Board of Education

Mesa County Valley School District 51

Board Business Meeting Minutes ***January 18, 2022***

Board Business Meeting Minutes

School District 51
MESA COUNTY VALLEY
Every student, every day, learning for life!

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

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

	A	B	C	D	E	AGENDA ITEMS	ACTION
						BUSINESS MEETING	6:02 p.m.
Present	x	x	x	x	x	A. CALL TO ORDER/ROLL CALL	
Absent							
Motion	x					B. AGENDA APPROVAL	Adopted
Second					x		
Aye	x	x	x	x	x		
No							
Motion	x					C. MEETING MINUTES AND SUMMARY APPROVAL	Adopted
Second				x		C-1. December 7, 2021 Board Business Meeting Minutes	
Aye	x	x	x	x	x		
No							

D. RECOGNITIONS

D-1. Board Appreciation Month [Resolution 21/22: 47]

- Superintendent, Dr. Diana Sirko, read a resolution to recognize the Board of Education as January is School Board Recognition Month. She noted not only was it important to recognize the hard work and high expectations Board members face, but also members receive no pay and at times must endure criticism and public scrutiny. Serving as a Board member is an honorable, selfless act of service and shows true dedication to the students and staff of the District. Dr. Sirko urged all citizens to join her in showing appreciation for the hard work and dedication of the Board members.

D-2. Class 4A Co-Ed Cheer Second Place Finisher, Central High School [Resolution 21/22: 39]

- Mrs. Haitz and Mr. Jones invited the Central High School Co-Ed Cheer Team members to step to the front of the room. Mr. Jones read the resolution to recognize the students for placing second in the Class 4A Co-Ed Cheer competition at the 2021-22 State Spirit Championship. The team also finished first in the America's Cheerleading Cup regional competitions held in March of 2021. The Board and Superintendent Sirko congratulated the twenty-seven students and three coaches on a successful season.

E. BOARD REPORTS/COMMUNICATIONS/REQUESTS

E-1. Executive Committee Update

- Mrs. Colleen Kaneda, Dynamic Program Management/Owners Representative, and Mr. Ray Scott, Dynamic Program Management, shared information from meetings with the User Group. The User Group is comprised of staff members and department heads who will be utilizing the facilities such as performing arts, athletics, library, math, social studies, science, etc. The User Group is essential in the designing of the interior spaces for the new Grand Junction High School. Next steps of the project were reviewed which include finalizing the designs and getting cost estimates for furniture, fixtures and equipment.
- Mr. Jones reported Board members, serving on the Executive Committee, have been working to understand the process and are

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looking forward to selecting community members to serve on the committee.

F. LEGISLATIVE REPORT
- None at this time

G. SUPERINTENDENT REPORT

G-1. Quarterly Business/Investments Financials Report, Mrs. Melanie Trujillo
- Mrs. Trujillo, Chief Financial Officer, reported revenues through the second quarter are on pace, as anticipated, and expenditures are slightly down. She noted expenditures are down because some positions initially budgeted for have remained unfilled.

G-2. Readopted Budget, Mrs. Melanie Trujillo
- Mrs. Trujillo, Chief Financial Officer, reviewed the process for budget adoption, noting Colorado state statute allows districts to re-adopt budgets by January 31 of each fiscal year. Re-adoption of the budget is necessary to shore up figures once student counts are completed in October and actual funding figures are known. Mrs. Trujillo reviewed adjustments to the budget in revenues and expenditures, reporting an increase in the general fund of $121,604. Mrs. Trujillo displayed data on student enrollment counts over the past several years and explained the option and benefits of using averaging rather than actual student enrollment numbers for state funding. She noted the District will be working with a demographer to project student enrollment for next year and should be receiving information on next year's state funding in May, at the conclusion of the legislative session. Mrs. Trujillo highlighted one budget item, the health fund, and reported the District is currently looking at all avenues and options to be proactive in maintaining current costs.

G-3. Juniper Ridge Presentation
- Mr. Ari Goldberg, Site Leadership Director, Juniper Ridge Charter School (JRCS) Board Chair, Ms. Nicole Miller, Head of School, Ms. Kathleen Mumaw, and Assistant Head of School, Ms. Judy Drake, presented information on the Waldorf curriculum used at the school, which teaches academics infused with art and movement and focuses on the whole child. The school is working to introduce standards at an earlier age to align with state assessments and still maintain the Waldorf concept. Students at JRCS are currently using the same assessments as the District. A brief history of the school was shared noting the school is now located on a twenty-eight acre property, contains one large building and seven modular units and serves grades preschool through eighth grade. The school is currently at 90% capacity with 411 students.

G-4. Expulsion Report
- Superintendent Sirko reported there has been a reduction in weapons, drugs and alcohol violations from last year to this year.

G-5. Communication/District Initiatives
- Reviewed

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H. AUDIENCE COMMENTS

- Ms. Kristi Mottram, Grand Junction 81506
- Ms. Mottram, a District teacher, requested the Board refrain from making any changes to the COVID protocols until the end of the school year. She reported she has one student, in her classroom, who lost a parent to COVID and two other students who lost family members. She expressed a need for additional supports for students and staff who are experiencing trauma and for the District to put more emphasis on social emotional learning. She reported her third grade students understand and are comfortable with the current protocols.
- Mr. Bruce Lohmiller, Grand Junction 81506
  Mr. Lohmiller reported he is working on several things for the District. He believes Martin Luther King Jr. did not have a dream but rather he had goals because a dream is abstract whereas goals are achievable. Mr. Lohmiller shared there are violence reports about an altercation he did not start but was instructed by the mother to get involved. He reported Mr. Williams will be reviewing those reports. He reported he is working with Senator Scott to align state law with the constitution. He recommended the District review news reports from, Major Garrett and Mr. Dan Rather, regarding comprehensive sex education and shared the President said we are all going to get sick from COVID, but we are not going to die.
- Ms. Anne Hansow, Grand Junction 81505
  Ms. Hansow is the parent of four children, three who are school aged. She reported two of the three are home for ten days due to the mask mandates, as she will not subject her children to wearing masks. She requested Board members review the information in the handout she provided to them. She gave a brief summary of the handout noting the information compares data from three Colorado counties, two with mask mandates and one without and all three counties are showing similar COVID case numbers. She shared information on how masks cause increased disease, higher carbon dioxide levels and infections. She questioned why District 51 students are require to wear a mask when Colorado Mesa University students are not. She feels parents should be the ones deciding if their students need to wear a mask.
- Ms. Tracy Seremak, Grand Junction 81504
  Ms. Seremak, expressed a passion to have teachers voices heard and thanked the Board for giving them an opportunity to speak. She reported on a high school teacher in-service she attended and the positive energy at the in-service. She reported teachers were excited to learn new skills to help assist them in teaching students the skills they need. She gathered information, following the in-service, from teachers across the District on how they are feeling. She reported one teacher shared she wished people knew how much they are struggling mentally, while others shared they are feeling lonely, isolated, overwhelmed, depressed, unsupported, tired, and some are having thoughts of leaving the profession.
- Ann Leonard, Grand Junction 81506
  Ms. Leonard, a parent of two students, a second and a sixth grader, who attend the Dual Immersion Academy (DIA). She expressed not all parents feel the same as parents who spoke in opposition of the book, “This Book is Anti-

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Racist" which is being read in the DIA eighth class. She shared that being bilingual is not just about being able to read and write another language, but it is also about understanding other cultures. She reported the book was selected by students to be used as a book study resource for discussion and she feels it is age appropriate for middle school students. She reported families were given the option to opt out but only two families requested to take the out option and those two families were invited to come to the school and see how the book was being used, but did not accept the invitation. She believes the comments made by parents at a previous meeting misrepresented what is actually happening. She does not believe parents who have the right to opt their student out of participating should have the right to decide for the other students.

- Ms. Jessica Miley, Grand Junction 81506
  Ms. Miley, a teacher in the District expressed concerns about the teacher shortage and substitute teacher shortage the District is experiencing. She questioned if Board members were aware of the number of teaching jobs that go unfilled every day due to a lack of subs and the impact it is having in the classrooms. She requested the Board focus on the teacher shortage and why educators are leaving the teaching profession. She noted if a teacher needs to take a day off its stressful knowing their colleagues will have to cover for them. She would like to see a plan in place to find and keep the best teachers.
- Mr. Brandon Leuallen, Clifton 81520
  Mr. Leuallen expressed a desire to no longer have to discuss masks, but feels compelled to continue talking about masks as long as mandates are in place. He reported he has spent most of this last year working with people who have had COVID and he requested to serve on the District's task force but was denied the opportunity. He wants masks to be voluntary and not mandated. He would love to find a way to compromise and work together to find other solutions such as diluting and filtering the air. He is willing to volunteer to help find other solutions.
- Ms. Jan Moorman, Grand Junction 81501
  Ms. Moorman was present to speak on behalf of the Mesa County League of Women Voters. She reported the League has always been non-partisan and does not endorse or oppose political parties or candidates. The League works at the state and federal level with positions to influence laws that help the nation to become a better democracy. The League of Women Voters in Colorado is fully committed in diversity, equity, inclusion in principals and in practice. She reminded the Board of non-discrimination policies needing to be updated to comply with Colorado revised statutes. She highlighted key components of State statue which dictate when teaching history, culture and civil government these subjects must include accurate information on the contributions and persecution of minorities, including but not limited to, American Indians, Latinos, African Americans, Asian Americans, lesbians, gays, bisexual and transgender individuals.
- Ms. Casey Hawley, Grand Junction 81503
  Ms. Hawley, who works at Central High School (CHS) highlighted cool things happing at CHS. She reported last week CHS hit the 2% mark for COVID-19 cases and the CHS community came together and complied with the masking requirement without any issues. She reported there were numerous unfilled

staffing positions last week, but teachers worked to get the positions covered showing how much they care about students. She shared information on a new program being implemented at the school to help with excessive student tardiness which is showing positive results. She reminded everyone of data, from the state, showing District 51 graduation rate went up when the overall graduation rate for the state went down.

- Mr. Tom Sheeran, Grand Junction 81507
  Mr. Sheeran thanked Mr. Jones for starting to implement a Dads On Duty Program, which he feels will make a difference. He requested the District update their annual report and score card listed on the District's website, as it is showing data from the 2016-2017 school year. He expressed the importance of using metrics, benchmarks, score cards and standardized testing to gauge how well District students are doing. He reported there is no testing data at the Colorado Department of Education website for 2020 due to COVID-19 and very little data for 2021. He reported the data for 2019 shows the District was only above the state average in 6% of the testing areas, meaning they were below state average in 94% of the testing areas. He emphasized the need for students to complete the standardized testing this year to see how the District compares to the rest of the state.
- Ms. Hannah Holm, Grand Junction 81501
  Ms. Holm is a mother of two students who went through Dual Immersion Academy Program and are now thriving at Grand Junction High School. She shared her experience when her family traveled to Spain. She appreciates all the components of the teaching at Dual Immersion Academy, and feels the school helped her students be empathetic citizens by understanding the cultures of other nations.
- Mr. Johnathan Bonnet, Grand Junction 81501
  Mr. Bonnet, a teacher at Fruita Middle School who has two children in elementary school, wished to share information on good things happening in the District. He spoke about a former student who is currently attending the Fruita 8/9 School. He described a creative writing project the student is working on and noted she is also attending law education classes and has had experience working with robotics at Western Colorado Community College. He shared this students favorite activity is attending a book club on Wednesday afternoon with her peers in an atmosphere she feels is safe and welcoming at Fruita 8/9 School. The student credited a former social studies teacher, Mr. Stabolepszy, for helping her get involved and out of her shell. Mr. Bonnet spoke about his colleague, Mr. Frank Williams, a math teacher and co-captain for the Fellowship of Christian Athletes, who started a chess club at the school and purchased chess sets with his own money and who joined the seventh grade variety show and performed with his students. Mr. Bonnet shared students describe Mr. Williams as an energetic, kind person who wants to be known for doing little things with great love. Mr. Bonnet reported this last week, Mr. Williams took on double classes, holding classes in the auditorium, when other teachers were out.
- Ms. Carol McDaneld, Grand Junction 81507
  Ms. McDaneld has two students at the Dual Immersion Academy and was present to speak supportively for the school. She noted the teachers, at Dual Immersion Academy bring to their students different dialects, viewpoints,

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backgrounds and cultures. The teachers care greatly for their students and are focused on their students. She shared information on how elementary level students at the school focus on PURR which means being positive, united, respectful and responsible. She believes the school offers a great program and good things are happening there.

- Ms. Nikki Hottma, Grand Junction 81507
  Ms. Hottma is the parent of three children who have been in or are currently in the Dual Immersion Program. She expressed gratitude for her students having the opportunity to attend the program and for the District offering choices in programs. She noted each child is different and not every model works for every student. She expressed how impressed she is with the staff and academic model at the Dual Immersion Academy and how the school focuses on cultural competency, bilingualism and academic achievement and she feels her students are thriving there.
- Ms. Marie Caris, Fruita 81521
  Ms. Caris, a Fruita Middle School staff member, was present to report on good things happening at Fruita Middle School. She shared a story about a former student who struggled with anxiety and now plans to move to Florida and study botany when he graduates this year. She shared information on her colleague, Ms. Abby Morgan, who many students admire and who was being honored by the City of Fruita as the Teacher of the Month. She described Ms. Morgan as the teacher who cares about students deeply and is one who knows every student's first and last name by the first day of school. She further described Ms. Morgan as a quiet leader who often does things that have huge impacts but never wants recognition. Ms. Cais is grateful to be able to work with the teachers and students at her building who show kindness to others.
- Mr. Tom Keenan, Palisade 81526
- Mr. Keenan gave a brief resume noting he has a master's degree in K-12 education, thirty years' experience in the classroom and forty years in coaching. He has a daughter who teaches special education and eight grandchildren. He believes there is a lack of leadership in the District and administration is unaware of what is happening in the District. He feels Superintendent Sirko was incorrect when she stated Critical Race Theory is not being taught in the District. He believes hiring a Director of Equity along with teaching social emotional learning is proof Critical Race Theory is happening in the District. He shared his belief on how Critical Race Theory came about and how it has changed over the years. He thanked the current Board for their transparency and willingness to listen to the public.
- Ms. Alanna Spees, Grand Junction 81507
  Ms. Spees, a scientist, educator, small business owner and mother of a kindergartener and second grade student, read an email she submitted to the Board in support of the staff at the Dual Immersion Program. She expressed her appreciation for the lottery system and how impressed she is with the faculty and administration at the school. She reported staff members are passionate, caring, offer open communication and transparency, and are supportive of parents and students. She feels the school offers culturally compassionate and challenging educational curriculum and she believes students should be given the opportunity to discuss age appropriate

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controversial topics and develop their own thoughts.

- Mr. Donald Hunger, Grand Junction 81504
  Mr. Hunger spoke about comments given from an ears, nose and throat doctor at a previous Board meeting, on the effectiveness of masks. He questioned why people who have been vaccinated and can choose to wear a mask be worried about what he does. He believes wearing a mask and making medical decision should be a choice of the parents. He noted the Dual Immersion School, a school where his student attended, is a good school because it is a choice school where parents are actively involved.
- Ms. Ana Elliott, Grand Junction 81504
- Ms. Elliott reported on attending an intensive book review for middle school curriculum on history, geography and economics and a conversation around how the books are chosen. She reported it is a complicated procedure involving, teachers, administrators, public comment, and developing rubrics before a selection can be made. She reported the cost for the books and on-line learning would be approximately $700 thousand. She questioned spending that amount of money for curriculum, which may only be good for six years, when she has heard others speak about the need for more staff and how staff wages make up the largest portion of the budget. She asked how the controversial book being read by students in the Dual Immersion Program was allowed into the classroom, as she feels it would have never been accepted had it gone through a curriculum review. She would like the public to be able to review all curriculum before it's given to students.
- Ms. Wendi Wood, Fruita 81521
  Ms. Wood reported she is a licensed teacher who has submitted her application to the District to be able to substitute in the classroom and has not been called upon to do so. She spoke on freedoms, and the freedom of choice being taken away when implementing mask mandates. She described an incident with her thirteen year old niece who attends an alternative program and was able to attend a class without a mask, during a mask mandate period, as long as she sat in the back of the room, but not being allowed to attend another class without a mask. She noted many students in her niece's classes were absent because they did not wish to wear a mask. She applauded her niece for standing up for freedom of choice and attempting to attend classes. She believes students and parents should be making the decision in wearing a mask. She stated mask mandates are immoral and take away ones individual rights.
- Ms. Perrie Talley, Fruita 81521
  Ms. Talley requested to be able to ask questions. She asked if there was a District wide mask mandate and Superintendent Sirko answered that there is not a district wide mandate and explained the 2% threshold. Ms. Talley then shared her thoughts that mandates were in place to appease a few teachers and questioned what would happen if students showed up not wearing a mask. Superintendent Sirko attempted to respond, but Ms. Talley interrupted her to state she believes the District is not being responsive to the students' needs, masks have nothing to do with safety and do not stop the spread of COVID. Ms. Talley asked if the District would call the police if students were

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						to show up at school without a mask during a mask mandate. Superintendent Sirko replied, schools would not call the police for students not wearing a mask.	
						[Recess 8:04 p.m. Resume 8:20 p.m.]	
Motion		x				I. CONSENT AGENDA	Adopted
Second					x	I-1. Licensed and Administrative Personnel Actions [Resolution 21/22: 50]	
Aye	x	x	x	x	x	I-2. Gifts [Resolution 21/22: 49]	
No						➢ It was noted there was a typo on item I-1. The assignment listed for Calyssa Trautner was incorrectly listed as 6th grade math instead of 6th grade science.	
Motion	x					J. BUSINESS ITEMS	Adopted
Second				x		J-1. Resolution to Approve Juniper Ridge Contract [Resolution 21/22: 54]	
Aye	x	x	x	x	x		
No							
Motion		x				J-2. Resolution for 2021-2022 Readopted Budget	Adopted
Second	x					J-2.a. 2021-2022 Budget Re-Adoption [Resolution: 21/22: 51]	
Aye	x	x	x	x	x	J-2.b. Use of Beginning Fund Balance [Resolution 21/22: 52]	
No						J-2.c. Borrow Unencumbered Money from Other District Funds [Resolution 21/22: 53]	
Motion		x				J-3. Policy Second Reading/Adoption	Tabled
Second					x	J-3.a AC-1, Nondiscrimination	
Aye	x	x	x	x	x	➢ Adoption of this policy was tabled to allow time for further discussion with General Counsel to eliminate some language recommended by the Colorado Association of School Boards but not required by law.	
No							
Motion					x	J-3.b. GBA, Equal Opportunity Employment	Rejected
Second		x				➢ Ms. Lema motioned and Dr. Sholtes seconded to table the policy to get questions answered.	
Aye							
No	x	x	x	x	x		
Motion		x				➢ Mr. John Williams, General Counsel, answered questions asked, noting the District uses several venues when advertising for open positions, especially for hard to fill positions. Changes to policy GBA, Equal Opportunity Employment were adopted	Adopted
Second					x		
Aye	x	x	x	x	x		
No							
Motion		x				J-3.c. GCE/GCF, Licensed Staff Recruiting/Hiring	Adopted
Second	x						
Aye	x	x	x	x	x		
No							
Motion		x				J-3.d. GDE/GDF, Classified Staff Recruiting/Hiring	Adopted
Second					x		
Aye	x	x	x	x	x		
No							
						J-4. Policy First Reading	
						J-4.a. JB, Equal Educational Opportunities	
						J-4.b. JF, School Administration	
						J-4.c. JICDD, Violent and Aggressive Behavior	

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						J-4.d. JICDE, Bullying Prevention Education J-4.e. JII, Student Concerns, Complaints and Grievances K. BOARD OPEN DISCUSSION ➢ Mr. Jones reported attending an event for Martin Luther King Jr. Day and enjoyed the speeches. He also felt the Board retreat was a good opportunity to share information. ➢ Dr. Sholtes agreed the retreat was good and she looked forward to receiving information regarding cost comparisons, time savings, staff feedback and an overall review of legal services since moving to in-house counsel. ➢ Discussion pursued around a change to an agreement with the law firm of Hoskin, Farina and Kamph and information concerning the change not being shared or agreed upon by all Board members. It was understood by some Board members, following the retreat, that there would be no changes to legal services until the review of in-house counsel was completed and information shared with the Board ➢ Ms. Lema stated she wanted the District to move forward with the plan, scheduled to go into effect on February 7, to remove all mask mandates, regardless of the number of COVID cases. She also noted staff should not be making recommendations or sharing personal opinions regarding vaccines or mask usage. ➢ Discussion pursued around coaches talking with athletes regarding events requiring vaccines or mask usage to participate, such conversations needing to be between coaches and parents and there being no malleus on the part of staff and/or coaches when speaking with students about vaccines. ➢ Mrs. Haitz requested information on how curriculum is implemented and what types of checks and balances are in place when teaching about controversial issues or using controversial curriculum. She reported reading the book, "This Book is Anti-racist", and expressing her understanding of why some parents were upset and felt blind sighted with no advanced information being shared with parents prior to students being given the book. The book is currently being read by eighth grade students in the Dual Immersion Program at Bookcliff Middle School. L. FUTURE MEETINGS L-1. February 1, 2022, Harry Butler Board Room, 6:00 p.m., Board Work Session L-2. February 12, 2022, Orchard Mesa Middle School, 9:00 a.m., Board Coffee L-3. February 15, 2022, Harry Butler Board Room, 6:00 p.m., Board Business Meeting M. EXECUTIVE SESSION	
Motion					x	N. ADJOURNMENT	9:26 p.m.
Second				x			
Aye	x	x	x	x	x		
No							

Bridget Story, Assistant Secretary
Board of Education

Board of Education Resolution: 21/22: 47 Presented: January 18, 2022

Each January, the Mesa County Valley School District 51 administration, staff, parents, and students recognize our school board members during **School Board Recognition Month**. Serving on the Board of Education is an honorable, selfless act of service that involves dedicating several hours each month to participating in meetings, communicating with constituents, reviewing proposals, researching reports, and making tough decisions. Especially in today's climate, electing to serve on a school board takes courage, a thick skin, and an innate belief that making a difference in the lives of children is worth the criticism, long hours, and public scrutiny that comes with being a board member. Board members receive absolutely no pay for their service – it is a true labor of love.

Board members are entrusted with some of the most important work in local government, including adopting a balanced budget for the largest employer in the county, hiring a superintendent to lead the district, and meeting the community's expectations and aspirations for the public education of their children. These are challenging times for public education for several reasons, and board members are some of the most recognizable people in the district. Choosing to serve in these unique times means committing to represent the district in good times and bad and remain steadfastly reliable, responsible members of the community.

We are proud of the work our school board does and the role our school board members play in creating a quality public education system that is fundamental to a strong democratic society. The elected school board members deserve recognition and thanks for their countless hours of volunteer service to public education and the children of Mesa County.

I urge all citizens to join me in recognizing the dedication and hard work of our local school board members and in working with them to mold an education system that meets the needs of both today's and tomorrow's children. On behalf of our staff, students, and parents, I hereby declare our appreciation to the members of the Mesa County Valley School District 51 School Board and proclaim the month of January 2022 to be **School Board Recognition Month.**

Would the Central High School Co-Ed Cheer Team please join me at the front?

The Board of Education and Superintendent Sirko would like to recognize the Central High School Co-Ed Cheer Team for placing second in the Class 4A Co-Ed Cheer competition at the 2021-22 State Spirit Championships last month in Colorado Springs. This is the highest finish ever for Central in the State Spirit Championships. It also marks twice in one calendar year that the team has finished in the top three at state – they placed third in the 2020-21 state championships, which took place in March 2021 due to COVID-19.

This has been quite a season for the team. Leading up to the 2021-22 state competition, they placed first at the America's Cheerleading Cup regional competition in Erie, besting two-time state champions Thompson Valley.

The Board of Education and Superintendent Sirko congratulate all 27 students on the cheer team and their coaches, Tracy Arledge, Emily Pittsenbarger, and Nicki Schwulst, on a successful season!

Freshmen

Josh Foster
Danessa Harris
Zoe Maple
BreeOnna Newberry
Jaidalynne Ortiz
Star Tautua'a
Abby Vroman

Sophomores

Cieyla Christensen
Sakiya Gonzalez
Destiny Huey
Trinity Huey
Taylor Littlepage
Abriella Macelhaney
Savannah Wilson

Juniors

Mikayla Grieger
Addisynn Harrington
Lexi Klements
James Montoya
FJ Mottillo
Amber Smith
Danielle Tautua'a
Ashtyn Trujillo

Seniors

Zenobia Byerly
Madison Hornsby
Vanessa Kime
Sawyer Riddell-Brosig
Jenna Sackter

Coaches: Emily Pittsenbarger, Nicki Schwulst, Tracy Arledge

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

Mesa County Valley School District 51
2021-22 Budget Summary Report, 2nd Quarter
Presented: January 18, 2022

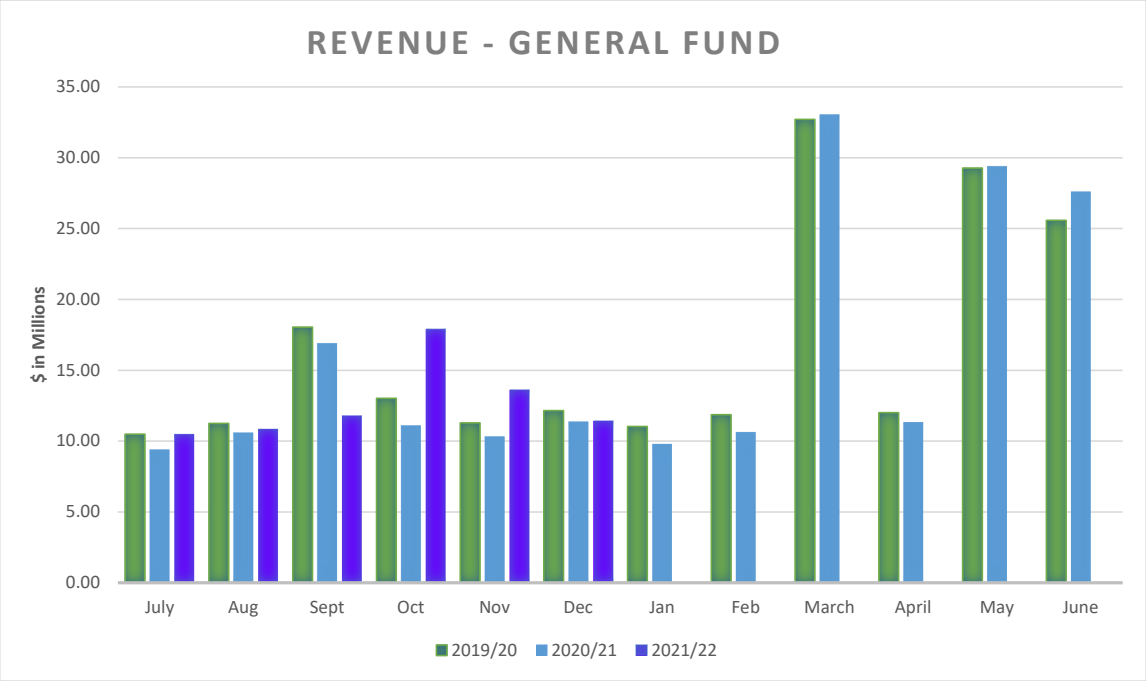
General Fund (10)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Property Tax	$45,647,523	$664,672	1.46%	$49,453,329	$53,544,652	108.27%	**$653,441**	1.32%	-1.69%
Specific Ownership	10,853,828	4,893,937	45.09%	8,401,188	10,054,807	119.68%	**3,948,034**	46.99%	-19.33%
Interest	36,231	33,750	93.15%	100,000	35,000	35.00%	**6,069**	6.07%	-82.02%
Other Local	2,472,098	1,128,382	45.64%	1,378,382	1,930,466	140.05%	**436,750**	31.69%	-61.29%
Override Election 1996	5,115,590	73,820	1.44%	5,236,474	5,322,260	101.64%	**72,966**	1.39%	-1.16%
Override Election 2004	3,913,631	57,559	1.47%	4,000,000	3,991,904	99.80%	**55,742**	1.39%	-3.16%
State	119,503,119	62,813,476	52.56%	133,985,983	128,280,475	95.74%	**70,575,059**	52.67%	12.36%
Mineral Lease	566,545	66,391	11.72%	350,000	350,000	100.00%	**310,725**	88.78%	368.02%
CARES Act ESSER	3,409,529	0	0.00%	0	0		**0**		
Federal	79,520	13,367	16.81%	66,661	81,048	121.58%	**33,399**	50.10%	149.86%
Total Revenue	$191,597,614	$69,745,354	36.40%	$202,972,017	$203,590,612	100.30%	**$76,092,185**	37.49%	9.10%
EXPENDITURE:									
Instructional Programs	$94,938,574	$50,014,012	52.68%	$114,766,264	$115,557,834	100.69%	**$55,277,905**	48.17%	10.52%
Pupil Support Services	19,390,956	9,687,009	49.96%	21,820,964	19,800,381	90.74%	**9,413,064**	43.14%	-2.83%
General Administration Support Services	2,717,246	1,286,194	47.33%	3,013,658	3,500,102	116.14%	**1,391,820**	46.18%	8.21%
School Administration Support Services	15,272,177	7,615,029	49.86%	16,324,463	16,301,871	99.86%	**7,758,246**	47.53%	1.88%
Business Support Services	24,492,103	10,895,631	44.49%	24,788,114	26,391,179	106.47%	**12,478,988**	50.34%	14.53%
Central Support Services	7,516,518	3,523,057	46.87%	6,739,199	6,673,022	99.02%	**3,198,908**	47.47%	-9.20%
Community Services & Other Support Services	34,000	20,000	58.82%	64,732	34,000	52.52%	**20,500**	31.67%	2.50%
Other Uses/Leases	1,606,707	116,367	7.24%	222,500	222,500	100.00%	**96,566**	43.40%	-17.02%
Total Expenditure	$165,968,281	$83,157,299	50.10%	$187,739,894	$188,480,889	100.39%	**$89,635,997**	47.74%	7.79%
Transfer to Charter Schools/CPP	$11,949,251	$5,809,989	48.62%	$13,867,456	$14,035,171	101.21%	**$7,019,218**	50.62%	20.81%
Transfer to Capital Projects/Insurance	3,875,970	1,937,985	50.00%	3,875,970	3,875,970	100.00%	**1,937,985**	50.00%	0.00%
Transfer to Physical Activities	200,000	150,000	75.00%	150,000	150,000	100.00%	**150,000**	100.00%	0.00%
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,474,102)	(1,936,960)	55.75%	(3,474,102)	(3,093,709)	89.05%	**(1,737,051)**	50.00%	-10.32%
Transfer from 2017 Mill Levy Override - Professional Development Day	(636,840)	(344,976)	54.17%	(636,840)	(485,269)	76.20%	**(318,420)**	50.00%	-7.70%
Total Expenditure and Transfers	$177,882,560	$88,773,337	49.91%	$201,522,378	$202,963,052	100.71%	**$96,687,729**	47.98%	8.92%
GAAP Basis Result of Operations	13,715,054			1,449,639	627,560				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,210,982			20,284,646	25,926,036				
GAAP Basis Fund Balance (Deficit) at End of Year	$25,926,036			$21,734,285	$26,553,596				
Reserves/Designations:									
Board Resolution 10% Exp/Transfers	($17,788,256)			($20,152,238)	($20,296,305)				
Inventories	(261,154)			(250,000)	(250,000)				
Encumbrances	(392,039)			(300,000)	(300,000)				
	$7,484,587			$1,032,047	$5,707,291				

2021-22 Adopted PPR is $8,501.28 and is based on 21,085.8 FTE.

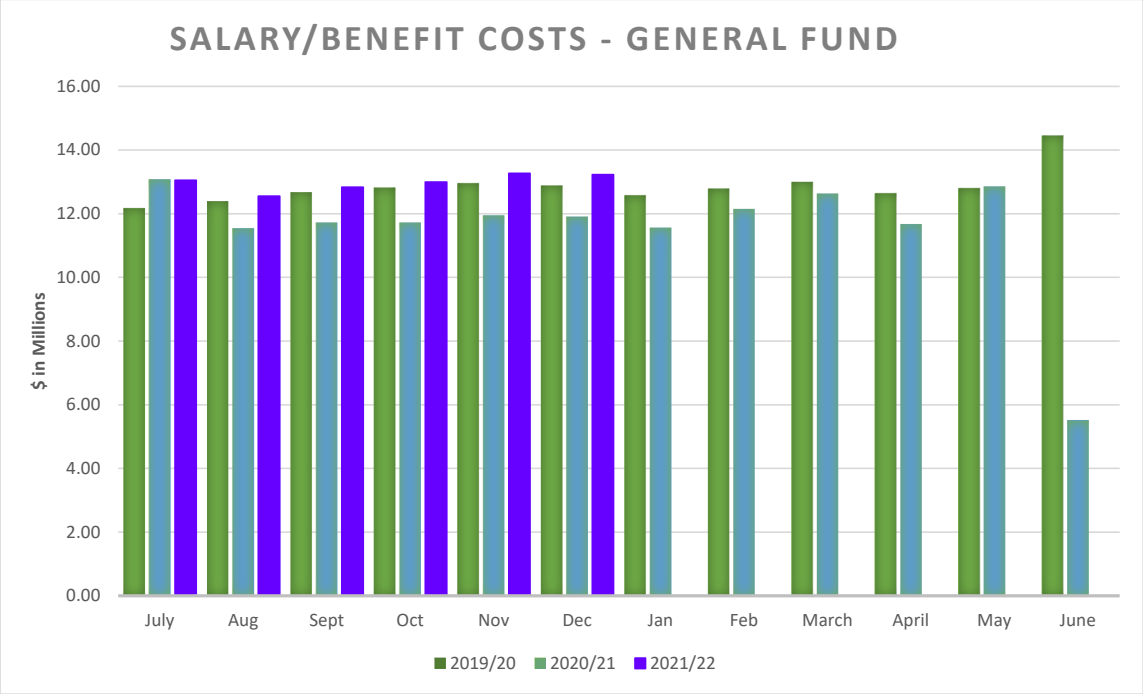
Anticipated will be updated quarterly and is based on Adopted Budget

Mesa County Valley School District 51
December 2021 Budget Charts, 2nd Quarter
Presented: January 18, 2022



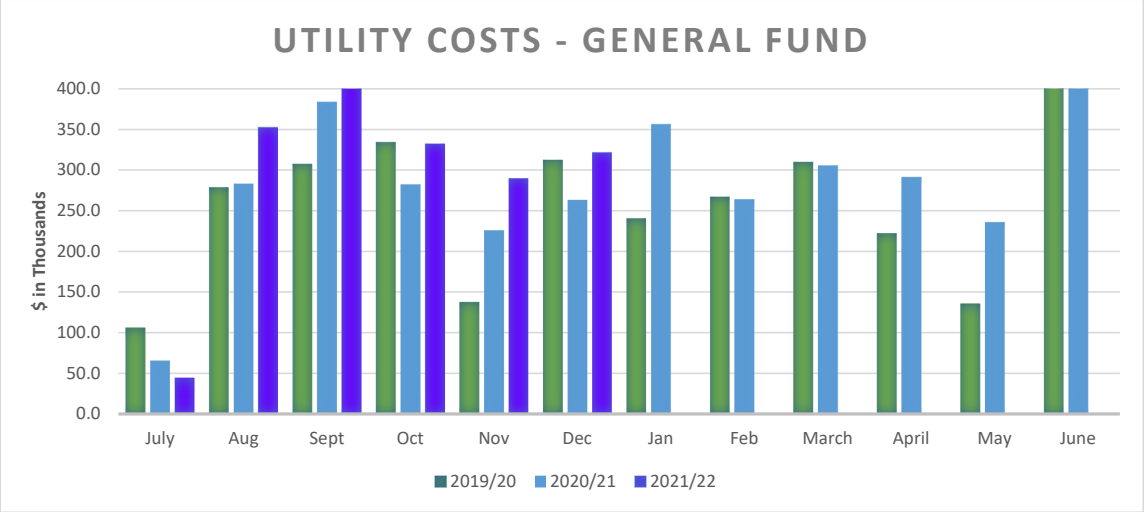
Note: In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years. State funding level rebounded in 2021/22.
Special Education revenue typically received in September, wasn't received until October in 2021/22.

	2019/20	2020/21	2021/22
YTD Revenue	$76,267,215	$69,745,443	$76,092,185
Annual Budget	$196,673,580	$188,062,235	$202,972,017
YTD % of Budget	38.78%	37.09%	37.49%
EOY Actual Revenue	$198,766,100	$191,597,614	
% of EOY Actual Revenue to Budget	101.06%	101.88%	

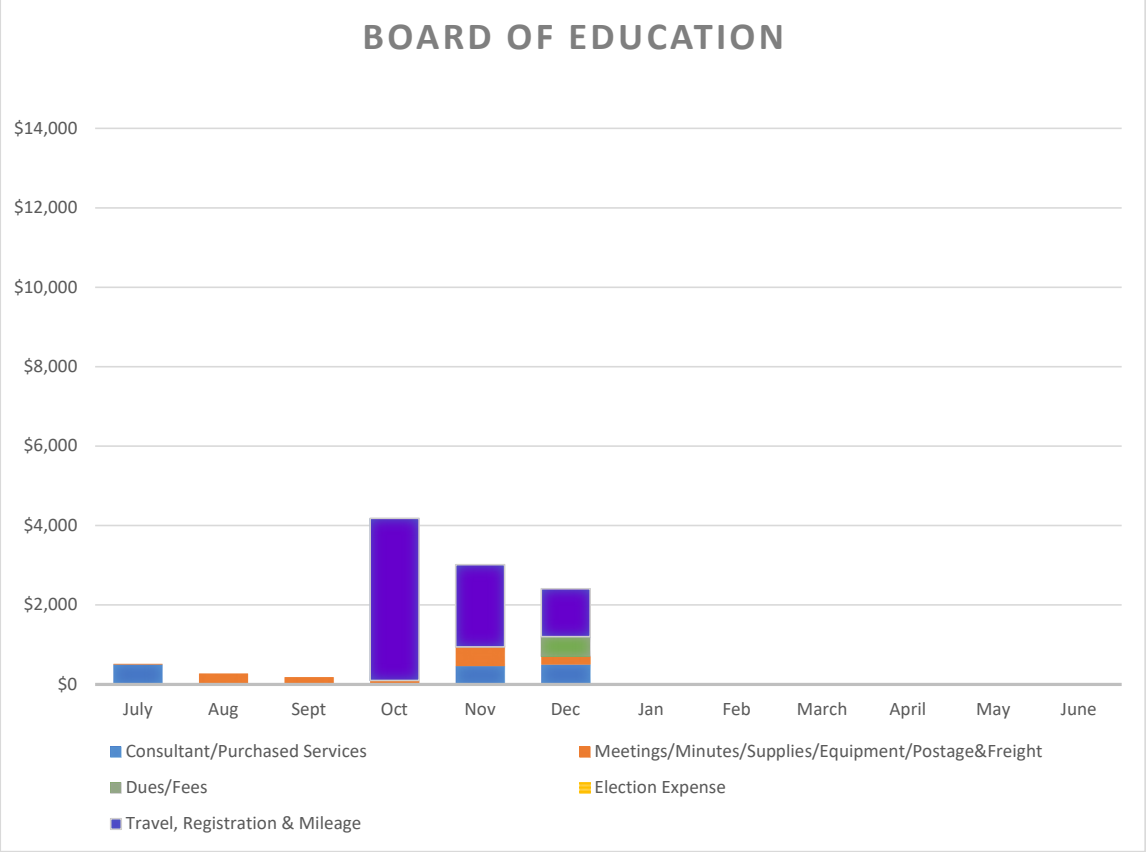


Note: June 2021 reflects adjustments for salaries/benefits moved into COVID grants.

	2019/20	2020/21	2021/22
YTD Exp	$75,897,471	$71,942,209	$77,929,006
Annual Budget	$156,968,413	$148,869,564	$162,101,143
YTD % of Budget	48.35%	48.33%	48.07%
EOY Actual Exp	$154,163,731	$138,347,861	
% of EOY Actual Revenue to Budget	98.21%	92.93%	



Total-General Fund	**2019/20**	**2020/21**	**2021/22**
YTD Exp	$1,477,327	$1,503,598	$1,792,432
Annual Budget	$3,200,000	$3,265,089	$3,564,343
YTD % of Budget	46.17%	46.05%	50.29%
EOY Actual Exp	$3,078,391	$3,488,693	
% of EOY Actual Revenue to Budget	96.20%	106.85%	
Natural Gas	**2019/20**	**2020/21**	**2021/22**
YTD Exp	$105,121	$101,603	$183,278
Annual Budget	$455,000	$459,557	$523,825
YTD % of Budget	23.10%	22.11%	34.99%
EOY Actual Exp	$376,781	$484,360	
% of EOY Actual Revenue to Budget	82.81%	105.40%	
Fuel - Propane	**2019/20**	**2020/21**	**2021/22**
YTD Exp	$5,649	$4,972	$6,637
Annual Budget	$30,000	$30,302	$36,072
YTD % of Budget	18.83%	16.41%	18.40%
EOY Actual Exp	$30,085	$33,688	
% of EOY Actual Revenue to Budget	100.28%	111.18%	
Electric	**2019/20**	**2020/21**	**2021/22**
YTD Exp	$1,074,630	$1,149,349	$1,314,058
Annual Budget	$2,175,000	$2,221,537	$2,406,996
YTD % of Budget	49.41%	51.74%	54.59%
EOY Actual Exp	$2,100,834	$2,436,647	
% of EOY Actual Revenue to Budget	96.59%	109.68%	
Disposal Services	**2019/20**	**2020/21**	**2021/22**
YTD Exp	$62,950	$66,625	$75,144
Annual Budget	$150,000	$151,500	$173,250
YTD % of Budget	41.97%	43.98%	43.37%
EOY Actual Exp	$125,061	$156,694	
% of EOY Actual Revenue to Budget	83.37%	103.43%	
Water	**2019/20**	**2020/21**	**2021/22**
YTD Exp	$168,283	$127,378	$153,934
Annual Budget	$250,000	$260,793	$278,250
YTD % of Budget	67.31%	48.84%	55.32%
EOY Actual Exp	$312,248	$250,605	
% of EOY Actual Revenue to Budget	124.90%	96.09%	
Sewer	**2019/20**	**2020/21**	**2021/22**
YTD Exp	$60,694	$53,672	$59,380
Annual Budget	$140,000	$141,400	$145,950
YTD % of Budget	43.35%	37.96%	40.69%
EOY Actual Exp	$133,382	$126,699	
% of EOY Actual Revenue to Budget	95.27%	89.60%	



	2019/20	2020/21	2021/22
YTD Exp	$11,700	$35,033	$10,578
Annual Budget	$141,323	$66,323	$141,323
YTD % of Budget	8.28%	52.82%	7.48%
EOY Actual Exp	$160,629	$62,249	
% of EOY Actual Revenue to Budget	113.66%	93.86%	

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

Mesa County Valley School District 51
2021-22 Budget Summary Report, 2nd Quarter
Presented: January 18, 2022

2017 Mill Levy Override (17)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Property Tax	$6,280,222	$91,978	1.46%	$6,500,000	$6,402,500	98.50%	**$90,054**	1.39%	-2.09%
Specific Ownership	956,684	433,330	45.29%	945,374	833,383	88.15%	**377,481**	39.93%	-12.89%
Interest	1,629	1,316	80.79%	5,000	340	6.80%	**229**	4.58%	-82.60%
Total Revenue	$7,238,535	$526,624	7.28%	$7,450,374	$7,236,223	97.13%	**$467,764**	6.28%	-11.18%
EXPENDITURE:									
Instructional Materials/Educator Training	$1,677,789	$647,804	38.61%	$982,737	$854,649	86.97%	**$219,990**	22.39%	-66.04%
Maintenance Projects	271,559	49,177	18.11%	1,000,000	1,000,000	100.00%	**202,489**	20.25%	311.76%
Technology Support	274,576	142,881	52.04%	300,000	280,929	93.64%	**146,187**	48.73%	2.31%
Treasurer Collection Fees	16,365	230	1.41%	0	16,223		**228**		-0.87%
Total Expenditure	$2,240,289	$840,092	37.50%	$2,282,737	$2,151,801	94.26%	**$568,894**	24.92%	-32.28%
Transfer to Charter Schools-Per Pupil	$379,213	$178,462	47.06%	$380,423	$393,361	103.40%	**$189,771**	49.88%	6.34%
Transfer to General Fund-Professional Development Day	636,840	344,976	54.17%	636,840	485,269	76.20%	**318,420**	50.00%	-7.70%
Transfer to General Fund-Student Contact Days	3,474,102	1,936,960	55.75%	3,474,102	3,093,709	89.05%	**1,737,051**	50.00%	-10.32%
Transfer to Nutrition Services-Student Contact Days	77,792	39,991	51.41%	77,792	87,502	112.48%	**38,896**	50.00%	-2.74%
Total Expenditure and Transfers	$6,808,236	$3,340,481	49.07%	$6,851,894	$6,211,642	90.66%	**$2,853,032**	41.64%	-14.59%
Excess (Deficiency) of Revenue	$430,299			$598,480	$1,024,581				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,962,106			1,887,830	2,392,405				
GAAP Basis Fund Balance (Deficit) at End of Year	$2,392,405			$2,486,310	$3,416,986				
Assigned to:									
Less Amount for Encumbrance	(281,263)			0	0				
Unassigned Fund Balance	$2,111,142			$2,486,310	$3,416,986				

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

Anticipated will be updated quarterly and is based on Adopted Budget

Colorado Preschool Program Fund (19)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Interest	$785	$614	78.22%	$1,000	$9	0.90%	**$7**	0.70%	-98.86%
Miscellaneous	4,350	0	0.00%	0	0		**0**		
Total Revenue	$5,135	$614	11.96%	$1,000	$9	0.90%	**$7**	0.70%	-98.86%
EXPENDITURE:									
CPP Preschool:									
Salaries	$1,577,928	$820,751	52.01%	$1,662,646	$1,632,465	98.18%	**$849,118**	51.07%	3.46%
Benefits	653,735	334,919	51.23%	708,813	661,185	93.28%	**338,736**	47.79%	1.14%
In-service	1,432	1,432	100.00%	0	0		**0**		-100.00%
Contracted Service	275,094	275,094	100.00%	290,496	400,316	137.80%	**400,316**	137.80%	45.52%
Supplies/Materials	7,802	4,227	54.18%	16,000	21,000	131.25%	**11,258**	70.36%	166.34%
Equipment	0	1,515		2,500	0	0.00%	**0**	0.00%	-100.00%
Administrative Supplies/ Equipment/Other	57,099	51,679	90.51%	50,000	45,000	90.00%	**19,136**	38.27%	-62.97%
Total Expenditure	$2,573,090	$1,489,617	57.89%	$2,730,455	$2,759,966	101.08%	**$1,618,564**	59.28%	8.66%
Transfer from General Fund-Preschool PPR	$2,003,608	$1,097,579	54.78%	$2,435,617	$2,397,361	98.43%	**$1,217,809**	50.00%	10.95%
Transfer from General Fund-Salary Costs	0	0		400,000	400,000	100.00%	**200,000**	50.00%	
Excess (Deficiency) of Revenue	($564,347)			$106,162	$37,404				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	759,232			213,782	194,885				
GAAP Basis Fund Balance (Deficit) at End of Year	$194,885			$319,944	$232,289				

2021-22 Adopted PPR is $8,501.28 and is based on 286.5 FTE

Anticipated will be updated quarterly and is based on Adopted Budget

Independence Academy
as of December 31, 2021

	Audited 2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual/ Unaudited	2021-22 Adopted Budget	2021-22 Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	$47,684	$22,226	47%	$37,000	$47,000	127.03%	**$23,842**	64.44%	7.27%
Interest	5,017	4,907	98%	-	-		**81**		-98.35%
Read Act	-	-		-	25,000		**-**		
Miscellaneous Income	6,478	3,000	46%	-	-		**19,630**		554.34%
Kindergarten Fees	-	-		-	-		**-**		
Pre-K Fees	60,965	32,808	54%	90,000	90,000	100.00%	**68,026**	75.58%	107.34%
Material Fees	19,802	19,115	97%	-	-		**17,908**		-6.31%
Tech Fees	-	-		-	-		**(800)**		
Rental Income	9,170	5,170	56%	12,000	1,000	8.33%	**1,000**	8.33%	-80.66%
Capital Contribution	-	-		-	-		**-**		
Capital Construction Bond Reimbursement	417,320	401,872	96%	-	-		**-**		-100.00%
MCVSD#51 Mill Levy Override 1996,2004	171,880	80,132	47%	192,739	204,885	106.30%	**90,559**	46.99%	13.01%
Erate	-	-		15,000	15,000	100.00%	**3,962**	26.42%	
Donations	244	144	59%	-	-		**159**		10.19%
CDHS OEC Grant	4,250	1,250	29%	-	-		**-**		-100.00%
Refunds: MCVSD#51	-	-		-	-		**-**		
Total Revenue	$742,810	$570,624	76.82%	$346,739	$382,885	110.42%	**$224,366**	64.71%	-60.68%
EXPENDITURE:									
Salaries	$1,585,159	$862,582	54.42%	$2,000,000	$2,000,000	100.00%	**$954,448**	47.72%	10.65%
Benefits	543,074	292,601	53.88%	630,000	684,000	108.57%	**336,229**	53.37%	14.91%
Capital Projects	137,139	98,933	72.14%	5,000	55,000	1100.00%	**52,775**	1055.50%	-46.66%
Purchased Services	562,933	248,485	44.14%	500,000	530,000	106.00%	**232,490**	46.50%	-6.44%
Supplies	78,393	55,507	70.81%	80,000	85,000	106.25%	**51,696**	64.62%	-6.87%
Facility Rent	402,276	200,834	49.92%	611,668	616,060	100.72%	**286,226**	46.79%	42.52%
Contingency/Reserve	-	-		-	-		**-**		
Professional Development	21,867	18,981	86.80%	40,000	45,049	112.62%	**22,352**	55.88%	17.76%
Equipment	-	-		-	-		**-**		
Furniture and Fixtures	1,923	1,053	54.76%	5,000	5,000	100.00%	**5,892**	117.84%	459.55%
Technology	83,534	26,565	31.80%	70,000	80,000	114.29%	**43,065**	61.52%	62.11%
Curriculum	33	-	0.00%	-	-		**33**		
Other Expenses	622	-	0.00%	5,000	5,000	100.00%	**-**	0.00%	
Total Expenditure/Contingency	$3,416,952	$1,805,540	52.84%	$3,946,668	$4,105,109	104.01%	**$1,985,206**	50.30%	9.95%
Expenditure/Contingency+(-) Revenue	($2,674,142)	($1,234,915)	46.18%	($3,599,929)	($3,722,224)	103.40%	**($1,760,840)**	48.91%	42.59%
Transfer from General Fund*	$3,263,382	$1,532,396	46.96%	$3,705,099	$3,868,082	104.40%	**$1,870,282**	50.48%	22.05%
Fund Balance (Deficit) at Beginning of Year	3,880,629	3,880,629	100.00%	4,469,870	4,469,870	100.00%	**4,469,870**	100.00%	15.18%
Fund Balance (Deficit) at End of Year	$4,469,870	$4,178,110	93.47%	$4,575,040	$4,615,728	100.89%	**$4,579,312**	100.09%	9.60%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	$125,842	$60,516	48.09%	$135,636	$142,567	105.11%	**$67,661**	49.88%	11.81%
Total Revenue	$125,842	$60,516	48.09%	$135,636	$142,567	105.11%	**$67,661**	49.88%	11.81%
EXPENDITURE:									
Curriculum	$50,311	$12,457	24.76%	$50,000	$50,000	100.00%	**$21,314**	42.63%	71.10%
Technology	31,998	47,844	149.52%	30,000	25,000	83.33%	**-**	0.00%	-100.00%
Professional Development	12,418	4,916	39.59%	7,000	12,000	171.43%	**11,535**	164.78%	134.63%
Total Expenditure	$94,726	$65,217	68.85%	$87,000	$87,000	100.00%	**$32,848**	37.76%	-49.63%
Expenditure + (-) Revenue	$31,116	($4,701)	-15.11%	$48,636	$55,567	114.25%	**$34,813**	71.58%	-840.54%
Fund Balance (Deficit) at Beginning of Year	27,842	27,842	100.00%	58,958	58,958	100.00%	**58,958**	100.00%	111.76%
Fund Balance (Deficit) at End of Year	$58,958	$23,141	39.25%	$107,594	$114,525	106.44%	**$93,771**	87.15%	305.21%
STATE GRANT REVENUE:									
ESSER I funds	$64,642	$0	0.00%	$0	$0		**$0**		
ESSER II funds	244,704	-		209,000	209,000	100.00%	**106,733**	51.07%	
ESSER III funds	-	-		474,150	474,150	100.00%	**-**	0.00%	
CARES Act	208,213	208,213	100.00%	0	0		**-**		-100.00%
CS Capital Construction Grant	127,984	50,450	39.42%	99,600	99,600	100.00%	**42,315**	42.48%	-16.13%
Total Revenue	$645,543	$258,663	40.07%	$782,750	$782,750	100.00%	**$149,048**	19.04%	-42.38%
EXPENDITURE:									
ESSER Expenditures	$73,417	$0	0.00%	$0	$0		**$0**		
ESSER II Expenditures	215,319	-	0.00%	209,000	209,000	100.00%	**106,733**	51.07%	
ESSER III Expenditures	10,438	-	0.00%	474,150	474,150	100.00%	**16,589**	3.50%	

CARES Act Expenditures	202,366	200,988	99.32%	0	0		**-**		-100.00%
CS Capital Construction Expenditure	116,734	50,450	43.22%	99,600	99,600	100.00%	**42,315**	42.48%	-16.13%
Total Expenditure	$618,274	$251,437	40.67%	$782,750	$782,750	100.00%	**$165,637**	21.16%	-34.12%
Expenditure + (-) Revenue	$27,268	$7,225	26.50%	$0	$0		**($16,589)**		-329.61%
Fund Balance (Deficit) at Beginning of Year	(8,635)	(8,635)	100.00%	18,633	18,633	100.00%	**18,633**	100.00%	-315.78%
Fund Balance (Deficit) at End of Year	$18,633	($1,410)	-7.57%	$18,633	$18,633	100.00%	**$2,044**	10.97%	-244.95%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	$90,206	$61,041	67.67%	$100,000	$82,000	82.00%	**$85,995**	86.00%	40.88%
Other Income	5,123	952	18.58%	120	120	100.00%	**2,873**	2394.54%	201.83%
Local Fundraising	5,165	3,267	63.25%	20,000	20,000	100.00%	**16,609**	83.04%	408.39%
Total Revenue	$100,493	$65,260	64.94%	$120,120	$102,120	85.01%	**$105,478**	87.81%	61.63%
EXPENDITURE:									
Purchased Services	$100,178	$38,994	38.92%	$96,000	$96,000	100.00%	**$60,708**	63.24%	55.69%
Total Expenditure	$100,178	$38,994	38.92%	$96,000	$96,000	100.00%	**$60,708**	63.24%	55.69%
Expenditure + (-) Revenue	$315	$26,266	8338.41%	$24,120	$6,120	25.37%	**$44,770**	185.61%	70.45%
Fund Balance (Deficit) at Beginning of Year	342,969	337,306	98.35%	343,284	343,284	100.00%	**343,284**	100.00%	1.77%
Fund Balance (Deficit) at End of Year	$343,284	$363,572	105.91%	$367,404	$349,404	95.10%	**$388,054**	105.62%	6.73%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	$509,084	$247,141	48.55%	$715,060	$715,060	100.00%	**$321,860**	45.01%	30.23%
Repair and Replacement	-	-		-	-		**-**		
Proceeds from Issuance of Debt	7,255,000	7,255,000	100.00%	-	-		**-**		-100.00%
Bond Discount	(251,230)	(251,230)	100.00%	-	-		**-**		-100.00%
Bond Accounts Dividend	-	-		-	-		**1**		
Bond Accounts Interest	2,906	2,077	71.47%	-	-		**64**		-96.94%
Total Revenue	$7,515,760	$7,252,988	96.50%	$715,060	$715,060	100.00%	**$321,925**	45.02%	-95.56%
EXPENDITURE:									
Debt Service Payments	$445,330	$248,387	55.78%	$715,060	$715,060	100.00%	**$326,944**	45.72%	31.63%
Excess Funds Transfer to IACS	4,664	4,664	100.00%	-	-		**1,172**		
Project Construction	5,563,636	1,384,858	24.89%	-	-		**1,054,937**		-23.82%
Total Expenditure	$6,013,631	$1,637,909	27.24%	$715,060	$715,060	100.00%	**$1,383,053**	193.42%	-15.56%
Expenditure + (-) Revenue	$1,502,129	$5,615,079	373.81%	$0	$0		**($1,061,128)**		-118.90%
Fund Balance (Deficit) at Beginning of Year	653,790	653,790	100.00%	2,155,920	2,155,920	100.00%	**2,155,920**	100.00%	229.76%
Fund Balance (Deficit) at End of Year	$2,155,919	$6,268,869	290.77%	$2,155,920	$2,155,920	100.00%	**$1,094,792**	50.78%	-82.54%

Independence Academy Cash Flow for 2021-22

as of December 31, 2021

	ACTUAL FYE 6/30/21		Jul-21	Aug-21	Sep-21	9/30/21 ACTUAL TOTAL	Oct-21	Nov-21	Dec-21	12/31/21 ACTUAL TOTAL	Jan-22	Feb-22	Mar-22	3/31/22 ACTUAL TOTAL	Apr-22	May-22	Jun-22	6/30/22 ACTUAL TOTAL
Total Cash--Beginning of Month	$4,614,130	(A)	$5,077,293	$5,014,947	$5,020,816	$5,077,293	$5,487,797	$5,256,240	$5,293,086	$5,077,293	$5,307,495	$5,307,495	$5,307,495	$5,077,293	$5,307,495	$5,307,495	$5,307,495	$5,077,293
Cash received:																		
Per Pupil Revenue	$3,263,382		$311,714	$311,714	$311,714	$935,141	$311,714	$311,714	$311,714	$1,870,282								
ECEA Spec Ed	$47,684		3,411	4,536	3,974	$11,921	3,974	3,974	3,974	$23,842								
Interest	$5,017		14	13	12	$39	12	11	18	$81								
Colorado Read Act	$0		-	-	-	$0	-	-	-	$0								
Other-Miscellaneous	$6,622		75	1,320	-	$1,395	1,172	8,923	8,140	$19,630								
Kindergarten Fees	$0		-	-	-	$0	-	-	-	$0								
Pre-K Fees	$60,965		16,100	7,075	12,610	$35,785	12,457	8,585	11,199	$68,026								
Material Fees	$19,802		17,658	100	150	$17,908	-	-	-	$17,908								
Tech Fees	$0		(485)	(405)	(25)	($915)	(25)	180	(40)	($800)								
Rent Income	$9,170		-	-	1,000	$1,000	-	-	-	$1,000								
Capital Construction Grant	$127,984		-	10,600	10,571	$21,172	10,571	10,571	-	$42,315								
Other-Refunds from District	$0		-	-	-	$0	-	-	-	$0								
Asset Sale	$0		-	-	-	$0	-	-	-	$0								
Capital Contribution	$0		-	-	-	$0	-	-	-	$0								
Capital Construction Bond Reimbursement	$417,320		-	-	-	$0	-	-	-	$0								
MCSD#51 Mill Levy Override 1996 & 2004	$171,880		15,093	15,093	15,093	$45,279	15,093	15,093	15,093	$90,559								
MCSD#51 Mill Levy Overide 2017	$125,842		11,277	11,277	11,277	$33,830	11,277	11,277	11,277	$67,661								
Cares Act	$208,213		-	-	-	$0	-	-	-	$0								
ESSER	$309,346		-	-	47,385	$47,385	21,058	16,665	21,625	$106,733								
Erate	$0		-	-	-	$0	-	-	3,962	$3,962								
Donation	$100		-	-	-	$0	-	159	-	$159								
CDHS OEC Grant	$4,250		-	-	-	$0	-	-	-	$0								
Title II A	$0		-	-	-	$0	-	-	-	$0								
Student fees	$90,206		65,035	2,718	3,357	$71,110	6,526	3,524	4,835	$85,995								
Student Activity other	$5,123		-	1,514	188	$1,702	923	310	(61)	$2,873								
Fundraising revenue	$5,165		-	60	1,213	$1,273	98	9,639	5,599	$16,609								
Total cash received	$4,878,070		$439,892	$365,615	$418,519	$1,224,026	394,849	$400,625	$397,334	$2,416,835	$0	$0	$0	$0	$0	$0	$0	$0
Cash expenditures:																		
Salaries	$1,768,910		136,860	$196,698	171,731	505,288	$165,481	$197,257	$165,779	1,033,805								
Benefits	$611,172		52,710	56,881	63,530	173,121	61,667	65,258	63,558	363,605								
Purchased Services	$579,763		29,455	50,711	35,267	115,433	34,069	40,921	42,066	232,490								
Professional Development	$34,334		6,289	6,396	1,922	14,607	9,736	3,933	5,611	33,886								
Facility Rent	$519,010		44,746	44,746	60,048	149,540	59,674	59,664	59,664	328,541								
Office supplies	$21,422		1,352	1,032	802	3,187	2,071	672	997	6,927								
Instructional supplies	$58,758		35,518	9,823	1,880	47,221	3,065	3,413	7,659	61,358								
Curriculum	$52,343		12,619	2,489	1,206	16,314	4,816	216	-	21,346								
Capital Reserve Expenditures	$0		-	-	-	-	-	-	-	-								
Equipment	$0		-	-	-	-	-	-	-	-								
Furniture and Fixtures	$2,741		4,551	-	-	4,551	1,341	-	-	5,892								
Misc Expense	$622		-	-	-	-	-	-	-	-								
Technology	$115,532		6,947	529	4,657	12,133	26,171	-	4,761	43,065								
Capital Construction	$137,139		40,244	2,588	(58)	42,775	-	10,000	-	52,775								
Cares Act Expenses	$191,621		-	-	-	-	-	-	-	-								
Esser Expenses	$36,586		-	-	-	-	-	-	-	-								
Other-Student activities	$100,178		8,602	4,229	9,956	22,787	10,521	9,254	18,039	60,601								
Total cash expenditures	$4,230,131		$379,893	$376,123	$350,941	$1,106,957	$378,613	$390,588	$368,133	$2,244,292	$0	$0	$0	$0	$0	$0	$0	$0
Change in Accounts Payable/Receivable	($184,776)		($122,345)	$16,377	$399,403	$293,436	($247,793)	$26,809	($14,792)	$57,659								
Total Cash--end of month	$5,077,293	(B)	$5,014,947	$5,020,816	$5,487,797	$5,487,797	$5,256,240	$5,293,086	$5,307,495	$5,307,495	$5,307,495	$5,307,495	$5,307,495	$5,077,295	$5,307,495	$5,307,495	$5,307,495	$5,077,293
Cash Balances:																		
Operating account	$4,318,738		$4,266,965	$4,256,676	$4,725,970	$4,725,970	$4,498,341	$4,501,626	$4,517,469	$4,517,469								
Savings account	$145,426		145,436	145,446	145,455	145,455	145,465	145,475	145,484	145,484								
Money Market account	$54,866		54,841	54,816	54,792	54,792	54,767	54,927	54,927	54,927								
New Building Fund	$4,758		4,758	4,758	4,759	4,759	4,759	4,759	4,760	4,760								
Payment Account	$1,906		3,195	23,315	17,033	17,033	14,897	12,131	12,472	12,472								
Colo Trust	$200,207		200,210	200,212	200,214	200,214	200,216	200,217	200,224	200,224								
Student Activities Account	$349,929		338,106	334,185	338,197	338,197	336,446	372,632	370,867	370,867								
Bento Business Card	$1,465		1,436	1,407	1,378	1,378	1,349	1,320	1,291	1,291								
Paypal	-		-	-	-	-	-	-	-	-								
Petty Cash	-		-	-	-	-	-	-	-	-								
Total Cash--end of month	$5,077,293	(B)	$5,014,947	$5,020,816	$5,487,797	$5,487,797	$5,256,240	$5,293,086	$5,307,495	$5,307,495	$0	$0	$0	$0	$0	$0	$0	$0
Restricted cash:																		
Tabor 3%	$100,883		121,555	121,555	121,555	121,555	121,555	121,555	121,555	121,555								
Capital Projects																		
Other restricted:																		
Fundraising for specific purpose																		
Fees collected for specific purpose																		
Unspent grant revenues																		
Other?-name																		
Unrestricted	4,976,410		4,893,392	4,899,261	5,366,242	5,366,242	5,134,685	5,171,531	5,185,940	5,185,940								
Total Cash--end of month	$5,077,293	(B)	$5,014,947	$5,020,816	$5,487,797	$5,487,797	$5,256,240	$5,293,086	$5,307,495	$5,307,495	$0	$0	$0	$0	$0	$0	$0	$0

Juniper Ridge Community School
as of December 31, 2021

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Budget	2021-22 Adopted Budget	2021-22 Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	$140,830	$72,745	51.65%	$122,381	$129,721	106.00%	**$61,049**	49.88%	-16.08%
Mill Levy Override 1996 & 2004	170,582	61,819	36.24%	173,903	186,423	107.20%	**81,709**	46.99%	32.17%
Special Ed	41,291	60,695	146.99%	63,212	63,212	100.00%	**44,039**	69.67%	-27.44%
Interest	1,114	734	65.90%	1,500	1,000	66.67%	**241**	16.05%	-67.20%
Miscellaneous Income	8,962	1,058	11.81%	0	0		**899**		-15.02%
Grant - School Van	20,000	20,000	100.00%	0	0		**0**		-100.00%
Material Fees	28,498	27,518	96.56%	63,520	66,240	104.28%	**24,706**	38.90%	-10.22%
Capital Construction Grant	107,251	54,727	51.03%	104,014	108,468	104.28%	**46,541**	44.74%	-14.96%
CRF Allocation	186,871	186,871	100.00%	0	0		**0**		-100.00%
ESSER I Grant	58,016	0	0.00%	0	0		**0**		
ESSER II Grant	105,396	0	0.00%	0	0		**45,213**		
Friday Enrichment	0	0		0	0		**0**		
Before and After Care	0	0		0	0		**6,325**		
Violin Rental	0	0		0	0		**0**		
Tutoring - Reading	0	0		0	0		**0**		
Refund MCVSD#51	97,920	0	0.00%	0	0		**6,882**		
Sunshine Fund	0	0		0	0		**0**		
Parent Education Income	0	0		0	0		**0**		
COP Reimbursements	0	0		0	0		**0**		
Garden Grants	0	0		0	0		**0**		
Fundraising	10,986	18,093	164.69%	3,000	3,000	100.00%	**38,867**	1295.57%	114.82%
Total Revenue	$977,718	$504,260	51.58%	$531,530	$558,064	104.99%	**$356,470**	67.06%	-29.31%
EXPENDITURE:									
Class Fund Expenses	$0	$2,712		$2,000	$2,000	100.00%	**$14,356**	717.79%	429.43%
CRF	188,810	188,486	99.83%	0	0		**0**		-100.00%
ESSER I	58,406	0	0.00%	0	0		**0**		
ESSER II	108,845	0	0.00%	0	0		**61,072**		
ESSER III	34,468	0	0.00%	0	150,000		**134,376**		
Festivals and Fairs	2,040	1,255	61.50%	0	0		**2,499**		99.19%
Gifts	62	62	100.00%	0	0		**106**		70.89%
HR/Background Checks	401	352	87.78%	200	200	100.00%	**411**	205.50%	16.76%
Kinder Class Expenses	52	52	100.00%	0	0		**308**		492.31%
Salaries	1,665,965	845,920	50.78%	1,864,983	1,873,451	100.45%	**930,526**	49.89%	10.00%
Special Ed Purchased Services	127,313	50,890	39.97%	111,000	111,000	100.00%	**54,672**	49.25%	7.43%
Benefits	450,359	223,793	49.69%	573,185	578,197	100.87%	**295,580**	51.57%	32.08%
Utilities	99,227	46,173	46.53%	103,984	103,984	100.00%	**65,246**	62.75%	41.31%
Land Lease/Rentals	54,134	26,243	48.48%	68,330	68,330	100.00%	**31,284**	45.78%	19.21%
COP Payments - Building	500,775	250,075	49.94%	511,983	511,983	100.00%	**250,783**	48.98%	0.28%
Banking and Payroll Service Fee	1,765	929	52.66%	1,500	2,500	166.67%	**1,836**	122.37%	97.49%
Custodial	0	0		18,220	0	0.00%	**0**	0.00%	
Advertising/Marketing	16,498	1,782	10.80%	15,000	15,000	100.00%	**3,629**	24.19%	103.70%
Professional Development	24,585	9,694	39.43%	65,842	68,865	104.59%	**19,618**	29.80%	102.38%
Bad Debts	1,010	1,010	100.00%	0	0		**0**		-100.00%
Instructional Supplies	188,098	88,040	46.81%	82,952	86,282	104.01%	**67,459**	81.32%	-23.38%
Admin Supplies/Postage/Telephone	12,084	6,090	50.39%	11,700	11,700	100.00%	**5,477**	46.81%	-10.06%
Middle School Elective Program	0	0		0	0		**0**		
Purchased Services	276,074	127,891	46.32%	242,995	247,331	101.78%	**154,069**	63.40%	20.47%
Equipment/Furniture	6,335	894	14.11%	10,000	10,000	100.00%	**10,306**	103.06%	1052.75%
Dues and Fees	3,491	3,265	93.53%	8,000	8,000	100.00%	**7,678**	95.97%	135.14%
Miscellaneous Expenses	587	232	39.59%	0	0		**8**		-96.55%
Ren Festival	1,274	380	29.83%	750	2,500	333.33%	**0**	0.00%	-100.00%
Contingency/Reserve	0	0		182,730	194,836	106.62%	**0**	0.00%	
Insurance	0	0		0	0		**0**		
Interest and Service Charges	0	0		0	0		**0**		
Before and After Care Expenses	0	0		0	0		**3,984**		
Books and Periodicals	0	0		0	0		**0**		
Non-Revenue Festival	0	0		0	0		**570**		
Pupil Activities	0	0		0	0		**1,306**		
Supplies/Equipment - Lease	0	0		600	600	100.00%	**0**	0.00%	
Grounds Maintenance Contracted	0	0		0	0		**0**		
Board Events	112	0	0.00%	1,200	1,200	100.00%	**1,237**	103.09%	
Recruitment	0	0		0	0		**0**		
Fundraising Expenses	1,178	1,178	100.00%	0	0		**3,407**		189.24%
Violin Rental	0	0		0	0		**0**		
Property Taxes	0	0		0	0		**0**		
Suspense	0	0		0	0		**0**		
Tech Charge - UPN WAN	0	0		0	0		**0**		
Parent Education Income	0	0		0	0		**0**		
Facility Improvements & New Building	0	0		0	25,000		**0**		
Total Expenditure/Contingency	$3,823,947	$1,877,398	49.10%	$3,877,154	$4,072,958	105.05%	**$2,121,803**	54.73%	13.02%
Expenditure/Contingency+(-) Revenue	($2,846,229)	($1,373,138)	48.24%	($3,345,624)	($3,514,894)	105.06%	**($1,765,333)**	52.77%	28.56%
Transfer from General Fund*	$2,940,811	$1,428,868	48.59%	$3,375,008	$3,519,530	104.28%	**$1,687,504**	50.00%	18.10%
Fund Balance (Deficit) at Beginning of Year	1,283,384	1,022,133	79.64%	1,283,384	1,283,384	100.00%	**1,283,384**	100.00%	25.56%
Fund Balance (Deficit) at End of Year	$1,377,966	$1,077,863	78.22%	$1,312,768	$1,288,020	98.11%	**$1,205,555**	91.83%	11.85%

Juniper Ridge Community School Cash Flow for 2021-22

as of December 31, 2021

	ACTUAL FYE 6/30/21		Jul-21	Aug-21	Sep-21	9/30/21 ACTUAL TOTAL	Oct-21	Nov-21	Dec-21	12/31/21 ACTUAL TOTAL	Jan-22	Feb-22	Mar-22	3/31/22 ACTUAL TOTAL	Apr-22	May-22	Jun-22	6/30/22 ACTUAL TOTAL
Total Cash--Beginning of Month	$712,529	(A)	$851,396	$849,716	$837,603	$851,396	$782,487	$805,479	$914,508	$851,396	$895,510	$895,510	$895,510	$851,396	$895,510	$895,510	$895,510	$851,396
Cash received:																		
State Student Per Pupil	$2,940,811		$281,251	$281,251	$281,251	$843,752	$281,251	$281,251	$281,251	$1,687,504								
Mill Levy Override 2017	$140,830		10,175	10,175	10,175	$30,524	10,175	10,175	10,175	$61,049								
Mill Levy Override 1996, 2004	$170,582		13,618	13,618	13,618	$40,854	13,618	13,618	13,618	$81,709								
Capital Construction Grant	$107,251		8,328	9,573	9,547	$27,447	9,547	9,547	-	$46,541								
CRF Allocation	$186,871		-	-	-	$0	-	-	-	$0								
ESSER I	$58,016		-	-	-	$0	-	-	-	$0								
ESSER II	$105,396		-	-	-	$0	-	33,208	12,005	$45,213								
Special Ed	$41,291		3,813	10,882	7,336	$22,031	7,336	7,336	7,336	$44,039								
Interest	$1,114		43	36	45	$124	27	30	61	$241								
Miscellaneous Income	$8,962		100	106	150	$356	200	244	100	$899								
Grant - School Van	$20,000		-	-	-	$0	-	-	-	$0								
Material Fees	$28,498		320	21,037	3,349	$24,706	-	-	-	$24,706								
Before and After Care	$0		-	1,555	1,310	$2,865	1,450	1,435	575	$6,325								
Fundraising	$10,986		23	671	17,098	$17,792	16,060	2,583	2,432	$38,867								
Violin Rental	$0		-	-	-	$0	-	-	-	$0								
Tutoring - Reading	$0		-	-	-	$0	-	-	-	$0								
Sunshine Fund	$0		-	-	-	$0	-	-	-	$0								
Parent Education Income	$0		-	-	-	$0	-	-	-	$0								
COP Reimbursements	$0		-	-	-	$0	-	-	-	$0								
Garden Grants	$0		-	-	-	$0	-	-	-	$0								
Refund MCVSD#51	$97,920		-	2,947	-	$2,947	-	1,815	2,120	$6,882								
Total cash received	$3,918,529		$317,670	$351,850	$343,879	$1,013,399	339,663	$361,240	$329,672	$2,043,974	$0	$0	$0	$0	$0	$0	$0	$0
Cash expenditures:																		
Class Fund Expenses	$40		$28	$9,130	$2,076	$11,233	$1,474	$951	$698	$14,356								
CRF	$188,810		-	-	-	$0	-	-	-	$0								
ESSER I	$58,406		-	-	-	$0	-	-	-	$0								
ESSER II	$108,845		9,488	9,488	8,728	$27,705	10,208	10,208	12,951	$61,072								
ESSER III	$34,468		9,025	28,253	44,565	$81,843	223	42,376	9,934	$134,376								
Festivals and Fairs	$2,040		-	214	1,025	$1,239	-	125	1,135	$2,499								
Gifts	$62		-	-	-	$0	-	-	106	$106								
Background Checks	$401		50	50	99	$198	104	55	55	$411								
Kinder Class Expenses	$52		-	-	-	$0	308	-	-	$308								
Salaries	$1,665,965		152,722	153,180	146,165	$452,067	155,059	155,354	168,046	$930,526								
Special Ed Purchased Services	$127,313		3,684	-	14,441	$18,125	14,051	-	22,496	$54,672								
Benefits	$450,359		40,952	47,816	53,603	$142,372	51,802	51,380	50,027	$295,580								
Utilities	$99,227		6,965	8,442	8,054	$23,462	26,669	7,060	8,055	$65,246								
Land Lease/Rentals	$54,134		4,748	5,307	5,307	$15,363	5,307	5,307	5,307	$31,284								
COP Payments - Building	$500,775		41,658	41,908	41,783	$125,350	41,783	41,783	41,867	$250,783								
Banking and Payroll Service Fee	$1,765		35	734	1,022	$1,791	(29)	194	(120)	$1,836								
Custodial	$0		-	-	-	$0	-	-	-	$0								
Advertising/Marketing	$16,498		353	1,868	305	$2,526	447	289	367	$3,629								
Professional Development	$24,585		4,589	5,572	60	$10,221	2,908	3,119	3,369	$19,618								
Bad Debt	$1,010		-	-	-	$0	-	-	-	$0								
Instructional Supplies	$187,395		25,927	25,134	2,141	$53,201	6,876	4,205	3,177	$67,459								
Admin Supplies/Postage/Telephone	$12,084		304	1,993	615	$2,912	647	766	1,152	$5,477								
Middle School Elective Program	$663		-	-	-	$0	-	-	-	$0								
Purchased Services	$276,074		14,090	28,340	25,857	$68,287	32,756	21,216	31,810	$154,069								
Equipment/Furniture	$6,335		2,307	4,630	375	$7,311	251	2,575	169	$10,306								
Dues and Fees	$3,491		3,504	125	219	$3,848	-	3,830	-	$7,678								
Miscellaneous Expenses	$587		8	-	-	$8	-	-	-	$8								
Ren Faire Expense	$1,275		95	95	95	$285	95	95	95	$570								
Interest and Service Charges	$0		-	-	-	$0	-	-	-	$0								
Before and After Care Expenses	$0		-	386	1,013	$1,399	1,354	712	519	$3,984								
Non-Revenue Festival	$0		-	-	-	$0	-	-	-	$0								
Pupil Activities	$0		-	-	-	$0	7	178	1,121	$1,306								
Supplies/Equipment - Lease	$0		-	-	-	$0	-	-	-	$0								
Board Events	$112		-	-	275	$275	-	-	962	$1,237								
Recruitment	$0		-	-	-	$0	-	-	-	$0								
Fundraising Expenses	$1,178		-	-	2,845	$2,845	84	217	261	$3,407								
Suspense	$0		-	-	-	$0	-	-	-	$0								
Tech Charge - UPN WAN	$0		-	-	-	$0	-	-	-	$0								
Facility Improvements &Building	$0		-	-	-	$0	-	-	-	$0								
Total cash expenditures	$3,823,947		320,531	372,666	360,669	$1,053,866	352,383	351,994	363,560	$2,121,803	-	-	-	$0	-	-	-	$0
Change in Accounts Payable/Receivable	$44,285		$1,181	$8,703	($38,325)	($28,441)	$35,712	$99,783	$14,889	$121,943								
Total Cash--end of month	$851,396	(B)	$849,716	$837,603	$782,487	$782,487	$805,479	$914,508	$895,510	$895,510	$895,510	$895,510	$895,510	$851,396	$895,510	$895,510	$895,510	$851,396
Cash Balances:																		
Square	$0		$10	$0	$0	$0	$0	$0	$0	$0								
Stripe	$0		$0	$0	$0	$0	$0	$0	$0	$0								
ColoTrust	$315,425		$315,426	$315,428	$315,429	$315,429	$315,431	$315,432	$315,437	$315,437								
Home Loan Operating	$127,031		$125,298	$117,464	$109,703	$109,703	$131,205	$121,642	$102,583	$102,583								
Contingency & Repair Reserve Savings	$131,455		$131,455	$131,455	$131,471	$131,471	$131,471	$190,033	$190,054	$190,054								
Tabor Reserve Savings	$0		$0	$0	$0	$0	$0	$0	$0	$0								
Home Loan Premier Savings	$209,007		$209,049	$199,083	$149,110	$149,110	$149,135	$209,164	$209,199	$209,199								
Paypal	$0		$0	$0	$0	$0	$0	$0	$0	$0								
Material Fees Checking	$68,430		$68,430	$74,125	$76,725	$76,725	$78,189	$78,189	$78,189	$78,189								
Petty Cash	$48		$48	$48	$48	$48	$48	$48	$48	$48								
Total Cash--end of month	$851,396	(B)	$849,716	$837,603	$782,487	$782,487	$805,479	$914,508	$895,510	$895,510	$0	$0	$0	$0	$0	$0	$0	$0
Restricted cash:																		
Tabor 3%	$105,532		$117,196	$117,196	$117,196	$117,196	$117,196	$117,196	$117,196	$117,196								
Capital Projects																		
Other restricted:																		
Fundraising for specific purpose																		
Fees collected for specific purpose																		
Unspent grant revenues																		
Other?-name																		
Unrestricted	$745,864		732,520	720,407	665,291	$665,291	688,283	797,312	778,314	778,314								
Total Cash--end of month	$851,396	(B)	$849,716	$837,603	$782,487	$782,487	$805,479	$914,508	$895,510	$895,510	$0	$0	$0	$0	$0	$0	$0	$0

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

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

Mesa County Valley School District 51
2021-22 Budget Summary Report, 2nd Quarter
Presented: January 18, 2022

Mesa Valley Community School
as of December 31, 2021

	Audited 2020-21 Actual 6/30/21	Audited 2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	67,801	29,339	43.27%	58,678	67,858	115.65%	**33,929**	57.82%	15.65%
Capital Construction Grant	109,272	48,437	44.33%	85,769	110,481	128.81%	**49,754**	58.01%	2.72%
Mill Levy Override 2017	118,131	58,640	49.64%	122,122	121,073	99.14%	**61,061**	50.00%	4.13%
Mill Levy Override 1996 & 2004	161,348	77,648	48.12%	163,450	173,995	106.45%	**81,725**	50.00%	5.25%
Student Class Fees	86,020	0	0.00%	143,560	119,880	83.51%	**0**	0.00%	
Colorado Read Act	4,356	0	0.00%	0	2,200		**0**		
Donations - Restricted	0	0		0	0		**0**		
Donations - Unrestricted	115	50	43.48%	0	0		**34**		-32.58%
Room Rental Fees	0	0		0	0		**0**		
Erate Projection	0	0		0	0		**0**		
Interest Income	723	506	69.99%	0	0		**60**		-88.14%
MCVSD Refund	0	0		0	0		**0**		
Insurance Proceeds	0	0		0	0		**0**		
Covid Funds	206,131	206,131	100.00%	0	0		**0**		-100.00%
Esser	63,995	0	0.00%	0	407,271		**399,709**		
On-behalf Payment from State	0	0		0	0		**0**		
Miscellaneous Income	471	471	100.00%	0	0		**0**		
Total Revenue	818,364	$421,222	51.47%	$573,579	$1,002,758	174.82%	**$626,272**	109.19%	48.68%
EXPENDITURE:									
Salaries/Benefits	$ 2,142,251	$1,098,784	51.29%	$2,290,485	$2,382,360	104.01%	**$1,193,364**	52.10%	8.61%
Professional/Tech Services	98,143	53,419	54.43%	101,400	101,366	99.97%	**62,819**	61.95%	17.60%
Property Services	49,758	26,803	53.87%	56,150	43,100	76.76%	**19,944**	35.52%	-25.59%
Purchased Services	30,735	15,888	51.69%	36,100	30,200	83.66%	**14,877**	41.21%	-6.36%
Professional Dev	207	0	0.00%	4,000	3,000	75.00%	**0**	0.00%	
D51 Direct Services	29,785	15,797	53.04%	31,550	27,798	88.11%	**14,283**	45.27%	-9.58%
D51/Add Personnel	91,959	38,877	42.28%	87,788	106,024	120.77%	**49,005**	55.82%	26.05%
D51 Admin Charges	96,447	44,547	46.19%	101,271	98,547	97.31%	**50,635**	50.00%	13.67%
Supplies	101,815	57,970	56.94%	142,130	127,700	89.85%	**79,174**	55.71%	36.58%
Events	10,832	731	6.75%	16,000	17,700	110.63%	**3,820**	23.88%	
Facility Lease	206,238	102,963	49.92%	208,233	208,233	100.00%	**103,317**	49.62%	0.34%
Equipment/Furniture	7,607	6,607	86.85%	12,500	14,500	116.00%	**7,204**	57.63%	9.04%
Dues/Fees	2,261	1,832	81.03%	2,500	6,000	240.00%	**5,624**	224.97%	207.00%
Learner Funds	675,614	248,369	36.76%	824,160	772,800	93.77%	**257,178**	31.20%	3.55%
Learner Contingency	0	0		0	0		**0**		
Capital Project-Building	20,033	0	0.00%	25,000	414,717	1658.87%	**370,805**	1483.22%	
Building Improvements	20,182	16,590	82.20%	10,000	0	0.00%	**0**	0.00%	-100.00%
Covid19 Expenses	153,280	147,610	96.30%	0	0		**0**		-100.00%
Esser Expenses	8,316	8,316	100.00%	0	0		**0**		-100.00%
Esser II Expenses	0	0		0	407,271		**208,714**		
Total Expenditure/Contingency	$3,745,463	$1,885,101	50.33%	3,949,267	4,761,316	120.56%	**$2,440,764**	61.80%	29.48%
Expenditure/Contingency+(-) Revenue	($2,927,099)	($1,463,879)	50.01%	($3,375,688)	($3,758,558)	111.34%	**($1,814,492)**	53.75%	23.95%
Transfer from General Fund*	$3,063,413	$1,484,892	48.47%	$3,375,688	$3,284,895	97.31%	**$1,687,844**	50.00%	13.67%
Fund Balance (Deficit) at Beginning of Year	777,568	777,568	100.00%	913,881	913,881	100.00%	**913,881**	100.00%	17.53%
Fund Balance (Deficit) at End of Year	$913,881	$798,581	87.38%	$913,881	$440,218	48.17%	**$787,233**	86.14%	-1.42%

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.

Mesa Valley Community School Cash Flow for 2021-22

as of December 31, 2021

	ACTUAL FYE 6/30/21		Jul-21	Aug-21	Sep-21	9/30/21 ACTUAL TOTAL	Oct-21	Nov-21	Dec-21	12/31/21 ACTUAL TOTAL	Jan-22	Feb-22	Mar-22	3/31/22 ACTUAL TOTAL	Apr-22	May-22	Jun-22	6/30/22 ACTUAL TOTAL
Total Cash--Beginning of Month	$1,069,529	(A)	$1,269,090	$1,301,072	$1,173,358	$1,269,090	$1,047,026	$1,062,789	$930,773	$1,269,090	$1,124,751	$1,124,751	$1,124,751	$1,269,090	$1,124,751	$1,124,751	$1,124,751	$1,269,090
Cash received:																		
State Student Per Pupil	$3,063,413		$281,307	$281,307	$281,307	$843,922	$281,307	$281,307	$281,307	$1,687,844								
ECEA Spec Ed	$58,621		3,805	7,505	5,655	$16,965	5,655	5,655	5,655	$33,929								
Capital Construction Grant	$109,272		10,240	9,899	9,872	$30,011	9,872	9,872	-	$49,754								
Mill Levy Override 2017	$125,248		10,177	10,177	10,177	$30,530	10,177	10,177	10,177	$61,061								
Mill Levy Override 1996 & 2004	$177,977		13,621	13,622	13,621	$40,864	13,621	13,621	13,621	$81,726								
Student Class Fees	$86,020		-	-	-	$0	-	-	-	$0								
Colorado Read Act	$4,356		-	-	-	$0	-	-	-	$0								
Gifts/Contributions	$115		-	15	-	$15	-	19	-	$34								
Room Rental Fees	$0		-	-	-	$0	-	-	-	$0								
Erate	$0		-	-	-	$0	-	-	-	$0								
Interest Income	$723		14	12	9	$35	6	7	11	$60								
MCVSD Refund	$0		-	-	-	$0	-	-	-	$0								
Insurance Proceeds	$0		-	-	-	$0	-	-	-	$0								
Covid Funds	$206,131		-	-	-	$0	-	-	-	$0								
Esser	$63,995		-	-	-	$0	208,714	-	190,996	$399,709								
Miscellaneous Income	$471		-	-	-	$0	-	-	-	$0								
Total cash received	$3,896,340		$319,164	$322,536	$320,640	$962,341	529,351	$320,658	$501,767	$2,314,117	$0	$0	$0	$0	$0	$0	$0	$0
Cash expenditures:																		
Salaries/Benefits	$2,142,251		$238,001	$207,513	$187,123	$632,637	$184,222	$190,683	$185,822	$1,193,364								
Professional/Tech Services	$98,143		27,090	8,667	5,264	$41,022	13,571	4,554	3,672	$62,819								
Property Services	$49,758		4,342	4,934	1,679	$10,955	6,137	1,015	1,837	$19,944								
Purchased Services	$30,735		2,408	2,746	2,409	$7,564	2,651	2,331	2,331	$14,877								
Professional Dev	$207		-	-	-	$0	-	-	-	$0								
D51 Direct Services	$31,593		2,380	2,380	2,380	$7,141	2,380	2,380	2,380	$14,283								
D51/Add Personnel	$75,283		2,887	4,820	11,309	$19,016	10,449	5,682	13,859	$49,005								
D51 Admin Charges	$91,902		8,439	8,439	8,439	$25,318	8,439	8,439	8,439	$50,635								
Supplies	$104,483		32,912	10,919	4,620	$48,451	25,203	2,023	3,498	$79,174								
Events	$8,233		188	2,210	392	$2,790	876	150	5	$3,820								
Facility Lease	$206,238		17,150	17,275	17,213	$51,638	17,213	17,213	17,254	$103,317								
Equipment/Furniture	$7,607		6,493	374	258	$7,125	79	-	-	$7,204								
Dues/Fees	$2,261		3,742	55	-	$3,797	150	55	1,624	$5,624								
Learner Funds	$675,545		(259)	29,236	87,450	$116,427	42,688	65,346	32,717	$257,178								
Learner Contingency	$0		-	-	-	$0	-	-	-	$0								
Instructional Supplies	$0		-	-	-	$0	-	-	-	$0								
Administrative Supplies/Dues	$0		-	-	-	$0	-	-	-	$0								
Custodial/Maintenance	$0		-	-	-	$0	-	-	-	$0								
Insurance	$0		-	-	-	$0	-	-	-	$0								
Capital Project-Building	$20,032		1,274	1,629	6,153	$9,056	193,833	167,108	808	$370,805								
Building Improvements	$20,182		-	-	-	$0	-	-	-	$0								
COVID 19	$153,280		-	-	-	$0	-	-	-	$0								
Esser Expenses	$8,316		-	208,714	-	$208,714	-	-	-	$208,714								
Other Expenses	$0		-	-	-	$0	-	-	-	$0								
Total cash expenditures	$3,726,047		$347,048	$509,911	$334,690	$1,191,649	$507,890	$466,978	$274,246	$2,440,764	$0	$0	$0	$0	$0	$0	$0	$0
Change in Accounts Payable/Receivable	$29,268		$59,866	$59,660	($112,283)	$7,244	($5,698)	$14,304	($33,542)	($17,692)								
Total Cash--end of month	$1,269,090	(B)	$1,301,072	$1,173,358	$1,047,025	$1,047,026	$1,062,789	$930,773	$1,124,751	$1,124,751	$1,124,751	$1,124,751	$1,124,751	$1,269,090	$1,124,751	$1,124,751	$1,124,751	$1,269,090
Cash Balances:																		
Operating account	$358,916		$390,885	$263,145	$286,804	$286,804	$502,560	$370,518	$564,485	$564,485								
SBA Account	6,514		6,514	6,529	6,529	6,529	6,529	6,548	6,548	6,548								
CSAFE	803,456		803,468	803,479	653,487	653,487	453,492	453,498	453,507	453,507								
CSAFE Tabor	100,203		100,205	100,206	100,207	100,207	100,208	100,209	100,211	100,211								
Total Cash--end of month	$1,269,089	(B)	$1,301,072	$1,173,358	$1,047,026	$1,047,026	$1,062,789	$930,773	$1,124,751	$1,124,751	$0	$0	$0	$0	$0	$0	$0	$0
Restricted cash:																		
Tabor 3%	$105,350		118,478	118,478	118,478	118,478	118,478	118,478	118,478	118,478								
Capital Projects																		
Other restricted:																		
Fundraising for specific purpose																		
Fees collected for specific purpose																		
Unspent grant revenues																		
Other?-name																		
Unrestricted	1,163,738		1,182,594	1,054,880	928,548	928,548	944,311	812,295	1,006,273	1,006,273								
Total Cash--end of month	$1,269,088	(B)	$1,301,072	$1,173,358	$1,047,026	$1,047,026	$1,062,789	$930,773	$1,124,751	$1,124,751	$0	$0	$0	$0	$0	$0	$0	$0

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

Nutrition Services Fund (21)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**		% of Budget	Year Over Year %
REVENUE:										
Student Meals	$51,031	$94,566	185.31%	$10,000	$8,863	88.63%	**$2,233**		22.33%	-97.64%
Ala Carte Lunch Sales	87,371	31,401	35.94%	94,992	95,677	100.72%	**57,903**		60.96%	84.40%
Adult Meals	32,580	12,909	39.62%	35,161	34,264	97.45%	**16,848**		47.92%	30.51%
Federal Reimbursement	7,859,873	2,567,184	32.66%	7,867,662	9,137,389	116.14%	**3,776,410**		48.00%	47.10%
State Reimbursement	60,074	60,074	100.00%	60,000	59,810	99.68%	**59,810**		99.68%	-0.44%
Interest on Investment	1	0	0.00%	0	6		**6**			
Miscellaneous	72	7,886	10952.78%	7,500	6,251	83.35%	**13,308**	*	177.44%	68.75%
Commodities	493,365	237,277	48.09%	556,073	590,707	106.23%	**274,866**		49.43%	15.84%
Total Revenue	$8,584,367	$3,011,297	35.08%	$8,631,388	$9,932,967	115.08%	**$4,201,384**		48.68%	39.52%
EXPENDITURE:										
Salaries and Benefits	$3,458,427	$1,879,028	54.33%	$3,975,618	$4,243,025	106.73%	**$2,219,861**		55.84%	18.14%
Food	2,207,599	1,068,526	48.40%	2,374,088	2,897,928	122.06%	**1,494,753**		62.96%	39.89%
Non-Food	704,972	312,124	44.27%	720,817	1,470,073	203.95%	**616,971**		85.59%	97.67%
Commodities	453,254	145,908	32.19%	556,073	590,707	106.23%	**189,953**		34.16%	30.19%
Total Expenditure	$6,824,252	$3,405,586	49.90%	$7,626,596	$9,201,733	120.65%	**$4,521,538**		59.29%	32.77%
Transfer from 2017 Mill Levy Override - Student Contact Days	77,792	39,991	51.41%	77,792	87,502	112.48%	**38,896**		50.00%	-2.74%
Excess (Deficiency) of Revenue & Transfer	$1,837,907			$1,082,584	$818,736					
GAAP Basis Fund Balance (Deficit) at Beginning of Year	278,600			1,072,436	2,116,507					
GAAP Basis Fund Balance (Deficit) at End of Year	$2,116,507			$2,155,020	$2,935,243					
Reserves/Designations:										
Less Amount for Encumbrance	(4,850)			(15,000)	(15,000)					
Unreserved/Undesignated Fund Balance at End of Year	$2,111,657			$2,140,020	$2,920,243					

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

Anticipated will be updated quarterly and is based on Adopted Budget

Government Designated Grants Fund (22)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	$49,190,986	$27,400,695	55.70%	$65,209,460	$46,378,965	71.12%	**$17,157,537**	26.31%	-37.38%
Total Revenue	$49,190,986	$27,400,695	55.70%	$65,209,460	$46,378,965	71.12%	**$17,157,537**	26.31%	-37.38%
EXPENDITURE:									
Instructional Programs	$23,703,943	$7,297,295	30.79%	$33,725,221	$20,463,318	60.68%	**$6,821,106**	20.23%	-6.53%
Pupil Support Services	18,176,141	8,256,277	45.42%	23,257,841	21,641,976	93.05%	**7,213,992**	31.02%	-12.62%
General Administration Support Services	232,238	102,728	44.23%	578,145	393,813	68.12%	**131,271**	22.71%	27.79%
School Administration Support Services	3,128,543	417,361	13.34%	3,728,514	1,262,445	33.86%	**420,815**	11.29%	0.83%
Business Support Services	988,967	719,852	72.79%	904,685	382,926	42.33%	**127,642**	14.11%	-82.27%
Central Support Services	1,277,646	2,323,580	181.86%	487,512	518,892	106.44%	**172,964**	35.48%	-92.56%
Community Services & Other Support Services	714,046	286,515	40.13%	1,543,292	868,380	56.27%	**289,460**	18.76%	1.03%
Facilities/Construction Services	969,462	581,383	59.97%	756,150	658,215	87.05%	**219,405**	29.02%	-62.26%
Other Uses	0	0		228,100	189,000	82.86%	**63,000**	27.62%	
Total Expenditure	$49,190,986	$19,984,991	40.63%	$65,209,460	$46,378,965	71.12%	**$15,459,655**	23.71%	-22.64%
GAAP Basis Result of Operations	$0	$7,415,704		($0)	$0		**$1,697,882**		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		**0**		
GAAP Basis Fund Balance (Deficit) at End of Year	$0	$7,415,704		($0)	$0		**$1,697,882**		
Reserves/Designations:									
Inventories	0	0		0	0		**0**		
Encumbrances	(205,038)	(523,685)		0	0		**(1,252,998)**		
Unreserved/Undesignated Fund Balance	($205,038)	$6,892,019		($0)	$0		**$444,883**		

Anticipated will be updated quarterly and is based on Adopted Budget

Physical Activities Fund (23)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	$299,540	$109,789	36.65%	$340,000	$340,000	100.00%	**$145,463**	42.78%	32.49%
Gate Receipts	127,403	24,639	19.34%	260,000	275,000	105.77%	**165,292**	63.57%	570.86%
Misc Revenue	36,947	0	0.00%	36,000	35,000	97.22%	**0**	0.00%	
Total Revenue	$463,890	$134,428	28.98%	$636,000	$650,000	102.20%	**$310,755**	48.86%	131.17%
EXPENDITURE:									
Playoffs	$168,464	$50,059	29.71%	$128,000	$128,000	100.00%	**$72,756**	56.84%	45.34%
Basketball, Girls	33,001	405	1.23%	52,000	52,000	100.00%	**15,237**	29.30%	3662.22%
Cheerleader/Poms	9,939	0	0.00%	15,000	15,000	100.00%	**8,130**	54.20%	
Golf, Girls	2,687	0	0.00%	8,000	4,000	50.00%	**0**	0.00%	
Soccer, Girls	7,611	0	0.00%	24,000	24,000	100.00%	**0**	0.00%	
Softball, Girls	14,024	7,725	55.08%	40,000	35,647	89.12%	**35,647**	89.12%	361.45%
Swimming, Girls	2,420	0	0.00%	12,000	12,000	100.00%	**578**	4.82%	
Tennis, Girls	1,429	193	13.51%	6,500	6,500	100.00%	**0**	0.00%	-100.00%
Lacrosse, Girls	6,777	0	0.00%	27,000	27,000	100.00%	**911**	3.37%	
Volleyball	35,006	0	0.00%	48,000	59,007	122.93%	**59,007**	122.93%	
Wrestling, Girls	6,022	0	0.00%	12,000	12,000	100.00%	**2,954**	24.62%	
Baseball	25,960	0	0.00%	40,000	40,000	100.00%	**1,256**	3.14%	
Basketball, Boys	34,717	0	0.00%	52,000	52,000	100.00%	**19,287**	37.09%	
Football	42,981	25,403	59.10%	130,500	118,066	90.47%	**118,066**	90.47%	364.77%
Golf, Boys	5,268	4,918	93.36%	8,000	4,992	62.40%	**8,863**	110.79%	80.22%
Soccer, Boys	10,389	0	0.00%	24,000	25,347	105.61%	**25,347**	105.61%	
Swimming, Boys	874	0	0.00%	10,000	6,000	60.00%	**0**	0.00%	
Tennis, Boys	1,256	1,256	100.00%	6,500	7,596	116.86%	**7,596**	116.86%	504.78%
Lacrosse, Boys	10,295	0	0.00%	27,000	27,000	100.00%	**911**	3.37%	
Wrestling, Boys	28,818	0	0.00%	48,000	48,000	100.00%	**14,800**	30.83%	
Cross Country	2,237	1,819	81.31%	12,000	12,821	106.84%	**12,821**	106.84%	604.84%
Track	22,610	0	0.00%	32,000	32,000	100.00%	**140**	0.44%	
Contingency	0	0		5,000	0	0.00%	**0**	0.00%	
Vehicle Use	23,689	1,367	5.77%	7,000	12,000	171.43%	**8,849**	126.41%	547.33%
Athletic Director Travel	1,294	871	67.31%	3,000	3,000	100.00%	**499**	16.63%	-42.71%
Catastrophic Insurance	0	0		7,500	7,500	100.00%	**0**	0.00%	
Scholarship Fund/Other	191	0	0.00%	1,000	1,000	100.00%	**125**	12.50%	
Total Expenditure	$497,959	$94,016	18.88%	$786,000	$772,476	98.28%	**$413,780**	52.64%	340.12%
Excess (Deficiency) of Revenue	($34,069)			($150,000)	($122,476)				
Transfer from General Fund	200,000	150,000		150,000	150,000		**150,000**		
Excess (Deficiency) of Revenue & Transfer	$165,931			$0	$27,524				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,364			82,144	186,295				
GAAP Basis Fund Balance (Deficit) at End of Year	$186,295			$82,144	$213,819				

Anticipated will be updated quarterly and is based on Adopted Budget

Beverage Fund (27)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Commissions	$23,220	$8,762	37.73%	$36,000	$36,000	100.00%	**$35,010**	97.25%	299.57%
Electrical	6,300	0	0.00%	7,308	6,720	91.95%	**6,300**	86.21%	
Interest	481	321	66.74%	1,200	66	5.50%	**44**	3.67%	-86.29%
Miscellaneous	15,000	0	0.00%	15,000	15,000	100.00%	**0**	0.00%	
Total Revenue	$45,001	$9,083	20.18%	$59,508	$57,786	97.11%	**$41,354**	69.49%	355.29%
EXPENDITURE:									
SBA Accounts	$29,100	$29,100	100.00%	$35,000	$23,325	66.64%	**$23,325**	66.64%	-19.85%
Staff Development	1,000	0	0.00%	21,000	21,000	100.00%	**1,100**	5.24%	
Programs:									
Projects	10,484	413	3.94%	20,200	15,000	74.26%	**248**	1.23%	-39.95%
Recognition	0	0		0	0		**0**		
Board Approved Programs	0	0		4,000	4,000	100.00%	**0**	0.00%	
Electrical Reimbursement	0	0		7,308	7,308	100.00%	**0**	0.00%	
Total Expenditure	$40,584	$29,513	72.72%	$87,508	$70,633	80.72%	**$24,673**	28.20%	-16.40%
Excess (Deficiency) of Revenue	$4,417			($28,000)	($12,847)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	274,656			274,735	279,073				
GAAP Basis Fund Balance (Deficit) at End of Year	$279,073			$246,735	$266,226				
Reserves/Designations:									
Less Amount for Encumbrance	0			(5,000)	(5,000)				
Fund Balance at End of Year	$279,073			$241,735	$261,226				

	20-21 Actual	**21-22 Adopted**
Student Activities	$0	$2,200
Music	5,000	5,000
Athletics	5,484	8,000
Elementary Physical Activities	0	5,000
Total	$10,484	$20,200

Anticipated will be updated quarterly and is based on Adopted Budget

Student Body Activities Fund (29)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	$3,743,450	$0	0.00%	$8,000,000	$5,424,158	67.80%	**$2,712,079**	33.90%	
Total Revenue	$3,743,450	$0	0.00%	$8,000,000	$5,424,158	67.80%	**$2,712,079**	33.90%	
EXPENDITURE:									
Student Activities	$3,717,855	$0	0.00%	$8,000,000	$5,083,803	63.55%	**$2,033,521**	25.42%	
Total Expenditure	$3,717,855	$0	0.00%	$8,000,000	$5,083,803	63.55%	**$2,033,521**	25.42%	
Excess (Deficiency) of Revenue	$25,595			$0	$340,355				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,858,210			2,856,254	2,883,805				
GAAP Basis Fund Balance (Deficit) at End of Year	$2,883,805			$2,856,254	$3,224,160				
Assigned to:									
Less Amount for Encumbrance	0			0	(5,000)				
Unassigned Fund Balance	$2,883,805			$2,856,254	$3,219,160				

Anticipated will be updated quarterly and is based on Adopted Budget

Bond Redemption Fund (31)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	$18,166,796	$249,847	1.38%	$18,109,900	$23,149,676	127.83%	**$242,700**	1.34%	-2.86%
Delinquent Taxes	22,836	6,753	29.57%	10,000	27,683	276.83%	**9,096**	90.96%	34.70%
Total Revenue	$18,189,632	$256,600	1.41%	$18,119,900	$23,177,359	127.91%	**$251,796**	1.39%	-1.87%
EXPENDITURE:									
Bond Principal:									
2011 Series	$8,435,000	$8,435,000	100.00%	$9,185,000	$9,185,000	100.00%	**$9,185,000**	100.00%	
2012 Refinance	390,000	390,000	100.00%	75,000	75,000	100.00%	**75,000**	100.00%	
2018 Series	0	0		0	0		**0**		
2022 Series	0	0		0	0		**0**		
Bond Interest Coupons Redeemed:									
2011 Series	2,078,275	1,144,575	55.07%	1,683,700	1,683,700	100.00%	**933,700**	55.46%	
2012 Refinance	14,700	9,544	64.93%	9,469	9,469	100.00%	**5,156**	54.45%	
2018 Series	6,172,187	3,086,094	50.00%	6,172,188	6,172,188	100.00%	**3,086,094**	50.00%	
2022 Series	0	0		0	1,392,500		**0**		
Total Expenditure	$17,090,162	$13,065,213	76.45%	$17,125,357	$18,517,857	108.13%	**$13,284,950**	77.57%	
Excess (Deficiency) of Revenue	$1,099,470			$994,543	$4,659,502				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,694,013			16,632,745	16,793,483				
GAAP Basis Fund Balance (Deficit) at End of Year	$16,793,483			$17,627,288	$21,452,985				
Mill Levy	9.412			9.412					
Assessed Value	$1,923,891,560 *			$1,923,891,560 *					

* Certification of Mill Levy December 15, 2020

Anticipated will be updated quarterly and is based on Adopted Budget

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

Mesa County Valley School District 51
2021-22 Budget Summary Report, 2nd Quarter
Presented: January 18, 2022

Building Fund (41)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	$61,653	$49,500	80.29%	$800,000	$510,588	63.82%	**$5,294**	0.66%	-89.31%
Total Revenue	$61,653	$49,500	80.29%	$800,000	$510,588	63.82%	**$5,294**	0.66%	-89.31%
EXPENDITURE:									
Building Construction & Improvements	$7,631,668	$7,433,950	97.41%	$21,035,181	$7,104,284	33.77%	**$99,580**	0.47%	-98.66%
Equipment	7,746,564	6,613,536	85.37%	0	0		**0**		-100.00%
Other Capital Outlay	9,819	53,656	546.45%	0	0		**0**		-100.00%
Construction Services	531,978	0	0.00%	0	1,145,786		**572,893**		
Total Expenditure	$15,920,029	$14,101,142	88.57%	$21,035,181	$8,250,070	39.22%	**$672,473**	3.20%	-95.23%
Excess (Deficiency) of Revenue	($15,858,376)			($20,235,181)	($7,739,482)				
Sale of Bonds	$0			$0	$95,315,000				
Premium/Discount	0			0	20,292,733				
Less: Issuance Costs	0			0	(607,733)				
Net Sale of Bonds	$0			$0	$115,000,000				
Excess (Deficiency) of Revenue	($15,858,376)			($20,235,181)	$107,260,518				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	36,190,644			20,235,181	20,332,268				
GAAP Basis Fund Balance (Deficit) at End of Year	$20,332,268			$0	$127,592,786				
Assigned to:									
Less Amount for Encumbrance	(158,176)			0	0				
Unassigned Fund Balance	$20,174,092			$0	$127,592,786				

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.

Anticipated will be updated quarterly and is based on Adopted Budget

Capital Projects Fund (43)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	$25,597	$14,572	56.93%	$80,000	$4,370	5.46%	**$2,073**	2.59%	-85.77%
Charter School Lease Payments (COP's)	707,544	353,359	49.94%	701,200	701,200	100.00%	**354,200**	50.51%	0.24%
COP Refunding Proceeds	6,085,000	6,085,000	100.00%	0	0		**0**		-100.00%
Sale of Property	0	0		0	800,000		**0**		
Other Local Revenue	1,495,502	6,478	0.43%	58,197	58,197	100.00%	**22,780**	39.14%	251.65%
Capital Leases	20,265	0	0.00%	241,500	241,500	100.00%	**0**	0.00%	
Total Revenue	$8,333,908	$6,459,409	77.51%	$1,080,897	$1,805,267	167.02%	**$379,053**	35.07%	-94.13%
EXPENDITURE:									
Ground Improvement/Land	$88,832	$67,503	75.99%	$125,000	$160,421	128.34%	**$30,716**	24.57%	-54.50%
Buildings	571,130	175,350	30.70%	1,200,000	542,574	45.21%	**509,817**	42.48%	190.74%
Equipment	170,798	291,529	170.69%	1,225,215	781,945	63.82%	**556,945**	45.46%	91.04%
Other Capital Outlay	194,024	299,233	154.22%	286,661	311,887	108.80%	**283,534**	98.91%	-5.25%
Subtotal	$1,024,784	$833,615	81.35%	$2,836,876	$1,796,827	63.34%	**$1,381,012**	48.68%	65.67%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	$0	$0		$0	$0		**$0**		0.00%
COP Financing Principal	255,000	255,000	100.00%	270,000	270,000	100.00%	**270,000**	100.00%	0.00%
COP Financing Interest	444,325	225,350	50.72%	431,200	431,200	100.00%	**218,975**	50.78%	0.00%
Subtotal	$699,325	$480,350	68.69%	$701,200	$701,200	100.00%	**$488,975**	150.78%	
DISTRICT DEBT SERVICE									
Lease Financing	$226,624	$1,456,282	642.60%	$1,595,013	$1,782,147	111.73%	**$1,444,495**	90.56%	-0.81%
Professional Services	2,500	2,500	100.00%	2,500	2,500	100.00%	**0**	0.00%	-100.00%
COP Refunding Issuance Costs	90,000	90,000	100.00%	0	0		**0**		-100.00%
COP Financing Principal/Refunding	6,295,000	6,295,000	100.00%	0	0		**0**		-100.00%
COP Financing Interest	200,144	118,084	59.00%	151,733	151,733	100.00%	**69,673**	45.92%	-41.00%
Subtotal	$6,814,268	$7,961,866	116.84%	$1,749,246	$1,936,380	110.70%	**$1,514,168**	86.56%	-80.98%
Total Expenditure	$8,538,377	$9,275,831	108.64%	$5,287,322	$4,434,407	83.87%	**$3,384,155**	64.01%	-63.52%
Excess (Deficiency) of Revenue	($204,469)			($4,206,425)	($2,629,140)				
Transfer from General Fund	2,375,970	1,187,985		2,375,970	2,375,970		**1,187,985**		
Excess (Deficiency) of Revenue and Transfer	$2,171,501			($1,830,455)	($253,170)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,213,312			13,569,753	15,384,813				
GAAP Basis Fund Balance (Deficit) at End of Year	$15,384,813			$11,739,298	$15,131,643				
Less Reserves:									
Encumbrances/Reserves	(627,667)			(300,000)	(300,000)				
Emergency Requirement	(6,388,489)			(7,199,735)	(6,388,489)				
Nondesignated Fund Balance at End of Year	$8,368,657			$4,239,563	$8,443,154				

2020-21 Re-Adopted Budget

Transfer: $188.09 X 20,607.32 to Capital Projects/Insurance Reserve

Capital Projects	$ 2,375,970
Insurance Reserve	$ 1,500,000
	$ 3,875,970

2021-22 Adopted Budget

Transfer: $183.82 X 21,085.8 to Capital Projects/Insurance Reserve

Capital Projects	$ 2,375,970
Insurance Reserve	$ 1,500,000
	$ 3,875,970

Anticipated will be updated quarterly and is based on Adopted Budget

Medical Insurance Fund (62)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	$19,092,296	$8,923,663	46.74%	$23,000,000	$22,420,884	97.48%	**$10,234,836**	44.50%	14.69%
Cobra Insurance Premiums	195,159	75,255	38.56%	150,000	250,578	167.05%	**96,625**	64.42%	28.40%
Interest on Investments	1,639	1,639	100.00%	2,000	0	0.00%	**0**	0.00%	-100.00%
Total Revenue	$19,289,094	$9,000,557	46.66%	$23,152,000	$22,671,462	97.92%	**$10,331,461**	44.62%	14.79%
EXPENDITURE:									
Medical - Administration/ Contracted Service	$2,727,243	$1,564,513	57.37%	$2,800,000	$2,388,502	85.30%	**$1,342,042**	47.93%	-14.22%
Medical Services	19,244,330	9,266,420	48.15%	19,700,000	20,745,568	105.31%	**10,235,595**	51.96%	10.46%
Supplies	0	7		4,000	1,000	25.00%	**861**	21.53%	12200.00%
Miscellaneous	42,810	18,466	43.13%	195,000	29,686	15.22%	**14,843**	7.61%	-19.62%
Training	0	0		1,000	0	0.00%	**0**	0.00%	
Total Expenditure	$22,014,383	$10,849,406	49.28%	$22,700,000	$23,164,756	102.05%	**$11,593,342**	51.07%	6.86%
Excess (Deficiency) of Revenue	($2,725,289)			$452,000	($493,294)				
GAAP FUND BALANCE:									
Beginning of Year	3,477,852			3,706,071	752,563				
End of Year	$752,563			$4,158,071	$259,269				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

Dental Insurance Fund (63)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Premiums	$1,295,939	$642,347	49.57%	$1,360,024	$1,287,200	94.65%	**$638,222**	46.93%	-0.64%
Total Revenue	$1,295,939	$642,347	49.57%	$1,360,024	$1,287,200	94.65%	**$638,222**	46.93%	-0.64%
EXPENDITURE:									
Dental - Administration	$130,782	$31,223	23.87%	$88,839	$160,601	180.78%	**$38,342**	43.16%	22.80%
Dental - Claims/Services	1,203,064	522,790	43.45%	1,266,286	1,088,909	85.99%	**473,184**	37.37%	-9.49%
Dental - Overfunding Payments	941,017	941,017	100.00%	0	0		**0**		-100.00%
Total Expenditure	$2,274,863	$1,495,030	65.72%	$1,355,125	$1,249,510	92.21%	**$511,526**	37.75%	-65.78%
Excess (Deficiency) of Revenue	($978,924)			$4,899	$37,690				
GAAP FUND BALANCE:									
Beginning of Year	1,279,125			324,538	300,201				
End of Year	$300,201			$329,437	$337,891				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

Insurance Fund (64)
as of December 31, 2021

	2020-21 Actual 6/30/21	2020-21 Actual 12/31/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 12/31/21	% of Budget	**2021-22 Actual 12/31/21**	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	$8,826	$6,613	74.93%	$12,000	$876	7.30%	**$656**	5.47%	-90.08%
Insurance Premium-Employee Benefits	1,305,341	53,471	4.10%	1,385,000	1,282,433	92.59%	**530**	0.04%	-99.01%
Miscellaneous Revenue	11,643	3,481	29.90%	12,000	13,474	112.28%	**10,786**	89.88%	209.85%
Total Revenue	$1,325,810	$63,565	4.79%	$1,409,000	$1,296,783	92.04%	**$11,972**	0.85%	-81.17%
EXPENDITURE:									
Salaries and Benefits	$766,492	$425,349	55.49%	$902,509	$776,081	85.99%	**$430,670**	47.72%	1.25%
Workers' Compensation	16,336	412,672	2526.15%	1,200,000	1,063,313	88.61%	**438,682**	36.56%	6.30%
Insurance Premiums / Bonds	1,029,743	846,456	82.20%	1,000,000	1,026,917	102.69%	**844,133**	84.41%	-0.27%
Uninsured Losses / Claims	435	370	85.06%	1,000	500	50.00%	**0**	0.00%	-100.00%
Supplies / Other	85,890	30,333	35.32%	190,000	81,334	42.81%	**28,724**	15.12%	-5.30%
Employee Assistance Program	78,088	21,041	26.95%	100,000	156,632	156.63%	**52,756**	52.76%	150.73%
Wellness Program	282	0	0.00%	5,000	40	0.80%	**40**	0.80%	
Total Expenditure	$1,977,266	$1,736,221	87.81%	$3,398,509	$3,104,817	91.36%	**$1,795,005**	52.82%	3.39%
Excess (Deficiency) of Revenue	($651,456)			($1,989,509)	($1,808,034)				
Transfer from General Fund	1,500,000	750,000		1,500,000	1,500,000		**750,000**		
Excess (Deficiency) of Revenue & Transfer	$848,544			($489,509)	($308,034)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,152,252			4,966,892	6,000,796				
GAAP Basis Fund Balance (Deficit) at End of Year	$6,000,796			$4,477,383	$5,692,762				
Reserves/Designations:									
Less Amount for Encumbrances	0			(5,000)	(5,000)				
Unreserved/Undesignated Fund Balance at End of Year	$6,000,796			$4,472,383	$5,687,762				

2020-21 Re-Adopted Budget

Transfer: $188.09 X 20,607.32 to Capital Projects/Insurance Reserve

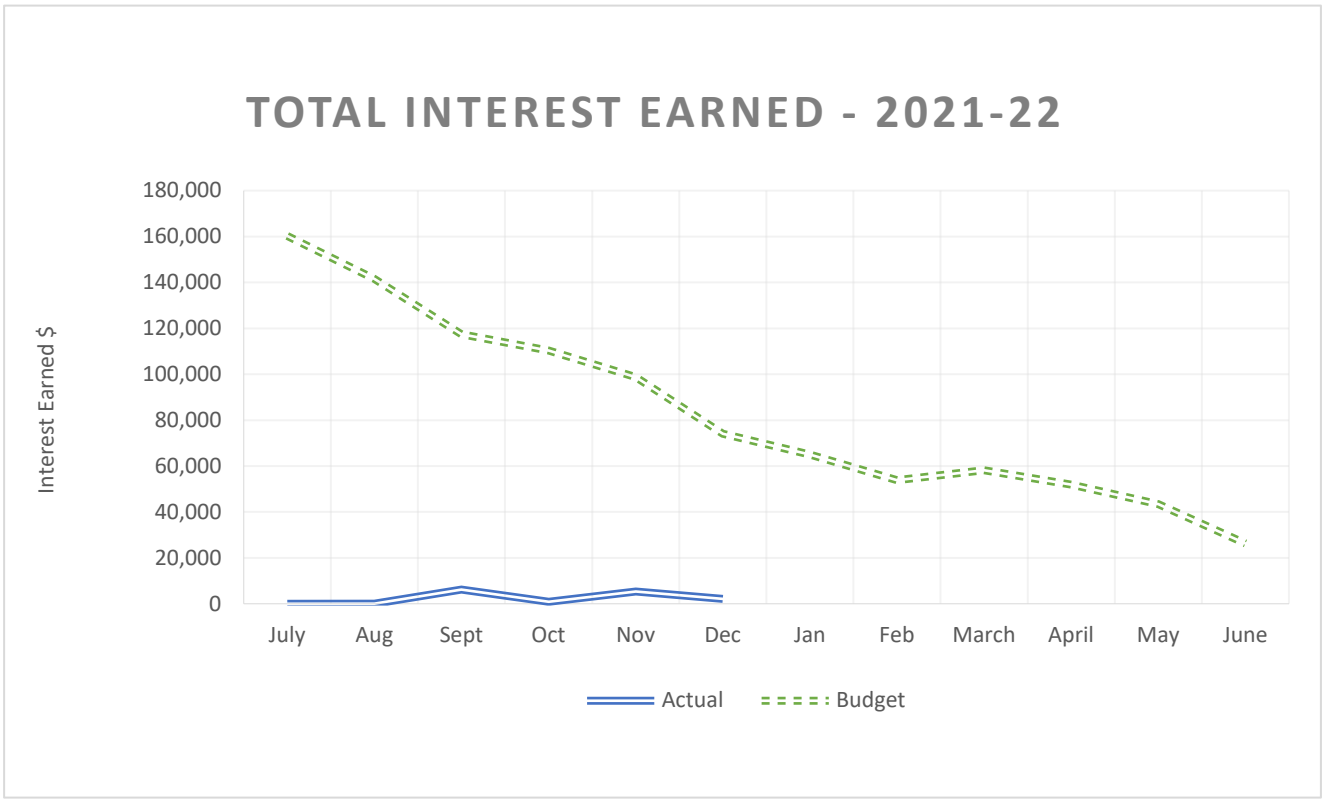
Capital Projects	$ 2,375,970
Insurance Reserve	$ 1,500,000
	$ 3,875,970

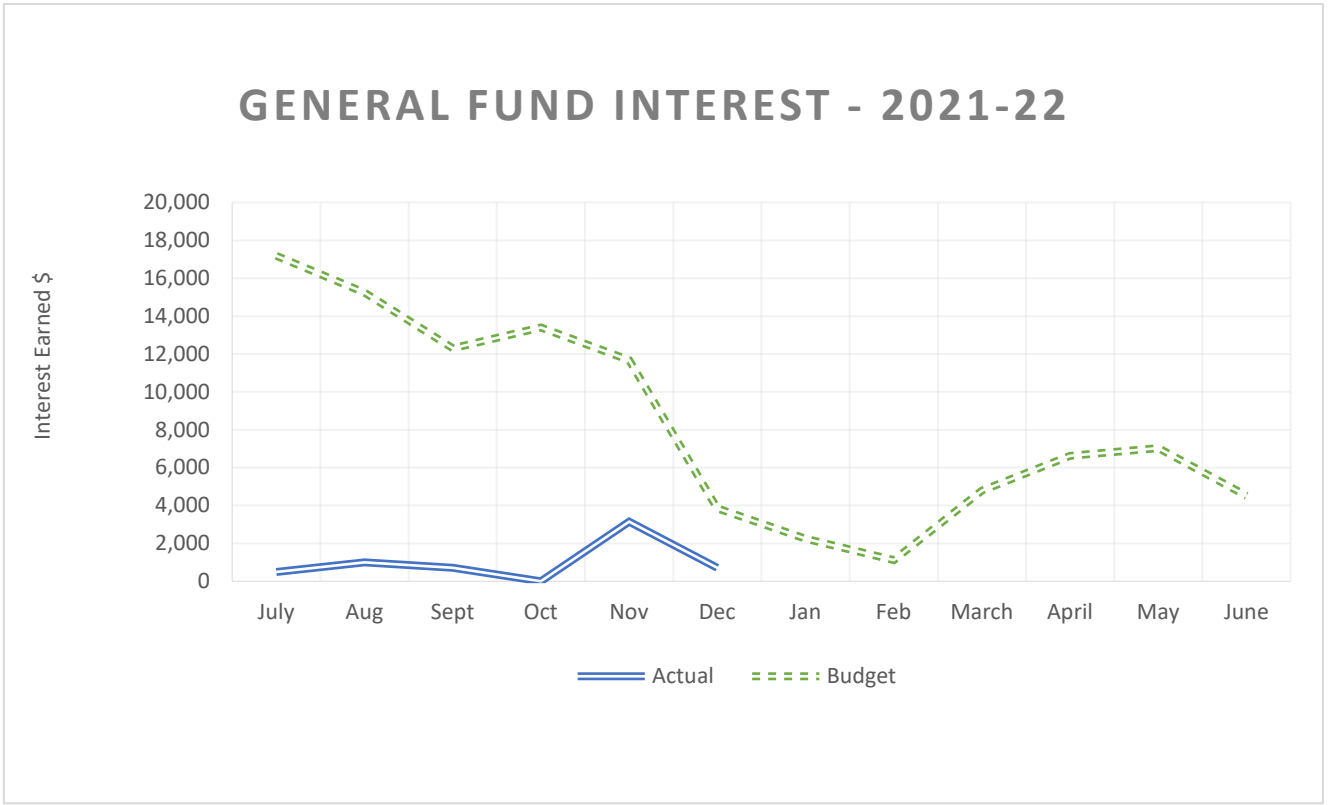
2021-22 Adopted Budget

Transfer: $183.82 X 21,085.8 to Capital Projects/Insurance Reserve

Capital Projects	$ 2,375,970
Insurance Reserve	$ 1,500,000
	$ 3,875,970

Anticipated will be updated quarterly and is based on Adopted Budget


TOTAL INTEREST EARNED - 2021-22
Interest Earned $
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
March
April
May
June
Actual
Budget


GENERAL FUND INTEREST - 2021-22
Interest Earned $
20,000
18,000
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
March
April
May
June
Actual
Budget

All Funds

Type of Investment	*Fund*	*Bank or Safekeeping*	*Amount*	*Date Acquired*	*Interest Rate*
C-SAFE Bond/Mesa County	31	In Trust with Mesa County Treasurer	$3,754,115	6/27/03	0.020%
C-SAFE Account - General	Pooled	US Bank - Denver	26,572,660		0.020%
C-SAFE Account - 2018 Bond	Pooled	US Bank - Denver	18,058,024	2/1/18	0.060%
Colo Trust 1	Pooled	Wells Fargo Bank - Denver	11,418,138	4/26/97	0.048%
Securities	Pooled	SIGMA Financial Corp	766,752	10/1/17	0.01% - 2.51%
Total			**$60,569,689**		

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 *	$3,862	$6,069	$4	$7	$1,497	$2,073	$399	$656

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 *	$6	$6	$32	$44	$0	$0	$127	$229

Source	*Building Projects*		*Student Body Activities*	
	Current Qtr	*YTD*	*Current Qtr*	*YTD*
Pooled Funds *	$2,274	$5,294	$52	$129

* Pooled funds are checking account, C-SAFE 01, Colo Trust 1, Cert. of Deposits

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

State of Colorado (SB 80 Interest Free Loans)

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

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

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

Mesa County Valley School District 51
Comparison - General Fund
2021/2022 Adoption to 2021/2022 Re-Adoption

Revenue Adjustments:

	2021/2022 Adoption			2021/2022 Re-Adoption			Difference	
	Budgeted Student Count	Per Pupil Revenue	Funding Per Formula	Funded Student Count (Averaged)	Per Pupil Revenue	Funding Per Formula	Note: Actual 2021/2022 FTE is 20,744.56. This is an increase of 137.24 FTE from 2020/2021, but 341.24 FTE less than budgeted at adoption. Pupil count is averaged by CDE for 2021/2022 for highest possible funding.	
	21,085.80	$8,501.28	$179,256,290	21,006.70	$8,501.28	$178,583,839	(79.10) FTE	
Budgeted Finance Act Funding			$179,256,290			$178,583,839	($672,451)	-0.38%
Budgeted Property Taxes from MLOs: 1996			$5,236,474			$5,341,204	$104,730	2.00%
Categoricals/Other State Funding:								
Special Education			$6,016,312			$6,337,066	$320,754	5.33%
Vocational			$1,785,801			$1,933,105	$147,304	8.25%
ELPA			$147,577			$173,792	$26,215	17.76%
Transportation			$1,447,360			$1,763,639	$316,279	21.85%
Projected Other Local Revenue (Due to E-Rate)			$1,378,382			$1,778,382	$400,000	29.02%
					Total Revenue Adjustments		**$642,831**	**0.33%**

Transfer from General Fund Adjustments:

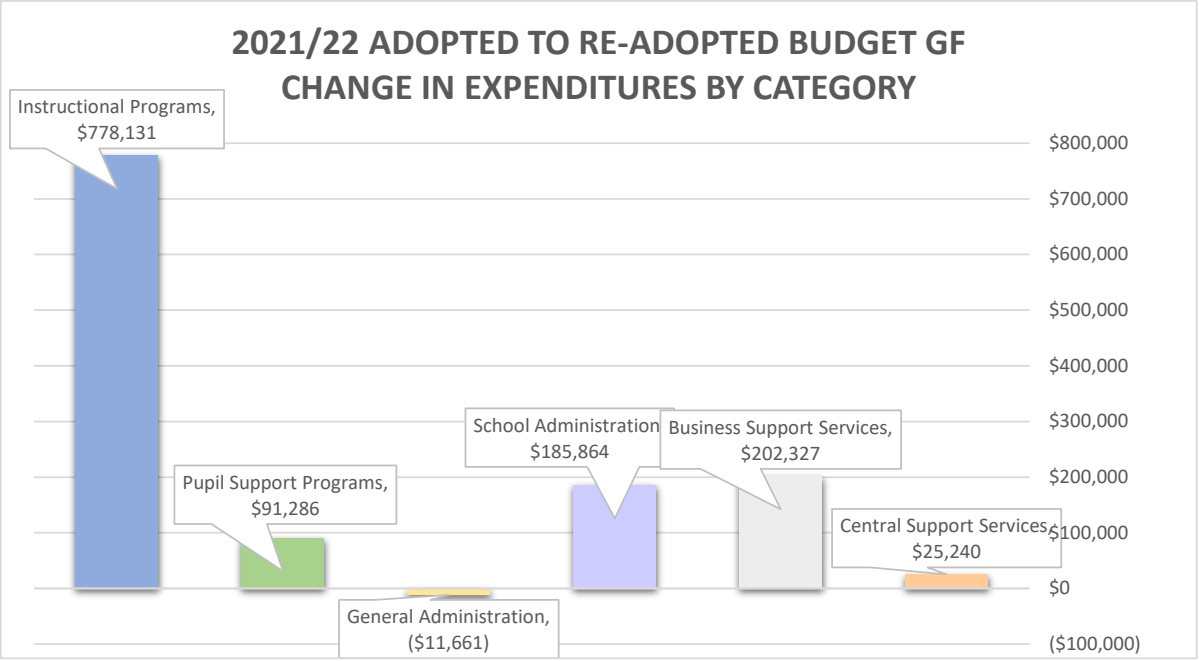
	2021/2022 Adoption			2021/2022 Re-Adoption			Difference	
	Budgeted Student Count	Per Pupil Revenue	Funding Per Formula	Budgeted Student Count	Per Pupil Revenue	Funding Per Formula		
Independence Academy	440.00	$8,501.28	$3,740,563	455.00	$8,501.28	$3,868,082	$127,519	3.41%
Juniper Ridge	397.00	$8,501.28	$3,375,008	414.00	$8,501.28	$3,519,530	$144,522	4.28%
Mesa Valley Community School	397.08	$8,501.28	$3,375,688	386.40	$8,501.28	$3,284,895	($90,793)	-2.69%
	1,234.08			1,255.40			$181,248	
				21.32	Student FTE Increase in Charter Schools			
Charter School Share of 1996, 2004 MLOs		$438.04	$540,580		$450.30	$565,303	$24,723	4.57%
Colorado Preschool Program (Fund 19) PPR	286.50	$8,501.28	$2,435,617	282.00	$8,501.28	$2,397,361	($38,256)	-1.57%
Transfer from 2017 MLO-PD Day			($636,840)			($485,269)	$151,571	-23.80%
Transfer from 2017 MLO-Student Contact Days			($3,474,102)			($3,093,709)	$380,393	-10.95%
					Total Transfer Adjustments		**$699,679**	**7.48%**

Expenditure Adjustments:

	2021/2022 Adoption	2021/2022 Re-Adoption	Difference	
Instructional Programs	$114,766,264	$115,544,395	$778,131	0.68%
Pupil Support Programs	$21,820,964	$21,912,250	$91,286	0.42%
General Administration	$3,013,658	$3,001,997	($11,661)	-0.39%
School Administration	$16,324,463	$16,510,327	$185,864	1.14%
Business Support Services	$24,788,114	$24,990,441	$202,327	0.82%
Central Support Services	$6,739,199	$6,764,439	$25,240	0.37%
		Total Expenditure Adjustments	**$1,271,187**	**0.69%**

Fund Balance Adjustment:

	2021/2022 Adoption	2021/2022 Re-Adoption	Difference	
Result of Operations to Fund Balance:	**$1,449,639**	**$121,604**	**($1,328,035)**	**-0.72%**



Instructional Programs:	
Increase to district share of health insurance premiums	$546,327
Adjust WCCC contract budget to actual agreement	59,449
CLDE budget adjustments - Grant budget eliminated by State, now part of formula funding	107,947
Additional 1:1 Sped Paras	64,408
	$778,131
Pupil Support Programs:	
Increase to district share of health insurance premiums	$87,214
Compensation Oversight Approved Market Adjustments	4,072
Child Welfare/Drop Out Recovery Liaison	$91,286
General Administration	
Increase to district share of health insurance premiums	$6,528
Adjust election fees to actual cost	($23,492)
Compensation Oversight Approved Market Adjustments	5,303
Curriculum Budget Analyst, Volunteer Coordinator	($11,661)
School Administration:	
Increase to district share of health insurance premiums	$60,864
Central HS logo change - Placeholder, needs/costs still being determined	125,000
	$185,864
Business Support Services:	
Increase to district share of health insurance premiums	$80,840
Shoe allowance for Custodians	15,000
Add Mechanic	75,000
Compensation Oversight Approved Market Adjustments	31,487
CFO, Equip Repair/Gym Floor Specialist, Working Foremen	$202,327
Central Support Services	
Increase to district share of health insurance premiums	$16,565
Employee Online annual contract	2,420
Compensation Oversight Approved Market Adjustments	6,255
Technology Procurement/Finance Analyst, Communications Specialists, Videographer	$25,240
Net Increase to Expenditures from Adopted Budget	**$1,271,187**

Mesa County Valley School District 51
Comparison - Other Funds
2021/2022 Adoption to 2021/2022 Re-Adoption

All Funds

Adjustment to beginning fund balance

Fund 17 - 2017 Mill Levy Override

Adjust transfer to charter schools for actual October student count
Adjust transfers to General Fund and Nutrition Svcs Fund to actual costs

Fund 19 - Colorado Preschool Program

Adjust transfer for actual October student count
Increase contracted services with community preschools
Shift part of administrative supply budget to instructional supply budget

Fund 21 - Nutrition Services

Various adjustments to anticipated meal revenues and costs
Adjust transfer from 2017 Mill Levy Override to actual costs

Fund 22 - Governmental Designated Purpose Grants

Adjust to actual grants received and allocations to date

Fund 26 - Career Center House

Fund no longer in use, consolidated into Capital Projects, per auditor direction

Fund 28 - Other Local Projects/Grants

Fund no longer in use, consolidated into Gov't. Designated Purpose Grants and Student Body Activities funds, per auditor direction

Fund 31 - Bond Redemption

Increase property tax revenue to equal December 2021 mill levy certification
Add anticipated interest payment on 2022 series - This is an estimate only as the bonds have not yet been sold

Fund 41 - Building

Adjust expenditures to anticipated based on GJHS draw schedule
Add anticipated bond proceeds - This is an estimate only as the bonds have not yet been sold

Fund 43 - Capital Projects

Add revenue for sale of property by Rocky Mountain Elementary
Add purchase of Dual Immersion Academy parking lots
Add CMU and Compass (Hawthorne replacement) leases
Add anticipated remodel/IT costs for Compass space

Fund 62 - Medical

Increase revenue for new premiums
Increase claims expense for anticipated claims

Fund 64 - Risk Management

Increase Employee Assistance Program (EAP) budget, due to addt'l counseling session available to employees

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

2021-2022
Re-Adopted Budget
of
Mesa County Valley School District 51

2115 Grand Avenue

Grand Junction, CO 81501

January 18, 2022

Dr. Diana Sirko, Superintendent of Schools

Melanie Trujillo, Chief Financial Officer

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Mesa County Valley School District 51
Strategic Plan

VISION

Engage, Equip, and Empower Our Learning Community Today for a Limitless Tomorrow

MISSION STATEMENT

To lead all students to reach their individual potential by rigorously pursuing and evaluating achievement of high academic and ethical standards in a disciplined, nurturing environment.

STRATEGIC PLAN PROCESS

In the fall 2010, the Mesa County Valley School District commissioned a Comprehensive Assessment for District Improvement (CADI) review to be completed. The results of the review along with recent assessment data and the need to focus on raising student achievement resulted in the District adopting a new strategic planning process. The first step of this process was to have the executive cabinet complete a short-term plan with a long-term outlook. This short-term plan guided improvement efforts and provided focus for the organization until the long-term plan was completed.

A Long-Term Planning Committee was organized in December, 2011. This committee which was comprised of parents, staff members, community members and leaders, and business leaders conducted numerous focus groups and drafted long-term goals for the District. Subsequently, these goals were modified slightly by the Board of Education and adopted. Executive Cabinet was responsible for developing objectives, strategies and action plans for achieving these goals.

The following questions are addressed during the process:

1. Where are we now?
   - Review available data including assessment growth results and trends, Organizational Health, and the CADI review results
2. Where do we want to be?
   - Review and update the District's mission and vision
   - Identify the gaps that need to be addressed between where we are now and where we want to be
3. How will we close the gaps/how will we get there?
   - Defined long-term goals
   - Defined measurable objectives to meet those goals
   - Documented strategies to achieve objectives
   - Completed action plans to implement strategies
   - Assigned personnel to be responsible and accountable for completing the action plans
4. How do we measure and monitor our progress?
   - Established process for monitoring progress including specific deadlines
   - Identified key performance indicators to assess impact of efforts

The five long-term goals adopted by the Board of Education are:

1. Increase student growth and achievement in Literacy, Math, Science and Social Studies by focusing on curriculum, instruction and assessment.
2. Promote shared responsibility for student learning through students, schools, families, and community members working together.
3. Ensure effective educators and high quality leaders throughout the District.
4. Improve organizational efficiency and effectiveness through increased accountability and communication
5. Promote public awareness and community support for public education.

Measurable objectives and strategies targeted for achieving these goals by 2017 have been developed. Action plans including tasks and timelines are in place and will be used to direct work and spending decisions over the next 5 years. The progress on action plans will be monitored by the Executive Team and reported to the Board of Education on a regular basis.

This is now being deployed throughout the District. It is critical for all employees to be aware of and understand the strategic priorities of the District. The interim plan will be used to guide decision making in the District including where funds will be spent and where people will place their efforts. The following page shows the 2013-2014 goals and objectives, which are ongoing.

COMMITTEES

Colorado Revised Statutes, C.R.S. 22-7-102 to 22-7-104, require "an accountability and parental and community involvement program to define and measure academic and safety quality in education." The District Accountability Committee (DAC) fulfills that requirement. DAC serves as the primary community advisory for strategic plan implementation, progress monitoring, and reporting.

DAC assists each school with a review of their Individual School Improvement Plan (ISIP) annually. They gather input from school advisory committees on prioritization of expenditures and make recommendations to the Board of Education. DAC also reviews charter school applications.

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

Board of Education Goals

Board Purpose

- Providing effective governance, representative of community, to support continuous success for all students

Board Essential Roles

- Guide the district through the superintendent
- Engage constituents
- Ensure alignment of resources and structure
- Measure effectiveness
- Model excellence

Board Core, Driving Values

- Continuous student success
- Respect for all
- Student centered
- Integrity
- Engaged communication
- Continuous improvement
- Fiscal responsibility
- Accountability
- Strategically proactive

Board Goals

- Increase student growth and achievement in Literacy, Math, Science and Social Studies by focusing on curriculum, instruction and assessment.
- Promote shared responsibility for student learning through students, schools, families, and community members working together.
- Ensure effective educators and high quality leaders throughout the District.
- Improve organizational efficiency and effectiveness through increased accountability and communication
- Promote public awareness and community support for public education.

Budget Parameters 2021-2022

1. Prioritize spending with a focus strategic goals and priorities.
2. Maintain 10% of expenditures as reserves in the general fund balance.
3. Maintain our Tabor requirement of 3% in the capital reserve fund.
4. Develop a multi-year maintenance spending plan aligned to the master plan.

Budget Calendar Fiscal Year 2021-2022

April - May	Department budget review
May 25	Presentation of proposed budget to the Board of Education (deadline May 31)
May 29	Public notice published
June 1	Budget hearing – public opportunity to address budget
June 15	Budget hearing – public opportunity to address budget Adoption of budget at special Board meeting (deadline June 30)
January 18	Re-Adopt budget (deadline January 31)

Mesa County Valley School District 51

2021-2022 Budget Re-Adoption

Board of Education Resolution 21/22: 51

Presented: January 18, 2022

WHEREAS, the Board of Education has published January 18, 2022, as the date of re-adoption for the 2021-2022 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before January 31, 2022;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby adopt the budgets and reserve all ending balances, as presented, and authorize the following fund amounts to be appropriated as specified in the adopted budgets for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

FUND	*ORIGINAL*	*RE-ADOPTED*	*EXPLANATION*
Governmental Funds			
General Fund (10)	$227,367,605	$233,119,862	Fund Balance Adjustment Pupil Count Adjustment
PERA On-Behalf (12)	$5,000,000	$5,000,000	
2017 Mill Levy Override (17)	$9,338,204	$9,873,223	Fund Balance Adjustment
Colorado Preschool Program (19)	$3,050,399	$2,993,246	Fund Balance Adjustment Pupil Count Adjustment
Independence Academy Charter School (11)	$10,971,750	$13,040,128	Fund Balance Adjustment Pupil Count Adjustment
Juniper Ridge Charter School (11)	$5,160,970	$5,455,560	Fund Balance Adjustment Pupil Count Adjustment
Mesa Valley Community School (11)	$4,732,698	$5,201,534	Fund Balance Adjustment Pupil Count Adjustment
Special Revenue Funds			
Nutrition Services (21)	$9,781,616	$12,106,954	Fund Balance Adjustment Revenue Adjustment
Physical Activities (23)	$868,144	$972,295	Fund Balance Adjustment
Beverage (27)	$334,243	$338,581	Fund Balance Adjustment
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	$65,209,460	$75,724,846	Increase of Expected Grants
Career Center Grant (26)	$373,281	$0	Fund no longer in use
Other Local Projects/Grants (28)	$21,857	$0	Fund no longer in use
Student Body Activities (29)	$10,856,254	$10,883,805	Fund Balance Adjustment
Debt Service Fund			
Bond Redemption (31)	$34,752,645	$40,059,296	Fund Balance Adjustment Assessed Value/Mill Levy Adj
Capital Project Fund			
Building Fund (41)	$21,035,181	$136,740,001	Fund Balance Adjustment Revenue from 2022 Bonds for GJHS
Capital Projects Fund (43)	$17,026,620	$19,641,680	Fund Balance Adjustment Sale of Property
Internal Service Fund			
Medical Insurance (62)	$26,858,071	$25,081,310	Fund Balance Adjustment Revenue from Premiums
Dental Insurance (63)	$1,684,562	$1,660,225	Fund Balance Adjustment
Insurance (64)	$7,875,892	$8,909,796	Fund Balance Adjustment

APPROPRIATION CALCULATION BY FUND

Re-Adopted: January 18, 2022

FUND	*REVENUE*	*BEGINNING BUDGETARY BALANCE*	*TOTAL APPROPRIATION*
Governmental Funds			
General Fund (10)	$207,193,826	$25,926,036	$233,119,862
PERA On-Behalf (12)	$5,000,000	$0	$5,000,000
2017 Mill Levy Override (17)	$7,480,818	$2,392,405	$9,873,223
Colorado Preschool Program (19)	$2,798,361	$194,885	$2,993,246
Independence Academy Charter School (11)	$5,993,464	$7,046,664	$13,040,128
Juniper Ridge Charter School (11)	$4,077,594	$1,377,966	$5,455,560
Mesa Valley Community School (11)	$4,287,653	$913,881	$5,201,534
Special Revenue Funds			
Nutrition Services (21)	$9,990,447	$2,116,507	$12,106,954
Physical Activities (23)	$786,000	$186,295	$972,295
Beverage (27)	$59,508	$279,073	$338,581
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	$75,724,846	$0	$75,724,846
Career Center Grant (26)	$0	$0	$0
Other Local Projects/Grants (28)	$0	$0	$0
Student Body Activities (29)	$8,000,000	$2,883,805	$10,883,805
Debt Service Fund			
Bond Redemption (31)	$23,265,813	$16,793,483	$40,059,296
Capital Project Fund			
Building Fund (41)	$116,407,733	$20,332,268	$136,740,001
Capital Projects Fund (43)	$4,256,867	$15,384,813	$19,641,680
Internal Service Fund			
Medical Insurance (62)	$24,328,747	$752,563	$25,081,310
Dental Insurance (63)	$1,360,024	$300,201	$1,660,225
Insurance (64)	$2,909,000	$6,000,796	$8,909,796

APPROPRIATION CALCULATION BY FUND

Adopted: June 15, 2021

FUND	*REVENUE*	*BEGINNING BUDGETARY BALANCE*	*TOTAL APPROPRIATION*
Governmental Funds			
General Fund (10)	$207,082,959	$20,284,646	$227,367,605
PERA On-Behalf (12)	$5,000,000	$0	$5,000,000
2017 Mill Levy Override (17)	$7,450,374	$1,887,830	$9,338,204
Colorado Preschool Program (19)	$2,836,617	$213,782	$3,050,399
Independence Academy Charter School (11)	$5,840,868	$5,130,882	$10,971,750
Juniper Ridge Charter School (11)	$3,906,538	$1,254,432	$5,160,970
Mesa Valley Community School (11)	$3,955,129	$777,569	$4,732,698
Special Revenue Funds			
Nutrition Service (21)	$8,709,180	$1,072,436	$9,781,616
Physical Activities (23)	$786,000	$82,144	$868,144
Beverage (27)	$59,508	$274,735	$334,243
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	$65,209,460	$0	$65,209,460
Career Center Grant (26)	$230,000	$143,281	$373,281
Other Local Projects/Grants (28)	$13,942	$7,915	$21,857
Student Body Activities (29)	$8,000,000	$2,856,254	$10,856,254
Debt Service Fund			
Bond Redemption (31)	$18,119,900	$16,632,745	$34,752,645
Capital Project Fund			
Building Fund (41)	$800,000	$20,235,181	$21,035,181
Capital Projects Fund (43)	$3,456,867	$13,569,753	$17,026,620
Internal Service Fund			
Medical Insurance (62)	$23,152,000	$3,706,071	$26,858,071
Dental Insurance (63)	$1,360,024	$324,538	$1,684,562
Insurance (64)	$2,909,000	$4,966,892	$7,875,892

Mesa County Valley School District 51

Use of Beginning Fund Balance

Board of Education Resolution 21/22: 52

Presented: January 18, 2022

WHEREAS, Senate Bill 03-149 created a new subsection in C.R.S. 22-44-105 1B (1.5) (a) that states:

"A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. If the budget includes the use of a beginning fund balance, the school district board of education shall adopt a resolution specifically authorizing the use of a portion of the beginning fund balance in the school district's budget. The resolution, at a minimum shall specify the amount of the beginning fund balance to be spent under the school district budget, state the purpose for which the expenditure is needed, and state the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit." and

WHEREAS, the Board of Education has set January 18, 2022, as the date of re-adoption for the 2021-2022 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before, January 31, 2022;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the usage of the beginning fund balances as specified in the plan below for the fiscal year beginning July 1, 2021, and ending on June 30, 2022.

FUND	AMOUNT OF BEGINNING FUND BALANCE TO BE SPENT	PURPOSE FOR EXPENDITURE	PLAN
Preschool Fund	$41,914	Additional Instructional Programs/Costs, Loss of Ecare Funding	Monitor and make adjustments
Beverage	$28,000	Additional Programs	Monitor and make adjustments
Capital Projects	$1,497,589	Completion of Projects/ Leases and property purchase	Monitor and make adjustments
Medical Fund	$371,253	Cost of Claims	Monitor and make adjustments
Insurance Reserve	$539,509	Security and Claim Costs	Monitor and make adjustments

Mesa County Valley School District 51

Borrow Unencumbered Money from Other District Funds

Board of Education Resolution 21/22: 53

Presented: January 18, 2022

WHEREAS, C.R.S.22-44-113 authorizes the borrowing of unencumbered monies from any one fund, except the Bond Redemption Fund; and

WHEREAS, in order to meet ongoing obligations of a current fund it may be necessary to borrow up to $10,000,000, and

WHEREAS, estimated unencumbered monies not to exceed $10,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2021-22

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to $10,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2021, such monies to be repaid to said funds not later than June 30, 2022.

General Fund

The General Fund is the district's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding. Expenditures include all costs associated with the daily operations of the school district. The General Fund is designated for the purposes specified in C.R.S. 22-45-103.

Total Expenditure = $203,493,244

Per Pupil Expenditure = $9,809.48

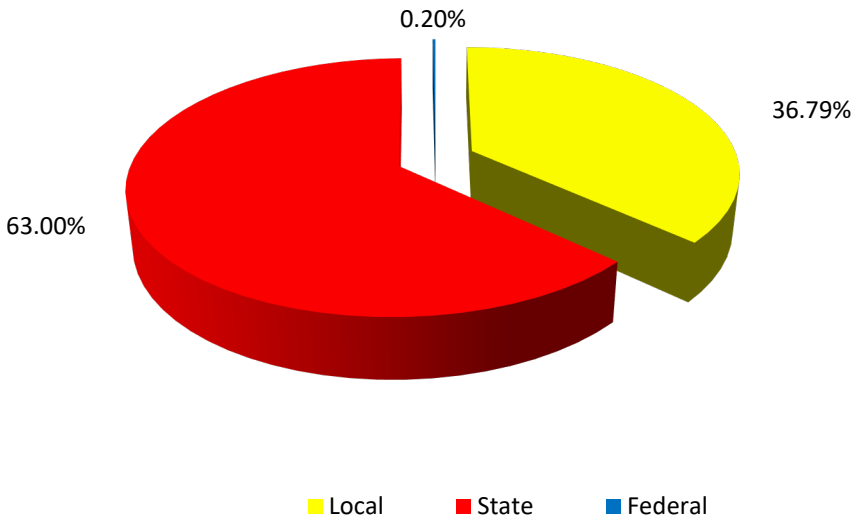
Summary Statement General Fund (10)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Property Tax	$40,879,201	$41,043,435	$46,009,588	$45,647,523	**$53,825,529**
Specific Ownership:					
Regular	6,096,076	6,464,776	7,136,825	6,853,463	**6,948,437**
Override	1,371,628	1,318,607	796,266	1,350,651	**1,036,618**
Bond	2,357,741	2,212,633	2,524,245	2,649,714	**1,887,542**
Interest	201,408	468,604	425,269	36,231	**100,000**
Other Local	1,820,985	1,737,791	1,586,341	2,472,098	**1,778,382**
Override Election 1996	4,823,926	4,844,917	5,110,286	5,115,590	**5,341,204**
Override Election 2004	3,986,596	4,002,940	3,982,523	3,913,631	**4,000,000**
State	116,011,470	124,884,956	130,729,767	119,503,119	**128,280,475**
Mineral Lease	303,187	740,008	397,336	566,545	**350,000**
CARES Act ESSER	0	0	0	3,409,529	**0**
Federal	76,964	76,208	67,654	79,520	**66,661**
Total Revenue	$177,929,182	$187,794,875	$198,766,100	$191,597,614	**$203,614,848**
EXPENDITURE:					
Instructional Programs	$100,047,632	$105,565,253	$111,792,755	$94,938,574	**$115,544,395**
Pupil Support Services	17,682,864	20,011,700	20,934,344	19,390,956	**21,912,250**
General Administration Support Services	2,468,176	3,059,189	3,272,383	2,717,246	**3,001,997**
School Administration Support Services	13,437,500	15,025,217	15,791,820	15,272,177	**16,510,327**
Business Support Services	22,261,601	21,294,854	22,108,391	24,492,103	**24,990,441**
Central Support Services	6,780,601	7,810,782	8,298,999	7,516,518	**6,764,439**
Community Services & Other Support Services	126,797	91,388	73,553	34,000	**64,732**
Transfers to Other Funds/Other Uses	1,493,622	1,500,990	1,594,895	1,606,707	**222,500**
Total Expenditure	$164,298,793	$174,359,373	$183,867,140	$165,968,281	**$189,011,081**
Transfer to Charter Schools/CPP	$11,307,426	$11,456,238	$12,174,385	$11,949,251	**$14,035,171**
Transfer to Capital Projects/Insurance	3,806,173	3,806,173	3,875,970	3,875,970	**3,875,970**
Transfer to Physical Activities	20,190	20,190	150,000	200,000	**150,000**
Transfer to Medical	0	0	1,000,000	0	**0**
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(1,250,333)	(3,123,607)	(3,873,919)	(3,474,102)	**(3,093,709)**
Transfer from 2017 Mill Levy Override - Professional Development Day	0	(550,000)	(689,951)	(636,840)	**(485,269)**
Total Expenditure and Transfers	$178,182,249	$185,968,367	$196,503,625	$177,882,560	**$203,493,244**
GAAP Basis Result of Operations	($253,067)	$1,826,508	$2,262,475	$13,715,054	**$121,604**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	8,375,066	8,121,999	9,948,507	12,210,982	**25,926,036**
GAAP Basis Fund Balance (Deficit) at End of Year	$8,121,999	$9,948,507	$12,210,982	$25,926,036	**$26,047,640**
Reserves/Designations:					
Board Resolution 10% Exp/Transfers	$0	$0	$0	($17,788,256)	**($20,349,324)**
Inventories	(248,040)	(301,643)	(236,890)	(261,154)	**(250,000)**
Encumbrances	(229,436)	(421,441)	(214,834)	(392,039)	**(300,000)**
Unreserved/Undesignated Fund Balance	$7,644,523	$9,225,423	$11,759,258	$7,484,587	**$5,148,316**

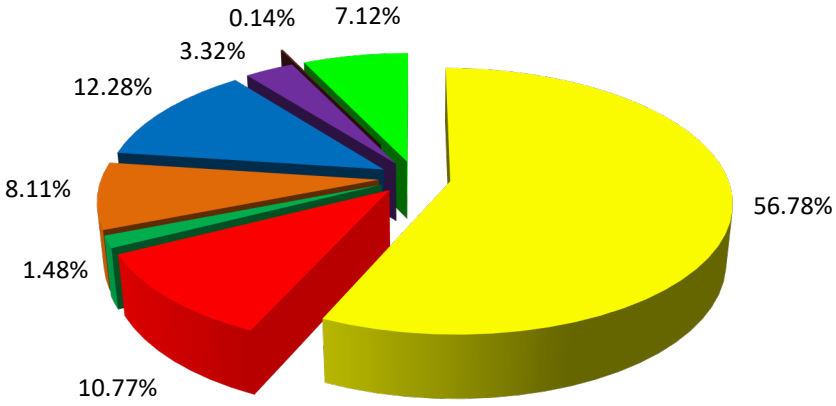
2021-22 Re-Adopted PPR is $8,501.28 and is based on averaged funded count of 21,006.7 FTE. Actual student count is 20,744.56 FTE.

Actual Ending Fund Balance for 2020-21 is 14.6% of expenditures, including transfers to other funds. Budgeted Ending Fund Balance for 2021-22 is 12.8% of expenditures, including transfers.

2021-2022 General Fund Revenue Summary



2021-2022 General Fund Expenditure Summary



- Instructional Programs
- Support Svc - Pupil
- Support Svc - Gen Admin
- Support Svc - School Admin
- Support Svc - Business
- Support Svc - Central
- Community Svc & Other Support Services
- Transfers To/From Other Funds

PERA On-Behalf Fund

The State of Colorado will provide a direct payment to Colorado PERA (Public Employees' Retirement Association) in the amount of $225 million on July 1, 2021; renewing their commitment to the long-term viability of PERA.

The payment, made on-behalf of PERA covered employers, is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund. GAAP (Generally Accepted Accounting Principles) require each entity to report its proportionate share of the on-behalf payments as both a revenue and expenditure. Because these offsetting entries have no financial impact on district operations, we have chosen to record them in a new stand-alone sub fund to the General Fund.

Colorado PERA does not provide the calculations of each district's proportionate share of on-behalf payments until after year-end. As such, budgeted amounts represent a conservative estimate based on prior years' data.

Total Expenditure = $5,000,000
Per Pupil Expenditure = $241.03

Summary Statement PERA On-Behalf (12)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
PERA On-Behalf Payment	$0	$0	$0	$0	**$5,000,000**
Total Revenue	$0	$0	$0	$0	**$5,000,000**
EXPENDITURE:					
PERA On-Behalf Payment	$0	$0	$0	$0	**$5,000,000**
Total Expenditure	$0	$0	$0	$0	**$5,000,000**
Excess (Deficiency) of Revenue	$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**

2017 Mill Levy Override

On November 7, 2017, School District 51 voters approved a mill levy override to raise property taxes within District 51 boundaries by $6.5 million annually for ten years, specifically for the following purposes:

- Adding five additional student contact days in the school calendar
- Updating instructional materials and educator training
- Helping extend the life of buildings with funding for Priority 2 and 3 maintenance
- Adding additional positions in technology support

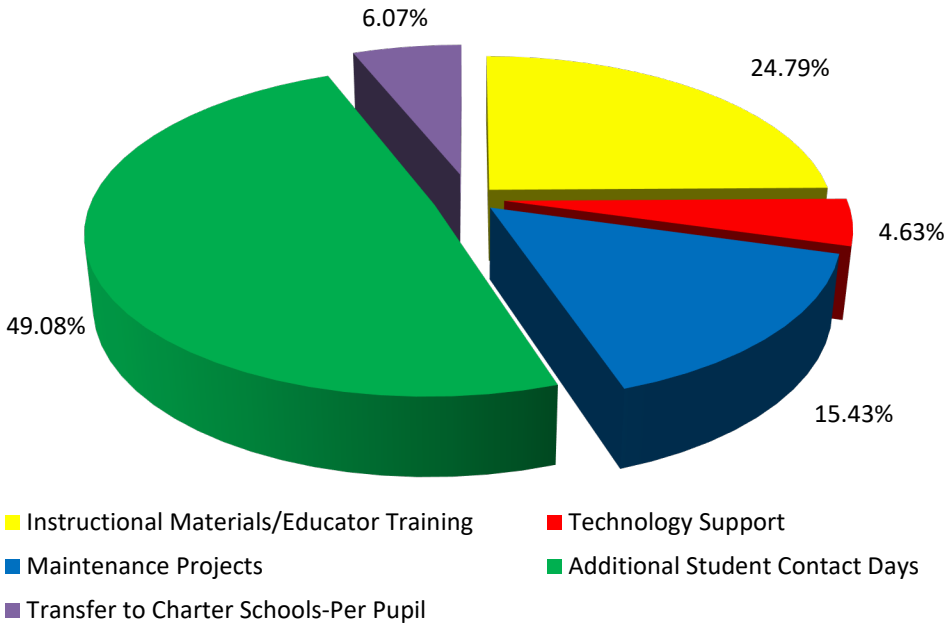
Total Expenditure = $6,481,211
Per Pupil Expenditure = $312.43

Summary Statement 2017 Mill Levy Override (17)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Property Tax	$6,351,846	$6,504,914	$6,468,578	$6,280,222	**$6,500,000**
Specific Ownership	390,108	969,611	585,543	956,684	**975,818**
Interest	13,108	63,140	38,912	1,629	**5,000**
Miscellaneous	0	452	0	0	**0**
Total Revenue	$6,755,062	$7,538,117	$7,093,033	$7,238,535	**$7,480,818**
EXPENDITURE:					
Instructional Materials/Educator Training	$12,833	$2,259,753	$2,754,301	$1,677,789	**$1,121,370**
Maintenance Projects	717,023	1,281,200	958,203	271,559	**1,000,000**
Technology Support	137,867	320,119	271,618	274,576	**300,000**
Treasurer Collection Fees	15,878	16,261	16,171	16,365	**0**
Total Expenditure	$883,601	$3,877,333	$4,000,293	$2,240,289	**$2,421,370**
Transfer to Charter Schools-Per Pupil	$322,517	$321,311	$345,199	$379,213	**$393,361**
Transfer to General Fund-Professional Development Day	0	550,000	689,951	636,840	**485,269**
Transfer to General Fund-Student Contact Days	1,250,333	3,123,607	3,873,919	3,474,102	**3,093,709**
Transfer to Nutrition Services-Student Contact Days	29,667	76,393	79,982	77,792	**87,502**
Total Expenditure and Transfers	$2,486,118	$7,948,644	$8,989,344	$6,808,236	**$6,481,211**
Excess (Deficiency) of Revenue	$4,268,944	($410,527)	($1,896,311)	$430,299	**$999,607**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	4,268,944	3,858,417	1,962,106	**2,392,405**
GAAP Basis Fund Balance (Deficit) at End of Year	$4,268,944	$3,858,417	$1,962,106	$2,392,405	**$3,392,012**
Assigned to:					
Less Amount for Encumbrance	0	(758,226)	(544,607)	(281,263)	**0**
Unassigned Fund Balance	$4,268,944	$3,100,191	$1,417,499	$2,111,142	**$3,392,012**

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.

2021-2022 Mill Levy Override (2017) Expenditure Summary



Colorado Preschool Program

Colorado preschool programs were established in January 1989, according to C.R.S. 22-28-104. "The purposes of the program are:

- To serve four-year- and five-year-old children who lack overall learning readiness due to significant family risk factors, who are in need of language development, or who are receiving services from the state department of human services pursuant to article 5 of title 26, C.R.S., as neglected or dependent children and who would benefit from participation in the state preschool program;
- To determine the school districts in which participation in the state preschool program would be beneficial;
- To establish criteria to be followed by school districts in establishing district preschool programs; and
- To encourage parents to participate with their children in district preschool programs." (C.R.S. 22-28-104 [1])

The 2001 legislature established SB 01-123 concerning the required expenditure for the school district's preschool and full day kindergarten programs. Guidelines for establishing this fund include:

- For fiscal year 2001-2002 and every year thereafter.
- The district shall budget an amount equal to the district's PPOR (per pupil operating revenue) multiplied by the district's preschool FTE (October count).
- Such budgeted amount shall be allocated to the "Preschool and Kindergarten Program Fund." (SB 01-123)

Beginning in 2014-15, the Colorado Preschool Program was approved for expansion by the Colorado General Assembly. Additional slots for ECARE (Early Childhood At-Risk Enhancement) became available to allow the existing program to serve a greater number of CPP eligible preschool and kindergarten children. As a result of this legislation, District 51 applied for and received additional slots through ECARE.

In 2019, House Bill 19-1262 was passed providing funding for full-day kindergarten beginning in the 2019-20 school year. As a result, all current ECARE slots were converted to slots for preschool programs.

Fiscal year 2021-22 budget is based on 282 FTE.
282 X $8,501.28 = $2,397,361

Total Expenditure = $ 2,840,275
Per Pupil Expenditure = $ 136.92

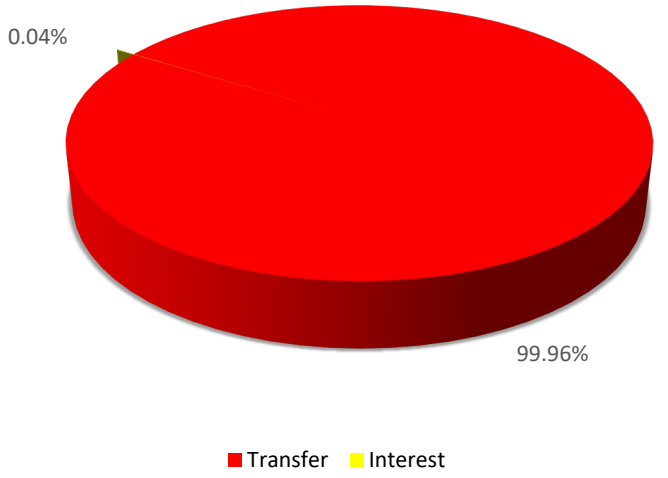
Summary Statement Colorado Preschool Program (19)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Interest	$20,957	$14,574	$12,670	$785	**$1,000**
Miscellaneous	0	0	10,213	4,350	**0**
Total Revenue	$20,957	$14,574	$22,883	$5,135	**$1,000**
EXPENDITURE:					
CPP Preschool:					
Salaries	$1,361,082	$1,544,114	$1,581,573	$1,577,928	**$1,662,646**
Benefits	559,157	596,281	617,484	653,735	**708,813**
In-service	36,678	29,906	9,297	1,432	**0**
Contracted Service	212,227	222,235	416,556	275,094	**400,316**
Supplies/Materials	23,366	24,515	20,872	7,802	**21,000**
Equipment	28,002	0	0	0	**2,500**
Administrative Supplies/Equipment	156,505	147,048	145,054	57,099	**45,000**
Total CPP Preschool Expenditure	$2,377,017	$2,564,099	$2,790,836	$2,573,090	**$2,840,275**
E-Care Kindergarten:					
Salaries	$467,991	$592,832	$240	$0	**$0**
Benefits	154,743	211,079	166	0	**0**
In-service	3,559	0	0	0	**0**
Supplies/Materials	7,568	38,465	0	0	**0**
Equipment	15,582	0	0	0	**0**
Administrative Costs	0	0	0	0	**0**
Total E-Care Kindergarten Expenditure	$649,443	$842,376	$406	$0	**$0**
Total Expenditure	$3,026,460	$3,406,475	$2,791,242	$2,573,090	**$2,840,275**
Transfer from General Fund-Preschool PPR	$1,805,170	$1,924,571	$2,306,314	$2,003,608	**$2,397,361**
Transfer from General Fund-Preschool Salary Costs	0	0	0	0	**400,000**
Transfer from General Fund-Kindergarten	1,270,170	1,292,046	0	0	**0**
Excess (Deficiency) of Revenue & Transfer	$69,837	($175,284)	($462,045)	($564,347)	**($41,914)**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,326,724	1,396,561	1,221,277	759,232	**194,885**
GAAP Basis Fund Balance (Deficit) at End of Year	$1,396,561	$1,221,277	$759,232	$194,885	**$152,971**
Preschool FTE	248.0	249.5	286.5	261.5	**282.0**
Kindergarten FTE	174.5	167.5	0.0	0.0	**0.0**
Total FTE	422.5	417.0	286.5	261.5	**282.0**

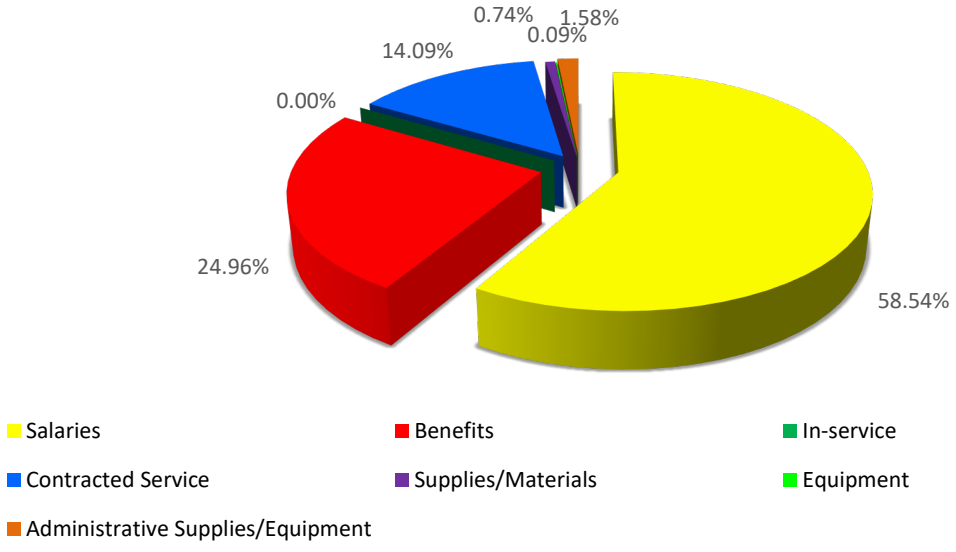
2021-22 Re-Adopted PPR is $8,501.28 and is based on 282.0 FTE.

Beginning in 2019-20, the State fully funded kindergarten in the General Fund. Kindergarten costs previously in this fund were moved to the General Fund. Ecare funding slots have been converted for use in CPP.

2021-2022 Colorado Preschool Program
Revenue Summary



2021-2022 Colorado Preschool Program
Expenditure Summary



Independence Academy Charter School

By Resolution adopted October 21, 2003, Mesa County Valley School District 51 Board of Education approved an application by Deep River Charter School to begin operations not later than the 2004-05 school year for a term of 3 years. Deep River changed its name to Independence Academy beginning with the 2006-07 school year.

Independence Academy Charter School is organized and maintained as a separate legal entity from the district, constituting a public school in the state of Colorado. It is the desire of both the district and the charter school that the charter school be accountable to the Board and subject to the ultimate authority of the Board, but that the Board grant the charter school flexibility to achieve successful educational results in new and innovative ways. The charter school is designed to increase the educational opportunities of at-risk pupils within the meaning of sections 22-30.5-103 and 109(2), C.R.S.

The revenue for the 2021-22 school year is based on 455 FTE.

Per Pupil Revenue $8,501.28 X 455 FTE = $3,868,082

Total General Fund Expenditure = $5,785,919
Per Pupil Expenditure = $278.91

Summary Statement Independence Academy Charter School (11)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Re-Adopted Budget
GENERAL OPERATING FUND REVENUE:					
ECEA Spec Ed	$43,581	$40,934	$44,453	$47,684	**$47,000**
Interest	609	1,051	898	5,017	**0**
Read Act	9,364	0	0	0	**25,000**
Miscellaneous Income/Asset Sale	3,415	20,702	12,691	6,478	**0**
Kindergarten Fees	75,016	82,945	710	0	**0**
Pre-k Fees	71,722	61,945	34,842	60,965	**90,000**
Material Fee	0	0	0	19,802	
Rental Income	11,000	5,500	8,624	9,170	**1,000**
Refunds: MCVSD#51	0	18,382	158,550	0	**0**
MCVSD#51 Mill Levy Override	111,644	0	0	171,880	**204,885**
Building Donation	20,305	0	0	0	**0**
Erate	15,736	15,736	12,793	0	**15,000**
Donation	0	0	0	244	
CDHS OEC Grant	0	0	0	4,250	
Capital Construction Bond Reimbursement	0	0	0	417,320	**0**
Total Revenue	$362,391	$247,196	$273,561	$742,810	**$382,885**
EXPENDITURE:					
Salaries	$1,221,466	$1,347,217	$1,493,200	$1,585,159	**$2,000,000**
Benefits	460,006	418,999	512,054	543,074	**684,000**
Capital Projects	34,973	45,528	298,071	137,139	**55,000**
Contingency Reserve	0	0	0	0	**0**
Facility Rent	248,676	232,565	234,133	402,276	**616,060**
Purchased Services	380,134	429,909	479,284	562,933	**530,000**
Supplies	58,782	73,546	80,005	78,393	**85,000**
Professional Development	10,653	30,960	25,593	21,867	**45,049**
Equipment/Furniture	4,658	6,704	16,151	1,923	**5,000**
Technology	50,338	72,367	67,177	83,534	**80,000**
Curriculum	0	0	107	33	**0**
Other Expenses	2,697	169	288	622	**5,000**
Total Expenditure/Contingency	$2,472,383	$2,657,964	$3,206,063	$3,416,952	**$4,105,109**
Expenditure/Contingency+(-) Revenue	($2,109,992)	($2,410,768)	($2,932,502)	($2,674,142)	**($3,722,224)**
Transfer from General Fund=$8,501.28 x 455 FTE	$2,777,028	$2,813,036	$3,219,984	$3,263,382	**$3,868,082**
Fund Balance (Deficit) at Beginning of Year	2,523,846	3,190,882	3,593,149	3,880,629	**4,469,870**
Fund Balance (Deficit) at End of Year	$3,190,882	$3,593,149	$3,880,629	$4,469,870	**$4,615,728**
MILL LEVY:					
MCVSD#51 Mill Levy Override 2017	$0	$106,813	$120,425	$125,842	**$142,567**
Total Revenue	$0	$106,813	$120,425	$125,842	**$142,567**
EXPENDITURE:					
Curriculum	$0	$9,366	$98,231	$50,311	**$50,000**
Technology	0	0	14,213	31,998	**25,000**
Professional Development	0	23,250	$54,336	$12,418	**12,000**
Total Expenditure	$0	$32,616	$166,780	$94,726	**$87,000**
Expenditure + (-) Revenue	$0	$74,197	-$46,355	$31,116	**$55,567**
Fund Balance (Deficit) at Beginning of Year	0	0	74,197	27,842	**58,958**
Fund Balance (Deficit) at End of Year	$0	$74,197	$27,842	$58,958	**$114,525**
GRANT REVENUE:					
ESSER I Funds	$0	$0	$0	$64,642	**$0**
ESSR III funds	0	0	0	0	**474,150**
ESSER II Funds	0	0	0	244,704	**209,000**
CARES Act	0	0	0	208,213	**0**
Capital Construction Revenue	100,523	109,355	111,540	127,984	**99,600**
Total Revenue	$100,523	$109,355	$111,540	$645,543	**$782,750**
EXPENDITURE:					
ESSER I Funds	$0	$0	$0	$73,417	**$0**
ESSR III funds	0	0	0	10,438	**474,150**
ESSER II Funds	0	0	0	215,319	**209,000**
CARES Act	0	0	8,635	202,366	**0**
Capital Construction Revenue	100,523	109,355	111,540	116,734	**99,600**
Total Expenditure	$100,523	$109,355	$120,175	$618,274	**$782,750**
Expenditure + (-) Revenue	$0	$0	-$8,635	$27,268	**$0**
Fund Balance (Deficit) at Beginning of Year	0	0	0	-8,635	**18,633**
Fund Balance (Deficit) at End of Year	$0	$0	-$8,635	$18,633	**$18,633**
FUNDRAISING REVENUE:					
Fees: Supplies/Field Trips	$84,733	$111,687	$114,314	$90,206	**$82,000**
Local Fundraising	11,039	24,824	26,806	5,165	**20,000**
Other Income	80,945	11,352	14,590	5,123	**120**
Total Revenue	$176,717	$147,863	$155,710	$100,493	**$102,120**
EXPENDITURE:					
Purchased Services	$169,745	$114,783	$97,436	$100,178	**$96,000**
Total Expenditure	$169,745	$114,783	$97,436	$100,178	**$96,000**
Expenditure + (-) Revenue	$6,972	$33,080	$58,273	$315	**$6,120**
Fund Balance (Deficit) at Beginning of Year	244,644	251,616	284,696	342,969	**343,284**
Fund Balance (Deficit) at End of Year	$251,616	$284,696	$342,969	$343,284	**$349,404**
CAPITAL PROJECTS FUND - BUILDING					
Cecfa 2014 Charter School Bond Revenue	$0	$0	$0	$0	**$0**
Proceeds from Issuance of Debt, Less Discount	0	0	0	7,003,770	**0**
Building Lease Revenue	342,744	340,225	340,108	509,084	**715,060**
Repair and Replacement	20,000	0	17,935	0	**0**
Bond Accounts Dividend	0	0	0	0	**0**
Bond Accounts Interest	4,246	11,055	8,625	2,906	**0**
Total Revenue	$366,990	$351,280	$366,668	$7,515,760	**$715,060**
EXPENDITURE:					
Debt Service Payments	$340,250	$341,725	$337,525	$445,330	**$715,060**
Excess Funds Transfer to IACS	312	5,625	11,040	4,664	**0**
Bond Interest	0	0	0	0	**0**
Debt Issuance Costs	0	0	0	0	**0**
Project Construction	0	0	0	5,563,636	**0**
Total Expenditure	$340,562	$347,350	$348,565	$6,013,631	**$715,060**
Expenditure + (-) Revenue	$26,428	$3,930	$18,103	$1,502,129	**$0**
Fund Balance (Deficit) at Beginning of Year	605,328	631,756	635,687	653,790	**2,155,919**
Fund Balance (Deficit) at End of Year	$631,756	$635,687	$653,790	$2,155,919	**$2,155,919**

Juniper Ridge Community School

Juniper Ridge Community School is a multi-cultural K-8 charter school using an arts and nature-based curriculum rooted in the Waldorf tradition.

A great body of research suggests the Waldorf approach of using art, nature, and a unique understanding of child development helps all children—regardless of aptitude or socio-economic status--reach remarkable academic and personal success. Waldorf-inspired graduates love to learn and continue to seek knowledge far beyond the last day of school, becoming highly valuable employees and community members.

Traditional Waldorf schools are tuition-based and often inaccessible to all but a small tier of students. JRCS believes this outstanding educational model should be available to all children, regardless of finances, which is at the heart of the creation of this outstanding school.

The revenue for the 2021-22 school year is based on 414 FTE.

Per pupil revenue $8,501.28 X 414 FTE = $3,519,530

Total General Fund Expenditure = $4,072,958
Per Pupil Expenditure = $196.34

Summary Statement Juniper Ridge Community School (11)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual (Unaudited)	**2021-22 Re-Adopted Budget**
GENERAL OPERATING FUND REVENUE:					
Garden Grants	$0	$0	$1,500	$0	**$0**
Grant-School Van	0	0	0	20,000	**0**
Miscellaneous	18,143	(10)	14,839	8,962	**0**
Special Ed Revenue	62,951	66,124	25,380	41,291	**63,212**
Fundraising/Contributions	64,901	98,884	48,284	10,986	**3,000**
Kindergarten Revenue	28,099	47,864	0	0	**0**
Interest	582	103,204	2,411	1,114	**1,000**
Pupil Activities	944	0	0	0	**0**
Material Fees	52,735	96,313	33,165	28,498	**66,240**
Capital Construction Grant	94,556	93,528	113,697	107,251	**108,468**
Office Store	15	0	0	0	**0**
Before and After Care	16,078	0	343	0	**0**
Refund MCVSD#51	0	0	0	97,920	**0**
MCVSD#51 Mill Levy Override 2017	105,018	91,355	133,277	140,830	**129,721**
MCVSD#51 Mill Levy Override 1996,2004	0	0	120,376	170,582	**186,423**
Sunshine Fund	0	0	100	0	**0**
Recorders/Violin Rental Income	0	145	0	0	**0**
High School Athletics	890	0	0	0	**0**
Parent Education Income	0	0	1,318	0	**0**
CRF Allocation	0	0	0	186,871	**0**
ESSER I Grant	0	0	0	58,016	**0**
ESSER II Grant	0	0	0	105,396	**0**
COP Reimbursements	0	0	336,315	0	**0**
READ Act reimbursements	0	0	0	0	**0**
Transfer from Building Corp	0	184,111	0	0	**0**
Total Revenue	$444,912	$781,517	$831,005	$977,718	**$558,064**
EXPENDITURE:					
Salaries	$1,628,990	$1,582,478	$1,618,502	$1,665,965	**$1,889,155**
Benefits	513,327	404,065	417,900	450,359	**578,197**
Contingency/Reserve	0	0	0	0	**204,836**
Purchased Services	204,792	222,484	578,877	276,074	**212,064**
Special Ed Purchased Services	49,780	39,711	55,317	127,313	**111,000**
Gifts	0	0	0	62	**0**
READ Act	0	0	0	0	**0**
CRF	0	0	0	188,810	**0**
ESSER I	0	0	0	58,406	**0**
ESSER II	0	0	0	108,845	**0**
ESSER III	0	0	0	34,468	**0**
Insurance	0	0	0	0	**35,267**
Supplies/Equipment	84,010	39,870	39,017	188,098	**86,282**
Dues and Fees	6,860	5,301	6,691	3,491	**8,000**
Admin Supplies/Postage/Phone/Dues/Grant	10,613	15,788	13,802	12,084	**11,700**
Advertising/Marketing	6,164	20,446	15,020	16,498	**15,000**
Background Checks	1,175	671	344	401	**200**
Kinder Class Expenses	0	0	206	52	**0**
Banking and Square Fees	2,634	1,870	762	1,765	**2,500**
Interest and Service Charges	58	626	486	0	**0**
Bad Debts	13,781	14,854	3,205	1,010	**0**
Non-Revenue Festival	1,659	207	1,340	2,040	**2,500**
Ren Festival	36,972	58,355	2,215	1,274	**0**
Board Events	2,520	363	1,197	112	**1,200**
Recruitment	0	121	0	0	**0**
Class Fund Expenses	17,272	19,405	19,954	0	**0**
Fundraising Expenses	3,916	6,467	3,257	1,178	**2,000**
Violin Rental	0	171	0	0	**0**
Foundation Expenses	50	0	0	0	**0**
Volunteer Expenses	150	0	0	0	**0**
Property Taxes	5,921	0	0	0	**0**
Pupil Activities	1,240	847	2,142	0	**0**
Professional Development/Supplies/Travel	57,992	90,363	70,312	24,585	**53,160**
Equipment/Furniture	22,533	10,970	6,313	6,335	**10,000**
Land Lease/Rentals	99,050	339,566	510,645	54,134	**68,330**
COP Payments - Building	0	0	0	500,775	**501,983**
Supplies/Equipment-Lease	1,800	1,650	0	0	**600**
Utilities	49,069	55,675	64,182	99,227	**103,984**
Custodial	31,627	31,898	34,549	0	**0**
Tech Charges - UPN WAN	0	0	4,785	0	**0**
Irrigation System	0	0	0	0	**25,000**
Other Expenses	(50)	137	850	587	**0**
Placeholder contribution for ESSER III construction	0	0	0	0	**150,000**
Total Expenditure/Contingency	$2,853,905	$2,964,358	$3,471,870	$3,823,947	**$4,072,958**
Expenditure/Contingency+(-) Revenue	($2,408,993)	($2,182,841)	($2,640,865)	($2,846,229)	**($3,514,894)**
Transfer from General Fund = $8,501.28 x 414 FTE	$2,608,705	$2,400,400	$2,902,117	$2,940,811	**$3,519,530**
Fund Balance (Deficit) at Beginning of Year	604,863	804,575	1,022,133	1,283,384	**1,377,966**
Fund Balance (Deficit) at End of Year	$804,575	$1,022,133	$1,283,384	$1,377,966	**$1,382,602**

Mesa Valley Community School

In 2007, a group of families and community members in the Grand Valley began exploring the idea of blending homeschooling with public schooling, keeping the best of each and making a hybrid more robust than either alone.

After negotiating a contract with School District #51, Mesa Valley Vision—Home and Community Program opened its doors for the first time. The 2008-09 school year was the first of six great years of operation for MVV. Families liked the opportunities MVV provided, and the school did very well, getting excellent performance ratings.

In 2013, it became clear that the structure of MVV as a contract school would be impossible to maintain and the difficult decision was made to close the doors of MVV at the end of the 2013-14 school year.

However, many people were not willing to let this great idea die. Too many students had benefited from being able to pursue a personalized learning plan supported by District and private resources. A group of people worked hard to create a new school which would fill the gap that MVV was leaving behind. This school would also be built on the solid principles of personalized education in a variety of environments.

In early 2014, an application for Mesa Valley Community School to become a District #51 charter school was submitted for approval and the new school opened its doors for the 2014-15 school year.

The revenue for the 2021-22 school year is based on 386.4 FTE.

Per pupil revenue $8,501.28 X 386.4 FTE = $3,284,895

Total General Fund Expenditure = $4,761,315
Per Pupil Expenditure = $229.52

MESA VALLEY
COMMUNITY SCHOOL

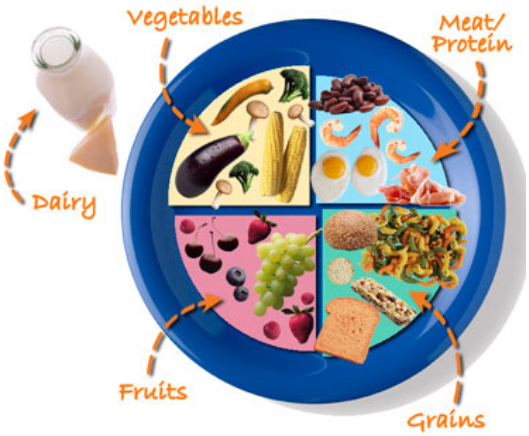
Summary Statement Mesa Valley Community School (11)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
GENERAL OPERATING FUND					
REVENUE:					
Capital Construction Fund	$95,311	$85,823	$107,636	$109,272	**$110,481**
Colorado Read Act	7,566	5,055	8,293	4,356	**2,200**
Donations-Unrestricted	134	72	212	115	**0**
Donations-Restricted	21	0	0	0	**0**
Room Rental Fees	225	0	250	0	**0**
Erate Projection	11,746	11,061	6,079	0	**0**
Interest Income	14,924	22,961	13,364	723	**0**
Insurance Proceeds	0	11,891	665	0	**0**
MCVSD#51 Mill Levy Override 2017	105,856	123,143	116,692	118,131	**121,073**
MCVSD#51 Mill Levy Override 1996, 2004	0	0	153,636	161,348	**173,995**
Misc. Income	1,362	104	12,519	471	**0**
Categorical Funding Per Pupil (SPED)	37,536	45,657	58,678	67,801	**67,858**
ESSR	0	0	0	63,995	**407,271**
CARES Act	0	0	0	206,131	**0**
Student Fees	0	0	0	86,020	**119,880**
Total Revenue	$274,681	$305,767	$478,022	$818,364	**$1,002,758**
EXPENDITURE:					
Salaries/Benefits (100,200)	$1,315,840	$1,762,343	$2,002,053	$2,142,251	**$2,382,360**
Purchased Services (300,400,500)	153,649	227,638	299,159	178,636	**174,666**
Professional Development (0580)	5,318	17,908	14,176	207	**3,000**
Direct Services D51 (0590)	22,553	30,000	23,527	29,785	**27,798**
Student Services Personnel (0594)	65,754	75,512	78,004	91,959	**106,024**
D51 3% Administrative (0595)	58,430	90,412	82,512	96,447	**98,546**
Supplies (0600)	25,925	18,796	35,233	101,815	**127,700**
Events (0690)	2,479	1,945	5,164	10,832	**17,700**
Property - including lease (0700)	160,356	1,053,475	266,348	246,452	**622,950**
Furniture/Fixtures/Equipment (0730)	0	70,544	30,172	7,607	**14,500**
Dues/Fees (0800)	0	0	0	2,261	**6,000**
ESSR	0	0	0	8,316	**407,271**
CARES Act	0	0	0	153,280	**0**
Instructional Supplies (397.08 X 2,000)	673,992	656,295	603,063	675,614	**772,800**
Total Expenditure/Contingency	$2,484,296	$4,004,868	$3,439,408	$3,745,463	**$4,761,315**
Expenditure/Contingency+(-) Revenue	($2,209,615)	($3,699,101)	($2,961,386)	($2,927,099)	**($3,758,557)**
Transfer from General Fund =$8,501.28 x 386.4 FTE	2,630,163	3,020,481	3,120,165	3,063,413	**3,284,895**
Fund Balance (Deficit) at Beginning of Year	$876,862	$1,297,410	$618,790	$777,568	**$913,881**
Fund Balance (Deficit) at End of Year	$1,297,410	$618,790	$777,568	$913,881	**$440,219**

Nutrition Services

The Nutrition Services Special Revenue Fund accounts for the revenue and expenditures associated with the District's school breakfast and lunch programs. Funding is provided by food sales and the United States Department of Agriculture's National School Breakfast, Lunch, and Summer Food Programs.

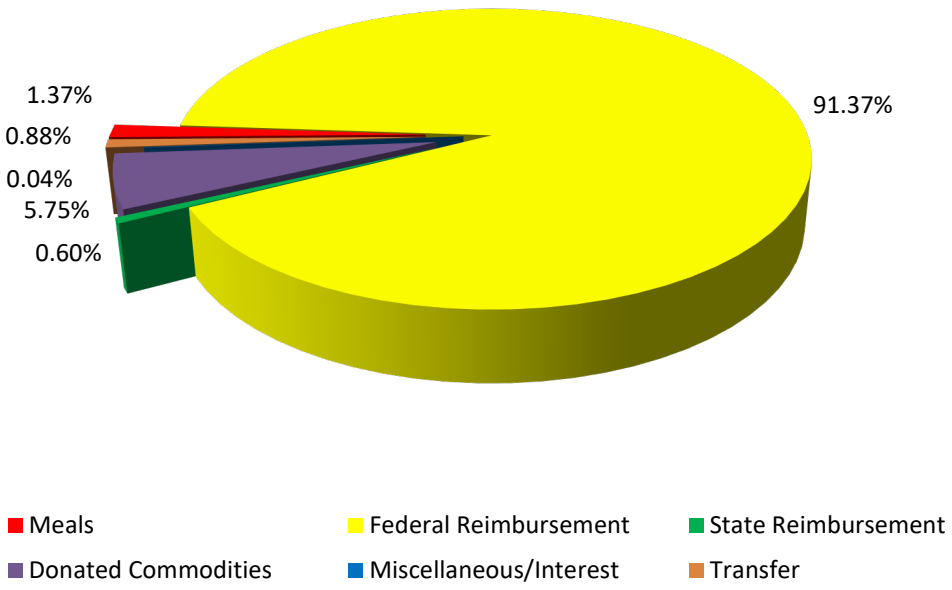
Total Expenditure = $9,204,993
Per Pupil Expenditure = $443.73



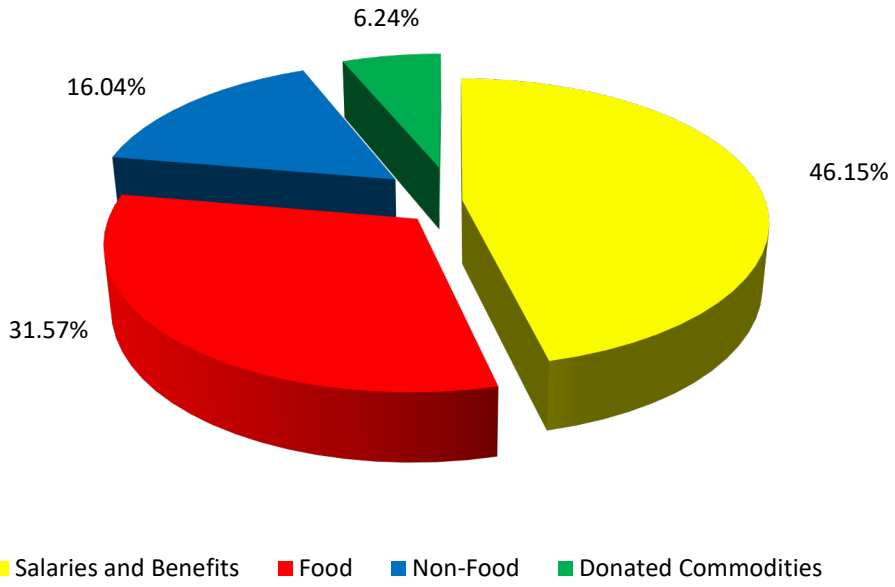
Summary Statement Nutrition Services (21)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Student Meals	$1,175,764	$1,447,314	$1,075,320	$51,031	**$7,500**
Ala Carte Lunch Sales	124,767	139,507	127,303	87,371	**96,043**
Adult Meals	61,342	61,867	41,436	32,580	**33,420**
Federal Reimbursement	4,336,755	4,372,047	4,156,866	7,859,873	**9,127,893**
State Reimbursement	111,384	131,441	128,657	60,074	**59,810**
Interest on Investment	472	900	176	1	**0**
Miscellaneous	13,802	9,044	7,774	72	**4,000**
Donated Commodities	448,474	477,417	512,527	493,365	**574,279**
Total Revenue	$6,272,760	$6,639,537	$6,050,059	$8,584,367	**$9,902,945**
EXPENDITURE:					
Salaries and Benefits	$3,221,459	$3,423,821	$3,524,657	$3,458,427	**$4,248,129**
Food	2,152,137	2,205,166	1,988,833	2,207,599	**2,906,097**
Non-Food	580,127	603,567	629,730	704,972	**1,476,488**
Donated Commodities	445,122	477,417	512,527	453,254	**574,279**
Total Expenditure	$6,398,845	$6,709,971	$6,655,747	$6,824,252	**$9,204,993**
Transfer from 2017 Mill Levy Override - Student Contact Days	29,667	76,393	79,982	77,792	**87,502**
Excess (Deficiency) of Revenue & Transfer	($96,418)	$5,959	($525,706)	$1,837,907	**$785,454**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	894,765	798,347	804,306	278,600	**2,116,507**
GAAP Basis Fund Balance (Deficit) at End of Year	$798,347	$804,306	$278,600	$2,116,507	**$2,901,961**
Assigned to:					
Less Amount for Encumbrance	(1,115)	(6,227)	(1,662)	(4,850)	**(15,000)**
Unassigned Fund Balance	$797,232	$798,079	$276,938	$2,111,657	**$2,886,961**

2021-2022 Nutrition Services Revenue Summary



2021-2022 Nutrition Services Expenditure Summary



Physical Activities

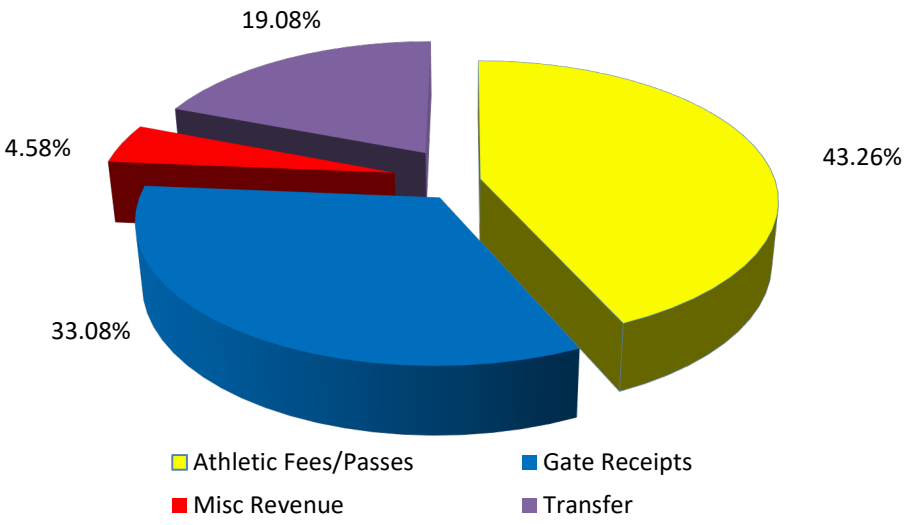
This fund accounts for most of the revenue and expenditures associated with athletic programs in the four high schools. Actual costs for student athletics and activities are split between two different funds. The General Fund covers salaries and benefits for coaches, activity sponsors, and athletic directors, as well as such indirect costs as maintaining athletic fields, utilities for athletic facilities, and supplies. Revenue from gate receipts and student participation fees are reported in the Physical Activities Fund. District 51 believes that student participation in athletic and activity programs is essential for a well-rounded education. In order to allow as many students as possible to participate, fees need to be kept within reasonable limits. Therefore, District 51 chooses to fund a part of the costs associated with these activities.

Total Expenditure = $786,000
Per Pupil Expenditure = $37.89

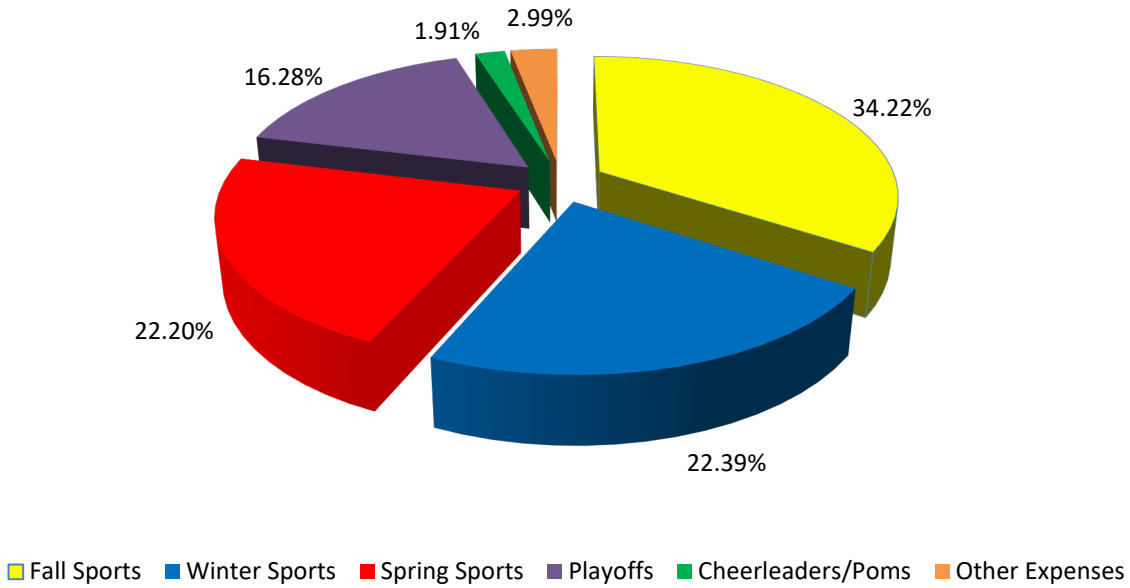
Summary Statement Physical Activities (23)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Athletic Fees/Passes	$341,587	$328,780	$213,421	$299,540	**$340,000**
Gate Receipts	243,855	250,564	192,993	127,403	**260,000**
Misc Revenue	36,546	20,760	3,403	36,947	**36,000**
Total Revenue	$621,988	$600,104	$409,817	$463,890	**$636,000**
EXPENDITURE:					
Playoffs	$134,554	$133,985	$71,027	$168,464	**$128,000**
Basketball, Girls	57,598	55,864	62,091	33,001	**52,000**
Cheerleader/Poms	9,459	5,878	10,244	9,939	**15,000**
Golf, Girls	4,127	3,324	220	2,687	**8,000**
Soccer, Girls	20,783	24,005	0	7,611	**24,000**
Softball, Girls	31,221	39,794	38,042	14,024	**40,000**
Swimming, Girls	8,560	8,407	6,426	2,420	**12,000**
Tennis, Girls	3,560	4,196	835	1,429	**6,500**
Lacrosse, Girls	14,730	18,402	160	6,777	**27,000**
Volleyball	39,449	52,070	55,163	35,006	**48,000**
Wrestling, Girls	0	0	0	6,022	**12,000**
Baseball	41,345	43,251	602	25,960	**40,000**
Basketball, Boys	48,149	55,623	63,804	34,717	**52,000**
Football	120,185	134,474	129,856	42,981	**130,500**
Golf, Boys	11,212	9,345	11,085	5,268	**8,000**
Soccer, Boys	20,945	24,065	24,522	10,389	**24,000**
Swimming, Boys	5,310	2,821	0	874	**10,000**
Tennis, Boys	6,339	6,826	6,883	1,256	**6,500**
Lacrosse, Boys	26,281	21,402	2,169	10,295	**27,000**
Wrestling, Boys	42,417	50,060	50,501	28,818	**48,000**
Cross Country	12,549	13,811	15,981	2,237	**12,000**
Track	25,352	36,160	0	22,610	**32,000**
Contingency	0	0	0	0	**5,000**
Vehicle Use	12,439	9,061	13,805	23,689	**7,000**
Athletic Director Travel	1,610	2,207	1,115	1,294	**3,000**
Catastrophic Insurance	0	0	0	0	**7,500**
Scholarships	204	359	174	191	**1,000**
Total Expenditure	$698,378	$755,390	$564,705	$497,959	**$786,000**
Excess (Deficiency) of Revenue	($76,390)	($155,286)	($154,888)	($34,069)	**($150,000)**
Transfer for Transportation	20,190	20,190	150,000	200,000	**150,000**
Excess (Deficiency) of Revenue & Transfer	($56,200)	($135,096)	($4,888)	$165,931	**$0**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	216,548	160,348	25,252	20,364	**186,295**
GAAP Basis Fund Balance (Deficit) at End of Year	$160,348	$25,252	$20,364	$186,295	**$186,295**

2021-2022 Physical Activities Revenue Summary



2021-2022 Physical Activities Expenditure Summary



Beverage

The Beverage Fund is a Special Revenue Fund for District 51 that is set up to administer the "Sponsorship Agreement" to be an official sponsor of the District and exclusive supplier of certain types of beverage products sold, dispensed or otherwise made available at District facilities.

An agreement with Coke (Swire Pacific Holding Inc., a Delaware Corporation, Swire Coca-Cola, USA) was awarded December 2008.

This agreement allows the District and Swire to comply with section 22-32-134.5 CRS, requiring healthy beverage policies in Colorado schools by June 1, 2009.

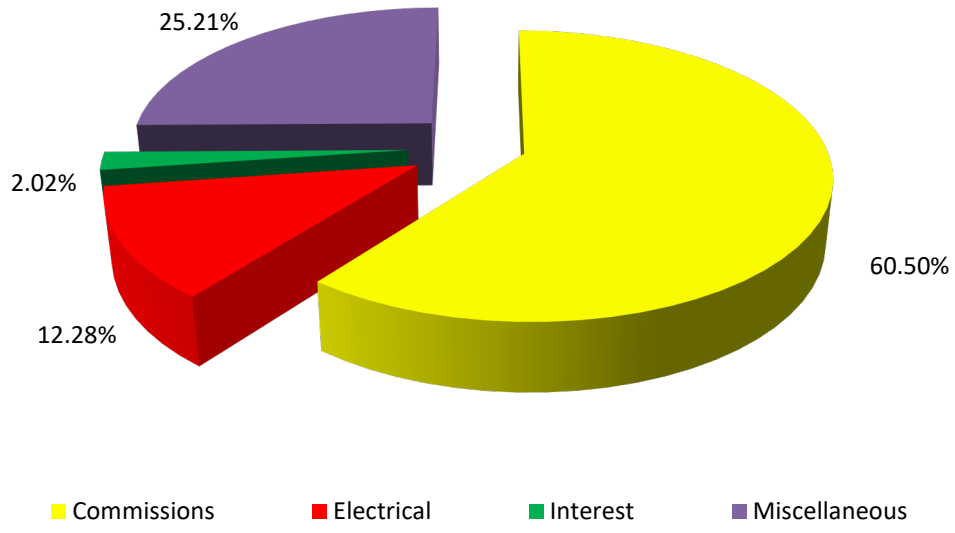
Funds received from Coca-Cola will be distributed to the school's SBA funds as per contract, and the remainder to be spent as per directives.

Total Expenditure = $87,508
Per Pupil Expenditure = $4.22

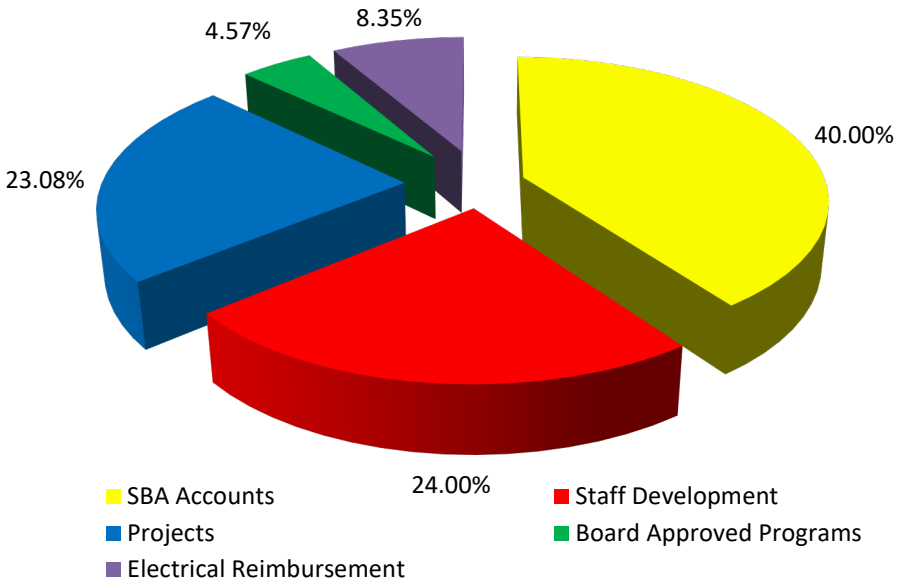
Summary Statement Beverage (27)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Commissions	$51,160	$39,721	$32,522	$23,220	**$36,000**
Electrical	6,468	7,030	6,720	6,300	**7,308**
Interest	3,741	4,629	4,370	481	**1,200**
Miscellaneous	325	15,000	15,000	15,000	**15,000**
Total Revenue	$61,694	$66,380	$58,612	$45,001	**$59,508**
EXPENDITURE:					
SBA Accounts	$19,076	$24,273	$30,649	$29,100	**$35,000**
Staff Development	2,285	832	256	1,000	**21,000**
Instructional Programs:					
Projects	9,236	20,379	14,569	10,484	**20,200**
Recognition	0	0	0	0	**0**
Board Approved Programs	2,901	0	0	0	**4,000**
Electrical Reimbursement	0	0	0	0	**7,308**
Total Expenditure	$33,498	$45,484	$45,474	$40,584	**$87,508**
Excess (Deficiency) of Revenue	$28,196	$20,896	$13,138	$4,417	**($28,000)**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	212,426	240,622	261,518	274,656	**279,073**
GAAP Basis Fund Balance (Deficit) at End of Year	$240,622	$261,518	$274,656	$279,073	**$251,073**
Assigned to:					
Less Amount for Encumbrance	0	0	0	0	**(5,000)**
Unassigned Fund Balance	$240,622	$261,518	$274,656	$279,073	**$246,073**

2021-2022 Beverage Revenue Summary



2021-2022 Beverage Expenditure Summary



Governmental Designated Purpose Grants

The Governmental Designated Purpose Grants Fund accounts for revenues from federal, state, and local grants where expenditures are restricted to the specified purpose in the grant agreement. The district limited the number of state grants it accepted prior to 1999 because of limitations in revenue growth proscribed in an amendment to the state constitution. Voters approved the revenue limitations be lifted in a November 1999 election.

Total Expenditure = $75,724,846
Per Pupil Expenditure = $3,650.35

Summary Statement Governmental Designated Purpose Grants (22)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Federal	$11,819,361	$14,287,766	$14,575,100	$44,685,422	**$69,137,417**
State & Local	4,886,007	9,323,501	11,427,209	4,505,564	**6,587,429**
Total Revenue	$16,705,368	$23,611,268	$26,002,309	$49,190,986	**$75,724,846**
EXPENDITURE:					
21st Century Community Learning Centers	$138	$137,079	$123,861	$171,703	**$154,436**
21st Century Community Learning Centers ESSER II	0	0	0	0	**48,325**
21st Century Local Before/After School	80	0	0	0	**0**
Action for Healthy Kids	0	3,500	0	0	**100**
Advanced Placement Exam Fee Grant Program	0	18,104	18,420	7,087	**0**
Aid for Homeless Families	1,520	1,000	4,430	6,368	**3,009**
Air Quality Improvement Grant	0	0	0	0	**30,800**
Ameteck REACH Homeless Grant	6,716	5,218	1,007	1,934	**18,271**
Angel Lunch Fund	0	1,900	6,959	5,520	**240**
Art Heritage Program	0	0	0	938	**5,000**
Bacon Family Foundation	0	0	0	0	**3,375**
BEST Grant	0	5,656,222	6,938,858	948,006	**0**
Business Education 51 Foundation	0	0	0	0	**1,000**
Career Success Pilot Program	118	1,689	12,949	29,229	**543,585**
Career Wise Basic Program	65,513	54,862	87,026	3,581	**81,236**
Caring for Colorado Foundation	0	0	47,274	50,811	**111,915**
CDC Technical Assistance	54	0	0	0	**0**
CDPHE Suicide Prevention	0	19,435	30,700	0	**0**
CDPHE Lead Testing	0	35,124	0	0	**0**
Charter School Capital Construction	290,389	320,311	319,283	363,075	**359,961**
Child and Adult Care Food Program	2,524	680	668	1,046	**7,200**
Child Care Development Fund	29,497	24,147	22,810	24,222	**30,000**
Child Care Development Fund: Readiness	116	0	0	0	**0**
Child Care Relief Fund R5	0	0	0	0	**3,000**
Child Care Relief Fund Preschool	0	0	0	78,713	**0**
CNP School Meal Equipment	0	26,815	0	0	**0**
Colorado Computer Science Grant	8,940	23,763	28,387	30,414	**41,520**
Colorado CTE Weblink	0	996	0	0	**0**
Colorado Health Foundation - Racing to Wellness	48,845	128,166	94,530	55,128	**0**
Colorado Health Foundation - Tope Playground	0	69,167	80,817	0	**0**
Colorado Health Foundation - CHS Clinic	0	0	286,754	0	**13,246**
Colorado Health Foundation - New Emerson Playground	0	0	0	0	**190,495**
Colorado Education Initiative	47,018	84,925	15,936	4,348	**32,561**
Colorado Garden Club	7,382	7,618	0	9,332	**5,668**
Colorado Library Program	7,237	7,159	8,460	7,066	**0**

Summary Statement Governmental Designated Purpose Grants (22)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
Colorado READ Act	2,177,329	604,347	2,234	64,192	**870,369**
Colorado READ Act SB19-199	0	0	443,378	1,112,396	**1,038,263**
Colorado School Turnaround Leadership	0	0	180,000	25,976	**141,854**
Colorado School Turnaround Leadership Round 2	0	0	0	25,459	**57,541**
Colorado Shines	0	0	1,500	0	**0**
Colorado State Parks & Wildlife	2,004	1,275	46,703	1,502	**153,963**
Community Partnership	1,117	0	0	0	**0**
Concurrent Enrollment Program	0	0	6,667	41,988	**68,345**
Coronavirus Relief Fund	0	0	10,857	10,971,333	**0**
Coronavirus Relief Fund At Risk	0	0	0	956,194	**0**
Developmental Evaluation Clinic	0	0	4,500	0	**27,433**
District Seminar	0	0	0	0	**2,000**
Education for Homeless Children/Youth	37,000	37,500	40,000	34,151	**61,015**
Education for Homeless Children/Youth ARP	0	0	0	0	**40,951**
ELPA PD & Student Support	201,497	199,274	214,215	129,682	**43,691**
Emergency Hunger Assistance	0	0	4,000	500	**0**
EPA NW Colorado Grant Program	4,972	0	0	0	**0**
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II	0	0	0	14,671,017	**5,591,709**
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II Supplemental Special Education Funds	0	0	0	0	**227,374**
ARP Act Elementary and Secondary Emergency Relief (ESSER) III	0	0	0	295,803	**36,135,723**
ARP Act Elementary and Secondary Emergency Relief (ESSER) III (Set Aside Funds)	0	0	0	1,799,100	**7,308,782**
Expelled and At-Risk Student Services Grant	311,504	300,475	217,372	151,796	**13,332**
Expelled and At-Risk Student Services Grant - Planning	94,890	0	0	0	**0**
Farm to School Program	0	1,000	0	0	**0**
Fuel Up To Play	0	0	27,056	10,206	**32**
Gates Family Foundation	138,947	49,430	0	0	**0**
Gates Family Foundation R5 High School	0	30,500	0	0	**0**
Gifted & Talented	211,082	213,170	178,137	161,793	**310,463**
Gifted & Talented Regional Grant	63,333	60,352	46,213	39,762	**102,923**
Gifted & Talented Universal Screening Grant	26,654	31,626	35,700	36,368	**38,277**
Great Outdoors Colorado	25,462	58,381	125,176	20,359	**9,466**
HB 19-1055 Kindergarten FFE	0	0	117,216	64,943	**361,187**
Head Start	18,008	33,950	32,114	42,320	**67,000**
Help Colorado Now Emergency Meals	0	0	24,782	218	**0**
Jarod Polis Foundation	162	1,500	0	0	**0**
Local Child Care Development Fund	63	0	0	0	**0**
Local Gifted & Talented Fund	81	0	0	0	**0**
Local STEPS Fund	0	1,341	0	0	**0**

Summary Statement Governmental Designated Purpose Grants (22)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
Medicaid	1,969,130	3,069,835	3,278,845	3,799,414	**4,549,273**
Mesa County ESF Grant Program	0	20,991	28,025	65,000	**100,693**
Mesa County Suicide Prevention	0	0	0	0	**1,000**
MCHD Sources of Strength	18,821	13,158	0	454	**4,992**
MCPL Foundation	0	0	0	1,120	**3,881**
Mesa Program Local Match Grant	500	0	0	0	**0**
Migrant Education	509,963	592,996	535,196	533,964	**881,300**
Migrant Scholarship & Local Funds	119	50	534	500	**4,009**
Migrant Msix Data Quality	2,754	0	0	0	**0**
Multi-Tiered System of Supports	11,299	10,247	18,333	34,839	**9,762**
Nisley Playground Fund	0	0	21,708	0	**0**
Nutrition P-EBT Mini Grant	0	0	0	0	**5,814**
Orchard Avenue Playground	0	24,265	0	0	**0**
Project Aware	36,549	0	0	0	**0**
Race to the Top Early Childhood Readiness Assessment	0	6,917	0	0	**0**
Reschool Program	0	0	0	0	**5,000**
School Climate Transformation	0	0	58,554	77,937	**123,510**
School Health Professional Program	496,783	614,558	529,291	30,649	**619**
School Health Professional-MGMS	0	0	79,581	57,250	**106,769**
School Security Disbursement Grant	0	96,434	178,099	25,667	**0**
School to Work Alliance	451,980	428,764	464,693	553,760	**643,770**
SCL Health	2,320	2,417	0	0	**0**
Share Our Strength No Kid Hungry	0	0	0	10,000	**0**
Special Ed - Preschool Grants	178,060	142,523	146,393	139,396	**137,117**
Special Ed - Preschool Grants/American Rescue Plan Act of 2021 (ARP)	0	0	0	0	**52,245**
Special Education	3,749,445	4,571,050	4,675,037	4,139,835	**4,433,451**
Special Education/American Rescue Plan Act of 2021 (ARP)	0	0	0	0	**475,796**
Special Education Indicator 14	2,225	0	0	0	**0**
Special Education Part C	0	0	9,559	0	**0**
Special Purpose Grant Funds	0	0	0	0	**400,000**
State Alcohol Prevention Program	0	0	0	0	**1,000**
State School Leadership Pilot Program	0	0	0	2,997	**0**
Student Re-Engagement Program	0	0	258,615	218,628	**437,540**
Title I	4,304,917	4,443,951	4,398,481	5,766,454	**6,576,795**
Title I Distinguished Schools	831	0	0	745	**207**
Title II, Part A, Improving Teacher Quality	697,595	675,502	659,664	586,825	**1,245,535**
Title III, Part A: ELL	60,152	56,885	42,789	41,005	**83,428**
Title IV-A: Student Support and Academic Enrichment Grant	48,937	285,287	281,734	275,258	**494,419**
Title 1A ESSA AEC Grant	0	2,527	315	0	**0**
Title IA EASI Grant	0	631	54,224	73,061	**209,360**
Title IA EASi Grant Round 2	0	0	0	23,000	**0**

Summary Statement Governmental Designated Purpose Grants (22)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
Tony Grampsas Youth Services Program	112,846	105,811	108,688	0	**0**
Tope Playground Fund	0	0	4,000	0	**0**
Trust for Public Lands	0	0	0	0	**20,000**
Vocational Ed/Tech Prep	155,194	169,246	185,666	226,804	**186,889**
Wells Fargo	0	0	0	0	**2,942**
Western Colorado Community Foundation	55,784	16,745	88,853	28,515	**127,763**
Western Colorado Contractors Association	0	0	0	0	**800**
Western Colorado Suicide Prevention	0	0	0	942	**13,750**
Wilson Family Foundation	8,970	8,480	8,480	21,391	**28,780**
Total Expenditure	$16,705,368	$23,611,268	$26,002,309	$49,190,986	**$75,724,846**

Career Center Grant

This fund accounts for the use of a donation specified to purchase sites and construct buildings/houses by students in the Career Center program.

Total Expenditure = $0
Per Pupil Expenditure = $0

Summary Statement Career Center Grant (26)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Local/Charitable Donation	$42,239	$0	$0	$0	**$0**
Sale Proceeds	102,695	74,914	58,890	0	**0**
Interest	0	1,213	221	0	**0**
Total Revenue	$144,934	$76,127	$59,111	$0	**$0**
EXPENDITURES:					
Construction Costs	$38,570	$76,109	$58,890	$0	**$0**
Land Purchase	42,239	0	0	0	**0**
Total Expenditure	$80,809	$76,109	$58,890	$0	**$0**
Excess (Deficiency) of Revenue	$64,125	$18	$221	$0	**$0**
BUDGETARY FUND BALANCE:					
Beginning of Year	78,917	143,042	143,060	0	**0**
End of Year	$143,042	$143,060	$143,281	$0	**$0**

Effective July 1, 2020 the District reclassified the Career Center fund from Special Revenue fund to Capital Projects fund.

Other Local Projects/Grants

This fund accounts for locally funded grants/tuition that are designated for a specific purpose. A list of the grants is included on the summary page.

Total Expenditure = $0
Per Pupil Expenditure = $0

Summary Statement Other Local Projects/Grants (28)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Tuition	$8,625	$2,225	$1,525	$0	**$0**
Local Grants	1,082	1,040	7,311	0	**0**
Total Revenue:	$9,707	$3,265	$8,836	$0	**$0**
EXPENDITURE:					
Art Heritage Donations	$386	$0	$7,505	$0	**$0**
District Sponsored Seminars	0	0	0	0	**0**
PULSE Program	83	0	0	0	**0**
R-5 On-line Classes	20,666	12,909	10,448	0	**0**
Wells Fargo/ILP Grant	0	0	0	0	**0**
Total Expenditure	$21,135	$12,909	$17,953	$0	**$0**
Excess (Deficiency) of Revenue	($11,428)	($9,644)	($9,117)	$0	**$0**
BUDGETARY FUND BALANCE:					
Beginning of Year	37,767	26,339	16,695	0	**0**
End of Year	$26,339	$16,695	$7,578	$0	**$0**

Effective July 1, 2020 the District reclassified the Other Local Projects/Grants fund from Special Revenue fund to Governmental Designated Purpose Grant fund and Student Body Activities fund.

Student Body Activities

The Student Body Activities Fund accounts for a variety of school-based activities. Revenues include Board approved fees, donations, fundraisers, and other miscellaneous revenues collected at the schools. Primary expenditures of the fund include classroom supplies and materials, field trip costs, and costs associated with clubs and other extracurricular activities.

Total Expenditure = $8,000,000
Per Pupil Expenditure = $385.64

Summary Statement Student Body Activities (29)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Local Revenues - Student Activities	$0	$0	$0	$3,743,450	**$8,000,000**
Total Revenue	$0	$0	$0	$3,743,450	**$8,000,000**
EXPENDITURE:					
Student Activities	$0	$0	$0	$3,717,855	**$8,000,000**
Total Expenditure	$0	$0	$0	$3,717,855	**$8,000,000**
Excess (Deficiency) of Revenue	$0	$0	$0	$25,595	**$0**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0	0	2,858,210	**2,883,805**
GAAP Basis Fund Balance (Deficit) at End of Year	$0	$0	$0	$2,883,805	**$2,883,805**
Assigned to:					
Less Amount for Encumbrance	0	0	0	0	**0**
Unassigned Fund Balance	$0	$0	$0	$2,883,805	**$2,883,805**

Beginning in fiscal year 2020-21, Governmental Accounting Standards Board (GASB) Statement No. 84 requires that Student Body Activity funds which were previously reported as Trust and Agency Funds, now be reported as Special Revenue Funds.

Bond Redemption

The Bond Redemption Fund is required by state law to provide revenue for repayment of bonded indebtedness which has been approved by the voters. Property taxes are levied each year in an amount sufficient to cover only the required principal and interest payments. These are long term obligations of the school district and by law, monies in this fund cannot be used for any purpose other than to retire voter approved debt.

Total Expenditure = $18,517,857
Per Pupil Expenditure = $892.66

Colorado Revised Statues, Section 22-42-104, provides a maximum bonded indebtedness of "twenty percent of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the board of county commissioners."

This Bond Redemption Fund Budget Summary accounts for the property taxes received and the payment of principal and interest on the district's 1996 General Obligation Bonds, 2004 General Obligation Bonds, and 2018 General Obligation Bonds.

Approved by the voters in November 1996, the 1996 General Obligation Bonds were approved to build two new elementary schools and one middle school, as well as to extend current building capacities.

The 2004 General Obligation Bonds were approved by the voters in November 2004. These bonds were approved to build two elementary schools and an 8/9 school, replace a middle school and an alternative school, and provide maintenance and upgrades to existing sites.

Approved by the voters in November 2017, the 2018 General Obligation Bonds were passed for priority 1 maintenance projects, the replacement of Orchard Mesa Middle School, technology upgrades, a gym at Dual Immersion Academy, an auxiliary gym at Palisade High School, and security features at schools across the district.

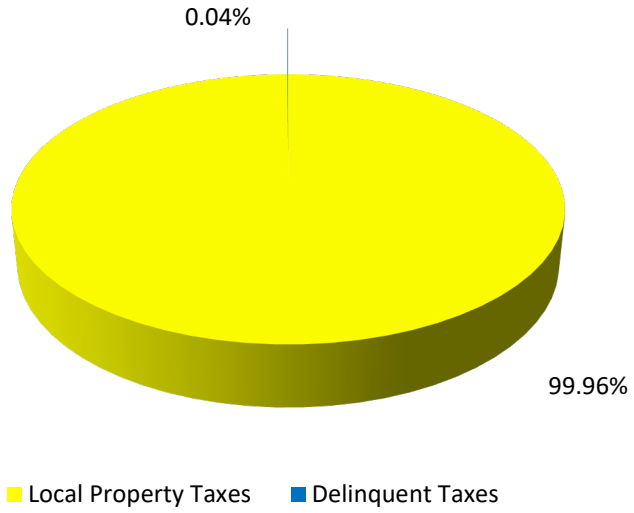
November 2021 voters approved the 2022 General Obligation Bonds for a new Grand Junction High School and the remodel of some existing buildings on the site. At the time of budget re-adoption, these new bonds have not yet been finalized, therefore, 2021-22 payments are estimated for the 2022 Series and a debt schedule is not yet available.

Summary Statement Bond Redemption (31)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Local Property Taxes	$16,802,813	$17,419,948	$17,855,223	$18,166,796	**$23,255,813**
Delinquent Taxes	5,620	9,041	8,973	22,836	**10,000**
Total Revenue	$16,808,433	$17,428,989	$17,864,196	$18,189,632	**$23,265,813**
EXPENDITURE:					
Bond Principal:					
2011 Series	$7,825,000	$7,740,000	$7,015,000	$8,435,000	**$9,185,000**
2012 Refinance	155,000	525,000	1,520,000	390,000	**75,000**
2018 Series	0	0	0	0	**0**
2022 Series	0	0	0	0	**0**
Bond Interest Coupons Redeemed:					
2011 Series	$2,925,063	$2,668,200	$2,413,087	2,078,275	**$1,683,700**
2012 Refinance	77,387	63,788	36,188	14,700	**9,469**
2018 Series	1,851,656	6,172,187	6,172,188	6,172,187	**6,172,188**
2022 Series	0	0	0	0	**1,392,500**
Total Expenditure	$12,834,106	$17,169,175	$17,156,463	$17,090,162	**$18,517,857**
Excess (Deficiency) of Revenue	$3,974,327	$259,814	$707,733	$1,099,470	**$4,747,956**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	10,752,139	14,726,466	14,986,280	15,694,013	**16,793,483**
GAAP Basis Fund Balance (Deficit) at End of Year	$14,726,466	$14,986,280	$15,694,013	$16,793,483	**$21,541,439**
Mill Levy	10.140	10.338	9.431	9.412	11.028
Assessed Value	$1,674,830,529^	$1,685,347,113•	$1,903,898,176*	$1,923,891,560 #	$2,108,830,687 @

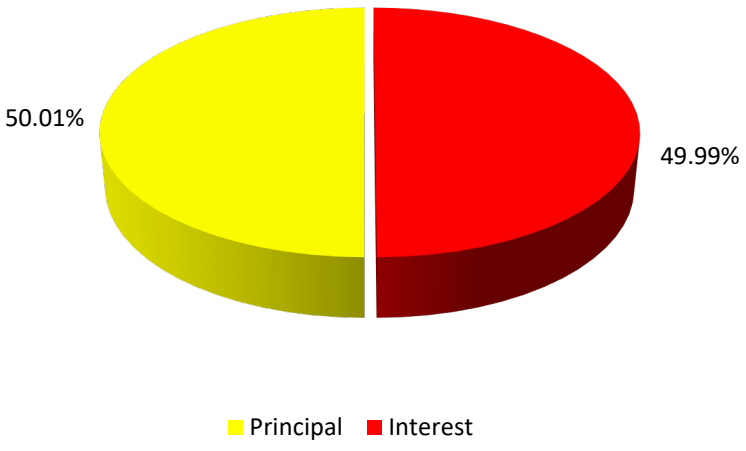
^ Certification of Mill Levy December 5, 2017
• Certification of Mill Levy December 11, 2018
* Certification of Mill Levy December 10, 2019
# Certification of Mill Levy December 15, 2020
@ Certification of Mill Levy December 14, 2021

2021-2022 Bond Redemption Revenue Summary



Colorado Revised Statute 22-45-103(b) requires that tax levies for bonded indebtedness be recorded in a Bond Redemption fund. The sole revenue in this fund is from property tax receipts. The mill levy for 2021-2022 is 11.028, based on an assessed valuation of $2,108,830,687.

2021-2022 Bond Redemption Expenditure Summary



The expenditures for this fund in 2021-2022 are the principal and interest payments for the series 2011 bonds remaining principal amount of $39,185,000, the series 2012 bonds remaining principal amount of $420,000, the series 2018 bonds remaining principal amount of $118,500,000, and estimated first payment on the 2022 series yet to be sold. See the Debt Service amortization schedules on the following pages.

Debt Service Schedule

Combined Schedule

Dates	Principal	Interest	Fiscal
12/1/2015	$3,925,000.00	$1,743,993.75	
6/1/2016		$1,711,993.75	$7,380,987.50
12/1/2016	$6,125,000.00	$1,711,993.75	
6/1/2017		$1,565,618.75	$9,402,612.50
12/1/2017	$7,980,000.00	$1,565,618.75	
6/1/3018		$3,288,487.50	$12,834,106.25
12/1/2018	$8,265,000.00	$4,522,925.00	
6/1/2019		$4,381,250.00	$17,169,175.00
12/1/2019	$8,535,000.00	$4,381,250.00	
6/1/2020		$4,240,212.50	$17,156,462.50
12/1/2020	$8,825,000.00	$4,240,212.50	
6/1/2021		$4,024,950.00	$17,090,162.50
12/1/2021	$9,260,000.00	$4,024,950.00	
6/1/2022		$3,840,406.25	$17,125,356.25
12/1/2022	$9,650,000.00	$3,840,406.25	
6/1/2023		$3,599,156.25	$17,089,562.50
12/1/2023	$10,100,000.00	$3,599,156.25	
6/1/2024		$3,347,906.25	$17,047,062.50
12/1/2024	$10,595,000.00	$3,347,906.25	
6/1/2025		$3,086,093.75	$17,029,000.00
12/01/2025	$6,665,000.00	$3,086,093.75	
6/1/2026		$2,919,468.75	$12,670,562.50
12/01/2026	$6,995,000.00	$2,919,468.75	
6/1/2027		$2,744,593.75	$12,659,062.50
12/01/2027	$7,345,000.00	$2,744,593.75	
6/1/2028		$2,560,968.75	$12,650,562.50
12/01/2028	$7,710,000.00	$2,560,968.75	
6/1/2029		$2,368,218.75	$12,639,187.50
12/01/2029	$8,100,000.00	$2,368,218.75	
6/1/2030		$2,165,718.75	$12,633,937.50
12/01/2030	$8,505,000.00	$2,165,718.75	
6/1/2031		$1,953,093.75	$12,623,812.50
12/01/2031	$8,930,000.00	$1,953,093.75	
6/1/2032		$1,729,843.75	$12,612,937.50
12/01/2032	$9,375,000.00	$1,729,843.75	
6/1/2033		$1,483,750.00	$12,588,593.75
12/01/2033	$9,865,000.00	$1,483,750.00	
6/1/2034		$1,224,793.75	$12,573,543.75
12/01/2034	$10,385,000.00	$1,224,793.75	
6/1/2035		$952,187.50	$12,561,981.25
12/01/2035	$10,930,000.00	$952,187.50	
6/1/2036		$651,612.50	$12,533,800.00
12/01/2036	$11,530,000.00	$651,612.50	
6/1/2037		$334,537.50	$12,516,150.00
12/01/2037	$12,165,000.00	$334,537.50	$12,499,537.50
TOTAL	$201,760,000.00	$111,328,156.25	$313,088,156.25

Debt Service Schedule

Series 2018

Dates	Principal	Rate	Interest	Total Principal & Interest
6/1/2018			$1,851,656.25	$1,851,656.25
12/01/2018			$3,086,093.75	
6/1/2019			$3,086,093.75	$6,172,187.50
12/01/2019			$3,086,093.75	
6/1/2020			$3,086,093.75	$6,172,187.50
12/01/2020			$3,086,093.75	
6/1/2021			$3,086,093.75	$6,172,187.50
12/01/2021			$3,086,093.75	
6/1/2022			$3,086,093.75	$6,172,187.50
12/01/2022			$3,086,093.75	
6/1/2023			$3,086,093.75	$6,172,187.50
12/01/2023			$3,086,093.75	
6/1/2024			$3,086,093.75	$6,172,187.50
12/01/2024			$3,086,093.75	
6/1/2025			$3,086,093.75	$6,172,187.50
12/01/2025	$6,665,000.00	5.00%	$3,086,093.75	
6/1/2026			$2,919,468.75	$12,670,562.50
12/01/2026	$6,995,000.00	5.00%	$2,919,468.75	
6/1/2027			$2,744,593.75	$12,659,062.50
12/01/2027	$7,345,000.00	5.00%	$2,744,593.75	
6/1/2028			$2,560,968.75	$12,650,562.50
12/01/2028	$7,710,000.00	5.00%	$2,560,968.75	
6/1/2029			$2,368,218.75	$12,639,187.50
12/01/2029	$8,100,000.00	5.00%	$2,368,218.75	
6/1/2030			$2,165,718.75	$12,633,937.50
12/01/2030	$8,505,000.00	5.00%	$2,165,718.75	
6/1/2031			$1,953,093.75	$12,623,812.50
12/01/2031	$8,930,000.00	5.00%	$1,953,093.75	
6/1/2032			$1,729,843.75	$12,612,937.50
12/01/2032	$9,375,000.00	5.25%	$1,729,843.75	
6/1/2033			$1,483,750.00	$12,588,593.75
12/01/2033	$9,865,000.00	5.25%	$1,483,750.00	
6/1/2034			$1,224,793.75	$12,573,543.75
12/01/2034	$10,385,000.00	5.25%	$1,224,793.75	
6/1/2035			$952,187.50	$12,561,981.25
12/01/2035	$10,930,000.00	5.50%	$952,187.50	
6/1/2036			$651,612.50	$12,533,800.00
12/01/2036	$11,530,000.00	5.50%	$651,612.50	
6/1/2037			$334,537.50	$12,516,150.00
12/01/2037	$12,165,000.00	5.50%	$334,537.50	$12,499,537.50
TOTAL	$118,500,000.00		$90,320,637.50	$208,820,637.50

Debt Service Schedule

Series 2012

Dates	Principal	Rate	Principal	Rate	Interest	Total Principal & Interest
12/1/2015	$3,025,000.00	2.00%	$725,000.00	3.00%	$74,993.75	$3,869,737.50
6/1/2016					$44,743.75	
12/1/2016	$450,000.00	2.00%			$44,743.75	$534,987.50
6/1/2017					$40,243.75	
12/1/2017	$155,000.00	4.00%			$40,243.75	$232,387.50
6/1/3018					$37,143.75	
12/1/2018	$525,000.00	4.00%			$37,143.75	$588,787.50
6/1/2019					$26,643.75	
12/1/2019	$1,520,000.00	2.25%			$26,643.75	$1,556,187.50
6/1/2020					$9,543.75	
12/1/2020	$390,000.00	2.25%			$9,543.75	$404,700.00
6/1/2021					$5,156.25	
12/1/2021	$75,000.00	2.25%			$5,156.25	$84,468.75
6/1/2022					$4,312.50	
12/1/2022	$0.00	0.00%			$4,312.50	$8,625.00
6/1/2023					$4,312.50	
12/1/2023	$100,000.00	2.50%			$4,312.50	$107,375.00
6/1/2024					$3,062.50	
12/1/2024	$245,000.00	2.50%			$3,062.50	$248,062.50
6/1/2025						
TOTAL	$6,485,000.00		$725,000.00		$425,318.75	$7,635,318.75

Debt Service Schedule

Series 2011

Dates	Principal	Rate	Principal	Rate	Principal	Rate	Interest	Total Principal & Interest
12/1/2015	$175,000.00	2.00%					$1,669,000.00	$3,511,250.00
6/1/2016							$1,667,250.00	
12/1/2016	$5,675,000.00	5.00%					$1,667,250.00	$8,867,625.00
6/1/2017							$1,525,375.00	
12/1/2017	$6,325,000.00	3.50%	$1,500,000.00	2.00%			$1,525,375.00	$10,750,062.50
6/1/3018							$1,399,687.50	
12/1/2018	$5,040,000.00	4.00%	$2,700,000.00	2.25%			$1,399,687.50	$10,408,200.00
6/1/2019							$1,268,512.50	
12/1/2019	$3,000,000.00	5.00%	$3,015,000.00	2.50%	$1,000,000.00	2.25%	$1,268,512.50	$9,428,087.50
6/1/2020							$1,144,575.00	
12/1/2020	$8,435,000.00	5.00%					$1,144,575.00	$10,513,275.00
6/1/2021							$933,700.00	
12/1/2021	$9,185,000.00	4.00%					$933,700.00	$10,868,700.00
6/1/2022							$750,000.00	
12/1/2022	$9,650,000.00	5.00%					$750,000.00	$10,908,750.00
6/1/2023							$508,750.00	
12/1/2023	$10,000,000.00	5.00%					$508,750.00	$10,767,500.00
6/1/2024							$258,750.00	
12/1/2024	$10,350,000.00	5.00%					$258,750.00	$10,608,750.00
6/1/2025								
TOTAL	$67,835,000.00		$7,215,000.00		$1,000,000.00		$20,582,200.00	$96,632,200.00

Building

The Building Fund is used for the construction of new schools and to extend current building capacities.

In fiscal years 2015-16 and 2016-17, this fund was supported by Certificates of Participation (COPs) taken out by the district for the construction of a new R-5 High School/Summit Program building. The construction began in 2015-16, and the new building opened in the 2016-17 school year.

Total Expenditure = $10,000,000

Per Pupil Expenditure = $482.05

In fiscal years 2017-18 through 2021-22, this fund will be used for bond supported projects approved by voters in the November 7, 2017 election, for the following specific purposes:

- Priority 1 maintenance projects across the district
- Replacing Orchard Mesa Middle School
- Technology upgrades
- Installing the first ever gym at Dual Immersion Academy
- Adding an auxiliary gym at Palisade High School
- Adding security features at schools across the district

Additionally, beginning in 2021-22, this fund will be used for the Grand Junction High School replacement approved by voters in the November 8, 2021 election.

Summary Statement Building (41)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Interest Income	$1,209,582	$3,079,780	$1,272,573	$61,653	**$800,000**
Total Revenue	$1,209,582	$3,079,780	$1,272,573	$61,653	**$800,000**
EXPENDITURE:					
Building Construction & Improvements	$11,927,326	$43,434,864	$52,267,904	$7,631,668	**$10,000,000**
Equipment	3,043,183	40,160	193,361	7,746,564	**0**
Other Capital Outlay	0	0	117,270	9,819	**0**
Construction Services	146,983	83,130	94,801	531,978	**0**
Total Expenditure	$15,117,492	$43,558,154	$52,673,336	$15,920,029	**$10,000,000**
Excess (Deficiency) of Revenue	($13,907,910)	($40,478,374)	($51,400,763)	($15,858,376)	**($9,200,000)**
Sale of Bonds	$118,500,000	$0	$0	$0	**$95,315,000**
Premium/Discount	24,226,434	0	0	0	**20,292,733**
Issuance Costs	(748,743)	0	0	0	**(607,733)**
Net Sale of Bonds	$141,977,691	$0	$0	$0	**$115,000,000**
Excess (Deficiency) of Revenue	$128,069,781	($40,478,374)	($51,400,763)	($15,858,376)	**$105,800,000**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	128,069,781	87,591,407	36,190,644	**20,332,268**
GAAP Basis Fund Balance (Deficit) at End of Year	$128,069,781	$87,591,407	$36,190,644	$20,332,268	**$126,132,268**
Assigned to:					
Encumbrances	(61,339)	(1,609,288)	(8,596,396)	(158,176)	**0**
Unassigned Fund Balance at End of Year	$128,008,442	$85,982,119	$27,594,248	$20,174,092	**$126,132,268**

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.

Capital Projects

Capital Projects Fund is funded by monies allocated pursuant to the provisions of section 22-54-105(2) CRS transferred from the General Fund. Such revenues may be supplemented by gifts, grants and donations. Per student amount to be transferred is determined each fiscal year. The amount is dependent upon state funding received by the state. Funding is then distributed to the general fund, capital projects and insurance funds.

Total Expenditure = $5,754,456

Per Pupil Expenditure = $277.40

According to CRS 22-45-103 (I)(c), expenditures from the fund shall be limited to long range capital outlay expenditures and shall be made only for the following purposes:

- Any acquisition of land, improvements, construction of structures or additions to existing structures, and acquisition of equipment and furnishings;
- Alterations and improvements to existing structures;
- Acquisition of a school vehicle, or other equipment;
- Any installment purchase agreements or lease agreements with an option to purchase for a period not to exceed twenty years and any lease agreement without the option to purchase;
  - Any software licensing agreement;
  - Acquisition of computer equipment.

Expenditures from the fund shall be authorized by a resolution adopted by the Board of Education at any regular or special meeting of the Board. The resolution shall specifically set forth the purpose of the expenditure; the estimated total cost of the project; the location of the structure to be constructed, added to, altered, or repaired; a description of any school buses or equipment to be purchased and where such equipment will be installed.

The budget is structured to provide authorization for expenditure of all possible funds which may be available. This includes possible balances that remain from previous projects, estimated carryover funds from the preceding year, and new revenue for the budget year. Any balance remaining upon completion of any authorized project may be encumbered for future projects which are authorized as provided in C.R.S., Section 22-45-103(c).

Summary Statement Capital Projects Fund (43)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Interest on Investments	$191,317	$199,002	$158,138	$25,597	**$80,000**
Charter School Lease Payments (COP's)	0	314,625	861,987	707,544	**701,200**
COP Refunding Proceeds	0	0	0	6,085,000	**0**
Sale of Property	0	0	423,475	0	**800,000**
Other Local Revenue	683,401	805,484	77,439	1,495,502	**58,197**
Capital Leases	2,098,626	0	363,660	20,265	**241,500**
Total Revenue	$2,973,344	$1,319,111	$1,884,699	$8,333,908	**$1,880,897**
EXPENDITURE:					
Ground Improvement/Land	$145,138	$653,205	$239,360	$88,832	**$245,000**
Buildings	603,941	853,732	1,069,501	571,130	**1,360,000**
Equipment	3,460,641	1,569,167	1,171,776	170,798	**1,225,215**
Other Capital Outlay	509,182	14,420	64,193	194,024	**286,661**
Subtotal	$4,718,902	$3,090,524	$2,544,830	$1,024,784	**$3,116,876**
CHARTER SCHOOL DEBT SERVICE:					
Professional Services	$0	$47,377	$0	$0	**$0**
COP Financing Principal	0	0	235,000	255,000	**270,000**
COP Financing Interest	0	245,356	456,575	444,325	**431,200**
Subtotal	$0	$292,733	$691,575	$699,325	**$701,200**
DISTRICT DEBT SERVICE:					
Lease Financing	$0	$180,707	$147,967	$226,624	**$1,782,147**
Professional Services	0	0	2,500	2,500	**2,500**
COP Refunding Issuance Costs	0	0	0	90,000	**0**
COP Financing Principal/Refunding	422,966	280,000	290,000	6,295,000	**0**
COP Financing Interest	257,297	247,998	240,519	200,144	**151,733**
Subtotal	$680,263	$708,705	$680,986	$6,814,268	**$1,936,380**
Total Expenditure	$5,399,165	$4,091,962	$3,917,391	$8,538,377	**$5,754,456**
Excess (Deficiency) of Revenue	($2,425,821)	($2,772,851)	($2,032,692)	($204,469)	**($3,873,559)**
Transfer from General Fund	2,306,173	2,306,173	2,375,970	2,375,970	**2,375,970**
Excess (Deficiency) of Revenue & Transfer	($119,648)	($466,678)	$343,278	$2,171,501	**($1,497,589)**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,456,360	13,336,712	12,870,034	13,213,312	**15,384,813**
GAAP Basis Fund Balance (Deficit) at End of Year	$13,336,712	$12,870,034	$13,213,312	$15,384,813	**$13,887,224**
Assigned to:					
Encumbrances/Reserves	(495,117)	(734,490)	(166,798)	(627,667)	**(300,000)**
Emergency Requirement	(5,934,299)	(6,218,333)	(6,666,421)	(6,388,489)	**(6,899,568)**
Unassigned Fund Balance at End of Year	$6,907,296	$5,917,211	$6,380,093	$8,368,657	**$6,687,656**

2020-21 Actual

Transfer: $188.09 X 20,607.32 to Capital Projects/Insurance Reserve

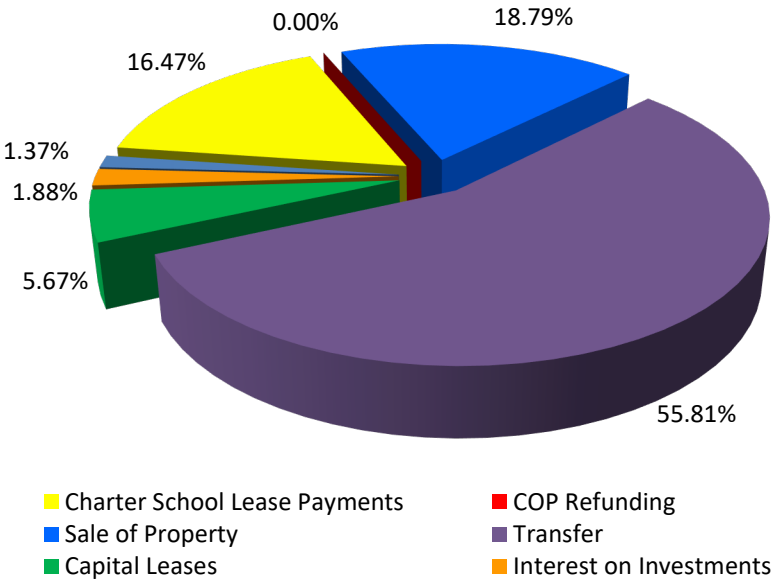
Capital Projects	$2,375,970
Insurance Reserve	1,500,000
	$3,875,970

2021-22 Re-Adopted Budget

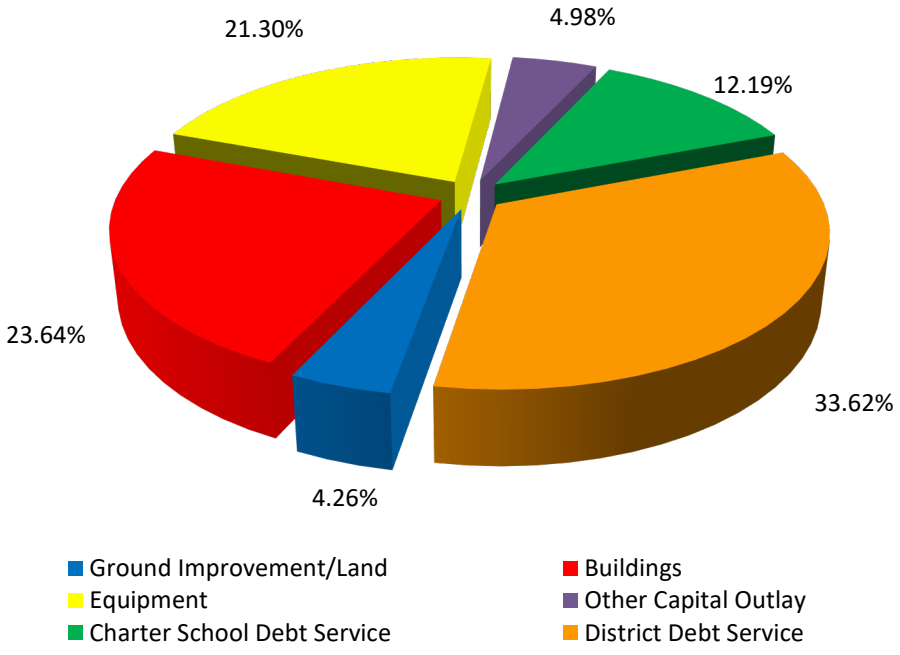
Transfer: $186.84 X 20,744.56 to Capital Projects/Insurance Reserve

Capital Projects	$2,375,970
Insurance Reserve	1,500,000
	$3,875,970

2021-2022 Capital Projects Revenue Summary



2021-2022 Capital Projects Expenditure Summary



Capital Projects 2021-2022

Request	2021-22 Adopted Projects	2021-22 Re-Adopted Projects	Net Change
Computer Lease	$1,368,389	$1,368,389	$0
R-5/Summit Building COP Payment/20-21 Refunding	154,233	154,233	0
Office Space Lease for Hawthorne Replacement	0	167,826	167,826
CMU Lease for Truancy and Expulsion Programs	0	19,308	19,308
Activity Vehicles Lease	226,624	226,624	0
Subtotal District Contract/Lease	**$1,749,246**	**$1,936,380**	**$187,134**
Juniper Ridge COP Payment	496,900	496,900	0
Mesa Valley Community School COP Payment	204,300	204,300	0
Subtotal Charter School Contract/Lease	**$701,200**	**$701,200**	**$0**
Purchase Dual Immersion Parking Lots (One-time exp)	$0	$120,000	$120,000
Remodel/IT Costs for Hawthorne Replacement	0	160,000	160,000
Support Services	40,000	40,000	0
OWL Facilities - Site Leadership	100,000	100,000	0
Athletics	120,000	120,000	0
Technology Services - Salaries/Benefits	190,354	190,354	0
Technology Services - Projects	680,215	680,215	0
Maintenance - Salaries/Benefits	96,307	96,307	0
Maintenance	1,200,000	1,200,000	0
Music	35,000	35,000	0
Purchasing	25,000	25,000	0
Special Ed	25,000	25,000	0
Grounds - Irrigation	50,000	50,000	0
Grounds - Blacktop	75,000	75,000	0
Transportation - Vehicles	200,000	200,000	0
Subtotal Other	**$2,836,876**	**$3,116,876**	**$280,000**
Grand Total	**$5,287,322**	**$5,754,456**	**$467,134**

Capital projects adopted in a fiscal year are expected to be completed in that same fiscal year.

Building - Juniper Ridge Community School

This Building Fund is used for the construction of new schools and expansions to current building capacities, specifically for projects at Juniper Ridge Community School.

In 2018, Certificates of Participation (COP's) were taken out on behalf of Juniper Ridge Community School. The proceeds from these COP's were used to build a new school for Juniper Ridge.

Juniper Ridge, a charter school of District 51, will be responsible for repaying the COP's. Debt service for the COP's is kept in the Capital Projects Fund.

Total Expenditure = $0
Per Pupil Expenditure = $0

Summary Statement Building - Juniper Ridge (44)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Interest on Investments	$0	$102,174	$39,078	$34	**$0**
Total Revenue	$0	$102,174	$39,078	$34	**$0**
EXPENDITURE:					
Building Construction & Improvements	$0	$4,314,867	$2,940,329	$0	**$0**
Equipment	0	0	79,475	0	**0**
Other Capital Outlay	0	0	179,142	0	**0**
Construction Services	0	124,289	156,479	35,500	**0**
Total Expenditure	$0	$4,439,156	$3,355,425	$35,500	**$0**
Excess (Deficiency) of Revenue	$0	($4,336,982)	($3,316,347)	($35,466)	**$0**
Certificates of Participation	$0	$7,565,000	$0	$0	**$0**
Premium/Discount	0	248,775	0	0	**0**
Issuance Costs	0	(124,980)	0	0	**0**
Net Sale of Certificates of Participation	$0	$7,688,795	$0	$0	**$0**
Excess (Deficiency) of Revenue	$0	$3,351,813	($3,316,347)	($35,466)	**$0**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0	3,351,813	35,466	**0**
GAAP Basis Fund Balance (Deficit) at End of Year	$0	$3,351,813	$35,466	$0	**$0**

Note: COP's taken out on behalf of Juniper Ridge Charter School to build a new school building.

Building – Mesa Valley Community School

This Building Fund is used for the construction of new schools and to extend current building capacities, specifically for projects at Mesa Valley Community School.

In 2018, Certificates of Participation (COP's) were taken out on behalf of Mesa Valley Community School. The proceeds from these COP's were used to purchase and renovate a new school building for Mesa Valley Community School.

Mesa Valley Community School, a charter school of District 51, will be responsible for repaying the COP's. Debt service for the COP's is kept in the Capital Projects Fund.

Total Expenditure = $0
Per Pupil Expenditure = $0

MESA VALLEY
COMMUNITY SCHOOL

Summary Statement Building - Mesa Valley Comm. School (45)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Miscellaneous Revenue	$0	$0	$0	$0	**$0**
Interest Income	0	19,328	0	0	**0**
Total Revenue	$0	$19,328	$0	$0	**$0**
EXPENDITURE:					
Building Construction & Improvements	$0	$2,822,932	$0	$0	**$0**
Equipment	0	0	0	0	**0**
Other Capital Outlay	0	0	0	0	**0**
Construction Services	0	0	0	0	**0**
Total Expenditure	$0	$2,822,932	$0	$0	**$0**
Excess (Deficiency) of Revenue	$0	($2,803,604)	$0	$0	**$0**
Certificates of Participation	$0	$2,680,000	$0	$0	**$0**
Premium/Discount	0	170,981	0	0	**0**
Issuance Costs	0	(47,377)	0	0	**0**
Net Sale of Certificates of Participation	$0	$2,803,604	$0	$0	**$0**
Excess (Deficiency) of Revenue	$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**

Note: COP's taken out on behalf of Mesa Valley Community Charter School to purchase and remodel a new school building.

Medical Insurance

On November 11, 2003, the Board of Education approved the option to move to self-funding for employees' medical coverage. This health benefit plan for employees became effective January 1, 2004.

Self-funded plans are health plans developed and managed by the school district. The district uses a third-party administrator to support the plan. Under the self-insured arrangement, the district chooses to retain the risk rather than pass it on to an insurance company or Health Management Organization (HMO). Both the employee and employer may make monetary contributions to fund the plan, as with a traditional health insurance program.

In order to insure against catastrophic losses, the district purchases "stop loss" insurance.

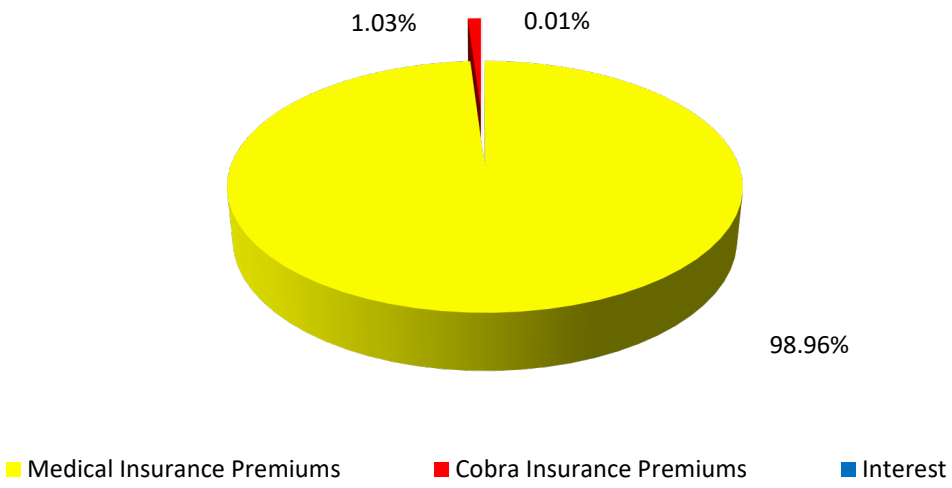
Total Expenditure = $24,700,000

Per Pupil Expenditure = $1,190.67

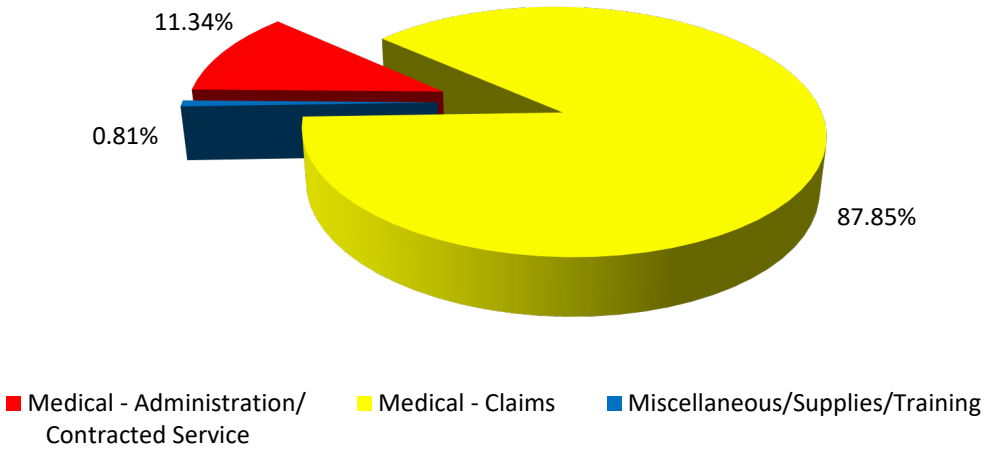
Summary Statement Medical Insurance (62)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Medical Insurance Premiums	$15,515,842	$16,052,932	$17,032,349	$19,092,296	**$24,076,747**
Cobra Insurance Premiums	141,220	77,767	110,496	195,159	**250,000**
Interest on Investments	115,993	95,348	25,610	1,639	**2,000**
Total Revenue	$15,773,055	$16,226,047	$17,168,455	$19,289,094	**$24,328,747**
EXPENDITURE:					
Medical - Administration/ Contracted Service	$2,330,162	$2,994,865	$3,630,609	$2,727,243	**$2,800,000**
Medical - Claims	14,482,339	15,371,711	13,836,615	19,244,330	**21,700,000**
Miscellaneous	12,000	134,784	13,491	42,810	**195,000**
Supplies	5,757	987	146,537	0	**4,000**
Training	220	0	469	0	**1,000**
Total Expenditure	$16,830,478	$18,502,347	$17,627,721	$22,014,383	**$24,700,000**
Excess (Deficiency) of Revenue	($1,057,423)	($2,276,300)	($459,266)	($2,725,289)	**($371,253)**
Transfer from General Fund	0	0	1,000,000	0	**0**
Excess (Deficiency) of Revenue & Transfer	($1,057,423)	($2,276,300)	$540,734	($2,725,289)	**($371,253)**
GAAP FUND BALANCE:					
Beginning of Year	6,270,841	5,213,418	2,937,118	3,477,852	**752,563**
End of Year	$5,213,418	$2,937,118	$3,477,852	$752,563	**$381,310**

2021-2022 Medical Insurance Revenue Summary



2021-2022 Medical Insurance Expenditure Summary



Dental Insurance

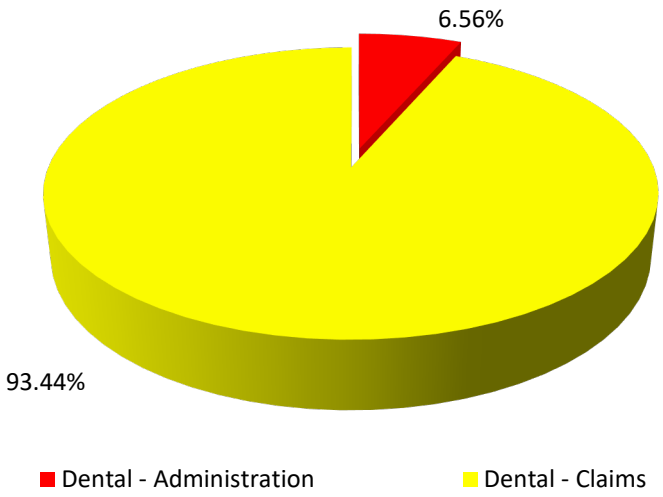
The Dental Insurance Fund accounts for the self-insured payment of dental expenses for District 51 employees. Premiums are recorded in this fund and used to pay the dental expenses incurred by covered employees.

Total Expenditure = $1,355,125
Per Pupil Expenditure = $65.32

Summary Statement Dental Insurance (63)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Premiums/Contributions	$1,212,439	$1,252,510	$1,275,037	$1,295,939	**$1,360,024**
Total Revenue	$1,212,439	$1,252,510	$1,275,037	$1,295,939	**$1,360,024**
EXPENDITURE:					
Dental - Administration	$109,302	$83,744	$92,039	$130,782	**$88,839**
Dental - Claims	1,049,267	1,102,763	1,065,098	1,203,064	**1,266,286**
Dental - Overfunding Payments	0	0	0	941,017	**0**
Total Expenditure	$1,158,569	$1,186,507	$1,157,137	$2,274,863	**$1,355,125**
Excess (Deficiency) of Revenue	$53,870	$66,003	$117,900	($978,924)	**$4,899**
GAAP FUND BALANCE:					
Beginning of Year	1,041,352	1,095,222	1,161,225	1,279,125	**300,201**
End of Year	$1,095,222	$1,161,225	$1,279,125	$300,201	**$305,100**

2021-2022 Dental Insurance Expenditure Summary



Insurance

Colorado Revised Statutes, Section 22-45-103, allows school districts to maintain a fund created solely for the management of risk related activities. The Insurance Fund is funded by a transfer from the General Fund. Activities for this fund include:

- Pure self-insurance needs for property, liability, and workers compensation
- Aggregate contributions for organized and licensed pool participation
- Accumulation of funds to meet future self-insurance needs
- Insurance premiums paid to commercial insurance firms
- Staff wellness programs
- School safety and security

Coverage for property and liability is through membership in the Colorado School Districts Self Insurance Pool. Participation in pools and associations help keep costs to the district as low as possible.

Total Expenditure = $3,448,509
Per Pupil Expenditure = $166.24

Summary Statement Insurance (64)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	**2021-22 Re-Adopted Budget**
REVENUE:					
Interest on Investments	$68,859	$95,436	$85,879	$8,826	**$12,000**
Insurance Premium-Employee Benefits	2,982,612	713,036	1,609,328	1,305,341	**1,385,000**
Miscellaneous	1,749	2,041	8,139	11,643	**12,000**
Total Revenue	$3,053,220	$810,513	$1,703,346	$1,325,810	**$1,409,000**
EXPENDITURE:					
Salaries and Benefits	$597,107	$764,924	$847,229	$766,492	**$902,509**
Workers' Compensation	661,048	1,584,670	1,277,875	16,336	**1,200,000**
Insurance Premiums/Bonds	473,798	712,849	711,821	1,029,743	**1,000,000**
Uninsured Losses/Claims	(456)	(1,187)	290	435	**1,000**
Supplies/Other	120,378	149,006	51,518	85,890	**190,000**
Employee Assistance Program	49,733	60,557	97,049	78,088	**150,000**
Wellness Program	6,569	5,341	7,240	282	**5,000**
Total Expenditure	$1,908,177	$3,276,160	$2,993,022	$1,977,266	**$3,448,509**
Excess (Deficiency) of Revenue	$1,145,043	($2,465,647)	($1,289,676)	($651,456)	**($2,039,509)**
Transfer From General Fund	1,500,000	1,500,000	1,500,000	1,500,000	**1,500,000**
Excess (Deficiency) of Revenue & Transfer	$2,645,043	($965,647)	$210,324	$848,544	**($539,509)**
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,262,532	5,907,575	4,941,928	5,152,252	**6,000,796**
GAAP Basis Fund Balance (Deficit) at End of Year	$5,907,575	$4,941,928	$5,152,252	$6,000,796	**$5,461,287**
Assigned to:					
Encumbrances	(650)	(7,244)	(13,507)	0	**(5,000)**
Unassigned Fund Balance at End of Year	$5,906,925	$4,934,684	$5,138,745	$6,000,796	**$5,456,287**

2020-21 Actual

Transfer: $188.09 X 20,607.32 to Capital Projects/Insurance Reserve

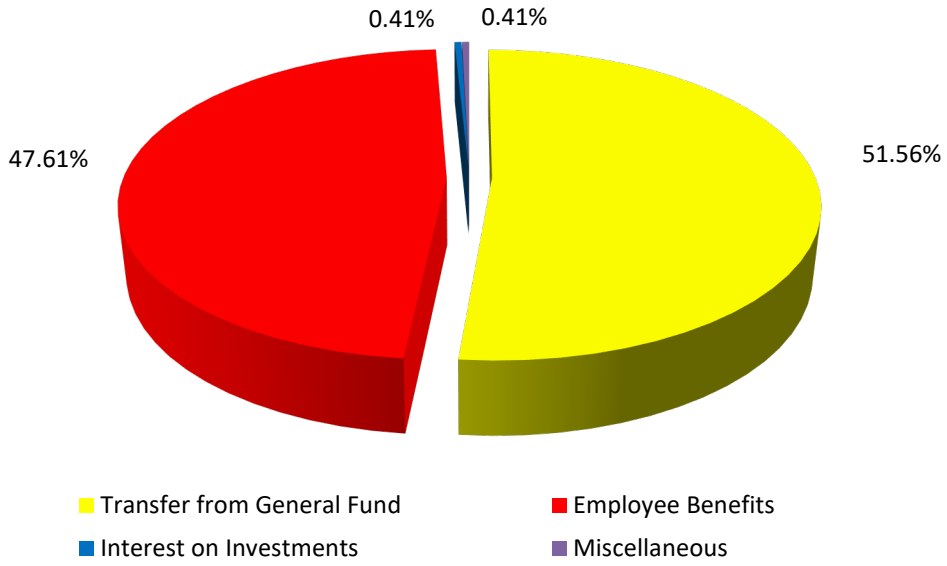
Capital Projects	$2,375,970
Insurance Reserve	1,500,000
	$3,875,970

2021-22 Re-Adopted Budget

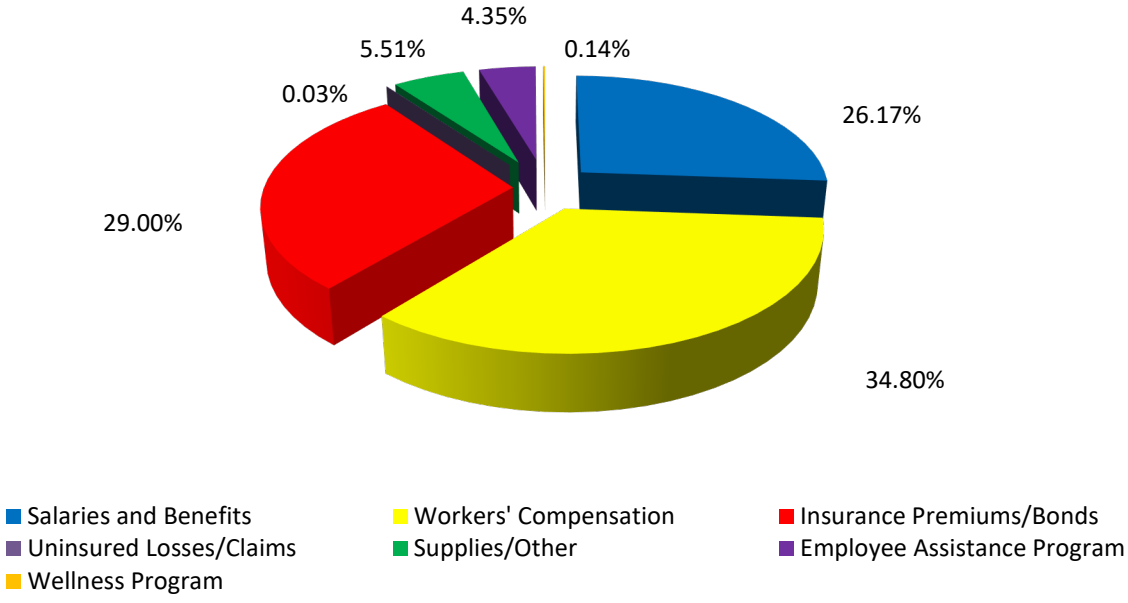
Transfer: $186.84 X 20,744.56 to Capital Projects/Insurance Reserve

Capital Projects	$2,375,970
Insurance Reserve	1,500,000
	$3,875,970

2021-2022 Insurance Revenue Summary



2021-2022 Insurance Expenditure Summary



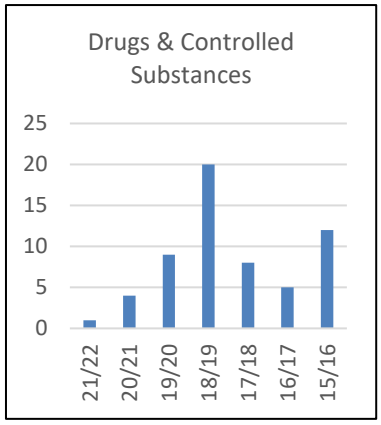
School District 51
MESA COUNTY VALLEY
Every student, every day, learning for life!

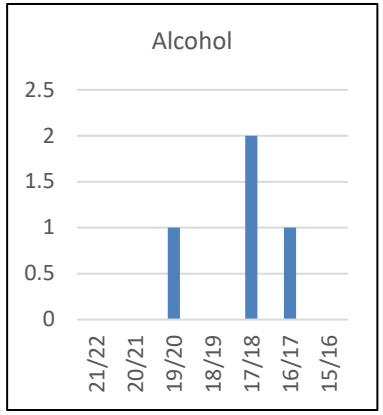
Expulsion Report
2021-2022 School Year
As of December 31, 2021
Presented:January 18, 2021

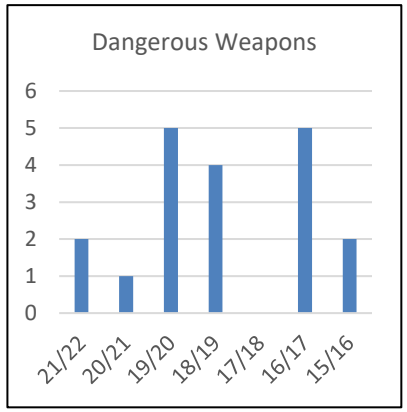
Category	High School				Middle School				Elementary School				Total		Total for previous years as of December of:				
	21/22		20/21		21/22		20/21		21/22		20/21		21/22	20/21	19/20	18/19	17/18	16/17	15/16
	M	F	M	F	M	F	M	F	M	F	M	F							
100		1	1	1			1	1					1	4	9	20	8	5	12
200															1		2	1	
300																			
400	3	1	3		2	7	1						13	4	5	4	1		1
500	1		1		1								2	1	5	4		5	2
600																			
700																			
DSP																			
VOO			3	1		1	1						1	5	8	9	4	5	
Total	4	2	8	2	3	8	3	1					17	14	28	37	15	16	15

Category Description

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







School District 51
MESA COUNTY VALLEY

January 2022 Communications Report

Press Coverage
Advertising
Newsletters
Board Briefs
Social Media

Dec. 9, 2022 - Jan. 11, 2022

Press Coverage

KKCO/KJCT

Dec. 10 - Mesa View Elementary holds first annual winter parade of lights
Dec. 13 - Shelledy Elementary students carol in front of Fruita Civic Center
Dec. 14 - Board of Education to host coffee event
Dec. 14 - D51 parents express views on COVID protocols, book at board meeting
Dec. 16 - School officials address Tik Tok trend
Dec. 17 - Local schools taking precautions
Dec. 27 - D51 updates future masking protocols
Dec. 28 - D51 planning to end instance-specific mask requirements
Jan. 4 - Classes canceled today for Chatfield
Jan. 4 - Chatfield classes back in session Jan. 5
Jan. 4 - Central High School unveils new mascot
Jan. 10 - Juniper Ridge closed for the week
Jan. 11 - D51 beating state graduation rate trend
Jan. 11 - COVID home testing for District 51

KREX

Dec. 10 - Golden Apple Award: Tasha Radakovich
Dec. 13 - Shelledy students continue caroling tradition
Dec. 15 - Board meeting extends audience comments
Dec. 16 - Tik Tok challenge
Dec. 16 - Kindness Club awards Strive $600
Dec. 29 - School Board member mask move
Jan. 3 - D51 School Board members move forward to hire new outside law firm
Jan. 4 - Chatfield will not have classes Jan. 4
Jan. 4 - Chatfield back in session Jan. 5
Jan. 4 - Central unveils new logo (video available on request)
Jan. 5 - Golden Apple Award: Cody Klaiber
Jan. 11 - D51's graduation rate continues to climb

Sentinel

Dec. 10 - Mesa View students competing in LEGO robotics state championship
Dec. 12 - New D51 board looks to remove cap on audience comments
Dec. 12 - COVID protocol changes not yet on D51's school board agenda
Dec. 15 - Audience comments dominate D51 School Board meeting
Dec. 16 - Move to hire Front Range law firm prompts school board rift, legal questions
Dec. 17 - Editorial: Board bungling transparency
Dec. 17 - IA Kindness Club awards Strive $600
Dec. 18 - New Central logo likely in January
Dec. 19 - Column: Navigating change in D51
Dec. 19 - Haitz, Lema discuss D51 policies, issues with parents and teachers
Dec. 23 - School board controversy isn't new for law firm that D51 is targeting
Dec. 27 - Eventful year for D51
Dec. 29 - D51 dropping mask requirements Feb. 7
Dec. 29 - Opinion: Textbook foggery on masks
Jan. 1 - Year of change, adjusting ahead for D51
Jan. 4 - Central High School picks new logo
Jan. 4 - Editorial: Logo change sets perfect tone
Jan. 6 - D51 officials detail COVID policy challenges
Jan. 6 - School of Choice window moved up
Jan. 6 - Mesa County seeing early Jan. COVID surge
Jan. 7 - D51 School Board retreat is today
Jan. 7 - Editorial: Head on a swivel, D51
Jan. 12 - Mesa County hits 532 cases in single day

Click titles to view stories.

Advertising

D51 advertising efforts include KREX Golden Apple Awards segments, indoor and outdoor billboard ads, a Mesa Mall directory ad, Welcome Home to the Grand Valley brochures, and ads in the Daily Sentinel.

KINDERGARTEN LOTTERY

Two D51 schools - Dual Immersion Academy and New Emerson STEAM School - use a lottery system to admit kindergarten students. After the drawings, letters will be mailed to the homes of applicants telling them whether their child has been chosen to register at the school or informing them of their position on the waitlist.

Dual Immersion

Bilingual program featuring instruction in both English and Spanish.

- Pick up and drop off applications Jan. 5-12 at 552A W. Main St.
- Office open 8-4 M-Th

Lottery Draw: Jan. 18

New Emerson

Curriculum focuses on science, technology, engineering, the arts, and math.

- Pick up and drop off applications Jan. 5-12 at 2660 Unaweep Ave.
- Office open 8-4 M-Th

Lottery Draw: Jan. 14

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

D51

SCHOOL OF CHOICE

APPLICATION PROCESS

Jan. 24 - Feb. 4

WHAT IS SCHOOL OF CHOICE?

School of Choice is an option for families who wish to send their children to a school that is outside their home's school attendance boundaries. School of Choice does NOT apply to the alternative options, special programs, charter schools, and schools with lottery systems.

HOW DO I APPLY?

When the School of Choice window opens, parents will use their ParentVue account to complete the application. Parents may also use the d51schools.org site and submit their applications electronically through the the School of Choice button on the front page.

School of Choice applications are time-stamped and approved on a first-come, first-served basis. Each school offers spots based on projected enrollment and capacity. Some schools are not able to offer any spots in certain grades or in the entire school if they are at or over capacity.

Applications must be filled out online using ParentVUE. If you do not have a ParentVUE account, create one by Jan. 24 (please contact your child's current school if you have questions). If you do not have access to internet service, you can visit the second floor of the Emerson Building at 930 Ute Ave. between 7:30 a.m. and 4:00 p.m. on weekdays or your child's school office to use their internet.

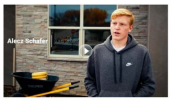
Newsletters

December Family and Community Newsletter

District 51 Post

School District 51 Family and Community Newsletter | December 2021

New board members take office
The D51 School Board welcomed three new members at a Nov. 30 organizational meeting. Andrea Haitz, Will Jones, and Angela Lema join Kari Sholtes and Doug Levinson on the board. Click here to find links to board meeting videos, agendas, and minutes.



D51 students build a home
Students in the Construction Technology Program at the D51 Career Center had a hands-on opportunity this semester to build a home. Learn more about the Career Center's unique vocational programming in the video above.

Schools celebrate Hour of Code
Students from schools across D51 celebrated Hour of Code last week by learning to code using fun games and activities. Students coded robots, played coding games where they could put together puzzles and dance moves for an animated character, and more! Learn more about Hour of Code at hourofcode.com.

D51 Athletic Honors
Congratulations to our Western Slope League and Southern Mountain League athletes for making All Conference! See the lists below:

- WSL Football
- WSL Volleyball
- SML Football

Dual Immersion, New Emerson lottery drawings in January
If you have a child who will be starting kindergarten in August 2022 and you are interested in sending them to Dual Immersion or New Emerson, the application period is a few weeks earlier this year: Jan. 5-12. Learn more about both lottery systems here.

COVID web page tools
Keep up to date on active and new student and staff COVID-19 cases by visiting the D51 Data Dashboard. The COVID tab at d51schools.org also has information about the free Binax testing program.

Mesa View students head to state engineering contest
Mesa View students competed in the State Lego League Challenge on Dec. 11 in Fountain, CO. The team built a robot they named Jeff and programmed it to perform a series of tasks to earn points. The HawkChallengers51 team placed 16th among 43 teams in the robotics competition at state.

Shelledy sings at Civic Center
Shelledy students spread joy for all to hear by singing carols in front of family members and community members outside Fruita's Civic Center on Monday.

Pomona students thank health care heroes with cards
St. Mary's Hospital came to Pomona on Dec. 1 to thank students for making cards to spread cheer to hospital staff. The cards were delivered in pouches carried by a hospital therapy dog.

'Elf' at Grand Junction High
D51 elementary students got to see a mid-day performance of "Elf: The Musical" at GJHS last Thursday! Tickets for the Dec. 17-18 shows are available here.

Winter Motorcade at Mesa View
Mesa View ended last week on a bright spot with its own parade of lights from the school parking lot to the Mesa County Fairgrounds, where they were treated to hot cocoa and cookies!

D51 STEM Challenge winners
Five sheets of paper and five inches of tape were all Ms. Morrison's class at Grand Mesa Middle School could use to build the winning bridge in the middle school STEM Challenge, which held 64 pounds of textbooks!

Important Dates

Dec. 18 - Jan. 3 - Winter Break for students.

Jan. 4 - School Board Work Session, 6 p.m.

Jan. 18 - School Board Business Meeting, 6 p.m.

D51 Foundation Update
Save the Date! The 10th Annual White Iced Celebration will take place on Saturday, February 5, 2022 from 7 p.m. until 10:30 p.m. at the CMU Ballroom. It's a time to celebrate White Iced Award Recipients and Outstanding Academic Growth Schools. Tickets go on sale in early January.

D51 Board Coffee Dec. 18
Meet the D51 School Board's newest members at the next Board Coffee, taking place at 9 a.m. this Saturday in Room 222 at the Colorado Mesa University Center!

School Yard project
Two D51 elementary schools are getting outdoor-friendly additions thanks to a partnership with the Trust for Public Land. The School Yard Pilot Projects include a new basketball court surface and mural at Rocky Mt. Elementary (pictured) and an outdoor classroom at Clifton Elementary.

Serving up a donation to FHW
Palisade High School volleyball players have a tradition of raising money for Family Health West's Aspen Fund. This year, the team donated $3,000 to help uninsured women get life-saving screenings!

Congratulations to our Students of the Quarter!
The Alpine Bank/Colorado Mesa University Student of the Quarter Luncheon honors two outstanding eighth-graders from each D51 middle school and two outstanding 12th-graders from each D51 high school. Each honoree will qualify for a $500 scholarship if they choose to attend CMU or WCCC. Students of the Quarter from first quarter and second quarter are listed here.

December Staff Newsletter

District 51 Insider

School District 51 Staff Newsletter | December 2021

Coffee with the new board of education tomorrow at 9:00 am at CMU University Center Room #222

Important Dates

Dec. 18-Jan. 2- Winter Break

Jan. 2 - Teacher Work Day

Jan. 4 - School Board Work Session, 6, p.m., Harry Butler Board Room

Jan. 18 - School Board Business Meeting, 6 p.m., Harry Butler Board Room.

December Board Briefs

Board Meeting Livestreams

We've made it easier to find and log into the board meetings. Click here for the board meetings area of the website then select the live stream option right before the event.

Want more D51 news?

Click here to sign up for the monthly Community Newsletter to hear about MORE great things happening in District 51.

D51 Staff Concern Line

D51 employees can report concerns anonymously through the new D51 Staff Concern Line. Report concerns about things like workplace conditions, inequitable treatment, board policy violation, etc.

Click here for more information.

Building Homes and a Future

Students in the Construction Technology Program at the D51 Career Center had a unique, hands-on opportunity this semester to build a home. Learn more about it in the video.

TRIAD Employee Assistance Program

Stressed, Distracted, Worried? Holidays can be overwhelming. As an employee, you and your family have access to free, confidential, professional, short-term, solution-focused consultation, resources, and information. Up to 3 free counseling sessions per year, per incident (face-to-face or by phone).

Call: 970-242-9536 or 877-679-1100

or visit: www.triadeap.com (*username: D51 password: eap)*

Save the Date!

The 10th Annual White Iced Celebration will take place on Saturday, February 5, 2022 from 7 p.m. until 10:30 p.m. at the CMU Ballroom. It's a time to celebrate White Iced Award Recipients and Outstanding Academic Growth Schools. Tickets go on sale in early January.

Grand Canyon University

District 51 is pleased to be a new participant in GCU's **Participants in Learning, Leading and Serving program (PLLS).** This program provides many opportunities for our school community! If you are interested in learning more aobut the program, online degree programs please click here.

Bill of Rights Institute

On November 9th, several social studies teachers from across D51 high schools attended a day-long training from the Bill of Rights Institute, a non-profit organization committed to high quality civics education.

The training focused on the many different learning opportunities available for teachers to use with students in the classroom. In addition to lessons focused on 20th century American History, a scholar was invited to speak on a topic of interest to social studies teachers. Air Force Academy Assistant professor and Marine Lieutenant Colonel, Dr. Cameron McCoy spoke about Manifest Destiny and its impact on 19th and 20th century American History.

Students of the Quarter

The Alpine Bank/Colorado Mesa University Student of the Quarter Luncheon honors two outstanding eighth-graders from each D51 middle school and two outstanding 12th-graders from each D51 high school. Each honoree will qualify for a $500 scholarship if they choose to attend CMU or WCCC. Students of the Quarter from first quarter and second quarter are listed here.

Behavioral Health Services available to staff

D51 staff on the CHP plan can access therapists through Community Hospital's Behavioral Health office, with appointments available Monday-Friday. Click here for more information.

Did we miss something?

We want to hear from you! Staff are welcome to ask questions about the information you read or provide suggestions for future articles.

Submit your ideas/feedback/comments to Karrie Kuklish

Board Briefs

Dec. 14 Board Briefs
Jan. 4 Board Briefs

Social Media Report

Available upon request.

School District 51
MESA COUNTY VALLEY

Mesa County Valley School District 51

Licensed and Administrative Personnel Action

Board of Education Resolution: 21/22:50

Adopted: January 18, 2022

Name	Location	Assignment	Effective Date
Retirements			
FLORIAN, JOANNE Y	ORCHARD MESA	6TH GR MATH/SOCIAL STUDIES	1/10/2022
GRENFELL-BIRD, MEREDITH KAY	WEST	SPED-MODERATE NEEDS	12/17/2021
Resignations/Termination			
BRENNAN, MARGERY A	BTK	COORD, PREVENTION	2/4/2022
DYER, KIRRA J	ROCKY MOUNTAIN	GRADES 2-3-4	12/17/2021
HARRINGTON, CHRISTOPHER W	PALISADE	SOCIAL STUDIES	1/14/2022
HARRISON, LISLE	WEST	6TH GR SCIENCE	5/20/2022
HAYNES, KATHERINE W-M	FRUITA MS	7TH GR MATH	12/17/2021
LUEDTKE, MARYBETH	BTK	BEHAVIOR SPECIALIST	1/14/2022
MEADOWS, JESSICA A	ORCHARD MESA	COMPUTER ED	12/17/2021
TIPPETT, JOANN I	CLIFTON	SPED - SSN	12/15/2021
Leave of Absence			
NONE AT THIS TIME.			
New Assignments (Transfer/New Hires)			
DEWEBER, EMILIE NICOLE	FRUITA 8-9	8TH GR LANGUAGE ARTS	1/3/2022
FRANKLIN, HALEY D	ROCKY MOUNTAIN	GRADE 3	1/3/2022
GUSTAD, KRISI L	BTK	EXPULSION INTERVENTION	1/17/2022
HUGHES, AMANDA C	MONUMENT RIDGE	SPED - MODERATE NEEDS	1/3/2022
MARTENS, CHERYL D	WEST	7TH GR LANGUAGE ARTS	1/3/2022
MCATLIN, BRENNA D	BROADWAY	SPED - SNB	1/3/2022
MCGINNISS, WILLIAM	R-5	SPED - MODERATE NEEDS	1/3/2022
MOEN, VICKI M	WEST	SPED - SSN	1/11/2022
PINEDA, SERGIO J	ORCHARD MESA	COMPUTER ED	1/10/2022
SHIRLEY, DENA S	TAYLOR	GIFTED & TALENTED/CLD	1/3/2022
STEELE, JOHN B	GRAND MESA	6-8 SCIENCE	1/3/2022
TRAUTNER, CALYSSA A	WEST	6TH GR SCIENCE	1/17/2022
Return from Leave			
NONE AT THIS TIME.			

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

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Bridget Story, Assistant Secretary
Board of Education

Board of Education Resolution: 20/21: 49 Adopted: January 18, 2022

Donor	Alpine Custom Doors and Millwork
Gift	400 board feet of assorted hardwoods
Value	$1,200.00
School/Department	Palisade High School / Woodworking classes

Donor	Stephanie Smith and Family
Gift	Two $50 City Market gift cards
Value	$100.00
School/Department	Appleton Elementary School / Families in need

Donor	Ellis CPA Firm
Gift	Ten $25 City Market gift cards
Value	$250.00
School/Department	Appleton Elementary School / Families in need

Donor	Mary Shanahan Larson
Gift	Cash
Value	$150.00
School/Department	Art Heritage Program / Elementary students

Donor	Seth and Megan Luksha
Gift	Cash
Value	$1,250.00
School/Department	R-5 High School / Gifts for students

Donor	Major Mortgage
Gift	Cash
Value	$1,000.00
School/Department	R-5 High School / Gifts for students

Donor	Oasis Real Estate, LLC
Gift	Cash
Value	$500.00
School/Department	R-5 High School / Gifts for students

Donor	Everson Properties, LLC
Gift	Cash
Value	$50.00
School/Department	R-5 High School / Gifts for students

Donor	Weaver Incorporated, dba Acme Chop Shop
Gift	Cash
Value	$100.00
School/Department	R-5 High School / Gifts for students

Board of Education Resolution: 20/21: 49 Adopted: January 18, 2022

Donor	Kendall Family
Gift	Fourteen $20 City Market gift cards
Value	$280.00
School/Department	Appleton Elementary School / Families in need

Donor	Kelley Family
Gift	Four $25.00 City Market gift cards
Value	$100.00
School/Department	Appleton Elementary School / Families in need

Donor	James Lauer
Gift	Cash
Value	$100.00
School/Department	CO Migrant Education Program / Community Fund

Donor	Ed Bozarth Chevrolet and Buick, Inc.
Gift	Cash
Value	$1,500.00
School/Department	Mesa View Elementary School / General Funds

Donor	Griest Family
Gift	Assorted books
Value	$300.00
School/Department	Appleton Elementary School / Library and teacher use

Donor	Tessa Ketchum
Gift	Cash
Value	$100.00
School/Department	Pomona Elementary School / Mrs. Trujillo’s fourth grade class

Donor	Sooper Credit Union
Gift	Cash
Value	$500.00
School/Department	Grand Junction High School / Girls swim team

Donor	Entrada Consulting Group, Inc.
Gift	Cash
Value	$500.00
School/Department	Grand Junction High School / Girls swim team

Donor	Inland Truck Parts and Service
Gift	Cash
Value	$250.00
School/Department	East Middle School / Band Rock-a-thon

Mesa County Valley School District 51

GIFTS

Board of Education Resolution: 20/21: 49 Adopted: January 18, 2022

Donor	Esler Companies LLC
Gift	Cash
Value	$500.00
School/Department	Nutrition Services / Lunch Lizard Program

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

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

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Bridget Story
Assistant Secretary, Board of Education

Board of Education Resolution 21/22: 54 Adopted: January 18, 2022

WHEREAS, pursuant to a Charter School Contract effective as of March 11, 2013 ("Contract"), the District granted Juniper Ridge Charter School, now operating as Juniper Ridge Community School ("JRCS"), a charter to operate a charter school within the District for a term expiring June 30, 2017; and

WHEREAS, the parties entered into successive Amendments to the Contract dated June 20, 2017 and August 22, 2017 to extend the term of the Contract to and including September 5, 2017; and

WHEREAS, on September 5, 2017, the parties entered into a Charter School Renewal Contract with a term that ends on June 30, 2022; and

WHEREAS, Juniper Ridge Community School timely filed its application to renew its Charter Contract and the District and Juniper Ridge Community School have negotiated a Charter School Renewal Contract that is acceptable to both parties with a term commencing July 1, 2022 and ending June 30, 2027; and

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WHEREAS, a copy of the Charter School Renewal Contract with Juniper Ridge Community School is attached to this resolution; and

WHEREAS, the administration recommends that the Board of Education approve the attached Charter School Renewal Contract.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education approves the attached Charter School Renewal Contract by and between Juniper Ridge Community School and Mesa County Valley School District 51, subject to final review and approval of the District's legal counsel, and authorizes and directs the Superintendent to enter into and to execute on behalf of the Board a copy of same in form substantially similar to the attached copy as soon as all the accompanying exhibits are finalized and complete and the District's legal counsel has approved same.

I certify that the information contained herein is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on January 18, 2022.

Bridget Story
Assistant Secretary, Board of Education

Mesa County Valley School District 51

2021-2022 Budget Re-Adoption

Board of Education Resolution 21/22: 51

Adopted: January 18, 2022

WHEREAS, the Board of Education has published January 18, 2022, as the date of re-adoption for the 2021-2022 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before January 31, 2022;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby adopt the budgets and reserve all ending balances, as presented, and authorize the following fund amounts to be appropriated as specified in the adopted budgets for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

FUND	*ORIGINAL*	*RE-ADOPTED*	*EXPLANATION*
Governmental Funds			
General Fund (10)	$227,367,605	$233,119,862	Fund Balance Adjustment Pupil Count Adjustment
PERA On-Behalf (12)	$5,000,000	$5,000,000	
2017 Mill Levy Override (17)	$9,338,204	$9,873,223	Fund Balance Adjustment
Colorado Preschool Program (19)	$3,050,399	$2,993,246	Fund Balance Adjustment Pupil Count Adjustment
Independence Academy Charter School (11)	$10,971,750	$13,040,128	Fund Balance Adjustment Pupil Count Adjustment
Juniper Ridge Charter School (11)	$5,160,970	$5,455,560	Fund Balance Adjustment Pupil Count Adjustment
Mesa Valley Community School (11)	$4,732,698	$5,201,534	Fund Balance Adjustment Pupil Count Adjustment
Special Revenue Funds			
Nutrition Services (21)	$9,781,616	$12,106,954	Fund Balance Adjustment Revenue Adjustment
Physical Activities (23)	$868,144	$972,295	Fund Balance Adjustment
Beverage (27)	$334,243	$338,581	Fund Balance Adjustment
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	$65,209,460	$75,724,846	Increase of Expected Grants
Career Center Grant (26)	$373,281	$0	Fund no longer in use
Other Local Projects/Grants (28)	$21,857	$0	Fund no longer in use
Student Body Activities (29)	$10,856,254	$10,883,805	Fund Balance Adjustment
Debt Service Fund			
Bond Redemption (31)	$34,752,645	$40,059,296	Fund Balance Adjustment Assessed Value/Mill Levy Adj
Capital Project Fund			
Building Fund (41)	$21,035,181	$136,740,001	Fund Balance Adjustment Revenue from 2022 Bonds for GJHS
Capital Projects Fund (43)	$17,026,620	$19,641,680	Fund Balance Adjustment Sale of Property
Internal Service Fund			
Medical Insurance (62)	$26,858,071	$25,081,310	Fund Balance Adjustment Revenue from Premiums
Dental Insurance (63)	$1,684,562	$1,660,225	Fund Balance Adjustment
Insurance (64)	$7,875,892	$8,909,796	Fund Balance Adjustment

APPROPRIATION CALCULATION BY FUND

Re-Adopted: January 18, 2022

FUND	*REVENUE*	*BEGINNING BUDGETARY BALANCE*	*TOTAL APPROPRIATION*
Governmental Funds			
General Fund (10)	$207,193,826	$25,926,036	$233,119,862
PERA On-Behalf (12)	$5,000,000	$0	$5,000,000
2017 Mill Levy Override (17)	$7,480,818	$2,392,405	$9,873,223
Colorado Preschool Program (19)	$2,798,361	$194,885	$2,993,246
Independence Academy Charter School (11)	$5,993,464	$7,046,664	$13,040,128
Juniper Ridge Charter School (11)	$4,077,594	$1,377,966	$5,455,560
Mesa Valley Community School (11)	$4,287,653	$913,881	$5,201,534
Special Revenue Funds			
Nutrition Services (21)	$9,990,447	$2,116,507	$12,106,954
Physical Activities (23)	$786,000	$186,295	$972,295
Beverage (27)	$59,508	$279,073	$338,581
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	$75,724,846	$0	$75,724,846
Career Center Grant (26)	$0	$0	$0
Other Local Projects/Grants (28)	$0	$0	$0
Student Body Activities (29)	$8,000,000	$2,883,805	$10,883,805
Debt Service Fund			
Bond Redemption (31)	$23,265,813	$16,793,483	$40,059,296
Capital Project Fund			
Building Fund (41)	$116,407,733	$20,332,268	$136,740,001
Capital Projects Fund (43)	$4,256,867	$15,384,813	$19,641,680
Internal Service Fund			
Medical Insurance (62)	$24,328,747	$752,563	$25,081,310
Dental Insurance (63)	$1,360,024	$300,201	$1,660,225
Insurance (64)	$2,909,000	$6,000,796	$8,909,796

APPROPRIATION CALCULATION BY FUND

Adopted: June 15, 2021

FUND	*REVENUE*	*BEGINNING BUDGETARY BALANCE*	*TOTAL APPROPRIATION*
Governmental Funds			
General Fund (10)	$207,082,959	$20,284,646	$227,367,605
PERA On-Behalf (12)	$5,000,000	$0	$5,000,000
2017 Mill Levy Override (17)	$7,450,374	$1,887,830	$9,338,204
Colorado Preschool Program (19)	$2,836,617	$213,782	$3,050,399
Independence Academy Charter School (11)	$5,840,868	$5,130,882	$10,971,750
Juniper Ridge Charter School (11)	$3,906,538	$1,254,432	$5,160,970
Mesa Valley Community School (11)	$3,955,129	$777,569	$4,732,698
Special Revenue Funds			
Nutrition Service (21)	$8,709,180	$1,072,436	$9,781,616
Physical Activities (23)	$786,000	$82,144	$868,144
Beverage (27)	$59,508	$274,735	$334,243
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	$65,209,460	$0	$65,209,460
Career Center Grant (26)	$230,000	$143,281	$373,281
Other Local Projects/Grants (28)	$13,942	$7,915	$21,857
Student Body Activities (29)	$8,000,000	$2,856,254	$10,856,254
Debt Service Fund			
Bond Redemption (31)	$18,119,900	$16,632,745	$34,752,645
Capital Project Fund			
Building Fund (41)	$800,000	$20,235,181	$21,035,181
Capital Projects Fund (43)	$3,456,867	$13,569,753	$17,026,620
Internal Service Fund			
Medical Insurance (62)	$23,152,000	$3,706,071	$26,858,071
Dental Insurance (63)	$1,360,024	$324,538	$1,684,562
Insurance (64)	$2,909,000	$4,966,892	$7,875,892

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

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Bridget Story, Assistant Secretary
Board of Education

Mesa County Valley School District 51

Use of Beginning Fund Balance

Board of Education Resolution 21/22: 52

Adopted: January 18, 2022

WHEREAS, Senate Bill 03-149 created a new subsection in C.R.S. 22-44-105 1B (1.5) (a) that states:

"A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. If the budget includes the use of a beginning fund balance, the school district board of education shall adopt a resolution specifically authorizing the use of a portion of the beginning fund balance in the school district's budget. The resolution, at a minimum shall specify the amount of the beginning fund balance to be spent under the school district budget, state the purpose for which the expenditure is needed, and state the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit." and

WHEREAS, the Board of Education has set January 18, 2022, as the date of re-adoption for the 2021-2022 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before, January 31, 2022;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the usage of the beginning fund balances as specified in the plan below for the fiscal year beginning July 1, 2021, and ending on June 30, 2022.

FUND	AMOUNT OF BEGINNING FUND BALANCE TO BE SPENT	PURPOSE FOR EXPENDITURE	PLAN
Preschool Fund	$41,914	Additional Instructional Programs/Costs, Loss of Ecare Funding	Monitor and make adjustments
Beverage	$28,000	Additional Programs	Monitor and make adjustments
Capital Projects	$1,497,589	Completion of Projects/ Leases and property purchase	Monitor and make adjustments
Medical Fund	$371,253	Cost of Claims	Monitor and make adjustments
Insurance Reserve	$539,509	Security and Claim Costs	Monitor and make adjustments

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

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Bridget Story, Assistant Secretary
Board of Education

Mesa County Valley School District 51

Borrow Unencumbered Money from Other District Funds

Board of Education Resolution 21/22: 53

Adopted: January 18, 2022

WHEREAS, C.R.S.22-44-113 authorizes the borrowing of unencumbered monies from any one fund, except the Bond Redemption Fund; and

WHEREAS, in order to meet ongoing obligations of a current fund it may be necessary to borrow up to $10,000,000, and

WHEREAS, estimated unencumbered monies not to exceed $10,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2021-22

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to $10,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2021, such monies to be repaid to said funds not later than June 30, 2022.

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

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Bridget Story, Assistant Secretary
Board of Education

Mesa County Valley School District 51

AC-1

NONDISCRIMINATION

Related: AC-R-1
Adopted: Date of Manual Adoption
Revised: August 20, 1996, November 29, 2004
Revised and Adopted: January 20, 2009, Revised: July 11, 2011
Revised: August 21, 2013, Adopted: November 17, 2015
Adopted: October 25, 2016, Adopted: August 4, 2020
Adopted: October 20, 2020
Tabled: January 18, 2022

The Board is committed to providing a safe learning and work environment where all members of the school community are treated with dignity and respect. The schools in the District are subject to all federal and state laws and constitutional provisions prohibiting discrimination and harassment on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry or need for special education services. Accordingly, no otherwise qualified student, employee, applicant for employment, or member of the public may be excluded from participation in, be denied the benefits of, or be subjected to unlawful discrimination or harassment in any District program or activity on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services. Discrimination against employees and applicants for employment based on age, genetic information, and conditions related to pregnancy or childbirth is also prohibited in accordance with state and/or federal law.

For purposes of this policy and other policies including a nondiscrimination statement, these terms have the following meanings:

- "Race" includes hair texture, hair type, or a protective hairstyle that is commonly or historically associated with race.
- "Protective Hairstyle" includes such hairstyles as braids, locs, twists, tight coils or curls, cornrows, bantu knots, afros, and hair wraps.
- "Sexual Orientation" means an individual's identity, or another individual's perception thereof, in relation to the gender or genders to which the individual is sexually or emotionally attracted and the behavior or social affiliation that may result from the attraction.
- "Gender Expression" means an individual's way of reflecting and expressing the individual's gender to the outside world, typically demonstrated through appearance, dress, and behavior.
- "Gender Identity" means an individual's innate sense of the individual's own gender, which may or may not correspond with the individual's sex assigned at birth.

For purposes of this policy, the following definitions shall apply;

- "Discrimination" means unequal treatment of an individual or a group based on the characteristic(s) of age, disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education.

- "Harassment," means systematic or continued unwanted and offensive actions to an individual person or group, including threats of violence and demands.

This policy and supporting regulation(s) will be used to address all concerns regarding unlawful discrimination and harassment.

In keeping with these statements, the following are objectives of this school district:

1. To promote the rights and responsibilities of all individuals as set forth in the state and federal constitutions, pertinent legislation and applicable judicial interpretations.

2. To encourage positive experiences in terms of human values for children and adults who have differing personal and family characteristics or who come from various socio-economic, racial and ethnic groups.

3. To consider carefully, in all decisions made which affect the schools, the potential benefits or adverse consequences that those decisions might have on the human relations aspects of all segments of society.

4. To utilize educational experiences to build each individual's pride in the community in which they live.

5. To initiate a process of reviewing all policies and practices of the District in order to achieve the objectives of this policy to the greatest extent possible.

6. To investigate and resolve promptly any complaints of unlawful discrimination and harassment.

7. To investigate and appropriately discipline staff and students found to be responsible for incidents of harassment or unlawful discrimination in violation of Board policy.

Annual notice
The District will issue a written notice prior to the beginning of each school year that advises students, parents, employees, and the general public that the educational programs, activities, and employment opportunities offered by the District are offered without regard to disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services. With respect to employment practices, the District will also issue written notice that it does not discriminate on the basis of age, genetic information, or conditions related to pregnancy or childbirth. The announcement will also include the name, address, email address, and telephone number of the person(s) designated to coordinate Title IX, Section 504, and ADA compliance activities. All such written notices may be issued on the District's website.

When reasonably practical, the notice will be disseminated to persons with limited English language skills in the person´s own language. It will also be made available to persons who are visually impaired in a format that can be comprehended by that person.

The notice will appear on a continuing basis in all District media containing general information, including: teachers´ guides, school publications, the District´s website, recruitment materials, application forms, vacancy announcements, student handbooks, school program notices, summer program newsletters, and annual letters to parents.

Discrimination and Harassment prohibited
Discrimination and harassment based on a person´s disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry or need for special

education services are prohibited by state and federal law. Preventing and remedying such discrimination and harassment in schools is essential to ensure a nondiscriminatory, safe environment in which students can learn, employees can work, and members of the public can access and receive the benefit of District facilities and programs. All such discrimination and harassment, by District employees, students, and third parties, is strictly prohibited.

All District employees and students share the responsibility to ensure that discrimination and harassment do not occur at any District school, on any District property, at any District or school-sanctioned activity or event, or off school property when such conduct has a nexus to the school, or any District curricular or non-curricular activity or event.

Reporting unlawful discrimination and harassment
Any student who believes he or she has been a target of unlawful discrimination or harassment, as defined in Board policy and supporting regulations, or who has witnessed such unlawful discrimination or harassment, should immediately report it to an administrator, counselor, teacher, or the District´s compliance officer, as the case may be, and file a complaint as set forth in the regulation which accompanies this policy.

Any employee, applicant for employment, or member of the public who believes they have been a target of unlawful discrimination or harassment, or who has witnessed such unlawful discrimination or harassment, should file a complaint with either an immediate supervisor or the District´s compliance officer.

If the individual alleged to have engaged in prohibited conduct is the person designated as the compliance officer, an alternate compliance officer will be designated to investigate the matter in accordance with this policy´s accompanying regulation.

District action
All District employees who witness unlawful discrimination or harassment must take prompt and effective action to stop it, as prescribed by the District. All District employees who receive a report or have knowledge of unlawful discrimination or harassment involving a student, staff member or member of the public involved with a school shall immediately communicate the substance of the report or knowledge to the compliance officer.
The District will take appropriate action to promptly and impartially investigate allegations of unlawful discrimination and harassment, to end unlawful behavior, to prevent the recurrence of such behavior, and to prevent retaliation against the individual(s) who files the complaint and/or any person who participates in the investigation. When appropriate, the District will take interim measures during the investigation to protect against further unlawful discrimination, harassment, or retaliation.

To the extent possible, all reports of unlawful discrimination or harassment will be kept confidential. Students or employees who knowingly file false complaints or give false statements in an investigation may be subject to discipline, up to and including suspension/expulsion for students and termination of employment for employees. No student, employee, or member of the public may be subject to adverse

treatment in retaliation for any good faith report of harassment under this policy.

Upon determining that incidents of unlawful discrimination or harassment are occurring in particular District settings or activities, the District will implement measures designed to remedy the problem in those areas or activities.

Any student or employee who engages in unlawful discrimination or harassment will be disciplined according to applicable Board policies and the District will take reasonable action to restore lost educational or employment opportunities to the target(s).

In cases involving potential criminal conduct, the District will determine whether appropriate law enforcement officials should be notified.

Notice and training
To reduce unlawful discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of this policy to all District schools and departments. The policy and complaint process will be prominently posted on the District´s website, referenced in student and employee handbooks and made otherwise available to all students, staff, and members of the public through electronic or hard-copy distribution.

Students and District employees will receive periodic training related to recognizing and preventing unlawful discrimination and harassment. District employees must receive additional training related to handling reports of unlawful discrimination and harassment. The training will include, but not be limited to:
• awareness of groups protected under state and federal law and/or targeted groups;
• how to recognize and react to unlawful discrimination and harassment; and
• proven harassment prevention strategies.

LEGAL REFS.: 20 U.S.C. 1681 (Title VII, Education Amendments of 1972)
20 U.S.C. 1701-1758 (Equal Employment Opportunity Act of 1972)
29 U.S.C. 621 et seq. (Age Discrimination in Employment Act of 1967)
29 U.S.C. 701 et seq. (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. 12101 et seq. (Title II of the Americans with Disabilities Act)
42 U.S.C. 2000d (Title VI of the Civil Rights Act of 1964, as amended in 1972)
42 U.S.C. 2000e (Title VII of the Civil Rights Act of 1964)
42 U.S.C. 2000ff et seq. (Genetic Information Nondiscrimination Act of 2008)
34 C.F.R. Part 100 through Part 110 (civil rights regulations)
C.R.S. 2-4-401 (3.4) (definition of gender expression)
C.R.S. 2-4-401 (3.5) (definition of gender identity)
C.R.S. 2-4-401 (13.5) (definition of sexual orientation)
C.R.S. 18-9-121 (bias-motivated crimes)
C.R.S. 22-32-109 (1)(ll) (Board duty to adopt written policies prohibiting discrimination)

C.R.S. 22-32-110 (1)(k)(definition of racial or ethnic background includes hair texture, definition of protective hairstyle)
C.R.S. 24-34-301 et seq. (Colorado Civil Rights Division)
C.R.S. 24-34-301 (3.3) (definition of gender expression)
C.R.S. 24-34-301 (3.5) (definition of gender identity)
C.R.S. 24-34-301 (7) (definition of sexual orientation)
C.R.S. 24-34-402 et seq. (discriminatory or unfair employment practices)
C.R.S. 24-34-402.3 (discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted "in a conspicuous place" accessible to employees)
C.R.S. 24-34-601 (unlawful discrimination in places of public accommodation)
C.R.S. 24-34-602 (penalty and civil liability for unlawful discrimination)

CROSS REFS.: GBA, Open Hiring/Equal Employment Opportunity
GBAA, Sexual Harassment
JB, Equal Educational Opportunities
JBB*, Sexual Harassment

Mesa County Valley School District 51

GBA

EQUAL OPPORTUNITY EMPLOYMENT

Related: GBA-R, GBA-E
Adopted: April 22, 1975
Revised: August 20, 1996, November 29, 2004
Adopted: January 20, 2009, Adopted: February 16, 2016
Adopted: October 25, 2016
Adopted: January 18, 2022

The Mesa County Valley School District 51 Board of Education declares that no discrimination on the basis of race, color, creed, religion, sex, sexual orientation, gender identity, gender expression, marital status, national origin, ancestry, age, genetic information, conditions related to pregnancy or disability shall exist in any area of the District, in employment, in screening candidates for employment or in retention and promotion.

The implementation of this policy embodies two concepts:

1. Equal Employment Opportunity

   Mesa County Valley School District subscribes to the principles of the dignity of all people and of their labors. It also recognizes that it is both culturally and educationally sound to have persons of diverse backgrounds on the District's staff.

   Therefore, the District shall promote and provide for equal opportunity in recruitment, selection, promotion and dismissal of all personnel. Commitment on the part of the District towards equal employment opportunity shall apply to all people without regard to race, color, creed, religion, sex, sexual orientation, gender identity, gender expression, marital status, national origin, ancestry, age, genetic information, conditions related to pregnancy or childbirth or disability.

   The District shall ensure that it does not unlawfully discriminate in any area of employment including job advertising, pre-employment requirements, recruitment, compensation, fringe benefits, job classifications, promotion and termination.

2. Affirmative Action

   District 51 will make a determined effort to recruit, employ and promote qualified members of groups currently underrepresented in the District's work force. Since availability is a key determinant in attracting and employing minority personnel, the District shall use either the percentage of minority personnel available in the respective employment category based on national statistics as a guide or the percentage of the minority group of students enrolled in the District the preceding year, whichever is less.

Legal References:

20 U.S.C. §1681 (Title IX of the Education Amendments of 1972)
29 U.S.C. §201 et seq. (Fair Labor Standards Act)
29 U.S.C. §621 et seq. (Age Discrimination in Employment Act of 1967)
29 U.S.C. §794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. §1210 et seq. (Title II of the Americans with Disabilities Act)
42 U.S.C. §2000d (Title VI of the Civil Rights Act of 1964)
42 U.S.C. §2000e (Title VII of the Civil Rights Act of 1964)
42 U.S.C. §2000ff et seq. (Genetic Information Nondiscrimination Act of 2008)

C.R.S. 2-4-401 (3.4) (definition of gender expression)
C.R.S. 2-4-401 (3.5) (definition of gender identity)
C.R.S. 2-4-401 (13.5) (definition of sexual orientation)
C.R.S. 22-32-110 (1)(k) (definition of racial or ethnic background includes hair texture, definition of protective hairstyle)
C.R.S. 22-61-101 (discrimination in employment prohibited)
C.R.S. 24-34-301 et seq. (Colorado Civil Rights Division procedures)
C.R.S. 24-34-301 (3.3) (definition of gender expression)
C.R.S. 24-34-301 (3.5) (definition of gender identity)
C.R.S. 4-34-301 (7) (definition of sexual orientation)
C.R.S. 24-34-402 et seq. (discriminatory or unfair employment practices)
C.R.S. 24-34-402.3 (discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted “in a conspicuous place” accessible to employees)

Cross References:

AC, Nondiscrimination
GBAA, Sexual Harassment

Contract References:

MVEA Agreement

It is the responsibility of the superintendent, with the assistance of other administrators, to determine the licensed staff needs of the District in general and of each individual school and program, and to locate suitable candidates to recommend to the Board for employment to fill such needs. Final approval by the Board of Education shall be required in order for the District to hire any teacher or other licensed staff. "Licensed staff," as used in this policy, refers to employees in professional positions for which possession of a valid license issued by the Colorado Department of Education is a prerequisite qualification, including teachers, administrators and special service providers.

Recruiting

Recruitment and selection of candidates for licensed staff positions or vacancies within the District shall be the responsibility of the superintendent of schools, and shall be carried out under the superintendent's direction by the human resources department.

The Executive Director of Human Resources or designee shall develop recruitment procedures and interview techniques that will facilitate making the best choices of available candidates for licensed staff positions or vacancies within the District. The search for effective teachers and other licensed personnel shall extend to a wide variety of educational institutions and geographical areas, and take into consideration the diverse characteristics of the school system and the need for staff members of various backgrounds.

Background Checks

Prior to employing of any person in a licensed staff position, in accordance with state law the human resources department shall conduct background checks with the Colorado Department of Education and with previous employers of the applicant for the purpose of obtaining information or recommendations which may be relevant to such applicant's fitness for employment. In all cases where credit information or reports are used in the hiring process, the District must comply with the Fair Credit Reporting Act and applicable state law.

Any information received by the District pursuant to such inquiries to the Department of Education or previous employers shall be confidential information and not subject to disclosure under the Colorado Open Records Law. No disclosure shall be made within the school district except to those persons whose functions legitimately require such information.

Hiring

Discrimination in the hiring process on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, genetic information, age, or conditions related to pregnancy or childbirth is prohibited.

All candidates shall be considered on the basis of their merits, qualifications and the needs of the District. No candidate for a vacancy shall be employed by the District unless the candidate first has been interviewed. The Executive Director of Human Resources should seek the input and assistance of principals, supervisors and/or applicable licensed staff when interviewing candidates for licensed positions in the District, and shall, when required by law regarding a teacher, include a process for obtaining consent of the appropriate school principal and input from teachers chosen by the school's faculty.

In selecting and recommending appointment of licensed teachers, preference shall be given to candidates who are highly qualified, pursuant to applicable state and federal laws.

Except for a substitute teacher, the employment of every licensed staff employee shall be in writing. Contracts may be issued to satisfactory candidates prior to Board approval, provided that such contracts shall not be effective until their employment has been approved by the Board of Education, as stated above.
Upon the hiring of any licensed staff employee, the District shall timely forward the employee information required by federal and state child support laws to the appropriate state agency.

Felony/Misdemeanor Convictions

If the District has good cause to believe that any licensed staff employee employed on or after January 1, 1991, has been convicted of any felony or misdemeanor (not including misdemeanor traffic offenses or infractions) subsequent to employment, the District may ask the person to provide information about the offense. In addition or as an alternative, the District may require the employee to submit a complete set of fingerprints taken by a qualified law enforcement agency within 20 days of receipt of written notification. The fingerprints shall be released to the Colorado Bureau of Investigation (CBI) for processing. Disciplinary action may be taken against a licensed staff member if the results of fingerprint processing provide information about a conviction.

Employees shall not be charged fees for processing fingerprints under these circumstances.

Legal References:
15 U.S.C. 1681 et seq. (Fair Credit Reporting Act)
20 U.S.C. 6319 (teacher requirements under No Child Left Behind Act of 2001)
42 U.S.C. 653 (a) (Personal Responsibility and Work Opportunity Reconciliation Act)
42 U.S.C. 2000ff et seq. (Genetic Information Nondiscrimination Act of 2008
34 C.F.R. 200.55 (federal regulations regarding highly qualified teachers)
C.R.S. 2-4-401 (3.4) (definition of gender expression)
C.R.S. 2-4-401 (3.5) (definition of gender identity)
C.R.S. 2-4-401 (13.5) (definition of sexual orientation)
C.R.S. 8-2-126 (limits employers' use of consumer credit information)
C.R.S. 13-80-103.9 (liability for failure to perform an education employment required background check)
C.R.S. 14-14-111.5 (Child Support Enforcement procedures)
C.R.S. 22-2-119 (inquiries prior to hiring)
C.R.S. 22-32-109 (1)(f) (Board duty to employ personnel)
C.R.S. 22-2-119.3 (6)(d) (name-based criminal history record check – definition)
C.R.S. 22-32-109 (1)(f) (Board duty to employ personnel)
C.R.S 22-32-109.7 (duty to make inquiries prior to hiring)
C.R.S. 22-5-101 (effect of criminal conviction on employment)
C.R.S. 24-34-301 (3.3) (definition of gender expression
C.R.S. 24-34-301 (3.5) (definition of gender identity)
C.R.S. 24-34-301 (7) (definition of sexual orientation)
C.R.S. 24-34-402(1) (discriminatory and unfair employment practices
C.R.S. 24-34-402.3 (discrimination based on pregnancy, childbirth or related conditions)
C.R.S. 24-72-202 (4.5) (definition of personnel file in open records law)

Cross Reference:
GBA, Equal Opportunity Employment

When an opening for classified staff personnel occurs, the Executive Director of Human Resources shall attempt to recruit the most capable persons available. The Executive Director of Human Resources shall consider only those candidates who meet the established qualifications and who display the ability to successfully carry out the duties of the position.

The Executive Director of Human Resources shall solicit applications from qualified members of the staff and may solicit applicants from outside the District and local community at his/her discretion.

The Board of Education shall officially act on all appointments of managerial and/or supervisory classified personnel on recommendation of the Executive Director of Human Resources. The Executive Director of Human Resources may make temporary appointments to managerial and/or supervisory classified staff positions pending Board action. The Executive Director of Human Resources may hire non-managerial and/or non-supervisory personnel in accordance with this policy.

Discrimination in the hiring process on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, age, genetic information, or conditions related to pregnancy or childbirth is prohibited.

Prior to hiring or recommending any person for a classified staff position, the Human Resources office shall, in accordance with state law, conduct or cause to be conducted background checks with the Colorado Department of Education and previous employers regarding the applicant's fitness for employment. In all cases where credit information or reports are used in the hiring process the District must comply with the Fair Credit Reporting Act and applicable state law.

All applicants recommended for appointment, temporarily appointed or hired for a position in the District shall submit a set of fingerprints and a notarized form with information about felony or misdemeanor convictions as required by law. (This requirement shall not apply to any student currently enrolled in the District applying for a job.) Applicants may be conditionally employed prior to receiving the fingerprint results.

Upon the hiring of any employee, information required by federal and state child support laws will be timely forwarded by the District to the appropriate state agency.

Cross Reference:

GBA, Equal Opportunity Employment
GDQD, Discipline of Classified Personnel

Legal References:

15 U.D.C. 1681 et seq. (Fair Credit Reporting Act)
42 U.S.C. (a) (Personal Responsibility and Work Opportunity Reconciliation Act)
42 U.S.C. 2000ff et seq. (Genetic Information Nondiscrimination Act of 2008)
28 C.F.R. 50.12 (b) (notification requirements regarding fingerprints)
C.R.S. 2-4-401 (3.4) (definition of gender expression)
C.R.S. 2-4-401 (3.5) (definition of gender identity)
C.R.S. 2-4-401 (13.5) (definition of sexual orientation)
C.R.S. 8-2-126 (limits employers' use of consumer credit information)
C.R.S. 13-80-103.9 (liability for failure to perform an education employment required background check)
C.R.S. 14-14-111.5 (Child Support Enforcement procedures)

C.R.S. 22-2-119 (duty to make inquiries prior to hiring)
C.R.S. 22-2-119.3 (6)(d) (name-based criminal history record check – definition)
C.R.S. 22-32-109(1)(f) (Board duty to employ personnel)
C.R.S. 22-32-109 (1)(pp) (annual employee notification requirement regarding federal loan repayment program and student loan forgiveness programs)
C.R.S. 22-32-109.7(duty to make inquiries prior to hiring)
C.R.S. 22-32-109.8 (non-licensed personnel – submittal of fingerprints and name-based criminal history record check)
C.R.S. 24-5-101 (effect of criminal conviction on employment)
C.R.S. 24-34-301 (3.3) (definition of gender expression)
C.R.S. 24-34-301 (3.5) (definition of gender identity)
C.R.S. 24-34-301 (7) (definition of sexual orientation)
C.R.S. 24-34-402(1) (discriminatory and unfair employment practices)
C.R.S. 24-34-402.3 (discrimination based on pregnancy, childbirth or related conditions)

Mesa County Valley School District 51

JB

EQUAL EDUCATIONAL OPPORTUNITIES

Adopted: Date of Manual Adoption
Revised: September 20, 1988
Policy Manual Review: August 6, 2002
Adopted: January 20, 2009; Adopted: January 17, 2017
Adoption: February 16, 2021
Policy First Reading: January 18, 2022

Every student of this school district shall have equal educational opportunities through programs offered in the school district regardless of race, color, creed, sex, sexual orientation, gender identity, gender expression, religion, national origin, age, marital status, ancestry, disability or need for special education services.

This concept of equal educational opportunity will guide the Board and staff in making decisions related to school district facilities, selection of educational materials, equipment, curriculum and regulations affecting students. Students with identified physical and mental impairments that constitute disabilities shall be provided with a free appropriate public education, consistent with the requirements of federal and state laws and regulations.

In order to ensure that District programs are in compliance with applicable laws and regulations, the Board directs the superintendent or designee(s) to periodically monitor the following areas:

1. Curriculum and materials - review curriculum guides, textbooks, and supplemental materials for discriminatory bias.

2. Training - provide training for students and staff to identify and alleviate problems of discrimination.

3. Student access - review programs, activities, and practices to ensure that all students have equal access and are not segregated except when permissible by law or regulation.

4. District support - ensure that District resources are equitably distributed among school programs including but not limited to staffing and compensation, facilities, equipment, and related matters.

5. Student evaluation instruments - review tests, procedures, and guidance and counseling materials for stereotyping and discrimination.

6. Discipline - review discipline records and any relevant data to ensure the equitable implementation and application of Board discipline policies.

Legal References:

20 U.S.C.§ 1681 (Title IX of the Education Amendments of 1972)
20 U.S.C. §1701-1758 (Equal Educational Opportunities Act of 1974)
29 U.S.C. §701 et seq. (section 504 of the Rehabilitation Act of 1973)
C.R.S. 2-4-401 (3.4) (definition of gender expression)
C.R.S. 2-4-401 (3.5) (definition of gender identity)
C.R.S. 2-4-401 (13.5) (definition of sexual orientation ~~which includes transgender~~)
C.R.S. 22-32-109 (1) (II) (Board duty to adopt written policies prohibiting discrimination)

C.R.S. 22-32-109.1 (2) (safe school plan to be revised as necessary in response to relevant data collected by the school district)

C.R.S. 22-32-110 (1)(k) (definition of racial or ethnic background include hair texture, definition of protective hairstyle)
C.R.S. 24-34-601 (unlawful discrimination in places of public accommodation)
C.R.S. 24-34-602 (penalty and civil liability for unlawful discrimination)

Cross Reference:

AC, Nondiscrimination
JBB, Sexual Harassment

All persons age six and under 21 years who have not graduated from high school or received any document evidencing completion of the equivalent of a secondary curriculum shall be admitted to the schools if legal residence is within the boundary of District 51 as provided for by state law. Conditions of exception are provided by law.

A birth certificate or other satisfactory evidence of legal age, as well as proof of residence, shall be required of each student entering school in this district for the first time.

Students new to the District will be enrolled conditionally until records, including discipline records, from the schools previously attended by the student are received by the District. In the event the student's records indicate a reason to deny admission, the student's conditional enrollment status will be revoked. The student's parent/guardian will be provided with written notice of the denial of admission. The notice will inform the parent/guardian of the right to request a hearing.

Denial of Admission

The Board of Education or the superintendent may deny admission to the schools of the District in accordance with applicable law.

The Board shall provide due process of law to student and parents/guardians through written procedures consistent with law for denial of admission to a student.

The policy and procedures for denial of admission will be the same as those for student suspension and expulsion inasmuch as the same section of the law governs these areas.

Nondiscrimination

The Board, superintendent, other administrators and District employees shall not unlawfully discriminate based on a student's race, color, national origin, ancestry, creed, religion, sex, sexual orientation, gender identity, gender expression, ~~(which includes transgender),~~ marital status, disability or need for special education services in the determination or recommendation of action under this policy.

Legal References:

C.R.S. 22-1-102 (defines "resident")
C.R.S. 22-1-102.5 (defines "homeless child")
C.R.S. 22-1-115 (school age is any age over five and under twenty-one years)
C.R.S. 22-2-409 (notification of risk)
C.R.S. 22-32-109(1)(II)(Board duty to adopt policies requiring enrollment decisions to be made in a nondiscriminatory manner)
C.R.S. 22-32-110 (1)(k) (definition of racial or ethnic background includes hair texture, definition of protective hairstyle)
C.R.S. 22-32-115 (tuition to another school district)
C.R.S. 22-32-116(non-resident students)
C.R.S. 22-32-138 (enrollment of students in out-of-home placements)
C.R.S. 22-33-103 through 22-33-110 (school attendance law)

C.R.S. 22-33-105 (2)(c) (requiring hearing to be convened if requested within 10 days after denial of admission or expulsion)

Cross References:

JEB, Entrance Age
JKD/JKE, Suspension/Expulsion of Students (and Other Disciplinary Interventions)
JLC, Student Health Services and Requirements
JLCB, Immunization of Students

The Board recognizes there are certain behaviors that, if tolerated, would quickly destroy the type of learning environment to which the students and staff of the ~~d~~District are entitled. These behaviors, categorized as violent or aggressive, will not be tolerated and shall result in immediate action being taken by the ~~d~~District.

Student exhibiting violent or aggressive behavior or warning signs of future violent or aggressive behavior shall ~~receive~~ be subject to appropriate ~~intervention~~ disciplinary action including suspension and/or expulsion in accordance with Board policy concerning student suspension, expulsions, and other disciplinary interventions. As appropriate and in accordance with applicable law and Board policy students may also be referred to law enforcement authorities. At the discretion of the District and when appropriate, the student may receive appropriate intervention designed to address the problem behavior. The District may also conduct a threat assessment of the student~~to change behavior before a crisis occurs and shall be subject to disciplinary action when appropriate~~.

Students shall ~~be taught to~~immediately report questionable behavior or potentially violent situations to ~~appropriate school officials~~an administrator, counselor or teacher. All reports shall be taken seriously.

A staff who witnesses or receives a report of a student's act of violence and aggression must notify the building principal or designee as soon as possible.

Acts of violence and aggression shall be well documented and communicated by the staff to the building principal and the superintendent. The principal or the principal's designee shall communicate discipline information concerning any student enrolled in the school to any teacher who has direct contact with the student in the classroom and to any counselor who has direct contact with the student. The immediate involvement of the parents/guardians is essential. Law enforcement officials shall be involved if there is any violation of law.

An act of violence and aggression is any expression, direct or indirect, verbal or behavioral, of intent to inflict harm, injury or damage to persons or property. A threat of violence and aggression carries with it implied notions of risk of violence and a probability of harm or injury.

~~The~~ An act of violence and aggression includes but is not limited to the following behaviors ~~are defined as violent and aggressive~~:

1. Possession, threat with or use of a weapon - as described in the ~~district~~Board's weapons policy ~~(JICI)~~.

2. Physical assault - the act of striking or touching a person or that person's property with a part of the body or with any object with the intent of causing hurt or harm.

3. Verbal abuse - includes, but is not limited to, swearing, screaming, obscene gestures or threats directed, either orally (including by telephone) or in writing (including text, social media or other electronic means), at an individual, his or her family or a group.

4. Intimidation - an act intended to frighten or coerce someone into submission or obedience.

5. Extortion - the use of verbal or physical coercion in order to obtain financial or material gain from others.

6. Bullying ~~-~~ as described on the Board's policy on bullying prevention and education~~the use of physical or verbal coercion to obtain control over others or to be habitually cruel to others who are weaker~~.

7. Gang/Hate Activity - as described in the ~~district's~~ Board's Secret Societies/Gang Activity Policy (JICF).

8. Sexual Harassment or other forms of harassment- as described in the ~~district's~~ Board's sexual harassment policy and nondiscrimination policy ~~(JBB)~~.

9. Stalking - the persistent following, contacting, watching or any other such threatening actions that compromise the peace of mind or the personal safety of an individual.

10. Defiance - a serious act or instance of defying or opposing legitimate authority.

11. Discriminatory Slurs - insulting, disparaging or derogatory comments made directly or by innuendo regarding a person's race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, religion, ~~age,~~ marital status, national ~~or ethnic~~ origin, ancestry, ~~or~~ disability or need for special educational services.

12. Vandalism - damaging or defacing property owned by or in the rightful possession of another.

13. Terrorism - a threat to commit violence communicated with the intent to terrorize or with reckless disregard for the risk of creating such terror or to cause serious public inconvenience, such as the evacuation of a building.

Legal References:
C.R.S. 22-3-109.1 (1)(b) (definition of bullying)
~~C.R.S. 22-32-126~~
C.R.S. 22-32-110(~~2~~1)(~~B~~k) (~~V~~Idefinition of racial or ethnic background includes hair texture, definition of protective hairstyle)
C.R.S. 24-34-301 (3.3) (definition of gender expression)
C.R.S. 24-34-301 (3.5) (definition of gender identity)
C.R.S. 24-34-301 (7) (definition of sexual orientation)

Cross References:
AC-1, Nondiscrimination
JBB, Sexual Harassment
JIC, Student Conduct
JICDA, Code of Student Conduct
JICDE, Bullying Prevention and Education
JICF, Secret Societies/Gang Activity
JICI, Dangerous Weapons In The Schools

The Board of Education recognizes the negative impact that bullying has on student health, welfare and safety and on the learning environment at school. Bullying is prohibited on district property, at district or school-sanctioned activities and events, when students are being transported in any vehicle dispatched by the district or one of its schools, or off school property when such conduct has a nexus to school or any district curricular or non-curricular activity or event.

Bullying is defined as any written or verbal expression, or physical or electronic act or gesture, or a pattern thereof, that is intended to coerce, intimidate, or cause any physical, mental, or emotional harm to any student. Bullying is prohibited against any student for any reason, including, but not limited to, any such behavior that is directed toward a student on the basis of his or her academic performance or any basis protected by federal and state law, including disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry or the need for special education services, whether such characteristic(s) are actual or perceived.

A student who engages in any act of bullying and/or a student who takes any retaliatory action against a student who reports in good faith an incident of bullying, shall be subject to appropriate disciplinary action including but not limited to suspension, expulsion and/or removal from the classroom. However, the building principal may also consider other actions or interventions that may be appropriate in response to student bullying or to prevent its recurrence, including referral to law enforcement authorities. In determining the appropriate action to be taken in response to incidents of student bullying, the building principal or principal's designee shall take into consideration the severity and pattern, if any, of the bullying behavior, and other Board policies and regulations, if any, that address the type of conduct that may be involved. Bullying behavior that constitutes unlawful discrimination or harassment will be subject to investigation and discipline under related Board policies and procedures. Students targeted by bullying when such bullying behavior may constitute unlawful discrimination or harassment also have additional rights and protections under Board policies and procedures regarding unlawful discrimination and harassment.

The Superintendent or his designee shall develop a comprehensive plan to address bullying at all school levels. The plan shall be designed to:

1. Send a clear message to students, staff, parents and community members that bullying and retaliation against a student who reports bullying will not be tolerated.

2. Train staff and students in taking pro-active steps ~~based on data~~ to prevent bullying from occurring

3. Implement consistent procedures for immediate intervention, investigation, and appropriate discipline for students engaged in bullying behavior.

4. Initiate efforts to change the behavior of students engaged in bullying behaviors through re-education on acceptable behavior, discussions, counseling, and appropriate ~~disciplinary measures~~negative consequences.

5. Foster a productive partnerships and communication with parents and community members in order to help maintain a bully-free environment.

6. Support ~~victims~~ targets of bullying by establishing procedures for follow-up, monitoring, and communication with them and their families.

7. Recognize and praise positive, supportive behaviors of students toward one another on a regular basis and build character of all students.

8. Provide a safe and welcoming environment for students who are at increased risk of being bullied by peers.

9. Require decision-making, action planning and monitoring based on available data.

10. Collect input and analyze current and accurate data regarding bullying using District-wide tools.

If District school(s) apply for bullying prevention and education grant(s) pursuant to C.R.S. 22-93-102, the following provisions shall apply:

- The District's comprehensive plan to address bullying will incorporate provisions for adequate due process and safeguards for students accused of bullying behaviors, in accordance with applicable law and Board policy.

- The District will administer surveys of students' impressions of the severity of bullying in their schools. Such surveys will be conducted in accordance with applicable law and Board policy. Students' survey responses will be confidential. Participation in the surveys will not be required.

- The District schools(s) included in the District's bullying prevention and education grant will appoint a team of persons to advise school administration ~~Each school shall designate a data review team to advise school administrators~~ concerning the severity and frequency of ~~bullying~~ incidents~~ that occur in the school.~~ The team(s) may include, but need not be limited to, law enforcement officials, prosecutors, social workers, health professionals, mental health professionals, counselors, teachers, administrators, parents and students.

~~The Superintendent or his designee will review categories of disciplinary actions and provide a report to the Board of Education on a quarterly basis to assure that appropriate steps are being taken to prevent future incidents of bullying.~~

Legal References:
C.R.S. 22-32-109.1 (2)(a)(I~~X~~)(K) *(policy required as part of safe schools plan)*

Cross References:
AC-1, Nondiscrimination/Equal Opportunity
AC-R-1, Nondiscrimination (~~Dealing with threats, violence & malicious insults~~Compliance and Complaint Procedures)
~~ACA, Nondiscrimination - Complaint and Grievance Process~~
JB, Equal Educational Opportunities
JBB, Sexual Harassment
JICDA, Code of Student Conduct
JICDD, Violent and Aggressive Behavior
JK, Student Discipline
JS, Student Use of Information Technology Resources

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STUDENT CONCERNS, COMPLAINTS AND GRIEVANCES

Adopted: June 13, 1972
Revised: August 6, 2002
Policy First Reading: January 18, 2022

Decisions made by school personnel which students believe are unfair or in violation of pertinent Board policies or individual school rules may be appealed to the principal or a designated representative or by following the specific appeal process created for particular complaints.

Grievance and investigation procedures shall be available for students to receive prompt and equitable resolution of allegations of discriminatory actions on the basis of race, creed, color, sex, sexual orientation, gender identity, gender expression, religion, national origin, ancestry, ~~age,~~ marital status ~~or~~ disability, or need for special education services ~~which students are encouraged to report~~.

Students should be allowed to present petitions to the administration at any time. However, it is reasonable for the principal to limit the collecting of signatures on petitions to a time and place that does not interrupt normal school activities, which would usually be before and after school hours.

No student should be subjected to disciplinary measures of any nature for signing a petition addressed to the administration, assuming that the petition is within the bounds of reasonable conduct.

Cross Reference:

AC-1, Nondiscrimination
AC-R-1, Nondiscrimination (Compliance and Complaint Procedures)
IHCD, Concurrent Enrollment and Post Secondary Institution
JB, Equal Educational Opportunities
JBB, Sexual Harassment
JIC, Student Conduct
JICEA, Student Publications