



BOE MISSION

It is the mission of the Meeker School Board, with careful stewardship of community resources, to provide the best possible personnel, curriculum, and facilities that will give students maximum opportunities to learn.

CORE VALUES

*Students First
Respect
Honesty
Learning
Excellence*

BOE ROLES

*Guide the district through the superintendent
Engage constituents
Ensure alignment of policy, resources and structure
Measure and celebrate achievement
Model excellence*

BOE FOCUS

*Increase student learning
Sustain leadership excellence, classroom to boardroom
Enhance constituent connections, understanding and trust
Maximize finances*

MEEKER SCHOOL DISTRICT RE-1
Board of Education Regular Meeting
555 Garfield Street
Meeker, CO 81641
December 14, 2020 - 7:00 p.m.
Revised - December 10, 2020

Community members wishing to observe the board meeting may do so by using the following Google Meet link: <https://meet.google.com/qnu-mdcv-owg>

Community members wishing to attend the board meeting in person are asked to RSVP to chris.selle@meeker.k12.co.us no later than 72 hours prior to the meeting.

1. Call to Order and Roll Call
2. Pledge of Allegiance: Dr. Dorsett will lead the Pledge of Allegiance
3. Welcome of Guests
4. Approval of Agenda

Student Celebrations: n/a

Staff Recognition: Torrie Gerloff - Internship Completion

General Public Comment Session: (comments limited to three minutes)

Public/Committee Reports: DAC, Meeker Education Foundation, BOCES

Principal Reports: - Attached

Superintendent Report - Attached

Consent Agenda:

1. Approval: Minutes from Regular Board Meeting on November 23, 2020
2. Acceptance: Financial Reports and Check Vouchers for November 2020
3. Approval: 2021 Secretary to the Board of Education - Janelle Urista and Jessica Browning
4. Approval: 2021 Board of Education Public Meeting Posting Location - www.meeker.k12.co.us
5. Approval: 2021 Board of Education Meeting Schedule

Action Items:

1. Approval: Personnel
 - a. Classified Substitute - Annelise Amack
 - b. Winter and Spring Coaches - As presented
2. Acceptance: Fiscal Year 2020 financial audit as presented
3. Approval: 2021 Mill Levy Certification

Other BOE Information:

1. Construction Update
2. COVID-19 Update
 - a. [Instructional Plans 2.0](#)
 - b. [Instructional Plans 2.0 - Q & A](#)
3. Policy First Reading: GCQEA - Voluntary Early Retirement of Professional Staff Members

Executive Session:

Adjournment

Revisions in Italics

	<p><i>Revisions in Italics</i></p>
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Elementary School Report

December 9th, 2020



What's New

Hello Meeker School Board! I'm writing this from my desk as I finish quarantine. However, you've gotta love modern technology because I still interviewed all of the teachers at Meeker Elementary School. Heck! There doing pretty tremendous things in each class! I am quite excited to share what they are doing in class with you today!

Preschool-- Wow! Mrs. Shelly's Preschool class seems fun! I wish I could be there! Anyway, If you disagree with me, perhaps telling you what they are doing will get you convinced. Well, here's what Preschool has to tell us: "Our preschool classroom is finishing up our tree

investigation. We are having fun making Christmas ornaments from items that come from trees, such as popsicle sticks and pinecones.”

Kindergarten--The beautiful and kind Mrs. Rykas has responded again. Awww! Now, here is what Kindergarten, (such as my brother Fletcher), is doing: “We are working hard in Kindergarten!!! Students are learning the short sounds for the 5 major vowels and they are learning to blend and decode CVC words. We are also working towards blending and segmenting 3 or 4 phoneme words and how to apply our basic letter sound knowledge to our writing! Students are working hard to write detailed sentences that follow capitalization, organization, punctuation, and spelling. We call it "check your COPS!" P.S An extra comment about my class is they are the kindest kinders around and so I call them "Kind Kinders"

First Grade-- I was overjoyed to have a nice warm reunion with Mrs. Bowman when she emailed me what her first grade class was doing. Well, she joyfully told me that her class was studying cultures and traditions. She also said that they are practicing math fact families, and are writing our most important letter of the year to Mr. Claus. At last, she told me that they are doing their very best work and they are on their best behavior. They wish the school board a very Merry Christmas from First Grade.

Second Grade-- I bet everyone in the world wishes they were in Meeker Elementary School second grade. That is because they get to write to Santa Claus! This is what Mrs. Burke said: “In second grade, we have been busy working on writing persuasive letters to Santa. Students have even complimented him on his snowy white beard and cherry nose. Some seem to think that a warm, delicious chocolate-chip cookie with cold milk might entice him more. Our Christmas tree was almost destroyed by the arrival of a paper airplane letter with an elf, Jolly, as a passenger in it. I guess he is keeping an eye on them and also has made an appearance or two on Google slides. You never know where he'll show up! Finally, we have been learning

about measurement with inches. Students are also solving two-step number problems trying to use place value to help them find strategies to add and subtract numbers.”

Third Grade-- Okay! Now we're in third grade! Mrs. Devergie, (the third grade science teacher), has gladly given me positive information about what her class is doing. Without further ado, here's what the third grade is doing: The third grade has been learning about forces in science. The classes have begun conducting investigations to show that electric forces can act at a distance. Objects will either attract or repel each other depending upon their charges. The students discovered that objects with like charges will repel each other but those with different charges will attract each other. They used this information to charge a balloon and use it to move an aluminum can without touching it.

Fourth Grade-- Wow! It's raining cats and dogs in Mrs. Hanks' class! That's an idiom. Anyway, this is what Mrs. Hanks' class is learning about: “Our class has moved on to our Tall Tales unit. They are reading incredible American Folk Tales and sounds of laughter are filling our classroom. I love this unit because of the figurative language students are learning. For example, if you ask them what a hyperbole, personification, idiom, or similes are, they should be able to tell you! To end the unit they get to write their own Tall Tale. They will create a character who is larger than life who saves the day.

Fifth Grade-- Finally, I'm reporting about fifth grade. If you don't know, I'm in fifth grade! Therefore, this should be an easy grade to write about. Since I've been quarantined for two weeks, I can tell you that the teachers are doing a splendid job teaching children online and at school. They do such a splendid job, that sometimes I forget that I'm at home and realize I have my pajamas on! Anyway, this is what Mrs. Duzik's class is working till Christmas: “ We are starting a Math unit on Decimals and we are in the middle of Unit 2 in reading and learning about the Underground railroad and Harriet Tubman.”

Library-- I was excited to hear what Mrs. Tompson's library classes are doing because I am pretty wild about reading and Christmas. I was overjoyed when Mrs. Tompson gave me this information: "This week we are reading *The Night Before Christmas* and *The Gift of Nothing*. Next week, we will practice parts of speech by doing some Christmas themed Mad Libs."

At last! We're at the conclusion my esteemed board members! Well, over the past few days of working on this, my quarantine is almost no more! It seems as though all the teachers are doing just as good at teaching at home as well as at school! I could say that I am completely shocked by how much all these grades are learning! They are truly doing tremendous work! Have a very Merry Christmas! I hope Santa Claus comes to visit you. I'll talk to you again in January.

Dexter C... out.

by **Dexter Chinn**



Barone Middle School

December 2020 Principal's Report

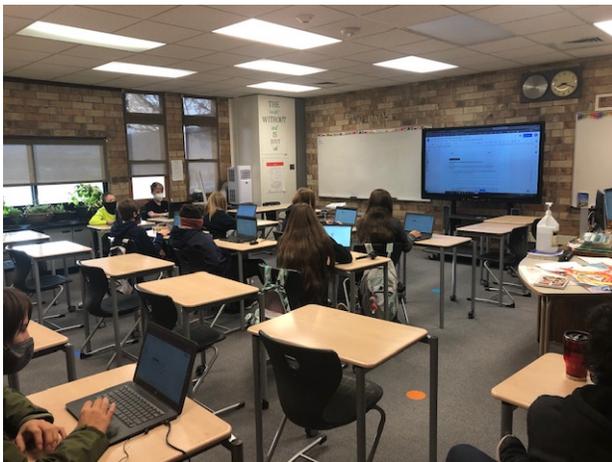
Athletics Winter sports (basketball, wrestling) are up in the air for season start times at this point because of the delay that CHSAA announced last week. Although middle school is not obligated to follow CHSAA, most school districts defer to their guidelines and decisions.

The Biggest Buck and Biggest Bull contest winners will be announced soon

For obvious reasons there will be no winter band concert this year.

Learning – The hybrid learning model that we have in since Thanksgiving seems to be going better than anticipated. Early preparations teachers made by basing instructional management through google classroom has made a substantial difference in the effectiveness of teaching with students split between in person and virtual. However, instruction has slowed down and we are all enthusiastically ready to have all the students back in person.

Interestingly, words in the English language have had to be adjusted and redefined to help describe actions and events that are now becoming normal in education. It seems difficult now to express that a student is at school without qualifying the statement with “in person or virtual”.



This picture Mr Hagstrom doing some whole class direct instruction. Mr. Hagstrom is at his desk with a presentation on the interactive board seen by both in person and virtual students. He has a microphone that enables the virtual students to hear his comments.

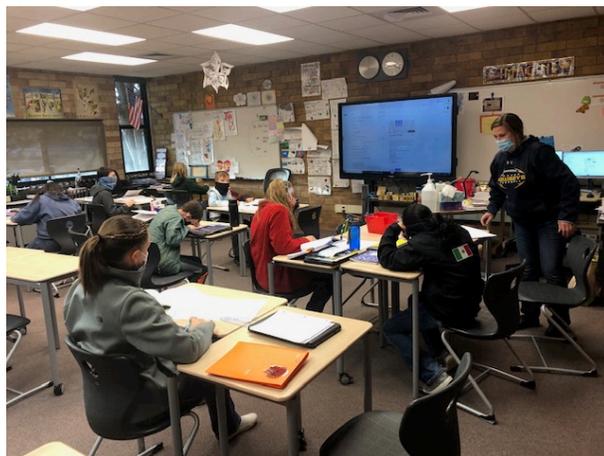
In the picture to the right you can see the teacher's dual monitors. One monitor shows the presentation that the students can see and the other monitor shows the virtual students. Seeing students at home helps to personalize the instruction while allowing the teacher to see students who may have a question.





Mrs. Casey is meeting with a group that is mostly virtual students with 2 in person students. She has a second group of students in the classroom with a paraprofessional that are working on their project. Teachers have been very creative on how they use space throughout the school and how they use the support people with have. We are all thankful for the 2 extra substitute teachers who have been with the school during this time of hybrid instruction, Sheryl Myers and Claudia Mosher.

In Ms Feola's 7th grade math class, this picture was taken right after she had her virtual learners sign off of the google meet so that they could work on their assignment. This happens often throughout the school so that students can manage their home bandwidth and only have one app working on their Chromebooks. The students will rejoin the google meet at a pre-determined time to ask questions or move on to the next item.



Mr. Browning's PE class is extra small. Because our normal schedule has PE and Technology alternating days with groups of students per grade level, they have chosen to split time with the in person students so that all of our students get PE and Tech 2 times per week. This makes smaller groups in each class and a shorter amount of time in class.



Meeker High School Board of Education Report – 12/14/2020

- Safety - We are up-to-date on fire drills and lockdown drills. Students are wearing masks diligently while inside of MHS.
- Although I haven't enforced the attendance guidelines this semester, **we currently have 22 students with perfect attendance.** They have not missed any class periods!
- Teachers are working hard to teach students online at the same time as they are teaching students in-person. This is some of what we are doing:
 - The woodshop has many projects going on throughout the district and the community, Some of them include, workbenches for the new woodshop, a lid for the sprinkler system control center, cornhole boards, and set pieces for the high school play.
 - Spanish classes are completing project-based finals this year. Spanish 1 is working on their family trees. Spanish 2 and 3 are doing research and presenting on Spanish speaking countries.
 - The Yearbooks are nearly finished. The first “design show” will be aired this week.
 - Creative Writing is engaged in their presentations. Students present their visual outline slides on character development, try/fail cycles as a part of plotting, and settings. Then students present their movie/book trailers followed by a presentation of their story. Stories range from six pages to 150 pages depending on the length of the student's project. Some student projects are intended as short stories as a part of their body of work, while other students are engaged in long term projects with the final product resulting in a complete novel as a part of a series.
 - Ag Power-we are building the hoop stands for the Skijoring events that will be held in February
 - Horticulture-we are learning about photosynthesis on a molecular level by creating models or skits. We are also going to be making wreaths during finals!
 - Intro to Ag-we are learning about the different Career Development Events by participating in mock CDE competitions in class.
 - Animal Science-we are learning about animal nutrition. We just got finished with a complex lab where students developed their own livestock feed for nutritional requirements.
 - FFA-we had our November meeting on the 10th where we tie-dyed our FFA shirts blue and gold. Mr. C also made his world famous spaghetti for us that night! We will not be hosting a Christmas Party due to COVID :(
 - The art students' ornaments are currently on display on the National Christmas Tree in Washington D.C.

Superintendent Board Report

December 14, 2020

- **Student Count**
 - Headcount = 674.5 (Last Month = 676.5, 10/1/2020 = 679, 10/1/2019 = 757, 10/1/2018 = 756, 10/1/2017 = 737)
 - FTE = 636.5 (10/1/2020 = 643, 10/1/2019 = 704, 10/1/2018 = 680, 10/1/2017 = 667.5) - w/o CPP slots
 - Some students who engaged in online or homeschool are returning to MSD for the second semester
- **Attendance**
 - Current Month: MES = 94.28%, BMS = 93.93%, MHS = 94.01%
 - Previous Month: MES = 94.10%, BMS = 93.83%, MHS = 93.71%
 - Some inaccuracy - students required to stay home for COVID reasons have not been counted absent
 - Two staff members officially quarantined, zero students officially quarantined, handful awaiting test results
 - Positivity rate among quarantined students and staff is extremely low across the state
- **Finance**
 - Monthly financial update
 - Updated protocol for receipt and collection of cash - likely January
 - State finance
 - December forecast will give indication of state revenue
 - Governor's budget proposal for 2021-2022 was much more promising than anticipated - concern for 2022-2023
 - Election results will help state finance, some help will be seen in local budgets
 - Local budget
 - Local assessed valuation down by 9.7% - MSD still has extremely high AV
 - Tax credit required on mill levy certification
- **Legislation**
 - Not much school related from special session
 - Regular session to begin in January
- **Capital Projects**
 - Bus Garage and HS update
 - Certificate of Occupancy issued for both the High School and Bus Garage
 - Variety of punch-list items ongoing
 - Old Main Gym floor replacement to start in March
 - Open house in January?
 - Design work underway on stadium restrooms and MS vestibule
 - Intending to apply for a BEST grant to fund a portion of the MS vestibule
 - Working with Renninger to schedule improvements to back garage in June 2021
 - UTV Purchased, awaiting installation of accessories
- **School Safety**
 - EOP to be updated
 - Ongoing discussion about safety drills in the COVID-19 environment
 - CDPHE has updated quarantined guidelines to allow for targeted quarantine of students/staff
- **Professional Development / Curriculum**
 - Early Literacy Grant training on multiple trainings scheduled for 2020-2021 school year
 - Needs survey distributed to staff
 - Review of math curriculum materials underway, likely purchase of new materials in spring 2021
 - Distance learning in place
- **School Board PD** - Self evaluation at some point
- **Personnel** - n/a
- **Assessments** - Status of state assessments unknown
- **Action item and consent agenda - recommend to approve as presented**
 - Consent Agenda - Standard monthly processes, annual approvals
 - Action Item #3 - Tax credit now required as part of mill levy certification

MEEKER SCHOOL DISTRICT RE-1
Board of Education Minutes – Regular Meeting
November 23, 2020

Community members wishing to observe the meeting may do so by using the following Google Meet link: <https://meet.google.com/ejn-xkeh-vnn>

Community members wishing to attend the meeting in person are asked to RSVP to chris.selle@meeker.k12.co.us no later than 72 hours prior to the meeting. An alternative meeting location may be selected to ensure physical distancing, if needed.

The President called the Regular Meeting of the Board of Education to order at 7:00 p.m.

Mrs. Urista called roll. Those present were Tom Allen, Kevin Amack, Bill de Vergie, Bud Ridings, Laurie Simonsen, Bob Dorsett-via online and David Smith.

Absent: None

Mr. de Vergie led the Pledge of Allegiance.

Ms. Simonsen moved to approve the Revised Agenda with addition of Action Item 1 d - Classified staff transfer - Greg Cravens - Middle School Interventionist to High School Head Custodian. Mr. Smith seconded the motion. Roll call vote: all members aye.

Student Celebrations – There were no Student Celebrations.

Staff Celebrations – There were no Staff Celebrations.

General Public Comments - Mr. Blagg attended the meeting virtually and wanted to discuss the demands for online options for student testing. His student is quarantined by choice for family reasons. Mr. Blagg would like the school community to work together during times like this.

Savana May attended virtually as well and will be approved as a substitute at this meeting. Ms. May is a recent MHS graduate who is attaining her degree to be a teacher.

Public/ Committee Reports:

DAC- Reviewed Strategic Vision updates, budget news, reviewed COVID protocols.

MEF – The Donor Wall is finally being completed.

BOCES – The Operating Agreement between both Districts has been approved.

Principal Reports:

MES – The ES asked the ALP students to gather data from the teachers to report to the board for the school report.

BMS – No Additions

MHS – No Additions

Superintendent Report:

Attendance has been up and down due to COVID quarantines. The vast majority of the quarantines are just precautionary.

Budget information from Governor Polis is not looking as bleak as first thought. Items on the ballot that passed during the election will help funding especially in rural districts.

Our historical Mill Levy anticipation is up a bit due to assessed value going down.

The Bus Garage move in started today. High School Administration office move in is scheduled for December 7.

Open house was slated for December 10th, but the district will decide closer to time if we will host it due to COVID precautions.

Consent Agenda

1. Approval: Minutes from Regular Board Meeting on October 26, 2020
2. Acceptance: Financial Reports and Check Vouchers for October 2020 - COVID cleaning supplies will affect the Final Budget and the electrostatic cleaning machines are working well. Concurrent enrollment is not having issues with credit to students.
3. Acceptance: Resignation - Brent Rowles (Head Custodian)

Mr. Amack moved to Approve Consent Agenda Items 1 through 3 with a second from Mr. deVergie.
Roll Call Vote: all members aye.

Action Items:

1. Personnel
 - a. Certified/Classified Substitutes - Trudy Burri, Torrie Gerloff, Briana White, Dominick Cardile
 - b. Classified Substitute - Savana May
 - c. Bus Driver Substitute - John Hooper
 - d. Classified staff transfer - Greg Cravens - Middle School Interventionist to High School Head Custodian

Mr. Smith moved to approve Action Item 1 a through d, with a second from Ms. Simonsen. Roll Call Vote: All members aye.

2. Approval: Bid for utility vehicle purchase – The District received four bids from three different vendors. Mr. Selle recommends the lowest bid from Rifle Performance Motorsports with a bid of \$24,351.84, and includes enclosing and heating for the cab. Mr. Selle would like to spend up to \$26,000 for the extra essential accessories. This UTV will expense from Building Project funds.

Mr. Amack moved to approve Action Item 2 with spending up to \$26,000. Mr. Allen seconded the motion . Roll Call Vote: All members aye.

Other BOE Information:

1. Construction Update

2. COVID-19 Update and Precautions for BOE Meetings - Moving forward, the criteria that was originally adopted may not actually be the best practice for our students and we could change our instructional model. The district is struggling to find substitutes as well. There is one value in reconsidering some of these metrics. Our staff needs to be commended for the challenges that they have faced trying to meet the needs of our students. The best scenarios for student safety, social and emotional well-being is to be present in school. Trying to stay consistent with student learning will help keep the frustration down. The district will need to come up with procedures for options when staff are not available.

Dr. Dorsett is worried about staff health and advises that input from the staff would be wise. The District will use a hybrid model for now and will try to go back to full in person learning as of January 4 when we return from Christmas Break. Rules are enforced in school, which helps keep students safe. Alternating Mon-Tues and Wed-Thur would help decline any transmission.

Teachers not seeing kids for 5 days in a row can be detrimental to their learning, as they can lose a lot of retention without seeing their teachers regularly. At The December Board meeting, we could have a model ready to approve. Public health will be involved throughout the discussion and implementation of any protocols.

3.Finance Update

Executive Session (if needed): No Executive Session needed.

Regular Meeting Adjourned 7:44 p.m.

Bud Ridings, President

Kevin Amack, Vice-President

Tom Allen, Secretary

Bill deVergie, Member

Bob Dorsett, Member

Laurie Simonsen, Member

David Smith, Member

MEEKER SCHOOL DISTRICT RE-1
MEEKER, COLORADO 81641

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Meeker School District Board of Education Meeting Schedule - 2021

2nd & 4th Monday of Each Month (Unless Otherwise Noted)

Monday, January 11, 2021 - Work Session
Monday, January 25, 2021 - Regular Meeting
Monday, February 8, 2021 - Work Session
Monday, February 22, 2021 - Regular Meeting
Monday, March 8, 2021 - Work Session
Monday, March 29, 2021 - Regular Meeting (March 22 is during Spring Break)
Monday, April 12, 2021 - Work Session
Monday, April 26, 2021 - Regular Meeting
Monday, May 10, 2021 - Work Session
Monday, May 24, 2021 - Regular Meeting
Monday, June 7, 2021 - Work Session (Potential Meeting)
Monday, June 21, 2021 - Regular Meeting (Optional)
Monday, August 9, 2021 - Work Session
Monday, August 23, 2021 - Regular Meeting
Monday, September 13, 2021 - Work Session
Monday, September 27, 2021 - Regular Meeting
Monday, October 11, 2021 - Work Session
Monday, October 25, 2021 - Regular Meeting
Monday, November 8, 2021 - Work Session
Monday, November 22, 2021 - Regular Meeting
Monday, December 13, 2021 - Regular Meeting (Must occur after Dec 10, but before Dec 15)

MEEKER SCHOOL DISTRICT RE-1
MEEKER, COLORADO 81641

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The following coaches are being presented at the December 14, 2020 Meeker Board of Education meeting for approval in the 2020-2021 winter athletic seasons.

Middle School Boys Basketball:

8th Grade Coach: TBD
7th Grade Coach: Claudia Mosher
Asst. Coach(es): TBD

Middle School Girls Basketball:

8th Grade Coach: Hallie Blunt
7th Grade Coach: Claudia Mosher
Asst. Coach(es): TBD

Middle School Wrestling:

Head Coach: Todd Morris
Asst. Coach(es): TBD
Volunteer Coach(es): Chris Selle

December 10, 2020

To the Board of Directors and Management
Rio Blanco County (Meeker) School District RE-1
Meeker, Colorado

COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE

We have audited the financial statements of the governmental activities, each major fund and each fiduciary fund type, of the Rio Blanco County (Meeker) School District R-1 as of and for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 14, 2020, our responsibility as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal controls of the entity. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit fieldwork according to the planned scope and timing previously communicated to you during the planning stages of our audit procedures.

Significant Audit Findings:

Qualitative Aspects of Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application.

The significant accounting policies used are described in Note 1 of the financial statements. No new accounting policies were adopted and the application of the existing policies was not changed during the year under audit. We noted no transactions entered into by the entity during the year that were both significant and unusual or transactions for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Qualitative Aspects of Accounting Practices – continued

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements are:

- The disclosure of measurement focus and basis of accounting in Note 1 of the financial statements.
- The disclosure of deposits and investments in Note 2 of the financial statements.
- The disclosure of capital assets in Note 4 of the financial statements.
- The disclosure of long-term obligations in Notes 5 of the financial statements.
- The disclosure of compliance in Note 16 of the financial statements.

We evaluated the key factors and underlying information used to develop the disclosures above in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. An audit adjustment may or may not indicate matters that could have a significant effect on the entity's financial reporting process (that is, cause future financial statements to be materially misstated). In our judgment, none of the adjustments we proposed, whether recorded or unrecorded by the entity, either individually or in the aggregate, indicate matters that could have a significant effect on the entity's financial reporting process.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 10, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

COMMUNICATIONS WITH MANAGEMENT: INTERNAL CONTROLS COMMUNICATIONS

In planning and performing our audit of the financial statements, we considered internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on internal control. Our consideration of internal control would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in the internal control system that we consider to be material weakness as defined above. However, we did note the following items which we believe merit your attention:

- 1) Due to the limited size of the entity staff, there is a limited ability for segregation of duties for accounting and reporting functions (i.e., the functions of initiating, recording and processing payments) which results in an inherent risk that a misstatement that is more than inconsequential *could* occur and not be prevented or detected by the internal control system.
- 2) Management does not prepare its own year-end financial statements, inclusive of note disclosures. As such, management requested our firm to assist in the preparation of the draft financial statements, including the related footnote disclosures. The outsourcing of this service is not unusual in entities of your size and is a result of management's cost-benefit decision to use our accounting expertise rather than to incur additional costs.

Other Comments and Recommendations

Our audit provides an opportunity to observe operations and identify potential areas where improvements can be made and also areas that are functioning well. We found the books and records to be in excellent working order. The balance sheet accounts were reconciled, year-end adjustments were properly recorded, financial statement revenues and expenses were properly classified and all transactions were adequately explained. The audit was completed without difficulties or delays by the administration, we noted good awareness and compliance with sound business practices and controls, and no unusual adjustments to the financial records were necessary.

In the spirit of continually improving the efficiency and cost-effectiveness of the entity's operations, we offer the following comments and recommendations.

Prior Year Recommendations

We noted that corrective action has been taken by the District's management concerning prior year recommendations.

Fiduciary Activities

For FY20 the new GASB Statement No. 84, *Fiduciary Activities*, will go into effect (which the District has been previously notified of by CDE). Under this accounting pronouncement fiduciary activities have been redefined and, as a result, CDE has advised that the District's Fund 74 Student Activities fiduciary fund will be need to be 'transferred' to a Fund 23 Pupil Activities special revenue fund. This change should be budgeted for, accordingly, in the District's FY20 budget.

It was noted during our audit that the transfer from Fund 74 to the new Fund 23 reporting has not been implemented. Although delayed by the GASB Standards Board, the Colorado Department of Education has stressed early implementation. The District may be notified by CDE to implement the new standard.

* * *

We have provided these and other general recommendations related to accounting for the District's activity; however, management is ultimately responsible for the selection and use of appropriate accounting policies and for oversight, thereof.

We wish to thank the Board for engaging us as your independent auditor and would like to extend our appreciation to the staff for their assistance and cooperation during the course of the audit. We are available at your convenience to clarify or assist you with any items discussed above or other concerns.

This report is intended for the information and use of the Board of Directors of the Rio Blanco County (Meeker) School District R-1, District management and others with the organization. This restriction is not intended to limit distribution of the report, which, upon acceptance by the Board of Directors, is a matter of Public Record.

Maggard & Hood, P.C.

MAGGARD & HOOD, P.C.

**RIO BLANCO COUNTY SCHOOL DISTRICT RE-1
MEEKER, COLORADO**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
June 30, 2020**

Draft
Pending Board Acceptance

Board of Education
Rio Blanco County (Meeker) School District RE-1
Meeker, Colorado

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the governmental activities, each major fund, and each fiduciary fund type, of the Rio Blanco County (Meeker) School District No. RE-1 (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and each fiduciary fund type of the Rio Blanco County (Meeker) School District No. RE-1 as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the pension disclosure information, listed as "required supplementary information" in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and additional schedules listed as "other supplemental information" in the table of contents are for purposes of additional analysis and are not a required part of the basic financial statements. The electronic financial data integrity check figures and reconciliation are presented for purposes of additional analysis as required by the Colorado Department of Education, the debt covenant compliance schedules are presented for regulatory purposes, these schedules are not required parts of the basic financial statements. The information is the responsibility of management and is derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Maggard & Hood, P.C.

MAGGARD & HOOD, P.C.
Glenwood Springs, Colorado
December 10, 2020

FUND FINANCIAL STATEMENTS

Draft
Pending Board Acceptance

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	General Fund	Food Service Fund	Bond Redemption Fund	Building Fund
ASSETS:				
Cash and Cash Equivalents	\$ 5,234,158	\$ 10,289	\$ 8,340,293	\$ 20,983,327
Cash w/ County Treasurer	128,782	-	156,345	-
Receivables:				
Property Taxes, Net	24,462	-	29,624	-
Intergovernmental	221,264	23,649	-	727,011
Other Receivables	79,010	3,366	-	-
Inventory	-	3,581	-	-
Prepaid Expense	-	-	-	-
Due from Other Funds	-	102	-	1,952,254
TOTAL ASSETS	\$ 5,687,676	\$ 40,987	\$ 8,526,262	\$ 23,662,592
LIABILITIES AND FUND BALANCES:				
Liabilities				
Accounts Payable	\$ 822	\$ -	\$ -	\$ 4,980,889
Accrued Salaries and Benefits	727,801	-	-	-
Due to Other Funds	102	-	1,952,254	-
Unearned Revenues	445,390	10,728	-	-
Total Liabilities	1,174,115	10,728	1,952,254	4,980,889
Fund Balances:				
Non-spendable	-	3,581	-	-
Restricted				
Capital Projects	-	-	-	18,681,703
Debt Service	-	-	6,574,008	-
Emergencies	226,000	-	-	-
Committed				
Capital Projects	-	-	-	-
Food Service	-	26,678	-	-
Unassigned	4,287,561	-	-	-
Total Fund Balances	4,513,561	30,259	6,574,008	18,681,703
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,687,676	\$ 40,987	\$ 8,526,262	\$ 23,662,592

The accompanying notes are an integral part of these financial statements.

Capital Reserve Projects Fund	Total Governmental Funds
\$ 256,767	\$ 34,824,834
-	285,127
-	54,086
-	971,924
-	82,376
-	3,581
-	-
-	1,952,356
<u>\$ 256,767</u>	<u>\$ 38,174,284</u>

\$ -	\$ 4,981,711
-	727,801
-	1,952,356
-	456,118
<u>-</u>	<u>8,117,986</u>

-	3,581
-	18,681,703
-	6,574,008
-	226,000
256,767	256,767
-	26,678
-	4,287,561
<u>256,767</u>	<u>30,056,298</u>
<u>\$ 256,767</u>	<u>\$ 38,174,284</u>

Draft Pending Board Acceptance

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2020

	General Fund	Food Service Fund	Bond Redemption Fund
REVENUES:			
Local Sources	\$ 4,283,381	\$ 72,646	\$ 4,570,586
Intermediate Sources	243,219	-	-
State Sources	3,482,280	5,999	-
Federal Sources	<u>235,808</u>	<u>120,894</u>	<u>-</u>
Total Revenues	<u>8,244,688</u>	<u>199,539</u>	<u>4,570,586</u>
EXPENDITURES:			
Instruction	5,250,766	-	-
Supporting Services:			
Students	313,675	-	-
Instructional Staff	137,610	-	-
General Administration	354,132	-	-
School Administration	578,009	-	-
Business Services	134,666	-	-
Operations and Maintenance	688,560	-	-
Transportation	295,939	-	-
Central Services	320,180	-	-
Food Services	(8,306)	253,032	-
Facilities Acquisition/Construction	-	-	-
Debt Service:			
Principal	9,292	-	1,425,000
Interest	-	-	2,623,141
Other	<u>-</u>	<u>-</u>	<u>1,050</u>
Total Expenditures	<u>8,074,523</u>	<u>253,032</u>	<u>4,049,191</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>170,165</u>	<u>(53,493)</u>	<u>521,395</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	55,515	-
Transfers (Out)	<u>(55,515)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(55,515)</u>	<u>55,515</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	114,650	2,022	521,395
FUND BALANCE – BEGINNING	<u>4,398,911</u>	<u>28,237</u>	<u>6,052,613</u>
FUND BALANCE – ENDING	<u>\$ 4,513,561</u>	<u>\$ 30,259</u>	<u>\$ 6,574,008</u>

The accompanying notes are an integral part of these financial statements.

Building Fund	Capital Reserve Projects Fund	Total Governmental Funds
\$ 13,184,174	\$ 120,410	\$ 22,230,197
-	-	243,219
2,872,365	60,000	6,420,644
-	-	356,702
<u>16,055,539</u>	<u>180,410</u>	<u>29,250,762</u>
-	-	5,250,766
-	-	313,675
-	-	137,610
-	-	354,132
-	-	578,009
-	-	134,666
-	-	688,560
-	-	295,939
-	-	320,180
-	-	244,726
28,962,858	225,953	29,88,811
-	-	1,434,292
-	-	2,623,141
177,178	-	178,228
<u>29,140,036</u>	<u>225,953</u>	<u>41,742,735</u>
<u>(13,084,497)</u>	<u>(45,543)</u>	<u>(12,491,973)</u>
-	-	55,515
-	-	(55,515)
-	-	-
(13,084,497)	(45,543)	(12,491,973)
<u>31,766,200</u>	<u>302,310</u>	<u>42,548,271</u>
<u>\$ 18,681,703</u>	<u>\$ 256,767</u>	<u>\$ 30,056,298</u>

Draft Pending Board Acceptance

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
 June 30, 2020

	Scholarship Fund	Pupil Activity Fund	Total Fiduciary (Agency) Funds
ASSETS:			
Cash and Cash Equivalents	\$ <u>96,912</u>	\$ <u>201,470</u>	\$ <u>298,382</u>
Total Assets	\$ <u><u>96,912</u></u>	\$ <u><u>201,470</u></u>	\$ <u><u>298,382</u></u>
LIABILITIES:			
Due to Student Groups/Agency	\$ <u>96,912</u>	\$ <u>201,470</u>	\$ <u>298,382</u>
Total Liabilities:	\$ <u><u>96,912</u></u>	\$ <u><u>201,470</u></u>	\$ <u><u>298,382</u></u>

Draft
Pending Board Acceptance

The accompanying notes are an integral part of these financial statements.

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND

For the Fiscal Year Ended June 30, 2020

	GENERAL FUND			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES:				
Property Taxes	\$ 4,924,927	\$ 3,773,635	\$ 3,686,984	\$ (86,651)
Specific Ownership Taxes	225,084	240,324	332,556	92,232
Grants and Contributions	62,500	115,500	98,319	(17,181)
Other Local Revenues	165,800	172,800	165,522	(7,278)
Intergovernmental:				
Intermediate Sources	152,000	161,268	243,219	81,951
State Sources	2,107,529	3,329,946	3,482,280	152,334
Federal Sources	156,485	171,962	235,808	63,846
Total Revenues	<u>7,794,325</u>	<u>7,965,435</u>	<u>8,244,688</u>	<u>279,253</u>
EXPENDITURES:				
Instruction	5,465,195	5,372,435	5,250,766	121,669
Supporting Services:				
Students	166,939	356,886	313,675	43,211
Instructional Staff	184,307	199,302	137,610	61,692
General Administration	297,313	297,313	354,132	(56,819)
School Administration	595,715	595,715	578,009	17,706
Business Services	134,618	134,618	134,666	(48)
Operations and Maintenance	756,571	763,771	688,560	75,211
Transportation	252,168	322,668	295,939	26,729
Central Support	382,158	299,458	320,180	(20,722)
Food Service	-	-	(8,306)	8,306
Debt Service	-	-	9,292	(9,292)
Appropriated Reserve	3,503,341	3,957,180	-	3,957,180
Total Expenditures	<u>11,738,325</u>	<u>12,299,346</u>	<u>8,074,523</u>	<u>4,224,823</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,944,000)</u>	<u>(4,333,911)</u>	<u>170,165</u>	<u>4,504,076</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	(65,000)	(65,000)	(55,515)	9,485
Total Other Financing Sources (Uses)	<u>(65,000)</u>	<u>(65,000)</u>	<u>(55,515)</u>	<u>9,485</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,009,000)	(4,398,911)	114,650	4,513,561
FUND BALANCE-BEGINNING	<u>4,009,000</u>	<u>4,398,911</u>	<u>4,398,911</u>	<u>-</u>
FUND BALANCE-ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,513,561</u>	<u>\$ 4,513,561</u>

The accompanying notes are an integral part of these financial statements.

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SPECIAL REVENUE FUND – FOOD SERVICE FUND
For the Fiscal Year Ended June 30, 2018

	FOOD SERVICE FUND			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Local Sources	\$ 106,000	\$ 107,000	\$ 72,646	\$ (34,354)
Intergovernmental:				
State Sources	2,550	2,550	5,999	3,449
Federal Sources	84,400	84,400	120,894	36,494
Total Revenues	<u>192,950</u>	<u>193,950</u>	<u>199,539</u>	<u>5,589</u>
EXPENDITURES:				
Food Services:				
Salaries	117,446	117,446	105,969	11,477
Employee Benefits	35,400	35,400	35,632	(232)
Purchased Services	5,900	5,900	2,459	3,441
Supplies and Materials:				
Purchased Food/Supplies	116,500	116,500	103,827	12,673
Donated Commodities	11,000	11,000	5,145	5,855
Appropriated Reserve	-	941	-	941
Capital Outlay/Other	-	-	-	-
Total Expenditures	<u>286,246</u>	<u>287,187</u>	<u>253,032</u>	<u>34,155</u>
Excess of Revenues Over (Under) Expenditures	<u>(93,296)</u>	<u>(93,237)</u>	<u>(53,493)</u>	<u>39,744</u>
OTHER FINANCING SOURCES (Uses):				
Operating Transfers In	65,000	65,000	55,515	(9,485)
Total Other Financing Sources (Uses)	<u>65,000</u>	<u>65,000</u>	<u>55,515</u>	<u>(9,485)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(28,296)</u>	<u>(28,237)</u>	<u>2,022</u>	<u>30,259</u>
FUND BALANCE-BEGINNING	<u>28,296</u>	<u>28,237</u>	<u>28,237</u>	<u>-</u>
FUND BALANCE-ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,259</u>	<u>\$ 30,259</u>

The accompanying notes are an integral part of these financial statements.

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BOND REDEMPTION FUND
For the Fiscal Year Ended June 30, 2020

	BOND REDEMPTION FUND			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES:				
Local Sources:				
Property Taxes	\$ 4,584,619	\$ 4,584,619	\$ 4,474,825	\$ (109,794)
Interest Earnings	100,000	100,000	95,761	(4,239)
Total Revenues	<u>4,684,619</u>	<u>4,684,619</u>	<u>4,570,586</u>	<u>(114,033)</u>
EXPENDITURES:				
Debt Service:				
Principal	1,425,000	1,425,000	1,425,000	-
Interest	1,740,364	2,623,141	2,623,141	-
Other Costs	1,500	3,000	1,050	1,950
Bond Refunding	140,000	120,000	-	120,000
Appropriated Reserves	7,062,627	6,541,858	-	6,541,858
Total Expenditures	<u>10,369,491</u>	<u>10,712,999</u>	<u>4,049,191</u>	<u>6,663,808</u>
Excess of Revenues Over (Under) Expenditures	(5,684,872)	(6,028,380)	521,395	6,549,775
OTHER FINANCING SOURCES (USES):				
Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,684,872)	(6,028,380)	521,395	6,549,775
FUND BALANCE – BEGINNING	<u>5,684,872</u>	<u>6,028,380</u>	<u>6,052,613</u>	<u>24,233</u>
FUND BALANCE – ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,574,008</u>	<u>\$ 6,574,008</u>

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUILDING FUND
For the Fiscal Year Ended June 30, 2020

	BUILDING FUND			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Bond Proceeds	\$ -	\$ 11,135,000	\$ 11,135,000	\$ -
Bond Premium	-	1,249,821	1,426,999	177,178
Other Revenues	2,156,193	-	-	-
State Best Grant Revenues	7,529,595	-	2,307,990	2,307,990
Safety Grant Revenues	-	-	564,375	564,375
Interest and Investment Earnings	100,000	540,000	621,175	81,175
Total Revenues	<u>9,785,788</u>	<u>12,924,821</u>	<u>16,055,539</u>	<u>3,130,718</u>
EXPENDITURES:				
Bond Issue Costs	-	-	177,178	(177,178)
Safety Grant	875,500	-	-	-
Facilities – Capital Outlay	41,400,000	43,786,021	28,962,858	14,823,163
Appropriated Reserves	-	905,000	-	905,000
Total Expenditures	<u>42,275,500</u>	<u>44,691,021</u>	<u>29,140,036</u>	<u>15,550,985</u>
Excess of Revenues Over (Under) Expenditures	(32,489,712)	(31,766,200)	(13,084,497)	18,681,703
OTHER FINANCING SOURCES (USES):				
Operating Transfers In(Out)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(32,489,712)	(31,766,200)	(13,084,497)	18,681,703
FUND BALANCE – BEGINNING	<u>32,489,712</u>	<u>31,766,200</u>	<u>31,766,200</u>	<u>-</u>
FUND BALANCE – ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,681,703</u>	<u>\$ 18,681,703</u>

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUILDING FUND

For the Fiscal Year Ended June 30, 2020

	CAPITAL RESERVE PROJECTS FUND			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Local Sources:				
Interest Earnings	5,005	5,005	4,209	(796)
Other Local Revenues	-	-	116,201	116,201
State Grants	\$ -	\$ 60,000	\$ 60,000	\$ -
Total Revenues	5,005	65,005	180,410	115,405
EXPENDITURES:				
Facilities Acquisition and Construction:				
Supplies	-	65,000	58,515	(6,485)
Capital Outlay	308,000	302,000	167,438	(134,562)
Other Expenditures	-	-	-	-
Appropriated Reserve	6,585	315	-	(315)
Total Expenditures	314,585	367,315	225,953	(141,362)
Excess of Revenues Over (Under) Expenditures	(309,580)	(302,310)	(45,543)	(25,957)
OTHER FINANCING SOURCES (USES):				
Transfers In (Out)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(309,580)	(302,310)	(45,543)	(25,957)
FUND BALANCE – BEGINNING	309,580	302,310	302,310	-
FUND BALANCE – ENDING	\$ -	\$ -	\$ 256,767	\$ (25,957)

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF CHANGES IN FIDUCIARY LIABILITY
FIDUCIARY (AGENCY) FUND – SCHOLARSHIP FUND
For the Fiscal Year Ended June 30, 2020

	SCHOLARSHIP FUND			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
ADDITIONS:				
Local Revenues	\$ 30,000	\$ 30,000	\$ 5,977	\$ (24,023)
Total Additions	<u>30,000</u>	<u>30,000</u>	<u>5,977</u>	<u>(24,023)</u>
REDUCTIONS:				
Grants and Scholarships	110,000	110,000	93,347	16,653
Appropriated Reserves	<u>105,299</u>	<u>104,282</u>	<u>-</u>	<u>104,282</u>
Total Reductions	<u>215,299</u>	<u>214,282</u>	<u>93,347</u>	<u>120,935</u>
Net Activity	(185,299)	(184,282)	(87,370)	96,912
FIDUCIARY LIABILITY – BEGINNING	<u>185,299</u>	<u>184,282</u>	<u>184,282</u>	<u>-</u>
FIDUCIARY LIABILITY – ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,912</u>	<u>\$ 96,912</u>

Draft
Pending Board Acceptance

RIO BLANCO COUNTY (MEEKER) SCHOOL DISTRICT RE-1
STATEMENT OF CHANGES IN FIDUCIARY LIABILITY
FIDUCIARY (AGENCY) FUND – PUPIL ACTIVITIES FUND
For the Fiscal Year Ended June 30, 2020

	<u>PUPIL ACTIVITIES FUND</u>			Variance Favorable (Unfavorable)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
ADDITIONS:				
Local Revenues	\$ 220,000	\$ 220,000	\$ 173,601	\$ (46,399)
Total Additions	<u>220,000</u>	<u>220,000</u>	<u>173,601</u>	<u>(46,399)</u>
REDUCTIONS:				
Pupil Activities	250,000	250,000	158,504	91,496
Appropriated Reserves	<u>154,000</u>	<u>156,373</u>	<u>-</u>	<u>156,373</u>
Total Reductions	<u>404,000</u>	<u>406,373</u>	<u>158,504</u>	<u>247,869</u>
Net Activity	(184,000)	(186,373)	15,097	201,470
FIDUCIARY LIABILITY – BEGINNING	<u>184,000</u>	<u>186,373</u>	<u>186,373</u>	<u>-</u>
FIDUCIARY LIABILITY – ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,470</u>	<u>\$ 201,470</u>

Draft
Pending Board Acceptance

RESOLUTION NO. 2020

A RESOLUTION OFFICIALLY CERTIFYING THE LEVY OF THE Meeker School District FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2021 (1/2 Fiscal Year 2020-2021 and 1/2 fiscal year 2021-2022) TO THE BOARD OF COUNTY COMMISSIONERS

WHEREAS, Section 39-5-128 (1), C.R.S. requires that Meeker School District certify its 2021 levy to the Board of County Commissioners of Rio Blanco County no later than December 15; and

WHEREAS, Section 39-10-114 (I) (a) (I) (B), C.R.S. which authorizes school districts to certify an Abatement and Refund Mill Levy in order to recover abatement of taxes.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF EDUCATION, Meeker School District:

Section 1. Pursuant to section 39-5-128 (1), C.R.S., as amended, the Meeker School District hereby certifies the Board of County Commissioners of Rio Blanco County that the School District’s 2021 levy on all taxable property within the County shall be as follows:

Mill Levy per HB20-1418	12.585	\$ 6,635,257.89
<u>HB20-1418 Tax Credit</u>	<u>- 6.818</u>	<u>-\$ 3,594,691.16</u>
HB20-1418 Net Mill Levy	5.767	\$3,040,567
Authorized Override	.767	\$ 404,389
Bond Redemption Fund 1	4.267	\$ 2,249,714
Bond Redemption Fund 2	4.457	\$ 2,349,888
<u>Abatement</u>	<u>.041</u>	<u>\$ 21,617</u>
Total Mill Levy	15.299	\$ 8,066,175

Section 2. Business Services is directed to deliver a certified copy of this Resolution to the Board of County Commissioners of Rio Blanco no later than December 15, 2020.

ADOPTED the 14th day of December 2020. Meeker School District

President

Secretary

Certification of Mill Levies
Property Tax Year 2020

RIO BLANCO
County

MEEKER
School District

CATEGORY	Colorado Department of Education (CDE) Mill Levy Calculated as of November 2020	School District Final Mill Levy Certified as of December 15, 2020
1. Mill Levy per HB20-1418	14.656	12.585
1a. HB20-1418 Tax Credit	8.889	6.818
1b. HB20-1418 Net Mill Levy (amt collected by county)	5.767	5.767
2. Categorical Buyout	0.000	
3. Total Program Reserve Fund	0.000	
4. Total Program Mill	5.767	5.767
5. Overrides:		
a. Voter-approved	0.767	0.767
b. Hold harmless	0.000	
c. Excess hold harmless	0.000	
6. Abatement	0.041	0.041
7. Total General Fund	6.575	6.575
8. Bond Redemption Fund		8.724
9. Transportation Fund	0.000	
10. Special Building and Technology Fund	0.000	
11. Other (Loan, Charter School)	0.000	
12. Total	6.575	15.299
Assessed Valuation	As of November 2020	As of December 15, 2020
Gross Assessed Valuation	527,235,430	
Tax Increment Financing	0	
Net Assessed Valuation	527,235,430	527,235,430
Abatements (Total across all counties)	21,813	21,617
Information provided by state for certification to county treasurer:		
Full Funding mill levy	12.585	12.585
Projected Gross Funding from State	3,594,499	3,594,499

Form completed by _____

Phone Number _____

COMPLETE AND RETURN TO TIM KAHLE BY DECEMBER 21, 2020:

Division of School Finance and Operations
Colorado Department of Education
201 E. Colfax Avenue; Room 206
Denver, CO 80203
kahle_t@cde.state.co.us

Scanned and emailed copies are acceptable. It is not necessary to mail original copy.





MEEKER SCHOOL DISTRICT

BOARD REPORT No. 24 - NOV2020

NV5
MEEKER SCHOOL DISTRICT HIGH SCHOOL ADDITION & RENOVATION
Designer: TreanorHL
CM/GC: Haselden
Cx Agent: PCD Engineering

Project Schedule Summary	
Project Start Date	11/06/18
Construction Start Date	05/28/19
Projected Finish Date	01/01/21
Work Schedule	Construction

Local Expenditure Summary	
Category	Amount
- Meals	\$ 150
- Printing/Advertising	INCL
- Hotels/Rental Homes	INCL
- Local Labor & Materials	\$ 491,685
Monthly Local Expenditure	\$ 491,835
Total Local Expenditure	\$ 8,007,855
Percent Local Expenses of Total Expenses to Date	19%

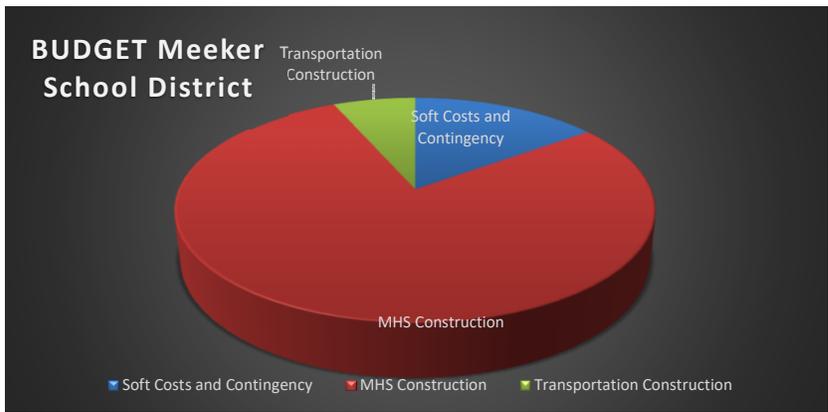
Bond and Expenditure Summary					
Description	Budget	Committed	Spent	%	Balance
Soft Costs and Contingency	\$ 7,166,738	\$ 7,107,824	\$ 6,388,626	89.9%	\$ 719,198
MHS Construction	\$ 37,406,415	\$ 37,005,011	\$ 33,070,984	89.4%	\$ 3,934,027
Transportation Construction	\$ 3,146,849	\$ 3,051,286	\$ 1,624,692	53.2%	\$ 1,426,594
TOTAL	\$ 47,720,003	\$ 47,164,122	\$ 41,084,302	87.1%	\$ 6,079,820

NOTE: includes bond premium, bond interest & Auditorium donation
Does not include: Security grant funding.

Project Progress / Status

- Construction
 - Phase I:
 - Warranty repairs as needed
 - Low voltage tie ins
 - Phase II:
 - Punch list work
 - Low voltage tie ins
 - Metal panel installation
 - Owner move-in
 - Bus Barn:
 - Punch list work
 - Owner move-in

- NOTE: Ribbon cutting is TBD



Changes Approved This Period (bigger items noted)

- PCO-152 ASI-053 Patch & Repair Work
- PCO-160 Reception Bleacher Wood
- PCO-161 Lockdown Shades
-
-

Recently Completed

- Certificate of Occupancy issued for the High School
- Certificate of Occupancy issued for the Bus Barn
- Bus Barn move-in completed
- Bus Barn FF&E Installed
-

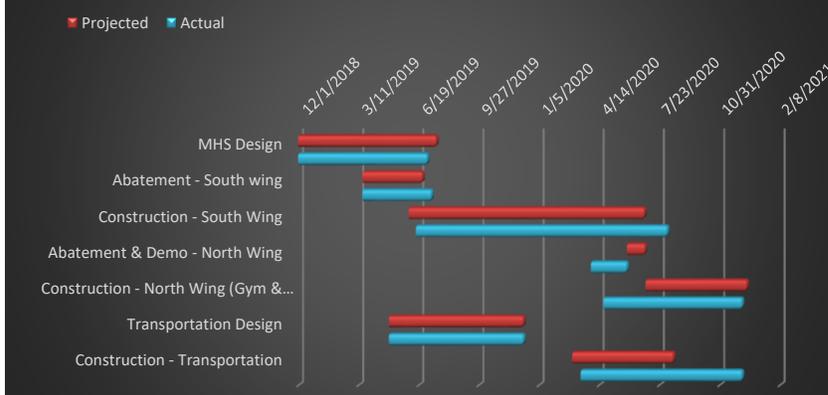
Milestones Projected for Next Period

- Admin - Move-in
- Bus storage facility - metal building installation to start.
- Punch list completion
- Commissioning completion
-
-

Key Decisions Required

- None

Project Schedule



Project Risks

- Coronavirus - New and changing guidance from state, local or federal agencies could impact schedule. This is an ever changing situation and the team is working to minimize issues.
- Some material delays have been noted due to the Coronavirus, but have minimally impacted the schedule.
- Flatwork movement depending on how the district proceeds with the soil preparation.
-
-



Photos



Photo taken on 12/9/20, admin area with repurposed bleacher wood.



Photo taken on 12/8/20, Principal's office.



Photo taken on 12/8/20, Admin conference room.

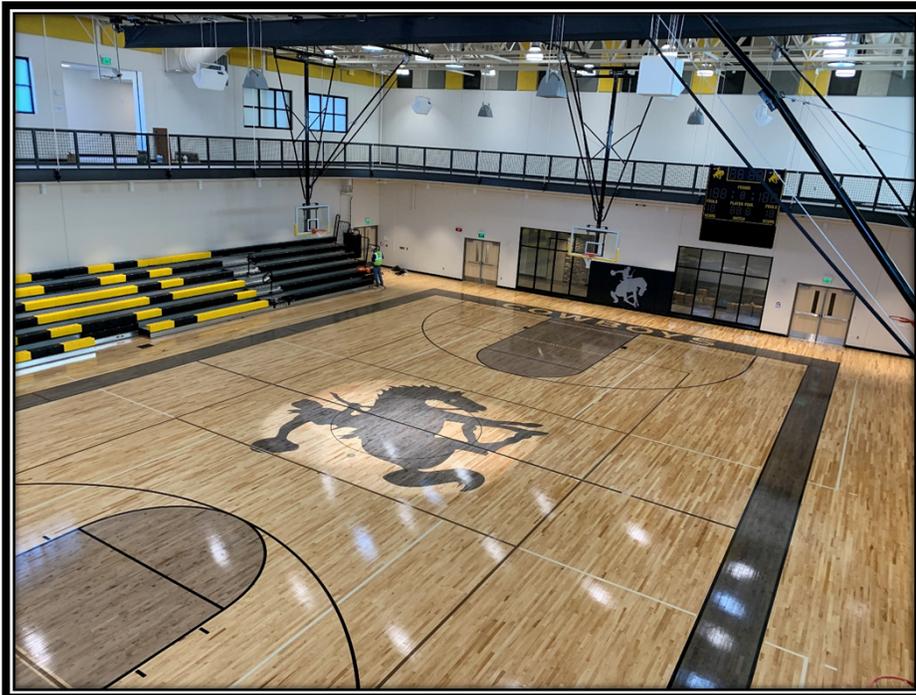


Photo taken on 12/7/20, New main gym.

MSD - HASELDEN CONSTRUCTION BURN RATE

12/9/2020

Contract Value Summary

Contract Value: \$ 35,532,249
Approved Change Orders: \$ 4,590,547
New Contract Value: \$ 40,122,796
 (Values above include bus barn)

Project Schedule Summary

Project Start Date: November 6, 2018
Construction Start Date: May 28, 2019
Original Contract Date: January 4, 2021
Days of Delay: -27
Current Contract Date: December 8, 2020
Days Remaining: -1



NOTE: This graph represents the 'burn rate' or rate at which work is expected to be put in place (red line) on average. The 'Running Total' (blue line) represents the actual costs. Analysis and understanding of the construction progress, recognizes, the running total will start off conservatively, gain momentum at the middle of the project and taper off towards the end of the construction schedule.

OCT. 2020 Comment: The burn rate is accelerating quickly and is where we would expect it. The straight line graph is a guide. NOTE: Schedule has been accelerated due to stoppage of in person learning.

Month	Month	Actual Monthly Draw	Projected Monthly Draw	Actual Running Total	Projected Running Total	% Complete	Remaining
1	May-19	\$ 21,474	\$ 2,111,726	\$ 21,474	\$ 2,111,726	0%	\$ 40,101,323
2	Jun-19	\$ 145,627	\$ 2,111,726	\$ 167,101	\$ 4,223,452	0%	\$ 39,955,695
3	Jul-19	\$ 505,435	\$ 2,111,726	\$ 672,537	\$ 6,335,178	2%	\$ 39,450,260
4	Aug-19	\$ 904,624	\$ 2,111,726	\$ 1,577,161	\$ 8,446,905	4%	\$ 38,545,636
5	Sep-19	\$ 1,281,115	\$ 2,111,726	\$ 2,858,276	\$ 10,558,631	7%	\$ 37,264,521
6	Oct-19	\$ 1,722,232	\$ 2,111,726	\$ 4,580,508	\$ 12,670,357	11%	\$ 35,542,289
7	Nov-19	\$ 1,036,256	\$ 2,111,726	\$ 5,616,764	\$ 14,782,083	14%	\$ 34,506,033
8	Dec-19	\$ 2,260,753	\$ 2,111,726	\$ 7,877,517	\$ 16,893,809	20%	\$ 32,245,280
9	Jan-20	\$ 2,265,522	\$ 2,111,726	\$ 10,143,039	\$ 19,005,535	25%	\$ 29,979,758
10	Feb-20	\$ 2,197,634	\$ 2,111,726	\$ 12,340,673	\$ 21,117,261	31%	\$ 27,782,124
11	Mar-20	\$ 3,246,607	\$ 2,111,726	\$ 15,587,280	\$ 23,228,987	39%	\$ 24,535,517
12	Apr-20	\$ 3,382,135	\$ 2,111,726	\$ 18,969,415	\$ 25,340,714	47%	\$ 21,153,382
13	May-20	\$ 3,285,916	\$ 2,111,726	\$ 22,255,331	\$ 27,452,440	55%	\$ 17,867,466
14	Jun-20	\$ 3,746,442	\$ 2,111,726	\$ 26,001,773	\$ 29,564,166	65%	\$ 14,121,024
15	Jul-20	\$ 3,011,850	\$ 2,111,726	\$ 29,013,623	\$ 31,675,892	72%	\$ 11,109,174
16	Aug-20	\$ 2,951,512	\$ 2,111,726	\$ 31,965,135	\$ 33,787,618	80%	\$ 8,157,662
17	Sep-20	\$ 2,092,250	\$ 2,111,726	\$ 34,057,385	\$ 35,899,344	85%	\$ 6,065,412
18	Oct-20	\$ 1,704,069	\$ 2,111,726	\$ 35,761,453	\$ 38,011,070	89%	\$ 4,361,343
19	Nov-20	\$ 1,262,699	\$ 2,111,726	\$ 37,024,152	\$ 40,122,796	92%	\$ 3,098,644
20	Dec-20						

NOTE: While Colorado school districts are not required by law to adopt a policy on this subject, some content in this sample reflects legal requirements school districts must follow. This sample contains the content/language that CASB believes best meets the intent of the law. However, the district should consult with its own legal counsel to determine appropriate language that meets local circumstances and needs

Voluntary Early Retirement of Professional Staff Members

The Board of Education has determined that it is financially advantageous to the school district and a significant benefit to school employees to offer a voluntary early retirement program.

Eligible employees who elect to participate in the voluntary program shall be awarded an early retirement bonus in accordance with the terms and conditions of this policy.

Eligibility requirements

1. Administrators, supervisors, teachers, nurses and all other personnel required to have a license to be employed shall be eligible to participate in the early retirement program.
2. The employee must be 50 years of age or older and actively employed by the district on a full-time basis at the time of electing early retirement.
3. The employee must have a minimum of 20 years of full-time service in the district, the last 10 years of which to be uninterrupted service to the district. Leaves approved by the Board are not an interruption of service. However, time accrued as a result of an approved leave shall not be credited toward the 10-year minimum. Any employee with at least 15 continuous years of uninterrupted service to the district can elect early retirement with a loss of five percent for each year short of the minimum 20 years based on the provisions below.
4. Any employee who terminates service with the district before reaching age 50 cannot claim entitlement after reaching age 50.

Early retirement bonus

An employee who has a letter of resignation on file by ~~April~~ **May** 1 and meets all the requirements for participation in the early retirement plan shall be entitled to a severance bonus. The district shall provide

~~{choose one of the following options}~~

~~\$ _____ to all eligible employees.~~

~~{or}~~

~~A one-time payment equivalent to 50 percent of the eligible employee's salary for the school year in which the letter of resignation is submitted to all eligible employees.~~

~~{or}~~

~~service-based benefits, e.g., \$ _____ multiplied by number of years of service.~~

All severance bonus installments, ~~of equal amounts,~~ will be paid ~~prior to October 1~~ ~~October 25~~ following the date of retirement. No proration of the severance bonus shall be allowed for employees who retire during a school year. ~~In unusual circumstances, the superintendent or designee may allow proration of the severance bonus for an employee who retires during the school year.~~

General conditions

1. Participation in the early retirement plan shall become effective upon approval by the Board and acceptance of the employee's resignation. The superintendent or designee shall review all requests for participation in the plan.
2. Notice of intent to retire and to participate in the early retirement incentive plan must be filed in writing with the superintendent at least 45 calendar days prior to the last day of school in order to qualify. In unusual circumstances, the superintendent or designee may waive the 45-day requirement.
3. Approved requests for early retirement shall be irreversible as of the effective date of the employee's resignation. An employee participating in the early retirement program waives all potential continued employment by the district except as may be provided by the Board.
4. This policy shall not be applicable to any employee terminated for cause.
5. No payment of benefits shall be made by the district in the event of the death of an active employee prior to the actual retirement date.
6. Any changes in the benefits provided by this plan made by the Board shall not apply retroactively to individuals already receiving early retirement benefits unless specifically provided for in the revision of the plan made by the Board.
- ~~7. Any employee electing the early retirement plan may continue participation in the district's group health insurance plan. Cost of the entire premium shall be paid by the employee at the current group health insurance rate. All premium payments must be made in advance. Failure to prepay premium payments on the due date shall be cause for the health insurance plan to be irrevocably canceled.~~
8. Any change in employee benefits as may be deemed appropriate by the Board shall not apply to any employee currently receiving early retirement benefits.
9. In the event of a retired employee's death prior to having received full payment, the employee's beneficiary will receive 100 percent of the remaining benefit. Any remaining payments shall be made in accordance with the plan.
10. Early retirement benefits shall be based upon salary listed or computed from the salary schedule or contracted annual rate and shall not include pay for extra performance, overtime, activities, special assignment pay, stipend payment, etc., or any other employee benefits.

11. Years of service shall be calculated as school years during which the employee was employed on a full-time, continuous basis.

12. The employee's age used to determine the age eligibility requirement shall be the actual age on the date of retirement.

13. Employees who are working for the school district through a post-retirement contract, as outlined in board policy GBQEB, shall not be eligible to participate in the early retirement plan.

14. All severance payments are not considered part of PERA includable salary calculations.

15. The decision of the Board shall be final in interpreting this policy.

16. The Board reserves the right to review the feasibility and cost effectiveness of this policy and program on an annual basis. Any change in the policy, program or early retirement table shall be made by December 1 to be effective for the next calendar year.

February 22, 2021

LEGAL REFS.: 29 U.S.C. 623 (f)(2) (Age Discrimination in Employment Act)

29 C.F.R. 1625.9 (prohibition of involuntary retirement)