

# *Board of Education*

## *Mesa County Valley School District 51*

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*Business Meeting*

*January 22, 2013*

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### **Business Meeting Minutes**

A - Jeff Leany  
 B - Ann Tisue  
 C - Harry Butler  
 D - Leslie Kiesler  
 E - Greg Mikolai

**Board of Education**  
**Mesa County Valley School District 51**  
 Business Meeting Minutes: January 22, 2013  
 Adopted: February 19, 2013

|         | A | B | C | D | E |  | ACTION               |
|---------|---|---|---|---|---|--|----------------------|
|         |   |   |   |   |   | <b>AGENDA ITEMS</b>  |                      |
| Present | x | x | x | x | x | <b>A. CALL TO ORDER/PLEDGE OF ALLEGIANCE/ROLL CALL</b>   | 6:03 p.m.            |
| Absent  |   |   |   |   |   | ➤ Mr. Mikolai welcomed attendees to the December Board Business Meeting and gave instructions for meeting participants to address the Board, under <i>Item G, Audience Comments</i> .  |                      |
| Motion  |   |   |   | x |   | <b>B. AGENDA APPROVAL</b>  | Adopted as Presented |
| Second  |   |   | x |   |   |  |                      |
| Aye     | x | x | x | x | x |  |                      |
| No      |   |   |   |   |   |  |                      |
| Motion  |   |   |   | x |   | <b>C. MEETING MINUTES &amp; SUMMARY APPROVAL</b>   | Adopted as Presented |
| Second  | x |   |   |   |   | C-1. December 11, Board Business Meeting Minutes   |                      |
| Aye     | x | x | x | x | x |  |                      |
| No      |   |   |   |   |   |  |                      |
|         |   |   |   |   |   | <b>D. RECOGNITIONS</b>   |                      |
|         |   |   |   |   |   | D-1. School Board Recognition Month [Resolution: 12/13: 50]  |                      |
|         |   |   |   |   |   | ➤ Mr. Schultz read a recognition for School Board Recognition Month thanking the Mesa County Valley School District 51 Board members for their dedication to the students and staff of the District. He thanked them for the unselfish giving of time and service, for the endless number of meetings and school functions they attend, the unlimited amounts of information they study and the variety of difficult decisions they make. Mr. Schultz stated the District 51 Board of Education models excellence in the Boardroom, creating a vision for students, establishing standards for student performance, being accountable to the community, aligning District resources to ensure students' standards are met and creating a climate assuring safe and orderly classrooms. |                      |
|         |   |   |   |   |   | D-2. Colorado Department of Education School Recognitions [Resolution: 12/13: 51]  |                      |
|         |   |   |   |   |   | ➤ Mr. Mikolai read a resolution recognizing five District 51 schools for awards they received from the Colorado Department of Education:   |                      |
|         |   |   |   |   |   | • Nisley Elementary, Center of Excellence Award  |                      |
|         |   |   |   |   |   | • New Emerson, Governor's Distinguished Improvement Award and The John Irwin Award   |                      |
|         |   |   |   |   |   | • Gateway School, Governor's Distinguished Improvement Award   |                      |
|         |   |   |   |   |   | • Palisade High, Governor's Distinguished Improvement Award  |                      |
|         |   |   |   |   |   | • Scenic Elementary, Governor's Distinguished Improvement Award  |                      |
|         |   |   |   |   |   | ➤ To earn these distinguished awards, these schools have demonstrated the highest standards in the State of Colorado.  |                      |
|         |   |   |   |   |   | ➤ The Board of Education and Superintendent congratulated these schools', staff, parents and communities on their effort to help students grow and be successful in their learning.  |                      |

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|  |   |   |   |   |   | <p>D-3. National Board Certification Recognition [Resolution: 12/13: 49]</p> <ul style="list-style-type: none"> <li>➤ Mrs. Kiesler asked Ms. Cynthia Howell, Central High School Teacher, to come forward. She read a resolution which emphasized the demanding process involved for teachers to achieve the accomplishment of National Board Certification. Mrs. Kiesler thanked Mrs. Howell for being an excellent and dedicated teacher. Mrs. Kiesler praised Mrs. Howell for her National Board Certification. District 51 now boasts 31 current teachers who have attained this status.</li> <li>➤ The Board and Superintendent extended their congratulations and appreciation for her accomplishments.</li> </ul> <p>E. BOARD REPORTS/COMMUNICATIONS/REQUESTS</p> <ul style="list-style-type: none"> <li>➤ Mr. Butler reported attending a Parks Improvement Advisory Board (PIAB) Meeting. The master plan for the Matchett Park on 28 ½ and Patterson was rolled out and construction will soon begin.</li> <li>➤ Mrs. Tisue reported on the Second Annual Options Fair to take place on Wednesday, January 30, 5:30 p.m., at Bookcliff Middle School. Mrs. Tisue discussed the new School of Choice policy which will help improve options for students.</li> <li>➤ Mr. Mikolai reported attending the District 51 Foundation Meeting and announced the Foundation would be having a fundraising event on Saturday, February 2, at the Colorado Mesa University Ballroom. He also reported the Foundation's previous fundraiser provided 500 e-Readers to schools. He congratulated Mrs. Jennifer Hensel and all D51 Foundation Members for their hard work.</li> </ul> <p>F. LEGISLATIVE REPORT</p> <ul style="list-style-type: none"> <li>➤ Mrs. Kiesler reported on her attendance at the recent Colorado Association of School Boards Convention. Mrs. Tisue, Mr. Leany and Mr. Schultz also attended. The time spent included participation in many learning conferences with several sessions on budget and finance. The information provided at the convention was shared to assist the Board in making informed decisions. It was a significant learning opportunity.</li> <li>➤ Mrs. Kiesler reported her participation on the Federal Relations Network Committee (FRN) where discussion took place regarding the state of the budget. Colorado Governor Hickenlooper shared information regarding the budget for the State of Colorado.</li> </ul> <p>G. AUDIENCE COMMENTS</p> <ul style="list-style-type: none"> <li>➤ Mr. Mikolai read guidelines for meeting attendees to address the Board. The following requests were received:<br/>           Mr. Gene Hughes, 322 Taos Drive, Grand Junction, CO 81503           <ul style="list-style-type: none"> <li>• Mr. Hughes thanked the Board for the opportunity to speak to them. He commented regarding the school calendar. He stated he supports more instruction and is concerned regarding the math skills of District 51</li> </ul> </li> </ul> |        |

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**AGENDA ITEMS**

ACTION

students. He spoke about obesity in the United States and asked the Board to consider requiring physical education in high schools.

- The Board and Superintendent thanked Mr. Hughes for his comments.

Ms. Sharon McCampbell, P.O. Box 692, Clifton, CO 81520

- Mrs. McCampbell is a school bus driver for District 51 and commented on the 2013-2014 school calendar options. She asked the Board to consider the five day week to help keep quality bus drivers working. She stated she is concerned about the extended boundaries which were put in place due to budget cuts. She is concerned with students walking the extended distances. Mrs. McCampbell thanked the Board for the opportunity to address them.
- The Board and Superintendent thanked Mrs. McCampbell for her comments.

Ms. Marge Fox, 683 Moonridge Court, Grand Junction, CO 81505

- Mrs. Fox thanked the Board for the opportunity to speak to them. She shared information on K-12 per pupil funding in Colorado versus the national average. She reported meeting with a group from the "Year of the Student Project" and lobbying lawmakers regarding school funding. Mrs. Fox commended the Board, administration, teachers, support staff and bus drivers for educating Mesa County's children under less financial means than most of the United States.
- Mrs. Fox stated she would like to see schools stay gun free. She asked the Board to be cautious in their decisions regarding students' safety.
- The Board thanked Mrs. Fox for her comments.

Ms. Ellen Foster, 619 31 Road, Grand Junction, CO 81504

- Mrs. Foster commended the District 51 administration for doing a good job keeping students safe. She stated no amount of training would make her comfortable with armed volunteers in school. She does not want teachers to carry weapons. She asked the teachers union to take a stand. She stated District 51 teachers are working hard on bully prevention and guns in schools are not necessary.
- Mrs. Foster also expressed concern regarding the textbook adoption process. She asked the Board to follow Board policies and procedures for textbook adoptions.
- The Board and Superintendent thanked Mrs. Foster for her comments.

Mr. David Cox, 756 37 8/10 Road, Palisade, CO 81526

- Mr. Cox spoke regarding a comprehensive exam of school safety which was presented on January 8. He reported community personnel are working on a plan for the District 51 Board's consideration. Mr. Cox reiterated school safety is something everyone takes very seriously. He

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**AGENDA ITEMS**

**ACTION**

thanked the Board for their time.

- The Board thanked Mr. Cox for his comments.

Mr. Mike Moran, 864 S. Haven Crest Court, Grand Junction, CO 81506

- Mr. Moran thanked the Board for serving the students of Mesa County Valley School District 51. Mr. Moran spoke about his concern regarding some Board members proposals for changes in textbooks. He asked the Board to follow procedures for curriculum adoption. He reminded the Board of separation of church and state and asked they not bias students' education.

Mr. Michael J. Promenko, 680 Moonridge Circle, Grand Junction, CO 81505

- Mr. Promenko thanked the Board for the opportunity to speak. He requested the Board meet a balance with regards to curriculum in the District. He stated there are a number of books which have a political slant to them. He ask the Board for due diligence with regards to selecting history books and materials in District 51.
- The Board and Superintendent thanked Mr. Promenko for his comments.

**H. SUPERINTENDENT'S REPORT**

- Mr. Schultz thanked the people who came forward during the audience comments portion of the Agenda. He outlined the work which had taken place regarding school safety. Mr. Schultz announced Grand Junction local law enforcement agencies have collaborated to provide training to school administrators and staff beginning the first week of February. Mr. Schultz stated there will be an active shooter training class taught to District staff at no charge. He reported school safety work will continue with local law enforcement agencies as well as Colorado Mesa University.
- Mr. Schultz reported on a School Safety Summit, held in Denver by Senator Steve King, in which Mrs. Mary Jones, Executive Director of Academic Achievement, Mrs. Melissa Callahan deVita, Chief Operations Officer, and Mr. Schultz participated. Ideas were shared, including how to monitor social networking sites. Important contacts were made during this Summit. Mr. Schultz shared a draft of the school security and safety work group charter with the Board. This school safety work group will begin meeting immediately. This group will prepare a report to present with the Board of Education at their March 19 Board Business Meeting.
- Mr. Schultz reiterated Mesa County Valley School District 51 is very concerned about providing a safe environment for all students and staff.

[Mr. Mikolai called for a break at 6:57 p.m. Meeting resumed at 7:03 p.m.]

**H-1. Instructional Update – Civics in Colorado Academic Standards**

- Mr. Schultz introduced Ms. Teri LeFebre, District 51 Secondary Social Studies Content Specialist, Ms. Devonee Grams, District 51 Elementary Social Studies Group and Dr. Jody Mimmack, Executive Director of Academic Achievement.

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### AGENDA ITEMS

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Mrs. LeFebre outlined the current Social Studies curriculum in District 51. She discussed the Colorado Academic Standards and how they are incorporated into the curriculum. The classroom expectations were outlined. Discussion took place regarding the implementation of the State of Colorado Constitution and the United States Constitution.

- The Board thanked Ms. LeFebre, Ms. Grams and Dr. Mimmack for the presented information.

#### H-2. Calendar Presentation

- Mr. Bill Larsen, Chief Academic Officer, introduced Mrs. Jan Keirns, Chairman of the Calendar Committee and Fruita Monument High School Principal. The committee reviewed the four calendar options presented. The Board discussed working within parameters of the current budget, looking at current restrictions and guidelines and following best practice. Discussion took place regarding the opportunity for students to participate in quarterly interventions. Mrs. Callahan deVita reported on feedback which was received at the community forums. She stated there were over 250 people who attended these calendar forums.
- The Board and Superintendent thanked the committee for their tedious work.

#### H-3. Business/Investment Reports

- Mrs. deVita and Mrs. Vi Crawford, Budget Director, were available to answer questions.

#### H-4. Expulsion Report

- Mr. Schultz reported expulsion numbers were better than the same time last year. Mr. Leany asked questions regarding the assault information in the Expulsion Report. Mr. Schultz stated he would get the information for Mr. Leany.

#### H-5. Clinic Report

- Mrs. Callahan deVita reported the employee clinic has identified three new diabetic employees. She stated this as being one of the goals of the clinic, to identify health issues of employees early and treat them. Mrs. Callahan deVita gave details of clinic visits, health screening telephone calls and health assessments.
- The Board thanked Mrs. Callahan deVita for the information.

#### H-6. School of Choice

- Mr. Schultz distributed the proposed revised School of Choice Policy. Mr. Schultz recommended adding an item to the business portion of the agenda to vote on a first reading for this policy. He outlined the changes in the proposed revised policy. He stated the proposed revised policy will bring clarification to the process and provide direction for staff.
- Discussion took place regarding current legislation on School of Choice.

[Mr. Mikolai called for a break at 8:30 p.m. Meeting resumed at 8:37 p.m.]

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|                               |        |   |   |   |   | I. EXECUTIVE SESSION<br>➤ None at this time.   |                    |
| Motion<br>Second<br>Aye<br>No | x<br>x | x | x | x | x | J. CONSENT AGENDA<br>J-1. Personnel Actions<br>J-1-a. Licensed Personnel<br>J-2. Gifts<br>J-3. Grants  | Adopted            |
| Motion<br>Second<br>Aye<br>No |        | x |   | x | x | K. BUSINESS ITEMS<br>K-A-1. Board Policy Adoption (1 <sup>st</sup> Reading)<br>K-A-1. JCA/JFBB School of Choice Policy<br>➤ Mrs. Tissue moved to add School of Choice Policy first reading to the Business Items. Mrs. Kiesler seconded the motion. Mrs. Tissue stated this would allow staff to move forward with the implementation of the new policy. There will be a second reading and final vote at the next Board Meeting.  | Adopted            |
| Motion<br>Second<br>Aye<br>No | x      | x | x | x | x | K-1. Board Policy 2 <sup>nd</sup> Reading and Formal Adoption<br>➤ K-1-a. JS: Student Use of Information Technology Resources<br>➤ K-1-b. JICH: Alcohol Use/Drug Abuse By Students   | Adopted            |
| Motion<br>Second<br>Aye<br>No | x      | x | x | x | x | K-2. Calendar<br>➤ Discussion took place regarding the presented calendar options for the 2013-2014 school year. Mr. Butler moved for the five-day extended calendar adoption for the 2013-2014 school year. Mrs. Kiesler seconded the motion.<br>➤ Mrs. Kiesler moved to amend the motion to add the adoption of the early traditional calendar for the 2013-2014 school year and adopt the five day extended calendar for the 2014-2015 school year. There was no second to the amended motion.<br>➤ Discussion took place regarding the motion on the floor to adopt the five day extended calendar for the 2013-2014 school year. Committee members discussed research regarding the balanced calendar and data which was offered suggesting interventions throughout the year help improve student achievement. Mr. Mikolai called for a vote of the motion on the floor. | Motion<br>Defeated |
| Motion<br>Second<br>Aye<br>No | x      | x | x | x | x | K-3. Proposed Budget Re-Adoption<br>K-3-1. Budget Re-Adoption 2012-13<br>K-3-2. Appropriation Calculation by Fund<br>K-3-4. Use of Beginning Fund Balance<br>K-3-5. Borrow Unencumbered Money from Other District Funds<br>K-3-6. Bond Interest Transfer<br>K-3-7. General Fund Budget Reductions<br>K-3-8. Other Funding Budget Additions<br>➤ Mrs. Callahan deVita, Chief Operations Officer, outlined the timeline and information presented for the proposed budget readoption.  | Adopted            |

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|                               |   |   |   |   |   | <p>L. BOARD OPEN DISCUSSION</p> <ul style="list-style-type: none"> <li>➤ Mr. Leany discussed the consolidation of District 51 administrative offices. He directed administration to pursue options to begin the process of moving all administrative office to one location. He asked for a report to be given to the Board at a future meeting with specific details.</li> <li>➤ Mr. Mikolai stated he agreed with the consolidation of the District administrative offices and would like to see the potential costs. He felt it would increase efficiency among the departments.</li> </ul> <p>M. FUTURE MEETINGS</p> <ul style="list-style-type: none"> <li>➤ Reviewed</li> </ul> <p>N. EXECUTIVE SESSION: 9:20 p.m.<br/> <u>Property: C.R.S. Section 24-6-402(4) (a).</u> To discuss the purchase, acquisition, lease, transfer or sale of any real, personal other property interest.<br/> <u>Negotiations: C.R.S. Section 24-6-402(4)(b &amp; e):</u> To confer with the Board's attorney in order to receive legal advice on specific legal questions regarding the Board's agreement with the Mesa Valley Education Association; and to determine positions relative to matters which may be subject to negotiations, developing strategy for negotiations and/or instructing negotiators, specifically the Board's positions, strategy and instructions to negotiators regarding upcoming annual negotiations with the Mesa Valley Education Association.</p> <ul style="list-style-type: none"> <li>➤ Present: Mr. Butler, Mrs. Kiesler, Mr. Leany, Mr. Mikolai, Mrs. Tissue Mr. Schultz, Mrs. Callahan deVita, Mrs. Martin</li> <li>➤ Return to Open Meeting: 9:57 p.m.</li> </ul> <p>O. ADJOURNMENT: 9:58 p.m.</p> |                              |
| Motion<br>Second<br>Aye<br>No | x | x | x | x | x |   | Adjourn to Executive Session |
| Motion<br>Second<br>Aye<br>No | x | x | x | x | x |   | Return to Open Meeting       |
| Motion<br>Second<br>Aye<br>No | x | x | x | x | x |   | Meeting Adjourned            |
|                               |   |   |   |   |   | <hr/> Terri N. Wells, Secretary<br>Board of Education   |                              |





**Mesa County Valley School District 51  
Recognition:  
School Board Recognition Month**

Board of Education Resolution: 12/13: 50

Presented: January 22, 2013

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The Mesa County Valley School District 51 administration, staff, parents and students would like to recognize **School Board Recognition Month** and honor the school Board. District 51 thanks each of the Board members for their focus on student achievement. The many responsibilities of a Board of Education require the unselfish giving of time and service. There are an endless number of meetings and school functions to attend; unlimited amounts of reports, agendas, proposals and other information to read and study; and a variety of difficult decisions to make.

WHEREAS, these are challenging times for public education and for the work of local school board members;

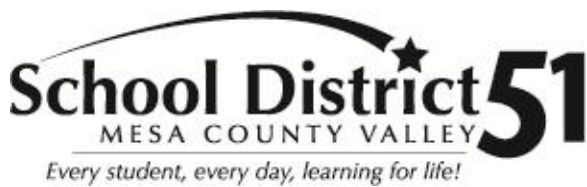
WHEREAS, school boards are responsible for putting into place a system for students to learn and achieve at the highest level;

WHEREAS, excellence in the classroom begins with excellence in the boardroom;

WHEREAS, the key work of school boards includes taking action to create a vision for what students should know and be able to do; to establish clear standards for student performance; to ensure that student assessments are tied to established standards; to be accountable to the community for operating schools that support student achievement; to align school district resources to ensure that students meet standards; to create a climate assuring safe and orderly classrooms; to build collaborative relationships to solve common problems; and to ensure continuous improvement; and

WHEREAS, we are proud of the work school boards do and the role school board members play in creating a quality public education system that is fundamental to a strong democratic society;

NOW, THEREFORE, we, the staff, students, and parents, hereby declare our appreciation to the members of the of Mesa County Valley School District 51 School Board and proclaim the month of January 2013 to be **School Board Recognition Month**.



**Mesa County Valley School District 51  
Recognition:  
Colorado Department of Education awards  
Nisley Elementary – Center of Excellence  
New Emerson, Gateway, Palisade and Scenic – Governor’s  
Distinguished Improvement Award  
New Emerson – John Irwin Award**

Board of Education Resolution: 12/13: 51

Presented: January 22, 2013

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The Colorado Department of Education celebrated the 2012 district and school performance results in an awards ceremony December 18 in Denver. Commissioner Robert Hammond honored schools and districts that earned acclaim in award categories that included the 2012 Centers of Excellence, Governor’s Distinguished Improvement and John Irwin Schools of Excellence awards.

Established by the Colorado State Legislature, the Centers of Excellence award recognizes schools that demonstrate the highest sustained rates of student longitudinal growth as measured by the Colorado Growth Model among those that have at least 75 percent at-risk students. In 2012, Nisley Elementary was one of 17 schools in Colorado to earn this award. Nisley also received this award in 2010.

The Governor’s Distinguished Improvement awards are given to schools that demonstrate excellent student growth. On the school performance framework that is used by the state to evaluate schools, these schools “exceed” expectations on the indicator related to longitudinal academic growth over three years. In 2012, New Emerson Elementary, Gateway School, Palisade High and Scenic Elementary are four of the 145 schools in Colorado that earned this award. This is the second year receiving this award for New Emerson, Scenic and Palisade.

The John Irwin awards are given to schools that demonstrate excellent academic achievement. On the school performance framework that is used by the state to evaluate schools, these schools “exceed” expectations on the indicator for academic achievement over three years. In 2012, New Emerson was one of 166 schools that earned this award. This is the second year in a row they have received this award.

The Board of Education and Superintendent would like to congratulate these schools’ staff, parents and communities on their effort to help students grow and be successful in their learning.

Board of Education Resolution: 12/13: 49

Presented: January 22, 2013

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Mesa County Valley School District 51 and the Board of Education are proud of the many teaching professionals who continue to raise the bar for improving teacher effectiveness through pursuing certification in the National Board for Professional Teaching Standards.

The Board and administration of School District 51 are pleased to recognize our newest National Board Certified Teacher (NBCT), who joined the ranks held by over 102,000 others in the nation and is among 121 in the state of Colorado to achieve this rank this year.

National Board Certification is a demanding process, which allows teachers to demonstrate they meet the highest standards in a total of 24 fields and developmental levels. Certification can take up to three years to complete, requires candidates to pass subject-matter assessments and the candidate must submit a portfolio that includes video tapes of classroom instruction and assessment of student work.

National Board Certified Teachers in School District 51 translate their knowledge and experience into leadership roles throughout the district. Many of these leaders serve as mentors, are involved in the District's reform efforts and curriculum committees and are recognized by their peers and expert teachers. With the addition of these recent National Board Certified Teachers, District 51 now boasts 31 current teachers who have attained this status.

It is with great honor we present our newest National Board Certified Teacher: Cynthia Howell from Central High School. Congratulations to her!

**Mesa County Valley School District 51**  
**2012-13 Budget Summary Report**

Presented: January 22, 2013

**General Fund (10)**  
**as of December 31, 2012**

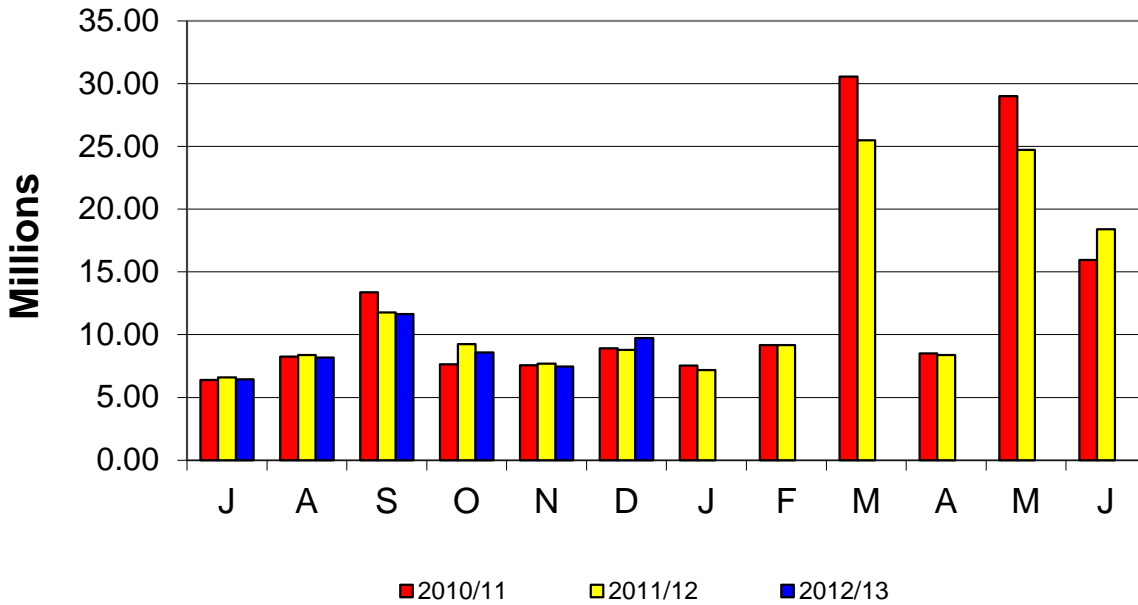
|   | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---|------------------------------|-------------------------------|----------------|---------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>   |                              |                               |                |                           |  |                |                               |                |                     |
| Property Tax  | \$43,155,799                 | \$3,224,217                   | 7.47%          | \$42,477,603              | \$42,097,571                                 | 99.11%         | <b>\$2,448,896</b>            | 5.77%          | -24.05%             |
| Specific Ownership  | 7,561,938                    | 3,212,864                     | 42.49%         | 8,419,329                 | 8,557,012                                    | 101.64%        | <b>3,626,970</b>              | 43.08%         | 12.89%              |
| Interest  | 53,364                       | 24,350                        | 45.63%         | 100,000                   | 80,451                                       | 80.45%         | <b>27,377</b>                 | 27.38%         | 12.43%              |
| Other Local   | 1,406,662                    | 1,067,803                     | 75.91%         | 1,445,000                 | 1,404,228                                    | 97.18%         | <b>434,406</b>                | 30.06%         | -59.32%             |
| Override Election 1996                                    | 4,122,576                    | 254,427                       | 6.17%          | 4,251,852                 | 4,271,192                                    | 100.45%        | <b>236,572</b>                | 5.56%          | -7.02%              |
| Override Election 2004                                    | 4,064,137                    | 254,239                       | 6.26%          | 4,225,786                 | 4,227,310                                    | 100.04%        | <b>233,050</b>                | 5.51%          | -8.33%              |
| State   | 86,009,631                   | 44,659,747                    | 51.92%         | 83,246,362                | 85,716,389                                   | 102.97%        | <b>45,266,526</b>             | 54.38%         | 1.36%               |
| Glade Park Community School                               | (117,014)                    | (61,356)                      | 52.43%         | (146,774)                 | (146,774)                                    | 100.00%        | <b>(59,713)</b>               | 40.68%         | -2.68%              |
| Independence Academy Charter                              | (1,451,589)                  | (664,421)                     | 45.77%         | (1,535,298)               | (1,535,298)                                  | 100.00%        | <b>(763,499)</b>              | 49.73%         | 14.91%              |
| Mesa Valley Vision  | 0                            | 0                             |                | 1,839,899                 | 0  | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| Grande River Virtual Academy                              | 0                            | 0                             |                | 1,339,943                 | 0  | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| Mineral Lease   | 805,121                      | 449,473                       | 55.83%         | 550,000                   | 877,642                                      | 159.57%        | <b>259,370</b>                | 47.16%         | -42.29%             |
| Federal   | 221,501                      | 36,376                        | 16.42%         | 60,000                    | 175,528                                      | 292.55%        | <b>38,196</b>                 | 63.66%         | 5.00%               |
| <b>Total Revenue</b>                                      | <b>\$145,832,126</b>         | <b>\$52,457,719</b>           | <b>35.97%</b>  | <b>\$146,273,702</b>      | <b>\$145,725,251</b>                         | <b>99.63%</b>  | <b>\$51,748,151</b>           | <b>35.38%</b>  | <b>-1.35%</b>       |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                           |  |                |                               |                |                     |
| Instructional Programs                                    | \$89,360,630                 | \$44,356,318                  | 49.64%         | \$92,957,622              | \$93,258,408                                 | 100.32%        | <b>\$43,996,496</b>           | 47.33%         | -0.81%              |
| Pupil Support Services                                    | 13,363,817                   | 6,320,156                     | 47.29%         | 13,478,505                | 12,820,284                                   | 95.12%         | <b>6,448,652</b>              | 47.84%         | 2.03%               |
| General Administration Support<br>Services                | 1,599,851                    | 723,946                       | 45.25%         | 1,667,485                 | 1,567,738                                    | 94.02%         | <b>684,683</b>                | 41.06%         | -5.42%              |
| School Administration Support<br>Services                 | 10,417,931                   | 5,259,217                     | 50.48%         | 10,356,231                | 10,182,968                                   | 98.33%         | <b>5,148,635</b>              | 49.72%         | -2.10%              |
| Business Support Services                                 | 21,336,288                   | 9,513,161                     | 44.59%         | 19,635,316                | 19,853,125                                   | 101.11%        | <b>9,114,746</b>              | 46.42%         | -4.19%              |
| Central Support Services                                  | 4,934,534                    | 2,015,483                     | 40.84%         | 3,413,851                 | 3,221,538                                    | 94.37%         | <b>1,734,699</b>              | 50.81%         | -13.93%             |
| Community Services & Other<br>Support Services            | 869,967                      | 750                           | 0.09%          | 16,500                    | 16,500                                       | 100.00%        | <b>4,452</b>                  | 26.98%         | 493.60%             |
| Transfer to Other Funds                                   | 3,592,367                    | 2,579,811                     | 71.81%         | 4,992,021                 | 4,992,021                                    | 100.00%        | <b>2,583,524</b>              | 51.75%         | 0.14%               |
| <b>Total Expenditure</b>                                  | <b>\$145,475,385</b>         | <b>\$70,768,842</b>           | <b>48.65%</b>  | <b>\$146,517,531</b>      | <b>\$145,912,582</b>                         | <b>99.59%</b>  | <b>\$69,715,887</b>           | <b>47.58%</b>  | <b>-1.49%</b>       |
| GAAP Basis Result of<br>Operations                        | \$356,741                    |                               |                | (\$243,829)               | (\$187,331)                                  |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 8,151,143                    |                               |                | 7,886,147                 | 8,507,884                                    |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$8,507,884                  |                               |                | \$7,642,318               | \$8,320,553                                  |                |                               |                |                     |
| Reserves/Designations:                                    |                              |                               |                |                           |  |                |                               |                |                     |
| Inventories   | (260,025)                    |                               |                | (250,000)                 | (250,000)                                    |                |                               |                |                     |
| Encumbrances  | (141,811)                    |                               |                | (300,000)                 | (300,000)                                    |                |                               |                |                     |
|   | <b>8,106,048</b>             |                               |                | <b>7,092,318</b>          | <b>7,770,553</b>                             |                |                               |                |                     |

Mesa Valley Vision and Grande River Virtual Academy revenue are part of the District PPR from the state. Expenditures are included in the instructional, pupil services and school administrative costs.

2012-13 Adopted budget is based on 20,913.9 FTE. PPR of \$6,141.19.

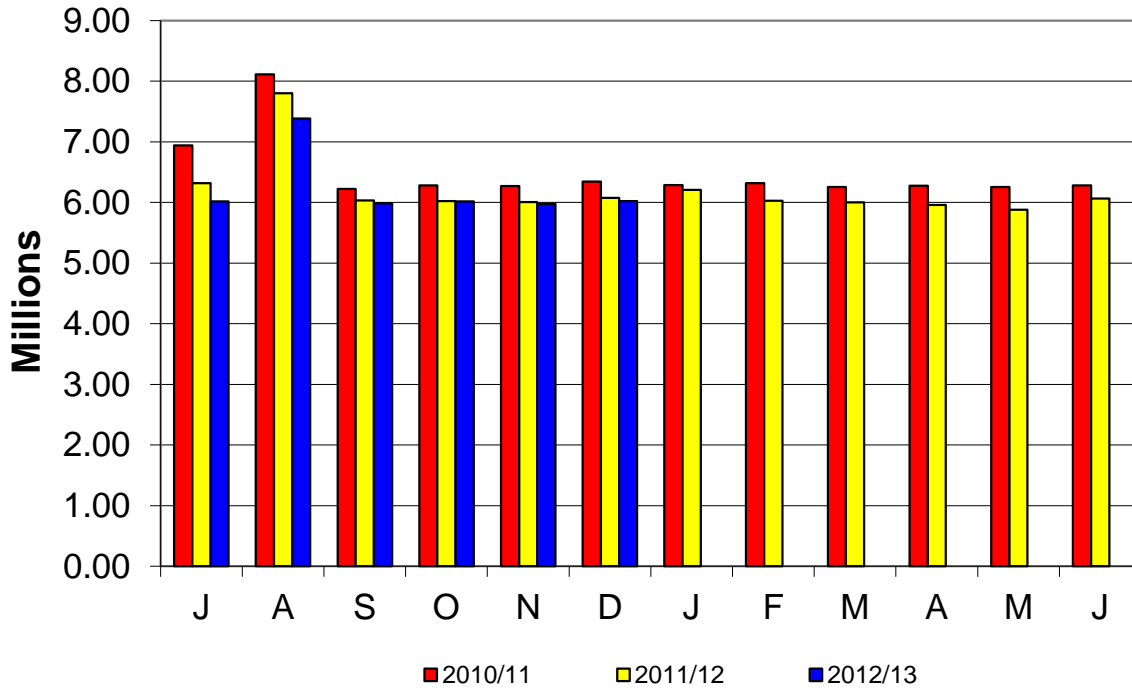
Anticipated will be updated quarterly and is based on Adopted Budget

## Revenue -- General Fund



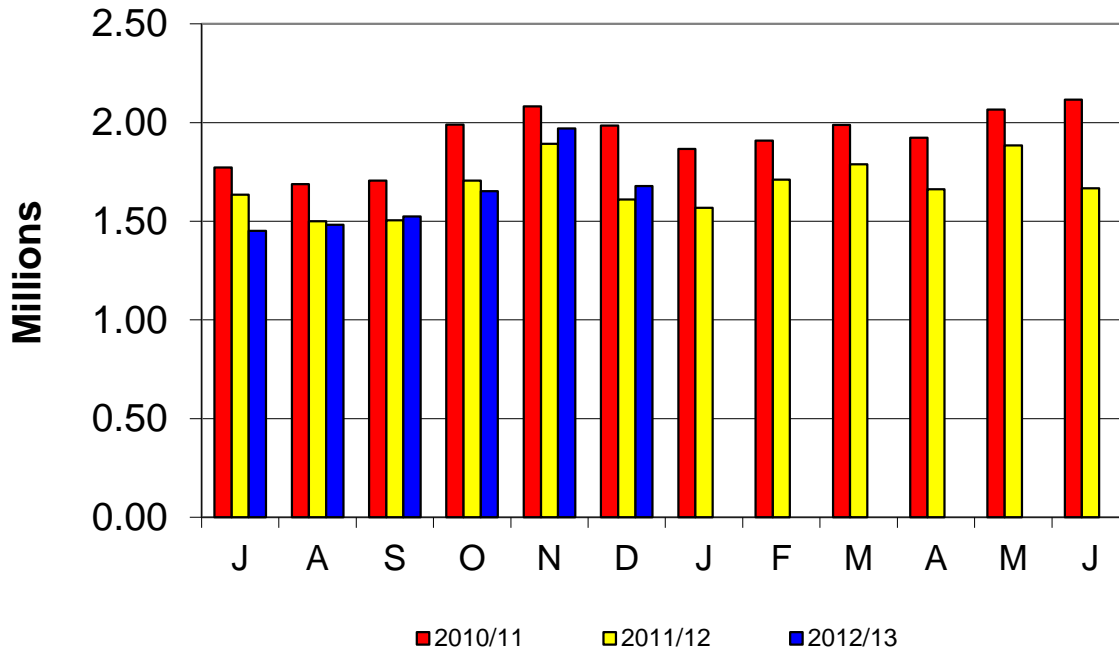
|                                   | 10/11         | 11/12         | 12/13         |
|-----------------------------------|---------------|---------------|---------------|
| YTD Revenue                       | \$52,130,288  | \$52,457,719  | \$51,748,151  |
| Annual Budget                     | \$153,623,676 | \$144,263,978 | \$146,273,702 |
| YTD % of Budget                   | 33.93%        | 36.36%        | 35.38%        |
| EOY Actual Revenue                | \$152,872,418 | \$145,832,127 |               |
| % of EOY Actual Revenue to Budget | 99.51%        | 101.09%       |               |

## Monthly Salaries -- General Fund



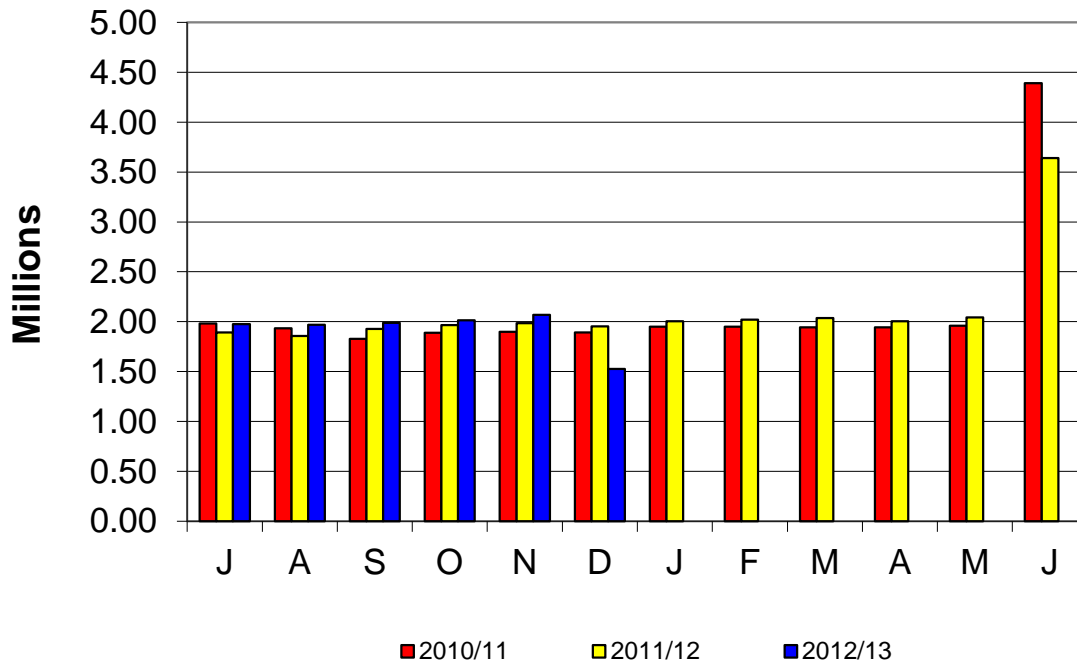
|                                   | 10/11        | 11/12        | 12/13        |
|-----------------------------------|--------------|--------------|--------------|
| YTD Exp                           | \$40,174,518 | \$38,255,643 | \$37,402,118 |
| Annual Budget                     | \$77,028,632 | \$75,147,690 | \$75,668,425 |
| YTD % of Budget                   | 52.16%       | 50.91%       | 49.43%       |
| EOY Actual Exp                    | \$77,845,880 | \$74,401,479 |              |
| % of EOY Actual Revenue to Budget | 101.06%      | 99.01%       |              |

## Hourly Salaries -- General Fund



|                                   | 10/11        | 11/12        | 12/13        |
|-----------------------------------|--------------|--------------|--------------|
| YTD Exp                           | \$11,223,872 | \$9,849,511  | \$9,760,589  |
| Annual Budget                     | \$23,673,872 | \$19,000,998 | \$21,506,190 |
| YTD % of Budget                   | 47.41%       | 51.84%       | 45.39%       |
| EOY Actual Exp                    | \$23,099,113 | \$20,132,616 |              |
| % of EOY Actual Revenue to Budget | 97.57%       | 105.96%      |              |

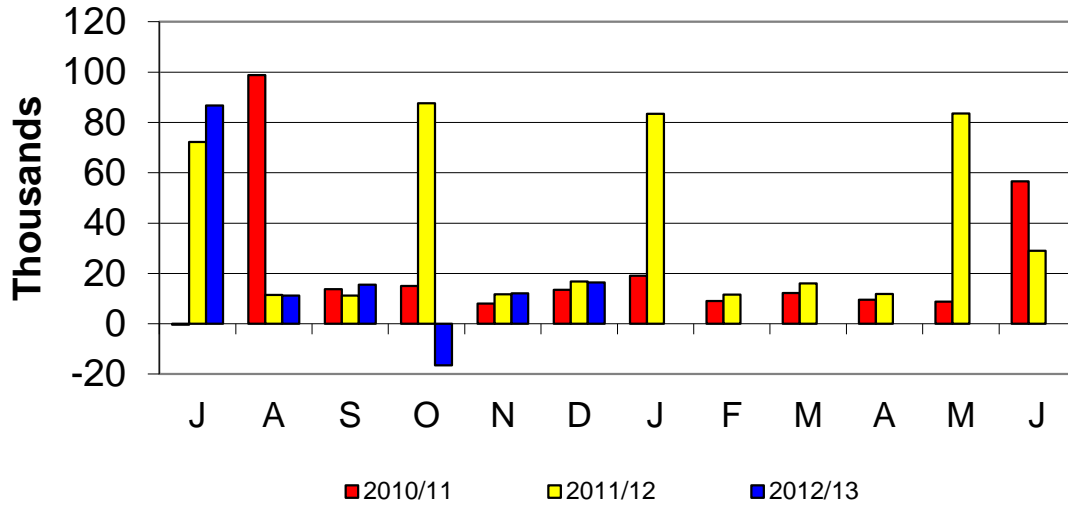
## Benefits -- General Fund



|                                   | 10/11        | 11/12        | 12/13        |
|-----------------------------------|--------------|--------------|--------------|
| YTD Exp                           | \$11,423,929 | \$11,579,164 | \$11,541,433 |
| Annual Budget                     | \$24,076,500 | \$25,426,869 | \$23,747,679 |
| YTD % of Budget                   | 47.45%       | 45.54%       | 48.60%       |
| EOY Actual Exp                    | \$25,561,150 | \$25,492,344 |              |
| % of EOY Actual Revenue to Budget | 106.17%      | 100.26%      |              |



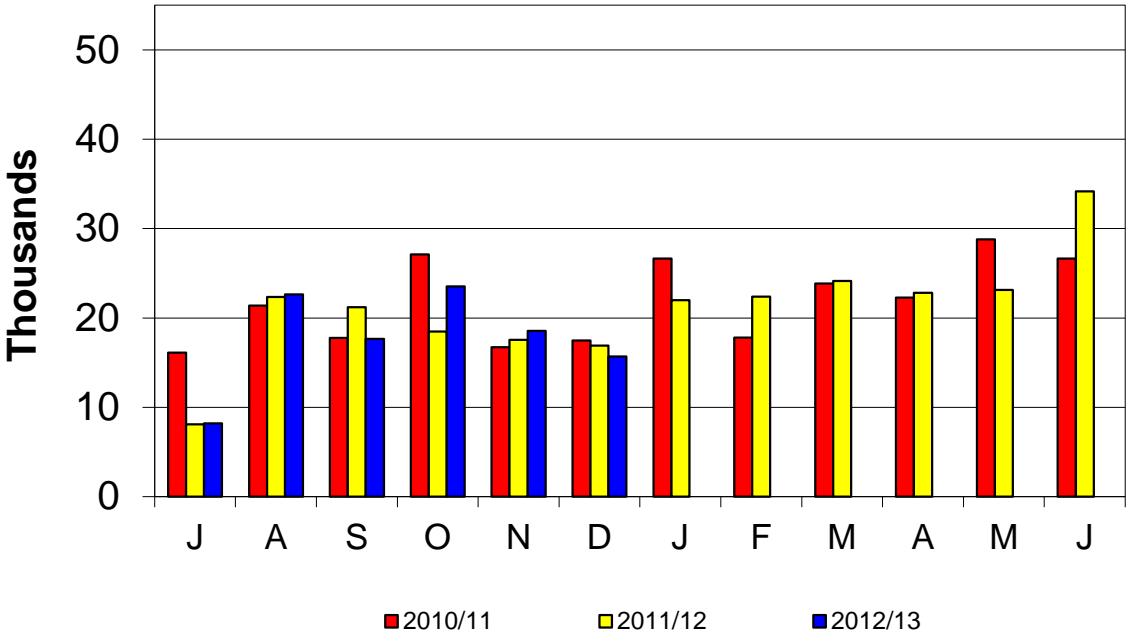
## Communications (Phone Service) General Fund



|                                   | 10/11     | 11/12     | 12/13     |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp                           | \$148,784 | \$210,854 | \$125,607 |
| Annual Budget                     | \$291,193 | \$348,473 | \$298,061 |
| YTD % of Budget                   | 51.09%    | 60.51%    | 42.14%    |
| EOY Actual Exp                    | \$264,088 | \$446,397 |           |
| % of EOY Actual Revenue to Budget | 90.69%    | 128.10%   |           |

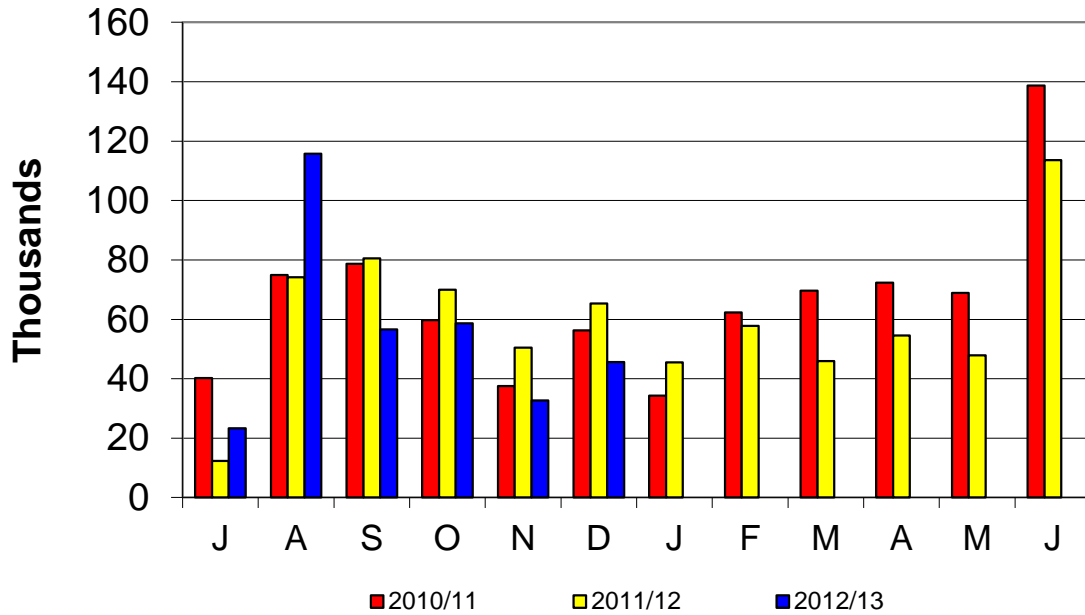
Received e-rate amount for 1st & 2nd Qtr of 2012 resulting in a credit amount  
 Quarterly payment to Bresnan made in April 2010

## Custodial Supplies -- General Fund



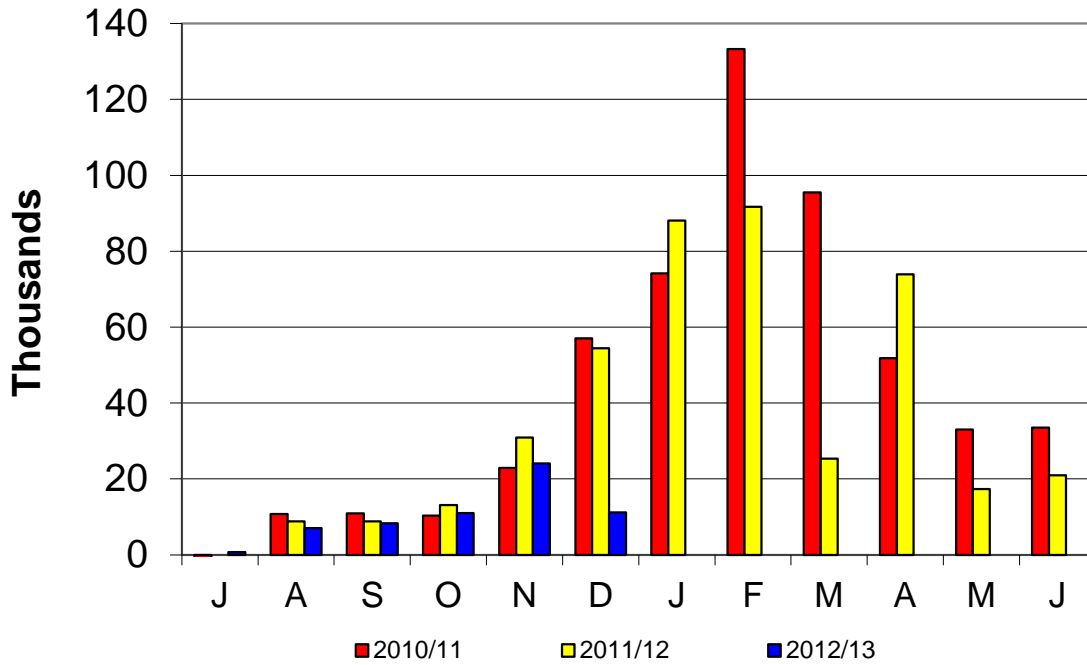
|                                   | 10/11     | 11/12     | 12/13     |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp                           | \$116,586 | \$104,641 | \$106,277 |
| Annual Budget                     | \$303,427 | \$281,828 | \$267,790 |
| YTD % of Budget                   | 38.42%    | 37.13%    | 39.69%    |
| EOY Actual Exp                    | \$262,606 | \$253,235 |           |
| % of EOY Actual Revenue to Budget | 86.55%    | 89.85%    |           |

## Maintenance (Less Utilities & Salary/Benefits) General Fund



|                                   | 10/11     | 11/12     | 12/13     |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp                           | \$347,387 | \$352,911 | \$332,641 |
| Annual Budget                     | \$916,246 | \$745,243 | \$641,654 |
| YTD % of Budget                   | 37.91%    | 47.36%    | 51.84%    |
| EOY Actual Exp                    | \$793,554 | \$718,098 |           |
| % of EOY Actual Revenue to Budget | 86.61%    | 96.36%    |           |

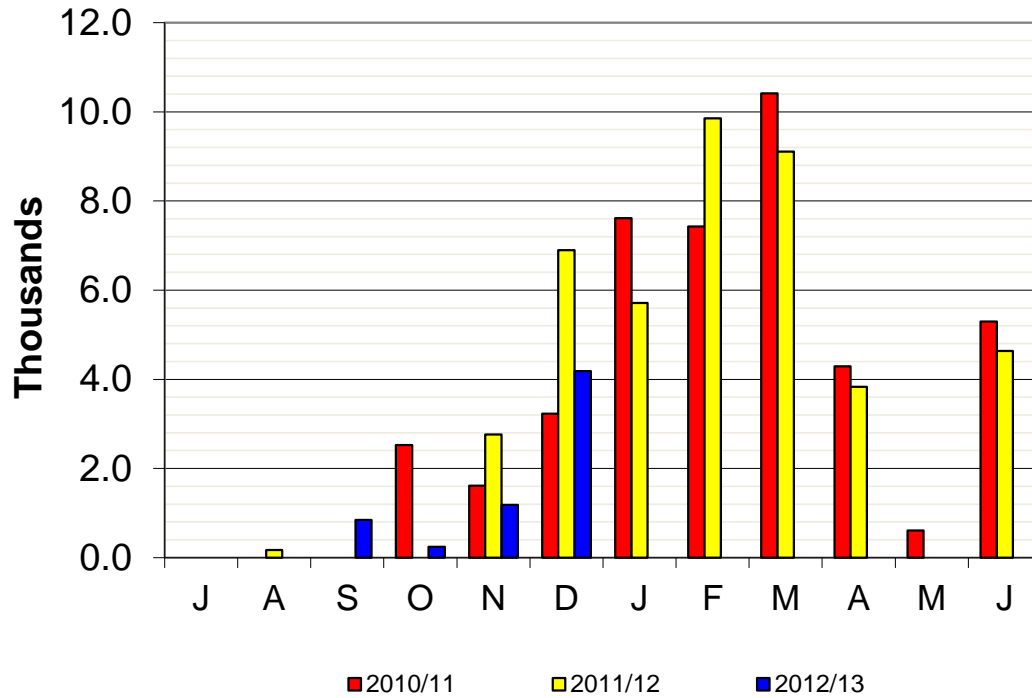
## Natural Gas -- General Fund



|                                   | 10/11     | 11/12     | 12/13     |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp                           | \$70,529  | \$116,161 | \$62,481  |
| Annual Budget                     | \$625,646 | \$585,000 | \$585,000 |
| YTD % of Budget                   | 11.27%    | 19.86%    | 10.68%    |
| EOY Actual Exp                    | \$531,224 | \$433,455 |           |
| % of EOY Actual Revenue to Budget | 84.91%    | 74.09%    |           |

Note: Billing procedures are inconsistent from month to month. However, actual natural gas usage is consistent with the same period last year.

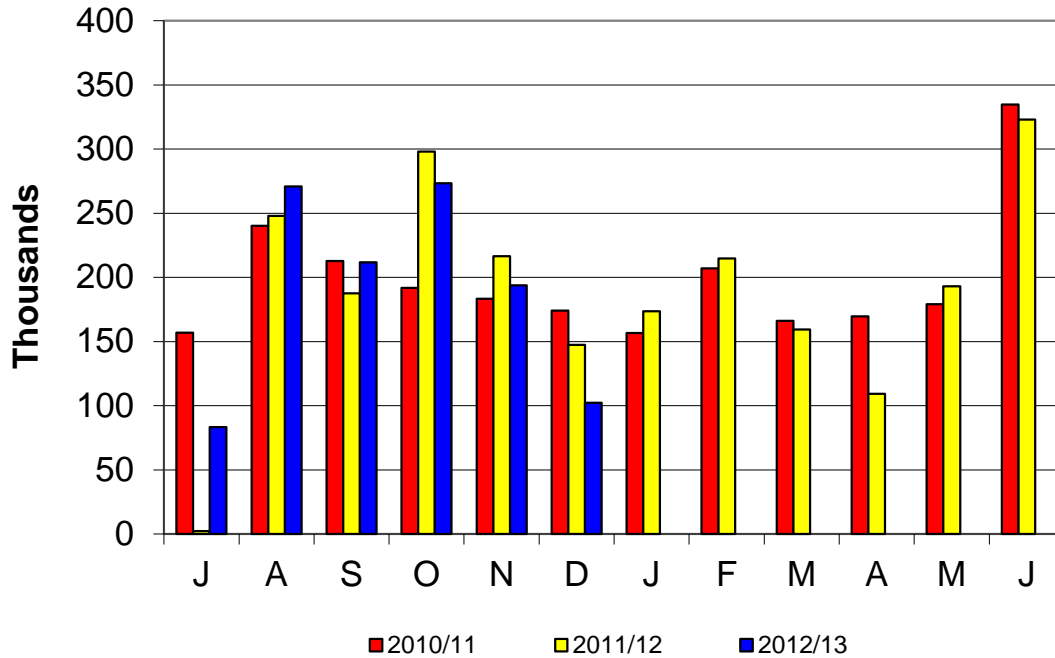
## Fuel - Propane/Coal -- General Fund



July, August & September service paid in September, 2012.

|                                   | 10/11    | 11/12    | 12/13    |
|-----------------------------------|----------|----------|----------|
| YTD Exp                           | \$7,364  | \$9,829  | \$6,451  |
| Annual Budget                     | \$57,350 | \$35,600 | \$35,600 |
| YTD % of Budget                   | 12.84%   | 27.61%   | 18.12%   |
| EOY Actual Exp                    | \$43,012 | \$42,970 |          |
| % of EOY Actual Revenue to Budget | 75.00%   | 120.70%  |          |

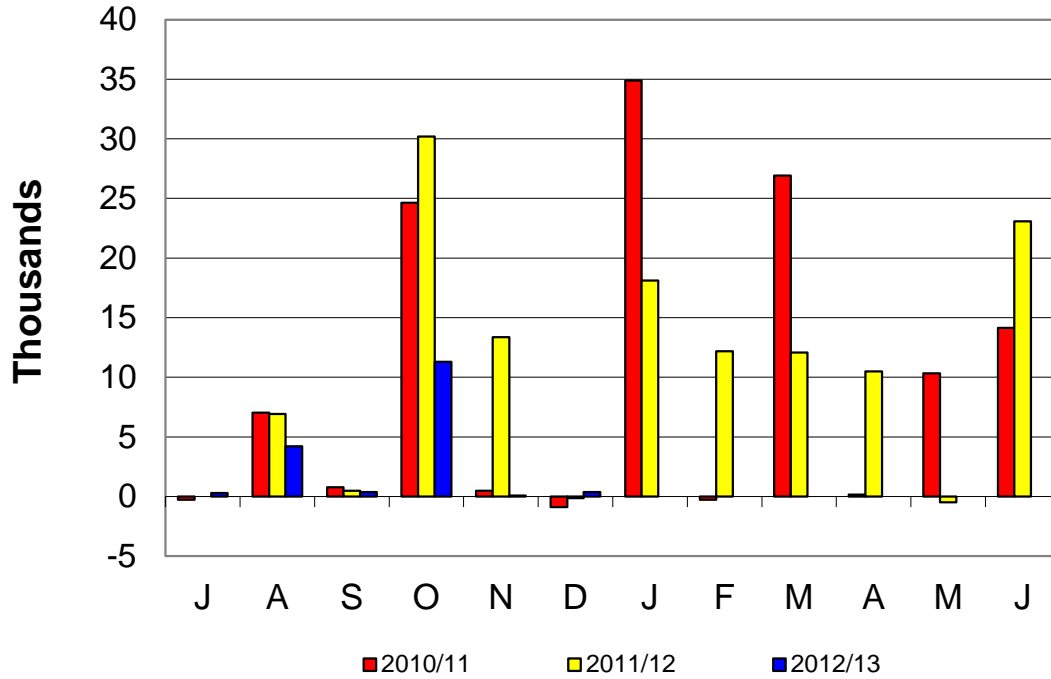
## Electricity -- General Fund



|                                   | 10/11       | 11/12       | 12/13       |
|-----------------------------------|-------------|-------------|-------------|
| YTD Exp                           | \$1,149,064 | \$1,099,609 | \$1,135,148 |
| Annual Budget                     | \$2,175,404 | \$1,948,824 | \$1,948,824 |
| YTD % of Budget                   | 52.82%      | 56.42%      | 58.25%      |
| EOY Actual Exp                    | \$2,371,955 | \$2,272,499 |             |
| % of EOY Actual Revenue to Budget | 109.04%     | 116.61%     |             |

Note: July 2011 Xcel electric bills were posted to the previous year.

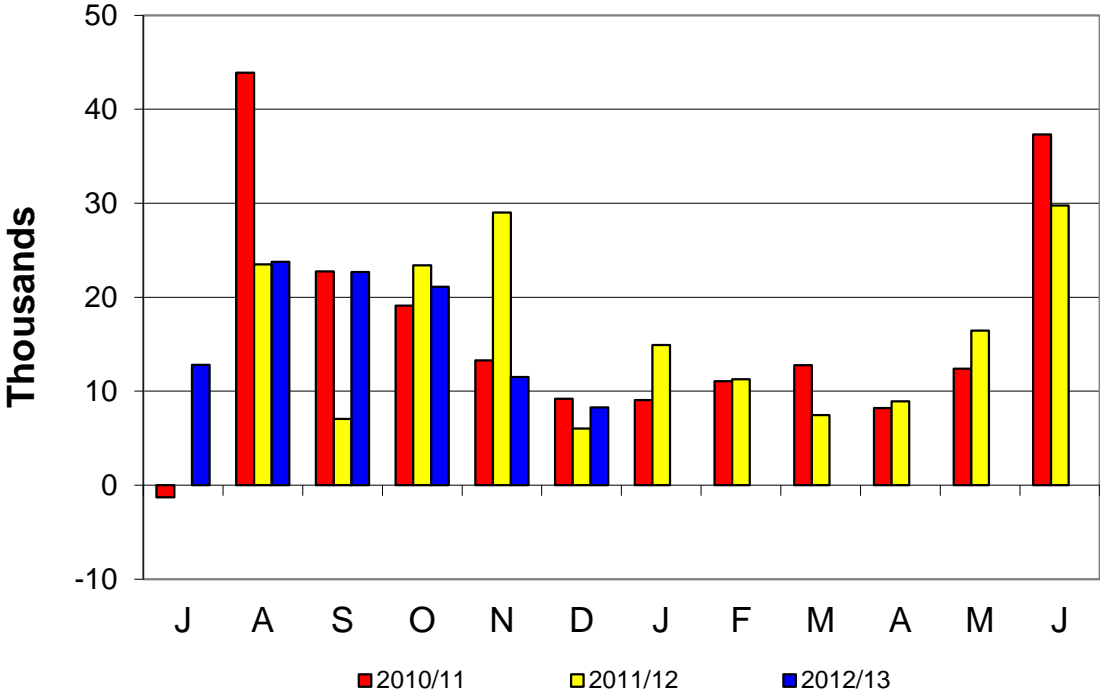
## Trash -- General Fund



|                                   | 10/11     | 11/12     | 12/13     |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp                           | \$31,778  | \$50,808  | \$16,600  |
| Annual Budget                     | \$166,208 | \$144,564 | \$144,564 |
| YTD % of Budget                   | 19.12%    | 35.15%    | 11.48%    |
| EOY Actual Exp                    | \$117,961 | \$126,278 |           |
| % of EOY Actual Revenue to Budget | 70.97%    | 87.35%    |           |

December 2010 received a rebate for recycling from Waste Management  
 December 2011 received a rebate for recycling from Waste Management  
 January 2010 payment was made in February but not coded to pig pen until the first week of March  
 May 2012 rebate from Waster Management - bills for May paid in June

### Water -- General Fund

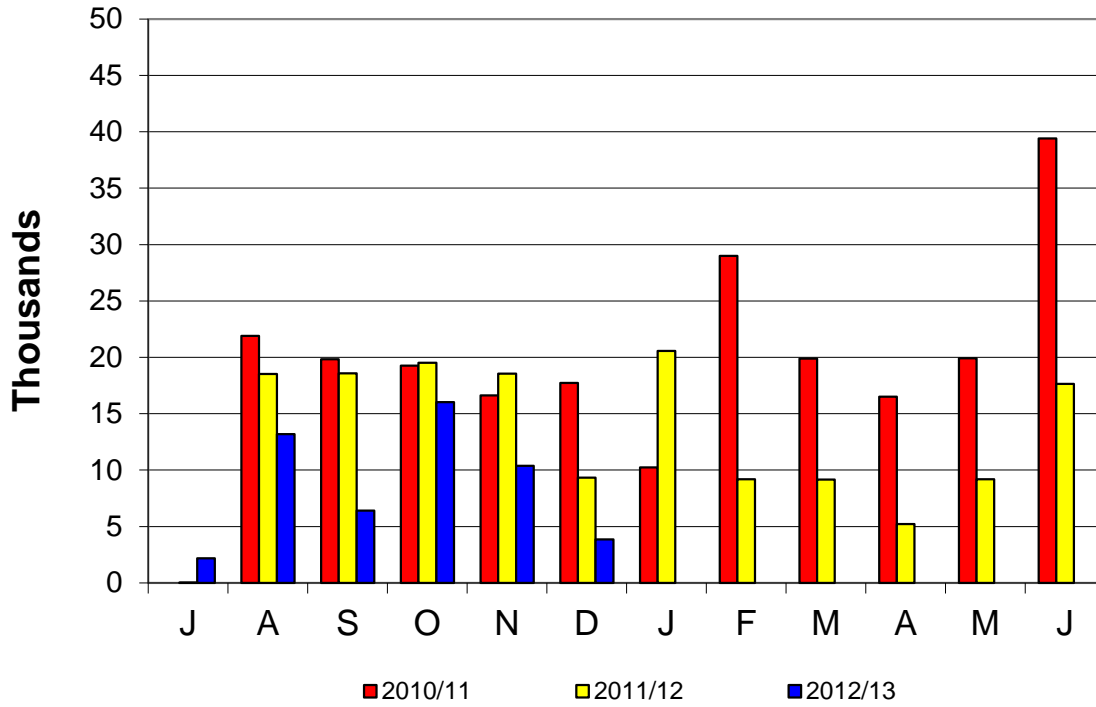


|                                   | 10/11     | 11/12     | 12/13     |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp                           | \$106,836 | \$88,986  | \$100,155 |
| Annual Budget                     | \$205,880 | \$175,000 | \$175,000 |
| YTD % of Budget                   | 51.89%    | 50.85%    | 57.23%    |
| EOY Actual Exp                    | \$197,797 | \$177,777 |           |
| % of EOY Actual Revenue to Budget | 96.07%    | 101.59%   |           |

Variance is due to the way payments are made

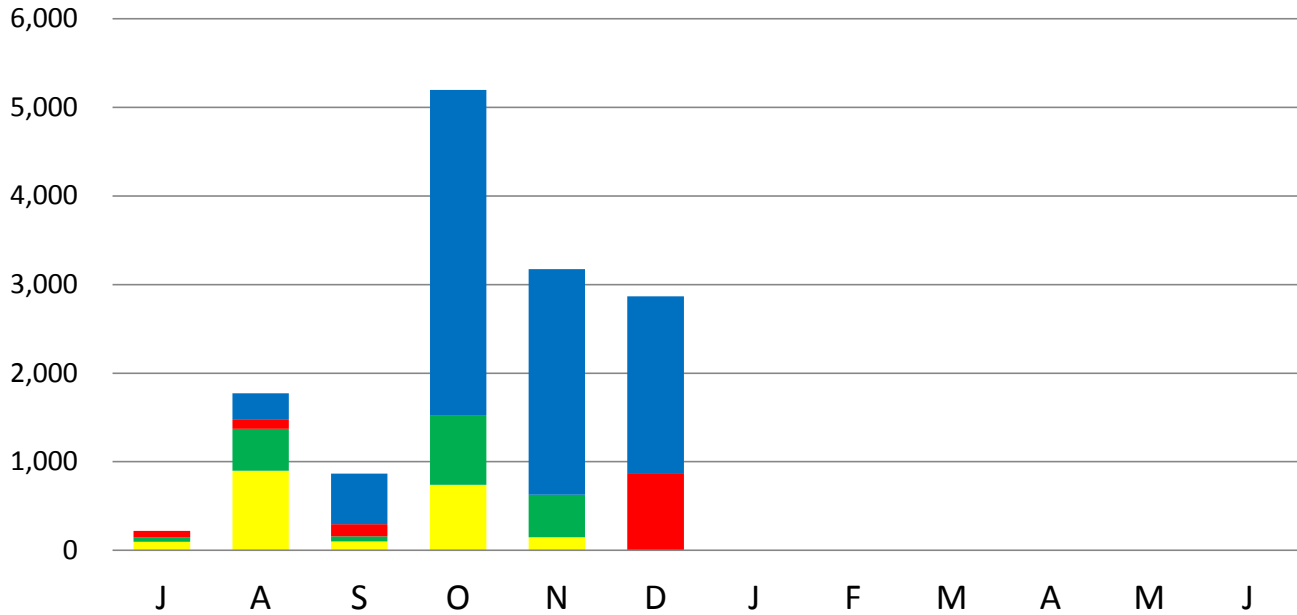


## Sewer -- General Fund



|                                   | 10/11     | 11/12     | 12/13     |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp                           | \$95,381  | \$84,560  | \$52,072  |
| Annual Budget                     | \$217,023 | \$220,000 | \$100,000 |
| YTD % of Budget                   | 43.95%    | 38.44%    | 52.07%    |
| EOY Actual Exp                    | \$230,354 | \$155,524 |           |
| % of EOY Actual Revenue to Budget | 106.14%   | 70.69%    |           |

## Board of Education



■ Travel, Registration & Mileage  
■ Election Expense  
■ Dues/Fees

December 2011 payment for election was \$40,145

|                                   | <b>10/11</b> | <b>11/12</b> | <b>12/13</b> |
|-----------------------------------|--------------|--------------|--------------|
| YTD Exp                           | \$7,381      | \$53,763     | \$14,096     |
| Annual Budget                     | \$73,323     | \$113,323    | \$113,323    |
| YTD % of Budget                   | 10.07%       | 47.44%       | 12.44%       |
| EOY Actual Exp                    | \$44,914     | \$81,499     |              |
| % of EOY Actual Revenue to Budget | 61.25%       | 71.92%       |              |

Mesa County Valley School District 51

2012-13 Budget Summary Report

Presented: January 22, 2013

**Colorado Preschool Program Fund (19)  
as of December 31, 2012**

|   | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>   |                              |                               |                |                              |  |                |                               |                |                     |
| Program Revenue:  |                              |                               |                |                              |  |                |                               |                |                     |
| Preschool   | \$1,304,013                  | \$652,096                     | 50.01%         | \$1,305,003                  | \$1,305,003                                  | 100.00%        | <b>\$652,502</b>              | 50.00%         | 0.06%               |
| Interest  | 1,509                        | 465                           | 30.82%         | 2,000                        | 2,472  | 123.60%        | <b>762</b>                    | 38.10%         | 63.87%              |
| Miscellaneous   | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| <b>Total Revenue</b>                                      | <b>\$1,305,522</b>           | <b>\$652,561</b>              | <b>49.98%</b>  | <b>\$1,307,003</b>           | <b>\$1,307,475</b>                           | <b>100.04%</b> | <b>\$653,264</b>              | <b>49.98%</b>  | <b>0.11%</b>        |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |  |                |                               |                |                     |
| Salaries  | \$804,732                    | \$371,963                     | 46.22%         | \$800,000                    | \$971,292                                    | 121.41%        | <b>\$448,931</b>              | 56.12%         | 20.69%              |
| Benefits  | 270,027                      | 122,178                       | 45.25%         | 250,000                      | 333,271                                      | 133.31%        | <b>150,805</b>                | 60.32%         | 23.43%              |
| In-service  | 6,757                        | 4,386                         | 64.91%         | 0                            | 4,243  |                | <b>4,243</b>                  |                | -3.26%              |
| Contracted Service  | 191,352                      | 191,352                       | 100.00%        | 191,353                      | 192,491                                      | 100.59%        | <b>192,491</b>                | 100.59%        | 0.60%               |
| Field Trips   | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| Supplies/Materials  | 11,205                       | 5,285                         | 47.17%         | 16,650                       | 11,607                                       | 69.71%         | <b>5,475</b>                  | 32.88%         | 3.60%               |
| Equipment   | 1,600                        | 1,600                         | 100.00%        | 16,000                       | 2,600  | 16.25%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Administrative Supplies/<br>Equipment/Other               | 16,938                       | 7,691                         | 45.41%         | 31,000                       | 17,263                                       | 55.69%         | <b>7,839</b>                  | 25.29%         | 1.92%               |
| Transportation  | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| Administrative Costs                                      | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| <b>Total Expenditure</b>                                  | <b>\$1,302,611</b>           | <b>\$704,455</b>              | <b>54.08%</b>  | <b>\$1,305,003</b>           | <b>\$1,532,767</b>                           | <b>117.45%</b> | <b>\$809,784</b>              | <b>62.05%</b>  | <b>14.95%</b>       |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$2,911</b>               |                               |                | <b>\$2,000</b>               | <b>(\$225,292)</b>                           |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 257,269                      |                               |                | 49,017                       | 260,180                                      |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | <b>\$260,180</b>             |                               |                | <b>\$51,017</b>              | <b>\$34,888</b>                              |                |                               |                |                     |
| Preschool FTE   | 212.5                        |                               |                | 212.5                        | 212.5  |                |                               |                |                     |

**2011-2012 Adopted Budget**

Per pupil revenue \$6,136.53 X 212.5 = \$1,304,013

**2012-2013 Adopted Budget**

Per pupil revenue \$6,141.19 X 212.5 = \$1,305,003

Anticipated will be updated quarterly and is based on Adopted Budget

**Mesa County Valley School District 51**  
**2012-13 Budget Summary Report**

Presented: January 22, 2013

**Independence Academy  
as of December 31, 2012**

|  | 2011-12<br>Auted<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|--|-----------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>GENERAL OPERATING FUND REVENUE:</b>         |                             |                               |                |                              |  |                |                               |                |                     |
| State Student Per Pupil                        | \$1,483,133                 | \$665,947                     | 44.90%         | \$1,535,298                  | \$1,707,251                                  | 111.20%        | <b>\$767,633</b>              | 50.00%         | 15.27%              |
| ECEA Spec Ed                                   | 28,872                      | 14,436                        | 50.00%         | 25,000                       | 25,000                                       | 100.00%        | <b>13,590</b>                 | 54.36%         | -5.86%              |
| Interest                                       | 1,170                       | 704                           | 60.17%         | 0                            | 0  |                | <b>335</b>                    |                | -52.45%             |
| Title 1  | 1,091                       | 1,091                         | 100.00%        | 0                            | 0  |                | <b>0</b>                      |                | -100.00%            |
| Miscellaneous Income                           | 3,736                       | 482                           | 12.90%         | 0                            | 0  |                | <b>1,675</b>                  |                | 247.41%             |
| Kindergarten Fees                              | 53,851                      | 25,011                        | 46.44%         | 48,000                       | 48,000                                       | 100.00%        | <b>27,112</b>                 | 56.48%         | 8.40%               |
| Refunds: MCVSD#51                              | 20,469                      | 20,469                        | 100.00%        | 20,000                       | 20,000                                       | 100.00%        | <b>24,789</b>                 | 123.95%        | 21.11%              |
| <b>Total Revenue</b>                           | <b>\$1,592,322</b>          | <b>\$728,140</b>              | <b>45.73%</b>  | <b>\$1,628,298</b>           | <b>\$1,800,251</b>                           | <b>110.56%</b> | <b>\$835,133</b>              | <b>51.29%</b>  | <b>14.69%</b>       |
| <b>EXPENDITURE:</b>                            |                             |                               |                |                              |  |                |                               |                |                     |
| Salaries                                       | \$660,958                   | \$319,317                     | 48.31%         | \$727,500                    | \$727,500                                    | 100.00%        | <b>\$361,297</b>              | 49.66%         | 13.15%              |
| Benefits                                       | 203,432                     | 100,274                       | 49.29%         | 205,000                      | 235,000                                      | 114.63%        | <b>131,859</b>                | 64.32%         | 31.50%              |
| Capital Projects                               | 4,809                       | 14,345                        | 298.29%        | 56,000                       | 56,000                                       | 100.00%        | <b>3,155</b>                  | 5.63%          | -78.01%             |
| Purchased Services                             | 312,668                     | 123,839                       | 39.61%         | 325,000                      | 365,000                                      | 112.31%        | <b>143,861</b>                | 44.26%         | 16.17%              |
| Supplies                                       | 57,970                      | 14,078                        | 24.28%         | 189,000                      | 259,000                                      | 137.04%        | <b>43,973</b>                 | 23.27%         | 212.35%             |
| Contingency/Reserve                            | 0                           | 0                             |                | 24,500                       | 0  | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| Professional Development                       | 0                           | 2,966                         |                | 11,298                       | 11,351                                       | 100.47%        | <b>4,799</b>                  | 42.48%         | 61.81%              |
| Equipment/Furniture                            | 275                         | 275                           | 100.00%        | 21,000                       | 21,000                                       | 100.00%        | <b>0</b>                      | 0.00%          | -100.00%            |
| Technology                                     | 0                           | 12,977                        |                | 32,000                       | 63,900                                       | 199.69%        | <b>7,944</b>                  | 24.83%         | -38.78%             |
| Technology Consultant                          | 0                           | 0                             |                | 8,500                        | 8,500  | 100.00%        | <b>0</b>                      | 0.00%          |                     |
| Other Expenses                                 | 0                           | 0                             |                | 28,500                       | 28,500                                       | 100.00%        | <b>0</b>                      | 0.00%          |                     |
| <b>Total Expenditure/Contingency</b>           | <b>\$1,240,112</b>          | <b>\$588,071</b>              | <b>47.42%</b>  | <b>\$1,628,298</b>           | <b>\$1,775,751</b>                           | <b>109.06%</b> | <b>\$696,888</b>              | <b>42.80%</b>  | <b>18.50%</b>       |
| <b>Expenditure/Contingency+(-)<br/>Revenue</b> | <b>\$352,210</b>            | <b>\$140,069</b>              | <b>39.77%</b>  | <b>\$0</b>                   | <b>\$24,500</b>                              |                | <b>\$138,245</b>              |                | <b>-1.30%</b>       |
| Fund Balance (Deficit) at Beginning of Year    | 1,197,658                   | 1,157,889                     | 96.68%         | 1,549,868                    | 1,549,868                                    |                | <b>1,549,868</b>              |                | 33.85%              |
| Fund Balance (Deficit) at End of Year          | <b>\$1,549,868</b>          | <b>\$1,297,958</b>            | <b>83.75%</b>  | <b>\$1,549,868</b>           | <b>\$1,574,368</b>                           | <b>101.58%</b> | <b>\$1,688,113</b>            | <b>108.92%</b> | <b>30.06%</b>       |
| <b>STATE GRANT REVENUE:</b>                    |                             |                               |                |                              |  |                |                               |                |                     |
| CS Capital Construction Grant                  | \$9,536                     | \$3,604                       | 37.79%         | \$8,000                      | \$8,000                                      | 100.00%        | <b>\$5,343</b>                | 66.79%         | 48.25%              |
| <b>Total Revenue</b>                           | <b>\$9,536</b>              | <b>\$3,604</b>                | <b>37.79%</b>  | <b>\$8,000</b>               | <b>\$8,000</b>                               | <b>100.00%</b> | <b>\$5,343</b>                | <b>66.79%</b>  | <b>48.25%</b>       |
| <b>EXPENDITURE:</b>                            |                             |                               |                |                              |  |                |                               |                |                     |
| CS Capital Construction Expenditure            | \$9,536                     | \$0                           | 0.00%          | \$8,000                      | \$8,000                                      | 100.00%        | <b>\$0</b>                    | 0.00%          |                     |
| <b>Total Expenditure</b>                       | <b>\$9,536</b>              | <b>\$0</b>                    | <b>0.00%</b>   | <b>\$8,000</b>               | <b>\$8,000</b>                               | <b>100.00%</b> | <b>\$0</b>                    | <b>0.00%</b>   |                     |
| <b>Expenditure + (-) Revenue</b>               | <b>\$0</b>                  | <b>\$3,604</b>                |                | <b>\$0</b>                   | <b>\$0</b>                                   |                | <b>\$5,343</b>                |                | <b>48.25%</b>       |
| Fund Balance (Deficit) at Beginning of Year    | 0                           | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| Fund Balance (Deficit) at End of Year          | <b>\$0</b>                  | <b>\$3,604</b>                |                | <b>\$0</b>                   | <b>\$0</b>                                   |                | <b>\$5,343</b>                |                | <b>48.25%</b>       |
| <b>FUNDRAISING REVENUE:</b>                    |                             |                               |                |                              |  |                |                               |                |                     |
| Fees: Supplies/Field Trips                     | \$28,090                    | \$25,969                      | 92.45%         | \$39,500                     | \$39,500                                     | 100.00%        | <b>\$33,509</b>               | 84.83%         | 29.04%              |
| Other Income                                   | 0                           | 0                             |                | 0                            | 0  |                | <b>17,931</b>                 |                |                     |
| Local Fundraising                              | 50,953                      | 23,863                        | 46.83%         | 25,000                       | 25,000                                       | 100.00%        | <b>11,701</b>                 | 46.80%         | -50.97%             |
| <b>Total Revenue</b>                           | <b>\$79,043</b>             | <b>\$49,832</b>               | <b>63.04%</b>  | <b>\$64,500</b>              | <b>\$64,500</b>                              | <b>100.00%</b> | <b>\$63,141</b>               | <b>97.89%</b>  | <b>26.71%</b>       |
| <b>EXPENDITURE:</b>                            |                             |                               |                |                              |  |                |                               |                |                     |
| Purchased Services                             | \$48,078                    | \$16,396                      | 34.10%         | \$64,500                     | \$64,500                                     | 100.00%        | <b>\$20,326</b>               | 31.51%         | 23.97%              |
| <b>Total Expenditure</b>                       | <b>\$48,078</b>             | <b>\$16,396</b>               | <b>34.10%</b>  | <b>\$64,500</b>              | <b>\$64,500</b>                              | <b>100.00%</b> | <b>\$20,326</b>               | <b>31.51%</b>  | <b>23.97%</b>       |
| <b>Expenditure + (-) Revenue</b>               | <b>\$30,965</b>             | <b>\$33,436</b>               | <b>107.98%</b> | <b>\$0</b>                   | <b>\$0</b>                                   |                | <b>\$42,815</b>               |                | <b>28.05%</b>       |
| Fund Balance (Deficit) at Beginning of Year    | 90,847                      | 81,459                        | 89.67%         | 121,812                      | 121,812                                      |                | <b>121,812</b>                |                | 49.54%              |
| Fund Balance (Deficit) at End of Year          | <b>\$121,812</b>            | <b>\$114,895</b>              | <b>94.32%</b>  | <b>\$121,812</b>             | <b>\$121,812</b>                             |                | <b>\$164,627</b>              |                | <b>43.28%</b>       |

# Independence Academy Cash Flow for 2012-13

as of December 31, 2012

| ACTUAL<br>FYE                         | 9/30/12<br>ACTUAL  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 3/31/13<br>ACTUAL  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 6/30/13<br>ACTUAL  |                    |                    |                    |                  |             |            |  |  |  |  |  |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|------------|--|--|--|--|--|
|                                       | 6/30/12            | 7/12               | Aug-12             | Sep-12             | Oct-12             | Nov-12             | Dec-12             | Jan-13             | Feb-13             | Mar-13             | Apr-13             | May-13             | Jun-13             | TOTAL              | 6/30/12            | 7/12               | Aug-12             | Sep-12             | Oct-12             | Nov-12             | Dec-12             | Jan-13             | Feb-13             | Mar-13             | Apr-13             | May-13             | Jun-13             | TOTAL              |                  |             |            |  |  |  |  |  |
| <b>\$1,359,986</b>                    | <b>\$1,774,864</b> | <b>\$1,791,486</b> | <b>\$1,799,493</b> | <b>\$1,774,864</b> | <b>\$1,872,792</b> | <b>\$1,880,171</b> | <b>\$1,901,422</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,774,864</b> | <b>\$1,774,864</b> | <b>\$1,791,486</b> | <b>\$1,799,493</b> | <b>\$1,774,864</b> | <b>\$1,872,792</b> | <b>\$1,880,171</b> | <b>\$1,901,422</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,928,499</b> | <b>\$1,774,864</b> |                  |             |            |  |  |  |  |  |
|                                       | <b>\$152,650</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b>   | <b>\$130,204</b> |             |            |  |  |  |  |  |
| Net equalization                      | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069              | 1,069            |             |            |  |  |  |  |  |
| Capital Construction Grant            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                |             |            |  |  |  |  |  |
| Title 1                               | \$1,091            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                |             |            |  |  |  |  |  |
| Other-Miscellaneous                   | \$3,061            | 10                 | 415                | 110                | \$535              | 214                | 614                | 312                | \$1,675            | \$24,789           | \$24,789           | \$335              | \$335              | \$24,789           | \$24,789           | \$335              | \$335              | \$24,789           | \$24,789           | \$335              | \$335              | \$24,789           | \$24,789           | \$335              | \$335              | \$24,789           | \$24,789           | \$335              | \$335            |             |            |  |  |  |  |  |
| Other-Refunds from District           | \$20,469           | 0                  | 24,789             | 24,789             | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789           | \$24,789         | \$24,789    |            |  |  |  |  |  |
| Other-Interest                        | \$1,089            | 55                 | 62                 | 49                 | \$166              | 57                 | 59                 | 53                 | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335              | \$335            | \$335       |            |  |  |  |  |  |
| Kindergarten Fees                     | \$53,851           | 518                | 7,025              | 4,724              | \$12,267           | 5,535              | 6,460              | 2,850              | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112           | \$27,112         | \$27,112    |            |  |  |  |  |  |
| Fundraising revenue                   | \$53,556           | 1,416              | 0                  | 2,653              | \$4,069            | 187                | 3,265              | 4,180              | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701           | \$11,701         | \$11,701    |            |  |  |  |  |  |
| Student Activity other                | \$0                | 600                | 4,207              | 4,077              | \$8,884            | 3,059              | 3,364              | 2,623              | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931           | \$17,931         | \$17,931    |            |  |  |  |  |  |
| Student Activity fees                 | 18,779             | 9,478              | 2,417              | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674           | \$30,674         | \$30,674    |            |  |  |  |  |  |
| Total cash received                   | \$1,689,806        | \$1,774,864        | \$1,791,486        | \$1,799,493        | \$1,774,864        | \$1,872,792        | \$1,880,171        | \$1,901,422        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,774,864        | \$1,774,864        | \$1,791,486        | \$1,799,493        | \$1,774,864        | \$1,872,792        | \$1,880,171        | \$1,901,422        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,774,864        | \$1,774,864      |             |            |  |  |  |  |  |
| Cash expenditures:                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |             |            |  |  |  |  |  |
| Salaries                              | \$654,069          | \$53,467           | \$58,843           | \$58,843           | \$171,153          | \$59,975           | \$59,498           | \$70,671           | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297          | \$361,297        | \$361,297   |            |  |  |  |  |  |
| Benefits                              | \$220,033          | 27,761             | 20,652             | 14,186             | \$62,599           | 23,113             | 19,088             | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859          | \$131,859        | \$131,859   | \$131,859  |  |  |  |  |  |
| Purchased services                    | \$307,688          | 18,092             | 22,277             | 25,050             | \$65,419           | 27,317             | 35,248             | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570          | \$143,570        | \$143,570   | \$143,570  |  |  |  |  |  |
| Professional development              | \$4,250            | 127                | 109                | 0                  | \$236              | 579                | 1,496              | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769            | \$4,769          | \$4,769     | \$4,769    |  |  |  |  |  |
| Office supplies                       | \$856              | 106                | 1,073              | 58                 | \$1,237            | 287                | 57                 | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594            | \$1,594          | \$1,594     | \$1,594    |  |  |  |  |  |
| Instructional supplies                | \$23,134           | 11,696             | 26,354             | 921                | \$38,970           | 638                | 316                | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275           | \$42,275         | \$42,275    | \$42,275   |  |  |  |  |  |
| Capital Reserve Expenditures          | \$0                | 0                  | 0                  | 0                  | \$0                | 0                  | 0                  | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0              | \$0         | \$0        |  |  |  |  |  |
| Equipment                             | \$275              | 0                  | 0                  | 0                  | \$0                | 0                  | 0                  | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0              | \$0         | \$0        |  |  |  |  |  |
| Misc Expense                          | \$918              | 0                  | 104                | 0                  | \$104              | 0                  | 0                  | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104              | \$104            | \$104       | \$104      |  |  |  |  |  |
| Other-Technology                      | \$17,192           | 2,847              | 480                | 2,670              | \$5,997            | 613                | 605                | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944            | \$7,944          | \$7,944     | \$7,944    |  |  |  |  |  |
| Capital Construction                  | \$14,345           | 0                  | 3,155              | 0                  | \$3,155            | 0                  | 0                  | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155            | \$3,155          | \$3,155     | \$3,155    |  |  |  |  |  |
| Other-Student activities              | \$48,033           | 334                | 2,521              | 5,492              | \$8,347            | 4,483              | 4,883              | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326           | \$20,326         | \$20,326    | \$20,326   |  |  |  |  |  |
| Total cash expenditures               | \$1,290,792        | \$114,430          | \$135,568          | \$107,220          | \$357,218          | \$120,950          | \$125,217          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894          | \$716,894        | \$716,894   | \$716,894  |  |  |  |  |  |
| Change in Accounts Payable/Receivable | \$15,864           | (\$21,598)         | (\$8,884)          | \$10,427           | (\$20,056)         | (\$13,071)         | \$634              | (\$796)            | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)         | (\$53,089)       | (\$53,089)  | (\$53,089) |  |  |  |  |  |
| Total Cash--end of month              | \$1,774,864        | \$1,791,486        | \$1,799,493        | \$1,774,864        | \$1,872,792        | \$1,880,171        | \$1,901,422        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,774,864        | \$1,774,864        | \$1,791,486        | \$1,799,493        | \$1,774,864        | \$1,872,792        | \$1,880,171        | \$1,901,422        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,928,499        | \$1,774,864        | \$1,774,864      |             |            |  |  |  |  |  |
| Cash Balances:                        |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |             |            |  |  |  |  |  |
| Operating account                     | \$1,086,425        | \$1,101,235        | \$1,097,946        | \$1,167,541        | \$1,167,541        | \$1,175,323        | \$1,194,129        | \$1,215,788        | \$1,215,788        | \$1,215,788        | \$1,215,788        | \$1,215,788        | \$1,215,788        | \$1,086,425        | \$1,086,425        | \$1,101,235        | \$1,097,946        | \$1,101,235        | \$1,167,541        | \$1,167,541        | \$1,175,323        | \$1,194,129        | \$1,215,788        | \$1,215,788        | \$1,215,788        | \$1,215,788        | \$1,086,425        | \$1,086,425        | \$1,086,425      | \$1,086,425 |            |  |  |  |  |  |
| Savings account                       | 315,549            | 315,573            | 315,600            | 315,621            | 315,621            | 315,646            | 315,671            | 315,694            | 315,694            | 315,694            | 315,694            | 315,694            | 315,694            | 315,549            | 315,549            | 315,573            | 315,600            | 315,621            | 315,621            | 315,646            | 315,671            | 315,694            | 315,694            | 315,694            | 315,694            | 315,694            | 315,694            | 315,694            | 315,694          | 315,694     | 315,694    |  |  |  |  |  |
| Student Activities Account            | 120,416            | 122,174            | 133,407            | 137,062            | 137,062            | 136,602            | 138,988            | 144,353            | 144,353            | 144,353            | 144,353            | 144,353            | 144,353            | 120,416            | 120,416            | 122,174            | 133,407            | 137,062            | 137,062            | 136,602            | 138,988            | 144,353            | 144,353            | 144,353            | 144,353            | 144,353            | 120,416            | 120,416            | 120,416          | 120,416     | 120,416    |  |  |  |  |  |
| Money Market account                  | 252,474            | 252,505            | 252,540            | 252,568            | 252,568            | 252,               |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |             |            |  |  |  |  |  |

# Mesa County Valley School District 51

## 2012-13 Budget Summary Report

Presented: January 22, 2013

### Glade Park Community School as of December 31, 2012

|  | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|--|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>GENERAL OPERATING FUND REVENUE:</b>   |                              |                               |                |                              |  |                |                               |                |                     |
| State Student Per Pupil  | \$124,820                    | \$65,417                      | 52.41%         | \$117,047                    | \$101,205                                    | 86.47%         | \$61,411                      | 52.47%         | -6.12%              |
| ECEA Spec Ed   | 0                            | 0                             |                | 0                            | 0  |                | 0                             |                |                     |
| Interest   | 0                            | 0                             |                | 0                            | 0  |                | 0                             |                |                     |
| Fundraising  | 16,236                       | 3,856                         | 23.75%         | 29,000                       | 33,636                                       | 115.99%        | 12,578                        | 43.37%         | 226.18%             |
| Miscellaneous Income   | 696                          | 430                           | 61.74%         | 1,160                        | 2,500  | 215.52%        | 2,350                         | 202.59%        | 446.51%             |
| Kindergarten Fees  | 0                            | 0                             |                | 0                            | 0  |                | 0                             |                |                     |
| Capital Construction Grant   | 802                          | 432                           | 53.87%         | 468                          | 1,152  | 246.15%        | 479                           | 102.35%        | 10.92%              |
| Refunds: MCVSD#51  | 0                            | 0                             |                | 0                            | 0  |                | 2,205                         |                |                     |
| <b>Total Revenue</b>   | <b>\$142,555</b>             | <b>\$70,135</b>               | <b>49.20%</b>  | <b>\$147,675</b>             | <b>\$138,493</b>                             | <b>93.78%</b>  | <b>\$79,023</b>               | <b>53.51%</b>  | <b>12.67%</b>       |
| <b>EXPENDITURE:</b>  |                              |                               |                |                              |  |                |                               |                |                     |
| Salaries   | \$77,325                     | \$30,677                      | 39.67%         | \$81,750                     | \$76,800                                     | 93.94%         | \$31,393                      | 38.40%         | 2.33%               |
| Benefits   | 14,629                       | 5,589                         | 38.21%         | 14,850                       | 14,000                                       | 94.28%         | 8,776                         | 59.10%         | 57.02%              |
| Contingency/Reserves   | 0                            | 0                             |                | 0                            | 0  |                | 0                             |                |                     |
| Purchased Services   | 18,877                       | 8,629                         | 45.71%         | 18,546                       | 16,948                                       | 91.38%         | 11,451                        | 61.75%         | 32.71%              |
| Special Ed Purchased Services  | 0                            | 0                             |                | 5,000                        | 5,000  | 100.00%        | 0                             | 0.00%          |                     |
| Insurance  | 4,429                        | 4,429                         | 100.00%        | 4,200                        | 4,200  | 100.00%        | 4,866                         | 115.86%        | 9.87%               |
| Library  | 0                            | 0                             |                | 200                          | 2,645  | 1322.50%       | 2,645                         | 1322.50%       |                     |
| Supplies   | 1,538                        | 299                           | 19.41%         | 1,500                        | 1,500  | 100.00%        | 1,414                         | 94.30%         | 373.64%             |
| Books and Periodicals  | 0                            | 0                             |                | 500                          | 0  | 0.00%          | 0                             | 0.00%          |                     |
| Professional Development   | 1,055                        | 103                           | 9.80%          | 1,500                        | 0  | 0.00%          | 0                             | 0.00%          | -100.00%            |
| Equipment/Furniture  | 334                          | 245                           | 73.38%         | 0                            | 0  |                | 0                             |                |                     |
| Technology   | 120                          | 60                            | 50.00%         | 0                            | 0  |                | 0                             |                | -100.00%            |
| Technology Consultant  | 0                            | 0                             |                | 0                            | 0  |                | 0                             |                |                     |
| Land Lease/Rental  | 12,000                       | 6,000                         | 50.00%         | 14,400                       | 14,400                                       | 100.00%        | 8,400                         | 58.33%         | 40.00%              |
| Supplies/Equipment Lease   | 0                            | 0                             |                | 100                          | 0  | 0.00%          | 0                             | 0.00%          |                     |
| Utilities  | 3,432                        | 430                           | 12.53%         | 3,000                        | 2,500  | 83.33%         | 255                           | 8.52%          | -40.60%             |
| Grounds/Maintenance Contracted   | 748                          | 250                           | 33.49%         | 500                          | 500  | 100.00%        | 271                           | 54.11%         |                     |
| Other Expenses   | 155                          | 0                             | 0.00%          | 100                          | 0  | 0.00%          | 86                            | 85.50%         |                     |
| <b>Total Expenditure/Contingency<br/>Expenditure/Contingency+(-)<br/>Revenue</b> | <b>\$134,644</b>             | <b>\$56,712</b>               | <b>42.12%</b>  | <b>\$146,146</b>             | <b>\$138,493</b>                             | <b>94.76%</b>  | <b>\$69,557</b>               | <b>47.59%</b>  | <b>22.65%</b>       |
| Fund Balance (Deficit) at Beginning<br>of Year                                   | 0                            | 0                             |                | 7,911                        | 7,911  |                | 7,911                         |                |                     |
| Fund Balance (Deficit) at End of Year  | \$7,911                      | \$13,423                      |                | \$9,440                      | \$7,911                                      |                | \$17,377                      |                |                     |

**Glade Park Community School Cash Flow for 2012-13**

as of October 31, 2012

| ACTUAL<br>FYE<br>6/30/12            | 12/31/12 ACTUAL TOTAL |          |          |                      |           |          |          |           |        |        |        |        | 3/31/13 ACTUAL TOTAL |        |        | 6/30/13 ACTUAL TOTAL |          |  |
|-------------------------------------|-----------------------|----------|----------|----------------------|-----------|----------|----------|-----------|--------|--------|--------|--------|----------------------|--------|--------|----------------------|----------|--|
|                                     | 7/1-12                | Aug-12   | Sep-12   | 9/30/12 ACTUAL TOTAL | Oct-12    | Nov-12   | Dec-12   | Jan-13    | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13               | 7/1-13 | 8/1-13 | 9/1-13               |          |  |
| \$0                                 | \$17,685              | \$23,821 | \$27,087 | \$17,685             | \$29,268  | \$26,823 | \$25,124 | \$20,458  | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$17,685 |  |
| \$124,820                           | \$10,235              | \$10,235 | \$10,235 | \$30,705             | \$10,235  | \$10,235 | \$10,235 | \$61,411  |        |        |        |        |                      |        |        |                      | \$61,411 |  |
| \$16,236                            | 11,000                | 1,100    | 350      | \$12,100             | 478       | 0        | 0        | \$12,578  |        |        |        |        |                      |        |        |                      | \$12,578 |  |
| \$696                               | 0                     | 2,000    | 96       | \$2,350              | 96        | 0        | 0        | \$2,350   |        |        |        |        |                      |        |        |                      | \$2,350  |  |
| \$802                               | 96                    | 96       | 2,205    | \$2,87               | 96        | 0        | 0        | \$479     |        |        |        |        |                      |        |        |                      | \$479    |  |
|                                     |                       |          |          | \$2,205              |           |          |          | \$2,205   |        |        |        |        |                      |        |        |                      |          |  |
| \$142,555                           | \$21,331              | \$13,431 | \$12,886 | \$47,648             | 10,331    | \$10,809 | \$10,235 | \$79,023  | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$76,818 |  |
| \$77,325                            | \$0                   | \$6,092  | \$6,282  | \$12,373             | \$6,442   | \$6,222  | \$6,357  | \$31,393  |        |        |        |        |                      |        |        |                      | \$31,393 |  |
| \$14,629                            | (11)                  | 1,755    | 1,808    | \$3,552              | 1,833     | 1,710    | 1,681    | \$8,776   |        |        |        |        |                      |        |        |                      | \$8,776  |  |
| \$18,877                            | 697                   | 1,278    | 1,176    | \$3,151              | 1,180     | 1,482    | 5,638    | \$11,451  |        |        |        |        |                      |        |        |                      | \$11,451 |  |
| \$4,429                             | 4,516                 | 0        | 307      | \$4,823              | 43        | 0        | 0        | \$4,866   |        |        |        |        |                      |        |        |                      | \$4,866  |  |
| \$1,538                             | 18                    | 349      | 249      | \$616                | 261       | 244      | 293      | \$1,414   |        |        |        |        |                      |        |        |                      | \$1,414  |  |
| \$1,055                             | 0                     | 0        | 0        | \$0                  | 0         | 0        | 0        | \$0       |        |        |        |        |                      |        |        |                      | \$0      |  |
| \$334                               | 0                     | 0        | 0        | \$0                  | 0         | 0        | 0        | \$0       |        |        |        |        |                      |        |        |                      | \$0      |  |
| \$120                               | 0                     | 0        | 0        | \$0                  | 0         | 0        | 0        | \$0       |        |        |        |        |                      |        |        |                      | \$0      |  |
| \$12,000                            | 2,400                 | 1,200    | 1,200    | \$4,800              | 1,200     | 1,200    | 1,200    | \$8,400   |        |        |        |        |                      |        |        |                      | \$8,400  |  |
| \$3,432                             | 0                     | 0        | 0        | \$0                  | 0         | 255      | 0        | \$0       |        |        |        |        |                      |        |        |                      | \$0      |  |
| \$748                               | 0                     | 0        | 90       | \$90                 | 181       | 181      | 0        | \$255     |        |        |        |        |                      |        |        |                      | \$255    |  |
| \$155                               | 0                     | 0        | 0        | \$0                  | 86        | 86       | 0        | \$86      |        |        |        |        |                      |        |        |                      | \$86     |  |
| \$134,644                           | \$7,620               | \$10,674 | \$11,112 | \$29,406             | \$10,958  | \$14,024 | \$15,169 | \$69,557  | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$69,557 |  |
| \$9,775                             | (\$7,575)             | \$509    | \$407    | (\$6,659)            | (\$1,817) | \$1,517  | \$267    | (\$6,683) | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$0      |  |
| \$17,685                            | \$23,821              | \$27,087 | \$29,268 | \$29,268             | \$26,823  | \$25,124 | \$20,458 | \$20,458  | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$24,945 |  |
| \$17,685                            | \$23,821              | \$27,087 | \$29,268 | \$29,268             | \$26,823  | \$25,124 | \$20,458 | \$20,458  | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$24,945 |  |
| \$17,685                            | \$23,821              | \$27,087 | \$29,268 | \$29,268             | \$26,823  | \$25,124 | \$20,458 | \$20,458  | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$24,945 |  |
| Restricted cash:                    |                       |          |          |                      |           |          |          |           |        |        |        |        |                      |        |        |                      |          |  |
| Tabor 3%                            | 3,782                 | 3,782    | 3,782    | 3,782                | 3,782     | 3,782    | 3,782    | 3,782     |        |        |        |        |                      |        |        |                      |          |  |
| Contingency Reserve                 | 3,782                 | 3,782    | 3,782    | 3,782                | 3,782     | 3,782    | 3,782    | 3,782     |        |        |        |        |                      |        |        |                      |          |  |
| Other restricted:                   |                       |          |          |                      |           |          |          |           |        |        |        |        |                      |        |        |                      |          |  |
| Fundraising for specific purpose    |                       |          |          |                      |           |          |          |           |        |        |        |        |                      |        |        |                      |          |  |
| Fees collected for specific purpose |                       |          |          |                      |           |          |          |           |        |        |        |        |                      |        |        |                      |          |  |
| Unspent grant revenues              |                       |          |          |                      |           |          |          |           |        |        |        |        |                      |        |        |                      |          |  |
| Other? - name                       |                       |          |          |                      |           |          |          |           |        |        |        |        |                      |        |        |                      |          |  |
| Unrestricted                        | 10,121                | 19,523   | 21,704   | 21,704               | 19,259    | 17,560   | 12,894   | 12,894    | 0      | 0      | 0      | 0      | 0                    | 0      | 0      | 0                    | 0        |  |
| Total Cash--end of month            | \$17,685              | \$23,821 | \$27,087 | \$29,268             | \$26,823  | \$25,124 | \$20,458 | \$20,458  | \$0    | \$0    | \$0    | \$0    | \$0                  | \$0    | \$0    | \$0                  | \$0      |  |

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

**Mesa County Valley School District 51**  
**2012-13 Budget Summary Report**

Presented: January 22, 2013

**Government Designated Grants Fund (22)**  
**as of December 31, 2012**

|   | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>   |                              |                               |                |                              |  |                |                               |                |                     |
| Grant Revenue   | \$13,805,032                 | \$5,206,736                   | 37.72%         | \$17,798,146                 | \$15,807,227                                 | 88.81%         | \$5,230,377                   | 29.39%         | 0.45%               |
| <b>Total Revenue</b>                                      | <b>\$13,805,032</b>          | <b>\$5,206,736</b>            | <b>37.72%</b>  | <b>\$17,798,146</b>          | <b>\$15,807,227</b>                          | <b>88.81%</b>  | <b>\$5,230,377</b>            | <b>29.39%</b>  | <b>0.45%</b>        |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |  |                |                               |                |                     |
| Instructional Programs                                    | \$6,836,693                  | \$2,293,887                   | 33.55%         | \$9,500,794                  | \$8,962,510                                  | 94.33%         | \$2,625,692                   | 27.64%         | 14.46%              |
| Pupil Support Services                                    | 5,423,952                    | 2,127,665                     | 39.23%         | 6,374,126                    | 5,291,598                                    | 83.02%         | 1,763,866                     | 27.67%         | -17.10%             |
| General Administration Support<br>Services                | 74,112                       | 27,059                        | 36.51%         | 28,361                       | 35,000                                       | 123.41%        | 32,834                        | 115.77%        | 21.35%              |
| School Administration Support<br>Services                 | 817,001                      | 163,946                       | 20.07%         | 670,027                      | 605,237                                      | 90.33%         | 99,874                        | 14.91%         | -39.08%             |
| Business Support Services                                 | 129,018                      | 56,969                        | 44.16%         | 161,302                      | 160,000                                      | 99.19%         | 157,414                       | 97.59%         | 176.32%             |
| Central Support Services                                  | 129,378                      | 26,380                        | 20.39%         | 333,241                      | 277,178                                      | 83.18%         | 113,589                       | 34.09%         | 330.58%             |
| Community Services & Other<br>Support Services            | 394,877                      | 134,235                       | 33.99%         | 730,295                      | 475,704                                      | 65.14%         | 158,568                       | 21.71%         | 18.13%              |
| <b>Total Expenditure</b>                                  | <b>\$13,805,032</b>          | <b>\$4,830,142</b>            | <b>34.99%</b>  | <b>\$17,798,146</b>          | <b>\$15,807,227</b>                          | <b>88.81%</b>  | <b>\$4,951,837</b>            | <b>27.82%</b>  | <b>2.52%</b>        |
| GAAP Basis Result of<br>Operations                        | \$0                          |                               |                | \$0                          | \$0  |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 0                            |                               |                | 0                            | 0  |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$0                          |                               |                | \$0                          | \$0  |                |                               |                |                     |
| Reserves/Designations:                                    |                              |                               |                |                              |  |                |                               |                |                     |
| Inventories   |                              |                               |                |                              |  |                |                               |                |                     |
| Encumbrances  | (4,774)                      |                               |                | 0                            | 0  |                |                               |                |                     |
| Unreserved/Undesignated<br>Fund Balance                   | (\$4,774)                    |                               |                | \$0                          | \$0  |                |                               |                |                     |

Anticipated will be updated quarterly and is based on Adopted Budget



Mesa County Valley School District 51

2012-13 Budget Summary Report

Presented: January 22, 2013

**Physical Activities Fund (23)  
as of December 31, 2012**

|   | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>   |                              |                               |                |                              |  |                |                               |                |                     |
| Athletic Fees/Passes                                      | \$258,821                    | \$103,654                     | 40.05%         | \$295,000                    | \$298,047                                    | 101.03%        | \$159,418                     | 54.04%         | 53.80%              |
| Gate Receipts   | 247,078                      | 157,075                       | 63.57%         | 225,000                      | 211,060                                      | 93.80%         | 113,065                       | 50.25%         |                     |
| Misc Revenue  | 57,814                       | 6,000                         | 10.38%         | 56,000                       | 53,200                                       | 95.00%         | 2,000                         | 3.57%          | -66.67%             |
| <b>Total Revenue</b>                                      | <b>\$563,713</b>             | <b>\$266,729</b>              | <b>47.32%</b>  | <b>\$576,000</b>             | <b>\$562,307</b>                             | <b>97.62%</b>  | <b>\$274,483</b>              | <b>47.65%</b>  | <b>2.91%</b>        |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |  |                |                               |                |                     |
| Playoffs  | \$115,256                    | \$44,375                      | 38.50%         | \$95,000                     | \$99,750                                     | 105.00%        | \$25,128                      | 26.45%         | -43.37%             |
| Basketball, Girls   | 37,958                       | 8,809                         | 23.21%         | 38,100                       | 36,195                                       | 95.00%         | 13,768                        | 36.14%         | 56.29%              |
| Cheerleader/Poms  | 10,876                       | 5,136                         | 47.22%         | 10,800                       | 10,999                                       | 101.84%        | 5,666                         | 52.46%         | 10.32%              |
| Golf, Girls   | 5,825                        | 0                             | 0.00%          | 5,850                        | 5,792  | 99.01%         | 0                             | 0.00%          |                     |
| Soccer, Girls   | 18,918                       | 0                             | 0.00%          | 16,450                       | 16,944                                       | 103.00%        | 23                            | 0.14%          |                     |
| Softball, Girls   | 23,698                       | 23,728                        | 100.13%        | 23,900                       | 18,987                                       | 79.44%         | 18,987                        | 79.44%         | -19.98%             |
| Swimming, Girls   | 9,264                        | 2,849                         | 30.75%         | 8,700                        | 9,792  | 112.55%        | 3,011                         | 34.61%         | 5.69%               |
| Tennis, Girls   | 5,354                        | (146)                         | -2.73%         | 5,450                        | 5,341  | 98.00%         | 398                           | 7.30%          | -372.60%            |
| Lacrosse, Girls   | 27,032                       | 0                             | 0.00%          | 25,000                       | 24,750                                       | 99.00%         | 683                           | 2.73%          |                     |
| Volleyball  | 32,100                       | 31,682                        | 98.70%         | 31,500                       | 33,062                                       | 104.96%        | 33,062                        | 104.96%        | 4.36%               |
| Baseball  | 31,347                       | 0                             | 0.00%          | 23,700                       | 28,440                                       | 120.00%        | 0                             | 0.00%          |                     |
| Basketball, Boys  | 41,308                       | 8,286                         | 20.06%         | 38,100                       | 40,005                                       | 105.00%        | 14,673                        | 38.51%         | 77.08%              |
| Football  | 111,085                      | 103,170                       | 92.87%         | 109,600                      | 104,120                                      | 95.00%         | 87,719                        | 80.04%         | -14.98%             |
| Golf, Boys  | 5,741                        | 5,741                         | 100.00%        | 5,850                        | 5,613  | 95.95%         | 5,613                         | 95.95%         | -2.23%              |
| Soccer, Boys  | 17,810                       | 17,583                        | 98.73%         | 16,450                       | 14,663                                       | 89.14%         | 14,663                        | 89.14%         | -16.61%             |
| Swimming, Boys  | 5,518                        | 0                             | 0.00%          | 4,200                        | 4,116  | 98.00%         | 0                             | 0.00%          |                     |
| Tennis, Boys  | 4,137                        | 4,137                         | 100.00%        | 5,450                        | 5,136  | 94.24%         | 5,136                         | 94.24%         | 24.15%              |
| Lacrosse, Boys  | 33,417                       | 0                             | 0.00%          | 25,000                       | 26,250                                       | 105.00%        | 1,624                         | 6.50%          |                     |
| Wrestling   | 30,905                       | 7,452                         | 24.11%         | 35,000                       | 31,530                                       | 90.09%         | 7,602                         | 21.72%         | 2.01%               |
| Cross Country   | 9,785                        | 9,785                         | 100.00%        | 8,400                        | 8,204  | 97.67%         | 8,204                         | 97.67%         | -16.16%             |
| Track   | 26,600                       | 0                             | 0.00%          | 20,750                       | 21,788                                       | 105.00%        | 0                             | 0.00%          |                     |
| Contingency   | 0                            | 0                             |                | 10,000                       | 0  | 0.00%          | 0                             | 0.00%          |                     |
| Vehicle Use   | 23,327                       | 8,548                         | 36.64%         | 19,000                       | 32,175                                       | 169.34%        | 11,789                        | 62.05%         | 37.92%              |
| Catastrophic Insurance                                    | 7,228                        | 7,228                         | 100.00%        | 7,500                        | 7,228  | 96.37%         | 0                             | 0.00%          | -100.00%            |
| Scholarship Fund  | 5,722                        | 970                           | 16.95%         | 1,250                        | 1,250  | 100.00%        | 290                           | 23.20%         | -70.10%             |
| Athletic Trainers   | \$0                          | 0                             |                | 5,000                        | 5,000  | 100.00%        | 0                             | 0.00%          |                     |
| <b>Total Expenditure</b>                                  | <b>\$640,211</b>             | <b>\$289,333</b>              | <b>45.19%</b>  | <b>\$596,000</b>             | <b>\$597,130</b>                             | <b>100.19%</b> | <b>\$258,039</b>              | <b>43.30%</b>  | <b>-10.82%</b>      |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>(\$76,498)</b>            |                               |                | <b>(\$20,000)</b>            | <b>(\$34,823)</b>                            |                |                               |                |                     |
| Reallocation for Transportation                           | 85,190                       |                               |                | 20,190                       | 20,190                                       |                |                               |                |                     |
| <b>Excess (Deficiency) of<br/>Revenue &amp; Transfer</b>  | <b>\$8,692</b>               |                               |                | <b>\$190</b>                 | <b>(\$14,633)</b>                            |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 89,271                       |                               |                | 83,217                       | 97,963                                       |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$97,963                     |                               |                | \$83,407                     | \$83,330                                     |                |                               |                |                     |

Anticipated will be updated quarterly and is based on Adopted Budget

**Mesa County Valley School District 51**  
**2012-13 Budget Summary Report**

Presented: January 22, 2013

**Beverage Fund (27)**  
**as of December 31, 2012**

|   | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>   |                              |                               |                |                              |  |                |                               |                |                     |
| Commissions   | \$67,857                     | \$29,097                      | 42.88%         | \$71,500                     | \$63,083                                     | 88.23%         | <b>\$27,050</b>               | 37.83%         | -7.04%              |
| Electrical  | 0                            | 0                             |                | 5,472                        | 7,308  | 133.55%        | <b>7,308</b>                  | 133.55%        |                     |
| Interest  | 455                          | 131                           | 28.79%         | 0                            | 639  |                | <b>184</b>                    |                | 40.46%              |
| <b>Total Revenue</b>                                      | <b>\$68,312</b>              | <b>\$29,228</b>               | <b>42.79%</b>  | <b>\$76,972</b>              | <b>\$71,030</b>                              | <b>92.28%</b>  | <b>\$34,542</b>               | <b>44.88%</b>  | <b>18.18%</b>       |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |  |                |                               |                |                     |
| SBA Accounts  | \$29,922                     | \$29,923                      | 100.00%        | \$30,000                     | \$30,000                                     | 100.00%        | <b>\$30,000</b>               | 100.00%        | 0.26%               |
| Staff Development   | 4,063                        | 969                           | 23.85%         | 16,500                       | 4,950  | 30.00%         | <b>0</b>                      | 0.00%          |                     |
| <b>Programs:</b>  |                              |                               |                |                              |  |                |                               |                |                     |
| Carryover Projects  | 4,403                        | 787                           | 17.87%         | 0                            | 3,486  |                | <b>623</b>                    |                |                     |
| New Projects  | 0                            | 0                             |                | 12,000                       | 5,400  | 45.00%         | <b>0</b>                      | 0.00%          |                     |
| Recognition   | 5,148                        | 5,148                         | 100.00%        | 5,000                        | 5,000  | 100.00%        | <b>5,000</b>                  | 100.00%        | -2.87%              |
| Administrative Services                                   |                              |                               |                |                              |  |                |                               |                |                     |
| Support Salaries/Benefits                                 | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| Support Supplies/Equipment                                | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| Scholarships  | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| Travel  | 0                            | 0                             |                | 0                            | 0  |                | <b>0</b>                      |                |                     |
| Board Approved Programs                                   | 0                            | 0                             |                | 8,000                        | 0  | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| Electrical Reimbursement                                  | 5,472                        | 0                             | 0.00%          | 5,472                        | 7,308  | 133.55%        | <b>0</b> *                    | 0.00%          |                     |
| <b>Total Expenditure</b>                                  | <b>\$49,008</b>              | <b>\$36,827</b>               | <b>75.14%</b>  | <b>\$76,972</b>              | <b>\$56,144</b>                              | <b>72.94%</b>  | <b>\$35,623</b>               | <b>46.28%</b>  | <b>-3.27%</b>       |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$19,304</b>              |                               |                | <b>\$0</b>                   | <b>\$14,886</b>                              |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 133,644                      |                               |                | 152,379                      | 152,948                                      |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$152,948                    |                               |                | \$152,379                    | \$167,834                                    |                |                               |                |                     |
| <b>Reserves/Designations:</b>                             |                              |                               |                |                              |  |                |                               |                |                     |
| Less Amount for Encumbrance                               | 0                            |                               |                | (5,000)                      | (5,000)                                      |                |                               |                |                     |
| Fund Balance at End of Year                               | <b>\$152,948</b>             |                               |                | <b>\$147,379</b>             | <b>\$162,834</b>                             |                |                               |                |                     |

|                                | 11-12 Actual   | 12-13<br>Adopted |
|--------------------------------|----------------|------------------|
| Student Activities             | \$570          | \$1,000          |
| Music                          | 0              | 5,500            |
| Athletics                      | 1,680          | 3,000            |
| Elementary Physical Activities | 2,153          | 2,500            |
| Science                        | 0              | 0                |
| <b>Total</b>                   | <b>\$4,403</b> | <b>\$12,000</b>  |

Anticipated will be updated quarterly and is based on Adopted Budget

\* Electrical Reimbursement should be a revenue. Correction was made in October, 2012.

Mesa County Valley School District 51

2012-13 Budget Summary Report

Presented: January 22, 2013

**Bond Redemption Fund (31)  
as of December 31, 2012**

|  | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted Budget | 2012-13 EOY<br>Anticipated as of<br>12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|--|------------------------------|-------------------------------|----------------|---------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>  |                              |                               |                |                           |  |                |                               |                |                     |
| Local Property Taxes                                   | \$9,823,706                  | \$633,940                     | 6.45%          | \$11,017,263              | \$10,907,090                                 | 99.00%         | \$534,377                     | 4.85%          | -15.71%             |
| Delinquent Taxes                                       | 86,794                       | 69,608                        | 80.20%         | 100,000                   | 74,501                                       | 74.50%         | 29,750                        | 29.75%         | -57.26%             |
| Bond Principal/Refunding                               | 76,575,000                   | 0                             | 0.00%          |                           | 0  |                | 7,882                         |                |                     |
| Premium/Discount                                       | 11,811,544                   | 0                             | 0.00%          |                           | 0  |                | 0                             |                |                     |
| <b>Total Revenue</b>                                   | <b>\$98,297,044</b>          | <b>\$703,548</b>              | <b>0.72%</b>   | <b>\$11,117,263</b>       | <b>\$10,981,591</b>                          | <b>98.78%</b>  | <b>\$572,009</b>              | <b>5.15%</b>   | <b>-18.70%</b>      |
| <b>EXPENDITURE:</b>                                    |                              |                               |                |                           |  |                |                               |                |                     |
| <b>Bond Principal:</b>                                 |                              |                               |                |                           |  |                |                               |                |                     |
| 2004 Capital Improvement                               | \$0                          | \$0                           |                | \$0                       | \$0  |                | \$0                           |                |                     |
| 2004 Refinance   | 0                            | 0                             |                | 0                         | 0  |                | 0                             |                |                     |
| 2011 Series  | 3,025,000                    | 0                             | 0.00%          | 175,000                   | 175,000                                      | 100.00%        | 175,000                       | 100.00%        |                     |
| 2004A Series   | 2,870,000                    | 3,025,000                     | 105.40%        | 3,175,000                 | 3,175,000                                    | 100.00%        | 3,175,000                     | 100.00%        | 4.96%               |
| 2004 Series  | 0                            | 2,870,000                     |                | 3,015,000                 | 3,015,000                                    | 100.00%        | 3,015,000                     | 100.00%        | 5.05%               |
| 2012 Refinance   |                              |                               |                |                           |  |                | 100,000                       |                |                     |
| <b>Bond Interest Coupons Redeemed:</b>                 |                              |                               |                |                           |  |                |                               |                |                     |
| 2004 Capital Improvement                               | \$0                          | 0                             |                | \$0                       | 0  |                | 0                             |                |                     |
| 2004 Refinance   | 0                            | 0                             |                | 0                         | 0  |                | 0                             |                |                     |
| 2011 Series  | 2,316,046                    | 641,796                       | 27.71%         | 3,346,750                 | 3,346,750                                    | 100.00%        | 1,674,250                     | 50.03%         | 160.87%             |
| 2004A Series   | 845,565                      | 453,033                       | 53.58%         | 711,565                   | 711,565                                      | 100.00%        | 229,500                       | 32.25%         | -49.34%             |
| 2004 Series  | 736,656                      | 403,716                       | 54.80%         | 594,116                   | 594,116                                      | 100.00%        | 332,941                       | 56.04%         | -17.53%             |
| Bond Refinance/Refunding                               | 89,665,044                   | 1,278,500                     | 1.43%          | 0                         | 0  |                | 62,558                        |                | -95.11%             |
| <b>Total Expenditure</b>                               | <b>\$99,458,311</b>          | <b>\$8,672,045</b>            | <b>8.72%</b>   | <b>\$11,017,431</b>       | <b>\$11,017,431</b>                          | <b>100.00%</b> | <b>\$8,764,249</b>            | <b>79.55%</b>  | <b>1.06%</b>        |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$1,161,267)</b>         |                               |                | <b>\$99,832</b>           | <b>(\$35,840)</b>                            |                |                               |                |                     |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 11,547,592                   |                               |                | 10,595,630                | 10,386,325                                   |                |                               |                |                     |
| GAAP Basis Fund Balance (Deficit) at End of Year       | \$10,386,325                 |                               |                | \$10,695,462              | \$10,350,485                                 |                |                               |                |                     |
| Mill Levy  | 5.640                        |                               |                | 5.640                     | 5.640  |                |                               |                |                     |
| Assessed Value   | \$1,737,738,630 @            |                               |                | \$1,737,738,630 @         | \$1,737,738,630 @                            |                |                               |                |                     |

@ Certification of Mill Levy December 13, 2011

Anticipated will be updated quarterly and is based on Adopted Budget

Mesa County Valley School District 51

2012-13 Budget Summary Report

Presented: January 22, 2013

**Capital Projects Fund (43)  
as of December 30, 2012**

|   | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual  | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---|------------------------------|-------------------------------|-----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>   |                              |                               |                 |                              |  |                |                               |                |                     |
| Interest on Investments                                   | \$29,596                     | \$9,297                       | 31.41%          | \$40,000                     | \$40,076                                     | 100.19%        | \$12,588                      | 31.47%         | 35.40%              |
| Other Local Revenue                                       | 1,798,069                    | 0                             | 0.00%           | 20,000                       | 105,261                                      | 526.31%        | 68,420                        | 342.10%        |                     |
| <b>Total Revenue</b>                                      | <b>\$1,827,665</b>           | <b>\$9,297</b>                | <b>0.51%</b>    | <b>\$60,000</b>              | <b>\$145,337</b>                             | <b>242.23%</b> | <b>\$81,008</b>               | <b>135.01%</b> | <b>771.33%</b>      |
| <b>EXPENDITURE:</b>                                       |                              |                               |                 |                              |  |                |                               |                |                     |
| Ground Improvement/Land                                   | \$229,556                    | \$28,291                      | 12.32%          | \$150,000                    | \$148,500                                    | 99.00%         | \$72,743                      | 48.50%         | 157.12%             |
| Buildings   | 1,379,356                    | 681,512                       | 49.41%          | 1,000,000                    | 1,051,769                                    | 105.18%        | 403,060                       | 40.31%         | -40.86%             |
| Equipment   | 2,383,970                    | 320,990                       | 13.46%          | 901,834                      | 892,816                                      | 99.00%         | 321,218                       | 35.62%         | 0.07%               |
| Other Capital Outlay                                      | 177,024                      | 162,216                       | 91.64%          | 413,942                      | 443,946                                      | 107.25%        | 221,973                       | 53.62%         | 36.84%              |
| <b>Subtotal</b>   | <b>\$4,169,906</b>           | <b>\$1,193,009</b>            | <b>28.61%</b>   | <b>\$2,465,776</b>           | <b>\$2,537,031</b>                           | <b>102.89%</b> | <b>\$1,018,994</b>            | <b>41.33%</b>  | <b>-14.59%</b>      |
| <b>DEBT SERVICE:</b>                                      |                              |                               |                 |                              |  |                |                               |                |                     |
| Lease Financing Principal                                 | \$9,300                      | \$822,217                     | 8841.04%        | \$826,500                    | \$826,500                                    | 100.00%        | \$797,211                     | 96.46%         | -3.04%              |
| Lease Financing Interest                                  | 0                            | 0                             |                 | 0                            | 0  |                | 0                             |                |                     |
| <b>Subtotal</b>   | <b>\$9,300</b>               | <b>\$822,217</b>              | <b>8841.04%</b> | <b>\$826,500</b>             | <b>\$826,500</b>                             | <b>100.00%</b> | <b>\$797,211</b>              | <b>96.46%</b>  | <b>-3.04%</b>       |
| <b>Total Expenditure</b>                                  | <b>\$4,179,206</b>           | <b>\$2,015,226</b>            | <b>48.22%</b>   | <b>\$3,292,276</b>           | <b>\$3,363,531</b>                           | <b>102.16%</b> | <b>\$1,816,205</b>            | <b>55.17%</b>  | <b>-9.88%</b>       |
| Excess (Deficiency) of Revenue                            | (\$2,351,541)                | (\$2,005,929)                 |                 | (\$3,232,276)                | (\$3,218,194)                                |                | (\$1,735,197)                 |                |                     |
| Transfer from General Fund                                | \$3,311,976                  | \$1,657,206                   |                 | 3,411,976                    | 3,411,976                                    |                | 1,710,918                     |                |                     |
| Excess (Deficiency) of Revenue<br>and Transfer            | \$960,435                    |                               |                 | \$179,700                    | \$193,782                                    |                | (\$24,279)                    |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 9,039,320                    |                               |                 | 8,008,419                    | 9,999,755                                    |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$9,999,755                  |                               |                 | \$8,188,119                  | \$10,193,537                                 |                |                               |                |                     |
| <b>Less Reserves:</b>                                     |                              |                               |                 |                              |  |                |                               |                |                     |
| Encumbrances/Reserves                                     | (459,977)                    |                               |                 | (322,000)                    | (322,000)                                    |                |                               |                |                     |
| Emergency Requirement<br>Nondesignated Fund               | (4,456,063)                  |                               |                 | (4,420,875)                  | (4,420,875)                                  |                |                               |                |                     |
| Balance at End of Year                                    | \$5,083,715                  |                               |                 | \$3,445,244                  | \$5,450,662                                  |                |                               |                |                     |

2010-2011 CDE rules require that the Capital Reserve Special Revenue fund (21) be transferred to a Capital Projects Fund (43).

**2011-2012 Actual**

Transfer: \$185.07 X 20,868 to Capital Projects/Insurance

|                  |                     |
|------------------|---------------------|
| Capital Projects | \$ 2,311,976        |
| Insurance        | \$ 1,550,000        |
|                  | <u>\$ 3,861,976</u> |

**2012-2013 Adopted Budget**

Transfer: \$237.26 X 20,913.9 to Capital Projects/Insurance Reserve

|                   |                     |
|-------------------|---------------------|
| Capital Projects  | \$ 3,411,976        |
| Insurance Reserve | \$ 1,550,000        |
|                   | <u>\$ 4,961,976</u> |

Anticipated will be updated quarterly and is based on Adopted Budget

Mesa County Valley School District 51

2012-13 Budget Summary Report

Presented: January 22, 2013

**Food Service Fund (51)  
as of December 31, 2012**

|  | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|--|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                              |                              |                               |                |                              |  |                |                               |                |                     |
| Student Meals                                | \$1,402,312                  | \$610,837                     | 43.56%         | \$1,598,508                  | \$1,318,972                                  | 82.51%         | \$527,991                     | 33.03%         | -13.56%             |
| Ala Carte Lunch Sales                        | 371,750                      | 157,671                       | 42.41%         | 390,000                      | 342,975                                      | 87.94%         | 136,592                       | 35.02%         |                     |
| Adult Meals                                  | 58,671                       | 23,655                        | 40.32%         | 54,500                       | 46,112                                       | 84.61%         | 18,786                        | 34.47%         | -20.58%             |
| Federal Reimbursement                        | 3,720,826                    | 1,382,438                     | 37.15%         | 3,841,391                    | 3,562,870                                    | 92.75%         | 1,358,973                     | 35.38%         | -1.70%              |
| State Reimbursement                          | 106,255                      | 13,741                        | 12.93%         | 108,000                      | 93,315                                       | 86.40%         | 72,098                        | 66.76%         |                     |
| Interest on Investment                       | 963                          | 130                           | 13.50%         | 0                            | 750  |                | 568                           |                | 336.92%             |
| Miscellaneous                                | 42,203                       | 162,747                       | 385.63%        | 7,500                        | 10,125                                       | 135.00%        | 156,885 *                     | 2091.80%       | -3.60%              |
| Commodities                                  | 344,232                      | 320,436                       | 93.09%         | 390,457                      | 438,103                                      | 112.20%        | 366,266                       | 93.80%         | 14.30%              |
| <b>Total Revenue</b>                         | <b>\$6,047,212</b>           | <b>\$2,671,655</b>            | <b>44.18%</b>  | <b>\$6,390,356</b>           | <b>\$5,813,222</b>                           | <b>90.97%</b>  | <b>\$2,638,159</b>            | <b>41.28%</b>  | <b>-1.25%</b>       |
| <b>EXPENDITURE:</b>                          |                              |                               |                |                              |  |                |                               |                |                     |
| Salaries and Benefits                        | \$2,886,727                  | \$1,229,062                   | 42.58%         | \$2,823,902                  | \$2,760,593                                  | 97.76%         | \$1,129,486                   | 40.00%         | -8.10%              |
| Food   | 1,967,210                    | 986,691                       | 50.16%         | 2,284,367                    | 1,861,303                                    | 81.48%         | 895,362                       | 39.20%         | -9.26%              |
| Non-Food                                     | 612,986                      | 409,720                       | 66.84%         | 607,460                      | 563,930                                      | 92.83%         | 285,419                       | 46.99%         | -30.34%             |
| Commodities                                  | 352,757                      | 143,939                       | 40.80%         | 390,457                      | 503,353                                      | 128.91%        | 288,151                       | 73.80%         | 100.19%             |
| <b>Total Expenditure</b>                     | <b>\$5,819,680</b>           | <b>\$2,769,412</b>            | <b>47.59%</b>  | <b>\$6,106,186</b>           | <b>\$5,689,179</b>                           | <b>93.17%</b>  | <b>\$2,598,418</b>            | <b>42.55%</b>  | <b>-6.17%</b>       |
| <b>Excess (Deficiency) of Revenue</b>        | <b>\$227,532</b>             | <b>(\$97,757)</b>             |                | <b>\$284,170</b>             | <b>\$124,043</b>                             |                | <b>\$39,741</b>               |                |                     |
| Depreciation                                 | (117,708)                    | (68,588)                      |                | (200,000)                    | (120,000)                                    |                | (52,316)                      |                |                     |
| <b>Net Gain</b>                              | <b>\$109,824</b>             |                               |                | <b>\$84,170</b>              | <b>\$4,043</b>                               |                |                               |                |                     |
| <b>RETAINED EARNINGS:</b>                    |                              |                               |                |                              |  |                |                               |                |                     |
| Beginning of Year                            | (91,456)                     |                               |                | (89,959)                     | 18,368                                       |                |                               |                |                     |
| Contributed Capital                          | 1,626,164                    |                               |                | 1,626,164                    | 1,626,164                                    |                |                               |                |                     |
| Reserves - Encumbrance and<br>Capital Outlay | 0                            |                               |                | (25,000)                     | (25,000)                                     |                |                               |                |                     |
| <b>End of Year Unreserved</b>                | <b>\$1,644,532</b>           |                               |                | <b>\$1,595,375</b>           | <b>\$1,623,575</b>                           |                |                               |                |                     |

\* There is a timing issue with cash receipts from the schools. Distribution to the school revenue accounts lags a month behind.

Anticipated will be updated quarterly and is based on Adopted Budget

Mesa County Valley School District 51

2012-13 Budget Summary Report

Presented: January 22, 2013

**Medical Insurance Fund (62)  
as of December 31, 2012**

|   | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                 |                              |                               |                |                              |  |                |                               |                |                     |
| Medical Insurance Premiums                      | \$12,272,117                 | \$5,019,276                   | 40.90%         | \$12,732,500                 | \$12,677,850                                 | 99.57%         | <b>\$5,611,266</b>            | 44.07%         | 11.79%              |
| Cobra Insurance Premiums                        | 67,850                       | 41,698                        | 61.46%         | 100,000                      | 81,040                                       | 81.04%         | <b>12,931</b>                 | 12.93%         | -68.99%             |
| Interest on Investments                         | 5,290                        | 70                            | 1.32%          | 10,000                       | 5,667  | 56.67%         | <b>3,967</b>                  | 39.67%         |                     |
| <b>Total Revenue</b>                            | <b>\$12,345,257</b>          | <b>\$5,061,044</b>            | <b>41.00%</b>  | <b>\$12,842,500</b>          | <b>\$12,764,557</b>                          |                | <b>\$5,628,164</b>            | <b>43.82%</b>  | <b>11.21%</b>       |
| <b>EXPENDITURE:</b>                             |                              |                               |                |                              |  |                |                               |                |                     |
| Medical - Administration/<br>Contracted Service | \$1,864,472                  | \$954,405                     | 51.19%         | \$1,900,000                  | \$2,112,512                                  | 111.18%        | <b>1,081,395</b>              | 56.92%         | 13.31%              |
| Medical Services                                | 8,414,405                    | 4,882,667                     | 58.03%         | 10,510,500                   | 10,294,170                                   | 97.94%         | <b>\$4,232,807</b>            | 40.27%         | -13.31%             |
| Supplies  | 251                          | 0                             | 0.00%          | 600                          | 300  | 50.00%         | <b>43</b>                     | 7.17%          |                     |
| Miscellaneous                                   | 0                            | 0                             |                | 0                            | 0  |                | <b>76,009</b>                 |                |                     |
| Training  | 0                            | 0                             |                | 1,500                        | 0  | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| <b>Total Expenditure</b>                        | <b>\$10,279,128</b>          | <b>\$5,837,072</b>            | <b>56.79%</b>  | <b>\$12,412,600</b>          | <b>\$12,406,982</b>                          | <b>99.95%</b>  | <b>\$5,390,254</b>            | <b>43.43%</b>  | <b>-7.65%</b>       |
| <b>Excess (Deficiency) of Revenue</b>           | <b>\$2,066,129</b>           |                               |                | <b>\$429,900</b>             | <b>\$357,575</b>                             |                |                               |                |                     |
| <b>GAAP FUND BALANCE:</b>                       | <b>0</b>                     |                               |                | <b>0</b>                     | <b>0</b>                                     |                |                               |                |                     |
| Beginning of Year                               | 504,719                      |                               |                | 2,439,538                    | 2,570,848                                    |                |                               |                |                     |
| End of Year                                     | <b>\$2,570,848</b>           |                               |                | <b>\$2,869,438</b>           | <b>\$2,928,423</b>                           |                |                               |                |                     |

Premiums paid thru the October payroll have not been distributed to the medical fund. The amount that will be distributed is \$1,015,000.

Anticipated will be updated quarterly and is based on Adopted Budget

**Mesa County Valley School District 51**  
**2012-13 Budget Summary Report**

Presented: January 22, 2013

**Dental Insurance Fund (63)**  
**as of December 31, 2012**

|                                       | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|---------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|--|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                       |                              |                               |                |                              |  |                |                               |                |                     |
| Premiums                              | \$1,273,532                  | \$544,189                     | 42.73%         | \$1,599,500                  | \$1,583,505                                  | 99.00%         | <b>\$613,705</b>              | 38.37%         | 12.77%              |
| <b>Total Revenue</b>                  | <b>\$1,273,532</b>           | <b>\$544,189</b>              | <b>42.73%</b>  | <b>\$1,599,500</b>           | <b>\$1,583,505</b>                           | <b>99.00%</b>  | <b>\$613,705</b>              | <b>38.37%</b>  | <b>12.77%</b>       |
| <b>EXPENDITURE:</b>                   |                              |                               |                |                              |  |                |                               |                |                     |
| Dental - Administration               | \$84,860                     | \$10,699                      | 12.61%         | \$101,230                    | \$100,218                                    | 99.00%         | <b>\$44,801</b>               | 44.26%         | 318.74%             |
| Dental Claims/Medical Services        | 1,153,087                    | 426,862                       | 37.02%         | 1,492,784                    | 1,373,361                                    | 92.00%         | <b>534,553</b>                | 35.81%         | 25.23%              |
| <b>Total Expenditure</b>              | <b>\$1,237,947</b>           | <b>\$437,561</b>              | <b>35.35%</b>  | <b>\$1,594,014</b>           | <b>\$1,473,579</b>                           | <b>92.44%</b>  | <b>\$579,354</b>              | <b>36.35%</b>  | <b>32.41%</b>       |
| <b>Excess (Deficiency) of Revenue</b> | \$35,585                     |                               |                | \$5,486                      | \$109,926                                    |                |                               |                |                     |
| <b>GAAP FUND BALANCE:</b>             |                              |                               |                |                              |  |                |                               |                |                     |
| Beginning of Year                     | 572,319                      |                               |                | 558,204                      | 607,904                                      |                |                               |                |                     |
| End of Year                           | <b>\$607,904</b>             |                               |                | <b>\$563,690</b>             | <b>\$717,830</b>                             |                |                               |                |                     |

Premiums paid thru the October payroll have not been distributed to the dental fund. The amount that will be distributed is \$99,600.

Anticipated will be updated quarterly and is based on Adopted Budget

**Mesa County Valley School District 51**  
**2012-13 Budget Summary Report**

Presented: January 22, 2013

**Insurance Fund (64)**  
**as of December 31, 2012**

|  | 2011-12<br>Actual<br>6/30/12 | 2011-12<br>Actual<br>12/31/11 | % of<br>Actual | 2012-13<br>Adopted<br>Budget | 2012-13 EOY<br>Anticipated as<br>of 12/31/12 | % of<br>Budget   | 2012-13<br>Actual<br>12/31/12 | % of<br>Budget | Year Over<br>Year % |
|--|------------------------------|-------------------------------|----------------|------------------------------|--|------------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>  |                              |                               |                |                              |  |                  |                               |                |                     |
| Interest on Investments                                | \$12,043                     | \$3,672                       | 30.49%         | \$20,000                     | \$16,251                                     | 81.26%           | \$4,955                       | 24.78%         | 34.94%              |
| Insurance Premium-Employee Benefits                    | 1,704,177                    | 3,914                         | 0.23%          | 0                            | 1,738,261                                    |                  | 3,222                         |                | -17.68%             |
| Insurance Premium-Risk Management                      | 610,000                      | 0                             | 0.00%          | 0                            | 624,000                                      |                  | 0                             |                |                     |
| Miscellaneous Revenue                                  | 0                            | 0                             |                | 0                            | 0  |                  | 0                             |                |                     |
| <b>Total Revenue</b>                                   | <b>\$2,326,220</b>           | <b>\$7,586</b>                | <b>0.33%</b>   | <b>\$20,000</b>              | <b>\$2,378,512</b>                           | <b>11892.56%</b> | <b>\$8,177</b>                | <b>40.89%</b>  | <b>7.79%</b>        |
| <b>EXPENDITURE:</b>                                    |                              |                               |                |                              |  |                  |                               |                |                     |
| Salaries and Benefits                                  | \$153,242                    | \$78,160                      | 51.00%         | \$160,000                    | \$156,800                                    | 98.00%           | \$64,688                      | 40.43%         | -17.24%             |
| Workers' Compensation                                  | 1,911,827                    | 450,080                       | 23.54%         | 900,000                      | 1,428,621                                    | 158.74%          | 578,701                       | 64.30%         | 28.58%              |
| Insurance Premiums / Bonds                             | 698,322                      | 473,548                       | 67.81%         | 700,000                      | 685,738                                      | 97.96%           | 464,999                       | 66.43%         | -1.81%              |
| Uninsured Losses / Claims                              | 8,762                        | 0                             | 0.00%          | 2,000                        | 8,587  | 429.35%          | 5,578                         | 278.90%        |                     |
| Supplies / Other                                       | 26,309                       | 21,927                        | 83.34%         | 40,000                       | 34,240                                       | 85.60%           | 14,928                        | 37.32%         | -31.92%             |
| Employee Assistance Program                            | 8,054                        | 8,054                         | 100.00%        | 32,000                       | 28,162                                       | 88.01%           | 24,162                        | 75.51%         | 200.00%             |
| Wellness Program                                       | 24,355                       | 8,247                         | 33.86%         | 20,000                       | 0  | 0.00%            | 0                             | 0.00%          | -100.00%            |
| <b>Total Expenditure</b>                               | <b>\$2,830,871</b>           | <b>\$1,040,016</b>            | <b>36.74%</b>  | <b>\$1,854,000</b>           | <b>\$2,342,148</b>                           | <b>126.33%</b>   | <b>\$1,153,056</b>            | <b>62.19%</b>  | <b>10.87%</b>       |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$504,651)</b>           | <b>(\$1,032,430)</b>          |                | <b>(\$1,834,000)</b>         | <b>\$36,364</b>                              |                  | <b>(\$1,144,879)</b>          |                |                     |
| Transfer from General Fund                             | 0                            | 825,000                       |                | 1,550,000                    | 0  |                  | 775,002                       |                |                     |
| <b>Excess (Deficiency) of Revenue &amp; Transfer</b>   | <b>(504,651)</b>             |                               |                | <b>(\$284,000)</b>           | <b>\$36,364</b>                              |                  |                               |                |                     |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 2,324,583                    |                               |                | 1,847,895                    | 1,819,932                                    |                  |                               |                |                     |
| GAAP Basis Fund Balance (Deficit) at End of Year       | \$1,819,932                  |                               |                | \$1,563,895                  | \$1,856,296                                  |                  |                               |                |                     |
| <b>Reserves/Designations:</b>                          |                              |                               |                |                              |  |                  |                               |                |                     |
| Less Amount for Encumbrances                           | (615,505)                    |                               |                | (5,000)                      | (5,000)                                      |                  |                               |                |                     |
| Unreserved/Undesignated Fund Balance at End of Year    | \$1,204,427                  |                               |                | \$1,558,895                  | \$1,851,296                                  |                  |                               |                |                     |

**2011-2012 Actual**

|   |                     |
|---|---------------------|
| Transfer: \$185.07 X 20,868 to Capital Projects/Insurance |                     |
| Capital Projects  | \$ 2,311,976        |
| Insurance   | \$ 1,550,000        |
|   | <u>\$ 3,861,976</u> |

**2012-2013 Adopted Budget**

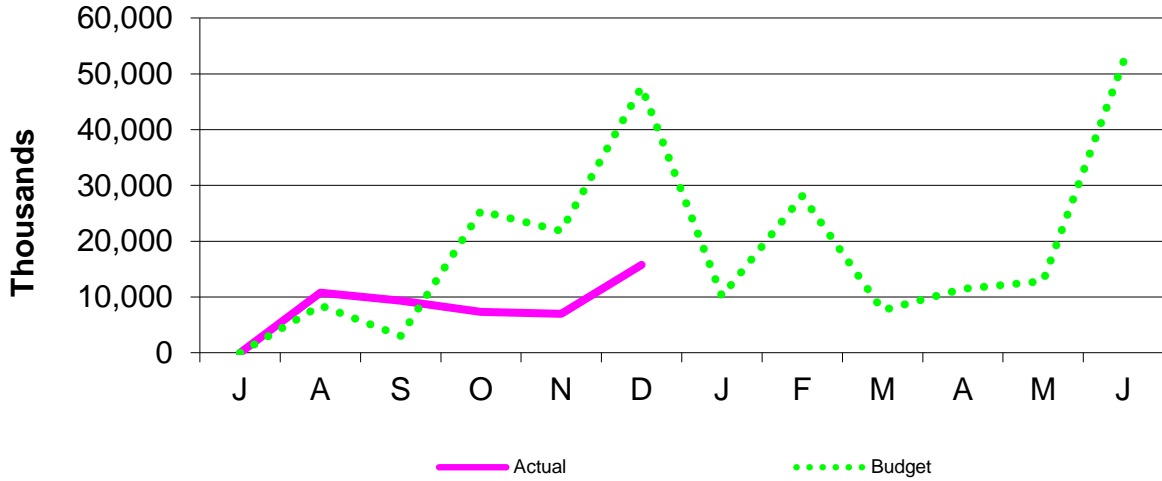
|   |                     |
|---|---------------------|
| Transfer: \$237.26 X 20,913.9 to Capital Projects/Insurance Reserve |                     |
| Capital Projects  | \$ 3,411,976        |
| Insurance Reserve   | \$ 1,550,000        |
|   | <u>\$ 4,961,976</u> |

\* Insurance Premiums are not considered a transfer.

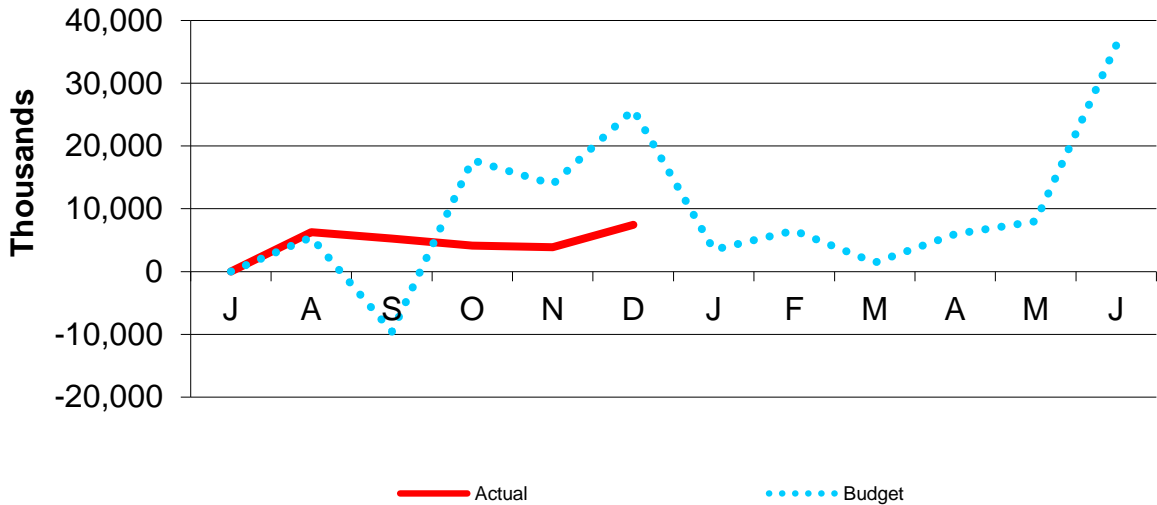
Anticipated will be updated quarterly and is based on Adopted Budget



### Total Interest Earned - 2012-2013



### General Fund Interest - 2012-2013



Please note interest was distributed to other funds in March

**Mesa County Valley School District 51**

**December 2012 Investment Summary Report**

Presented: January 22, 2013

| <b>Type of Investment</b>             | <b>Fund</b> | <b>Bank or Safekeeping</b>             | <b>Amount</b> | <b>Date Acquired</b> | <b>Maturity Date</b> | <b>Interest Rate</b> |
|---------------------------------------|-------------|--|---------------|----------------------|----------------------|----------------------|
| C-SAFE/Mesa County                    | 31          | In Trust with<br>Mesa County Treasurer | 1,959,147     | 6/27/03              |                      | 0.17%                |
| C-SAFE Account - 01                   | Pooled      | Central Bank - Denver                  | 13,163,654    |                      |                      | 0.17%                |
| Interest Bearing Checking<br>Accounts | Pooled      | Alpine Bank<br>Grand Junction, Co      | 9,881,127     | 10/24/08             |                      | 90-day T-Bill Rate   |
| Colo Trust 1                          | Pooled      | Wells Fargo Bank - Denver              | 3,849,036     | 4/26/97              |                      | 0.24%                |
| Fanny Mae                             | Pooled      | First Southwest                        | -             | 8/24/11              | 08/24/2012           | 1.45%                |
| Money Market                          | Pooled      | Gill Capital Partners                  | -             | 7/27/11              |                      |                      |
| Certificate of Deposit                | Pooled      | Home Loan State Bank                   | 1,015,784     | 8/9/11               | 08/09/2014           | 1.25%                |
| Certificate of Deposit                | Pooled      | Home Loan State Bank                   | 1,002,521     | 8/27/12              | 08/27/2015           | 1.00%                |
| Certificate of Deposit                | Pooled      | Home Loan State Bank                   | 1,004,008     | 8/27/12              | 08/27/2017           | 1.59%                |
| <i>Total</i>                          |             |  | \$31,875,277  |                      |                      |                      |

# Mesa County Valley School District 51

## December 2012 Investment Summary Reports

Presented: January 22, 2013

| Source         | General Fund |          | Colorado Preschool Program |       | Capital Reserve |          | Insurance Reserve |         |
|----------------|--------------|----------|----------------------------|-------|-----------------|----------|-------------------|---------|
|                | Current      | YTD      | Current                    | YTD   | Current         | YTD      | Current           | YTD     |
| Pooled Funds * | \$7,463      | \$27,033 | \$268                      | \$762 | \$4,510         | \$12,587 | \$1,745           | \$4,955 |
|                | 0            | 0        | 0                          | 0     | 0               | 0        | 0                 | 0       |
|                | 0            | 0        | 0                          | 0     | 0               | 0        | 0                 | 0       |
|                | 0            | 0        | 0                          | 0     | 0               | 0        | 0                 | 0       |
| <i>Total</i>   | \$7,463      | \$27,033 | \$268                      | \$762 | \$4,510         | \$12,587 | \$1,745           | \$4,955 |

| Source         | Food Service |       | Career Center Grant |       | Beverage Fund |       | Health Insurance |         |
|----------------|--------------|-------|---------------------|-------|---------------|-------|------------------|---------|
|                | Current      | YTD   | Current             | YTD   | Current       | YTD   | Current          | YTD     |
| Pooled Funds * | \$187        | \$568 | \$37                | \$105 | \$67          | \$184 | \$1,494          | \$3,849 |
|                | 0            | 0     | 0                   | 0     | 0             | 0     | 0                | 0       |
| Chic Bank Acct | 0            | 0     | 0                   | 0     | 0             | 0     | 26               | 118     |
|                | 0            | 0     | 0                   | 0     | 0             | 0     | 0                | 0       |
| <i>Total</i>   | \$187        | \$568 | \$37                | \$105 | \$67          | \$184 | \$1,520          | \$3,967 |

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

NOTE: Earnings are not known and allocated to the others funds until after the end of the month, so earnings are usually record a month behind. Therefore there is not interest recorded in July.



Fuel Management Report  
October 1, 2012 through October 31, 2012

| <b>Department</b>   | <b>Miles Driven</b> | <b>Gallons</b> | <b>MPG</b> | <b>Total Amount</b> | <b>Days Worked</b> | <b>Avg Gallons Per Day</b> |
|---------------------|---------------------|----------------|------------|---------------------|--------------------|----------------------------|
| Technology          | 4,203               | 343.07         | 12.25      | \$ 1,153.63         | 23                 | 14.92                      |
| Instructional Fleet | 37,536              | 2,468.44       | 15.21      | \$ 8,241.88         | 23                 | 107.32                     |
| Nutrition Services  | 4,016               | 328.07         | 12.24      | \$ 1,122.39         | 23                 | 14.26                      |
| Transportation      | 680                 | 61.75          | 11.01      | \$ 222.13           | 23                 | 2.68                       |
| Custodial           | 2,264               | 182.81         | 12.38      | \$ 608.96           | 23                 | 7.95                       |
| Maintenance         | 21,623              | 1,768.15       | 12.23      | \$ 5,893.55         | 23                 | 76.88                      |
| Warehouse           | 494                 | 58.70          | 8.42       | \$ 195.47           | 23                 | 2.55                       |
| Grounds             | 14,420              | 1,414.12       | 10.20      | \$ 4,840.35         | 23                 | 61.48                      |
| Equipment           | N/A                 | 432.78         | N/A        | 1,640.24            | N/A                |                            |
|                     |                     |                |            | \$ 23,918.60        |                    |                            |
|                     |                     |                |            | 85,236              | 7,057.89           | 12.08                      |
|                     |                     |                |            | \$ 22,278.36        | 23                 | 306.86                     |

Fuel Management Report  
November 1, 2012 through November 30, 2012

| <b>Department</b>   | <b>Miles Driven</b> | <b>Gallons</b> | <b>MPG</b> | <b>Total Amount</b> | <b>Days Worked</b> | <b>Avg Gallons Per Day</b> |
|---------------------|---------------------|----------------|------------|---------------------|--------------------|----------------------------|
| Technology          | 5,044               | 462.09         | 10.92      | \$ 1,483.34         | 19                 | 24.32                      |
| Instructional Fleet | 12,069              | 892.85         | 13.52      | \$ 2,795.10         | 19                 | 46.99                      |
| Nutrition Services  | 3,263               | 354.18         | 9.21       | \$ 1,160.34         | 19                 | 18.64                      |
| Transportation      | 742                 | 48.89          | 15.18      | \$ 166.04           | 19                 | 2.57                       |
| Custodial           | 3,392               | 174.27         | 19.46      | \$ 543.79           | 19                 | 9.17                       |
| Maintenance         | 20,350              | 1,633.02       | 12.46      | \$ 5,097.79         | 19                 | 85.95                      |
| Warehouse           | 537                 | 82.62          | 6.50       | \$ 256.88           | 19                 | 4.35                       |
| Grounds             | 12,343              | 1,358.91       | 9.08       | \$ 4,405.77         | 19                 | 71.52                      |
| Equipment           | N/A                 | 305.03         | N/A        | 1,095.21            | N/A                |                            |
|                     |                     |                |            | \$ 17,004.26        |                    |                            |
|                     |                     |                |            | 57,740              | 5,311.86           | 10.87                      |
|                     |                     |                |            | \$ 15,909.05        | 19                 | 279.57                     |

Fuel Management Report  
December 1, 2012 through December 31, 2012

| <b>Department</b>   | <b>Miles Driven</b> | <b>Gallons</b> | <b>MPG</b> | <b>Total Amount</b> | <b>Days Worked</b> | <b>Avg Gallons Per Day</b> |
|---------------------|---------------------|----------------|------------|---------------------|--------------------|----------------------------|
| Technology          | 4,084               | 301.75         | 13.53      | \$ 864.77           | 17                 | 17.75                      |
| Instructional Fleet | 25,579              | 1,412.54       | 18.11      | \$ 4,056.43         | 17                 | 83.09                      |
| Nutrition Services  | 2,521               | 212.47         | 11.87      | \$ 624.21           | 17                 | 12.50                      |
| Transportation      | 403                 | 54.60          | 7.38       | \$ 166.31           | 17                 | 3.21                       |
| Custodial           | 2,267               | 169.28         | 13.39      | \$ 476.08           | 17                 | 9.96                       |
| Maintenance         | 14,440              | 1,339.91       | 10.78      | \$ 3,837.20         | 17                 | 78.82                      |
| Warehouse           | 1,003               | 150.03         | 6.69       | \$ 427.06           | 17                 | 8.83                       |
| Grounds             | 8,410               | 1,006.20       | 8.36       | \$ 3,009.19         | 17                 | 59.19                      |
| Equipment           | N/A                 | 220.90         | N/A        | 769.48              | N/A                |                            |
|                     |                     |                |            | \$ 14,230.73        |                    |                            |
|                     |                     |                |            | 58,707              | 4,867.68           | 12.06                      |
|                     |                     |                |            | \$ 13,461.25        | 17                 | 286.33                     |

| Category | High School |   |       |    | Middle School |   |       |   | Elementary School |   |       |   | Total |       |
|----------|-------------|---|-------|----|---------------|---|-------|---|-------------------|---|-------|---|-------|-------|
|          | 12/13       |   | 11/12 |    | 12/13         |   | 11/12 |   | 12/13             |   | 11/12 |   | 12/13 | 11/12 |
|          | M           | F | M     | F  | M             | F | M     | F | M                 | F | M     | F |       |       |
| 100      | 13          | 4 | 11    | 9  | 6             | 1 | 1     |   |                   |   |       |   | 24    | 21    |
| 200      |             |   | 2     | 1  |               |   |       |   |                   |   |       |   | 0     | 3     |
| 300      |             |   |       |    |               |   |       |   |                   |   |       |   | 0     | 0     |
| 400      |             | 2 |       |    |               |   |       |   |                   |   |       |   | 2     | 0     |
| 500      |             |   | 4     |    |               |   | 1     |   |                   |   |       |   | 0     | 5     |
| 600      |             |   |       |    |               |   |       |   |                   |   |       |   | 0     | 0     |
| 700      | 2           |   | 2     |    |               |   |       |   |                   |   |       |   | 2     | 2     |
| DSP      |             |   |       |    |               |   |       |   |                   |   |       |   | 0     | 0     |
| VOO      | 2           | 1 | 2     |    | 1             |   | 1     |   |                   |   | 1     |   | 4     | 4     |
| Total    | 17          | 7 | 21    | 10 | 7             | 1 | 3     | 0 | 0                 | 0 | 1     | 0 | 32    | 35    |

**Category Descriptions**

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

Board of Education Resolution: 12/13: 48

Adopted: January 22, 2013

| <b>Name</b>                     | <b>School/Assignment</b>        | <b>Effective Date</b> |
|---------------------------------|---------------------------------|-----------------------|
| <b>Retirements</b>              |                                 |                       |
| Saims, Carolyn                  | Appleton/ 2 <sup>nd</sup> Grade | January 7, 2013       |
| <b>Resignations/Termination</b> |                                 |                       |
| Kyle, Kara                      | GMMS/Counselor                  | December 21, 2012     |
| Stulc, Risharra                 | GJHS/Math                       | December 19, 2012     |
| Haun, Marjorie                  | Gateway/SPED Moderate Needs     | December 21,2012      |
| Drake, Judith                   | Fruitvale/2 <sup>nd</sup> Grade | December 21, 2012     |
| <b>Leave of Absence</b>         |                                 |                       |
| Craddock, Mark                  | R-5/Social Studies              | December 6, 2012      |
| <b>New Assignments</b>          |                                 |                       |
| Beagley, Tammy McGuire          | Clifton/Counselor               | January 7, 2013       |

Board of Education Resolution: 12/13: 47

Adopted: January 22, 2013

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Telecom Pioneers Colorado Chapter #8     |
| <b>Gift</b>              | Cash                                     |
| <b>Value</b>             | \$500.00                                 |
| <b>School/Department</b> | Mesa View Elementary / Books for library |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Jolley Smiles                                 |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$400.00                                      |
| <b>School/Department</b> | Fruita Middle School / General S.B.A. account |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Andrea Klouzek   |
| <b>Gift</b>              | Two LED exterior lights                                      |
| <b>Value</b>             | \$600.00   |
| <b>School/Department</b> | Shelledy Elementary / Outside lighting for rooms 1, 3, 5 & 7 |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Pablo's Pizza                                |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$120.00                                     |
| <b>School/Department</b> | Shelledy Elementary / General S.B.A. account |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Jolley Smiles                                   |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$100.00  |
| <b>School/Department</b> | Thunder Mt. Elementary / General S.B.A. account |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Knowles enterprise, LLC                   |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$500.00                                  |
| <b>School/Department</b> | Mesa View Elementary / Flash MOB t-shirts |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | James and MaryLou Flynn                        |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$40.00  |
| <b>School/Department</b> | West Middle School / Advanced tech ed projects |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Laura Jordan                                   |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$10.00  |
| <b>School/Department</b> | West Middle School / Advanced tech ed projects |



Board of Education Resolution: 12/13: 47

Adopted: January 22, 2013

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Laura Cummins                                  |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$1,000.00                                     |
| <b>School/Department</b> | West Middle School / Advanced tech ed projects |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Kelly Cuervo   |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$200.00   |
| <b>School/Department</b> | Dos Rios Elementary / Lunches for students unable to pay |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | King Enterprises – McDonald’s                                   |
| <b>Gift</b>              | Hamburger certificates  |
| <b>Value</b>             | \$2,825.00  |
| <b>School/Department</b> | Community Partnerships / Elementary students perfect attendance |

|                          |                                    |
|--------------------------|------------------------------------|
| <b>Donor</b>             | Timberwolf Welding Inc.            |
| <b>Gift</b>              | Cash                               |
| <b>Value</b>             | \$100.00                           |
| <b>School/Department</b> | West Middle School / M.E.S.A. Club |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Kelly Mendenhall                           |
| <b>Gift</b>              | Dell desktop computer                      |
| <b>Value</b>             | \$80.00                                    |
| <b>School/Department</b> | Grande River Virtual Academy / Student use |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Cindy Brown                              |
| <b>Gift</b>              | Cash                                     |
| <b>Value</b>             | \$25.00                                  |
| <b>School/Department</b> | Prevention Services / R.E.A.C.H. Program |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Mesa County Women’s Network              |
| <b>Gift</b>              | Cash                                     |
| <b>Value</b>             | \$160.00                                 |
| <b>School/Department</b> | Prevention Services / R.E.A.C.H. Program |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Carol Todd                               |
| <b>Gift</b>              | Cash                                     |
| <b>Value</b>             | \$50.00                                  |
| <b>School/Department</b> | Prevention Services / R.E.A.C.H. Program |

Board of Education Resolution: 12/13: 47

Adopted: January 22, 2013

|                          |                              |
|--------------------------|------------------------------|
| <b>Donor</b>             | Storage Tank Technology      |
| <b>Gift</b>              | Cash                         |
| <b>Value</b>             | \$250.00                     |
| <b>School/Department</b> | Palisade High School / Choir |

|                          |                              |
|--------------------------|------------------------------|
| <b>Donor</b>             | Kelly King                   |
| <b>Gift</b>              | Cash                         |
| <b>Value</b>             | \$250.00                     |
| <b>School/Department</b> | Palisade High School / Choir |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Jolley Smiles                               |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$200.00                                    |
| <b>School/Department</b> | East Middle School / General S.B.A. account |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Annie Haughen                             |
| <b>Gift</b>              | OHAUS primer balance and scale            |
| <b>Value</b>             | \$40.00                                   |
| <b>School/Department</b> | Fruita Middle School / Science department |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | McAtlin Electrical Corp.                       |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$170.00                                       |
| <b>School/Department</b> | West Middle School / Advanced tech ed projects |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Dustin and Lynn Duncan                         |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$100.00                                       |
| <b>School/Department</b> | West Middle School / Advanced tech ed projects |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Jerry and Angela Gregory                  |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$100.00                                  |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Shirley Green                             |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$100.00                                  |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |

Board of Education Resolution: 12/13: 47

Adopted: January 22, 2013

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | R.L. and L.B. Hill                       |
| <b>Gift</b>              | Cash                                     |
| <b>Value</b>             | \$100.00                                 |
| <b>School/Department</b> | Prevention Services / R.E.A.C.H. Program |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Gerry Marino                           |
| <b>Gift</b>              | Photos                                 |
| <b>Value</b>             | \$100.00                               |
| <b>School/Department</b> | Instruction Support / Science teachers |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Robert and Miriam Rapp                    |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$20.00                                   |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Palisade Livery Saloon                           |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$100.00   |
| <b>School/Department</b> | Palisade High School / Safe and Drug Free School |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Palisade Brewing Company                         |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$100.00   |
| <b>School/Department</b> | Palisade High School / Safe and Drug Free School |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Peach Street Distillers                          |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$100.00   |
| <b>School/Department</b> | Palisade High School / Safe and Drug Free School |

|                          |                             |
|--------------------------|-----------------------------|
| <b>Donor</b>             | Jenna Brumbaugh             |
| <b>Gift</b>              | Nook simple reader          |
| <b>Value</b>             | \$100.00                    |
| <b>School/Department</b> | Middle School / Student use |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Joan Haberkorn                            |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | 10.00                                     |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |

Board of Education Resolution: 12/13: 47

Adopted: January 22, 2013

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Troy and Raye Walck  |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$100.00   |
| <b>School/Department</b> | Fruita 8/9 School / Service Learning - Make-A-Wish project |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Ryan and Megan Sears                                       |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$100.00   |
| <b>School/Department</b> | Fruita 8/9 School / Service Learning - Make-A-Wish project |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Jolley Smiles                               |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$200.00                                    |
| <b>School/Department</b> | Wingate Elementary / General S.B.A. account |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Bill and Cherlyn Crawford                      |
| <b>Gift</b>              | Cash   |
| <b>Value</b>             | \$170.00                                       |
| <b>School/Department</b> | West Middle School / Advanced tech ed projects |

|                          |                                  |
|--------------------------|----------------------------------|
| <b>Donor</b>             | Adele Suydam                     |
| <b>Gift</b>              | Nook                             |
| <b>Value</b>             | \$199.00                         |
| <b>School/Department</b> | Wingate Elementary / Student use |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Nicole Byrnes                                 |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$250.00                                      |
| <b>School/Department</b> | East Middle School / Art and Recycle Programs |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Warren Jay Gleason                              |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$1,000.00                                      |
| <b>School/Department</b> | Taylor Elementary / Student books and materials |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Jolley Smiles                              |
| <b>Gift</b>              | Cash                                       |
| <b>Value</b>             | \$300.00                                   |
| <b>School/Department</b> | Taylor Elementary / General S.B.A. account |

Board of Education Resolution: 12/13: 47

Adopted: January 22, 2013

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Jolley Smiles                                 |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$200.00                                      |
| <b>School/Department</b> | Palisade High School/ General S.B. A. account |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Eugene and Debra Seitz Jr.             |
| <b>Gift</b>              | Cash                                   |
| <b>Value</b>             | \$200.00                               |
| <b>School/Department</b> | Pomona Elementary / Classroom supplies |

|                          |  |
|--------------------------|--|
| <b>Donor</b>             | Jolley Smiles                              |
| <b>Gift</b>              | Cash                                       |
| <b>Value</b>             | \$100.00                                   |
| <b>School/Department</b> | Pomona Elementary / General S.B.A. account |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Jolley Smiles                                 |
| <b>Gift</b>              | Cash  |
| <b>Value</b>             | \$100.00                                      |
| <b>School/Department</b> | Fruita Middle School / General S.B.A. account |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Royal and Geraldine Veatch                |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$10.00                                   |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Linda Patton                              |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$20.00                                   |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Stanford Dere                             |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$50.00                                   |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |

|                          |   |
|--------------------------|---|
| <b>Donor</b>             | Glen or Mary Cooper                       |
| <b>Gift</b>              | Cash                                      |
| <b>Value</b>             | \$40.00                                   |
| <b>School/Department</b> | High school students / P.U.L.S.E. Program |



Board of Education Resolution: 12/13: 47

Adopted: January 22, 2013

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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 22, 2013.*

---

*Terri N. Wells  
Secretary, Board of Education*

|                                  |   |
|----------------------------------|---|
| <b>Grant Title</b>               | Jared Polis Foundation Technology Mini Grant Program  |
| <b>Source</b>                    | Jared Polis Foundation                                |
| <b>Fund Number</b>               | 22-606-0053   |
| <b>Site</b>                      | Special Ed  |
| <b>Description</b>               | The purchase of 3 Mayer-Johnson Boardmaker Studio CDs |
| <b>Budget Amount</b>             | \$960.00  |
| <b>Fiscal Year</b>               | 6/30/2013   |
| <b>Authorized Representative</b> | Tanya Skalecki  |

|                                  |  |
|----------------------------------|--|
| <b>Grant Title</b>               | Temporary Assistance for Needy Families  |
| <b>Source</b>                    | Mesa County Department of Human Services   |
| <b>Fund Number</b>               | 22-116-8559  |
| <b>Site</b>                      | Clifton Elementary   |
| <b>Description</b>               | To fund educational and family involvement activities in a Child Support Center setting. |
| <b>Budget Amount</b>             | \$40,000   |
| <b>Fiscal Year</b>               | 12/31/13   |
| <b>Authorized Representative</b> | Andy Laase<br>Michelle Mansheim supplies up to \$1,000                                   |

|                                  |  |
|----------------------------------|--|
| <b>Grant Title</b>               | Temporary Assistance for Needy Families  |
| <b>Source</b>                    | Mesa County Department of Human Services   |
| <b>Fund Number</b>               | 22-122-3958  |
| <b>Site</b>                      | Dos Rios Elementary School   |
| <b>Description</b>               | To fund educational and family involvement activities in a Child Support Center setting. |
| <b>Budget Amount</b>             | \$40,000   |
| <b>Fiscal Year</b>               | 12/31/2013   |
| <b>Authorized Representative</b> | Andy Laase, Vernann Raney for supplies up to \$1,000                                     |

|                                  |  |
|----------------------------------|--|
| <b>Grant Title</b>               | Temporary Assistance for Needy   |
| <b>Source</b>                    | Mesa County Department of Human Services   |
| <b>Fund Number</b>               | 22-121-3958  |
| <b>Site</b>                      | Rocky Mountain Elementary  |
| <b>Description</b>               | To fund educational and family involvement activities in a Child Support Center setting. |
| <b>Budget Amount</b>             | \$20,000   |
| <b>Fiscal Year</b>               | 12/31/13   |
| <b>Authorized Representative</b> | Andy Laase<br>Patty Virden supplies up to \$1,000  |

|                                  |  |
|----------------------------------|--|
| <b>Grant Title</b>               | Temporary Assistance for Needy Families  |
| <b>Source</b>                    | Mesa County Department of Human Services   |
| <b>Fund Number</b>               | 22-120-3958  |
| <b>Site</b>                      | Dual Immersion Academy   |
| <b>Description</b>               | To fund educational and family involvement activities in a Child Support Center setting. |
| <b>Budget Amount</b>             | \$40,000   |
| <b>Fiscal Year</b>               | 12/31/13   |
| <b>Authorized Representative</b> | Andy Laase<br>Monica Heptner supplies up to \$1,000                                      |

|                                  |  |
|----------------------------------|--|
| <b>Grant Title</b>               | Temporary Assistance for Needy Families                                    |
| <b>Source</b>                    | Mesa County Department of Human Services                                   |
| <b>Fund Number</b>               | 22-605-8558  |
| <b>Site</b>                      | Various schools  |
| <b>Description</b>               | To be used for incentives for parents involved in Food for Thought nights. |
| <b>Budget Amount</b>             | \$10,000   |
| <b>Fiscal Year</b>               | 12/31/2013   |
| <b>Authorized Representative</b> | Terri Wells  |

NOW THEREFORE BE IT RESOLVED that the Mesa County Valley School District No. 51 Board of Education approved the above identified grant funds for expenditure purposes.

*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 22, 2013.*

\_\_\_\_\_  
Terri N. Wells  
Secretary, Board of Education



**ASSIGNMENT OF STUDENTS TO SCHOOLS (SCHOOLS OF CHOICE)**

Related: JCA/JFBB-E, JCA/JFBB-R

Adopted: June 13, 1972

Revised: February 6, 1996

Revised February 19, 2013

Page 1 of 4

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Statement of Purpose

The Board of Education endorses the neighborhood school concept and makes many decisions based on student population within the attendance areas of residence. The Board recognizes, however, that resident students may wish to attend a school or participate in a program located in an area other than that of their assigned school, and that state law, in certain circumstances, requires that they be allowed to do so. Therefore, resident students will be allowed to attend any school or participate in any program of their choosing for which they are otherwise qualified on a space available, first-come, first-served basis pursuant to regulations approved under regulations adopted hereunder.

Students residing in other school districts within the state who apply pursuant to the regulations approved hereunder may enroll in particular programs or schools within this district for which they are otherwise qualified on a first-come, first-served basis without payment of tuition, except as otherwise provided by law, *after* all resident students who wish to avail themselves of the choice option have been enrolled. (See Sections 22-20-109, 22-32-115 and 22-36-101, C.R.S.).

Notwithstanding the provisions of this policy, unless otherwise prohibited by law, a resident student may be assigned outside his/her attendance area by the superintendent, or designee, in the special interest of the student and/or school. The circumstances warranting such a decision shall include, without limitation, unanticipated increases in enrollment after commencement of the school year which cause occupancy levels to exceed established building capacity. The authority of the superintendent, or designee, shall extend so as to permit the assignment of a student who moves into an attendance area after commencement of the school year to a school of another attendance area, with transportation for such student to be provided by the district. In every instance, however, such a student shall be enrolled in the school of his or her attendance area at the first of the next ensuing academic year.

Reasons For Denying Admission to Resident or Nonresident Students

The school district may deny any of its resident pupils or any nonresident pupils from other school districts within the state permission to enroll in particular programs or schools within such school district only for any of the following reasons:

- A. There is a lack of space or teaching staff within a particular program or school requested, in which case, priority shall be given to residents of the attendance area over resident students from outside the attendance area and to resident students from outside the attendance area over nonresidents of the district.
- B. The school requested does not offer appropriate programs or is not structured or equipped with the necessary facilities to meet special needs of the pupil or does not offer a particular program requested.
- C. The pupil does not meet the established eligibility criteria for participation in a particular program, including age requirements, course prerequisites, and required levels of performance.
- D. The student has been expelled, or is in the process of being expelled, for the reasons specified in section 22-33-106(1)(c.5) or (l)(d) or the student may be denied permission to enroll pursuant to section 22-43-106(3)(a), (3)(b), (3)(c), (3)(e), or (3)(f).

Provisions Relating to Resident Students

A. Open Enrollment ("Choice") Policy

Resident students and their parents/guardians shall be notified on an annual basis of the optional enrollment options available in sufficient time to apply.

**ASSIGNMENT OF STUDENTS TO SCHOOLS (SCHOOLS OF CHOICE)**

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Parents/guardians of resident students may apply for open enrollment of their children in a school or in a school program, for which they are otherwise qualified, outside the assigned attendance area **during two possible open enrollment application windows**, in accordance with the regulations accompanying this policy. Students must be enrolled by October 1st. See Section 22-36-101, *et seq.*, C.R.S.

(These students will be referred to as resident “choice” students.)

B. Transfer Policy

Parents of students who wish to change school enrollment or who wish to enroll in a school program, for which they are otherwise qualified, at another school after the application deadline of either open enrollment application window should submit the appropriate form requesting a transfer. The request shall be reviewed and acted upon in accordance with the regulations accompanying this policy. Under this option, once a student has registered in a school, no transfer to another building shall be allowed without permission from the building principals of the sending and receiving schools unless there is a change of the student's residence.

(These students will be referred to as resident “transfer” students.)

Provisions Relating to Nonresident Students

In providing for admission of nonresident students, the school district need not:

- A. Make alterations in the structure of the requested school or to the arrangement or function of rooms within a requested school to accommodate the enrollment request.
- B. Establish and offer any particular program in a school if such program is not currently offered in such school.
- C. Alter or waive any established eligibility criteria for participation in a particular program, including age requirements, course prerequisites and required levels of performance.
- D. Enroll any nonresident student in any program or school after October 1st.

Before considering requests for admission from nonresident choice students, priority shall be given to resident choice or transfer students. Parents/guardians of nonresident choice students may apply for open enrollment of their children in a school or in a school program, for which they are otherwise qualified, during one of the two open enrollment windows on in accordance with the regulations accompanying this policy.

The superintendent will present to the Board for its consideration any request from parents or legal guardians of nonresident students for exceptions to this policy. The Board reserves the right to rescind and/or amend any enrollment of nonresident students if, in its opinion, overcrowding of facilities or other undesirable conditions develop.

(These students will be referred to as nonresident “choice” students.)

Conditions For Open (“Choice”) Enrollment or Transfer

Each building will be assigned a capacity determined according to procedures prescribed in the accompanying regulations.

Choice and transfer students will be assigned priority dates based on the dates their choice or transfer applications are received by the district. Within a group (i.e. the respective transfer, resident choice and nonresident choice groups) the priority dates will govern the sequence by which choice and transfer students are admitted.

**ASSIGNMENT OF STUDENTS TO SCHOOLS (SCHOOLS OF CHOICE)**

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In the event the population of the attendance area increases to fill the building with attendance area residents, choice and transfer students previously granted permission to enroll will be required to return to their schools or school districts of residence, based on dates their choice or transfer applications are received by the district, in the following order:

- A. Choice or transfer students will not be required to return to their school or school district of residence during the academic year.
- B. When it becomes necessary to return students, all nonresidents of the district will be required to return to their districts of residence on a last-in-first-out basis.
- C. Next, all resident transfer students will be required to return to their attendance area schools on a last-in-first-out basis.
- D. Finally, resident choice students will be required to return to their attendance area schools on a last-in-first-out basis.
- E.

Approved applications for open enrollment or transfer will be valid for attendance at that school throughout the grades served by the school for so long as space is available. After leaving the elementary or middle school level, students must reapply for open enrollment at the next level.

An elementary student who becomes a nonresident after enrollment or between school years shall be allowed to remain enrolled in or to reenroll in elementary school in the district in accordance with state law and Board regulations. A secondary student who becomes a nonresident during the school year may complete the semester or other term for credit. A senior who becomes a nonresident during the school year shall be allowed to finish the school year as a resident.

Students granted permission to enroll in a school outside of their assigned attendance area or district of residence will have the same curricular and extracurricular status as all other students attending that school, limited only as permitted by law and in accordance with rules of the Colorado High School Activities Association. Students granted permission to enroll only in a particular school program will be required to make a new request if they wish to enroll in another school program at a school outside their designated attendance area.

Transportation for students who enroll as choice or transfer students will not be furnished by the district unless it is determined that transportation is necessary for the district to comply with state and federal law requirements for homeless and disabled students.

The Board, the superintendent, other administrators and teachers shall not make any distinction on account of race, sex, ethnic group, religion or disability of any student who may be in attendance or who seeks admission to any school maintained by the district in the determination or recommendation of action under this policy.

Requests from the parents of special education students for admission shall be considered in accordance with applicable state and federal laws. The student's current Individual Education Plan (IEP) shall be used to determine if the requested school or program can meet the student's needs.

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**Legal References:**

C.R.S. 15-14-104 (delegation of custodial power)  
C.R.S. 22-1-102 (2)  
C.R.S. 22-20-109  
C.R.S. 22-32-110(1)(m)  
C.R.S. 22-32-113 (1)(c)  
C.R.S. 22-32-115  
C.R.S. 22-32-116  
C.R.S. 22-33-103  
C.R.S. 22-33-106 (3)  
C.R.S. 22-36-101 et seq.  
C.R.S. 22-54-103 (10)  
1 CCR 301 -1, Rule 2202-R-3.10 (2)

**Cross References:**

IHB, Class Size  
JC, School Attendance Areas  
JFAB/JFABA, Admission of Nonresident Students/Tuition Charges  
JFABB, Admission of Exchange Students  
JJICA, Interscholastic Athletic Attendance Boundaries

# **Mesa County Valley School District 51**

## **JS STUDENT USE OF INFORMATION TECHNOLOGY RESOURCES**

Page 1 of 6  
Adopted: May 4, 2010  
Amended: June 19, 2012  
Final Adoption: January 22, 2013

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This policy shall govern student use of District Information Technology Resources (DITR), regardless of whether such use occurs on or off District property, and regardless whether use occurs by means of direct connection, telephone line or other common carrier, or by means of any other type of connection or electronic communication, including, but not limited to, wire, fiber, infrared, or wireless media.

For purposes of this policy, DITR shall include hardware, software and data that is owned, leased, licensed, or otherwise kept and maintained by the District for the purpose of accessing, storing, downloading/uploading, recording, sending, receiving, posting, distributing, delivering, displaying or printing electronic or digital information, curriculum, messages, records, mail, files or data. DITR shall include, but is not limited to, District computers, computer systems and computer peripherals, electronic tablets, iPads, e-readers, smartphones and similar devices, District local and wide-area computer networks and servers, District e-mail and other electronic communication systems, District-hosted or District-sponsored internet access, websites and connectivity, and the equipment and software programs or packages associated with such access, connectivity, systems and equipment.

### **Declaration of Purposes**

The Board of Education finds that technological advances have fundamentally altered the way in which information is retrieved, conveyed and transmitted in our society. Such changes require educators to adapt and integrate appropriate new technology into the learning process to facilitate, support and enhance delivery of curriculum and as tools and resources to educate and to inform. The District is committed to make available for student use DITR in schools for the following purposes—

- To provide access to relevant and appropriate academic information and resources available on the internet and through electronic communication and data storage systems;
- To allow students to participate in on-line or electronic curriculum or distance learning activities as needed or appropriate;
- To consult and communicate with other students and individuals for educational purposes;
- To conduct academic or educational research;
- To engage in activities requiring students to think critically, analyze information, write clearly, and use problem-solving skills;
- To practice and develop computer and research skills that are necessary for continued education or entry into the workforce upon graduation; and
- To foster intellectual curiosity and shape positive student attitude toward lifelong learning.

### **Regulated Access and Use**

Access and use of DITR is reserved for District students and staff for the limited purposes set forth above, and shall not be open or available for use by the general public. Except as provided in Board policy regarding student publications, no District-owned or sponsored website or other component of DITR shall constitute or be established or maintained as a public forum.

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STUDENT USE OF INFORMATION  
TECHNOLOGY RESOURCES**

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**Blocking or filtering obscene, pornographic and harmful information**

The Internet and electronic communications offer fluid environments in which students may access or be exposed to materials and information from diverse and rapidly changing sources, including some that may be harmful to students. The Board recognizes that it is impossible to predict with certainty what information students may access or obtain. Nevertheless, the district shall take reasonable steps to protect students from accessing material and information that is obscene, pornographic or otherwise harmful to minors, as defined by the Board. Technology protection measures that block or filter material and information that is obscene, pornographic or otherwise harmful to minors, as defined by the Board, shall be installed or implemented, as soon as practicable, with respect to each DITR component or device that allows for access to the Internet by a minor from any location. Such technology protection measures may be relaxed or disabled for student use only for bona fide research purposes authorized by and under the direct supervision of a district staff member.

Students shall report access to material and information that is obscene, child pornography, harmful to minors or otherwise in violation of this policy to the supervising staff member. If a student becomes aware of other students accessing such material or information, he or she shall report it to the supervising staff member.

**No expectation of privacy**

DITR and its components, including computers, servers and systems, are owned by the district and are intended for educational purposes at all times. Students shall have no expectation of privacy when using them or when accessing or using the Internet or electronic communications by means of DITR. The district reserves the right to monitor, inspect, copy, review and store (at any time and without prior notice) all usage of DITR, including district computers and computer systems and the files contained therein, including all Internet and electronic communications access and transmission/receipt of materials and information. All files, data, material and information stored, accessed, received, downloaded or uploaded through or by means of DITR shall remain the property of the district.

**Security**

DITR shall be administered in a manner that places a high priority on security and student safety in connection with student use of DITR, especially in connection with on-line activities. Students who identify a security problem, such as a suspected computer virus, while using the Internet or electronic communications must immediately notify a system administrator. Students should not demonstrate, circulate or download the problem to other users.

In addition, students shall not:

—Disclose or share passwords except as authorized by school officials, attempt to obtain, modify or use another person's password or any other identifier, attempt to log on to the Internet or other DITR as a system administrator, or log in through another user's account;

—gain or attempt to gain unauthorized access to another user's files or data, to District file

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STUDENT USE OF INFORMATION  
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servers or other DITR devices or components, or to third party file servers.

—read, alter, delete or copy or intercept electronic communications of other system users, or attempt to engage in such activities.

—Use “hacking” software or other tools to hack or compromise DITR security measures or components, or introduce, install or upload spyware, computer viruses or malware to or with DITR or to any device, component or network within DITR.

**Safety**

Students shall not reveal or transmit to third parties not employed by the district any personal social security numbers, home addresses, phone numbers, photographs or other personally identifiable information about themselves while using DITR to access the Internet or other electronic communications, and shall not be required to do so by district staff members. Without first obtaining permission of the supervising staff member, students shall not use their last name or any other information that might allow another person to locate or identify him or her. Students shall not use DITR to arrange face-to-face meetings with persons met on the Internet or through electronic communications.

**Vandalism**

Vandalism of DITR is prohibited. For purposes of this policy, vandalism is defined as any malicious or intentional attempt to harm, destroy, modify, abuse, reconfigure or disrupt operation of any DITR, including, but not limited to, any network within the school district or any network connected to the Internet, operation of any form of electronic communications, the data contained on any network or electronic communications, the data of another user, usage by another user, or district-owned software or hardware. This includes, but is not limited to, the uploading or creation of computer viruses and the use of encryption software.

**Unauthorized software**

Students shall not download or install any software, mobile app, shareware, freeware onto DITR servers, drives or disks without prior authorization from the supervising staff member or District Technology Services personnel. Students are prohibited from using DITR to use, share, install, download or otherwise obtain or distribute any copyrighted software, music, video or data files that has been downloaded or is otherwise in the user's possession unlawfully or without appropriate license from the copyright owner.

**Other Unauthorized and Unacceptable Uses**

Students shall use DITR in a responsible, efficient, ethical and legal manner.

Because technology and ways of using technology are constantly evolving, every unacceptable use of DITR cannot be specifically described in policy. However, at minimum, students are prohibited from using DITR to violate or facilitate or carry out any conduct that is in violation of the Code of Student Conduct. In

# Mesa County Valley School District 51

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addition, no student shall use DITR to access, create, transmit, retransmit or forward material or information:

1. that promotes violence or advocates destruction of property including, but not limited to, access to information concerning the manufacturing or purchasing of destructive devices or weapons;
2. that uses inappropriate or profane language that is likely to be offensive to others in the school community;
3. that contains pornographic, obscene or other sexually oriented materials, either as pictures or writings, that are intended to stimulate erotic feelings or appeal to prurient interests in nudity, sex or excretion;
4. that harasses, threatens, demeans, or promotes violence or hatred against another person or group of persons in violation of the district's policies against discrimination, bullying and other violent or aggressive behaviors;
5. for personal profit, financial gain, advertising, political campaigns or other private or commercial purposes not within the scope of the declared educational purposes of DITR set forth in this policy;
6. that copies, reproduces or plagiarizes the work of another without authorization from the author or owner of the work;
7. that is knowingly false or could be construed as intending to purposely damage another person's reputation;
8. in violation of any federal or state law or other district policy or regulation, including but not limited to, the District's policy regarding use of copyrighted material;
9. that impersonates another or transmits through an anonymous remailer; or
10. that accesses fee services without specific permission from the system administrator.

The Board directs and authorizes the Superintendent to develop appropriate additional rules and regulations governing acceptable use of DITR as may be necessary to effectuate the intent and purposes of this policy. Such regulations shall include reasonable procedures, requirements and restrictions and conditions regarding such use in order to—

- (a) assure that students use DITR in a responsible, efficient, ethical and legal manner, and only for educational purposes as set forth above;
- (b) detect and prevent the use of DITR in connection with the receipt or transmittal of inappropriate or harmful material via Internet, electronic mail, or other forms of direct electronic communications;
- (c) detect and prevent unauthorized access to or use of DITR;
- (d) maintain and enforce standards for acceptable use of DITR as set forth in this policy;
- (e) address privacy issues, including unauthorized online disclosure, use, or dissemination of personal identification information or other private facts regarding any person; and to
- (f) comply with the Children's Internet Protection Act and other applicable laws.



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**Online Activity Education and Monitoring**

Students using or permitted to use DITR shall receive education designed to develop their intellectual skills needed to discriminate among information sources, to enhance their ability to identify information appropriate to their age and developmental levels and to evaluate and use information to meet their educational goals. Such education shall also address appropriate online behavior, and include specific instruction regarding interaction with other individuals on social networking websites, in chat rooms and through other platforms for direct electronic communication, and regarding cyberbullying awareness and response. Students shall have specifically defined objectives and search strategies prior to using DITR to access material and information on the Internet and/or through electronic communications.

The district will make reasonable efforts to monitor the online activities of students to verify that students are using DITR responsibly and safely. The Superintendent may develop a plan to identify and coordinate specific monitoring activities of administrators, teachers and other staff members. Staff members assigned to supervise student use of DITR shall exercise due diligence in monitoring student online behavior and activities, and shall receive training in Internet and electronic communications safety and appropriate monitoring methods, provided funding is available for such training.

Upon request, parents shall be afforded an opportunity to observe student use of the Internet and electronic communications in schools.

**Student use is a privilege**

Student use of the Internet and electronic communications is a privilege, not a right. The district may deny, revoke or suspend a student's access to or use of DITR at any time, in which case the student's accounts or files may be closed or locked.

The building principal may deny or restrict access to or use of DITR with respect to any student whose use of DITR poses an identifiable security risk, whose disciplinary record demonstrates repeated misconduct involving the Internet, electronic communications or other information technology resources, or whose privilege to access or use such resources was revoked or restricted by the school or other institution at which the student was last enrolled or placed.

Students shall take responsibility for their own use of DITR and for understanding the acceptable and unacceptable uses of such tools, especially when accessing Internet or participating in electronic communications, to avoid contact with inappropriate material or information. Compliance with this policy and the Code of Student Conduct is a condition of such use. Failure to comply with this policy shall be grounds for revocation or suspension of any or all DITR privileges, and may result in school disciplinary action, including suspension or expulsion. In the event unlawful conduct has occurred or is suspected, the violation may also be reported to law enforcement.

Students and parents/guardians may be required to sign, as a condition of granting or continuing access and privileges to use DITR, a document affirming the student's acceptance of responsibility for acceptable

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and responsible use of DITR and acknowledging receipt of this policy and its implementing regulations, if any.

**No warranties or endorsement**

It is impossible to predict with certainty what information students might locate or be exposed to through the Internet or otherwise obtain or be exposed to while using DITR. The District makes no guarantee or warranty as to the accuracy, quality or appropriateness of information obtained by or through use of DITR, nor does the availability of information by means of DITR imply or endorsement or approval by the District of the content of such information. The district shall not be responsible for any damages, losses or costs a student suffers in using DITR, including damages, losses or costs incurred from loss of data and service interruptions, as well as losses or damages caused by unauthorized use, misdeliveries, non-deliveries, or exposure to harmful information. Use of any information obtained via the Internet and electronic communications is at the student's own risk.

(Adoption date)

LEGAL REFS.: 47 U.S.C. 254(h) (*Children's Internet Protection Act of 2000*)  
47 U.S.C. 231 (*Children's Online Privacy Protection Act of 1998*)  
20 U.S.C. 6801 *et seq.* (*Elementary and Secondary Education Act*)  
C.R.S. 22-87-101 *et seq.* (*Children's Internet Protection Act*)  
47 U.S.C. § 254(h)(5)B) (*Protecting Children in the 21<sup>st</sup> Century Act*)

CROSS REFS: AC, Nondiscrimination/Equal Opportunity  
JICDA, Code of Student Conduct  
JICJ, Student Use of Cell Phones and Other Personal Electronic Devices

**Mesa County Valley School District 51**  
**JICH**  
**ALCOHOL USE/DRUG ABUSE BY STUDENTS**

Related: JICH-R  
Adopted: June 13, 1972  
Revised: December 14, 1993  
Revised: April 27, 1999  
Policy Manual Review: August 6, 2002  
Final Adoption: January 22, 2013  
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The school district shall promote a healthy environment for students by providing education, support and decision making skills in regard to alcohol, drug and other controlled substances and their abuse. In order to accomplish this goal, a cooperative effort must be made among the schools, parents, community and its agencies.

The possession, distribution, sale or use of alcohol, drugs and other controlled substances is a serious violation of law and punishable by fine and/or imprisonment. The unlawful possession or use of alcohol or controlled substances is also wrong and harmful to students. A student is required to obey the same laws on school grounds as off, and school personnel have the same responsibility as every other citizen to report violations of the law. Accordingly, students possessing, distributing, buying, selling or using alcohol, drugs or other controlled substances prohibited by law on school premises or at school-sponsored activities should be reported promptly to the appropriate law enforcement officials.

It shall be a violation of board policy and considered to be behavior which is detrimental to the welfare, safety or morals of other students or school personnel for any student to possess, use, sell, distribute or procure or to be under the influence of alcohol, drugs or other controlled substances. For purposes of this policy, "under the influence" means manifesting one or more signs, symptoms or abnormal behaviors associated with the use of alcohol, drugs or controlled substances, including, but not limited to, loss of coordination or muscle control, slurred speech, reddened eyes, vomiting, having the detectable odor of alcohol or other controlled substances on the breath or about the person, nervousness, restlessness, sleepiness or lethargy, loss of memory, disorderly conduct or abusive language. In determining whether a violation of this policy has occurred, school authorities shall not be bound by any finding or conclusion of any judicial or quasijudicial proceeding to which the school district is not a party. Any transaction or occurrence whereby a student transfers or conveys alcohol, drugs or other controlled substances to another person, including any sale, exchange, trade, gift, or sharing, shall be deemed to be a distribution in violation of this Policy.

This policy shall apply to any student who is on school property, in attendance at school, in a school vehicle or taking part in any school sponsored or sanctioned activity or whose conduct at any time or place interferes with the operations of the district or the safety or welfare of students or employees. It shall be a violation of this policy for a student otherwise covered by this policy to be under the influence of alcohol, drugs or other controlled substances, regardless of whether the use or consumption of the substance occurred before or after regular school hours, off school premises or during non-school-related events or activities.

For purposes of this policy, controlled substances include but are not limited to narcotic drugs, hallucinogenic or mind-altering drugs or substances, amphetamines, barbiturates, stimulants, depressants, marijuana, anabolic steroids, any other controlled substances as defined in law, or any prescription or nonprescription drug, medicine, vitamin or other chemical substances not taken in accordance with the board policy and regulations on administering medicines to students.

This policy also includes substances that are represented by or to the student to be any such controlled substance or what the student believes to be any such substance.

Students violating this policy shall be subject to disciplinary sanctions which may include suspension and/or expulsion from school and referral for prosecution.

Situations in which a student seeks counseling or information from a professional staff member for the purpose of overcoming substance abuse shall be handled on an individual basis depending upon the nature and particulars of the

**Mesa County Valley School District 51**  
**JICH**  
**ALCOHOL USE/DRUG ABUSE BY STUDENTS**

Related: JICH-R  
Adopted: June 13, 1972  
Revised: December 14, 1993  
Revised: April 27, 1999  
Policy Manual Review: August 6, 2002  
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case. When appropriate, parents shall be involved and every effort made to direct the substance abuser to sources of help.

The board, in recognition that drug and alcohol abuse is a community problem, shall cooperate actively with law enforcement, social services or other agencies and organizations, parents and any other recognized community resources committed to reducing the incidents of illegal use of drugs and alcohol by school-ages youths.

Whenever possible in dealing with student problems associated with drug and alcohol abuse, school personnel shall provide parents and students with information concerning education and rehabilitation programs which are available. Information provided to students and/or parents about community substance abuse treatment programs or other resources shall be accompanied by a disclaimer to clarify that the school district assumes no financial responsibility for the expense of drug or alcohol assessment or treatment provided by other agencies or groups unless otherwise required.

The district shall provide all students and parents with a copy of this policy and its accompanying procedures on an annual basis.

The board shall conduct a biennial review of its drug prevention program to determine its effectiveness, to implement any required changes and to insure that the disciplinary sanctions required are consistently enforced.

**Legal References:**

- 20 U.S.C. §7101 et seq. (Safe & Drug-Free Schools and Communities Act of 1994)
- C.R.S. 18-18-102 (3), (5) (definition of “anabolic steroid” and “controlled substance”)
- C.R.S. 18-18-407 (2) (crime to sell, distribute or possess controlled substance on or near school grounds or school vehicles)
- C.R.S. 22-1-110 (instruction regarding alcohol and controlled substances required)
- C.R.S. 22-33-106(1) (d) (II) (use, possession or sale of drugs or controlled substances are grounds for suspension or expulsion)
- C.R.S. 25-1.5-106 (12) (b) (possession or use of medical marijuana in or on school grounds or in a school bus prohibited)
- C.R.S. 22-32-109.1 (2) (a) **(I) (G)** (policy required as part of safe schools plan)

**Cross References:**

- IHAMA, Teaching About Drugs, Alcohol and Tobacco
- JIH, Interrogations and Searches
- JKD/JKE, Student Suspension/Expulsion
- JLCD, Administering Medicines to Students

**DRAFT**



**PROPOSED 5 DAY EXTENDED YR  
2013-2014 School Year  
SCHOOLS NOT IN SESSION**

|   |   |
|---|---|
| <b>All Schools</b><br><b>Teacher In-service</b><br>July 30-31, 2013<br>August 1, 2013   | <b>All Schools</b><br><b>Teacher Workdays</b><br>July 29, 2013<br>August 2, 2013<br>October 4, 2013<br>December 20, 2013<br>March 7, 2014<br>May 23, 2014 |
| <b>Elementary Schools</b><br><b>Only</b><br><b>Teacher Planning Days</b><br><b>(MS/HS Schools are in Session)</b><br>August 30, 2013<br>November 1, 2013<br>February 7, 2014<br>May 2, 2014 | <b>Parent/Teacher Conferences</b><br>October 7-8, 2013<br>May 8-9, 2014   |

**Schools Not In Session**

September 2 .....Labor Day  
 October 7 - 18 ..... Fall Break  
 November 27 - 29 .....Thanksgiving Break  
 December 23-January 3.....Winter Break  
 January 20 .....Martin Luther King, Jr. Day  
 March 24-April 4.....Spring Break

|          |   |
|----------|---|
| <b>T</b> | Teacher In-service - All Schools                    |
| <b>C</b> | Parent/Teacher Conferences - All Schools            |
| <b>E</b> | Elementary Teacher Planning - ONLY MS/HS in session |
| <b>W</b> | Teacher Work Day - All Schools                      |
| •        | Last Day of Quarter-School in Session               |
| <b>F</b> | Former Contract Days - No School                    |
|          | No School-Non Contract Days                         |

**Statistical Record Data**

|   |     |
|---|-----|
| Total number of contact days elementary - | 165 |
| Total number of contact days middle -     | 169 |
| Total number of contact days high -       | 169 |

Classes Begin..... August 5, 2013

1st Quarter Ends.....October 3, 2013 (42 ES - 43 MS/HS)

2nd Quarter Ends.....December 19, 2013 (40 ES - 41 MS/HS)

3rd Quarter Ends..... March 6, 2014 (42 ES - 43 MS/HS)

4th Quarter Ends.....May 22, 2014 (41 ES - 42 MS/HS)

**General Staff Information**

High School Principals' First Day .....July XX, 2013

Middle School Principals' First Day..... July XX, 2013

Elementary School Principals' First Day..... July XX, 2013

Teachers' First Day..... August XX, 2013

Teachers' Last Day..... May XX, 2014

Elementary School Principals' Last Day..... June X, 2014

Middle School Principals' Last Day..... June X, 2014

High School Principals' Last Day..... June XX, 2014

**July 2013**

| S  | M        | T        | W        | T        | F        | S  |
|----|----------|----------|----------|----------|----------|----|
|    | 1        | 2        | 3        | 4        | 5        | 6  |
| 7  | 8        | 9        | 10       | 11       | 12       | 13 |
| 14 | 15       | 16       | 17       | 18       | 19       | 20 |
| 21 | 22       | <b>F</b> | <b>F</b> | <b>F</b> | <b>F</b> | 27 |
| 28 | <b>W</b> | <b>T</b> | <b>T</b> |          |          |    |

**January 2014**

| S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|
|    |    |    | 1  | 2  | 3  | 4  |
| 5  | 6  | 7  | 8  | 9  | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 |    |

**August 2013**

| S  | M  | T  | W  | T        | F        | S  |
|----|----|----|----|----------|----------|----|
|    |    |    |    | <b>T</b> | <b>W</b> | 3  |
| 4  | 5  | 6  | 7  | 8        | 9        | 10 |
| 11 | 12 | 13 | 14 | 15       | 16       | 17 |
| 18 | 19 | 20 | 21 | 22       | 23       | 24 |
| 25 | 26 | 27 | 28 | 29       | <b>E</b> | 31 |

**February 2014**

| S  | M  | T  | W  | T  | F        | S  |
|----|----|----|----|----|----------|----|
|    |    |    |    |    |          | 1  |
| 2  | 3  | 4  | 5  | 6  | <b>E</b> | 8  |
| 9  | 10 | 11 | 12 | 13 | 14       | 15 |
| 16 | 17 | 18 | 19 | 20 | 21       | 22 |
| 23 | 24 | 25 | 26 | 27 | 28       |    |

**September 2013**

| S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|
| 1  | 2  | 3  | 4  | 5  | 6  | 7  |
| 8  | 9  | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 |    |    |    |    |    |

**March 2014**

| S  | M  | T  | W  | T  | F        | S  |
|----|----|----|----|----|----------|----|
|    |    |    |    |    |          | 1  |
| 2  | 3  | 4  | 5  | •  | <b>W</b> | 8  |
| 9  | 10 | 11 | 12 | 13 | 14       | 15 |
| 16 | 17 | 18 | 19 | 20 | 21       | 22 |
| 23 | 24 | 25 | 26 | 27 | 28       | 29 |
| 30 | 31 |    |    |    |          |    |

**October 2013**

| S  | M        | T        | W  | T  | F        | S  |
|----|----------|----------|----|----|----------|----|
|    |          | 1        | 2  | •  | <b>W</b> | 5  |
| 6  | <b>C</b> | <b>C</b> | 9  | 10 | 11       | 12 |
| 13 | 14       | 15       | 16 | 17 | 18       | 19 |
| 20 | 21       | 22       | 23 | 24 | 25       | 26 |
| 27 | 28       | 29       | 30 | 31 |          |    |

**April 2014**

| S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|
|    |    | 1  | 2  | 3  | 4  | 5  |
| 6  | 7  | 8  | 9  | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 |    |    |    |

**November 2013**

| S  | M  | T  | W  | T  | F        | S  |
|----|----|----|----|----|----------|----|
|    |    |    |    |    | <b>E</b> | 2  |
| 3  | 4  | 5  | 6  | 7  | 8        | 9  |
| 10 | 11 | 12 | 13 | 14 | 15       | 16 |
| 17 | 18 | 19 | 20 | 21 | 22       | 23 |
| 24 | 25 | 26 | 27 | 28 | 29       | 30 |

**May 2014**

| S  | M  | T  | W  | T        | F        | S  |
|----|----|----|----|----------|----------|----|
|    |    |    |    | 1        | <b>E</b> | 3  |
| 4  | 5  | 6  | 7  | <b>C</b> | <b>C</b> | 10 |
| 11 | 12 | 13 | 14 | 15       | 16       | 17 |
| 18 | 19 | 20 | 21 | •        | <b>W</b> | 24 |
| 25 | 26 | 27 | 28 | 29       | 30       | 31 |

**December 2013**

| S  | M  | T  | W  | T  | F        | S  |
|----|----|----|----|----|----------|----|
| 1  | 2  | 3  | 4  | 5  | 6        | 7  |
| 8  | 9  | 10 | 11 | 12 | 13       | 14 |
| 15 | 16 | 17 | 18 | •  | <b>W</b> | 21 |
| 22 | 23 | 24 | 25 | 26 | 27       | 28 |
| 29 | 30 | 31 |    |    |          |    |

**June 2014**

| S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|
| 1  | 2  | 3  | 4  | 5  | 6  | 7  |
| 8  | 9  | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 |    |    |    |    |    |

**Mesa County Valley School District 51**  
**2012-2013 Budget Re-Adoption**

Board of Education Resolution 12/13: 40

Re-Adopted: January 22, 2013

WHEREAS, the Board of Education has published January 22, 2013, as the date of re-adoption for the 2012-2013 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, 2013;

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, 2012, and ending June 30, 2013.

| <b>FUND</b>  | <b>ORIGINAL</b> | <b>RE-ADOPTED</b> | <b>EXPLANATION</b>                                   |
|--|-----------------|-------------------|--|
| <b>Governmental Funds</b>  |                 |                   |  |
| General Fund (10)  | \$154,159,849   | \$154,420,564     | Fund Balance Adjustment<br>Pupil Count Adjustment    |
| Colorado Preschool Program (19)                                  | \$1,356,020     | \$1,585,606       | Fund Balance Adjustment<br>Pupil Count Adjustment    |
| Glade Park Community School                                      | \$168,383       | \$145,794         | Pupil Count Adjustment                               |
| Independence Academy<br>Charter School (11)                      | \$2,979,915     | \$3,565,629       | Fund Balance Adjustment<br>Pupil Count Adjustment    |
| <b>Special Revenue Funds</b>                                     |                 |                   |  |
| Physical Activities (23)   | \$679,407       | \$694,153         | Fund Balance Adjustment                              |
| Beverage (27)  | \$229,351       | \$229,920         | Fund Balance Adjustment                              |
| Governmental Designated Purpose Grants<br>(22 & Sub-funds 70-99) | \$17,798,146    | \$17,392,656      | Loss of Expected Grants                              |
| Career Center Grant (26)   | \$308,098       | \$313,868         | Fund Balance Adjustment                              |
| Other Local Projects/Grants (28)                                 | \$222,897       | \$165,907         | Fund Balance Adjustment                              |
| <b>Debt Service Fund</b>   |                 |                   |  |
| Bond Redemption (31)   | \$21,712,893    | \$21,914,655      | Fund Balance Adjustment<br>Assessed Value Adjustment |
| <b>Capital Project Fund</b>                                      |                 |                   |  |
| Capital Projects Fund (43)                                       | \$11,480,395    | \$13,299,586      | Fund Balance Adjustment                              |
| <b>7363776</b>   |                 |                   |  |
| Nutrition Service (51)   | \$7,926,561     | \$7,473,600       | Revenue Adjustment<br>Fund Balance Adjustment        |
| <b>Internal Service Fund</b>                                     |                 |                   |  |
| Insurance (64)   | \$3,417,895     | \$3,389,932       | Fund Balance Adjustment                              |
| Dental Insurance (63)  | \$2,157,704     | \$2,207,404       | Fund Balance Adjustment                              |
| Medical Insurance (62)   | \$15,282,038    | \$15,413,348      | Fund Balance Adjustment                              |
| <b>Trust and Agency Fund</b>                                     |                 |                   |  |
| Student Body Activity Funds                                      | \$6,000,000     | \$6,000,000       |  |

**APPROPRIATION CALCULATION BY FUND**

Re-Adopted: January 22, 2013

| <i>FUND</i>  | <i>REVENUE</i> | <i>BEGINNING<br/>BUDGETARY<br/>BALANCE</i> | <i>TOTAL<br/>APPROPRIATION</i> |
|--|----------------|--|--------------------------------|
| <b>Governmental Funds</b>  |                |  |                                |
| General Fund (10)  | \$145,912,680  | \$8,507,884                                | \$154,420,564                  |
| Colorado Preschool Program (19)                                  | \$1,325,426    | \$260,180                                  | \$1,585,606                    |
| Glade Park Community School                                      | \$131,125      | \$14,669                                   | \$145,794                      |
| Independence Academy<br>Charter School (11)                      | \$1,878,155    | \$1,687,474                                | \$3,565,629                    |
| <b>Special Revenue Funds</b>                                     |                |  |                                |
| Physical Activities (23)   | \$596,190      | \$97,963                                   | \$694,153                      |
| Beverage (27)  | \$76,972       | \$152,948                                  | \$229,920                      |
| Governmental Designated Purpose Grants<br>(22 & Sub-funds 70-99) | \$17,392,656   | \$0  | \$17,392,656                   |
| Career Center Grant (26)   | \$234,500      | \$79,368                                   | \$313,868                      |
| Other Local Projects/Grants (28)                                 | \$61,942       | \$103,965                                  | \$165,907                      |
| <b>Debt Service Fund</b>   |                |  |                                |
| Bond Redemption (31)   | \$11,528,330   | \$10,386,325                               | \$21,914,655                   |
| <b>Capital Project Fund</b>                                      |                |  |                                |
| Capital Projects Fund (43)                                       | \$3,299,831    | \$9,999,755                                | \$13,299,586                   |
| <b>Enterprise Fund</b>   |                |  |                                |
| Nutrition Service (51)   | \$5,829,068    | \$1,644,532                                | \$7,473,600                    |
| <b>Internal Service Fund</b>                                     |                |  |                                |
| Insurance (64)   | \$1,570,000    | \$1,819,932                                | \$3,389,932                    |
| Dental Insurance (63)  | \$1,599,500    | \$607,904                                  | \$2,207,404                    |
| Medical Insurance (62)   | \$12,842,500   | \$2,570,848                                | \$15,413,348                   |
| <b>Trust and Agency Fund</b>                                     |                |  |                                |
| Student Body Activity Funds                                      | \$6,000,000    | \$0  | \$6,000,000                    |

## APPROPRIATION CALCULATION BY FUND

Adopted: June 19, 2012

| <i>FUND</i>  | <i>REVENUE</i> | <i>BEGINNING<br/>BUDGETARY<br/>BALANCE</i> | <i>TOTAL<br/>APPROPRIATION</i> |
|--|----------------|--|--------------------------------|
| <b>Governmental Funds</b>  |                |  |                                |
| General Fund (10)  | \$146,273,702  | \$7,886,147                                | \$154,159,849                  |
| Colorado Preschool Program (19)                                  | \$1,307,003    | \$49,017                                   | \$1,356,020                    |
| Glade Park Community School                                      | \$162,878      | \$5,505                                    | \$168,383                      |
| Independence Academy<br>Charter School (11)                      | \$1,700,798    | \$1,279,117                                | \$2,979,915                    |
| <b>Special Revenue Funds</b>                                     |                |  |                                |
| Physical Activities (23)   | \$596,190      | \$83,217                                   | \$679,407                      |
| Beverage (27)  | \$76,972       | \$152,379                                  | \$229,351                      |
| Governmental Designated Purpose<br>Grants (22 & Sub-funds 70-99) | \$17,798,146   | \$0  | \$17,798,146                   |
| Career Center Grant (26)   | \$234,500      | \$73,598                                   | \$308,098                      |
| Other Local Projects/Grants (28)                                 | \$60,942       | \$161,955                                  | \$222,897                      |
| <b>Debt Service Fund</b>   |                |  |                                |
| Bond Redemption (31)   | \$11,117,263   | \$10,595,630                               | \$21,712,893                   |
| <b>Capital Project Fund</b>                                      |                |  |                                |
| Capital Projects Fund (43)                                       | \$3,471,976    | \$8,008,419                                | \$11,480,395                   |
| <b>Enterprise Fund</b>   |                |  |                                |
| Nutrition Service (51)   | \$6,390,356    | \$1,536,205                                | \$7,926,561                    |
| <b>Internal Service Fund</b>                                     |                |  |                                |
| Insurance (64)   | \$1,570,000    | \$1,847,895                                | \$3,417,895                    |
| Dental Insurance (63)  | \$1,599,500    | \$558,204                                  | \$2,157,704                    |
| Medical Insurance (62)   | \$12,842,500   | \$2,439,538                                | \$15,282,038                   |
| <b>Trust and Agency Fund</b>                                     |                |  |                                |
| Student Body Activity Funds                                      | \$6,000,000    | \$0  | \$6,000,000                    |



**Mesa County Valley School District 51**  
**Use of Beginning Fund Balance**

Board of Education Resolution 12/13: 41

Re-Adopted: January 22, 2013

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 22, 2013, as the date of re-adoption for the 2012-2013 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may adopt the budgets at any regular or special meeting on or before, January 31, 2013;

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, 2012, and ending on June 30, 2013.

| <b>FUND</b>        | <b>PAGE #</b> | <b>AMOUNT OF BEGINNING FUND BALANCE TO BE SPENT</b> | <b>PURPOSE FOR EXPENDITURE</b> | <b>PLAN</b>                       |
|--------------------|---------------|---|--------------------------------|-----------------------------------|
| General            | A-1.12        | \$466,639   | Instructional Programs         | Will monitor and make adjustments |
| Colorado Preschool | A-1.16        | \$250,413   | Instructional Programs         | Monitor and make adjustments      |
| Insurance Reserve  | A-1.39        | \$359,000   | Claim costs/loss               | Monitor and make adjustments      |

**Mesa County Valley School District 51**  
**Borrow Unencumbered Money from Other District Funds**

Board of Education Resolution 12/13: 42

Re-Adopted: January 22, 2013

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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 an current fund it may be necessary to borrow up to \$5,000,000, and

WHEREAS, estimated unencumbered monies not to exceed \$5,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2012-13,

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to \$5,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2012, such monies to be repaid to said funds not later than June 30, 2013.

**Mesa County Valley School District 51**  
**Bond Interest Transfer**

Board of Education Resolution 12/13: 43

Re-Adopted: January 22, 2013

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WHEREAS, C.R.S. 22-45-103 (1)(b)(v) allows for withdrawal of funds not needed to satisfy the school districts obligation, for purposes of depositing or investing the money as permitted by law; and

WHEREAS, interest earned in the Bond Redemption Fund can be transferred to the General Fund, if approved by resolution;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the transfer of interest earned in the Bond Redemption Fund to the General Fund.

**Mesa County Valley School District 51**  
**General Fund Budget Reductions**

Board of Education Resolution 12/13: 44

Re-Adopted: January 22, 2013

WHEREAS, the Board of Education of Mesa County Valley School District 51 is the governing body authorized by law to administer the affairs of the school district; and

WHEREAS, without additional funding, these expenditures have been reduced from the 2012-2013 General Fund Budget;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the reduction of the positions as shown from the General Fund.

**POSITIONS REDUCED FROM GENERAL FUND BUDGET**  
**2012-2013 FISCAL YEAR**  
**June 19, 2012**

| POSITION  | FTE         | AMOUNT           | BENEFITS<br>(ESTIMATED) |                      |
|---|-------------|------------------|-------------------------|----------------------|
| Reach Advocate  | 2.00        | \$ 37,994        | \$ 9,499                | 100.00%              |
|   | <b>2.00</b> | <b>\$ 37,994</b> | <b>\$ 9,499</b>         |                      |
| <b>Total Funding Reduced From General Fund Budget</b> |             |                  | <b>\$</b>               | <b><u>47,493</u></b> |

**Mesa County Valley School District 51**  
**Other Funding Budget Additions**

Board of Education Resolution 12/13: 45

Re-Adopted: January 22, 2013

WHEREAS, the Board of Education of Mesa County Valley School District 51 is the governing body authorized by law to administer the affairs of the school district; and

WHEREAS, additional funding has been allocated to support student achievement through school improvement and reform, and to create jobs for this school improvement; and

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the funding of the previously reduced positions from other sources than the General Fund.

**POSITIONS REDUCED FROM GENERAL FUND BUDGET**  
**2012-2013 FISCAL YEAR**  
**June 19, 2012**

| POSITION  | FTE  | AMOUNT    | BENEFITS<br>(ESTIMATED) |               |
|---|------|-----------|-------------------------|---------------|
| Reach Advocate  | 2.00 | \$ 37,994 | \$ 9,499                | 100.00%       |
|   | 2.00 | \$ 37,994 | \$ 9,499                |               |
| <b>Total Funding Reduced From General Fund Budget</b> |      |           | <b>\$</b>               | <b>47,493</b> |