

Board of Education

Mesa County Valley School District 51

Board Business Meeting Minutes

April 21, 2015

Business Meeting Minutes

A - Jeff Leany
 B - Ann Tisue
 C - John Williams
 D - Tom Parrish
 E - Greg Mikolai

Board of Education

Mesa County Valley School District 51

Business Meeting Minutes: April 21, 2015
Adopted: May 19, 2015

| | A | B | C | D | E | AGENDA ITEMS | ACTION |
|---------|---|---|---|---|---|---|----------------------|
| Present | x | x | x | x | x | A. CALL TO ORDER/PLEDGE OF ALLEGIANCE/ROLL CALL ➤ Mr. Mikolai welcomed attendees to the April Board Business Meeting and gave instructions for meeting participants to address the Board, <i>under Item G, Audience Comments.</i> | 6:00 P.M. |
| Absent | | | | | | | |
| Motion | x | | | | | B. AGENDA APPROVAL | Adopted |
| Second | | x | | | | | |
| Aye | x | x | x | x | x | | |
| No | | | | | | | |
| Motion | x | | | | | C. MEETING MINUTES AND SUMMARY APPROVAL C-1. March 3, 2015, Board Work Session Minutes | Adopted as Presented |
| Second | | x | | | | | |
| Aye | x | x | x | x | x | | |
| No | | | | | | | |
| Motion | x | | | | | C-2. March 17, 2015, Board Business Meeting Minutes | Adopted as Presented |
| Second | | x | | | | | |
| Aye | x | x | x | | x | | |
| No | | | | | | | |
| Abstain | | | | | x | | |
| | | | | | | D. RECOGNITIONS D-1. 2014-2015 All State Band and Jazz Band [Resolution: 14/15: 75] ➤ Mesa County Valley School District 51 has three schools who will be represented in the Colorado's All-State Bands. This is a very rigorous process and intimidating for musicians. The All-State Board forms two bands from those who auditioned. These students must also meet academic eligibility criteria through their schools. The Board and Superintendent congratulated these students for their great accomplishment. | |
| | | | | | | D-2. 2014-2015 All State Choir [Resolution: 14/15: 76] ➤ Three of District 51's high schools have the finest voices in the state of Colorado. There were sixteen selections made to the 2014-2015 All State Choir. This year 2,000 students auditioned for the choir in October. Five hundred students were selected from around the state for three different choirs, including; Men's, Women's and a Mixed Choir. To be selected to the Colorado All State Choir, a student must go through a rigorous selection process. Students also have to be academically eligible through their school. The Board and Superintendent congratulate each of the students for their hard work towards this outstanding accomplishment. | |
| | | | | | | D-3. 2014-2015 All State Orchestra [Resolution: 14/15: 77] ➤ The All State Orchestra Governing Board, a branch of the Colorado Music Educators Association, hosts the Colorado All State Orchestra Weekend. Students are selected for this honor by audition only. Students submit a taped audition to a panel of experts. Selected students are then invited to attend the All State Orchestra Weekend. Five students from District 51 were selected to participate. The Board and Superintendent praised the students for earning the opportunity to perform.. | |

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D-4. 2014-2015 Middle School All State Choir [Resolution: 14/15: 78]
 ➤ Six hundred students were selected to fill three choirs, a treble choir, a women's choir and a men's choir in the Colorado Middle School All-State Choir. Nine students from District 51 were selected to this prestigious level of recognition. Students were eligible to audition for the All State Choir when they have the discipline and maturity to participate in a high-level musical event. The Board and Superintendent congratulated these students for their recognition.

D-5. 2014-2015 State Concert Band Festival [Resolution: 14/15: 79]
 ➤ Four District 51 high schools who offer band programs qualified for the Colorado Band Association Band Festival to be held this month at Colorado State University. This is the first time District 51 five bands have qualified in one year. Only 32 bands around the state were selected to participate. The Board and Superintendent congratulated the bands for their exemplary performance.

E. BOARD REPORTS/COMMUNICATIONS/REQUESTS

➤ None at this time.

F. LEGISLATIVE REPORT

➤ Mr. Parrish reported there is a lot of work going on regarding school finance in the legislature and it may be May 1 before the District will know much about the budget.

G. AUDIENCE COMMENTS

➤ Mr. Mikolai read guidelines for meeting attendees to address the Board:
 ➤ Mr. Gene Hughes, 322 Taos Drive, Grand Junction, CO 81503
 Mr. Mikolai called Mr. Hughes forward and he had left the meeting and did not speak.

H. SUPERINTENDENT'S REPORT

H-1. 2015-2016 Fee Schedule Information

➤ Mr. Schultz discussed the Fee schedule and asked Mrs. Vi Crawford, Business Manager, to come forward. Mrs. Crawford stated fees have been Board approved every year. Finance has made an attempt to bring them into standardization. They have now standardized the middle and high schools and will work to add the elementary schools next year. There are no major changes regarding fee requests for next year. Mr. Williams asked about scholar shipping students who cannot afford fees. Mr. Schultz stated free and reduced lunch students may have their fees waived. Mr. Leany asked if student's diplomas are being withheld if their fees are not paid. Mr. Matt Diers, Executive Director of High Schools, came forward and stated there is an attempt to collect fees, however, diplomas of students who cannot pay are not held. All students receive their diplomas and transcripts. The Board and Superintendent thanked everyone for their hard work.

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- H-2. Budget Update
- Mr. Schultz provided a legislative update on the state budget. He discussed two main proposals which are being debated. He discussed there is more than \$800 million dollars being withheld from public education funding via the "negative factor." District 51 is owed approximately \$22 million.
- H-3. Community Engagement
- Mr. Schultz reported on the new community engagement program to communicate about graduation guidelines and performance-based learning. Importantly, the program is an "inside out" approach which begins by informing principals and department leaders, who in turn relay the information to teachers and staff.
 - Mr. Schultz asked if we could adjust the Agenda to do H-6 at this time.
- H-6. Information for Food Truck to Serve At-Risk Populations
- Mr. Schultz introduced Ms. Ann Wensel, President and Executive Director of the Western Colorado Community Foundation; Ms. Jody Valente, Program Association Contact for Western Colorado Community Foundation, and Mr. Dan Sharp, Director of Nutrition Services. Ms. Wensel and Ms. Valente discussed changes to District 51 Food Service Program and noted summer school sites for meals are in demand and not readily available. They found a way to provide meal service to the community for free and reduced students who may not have meal services in the summer. They are going to pilot a food truck in Western Colorado. The Western Colorado Community Foundation will donate \$50 thousand dollars to purchase this truck. The food truck would be pre-communicated to low income residential areas piloting four stops this summer. The truck will provide meals Monday through Thursday in June. Thursday's Kid's Aide will provide backpacks to the families for the weekend. This program will feed anyone who is under eighteen. This organization works with endowment funds and make grants and scholarships to benefit Western Colorado. The check is from the Bruce Dixon fund. The Board and Superintendent thanked the Western Colorado Community Foundation for the grant. They thanked Mr. Sharp for always looking out for all students in District 51. The truck will be used at R-5 High School and The Opportunity Center during lunch for the 2015-2016 school year.
 - Item H-7 was moved to this spot in the Agenda.
- H-7. Information on Possible R-5 High School Replacement
- Mr. Phil Onofrio, Chief Financial Officer, reported there is dialog and discussion taking place regarding the possible R-5 High School replacement. Mr. Schultz discussed the resolution presented tonight, which would develop a committee to continue to work toward replacing R-5 High School. This committee will look at all the moving parts taking place and help guide the process.

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| | | | | | | <p>H-4. Business/Investment Reports</p> <ul style="list-style-type: none"> ➤ Mrs. Vi Crawford, Director of Finance, came forward to discuss the Business/Investment Reports. She stated the committee has met two times and are going to continue to meet quarterly. At these meetings the financial reports and statements are reviewed. Mrs. Crawford stated District 51 is tracking according to plan and are in good financial shape. <p>H-5. Expulsion Report</p> <ul style="list-style-type: none"> ➤ Mr. Schultz reported the expulsion numbers are lower than the same time last year. Mr. Leany stated he appreciated the new breakdown report which is provided to the Board. <p>I. EXECUTIVE SESSION</p> <ul style="list-style-type: none"> ➤ None at this time <p>J. CONSENT AGENDA</p> <p>J-1. Personnel Actions</p> <p style="padding-left: 40px;">J-1-a. Licensed Personnel</p> <p style="padding-left: 40px;">J-2-b. Classified Personnel</p> <p>J-2. Gifts</p> <p>J-3. Grants</p> <p>K. BUSINESS ITEMS</p> <p>K-1. Resolution for Locker Replacement at Fruita Monument High School [Resolution: 14/15: 73]</p> <ul style="list-style-type: none"> ➤ Mr. Eric Nilsen, Director of Maintenance, was present to discuss the locker replacement at Fruita Monument High School. He stated this is just a replacement of lockers which are breaking down. <p>K-2. Resolution Regarding Negative Factor [Resolution: 14/15: 84]</p> <ul style="list-style-type: none"> ➤ Mr. Parrish stated he appreciated the resolution and District 51 needs to express their request for the State of Colorado to unfreeze our money. He is concerned the district is still going backwards due to the lack of funding. Mr. Leany thanked Mr. Parrish for his participation in the legislative process. Mr. Leany thanked Mr. Mikolai for bringing the resolution forward. Mr. Schultz stated he appreciates the Board's desire to bring forward the resolution and for their vision for District 51. Mr. Parrish is concerned the rural school districts will need to close due to the lack of funding if the negative factor is not reversed. <p>K-3. Request to Form a Committee to Explore R-5 Options [Resolution: 14/15: 83]</p> <ul style="list-style-type: none"> ➤ This is a request to form a committee to move forward with planning a possible replacement for R-5 High School. | |
| Motion Second Aye No | x | x | x | x | x | | Adopted |
| Motion Second Aye No | x | x | x | x | x | | Adopted |
| Motion Second Aye No | x | x | x | x | x | | Adopted |
| Motion Second Aye No | x | x | x | x | x | | Adopted |

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| Motion Second Aye No | x | x | x | x | x | L. BOARD OPEN DISCUSSION ➤ Mrs. Tisue reported touring the new Independence Academy Building with Mr. Ron Roybal, Director of Academic Options, and commented on how exciting it was to see the new building. She would like to see District 51 be able to build new buildings for their students. M. FUTURE MEETINGS ➤ Reviewed N. EXECUTIVE SESSION: 8:03 p.m. ➤ <u>Personnel</u> – For discussion of a personnel matter under C.R.S. Section 24-6-402(4) (7) and not involving any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies which do not require the discussion of matters personal to particular employees. ➤ Present: Mr. Leany, Mr. Mikolai, Mr. Parrish, Mrs. Tisue, Mr. Williams, Mr. Schultz, Mrs. Colleen Martin, Executive Director of Human Resources ➤ Time spent on Executive Session/Personnel: 25 minutes ➤ <u>Property</u> – C.R.S. Section 24-6-402(4) (a): To discuss the purchase, acquisition, lease, transfer or sale of any real, personal or other property interest. ➤ Present: Mr. Leany, Mr. Mikolai, Mr. Parrish, Mrs. Tisue, Mr. Williams, Mr. Schultz, Mr. Phil Onofrio, Chief Financial Officer, Mr. Eric Nilsen, Director of Maintenance. ➤ Time spent on Executive Session/Property: 10 minutes ➤ Return to Open Meeting: 8:38 p.m. | |
| Motion Second Aye No | x | x | x | x | x | O. ADJOURNMENT | Return to Open Meeting |
| Motion Second Aye No | x | x | x | x | x | _____ Terri N. Wells, Secretary Board of Education | Adjourn – 8:39 p.m. |

Board of Education Resolution: 14/15: 75

Presented: April 21, 2015

This year, three District 51 schools will be represented in the Colorado's All-State bands.

Students must pass a live audition by performing two solos in various musical styles and be selected by the All-State Board, read three different scales and sight read a solo for the first time. It is a very rigorous process and very intimidating for musicians. Students have about six months to prepare their pieces for the judge. The All-State Board forms two bands from those who auditioned: the All-State Symphonic Band comprised of 109 students, representing 56 high schools and the All-State Concert Band comprised of 105 students, representing 48 high schools. The students must also meet academic eligibility criteria through their schools. This year, 908 students auditioned for the All-State Bands.

The Board and Superintendent would like to congratulate each of the students for their dedication and hard work.

All State Band participants:

- **Joshua Anders** – Palisade High School, Jeff Mason, Director
- **Mariah Kollasch** – Palisade High School, Jeff Mason, Director (Mariah also qualified for All State Jazz Band)
- **Bryan Lester** – Palisade High School, Jeff Mason, Director
- **Jeremy Miller** – Palisade High School, Jeff Mason, Director
- **Edward Padgett** – Palisade High School, Jeff Mason, Director (Edward also qualified for All State Choir)
- **Anne Carrica** – Palisade High School, Jeff Mason, Director
- **Noah Graf** – Fruita Monument High School, Ryan Crabtree, Director
- **Mari McCarville** – Grand Junction School, Isaac Lavadie, Director (Mari also qualified for All State Orchestra)
- **Michael Poland** – Grand Junction High School, Isaac Lavadie, Director
- **Cosmo Wright** – Grand Junction High School, Isaac Lavadie, Director

All State Jazz Band participants:

- **Carly Allen** – Palisade High School, Jeff Mason, Director
- **Brenden Clark** – Palisade High School, Jeff Mason, Director
- **Chance Davis** – Palisade High School, Jeff Mason, Director
- **Mariah Kollasch** – Palisade High School, Jeff Mason, Director

Board of Education Resolution: 14/15: 76

Presented: April 21, 2015

Three of District 51's high schools can boast of having the finest voices in the state of Colorado with 16 selections made for the 2014-2015 All State Choir. This year **close to 2,000** students auditioned for the choir in October. Just 500 students were selected from around the state for three different choirs, including; Men's, Women's and a Mixed Choir.

To be selected to the Colorado All State Choir the students must go through a rigorous selection process which begins with the student selecting and preparing their own solo. The students must also sight-read both melodic and rhythmic examples, sing various scales and triads without the help of a piano, and they have to sing and identify various music intervals. An individual judge listens to all of this and then evaluates the student's audition. Students also have to be academically eligible through their school. The Board and Superintendent congratulate each of you for your hard work towards this outstanding accomplishment.

From CHS, director Stan Scott:

- **Mytasia Candelario**
- **Falycia Daniels**
- **Rachel Davis**
- **Mariah Griffith**
- **Philip MacLagan**

- **Abigail Leinbach**
- **Zoe Martsof**
- **Nicholas Morris**

From PHS, director Matt Doty:

- **Bailey Basham**
- **Abigail Bridgett**
- **Carter Brock**
- **Calliway Levin**
- **Edward Padgett**

From GJHS, director Brad Hirsh:

- **Chavilah Anderson-Clare**
- **Jaryn Gibb**
- **Kaleb Hinkle**

**Recognition:
2014-2015 All State Orchestra**

Board of Education Resolution: 14/15: 77

Presented: April 21, 2015

Each year in Colorado, the All State Orchestra Governing Board, a branch of the Colorado Music Educators Association, hosts the Colorado All State Orchestra Weekend. Students are selected for this honor by audition only. Students submit a taped audition to a panel of experts, specialized music teachers who judge the audition in a triple blind format to ensure pure scoring. Selected students are then invited to attend the All State Orchestra Weekend.

The 2014-2015 All State Orchestra musicians being honored today represent the very finest in Colorado student musicians. The Board and Superintendent congratulate them all!

- **Anna-Melaine Storheim** – Fruita Monument High School, Rachel Lavadie, Director
- **Mari McCarville** – Grand Junction High School, Cameron Law, Director
- **Lindsey Sparks** – Grand Junction High School, Cameron Law, Director
- **Alexandra Wiuff** – Palisade High School, Troy Raper, Director
- **AnQi Yu** – Palisade High School, Troy Raper, Director



Mesa County Valley School District 51

**Recognition:
2014-2015 Middle School All State Choir**

Board of Education Resolution: 14/15: 78

Presented: April 21, 2015

The Colorado Middle School All State Choir had 1,113 submissions this year. From the submissions 600 students were selected to fill three choirs, treble choir, women's choir and a men's choir. Nine students from School District 51 were selected to this prestigious level of recognition.

Seventh and eighth grade choral music students were eligible to audition for the All State Choir. Recommendations are all of the students auditioning have the discipline and maturity to participate in a high-level musical event. Recommended students then complete an audition recording in which they sang an accompanied prepared song, melodic echo examples, a short melodic example at sight, and a simple harmonic exercise. Congratulations to each of these students and their directors!

- **Katie Bent** – Bookcliff Middle School, Miriam Deming , Director
- **Heather Eglet** – Bookcliff Middle School, Miriam Deming, Director
- **Celestyn Baker** – East Middle School, Raisha Quinn, Director
- **Allison Ham** – East Middle School, Raisha Quinn, Director
- **Kyrsten McBrayer** – East Middle School, Raisha Quinn, Director
- **Elise Larsen** – East Middle School, Raisha Quinn, Director
- **Melanie Lee** – West Middle School, Francesca Corbett, Director
- **Demi Lyman** – West Middle School, Francesca Corbett, Director
- **Bridget Miller** – West Middle School, Francesca Corbett, Director



Mesa County Valley School District 51

**Recognition:
2014-2015 CBA State Concert Band Festival**

Board of Education Resolution: 14/15: 79

Presented: April 21, 2015

This year all four District 51 high schools, offering band programs, qualified for the Colorado Band Association State Concert Band Festival to be held this month at Colorado State University. This is the first time that five bands have qualified in one year. Only 32 bands from around the state were selected to participate.

The Board and Superintendent congratulate the following bands and their directors:

- **Central High School Wind Ensemble, Dylan Ford, Director**
- **Fruita Monument Wind Ensemble, Ryan Crabtree, Director**
- **Fruita Monument Symphonic Band, Ryan Crabtree, Director**
- **Grand Junction High School Wind Ensemble, Isaac Lavadie, Director**
- **Palisade High School Wind Ensemble, Jeff Mason, Director**

Mesa County Valley School District 51
2014-15 Budget Summary Report

Presented: April 21, 2015

General Fund (10)
as of March 31, 2015

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Property Tax | \$38,647,721 | \$16,300,947 | 42.18% | \$38,763,190 | \$38,866,152 | 100.27% | \$16,762,309 | 43.24% | 2.83% |
| Specific Ownership | 7,867,676 | 5,821,973 | 74.00% | 8,697,729 | 8,227,616 | 94.59% | 5,884,072 | 67.65% | 1.07% |
| Interest | 40,902 | 27,303 | 66.75% | 70,000 | 32,456 | 46.37% | 17,021 | 24.32% | -37.66% |
| Other Local | 1,257,813 | 821,153 | 65.28% | 1,419,000 | 1,054,823 | 74.34% | 672,999 | 47.43% | -18.04% |
| Override Election 1996 | 4,247,054 | 1,777,026 | 41.84% | 4,293,559 | 4,219,290 | 98.27% | 1,860,197 | 43.33% | 4.68% |
| Override Election 2004 | 4,053,284 | 1,697,570 | 41.88% | 4,000,456 | 3,992,097 | 99.79% | 1,737,619 | 43.44% | 2.36% |
| State | 95,353,126 | 70,779,581 | 74.23% | 104,428,418 | 104,184,008 | 99.77% | 78,963,802 | 75.62% | 11.56% |
| Glade Park Community School | 0 | 0 | | 0 | 0 | | 0 | | |
| Juniper Ridge Community School | (877,019) | (650,834) | 74.21% | 0 | 0 | | 0 | | -100.00% |
| Independence Academy Charter | (1,891,898) | (1,413,746) | 74.73% | 0 | 0 | | 0 | | -100.00% |
| Mesa Valley Community School | 0 | 0 | | 0 | 0 | | 0 | | |
| Grande River Virtual Academy | 0 | 0 | | 0 | 0 | | 0 | | |
| Mineral Lease | 504,799 | 136,718 | 27.08% | 530,000 | 338,684 | 63.90% | 338,684 | 63.90% | 147.72% |
| Federal | 99,036 | 67,634 | 68.29% | 78,034 | 82,763 | 106.06% | 65,450 | 83.87% | -3.23% |
| Total Revenue | \$149,302,494 | \$95,365,325 | 63.87% | \$162,280,386 | \$160,997,889 | 99.21% | \$106,302,153 | 65.51% | 11.47% |
| EXPENDITURE: | | | | | | | | | |
| Instructional Programs | \$91,316,327 | \$67,847,922 | 74.30% | \$98,078,550 | \$98,907,407 | 100.85% | \$74,447,607 | 75.91% | 9.73% |
| Pupil Support Services | 14,300,069 | 10,244,202 | 71.64% | 14,540,503 | 14,262,051 | 98.08% | 11,419,479 | 78.54% | 11.47% |
| General Administration Support Services | 1,800,007 | 1,284,133 | 71.34% | 1,693,697 | 1,642,494 | 96.98% | 1,474,324 | 87.05% | 14.81% |
| School Administration Support Services | 11,006,005 | 8,102,741 | 73.62% | 10,804,846 | 10,586,768 | 97.98% | 9,254,411 | 85.65% | 14.21% |
| Business Support Services | 21,389,514 | 15,216,534 | 71.14% | 20,909,581 | 19,368,418 | 92.63% | 16,316,132 | 78.03% | 7.23% |
| Central Support Services | 4,638,728 | 2,754,801 | 59.39% | 3,539,906 | 3,772,857 | 106.58% | 3,519,258 | 99.42% | 27.75% |
| Community Services & Other Support Services | 1,372,537 | 14,000 | 1.02% | 16,500 | 16,500 | 100.00% | 133,822 | 811.04% | |
| Transfer to Other Funds | 3,218,890 | 3,718,833 | 115.53% | 0 | 0 | | 0 | | -100.00% |
| Total Expenditure | \$149,042,077 | \$109,183,166 | 73.26% | \$149,583,583 | \$148,556,495 | 99.31% | \$116,565,033 | 77.93% | 6.76% |
| Transfer to Charter Schools/CPP | \$0 | \$0 | | \$8,643,215 | \$8,643,215 | 100.00% | \$5,762,447 | 66.67% | |
| Transfer to Capital Projects/Insurance | 0 | 0 | | 4,376,173 | 4,376,173 | 100.00% | 3,575,731 | 81.71% | |
| Transfer to Physical Activities | 0 | 0 | | 20,190 | 20,190 | 100.00% | 20,190 | 100.00% | |
| Total Expenditure and Transfers | \$149,042,077 | \$109,183,166 | | \$162,623,161 | \$161,596,073 | 99.37% | \$125,923,401 | 77.43% | 15.33% |
| GAAP Basis Result of Operations | 260,417 | | | (342,775) | (598,184) | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 8,665,389 | | | 8,925,806 | 8,925,806 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$8,925,806 | | | \$8,583,031 | \$8,327,622 | | | | |
| Reserves/Designations: | | | | | | | | | |
| Inventories | (269,092) | | | (250,000) | (250,000) | | | | |
| Encumbrances | (156,825) | | | (300,000) | (300,000) | | | | |
| | \$ 8,499,889 | | | \$ 8,033,031 | 7,777,622 | | | | |

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

2014-15 Re-Adopted budget is based on 21,021.1 FTE. PPR of \$6,662.77.

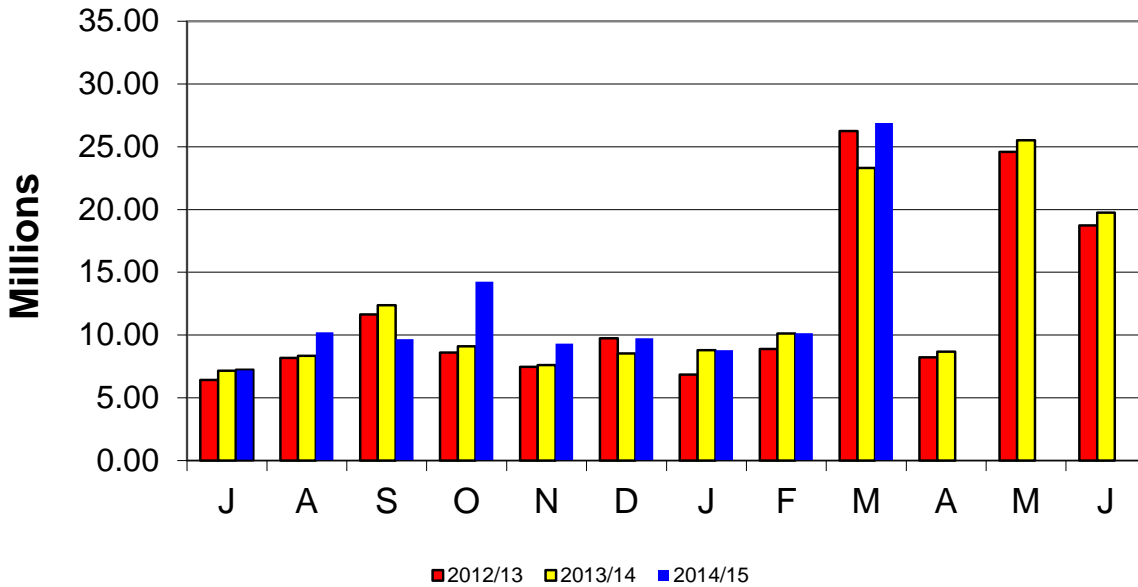
Anticipated will be updated quarterly and is based on Re-Adopted Budget

Mesa County Valley School District 51

March 2015 Budget Charts

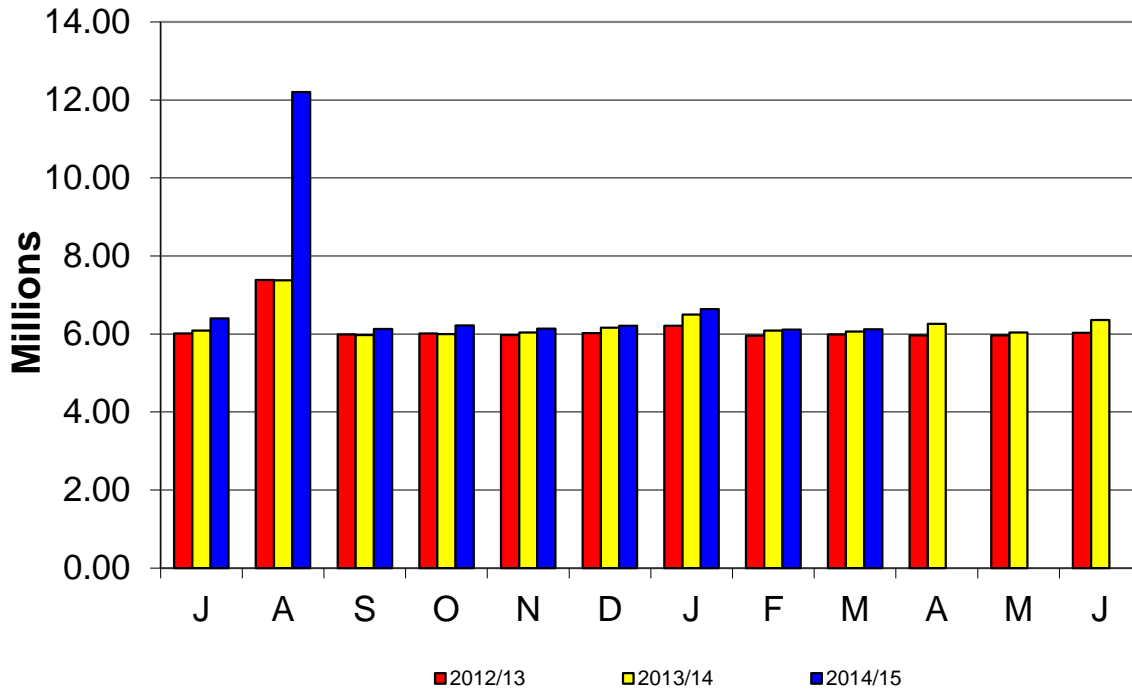
Presented: April 21, 2015

Revenue -- General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|---------------|---------------|---------------|
| YTD Revenue | \$93,743,179 | \$95,365,327 | \$106,302,153 |
| Annual Budget | \$145,912,680 | \$150,081,795 | \$162,280,386 |
| YTD % of Budget | 64.25% | 63.54% | 65.51% |
| EOY Actual Revenue | \$145,289,545 | \$149,302,494 | |
| % of EOY Actual Revenue to Budget | 99.57% | 99.48% | |

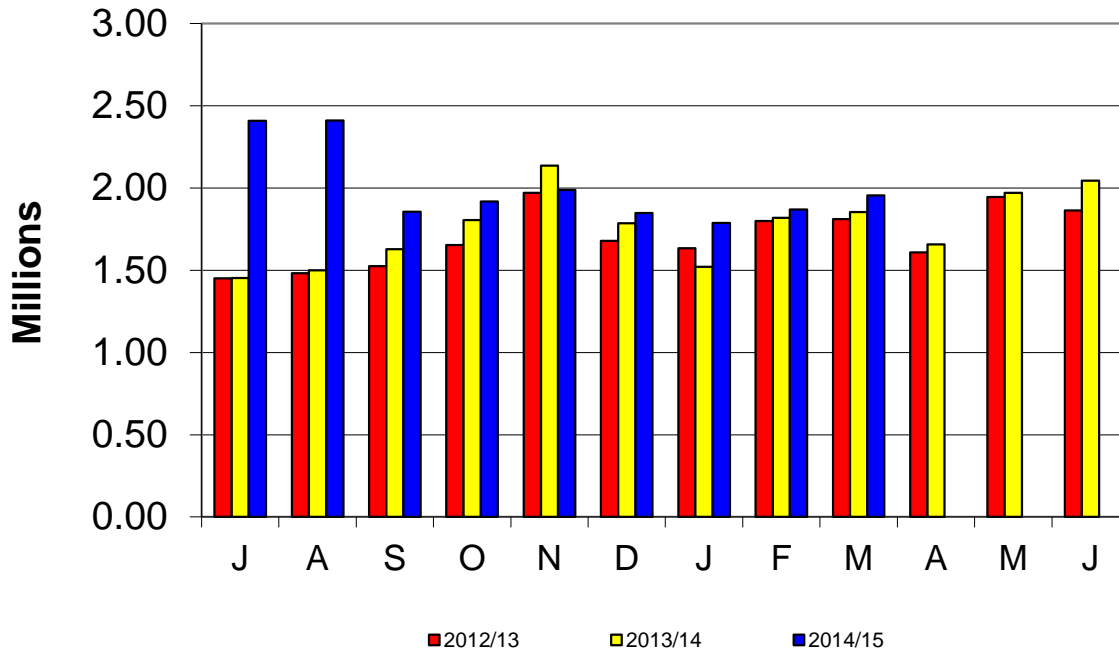
Monthly Salaries -- General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|--------------|--------------|--------------|
| YTD Exp | \$55,569,422 | \$56,288,086 | \$62,176,302 |
| Annual Budget | \$76,162,159 | \$76,967,399 | \$76,745,961 |
| YTD % of Budget | 72.96% | 73.13% | 81.02% |
| EOY Actual Exp | \$73,524,594 | \$74,945,264 | |
| % of EOY Actual Revenue to Budget | 96.54% | 97.37% | |

August 2014 reflects transition in payday from 18th to last day of the month

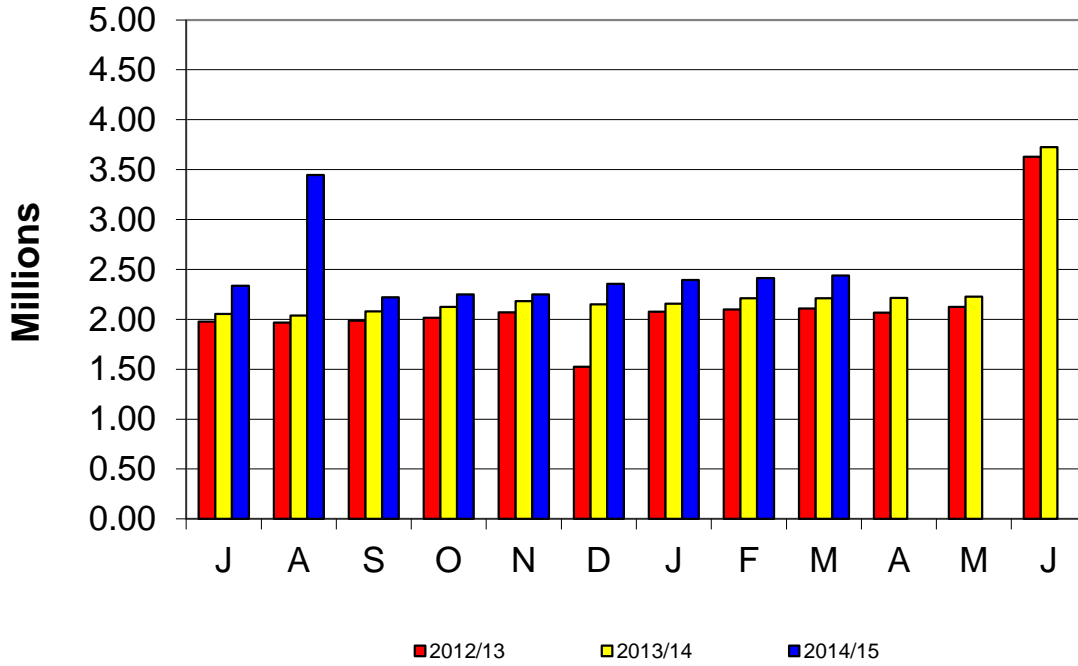
Hourly Salaries -- General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|--------------|--------------|--------------|
| YTD Exp | \$15,003,903 | \$15,495,788 | \$18,033,933 |
| Annual Budget | \$21,564,889 | \$21,565,975 | \$23,314,608 |
| YTD % of Budget | 69.58% | 71.85% | 77.35% |
| EOY Actual Exp | \$20,420,025 | \$21,166,432 | |
| % of EOY Actual Revenue to Budget | 94.69% | 98.15% | |

July and August 2014 reflects transition in payday from 18th to last day of the month

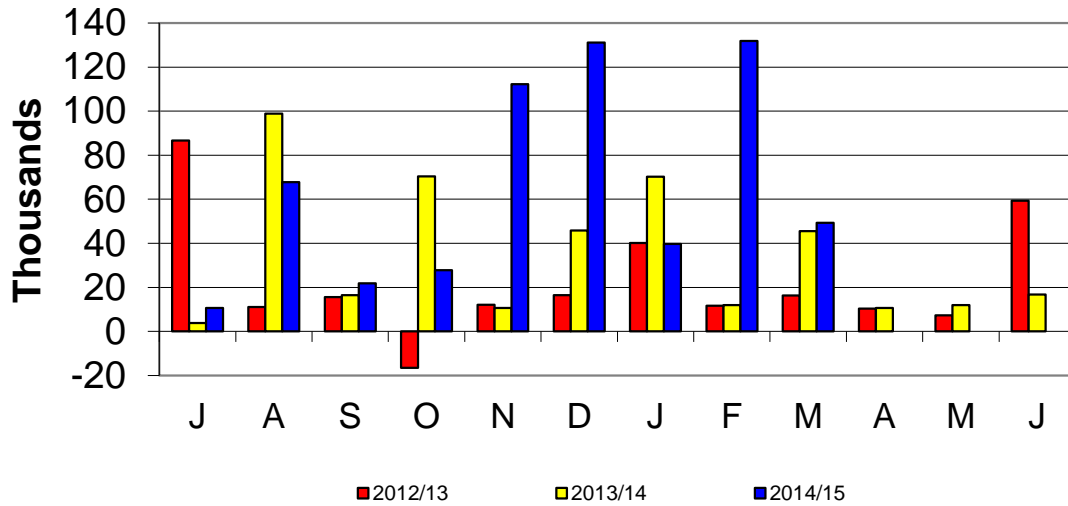
Benefits -- General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|--------------|--------------|--------------|
| YTD Exp | \$17,826,697 | \$19,204,875 | \$22,098,625 |
| Annual Budget | \$23,757,179 | \$26,644,156 | \$28,774,759 |
| YTD % of Budget | 75.04% | 72.08% | 76.80% |
| EOY Actual Exp | \$25,646,221 | \$27,368,656 | |
| % of EOY Actual Revenue to Budget | 107.95% | 102.72% | |

July and August 2014 reflects transition in payday from 18th to last day of the month

Communications (Phone Service) General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp | \$193,797 | \$373,755 | \$592,339 |
| Annual Budget | \$298,061 | \$351,560 | \$332,396 |
| YTD % of Budget | 65.02% | 106.31% | 178.20% |
| EOY Actual Exp | \$271,020 | \$413,016 | |
| % of EOY Actual Revenue to Budget | 90.93% | 117.48% | |

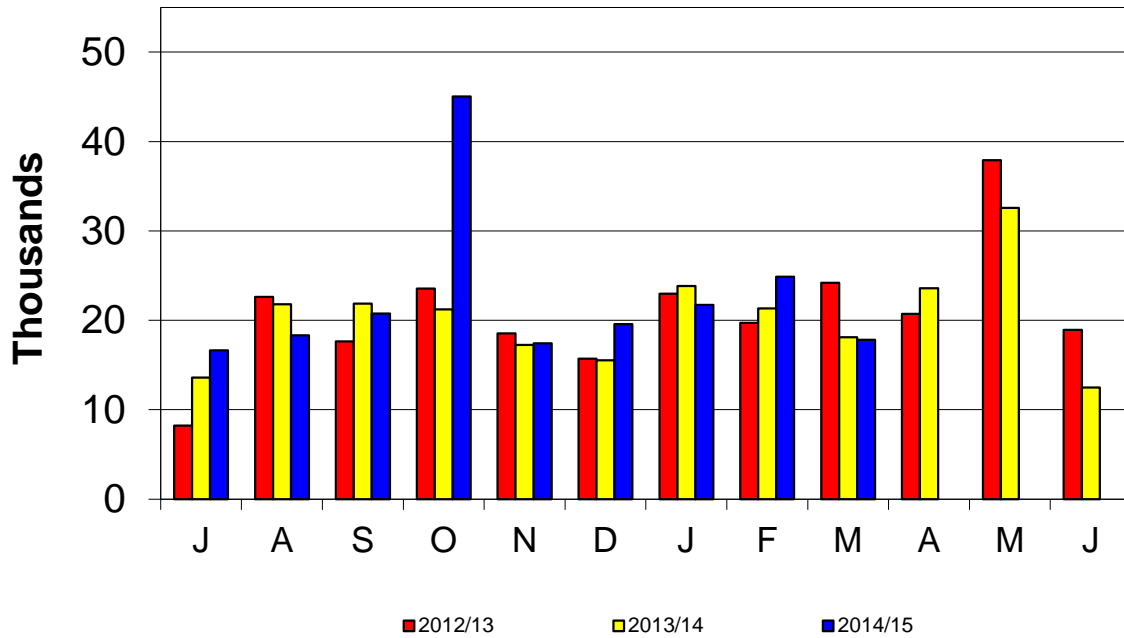
Received e-rate amount for 1st & 2nd Qtr of 2012 resulting in a credit amount.

Mesa County Valley School District 51

March 2015 Budget Charts

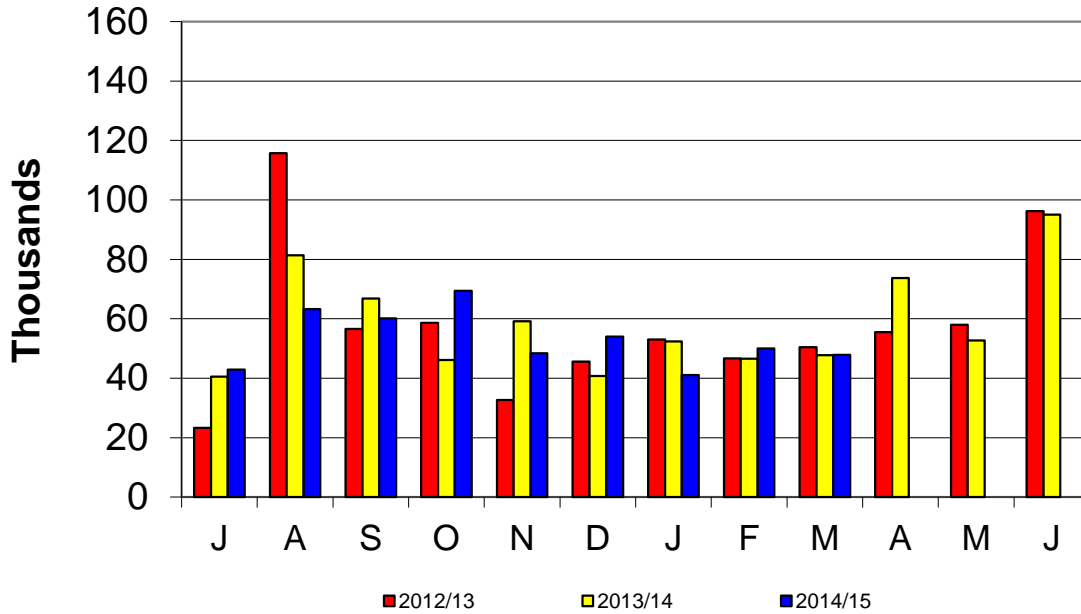
Presented: April 21, 2015

Custodial Supplies -- General Fund



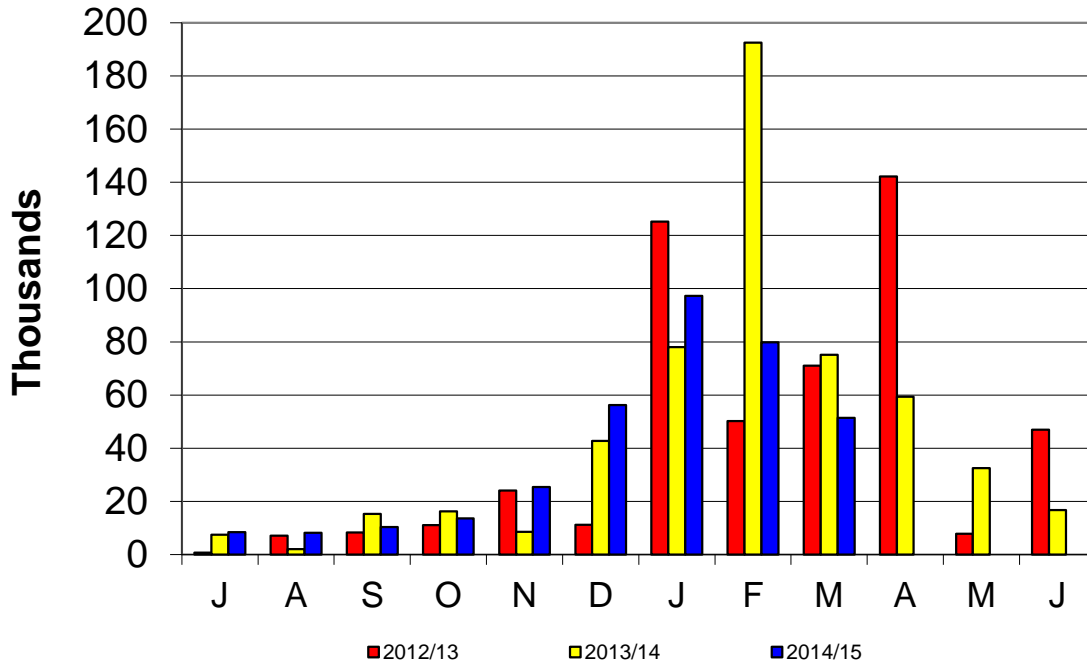
| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp | \$173,168 | \$174,575 | \$202,260 |
| Annual Budget | \$267,790 | \$267,790 | \$266,790 |
| YTD % of Budget | 64.67% | 65.19% | 75.81% |
| EOY Actual Exp | \$250,714 | \$243,239 | |
| % of EOY Actual Revenue to Budget | 93.62% | 90.83% | |

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



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp | \$482,749 | \$481,311 | \$476,940 |
| Annual Budget | \$641,654 | \$658,954 | \$673,454 |
| YTD % of Budget | 75.24% | 73.04% | 70.82% |
| EOY Actual Exp | \$692,494 | \$702,654 | |
| % of EOY Actual Revenue to Budget | 107.92% | 106.63% | |

Natural Gas -- General Fund

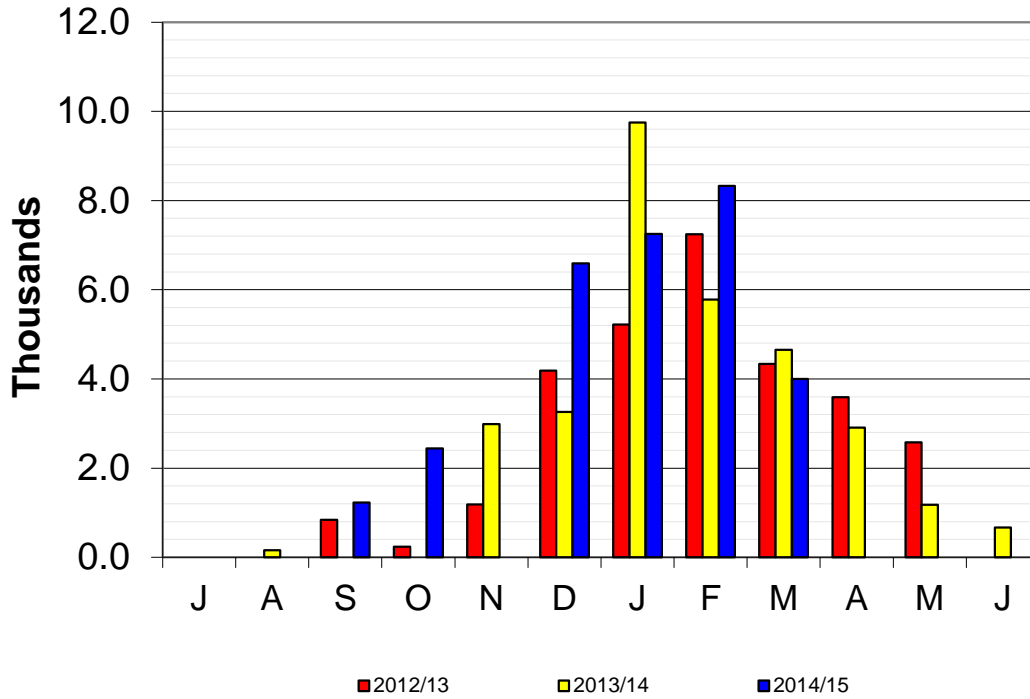


| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp | \$308,889 | \$437,811 | \$350,478 |
| Annual Budget | \$585,000 | \$485,000 | \$485,000 |
| YTD % of Budget | 52.80% | 90.27% | 72.26% |
| EOY Actual Exp | \$505,786 | \$546,320 | |
| % of EOY Actual Revenue to Budget | 86.46% | 112.64% | |

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

CenterPoint Energy invoices for both December 2013 and January 2014 usage were posted in February 2014.

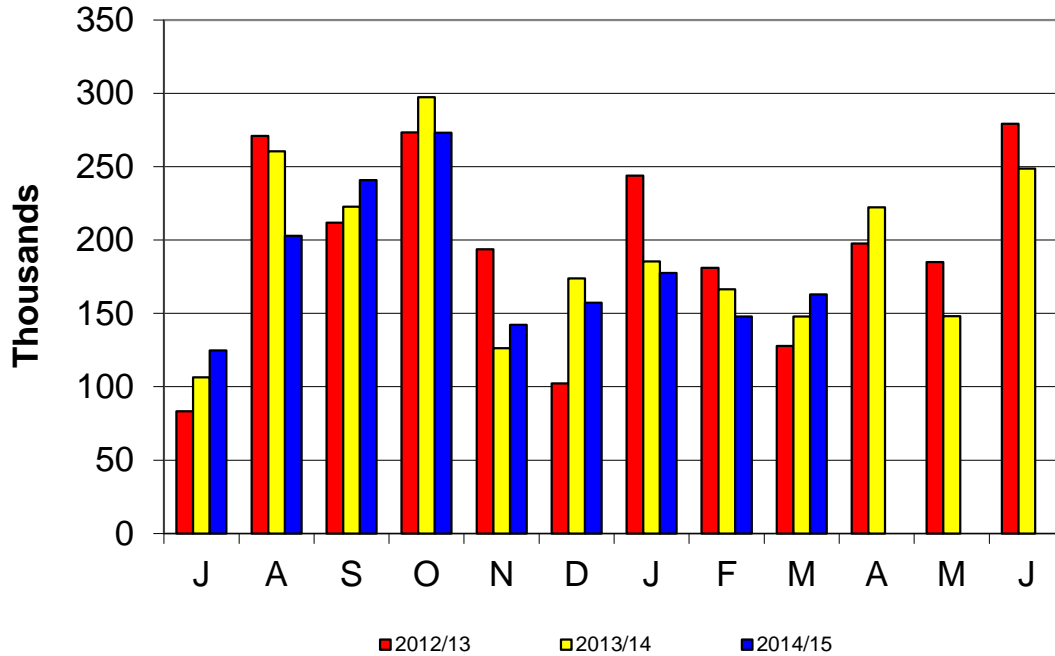
Fuel - Propane/Coal -- General Fund



July, August & September service paid in September 2012.

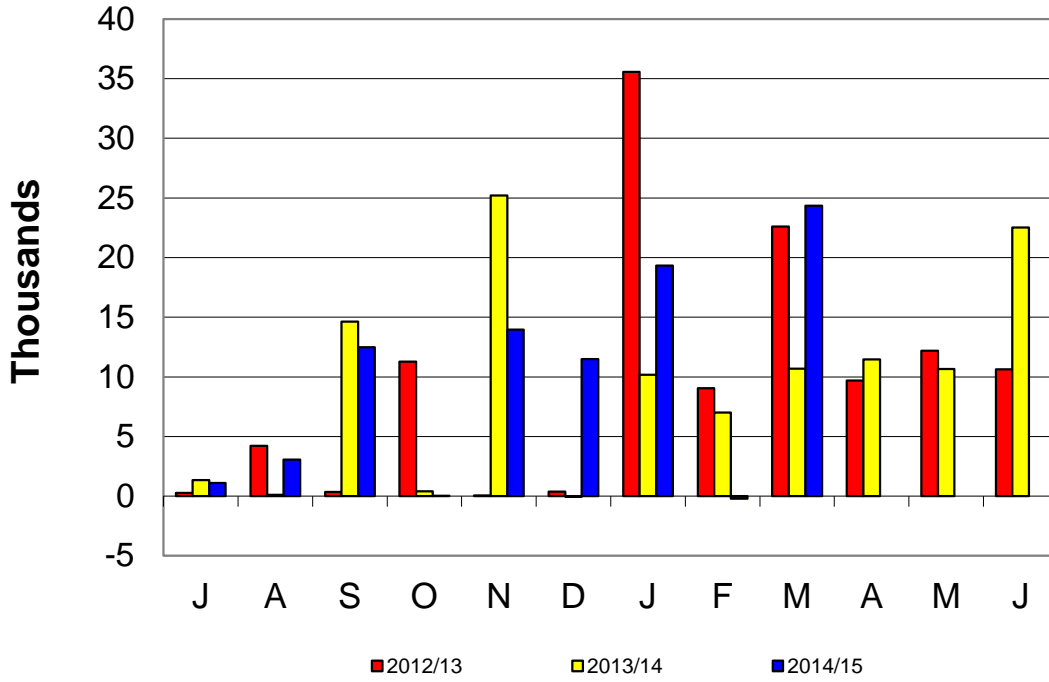
| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|----------|----------|----------|
| YTD Exp | \$23,258 | \$26,602 | \$29,837 |
| Annual Budget | \$35,600 | \$35,600 | \$35,600 |
| YTD % of Budget | 65.33% | 74.72% | 83.81% |
| EOY Actual Exp | \$29,422 | \$31,352 | |
| % of EOY Actual Revenue to Budget | 82.65% | 88.07% | |

Electricity -- General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-------------|-------------|-------------|
| YTD Exp | \$1,687,926 | \$1,686,820 | \$1,629,219 |
| Annual Budget | \$1,948,824 | \$2,008,824 | \$2,208,824 |
| YTD % of Budget | 86.61% | 83.97% | 73.76% |
| EOY Actual Exp | \$2,349,737 | \$2,306,171 | |
| % of EOY Actual Revenue to Budget | 120.57% | 114.80% | |

Trash -- General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp | \$83,808 | \$69,531 | \$85,572 |
| Annual Budget | \$144,564 | \$114,564 | \$114,564 |
| YTD % of Budget | 57.97% | 60.69% | 74.69% |
| EOY Actual Exp | \$116,328 | \$114,180 | |
| % of EOY Actual Revenue to Budget | 80.47% | 99.67% | |

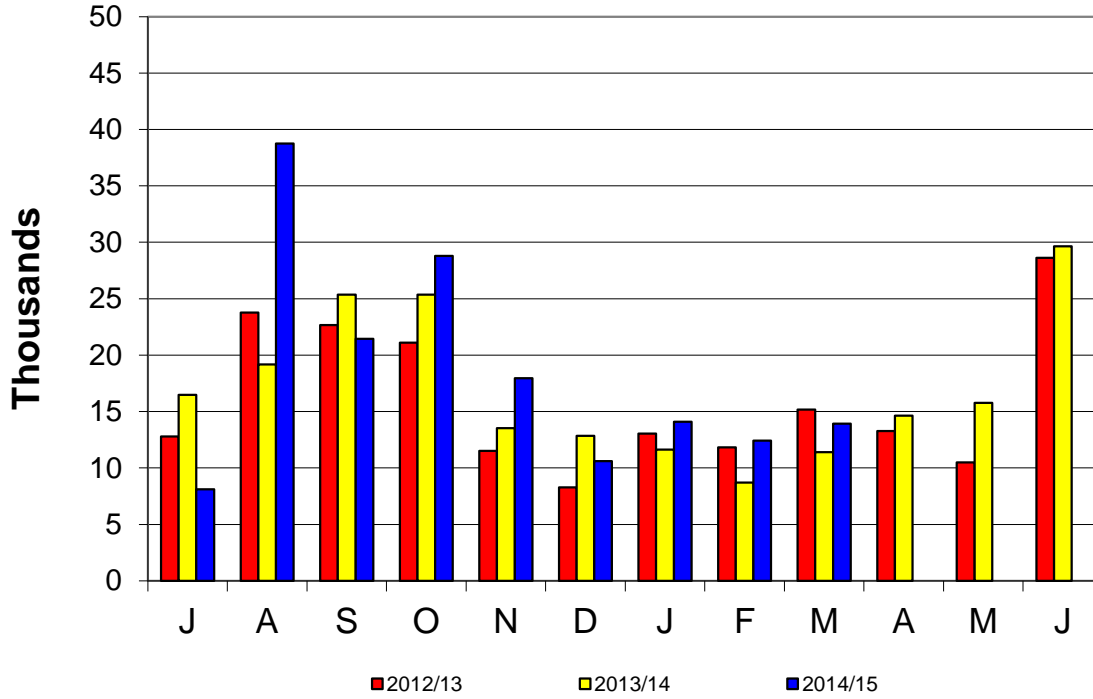
Variance is due to the way payments are made and timing of rebates received

Mesa County Valley School District 51

March 2015 Budget Charts

Presented: April 21, 2015

Water -- General Fund



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp | \$140,186 | \$144,508 | \$166,079 |
| Annual Budget | \$175,000 | \$175,000 | \$175,000 |
| YTD % of Budget | 80.11% | 82.58% | 94.90% |
| EOY Actual Exp | \$192,557 | \$204,580 | |
| % of EOY Actual Revenue to Budget | 110.03% | 116.90% | |

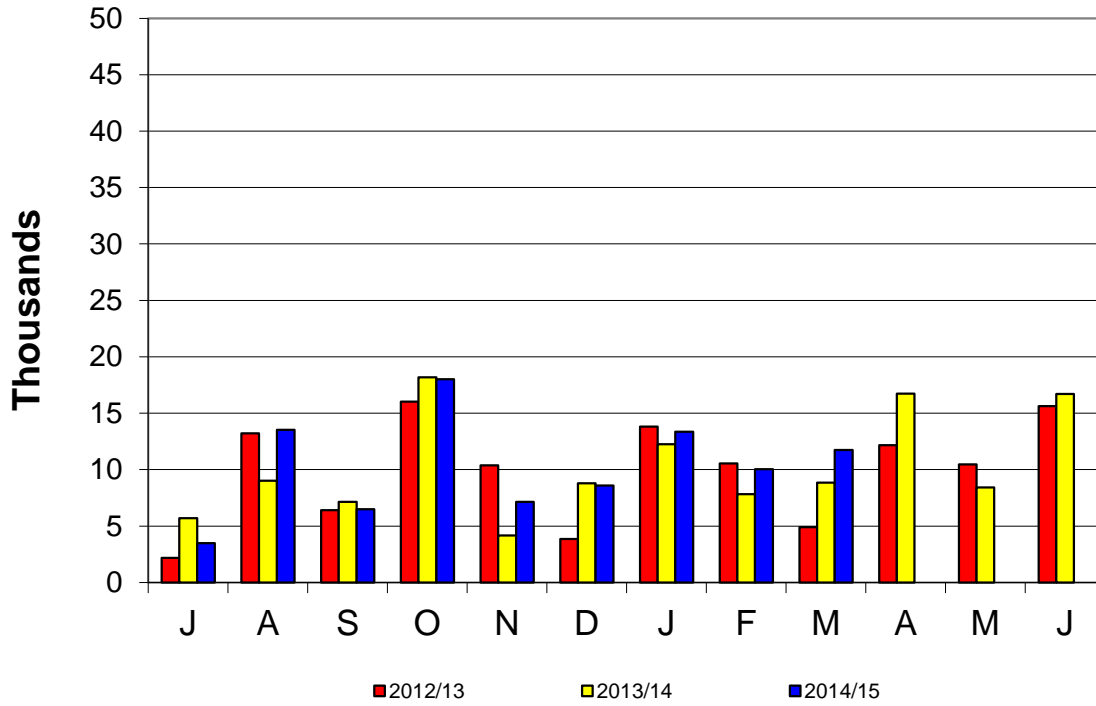
Variance is due to the way payments are made

Mesa County Valley School District 51

March 2015 Budget Charts

Presented: April 21, 2015

Sewer -- General Fund



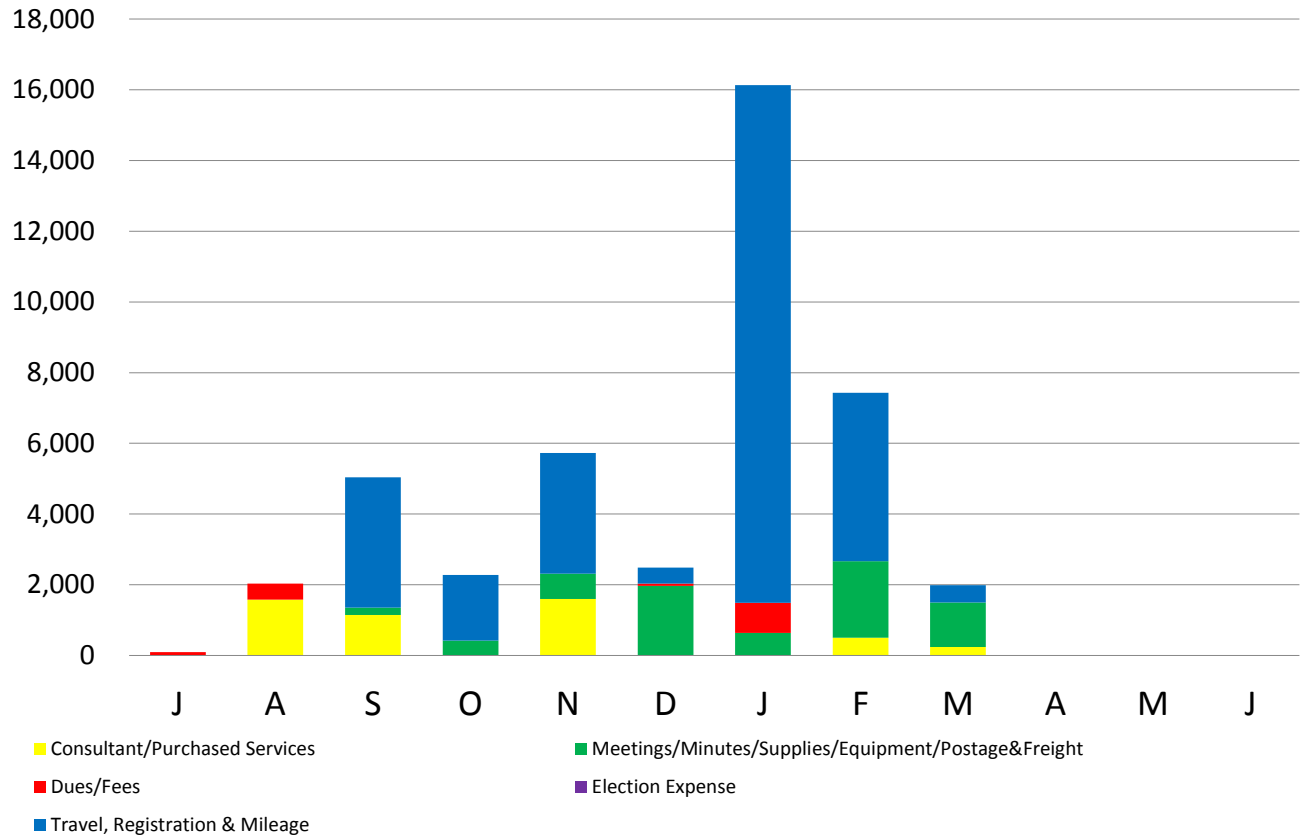
| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|-----------|-----------|-----------|
| YTD Exp | \$81,315 | \$81,907 | \$92,426 |
| Annual Budget | \$100,000 | \$100,000 | \$100,000 |
| YTD % of Budget | 81.32% | 81.91% | 92.43% |
| EOY Actual Exp | \$119,602 | \$123,778 | |
| % of EOY Actual Revenue to Budget | 119.60% | 123.78% | |

Mesa County Valley School District 51

March 2015 Budget Charts

Presented: April 21, 2015

Board of Education



| | 12/13 | 13/14 | 14/15 |
|-----------------------------------|----------|-----------|----------|
| YTD Exp | \$35,863 | \$84,989 | \$43,209 |
| Annual Budget | \$73,323 | \$148,323 | \$73,323 |
| YTD % of Budget | 48.91% | 57.30% | 58.93% |
| EOY Actual Exp | \$56,553 | \$107,161 | |
| % of EOY Actual Revenue to Budget | 77.13% | 72.25% | |

Mesa County Valley School District 51

2014-15 Budget Summary Report

Presented: April 21, 2015

**Colorado Preschool Program Fund (19)
as of March 31, 2015**

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Program Revenue: | | | | | | | | | |
| Preschool | \$1,585,507 | \$1,020,022 | 64.33% | \$0 | \$0 | | \$0 | | -100.00% |
| Interest | 787 | 572 | 72.68% | 800 | 668 | 83.50% | 195 | 24.38% | -65.91% |
| Miscellaneous | 0 | 0 | | 0 | 0 | | 0 | | |
| Total Revenue | \$1,586,294 | \$1,020,594 | 64.34% | \$800 | \$668 | 83.50% | \$195 | 24.38% | -99.98% |
| EXPENDITURE: | | | | | | | | | |
| CPP Preschool: | | | | | | | | | |
| Salaries | \$971,474 | \$721,802 | 74.30% | \$1,029,994 | \$1,261,463.67 | 122.47% | \$873,321 | 84.79% | 20.99% |
| Benefits | 364,951 | 268,886 | 73.68% | 374,008 | \$452,008.56 | 120.86% | 312,929 | 83.67% | 16.38% |
| In-service | 3,150 | 2,539 | 80.60% | 5,000 | 5,087 | 101.74% | 3,391 | 67.82% | 33.56% |
| Contracted Service | 183,872 | 183,872 | 100.00% | 192,491 | 192,491 | 100.00% | 183,872 | 95.52% | 0.00% |
| Field Trips | 0 | 0 | | 16,000 | 0 | 0.00% | 0 | 0.00% | |
| Supplies/Materials | 14,494 | 10,513 | 72.53% | 82,000 | 78,823 | 96.13% | 11,791 | 14.38% | 12.16% |
| Equipment | 0 | 0 | | 0 | 718 | | 718 | | |
| Administrative Supplies/ Equipment/Other | 22,391 | 20,616 | 92.07% | 43,000 | 37,271 | 86.68% | 14,177 | 32.97% | -31.23% |
| Transportation | 0 | 0 | | 0 | 0 | | 0 | | |
| Administrative Costs | 0 | 0 | | 0 | 0 | | 0 | | |
| Total CPP Preschool Expenditure | \$1,560,332 | \$1,208,228 | 77.43% | \$1,742,493 | \$2,027,862 | 116.38% | \$1,400,199 | 80.36% | 15.89% |
| E-Care Kindergarten: | | | | | | | | | |
| Salaries | \$0 | \$0 | | \$618,584 | \$445,313.00 | 71.99% | \$299,314 | 48.39% | |
| Benefits | 0 | 0 | | 224,618 | \$131,142.00 | 58.38% | 78,948 | 35.15% | |
| In-service | 0 | 0 | | 0 | 0 | | 0 | | |
| Contracted Service | 0 | 0 | | 0 | 0 | | 0 | | |
| Field Trips | 0 | 0 | | 0 | 0 | | 0 | | |
| Supplies/Materials | 0 | 0 | | 230,126 | 0 | 0.00% | 0 | 0.00% | |
| Equipment | 0 | 0 | | 0 | 0 | | 0 | | |
| Administrative Supplies/ Equipment/Other | 0 | 0 | | 0 | 0 | | 0 | | |
| Transportation | 0 | 0 | | 0 | 0 | | 0 | | |
| Administrative Costs | 0 | 0 | | 0 | 0 | | 0 | | |
| Total E-Care Kindergarten Expenditure | \$0 | \$0 | | \$1,073,328 | \$576,455 | 53.71% | \$378,262 | 35.24% | |
| Total Expenditure | \$1,560,332 | \$1,208,228 | | \$2,815,821 | \$2,604,317 | 92.49% | \$1,778,461 | 63.16% | |
| Transfer from General Fund | | | | 2,815,021 | \$2,815,021 | 100.00% | \$1,473,622 | 52.35% | |
| Excess (Deficiency) of Revenue | \$25,962 | | | \$0 | \$211,372 | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 307,707 | | | 333,669 | 333,669 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$333,669 | | | \$333,669 | \$545,041 | | | | |
| Preschool FTE | 243.0 | | | 242.5 | | | | | |
| Kindergarten FTE | 0.0 | | | 180.0 | | | | | |
| Total FTE | 243.0 | | | 422.5 | | | | | |

2014-2015 Re-Adopted Budget

Per pupil revenue \$6,662.77 X 422.5 = \$2,815,021

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

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

Mesa County Valley School District 51

2014-15 Budget Summary Report

Presented: April 21, 2015

Independence Academy
as of March 31, 2015

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|--|------------------------------|------------------------------|-----------------|---------------------------------|---|----------------|---------------------------|----------------|---------------------|
| GENERAL OPERATING FUND REVENUE: | | | | | | | | | |
| State Student Per Pupil | \$1,935,674 | \$1,447,279 | 74.77% | \$0 | \$0 | | \$0 | | -100.00% |
| ECEA Spec Ed | 25,704 | 19,278 | 75.00% | 20,000 | 20,000 | 100.00% | 19,278 | 96.39% | 0.00% |
| Interest | 1,771 | 393 | 22.19% | 100 | 100 | 100.00% | 394 | 394.21% | 0.31% |
| Read Act | 3,633 | 3,633 | 99.99% | 15,500 | 15,500 | | 0 | | |
| Miscellaneous Income | 2,259 | 2,248 | 99.52% | 0 | 0 | | 23,582 | | 949.01% |
| Asset Sale | 44,200 | 44,200 | 100.00% | 0 | 0 | | 0 | | -100.00% |
| Kindergarten Fees | 65,066 | 48,499 | 74.54% | 52,000 | 52,000 | 100.00% | 51,202 | 98.46% | 5.57% |
| Rental Income | 0 | 0 | | 0 | 0 | | 500 | | |
| Building Donation | 0 | 0 | | 0 | 0 | | 4,000 | | |
| Refunds: MCVSD#51 | 32,277 | 32,277 | 100.00% | 21,000 | 21,000 | 100.00% | 10,882 | 51.82% | |
| Total Revenue | \$2,110,583 | \$1,597,806 | 75.70% | \$108,600 | \$108,600 | 100.00% | \$109,837 | 101.14% | -93.13% |
| EXPENDITURE: | | | | | | | | | |
| Salaries | \$771,381 | \$568,039 | 73.64% | \$1,050,000 | \$1,050,000 | 100.00% | \$600,486 | 57.19% | 5.71% |
| Benefits | 289,070 | 208,402 | 72.09% | 285,000 | 285,000 | 100.00% | 219,369 | 76.97% | 5.26% |
| Capital Projects | 1,332,303 | 0 | 0.00% | 0 | 0 | | 77,830 | | |
| Purchased Services | 460,363 | 335,262 | 72.83% | 411,500 | 411,500 | 100.00% | 258,583 | 62.84% | -22.87% |
| Supplies | 33,158 | 13,663 | 41.21% | 115,000 | 115,000 | 100.00% | 16,071 | 13.98% | 17.63% |
| Facility Rent | 0 | 0 | | 132,600 | 132,600 | 100.00% | 99,450 | 75.00% | |
| Contingency/Reserve | 0 | 0 | | 186,968 | 186,968 | 100.00% | 0 | 0.00% | |
| Professional Development | 4,445 | 3,593 | 80.82% | 7,000 | 7,000 | 100.00% | 4,281 | 61.16% | 19.15% |
| Equipment/Furniture | 0 | 0 | | 21,000 | 21,000 | 100.00% | 62,800 | 299.05% | |
| Technology | 10,589 | 8,706 | 82.22% | 17,000 | 17,000 | 100.00% | 10,419 | 61.29% | 19.67% |
| Technology Consultant | 744 | 744 | 100.03% | 30,000 | 30,000 | 100.00% | 429 | 1.43% | |
| Other Expenses | 0 | 0 | | 31,924 | 31,924 | 100.00% | 0 | 0.00% | |
| Total Expenditure/Contingency Expenditure/Contingency+(-) Revenue | (\$791,470) | \$459,397 | -58.04% | (\$2,179,392) | (\$2,179,392) | 100.00% | (\$1,239,880) | 56.89% | -369.89% |
| Transfer from General Fund* | \$0 | \$0 | | \$2,179,392 | \$2,179,392 | 100.00% | \$1,619,902 | 74.33% | |
| Fund Balance (Deficit) at Beginning of Year | 1,986,234 | 1,986,234 | 100.00% | 1,194,764 | 1,194,764 | 100.00% | 1,194,764 | 100.00% | -39.85% |
| Fund Balance (Deficit) at End of Year | \$1,194,764 | \$2,445,631 | 204.70% | \$1,194,764 | \$1,194,764 | 100.00% | \$1,574,787 | 131.81% | -35.61% |
| STATE GRANT REVENUE: | | | | | | | | | |
| CS Capital Construction Grant | \$14,639 | \$11,133 | 76.05% | \$12,000 | \$12,000 | 100.00% | \$20,125 | 167.71% | 80.77% |
| Total Revenue | \$14,639 | \$11,133 | 76.05% | \$12,000 | \$12,000 | 100.00% | \$20,125 | 167.71% | 80.77% |
| EXPENDITURE: | | | | | | | | | |
| CS Capital Construction Expenditure | \$17,039 | \$4,799 | 28.16% | \$12,000 | \$12,000 | 100.00% | \$20,125 | 167.71% | |
| Total Expenditure | \$17,039 | \$4,799 | 28.16% | \$12,000 | \$12,000 | 100.00% | \$20,125 | 167.71% | |
| Expenditure + (-) Revenue | (\$2,400) | \$6,335 | -263.96% | \$0 | \$0 | | \$0 | | -100.00% |
| Fund Balance (Deficit) at Beginning of Year | 2,400 | 2,400 | 100.00% | 0 | 0 | | 0 | | -100.00% |
| Fund Balance (Deficit) at End of Year | \$0 | \$8,735 | | \$0 | \$0 | | \$0 | | -100.00% |
| FUNDRAISING REVENUE: | | | | | | | | | |
| Fees: Supplies/Field Trips | \$87,810 | \$75,244 | 85.69% | \$48,500 | \$48,500 | 100.00% | \$85,063 | 175.39% | 13.05% |
| Other Income | 8,812 | 3,236 | 36.72% | 0 | 0 | | 9,444 | | |
| Local Fundraising | 23,438 | 18,000 | 76.80% | 25,000 | 50,000 | 200.00% | 15,554 | 62.22% | |
| Total Revenue | \$120,061 | \$96,480 | 80.36% | \$73,500 | \$98,500 | 134.01% | \$110,060 | 149.74% | 14.08% |
| EXPENDITURE: | | | | | | | | | |
| Purchased Services | \$55,728 | \$41,935 | 75.25% | \$73,500 | \$98,500 | 134.01% | \$43,811 | 59.61% | 4.47% |
| Total Expenditure | \$55,728 | \$41,935 | 75.25% | \$73,500 | \$98,500 | 134.01% | \$43,811 | 59.61% | 4.47% |
| Expenditure + (-) Revenue | \$64,333 | \$54,546 | 84.79% | \$0 | \$0 | | \$66,250 | | 21.46% |
| Fund Balance (Deficit) at Beginning of Year | 153,986 | 153,986 | 100.00% | 218,319 | 218,319 | 100.00% | 218,319 | 100.00% | 41.78% |
| Fund Balance (Deficit) at End of Year | \$218,319 | \$208,532 | 95.52% | \$218,319 | \$218,319 | 100.00% | \$284,569 | 130.35% | 36.46% |

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

Independence Academy Cash Flow for 2014-15

as of March 31, 2015

| | 6/30/14 ACTUAL FYE | 7/31/14 | 8/31/14 | 9/30/14 ACTUAL TOTAL | 10/31/14 | 11/30/14 | 12/31/14 ACTUAL TOTAL | 1/31/15 | 2/28/15 | 3/31/15 ACTUAL TOTAL | 6/30/15 ACTUAL TOTAL |
|---------------------------------------|--------------------------|-------------|-------------|----------------------------|-------------|-------------|-----------------------------|-------------|-------------|----------------------------|----------------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| Total Cash--Beginning of Month | \$2,260,627 | \$1,611,089 | \$1,550,276 | \$1,550,276 | \$1,646,143 | \$1,673,485 | \$1,753,540 | \$1,808,656 | \$1,874,532 | \$1,944,153 | \$2,011,536 |
| Cash received: | | | | | | | | | | | |
| Net equalization | \$1,961,377 | \$173,382 | \$503,749 | \$173,382 | \$173,382 | \$173,382 | \$173,382 | \$245,570 | \$185,753 | \$183,964 | \$1,639,180 |
| Capital Construction Grant | \$14,639 | 4,310 | \$6,464 | 4,310 | 0 | 0 | 0 | 4,310 | 2,521 | \$2,521 | \$20,125 |
| Colorado Read Act | \$3,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Other-Miscellaneous | \$3,224 | 2,105 | \$3,651 | 2,105 | 4,725 | 13,600 | \$21,976 | 500 | 541 | 564 | \$23,582 |
| Other-Refunds from District | \$31,312 | 10,882 | \$10,882 | 10,882 | 47 | 40 | \$264 | 46 | 41 | 43 | \$394 |
| Other-Interest | \$1,771 | 45 | \$1,332 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Asset Sale | \$44,200 | 0 | \$0 | 0 | 0 | 0 | 0 | 2,190 | 2,045 | 14,161 | \$51,202 |
| Kindergarten Fees | \$65,066 | 7,315 | \$8,915 | 7,315 | 13,584 | 8,245 | \$32,806 | 0 | 0 | 0 | \$500 |
| Rent Income | \$0 | 0 | \$0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 |
| Building Donation | \$0 | 0 | \$0 | 0 | 0 | 0 | \$500 | 3,500 | 0 | 0 | \$4,000 |
| Fundraising revenue | \$23,438 | 1,808 | \$4,777 | 1,808 | 2,819 | 122 | \$7,909 | 1,951 | 1,061 | 4,632 | \$15,554 |
| Student Activity other | \$8,812 | 0 | \$801 | 801 | 1,200 | 160 | \$3,876 | 2,819 | 0 | 587 | \$9,444 |
| Student Activity fees | \$7,810 | 33,230 | \$53,871 | 33,230 | 5,033 | 5,318 | \$1,984 | 2,557 | 2,422 | 9,204 | \$85,063 |
| Total cash received | \$2,245,283 | \$1,993,364 | \$593,243 | \$1,993,364 | \$2,076,117 | \$2,033,023 | \$1,820,040 | \$2,633,443 | \$1,944,383 | \$2,167,177 | \$1,859,925 |
| Cash expenditures: | | | | | | | | | | | |
| Salaries | \$771,381 | \$65,411 | \$191,461 | \$65,411 | \$68,429 | \$66,507 | \$74,724 | \$65,708 | \$66,126 | \$67,532 | \$600,486 |
| Benefits | \$289,070 | 31,975 | \$28,907 | 31,975 | 22,913 | 17,086 | 21,773 | 29,360 | 18,043 | 24,928 | \$219,369 |
| Purchased services | \$460,363 | 19,585 | \$38,784 | 19,585 | 35,032 | 15,872 | \$38,757 | 32,999 | 22,800 | 35,616 | \$286,583 |
| Professional development | \$4,446 | 39 | \$1,809 | 39 | 596 | 32 | \$1,237 | 96 | 47 | 285 | \$4,281 |
| Facility Rent | \$11,050 | 11,050 | \$33,150 | 11,050 | 11,050 | 11,050 | \$66,300 | 11,050 | 11,050 | 11,050 | \$99,450 |
| Office supplies | \$3,530 | 0 | \$613 | 613 | 10 | 0 | \$624 | 0 | 19 | 32 | \$675 |
| Instructional supplies | \$29,628 | 2,624 | \$4,359 | 2,624 | 438 | 221 | \$1,745 | 1,282 | 608 | 1,762 | \$15,397 |
| Capital Reserve Expenditures | \$0 | 0 | \$0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 |
| Equipment | \$0 | 0 | \$18,400 | 18,400 | 33,000 | 0 | \$53,400 | 3,200 | 5,000 | 1,200 | \$62,800 |
| Misc Expense | \$0 | 0 | \$0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 |
| Other-Technology | \$11,332 | 605 | \$4,365 | 605 | 1,094 | 1,094 | \$7,187 | 1,099 | 1,417 | 1,144 | \$10,847 |
| Capital Construction | \$1,349,343 | 18,513 | \$26,390 | 18,513 | 52,617 | 5,534 | \$84,541 | 4,848 | 4,215 | 4,351 | \$97,955 |
| Other-Student activities | \$55,728 | 450 | \$9,302 | 450 | 5,447 | 4,157 | \$24,914 | 6,381 | 5,980 | 6,536 | \$43,811 |
| Total cash expenditures | \$2,974,821 | \$1,447,778 | \$3,139,117 | \$1,447,778 | \$3,230,167 | \$2,121,552 | \$1,587,775 | \$1,586,023 | \$1,335,306 | \$1,544,337 | \$1,413,653 |
| Change in Accounts Payable/Receivable | \$19,187 | (\$41,017) | (\$8,000) | (\$41,017) | \$49,892 | (\$1,415) | \$31,851 | (\$41,346) | \$10,543 | \$5,643 | \$14,988 |
| Total Cash--end of month | \$1,550,276 | \$1,556,845 | \$1,611,089 | \$1,646,143 | \$1,673,485 | \$1,753,540 | \$1,808,656 | \$1,874,532 | \$1,944,153 | \$2,011,536 | \$2,011,536 |
| Cash Balances: | | | | | | | | | | | |
| Operating account | \$923,316 | \$26,719 | \$967,975 | \$1,000,667 | \$1,019,684 | \$1,099,783 | \$1,154,610 | \$1,220,868 | \$1,292,684 | \$1,335,706 | \$1,335,706 |
| Savings account | 144,772 | 144,772 | 144,784 | 144,796 | 144,809 | 143,635 | 143,647 | 143,660 | 143,671 | 143,683 | 143,683 |
| Student Activities Account | 228,969 | 232,092 | 245,033 | 247,353 | 255,631 | 256,732 | 256,475 | 252,548 | 250,312 | 274,130 | 274,130 |
| New Building Fund | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 4,000 | 4,001 | 4,501 | 4,501 |
| Money Market account | 253,231 | 253,263 | 253,297 | 253,327 | 253,361 | 253,390 | 253,423 | 253,456 | 253,488 | 253,516 | 253,516 |
| Total Cash--end of month | \$1,550,276 | \$1,556,845 | \$1,611,089 | \$1,646,143 | \$1,673,485 | \$1,753,540 | \$1,808,656 | \$1,874,532 | \$1,944,153 | \$2,011,536 | \$2,011,536 |
| Restricted cash: | | | | | | | | | | | |
| Labor 3% | \$55,441 | 64,439 | 64,439 | 64,439 | 64,439 | 64,439 | 64,439 | 64,439 | 64,439 | 64,439 | 64,439 |
| Capital Projects | | | | | | | | | | | |
| Other restricted: | | | | | | | | | | | |
| Fundraising for specific purpose | | | | | | | | | | | |
| Fees collected for specific purpose | | | | | | | | | | | |
| Unspent grant revenues | | | | | | | | | | | |
| Other?-name | | | | | | | | | | | |
| Unrestricted | 1,494,835 | 1,501,102 | 1,555,346 | 1,581,704 | 1,609,046 | 1,689,101 | 1,744,217 | 1,810,093 | 1,879,714 | 1,947,097 | 1,947,097 |
| Total Cash--end of month | \$1,550,276 | \$1,565,541 | \$1,619,785 | \$1,646,143 | \$1,673,485 | \$1,753,540 | \$1,808,656 | \$1,874,532 | \$1,944,153 | \$2,011,536 | \$2,011,536 |

(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
2014-15 Budget Summary Report

Presented: April 21, 2015

Juniper Ridge Community School
as of March 31, 2015

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|--|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| GENERAL OPERATING FUND REVENUE: | | | | | | | | | |
| State Student Per Pupil | \$910,683 | \$682,259 | 74.92% | \$0 | \$0 | | \$0 | | -100.00% |
| Start Up Grant | 221,911 | 140,021 | 63.10% | 0 | 196,500 | | 22,526 | | -83.91% |
| Special Ed | 26,201 | 13,101 | 50.00% | 26,196 | 26,196 | 100.00% | 20,693 | 78.99% | 57.95% |
| Kindergarten Revenue | 12,270 | 7,315 | 59.62% | 16,500 | 16,500 | 100.00% | 17,932 | 108.68% | 145.14% |
| Interest | 80 | 53 | 66.25% | 0 | 0 | | 129 | | 143.62% |
| Miscellaneous Income | 4,312 | 1,074 | 24.91% | 0 | 0 | | 54 | | -94.97% |
| Pupil Activities | 3,356 | 1,298 | 38.68% | 0 | 0 | | (250) | | -119.26% |
| Material Fees | 24,626 | 24,501 | 99.49% | 30,000 | 30,000 | 100.00% | 32,043 | 106.81% | 30.78% |
| Capital Construction Grant | 13,694 | 10,982 | 80.19% | 17,736 | 28,901 | 162.95% | 22,214 | 125.25% | 102.28% |
| Office Store | 516 | 761 | 147.39% | 0 | 0 | | 1,073 | | 41.02% |
| Friday Enrichment | 540 | 540 | 100.00% | 5,500 | 5,500 | 100.00% | 1,393 | 25.33% | 157.94% |
| Before and After Care | 0 | 0 | | 6,000 | 6,000 | 100.00% | 10,491 | 174.84% | |
| 6th Grade BB Court Fundraising | 1,725 | 1,003 | 58.13% | 0 | 0 | | (1,725) | | |
| Recorders Income | 0 | 0 | | 0 | 0 | | 78 | | |
| Violin Rental | 0 | 0 | | 0 | 0 | | 140 | | |
| C-Cap Income | 0 | 0 | | 0 | 0 | | 432 | | |
| Refund MCVSD#51 | 0 | 0 | | 0 | 0 | | 20,660 | | |
| Fundraising | 37,767 | 24,816 | 65.71% | 31,200 | 31,200 | 100.00% | 26,190 | 83.94% | 5.54% |
| Total Revenue | \$1,257,681 | \$907,724 | 72.17% | \$133,132 | \$340,797 | 255.98% | \$174,072 | 130.75% | -80.82% |
| EXPENDITURE: | | | | | | | | | |
| Salaries | \$523,573 | \$398,828 | 76.17% | \$697,904 | \$697,904 | 100.00% | \$515,585 | 73.88% | 29.28% |
| Benefits | 144,518 | 104,657 | 72.42% | 223,176 | 220,035 | 98.59% | 154,797 | 69.36% | 47.91% |
| Contingency/Reserve | 0 | 0 | | 126,800 | 0 | | 0 | | |
| Purchased Services | 167,938 | 122,245 | 72.79% | 119,583 | 95,583 | 79.93% | 131,418 | 109.90% | 7.50% |
| Insurance | 15,321 | 13,995 | 91.34% | 12,947 | 12,947 | 100.00% | 12,649 | 97.70% | -9.62% |
| Special Ed Purchased Services | 5,504 | 2,365 | 42.97% | 18,900 | 18,900 | 100.00% | 11,720 | 62.01% | |
| Instructional Supplies | 45,540 | 31,686 | 69.58% | 30,000 | 30,000 | 100.00% | 34,879 | 116.26% | 10.08% |
| Advertising/Marketing | 3,380 | 3,380 | 99.99% | 4,000 | 4,000 | 100.00% | 238 | 5.95% | -92.96% |
| Admin Supplies/Postage/Telephone | 1,900 | 1,039 | 54.68% | 2,960 | 1,560 | 52.70% | 5,144 | 173.78% | 395.08% |
| Background Checks | 0 | 0 | | 0 | 0 | | 1,205 | | |
| Banking and Payroll Service Fee | 0 | 0 | | 0 | 0 | | 248 | | |
| Interest and Service Charges | 0 | 0 | | 0 | 0 | | 17 | | |
| Books and Periodicals | 3,389 | 3,389 | 99.99% | 0 | 0 | | 39 | | -98.85% |
| Dues and Fees | 0 | 0 | | 0 | 1,400 | | 5,200 | | |
| Equipment/Furniture | 24,899 | 23,048 | 92.57% | 1,800 | 0 | | 11,703 | | -49.22% |
| Technology Consultant | 0 | 0 | | 6,000 | 0 | | 0 | | |
| Grant Writing | 0 | 0 | | 0 | 0 | | 200 | | |
| Non-Revenue Festival | 0 | 0 | | 0 | 0 | | 328 | | |
| Middle School Choir | 0 | 0 | | 0 | 0 | | 17 | | |
| Repairs and Maintenance | 0 | 0 | | 6,000 | 6,000 | 100.00% | 0 | 0.00% | |
| Land Lease/Rentals | 78,324 | 53,193 | 67.91% | 103,273 | 133,273 | 129.05% | 81,623 | 79.04% | 53.45% |
| Supplies/Equipment - Lease | 1,750 | 1,450 | 82.86% | 0 | 1,800 | | 1,502 | | 3.56% |
| Utilities | 26,312 | 17,874 | 67.93% | 32,200 | 32,200 | 100.00% | 29,647 | 92.07% | 65.87% |
| Custodial | 7,292 | 3,331 | 45.68% | 8,300 | 8,300 | 100.00% | 5,500 | 66.27% | 65.12% |
| Professional Development | 68,621 | 62,995 | 91.80% | 0 | 0 | | 60,340 | | -4.21% |
| Miscellaneous Expenses | 766 | 262 | 34.20% | 1,600 | 1,600 | 100.00% | 806 | 50.40% | 207.78% |
| Electronic Media Materials | 0 | 0 | | 0 | 0 | | 865 | | |
| Field Trips | 5,636 | 260 | 4.61% | 0 | 0 | | 0 | | -100.00% |
| Total Expenditure/Contingency | \$1,124,663 | \$843,997 | 75.04% | 1,395,443 | 1,265,502 | 90.69% | \$1,065,671 | 76.37% | 26.26% |
| Expenditure/Contingency+(-) Revenue | \$133,018 | \$63,727 | 47.91% | (\$1,262,311) | (\$924,705) | 73.25% | (\$891,599) | 70.63% | -1499.09% |
| Transfer from General Fund* | \$0 | \$0 | | \$1,269,657 | \$1,269,657 | 100.00% | \$952,103 | 74.99% | |
| Fund Balance (Deficit) at Beginning of Year | (1,463) | (1,463) | 100.00% | 131,555 | 131,555 | 100.00% | 131,555 | 100.00% | -9092.14% |
| Fund Balance (Deficit) at End of Year | \$131,555 | \$62,264 | 47.33% | \$138,901 | \$476,507 | 343.06% | \$192,059 | 138.27% | 208.46% |

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

Juniper Ridge Community School Cash Flow for 2014-15

as of March 31, 2015

| | ACTUAL | | 9/30/14 | | 12/31/14 | | 3/31/15 | | 6/30/15 | |
|---------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | FYE | TOTAL | ACTUAL | TOTAL | ACTUAL | TOTAL | ACTUAL | TOTAL | ACTUAL | TOTAL |
| | 6/30/14 | | 9/30/14 | | 12/31/14 | | 3/31/15 | | 6/30/15 | |
| Total Cash--Beginning of Month | \$3,450 | \$117,352 | \$102,909 | \$117,352 | \$186,616 | \$117,352 | \$180,006 | \$230,625 | \$250,189 | \$250,189 |
| Cash Receipts: | | | | | | | | | | |
| State Student Per Pupil | \$910,683 | \$308,081 | \$146,371 | \$308,081 | \$102,682 | \$102,682 | \$124,284 | \$105,768 | \$105,925 | \$952,103 |
| Start Up Grant | \$132,872 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,702 | \$22,526 |
| Capital Construction Grant | \$13,694 | \$6,653 | 4,435 | \$6,653 | 2,218 | 2,218 | 4,435 | 3,345 | \$3,345 | \$22,214 |
| Special Ed | \$26,201 | \$6,550 | 2,183 | \$6,550 | 2,183 | 2,183 | 2,183 | 3,226 | \$2,183 | \$20,693 |
| Interest | \$58 | \$24 | 24 | \$24 | 22 | 22 | 22 | 45 | 45 | \$129 |
| Miscellaneous Income | \$4,312 | \$55 | 0 | \$55 | 0 | 0 | 0 | 0 | (1) | \$54 |
| Pupil Activities | \$0 | \$0 | 0 | \$0 | 0 | 0 | (80) | (170) | 0 | (\$250) |
| Material Fees | \$24,626 | \$22,620 | 1,005 | \$22,620 | 550 | 3,665 | \$31,708 | 185 | 150 | \$32,043 |
| Office Store | \$516 | \$119 | 119 | \$119 | 302 | (26) | \$301 | 193 | 176 | \$1,073 |
| Kindergarten Revenue | \$12,270 | \$11,061 | 8,479 | \$11,061 | 777 | 436 | \$12,449 | 2,001 | 1,794 | \$17,832 |
| Friday Enrichment | \$540 | \$500 | 440 | \$500 | 200 | (35) | \$1,015 | 125 | 165 | \$1,393 |
| Before and After Care | \$0 | \$41 | 60 | \$41 | 692 | 715 | 1,318 | 918 | 800 | \$10,491 |
| Fundraising | \$38,037 | \$8,279 | 4,992 | \$8,279 | 1,102 | (1,500) | 7,418 | 1,057 | 5,248 | \$26,190 |
| 6th Grade BB Court Fundraising | \$1,455 | \$0 | 0 | \$0 | (1,725) | 0 | 0 | 0 | 0 | (\$1,725) |
| Recorders Income | \$0 | \$78 | 78 | \$78 | 0 | 0 | 0 | 0 | 0 | \$78 |
| Violin Rental | \$0 | \$140 | 35 | \$140 | 0 | 0 | 0 | 216 | 216 | \$140 |
| C-Cap Income | \$0 | \$0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | \$432 |
| Refund MC/SD#51 | \$0 | \$0 | 20,660 | \$0 | 0 | 0 | 0 | 0 | 0 | \$20,660 |
| Pupil Activities | \$3,476 | \$0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Total cash received | \$1,168,740 | \$400,174 | \$193,204 | \$400,174 | \$116,813 | \$111,119 | \$139,116 | \$116,679 | \$128,547 | \$1,126,174 |
| Cash Expenditures: | | | | | | | | | | |
| Salaries | \$523,573 | \$45,639 | \$77,711 | \$45,639 | \$78,743 | \$54,518 | \$77,799 | \$61,301 | \$80,421 | \$515,685 |
| Benefits | \$144,218 | \$15,304 | 21,895 | \$15,304 | 17,603 | 16,905 | 20,882 | 18,091 | 18,091 | \$154,797 |
| Contingency/Reserve | \$0 | \$0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Purchased Services | \$167,938 | \$15,321 | 9,573 | \$15,321 | 24,058 | 12,411 | 19,108 | 15,067 | 13,123 | \$135,407 |
| Insurance | \$5,504 | \$2,866 | 2,296 | \$2,866 | 2,296 | 3,375 | 2,124 | 0 | 0 | \$8,660 |
| Special Ed Purchased Services | \$31,659 | \$17,547 | 4,504 | \$17,547 | 3,195 | 2,000 | 1,000 | 1,000 | 1,850 | \$11,720 |
| Instructional Supplies | \$3,380 | \$101 | 232 | \$101 | 219 | 251 | 1,877 | 1,725 | 1,087 | \$34,879 |
| Advertising/Marketing | \$1,900 | \$0 | 0 | \$0 | 0 | 0 | 105 | 35 | 0 | \$238 |
| Admin Supplies/Postage/Telephone | \$0 | \$944 | 201 | \$944 | 174 | 0 | 1,079 | 1,189 | 658 | \$5,144 |
| Background Checks | \$0 | \$0 | 243 | \$0 | 0 | 0 | \$2,427 | 0 | 19 | \$5,144 |
| Banking and Payroll Service Fee | \$0 | \$8 | 11 | \$8 | \$32 | 56 | 45 | 27 | 48 | \$248 |
| Interest and Service Charges | \$3,389 | \$0 | 0 | \$0 | 0 | 0 | 58 | 0 | 0 | \$17 |
| Books and Periodicals | \$0 | \$0 | 0 | \$0 | 0 | 0 | 39 | 0 | 0 | \$39 |
| Dues and Fees | \$19,400 | \$0 | 3,180 | \$0 | \$3,180 | 200 | 400 | 200 | 0 | \$5,200 |
| Equipment/Furniture | \$0 | \$7,920 | 892 | \$7,920 | 0 | 0 | 0 | 0 | 3,252 | \$11,703 |
| Grant Writing | \$0 | \$0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | \$200 |
| Non-Revenue Festival | \$0 | \$0 | 0 | \$0 | 83 | 14 | 232 | 0 | 0 | \$328 |
| Middle School Choir | \$0 | \$0 | 0 | \$0 | 0 | 0 | 0 | 17 | 0 | \$17 |
| Repairs and Maintenance | \$78,324 | \$8,377 | 6,544 | \$8,377 | 8,627 | 8,627 | 8,648 | 8,627 | 14,920 | \$81,623 |
| Land Lease/Rentals | \$1,750 | \$0 | 452 | \$0 | \$602 | 300 | 150 | 0 | 150 | \$1,502 |
| Supplies/Equipment - Lease | \$26,312 | \$4,840 | 159 | \$4,840 | 2,286 | 3,066 | 6,246 | 1,041 | 4,169 | \$29,647 |
| Utilities | \$7,292 | \$600 | 600 | \$600 | 1,400 | 700 | 4,100 | 700 | 700 | \$5,500 |
| Custodial | \$68,130 | \$42,171 | 166 | \$42,171 | 1,652 | 202 | 2,109 | 3,911 | 1,123 | \$60,340 |
| Professional Development | \$503 | \$0 | 55 | \$0 | 8 | 0 | 15 | 173 | 0 | \$806 |
| Miscellaneous Expenses | \$0 | \$0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Technology Consultant | \$0 | \$0 | 795 | \$0 | 70 | 0 | 0 | 0 | 0 | \$865 |
| Electronic Media Materials | \$0 | \$0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Field Trips | \$5,636 | \$0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Total cash expenditures | \$1,104,228 | \$119,009 | \$112,024 | \$119,009 | \$112,874 | \$102,621 | \$107,618 | \$115,114 | \$119,792 | \$1,065,671 |
| Change in Accounts Payable/Receivable | \$49,389 | \$43,656 | \$11,972 | \$43,656 | (\$2,697) | (\$2,697) | \$43,968 | (\$2,270) | \$11,514 | \$72,334 |
| Total Cash--end of month | \$117,352 | \$117,352 | \$102,909 | \$117,352 | \$186,616 | \$186,616 | \$230,625 | \$229,920 | \$250,189 | \$117,352 |
| Cash Balances: | | | | | | | | | | |
| Home Loan Operating | \$0 | \$52,772 | \$77,277 | \$147,575 | \$154,899 | \$84,190 | \$67,450 | \$65,039 | \$69,815 | \$69,815 |
| Contingency & Repair Reserve Savings | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,917 | \$49,375 | \$101,026 | \$113,073 | \$113,073 |
| Tabor Reserve Savings | \$0 | \$0 | \$0 | \$0 | \$0 | \$37,400 | \$39,207 | \$41,107 | \$43,022 | \$43,022 |
| Wells Fargo Operating | \$50,467 | \$19,751 | 2,902 | \$26,640 | 2,490 | 347 | \$347 | \$34 | \$231 | \$231 |
| Petty Cash | \$44,640 | \$0 | 592 | \$592 | 742 | 92 | 92 | 242 | 242 | \$242 |
| School Store | \$200 | \$200 | 200 | \$200 | 273 | 259 | 153 | 189 | 103 | 60 |
| Payroll | \$0 | \$0 | 0 | \$0 | 100 | 100 | 100 | 100 | 173 | \$173 |
| Home Loan CD | \$22,044 | \$22,088 | 22,088 | \$22,088 | 22,110 | 22,110 | 22,110 | 22,133 | 22,133 | \$22,133 |
| Total Cash--end of month | \$117,352 | \$117,352 | \$102,909 | \$117,352 | \$186,616 | \$186,616 | \$230,625 | \$229,920 | \$250,189 | \$250,189 |
| Restricted cash: | | | | | | | | | | |
| Tabor 3% | \$34,698 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other restricted: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fundraising for specific purpose | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees collected for specific purpose | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unspent grant revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other*-name | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Cash--end of month | \$34,698 | \$34,698 | \$34,698 | \$34,698 | \$34,698 | \$34,698 | \$34,698 | \$34,698 | \$34,698 | \$34,698 |

(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
2014-15 Budget Summary Report

Presented: April 21, 2015

Mesa Valley Community School
as of March 31, 2015

| | Unaudited 2013-14 Actual 6/30/14 | 2013-14 Actual 12/31/13 | % of Actual/ Unaudited | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|--|---|-------------------------------|------------------------------|---------------------------------|---|----------------|---------------------------|----------------|---------------------|
| GENERAL OPERATING FUND REVENUE: | | | | | | | | | |
| ECEA Spec Ed | | | | 14,550 | 14,550 | 100.00% | 8,734 | 60.03% | |
| Capital Construction Grant | | | | 39,600 | 74,986 | 189.36% | 48,198 | 121.71% | |
| Fund 11 SBA Funds | | | | 0 | 0 | | 2,821 | | |
| Colorado Read Act | | | | 0 | 0 | | 11,125 | | |
| Donations - Unrestricted | | | | 0 | 0 | | 12 | | |
| Room Rental Fees | | | | 0 | 0 | | 150 | | |
| Miscellaneous Income | | | | 0 | 0 | | 788 | | |
| Total Revenue | \$0 | \$0 | | \$54,150 | \$89,536 | 165.35% | \$71,829 | 132.65% | |
| EXPENDITURE: | | | | | | | | | |
| Salaries/Benefits | | | | \$1,096,820 | \$1,070,000 | 97.55% | \$675,935 | 61.63% | |
| Instructional Supplies | | | | 321,987 | 330,000 | 102.49% | 416,114 | 129.23% | |
| Purchased Services | | | | 721,406 | 793,000 | 109.92% | 340,175 | 47.15% | |
| Administrative Supplies/Dues | | | | 25,000 | 25,000 | 100.00% | 17,852 | 71.41% | |
| Equipment/Furniture | | | | 100,000 | 100,000 | 100.00% | 32,115 | 32.11% | |
| Staff Development/Travel | | | | 3,000 | 3,000 | 100.00% | 1,479 | 49.30% | |
| Reserve | | | | 73,435 | 74,495 | 101.44% | 0 | 0.00% | |
| Custodial/Maintenance | | | | 15,660 | 17,000 | 108.56% | 15,076 | 96.27% | |
| Insurance | | | | 24,000 | 24,000 | 100.00% | 14,787 | 61.61% | |
| Other Expenses | | | | 0 | 0 | | 0 | | |
| Total Expenditure/Contingency | \$0 | \$0 | | 2,381,308 | 2,436,495 | 102.32% | \$1,513,533 | 63.56% | |
| Expenditure/Contingency+(-) Revenue | \$0 | \$0 | | (\$2,327,158) | (\$2,346,959) | 100.85% | (\$1,441,704) | 61.95% | |
| Transfer from General Fund* | \$0 | \$0 | | \$2,379,142 | \$2,393,620 | 100.61% | \$1,786,274 | 75.08% | |
| Fund Balance (Deficit) at Beginning of Year | 0 | 0 | | 0 | 0 | | 0 | | |
| Fund Balance (Deficit) at End of Year | \$0 | \$0 | | \$51,984 | \$46,661 | 89.76% | \$344,570 | 662.84% | |

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

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

Mesa Valley Community School Cash Flow for 2014-15

as of March 31, 2015

| ACTUAL FYE 6/30/14 | 9/30/14 ACTUAL TOTAL | Oct-14 ACTUAL TOTAL | Nov-14 ACTUAL TOTAL | Dec-14 ACTUAL TOTAL | 12/31/14 ACTUAL TOTAL | Jan-15 ACTUAL TOTAL | Feb-15 ACTUAL TOTAL | Mar-15 ACTUAL TOTAL | 3/31/15 ACTUAL TOTAL | Apr-15 ACTUAL TOTAL | May-15 ACTUAL TOTAL | Jun-15 ACTUAL TOTAL | 6/30/15 ACTUAL TOTAL |
|--|----------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| \$0 (A) | \$0 | \$648,679 | \$631,363 | \$662,857 | \$0 | \$689,183 | \$527,635 | \$498,907 | \$0 | \$481,605 | \$481,605 | \$481,605 | \$0 |
| Total Cash--Beginning of Month | | | | | | | | | | | | | |
| Cash received: | | | | | | | | | | | | | |
| State Student Per Pupil | \$227,063 | \$227,063 | \$227,063 | \$227,063 | \$1,362,380 | \$24,988 | \$200,419 | \$198,486 | \$1,786,274 | | | | |
| ECEA Spec Ed | 970 | 970 | 970 | 970 | \$5,823 | 970 | 970 | 970 | \$8,734 | | | | |
| Capital Construction Grant | 0 | 5,718 | 11,437 | 17,155 | \$28,591 | 11,437 | 4,085 | \$4,085 | \$48,198 | | | | |
| Fund 11 SBA Funds | 0 | 2,821 | 0 | \$2,821 | 0 | 0 | 0 | 0 | \$2,821 | | | | |
| Colorado Read Act | 0 | 0 | 0 | 0 | \$0 | 0 | 7,291 | 3,834 | \$11,125 | | | | |
| Donations - Unrestricted | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$12 | | | | |
| Room Rental Fees | 0 | 0 | 0 | 0 | \$0 | 100 | 50 | 0 | \$150 | | | | |
| Miscellaneous Income | 0 | 0 | 0 | 0 | \$0 | 474 | 2 | 139 | \$788 | | | | |
| Total cash received | \$228,034 | \$239,500 | \$233,766 | \$228,104 | \$1,399,800 | \$37,969 | \$212,818 | \$207,515 | \$1,858,103 | \$0 | \$0 | \$0 | \$0 |
| Cash expenditures: | | | | | | | | | | | | | |
| Salaries/Benefits | \$0 | \$86,299 | \$87,816 | \$174,115 | \$84,586 | \$92,888 | \$77,985 | \$84,639 | \$675,935 | | | | |
| Instructional Supplies | 4,659 | 22,551 | 59,912 | \$87,122 | 32,490 | 54,197 | 66,728 | 56,055 | \$418,614 | | | | |
| Purchased Services | 79,659 | 19,867 | 47,583 | \$147,109 | 38,827 | 24,149 | 31,576 | 30,869 | \$337,675 | | | | |
| Administrative Supplies/Dues | 463 | 399 | 957 | \$1,819 | 466 | 739 | 1,095 | 323 | \$17,852 | | | | |
| Equipment/Furniture | 61,077 | 0 | (28,962) | \$32,115 | 0 | 0 | 0 | 0 | \$32,115 | | | | |
| Staff Development/Travel | 60 | 0 | 0 | \$60 | 825 | 289 | 0 | 230 | \$1,479 | | | | |
| Reserve | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | 0 | \$0 | | | | |
| Custodial/Maintenance | 305 | 0 | 195 | \$500 | 972 | 1,774 | 1,896 | 8,260 | \$15,076 | | | | |
| Insurance | 2,512 | 1,763 | 3,146 | \$7,422 | 1,224 | 1,229 | 1,219 | 1,229 | \$14,787 | | | | |
| Other Expenses | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total cash expenditures | \$148,735 | \$130,879 | \$170,648 | \$450,262 | \$210,957 | \$175,266 | \$179,499 | \$181,604 | \$1,513,532 | \$0 | \$0 | \$0 | \$0 |
| Change in Accounts Payable/Receivable | \$511,375 | (\$46,509) | (\$70,032) | \$394,834 | (\$40,182) | (\$24,251) | (\$62,047) | (\$43,213) | \$137,035 | \$481,605 | \$481,605 | \$481,605 | \$0 |
| Total Cash--end of month | \$590,674 | \$649,858 | \$648,679 | \$631,363 | \$662,857 | \$689,183 | \$498,907 | \$481,605 | \$481,605 | \$481,605 | \$481,605 | \$481,605 | \$0 |
| Cash Balances: | | | | | | | | | | | | | |
| Operating account | \$585,674 | \$636,608 | \$609,221 | \$635,714 | \$656,969 | \$494,947 | \$466,218 | \$443,776 | \$443,776 | | | | |
| SBA Account | 0 | 2,071 | 2,140 | 2,140 | 2,208 | 2,679 | 2,679 | 2,816 | 2,816 | | | | |
| Reserve Checking | 5,000 | 10,000 | 10,000 | 20,001 | 30,006 | 30,008 | 30,010 | 35,013 | 35,013 | | | | |
| Total Cash--end of month | \$590,674 | \$649,858 | \$648,679 | \$631,363 | \$662,857 | \$689,183 | \$498,907 | \$481,605 | \$481,605 | \$0 | \$0 | \$0 | \$0 |
| Restricted cash: | | | | | | | | | | | | | |
| Tabor 3% | 82,356 | 82,356 | 82,356 | 82,356 | 82,356 | 82,356 | 82,356 | 82,356 | 82,356 | | | | |
| Capital Projects | | | | | | | | | | | | | |
| Other restricted: | | | | | | | | | | | | | |
| Fundraising for specific purpose | | | | | | | | | | | | | |
| Fees collected for specific purpose | | | | | | | | | | | | | |
| Unspent grant revenues | | | | | | | | | | | | | |
| Other?-name | | | | | | | | | | | | | |
| Unrestricted | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Cash--end of month | \$590,674 | \$649,858 | \$648,679 | \$631,363 | \$662,857 | \$689,183 | \$498,907 | \$481,605 | \$481,605 | \$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

2014-15 Budget Summary Report

Presented: April 21, 2015

**Food Service Fund (21)
as of March 31, 2015**

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Student Meals | \$993,206 | \$758,057 | 76.32% | \$1,134,843 | \$1,095,551 | 96.54% | \$793,189 | 69.89% | 4.63% |
| Ala Carte Lunch Sales | 260,827 | 199,521 | 76.50% | 230,300 | 223,939 | 97.24% | 156,719 | 68.05% | -21.45% |
| Adult Meals | 55,883 | 39,089 | 69.95% | 57,845 | 57,941 | 100.17% | 41,939 | 72.50% | 7.29% |
| Federal Reimbursement | 3,549,297 | 2,593,847 | 73.08% | 3,876,537 | 3,841,319 | 99.09% | 2,802,811 | 72.30% | 8.06% |
| State Reimbursement | 86,957 | 77,691 | 89.34% | 101,202 | 97,012 | 95.86% | 84,939 | 83.93% | 9.33% |
| Interest on Investment | 1,192 | 727 | 60.99% | 1,000 | 0 | 0.00% | (596) | -59.60% | -181.98% |
| Miscellaneous | 22,479 | 114,182 | 507.95% | 42,032 | 35,295 | 83.97% | 137,994 * | 328.31% | 20.85% |
| Commodities | 422,618 | 296,525 | 70.16% | 366,987 | 357,919 | 97.53% | 185,320 | 50.50% | -37.50% |
| Total Revenue | \$5,392,459 | \$4,079,639 | 75.65% | \$5,810,746 | \$5,708,976 | 98.25% | \$4,202,315 | 72.32% | 3.01% |
| EXPENDITURE: | | | | | | | | | |
| Salaries and Benefits | \$2,714,470 | \$1,937,242 | 71.37% | \$2,834,499 | \$2,800,237 | 98.79% | \$2,235,201 | 78.86% | 15.38% |
| Food | 1,860,338 | 1,485,728 | 79.86% | 2,160,225 | 2,179,380 | 100.89% | 1,804,136 | 83.52% | 21.43% |
| Non-Food | 441,199 | 368,071 | 83.43% | 589,771 | 566,023 | 95.97% | 490,103 | 83.10% | 33.15% |
| Commodities | 472,249 | 378,495 | 80.15% | 366,987 | 357,919 | 97.53% | 153,382 | 41.79% | -59.48% |
| Total Expenditure | \$5,488,256 | \$4,169,536 | 75.97% | \$5,951,482 | \$5,903,559 | 99.19% | \$4,682,822 | 78.68% | 12.31% |
| Excess (Deficiency) of Revenue | (\$95,797) | | | (\$140,736) | (\$194,583) | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | | | | 468,640 | 468,640 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | | | | \$327,904 | \$274,057 | | | | |
| Reserves/Designations: | | | | | | | | | |
| Less Amount for Encumbrance Unreserved/Undesignated Fund Balance at End of Year | | | | (25,000) | (25,000) | | | | |
| | | | | \$302,904 | \$249,057 | | | | |

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

New guidance from CDE requires that Nutrition Services be recorded as a Special Revenue Fund in Fund 21 beginning in 2014-15. Previously, it was classified as an Enterprise Fund in Fund 51. 13-14 revenue and expense in Fund 51 shown for comparison.

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

Mesa County Valley School District 51
2014-15 Budget Summary Report

Presented: April 21, 2015

Governmental Designated Grants Fund (22)
as of March 31, 2015

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Grant Revenue | \$14,211,056 | \$9,797,389 | 68.94% | \$20,722,688 | \$14,141,291 | 68.24% | \$11,444,128 | 55.23% | 16.81% |
| Total Revenue | \$14,211,056 | \$9,797,389 | 68.94% | \$20,722,688 | \$14,141,291 | 68.24% | \$11,444,128 | 55.23% | 16.81% |
| EXPENDITURE: | | | | | | | | | |
| Instructional Programs | \$6,742,045 | \$3,920,013 | 58.14% | \$12,882,424 | \$7,301,942 | 56.68% | \$4,867,961 | 37.79% | 24.18% |
| Pupil Support Services | 5,710,721 | 3,492,881 | 61.16% | 5,256,404 | 5,211,666 | 99.15% | 3,474,444 | 66.10% | -0.53% |
| General Administration Support Services | 110,665 | 76,909 | 69.50% | 210,332 | 155,784 | 74.07% | 103,856 | 49.38% | 35.04% |
| School Administration Support Services | 675,638 | 247,859 | 36.69% | 961,005 | 495,800 | 51.59% | 330,533 | 34.39% | 33.36% |
| Business Support Services | 111,362 | 73,538 | 66.04% | 414,017 | 330,752 | 79.89% | 220,501 | 53.26% | 199.85% |
| Central Support Services | 273,731 | 162,377 | 59.32% | 324,889 | 297,848 | 91.68% | 198,565 | 61.12% | 22.29% |
| Community Services & Other Support Services | 586,894 | 313,387 | 53.40% | 673,617 | 347,499 | 51.59% | 231,666 | 34.39% | -26.08% |
| Total Expenditure | \$14,211,056 | \$8,286,964 | 58.31% | \$20,722,688 | \$14,141,291 | 68.24% | \$9,427,526 | 45.49% | 13.76% |
| GAAP Basis Result of Operations | \$0 | \$1,510,425 | | \$0 | \$0 | | \$2,016,602 | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | | | | | | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$0 | \$1,510,425 | | \$0 | \$0 | | \$2,016,602 | | |
| Reserves/Designations: | | | | | | | | | |
| Inventories | | | | | | | | | |
| Encumbrances | | (156,418) | | 0 | 0 | | (110,851) | | |
| Unreserved/Undesignated Fund Balance | \$0 | \$1,354,007 | | \$0 | \$0 | | \$1,905,750 | | |

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

Mesa County Valley School District 51
2014-15 Budget Summary Report

Presented: April 21, 2015

Physical Activities Fund (23)
as of March 31, 2015

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|--|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Athletic Fees/Passes | \$332,872 | \$205,391 | 61.70% | \$308,000 | \$290,000 | 94.16% | \$252,889 | 82.11% | 23.13% |
| Gate Receipts | 214,936 | 175,711 | 81.75% | 230,000 | 210,000 | 91.30% | 183,133 | 79.62% | 4.22% |
| Misc Revenue | 99,766 | 41,885 | 41.98% | 60,000 | 57,000 | 95.00% | 40,001 | 66.67% | -4.50% |
| Total Revenue | \$647,574 | \$422,987 | 65.32% | \$598,000 | \$557,000 | 93.14% | \$476,023 | 79.60% | 12.54% |
| EXPENDITURE: | | | | | | | | | |
| Playoffs | \$110,523 | \$83,355 | 75.42% | \$123,240 | \$102,240 | 82.96% | \$74,477 | 60.43% | -10.65% |
| Basketball, Girls | 42,167 | 40,242 | 95.43% | 40,100 | 39,819 | 99.30% | 39,819 | 99.30% | -1.05% |
| Cheerleader/Poms | 13,379 | 13,379 | 100.00% | 14,000 | 12,528 | 89.49% | 12,528 | 89.49% | -6.36% |
| Golf, Girls | 3,525 | 865 | 24.54% | 7,150 | 7,150 | 100.00% | 885 | 12.38% | 2.31% |
| Soccer, Girls | 16,107 | 3,128 | 19.42% | 16,450 | 16,450 | 100.00% | 3,005 | 18.27% | -3.93% |
| Softball, Girls | 20,784 | 20,784 | 100.00% | 24,400 | 22,087 | 90.52% | 22,087 | 90.52% | 6.27% |
| Swimming, Girls | 11,853 | 12,006 | 101.29% | 9,200 | 10,384 | 112.87% | 10,384 | 112.87% | -13.51% |
| Tennis, Girls | 6,351 | 862 | 13.57% | 6,325 | 6,325 | 100.00% | 440 | 6.96% | -48.96% |
| Lacrosse, Girls | 30,518 | 9,996 | 32.75% | 25,000 | 25,000 | 100.00% | 5,288 | 21.15% | -47.10% |
| Volleyball | 36,155 | 36,155 | 100.00% | 31,500 | 39,546 | 125.54% | 39,546 | 125.54% | 9.38% |
| Baseball | 35,554 | 15,056 | 42.35% | 23,900 | 23,900 | 100.00% | 5,150 | 21.55% | -65.79% |
| Basketball, Boys | 48,366 | 46,050 | 95.21% | 40,100 | 38,239 | 95.36% | 38,239 | 95.36% | -16.96% |
| Football | 101,250 | 101,250 | 100.00% | 107,100 | 108,324 | 101.14% | 108,324 | 101.14% | 6.99% |
| Golf, Boys | 6,540 | 6,540 | 100.00% | 7,150 | 6,752 | 94.43% | 6,752 | 94.43% | 3.24% |
| Soccer, Boys | 17,694 | 17,694 | 100.00% | 16,450 | 18,752 | 113.99% | 18,752 | 113.99% | 5.98% |
| Swimming, Boys | 8,128 | 1,118 | 13.75% | 4,200 | 4,200 | 100.00% | 1,861 | 44.31% | 66.46% |
| Tennis, Boys | 3,151 | 3,151 | 100.00% | 6,325 | 5,044 | 79.75% | 5,044 | 79.75% | 60.08% |
| Lacrosse, Boys | 26,171 | 2,412 | 9.22% | 25,000 | 25,000 | 100.00% | 4,930 | 19.72% | 104.39% |
| Wrestling | 31,356 | 31,066 | 99.08% | 34,000 | 39,722 | 116.83% | 39,722 | 116.83% | 27.86% |
| Cross Country | 9,769 | 9,519 | 97.44% | 8,400 | 9,831 | 117.04% | 9,831 | 117.04% | 3.28% |
| Track | 27,206 | 4,700 | 17.28% | 23,700 | 23,700 | 100.00% | 3,184 | 13.43% | -32.26% |
| Contingency | 0 | 0 | | 10,000 | 10,000 | 100.00% | 0 | 0.00% | |
| Vehicle Use | 21,863 | 11,857 | 54.23% | 18,000 | 18,000 | 100.00% | 13,590 | 75.50% | 14.62% |
| Catastrophic Insurance | 0 | 0 | | 7,500 | 7,500 | 100.00% | 0 | 0.00% | |
| Scholarship Fund/Other | 19,698 | 16,856 | 85.57% | 5,000 | 1,000 | 20.00% | 398 | 7.96% | -97.64% |
| Athletic Trainers | 2,000 | 2,000 | 100.00% | 5,000 | 5,000 | 100.00% | 5,000 | 100.00% | 150.00% |
| Total Expenditure | \$650,108 | \$490,041 | 75.38% | \$639,190 | \$626,493 | 98.01% | \$469,236 | 73.41% | -4.25% |
| Excess (Deficiency) of Revenue | (\$2,534) | | | (\$41,190) | (\$69,493) | \$6,787 | | | |
| Reallocation for Transportation | 20,190 | 20,190 | | 20,190 | 20,190 | 20,190 | | | |
| Excess (Deficiency) of Revenue & Transfer | | | | | | | | | |
| | \$17,656 | | | (\$21,000) | (\$49,303) | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 157,140 | | | 174,796 | 174,796 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$174,796 | | | \$153,796 | \$125,493 | | | | |

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

Mesa County Valley School District 51

2014-15 Budget Summary Report

Presented: April 21, 2015

**Beverage Fund (27)
as of March 31, 2015**

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Commissions | \$53,442 | \$42,690 | 79.88% | \$52,000 | \$42,000 | 80.77% | \$36,024 | 69.28% | -15.61% |
| Electrical | 7,308 | 7,308 | 100.00% | 7,308 | 6,804 | 93.10% | 6,804 | 93.10% | -6.90% |
| Interest | 306 | 207 | 67.65% | 0 | 275 | | 262 | | 26.57% |
| Total Revenue | \$61,056 | \$50,205 | 82.23% | \$59,308 | \$49,079 | 82.75% | \$43,090 | 72.65% | -14.17% |
| EXPENDITURE: | | | | | | | | | |
| SBA Accounts | \$30,067 | \$30,067 | 100.00% | \$22,500 | \$22,500 | 100.00% | \$22,500 | 100.00% | -25.17% |
| Staff Development | 6,664 | 4,816 | 72.27% | 10,500 | 10,500 | 100.00% | 2,909 | 27.70% | -39.60% |
| Programs: | | | | | | | | | |
| Projects | 11,967 | 10,717 | 89.55% | 9,250 | 17,000 | 183.78% | 6,506 | 70.34% | -39.29% |
| Recognition | 5,000 | 5,000 | 100.00% | 3,750 | 0 | 0.00% | 0 | 0.00% | -100.00% |
| Support Supplies/Equipment | 0 | 0 | | 0 | 0 | | 0 | | |
| Board Approved Programs | 4,000 | 4,000 | 100.00% | 6,000 | 6,000 | 100.00% | 0 | 0.00% | -100.00% |
| Electrical Reimbursement | 7,308 | 7,308 | 100.00% | 7,308 | 7,300 | 99.89% | 0 | 0.00% | -100.00% |
| Total Expenditure | \$65,006 | \$61,908 | 95.23% | \$59,308 | \$63,300 | 106.73% | \$31,915 | 53.81% | -48.45% |
| Excess (Deficiency) of Revenue | | (\$3,950) | | \$0 | (\$14,221) | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | | 157,955 | | 154,005 | 154,005 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$154,005 | | | \$154,005 | \$139,784 | | | | |
| Reserves/Designations: | | | | | | | | | |
| Less Amount for Encumbrance | 0 | | | (5,000) | (5,000) | | | | |
| Fund Balance at End of Year | \$154,005 | | | \$149,005 | \$134,784 | | | | |

| | 13-14 Actual | 14-15 Re-Adopted |
|--------------------------------|-----------------|---------------------|
| Student Activities | \$3,000 | \$2,250 |
| Music | 4,017 | 3,000 |
| Athletics | 4,250 | 2,500 |
| Elementary Physical Activities | 700 | 1,500 |
| Total | \$11,967 | \$9,250 |

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

Mesa County Valley School District 51
2014-15 Budget Summary Report

Presented: April 21, 2015

Bond Redemption Fund (31)
as of March 31, 2015

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|--|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Local Property Taxes | \$10,901,575 | \$4,548,685 | 41.73% | \$11,074,531 | \$11,009,918 | 99.42% | \$4,736,535 | 42.77% | 4.13% |
| Delinquent Taxes | 53,116 | 50,520 | 95.11% | 60,000 | 66,716 | 111.19% | 63,454 | 105.76% | 25.60% |
| Bond Principal/Refunding | 0 | 0 | | 0 | 0 | | 0 | | |
| Premium/Discount | 0 | 0 | | 0 | 0 | | 0 | | |
| Total Revenue | \$10,954,691 | \$4,599,205 | 41.98% | \$11,134,531 | \$11,076,634 | 99.48% | \$4,799,989 | 43.11% | 4.37% |
| EXPENDITURE: | | | | | | | | | |
| Bond Principal: | | | | | | | | | |
| 2004 Capital Improvement | \$0 | \$0 | | \$0 | 0 | | \$0 | | |
| 2004 Refinance | 0 | 0 | | 0 | 0 | | 0 | | |
| 2011 Series | 175,000 | 175,000 | 100.00% | 175,000 | 175,000 | 100.00% | 175,000 | 100.00% | |
| 2004A Series | 3,325,000 | 3,325,000 | 100.00% | 3,475,000 | 3,475,000 | 100.00% | 3,475,000 | 100.00% | |
| 2004 Series | 3,155,000 | 3,155,000 | 100.00% | 3,305,000 | 3,305,000 | 100.00% | 3,305,000 | 100.00% | |
| 2012 Refinance | 125,000 | 125,000 | 100.00% | 125,000 | 125,000 | 100.00% | 125,000 | 100.00% | |
| Bond Interest Coupons Redeemed: | | | | | | | | | |
| 2004 Capital Improvement | \$0 | \$0 | | \$0 | \$0 | | 0 | | |
| 2004 Refinance | 0 | 0 | | 0 | 0 | | 0 | | |
| 2011 Series | 3,343,250 | 1,672,500 | 50.03% | 3,339,750 | 3,339,750 | 100.00% | 1,670,750 | 50.03% | |
| 2004A Series | 235,500 | 156,000 | 66.24% | 79,500 | 79,500 | 100.00% | 79,500 | 100.00% | |
| 2004 Series | 445,525 | 261,175 | 58.62% | 302,600 | 302,600 | 100.00% | 184,350 | 60.92% | |
| 2012 Refinance | 175,488 | 88,369 | 50.36% | 172,988 | 172,988 | 100.00% | 87,119 | 50.36% | |
| Bond Refinance/Refunding | 0 | 0 | | 0 | 0 | | 0 | | |
| Total Expenditure | \$10,979,763 | \$8,958,044 | 81.59% | \$10,974,838 | \$10,974,838 | 100.00% | \$9,101,719 | 82.93% | |
| Excess (Deficiency) of Revenue | (\$25,072) | | | \$159,693 | \$101,796 | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 10,851,939 | | | 10,826,867 | 10,826,867 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$10,826,867 | | | \$10,986,560 | \$10,928,663 | | | | |
| Mill Levy | 6.950 | | | 6.990 | | | | | |
| Assessed Value | \$1,610,605,670 | @ | | \$1,584,339,243 | ◆ | | | | |

@ Certification of Mill Levy December 10, 2013

◆ Certification of Mill Levy December 12, 2014

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

Mesa County Valley School District 51

2014-15 Budget Summary Report

Presented: April 21, 2015

**Capital Projects Fund (43)
as of March 31, 2015**

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Interest on Investments | \$24,035 | \$16,770 | 69.77% | \$30,000 | \$26,501 | 88.34% | \$18,490 | 61.63% | 10.26% |
| Other Local Revenue | 968,561 | 20,000 | 2.06% | 45,000 | 42,095 | 93.54% | 19,535 | 43.41% | -2.33% |
| Capital Leases | 2,140,967 | 0 | 0.00% | 0 | 0 | | 0 | | |
| Total Revenue | \$3,133,563 | \$36,770 | 1.17% | \$75,000 | \$68,596 | 91.46% | \$38,025 | 50.70% | 3.41% |
| EXPENDITURE: | | | | | | | | | |
| Ground Improvement/Land | \$130,950 | \$97,657 | 74.58% | \$150,000 | \$361,496 | 241.00% | \$359,472 | 239.65% | 268.10% |
| Buildings | 1,892,663 | 615,149 | 32.50% | 1,936,062 | 2,046,307 | 105.69% | 738,944 | 38.17% | 20.12% |
| Equipment | 745,771 | 435,472 | 58.39% | 1,679,601 | 1,353,492 | 80.58% | 790,304 | 47.05% | 81.48% |
| Other Capital Outlay | 2,514,734 | 483,968 | 19.25% | 313,942 | 403,413 | 128.50% | 302,560 | 96.37% | -37.48% |
| Subtotal | \$5,284,118 | \$1,632,246 | 30.89% | \$4,079,605 | \$4,164,708 | 102.09% | \$2,191,280 | 53.71% | 34.25% |
| DEBT SERVICE: | | | | | | | | | |
| Lease Financing Principal | \$0 | \$632,646 | | \$1,011,003 | \$1,011,003 | 100.00% | \$766,281 | 75.79% | 21.12% |
| Lease Financing Interest | 0 | 0 | | 0 | 0 | | 0 | | |
| Subtotal | \$0 | \$632,646 | | \$1,011,003 | \$1,011,003 | 100.00% | \$766,281 | 75.79% | 21.12% |
| Total Expenditure | \$5,284,118 | \$2,264,892 | 42.86% | \$5,090,608 | \$5,175,711 | 101.67% | \$2,957,561 | 58.10% | 30.58% |
| Excess (Deficiency) of Revenue | (\$2,150,555) | (\$2,228,122) | | (\$5,015,608) | (\$5,107,115) | | (\$2,153,255) | | |
| Transfer from General Fund | 3,198,700 | 2,399,026 | | 2,826,173 | 2,826,173 | | 2,413,229 | | |
| Excess (Deficiency) of Revenue and Transfer | \$1,048,145 | | | (\$2,189,435) | (\$2,280,942) | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 11,000,907 | | | 12,049,052 | 12,049,052 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$12,049,052 | | | \$9,859,617 | \$9,768,110 | | | | |
| Less Reserves: | | | | | | | | | |
| Encumbrances/Reserves | (700,609) | | | (322,000) | (322,000) | | | | |
| Emergency Requirement Nondesignated Fund Balance at End of Year | (4,633,026) | | | (4,686,218) | (4,686,218) | | | | |
| | \$6,715,417 | | | \$4,851,399 | \$4,759,892 | | | | |

2013-2014 Actual

| | |
|---|---------------------|
| Transfer: \$227.25 X 20,896.8 to Capital Projects/Insurance Reserve | |
| Capital Projects | \$ 3,198,700 |
| Insurance Reserve | \$ 1,550,000 |
| | <u>\$ 4,748,700</u> |

2014-2015 Re-Adopted Budget

| | |
|---|---------------------|
| Transfer: \$208.18 X 21,021.1 to Capital Projects/Insurance Reserve | |
| Capital Projects | \$ 2,826,173 |
| Insurance Reserve | \$ 1,550,000 |
| | <u>\$ 4,376,173</u> |

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

Mesa County Valley School District 51

2014-15 Budget Summary Report

Presented: April 21, 2015

**Medical Insurance Fund (62)
as of March 31, 2015**

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Medical Insurance Premiums | \$12,541,360 | \$9,373,328 | 74.74% | \$13,754,000 | \$13,797,921 | 100.32% | \$10,153,152 | 73.82% | 8.32% |
| Cobra Insurance Premiums | 46,892 | 35,031 | 74.71% | 30,000 | 99,410 | 331.37% | 75,750 | 252.50% | 116.24% |
| Interest on Investments | 7,326 | 5,473 | 74.71% | 0 | 5,405 | | 3,846 | | -29.73% |
| Total Revenue | \$12,595,578 | \$9,413,832 | 74.74% | \$13,784,000 | \$13,902,736 | 100.86% | \$10,232,748 | 74.24% | 8.70% |
| EXPENDITURE: | | | | | | | | | |
| Medical - Administration/ Contracted Service | \$ 2,274,086 | \$1,704,047 | 74.93% | \$2,142,000 | \$2,510,932 | 117.22% | \$ 1,891,659 | 88.31% | 11.01% |
| Medical Services | 12,307,867 | 8,455,743 | 68.70% | 11,456,776 | 10,937,287 | 95.47% | 6,870,706 | 59.97% | -18.75% |
| Supplies | 2,305 | 654 | 28.37% | 2,000 | 2,427 | 121.33% | 675 | 33.75% | 3.21% |
| Miscellaneous | 75,556 | 75,556 | 100.00% | 255,150 | 8,923 | 3.50% | 8,418 | 3.30% | -88.86% |
| Training | 0 | 175 | | 500 | 200 | 40.00% | 0 | 0.00% | |
| Total Expenditure | \$14,659,814 | \$10,236,175 | 69.82% | \$13,856,426 | \$13,459,768 | 97.14% | \$8,771,458 | 63.30% | -14.31% |
| Excess (Deficiency) of Revenue | (\$2,064,236) | | | (\$72,426) | \$442,968 | | | | |
| Transfer to General Fund | 0 | | | 0 | 0 | | | | |
| GAAP FUND BALANCE: | | | | | | | | | |
| Beginning of Year | 3,485,009 | | | 1,420,773 | 1,420,773 | | | | |
| End of Year | \$1,420,773 | | | \$1,348,347 | \$1,863,741 | | | | |

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

Mesa County Valley School District 51
2014-15 Budget Summary Report

Presented: April 21, 2015

Dental Insurance Fund (63)
as of March 31, 2015

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---------------------------------------|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Premiums | \$1,220,610 | \$917,275 | 75.15% | \$1,387,281 | \$1,198,497 | 86.39% | \$899,750 | 64.86% | -1.91% |
| Contributions | 0 | 0 | | 0 | \$0 | | 0 | | |
| Total Revenue | \$1,220,610 | \$917,275 | 75.15% | \$1,387,281 | \$1,198,497 | 86.39% | \$899,750 | 64.86% | -1.91% |
| EXPENDITURE: | | | | | | | | | |
| Dental - Administration | \$94,701 | \$65,934 | 69.62% | \$90,775 | \$88,153 | 97.11% | \$61,372 | 67.61% | -6.92% |
| Dental Claims/Medical Services | 1,135,283 | 828,272 | 72.96% | 1,191,011 | 988,733 | 83.02% | 687,028 | 57.68% | -17.05% |
| Total Expenditure | \$1,229,984 | \$894,206 | 72.70% | \$1,281,786 | \$1,076,886 | 84.01% | \$748,400 | 58.39% | -16.31% |
| Excess (Deficiency) of Revenue | (\$9,374) | | | \$105,495 | \$121,612 | | | | |
| GAAP FUND BALANCE: | | | | | | | | | |
| Beginning of Year | 617,381 | | | 608,007 | 608,007 | | | | |
| End of Year | \$608,007 | | | \$713,502 | \$729,619 | | | | |

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

Mesa County Valley School District 51

2014-15 Budget Summary Report

Presented: April 21, 2015

**Insurance Fund (64)
as of March 31, 2015**

| | 2013-14 Actual 6/30/14 | 2013-14 Actual 3/31/14 | % of Actual | 2014-15 Re-Adopted Budget | 2014-15 EOY Anticipated as of 3/31/15 | % of Budget | 2014-15 Actual 3/31/15 | % of Budget | Year Over Year % |
|---|------------------------------|------------------------------|----------------|---------------------------------|---|----------------|------------------------------|----------------|---------------------|
| REVENUE: | | | | | | | | | |
| Interest on Investments | \$8,145 | \$5,707 | 70.07% | \$10,000 | \$8,529 | 85.29% | \$5,976 | 59.76% | 4.71% |
| Insurance Premium-Employee Benefits | 1,524,109 | 1,922 | 0.13% | 0 | 4,125 | | 3,094 | | 60.98% |
| Insurance Premium-Risk Management | 463,750 | 0 | 0.00% | 0 | 0 | | 0 | | |
| Miscellaneous Revenue | 0 | 0 | | 0 | 0 | | 0 | | |
| Total Revenue | \$1,996,004 | \$7,629 | 0.38% | \$10,000 | \$12,654 | 126.54% | \$9,070 | 90.70% | 18.89% |
| EXPENDITURE: | | | | | | | | | |
| Salaries and Benefits | \$230,622 | \$148,324 | 64.31% | \$552,875 | \$494,518 | 89.44% | \$252,427 | 45.66% | 70.19% |
| Workers' Compensation | 1,755,237 | 877,120 | 49.97% | 1,250,000 | 1,310,290 | 104.82% | 654,752 | 52.38% | -25.35% |
| Insurance Premiums / Bonds | 492,353 | 437,177 | 88.79% | 555,822 | 500,240 | 90.00% | 88,878 | 15.99% | -79.67% |
| Uninsured Losses / Claims | (1,564) | 777 | -49.68% | 2,000 | 755 | 37.75% | 566 | 28.30% | -27.16% |
| Supplies / Other | 33,126 | 26,781 | 80.85% | 70,000 | 41,014 | 58.59% | 31,581 | 45.12% | 17.92% |
| Employee Assistance Program | 43,280 | 25,968 | 60.00% | 25,000 | 43,280 | 173.12% | 25,968 | 103.87% | 0.00% |
| Wellness Program | 0 | 0 | | 5,000 | 0 | 0.00% | 0 | 0.00% | |
| Total Expenditure | \$2,553,054 | \$1,516,147 | 59.39% | \$2,460,697 | \$2,390,097 | 97.13% | \$1,054,172 | 42.84% | -30.47% |
| Excess (Deficiency) of Revenue | (\$557,050) | (\$1,508,518) | | (\$2,450,697) | (\$2,377,443) | | | | |
| Transfer from General Fund | 0 | 1,162,499 | | 1,550,000 | 1,550,000 | | 1,162,502 | | |
| Excess (Deficiency) of Revenue & Transfer | (\$557,050) | | | (\$900,697) | (\$827,443) | | | | |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 2,099,942 | | | 1,542,892 | 1,542,892 | | | | |
| GAAP Basis Fund Balance (Deficit) at End of Year | \$1,542,892 | | | \$642,195 | \$715,449 | | | | |
| Reserves/Designations: | | | | | | | | | |
| Less Amount for Encumbrances | (25,518) | | | (5,000) | (5,000) | | | | |
| Unreserved/Undesignated Fund Balance at End of Year | \$1,517,374 | | | \$637,195 | \$710,449 | | | | |

2013-2014 Actual

| | |
|---|---------------------|
| Transfer: \$227.25 X 20,896.8 to Capital Projects/Insurance Reserve | |
| Capital Projects | \$ 3,198,700 |
| Insurance Reserve | \$ 1,550,000 |
| | <u>\$ 4,748,700</u> |

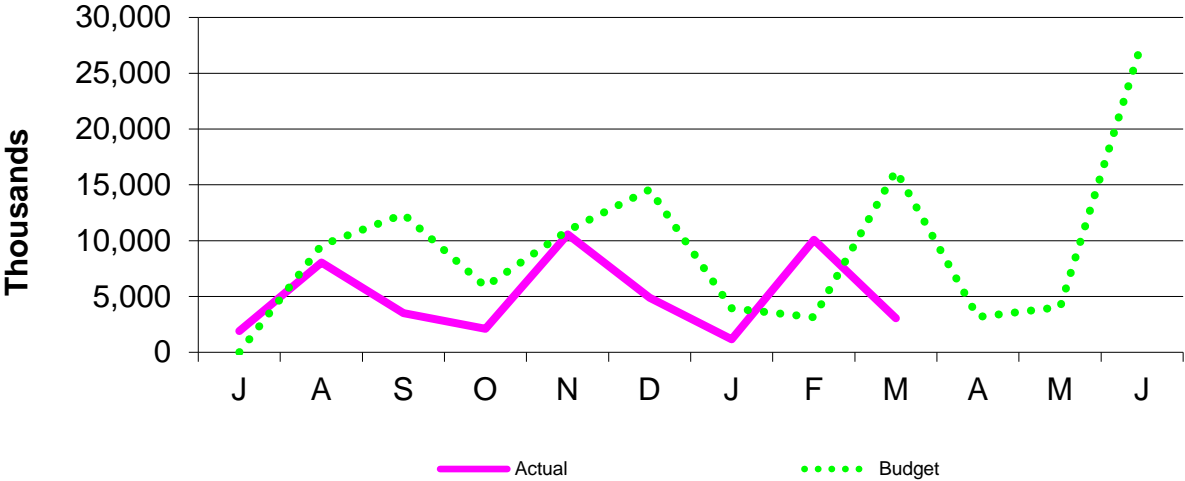
2014-2015 Re-Adopted Budget

| | |
|---|---------------------|
| Transfer: \$208.18 X 21,021.1 to Capital Projects/Insurance Reserve | |
| Capital Projects | \$ 2,826,173 |
| Insurance Reserve | \$ 1,550,000 |
| | <u>\$ 4,376,173</u> |

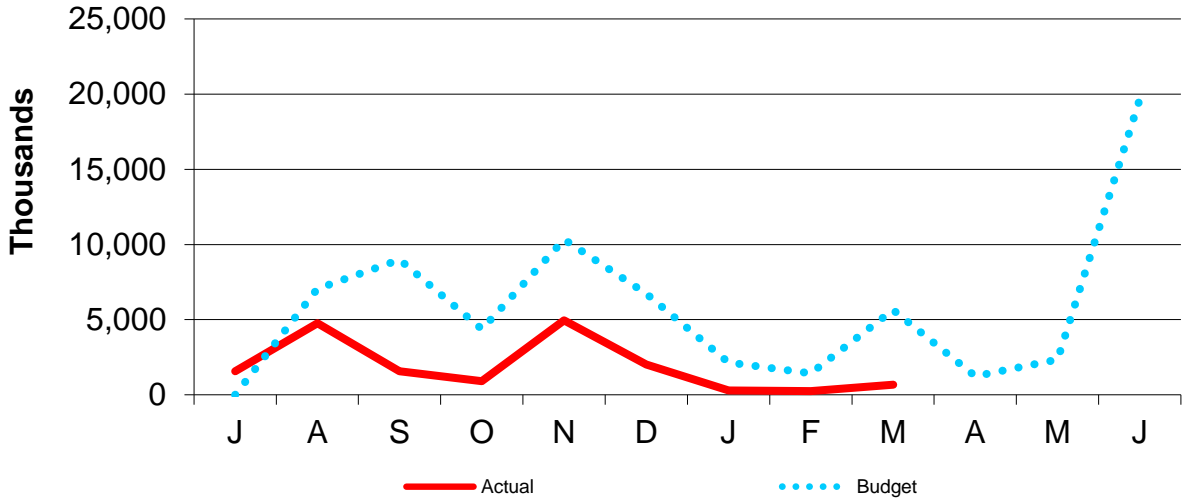
* Insurance Premiums are not considered a transfer.

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

Total Interest Earned - 2014-2015



General Fund Interest - 2014-2015



Mesa County Valley School District 51

March 2015 Investment Summary Reports

Presented: April 21, 2015

| All Funds | | | | | | |
|------------------------------------|--------|--|--------------|---------------|---------------|--------------------|
| Type of Investment | Fund | Bank or Safekeeping | Amount | Date Acquired | Maturity Date | Interest Rate |
| C-SAFE/Mesa County | 31 | Mesa County Treasurer In Trust with | 6,362,641 | 06/27/03 | | 0.12% |
| C-SAFE Account - 01 | Pooled | Central Bank - Denver | 16,689,325 | | | 0.12% |
| Interest Bearing Checking Accounts | Pooled | Alpine Bank Grand Junction, Co | 8,355,152 | 10/24/08 | | 90-day T-Bill Rate |
| Colo Trust 1 | Pooled | Wells Fargo Bank - Denver | 7,374,965 | 04/26/97 | | 0.12% |
| Certificate of Deposit | Pooled | Home Loan State Bank | 1,041,583 | 08/09/14 | 08/09/17 | 1.25% |
| Certificate of Deposit | Pooled | Home Loan State Bank | 1,025,325 | 08/27/12 | 08/27/15 | 1.00% |
| Certificate of Deposit | Pooled | Home Loan State Bank | 1,040,536 | 08/27/12 | 08/27/17 | 1.59% |
| <i>Total</i> | | | \$41,889,528 | | | |

Mesa County Valley School District 51

March 2015 Investment Summary Reports

Presented: April 21, 2015

Schedule of Interest Earned (All Funds)

| Source | General Fund | | Colorado Preschool Program | | Capital Reserve | | Insurance Reserve | |
|----------------|--------------|----------|----------------------------|-------|-----------------|----------|-------------------|---------|
| | Current | YTD | Current | YTD | Current | YTD | Current | YTD |
| Pooled Funds * | \$682 | \$17,021 | \$27 | \$195 | \$1,457 | \$18,490 | \$445 | \$5,976 |
| | 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> | \$682 | \$17,021 | \$27 | \$195 | \$1,457 | \$18,490 | \$445 | \$5,976 |

| Source | Food Service | | Career Center Grant | | Beverage Fund | | Health Insurance | |
|----------------|--------------|---------|---------------------|-------|---------------|-------|------------------|---------|
| | Current | YTD | Current | YTD | Current | YTD | Current | YTD |
| Pooled Funds * | (\$28) | (\$596) | \$6 | \$119 | \$21 | \$262 | \$431 | \$3,810 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Chic Bank Acct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total</i> | (\$28) | (\$596) | \$6 | \$119 | \$21 | \$262 | \$431 | \$3,846 |

* 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 recorded a month behind. Therefore interest from July is not reported until August.

Mesa County Valley School District 51
March 2015 Investment Summary Reports

Presented: April 21, 2015

State of Colorado (SB 80 Interest Free Loans)

| Date of Loan | Date of Payment | Fund | Amount of Loan | Payment | Balance |
|--------------|-----------------|------|----------------|---------|---------|
| | | | | | |
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SUMMARY OF BORROWINGS (REPAYMENTS)
FROM STATE TREASURER INTEREST FREE LOAN PROGRAM

| MONTH | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|-----------|---------|---------|-------------|---------|---------|---------|
| July | - | - | - | - | - | - |
| August | - | - | - | - | - | - |
| September | - | - | - | - | - | - |
| October | - | - | - | - | - | - |
| November | - | - | - | - | - | - |
| December | - | - | - | - | - | - |
| January | - | - | 3,946,000 | - | - | - |
| February | - | - | 2,854,000 | - | - | - |
| March | - | - | (6,800,000) | - | - | - |
| April | - | - | - | - | - | - |
| May | - | - | - | - | - | - |
| June | - | - | - | - | - | - |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Fuel Management Report
January 1, 2015 through January 31, 2015

| Department | Miles Driven | Gallons | MPG | Total Amount | Days Worked | Avg Gallons Per Day |
|---------------------|---------------------|----------------|------------|---------------------|--------------------|----------------------------|
| Technology | 3,737 | 322.06 | 11.60 | \$ 480.33 | 19 | 16.95 |
| Instructional Fleet | 43,579 | 2,658.69 | 16.39 | \$ 3,829.55 | 19 | 139.93 |
| Nutrition Services | 5,153 | 598.69 | 8.61 | \$ 973.49 | 19 | 31.51 |
| Transportation | 1,141 | 101.37 | 11.26 | \$ 146.53 | 19 | 5.34 |
| Custodial | 1,317 | 52.65 | 25.01 | \$ 76.37 | 19 | 2.77 |
| Maintenance | 18,705 | 1,678.73 | 11.14 | \$ 2,404.41 | 19 | 88.35 |
| Warehouse | 1,694 | 181.15 | 9.35 | \$ 267.46 | 19 | 9.53 |
| Grounds | 12,334 | 1,276.41 | 9.66 | \$ 1,851.48 | 19 | 67.18 |
| Equipment | N/A | 69.97 | N/A | 114.82 | N/A | |
| | | | | \$ 10,144.44 | | |
| | | | | 87,660 | 6,939.72 | 12.63 |
| | | | | \$ 10,029.62 | 19 | 365.25 |

Fuel Management Report
February 1, 2015 through February 28, 2015

| Department | Miles Driven | Gallons | MPG | Total Amount | Days Worked | Avg Gallons Per Day |
|---------------------|---------------------|----------------|------------|---------------------|--------------------|----------------------------|
| Technology | 3,050 | 280.47 | 10.87 | \$ 474.32 | 20 | 14.02 |
| Instructional Fleet | 40,312 | 2,240.69 | 17.99 | \$ 3,704.18 | 20 | 112.03 |
| Nutrition Services | 4,669 | 462.83 | 10.09 | \$ 819.35 | 20 | 23.14 |
| Transportation | 1,236 | 92.70 | 13.33 | \$ 150.09 | 20 | 4.64 |
| Custodial | 511 | 83.27 | 6.14 | \$ 133.68 | 20 | 4.16 |
| Maintenance | 21,774 | 1,696.76 | 12.83 | \$ 2,830.79 | 20 | 84.84 |
| Warehouse | 967 | 136.99 | 7.06 | \$ 224.75 | 20 | 6.85 |
| Grounds | 16,769 | 1,364.44 | 12.29 | \$ 2,310.26 | 20 | 68.22 |
| Equipment | N/A | 151.04 | N/A | 305.56 | N/A | |
| | | | | \$ 10,952.98 | | |
| | | | | 89,288 | 6,509.19 | 13.72 |
| | | | | \$ 10,647.42 | 20 | 325.46 |

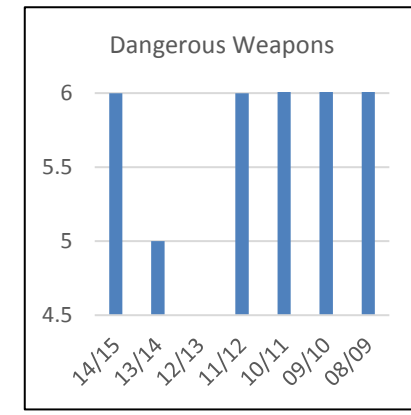
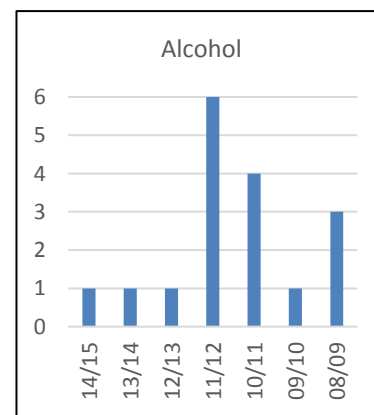
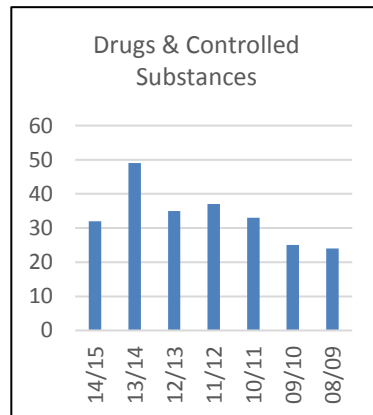
Fuel Management Report
March 1, 2015 through March 31, 2015

| Department | Miles Driven | Gallons | MPG | Total Amount | Days Worked | Avg Gallons Per Day |
|---------------------|---------------------|----------------|------------|---------------------|--------------------|----------------------------|
| Technology | 2,940 | 246.31 | 11.94 | \$ 446.82 | 20 | 12.32 |
| Instructional Fleet | 31,632 | 1,707.00 | 18.53 | \$ 3,082.47 | 20 | 85.35 |
| Nutrition Services | 4,725 | 473.91 | 9.97 | \$ 878.61 | 20 | 23.70 |
| Transportation | 1,279 | 81.12 | 15.77 | \$ 145.82 | 20 | 4.06 |
| Custodial | 1,035 | 70.64 | 14.65 | \$ 127.58 | 20 | 3.53 |
| Maintenance | 20,983 | 1,717.43 | 12.22 | \$ 3,142.13 | 20 | 85.87 |
| Warehouse | 1,369 | 210.76 | 6.50 | \$ 384.09 | 20 | 10.54 |
| Grounds | 16,790 | 1,265.48 | 13.27 | \$ 2,292.54 | 20 | 63.27 |
| Equipment | N/A | 98.84 | N/A | 187.75 | N/A | |
| | | | | \$ 10,687.81 | | |
| | | | | 80,753 | 5,871.49 | 13.75 |
| | | | | \$ 10,500.06 | 20 | 293.57 |

| Category | High School | | | | Middle School | | | | Elementary School | | | | Total | | Total for previous years as of March 31st of: | | | | |
|--------------|-------------|----------|-----------|----------|---------------|----------|----------|----------|-------------------|----------|----------|----------|-----------|-----------|---|-----------|-----------|-----------|-----------|
| | 14/15 | | 13/14 | | 14/15 | | 13/14 | | 14/15 | | 13/14 | | 14/15 | 13/14 | 12/13 | 11/12 | 10/11 | 09/10 | 08/09 |
| | M | F | M | F | M | F | M | F | M | F | M | F | | | | | | | |
| 100 | 21 | 7 | 33 | 9 | 3 | 1 | 2 | 5 | | | | | 32 | 49 | 35 | 37 | 33 | 25 | 24 |
| 200 | 1 | | 1 | | | | | | | | | | 1 | 1 | 1 | 6 | 4 | 1 | 3 |
| 300 | | | | | | | | | | | | | 0 | | | | | | |
| 400 | 1 | | | | | | | | | | | | 1 | | 4 | | 2 | | 1 |
| 500 | 5 | 1 | 3 | | | | 1 | | | | 1 | | 6 | 5 | | 6 | 7 | 12 | 19 |
| 600 | | | | | | | | | | | | | 0 | | | | | | |
| 700 | | | | | | | | | | | | | 0 | | 2 | 3 | 3 | | 6 |
| DSP | | | | | | | | | | | | | 0 | | | | | | 2 |
| VOO | 6 | | 8 | | | | 2 | | | | | | 6 | 10 | 7 | 8 | 10 | 5 | 11 |
| Total | 34 | 8 | 45 | 9 | 3 | 1 | 5 | 5 | 0 | 0 | 1 | 0 | 46 | 65 | 49 | 60 | 59 | 43 | 66 |

Category Description

- 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
- V00 - other violations





Board of Education Resolution: 82

Adopted: April 21, 2015

| Name | School/Assignment | Effective Date |
|---------------------------------|-------------------------------------|-----------------------|
| Retirements | | |
| Allen, Susan | FMHS/SPED Moderate Needs | May 21, 2015 |
| Cary-King, Susan | Loma/5 th Grade | May 21, 2015 |
| Chamberlain, Susan | Shelley/3 rd Grade | May 21, 2015 |
| Daily, Nola | Dos Rios/Computer Education | May 21, 2015 |
| Davis, Tom | Scenic/Broadway/Music | May 21, 2015 |
| Guccini, Mary | Loma/Gifted and Talented | May 21, 2015 |
| Myers, Anthony | GJHS/Language Arts | May 21, 2015 |
| Rexach, Raul | CHS/Spanish | May 21, 2015 |
| Riggs, Carolyn Rene | BMS/Math | May 21, 2015 |
| Shortridge, Roberta | R5/Language Arts | May 26, 2015 |
| Smith, Donna | Hawthorne/SPED 5-12 Speech Language | May 21, 2015 |
| Van Camp, Paul | F8-9/Math | May 21, 2015 |
| Resignations/Termination | | |
| Acosta, Laura | BMS/Math | March 4, 2015 |
| Anderson, Rebecca | WMS/Vocal Music | March 13, 2015 |
| Blake, Vivian | TOC/SPED Moderate Needs | May 21, 2015 |
| Brown, Holly | FMHS/SPED Severe Needs | May 21, 2015 |
| Enger, Heather | Shelley/5 th Grade | May 21, 2015 |
| Gallegos, Paula | WMS/Counselor/SPED Moderate Needs | May 21, 2015 |
| Gibb, Rebecca | FMHS/Language Arts | May 21, 2015 |
| Graves, Emily | Chipeta/Physical Education | May 21, 2015 |
| Guddat, Dionne | Pomona/4 th Grade | May 21, 2015 |
| Johnston, Joy | GJHS/SPED Moderate Needs | May 21, 2015 |
| Marchese, Andrea | Hawthorne/Physical Therapist | May 21, 2015 |
| Murray, Elizabeth | RMS/Math | May 21, 2015 |
| Pace, Anna | GJHS/Social Studies | May 21, 2015 |
| Payton, Connie | Dos Rios/Kindergarten | May 21, 2015 |
| Sorensen, Robert | Rim Rock/SPED Moderate Needs | May 21, 2015 |
| Stluka, Megan | Rocky Mtn/Counselor | May 21, 2015 |
| Walla, Brittany | Nisley/1 st Grade | January 29, 2015 |
| Weik, Connor | FMS/Language Arts | May 21, 2015 |
| Williams, Eugenia | Emerson/Induction Specialist | June 4, 2015 |
| Winniford, MaryAnne | FMS/Math | May 21, 2015 |
| Leave of Absence | | |
| Earl, Jessica | OMMS/Art | March 13, 2015 |
| Haberman, Bretta | Pomona/3 rd Grade | March 6, 2015 |
| O'Brien, Heather | MGMS/GT/Language Arts | July 27, 2015 |
| Poulos, Kortnie | Chipeta/5 th Grade | July 27, 2015 |



Mesa County Valley School District 51

Licensed Personnel Action

Board of Education Resolution: 82

Adopted: April 21, 2015

New Assignments

None at this time.

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on April 21, 2015.

Terri N. Wells
Secretary, Board of Education



Board of Education Resolution: 14/15: 81

Adopted: April 21, 2015

| | |
|--------------------------|--|
| Donor | Sooper Credit Union |
| Gift | Coats, gloves and backpacks |
| Value | \$2,500.00 |
| School/Department | R.E.A.C.H. Program / Prevention Services |

| | |
|--------------------------|--|
| Donor | Mesa County Women's Network |
| Gift | Cash |
| Value | \$325.00 |
| School/Department | R.E.A.C.H. Program / Prevention Services |

| | |
|--------------------------|---|
| Donor | BRAT Construction and Maintenance, Inc. |
| Gift | Cash |
| Value | \$200.00 |
| School/Department | Palisade High School / Baseball |

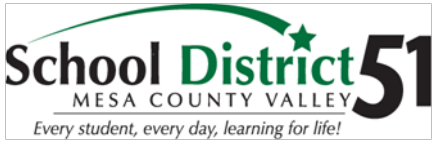
| | |
|--------------------------|------------------------------|
| Donor | Jacqueline Quintana |
| Gift | Cash |
| Value | \$300.00 |
| School/Department | Palisade High School / Track |

| | |
|--------------------------|---|
| Donor | Kristine DeWitt |
| Gift | Cash |
| Value | \$300.00 |
| School/Department | Fruita 8/9 School / 8 th grade track team t-shirts |

| | |
|--------------------------|---|
| Donor | Wells Fargo Community Support Campaign |
| Gift | Cash |
| Value | \$40.00 |
| School/Department | Thunder Mt. Elementary / General S.B.A. account |

| | |
|--------------------------|------------------------------|
| Donor | Bookcliff Chorus |
| Gift | Cash |
| Value | \$700.00 |
| School/Department | Palisade High School / Choir |

| | |
|--------------------------|--|
| Donor | Carla Inskeep |
| Gift | Cash |
| Value | \$100.00 |
| School/Department | Fruita 8/9 School / National Junior Honor Society Fundraiser |



Mesa County Valley School District 51

GIFTS

Board of Education Resolution: 14/15: 81

Adopted: April 21, 2015

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 April 21, 2015.

*Terri N. Wells
Secretary, Board of Education*



Mesa County Valley School District 51

Grants

Board of Education Resolution: 14/15: 80

Adopted: April 21, 2015

| | |
|----------------------------------|--|
| Grant Title | FMHS Band Fund |
| Source | Fidelity Charitable Gift Funds |
| Fund Number | 22-388-0062 |
| Site | Fruita Monument High School |
| Description | To be used by the band department for instruments, supplies. |
| Budget Amount | \$10,000.00 |
| Fiscal Year | 06/30/2015 |
| Authorized Representative | Todd McClaskey |

| | |
|----------------------------------|--|
| Grant Title | Substance Abuse Prevention Initiative |
| Source | Colorado Department of Health Care Policy and Financing |
| Fund Number | 22-605-3976 |
| Site | District wide |
| Description | To be used for training staff to become Neural activity faculty advisors |
| Budget Amount | \$60,350.00 |
| Fiscal Year | 06/30/2015 |
| Authorized Representative | Susana Wittrock |

| | |
|----------------------------------|--|
| Grant Title | Mobile Meal Truck Grant |
| Source | Western Colorado Community Foundation |
| Fund Number | 22-0009-741 |
| Site | Nutrition Services |
| Description | Purchase a Mobile Meal Truck for use in Summer Programs, and during the year at TOC and R-5, in order to provide hot meals from scratch at those sites. TOC and R-5 now receive cold meal service. |
| Budget Amount | \$50,000.00 |
| Fiscal Year | 06/30/2015 |
| Authorized Representative | Dan Sharp |

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 April 21, 2015.

 Terri N. Wells
 Secretary, Board of Education



**Approval of Construction Contractor Agreement
Boys Gym Lockers Replacement Project at
Fruita Monument High School**

Board of Education Resolution: 14/15: 73

Adopted: April 21, 2015

WHEREAS, in response to an invitation to bid, Hurst Roofing and Construction, submitted a sealed proposal for the contract for construction of:

Project No. 1415/042
Boys Gym Lockers Replacement Project
Fruita Monument High School
1102 Wildcat
Fruita, CO 81521

In the amount of Fifty One Thousand Nine Hundred Ninety Dollars and 00/100 (\$51,990.00) which proposal was accepted by the School District; and

WHEREAS, pursuant to the terms of the contract, substantial completion of the project is to be achieved by July 20, 2015; and

WHEREAS, upon such acceptance, the said contractor submitted to the School District a construction contract for the said project, the same being acceptable to the School District; and

WHEREAS, Colorado law requires that a good and sufficient Labor, Material and Performance Bond be posted on public works construction projects in excess of \$50,000 before any work may proceed.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education hereby approves the said construction contract and authorizes the Superintendent of Schools to execute the same on its behalf and further approves the Labor, Material and Performance Bond, copies of which bonds shall be affixed hereto.

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 April 21, 2015.

*Terri N. Wells
Secretary, Board of Education*

**Resolution on:
Eliminating the Negative Factor**

Board of Education Resolution: 14/15: 84

Adopted: April 21, 2015

WHEREAS, when the Colorado voters passed Amendment 23 in 2000, the constitutional provision was designed to help Colorado's public school funding catch up to the national average and to keep it at that level. In contravention of this expressed will of the people, the legislature's invention of the negative factor leaves Colorado 42nd, more than \$2,500 below the national average, in per pupil funding.

WHEREAS, in the 2013-14 fiscal year alone, the negative factor extracted more than \$1 billion from the state's support for public education.

WHEREAS, the negative factor in school finance has required Mesa County Valley School District 51 Board of Education to do the following:

- Decreased teacher/student contact days
- Cut pay with furlough days
- Increased class size
- Significantly reduced staff support and administration
- Reduced benefits through plan design changes
- Cut instructional programs like summer school, tutoring, and at-risk programs
- Defer maintenance on schools, facilities, vehicles, and grounds
- Defer capital replacement on schools, facilities, buses, support vehicles, and technology

WHEREAS, even as the legislature continues to reduce school funding, the legislature has passed multiple significant reform efforts, including, but not limited to the Preschool to Postsecondary Education Alignment Act (CAP4K) (Senate Bill 08-212), the Education Accountability Act of 2009 (Senate Bill 09-163), the Educator Effectiveness Law (Senate Bill 10-191), and the Colorado READ Act (House Bill 12- 1238), without adequate revenue support. These laws impose additional unfunded obligations on school districts already burdened by reduced funding to implement the existing education reforms.

WHEREAS, state revenues are increasing and the legislature has discussed paying off the state payday holiday and replenishing cash funds, the legislature must make it a priority to eliminate the negative factor and return to a sensible and constitutional system of school finance.



Resolution on:
Eliminating the Negative Factor

Board of Education Resolution: 14/15: 84

Adopted: April 21, 2015

THEREFORE, BE IT RESOLVED, the Mesa County Valley School District 51 Board of Education calls upon the Colorado Legislature to eliminate the negative factor in K-12 education funding and restore, within the next five years, funds lost due to its use to date.

Dated this 21st day of April, 2015

Mesa County Valley School District 51 Board of Education

IN WITNESS WHEREOF, we have hereunto set our hands and caused the official seal of said school district to be hereunto affixed this _____ day of _____ 2015.

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 April 21, 2015.

Terri N. Wells
Secretary, Board of Education



Mesa County Valley School District No. 51

Appointment of Board Members

Board of Education Resolution: 14/15: 83

Adopted: April 21, 2015

WHEREAS, The School Board is interested in creating processes to operate in an efficient manner; and

WHEREAS, the School Board appoints committees, as needed, to complete special projects, and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education appoints a committee of Mr. Phil Onofrio, Mrs. Vi Crawford, Mrs. Lisa Sharp, Mr. Steve Schultz and two Board members to explore options to replace R-5 High School.

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on April 21, 2015.

Terri N. Wells
Secretary, Board of Education