

# *Board of Education*

## *Mesa County Valley School District 51*

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*Board Business Meeting Minutes*

*October 19, 2021*

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### **Board Business Meeting Minutes**

- A - Doug Levinson
- B - Kari Sholtes
- C - Trish Mahre
- D - Tom Parrish
- E - Amy Davis

**Board of Education**  
**Mesa County Valley School District 51**  
**Business Meeting Minutes: October 19, 2021**  
**Adopted: November 9, 2021**

	A	B	C	D	E		ACTION
						<b>AGENDA ITEMS</b>	
						<u><b>SPECIAL MEETING</b></u>	5:45 p.m.
						1. Oath of Office – Director District B Appointment <ul style="list-style-type: none"> <li>➤ Mr. Parrish swore in Dr. Kari Sholtes. Dr. Sholtes will represent Director District B and fill the vacancy left when Mr. Paul Pitton resigned. The Board unanimously selected Dr. Sholtes during a Special Meeting held on October 18, 2021.</li> </ul>	
						<u><b>BUSINESS MEETING</b></u>	6:00 p.m.
Present	x	x	x	x	x	A. CALL TO ORDER/ROLL CALL	
Absent							
Motion			x			B. AGENDA APPROVAL	Adopted
Second					x		
Aye	x	x	x	x	x		
No							
Motion			x		x	C. MEETING MINUTES AND SUMMARY APPROVAL	Adopted
Second	x					C-1. September 7, 2021 Work Session Minutes	
Aye	x		x	x	x	C-2. September 21, 2021 Board Special Meeting Minutes	
No							
						D. RECOGNITIONS	
						D-1. ARC of Mesa County Advocate of the Year Award, Mr. Bob Barrows [Resolution 21/22: 18]	
						➤ Mr. Parrish read the recognition for Mr. Bob Barrows being named the Arc of Mesa County Child Advocate of the Year. Mr. Barrows works as a special education consultant for transition services and specializes in helping under-served students between the ages of eighteen and twenty-one. His problem-solving skills and ability to build bridges between students, families, the District and local businesses and organizations has helped countless young people find work experiences and successfully transition from high school into the adult world.	
						➤ The Board and Superintendent Sirko congratulated Mr. Barrows for earning this exemplary award and thanked him for the years he has spent helping students.	
						D-2. National Board Certification for School Nurses, Ms. Katie McKew [Resolution 21/22: 19]	
						➤ Dr. Davis read the recognition to acknowledge Ms. Katie McKew for earning National School Nurse Certification. To earn the certification Ms. McKew had to pass a comprehensive certification test and have a thousand hours or more of school nursing experience. Ms. McKew has been a nurse for twenty-eight years, with eighteen of those years being a school nurse with the District.	
						➤ The Board and Superintendent Sirko congratulated Ms. McKew on her achievement and thanked her for her dedication to the medical profession and keeping our students and community healthy.	

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<b>AGENDA ITEMS</b>	<b>ACTION</b>
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D-3. Certificate of Achievement for Excellence in Financial Reporting, Mrs. Melanie Trujillo and Mrs. Ashley Zhang [Resolution 21/22: 20]

- Mrs. Mahre invited representatives of the District's Financial Services Department, Mrs. Melanie Trujillo, Director, and Mrs. Ashley Zhang, Accounting Supervisor, to the front of the room. For the twenty-third consecutive year District 51 has earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This award reinforces the District's efforts to continue to exemplify excellence in transparency and ensuring taxpayers dollars are maximized for the benefit of the students.
- The Board and Superintendent Sirko thanked Mrs. Trujillo and Mrs. Zhang for modeling excellence in all they do.

**E. BOARD REPORTS/COMMUNICATIONS/REQUESTS**

E-1. Executive Committee Update

- Mrs. Colleen Kaneda, Owners Representative, phoned into the meeting with a brief update for the Executive Committee. She reported things are at a stand still until following the November 2 election. She reported steps are in place to begin moving forward with the completion of a full design development and scheduling of interviews to select a general contractor, with passage of the bond. If the bond passes, the plan is to start construction on a new Grand Junction High School in 2022 and complete the project the summer of 2024.

E-2. Campaign Committee Update

- Mrs. Sarah Schrader, Co-chair of the Campaign Committee, was present to update the Board. She was excited to share she has never seen such support for a project as she has seen with this year's bond measure to replace Grand Junction High School. She reported the campaign has reached its fund raising goal, so they have stopped fund raising. Committee members are focusing on getting literature distributed, working with volunteers to get letters to the editor written and car windows painted. She requested everyone reach out to their neighbors and encourage people to vote, due to rumors of low voter turnout for this election.

**F. LEGISLATIVE REPORT**

- None at this time.

**G. AUDIENCE COMMENTS**

- Bruce Lohmiller, Grand Junction 81505  
 Mr. Lohmiller announced he will be running for Mesa County Sheriff in 2022. He spoke about a term being used to describe one person running for the Board; exploitation. He noted people can be easily manipulated and how people who exploit others shouldn't be a member of a school board. He requested everyone support the Partners Program and the Veterans Art Center. He mentioned people with depression or people having issues need to make progress on their issues without the use of drugs and may need to seek professional help. He noted the need for comprehensive sex education classes to be complete and lawful, the need for people to use 241-STOP to prevent things from happening and how, in some cases, the courts can approve for someone to wear a wire to produce credible evidence.

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**AGENDA ITEMS** **ACTION**

- Mr. Dan Worth, Grand Junction 81507  
 Mr. Worth thanked the Board for giving him the opportunity to interview for the Director District B vacancy, which he described as a wonderful experience. He supports the Board one-hundred percent. He believes the Board made the best choice in selecting Dr. Sholtes and thanked them for their numerous hours of volunteer work. He thanked upper administration for switching the resent in-service day to a work day to give teachers extra planning time. He noted Mesa County Valley Education Association surveys show the three top requests from teachers are adequate compensation, planning time and support. He described his experience, of knocking on doors the previous weekend to gather support for the bond, as a rewarding experience.
- Mr. Tom Keenan, Palisade 81526  
 Mr. Keenan reported he knows what it is like to volunteer twenty to thirty hours per week as he has been doing so over the past several months to keep the culture of Mesa County as it is. He reflected on his thoughts following his viewing of the final interviews of the four finalists to fill the Director District B vacancy. He listed qualities the Board was seeking in a candidate: diversity, team work, problem solving, seeking what is best for students, life experience, skill sets, being in an educational environment and difference of opinion. He questioned if the Board would have chosen him, had he been eligible to serve, based on how his qualifications paired with the qualities sought. He read off his qualification, noting he lead an educational institution from among the lowest in this state to one of the top in the nation, served on the Mesa County Hearing Board for Equalization and Abatement, served twenty years as a teacher in a classroom, has a PHD in psychology, was one of the top five in the nation in marketing and sales, a teacher and an assistant principal. He believes the District needs to change direction as he feels District students' test scores have been declining since 2012 and are some of the lowest in the nation.
- Mr. Brandon Coble, Grand Junction 81506  
 Mr. Coble noted three things he feels the Board has been doing well 1) acknowledging the Board has to represent all the parties of the community and not just those who show up for a meeting 2) acknowledging people can find a study to support just about any view point on any topic, and 3) when confronted by the community about Critical Race Theory (CRT) the Board acknowledged CRT is an ideology taught in upper level college course. He believes, what the public was referring to, and stated, was CRT is an underlying social justice ideology that racism is a systemic issue and the key words equity, diversity and inclusion are terms that have been redefined to mean something else. He noted when there was a bunch of public push back on the position of Director of Equity and Inclusion, the Board did nothing. He reported meeting with the new Director of Equity and Inclusion and feels the Director is bias and will use his position to teach his racial beliefs to students. He believes leaders in the District feel that in regards to equity it is inherently inequitable to treat all people equally and the best way to be inclusive is to create more groups based on race, gender, religion and sexual preference. For him to treat someone equitably one must know what group the other is from. He feels to be inclusive one should not have to belong to a particular group.

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H. SUPERINTENDENT'S REPORT

H-1. Business/Investment Financials

H-1.a. End of the Year Financials

- Mrs. Melanie Trujillo, Financial Services Director, highlighted items from the fourth quarter of the 2020-2021 school year. She noted the District was able to increase reserves to above ten percent. She displayed data showing the increase in reserves helped align the District with other districts of similar size. Mrs. Trujillo shared information on the Medical Fund explaining the need to increase medical premiums to shore up the fund, noting next year will be the first time in many years that employees will have to pay a small cost for their insurance coverage. She shared data on the increased number of high cost medical claims over the past year, which caused a decrease in the medical fund reserves.

H-1.b. First Quarter Financials

- Mrs. Trujillo reported it is still too early to predict actual revenue and expenditures for the 2021-2022 school year. The District will receive the final student count, to determine state funding, in November. She noted revenue adjustments from the increase in medical premiums will be reflected in the re-adopted budget in January.

H-2. Unified Improvement Plans

- Mr. Paul Jebe, Director of Site Leadership, and building administrators from Chatfield, Dos Rios, and Nisley Elementary Schools, Bookcliff and West Middle Schools and Central High School were present to share information on how the District has been using improvement science to help schools with their Unified Improvement Plans (UIPs). The District has been using a system identified as Plan, Do, Study, Act (PDSA). Schools are placed on a UIP through the Colorado Accountability System based on the schools' academic growth and achievement. The different classifications of UIPs are turnaround, priority improvement, improving and performance. The six schools represented were all listed with a turnaround status. Mr. Jebe gave a brief history on how improvement science was developed. Since 2019, the District has been working with Colorado Education Initiative, to implement improvement science for education pioneered by the Carnegie Foundation. Mr. Jebe shared information on the six core principles and the quarterly cycles the PDSA system uses. Schools use the quarterly cycles combined with the two aims, academic growth and culture and climate, to develop steps and goals to improve student learning. Mr. Jebe showed graphics comparing the steps in the state's UIP system, the District PDSA system and the state's network system. He noted the state is looking to make changes to their system to add short cycle plans.
- Chatfield Elementary School administration, staff members and a student, who were present, were recognized for Chatfield Elementary School going from a UIP turnaround status to performance status. Mr. Dave McCall, Chatfield Elementary School principal, thanked his staff and students for doing the work and demonstrating that the PDSA system is working.
- Dr. Brian Hill, Assistant Superintendent, reported the Colorado Department of Education is reviewing data from four other schools represented, which could potentially move those schools up a level from the turnaround status.

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						H-3. Expulsion Report ➤ Reviewed  H-4. Communication/District Incentives ➤ Reviewed  [Recess 7:05 p.m. Resume 7:10 p.m.]	
Motion Second Aye No		x x	x x	x x	x x	I. CONSENT AGENDA I-1. Licensed and Administrative Personnel Actions [Resolution 21/22: 21] I-2. Gifts [Resolution 21/22: 22] ➤ Mr. Levinson had not returned from break and was not present for the voting on the consent agenda items.	Adopted
Motion Second Aye No Abstain	x x	x x		x x	x x	J. BUSINESS ITEMS J-1. Resolution to Approve Memo of Understanding With District Attorney and Colorado Mesa University ➤ Mrs. Mahre reported she would not be participating in the vote as the Memo of Understanding and agreement is a partnership with the District Attorney's Office, where she works. Mrs. Mahre shared the District Attorney's Office works with youth who have been placed in the Diversion Program. Many of the youth and families involved in the Diversion Program are the same youth and families the District's Truancy Office and Expulsion Program work with. The goal of this partnership is to bring all the different entities together in one location to help the youth and families involved. The program would be housed at Colorado Mesa University with the cost of rent being split one third by the District Attorney's Office and two thirds by District 51. Students from Colorado Mesa University will be involved in the program and act as tutors and mentors for the youth being served. The area being leased will provide office space for staff and classroom space for students.  J-2. Policy First Reading J-2.a. GBEB, Staff Conduct (And Responsibilities)/Conflicts of Interest ➤ Mrs. Mahre read language in the policy requiring staff to be familiar with federal, state and local laws and District policies. She questioned staff's ability to become familiar with the laws and policies and administration's ability to ensure staff are familiar with the laws and policy. She requested additional revisions be made. ➤ Mr. John Williams, General Counsel, agreed the language in the policy needed revised. The changes being brought forward, at this time, were to clarify the amount and/or value of a gift staff could legally accept. He will review the language in the entire policy, make revisions and send the revised policy to Board members for review. J-2.b. FB, Acquisition of Land ➤ Mr. Parrish reported he requested Mr. Williams to draft a policy to ensure due diligence was done prior to the District purchasing property. Requirements of the policy would ensure future properties purchased could be used for their intended purpose.	Adopted

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						<b>K. BOARD OPEN DISCUSSION</b> <ul style="list-style-type: none"> <li>➤ Mrs. Mahre reported she would not be available to attend the Board Coffee on Saturday as she would be attending the Colorado Association of School Board's Delegate Assembly.</li> </ul>	
						<b>L. FUTURE MEETINGS</b> L-1. October 23, 2021, CMU University Center, 9:00 a.m., Board Coffee L-2. November 9, 2021, Harry Butler Board Room, 6:00 p.m., Board Business Meeting L-3. November 22 – 26, Thanksgiving Break L-4. December 14, 2021, Harry Butler Board Room, 6:00 p.m., Board Business Meeting	
Motion Second Aye No	x x	x	x	x	x	<b>M. EXECUTIVE SESSION</b> <ul style="list-style-type: none"> <li>➤ To discuss various real estate matters regarding the purchase, acquisition, lease, transfer or sale of any real, personal or other property interest under C.R.S. Section 24-6-402(a). Present at the Executive Session: Dr. Diana Sirko, Superintendent, Dr. Brian Hill, Assistant Superintendent, Mrs. Patti Virden, Executive Director of Student Services, Mr. Eric Nilsen, Maintenance Director, Mr. Eddie Mort, Maintenance Coordinator, and Board members, Dr. Davis, Mr. Levinson, Mrs. Mahre, Mr. Parrish and Dr. Sholtes.</li> <li>➤ Time spent in executive session: 37 minutes</li> <li>➤ Motion to adjourn executive session.</li> </ul>	Move to Executive Session
Motion Second Aye No	x	x	x	x	x		Adjourn
Motion Second Aye No	x	x	x	x	x	<b>N. ADJOURNMENT</b>	8:53 p.m.
						_____ Bridget Story, Secretary Board of Education	

Can Bob Barrows please join me at the front.

The Board of Education and Superintendent Sirko would like to recognize Mr. Bob Barrows for being named Child Advocate of the Year by The Arc of Mesa County. Each year, this award honors a person who went above and beyond working with children and young adults with disabilities and collaborating with The Arc of Mesa County, which is a nonprofit organization committed to finding education, employment, and other opportunities for people with intellectual and/or developmental disabilities.

Mr. Barrows has more than three decades of experience working to make life better for young people with special needs. This past year in particular, he worked with several families who were struggling to connect their children with resources and opportunities. As a special education consultant for transition services in School District 51, Mr. Barrows specializes in helping under-served students between the ages of 18 and 21. His problem-solving skills and ability to build bridges between students, families, the school district, and local businesses and organizations has helped countless young people find work experiences and successfully transition from high school into the adult world.

The Board of Education and Superintendent Sirko would like to recognize Mr. Barrows for earning this exemplary award and thank him for his service to local students and the community.



Can Katie McKew, NCSN, please join me at the front?

The new initials after Katie McKew's name stand for Nationally Certified School Nurse. Ms. McKew acquired those initials this year when she attained National School Nurse Certification. On top of her already busy schedule as the incoming Nursing Coordinator for District 51 during a global pandemic, Ms. McKew carved out four hours of her time to take a comprehensive certification test that covered five areas: health problems and nursing management, health appraisal, health promotion and disease prevention, special health issues, and professional issues.

In addition to passing the test, nurses must have 1,000 hours or more of school nursing experience in order to earn this certification. Ms. McKew had no problem reaching this threshold, as she is now in her 18<sup>th</sup> year as a full-time school nurse in District 51. She has served as the district's immunization resource nurse for 15 years and worked on infectious disease concerns in the district. Before becoming a school nurse, she worked in public health, and has been a nurse for a total of 28 years.

The Board of Education and Superintendent Sirko would like to recognize and thank Ms. McKew for her dedication to the field of school nursing. She works every day to keep our students and community healthy, and has continued to commit herself to this mission during a difficult time for those in the health care field. Congratulations on your certification!

**Recognition: Melanie Trujillo, Ashley Zhang**  
*Excellence in Financial Reporting*  
*Government Finance Officers Association*

Board of Education Resolution: 21/22: 20

Presented: October 19, 2021

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The Board would like to invite Melanie Trujillo and Ashley Zhang to the front.

For the 23rd consecutive year, the Board of Education and Superintendent Sirko would like to recognize the District's Finance Department for earning the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This high-level recognition for governmental accounting and financial reporting speaks to the hard work and long hours that Ms. Trujillo and Ms. Zhang put into creating the District's comprehensive annual financial report for the 2019-20 calendar year.

The Certificate of Achievement for Excellence in Financial Reporting recognizes contributions to the practice of government finance that exemplify outstanding financial management. Earning this award even once is a significant accomplishment – earning the certificate 23 years in a row is an outstanding testament to District 51's financial transparency and accuracy.

This award confirms that District 51 continues to exemplify excellence in ensuring that taxpayer dollars are maximized for the benefit of our students. The district's financial annual report has been judged by an impartial panel to meet the high standards of the association's program including, demonstrating a constructive "spirit of full disclosure" to clearly communicate the financial story of School District 51.

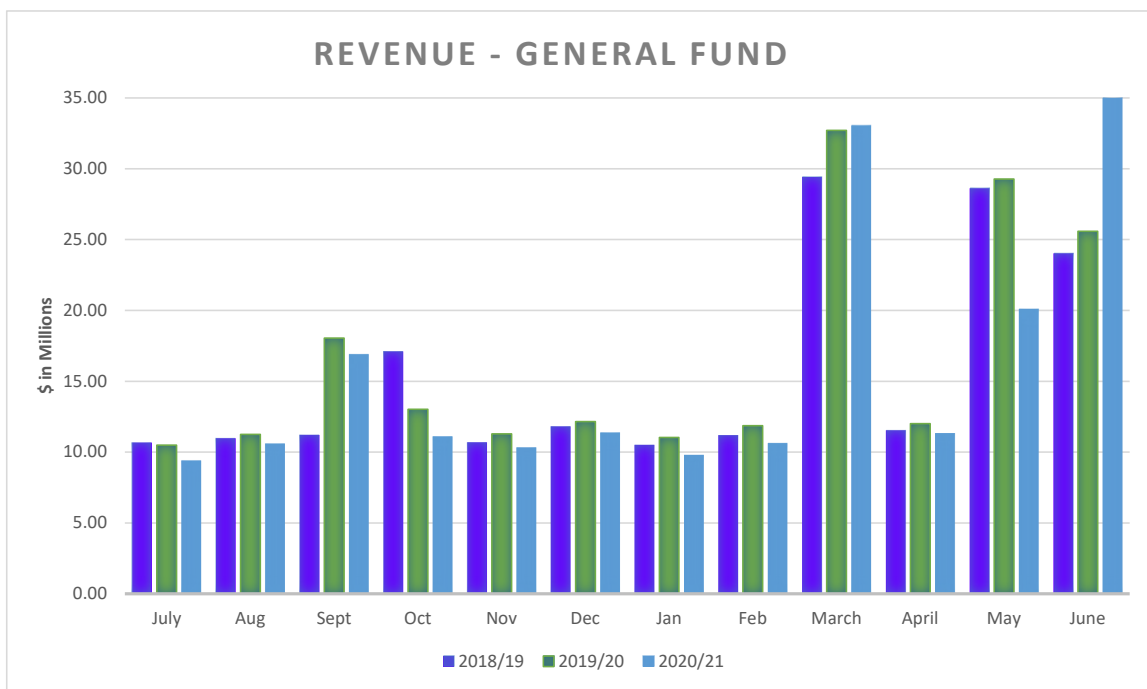
The Board of Education and Superintendent Sirko are proud to recognize Ms. Trujillo and Ms. Zhang for modelling excellence in all that you do. Congratulations!

**General Fund (10)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Property Tax	\$46,180,990	\$46,009,588	99.63%	\$46,665,110	\$46,024,910	98.63%	\$45,647,523	97.82%	-0.79%
Specific Ownership	9,419,115	10,457,336	111.02%	9,074,847	10,115,318	111.47%	10,853,828	119.60%	3.79%
Interest	375,000	425,269	113.41%	150,000	39,808	26.54%	36,231	24.15%	-91.48%
Other Local	974,151	1,586,341	162.84%	1,378,382	1,373,391	99.64%	2,472,098	179.35%	55.84%
Override Election 1996	5,138,836	5,110,286	99.44%	5,236,474	5,207,381	99.44%	5,115,590	97.69%	0.10%
Override Election 2004	4,000,000	3,982,523	99.56%	4,000,000	4,058,191	101.45%	3,913,631	97.84%	-1.73%
State	130,395,459	130,729,767	100.26%	118,167,242	119,273,279	100.94%	119,503,119	101.13%	-8.59%
Mineral Lease	123,368	397,336	322.07%	123,368	123,368	100.00%	566,545	459.23%	42.59%
CARES Act ESSER	0	0		3,200,151	3,200,151	100.00%	3,409,529	106.54%	
Federal	66,661	67,654	101.49%	66,661	77,250	115.88%	79,520	119.29%	17.54%
<b>Total Revenue</b>	<b>\$196,673,580</b>	<b>\$198,766,100</b>	<b>101.06%</b>	<b>\$188,062,235</b>	<b>\$189,493,047</b>	<b>100.76%</b>	<b>\$191,597,614</b>	<b>101.88%</b>	<b>-3.61%</b>
<b>EXPENDITURE:</b>									
Instructional Programs	\$112,980,000	\$111,792,755	98.95%	\$106,486,462	\$100,641,019	94.51%	\$94,938,574	89.16%	-15.08%
Pupil Support Services	21,935,515	20,934,344	95.44%	20,626,430	19,492,597	94.50%	19,390,956	94.01%	-7.37%
General Administration Support Services	3,019,551	3,272,383	108.37%	2,773,083	2,188,770	78.93%	2,717,246	97.99%	-16.96%
School Administration Support Services	15,257,777	15,791,820	103.50%	14,835,193	14,476,533	97.58%	15,272,177	102.95%	-3.29%
Business Support Services	23,430,380	22,108,391	94.36%	24,081,733	24,016,948	99.73%	24,492,103	101.70%	10.78%
Central Support Services	7,398,731	8,298,999	112.17%	6,599,885	7,115,243	107.81%	7,516,518	113.89%	-9.43%
Community Services & Other Support Services	64,732	73,553	113.63%	64,732	71,000	109.68%	34,000	52.52%	-53.77%
Other Uses/Leases	222,500	1,594,895	716.81%	222,500	1,620,850	728.47%	1,606,707	722.12%	0.74%
<b>Total Expenditure</b>	<b>\$184,309,186</b>	<b>\$183,867,140</b>	<b>99.76%</b>	<b>\$175,690,018</b>	<b>\$169,622,960</b>	<b>96.55%</b>	<b>\$165,968,281</b>	<b>94.47%</b>	<b>-9.73%</b>
Transfer to Charter Schools/CPP	\$12,025,319	\$12,174,385	101.24%	\$11,754,007	\$11,831,395	100.66%	\$11,949,251	101.66%	-1.85%
Transfer to Capital Projects/Insurance	3,875,970	3,875,970	100.00%	3,875,970	3,875,970	100.00%	3,875,970	100.00%	0.00%
Transfer to Physical Activities	150,000	150,000	100.00%	200,000	200,000	100.00%	200,000	100.00%	33.33%
Transfer to Medical	1,000,000	1,000,000		0	0		0		-100.00%
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,873,919)	(3,873,919)	100.00%	(3,474,102)	(3,474,102)	100.00%	(3,474,102)	100.00%	-10.32%
Transfer from 2017 Mill Levy Override - Professional Development Day	(689,951)	(689,951)	100.00%	(636,840)	(636,840)	100.00%	(636,840)	100.00%	-7.70%
<b>Total Expenditure and Transfers</b>	<b>\$196,796,605</b>	<b>\$196,503,625</b>	<b>99.85%</b>	<b>\$187,409,053</b>	<b>\$181,419,383</b>	<b>96.80%</b>	<b>\$177,882,560</b>	<b>94.92%</b>	<b>-9.48%</b>
GAAP Basis Result of Operations	(123,025)	2,262,475		653,182	8,073,664		13,715,054		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	9,948,507	9,948,507		12,210,982	12,210,982		12,210,982		
GAAP Basis Fund Balance (Deficit) at End of Year	\$9,825,482	\$12,210,982		\$12,864,164	\$20,284,646		\$25,926,036		
<b>Reserves/Designations:</b>									
Committed Reserves: 10% Exp./Transfers	\$0	\$0		\$0	(\$18,141,938)		(\$17,788,256)		
Unspendable: Inventories	(250,000)	(236,890)		(250,000)	(250,000)		(261,154)		
Unspendable: Encumbrances	(300,000)	(214,834)		(300,000)	(300,000)		(392,039)		
Unreserved/Undesignated Fund Balance	\$9,275,482	\$11,759,258		\$12,314,164	\$1,592,708		\$7,484,587		

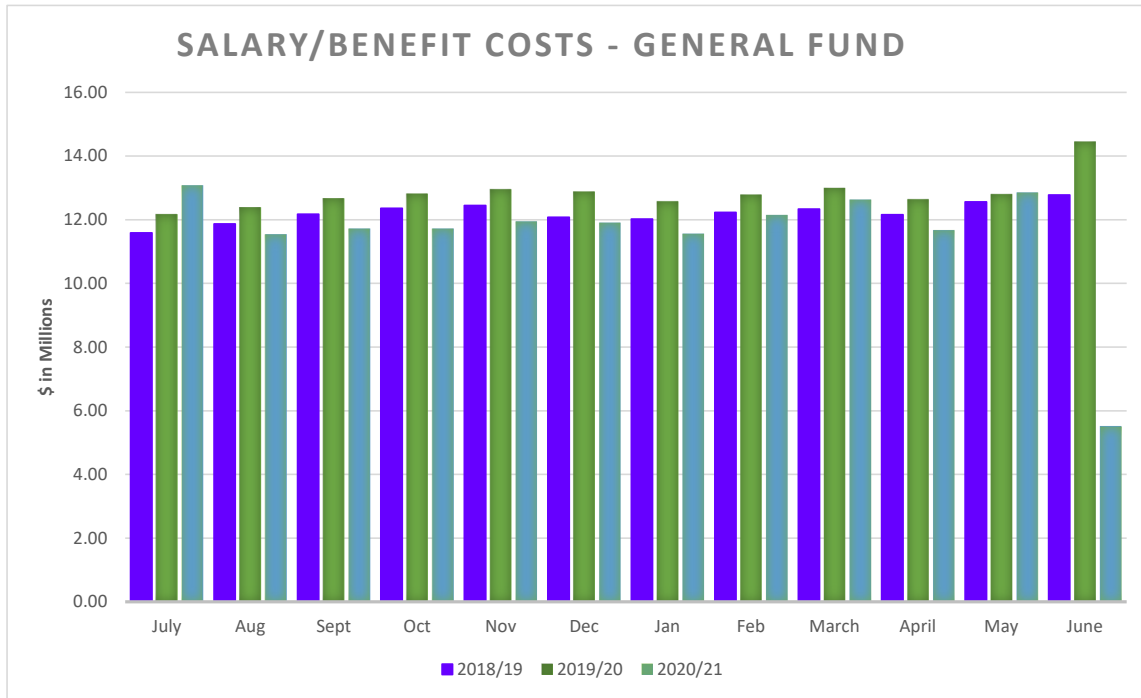
2020-21 Re-Adopted PPR is \$7,661.98 and is based on an averaged funded student count of 21,055 FTE. Actual student count is 20,607.32 FTE.

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



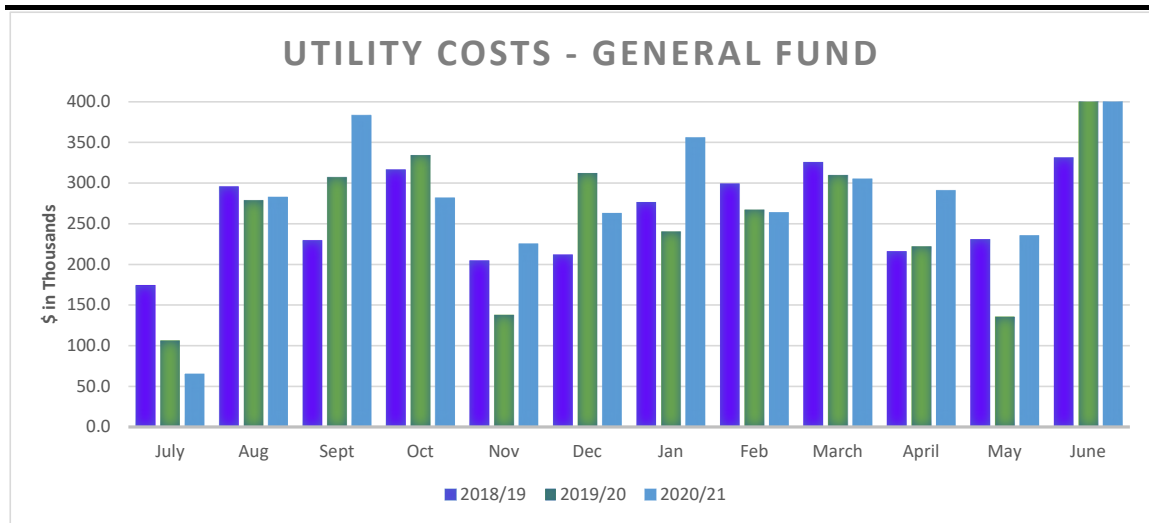
Note: Special Education Categorical funding has historically been received in September. In 2018/19, it was received in October instead. In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years. May 2021 state equalization received in June 2021 - resulting in lower May revenue and higher June revenue than typical.

	2018/19	2019/20	2020/21
YTD Revenue	\$187,794,772	\$198,766,100	\$191,597,614
Annual Budget	\$186,017,695	\$196,673,580	\$188,062,235
YTD % of Budget	100.96%	101.06%	101.88%
EOY Actual Revenue	\$187,794,772	\$198,766,100	\$191,597,614
% of EOY Actual Revenue to Budget	100.96%	101.06%	101.88%

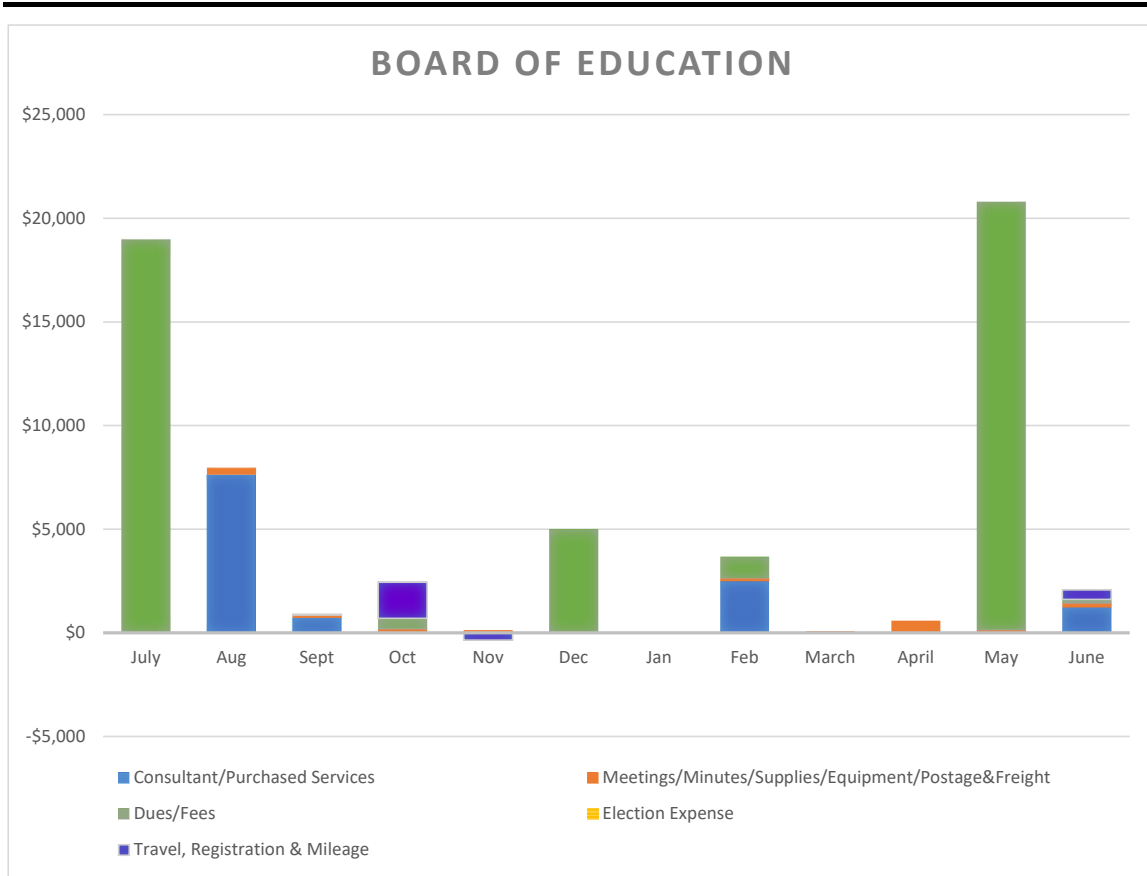


June 2021 salary/benefit costs represent actual June payroll less reimbursements received from COVID grant funds, primarily for D51 Online and class size reduction for social distancing.

	2018/19	2019/20	2020/21
YTD Exp	\$146,630,564	\$154,163,731	\$138,347,861
Annual Budget	\$147,205,820	\$156,968,413	\$148,869,564
YTD % of Budget	99.61%	98.21%	92.93%
EOY Actual Exp	\$146,630,564	\$154,163,731	\$138,347,861
% of EOY Actual Revenue to Budget	99.61%	98.21%	92.93%



Total-General Fund	2018/19	2019/20	2020/21
YTD Exp	\$3,115,132	\$3,078,391	\$3,488,693
Annual Budget	\$3,140,000	\$3,200,000	\$3,265,089
YTD % of Budget	99.21%	96.20%	106.85%
EOY Actual Exp	\$3,115,132	\$3,078,391	\$3,488,693
% of EOY Actual Revenue to Budget	99.21%	96.20%	106.85%
Natural Gas	2018/19	2019/20	2020/21
YTD Exp	\$467,587	\$376,781	\$484,360
Annual Budget	\$400,000	\$455,000	\$459,557
YTD % of Budget	116.90%	82.81%	105.40%
EOY Actual Exp	\$467,587	\$376,781	\$484,360
% of EOY Actual Revenue to Budget	116.90%	82.81%	105.40%
Fuel - Propane	2018/19	2019/20	2020/21
YTD Exp	\$27,880	\$30,085	\$33,688
Annual Budget	\$25,000	\$30,000	\$30,302
YTD % of Budget	111.52%	100.28%	111.18%
EOY Actual Exp	\$27,880	\$30,085	\$33,688
% of EOY Actual Revenue to Budget	111.52%	100.28%	111.18%
Electric	2018/19	2019/20	2020/21
YTD Exp	\$2,112,470	\$2,100,834	\$2,436,647
Annual Budget	\$2,175,000	\$2,175,000	\$2,221,537
YTD % of Budget	97.13%	96.59%	109.68%
EOY Actual Exp	\$2,112,470	\$2,100,834	\$2,436,647
% of EOY Actual Revenue to Budget	97.13%	96.59%	109.68%
Disposal Services	2018/19	2019/20	2020/21
YTD Exp	\$143,347	\$125,061	\$156,694
Annual Budget	\$150,000	\$150,000	\$151,500
YTD % of Budget	95.56%	83.37%	103.43%
EOY Actual Exp	\$143,347	\$125,061	\$156,694
% of EOY Actual Revenue to Budget	95.56%	83.37%	103.43%
Water	2018/19	2019/20	2020/21
YTD Exp	\$240,316	\$312,248	\$250,605
Annual Budget	\$250,000	\$250,000	\$260,793
YTD % of Budget	96.13%	124.90%	96.09%
EOY Actual Exp	\$240,316	\$312,248	\$250,605
% of EOY Actual Revenue to Budget	96.13%	124.90%	96.09%
Sewer	2018/19	2019/20	2020/21
YTD Exp	\$123,532	\$133,382	\$126,699
Annual Budget	\$140,000	\$140,000	\$141,400
YTD % of Budget	88.24%	95.27%	89.60%
EOY Actual Exp	\$123,532	\$133,382	\$126,699
% of EOY Actual Revenue to Budget	88.24%	95.27%	89.60%



	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
YTD Exp	\$58,672	\$160,629	\$62,249
Annual Budget	\$66,323	\$141,323	\$66,323
YTD % of Budget	88.46%	113.66%	93.86%
EOY Actual Exp	\$58,672	\$160,629	\$62,249
% of EOY Actual Revenue to Budget	88.46%	113.66%	93.86%

**2017 Mill Levy Override (17)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Property Tax	\$6,500,000	\$6,468,578	99.52%	\$6,500,000	\$6,467,500	99.50%	\$6,280,222	96.62%	-2.91%
Specific Ownership	850,000	585,543	68.89%	833,852	926,837	111.15%	956,684	114.73%	63.38%
Interest	70,000	38,912	55.59%	60,000	1,524	2.54%	1,629	2.72%	-95.81%
Miscellaneous/Mineral Lease	0	0		0	0		0		
<b>Total Revenue</b>	<b>\$7,420,000</b>	<b>\$7,093,033</b>	<b>95.59%</b>	<b>\$7,393,852</b>	<b>\$7,395,861</b>	<b>100.03%</b>	<b>\$7,238,535</b>	<b>97.90%</b>	<b>2.05%</b>
<b>EXPENDITURE:</b>									
Instructional Materials/Educator Training	\$1,102,255	\$2,754,301	249.88%	\$1,070,787	\$1,585,644	148.08%	\$1,677,789	156.69%	-39.08%
Maintenance Projects	1,000,000	958,203	95.82%	1,000,000	1,000,000	100.00%	271,559	27.16%	-71.66%
Technology Support	300,000	271,618	90.54%	300,000	300,000	100.00%	274,576	91.53%	1.09%
Treasurer Collection Fees	0	16,171		0	16,546		16,365		1.20%
<b>Total Expenditure</b>	<b>\$2,402,255</b>	<b>\$4,000,293</b>	<b>166.52%</b>	<b>\$2,370,787</b>	<b>\$2,902,190</b>	<b>122.41%</b>	<b>\$2,240,289</b>	<b>94.50%</b>	<b>-44.00%</b>
Transfer to Charter Schools-Per Pupil	\$347,745	\$345,199	99.27%	\$379,213	\$379,213	100.00%	\$379,213	100.00%	9.85%
Transfer to General Fund-Professional Development Day	689,951	689,951	100.00%	636,840	636,840	100.00%	636,840	100.00%	-7.70%
Transfer to General Fund-Student Contact Days	3,873,919	3,873,919	100.00%	3,474,102	3,474,102	100.00%	3,474,102	100.00%	-10.32%
Transfer to Nutrition Services-Student Contact Days	79,982	79,982	100.00%	77,792	77,792	100.00%	77,792	100.00%	-2.74%
<b>Total Expenditure and Transfers</b>	<b>\$7,393,852</b>	<b>\$8,989,344</b>	<b>121.58%</b>	<b>\$6,938,734</b>	<b>\$7,470,137</b>	<b>107.66%</b>	<b>\$6,808,236</b>	<b>98.12%</b>	<b>-24.26%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$26,148</b>	<b>(\$1,896,311)</b>		<b>\$455,118</b>	<b>(\$74,276)</b>		<b>\$430,299</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,858,417	3,858,417		1,962,106	1,962,106		1,962,106		
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,884,565	\$1,962,106		\$2,417,224	\$1,887,830		\$2,392,405		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0	(544,607)		0	0		(\$281,263)		
<b>Unassigned Fund Balance</b>	<b>\$3,884,565</b>	<b>\$1,417,499</b>		<b>\$2,417,224</b>	<b>\$1,887,830</b>		<b>\$2,111,142</b>		

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

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



**Colorado Preschool Program Fund (19)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest	\$20,000	\$12,670	63.35%	\$5,000	\$785	15.70%	\$785	15.70%	-93.80%
Miscellaneous	0	10,213		0	0		4,350		
<b>Total Revenue</b>	\$20,000	\$22,883	114.42%	\$5,000	\$785	15.70%	\$5,135	102.70%	-77.56%
<b>EXPENDITURE:</b>									
<b>CPP Preschool:</b>									
Salaries	\$1,664,840	\$1,581,573	95.00%	\$1,578,285	\$1,567,688	99.33%	\$1,577,928	99.98%	-0.23%
Benefits	656,858	617,484	94.01%	658,544	658,829	100.04%	653,735	99.27%	5.87%
In-service	15,000	9,297	61.98%	0	1,432		1,432		-84.60%
Contracted Service	383,496	416,556	108.62%	290,496	275,094	94.70%	275,094	94.70%	-33.96%
Supplies/Materials	25,000	20,872	83.49%	16,000	6,904	43.15%	7,802	48.76%	-62.62%
Equipment	5,000	0	0.00%	2,500	1,617	64.68%	0	0.00%	
Administrative Supplies/ Equipment/Other	50,000	145,054	290.11%	50,000	52,104	104.21%	57,099		-60.64%
<b>Total CPP Preschool Expenditure</b>	\$2,800,194	\$2,790,836	99.67%	\$2,595,825	\$2,563,668	98.76%	\$2,573,090	99.12%	-7.80%
<b>E-Care Kindergarten:</b>									
Salaries	\$0	\$240		\$0	\$0		\$0		-100.00%
Benefits	0	166		0	0		0		-100.00%
In-service	0	0		0	0		0		
Contracted Service	0	0		0	0		0		
Supplies/Materials	0	0		0	0		0		
Equipment	0	0		0	0		0		
Administrative Supplies/ Equipment/Other	0	0		0	0		0		
Administrative Costs	0	0		0	0		0		
<b>Total E-Care Kindergarten Expenditure</b>	\$0	\$406		\$0	\$0		\$0		-100.00%
<b>Total Expenditure</b>	\$2,800,194	\$2,791,242	99.68%	\$2,595,825	\$2,563,668	98.76%	\$2,573,090	99.12%	-7.82%
<b>Transfer from General Fund-Preschl/Kinder Excess (Deficiency) of Revenue</b>	\$2,306,314	\$2,306,314	100.00%	\$2,003,608	\$2,017,433	100.69%	\$2,003,608	100.00%	-13.13%
	(\$473,880)	(\$462,045)		(\$587,217)	(\$545,450)		(\$564,347)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,221,277	1,221,277		759,232	759,232		759,232		
GAAP Basis Fund Balance (Deficit) at End of Year	\$747,397	\$759,232		\$172,015	\$213,782		\$194,885		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0	0		0	0		\$0		
<b>Unassigned Fund Balance</b>	\$747,397	\$759,232		\$172,015	\$213,782		\$194,885		

Preschool FTE	286.5	261.5
Kindergarten FTE	0.0	0.0
<b>Total FTE</b>	<b>286.5</b>	<b>261.5</b>

**2020-21 Re-Adopted Budget**

Per pupil revenue \$7,661.98 X 261.5 FTE

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

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

**Independence Academy**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	Audited 2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 Anticipated as of 3/31/21	% of Budget	2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
ECEA Spec Ed	\$37,000	\$44,453	120%	\$37,000	\$37,000	100.00%	\$47,684	128.88%	7.27%
Interest	-	898		-	-		5,017		458.66%
Read Act	15,000	-	0%	15,000	15,000	100.00%	-	0.00%	
Miscellaneous Income	-	12,691		-	-		6,478		-48.96%
Kindergarten Fees	-	710		-	-		-		-100.00%
Pre-K Fees	60,000	34,842	58%	60,000	60,000	100.00%	60,965	101.61%	74.97%
Material Fees	-	-		-	-		19,802		
Rental Income	8,000	8,624	108%	12,000	12,000	100.00%	9,170	76.42%	6.33%
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	-	-		332,455	401,872	120.88%	417,320	125.53%	
MCVSD#51 Mill Levy Override 1996,2004	164,710	158,550	96%	189,594	189,594	100.00%	171,880	90.66%	8.41%
Erate	15,000	12,793	85%	15,000	15,000	100.00%	-	0.00%	-100.00%
Donations	-	-		-	-		244		
CDHS OEC Grant	-	-		-	-		4,250		
Refunds: MCVSD#51	18,000	-	0%	18,000	18,000	100.00%	-	0.00%	
<b>Total Revenue</b>	<b>\$317,710</b>	<b>\$273,561</b>	<b>86.10%</b>	<b>\$679,049</b>	<b>\$748,466</b>	<b>110.22%</b>	<b>\$742,810</b>	<b>109.39%</b>	<b>171.53%</b>
<b>EXPENDITURE:</b>									
Salaries	\$1,790,055	\$1,493,200	83.42%	\$1,850,055	\$1,875,055	101.35%	\$1,585,159	85.68%	6.16%
Benefits	590,000	512,054	86.79%	600,000	600,000	100.00%	543,074	90.51%	6.06%
Capital Projects	20,000	298,071	1490.36%	100,000	120,000	120.00%	137,139	137.14%	-53.99%
Purchased Services	339,000	479,284	141.38%	379,000	473,000	124.80%	562,933	148.53%	17.45%
Supplies	103,775	80,005	77.09%	94,069	75,000	79.73%	78,393	83.34%	-2.02%
Facility Rent	270,400	234,133	86.59%	428,400	428,400	100.00%	402,276	93.90%	71.82%
Contingency/Reserve	97,617	-	0.00%	97,617	97,617	100.00%	-	0.00%	
Professional Development	45,000	25,593	56.87%	20,000	40,000	200.00%	21,867	109.33%	-14.56%
Equipment	25,000	12,127	48.51%	10,538	5,000	47.45%	-	0.00%	-100.00%
Furniture and Fixtures	57,725	4,024	6.97%	5,000	5,000	100.00%	1,923	38.46%	-52.22%
Technology	109,000	67,177	61.63%	78,000	78,000	100.00%	83,534	107.10%	24.35%
Curriculum	-	107		-	-		33		-69.65%
Other Expenses	5,765	288	4.99%	5,000	5,000	100.00%	622	12.44%	116.39%
<b>Total Expenditure/Contingency</b>	<b>\$3,453,337</b>	<b>\$3,206,063</b>	<b>92.84%</b>	<b>\$3,667,679</b>	<b>\$3,802,072</b>	<b>103.66%</b>	<b>\$3,416,952</b>	<b>93.16%</b>	<b>6.58%</b>
<b>Expenditure/Contingency+(-)</b>									
<b>Revenue</b>	<b>(\$3,135,627)</b>	<b>(\$2,932,502)</b>	<b>93.52%</b>	<b>(\$2,988,630)</b>	<b>(\$3,053,606)</b>	<b>102.17%</b>	<b>(\$2,674,142)</b>	<b>89.48%</b>	<b>-8.81%</b>
Transfer from General Fund*	\$3,219,984	\$3,219,984	100.00%	\$3,241,018	\$3,241,018	100.00%	\$3,263,382	100.69%	1.35%
Fund Balance (Deficit) at Beginning of Year	3,481,505	3,593,149	103.21%	3,713,896	3,713,896	100.00%	3,880,631	104.49%	8.00%
Fund Balance (Deficit) at End of Year	\$3,565,862	\$3,880,631	108.83%	\$3,966,284	\$3,901,308	98.36%	\$4,469,871	112.70%	15.18%
<b>MILL LEVY:</b>									
MCVSD#51 Mill Levy Override 2017	\$121,106	\$120,425	99.44%	\$133,423	\$133,423	100.00%	\$125,842	94.32%	4.50%
<b>Total Revenue</b>	<b>\$121,106</b>	<b>\$120,425</b>	<b>99.44%</b>	<b>\$133,423</b>	<b>\$133,423</b>	<b>100.00%</b>	<b>\$125,842</b>	<b>94.32%</b>	<b>4.50%</b>
<b>EXPENDITURE:</b>									
Curriculum	\$163,663	\$98,231	60.02%	\$150,436	\$50,000	33.24%	\$50,311	33.44%	-48.78%
Technology	-	14,213		15,000	30,000	200.00%	31,998	213.32%	125.13%
Professional Development	120,340	54,336	45.15%	100,000	7,000	7.00%	12,418	12.42%	-77.15%
<b>Total Expenditure</b>	<b>\$284,003</b>	<b>\$166,780</b>	<b>58.72%</b>	<b>\$265,436</b>	<b>\$87,000</b>	<b>32.78%</b>	<b>\$94,726</b>	<b>35.69%</b>	<b>-43.20%</b>
<b>Expenditure + (-) Revenue</b>	<b>(\$162,897)</b>	<b>(\$46,355)</b>	<b>28.46%</b>	<b>(\$132,013)</b>	<b>\$46,423</b>	<b>-35.17%</b>	<b>\$31,116</b>	<b>-23.57%</b>	<b>-167.13%</b>
Fund Balance (Deficit) at Beginning of Year	21,000	74,197	353.32%	21,000	27,842	132.58%	27,842	132.58%	-62.48%
Fund Balance (Deficit) at End of Year	(\$141,897)	\$27,842	-19.62%	(\$111,013)	\$74,265	-66.90%	\$58,958	-53.11%	111.76%
<b>STATE GRANT REVENUE:</b>									
ESSER I funds	\$0	\$0		\$63,634	\$63,634	100.00%	\$64,642	101.58%	
ESSER II funds	-	-		-	215,319		244,704		
CARES Act	-	-		\$208,216	\$208,216	100.00%	208,213	100.00%	
CS Capital Construction Grant	99,600	111,540	111.99%	\$99,600	\$99,600	100.00%	127,984	128.50%	14.74%
<b>Total Revenue</b>	<b>\$99,600</b>	<b>\$111,540</b>	<b>111.99%</b>	<b>\$371,450</b>	<b>\$586,769</b>	<b>157.97%</b>	<b>\$645,543</b>	<b>173.79%</b>	<b>478.75%</b>
<b>EXPENDITURE:</b>									
ESSER Expenditures	\$0	\$0		\$25,000	\$63,634		\$73,417		
ESSER II Expenditures	-	-		-	215,319		215,319		
ESSER III Expenditures	-	-		-	-		10,438		
CARES Act Expenditures	0	8,635		208,213	208,216	100.00%	202,366	97.19%	2243.57%

CS Capital Construction Expenditure	99,600	111,540	111.99%	\$99,600	\$99,600	100.00%	<b>116,734</b>	117.20%	4.66%
<b>Total Expenditure</b>	<b>\$99,600</b>	<b>\$120,175</b>	<b>120.66%</b>	<b>\$332,813</b>	<b>\$586,769</b>	<b>176.31%</b>	<b>\$618,274</b>	<b>185.77%</b>	<b>414.48%</b>
<b>Expenditure + (-) Revenue</b>	<b>\$0</b>	<b>(\$8,635)</b>		<b>\$38,637</b>	<b>(\$0)</b>	<b>0.00%</b>	<b>\$27,268</b>		<b>-415.79%</b>
Fund Balance (Deficit) at Beginning of Year	0	0		0	(8,635)		<b>(8,635)</b>		
Fund Balance (Deficit) at End of Year	\$0	(\$8,635)		\$38,637	(\$8,635)	-22.35%	<b>\$18,633</b>		<b>-315.79%</b>
<b>FUNDRAISING REVENUE:</b>									
Fees: Supplies/Field Trips	\$69,987	\$114,314	163.34%	\$69,987	\$69,987	100.00%	<b>\$90,206</b>	128.89%	-21.09%
Other Income	120	14,590	12158.33%	120	120	100.00%	<b>5,123</b>	4269.17%	-64.89%
Local Fundraising	26,500	26,806	101.15%	26,500	26,500	100.00%	<b>5,165</b>	19.49%	-80.73%
<b>Total Revenue</b>	<b>\$96,607</b>	<b>\$155,710</b>	<b>161.18%</b>	<b>\$96,607</b>	<b>\$96,607</b>	<b>100.00%</b>	<b>\$100,493</b>	<b>104.02%</b>	<b>-35.46%</b>
<b>EXPENDITURE:</b>									
Purchased Services	\$96,607	\$97,436	100.86%	\$96,607	\$96,607	100.00%	<b>\$100,178</b>	103.70%	2.81%
<b>Total Expenditure</b>	<b>\$96,607</b>	<b>\$97,436</b>	<b>100.86%</b>	<b>\$96,607</b>	<b>\$96,607</b>	<b>100.00%</b>	<b>\$100,178</b>	<b>103.70%</b>	<b>2.81%</b>
<b>Expenditure + (-) Revenue</b>	<b>\$0</b>	<b>\$58,273</b>		<b>\$0</b>	<b>\$0</b>		<b>\$315</b>		<b>-99.46%</b>
Fund Balance (Deficit) at Beginning of Year	284,696	284,696	100.00%	166,418	342,969	206.09%	<b>337,306</b>	202.69%	18.48%
Fund Balance (Deficit) at End of Year	\$284,696	\$342,969	120.47%	\$166,418	\$342,969	206.09%	<b>\$337,621</b>	<b>202.88%</b>	<b>-1.56%</b>
<b>CAPITAL PROJECTS FUND - BUILDING</b>									
Building Lease Revenue	\$370,000	\$340,108	91.92%	\$528,000	\$528,000	100.00%	<b>\$509,084</b>	96.42%	49.68%
Repair and Replacement	20,000	17,935	89.68%	-	-		-		-100.00%
Proceeds from Issuance of Debt	-	-		7,003,770	7,255,000	103.59%	<b>7,255,000</b>	103.59%	
Bond Discount	-	-		-	(251,230)		<b>(251,230)</b>		
Bond Accounts Dividend	-	-		-	-		<b>1</b>		
Bond Accounts Interest	-	8,625		-	-		<b>2,906</b>		-66.31%
<b>Total Revenue</b>	<b>\$390,000</b>	<b>\$366,668</b>	<b>94.02%</b>	<b>\$7,531,770</b>	<b>\$7,531,770</b>	<b>100.00%</b>	<b>\$7,515,761</b>	<b>99.79%</b>	<b>1949.75%</b>
<b>EXPENDITURE:</b>									
Debt Service Payments	\$370,000	\$337,525	91.22%	\$528,000	\$528,000	100.00%	<b>\$445,330</b>	84.34%	31.94%
Excess Funds Transfer to IACS	-	11,040		-	-		<b>4,664</b>		-57.75%
Project Construction	-	-		7,003,770	7,003,770	100.00%	<b>5,563,636</b>	79.44%	
<b>Total Expenditure</b>	<b>\$370,000</b>	<b>\$348,565</b>	<b>94.21%</b>	<b>\$7,531,770</b>	<b>\$7,531,770</b>	<b>100.00%</b>	<b>\$6,013,631</b>	<b>79.84%</b>	<b>1625.25%</b>
<b>Expenditure + (-) Revenue</b>	<b>\$20,000</b>	<b>\$18,103</b>	<b>90.52%</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1,502,130</b>		<b>8197.68%</b>
Fund Balance (Deficit) at Beginning of Year	635,686	635,687	100.00%	596,895	653,790	109.53%	<b>653,790</b>	109.53%	2.85%
Fund Balance (Deficit) at End of Year	\$655,686	\$653,790	99.71%	\$596,895	\$653,790	109.53%	<b>\$2,155,920</b>	<b>361.19%</b>	<b>229.76%</b>



**Juniper Ridge Community School**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
Mill Levy Override 2017	\$108,879	\$133,277	122.41%	\$120,542	\$120,542	100.00%	\$140,830	116.83%	5.67%
Mill Levy Override 1996 & 2004	153,081	120,376	78.64%	171,289	171,289	100.00%	170,582	99.59%	41.71%
Special Ed	86,497	25,380	29.34%	45,752	45,752	100.00%	41,291	90.25%	62.69%
Interest	2,500	2,411	96.44%	1,500	1,500	100.00%	1,114	74.28%	-53.79%
Miscellaneous Income	0	14,839		0	0		8,962		-39.60%
Grant - School Van	0	0		0	0		20,000		
Material Fees	58,566	33,165	56.63%	58,566	58,566	100.00%	28,498	48.66%	-14.07%
Capital Construction Grant	106,649	113,697	106.61%	131,043	99,931	76.26%	107,251	81.84%	-5.67%
CRF Allocation	0	0		0	0		186,871		
ESSER I Grant	0	0		0	0		58,016		
ESSER II Grant	0	0		0	0		105,396		
Friday Enrichment	0	0		0	0		0		
Before and After Care	0	343		0	0		0		-100.00%
Violin Rental	0	0		0	0		0		
Tutoring - Reading	0	0		0	0		0		
Refund MCVSD#51	0	0		0	0		97,920		
Sunshine Fund	0	100		0	0		0		-100.00%
Parent Education Income	0	1,318		0	0		0		-100.00%
COP Reimbursements	0	336,315		0	0		0		-100.00%
Garden Grants	0	1,500		0	0		0		-100.00%
Fundraising	14,000	48,284	344.89%	10,000	10,000	100.00%	10,986	109.86%	-77.25%
<b>Total Revenue</b>	<b>\$530,172</b>	<b>\$831,004</b>	<b>156.74%</b>	<b>\$538,692</b>	<b>\$507,580</b>	<b>94.22%</b>	<b>\$977,718</b>	<b>181.50%</b>	<b>17.66%</b>
<b>EXPENDITURE:</b>									
Class Fund Expenses	\$7,000	\$19,954	285.06%	\$7,000	\$7,000	100.00%	\$0	0.00%	-100.00%
CRF	0	0		0	0		188,810		
ESSER I	0	0		0	0		58,406		
ESSER II	0	0		0	0		108,845		
ESSER III	0	0		0	0		34,468		
Festivals and Fairs	0	0		0	0		2,040		
Gifts	0	0		0	0		62		
HR/Background Checks	1,000	344	34.40%	200	200	100.00%	401	200.63%	16.64%
Kinder Class Expenses	0	206		0	0		52		-74.76%
Salaries	1,598,690	1,618,502	101.24%	1,686,068	1,686,068	100.00%	1,665,965	98.81%	2.93%
Special Ed Purchased Services	90,673	55,317	61.01%	109,000	109,000	100.00%	127,313	116.80%	130.15%
Benefits	412,599	417,900	101.28%	443,053	443,053	100.00%	450,359	101.65%	7.77%
Utilities	83,696	64,182	76.68%	101,764	101,764	100.00%	99,227	97.51%	54.60%
Land Lease/Rentals	563,907	510,645	90.55%	57,137	57,137	100.00%	54,134	94.74%	-89.40%
COP Payments - Building	0	0		500,775	500,775	100.00%	500,775	100.00%	
Banking and Payroll Service Fee	2,200	762	34.64%	1,020	1,020	100.00%	1,765	173.01%	131.59%
Custodial	40,016	34,549	86.34%	0	0		0		-100.00%
Advertising/Marketing	15,000	15,020	100.13%	15,000	15,000	100.00%	16,498	109.98%	9.84%
Professional Development	78,420	70,312	89.66%	69,070	69,070	100.00%	24,585	35.59%	-65.03%
Bad Debts	0	3,205		0	0		1,010		-68.49%
Instructional Supplies	73,008	39,017	53.44%	77,598	77,598	100.00%	188,098	242.40%	382.09%
Admin Supplies/Postage/Telephone	9,900	13,802	139.41%	11,700	11,700	100.00%	12,084	103.28%	-12.45%
Middle School Elective Program	0	0		0	0		0		
Purchased Services	195,511	578,877	296.08%	182,314	182,314	100.00%	276,074	151.43%	-52.31%
Equipment/Furniture	10,000	6,313	63.13%	10,000	10,000	100.00%	6,335	63.35%	0.35%
Dues and Fees	8,000	6,691	83.64%	8,000	8,000	100.00%	3,491	43.63%	-47.83%
Miscellaneous Expenses	0	850		0	0		587		-30.93%
Ren Festival	0	2,215		0	0		1,274		-42.47%
Contingency/Reserve	158,433	0	0.00%	147,367	147,367	100.00%	0	0.00%	
Insurance	29,939	0	0.00%	35,267	35,267	100.00%	0	0.00%	
Interest and Service Charges	0	486		0	0		0		-100.00%
Books and Periodicals	0	0		0	0		0		
Non-Revenue Festival	500	1,340	268.00%	500	500	100.00%	0	0.00%	-100.00%
Pupil Activities	0	2,142		0	0		0		-100.00%
Supplies/Equipment - Lease	1,800	0	0.00%	600	600	100.00%	0	0.00%	
Grounds Maintenance Contracted	0	0		0	0		0		
Board Events	3,000	1,197	39.90%	1,200	1,200	100.00%	112	9.33%	-90.64%
Recruitment	0	0		0	0		0		
Fundraising Expenses	0	3,257		0	0		1,178		-63.83%
Violin Rental	0	0		0	0		0		
Property Taxes	0	0		0	0		0		
Suspense	0	0		0	0		0		
Tech Charge - UPN WAN	0	4,785		0	0		0		
Parent Education Income	0	0		0	0		0		
Facility Improvements & New Building	0	0		0	0		0		
<b>Total Expenditure/Contingency Expenditure/Contingency+(-)</b>	<b>\$3,383,292</b>	<b>\$3,471,870</b>	<b>102.62%</b>	<b>\$3,464,633</b>	<b>\$3,464,633</b>	<b>100.00%</b>	<b>\$3,823,947</b>	<b>110.37%</b>	<b>10.14%</b>
<b>Revenue</b>	<b>(\$2,853,120)</b>	<b>(\$2,640,866)</b>	<b>92.56%</b>	<b>(\$2,925,942)</b>	<b>(\$2,957,054)</b>	<b>101.06%</b>	<b>(\$2,846,229)</b>	<b>97.28%</b>	<b>7.78%</b>
Transfer from General Fund*	\$2,889,936	\$2,902,117	100.42%	\$2,928,102	\$2,928,102	100.00%	\$2,940,811	100.43%	1.33%
Fund Balance (Deficit) at Beginning of Year	1,022,133	1,022,133	100.00%	1,283,384	1,283,384	100.00%	1,283,384	100.00%	25.56%
Fund Balance (Deficit) at End of Year	\$1,058,949	\$1,283,384	121.19%	\$1,285,544	\$1,254,432	97.58%	\$1,377,966	107.19%	7.37%

### Juniper Ridge Community School Cash Flow for 2020-21

ACTUAL FYE	9/30/20												12/31/20												3/31/21												6/30/21																			
	ACTUAL	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	ACTUAL	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	ACTUAL	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	ACTUAL																				
6/30/20	\$555,080	\$702,034	\$686,721	\$712,529	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203										
6/30/21	\$555,080	\$702,034	\$686,721	\$712,529	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203	\$647,203	\$947,203	\$547,203													

(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 equal each other

**Mesa Valley Community School**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	Audited 2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 12/31/20	% of Budget	2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
ECEA Spec Ed	\$45,657	\$58,678	128.52%	\$58,678	\$58,678	100.00%	\$67,801	115.55%	15.55%
Capital Construction Grant	105,623	107,636	101.91%	116,671	116,671	100.00%	109,272	93.66%	1.52%
Mill Levy Override 2017	118,684	116,692	98.32%	125,248	125,248	100.00%	118,131	94.32%	1.23%
Mill Levy Override 1996 & 2004	161,416	153,636	95.18%	177,977	177,977	100.00%	161,348	90.66%	5.02%
Student Class Fees	0	0		97,121	97,121	100.00%	86,020	88.57%	
Colorado Read Act	0	8,293		0	0		4,356		-47.47%
Donations - Restricted	0	0		0	0		0		
Donations - Unrestricted	0	212		0	0		115		-45.78%
Room Rental Fees	0	250		0	0		0		-100.00%
Erate Projection	6,079	6,079	100.01%	0	0		0		-100.00%
Interest Income	0	13,364		0	0		723		-94.59%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	0	665		0	0		0		-100.00%
Covid Funds	0	0		0	0		206,131		
Esser I	0	0		0	0		63,995		
On-behalf Payment from State	0	32,413		0	0		0		-100.00%
Miscellaneous Income	0	12,519		0	1,203		471		-96.24%
<b>Total Revenue</b>	<b>\$437,459</b>	<b>\$510,435</b>	<b>116.68%</b>	<b>\$575,693</b>	<b>\$576,896</b>	<b>100.21%</b>	<b>\$818,364</b>	<b>142.15%</b>	<b>60.33%</b>
<b>EXPENDITURE:</b>									
Salaries/Benefits	\$1,985,500	\$2,025,722	102.03%	\$2,147,350	\$2,140,043	99.66%	\$2,142,251	99.76%	5.75%
Professional/Tech Services	159,500	202,342	126.86%	85,750	81,889	95.50%	98,143	114.45%	-51.50%
Property Services	62,000	66,653	107.51%	41,889	39,226	93.64%	49,758	118.79%	-25.35%
Purchased Services	41,250	30,735	74.51%	25,600	28,800	112.50%	30,735	120.06%	0.00%
Professional Dev	1,000	1,984	198.39%	800	275	34.38%	207	25.84%	-89.58%
D51 Direct Services	24,000	27,419	114.25%	32,200	31,800	98.76%	29,785	92.50%	8.63%
D51/Add Personnel	58,000	32,629	56.26%	83,694	75,269	89.93%	91,959	109.88%	181.83%
D51 Admin Charges	92,977	82,512	88.74%	90,183	90,600	100.46%	96,447	106.95%	16.89%
Supplies	60,000	122,345	203.91%	72,500	84,640	116.74%	101,815	140.43%	-16.78%
Events	4,000	9,951	248.78%	2,250	4,120	183.11%	10,832	481.41%	8.85%
Facility Lease	234,357	225,607	96.27%	216,238	239,494	110.75%	206,238	95.38%	-8.59%
Equipment/Furniture	30,610	30,172	98.57%	7,000	6,700	95.71%	7,607	108.68%	-74.79%
Dues/Fees	0	0		1,500	2,300	153.33%	2,261	150.75%	
Learner Funds	770,000	550,796	71.53%	794,160	714,744	90.00%	675,614	85.07%	22.66%
Learner Contingency	0	0		0	79,416		0		
Capital Project-Building	0	40,741		0	0		20,033		-50.83%
Building Improvements	0	0		17,000	0	0.00%	20,182	118.72%	
Covid19 Expenses	0	11,355		0	0		153,280		1249.89%
Esser Expenses	0	0		0	0		8,316		
Other Expenses	0	0		0	0		0		
<b>Total Expenditure/Contingency</b>	<b>\$3,523,194</b>	<b>\$3,460,961</b>	<b>98.23%</b>	<b>3,618,111</b>	<b>3,619,315</b>	<b>100.03%</b>	<b>\$3,745,463</b>	<b>103.52%</b>	<b>8.22%</b>
<b>Expenditure/Contingency+(-) Revenue</b>	<b>(\$3,085,735)</b>	<b>(\$2,950,526)</b>	<b>95.62%</b>	<b>(\$3,042,418)</b>	<b>(\$3,042,419)</b>	<b>100.00%</b>	<b>(\$2,927,099)</b>	<b>96.21%</b>	<b>-0.79%</b>
Transfer from General Fund*	\$3,099,235	\$3,120,165	100.68%	\$3,042,419	\$3,042,419	100.00%	\$3,063,413	100.69%	-1.82%
Fund Balance (Deficit) at Beginning of Year	618,789	618,789	100.00%	777,568	777,568	100.00%	777,568	100.00%	25.66%
Fund Balance (Deficit) at End of Year	\$632,289	\$788,428	124.69%	\$777,570	\$777,568	100.00%	\$913,881	117.53%	15.91%

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 2020-21

as of June 30, 2021

	ACTUAL 6/30/20 FYE	ACTUAL 6/30/20 TOTAL	9/30/20 ACTUAL TOTAL	12/31/20 ACTUAL TOTAL	3/31/21 ACTUAL TOTAL	6/30/21 ACTUAL TOTAL					
Total Cash--Beginning of Month	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Cash received:	\$1,069,529	\$1,080,088	\$1,283,559	\$1,277,142	\$1,224,164	\$1,185,276	\$1,069,529	\$1,194,187	\$1,134,226	\$1,150,950	\$1,192,404
State Student Per Pupil	\$247,482	\$247,482	\$247,482	\$247,482	\$247,482	\$247,482	\$247,482	\$259,588	\$266,586	\$266,586	\$266,586
ECEA Spec Ed	3,805	4,890	4,890	4,890	4,890	4,890	4,890	4,890	4,833	4,890	4,890
Capital Construction Grant	\$107,636	9,838	19,330	9,635	10,240	10,240	10,240	10,240	20,480	-	-
Mill Levy Override 2017	\$116,692	9,656	9,773	9,773	9,773	9,773	9,773	11,101	11,101	11,101	3,985
Mill Levy Override 1996 & 2004	\$153,636	12,157	12,941	12,941	12,941	12,941	12,941	16,722	16,722	16,722	93
Student Class Fees	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Colorado Read Act	\$8,293	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Gifts/Contributions	\$212	\$16	\$16	\$16	\$34	\$50	\$79	\$115	\$-	\$36	\$-
Room Rental Fees	\$250	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Erate	\$6,079	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Interest Income	\$13,364	107	67	63	57	63	\$506	48	27	26	18
MCVSD Refund	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Insurance Proceeds	\$985	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Covid Funds	\$-	206,131	\$-	\$-	\$-	\$-	\$-	33,634	\$-	\$-	\$-
Essex I	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Miscellaneous Income	\$12,519	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total cash received	\$3,598,187	\$4,913,361	\$2,944,483	\$1,060,902	275,615	\$284,813	\$284,813	\$336,251	\$405,768	\$363,356	\$299,348
Cash expenditures:	\$2,002,053	\$1,744,471	\$1,720,200	\$1,681,339	\$1,935,572	\$1,673,379	\$1,098,784	\$1,029,048	\$1,687,799	\$1,702,627	\$1,461,070
Salaries/Benefits	\$5,723	4,025	4,597	20,681	6,391	12,002	\$53,419	6,792	3,982	4,661	363
Professional/Tech Services	\$3,965	6,411	3,711	5,831	3,902	2,984	\$26,803	4,143	2,698	5,517	25,093
Property Services	\$340,931	4,308	2,780	2,199	2,200	2,200	\$15,888	2,202	4,876	2,238	4,138
Purchased Services	\$14,176	\$-	\$-	\$-	\$-	\$-	\$-	207	\$207	\$207	2,406
Professional Dev	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
D51 Direct Services	\$1,946	3,319	2,633	2,633	2,633	2,633	\$15,707	2,633	2,633	2,633	824
D51/Add Personnel	\$-	19,119	5,003	5,003	4,748	5,003	\$38,877	4,757	11,283	2,887	21,922
D51 Admin Charges	\$82,512	7,424	7,424	7,424	7,424	7,424	\$44,547	7,788	7,788	7,988	12,542
Supplies	\$13,984	16,441	2,700	333,125	1,190	1,887	\$58,770	11,604	3,558	9,313	8,116
Events	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Facility Lease	\$225,607	17,150	17,150	17,150	20,071	14,292	\$102,963	17,213	17,213	17,213	17,213
Equipment/Furniture	\$30,172	514	2,650	\$3,672	1,262	682	\$6,607	\$-	\$-	\$-	\$-
Dues/Fees	\$-	642	642	\$6,442	578	\$-	\$1,832	(1,199)	\$-	\$-	\$-
Travel	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Leaver Funds	\$-	10,183	89,269	\$99,444	45,358	48,695	\$248,300	47,938	137,188	77,106	(1,334)
Leaver Contingency	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Instructional Supplies	\$603,063	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Administrative Supplies/Dues	\$19,879	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Custodial/Maintenance	\$37,701	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Insurance	\$22,068	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Capital Project-Building	\$40,741	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Building Improvements	\$-	16,590	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
COVID 19	\$15,354	2,052	14,760	\$50,405	3,997	46,141	\$147,610	163	2,550	8,932	7,795
Essex Expenses	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Other Expenses	\$-	8,316	\$-	\$8,316	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total cash expenditures	\$3,439,009	\$2,804,479	\$2,825,349	\$3,121,303	\$3,336,145	\$3,111,303	\$1,885,101	\$3,232,902	\$3,277,764	\$2,827,089	\$2,477,642
Change in Accounts Payable/Receivable	\$25,936	(\$7,411)	\$24,039	(\$16,289)	\$12,444	(\$40,525)	\$27,690	\$131,493	(\$72,949)	\$10,986	(\$14,161)
Total Cash--end of month	\$1,069,529	\$1,283,559	\$1,277,142	\$1,224,164	\$1,185,276	\$1,118,232	\$1,069,529	\$1,129,726	\$1,134,226	\$1,192,404	\$1,269,088
Cash Balances:	\$334,194	\$547,947	\$541,463	\$338,428	\$299,448	\$307,342	\$307,342	\$318,695	\$339,858	\$381,249	\$358,916
SBA Account	6,398	6,414	6,414	6,448	6,448	6,448	6,448	6,478	6,478	6,514	6,514
CSAFE	637,819	638,048	638,106	788,156	788,208	713,264	713,362	713,383	713,417	713,440	803,456
CSAFE Labor	91,137	91,151	91,159	91,166	91,172	91,178	91,178	91,191	91,195	91,201	100,203
Total Cash--end of month	\$1,069,529	\$1,283,559	\$1,277,142	\$1,224,164	\$1,185,276	\$1,118,232	\$1,069,529	\$1,129,726	\$1,134,226	\$1,192,404	\$1,269,088
Restricted cash:	\$106,087	\$106,087	\$106,087	\$106,087	\$106,087	\$106,087	\$106,087	\$106,087	\$106,087	\$106,087	\$106,087
Unrestricted	\$963,442	\$1,177,472	\$1,171,055	\$1,118,177	\$1,079,189	\$1,012,145	\$963,442	\$1,023,639	\$1,028,139	\$1,086,317	\$1,162,981
Total Cash--end of month	\$1,069,529	\$1,283,559	\$1,277,142	\$1,224,164	\$1,185,276	\$1,118,232	\$1,069,529	\$1,129,726	\$1,134,226	\$1,192,404	\$1,269,088

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



**Nutrition Services Fund (21)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Student Meals	\$1,450,109	\$1,075,320	74.15%	\$92,102	\$98,750	107.22%	\$51,031	55.41%	-95.25%
Ala Carte Lunch Sales	171,397	127,303	74.27%	62,801	72,197	114.96%	87,371	139.12%	-31.37%
Adult Meals	58,695	41,436	70.60%	26,441	33,318	126.01%	32,580	123.22%	-21.37%
Federal Reimbursement	4,506,449	4,156,866	92.24%	6,569,884	6,865,996	104.51%	7,859,873	119.63%	89.08%
State Reimbursement	153,780	128,657	83.66%	60,074	60,074	100.00%	60,074	100.00%	-53.31%
Interest on Investment	500	176	35.20%	0	0		1		-99.43%
Miscellaneous	10,000	7,774	77.74%	1,500	750	50.00%	72 *	4.80%	-99.07%
Commodities	501,938	512,527	102.11%	486,602	451,596	92.81%	493,365	101.39%	-3.74%
<b>Total Revenue</b>	<b>\$6,852,868</b>	<b>\$6,050,059</b>	<b>88.29%</b>	<b>\$7,299,404</b>	<b>\$7,582,681</b>	<b>103.88%</b>	<b>\$8,584,367</b>	<b>117.60%</b>	<b>41.89%</b>
<b>EXPENDITURE:</b>									
Salaries and Benefits	\$3,545,775	\$3,524,657	99.40%	\$3,525,811	\$3,502,763	99.35%	\$3,458,427	98.09%	-1.88%
Food	2,281,133	1,988,833	87.19%	2,110,651	2,217,633	105.07%	2,207,599	104.59%	11.00%
Non-Food	587,822	629,730	107.13%	648,947	694,645	107.04%	704,972	108.63%	11.95%
Commodities	501,938	512,527	102.11%	486,602	451,596	92.81%	453,254	93.15%	-11.56%
<b>Total Expenditure</b>	<b>\$6,916,668</b>	<b>\$6,655,747</b>	<b>96.23%</b>	<b>\$6,772,011</b>	<b>\$6,866,637</b>	<b>101.40%</b>	<b>\$6,824,252</b>	<b>100.77%</b>	<b>2.53%</b>
Transfer from 2017 Mill Levy Override - Student Contact Days	79,982	79,982	100.00%	77,792	77,792	100.00%	77,792	100.00%	-2.74%
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	\$16,182	(\$525,706)		\$605,185	\$793,836		\$1,837,907		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	804,306	804,306		278,600	278,600		278,600		
GAAP Basis Fund Balance (Deficit) at End of Year	\$820,488	\$278,600		\$883,785	\$1,072,436		\$2,116,507		
<b>Reserves/Designations:</b>									
Less Amount for Encumbrance Unreserved/Undesignated Fund Balance at End of Year	(15,000)	(1,662)		(15,000)	(15,000)		(1,662)		
	<b>\$805,488</b>	<b>\$276,938</b>		<b>\$868,785</b>	<b>\$1,057,436</b>		<b>\$2,114,845</b>		

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



**Mesa County Valley School District 51**  
**2020-21 Budget Summary Report, 4th Quarter**

Presented: October 19, 2021

**Government Designated Grants Fund (22)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Grant Revenue	\$37,849,753	\$26,007,309	68.71%	\$44,531,876	\$35,553,274	79.84%	\$49,190,047	110.46%	89.14%
<b>Total Revenue</b>	<b>\$37,849,753</b>	<b>\$26,007,309</b>	<b>68.71%</b>	<b>\$44,531,876</b>	<b>\$35,553,274</b>	<b>79.84%</b>	<b>\$49,190,047</b>	<b>110.46%</b>	<b>89.14%</b>
<b>EXPENDITURE:</b>									
Instructional Programs	\$10,876,006	\$7,897,669	72.62%	\$17,866,229	\$14,711,346	82.34%	\$23,703,943	132.67%	200.14%
Pupil Support Services	14,995,493	8,000,176	53.35%	20,687,418	15,551,823	75.18%	18,176,141	87.86%	127.20%
General Administration Support Services	255,746	220,686	86.29%	264,361	238,007	90.03%	232,238	87.85%	5.23%
School Administration Support Services	1,588,246	1,315,207	82.81%	1,376,291	880,190	63.95%	3,128,543	227.32%	137.87%
Business Support Services	114,195	138,751	121.50%	848,727	1,283,000	151.17%	988,967	116.52%	612.77%
Central Support Services	625,502	617,727	98.76%	1,133,670	925,847	81.67%	1,277,646	112.70%	106.83%
Community Services & Other Support Services	876,526	700,995	79.97%	965,897	691,913	71.63%	713,108	73.83%	1.73%
Facilities/Construction Services	8,518,041	7,116,099	83.54%	1,389,183	1,271,148	91.50%	969,462	69.79%	-86.38%
Other Uses	0	0		100	0	0.00%	0	0.00%	
<b>Total Expenditure</b>	<b>\$37,849,753</b>	<b>\$26,007,309</b>	<b>68.71%</b>	<b>\$44,531,876</b>	<b>\$35,553,274</b>	<b>79.84%</b>	<b>\$49,190,047</b>	<b>110.46%</b>	<b>89.14%</b>
GAAP Basis Result of Operations	\$0	\$0		\$0	\$0		\$0		
GAAP Basis Fund Balance (Deficit) at Beginning of Year									
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0		\$0	\$0		\$0		
Reserves/Designations:									
Inventories									
Encumbrances	0	(110,207)		0	0		(205,038)		
Unreserved/Undesignated Fund Balance	\$0	(\$110,207)		\$0	\$0		(\$205,038)		

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

**Physical Activities Fund (23)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Athletic Fees/Passes	\$340,000	\$213,421	62.77%	\$340,000	\$210,690	61.97%	\$299,540	88.10%	40.35%
Gate Receipts	260,000	192,993	74.23%	260,000	100,000	38.46%	127,403	49.00%	-33.99%
Misc Revenue	36,000	3,403	9.45%	36,000	0	0.00%	36,947	102.63%	985.72%
<b>Total Revenue</b>	<b>\$636,000</b>	<b>\$409,817</b>	<b>64.44%</b>	<b>\$636,000</b>	<b>\$310,690</b>	<b>48.85%</b>	<b>\$463,890</b>	<b>72.94%</b>	<b>13.19%</b>
<b>EXPENDITURE:</b>									
Playoffs	\$140,000	\$71,027	50.73%	\$140,000	\$125,000	89.29%	\$168,464	120.33%	137.18%
Basketball, Girls	52,000	62,091	119.41%	52,000	30,918	59.46%	33,001	63.46%	-46.85%
Cheerleader/Poms	15,000	10,244	68.29%	15,000	15,000	100.00%	9,939	66.26%	-2.98%
Golf, Girls	8,000	220	2.75%	8,000	4,000	50.00%	2,687	33.59%	1121.36%
Soccer, Girls	24,000	0	0.00%	24,000	12,000	50.00%	7,611	31.71%	
Softball, Girls	40,000	38,042	95.11%	40,000	14,410	36.03%	14,024	35.06%	-63.14%
Swimming, Girls	12,000	6,426	53.55%	12,000	6,000	50.00%	2,420	20.17%	-62.34%
Tennis, Girls	6,500	835	12.85%	6,500	4,000	61.54%	1,429	21.98%	71.14%
Lacrosse, Girls	27,000	160	0.59%	27,000	16,000	59.26%	6,777	25.10%	4135.63%
Volleyball	48,000	55,163	114.92%	48,000	24,000	50.00%	35,006	72.93%	-36.54%
Wrestling, Girls	0	0		0	5,958		6,022		
Baseball	40,000	602	1.51%	40,000	7,000	17.50%	25,960	64.90%	4212.29%
Basketball, Boys	52,000	63,804	122.70%	52,000	36,193	69.60%	34,717	66.76%	-45.59%
Football	130,500	129,856	99.51%	130,500	32,775	25.11%	42,981	32.94%	-66.90%
Golf, Boys	8,000	11,085	138.56%	8,000	5,768	72.10%	5,268	65.85%	-52.48%
Soccer, Boys	24,000	24,522	102.18%	24,000	12,000	50.00%	10,389	43.29%	-57.63%
Swimming, Boys	10,000	0	0.00%	10,000	6,000	60.00%	874	8.74%	
Tennis, Boys	6,500	6,883	105.89%	6,500	1,422	21.88%	1,256	19.32%	-81.75%
Lacrosse, Boys	27,000	2,169	8.03%	27,000	16,000	59.26%	10,295	38.13%	374.64%
Wrestling, Boys	48,000	50,501	105.21%	48,000	28,729	59.85%	28,818	60.04%	-42.94%
Cross Country	12,000	15,981	133.18%	12,000	2,237	18.64%	2,237	18.64%	-86.00%
Track	32,000	0	0.00%	32,000	24,000	75.00%	22,610	70.66%	
Contingency	5,000	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	7,000	13,805	197.21%	7,000	10,000	142.86%	23,689	338.41%	71.60%
Athletic Director Travel	3,000	1,115	37.17%	3,000	1,000	33.33%	1,294	43.13%	16.05%
Catastrophic Insurance	7,500	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	1,000	174	17.40%	1,000	1,000	100.00%	191	19.10%	9.77%
<b>Total Expenditure</b>	<b>\$786,000</b>	<b>\$564,705</b>	<b>71.85%</b>	<b>\$786,000</b>	<b>\$448,910</b>	<b>57.11%</b>	<b>\$497,959</b>	<b>63.35%</b>	<b>-11.82%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$150,000)</b>	<b>(\$154,888)</b>		<b>(\$150,000)</b>	<b>(\$138,220)</b>		<b>(\$34,069)</b>		
Reallocation for Transportation	150,000	150,000		200,000	200,000		200,000		
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	<b>\$0</b>	<b>(\$4,888)</b>		<b>\$50,000</b>	<b>\$61,780</b>		<b>\$165,931</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	25,252	25,252		20,364	20,364		20,364		
GAAP Basis Fund Balance (Deficit) at End of Year	<b>\$25,252</b>	<b>\$20,364</b>		<b>\$70,364</b>	<b>\$82,144</b>		<b>\$186,295</b>		

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

**Beverage Fund (27)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Commissions	\$36,000	\$32,522	90.34%	\$36,000	\$22,000	61.11%	\$23,220	64.50%	-28.60%
Electrical	7,308	6,720	91.95%	7,308	6,720	91.95%	6,300	86.21%	-6.25%
Interest	1,200	4,370	364.17%	1,200	459	38.25%	481	40.08%	-88.99%
Miscellaneous	15,000	15,000	100.00%	15,000	15,000	100.00%	15,000	100.00%	0.00%
<b>Total Revenue</b>	<b>\$59,508</b>	<b>\$58,612</b>	<b>98.49%</b>	<b>\$59,508</b>	<b>\$44,179</b>	<b>74.24%</b>	<b>\$45,001</b>	<b>75.62%</b>	<b>-23.22%</b>
<b>EXPENDITURE:</b>									
SBA Accounts	\$30,000	\$30,649	102.16%	\$30,000	\$29,100	97.00%	\$29,100	97.00%	-5.05%
Staff Development	21,000	256	1.22%	21,000	0	0.00%	1,000	4.76%	290.63%
<b>Programs:</b>									
Projects	20,200	14,569	72.12%	20,200	15,000	74.26%	10,484	51.90%	-28.04%
Recognition	0	0		0	0		0		
Board Approved Programs	4,000	0		4,000	0	0.00%	0	0.00%	
Electrical Reimbursement	7,308	0		7,308	0	0.00%	0	0.00%	
<b>Total Expenditure</b>	<b>\$82,508</b>	<b>\$45,474</b>	<b>55.11%</b>	<b>\$82,508</b>	<b>\$44,100</b>	<b>53.45%</b>	<b>\$40,584</b>	<b>49.19%</b>	<b>-10.75%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$23,000)</b>	<b>\$13,138</b>		<b>(\$23,000)</b>	<b>\$79</b>		<b>\$4,417</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	261,518	261,518		274,656	274,656		274,656		
GAAP Basis Fund Balance (Deficit) at End of Year	\$238,518	\$274,656		\$251,656	\$274,735		\$279,073		
Reserves/Designations:									
Less Amount for Encumbrance	(5,000)	0		(5,000)	(5,000)		0		
<b>Unassigned Fund Balance</b>	<b>\$233,518</b>	<b>\$274,656</b>		<b>\$246,656</b>	<b>\$269,735</b>		<b>\$279,073</b>		

	19-20 Actual	20-21 Re-Adopted
Student Activities	\$0	\$2,200
Music	4,873	5,000
Athletics	0	8,000
Elementary Physical Activities	9,696	5,000
<b>Total</b>	<b>\$14,569</b>	<b>\$20,200</b>

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

**Student Body Activities Fund (29)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Local Revenues - Student Activities	\$0	\$0		\$8,000,000	\$8,000,000	100.00%	\$3,741,971	46.77%	
<b>Total Revenue</b>	\$0	\$0		\$8,000,000	\$8,000,000	100.00%	\$3,741,971	46.77%	
<b>EXPENDITURE:</b>									
Student Activities	0	0		8,000,000	8,000,000	100.00%	3,717,855	46.47%	
<b>Total Expenditure</b>	\$0	\$0		\$8,000,000	\$8,000,000	100.00%	\$3,717,855	46.47%	
<b>Excess (Deficiency) of Revenue</b>	\$0			\$0	\$0		\$24,116		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0			2,856,254	2,856,254		2,855,076		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0			\$2,856,254	\$2,856,254		\$2,879,192		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0			0	0		0		
<b>Unassigned Fund Balance</b>	\$0			\$2,856,254	\$2,856,254		\$2,879,192		

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

**Bond Redemption Fund (31)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Local Property Taxes	\$17,956,463	\$17,855,223	99.44%	\$18,109,900	\$18,019,351	99.50%	<b>\$18,166,796</b>	100.31%	1.74%
Delinquent Taxes	10,000	8,973	89.73%	10,000	9,544	95.44%	<b>22,836</b>	228.36%	154.50%
<b>Total Revenue</b>	<b>\$17,966,463</b>	<b>\$17,864,196</b>	<b>99.43%</b>	<b>\$18,119,900</b>	<b>\$18,028,895</b>	<b>99.50%</b>	<b>\$18,189,632</b>	<b>100.38%</b>	<b>1.82%</b>
<b>EXPENDITURE:</b>									
<b>Bond Principal:</b>									
2011 Series	\$7,015,000	\$7,015,000	100.00%	\$8,435,000	\$8,435,000	100.00%	<b>\$8,435,000</b>	100.00%	
2012 Refinance	1,520,000	1,520,000	100.00%	390,000	390,000	100.00%	<b>390,000</b>	100.00%	
2018 Series	0	0		0	0		<b>0</b>		
<b>Bond Interest Coupons Redeemed:</b>									
2011 Series	2,413,087	2,413,087	100.00%	2,078,275	2,078,275	100.00%	<b>2,078,275</b>	100.00%	
2012 Refinance	36,188	36,188	100.00%	14,700	14,700	100.00%	<b>14,700</b>	100.00%	
2018 Series	6,172,188	6,172,188	100.00%	6,172,188	6,172,188	100.00%	<b>6,172,188</b>	100.00%	
<b>Total Expenditure</b>	<b>\$17,156,463</b>	<b>\$17,156,463</b>	<b>100.00%</b>	<b>\$17,090,163</b>	<b>\$17,090,163</b>	<b>100.00%</b>	<b>\$17,090,163</b>	<b>100.00%</b>	
<b>Excess (Deficiency) of Revenue</b>	<b>\$810,000</b>	<b>\$707,733</b>		<b>\$1,029,737</b>	<b>\$938,732</b>		<b>\$1,099,469</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	14,986,280	14,986,280		15,694,013	15,694,013		<b>15,694,013</b>		
GAAP Basis Fund Balance (Deficit) at End of Year	<b>\$15,796,280</b>	<b>\$15,694,013</b>		<b>\$16,723,750</b>	<b>\$16,632,745</b>		<b>\$16,793,482</b>		
Mill Levy	9.431			9.412					
Assessed Value	\$1,903,898,176 <sup>^</sup>			\$1,923,891,560 <sup>*</sup>					

<sup>^</sup> Certification of Mill Levy December 10, 2019

<sup>\*</sup> Certification of Mill Levy December 15, 2020

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



**Mesa County Valley School District 51**  
**2020-21 Budget Summary Report, 4th Quarter**

Presented: October 19, 2021

**Building Fund (41)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020- 21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$3,100,000	\$1,272,573	41.05%	\$800,000	\$62,819	7.85%	\$61,653	7.71%	-95.16%
<b>Total Revenue</b>	\$3,100,000	\$1,272,573	41.05%	\$800,000	\$62,819	7.85%	\$61,653	7.71%	-95.16%
<b>EXPENDITURE:</b>									
Building Construction & Improvements	\$90,691,407	\$52,267,904	57.63%	\$36,990,644	\$7,975,127	21.56%	\$7,631,668	20.63%	-85.40%
Equipment	0	193,361		0	7,739,041		7,746,564		3906.27%
Other Capital Outlay	0	117,270		0	114,416		9,819		-91.63%
Construction Services	0	94,801		0	189,698		531,978		461.15%
<b>Total Expenditure</b>	\$90,691,407	\$52,673,336	58.08%	\$36,990,644	\$16,018,282	43.30%	\$15,920,029	43.04%	-69.78%
<b>Excess (Deficiency) of Revenue</b>	(\$87,591,407)	(\$51,400,763)		(\$36,190,644)	(\$15,955,463)		(\$15,858,376)		
Sale of Bonds	\$0	\$0		\$0	\$0		\$0		
Premium/Discount	0	0		0	0		0		
Less: Issuance Costs	0	0		0	0		0		
<b>Net Sale of Bonds</b>	\$0	\$0		\$0	\$0		\$0		
<b>Excess (Deficiency) of Revenue</b>	(\$87,591,407)	(\$51,400,763)		(\$36,190,644)	(\$15,955,463)		(\$15,858,376)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	87,591,407	87,591,407		36,190,644	36,190,644		36,190,644		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$36,190,644		\$0	\$20,235,181		\$20,332,268		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0	(8,596,396)		0	0		(158,176)		
<b>Unassigned Fund Balance</b>	\$0	\$27,594,248		\$0	\$20,235,181		\$20,174,092		

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

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

**Capital Projects Fund (43)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$210,000	\$158,138	75.30%	\$100,000	\$20,982	20.98%	\$25,597	25.60%	-83.81%
Charter School Lease Payments (COP's)	691,575	861,987	124.64%	699,325	699,325	100.00%	707,544	101.18%	-17.92%
COP Refunding Proceeds	0	0		6,085,000	6,085,000	100.00%	6,085,000	100.00%	
Sale of Property	425,000	423,475	99.64%	0	0		0		-100.00%
Other Local Revenue	700,000	77,439	11.06%	100,000	59,717	59.72%	1,495,502	1495.50%	1831.20%
Capital Leases	241,500	363,660	150.58%	241,500	241,500	100.00%	20,265	8.39%	-94.43%
<b>Total Revenue</b>	<b>\$2,268,075</b>	<b>\$1,884,699</b>	<b>83.10%</b>	<b>\$7,225,825</b>	<b>\$7,106,524</b>	<b>98.35%</b>	<b>\$8,333,908</b>	<b>115.34%</b>	<b>342.19%</b>
<b>EXPENDITURE:</b>									
Ground Improvement/Land	\$125,000	\$239,360	191.49%	\$125,000	\$92,305	73.84%	\$88,832	71.07%	-62.89%
Buildings	1,200,000	1,069,501	89.13%	1,200,000	487,024	40.59%	\$71,130	47.59%	-46.60%
Equipment	1,268,915	1,171,776	92.34%	1,125,215	604,257	53.70%	170,798	15.18%	-85.42%
Other Capital Outlay	356,715	64,193	18.00%	276,485	403,455	145.92%	110,714	40.04%	72.47%
<b>Subtotal</b>	<b>\$2,950,630</b>	<b>\$2,544,830</b>	<b>86.25%</b>	<b>\$2,726,700</b>	<b>\$1,587,041</b>	<b>58.20%</b>	<b>\$941,474</b>	<b>34.53%</b>	<b>-63.00%</b>
<b>CHARTER SCHOOL DEBT SERVICE:</b>									
Professional Services	\$0	\$0	0.00%	\$0	\$0		\$0		0.00%
COP Financing Principal	235,000	235,000	0.00%	255,000	255,000	100.00%	255,000	100.00%	0.00%
COP Financing Interest	456,575	456,575	0.00%	444,325	444,325	100.00%	444,325	100.00%	0.00%
<b>Subtotal</b>	<b>\$691,575</b>	<b>\$691,575</b>	<b>0.00%</b>	<b>\$699,325</b>	<b>\$699,325</b>	<b>100.00%</b>	<b>\$699,325</b>	<b>200.00%</b>	<b>1.12%</b>
<b>DISTRICT DEBT SERVICE</b>									
Lease Financing	\$1,516,356	\$147,967	9.76%	\$1,595,013	\$252,043	15.80%	\$226,624	14.21%	53.16%
Professional Services	0	2,500		0	2,500		2,500		0.00%
COP Refunding Insurance Costs	0	0		90,000	90,000	100.00%	90,000	100.00%	
COP Financing Principal/Refunding	290,000	290,000	100.00%	6,295,000	6,295,000	100.00%	6,295,000	100.00%	2070.69%
COP Financing Interest	240,519	240,519	100.00%	200,144	200,144	100.00%	200,144	100.00%	-16.79%
<b>Subtotal</b>	<b>\$2,046,875</b>	<b>\$680,986</b>	<b>33.27%</b>	<b>\$8,180,157</b>	<b>\$6,839,687</b>	<b>83.61%</b>	<b>\$6,814,268</b>	<b>83.30%</b>	<b>900.65%</b>
<b>Total Expenditure</b>	<b>\$5,689,080</b>	<b>\$3,917,391</b>	<b>68.86%</b>	<b>\$11,606,182</b>	<b>\$9,126,053</b>	<b>78.63%</b>	<b>\$8,455,067</b>	<b>72.85%</b>	<b>115.83%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$3,421,005)</b>	<b>(\$2,032,692)</b>		<b>(\$4,380,357)</b>	<b>(\$2,019,529)</b>		<b>(\$121,159)</b>		
Transfer from General Fund	2,375,970	2,375,970		2,375,970	2,375,970		2,375,970		
<b>Excess (Deficiency) of Revenue and Transfer</b>	<b>(\$1,045,035)</b>	<b>\$343,278</b>		<b>(\$2,004,387)</b>	<b>\$356,441</b>		<b>\$2,254,811</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,870,034	12,870,034		13,213,312	13,213,312		13,213,312		
GAAP Basis Fund Balance (Deficit) at End of Year	\$11,824,999	\$13,213,312		\$11,208,925	\$13,569,753		\$15,468,123		
<b>Less Reserves:</b>									
Encumbrances/Reserves	(300,000)	(166,798)		(300,000)	(300,000)		(627,667)		
Emergency Requirement Nondesignated Fund	(6,404,883)	(6,666,421)		(6,666,421)	(6,666,421)		(6,388,489)		
<b>Balance at End of Year</b>	<b>\$5,120,116</b>	<b>\$6,380,093</b>		<b>\$4,242,504</b>	<b>\$6,603,332</b>		<b>\$8,451,967</b>		

**2019-20 Re-Adopted Budget**

Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

**2020-21 Re-Adopted Budget**

Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

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



**Building Fund - Juniper Ridge (44)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$300,000	\$39,078	13.03%	\$34	\$34	100.00%	\$34	100.00%	-99.91%
<b>Total Revenue</b>	\$300,000	\$39,078	13.03%	\$34	\$34	100.00%	\$34	100.00%	-99.91%
<b>EXPENDITURE:</b>									
Building Construction & Improvements	\$3,651,813	\$2,940,329	80.52%	\$35,500	\$0	0.00%	\$0	0.00%	-100.00%
Equipment	0	79,475		0	0		0		-100.00%
Other Capital Outlay	0	179,142		0	0		0		-100.00%
Construction Services	0	156,479		0	35,500		35,500		-77.31%
<b>Total Expenditure</b>	\$3,651,813	\$3,355,425	91.88%	\$35,500	\$35,500	100.00%	\$35,500	100.00%	-98.94%
<b>Excess (Deficiency) of Revenue</b>	(\$3,351,813)	(\$3,316,347)		(\$35,466)	(\$35,466)		(\$35,466)		
Certificates of Participation				\$0	\$0		\$0		
Premium/Discount				0	0		0		
Less: Issuance Costs				0	0		0		
<b>Net Sale of Certificates of Participation</b>				\$0	\$0		\$0		
<b>Excess (Deficiency) of Revenue</b>	(\$3,351,813)	(\$3,316,347)		(\$35,466)	(\$35,466)		(\$35,466)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,351,813	3,351,813		35,466	35,466		35,466		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$35,466		\$0	\$0		\$0		

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

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

**Medical Insurance Fund (62)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Medical Insurance Premiums	\$16,234,913	\$17,032,349	104.91%	\$18,345,452	\$19,111,171	104.17%	\$19,092,296	104.07%	12.09%
Cobra Insurance Premiums	100,000	110,496	110.50%	100,000	164,889	164.89%	195,159	195.16%	76.62%
Interest on Investments	110,000	25,610	23.28%	100,000	1,663	1.66%	1,639	1.64%	-93.60%
<b>Total Revenue</b>	<b>\$16,444,913</b>	<b>\$17,168,455</b>	<b>104.40%</b>	<b>\$18,545,452</b>	<b>\$19,277,723</b>	<b>103.95%</b>	<b>\$19,289,094</b>	<b>104.01%</b>	<b>12.35%</b>
<b>EXPENDITURE:</b>									
Medical - Administration/ Contracted Service	\$2,883,871	\$3,630,609	125.89%	\$2,633,871	\$2,664,589	101.17%	\$2,727,243	103.55%	-24.88%
Medical Services	13,456,981	13,836,615	102.82%	15,648,377	16,372,148	104.63%	19,244,330	122.98%	39.08%
Supplies	20,000	13,491	67.46%	5,000	500	10.00%	0	0.00%	-100.00%
Miscellaneous	5,000	146,537	2930.74%	5,000	12,267	245.34%	42,810	856.20%	-70.79%
Training	1,500	469	31.27%	1,500	0	0.00%	0	0.00%	-100.00%
<b>Total Expenditure</b>	<b>\$16,367,352</b>	<b>\$17,627,721</b>	<b>107.70%</b>	<b>\$18,293,748</b>	<b>\$19,049,504</b>	<b>104.13%</b>	<b>\$22,014,383</b>	<b>120.34%</b>	<b>24.89%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$77,561</b>	<b>(\$459,266)</b>		<b>\$251,704</b>	<b>\$228,219</b>		<b>(\$2,725,289)</b>		
Transfer from General Fund	1,000,000	1,000,000		0	0		0		
<b>Excess (Deficiency) of Revenue and Transfer</b>	<b>\$77,561</b>	<b>\$540,734</b>		<b>\$251,704</b>	<b>\$228,219</b>		<b>(\$2,725,289)</b>		
<b>GAAP FUND BALANCE:</b>									
Beginning of Year	2,937,118	2,937,118		3,477,852	3,477,852		3,477,852		
End of Year	\$3,014,679	\$3,477,852		\$3,729,556	\$3,706,071		\$752,563		

Insurance Premiums are not considered a transfer.

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



Mesa County Valley School District 51  
2020-21 Budget Summary Report, 4th Quarter

Presented: October 19, 2021

**Dental Insurance Fund (63)  
as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Premiums	\$1,387,281	\$1,275,037	91.91%	\$1,387,281	\$1,298,092	93.57%	\$1,295,939	93.42%	1.64%
<b>Total Revenue</b>	<b>\$1,387,281</b>	<b>\$1,275,037</b>	<b>91.91%</b>	<b>\$1,387,281</b>	<b>\$1,298,092</b>	<b>93.57%</b>	<b>\$1,295,939</b>	<b>93.42%</b>	<b>1.64%</b>
<b>EXPENDITURE:</b>									
Dental - Administration	\$96,722	\$92,039	95.16%	\$96,722	\$82,258	85.05%	\$130,782	135.21%	42.09%
Dental Claims/Services	1,191,011	1,065,098	89.43%	1,191,011	1,229,404	103.22%	1,203,064	101.01%	12.95%
Dental - Overfunding Payments	0	0		941,017	941,017	100.00%	941,017	100.00%	
<b>Total Expenditure</b>	<b>\$1,287,733</b>	<b>\$1,157,137</b>	<b>89.86%</b>	<b>\$2,228,750</b>	<b>\$2,252,679</b>	<b>101.07%</b>	<b>\$2,274,863</b>	<b>102.07%</b>	<b>96.59%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$99,548</b>	<b>\$117,900</b>		<b>(\$841,469)</b>	<b>(\$954,587)</b>		<b>(\$978,924)</b>		
<b>GAAP FUND BALANCE:</b>									
Beginning of Year	1,161,225	1,161,225		1,279,125	1,279,125		1,279,125		
End of Year	\$1,260,773	\$1,279,125		\$437,656	\$324,538		\$300,201		

Insurance Premiums are not considered a transfer.

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

**Insurance Fund (64)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$70,000	\$85,879	122.68%	\$70,000	\$8,764	12.52%	<b>\$8,826</b>	12.61%	-89.72%
Insurance Premium-Employee Benefits	900,000	1,609,328	178.81%	900,000	1,282,433	142.49%	<b>1,305,341</b>	145.04%	-18.89%
Miscellaneous Revenue	1,500	8,139	542.60%	1,500	8,454	563.60%	<b>11,643</b>	776.20%	43.05%
<b>Total Revenue</b>	<b>\$971,500</b>	<b>\$1,703,346</b>	<b>175.33%</b>	<b>\$971,500</b>	<b>\$1,299,651</b>	<b>133.78%</b>	<b>\$1,325,810</b>	<b>136.47%</b>	<b>-22.16%</b>
<b>EXPENDITURE:</b>									
Salaries and Benefits	\$812,773	\$847,229	104.24%	\$836,869	\$861,661	102.96%	<b>\$766,492</b>	91.59%	-9.53%
Workers' Compensation	1,400,000	1,277,875	91.28%	1,400,000	792,007	56.57%	<b>16,336</b>	1.17%	-98.72%
Insurance Premiums / Bonds	620,000	711,821	114.81%	620,000	1,181,196	190.52%	<b>1,029,743</b>	166.09%	44.66%
Uninsured Losses / Claims	2,000	290	14.50%	2,000	870	43.50%	<b>435</b>	21.75%	50.00%
Supplies / Other	190,000	51,518	27.11%	190,000	64,911	34.16%	<b>85,890</b>	45.21%	66.72%
Employee Assistance Program	75,000	97,049	129.40%	75,000	84,366	112.49%	<b>78,088</b>	104.12%	-19.54%
Wellness Program	10,000	7,240	72.40%	10,000	0	0.00%	<b>282</b>	2.82%	-96.10%
<b>Total Expenditure</b>	<b>\$3,109,773</b>	<b>\$2,993,022</b>	<b>96.25%</b>	<b>\$3,133,869</b>	<b>\$2,985,011</b>	<b>95.25%</b>	<b>\$1,977,266</b>	<b>63.09%</b>	<b>-33.94%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$2,138,273)</b>	<b>(\$1,289,676)</b>		<b>(\$2,162,369)</b>	<b>(\$1,685,360)</b>		<b>(\$651,456)</b>		
Transfer from General Fund	1,500,000	1,500,000		1,500,000	1,500,000		<b>1,500,000</b>		
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	<b>(\$638,273)</b>	<b>\$210,324</b>		<b>(\$662,369)</b>	<b>(\$185,360)</b>		<b>\$848,544</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	4,941,928	4,941,928		5,152,252	5,152,252		<b>5,152,252</b>		
GAAP Basis Fund Balance (Deficit) at End of Year	\$4,303,655	\$5,152,252		\$4,489,883	\$4,966,892		<b>\$6,000,796</b>		
<b>Reserves/Designations:</b>									
Less Amount for Encumbrances	(5,000)	(13,507)		(5,000)	(5,000)		<b>0</b>		
Unreserved/Undesignated Fund Balance at End of Year	<b>\$4,298,655</b>	<b>\$5,138,745</b>		<b>\$4,484,883</b>	<b>\$4,961,892</b>		<b>\$6,000,796</b>		

**2019-20 Re-Adopted Budget**

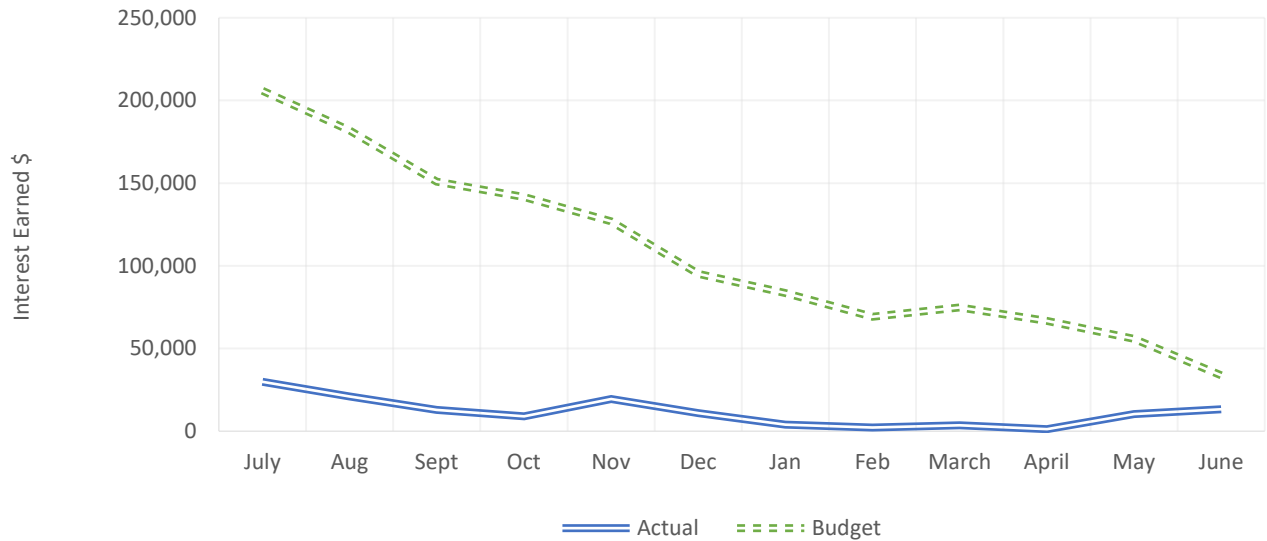
Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

**2020-21 Re-Adopted Budget**

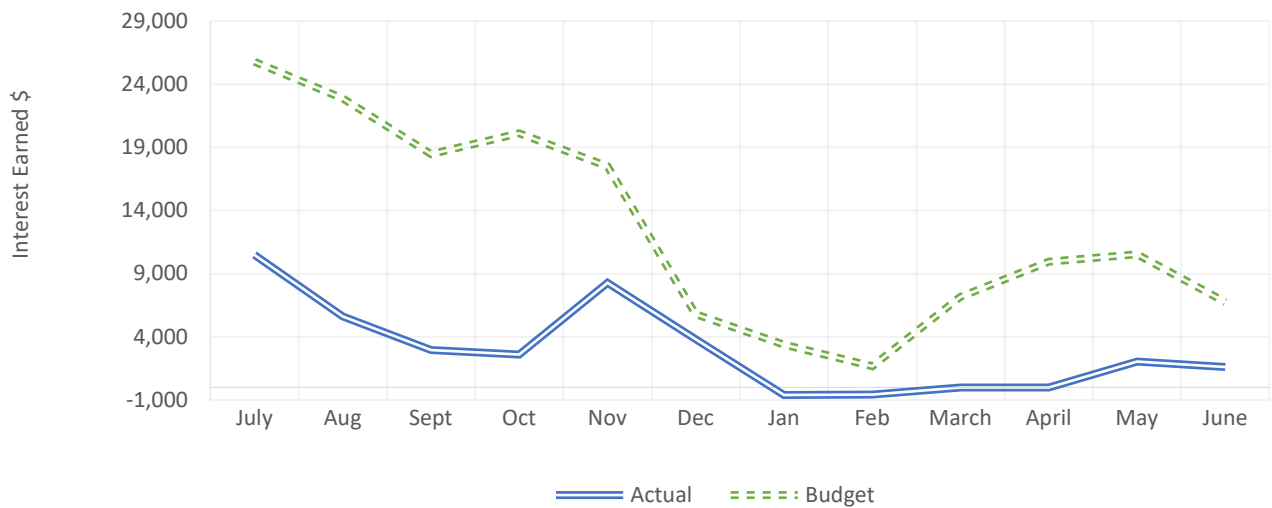
Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

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

**TOTAL INTEREST EARNED - 2020-21**



**GENERAL FUND INTEREST - 2020-21**





**Mesa County Valley School District 51**  
**June 2021 Budget Charts, 4th Quarter**  
 Presented: October 19, 2021

<b>All Funds</b>						
<b>Type of Investment</b>	<b>Fund</b>	<b>Bank or Safekeeping</b>	<b>Amount</b>	<b>Date Acquired</b>	<b>Interest Rate</b>	
C-SAFE Bond/Mesa County	31	In Trust with Mesa County Treasurer	\$16,254,861	6/27/03	2.00%	
C-SAFE Account - General	Pooled	US Bank - Denver	39,006,568		0.02%	
C-SAFE Account - 2018 Bond	Pooled	US Bank - Denver	19,164,934	2/1/18	0.09%	
Colo Trust 1	Pooled	Wells Fargo Bank - Denver	15,416,434	4/26/97	0.04%	
Securities	Pooled	SIGMA Financial Corp	757,399	10/1/17	0.01% - 2.50%	
<b>Total</b>			<b>\$90,600,196</b>			



**Mesa County Valley School District 51**  
**June 2021 Budget Charts, 4th Quarter**  
 Presented: October 19, 2021

**Schedule of Interest Earned (All Funds)**

Source	General Fund		Colorado Preschool Program		Capital Reserve		Insurance Reserve	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$3,658	\$36,231	\$98	\$785	\$8,471	\$25,597	\$1,409	\$8,827

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$1	\$1	\$102	\$481	\$0	\$1,639	\$313	\$1,629

Source	Building Projects		Building Projects-Juniper		Career Center		Student Body Activities	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$4,828	\$61,653	\$0	\$34	\$0	\$0	\$538	\$538

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

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



**State of Colorado (SB 80 Interest Free Loans)**

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

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

MONTH	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
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	\$0	\$0	\$0	\$0	\$0

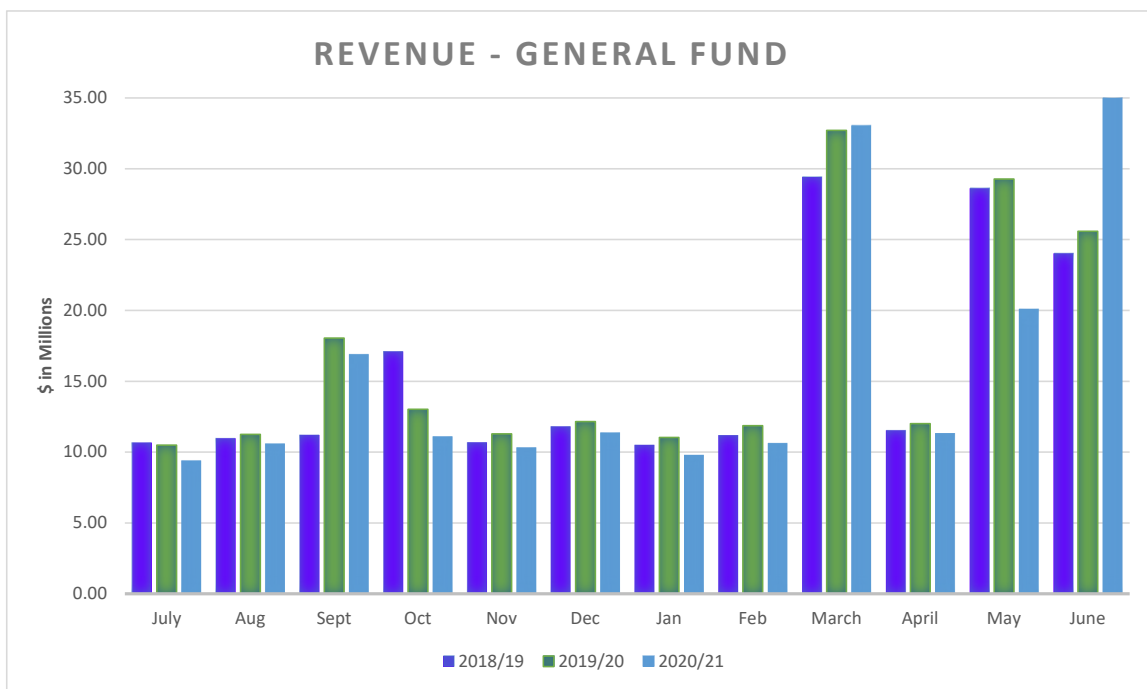


**General Fund (10)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Property Tax	\$46,180,990	\$46,009,588	99.63%	\$46,665,110	\$46,024,910	98.63%	\$45,647,523	97.82%	-0.79%
Specific Ownership	9,419,115	10,457,336	111.02%	9,074,847	10,115,318	111.47%	10,853,828	119.60%	3.79%
Interest	375,000	425,269	113.41%	150,000	39,808	26.54%	36,231	24.15%	-91.48%
Other Local	974,151	1,586,341	162.84%	1,378,382	1,373,391	99.64%	2,472,098	179.35%	55.84%
Override Election 1996	5,138,836	5,110,286	99.44%	5,236,474	5,207,381	99.44%	5,115,590	97.69%	0.10%
Override Election 2004	4,000,000	3,982,523	99.56%	4,000,000	4,058,191	101.45%	3,913,631	97.84%	-1.73%
State	130,395,459	130,729,767	100.26%	118,167,242	119,273,279	100.94%	119,503,119	101.13%	-8.59%
Mineral Lease	123,368	397,336	322.07%	123,368	123,368	100.00%	566,545	459.23%	42.59%
CARES Act ESSER	0	0		3,200,151	3,200,151	100.00%	3,409,529	106.54%	
Federal	66,661	67,654	101.49%	66,661	77,250	115.88%	79,520	119.29%	17.54%
<b>Total Revenue</b>	<b>\$196,673,580</b>	<b>\$198,766,100</b>	<b>101.06%</b>	<b>\$188,062,235</b>	<b>\$189,493,047</b>	<b>100.76%</b>	<b>\$191,597,614</b>	<b>101.88%</b>	<b>-3.61%</b>
<b>EXPENDITURE:</b>									
Instructional Programs	\$112,980,000	\$111,792,755	98.95%	\$106,486,462	\$100,641,019	94.51%	\$94,938,574	89.16%	-15.08%
Pupil Support Services	21,935,515	20,934,344	95.44%	20,626,430	19,492,597	94.50%	19,390,956	94.01%	-7.37%
General Administration Support Services	3,019,551	3,272,383	108.37%	2,773,083	2,188,770	78.93%	2,717,246	97.99%	-16.96%
School Administration Support Services	15,257,777	15,791,820	103.50%	14,835,193	14,476,533	97.58%	15,272,177	102.95%	-3.29%
Business Support Services	23,430,380	22,108,391	94.36%	24,081,733	24,016,948	99.73%	24,492,103	101.70%	10.78%
Central Support Services	7,398,731	8,298,999	112.17%	6,599,885	7,115,243	107.81%	7,516,518	113.89%	-9.43%
Community Services & Other Support Services	64,732	73,553	113.63%	64,732	71,000	109.68%	34,000	52.52%	-53.77%
Other Uses/Leases	222,500	1,594,895	716.81%	222,500	1,620,850	728.47%	1,606,707	722.12%	0.74%
<b>Total Expenditure</b>	<b>\$184,309,186</b>	<b>\$183,867,140</b>	<b>99.76%</b>	<b>\$175,690,018</b>	<b>\$169,622,960</b>	<b>96.55%</b>	<b>\$165,968,281</b>	<b>94.47%</b>	<b>-9.73%</b>
Transfer to Charter Schools/CPP	\$12,025,319	\$12,174,385	101.24%	\$11,754,007	\$11,831,395	100.66%	\$11,949,251	101.66%	-1.85%
Transfer to Capital Projects/Insurance	3,875,970	3,875,970	100.00%	3,875,970	3,875,970	100.00%	3,875,970	100.00%	0.00%
Transfer to Physical Activities	150,000	150,000	100.00%	200,000	200,000	100.00%	200,000	100.00%	33.33%
Transfer to Medical	1,000,000	1,000,000	100.00%	0	0		0		-100.00%
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,873,919)	(3,873,919)	100.00%	(3,474,102)	(3,474,102)	100.00%	(3,474,102)	100.00%	-10.32%
Transfer from 2017 Mill Levy Override - Professional Development Day	(689,951)	(689,951)	100.00%	(636,840)	(636,840)	100.00%	(636,840)	100.00%	-7.70%
<b>Total Expenditure and Transfers</b>	<b>\$196,796,605</b>	<b>\$196,503,625</b>	<b>99.85%</b>	<b>\$187,409,053</b>	<b>\$181,419,383</b>	<b>96.80%</b>	<b>\$177,882,560</b>	<b>94.92%</b>	<b>-9.48%</b>
GAAP Basis Result of Operations	(123,025)	2,262,475		653,182	8,073,664		13,715,054		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	9,948,507	9,948,507		12,210,982	12,210,982		12,210,982		
GAAP Basis Fund Balance (Deficit) at End of Year	\$9,825,482	\$12,210,982		\$12,864,164	\$20,284,646		\$25,926,036		
<b>Reserves/Designations:</b>									
Committed Reserves: 10% Exp./Transfers	\$0	\$0		\$0	(\$18,141,938)		(\$17,788,256)		
Unspendable: Inventories	(250,000)	(236,890)		(250,000)	(250,000)		(261,154)		
Unspendable: Encumbrances	(300,000)	(214,834)		(300,000)	(300,000)		(392,039)		
Unreserved/Undesignated Fund Balance	\$9,275,482	\$11,759,258		\$12,314,164	\$1,592,708		\$7,484,587		

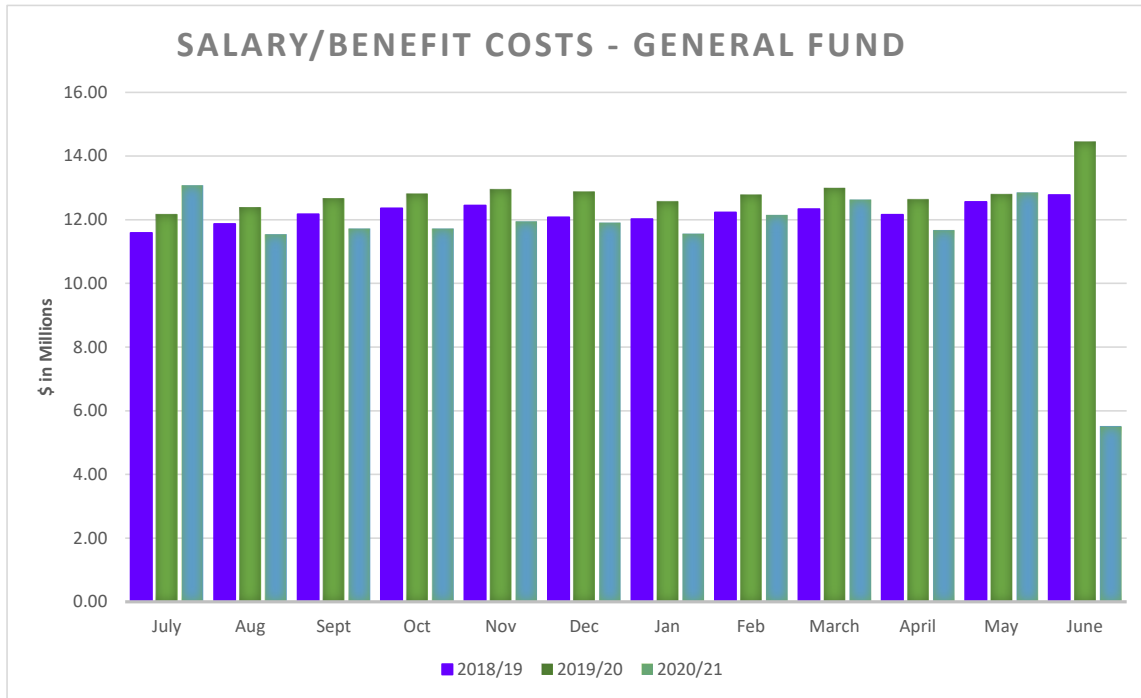
2020-21 Re-Adopted PPR is \$7,661.98 and is based on an averaged funded student count of 21,055 FTE. Actual student count is 20,607.32 FTE.

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



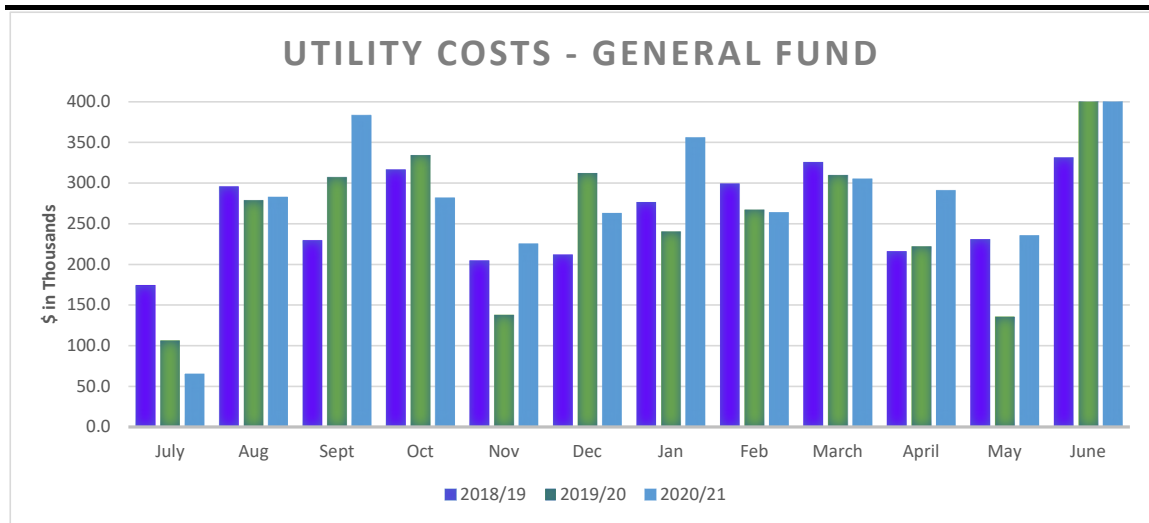
Note: Special Education Categorical funding has historically been received in September. In 2018/19, it was received in October instead. In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years. May 2021 state equalization received in June 2021 - resulting in lower May revenue and higher June revenue than typical.

	2018/19	2019/20	2020/21
YTD Revenue	\$187,794,772	\$198,766,100	\$191,597,614
Annual Budget	\$186,017,695	\$196,673,580	\$188,062,235
YTD % of Budget	100.96%	101.06%	101.88%
EOY Actual Revenue	\$187,794,772	\$198,766,100	\$191,597,614
% of EOY Actual Revenue to Budget	100.96%	101.06%	101.88%

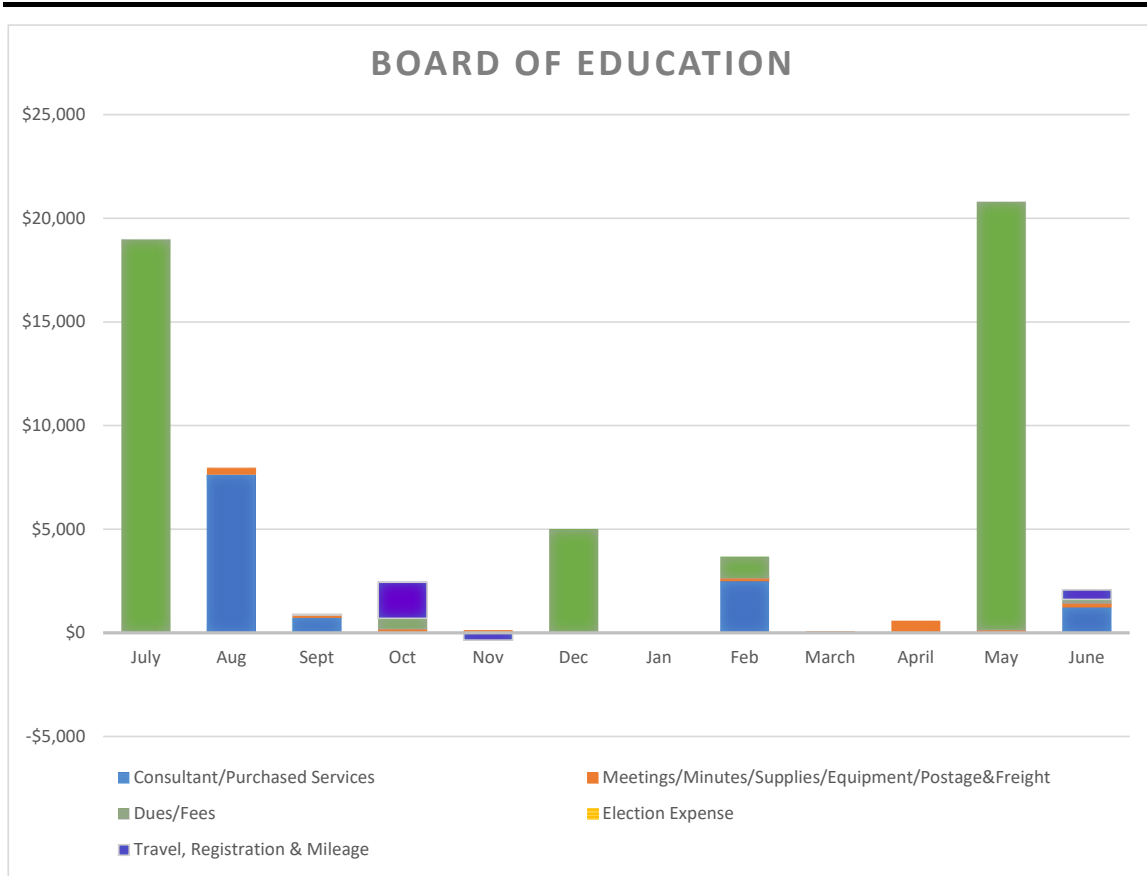


June 2021 salary/benefit costs represent actual June payroll less reimbursements received from COVID grant funds, primarily for D51 Online and class size reduction for social distancing.

	2018/19	2019/20	2020/21
YTD Exp	\$146,630,564	\$154,163,731	\$138,347,861
Annual Budget	\$147,205,820	\$156,968,413	\$148,869,564
YTD % of Budget	99.61%	98.21%	92.93%
EOY Actual Exp	\$146,630,564	\$154,163,731	\$138,347,861
% of EOY Actual Revenue to Budget	99.61%	98.21%	92.93%



Total-General Fund	2018/19	2019/20	2020/21
YTD Exp	\$3,115,132	\$3,078,391	\$3,488,693
Annual Budget	\$3,140,000	\$3,200,000	\$3,265,089
YTD % of Budget	99.21%	96.20%	106.85%
EOY Actual Exp	\$3,115,132	\$3,078,391	\$3,488,693
% of EOY Actual Revenue to Budget	99.21%	96.20%	106.85%
<b>Natural Gas</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
YTD Exp	\$467,587	\$376,781	\$484,360
Annual Budget	\$400,000	\$455,000	\$459,557
YTD % of Budget	116.90%	82.81%	105.40%
EOY Actual Exp	\$467,587	\$376,781	\$484,360
% of EOY Actual Revenue to Budget	116.90%	82.81%	105.40%
<b>Fuel - Propane</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
YTD Exp	\$27,880	\$30,085	\$33,688
Annual Budget	\$25,000	\$30,000	\$30,302
YTD % of Budget	111.52%	100.28%	111.18%
EOY Actual Exp	\$27,880	\$30,085	\$33,688
% of EOY Actual Revenue to Budget	111.52%	100.28%	111.18%
<b>Electric</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
YTD Exp	\$2,112,470	\$2,100,834	\$2,436,647
Annual Budget	\$2,175,000	\$2,175,000	\$2,221,537
YTD % of Budget	97.13%	96.59%	109.68%
EOY Actual Exp	\$2,112,470	\$2,100,834	\$2,436,647
% of EOY Actual Revenue to Budget	97.13%	96.59%	109.68%
<b>Disposal Services</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
YTD Exp	\$143,347	\$125,061	\$156,694
Annual Budget	\$150,000	\$150,000	\$151,500
YTD % of Budget	95.56%	83.37%	103.43%
EOY Actual Exp	\$143,347	\$125,061	\$156,694
% of EOY Actual Revenue to Budget	95.56%	83.37%	103.43%
<b>Water</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
YTD Exp	\$240,316	\$312,248	\$250,605
Annual Budget	\$250,000	\$250,000	\$260,793
YTD % of Budget	96.13%	124.90%	96.09%
EOY Actual Exp	\$240,316	\$312,248	\$250,605
% of EOY Actual Revenue to Budget	96.13%	124.90%	96.09%
<b>Sewer</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
YTD Exp	\$123,532	\$133,382	\$126,699
Annual Budget	\$140,000	\$140,000	\$141,400
YTD % of Budget	88.24%	95.27%	89.60%
EOY Actual Exp	\$123,532	\$133,382	\$126,699
% of EOY Actual Revenue to Budget	88.24%	95.27%	89.60%



	2018/19	2019/20	2020/21
YTD Exp	\$58,672	\$160,629	\$62,249
Annual Budget	\$66,323	\$141,323	\$66,323
YTD % of Budget	88.46%	113.66%	93.86%
EOY Actual Exp	\$58,672	\$160,629	\$62,249
% of EOY Actual Revenue to Budget	88.46%	113.66%	93.86%

**2017 Mill Levy Override (17)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Property Tax	\$6,500,000	\$6,468,578	99.52%	\$6,500,000	\$6,467,500	99.50%	\$6,280,222	96.62%	-2.91%
Specific Ownership	850,000	585,543	68.89%	833,852	926,837	111.15%	956,684	114.73%	63.38%
Interest	70,000	38,912	55.59%	60,000	1,524	2.54%	1,629	2.72%	-95.81%
Miscellaneous/Mineral Lease	0	0		0	0		0		
<b>Total Revenue</b>	<b>\$7,420,000</b>	<b>\$7,093,033</b>	<b>95.59%</b>	<b>\$7,393,852</b>	<b>\$7,395,861</b>	<b>100.03%</b>	<b>\$7,238,535</b>	<b>97.90%</b>	<b>2.05%</b>
<b>EXPENDITURE:</b>									
Instructional Materials/Educator Training	\$1,102,255	\$2,754,301	249.88%	\$1,070,787	\$1,585,644	148.08%	\$1,677,789	156.69%	-39.08%
Maintenance Projects	1,000,000	958,203	95.82%	1,000,000	1,000,000	100.00%	271,559	27.16%	-71.66%
Technology Support	300,000	271,618	90.54%	300,000	300,000	100.00%	274,576	91.53%	1.09%
Treasurer Collection Fees	0	16,171		0	16,546		16,365		1.20%
<b>Total Expenditure</b>	<b>\$2,402,255</b>	<b>\$4,000,293</b>	<b>166.52%</b>	<b>\$2,370,787</b>	<b>\$2,902,190</b>	<b>122.41%</b>	<b>\$2,240,289</b>	<b>94.50%</b>	<b>-44.00%</b>
Transfer to Charter Schools-Per Pupil	\$347,745	\$345,199	99.27%	\$379,213	\$379,213	100.00%	\$379,213	100.00%	9.85%
Transfer to General Fund-Professional Development Day	689,951	689,951	100.00%	636,840	636,840	100.00%	636,840	100.00%	-7.70%
Transfer to General Fund-Student Contact Days	3,873,919	3,873,919	100.00%	3,474,102	3,474,102	100.00%	3,474,102	100.00%	-10.32%
Transfer to Nutrition Services-Student Contact Days	79,982	79,982	100.00%	77,792	77,792	100.00%	77,792	100.00%	-2.74%
<b>Total Expenditure and Transfers</b>	<b>\$7,393,852</b>	<b>\$8,989,344</b>	<b>121.58%</b>	<b>\$6,938,734</b>	<b>\$7,470,137</b>	<b>107.66%</b>	<b>\$6,808,236</b>	<b>98.12%</b>	<b>-24.26%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$26,148</b>	<b>(\$1,896,311)</b>		<b>\$455,118</b>	<b>(\$74,276)</b>		<b>\$430,299</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,858,417	3,858,417		1,962,106	1,962,106		1,962,106		
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,884,565	\$1,962,106		\$2,417,224	\$1,887,830		\$2,392,405		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0	(544,607)		0	0		(\$281,263)		
<b>Unassigned Fund Balance</b>	<b>\$3,884,565</b>	<b>\$1,417,499</b>		<b>\$2,417,224</b>	<b>\$1,887,830</b>		<b>\$2,111,142</b>		

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

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

**Colorado Preschool Program Fund (19)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest	\$20,000	\$12,670	63.35%	\$5,000	\$785	15.70%	\$785	15.70%	-93.80%
Miscellaneous	0	10,213		0	0		4,350		
<b>Total Revenue</b>	\$20,000	\$22,883	114.42%	\$5,000	\$785	15.70%	\$5,135	102.70%	-77.56%
<b>EXPENDITURE:</b>									
<b>CPP Preschool:</b>									
Salaries	\$1,664,840	\$1,581,573	95.00%	\$1,578,285	\$1,567,688	99.33%	\$1,577,928	99.98%	-0.23%
Benefits	656,858	617,484	94.01%	658,544	658,829	100.04%	653,735	99.27%	5.87%
In-service	15,000	9,297	61.98%	0	1,432		1,432		-84.60%
Contracted Service	383,496	416,556	108.62%	290,496	275,094	94.70%	275,094	94.70%	-33.96%
Supplies/Materials	25,000	20,872	83.49%	16,000	6,904	43.15%	7,802	48.76%	-62.62%
Equipment	5,000	0	0.00%	2,500	1,617	64.68%	0	0.00%	
Administrative Supplies/ Equipment/Other	50,000	145,054	290.11%	50,000	52,104	104.21%	57,099		-60.64%
<b>Total CPP Preschool Expenditure</b>	\$2,800,194	\$2,790,836	99.67%	\$2,595,825	\$2,563,668	98.76%	\$2,573,090	99.12%	-7.80%
<b>E-Care Kindergarten:</b>									
Salaries	\$0	\$240		\$0	\$0		\$0		-100.00%
Benefits	0	166		0	0		0		-100.00%
In-service	0	0		0	0		0		
Contracted Service	0	0		0	0		0		
Supplies/Materials	0	0		0	0		0		
Equipment	0	0		0	0		0		
Administrative Supplies/ Equipment/Other	0	0		0	0		0		
Administrative Costs	0	0		0	0		0		
<b>Total E-Care Kindergarten Expenditure</b>	\$0	\$406		\$0	\$0		\$0		-100.00%
<b>Total Expenditure</b>	\$2,800,194	\$2,791,242	99.68%	\$2,595,825	\$2,563,668	98.76%	\$2,573,090	99.12%	-7.82%
<b>Transfer from General Fund-Preschl/Kinder Excess (Deficiency) of Revenue</b>	\$2,306,314	\$2,306,314	100.00%	\$2,003,608	\$2,017,433	100.69%	\$2,003,608	100.00%	-13.13%
	(\$473,880)	(\$462,045)		(\$587,217)	(\$545,450)		(\$564,347)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,221,277	1,221,277		759,232	759,232		759,232		
GAAP Basis Fund Balance (Deficit) at End of Year	\$747,397	\$759,232		\$172,015	\$213,782		\$194,885		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0	0		0	0		\$0		
<b>Unassigned Fund Balance</b>	\$747,397	\$759,232		\$172,015	\$213,782		\$194,885		

Preschool FTE	286.5	261.5
Kindergarten FTE	0.0	0.0
<b>Total FTE</b>	<b>286.5</b>	<b>261.5</b>

**2020-21 Re-Adopted Budget**

Per pupil revenue \$7,661.98 X 261.5 FTE

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

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

**Independence Academy**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	Audited 2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 Anticipated as of 3/31/21	% of Budget	2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
ECEA Spec Ed	\$37,000	\$44,453	120%	\$37,000	\$37,000	100.00%	\$47,684	128.88%	7.27%
Interest	-	898		-	-		5,017		458.66%
Read Act	15,000	-	0%	15,000	15,000	100.00%	-	0.00%	
Miscellaneous Income	-	12,691		-	-		6,478		-48.96%
Kindergarten Fees	-	710		-	-		-		-100.00%
Pre-K Fees	60,000	34,842	58%	60,000	60,000	100.00%	60,965	101.61%	74.97%
Material Fees	-	-		-	-		19,802		
Rental Income	8,000	8,624	108%	12,000	12,000	100.00%	9,170	76.42%	6.33%
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	-	-		332,455	401,872	120.88%	417,320	125.53%	
MCVSD#51 Mill Levy Override 1996,2004	164,710	158,550	96%	189,594	189,594	100.00%	171,880	90.66%	8.41%
Erate	15,000	12,793	85%	15,000	15,000	100.00%	-	0.00%	-100.00%
Donations	-	-		-	-		244		
CDHS OEC Grant	-	-		-	-		4,250		
Refunds: MCVSD#51	18,000	-	0%	18,000	18,000	100.00%	-	0.00%	
<b>Total Revenue</b>	<b>\$317,710</b>	<b>\$273,561</b>	<b>86.10%</b>	<b>\$679,049</b>	<b>\$748,466</b>	<b>110.22%</b>	<b>\$742,810</b>	<b>109.39%</b>	<b>171.53%</b>
<b>EXPENDITURE:</b>									
Salaries	\$1,790,055	\$1,493,200	83.42%	\$1,850,055	\$1,875,055	101.35%	\$1,585,159	85.68%	6.16%
Benefits	590,000	512,054	86.79%	600,000	600,000	100.00%	543,074	90.51%	6.06%
Capital Projects	20,000	298,071	1490.36%	100,000	120,000	120.00%	137,139	137.14%	-53.99%
Purchased Services	339,000	479,284	141.38%	379,000	473,000	124.80%	562,933	148.53%	17.45%
Supplies	103,775	80,005	77.09%	94,069	75,000	79.73%	78,393	83.34%	-2.02%
Facility Rent	270,400	234,133	86.59%	428,400	428,400	100.00%	402,276	93.90%	71.82%
Contingency/Reserve	97,617	-	0.00%	97,617	97,617	100.00%	-	0.00%	
Professional Development	45,000	25,593	56.87%	20,000	40,000	200.00%	21,867	109.33%	-14.56%
Equipment	25,000	12,127	48.51%	10,538	5,000	47.45%	-	0.00%	-100.00%
Furniture and Fixtures	57,725	4,024	6.97%	5,000	5,000	100.00%	1,923	38.46%	-52.22%
Technology	109,000	67,177	61.63%	78,000	78,000	100.00%	83,534	107.10%	24.35%
Curriculum	-	107		-	-		33		-69.65%
Other Expenses	5,765	288	4.99%	5,000	5,000	100.00%	622	12.44%	116.39%
<b>Total Expenditure/Contingency</b>	<b>\$3,453,337</b>	<b>\$3,206,063</b>	<b>92.84%</b>	<b>\$3,667,679</b>	<b>\$3,802,072</b>	<b>103.66%</b>	<b>\$3,416,952</b>	<b>93.16%</b>	<b>6.58%</b>
<b>Expenditure/Contingency+(-)</b>									
<b>Revenue</b>	<b>(\$3,135,627)</b>	<b>(\$2,932,502)</b>	<b>93.52%</b>	<b>(\$2,988,630)</b>	<b>(\$3,053,606)</b>	<b>102.17%</b>	<b>(\$2,674,142)</b>	<b>89.48%</b>	<b>-8.81%</b>
Transfer from General Fund*	\$3,219,984	\$3,219,984	100.00%	\$3,241,018	\$3,241,018	100.00%	\$3,263,382	100.69%	1.35%
Fund Balance (Deficit) at Beginning of Year	3,481,505	3,593,149	103.21%	3,713,896	3,713,896	100.00%	3,880,631	104.49%	8.00%
Fund Balance (Deficit) at End of Year	\$3,565,862	\$3,880,631	108.83%	\$3,966,284	\$3,901,308	98.36%	\$4,469,871	112.70%	15.18%
<b>MILL LEVY:</b>									
MCVSD#51 Mill Levy Override 2017	\$121,106	\$120,425	99.44%	\$133,423	\$133,423	100.00%	\$125,842	94.32%	4.50%
<b>Total Revenue</b>	<b>\$121,106</b>	<b>\$120,425</b>	<b>99.44%</b>	<b>\$133,423</b>	<b>\$133,423</b>	<b>100.00%</b>	<b>\$125,842</b>	<b>94.32%</b>	<b>4.50%</b>
<b>EXPENDITURE:</b>									
Curriculum	\$163,663	\$98,231	60.02%	\$150,436	\$50,000	33.24%	\$50,311	33.44%	-48.78%
Technology	-	14,213		15,000	30,000	200.00%	31,998	213.32%	125.13%
Professional Development	120,340	54,336	45.15%	100,000	7,000	7.00%	12,418	12.42%	-77.15%
<b>Total Expenditure</b>	<b>\$284,003</b>	<b>\$166,780</b>	<b>58.72%</b>	<b>\$265,436</b>	<b>\$87,000</b>	<b>32.78%</b>	<b>\$94,726</b>	<b>35.69%</b>	<b>-43.20%</b>
<b>Expenditure + (-) Revenue</b>	<b>(\$162,897)</b>	<b>(\$46,355)</b>	<b>28.46%</b>	<b>(\$132,013)</b>	<b>\$46,423</b>	<b>-35.17%</b>	<b>\$31,116</b>	<b>-23.57%</b>	<b>-167.13%</b>
Fund Balance (Deficit) at Beginning of Year	21,000	74,197	353.32%	21,000	27,842	132.58%	27,842	132.58%	-62.48%
Fund Balance (Deficit) at End of Year	(\$141,897)	\$27,842	-19.62%	(\$111,013)	\$74,265	-66.90%	\$58,958	-53.11%	111.76%
<b>STATE GRANT REVENUE:</b>									
ESSER I funds	\$0	\$0		\$63,634	\$63,634	100.00%	\$64,642	101.58%	
ESSER II funds	-	-		-	215,319		244,704		
CARES Act	-	-		\$208,216	\$208,216	100.00%	208,213	100.00%	
CS Capital Construction Grant	99,600	111,540	111.99%	\$99,600	\$99,600	100.00%	127,984	128.50%	14.74%
<b>Total Revenue</b>	<b>\$99,600</b>	<b>\$111,540</b>	<b>111.99%</b>	<b>\$371,450</b>	<b>\$586,769</b>	<b>157.97%</b>	<b>\$645,543</b>	<b>173.79%</b>	<b>478.75%</b>
<b>EXPENDITURE:</b>									
ESSER Expenditures	\$0	\$0		\$25,000	\$63,634		\$73,417		
ESSER II Expenditures	-	-		-	215,319		215,319		
ESSER III Expenditures	-	-		-	-		10,438		
CARES Act Expenditures	0	8,635		208,213	208,216	100.00%	202,366	97.19%	2243.57%



CS Capital Construction Expenditure	99,600	111,540	111.99%	\$99,600	\$99,600	100.00%	<b>116,734</b>	117.20%	4.66%
<b>Total Expenditure</b>	\$99,600	\$120,175	120.66%	\$332,813	\$586,769	176.31%	<b>\$618,274</b>	185.77%	414.48%
<b>Expenditure + (-) Revenue</b>	\$0	(\$8,635)		\$38,637	(\$0)	0.00%	<b>\$27,268</b>		-415.79%
Fund Balance (Deficit) at Beginning of Year	0	0		0	(8,635)		<b>(8,635)</b>		
Fund Balance (Deficit) at End of Year	\$0	(\$8,635)		\$38,637	(\$8,635)	-22.35%	<b>\$18,633</b>		-315.79%
<b>FUNDRAISING REVENUE:</b>									
Fees: Supplies/Field Trips	\$69,987	\$114,314	163.34%	\$69,987	\$69,987	100.00%	<b>\$90,206</b>	128.89%	-21.09%
Other Income	120	14,590	12158.33%	120	120	100.00%	<b>5,123</b>	4269.17%	-64.89%
Local Fundraising	26,500	26,806	101.15%	26,500	26,500	100.00%	<b>5,165</b>	19.49%	-80.73%
<b>Total Revenue</b>	\$96,607	\$155,710	161.18%	\$96,607	\$96,607	100.00%	<b>\$100,493</b>	104.02%	-35.46%
<b>EXPENDITURE:</b>									
Purchased Services	\$96,607	\$97,436	100.86%	\$96,607	\$96,607	100.00%	<b>\$100,178</b>	103.70%	2.81%
<b>Total Expenditure</b>	\$96,607	\$97,436	100.86%	\$96,607	\$96,607	100.00%	<b>\$100,178</b>	103.70%	2.81%
<b>Expenditure + (-) Revenue</b>	\$0	\$58,273		\$0	\$0		<b>\$315</b>		-99.46%
Fund Balance (Deficit) at Beginning of Year	284,696	284,696	100.00%	166,418	342,969	206.09%	<b>337,306</b>	202.69%	18.48%
Fund Balance (Deficit) at End of Year	\$284,696	\$342,969	120.47%	\$166,418	\$342,969	206.09%	<b>\$337,621</b>	202.88%	-1.56%
<b>CAPITAL PROJECTS FUND - BUILDING</b>									
Building Lease Revenue	\$370,000	\$340,108	91.92%	\$528,000	\$528,000	100.00%	<b>\$509,084</b>	96.42%	49.68%
Repair and Replacement	20,000	17,935	89.68%	-	-		-		-100.00%
Proceeds from Issuance of Debt	-	-		7,003,770	7,255,000	103.59%	<b>7,255,000</b>	103.59%	
Bond Discount	-	-		-	(251,230)		<b>(251,230)</b>		
Bond Accounts Dividend	-	-		-	-		<b>1</b>		
Bond Accounts Interest	-	8,625		-	-		<b>2,906</b>		-66.31%
<b>Total Revenue</b>	\$390,000	\$366,668	94.02%	\$7,531,770	\$7,531,770	100.00%	<b>\$7,515,761</b>	99.79%	1949.75%
<b>EXPENDITURE:</b>									
Debt Service Payments	\$370,000	\$337,525	91.22%	\$528,000	\$528,000	100.00%	<b>\$445,330</b>	84.34%	31.94%
Excess Funds Transfer to IACS	-	11,040		-	-		<b>4,664</b>		-57.75%
Project Construction	-	-		7,003,770	7,003,770	100.00%	<b>5,563,636</b>	79.44%	
<b>Total Expenditure</b>	\$370,000	\$348,565	94.21%	\$7,531,770	\$7,531,770	100.00%	<b>\$6,013,631</b>	79.84%	1625.25%
<b>Expenditure + (-) Revenue</b>	\$20,000	\$18,103	90.52%	\$0	\$0		<b>\$1,502,130</b>		8197.68%
Fund Balance (Deficit) at Beginning of Year	635,686	635,687	100.00%	596,895	653,790	109.53%	<b>653,790</b>	109.53%	2.85%
Fund Balance (Deficit) at End of Year	\$655,686	\$653,790	99.71%	\$596,895	\$653,790	109.53%	<b>\$2,155,920</b>	361.19%	229.76%



**Juniper Ridge Community School  
as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
Mill Levy Override 2017	\$108,879	\$133,277	122.41%	\$120,542	\$120,542	100.00%	\$140,830	116.83%	5.67%
Mill Levy Override 1996 & 2004	153,081	120,376	78.64%	171,289	171,289	100.00%	170,582	99.59%	41.71%
Special Ed	86,497	25,380	29.34%	45,752	45,752	100.00%	41,291	90.25%	62.69%
Interest	2,500	2,411	96.44%	1,500	1,500	100.00%	1,114	74.28%	-53.79%
Miscellaneous Income	0	14,839		0	0		8,962		-39.60%
Grant - School Van	0	0		0	0		20,000		
Material Fees	58,566	33,165	56.63%	58,566	58,566	100.00%	28,498	48.66%	-14.07%
Capital Construction Grant	106,649	113,697	106.61%	131,043	99,931	76.26%	107,251	81.84%	-5.67%
CRF Allocation	0	0		0	0		186,871		
ESSER I Grant	0	0		0	0		58,016		
ESSER II Grant	0	0		0	0		105,396		
Friday Enrichment	0	0		0	0		0		
Before and After Care	0	343		0	0		0		-100.00%
Violin Rental	0	0		0	0		0		
Tutoring - Reading	0	0		0	0		0		
Refund MCVSD#51	0	0		0	0		97,920		
Sunshine Fund	0	100		0	0		0		-100.00%
Parent Education Income	0	1,318		0	0		0		-100.00%
COP Reimbursements	0	336,315		0	0		0		-100.00%
Garden Grants	0	1,500		0	0		0		-100.00%
Fundraising	14,000	48,284	344.89%	10,000	10,000	100.00%	10,986	109.86%	-77.25%
<b>Total Revenue</b>	<b>\$530,172</b>	<b>\$831,004</b>	<b>156.74%</b>	<b>\$538,692</b>	<b>\$507,580</b>	<b>94.22%</b>	<b>\$977,718</b>	<b>181.50%</b>	<b>17.66%</b>
<b>EXPENDITURE:</b>									
Class Fund Expenses	\$7,000	\$19,954	285.06%	\$7,000	\$7,000	100.00%	\$0	0.00%	-100.00%
CRF	0	0		0	0		188,810		
ESSER I	0	0		0	0		58,406		
ESSER II	0	0		0	0		108,845		
ESSER III	0	0		0	0		34,468		
Festivals and Fairs	0	0		0	0		2,040		
Gifts	0	0		0	0		62		
HR/Background Checks	1,000	344	34.40%	200	200	100.00%	401	200.63%	16.64%
Kinder Class Expenses	0	206		0	0		52		-74.76%
Salaries	1,598,690	1,618,502	101.24%	1,686,068	1,686,068	100.00%	1,665,965	98.81%	2.93%
Special Ed Purchased Services	90,673	55,317	61.01%	109,000	109,000	100.00%	127,313	116.80%	130.15%
Benefits	412,599	417,900	101.28%	443,053	443,053	100.00%	450,359	101.65%	7.77%
Utilities	83,696	64,182	76.68%	101,764	101,764	100.00%	99,227	97.51%	54.60%
Land Lease/Rentals	563,907	510,645	90.55%	57,137	57,137	100.00%	54,134	94.74%	-89.40%
COP Payments - Building	0	0		500,775	500,775	100.00%	500,775	100.00%	
Banking and Payroll Service Fee	2,200	762	34.64%	1,020	1,020	100.00%	1,765	173.01%	131.59%
Custodial	40,016	34,549	86.34%	0	0		0		-100.00%
Advertising/Marketing	15,000	15,020	100.13%	15,000	15,000	100.00%	16,498	109.98%	9.84%
Professional Development	78,420	70,312	89.66%	69,070	69,070	100.00%	24,585	35.59%	-65.03%
Bad Debts	0	3,205		0	0		1,010		-68.49%
Instructional Supplies	73,008	39,017	53.44%	77,598	77,598	100.00%	188,098	242.40%	382.09%
Admin Supplies/Postage/Telephone	9,900	13,802	139.41%	11,700	11,700	100.00%	12,084	103.28%	-12.45%
Middle School Elective Program	0	0		0	0		0		
Purchased Services	195,511	578,877	296.08%	182,314	182,314	100.00%	276,074	151.43%	-52.31%
Equipment/Furniture	10,000	6,313	63.13%	10,000	10,000	100.00%	6,335	63.35%	0.35%
Dues and Fees	8,000	6,691	83.64%	8,000	8,000	100.00%	3,491	43.63%	-47.83%
Miscellaneous Expenses	0	850		0	0		587		-30.93%
Ren Festival	0	2,215		0	0		1,274		-42.47%
Contingency/Reserve	158,433	0	0.00%	147,367	147,367	100.00%	0	0.00%	
Insurance	29,939	0	0.00%	35,267	35,267	100.00%	0	0.00%	
Interest and Service Charges	0	486		0	0		0		-100.00%
Books and Periodicals	0	0		0	0		0		
Non-Revenue Festival	500	1,340	268.00%	500	500	100.00%	0	0.00%	-100.00%
Pupil Activities	0	2,142		0	0		0		-100.00%
Supplies/Equipment - Lease	1,800	0	0.00%	600	600	100.00%	0	0.00%	
Grounds Maintenance Contracted	0	0		0	0		0		
Board Events	3,000	1,197	39.90%	1,200	1,200	100.00%	112	9.33%	-90.64%
Recruitment	0	0		0	0		0		
Fundraising Expenses	0	3,257		0	0		1,178		-63.83%
Violin Rental	0	0		0	0		0		
Property Taxes	0	0		0	0		0		
Suspense	0	0		0	0		0		
Tech Charge - UPN WAN	0	4,785		0	0		0		
Parent Education Income	0	0		0	0		0		
Facility Improvements & New Building	0	0		0	0		0		
<b>Total Expenditure/Contingency Expenditure/Contingency+(-)</b>	<b>\$3,383,292</b>	<b>\$3,471,870</b>	<b>102.62%</b>	<b>\$3,464,633</b>	<b>\$3,464,633</b>	<b>100.00%</b>	<b>\$3,823,947</b>	<b>110.37%</b>	<b>10.14%</b>
Revenue	(\$2,853,120)	(\$2,640,866)	92.56%	(\$2,925,942)	(\$2,957,054)	101.06%	(\$2,846,229)	97.28%	7.78%
Transfer from General Fund*	\$2,889,936	\$2,902,117	100.42%	\$2,928,102	\$2,928,102	100.00%	\$2,940,811	100.43%	1.33%
Fund Balance (Deficit) at Beginning of Year	1,022,133	1,022,133	100.00%	1,283,384	1,283,384	100.00%	1,283,384	100.00%	25.56%
Fund Balance (Deficit) at End of Year	\$1,058,949	\$1,283,384	121.19%	\$1,285,544	\$1,254,432	97.58%	\$1,377,966	107.19%	7.37%



**Mesa Valley Community School**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	Audited 2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 12/31/20	% of Budget	2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
ECEA Spec Ed	\$45,657	\$58,678	128.52%	\$58,678	\$58,678	100.00%	\$67,801	115.55%	15.55%
Capital Construction Grant	105,623	107,636	101.91%	116,671	116,671	100.00%	109,272	93.66%	1.52%
Mill Levy Override 2017	118,684	116,692	98.32%	125,248	125,248	100.00%	118,131	94.32%	1.23%
Mill Levy Override 1996 & 2004	161,416	153,636	95.18%	177,977	177,977	100.00%	161,348	90.66%	5.02%
Student Class Fees	0	0		97,121	97,121	100.00%	86,020	88.57%	
Colorado Read Act	0	8,293		0	0		4,356		-47.47%
Donations - Restricted	0	0		0	0		0		
Donations - Unrestricted	0	212		0	0		115		-45.78%
Room Rental Fees	0	250		0	0		0		-100.00%
Erate Projection	6,079	6,079	100.01%	0	0		0		-100.00%
Interest Income	0	13,364		0	0		723		-94.59%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	0	665		0	0		0		-100.00%
Covid Funds	0	0		0	0		206,131		
Esser I	0	0		0	0		63,995		
On-behalf Payment from State	0	32,413		0	0		0		-100.00%
Miscellaneous Income	0	12,519		0	1,203		471		-96.24%
<b>Total Revenue</b>	<b>\$437,459</b>	<b>\$510,435</b>	<b>116.68%</b>	<b>\$575,693</b>	<b>\$576,896</b>	<b>100.21%</b>	<b>\$818,364</b>	<b>142.15%</b>	<b>60.33%</b>
<b>EXPENDITURE:</b>									
Salaries/Benefits	\$1,985,500	\$2,025,722	102.03%	\$2,147,350	\$2,140,043	99.66%	\$2,142,251	99.76%	5.75%
Professional/Tech Services	159,500	202,342	126.86%	85,750	81,889	95.50%	98,143	114.45%	-51.50%
Property Services	62,000	66,653	107.51%	41,889	39,226	93.64%	49,758	118.79%	-25.35%
Purchased Services	41,250	30,735	74.51%	25,600	28,800	112.50%	30,735	120.06%	0.00%
Professional Dev	1,000	1,984	198.39%	800	275	34.38%	207	25.84%	-89.58%
D51 Direct Services	24,000	27,419	114.25%	32,200	31,800	98.76%	29,785	92.50%	8.63%
D51/Add Personnel	58,000	32,629	56.26%	83,694	75,269	89.93%	91,959	109.88%	181.83%
D51 Admin Charges	92,977	82,512	88.74%	90,183	90,600	100.46%	96,447	106.95%	16.89%
Supplies	60,000	122,345	203.91%	72,500	84,640	116.74%	101,815	140.43%	-16.78%
Events	4,000	9,951	248.78%	2,250	4,120	183.11%	10,832	481.41%	8.85%
Facility Lease	234,357	225,607	96.27%	216,238	239,494	110.75%	206,238	95.38%	-8.59%
Equipment/Furniture	30,610	30,172	98.57%	7,000	6,700	95.71%	7,607	108.68%	-74.79%
Dues/Fees	0	0		1,500	2,300	153.33%	2,261	150.75%	
Learner Funds	770,000	550,796	71.53%	794,160	714,744	90.00%	675,614	85.07%	22.66%
Learner Contingency	0	0		0	79,416		0		
Capital Project-Building	0	40,741		0	0		20,033		-50.83%
Building Improvements	0	0		17,000	0	0.00%	20,182	118.72%	
Covid19 Expenses	0	11,355		0	0		153,280		1249.89%
Esser Expenses	0	0		0	0		8,316		
Other Expenses	0	0		0	0		0		
<b>Total Expenditure/Contingency</b>	<b>\$3,523,194</b>	<b>\$3,460,961</b>	<b>98.23%</b>	<b>3,618,111</b>	<b>3,619,315</b>	<b>100.03%</b>	<b>\$3,745,463</b>	<b>103.52%</b>	<b>8.22%</b>
<b>Expenditure/Contingency+(-) Revenue</b>	<b>(\$3,085,735)</b>	<b>(\$2,950,526)</b>	<b>95.62%</b>	<b>(\$3,042,418)</b>	<b>(\$3,042,419)</b>	<b>100.00%</b>	<b>(\$2,927,099)</b>	<b>96.21%</b>	<b>-0.79%</b>
Transfer from General Fund*	\$3,099,235	\$3,120,165	100.68%	\$3,042,419	\$3,042,419	100.00%	\$3,063,413	100.69%	-1.82%
Fund Balance (Deficit) at Beginning of Year	618,789	618,789	100.00%	777,568	777,568	100.00%	777,568	100.00%	25.66%
Fund Balance (Deficit) at End of Year	\$632,289	\$788,428	124.69%	\$777,570	\$777,568	100.00%	\$913,881	117.53%	15.91%

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

as of June 30, 2021

Mesa Valley Community School Cash Flow for 2020-21

Table with columns for ACTUAL FYE (6/30/20, 9/30/20, 12/31/20, 3/31/21, 6/30/21), monthly breakdown (Jul-20 to Jun-21), and totals. Rows include Cash received, Cash expenditures, Cash Balances, and Restricted cash. Total cash--Beginning of Month is \$1,069,529 and Total cash--end of month is \$1,269,088.

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

**Nutrition Services Fund (21)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Student Meals	\$1,450,109	\$1,075,320	74.15%	\$92,102	\$98,750	107.22%	\$51,031	55.41%	-95.25%
Ala Carte Lunch Sales	171,397	127,303	74.27%	62,801	72,197	114.96%	87,371	139.12%	-31.37%
Adult Meals	58,695	41,436	70.60%	26,441	33,318	126.01%	32,580	123.22%	-21.37%
Federal Reimbursement	4,506,449	4,156,866	92.24%	6,569,884	6,865,996	104.51%	7,859,873	119.63%	89.08%
State Reimbursement	153,780	128,657	83.66%	60,074	60,074	100.00%	60,074	100.00%	-53.31%
Interest on Investment	500	176	35.20%	0	0		1		-99.43%
Miscellaneous	10,000	7,774	77.74%	1,500	750	50.00%	72 *	4.80%	-99.07%
Commodities	501,938	512,527	102.11%	486,602	451,596	92.81%	493,365	101.39%	-3.74%
<b>Total Revenue</b>	<b>\$6,852,868</b>	<b>\$6,050,059</b>	<b>88.29%</b>	<b>\$7,299,404</b>	<b>\$7,582,681</b>	<b>103.88%</b>	<b>\$8,584,367</b>	<b>117.60%</b>	<b>41.89%</b>
<b>EXPENDITURE:</b>									
Salaries and Benefits	\$3,545,775	\$3,524,657	99.40%	\$3,525,811	\$3,502,763	99.35%	\$3,458,427	98.09%	-1.88%
Food	2,281,133	1,988,833	87.19%	2,110,651	2,217,633	105.07%	2,207,599	104.59%	11.00%
Non-Food	587,822	629,730	107.13%	648,947	694,645	107.04%	704,972	108.63%	11.95%
Commodities	501,938	512,527	102.11%	486,602	451,596	92.81%	453,254	93.15%	-11.56%
<b>Total Expenditure</b>	<b>\$6,916,668</b>	<b>\$6,655,747</b>	<b>96.23%</b>	<b>\$6,772,011</b>	<b>\$6,866,637</b>	<b>101.40%</b>	<b>\$6,824,252</b>	<b>100.77%</b>	<b>2.53%</b>
Transfer from 2017 Mill Levy Override - Student Contact Days	79,982	79,982	100.00%	77,792	77,792	100.00%	77,792	100.00%	-2.74%
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	\$16,182	(\$525,706)		\$605,185	\$793,836		\$1,837,907		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	804,306	804,306		278,600	278,600		278,600		
GAAP Basis Fund Balance (Deficit) at End of Year	\$820,488	\$278,600		\$883,785	\$1,072,436		\$2,116,507		
<b>Reserves/Designations:</b>									
Less Amount for Encumbrance Unreserved/Undesignated Fund Balance at End of Year	(15,000)	(1,662)		(15,000)	(15,000)		(1,662)		
	<b>\$805,488</b>	<b>\$276,938</b>		<b>\$868,785</b>	<b>\$1,057,436</b>		<b>\$2,114,845</b>		

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



**Mesa County Valley School District 51**  
**2020-21 Budget Summary Report, 4th Quarter**

Presented: October 19, 2021

**Government Designated Grants Fund (22)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Grant Revenue	\$37,849,753	\$26,007,309	68.71%	\$44,531,876	\$35,553,274	79.84%	\$49,190,047	110.46%	89.14%
<b>Total Revenue</b>	<b>\$37,849,753</b>	<b>\$26,007,309</b>	<b>68.71%</b>	<b>\$44,531,876</b>	<b>\$35,553,274</b>	<b>79.84%</b>	<b>\$49,190,047</b>	<b>110.46%</b>	<b>89.14%</b>
<b>EXPENDITURE:</b>									
Instructional Programs	\$10,876,006	\$7,897,669	72.62%	\$17,866,229	\$14,711,346	82.34%	\$23,703,943	132.67%	200.14%
Pupil Support Services	14,995,493	8,000,176	53.35%	20,687,418	15,551,823	75.18%	18,176,141	87.86%	127.20%
General Administration Support Services	255,746	220,686	86.29%	264,361	238,007	90.03%	232,238	87.85%	5.23%
School Administration Support Services	1,588,246	1,315,207	82.81%	1,376,291	880,190	63.95%	3,128,543	227.32%	137.87%
Business Support Services	114,195	138,751	121.50%	848,727	1,283,000	151.17%	988,967	116.52%	612.77%
Central Support Services	625,502	617,727	98.76%	1,133,670	925,847	81.67%	1,277,646	112.70%	106.83%
Community Services & Other Support Services	876,526	700,995	79.97%	965,897	691,913	71.63%	713,108	73.83%	1.73%
Facilities/Construction Services	8,518,041	7,116,099	83.54%	1,389,183	1,271,148	91.50%	969,462	69.79%	-86.38%
Other Uses	0	0		100	0	0.00%	0	0.00%	
<b>Total Expenditure</b>	<b>\$37,849,753</b>	<b>\$26,007,309</b>	<b>68.71%</b>	<b>\$44,531,876</b>	<b>\$35,553,274</b>	<b>79.84%</b>	<b>\$49,190,047</b>	<b>110.46%</b>	<b>89.14%</b>
GAAP Basis Result of Operations	\$0	\$0		\$0	\$0		\$0		
GAAP Basis Fund Balance (Deficit) at Beginning of Year									
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0		\$0	\$0		\$0		
Reserves/Designations:									
Inventories									
Encumbrances	0	(110,207)		0	0		(205,038)		
Unreserved/Undesignated Fund Balance	\$0	(\$110,207)		\$0	\$0		(\$205,038)		

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



**Physical Activities Fund (23)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Athletic Fees/Passes	\$340,000	\$213,421	62.77%	\$340,000	\$210,690	61.97%	\$299,540	88.10%	40.35%
Gate Receipts	260,000	192,993	74.23%	260,000	100,000	38.46%	127,403	49.00%	-33.99%
Misc Revenue	36,000	3,403	9.45%	36,000	0	0.00%	36,947	102.63%	985.72%
<b>Total Revenue</b>	<b>\$636,000</b>	<b>\$409,817</b>	<b>64.44%</b>	<b>\$636,000</b>	<b>\$310,690</b>	<b>48.85%</b>	<b>\$463,890</b>	<b>72.94%</b>	<b>13.19%</b>
<b>EXPENDITURE:</b>									
Playoffs	\$140,000	\$71,027	50.73%	\$140,000	\$125,000	89.29%	\$168,464	120.33%	137.18%
Basketball, Girls	52,000	62,091	119.41%	52,000	30,918	59.46%	33,001	63.46%	-46.85%
Cheerleader/Poms	15,000	10,244	68.29%	15,000	15,000	100.00%	9,939	66.26%	-2.98%
Golf, Girls	8,000	220	2.75%	8,000	4,000	50.00%	2,687	33.59%	1121.36%
Soccer, Girls	24,000	0	0.00%	24,000	12,000	50.00%	7,611	31.71%	
Softball, Girls	40,000	38,042	95.11%	40,000	14,410	36.03%	14,024	35.06%	-63.14%
Swimming, Girls	12,000	6,426	53.55%	12,000	6,000	50.00%	2,420	20.17%	-62.34%
Tennis, Girls	6,500	835	12.85%	6,500	4,000	61.54%	1,429	21.98%	71.14%
Lacrosse, Girls	27,000	160	0.59%	27,000	16,000	59.26%	6,777	25.10%	4135.63%
Volleyball	48,000	55,163	114.92%	48,000	24,000	50.00%	35,006	72.93%	-36.54%
Wrestling, Girls	0	0		0	5,958		6,022		
Baseball	40,000	602	1.51%	40,000	7,000	17.50%	25,960	64.90%	4212.29%
Basketball, Boys	52,000	63,804	122.70%	52,000	36,193	69.60%	34,717	66.76%	-45.59%
Football	130,500	129,856	99.51%	130,500	32,775	25.11%	42,981	32.94%	-66.90%
Golf, Boys	8,000	11,085	138.56%	8,000	5,768	72.10%	5,268	65.85%	-52.48%
Soccer, Boys	24,000	24,522	102.18%	24,000	12,000	50.00%	10,389	43.29%	-57.63%
Swimming, Boys	10,000	0	0.00%	10,000	6,000	60.00%	874	8.74%	
Tennis, Boys	6,500	6,883	105.89%	6,500	1,422	21.88%	1,256	19.32%	-81.75%
Lacrosse, Boys	27,000	2,169	8.03%	27,000	16,000	59.26%	10,295	38.13%	374.64%
Wrestling, Boys	48,000	50,501	105.21%	48,000	28,729	59.85%	28,818	60.04%	-42.94%
Cross Country	12,000	15,981	133.18%	12,000	2,237	18.64%	2,237	18.64%	-86.00%
Track	32,000	0	0.00%	32,000	24,000	75.00%	22,610	70.66%	
Contingency	5,000	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	7,000	13,805	197.21%	7,000	10,000	142.86%	23,689	338.41%	71.60%
Athletic Director Travel	3,000	1,115	37.17%	3,000	1,000	33.33%	1,294	43.13%	16.05%
Catastrophic Insurance	7,500	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	1,000	174	17.40%	1,000	1,000	100.00%	191	19.10%	9.77%
<b>Total Expenditure</b>	<b>\$786,000</b>	<b>\$564,705</b>	<b>71.85%</b>	<b>\$786,000</b>	<b>\$448,910</b>	<b>57.11%</b>	<b>\$497,959</b>	<b>63.35%</b>	<b>-11.82%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$150,000)</b>	<b>(\$154,888)</b>		<b>(\$150,000)</b>	<b>(\$138,220)</b>		<b>(\$34,069)</b>		
Reallocation for Transportation	150,000	150,000		200,000	200,000		200,000		
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	<b>\$0</b>	<b>(\$4,888)</b>		<b>\$50,000</b>	<b>\$61,780</b>		<b>\$165,931</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	25,252	25,252		20,364	20,364		20,364		
GAAP Basis Fund Balance (Deficit) at End of Year	<b>\$25,252</b>	<b>\$20,364</b>		<b>\$70,364</b>	<b>\$82,144</b>		<b>\$186,295</b>		

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

**Beverage Fund (27)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Commissions	\$36,000	\$32,522	90.34%	\$36,000	\$22,000	61.11%	<b>\$23,220</b>	64.50%	-28.60%
Electrical	7,308	6,720	91.95%	7,308	6,720	91.95%	<b>6,300</b>	86.21%	-6.25%
Interest	1,200	4,370	364.17%	1,200	459	38.25%	<b>481</b>	40.08%	-88.99%
Miscellaneous	15,000	15,000	100.00%	15,000	15,000	100.00%	<b>15,000</b>	100.00%	0.00%
<b>Total Revenue</b>	<b>\$59,508</b>	<b>\$58,612</b>	<b>98.49%</b>	<b>\$59,508</b>	<b>\$44,179</b>	<b>74.24%</b>	<b>\$45,001</b>	<b>75.62%</b>	<b>-23.22%</b>
<b>EXPENDITURE:</b>									
SBA Accounts	\$30,000	\$30,649	102.16%	\$30,000	\$29,100	97.00%	<b>\$29,100</b>	97.00%	-5.05%
Staff Development	21,000	256	1.22%	21,000	0	0.00%	<b>1,000</b>	4.76%	290.63%
<b>Programs:</b>									
Projects	20,200	14,569	72.12%	20,200	15,000	74.26%	<b>10,484</b>	51.90%	-28.04%
Recognition	0	0		0	0		<b>0</b>		
Board Approved Programs	4,000	0		4,000	0	0.00%	<b>0</b>	0.00%	
Electrical Reimbursement	7,308	0		7,308	0	0.00%	<b>0</b>	0.00%	
<b>Total Expenditure</b>	<b>\$82,508</b>	<b>\$45,474</b>	<b>55.11%</b>	<b>\$82,508</b>	<b>\$44,100</b>	<b>53.45%</b>	<b>\$40,584</b>	<b>49.19%</b>	<b>-10.75%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$23,000)</b>	<b>\$13,138</b>		<b>(\$23,000)</b>	<b>\$79</b>		<b>\$4,417</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	261,518	261,518		274,656	274,656		<b>274,656</b>		
GAAP Basis Fund Balance (Deficit) at End of Year	\$238,518	\$274,656		\$251,656	\$274,735		<b>\$279,073</b>		
Reserves/Designations:									
Less Amount for Encumbrance	(5,000)	0		(5,000)	(5,000)		<b>0</b>		
<b>Unassigned Fund Balance</b>	<b>\$233,518</b>	<b>\$274,656</b>		<b>\$246,656</b>	<b>\$269,735</b>		<b>\$279,073</b>		

	19-20 Actual	20-21 Re-Adopted
Student Activities	\$0	\$2,200
Music	4,873	5,000
Athletics	0	8,000
Elementary Physical Activities	9,696	5,000
<b>Total</b>	<b>\$14,569</b>	<b>\$20,200</b>

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

**Student Body Activities Fund (29)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Local Revenues - Student Activities	\$0	\$0		\$8,000,000	\$8,000,000	100.00%	\$3,741,971	46.77%	
<b>Total Revenue</b>	\$0	\$0		\$8,000,000	\$8,000,000	100.00%	\$3,741,971	46.77%	
<b>EXPENDITURE:</b>									
Student Activities	0	0		8,000,000	8,000,000	100.00%	3,717,855	46.47%	
<b>Total Expenditure</b>	\$0	\$0		\$8,000,000	\$8,000,000	100.00%	\$3,717,855	46.47%	
<b>Excess (Deficiency) of Revenue</b>	\$0			\$0	\$0		\$24,116		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0			2,856,254	2,856,254		2,855,076		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0			\$2,856,254	\$2,856,254		\$2,879,192		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0			0	0		0		
<b>Unassigned Fund Balance</b>	\$0			\$2,856,254	\$2,856,254		\$2,879,192		

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

**Bond Redemption Fund (31)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Local Property Taxes	\$17,956,463	\$17,855,223	99.44%	\$18,109,900	\$18,019,351	99.50%	<b>\$18,166,796</b>	100.31%	1.74%
Delinquent Taxes	10,000	8,973	89.73%	10,000	9,544	95.44%	<b>22,836</b>	228.36%	154.50%
<b>Total Revenue</b>	<b>\$17,966,463</b>	<b>\$17,864,196</b>	<b>99.43%</b>	<b>\$18,119,900</b>	<b>\$18,028,895</b>	<b>99.50%</b>	<b>\$18,189,632</b>	<b>100.38%</b>	<b>1.82%</b>
<b>EXPENDITURE:</b>									
<b>Bond Principal:</b>									
2011 Series	\$7,015,000	\$7,015,000	100.00%	\$8,435,000	\$8,435,000	100.00%	<b>\$8,435,000</b>	100.00%	
2012 Refinance	1,520,000	1,520,000	100.00%	390,000	390,000	100.00%	<b>390,000</b>	100.00%	
2018 Series	0	0		0	0		<b>0</b>		
<b>Bond Interest Coupons Redeemed:</b>									
2011 Series	2,413,087	2,413,087	100.00%	2,078,275	2,078,275	100.00%	<b>2,078,275</b>	100.00%	
2012 Refinance	36,188	36,188	100.00%	14,700	14,700	100.00%	<b>14,700</b>	100.00%	
2018 Series	6,172,188	6,172,188	100.00%	6,172,188	6,172,188	100.00%	<b>6,172,188</b>	100.00%	
<b>Total Expenditure</b>	<b>\$17,156,463</b>	<b>\$17,156,463</b>	<b>100.00%</b>	<b>\$17,090,163</b>	<b>\$17,090,163</b>	<b>100.00%</b>	<b>\$17,090,163</b>	<b>100.00%</b>	
<b>Excess (Deficiency) of Revenue</b>	<b>\$810,000</b>	<b>\$707,733</b>		<b>\$1,029,737</b>	<b>\$938,732</b>		<b>\$1,099,469</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	14,986,280	14,986,280		15,694,013	15,694,013		<b>15,694,013</b>		
GAAP Basis Fund Balance (Deficit) at End of Year	<b>\$15,796,280</b>	<b>\$15,694,013</b>		<b>\$16,723,750</b>	<b>\$16,632,745</b>		<b>\$16,793,482</b>		
Mill Levy	9.431			9.412					
Assessed Value	\$1,903,898,176 <sup>^</sup>			\$1,923,891,560 <sup>*</sup>					

<sup>^</sup> Certification of Mill Levy December 10, 2019

<sup>\*</sup> Certification of Mill Levy December 15, 2020

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

**Building Fund (41)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020- 21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$3,100,000	\$1,272,573	41.05%	\$800,000	\$62,819	7.85%	\$61,653	7.71%	-95.16%
<b>Total Revenue</b>	\$3,100,000	\$1,272,573	41.05%	\$800,000	\$62,819	7.85%	\$61,653	7.71%	-95.16%
<b>EXPENDITURE:</b>									
Building Construction & Improvements	\$90,691,407	\$52,267,904	57.63%	\$36,990,644	\$7,975,127	21.56%	\$7,631,668	20.63%	-85.40%
Equipment	0	193,361		0	7,739,041		7,746,564		3906.27%
Other Capital Outlay	0	117,270		0	114,416		9,819		-91.63%
Construction Services	0	94,801		0	189,698		531,978		461.15%
<b>Total Expenditure</b>	\$90,691,407	\$52,673,336	58.08%	\$36,990,644	\$16,018,282	43.30%	\$15,920,029	43.04%	-69.78%
<b>Excess (Deficiency) of Revenue</b>	(\$87,591,407)	(\$51,400,763)		(\$36,190,644)	(\$15,955,463)		(\$15,858,376)		
Sale of Bonds	\$0	\$0		\$0	\$0		\$0		
Premium/Discount	0	0		0	0		0		
Less: Issuance Costs	0	0		0	0		0		
<b>Net Sale of Bonds</b>	\$0	\$0		\$0	\$0		\$0		
<b>Excess (Deficiency) of Revenue</b>	(\$87,591,407)	(\$51,400,763)		(\$36,190,644)	(\$15,955,463)		(\$15,858,376)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	87,591,407	87,591,407		36,190,644	36,190,644		36,190,644		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$36,190,644		\$0	\$20,235,181		\$20,332,268		
<b>Assigned to:</b>									
Less Amount for Encumbrance	0	(8,596,396)		0	0		(158,176)		
<b>Unassigned Fund Balance</b>	\$0	\$27,594,248		\$0	\$20,235,181		\$20,174,092		

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

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

**Capital Projects Fund (43)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$210,000	\$158,138	75.30%	\$100,000	\$20,982	20.98%	\$25,597	25.60%	-83.81%
Charter School Lease Payments (COP's)	691,575	861,987	124.64%	699,325	699,325	100.00%	707,544	101.18%	-17.92%
COP Refunding Proceeds	0	0		6,085,000	6,085,000	100.00%	6,085,000	100.00%	
Sale of Property	425,000	423,475	99.64%	0	0		0		-100.00%
Other Local Revenue	700,000	77,439	11.06%	100,000	59,717	59.72%	1,495,502	1495.50%	1831.20%
Capital Leases	241,500	363,660	150.58%	241,500	241,500	100.00%	20,265	8.39%	-94.43%
<b>Total Revenue</b>	<b>\$2,268,075</b>	<b>\$1,884,699</b>	<b>83.10%</b>	<b>\$7,225,825</b>	<b>\$7,106,524</b>	<b>98.35%</b>	<b>\$8,333,908</b>	<b>115.34%</b>	<b>342.19%</b>
<b>EXPENDITURE:</b>									
Ground Improvement/Land	\$125,000	\$239,360	191.49%	\$125,000	\$92,305	73.84%	\$88,832	71.07%	-62.89%
Buildings	1,200,000	1,069,501	89.13%	1,200,000	487,024	40.59%	\$71,130	47.59%	-46.60%
Equipment	1,268,915	1,171,776	92.34%	1,125,215	604,257	53.70%	170,798	15.18%	-85.42%
Other Capital Outlay	356,715	64,193	18.00%	276,485	403,455	145.92%	110,714	40.04%	72.47%
<b>Subtotal</b>	<b>\$2,950,630</b>	<b>\$2,544,830</b>	<b>86.25%</b>	<b>\$2,726,700</b>	<b>\$1,587,041</b>	<b>58.20%</b>	<b>\$941,474</b>	<b>34.53%</b>	<b>-63.00%</b>
<b>CHARTER SCHOOL DEBT SERVICE:</b>									
Professional Services	\$0	\$0	0.00%	\$0	\$0		\$0		0.00%
COP Financing Principal	235,000	235,000	0.00%	255,000	255,000	100.00%	255,000	100.00%	0.00%
COP Financing Interest	456,575	456,575	0.00%	444,325	444,325	100.00%	444,325	100.00%	0.00%
<b>Subtotal</b>	<b>\$691,575</b>	<b>\$691,575</b>	<b>0.00%</b>	<b>\$699,325</b>	<b>\$699,325</b>	<b>100.00%</b>	<b>\$699,325</b>	<b>200.00%</b>	<b>1.12%</b>
<b>DISTRICT DEBT SERVICE</b>									
Lease Financing	\$1,516,356	\$147,967	9.76%	\$1,595,013	\$252,043	15.80%	\$226,624	14.21%	53.16%
Professional Services	0	2,500		0	2,500		2,500		0.00%
COP Refunding Insurance Costs	0	0		90,000	90,000	100.00%	90,000	100.00%	
COP Financing Principal/Refunding	290,000	290,000	100.00%	6,295,000	6,295,000	100.00%	6,295,000	100.00%	2070.69%
COP Financing Interest	240,519	240,519	100.00%	200,144	200,144	100.00%	200,144	100.00%	-16.79%
<b>Subtotal</b>	<b>\$2,046,875</b>	<b>\$680,986</b>	<b>33.27%</b>	<b>\$8,180,157</b>	<b>\$6,839,687</b>	<b>83.61%</b>	<b>\$6,814,268</b>	<b>83.30%</b>	<b>900.65%</b>
<b>Total Expenditure</b>	<b>\$5,689,080</b>	<b>\$3,917,391</b>	<b>68.86%</b>	<b>\$11,606,182</b>	<b>\$9,126,053</b>	<b>78.63%</b>	<b>\$8,455,067</b>	<b>72.85%</b>	<b>115.83%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$3,421,005)</b>	<b>(\$2,032,692)</b>		<b>(\$4,380,357)</b>	<b>(\$2,019,529)</b>		<b>(\$121,159)</b>		
Transfer from General Fund	2,375,970	2,375,970		2,375,970	2,375,970		2,375,970		
<b>Excess (Deficiency) of Revenue and Transfer</b>	<b>(\$1,045,035)</b>	<b>\$343,278</b>		<b>(\$2,004,387)</b>	<b>\$356,441</b>		<b>\$2,254,811</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,870,034	12,870,034		13,213,312	13,213,312		13,213,312		
GAAP Basis Fund Balance (Deficit) at End of Year	\$11,824,999	\$13,213,312		\$11,208,925	\$13,569,753		\$15,468,123		
<b>Less Reserves:</b>									
Encumbrances/Reserves	(300,000)	(166,798)		(300,000)	(300,000)		(627,667)		
Emergency Requirement Nondesignated Fund	(6,404,883)	(6,666,421)		(6,666,421)	(6,666,421)		(6,388,489)		
<b>Balance at End of Year</b>	<b>\$5,120,116</b>	<b>\$6,380,093</b>		<b>\$4,242,504</b>	<b>\$6,603,332</b>		<b>\$8,451,967</b>		

**2019-20 Re-Adopted Budget**

Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

**2020-21 Re-Adopted Budget**

Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

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

**Building Fund - Juniper Ridge (44)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$300,000	\$39,078	13.03%	\$34	\$34	100.00%	\$34	100.00%	-99.91%
<b>Total Revenue</b>	\$300,000	\$39,078	13.03%	\$34	\$34	100.00%	\$34	100.00%	-99.91%
<b>EXPENDITURE:</b>									
Building Construction & Improvements	\$3,651,813	\$2,940,329	80.52%	\$35,500	\$0	0.00%	\$0	0.00%	-100.00%
Equipment	0	79,475		0	0		0		-100.00%
Other Capital Outlay	0	179,142		0	0		0		-100.00%
Construction Services	0	156,479		0	35,500		35,500		-77.31%
<b>Total Expenditure</b>	\$3,651,813	\$3,355,425	91.88%	\$35,500	\$35,500	100.00%	\$35,500	100.00%	-98.94%
<b>Excess (Deficiency) of Revenue</b>	(\$3,351,813)	(\$3,316,347)		(\$35,466)	(\$35,466)		(\$35,466)		
Certificates of Participation				\$0	\$0		\$0		
Premium/Discount				0	0		0		
Less: Issuance Costs				0	0		0		
<b>Net Sale of Certificates of Participation</b>				\$0	\$0		\$0		
<b>Excess (Deficiency) of Revenue</b>	(\$3,351,813)	(\$3,316,347)		(\$35,466)	(\$35,466)		(\$35,466)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,351,813	3,351,813		35,466	35,466		35,466		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$35,466		\$0	\$0		\$0		

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

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

**Medical Insurance Fund (62)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Medical Insurance Premiums	\$16,234,913	\$17,032,349	104.91%	\$18,345,452	\$19,111,171	104.17%	\$19,092,296	104.07%	12.09%
Cobra Insurance Premiums	100,000	110,496	110.50%	100,000	164,889	164.89%	195,159	195.16%	76.62%
Interest on Investments	110,000	25,610	23.28%	100,000	1,663	1.66%	1,639	1.64%	-93.60%
<b>Total Revenue</b>	<b>\$16,444,913</b>	<b>\$17,168,455</b>	<b>104.40%</b>	<b>\$18,545,452</b>	<b>\$19,277,723</b>	<b>103.95%</b>	<b>\$19,289,094</b>	<b>104.01%</b>	<b>12.35%</b>
<b>EXPENDITURE:</b>									
Medical - Administration/ Contracted Service	\$2,883,871	\$3,630,609	125.89%	\$2,633,871	\$2,664,589	101.17%	\$2,727,243	103.55%	-24.88%
Medical Services	13,456,981	13,836,615	102.82%	15,648,377	16,372,148	104.63%	19,244,330	122.98%	39.08%
Supplies	20,000	13,491	67.46%	5,000	500	10.00%	0	0.00%	-100.00%
Miscellaneous	5,000	146,537	2930.74%	5,000	12,267	245.34%	42,810	856.20%	-70.79%
Training	1,500	469	31.27%	1,500	0	0.00%	0	0.00%	-100.00%
<b>Total Expenditure</b>	<b>\$16,367,352</b>	<b>\$17,627,721</b>	<b>107.70%</b>	<b>\$18,293,748</b>	<b>\$19,049,504</b>	<b>104.13%</b>	<b>\$22,014,383</b>	<b>120.34%</b>	<b>24.89%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$77,561</b>	<b>(\$459,266)</b>		<b>\$251,704</b>	<b>\$228,219</b>		<b>(\$2,725,289)</b>		
Transfer from General Fund	1,000,000	1,000,000		0	0		0		
<b>Excess (Deficiency) of Revenue and Transfer</b>	<b>\$77,561</b>	<b>\$540,734</b>		<b>\$251,704</b>	<b>\$228,219</b>		<b>(\$2,725,289)</b>		
<b>GAAP FUND BALANCE:</b>									
Beginning of Year	2,937,118	2,937,118		3,477,852	3,477,852		3,477,852		
End of Year	\$3,014,679	\$3,477,852		\$3,729,556	\$3,706,071		\$752,563		

Insurance Premiums are not considered a transfer.

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





Mesa County Valley School District 51  
2020-21 Budget Summary Report, 4th Quarter

Presented: October 19, 2021

**Dental Insurance Fund (63)  
as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Premiums	\$1,387,281	\$1,275,037	91.91%	\$1,387,281	\$1,298,092	93.57%	\$1,295,939	93.42%	1.64%
<b>Total Revenue</b>	<b>\$1,387,281</b>	<b>\$1,275,037</b>	<b>91.91%</b>	<b>\$1,387,281</b>	<b>\$1,298,092</b>	<b>93.57%</b>	<b>\$1,295,939</b>	<b>93.42%</b>	<b>1.64%</b>
<b>EXPENDITURE:</b>									
Dental - Administration	\$96,722	\$92,039	95.16%	\$96,722	\$82,258	85.05%	\$130,782	135.21%	42.09%
Dental Claims/Services	1,191,011	1,065,098	89.43%	1,191,011	1,229,404	103.22%	1,203,064	101.01%	12.95%
Dental - Overfunding Payments	0	0		941,017	941,017	100.00%	941,017	100.00%	
<b>Total Expenditure</b>	<b>\$1,287,733</b>	<b>\$1,157,137</b>	<b>89.86%</b>	<b>\$2,228,750</b>	<b>\$2,252,679</b>	<b>101.07%</b>	<b>\$2,274,863</b>	<b>102.07%</b>	<b>96.59%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$99,548</b>	<b>\$117,900</b>		<b>(\$841,469)</b>	<b>(\$954,587)</b>		<b>(\$978,924)</b>		
<b>GAAP FUND BALANCE:</b>									
Beginning of Year	1,161,225	1,161,225		1,279,125	1,279,125		1,279,125		
End of Year	\$1,260,773	\$1,279,125		\$437,656	\$324,538		\$300,201		

Insurance Premiums are not considered a transfer.

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

**Insurance Fund (64)**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Actual	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	Unaudited 2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$70,000	\$85,879	122.68%	\$70,000	\$8,764	12.52%	<b>\$8,826</b>	12.61%	-89.72%
Insurance Premium-Employee Benefits	900,000	1,609,328	178.81%	900,000	1,282,433	142.49%	<b>1,305,341</b>	145.04%	-18.89%
Miscellaneous Revenue	1,500	8,139	542.60%	1,500	8,454	563.60%	<b>11,643</b>	776.20%	43.05%
<b>Total Revenue</b>	<b>\$971,500</b>	<b>\$1,703,346</b>	<b>175.33%</b>	<b>\$971,500</b>	<b>\$1,299,651</b>	<b>133.78%</b>	<b>\$1,325,810</b>	<b>136.47%</b>	<b>-22.16%</b>
<b>EXPENDITURE:</b>									
Salaries and Benefits	\$812,773	\$847,229	104.24%	\$836,869	\$861,661	102.96%	<b>\$766,492</b>	91.59%	-9.53%
Workers' Compensation	1,400,000	1,277,875	91.28%	1,400,000	792,007	56.57%	<b>16,336</b>	1.17%	-98.72%
Insurance Premiums / Bonds	620,000	711,821	114.81%	620,000	1,181,196	190.52%	<b>1,029,743</b>	166.09%	44.66%
Uninsured Losses / Claims	2,000	290	14.50%	2,000	870	43.50%	<b>435</b>	21.75%	50.00%
Supplies / Other	190,000	51,518	27.11%	190,000	64,911	34.16%	<b>85,890</b>	45.21%	66.72%
Employee Assistance Program	75,000	97,049	129.40%	75,000	84,366	112.49%	<b>78,088</b>	104.12%	-19.54%
Wellness Program	10,000	7,240	72.40%	10,000	0	0.00%	<b>282</b>	2.82%	-96.10%
<b>Total Expenditure</b>	<b>\$3,109,773</b>	<b>\$2,993,022</b>	<b>96.25%</b>	<b>\$3,133,869</b>	<b>\$2,985,011</b>	<b>95.25%</b>	<b>\$1,977,266</b>	<b>63.09%</b>	<b>-33.94%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$2,138,273)</b>	<b>(\$1,289,676)</b>		<b>(\$2,162,369)</b>	<b>(\$1,685,360)</b>		<b>(\$651,456)</b>		
Transfer from General Fund	1,500,000	1,500,000		1,500,000	1,500,000		<b>1,500,000</b>		
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	<b>(\$638,273)</b>	<b>\$210,324</b>		<b>(\$662,369)</b>	<b>(\$185,360)</b>		<b>\$848,544</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	4,941,928	4,941,928		5,152,252	5,152,252		<b>5,152,252</b>		
GAAP Basis Fund Balance (Deficit) at End of Year	\$4,303,655	\$5,152,252		\$4,489,883	\$4,966,892		<b>\$6,000,796</b>		
<b>Reserves/Designations:</b>									
Less Amount for Encumbrances	(5,000)	(13,507)		(5,000)	(5,000)		<b>0</b>		
Unreserved/Undesignated Fund Balance at End of Year	<b>\$4,298,655</b>	<b>\$5,138,745</b>		<b>\$4,484,883</b>	<b>\$4,961,892</b>		<b>\$6,000,796</b>		

**2019-20 Re-Adopted Budget**

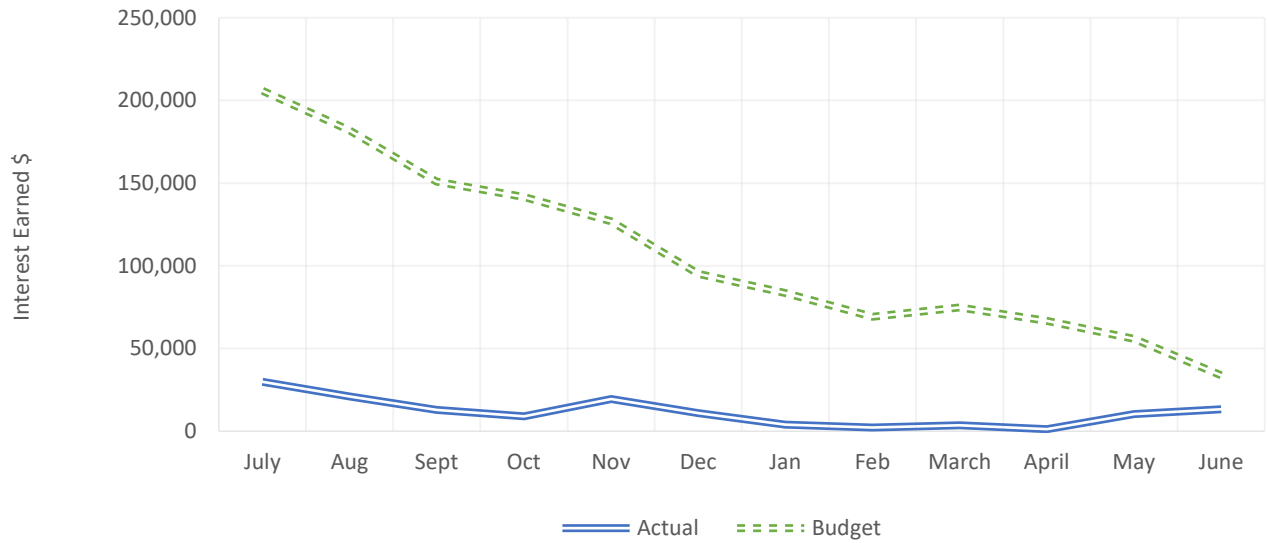
Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

**2020-21 Re-Adopted Budget**

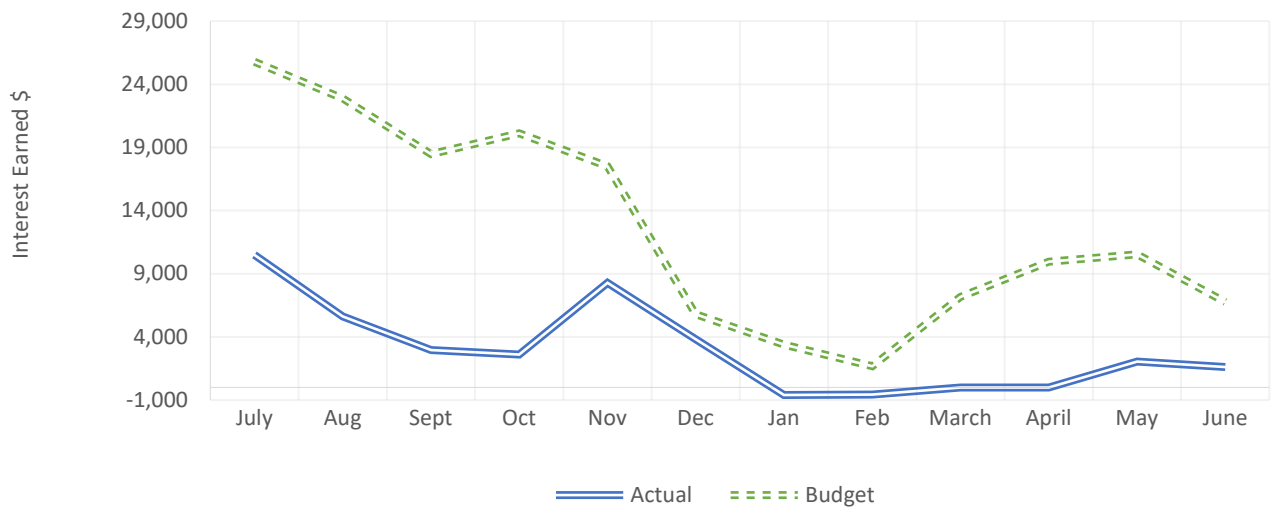
Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

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

**TOTAL INTEREST EARNED - 2020-21**



**GENERAL FUND INTEREST - 2020-21**





**Mesa County Valley School District 51**  
**June 2021 Budget Charts, 4th Quarter**  
Presented: October 19, 2021

<b>All Funds</b>						
<b>Type of Investment</b>	<b>Fund</b>	<b>Bank or Safekeeping</b>	<b>Amount</b>	<b>Date Acquired</b>	<b>Interest Rate</b>	
C-SAFE Bond/Mesa County	31	In Trust with Mesa County Treasurer	\$16,254,861	6/27/03	2.00%	
C-SAFE Account - General	Pooled	US Bank - Denver	39,006,568		0.02%	
C-SAFE Account - 2018 Bond	Pooled	US Bank - Denver	19,164,934	2/1/18	0.09%	
Colo Trust 1	Pooled	Wells Fargo Bank - Denver	15,416,434	4/26/97	0.04%	
Securities	Pooled	SIGMA Financial Corp	757,399	10/1/17	0.01% - 2.50%	
<b>Total</b>			<b>\$90,600,196</b>			



**Mesa County Valley School District 51**  
**June 2021 Budget Charts, 4th Quarter**  
 Presented: October 19, 2021

**Schedule of Interest Earned (All Funds)**

Source	General Fund		Colorado Preschool Program		Capital Reserve		Insurance Reserve	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$3,658	\$36,231	\$98	\$785	\$8,471	\$25,597	\$1,409	\$8,827

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$1	\$1	\$102	\$481	\$0	\$1,639	\$313	\$1,629

Source	Building Projects		Building Projects-Juniper		Career Center		Student Body Activities	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$4,828	\$61,653	\$0	\$34	\$0	\$0	\$538	\$538

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

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



**State of Colorado (SB 80 Interest Free Loans)**

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

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

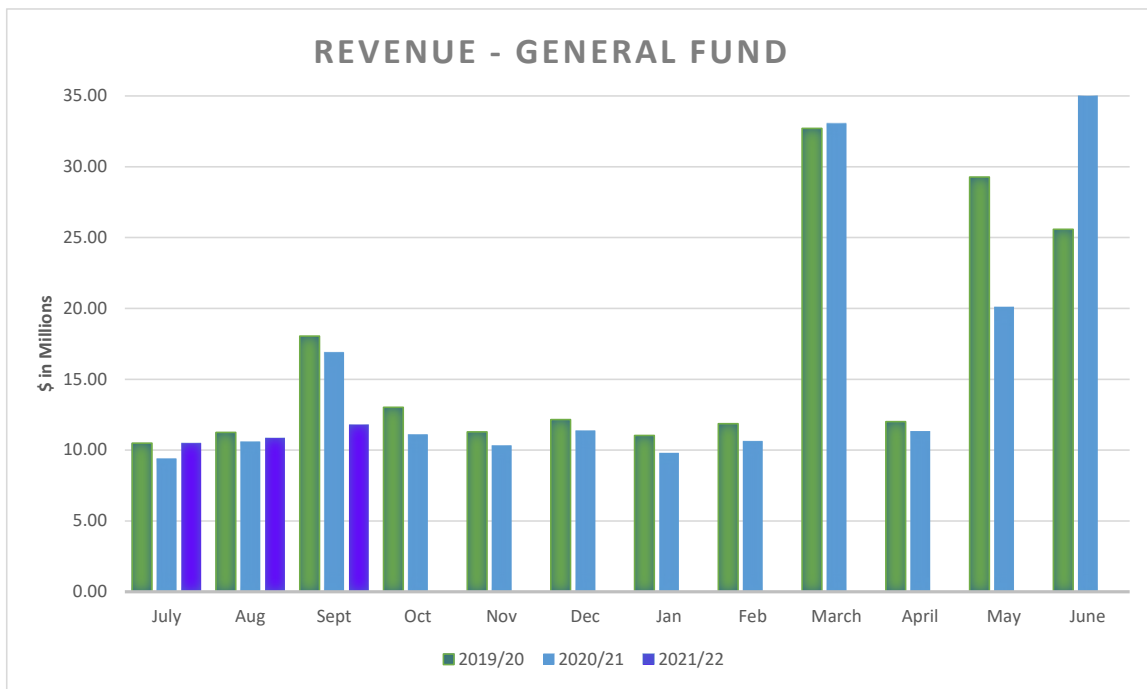
MONTH	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
July	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-	-
January	\$3,946,000	-	-	-	-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

**General Fund (10)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Property Tax	\$45,647,523	\$433,778	0.95%	\$49,453,329	\$48,786,210	98.65%	\$244,196	0.49%	-43.70%
Specific Ownership	10,853,828	2,025,797	18.66%	8,401,188	8,103,188	96.45%	1,098,037	13.07%	-45.80%
Interest	36,231	19,058	52.60%	100,000	6,000	6.00%	3,156	3.16%	-83.44%
Other Local	2,472,098	206,561	8.36%	1,378,382	1,512,786	109.75%	247,248	17.94%	19.70%
Override Election 1996	5,115,590	48,221	0.94%	5,236,474	5,217,902	99.65%	27,294	0.52%	-43.40%
Override Election 2004	3,913,631	37,638	0.96%	4,000,000	3,991,904	99.80%	20,848	0.52%	-44.61%
State	119,503,119	34,084,564	28.52%	133,985,983	133,985,983	100.00%	31,407,689	23.44%	-7.85%
Mineral Lease	566,545	66,391	11.72%	350,000	509,891	145.68%	67,414	19.26%	1.54%
CARES Act ESSER	3,409,529	0	0.00%	0	0		0		
Federal	79,520	5,175	6.51%	66,661	81,110	121.68%	9,526	14.29%	84.08%
<b>Total Revenue</b>	<b>\$191,597,614</b>	<b>\$36,927,183</b>	<b>19.27%</b>	<b>\$202,972,017</b>	<b>\$202,194,974</b>	<b>99.62%</b>	<b>\$33,125,408</b>	<b>16.32%</b>	<b>-10.30%</b>
<b>EXPENDITURE:</b>									
Instructional Programs	\$94,938,574	\$25,358,347	26.71%	\$114,766,264	\$114,303,579	99.60%	\$26,833,048	23.38%	5.82%
Pupil Support Services	19,390,956	5,095,657	26.28%	21,820,964	20,402,630	93.50%	4,817,061	22.08%	-5.47%
General Administration Support Services	2,717,246	651,981	23.99%	3,013,658	2,890,100	95.90%	661,544	21.95%	1.47%
School Administration Support Services	15,272,177	3,700,735	24.23%	16,324,463	16,083,298	98.52%	3,847,125	23.57%	3.96%
Business Support Services	24,492,103	4,729,478	19.31%	24,788,114	26,191,711	105.66%	5,465,157	22.05%	15.56%
Central Support Services	7,516,518	2,311,410	30.75%	6,739,199	6,895,061	102.31%	1,849,945	27.45%	-19.96%
Community Services & Other Support Services	34,000	20,000	58.82%	64,732	40,731	62.92%	20,500	31.67%	2.50%
Other Uses/Leases	1,606,707	70,220	4.37%	222,500	289,696	130.20%	72,424	32.55%	3.14%
<b>Total Expenditure</b>	<b>\$165,968,281</b>	<b>\$41,937,828</b>	<b>25.27%</b>	<b>\$187,739,894</b>	<b>\$187,096,806</b>	<b>99.66%</b>	<b>\$43,566,804</b>	<b>23.21%</b>	<b>3.88%</b>
Transfer to Charter Schools/CPP	\$11,949,251	\$2,926,753	24.49%	\$13,867,456	\$13,867,456	100.00%	\$3,509,609	25.31%	19.91%
Transfer to Capital Projects/Insurance	3,875,970	968,993	25.00%	3,875,970	3,875,970	100.00%	968,993	25.00%	0.00%
Transfer to Physical Activities	200,000	150,000	75.00%	150,000	150,000	100.00%	150,000	100.00%	0.00%
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,474,102)	(968,480)	27.88%	(3,474,102)	(3,474,102)	100.00%	(868,526)	25.00%	
Transfer from 2017 Mill Levy Override - Professional Development Day	(636,840)	(172,488)	27.08%	(636,840)	(636,840)	100.00%	(159,210)	25.00%	
<b>Total Expenditure and Transfers</b>	<b>\$177,882,560</b>	<b>\$44,842,606</b>	<b>25.21%</b>	<b>\$201,522,378</b>	<b>\$200,879,290</b>	<b>99.68%</b>	<b>\$47,167,670</b>	<b>23.41%</b>	<b>5.18%</b>
GAAP Basis Result of Operations	13,715,054			1,449,639	1,315,684				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,210,982			20,284,646	25,926,036				
GAAP Basis Fund Balance (Deficit) at End of Year	\$25,926,036			\$21,734,285	\$27,241,720				
<b>Reserves/Designations:</b>									
Committed Reserves: 10% Exp./Transfers	(\$17,788,256)			(\$20,152,238)	(\$20,087,929)				
Unspendable: Inventories	(261,154)			(250,000)	(250,000)				
Unspendable: Encumbrances	(392,039)			(300,000)	(300,000)				
	<b>\$7,484,587</b>			<b>\$1,032,047</b>	<b>\$6,603,791</b>				

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

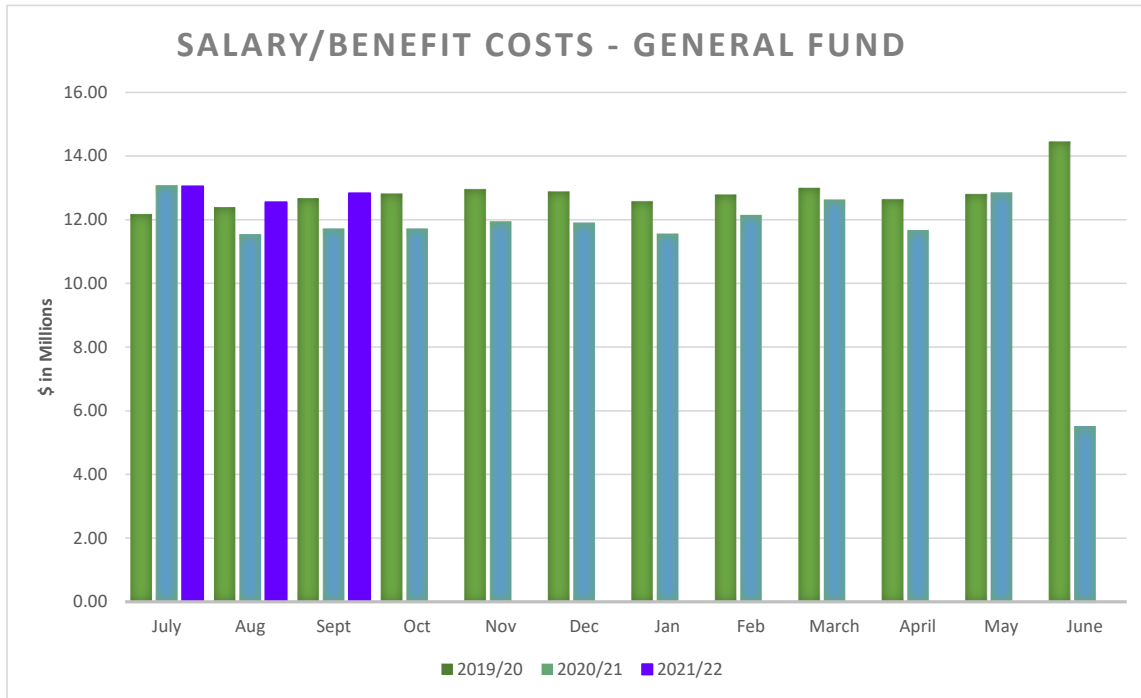
Anticipated will be updated quarterly and is based on Adopted Budget



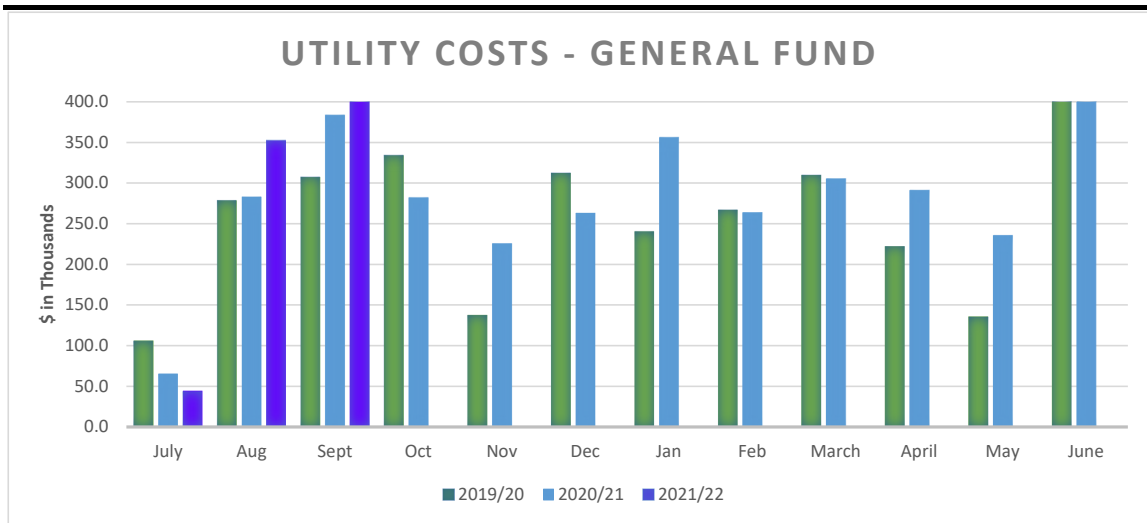
Note: In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years. State funding level rebounded in 2021/22.

	2019/20	2020/21	2021/22
YTD Revenue	\$39,792,753	\$36,927,271	\$33,125,408
Annual Budget	\$196,673,580	\$188,062,235	\$202,972,017
YTD % of Budget	20.23%	19.64%	16.32%
EOY Actual Revenue	\$198,766,100	\$191,597,614	
% of EOY Actual Revenue to Budget	101.06%	101.88%	

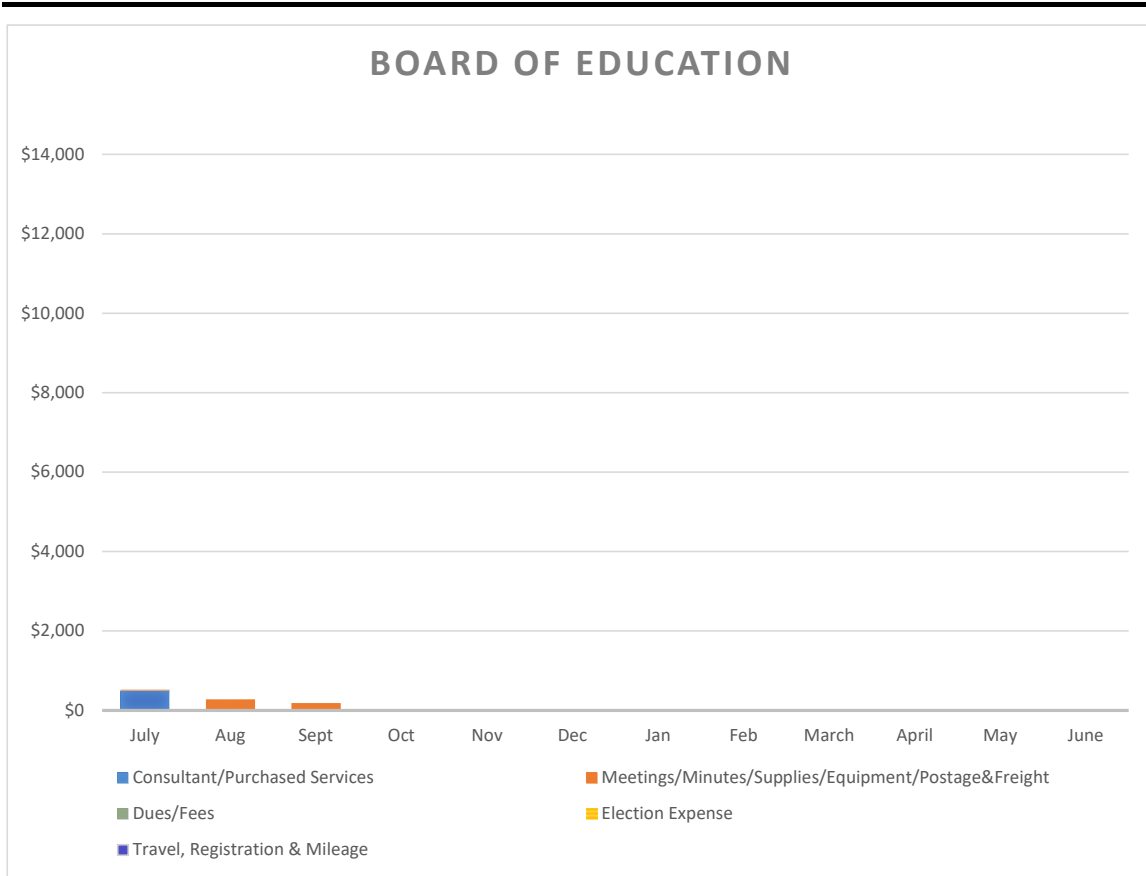




	2019/20	2020/21	2021/22
YTD Exp	\$37,243,659	\$36,359,106	\$38,439,756
Annual Budget	\$156,968,413	\$148,869,564	\$162,101,143
YTD % of Budget	23.73%	24.42%	23.71%
EOY Actual Exp	\$154,163,731	\$138,347,861	
% of EOY Actual Revenue to Budget	98.21%	92.93%	



<b>Total-General Fund</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
YTD Exp	\$692,763	\$732,425	\$848,732
Annual Budget	\$3,200,000	\$3,265,089	\$3,564,343
YTD % of Budget	21.65%	22.43%	23.81%
EOY Actual Exp	\$3,078,391	\$3,488,693	
% of EOY Actual Revenue to Budget	96.20%	106.85%	
<b>Natural Gas</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
YTD Exp	\$22,265	\$31,677	\$23,899
Annual Budget	\$455,000	\$459,557	\$523,825
YTD % of Budget	4.89%	6.89%	4.56%
EOY Actual Exp	\$376,781	\$484,360	
% of EOY Actual Revenue to Budget	82.81%	105.40%	
<b>Fuel - Propane</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
YTD Exp	\$522	\$0	\$6,609
Annual Budget	\$30,000	\$30,302	\$36,072
YTD % of Budget	1.74%	0.00%	18.32%
EOY Actual Exp	\$30,085	\$33,688	
% of EOY Actual Revenue to Budget	100.28%	111.18%	
<b>Electric</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
YTD Exp	\$545,318	\$593,057	\$687,751
Annual Budget	\$2,175,000	\$2,221,537	\$2,406,996
YTD % of Budget	25.07%	26.70%	28.57%
EOY Actual Exp	\$2,100,834	\$2,436,647	
% of EOY Actual Revenue to Budget	96.59%	109.68%	
<b>Disposal Services</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
YTD Exp	\$4,969	\$21,577	\$28,432
Annual Budget	\$150,000	\$151,500	\$173,250
YTD % of Budget	3.31%	14.24%	16.41%
EOY Actual Exp	\$125,061	\$156,694	
% of EOY Actual Revenue to Budget	83.37%	103.43%	
<b>Water</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
YTD Exp	\$97,431	\$65,637	\$76,986
Annual Budget	\$250,000	\$260,793	\$278,250
YTD % of Budget	38.97%	25.17%	27.67%
EOY Actual Exp	\$312,248	\$250,605	
% of EOY Actual Revenue to Budget	124.90%	96.09%	
<b>Sewer</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
YTD Exp	\$22,257	\$20,477	\$25,055
Annual Budget	\$140,000	\$141,400	\$145,950
YTD % of Budget	15.90%	14.48%	17.17%
EOY Actual Exp	\$133,382	\$126,699	
% of EOY Actual Revenue to Budget	95.27%	89.60%	



	2019/20	2020/21	2021/22
YTD Exp	\$2,757	\$27,799	\$973
Annual Budget	\$141,323	\$66,323	\$141,323
YTD % of Budget	1.95%	41.91%	0.69%
EOY Actual Exp	\$160,629	\$62,249	
% of EOY Actual Revenue to Budget	113.66%	93.86%	

**2017 Mill Levy Override (17)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Property Tax	\$6,280,222	\$59,837	0.95%	\$6,500,000	\$6,435,000	99.00%	<b>\$33,429</b>	0.51%	-44.13%
Specific Ownership	956,684	179,373	18.75%	945,374	703,349	74.40%	<b>128,033</b>	13.54%	-28.62%
Interest	1,629	996	61.14%	5,000	167	3.34%	<b>102</b>	2.04%	-89.76%
<b>Total Revenue</b>	<b>\$7,238,535</b>	<b>\$240,206</b>	<b>3.32%</b>	<b>\$7,450,374</b>	<b>\$7,138,516</b>	<b>95.81%</b>	<b>\$161,564</b>	<b>2.17%</b>	<b>-32.74%</b>
<b>EXPENDITURE:</b>									
Instructional Materials/Educator Training	\$1,677,789	\$464,302	27.67%	\$982,737	\$982,737	100.00%	<b>\$151,478</b>	15.41%	-67.38%
Maintenance Projects	271,559	20,417	7.52%	1,000,000	1,000,000	100.00%	<b>99,562</b>	9.96%	387.64%
Technology Support	274,576	71,828	26.16%	300,000	289,492	96.50%	<b>72,373</b>	24.12%	0.76%
Treasurer Collection Fees	16,365	149	0.91%	0	9,446		<b>86</b>		-42.28%
<b>Total Expenditure</b>	<b>\$2,240,289</b>	<b>\$556,696</b>	<b>24.85%</b>	<b>\$2,282,737</b>	<b>\$2,281,675</b>	<b>99.95%</b>	<b>\$323,499</b>	<b>14.17%</b>	<b>-41.89%</b>
Transfer to Charter Schools- Per Pupil	\$379,213	\$89,231	23.53%	\$380,423	\$380,423	100.00%	<b>\$94,885</b>	24.94%	6.34%
Transfer to General Fund- Professional Development Day	636,840	159,210	25.00%	636,840	636,840	100.00%	<b>159,210</b>	25.00%	0.00%
Transfer to General Fund-Student Contact Days	3,474,102	868,526	25.00%	3,474,102	3,474,102	100.00%	<b>868,526</b>	25.00%	0.00%
Transfer to Nutrition Services- Student Contact Days	77,792	19,448	25.00%	77,792	77,792	100.00%	<b>19,448</b>	25.00%	0.00%
<b>Total Expenditure and Transfers</b>	<b>\$6,808,236</b>	<b>\$1,693,111</b>	<b>24.87%</b>	<b>\$6,851,894</b>	<b>\$6,850,832</b>	<b>99.98%</b>	<b>\$1,465,568</b>	<b>21.39%</b>	<b>-13.44%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$430,299</b>			<b>\$598,480</b>	<b>\$287,684</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,962,106			1,887,830	2,392,405				
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,392,405			\$2,486,310	\$2,680,089				
<b>Assigned to:</b>									
Less Amount for Encumbrance	(281,263)			0	0				
<b>Unassigned Fund Balance</b>	<b>\$2,111,142</b>			<b>\$2,486,310</b>	<b>\$2,680,089</b>				

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

Anticipated will be updated quarterly and is based on Adopted Budget

**Colorado Preschool Program Fund (19)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest	\$785	\$370	47.13%	\$1,000	\$6	0.60%	\$3	0.30%	-99.19%
Miscellaneous	4,350	0	0.00%	0	0		0		
<b>Total Revenue</b>	<b>\$5,135</b>	<b>\$370</b>	<b>7.21%</b>	<b>\$1,000</b>	<b>\$6</b>	<b>0.60%</b>	<b>\$3</b>	<b>0.30%</b>	<b>-99.19%</b>
<b>EXPENDITURE:</b>									
<b>CPP Preschool:</b>									
Salaries	\$1,577,928	\$410,085	25.99%	\$1,662,646	\$1,607,383	96.68%	\$417,740	25.13%	1.87%
Benefits	653,735	166,536	25.47%	708,813	646,830	91.26%	164,777	23.25%	-1.06%
In-service	1,432	0	0.00%	0	0		0		
Contracted Service	275,094	242,556	88.17%	290,496	396,372	136.45%	396,372	136.45%	63.41%
Supplies/Materials	7,802	2,562	32.84%	16,000	7,963	49.77%	2,615	16.34%	2.07%
Equipment	0	0		2,500	2,500	100.00%	0	0.00%	
Administrative Supplies/ Equipment/Other	57,099	47,243	82.74%	50,000	40,081	80.16%	12,478	24.96%	-73.59%
<b>Total Expenditure</b>	<b>\$2,573,090</b>	<b>\$868,982</b>	<b>33.77%</b>	<b>\$2,730,455</b>	<b>\$2,701,129</b>	<b>98.93%</b>	<b>\$993,982</b>	<b>36.40%</b>	<b>14.38%</b>
Transfer from General Fund-Preschool PPR	\$2,003,608	\$548,789	27.39%	\$2,435,617	\$2,435,617	100.00%	\$608,904	25.00%	10.95%
Transfer from General Fund-Salary Costs	0	0		400,000	400,000	100.00%	100,000	25.00%	
<b>Excess (Deficiency) of Revenue</b>	<b>(\$564,347)</b>			<b>\$106,162</b>	<b>\$134,494</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	759,232			213,782	194,885				
GAAP Basis Fund Balance (Deficit) at End of Year	\$194,885			\$319,944	\$329,379				

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

Anticipated will be updated quarterly and is based on Adopted Budget

**Independence Academy**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual/ Unaudited	2021-22 Adopted Budget	2021-22 Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
ECEA Spec Ed	\$47,684	\$11,113	23%	\$37,000	\$37,000	100.00%	\$11,921	32.22%	7.27%
Interest	5,017	151	3%	-	-	-	39	-	-74.01%
Read Act	-	-	-	-	-	-	-	-	-
Miscellaneous Income	6,478	1,394	22%	-	-	-	1,395	-	0.07%
Kindergarten Fees	-	-	-	-	-	-	-	-	-
Pre-K Fees	60,965	21,919	36%	90,000	90,000	100.00%	35,785	39.76%	63.26%
Material Fees	19,802	19,115	97%	-	-	-	17,908	-	-6.31%
Tech Fees	-	-	-	-	-	-	(915)	-	-
Rental Income	9,170	1,970	21%	12,000	12,000	100.00%	1,000	8.33%	-49.24%
Capital Contribution	-	-	-	-	-	-	-	-	-
Capital Construction Bond Reimbursement	417,320	332,455	80%	-	-	-	-	-	-100.00%
MCVSD#51 Mill Levy Override 1996,2004	171,880	40,066	23%	192,739	192,739	100.00%	45,279	23.49%	13.01%
Erate	-	-	-	15,000	15,000	100.00%	-	0.00%	-
Donations	244	-	0%	-	-	-	-	-	-
CDHS OEC Grant	4,250	-	0%	-	-	-	-	-	-
Refunds: MCVSD#51	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$742,810</b>	<b>\$428,183</b>	<b>57.64%</b>	<b>\$346,739</b>	<b>\$346,739</b>	<b>100.00%</b>	<b>\$112,413</b>	<b>32.42%</b>	<b>-73.75%</b>
<b>EXPENDITURE:</b>									
Salaries	\$1,585,159	\$429,841	27.12%	\$2,000,000	\$2,000,000	100.00%	\$474,197	23.71%	10.32%
Benefits	543,074	143,834	26.49%	630,000	630,000	100.00%	160,193	25.43%	11.37%
Capital Projects	137,139	90,490	65.98%	5,000	5,000	100.00%	42,775	855.50%	-52.73%
Purchased Services	562,933	168,556	29.94%	500,000	500,000	100.00%	115,433	23.09%	-31.52%
Supplies	78,393	39,728	50.68%	80,000	80,000	100.00%	33,819	42.27%	-14.87%
Facility Rent	402,276	87,396	21.73%	611,668	611,668	100.00%	128,368	20.99%	46.88%
Contingency/Reserve	-	-	-	-	-	-	-	-	-
Professional Development	21,867	8,377	38.31%	40,000	40,000	100.00%	9,227	23.07%	10.15%
Equipment	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	1,923	1,038	53.98%	5,000	5,000	100.00%	4,551	91.03%	338.47%
Technology	83,534	10,404	12.45%	70,000	70,000	100.00%	12,133	17.33%	16.62%
Curriculum	33	-	0.00%	-	-	-	33	-	-
Other Expenses	622	-	0.00%	5,000	5,000	100.00%	-	0.00%	-
<b>Total Expenditure/Contingency</b>	<b>\$3,416,952</b>	<b>\$979,664</b>	<b>28.67%</b>	<b>\$3,946,668</b>	<b>\$3,946,668</b>	<b>100.00%</b>	<b>\$980,729</b>	<b>24.85%</b>	<b>0.11%</b>
<b>Expenditure/Contingency+(-) Revenue</b>	<b>(\$2,674,142)</b>	<b>(\$551,480)</b>	<b>20.62%</b>	<b>(\$3,599,929)</b>	<b>(\$3,599,929)</b>	<b>100.00%</b>	<b>(\$868,316)</b>	<b>24.12%</b>	<b>57.45%</b>
Transfer from General Fund*	\$3,263,382	\$766,198	23.48%	\$3,705,099	\$3,705,099	100.00%	\$935,141	25.24%	22.05%
Fund Balance (Deficit) at Beginning of Year	3,880,631	3,880,631	100.00%	4,469,871	4,469,871	100.00%	4,469,871	100.00%	15.18%
Fund Balance (Deficit) at End of Year	\$4,469,871	\$4,095,349	91.62%	\$4,575,041	\$4,575,041	100.00%	\$4,536,696	99.16%	10.78%
<b>MILL LEVY:</b>									
MCVSD#51 Mill Levy Override 2017	\$125,842	\$30,258	24.04%	\$135,636	\$135,636	100.00%	\$33,830	24.94%	11.81%
<b>Total Revenue</b>	<b>\$125,842</b>	<b>\$30,258</b>	<b>24.04%</b>	<b>\$135,636</b>	<b>\$135,636</b>	<b>100.00%</b>	<b>\$33,830</b>	<b>24.94%</b>	<b>11.81%</b>
<b>EXPENDITURE:</b>									
Curriculum	\$50,311	\$5,543	11.02%	\$50,000	\$50,000	100.00%	\$16,282	32.56%	193.73%
Technology	31,998	22,177	69.31%	30,000	30,000	100.00%	-	0.00%	-100.00%
Professional Development	12,418	869	7.00%	7,000	7,000	100.00%	5,380	76.86%	519.09%
<b>Total Expenditure</b>	<b>\$94,726</b>	<b>\$28,589</b>	<b>30.18%</b>	<b>\$87,000</b>	<b>\$87,000</b>	<b>100.00%</b>	<b>\$21,661</b>	<b>24.90%</b>	<b>-24.23%</b>
<b>Expenditure + (-) Revenue</b>	<b>\$31,116</b>	<b>\$1,669</b>	<b>5.36%</b>	<b>\$48,636</b>	<b>\$48,636</b>	<b>100.00%</b>	<b>\$12,169</b>	<b>25.02%</b>	<b>629.12%</b>
Fund Balance (Deficit) at Beginning of Year	27,842	27,842	100.00%	66,539	66,539	100.00%	66,539	100.00%	138.99%
Fund Balance (Deficit) at End of Year	\$58,958	\$29,511	50.05%	\$115,175	\$115,175	100.00%	\$78,708	68.34%	166.71%
<b>STATE GRANT REVENUE:</b>									
ESSER I funds	\$64,642	\$0	0.00%	\$0	\$0	-	\$0	-	-
ESSER II funds	244,704	-	-	209,000	209,000	100.00%	44,019	21.06%	-
ESSER III funds	-	-	-	474,150	474,150	100.00%	-	0.00%	-
CARES Act	208,213	208,213	100.00%	0	0	-	-	-	-100.00%
CS Capital Construction Grant	127,984	30,380	23.74%	99,600	99,600	100.00%	21,172	21.26%	-30.31%
<b>Total Revenue</b>	<b>\$645,543</b>	<b>\$238,593</b>	<b>36.96%</b>	<b>\$782,750</b>	<b>\$782,750</b>	<b>100.00%</b>	<b>\$65,191</b>	<b>8.33%</b>	<b>-72.68%</b>
<b>EXPENDITURE:</b>									
ESSER Expenditures	\$73,417	\$0	0.00%	\$0	\$0	-	\$0	-	-
ESSER II Expenditures	215,319	-	0.00%	209,000	209,000	100.00%	44,019	21.06%	-

ESSER III Expenditures	10,438	-	0.00%	474,150	474,150	100.00%	16,589	3.50%	
CARES Act Expenditures	202,366	160,052	79.09%	0	0		-		-100.00%
CS Capital Construction Expenditure	116,734	30,380	26.02%	99,600	99,600	100.00%	21,172	21.26%	-30.31%
<b>Total Expenditure</b>	<b>\$618,274</b>	<b>\$190,432</b>	<b>30.80%</b>	<b>\$782,750</b>	<b>\$782,750</b>	<b>100.00%</b>	<b>\$81,780</b>	<b>10.45%</b>	<b>-57.06%</b>
<b>Expenditure + (-) Revenue</b>	<b>\$27,269</b>	<b>\$48,161</b>	<b>176.61%</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$16,589)</b>		<b>-134.44%</b>
Fund Balance (Deficit) at Beginning of Year	(8,635)	(8,635)	100.00%	(257,238)	(257,238)	100.00%	(257,238)	100.00%	2879.02%
Fund Balance (Deficit) at End of Year	\$18,634	\$39,526	212.12%	(\$257,238)	(\$257,238)	100.00%	(\$273,827)	106.45%	-792.78%
<b>FUNDRAISING REVENUE:</b>									
Fees: Supplies/Field Trips	\$90,206	\$56,455	62.58%	\$100,000	\$100,000	100.00%	\$71,110	71.11%	25.96%
Other Income	5,123	727	14.19%	120	120	100.00%	1,702	1417.93%	134.05%
Local Fundraising	5,165	1,121	21.70%	20,000	20,000	100.00%	1,273	6.37%	13.57%
<b>Total Revenue</b>	<b>\$100,493</b>	<b>\$58,303</b>	<b>58.02%</b>	<b>\$120,120</b>	<b>\$120,120</b>	<b>100.00%</b>	<b>\$74,085</b>	<b>61.68%</b>	<b>27.07%</b>
<b>EXPENDITURE:</b>									
Purchased Services	\$100,178	\$19,961	19.93%	\$96,000	\$96,000	100.00%	\$22,787	23.74%	14.16%
<b>Total Expenditure</b>	<b>\$100,178</b>	<b>\$19,961</b>	<b>19.93%</b>	<b>\$96,000</b>	<b>\$96,000</b>	<b>100.00%</b>	<b>\$22,787</b>	<b>23.74%</b>	<b>14.16%</b>
<b>Expenditure + (-) Revenue</b>	<b>\$315</b>	<b>\$38,342</b>	<b>12172.06%</b>	<b>\$24,120</b>	<b>\$24,120</b>	<b>100.00%</b>	<b>\$51,298</b>	<b>212.68%</b>	<b>33.79%</b>
Fund Balance (Deficit) at Beginning of Year	337,306	337,306	100.00%	337,621	337,621	100.00%	337,621	100.00%	0.09%
Fund Balance (Deficit) at End of Year	\$337,621	\$375,648	111.26%	\$361,741	\$361,741	100.00%	\$388,919	107.51%	3.53%
<b>CAPITAL PROJECTS FUND - BUILDING</b>									
Building Lease Revenue	\$509,084	\$116,169	22.82%	\$715,060	\$715,060	100.00%	\$145,939	20.41%	25.63%
Repair and Replacement	-	-		-	-		-		
Proceeds from Issuance of Debt	7,255,000	7,255,000	100.00%	-	-		-		-100.00%
Bond Discount	(251,230)	(251,230)	100.00%	-	-		-		-100.00%
Bond Accounts Dividend	1	-	0.00%	-	-		1		
Bond Accounts Interest	2,906	898	30.90%	-	-		48		-94.66%
<b>Total Revenue</b>	<b>\$7,515,761</b>	<b>\$7,120,837</b>	<b>94.75%</b>	<b>\$715,060</b>	<b>\$715,060</b>	<b>100.00%</b>	<b>\$145,988</b>	<b>20.42%</b>	<b>-97.95%</b>
<b>EXPENDITURE:</b>									
Debt Service Payments	\$445,330	\$248,387	55.78%	\$715,060	\$715,060	100.00%	\$326,944	45.72%	31.63%
Excess Funds Transfer to IACS	4,664	-	0.00%	-	-		1,172		
Project Construction	5,563,636	528,334	9.50%	-	-		1,021,986		93.44%
<b>Total Expenditure</b>	<b>\$6,013,631</b>	<b>\$776,721</b>	<b>12.92%</b>	<b>\$715,060</b>	<b>\$715,060</b>	<b>100.00%</b>	<b>\$1,350,102</b>	<b>188.81%</b>	<b>73.82%</b>
<b>Expenditure + (-) Revenue</b>	<b>\$1,502,130</b>	<b>\$6,344,116</b>	<b>422.34%</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$1,204,114)</b>		<b>-118.98%</b>
Fund Balance (Deficit) at Beginning of Year	653,790	653,790	100.00%	2,155,920	2,155,920	100.00%	2,155,920	100.00%	229.76%
Fund Balance (Deficit) at End of Year	\$2,155,920	\$6,997,906	324.59%	\$2,155,920	\$2,155,920	100.00%	\$951,806	44.15%	-86.40%

# Independence Academy Cash Flow for 2021-22

as of September 30, 2021

	ACTUAL FYE 6/30/21 \$4,614,130 (A)	ACTUAL FYE 6/30/22 \$5,077,293	ACTUAL TOTAL 9/30/21 \$5,077,293	ACTUAL TOTAL 12/31/21 \$5,077,293	ACTUAL TOTAL 3/31/22 \$5,077,293	ACTUAL TOTAL 6/30/22 \$5,077,293
<b>Total Cash--Beginning of Month</b>						
Cash received:						
Per Pupil Revenue	\$3,263,382	\$3,117,714	\$935,141			
ECEA Spec Ed	\$47,684	4,536	3,974			
Interest	\$5,017	14	12			
Colorado Read Act	\$0	-	\$0			
Other-Miscellaneous	\$6,622	75	1,320			
Kindergarten Fees	\$0	-	\$0			
Pre-K Fees	\$60,965	7,075	12,610			
Material Fees	\$19,802	17,658	100,150			
Tech Fees	\$0	(485)	(25)			
Rent Income	\$9,170	-	1,000			
Capital Construction Grant	\$127,984	10,600	10,571			
Other-Refunds from District	\$0	-	\$0			
Asset Sale	\$0	-	\$0			
Capital Contribution	\$0	-	\$0			
Capital Construction Bond Reimbursement	\$417,320	-	-			
MCSDF#1 Mill Levy Override 1996 & 2004	\$171,880	15,093	15,093			
MCSDF#1 Mill Levy Override 2017	\$125,842	11,277	11,277			
Cares Act	\$208,213	-	-			
ESSER	\$309,346	-	44,019			
Erate	\$0	-	\$0			
Donation	\$100	-	\$0			
CDHS OEC Grant	\$4,250	-	\$0			
Title II A	\$0	-	\$0			
Student fees	\$90,206	2,718	3,357			
Student Activity other	\$5,123	1,514	1,702			
Fundraising revenue	\$5,165	60	1,213			
<b>Total cash received</b>	<b>\$4,878,070</b>	<b>\$365,615</b>	<b>\$415,153</b>	<b>\$1,220,660</b>	<b>\$0</b>	<b>\$0</b>
Cash expenditures:						
Salaries	\$1,788,910	\$196,698	171,731			
Benefits	\$611,172	52,710	63,530			
Purchased Services	\$579,763	29,455	50,711			
Professional Development	\$34,334	6,289	6,396			
Facility Rent	\$519,010	44,746	60,048			
Office supplies	\$21,422	1,352	1,032			
Instructional supplies	\$58,758	35,518	9,823			
Curriculum	\$52,343	12,619	2,489			
Capital Reserve Expenditures	\$0	-	-			
Equipment	\$0	-	-			
Furniture and Fixtures	\$2,741	4,551	-			
Misc Expense	\$622	-	-			
Technology	\$115,532	529	4,657			
Capital Construction	\$137,139	40,244	(58)			
Cares Act Expenses	\$191,621	-	-			
Esser Expenses	\$36,586	-	-			
Other-Student activities	\$100,178	8,602	4,229			
<b>Total cash expenditures</b>	<b>\$4,230,131</b>	<b>\$376,123</b>	<b>\$350,941</b>	<b>\$1,106,957</b>	<b>\$0</b>	<b>\$0</b>
Change in Accounts Payable/Receivable	(\$184,776)	\$16,377	\$402,770	\$296,802	\$0	\$0
<b>Total Cash--end of month</b>	<b>\$5,077,293 (B)</b>	<b>\$5,020,816</b>	<b>\$5,487,797</b>	<b>\$5,487,797</b>	<b>\$5,487,295</b>	<b>\$5,077,293</b>
Cash Balances:						
Operating account	\$4,318,738	\$4,256,676	\$4,725,970			
Savings account	\$145,426	145,436	145,455			
Money Market account	\$54,866	54,841	54,792			
New Building Fund	\$4,758	4,758	4,759			
Payment Account	\$1,906	23,315	17,033			
Colo Trust	\$200,207	200,210	200,214			
Student Activities Account	\$349,929	338,106	338,197			
Benio Business Card	\$1,465	1,407	1,378			
Paypal	-	-	-			
Petty Cash	-	-	-			
<b>Total Cash--end of month</b>	<b>\$5,077,293 (B)</b>	<b>\$5,020,816</b>	<b>\$5,487,797</b>	<b>\$5,487,797</b>	<b>\$5,487,295</b>	<b>\$5,077,293</b>
Restricted cash:						
Tabor 3%	\$100,883	121,555	121,555			
Capital Projects						
Other restricted:						
Fundraising for specific purpose						
Fees collected for specific purpose						
Unspent grant revenues						
Other?-name						
Unrestricted	4,976,410	4,899,261	5,366,242			
<b>Total Cash--end of month</b>	<b>\$5,077,293 (B)</b>	<b>\$5,020,816</b>	<b>\$5,487,797</b>	<b>\$5,487,797</b>	<b>\$5,487,295</b>	<b>\$5,077,293</b>



**Juniper Ridge Community School**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Budget	2021-22 Adopted Budget	2021-22 Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
Mill Levy Override 2017	\$140,830	\$36,684	26.05%	\$122,381	\$122,381	100.00%	\$30,524	24.94%	-16.79%
Mill Levy Override 1996 & 2004	170,582	28,962	16.98%	173,903	173,903	100.00%	40,854	23.49%	41.06%
Special Ed	41,291	49,257	119.29%	63,212	63,212	100.00%	22,031	34.85%	-55.27%
Interest	1,114	356	31.96%	1,500	1,500	100.00%	124	8.24%	-65.29%
Miscellaneous Income	8,962	636	7.10%	0	0		356		-44.03%
Grant - School Van	20,000	20,000	100.00%	0	0		0		-100.00%
Material Fees	28,498	25,478	89.40%	63,520	63,520	100.00%	22,786	35.87%	-10.56%
Capital Construction Grant	107,251	32,956	30.73%	104,014	104,014	100.00%	27,447	26.39%	-16.72%
CRF Allocation	186,871	186,871	100.00%	0	0		0		-100.00%
ESSER I Grant	58,016	0	0.00%	0	0		0		
ESSER II Grant	105,396	0	0.00%	0	0		0		
Friday Enrichment	0	0		0	0		0		
Before and After Care	0	0		0	0		2,865		
Violin Rental	0	0		0	0		0		
Tutoring - Reading	0	0		0	0		0		
Refund MCVSD#51	97,920	0	0.00%	0	0		2,947		
Sunshine Fund	0	0		0	0		0		
Parent Education Income	0	0		0	0		0		
COP Reimbursements	0	0		0	0		0		
Garden Grants	0	0		0	0		0		
Fundraising	10,986	4,198	38.22%	3,000	3,000	100.00%	17,792	593.06%	323.78%
<b>Total Revenue</b>	<b>\$977,718</b>	<b>\$385,398</b>	<b>39.42%</b>	<b>\$531,530</b>	<b>\$531,530</b>	<b>100.00%</b>	<b>\$167,727</b>	<b>31.56%</b>	<b>-56.48%</b>
<b>EXPENDITURE:</b>									
Class Fund Expenses	\$0	\$141		\$2,000	\$2,000	100.00%	\$11,233	561.66%	7866.85%
CRF	188,810	87,009	46.08%	0	0		0		-100.00%
ESSER I	58,406	0	0.00%	0	0		0		
ESSER II	108,845	0	0.00%	0	0		35,520		
ESSER III	34,468	0	0.00%	0	0		64,103		
Festivals and Fairs	2,040	529	25.93%	0	0		1,239		134.25%
Gifts	62	12	19.35%	0	0		0		-100.00%
HR/Background Checks	401	352	87.78%	200	200	100.00%	198	99.00%	-43.75%
Kinder Class Expenses	52	52	100.00%	0	0		0		-100.00%
Salaries	1,665,965	415,680	24.95%	1,864,983	1,864,983	100.00%	452,252	24.25%	8.80%
Special Ed Purchased Services	127,313	36,641	28.78%	111,000	111,000	100.00%	18,125	16.33%	-50.53%
Benefits	450,359	111,672	24.80%	573,185	573,185	100.00%	152,595	26.62%	36.64%
Utilities	99,227	21,442	21.61%	103,984	103,984	100.00%	23,462	22.56%	9.42%
Land Lease/Rentals	54,134	13,798	25.49%	68,330	68,330	100.00%	15,363	22.48%	11.34%
COP Payments - Building	500,775	124,975	24.96%	511,983	511,983	100.00%	125,350	24.48%	0.30%
Banking and Payroll Service Fee	1,765	638	36.16%	1,500	1,500	100.00%	1,089	72.62%	70.68%
Custodial	0	0		18,220	18,220	100.00%	0	0.00%	
Advertising/Marketing	16,498	1,664	10.08%	15,000	15,000	100.00%	1,280	8.53%	-23.08%
Professional Development	24,585	2,815	11.45%	65,842	65,842	100.00%	10,221	15.52%	263.10%
Bad Debts	1,010	1,010	100.00%	0	0		0		-100.00%
Instructional Supplies	188,098	65,144	34.63%	82,952	82,952	100.00%	33,062	39.86%	-49.25%
Admin Supplies/Postage/Telephone	12,084	3,100	25.65%	11,700	11,700	100.00%	2,912	24.89%	-6.06%
Middle School Elective Program	0	0		0	0		0		
Purchased Services	276,074	57,563	20.85%	242,995	242,995	100.00%	67,558	27.80%	17.36%
Equipment/Furniture	6,335	806	12.72%	10,000	10,000	100.00%	7,311	73.11%	807.09%
Dues and Fees	3,491	3,265	93.53%	8,000	8,000	100.00%	3,848	48.09%	17.84%
Miscellaneous Expenses	587	210	35.78%	0	0		8		-96.18%
Ren Festival	1,274	285	22.37%	750	750		0	0.00%	-100.00%
Contingency/Reserve	0	0		182,730	182,730	100.00%	0	0.00%	
Insurance	0	0		0	0		0		
Interest and Service Charges	0	0		0	0		701		
Before and After Care Expenses	0	0		0	0		1,399		
Books and Periodicals	0	0		0	0		0		
Non-Revenue Festival	0	0		0	0		285		
Pupil Activities	0	0		0	0		0		
Supplies/Equipment - Lease	0	0		600	600	100.00%	0	0.00%	
Grounds Maintenance Contracted	0	0		0	0		0		
Board Events	112	0	0.00%	1,200	1,200	100.00%	275	22.93%	
Recruitment	0	0		0	0		0		
Fundraising Expenses	1,178	0	0.00%	0	0		2,475		
Violin Rental	0	0		0	0		0		
Property Taxes	0	0		0	0		0		
Suspense	0	0		0	0		0		
Tech Charge - UPN WAN	0	0		0	0		0		
Parent Education Income	0	0		0	0		0		
Facility Improvements & New Building	0	0		0	0		0		
<b>Total Expenditure/Contingency</b>	<b>\$3,823,947</b>	<b>\$948,804</b>	<b>24.81%</b>	<b>\$3,877,154</b>	<b>\$3,877,154</b>	<b>100.00%</b>	<b>\$1,031,865</b>	<b>26.61%</b>	<b>8.75%</b>
<b>Expenditure/Contingency+(-)</b>									
<b>Revenue</b>	<b>(\$2,846,229)</b>	<b>(\$563,405)</b>	<b>19.79%</b>	<b>(\$3,345,624)</b>	<b>(\$3,345,624)</b>	<b>100.00%</b>	<b>(\$864,138)</b>	<b>25.83%</b>	<b>53.38%</b>
Transfer from General Fund*	\$2,940,811	\$714,434	24.29%	\$3,375,008	\$3,375,008	100.00%	\$843,752	25.00%	18.10%
Fund Balance (Deficit) at Beginning of Year	1,283,384	1,022,133	79.64%	1,283,384	1,283,384	100.00%	1,283,384	100.00%	25.56%
Fund Balance (Deficit) at End of Year	\$1,377,966	\$1,173,162	85.14%	\$1,312,768	\$1,312,768	100.00%	\$1,262,998	96.21%	7.66%

**Juniper Ridge Community School Cash Flow for 2020-21**

	ACTUAL 6/30/21 \$715,529	ACTUAL 9/30/21 \$840,678	ACTUAL 12/31/21 \$851,396	ACTUAL 3/31/22 \$851,396	ACTUAL 6/30/22 \$851,396
<b>Total Cash--Beginning of Month</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>
<b>Cash received:</b>					
State Student Per Pupil	\$281,251	\$281,251	\$843,752		
State Student Per Pupil	13,618	13,618	40,854		
MILW Oversight 1998, 2004	13,618	13,618	\$40,854		
Capital Construction Grant	\$107,251	9,573	\$27,447		
CRF Allocation	8,328				
ESSER I	\$38,076				
ESSER II	\$44,291				
Special Ed	3,813	10,882	\$22,031		
Interest	43	36	45	\$124	
Miscellaneous Income	\$8,962	100	\$356		
Grant - School Van	\$20,000				
Before and After Care	320	19,117	\$340		
Fundraising	\$10,986	23	\$17,792		
Volun Rental	\$0				
Tutoring - Reading	\$0				
CPD	\$0				
Parent Education Income	\$0				
COP Reimbursements	\$0				
Garden Grants	\$0				
Retard MCVSD#51	\$59,920	2,947			
Retard MCVSD#51 received	\$3,316,529	\$543,879	\$1,071,479		
<b>Cash expenditures:</b>					
Class Fund Expenses	\$40	\$9,130	\$11,233		
CRF	\$188,810	\$2,076	\$0		
ESSER I	\$38,406				
ESSER II	\$34,468	12,093	\$35,000		
ESSER III	\$2,040	20,253	\$64,103		
Festivals and Fairs	\$62	214	\$1,239		
Gifts	\$401				
Background Checks	\$401				
Supplies Expenses	\$1,665,965	50	99	\$198	
Special Ed Purchased Services	\$127,313	150,575	\$51,590	\$452,252	
Utilities	\$49,359	3,684	14,441	\$18,125	
CPD Payments - Building	\$99,227	58,816	55,391	\$192,595	
CPD Payments - Building	\$50,775	8,442	8,054	\$23,482	
Banking and Payroll Service Fee	\$1,765	41,658	41,783	\$125,350	
Custodial	\$0	424	630	\$1,089	
Advertising/Marketing	\$16,488	353			
Professional Development	\$1,010	4,369	60	\$10,260	
Bad Debt	\$0				
Instructional Supplies	\$187,395	2,076	\$33,062		
Admin Supplies/Postage/Telephone	\$12,084	304	1,993	\$2,812	
Middle School Elective Program	\$953	14,090	28,340	\$0	
Equipment/Furniture	\$8,335	2,307	375	\$7,311	
Dues and Fees	\$3,491	125	219	\$3,848	
Miscellaneous Expenses	\$587	8		\$8	
Rent Fare Expense	\$1,275	95	95	\$285	
Office Supplies	\$0	398		\$1,399	
Before and After Care Expenses	\$0	1,013		\$0	
Non-Revenue Festival	\$0			\$0	
Pupil Activities	\$0			\$0	
Supplies/Equipment - Lease	\$1,178			\$0	
Recruitment	\$0	275		\$0	
Fundraising Expenses	\$1,178	2,475		\$2,475	
Supplies	\$0			\$0	
Response	\$0			\$0	
Tech Charge - UPN WAN	\$0			\$0	
Building	\$0			\$0	
<b>Total cash expenditures</b>	<b>\$44,285</b>	<b>\$371,420</b>	<b>\$371,420</b>	<b>\$371,420</b>	<b>\$371,420</b>
<b>Change in Accounts Payable/Receivable</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Cash--end of month</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>
<b>Cash Balances:</b>					
Savings	\$0	\$0	\$0	\$0	\$0
Shop	\$0	\$0	\$0	\$0	\$0
COB Trust	\$315,425	\$315,425	\$315,425	\$315,425	\$315,425
Home Loan Operating	\$126,616	\$120,539	\$114,969	\$114,969	\$114,969
Contingency & Repair Reserve Savings	\$131,455	\$131,455	\$131,455	\$131,455	\$131,455
Home Loan Premier Savings	\$209,007	\$199,083	\$149,110	\$149,110	\$149,110
Payroll	\$0	\$0	\$0	\$0	\$0
Material Fees Checking	\$68,430	\$74,125	\$76,725	\$76,725	\$76,725
Payroll	\$48,948	\$48,948	\$48,948	\$48,948	\$48,948
<b>Restricted cash--end of month</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>
<b>Unrestricted cash:</b>					
Tabor 3%	\$106,532	\$117,196	\$117,196	\$117,196	\$117,196
Capital Projects					
Other restricted:					
- For specific purpose					
- Fees collected for specific purpose					
- Unspent grant revenues					
- Other? name					
<b>Unrestricted</b>	<b>\$745,864</b>	<b>733,452</b>	<b>670,957</b>	<b>\$670,957</b>	<b>\$670,957</b>
<b>Total Cash--end of month</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>	<b>\$851,396</b>

(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 Valley Community School**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	UnAudited 2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 Anticipated as of 9/30/21	% of Budget	2020-21 Actual 9/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
ECEA Spec Ed	67,801	14,669	21.64%	58,678	58,678	100.00%	16,965	28.91%	15.65%
Capital Construction Grant	109,272	29,168	26.69%	85,769	85,769	100.00%	30,011	34.99%	2.89%
Mill Levy Override 2017	118,131	29,320	24.82%	122,122	122,122	100.00%	30,530	25.00%	4.13%
Mill Levy Override 1996 & 2004	161,348	38,824	24.06%	163,450	163,450	100.00%	40,863	25.00%	5.25%
Student Class Fees	86,020	0	0.00%	143,560	143,560	100.00%	0	0.00%	
Colorado Read Act	4,356	0	0.00%	0	0		0		
Donations - Restricted	0	0		0	0		0		
Donations - Unrestricted	115	16	13.91%	0	0		15		-8.63%
Room Rental Fees	0	0		0	0		0		
Erate Projection	0	0		0	0		0		
Interest Income	723	329	45.50%	0	0		35		-89.29%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	0	0		0	0		0		
Covid Funds	206,131	206,131	100.00%	0	0		0		-100.00%
Esser I	63,995	0	0.00%	0	0		0		
On-behalf Payment from State	0	0		0	0		0		
Miscellaneous Income	471	0	0.00%	0	0		0		
<b>Total Revenue</b>	<b>818,364</b>	<b>\$318,457</b>	<b>38.91%</b>	<b>\$573,579</b>	<b>\$573,579</b>	<b>100.00%</b>	<b>\$118,418</b>	<b>20.65%</b>	<b>-62.82%</b>
<b>EXPENDITURE:</b>									
Salaries/Benefits	\$ 2,142,251	\$568,478	26.54%	\$2,290,485	\$2,290,485	100.00%	\$632,637	27.62%	11.29%
Professional/Tech Services	98,143	20,510	20.90%	101,400	101,400	100.00%	41,022	40.46%	100.01%
Property Services	49,758	14,086	28.31%	56,150	56,150	100.00%	10,955	19.51%	-22.23%
Purchased Services	30,735	9,287	30.22%	36,100	36,100	100.00%	7,564	20.95%	-18.55%
Professional Dev	207	0	0.00%	4,000	4,000	100.00%	0	0.00%	
D51 Direct Services	29,785	7,898	26.52%	31,550	31,550	100.00%	7,141	22.64%	-9.58%
D51/Add Personnel	91,959	19,173	20.85%	87,788	87,788	100.00%	19,016	21.66%	-0.82%
D51 Admin Charges	96,447	22,273	23.09%	101,271	101,271	100.00%	25,318	25.00%	13.67%
Supplies	101,815	32,345	31.77%	142,130	142,130	100.00%	48,451	34.09%	49.80%
Events	10,832	0	0.00%	16,000	16,000	100.00%	2,790	17.43%	
Facility Lease	206,238	51,450	24.95%	208,233	208,233	100.00%	51,638	24.80%	0.36%
Equipment/Furniture	7,607	3,672	48.27%	12,500	12,500	100.00%	7,125	57.00%	94.04%
Dues/Fees	2,261	642	28.39%	2,500	2,500	100.00%	3,797	151.87%	491.39%
Learner Funds	675,614	99,444	14.72%	824,160	824,160	100.00%	116,427	14.13%	17.08%
Learner Contingency	0	0		0	0		0		
Capital Project-Building	20,033	0	0.00%	25,000	25,000	100.00%	9,055	36.22%	
Building Improvements	20,182	0	0.00%	10,000	10,000	100.00%	0	0.00%	
Covid19 Expenses	153,280	76,090	49.64%	0	0		0		-100.00%
Esser Expenses	8,316	0	0.00%	0	0		0		
Esser II Expenses	0	0		0	0		208,714		
<b>Total Expenditure/Contingency</b>	<b>\$3,745,463</b>	<b>\$925,349</b>	<b>24.71%</b>	<b>3,949,267</b>	<b>3,949,267</b>	<b>100.00%</b>	<b>\$1,191,649</b>	<b>30.17%</b>	<b>28.78%</b>
<b>Expenditure/Contingency+(-) Revenue</b>	<b>(\$2,927,099)</b>	<b>(\$606,893)</b>	<b>20.73%</b>	<b>(\$3,375,688)</b>	<b>(\$3,375,688)</b>	<b>100.00%</b>	<b>(\$1,073,231)</b>	<b>31.79%</b>	<b>76.84%</b>
Transfer from General Fund*	\$3,063,413	\$742,446	24.24%	\$3,375,688	\$3,375,688	100.00%	\$843,922	25.00%	13.67%
Fund Balance (Deficit) at Beginning of Year	777,568	777,568	100.00%	913,881	913,881	100.00%	913,881	100.00%	17.53%
Fund Balance (Deficit) at End of Year	\$913,881	\$913,121	99.92%	\$913,881	\$913,881	100.00%	\$684,572	74.91%	-25.03%

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



**Nutrition Services Fund (21)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Student Meals	\$51,031	\$62,801	123.06%	\$10,000	\$10,000	100.00%	<b>\$2,856</b>	28.56%	-95.45%
Ala Carte Lunch Sales	87,371	4,085	4.68%	94,992	94,992	100.00%	<b>22,737</b>	23.94%	456.60%
Adult Meals	32,580	1,530	4.70%	35,161	35,161	100.00%	<b>4,116</b>	11.71%	169.02%
Federal Reimbursement	7,859,873	597,700	7.60%	7,867,662	8,062,662	102.48%	<b>905,285</b>	11.51%	51.46%
State Reimbursement	60,074	0	0.00%	60,000	60,000	100.00%	<b>0</b>	0.00%	
Interest on Investment	1	0	0.00%	0	5		<b>0</b>		
Miscellaneous	72	44,442	61725.00%	7,500	7,500	100.00%	<b>16,896</b> *	225.28%	-61.98%
Commodities	493,365	134,725	27.31%	556,073	590,707	106.23%	<b>162,645</b>	29.25%	20.72%
<b>Total Revenue</b>	<b>\$8,584,367</b>	<b>\$845,283</b>	<b>9.85%</b>	<b>\$8,631,388</b>	<b>\$8,861,027</b>	<b>102.66%</b>	<b>\$1,114,535</b>	<b>12.91%</b>	<b>31.85%</b>
<b>EXPENDITURE:</b>									
Salaries and Benefits	\$3,458,427	\$881,755	25.50%	\$3,975,618	\$4,183,502	105.23%	<b>\$1,057,081</b>	26.59%	19.88%
Food	2,207,599	520,275	23.57%	2,374,088	2,397,829	101.00%	<b>626,106</b>	26.37%	20.34%
Non-Food	704,972	134,343	19.06%	720,817	892,899	123.87%	<b>305,145</b>	42.33%	127.14%
Commodities	453,254	43,293	9.55%	556,073	590,707	106.23%	<b>72,690</b>	13.07%	67.90%
<b>Total Expenditure</b>	<b>\$6,824,252</b>	<b>\$1,579,666</b>	<b>23.15%</b>	<b>\$7,626,596</b>	<b>\$8,064,937</b>	<b>105.75%</b>	<b>\$2,061,022</b>	<b>27.02%</b>	<b>30.47%</b>
Transfer from 2017 Mill Levy Override - Student Contact Days	77,792	19,996	25.70%	77,792	77,792	100.00%	<b>19,448</b>	25.00%	
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	<b>\$1,837,907</b>			<b>\$1,082,584</b>	<b>\$873,882</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	278,600			1,072,436	2,116,507				
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,116,507			\$2,155,020	\$2,990,389				
<b>Reserves/Designations:</b>									
Less Amount for Encumbrance	(1,662)			(15,000)	(15,000)				
Unreserved/Undesignated Fund Balance at End of Year	<b>\$2,114,845</b>			<b>\$2,140,020</b>	<b>\$2,975,389</b>				

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

Anticipated will be updated quarterly and is based on Adopted Budget



**Mesa County Valley School District 51**  
**2021-22 Budget Summary Report, 1st Quarter**

Presented: October 19, 2021

**Government Designated Grants Fund (22)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Grant Revenue	\$49,190,047	\$22,724,066	46.20%	\$65,209,460	\$37,354,836	57.28%	<b>\$8,837,348</b>	13.55%	-61.11%
<b>Total Revenue</b>	<b>\$49,190,047</b>	<b>\$22,724,066</b>	<b>46.20%</b>	<b>\$65,209,460</b>	<b>\$37,354,836</b>	<b>57.28%</b>	<b>\$8,837,348</b>	<b>13.55%</b>	<b>-61.11%</b>
<b>EXPENDITURE:</b>									
Instructional Programs	\$23,703,943	\$2,540,147	10.72%	\$34,509,471	\$19,996,962	57.95%	<b>\$3,332,827</b>	9.66%	31.21%
Pupil Support Services	18,176,141	4,398,813	24.20%	23,257,841	13,406,298	57.64%	<b>2,234,383</b>	9.61%	-49.20%
General Administration Support Services	232,238	45,262	19.49%	578,145	356,178	61.61%	<b>59,363</b>	10.27%	31.15%
School Administration Support Services	3,128,543	178,935	5.72%	3,728,514	2,160,372	57.94%	<b>360,062</b>	9.66%	101.22%
Business Support Services	988,967	695,978	70.37%	904,685	314,622	34.78%	<b>52,437</b>	5.80%	-92.47%
Central Support Services	1,277,646	245,033	19.18%	487,512	312,324	64.06%	<b>52,054</b>	10.68%	-78.76%
Community Services & Other Support Services	713,108	158,408	22.21%	1,543,292	706,080	45.75%	<b>117,680</b>	7.63%	-25.71%
Facilities/Construction Services	969,462	15,286	1.58%	100,000	75,000	75.00%	<b>61,939</b>	61.94%	305.20%
Other Uses	0	0		100,000	27,000	27.00%	<b>27,000</b>	27.00%	
<b>Total Expenditure</b>	<b>\$49,190,047</b>	<b>\$8,277,862</b>	<b>16.83%</b>	<b>\$65,209,460</b>	<b>\$37,354,836</b>	<b>57.28%</b>	<b>\$6,297,745</b>	<b>9.66%</b>	<b>-23.92%</b>
GAAP Basis Result of Operations	\$0	\$14,446,204		\$0	\$0		<b>\$2,539,603</b>		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		<b>0</b>		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$14,446,204		\$0	\$0		<b>\$2,539,603</b>		
Reserves/Designations:									
Inventories									
Encumbrances	(205,038)	(888,560)		0	0		<b>(1,123,793)</b>		
Unreserved/Undesignated Fund Balance	<b>(\$205,038)</b>	<b>\$13,557,644</b>		<b>\$0</b>	<b>\$0</b>		<b>\$1,415,810</b>		

Anticipated will be updated quarterly and is based on Adopted Budget

**Physical Activities Fund (23)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Athletic Fees/Passes	\$299,540	\$40,190	13.42%	\$340,000	\$326,314	95.97%	\$1,450	0.43%	-96.39%
Gate Receipts	127,403	60	0.05%	260,000	311,804	119.92%	77,951	29.98%	129818.33%
Misc Revenue	36,947	0	0.00%	36,000	27,000	75.00%	0	0.00%	
<b>Total Revenue</b>	<b>\$463,890</b>	<b>\$40,250</b>	<b>8.68%</b>	<b>\$636,000</b>	<b>\$665,118</b>	<b>104.58%</b>	<b>\$79,401</b>	<b>12.48%</b>	<b>97.27%</b>
<b>EXPENDITURE:</b>									
Playoffs	\$168,464	\$10,964	6.51%	\$128,000	\$174,794	136.56%	\$11,376	8.89%	3.76%
Basketball, Girls	33,001	405	1.23%	52,000	52,000	100.00%	258	0.50%	-36.30%
Cheerleader/Poms	9,939	0	0.00%	15,000	15,000	100.00%	0	0.00%	
Golf, Girls	2,687	0	0.00%	8,000	8,000	100.00%	0	0.00%	
Soccer, Girls	7,611	0	0.00%	24,000	24,000	100.00%	0	0.00%	
Softball, Girls	14,024	6,984	49.80%	40,000	22,453	56.13%	12,495	31.24%	78.91%
Swimming, Girls	2,420	0	0.00%	12,000	12,000	100.00%	0	0.00%	
Tennis, Girls	1,429	70	4.90%	6,500	6,500	100.00%	0	0.00%	-100.00%
Lacrosse, Girls	6,777	0	0.00%	27,000	27,000	100.00%	0	0.00%	
Volleyball	35,006	0	0.00%	48,000	49,451	103.02%	22,253	46.36%	
Wrestling, Girls	6,022	0	0.00%	12,000	12,000	100.00%	0	0.00%	
Baseball	25,960	0	0.00%	40,000	40,000	100.00%	536	1.34%	
Basketball, Boys	34,717	0	0.00%	52,000	52,000	100.00%	0	0.00%	
Football	42,981	1,911	4.45%	130,500	136,929	104.93%	27,865	21.35%	1358.14%
Golf, Boys	5,268	4,992	94.76%	8,000	8,918	111.48%	7,505	93.81%	50.34%
Soccer, Boys	10,389	0	0.00%	24,000	22,148	92.28%	12,784	53.27%	
Swimming, Boys	874	0	0.00%	10,000	10,000	100.00%	0	0.00%	
Tennis, Boys	1,256	1,070	85.19%	6,500	9,025	138.85%	6,661	102.48%	522.52%
Lacrosse, Boys	10,295	0	0.00%	27,000	27,000	100.00%	0	0.00%	
Wrestling, Boys	28,818	0	0.00%	48,000	48,000	100.00%	0	0.00%	
Cross Country	2,237	1,307	58.43%	12,000	16,510	137.58%	7,669	63.91%	486.76%
Track	22,610	0	0.00%	32,000	32,000	100.00%	140	0.44%	
Contingency	0	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	23,689	0	0.00%	7,000	7,000	100.00%	0	0.00%	
Athletic Director Travel	1,294	0	0.00%	3,000	3,000	100.00%	96	3.20%	
Catastrophic Insurance	0	0		7,500	0	0.00%	0	0.00%	
Scholarship Fund/Other	191	0	0.00%	1,000	1,000	100.00%	0	0.00%	
<b>Total Expenditure</b>	<b>\$497,959</b>	<b>\$27,703</b>	<b>5.56%</b>	<b>\$786,000</b>	<b>\$816,728</b>	<b>103.91%</b>	<b>\$109,638</b>	<b>13.95%</b>	<b>295.76%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$34,069)</b>			<b>(\$150,000)</b>	<b>(\$151,610)</b>				
Reallocation for Transportation	200,000	150,000		150,000	150,000		150,000		
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	<b>\$165,931</b>			<b>\$0</b>	<b>(\$1,610)</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,364			82,144	186,295				
GAAP Basis Fund Balance (Deficit) at End of Year	\$186,295			\$82,144	\$184,685				

Anticipated will be updated quarterly and is based on Adopted Budget



Mesa County Valley School District 51  
2021-22 Budget Summary Report, 1st Quarter

Presented: October 19, 2021

**Beverage Fund (27)  
as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Commissions	\$23,220	\$0	0.00%	\$36,000	\$36,000	100.00%	\$21,238	58.99%	
Electrical	6,300	0	0.00%	7,308	6,300	86.21%	6,300	86.21%	
Interest	481	142	29.52%	1,200	41	3.42%	12	1.00%	-91.55%
Miscellaneous	15,000	0	0.00%	15,000	15,000	100.00%	0	0.00%	
<b>Total Revenue</b>	<b>\$45,001</b>	<b>\$142</b>	<b>0.32%</b>	<b>\$59,508</b>	<b>\$57,341</b>	<b>96.36%</b>	<b>\$27,550</b>	<b>46.30%</b>	<b>19301.41%</b>
<b>EXPENDITURE:</b>									
SBA Accounts	\$29,100	\$29,100	100.00%	\$35,000	\$33,325	95.21%	\$23,325	66.64%	-19.85%
Staff Development	1,000	0	0.00%	21,000	21,000	100.00%	0	0.00%	
<b>Programs:</b>									
Projects	10,484	413	3.94%	20,200	15,000	74.26%	0	0.00%	-100.00%
Recognition	0	0		0	0		0		
Board Approved Programs	0	0		4,000	0	0.00%	0	0.00%	
Electrical Reimbursement	0	0		7,308	6,300	86.21%	0	0.00%	
<b>Total Expenditure</b>	<b>\$40,584</b>	<b>\$29,513</b>	<b>72.72%</b>	<b>\$87,508</b>	<b>\$75,625</b>	<b>86.42%</b>	<b>\$23,325</b>	<b>26.65%</b>	<b>-20.97%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>\$4,417</b>			<b>(\$28,000)</b>	<b>(\$18,284)</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	274,656			274,735	279,073				
GAAP Basis Fund Balance (Deficit) at End of Year	\$279,073			\$246,735	\$260,789				
<b>Reserves/Designations:</b>									
Less Amount for Encumbrance	0			(5,000)	(5,000)				
<b>Fund Balance at End of Year</b>	<b>\$279,073</b>			<b>\$241,735</b>	<b>\$255,789</b>				

	20-21 Actual	21-22 Adopted
Student Activities	\$0	\$2,200
Music	5,000	5,000
Athletics	5,484	8,000
Elementary Physical Activities	0	5,000
<b>Total</b>	<b>\$10,484</b>	<b>\$20,200</b>

Anticipated will be updated quarterly and is based on Adopted Budget





**Student Body Activities Fund (29)  
as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Local Revenues - Student Activities	\$3,741,971	\$0	0.00%	\$8,000,000	\$4,000,000	50.00%	\$1,487,226	18.59%	
<b>Total Revenue</b>	<b>\$3,741,971</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$8,000,000</b>	<b>\$4,000,000</b>	<b>50.00%</b>	<b>\$1,487,226</b>	<b>18.59%</b>	
<b>EXPENDITURE:</b>									
Student Activities	\$3,717,855	\$0	0.00%	\$8,000,000	\$4,000,000	50.00%	\$731,118	9.14%	
<b>Total Expenditure</b>	<b>\$3,717,855</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$8,000,000</b>	<b>\$4,000,000</b>	<b>50.00%</b>	<b>\$731,118</b>	<b>9.14%</b>	
<b>Excess (Deficiency) of Revenue</b>	\$24,116			\$0	\$0				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,855,076			2,856,254	2,879,192				
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,879,192			\$2,856,254	\$2,879,192				
<b>Assigned to:</b>									
Less Amount for Encumbrance	0			0	0				
<b>Unassigned Fund Balance</b>	<b>\$2,879,192</b>			<b>\$2,856,254</b>	<b>\$2,879,192</b>				

Anticipated will be updated quarterly and is based on Adopted Budget



**Mesa County Valley School District 51**  
**2021-22 Budget Summary Report, 1st Quarter**

Presented: October 19, 2021

**Bond Redemption Fund (31)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Local Property Taxes	\$18,166,796	\$163,082	0.90%	\$18,109,900	\$17,928,801	99.00%	<b>\$88,103</b>	0.49%	-45.98%
Delinquent Taxes	22,836	4,300	18.83%	10,000	30,977	309.77%	<b>5,833</b>	58.33%	35.65%
<b>Total Revenue</b>	<b>\$18,189,632</b>	<b>\$167,382</b>	<b>0.92%</b>	<b>\$18,119,900</b>	<b>\$17,959,778</b>	<b>99.12%</b>	<b>\$93,936</b>	<b>0.52%</b>	<b>-43.88%</b>
<b>EXPENDITURE:</b>									
<b>Bond Principal:</b>									
2011 Series	\$8,435,000	\$0	0.00%	\$9,185,000	\$9,185,000	100.00%	<b>\$0</b>	0.00%	
2012 Refinance	390,000	0	0.00%	75,000	75,000	100.00%	<b>0</b>	0.00%	
2018 Series	0	0		0	0		<b>0</b>		
<b>Bond Interest Coupons Redeemed:</b>									
2011 Series	2,078,275	0	0.00%	1,683,700	1,683,700	100.00%	<b>0</b>	0.00%	
2012 Refinance	14,700	0	0.00%	9,469	9,469	100.00%	<b>0</b>	0.00%	
2018 Series	6,172,188	0	0.00%	6,172,188	6,172,188	100.00%	<b>0</b>	0.00%	
<b>Total Expenditure</b>	<b>\$17,090,163</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$17,125,357</b>	<b>\$17,125,357</b>	<b>100.00%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Excess (Deficiency) of Revenue</b>	<b>\$1,099,469</b>			<b>\$994,543</b>	<b>\$834,421</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,694,013			16,632,745	16,793,482				
GAAP Basis Fund Balance (Deficit) at End of Year	<b>\$16,793,482</b>			<b>\$17,627,288</b>	<b>\$17,627,903</b>				
Mill Levy	9.412			9.412					
Assessed Value	\$1,923,891,560 *			\$1,923,891,560 *					

\* Certification of Mill Levy December 15, 2020

Anticipated will be updated quarterly and is based on Adopted Budget

**Building Fund (41)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$61,653	\$37,215	60.36%	\$800,000	\$5,003	0.63%	\$3,020	0.38%	-91.88%
<b>Total Revenue</b>	<b>\$61,653</b>	<b>\$37,215</b>	<b>60.36%</b>	<b>\$800,000</b>	<b>\$5,003</b>	<b>0.63%</b>	<b>\$3,020</b>	<b>0.38%</b>	<b>-91.88%</b>
<b>EXPENDITURE:</b>									
Building Construction & Improvements	\$7,631,668	\$6,369,273	83.46%	\$21,035,181	\$65,960	0.31%	\$19,039	0.09%	-99.70%
Equipment	7,746,564	544,848	7.03%	0	30,464		77,669		-85.74%
Other Capital Outlay	9,819	27,336	278.40%	0	0		0		-100.00%
Construction Services	531,978	2,487	0.47%	0	584,955		326,691		13035.95%
<b>Total Expenditure</b>	<b>\$15,920,029</b>	<b>\$6,943,944</b>	<b>43.62%</b>	<b>\$21,035,181</b>	<b>\$681,379</b>	<b>3.24%</b>	<b>\$423,399</b>	<b>2.01%</b>	<b>-93.90%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$15,858,376)</b>			<b>(\$20,235,181)</b>	<b>(\$676,376)</b>				
Sale of Bonds	\$0			\$0	\$0				
Premium/Discount	0			0	0				
Less: Issuance Costs	0			0	0				
<b>Net Sale of Bonds</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>				
<b>Excess (Deficiency) of Revenue</b>	<b>(\$15,858,376)</b>			<b>(\$20,235,181)</b>	<b>(\$676,376)</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	36,190,644			20,235,181	20,332,268				
GAAP Basis Fund Balance (Deficit) at End of Year	\$20,332,268			\$0	\$19,655,892				
<b>Assigned to:</b>									
Less Amount for Encumbrance	(158,176)			0	0				
<b>Unassigned Fund Balance</b>	<b>\$20,174,092</b>			<b>\$0</b>	<b>\$19,655,892</b>				

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

Anticipated will be updated quarterly and is based on Adopted Budget

**Capital Projects Fund (43)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$25,597	\$6,582	25.71%	\$80,000	\$2,240	2.80%	\$576	0.72%	-91.25%
Charter School Lease Payments (COP's)	707,544	176,633	24.96%	701,200	701,200	100.00%	177,030	25.25%	0.22%
COP Refunding Proceeds	6,085,000		0.00%	0	0		0		
Sale of Property	0	0		0	0		0		
Other Local Revenue	1,495,502	0	0.00%	58,197	57,324	98.50%	700	1.20%	
Capital Leases	20,265	0	0.00%	241,500	241,500	100.00%	0	0.00%	
<b>Total Revenue</b>	<b>\$8,333,908</b>	<b>\$183,215</b>	<b>2.20%</b>	<b>\$1,080,897</b>	<b>\$1,002,264</b>	<b>92.73%</b>	<b>\$178,306</b>	<b>16.50%</b>	<b>-2.68%</b>
<b>EXPENDITURE:</b>									
Ground Improvement/Land	\$88,832	\$53,793	60.56%	\$125,000	\$63,284	50.63%	\$12,889	10.31%	-76.04%
Buildings	571,130	124,309	21.77%	1,200,000	1,200,000	100.00%	259,173	21.60%	108.49%
Equipment	170,798	174,971	102.44%	1,225,215	1,193,282	97.39%	361,914	29.54%	106.84%
Other Capital Outlay	110,714	181,222	163.68%	286,661	430,392	150.14%	107,598	37.53%	-40.63%
<b>Subtotal</b>	<b>\$941,474</b>	<b>\$534,295</b>	<b>56.75%</b>	<b>\$2,836,876</b>	<b>\$2,886,958</b>	<b>101.77%</b>	<b>\$741,574</b>	<b>26.14%</b>	<b>38.79%</b>
<b>CHARTER SCHOOL DEBT SERVICE:</b>									
Professional Services	\$0	\$0	0.00%	\$0	\$0		\$0		0.00%
COP Financing Principal	255,000	0	0.00%	270,000	270,000	100.00%	0	0.00%	0.00%
COP Financing Interest	444,325	0	0.00%	431,200	431,200	100.00%	0	0.00%	0.00%
<b>Subtotal</b>	<b>\$699,325</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$701,200</b>	<b>\$701,200</b>	<b>100.00%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>DISTRICT DEBT SERVICE</b>									
Lease Financing	\$226,624	\$1,314,947	580.23%	\$1,595,013	\$1,595,013	100.00%	\$1,337,566	83.86%	1.72%
Professional Services	2,500	2,500	100.00%	2,500	2,500	100.00%	0	0.00%	-100.00%
COP Refunding Issuance Costs	90,000	0	0.00%	0	0		0		
COP Financing Principal/Refunding	6,295,000	0	0.00%	0	0		0		
COP Financing Interest	200,144	0	0.00%	151,733	151,733	100.00%	0	0.00%	
<b>Subtotal</b>	<b>\$6,814,268</b>	<b>\$1,317,447</b>	<b>19.33%</b>	<b>\$1,749,246</b>	<b>\$1,749,246</b>	<b>100.00%</b>	<b>\$1,337,566</b>	<b>76.47%</b>	<b>1.53%</b>
<b>Total Expenditure</b>	<b>\$8,455,067</b>	<b>\$1,851,742</b>	<b>21.90%</b>	<b>\$5,287,322</b>	<b>\$5,337,404</b>	<b>100.95%</b>	<b>\$2,079,140</b>	<b>39.32%</b>	<b>12.28%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$121,159)</b>			<b>(\$4,206,425)</b>	<b>(\$4,335,140)</b>				
Transfer from General Fund	2,375,970	593,993		2,375,970	2,375,970		593,993		
Excess (Deficiency) of Revenue and Transfer	\$2,254,811			(\$1,830,455)	(\$1,959,170)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,213,312			13,569,753	15,468,123				
GAAP Basis Fund Balance (Deficit) at End of Year	\$15,468,123			\$11,739,298	\$13,508,953				
<b>Less Reserves:</b>									
Encumbrances/Reserves	(627,667)			(300,000)	(300,000)				
Emergency Requirement	(6,388,489)			(7,199,735)	(6,899,568)				
Nondesignated Fund Balance at End of Year	<b>\$8,451,967</b>			<b>\$4,239,563</b>	<b>\$6,309,385</b>				

**2020-21 Re-Adopted Budget**

Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

**2021-22 Adopted Budget**

Transfer: \$183.82 X 21,085.8 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

Anticipated will be updated quarterly and is based on Adopted Budget

**Medical Insurance Fund (62)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Medical Insurance Premiums	\$19,092,296	\$4,302,699	22.54%	\$23,000,000	\$23,462,555	102.01%	<b>\$4,897,337</b>	21.29%	13.82%
Cobra Insurance Premiums	195,159	23,822	12.21%	150,000	396,782	264.52%	<b>48,433</b>	32.29%	103.31%
Interest on Investments	1,639	1,514	92.37%	2,000	0	0.00%	<b>0</b>	0.00%	-100.00%
<b>Total Revenue</b>	<b>\$19,289,094</b>	<b>\$4,328,035</b>	<b>22.44%</b>	<b>\$23,152,000</b>	<b>\$23,859,337</b>	<b>103.06%</b>	<b>\$4,945,770</b>	<b>21.36%</b>	<b>14.27%</b>
<b>EXPENDITURE:</b>									
Medical - Administration/ Contracted Service	\$2,727,243	\$745,756	27.34%	\$2,800,000	\$2,274,293	81.22%	<b>\$649,243</b>	23.19%	-12.94%
Medical Services	19,244,330	4,282,726	22.25%	19,700,000	21,759,461	110.45%	<b>4,941,281</b>	25.08%	15.38%
Supplies	0	0		4,000	4,000	100.00%	<b>0</b>	0.00%	
Miscellaneous	42,810	8,807	20.57%	195,000	34,128	17.50%	<b>7,021</b>	3.60%	-20.28%
Training	0	0		1,000	1,000	100.00%	<b>505</b>	50.50%	
<b>Total Expenditure</b>	<b>\$22,014,383</b>	<b>\$5,037,289</b>	<b>22.88%</b>	<b>\$22,700,000</b>	<b>\$24,072,882</b>	<b>106.05%</b>	<b>\$5,598,050</b>	<b>24.66%</b>	<b>11.13%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$2,725,289)</b>			<b>\$452,000</b>	<b>(\$213,545)</b>				
<b>GAAP FUND BALANCE:</b>									
Beginning of Year	3,477,852			3,706,071	752,563				
End of Year	<b>\$752,563</b>			<b>\$4,158,071</b>	<b>\$539,018</b>				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

**Dental Insurance Fund (63)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Premiums	\$1,295,939	\$317,539	24.50%	\$1,360,024	\$1,232,038	90.59%	<b>\$316,219</b>	23.25%	-0.42%
<b>Total Revenue</b>	<b>\$1,295,939</b>	<b>\$317,539</b>	<b>24.50%</b>	<b>\$1,360,024</b>	<b>\$1,232,038</b>	<b>90.59%</b>	<b>\$316,219</b>	<b>23.25%</b>	<b>-0.42%</b>
<b>EXPENDITURE:</b>									
Dental - Administration	\$130,782	\$15,804	12.08%	\$88,839	\$128,316	144.44%	<b>\$15,506</b>	17.45%	-1.89%
Dental Claims/Services	1,203,064	293,063	24.36%	1,266,286	1,020,623	80.60%	<b>248,621</b>	19.63%	-15.16%
Dental - Overfunding Payments	941,017	0	0.00%	0	0		<b>0</b>		
<b>Total Expenditure</b>	<b>\$2,274,863</b>	<b>\$308,867</b>	<b>13.58%</b>	<b>\$1,355,125</b>	<b>\$1,148,939</b>	<b>84.78%</b>	<b>\$264,127</b>	<b>19.49%</b>	<b>-14.49%</b>
<b>Excess (Deficiency) of Revenue</b>	(\$978,924)			\$4,899	\$83,099				
<b>GAAP FUND BALANCE:</b>									
Beginning of Year	1,279,125			324,538	300,201				
End of Year	\$300,201			\$329,437	\$383,300				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

**Insurance Fund (64)**  
**as of September 30, 2021**

	Unaudited 2020-21 Actual 6/30/21	2020-21 Actual 9/30/20	% of Actual	2021-22 Adopted Budget	2021-22 EOY Anticipated as of 9/30/21	% of Budget	2021-22 Actual 9/30/21	% of Budget	Year Over Year %
<b>REVENUE:</b>									
Interest on Investments	\$8,826	\$3,188	36.12%	\$12,000	\$712	5.93%	\$257	2.14%	-91.94%
Insurance Premium-Employee Benefits	1,305,341	62	0.00%	1,385,000	990,395	71.51%	0	0.00%	-100.00%
Miscellaneous	11,643	2,049	17.60%	12,000	26,775	223.13%	4,712	39.27%	129.97%
<b>Total Revenue</b>	<b>\$1,325,810</b>	<b>\$5,299</b>	<b>0.40%</b>	<b>\$1,409,000</b>	<b>\$1,017,882</b>	<b>72.24%</b>	<b>\$4,969</b>	<b>0.35%</b>	<b>-6.23%</b>
<b>EXPENDITURE:</b>									
Salaries and Benefits	\$766,492	\$214,482	27.98%	\$902,509	\$774,015	85.76%	\$216,587	24.00%	0.98%
Workers' Compensation	16,336	245,913	1505.34%	1,200,000	1,176,000	98.00%	191,711	15.98%	-22.04%
Insurance Premiums / Bonds	1,029,743	764,396	74.23%	1,000,000	1,116,885	111.69%	829,083	82.91%	8.46%
Uninsured Losses / Claims	435	370	85.06%	1,000	1,000	100.00%	0	0.00%	-100.00%
Supplies / Other	85,890	11,920	13.88%	190,000	153,139	80.60%	21,253	11.19%	78.30%
Employee Assistance Program	78,088	0	0.00%	100,000	112,484	112.48%	28,121	28.12%	
Wellness Program	282	0	0.00%	5,000	5,000	100.00%	39	0.78%	
<b>Total Expenditure</b>	<b>\$1,977,266</b>	<b>\$1,237,081</b>	<b>62.57%</b>	<b>\$3,398,509</b>	<b>\$3,338,523</b>	<b>98.23%</b>	<b>\$1,286,794</b>	<b>37.86%</b>	<b>4.02%</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(\$651,456)</b>			<b>(\$1,989,509)</b>	<b>(\$2,320,641)</b>				
Transfer from General Fund	1,500,000	375,000		1,500,000	1,500,000		375,000		
<b>Excess (Deficiency) of Revenue &amp; Transfer</b>	<b>\$848,544</b>			<b>(\$489,509)</b>	<b>(\$820,641)</b>				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,152,252			4,966,892	6,000,796				
GAAP Basis Fund Balance (Deficit) at End of Year	\$6,000,796			\$4,477,383	\$5,180,155				
<b>Reserves/Designations:</b>									
Less Amount for Encumbrances	0			(5,000)	(5,000)				
Unreserved/Undesignated Fund Balance at End of Year	\$6,000,796			\$4,472,383	\$5,175,155				

**2020-21 Re-Adopted Budget**

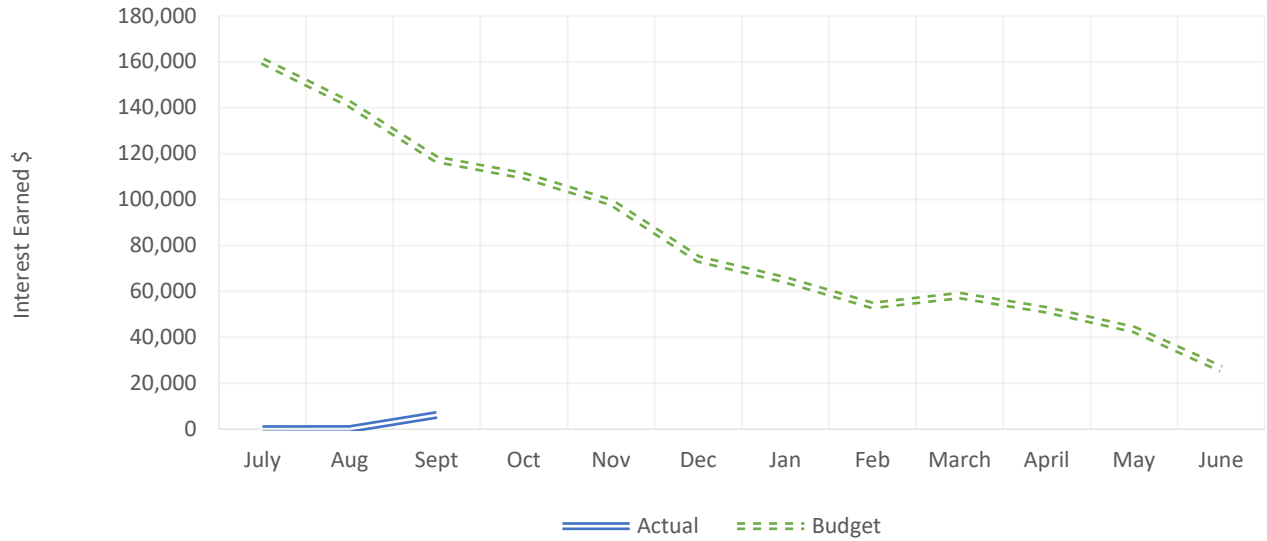
Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

**2021-22 Adopted Budget**

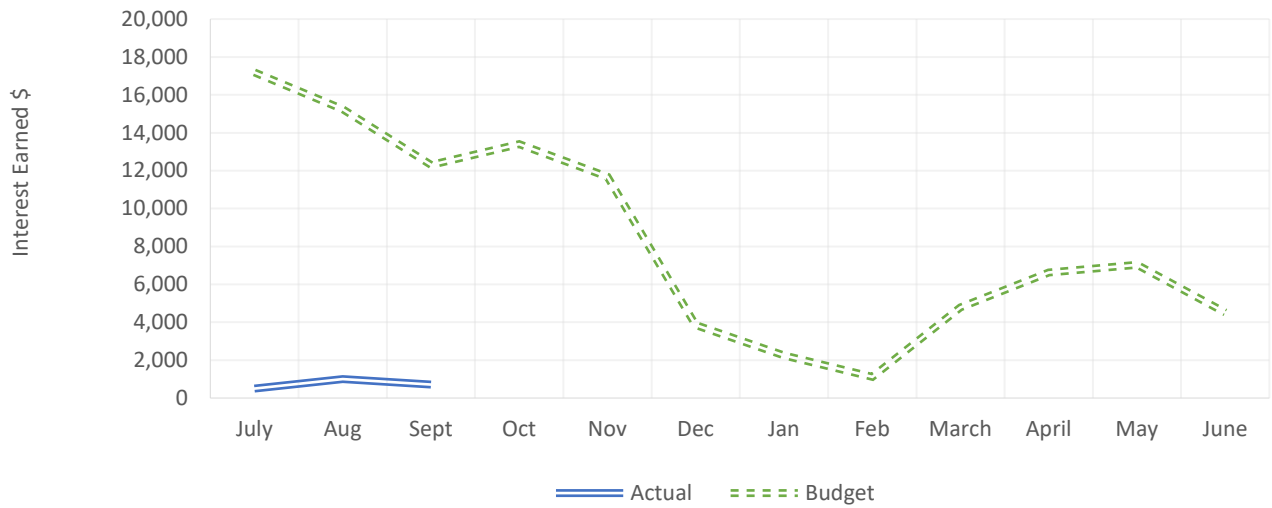
Transfer: \$183.82 X 21,085.8 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

Anticipated will be updated quarterly and is based on Adopted Budget

### TOTAL INTEREST EARNED - 2021-22



### GENERAL FUND INTEREST - 2021-22







**Mesa County Valley School District 51**  
**September 2021 Budget Charts, 1st Quarter**  
 Presented: October 19, 2021

<b>All Funds</b>						
<b>Type of Investment</b>	<b>Fund</b>	<b>Bank or Safekeeping</b>	<b>Amount</b>	<b>Date Acquired</b>	<b>Interest Rate</b>	
C-SAFE Bond/Mesa County	31	In Trust with Mesa County Treasurer	\$16,881,816	6/27/03	0.010%	
C-SAFE Account - General	Pooled	US Bank - Denver	34,838,242		0.010%	
C-SAFE Account - 2018 Bond	Pooled	US Bank - Denver	20,023,988	2/1/18	0.040%	
Colo Trust 1	Pooled	Wells Fargo Bank - Denver	11,417,263	4/26/97	0.018%	
Securities	Pooled	SIGMA Financial Corp	753,261	10/1/17	0.01% - 2.51%	
<b>Total</b>			<b>\$83,914,570</b>			



**Mesa County Valley School District 51**  
**September 2021 Budget Charts, 1st Quarter**

Presented: October 19, 2021

**Schedule of Interest Earned (All Funds)**

Source	General Fund		Colorado Preschool Program		Capital Reserve		Insurance Reserve	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$2,207	\$2,207	\$3	\$3	\$576	\$576	\$257	\$257

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$0	\$0	\$12	\$12	\$0	\$0	\$102	\$102

Source	Building Projects		Career Center		Student Body Activities	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$3,020	\$3,020	\$0	\$0	\$77	\$77

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

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



**State of Colorado (SB 80 Interest Free Loans)**

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

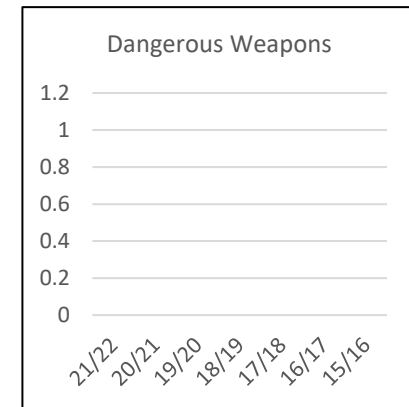
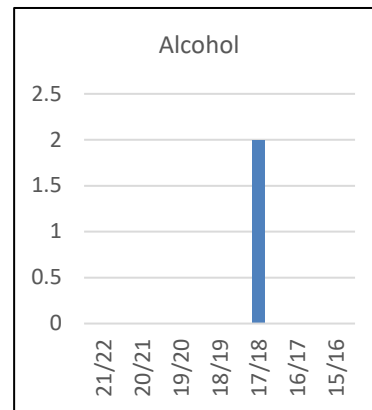
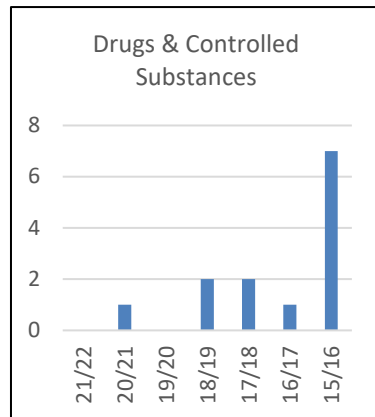
**SUMMARY OF BORROWINGS (REPAYMENTS)**  
**FROM STATE TREASURER INTEREST FREE LOAN PROGRAM**

MONTH	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
July	-	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-	-
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	\$0	\$0	\$0	\$0	\$0	\$0

Category	High School				Middle School				Elementary School				Total		Total for previous years as of: September 30				
	21/22		20/21		21/22		20/21		21/22		20/21		21/22	20/21	19/20	18/19	17/18	16/17	15/16
	M	F	M	F	M	F	M	F	M	F	M	F							
100													1		2	2	1	7	
200															2				
300																			
400	3					5							8	1				1	
500																			
600																			
700																			
DSP																			
VOO														1	1				
<b>Total</b>	<b>3</b>					<b>5</b>							<b>8</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>8</b>

**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





# October 2021 Communications Report

Press Coverage

Advertising

Newsletters

Board Briefs

Social Media Report

Sept. 13-Oct. 11, 2021

# Press Coverage

## KKCO/KJCT

Sept. 14 - [D51 marching bands host exhibition](#)  
Sept. 14 - [Paul Pitton resigning from D51 Board](#)  
Sept. 14 - [GMMS on mask mandate](#)  
Sept. 14 - [Construction Career Fair for juniors](#)  
Sept. 15 - [Nisley showcases new Sensory Room](#)  
Sept. 16 - [CHS 75th Anniversary Homecoming](#)  
Sept. 16 - [D51 makes public comment change](#)  
Sept. 17 - [Viral TikTok trend: school vandalism](#)  
Sept. 20 - [D51 working to secure Binax tests](#)  
Sept. 21 - [Pinwheels for Peace at Thunder Mt.](#)  
Sept. 22 - [D51 offering free meals again this year](#)  
Sept. 22 - [West Middle School teacher under fire](#)  
Sept. 24 - [Parents protest outside West Middle](#)  
Sept. 24 - [PHS held its homecoming parade](#)  
Sept. 27 - [MC Dems host candidate forum](#)  
Sept. 27 - [Students no longer allowed at store](#)  
Sept. 27 - [BMS dancer achieves recognition](#)  
Sept. 29 - [Open houses to be held for GJHS](#)  
Sept. 30 - [Student suicide prevention video](#)  
Oct. 2 - [Convoy of Hope comes to GJ](#)  
Oct. 2 - [Marching bands return to Stocker](#)  
Oct. 5 - [D51 surpasses state average CMAS growth](#)  
Oct. 5 - [D51 student receives recognition for dance](#)  
Oct. 5 - [Strategic Plan, medical marijuana updates](#)  
Oct. 7 - [Middle school STEM students compete](#)  
Oct. 8 - [Redlands Rotary hosts candidate forum](#)

## KREX

Sept. 13 - [D51 School Board candidates address issues as election gets closer](#)  
Sept. 14 - [Industry experts help 11th-graders explore construction careers](#)  
Sept. 15 - [WCLCC awards Monica Heptner](#)  
Sept. 15 - [GJHS bond and tax measure](#)  
Sept. 24 - [PHS parade celebrates 111 years](#)  
Sept. 27 - [Neighborhood Walmart restricts K-12 kids](#)  
Oct. 6 - [Golden Apple Award: Robyn Essex-King](#)  
Oct. 8 - [D51 outpaces state in CMAS growth](#)

## Sentinel

Sept. 14 - [D51 candidates vow to put students first](#)  
Sept. 15 - [D51 monitoring COVID outbreaks](#)  
Sept. 15 - [D51 students' Construction Career Day](#)  
Sept. 16 - [Paul Pitton resigns from School Board](#)  
Sept. 16 - [Nisley shows off new SEL Center](#)  
Sept. 19 - [D51 schools report damaged bathrooms from "Devious Licks" Tik Tok challenge](#)  
Sept. 21 - [D51 Foundation awards \\$10k in grants](#)  
Sept. 22 - [DIA principal received Rich Lopez Award](#)  
Sept. 22 - [Rise in COVID cases includes youth](#)  
Sept. 23 - [New D51 mental health and crisis coordinator hoping to prevent crises](#)  
Sept. 23 - [Editorial: The answer is more preschool](#)  
Sept. 23 - [D51 to offer students free meals again](#)  
Sept. 25 - [D51 dealing with older school buildings](#)  
Sept. 26 - [FMHS grad now a Bronco cheerleader](#)  
Sept. 26 - [What's in a Name: Chatfield Elementary](#)  
Sept. 27 - [Students, activists, aim to bolster resources for LGBTQ+ youth](#)  
Sept. 29 - [GJHS tours start Saturday](#)  
Sept. 29 - [Marching Band Festival is Saturday](#)  
Oct. 2 - [Column: Commissioners back GJHS bond](#)  
Oct. 3 - [Convoy of Hope at Central High School](#)  
Oct. 4 - [Marching and making music no easy task](#)  
Oct. 7 - [School board approves medical pot policy](#)  
Oct. 7 - [School Board picks finalists for vacancy](#)  
Oct. 8 - [School board race sees big money](#)  
Oct. 9 - [D51 STEM students compete in challenge](#)  
Oct. 9 - [Candidate answers questions about job](#)  
Oct. 10 - [Editorial: Vote yes on 4B for a new GJHS](#)  
Oct. 10 - [District warns of dangerous Tik Tok trends](#)  
Oct. 11 - [GJHS boutique fills a need](#)



# Advertising

## Summary

Between mid-September and mid-October, our advertising included:

- Sentinel ads on Sept. 26 and Oct. 10.
- KREX Golden Apple award and banner ads.
- Continued job openings ads on billboards and Local Focus Digital screens around town.
- Welcome Home Grand Valley info and materials delivered to 100 new homeowners monthly.
- Continued Mesa Mall directory ad.



**Do you have a 3- or 4-year-old?  
D51 preschool spots are still available!**

- Available to families with risk factors that may pose barriers to education.
- Tuition-free District 51 education.
- Morning and afternoon slots available.



### How to Apply

Pick up and drop off applications at the Hawthorne Building  
410 Hill Ave.  
Grand Junction, CO  
7:30 a.m.-4:30 p.m.  
Monday-Friday

**Call 970-254-5429 for more information**

## LOOKING FOR SOMETHING?



**Find a career with us!**

### D51 Career Fair

10 a.m. to 3 p.m.  
Saturday, Oct. 16  
R-5 High, 455 N. 22nd St.

More Information at  
[d51schools.org](http://d51schools.org).  
Now Hiring!



# Newsletters

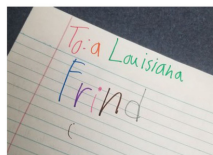


School District 51 Family and Community Newsletter | September 2021



**Upcoming Listening Sessions**  
The [Strategic Plan](#) process is underway! Register for a Listening Session to share your thoughts about the future of D51 and the skills and knowledge a D51 graduate should embody. All sessions are virtual and will take place from 5:00 to 6:30 p.m.

- [Sept. 16](#)
- [Sept. 20](#)
- [Sept. 21](#) (in Spanish)
- [Sept. 29](#)



**Appleton kids send love to Hurricane Ida victims**  
Fourth-grade teacher and Louisiana native Alora McCormick brightened the days of thousands of Hurricane Ida victims by posting supportive letters from her students on Facebook. The letters have now been shared more than 2,000 times! Read more [here](#).



**School Board Vacancy**  
The D51 Board of Education is seeking applicants in Director District B to replace Paul Pitton, who resigned from the board on Tuesday. The board will interview finalists and appoint a new board member within 60 days, per state statute. To learn more, [click here](#).



**Board of Education Election**  
Seven candidates are running for three seats on the District 51 Board of Education. These seats are in Director Districts C, D, and E. All registered voters in D51 can vote on each seat. [Click here](#) to see who's running.



### Data Dashboard

Keep up to date on active student and staff COVID-19 cases by visiting the [D51 Data Dashboard](#). The dashboard is updated every school day with the previous school day's absenteeism data specifically for COVID-19.



### Sensory Room at Nisley

Nisley Elementary students can reset and refocus in the school's new Sensory Room! The toys and equipment in the room were made possible by a [Social-Emotional Learning grant](#) from the D51 Foundation, who received \$50,000 from Alpine Bank for SEL grants.



### Scenic Elementary students hold ceremony for Patriot Day

Fifth-grade teacher Dan Worth, the father of a soldier who served in Afghanistan, led students at Scenic Elementary in a Patriot Day ceremony last Friday. Watch the [video](#) above to see students unfurl a list of all 2,977 innocent people lost in the Sept. 11, 2001, attacks.



### Orchard Mesa Middle School marks 20 years since 9/11

OMMS students hadn't been born when 9/11 happened, but they are well aware of the tragedy of that day. They played "Taps," saluted the flag, and read poems about first responders, soldiers and the constitution during their Patriot Day ceremony last Friday.



### Hispanic Heritage Month

District 51 is a proud supporter of Hispanic Heritage Month, which is Sept. 15-Oct. 15. [Click here](#) to read the board's proclamation of Hispanic Heritage Month, and [click here](#) to see a schedule of events, beginning with today's pre-kick off.

### Parent/Guardian Survey opens Monday

Principals will send a survey to parents and guardians next week asking for your thoughts about school climate and culture, family-school relations, and more. The survey will be open Sept. 20-30 and the results will help with the creation of D51's Strategic Plan. Please make sure your child's school has accurate contact information for you to ensure you get the survey link.



### COVID Protocol Update

Any D51 school where at least 2% of all students have tested positive for COVID-19 within a 14-day period will require masks for 14 days. Masks will be optional again as soon as the school's positivity rate has stayed below 1% for at least seven days in a row.

[Click here to view the Keeping Schools Open Plan](#), which will be updated whenever protocols are introduced or reduced.

### Important Dates

**Sept. 27 - Educator Effectiveness Day.** No school, all grades.

**Sept. 28 - Elementary and middle school conferences.** High schools still in session.

**Oct. 14 - Teacher Work Day.** No school, all grades.

**Oct. 15 - Teacher In-Service.** No school, all grades.



### D51 Foundation Update

Plan to connect with the D51 Foundation this year! Check us out at [d51foundation.org](#), connect with us on [Facebook](#) and [Instagram](#), and consider becoming a D51 Foundation Ambassador to help share news about D51F at your school.

We are raising funds to provide technology for students and professional learning for D51 staff. Consider leaving a legacy through the endowment with Western Colorado Community Foundation. Do you have a favorite school or project? Consider our Donor Driven Donation that gives you the opportunity to designate where you would like your donation to go.



### Apply for D51 Preschool

Do you have a child who turned 3 or 4 years old on or before Aug. 31 this year? If so, you may be eligible to apply for a D51 preschool. Learn more [here](#).

# September Family and Community Newsletter





### Upcoming Trainings

#### Educators of Vision Summit

Hosted by the School of Education Professions, College and Graduate Studies of CCU (FREE)

Saturday, September 25, 9:00- 11:00 am

Live Streamed at CCU's Grand Junction Center, 2452 Patterson Rd. Suite 200

Register Here: <https://www.ccu.edu/events/alumni-parent-weekend/>

#### Language, Deprivation and Sign Language

Presented by Staci Nichols, MA Northwest Colorado Center for Independence. Cost: \$45 for educators, paras. Certificates will be given each session for .5 CDE CEU.

Thursday, September 30, 5:30-7:00 pm

Pear Park Elementary School Cafeteria

Questions? Contact Staci Nichols @ [staci@nwccci.org](mailto:staci@nwccci.org)

### September Board Briefs



### Board Meeting Livestreams

The semi-monthly board meetings will continue to be livestreamed, now on Vimeo. This option is more accessible for viewers, as an account is not required to watch the livestream. Livestreams and recordings will be available at <https://vimeo.com/mcvsd51>.

### Want more D51 news?

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

### Help Us Out

Do you know of any **Discounts for D51 employees?** (*gym memberships, technology, subscriptions, retail discounts, etc.*) Please [send us an email](#) so we can make information available to staff!

[Click here to see what discount info we have so far!](#)



### D51 Staff Concern Line

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

[Click here for more information.](#)

### D51 Data Dashboard

Did you know that D51 has its own data dashboard, showing current quarantine and positive case numbers affecting schools?

[Click here to see it, and more COVID-19 information.](#)



### Behavioral Health Services available to staff

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

### Construction Career Day



As part of District 51 the work-based learning program, Western Colorado

Contractor's Association, Ute Water and many community partners joined forces to illustrate the importance of the construction industry and construction-related careers. Over 260 D51 students participated in hands-on learning and small group presentations. From learning how to locate hazards before digging, to framing, electrical installation, metal work, aerial rockfall mitigation and heavy equipment operators, the businesses that participated exposed these students to niche construction careers that encourage a higher education including trade school, on-the-job learning, or a college degree. Many of the businesses also offer paid apprentice programs and internships. Start the conversation today with students in your classes who are interested in careers in construction. Check out the stories! [Sentinel](#) or [KKCO](#).

### Board of Education Candidates

Wondering who is running for the open positions for the Board of Education? Click on the button below to take you to the BOE Candidates Page. This button will also take you to information about the appointment to a vacant seat for Director District B, recently vacated by Paul Pitton.

[Board of Education Candidates](#)

### Tour GJHS



Tours of Grand Junction High School will be held on Saturday, October 2 at 10 am and Saturday, October 16 at noon. Tours will meet in front of the Auditorium Doors.



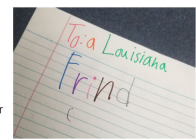
### D51 Foundation Update

#### Professional Learning Grants

The School District 51 Foundation and Alpine Bank are kicking off the second round of grants this year geared toward Social Emotional Learning (SEL). Last spring, Alpine Bank donated \$50,000 to fund SEL grants for District 51 teachers, principals, and counselors. The first round of grants totaling more than \$25,000 was awarded in May of 2021 and on September 1, 2021 the application process for the second round of grants totaling \$25,000 began. The deadline for applying is October 15, 2021. [Alpine Bank SEL Grant Application](#)

The D51 Foundation would like to sincerely thank everyone who designated the D51 Foundation in their United Way donation. The funding priorities of the D51 Foundation are technology for students and professional learning for D51 staff. Please consider the D51 Foundation in the upcoming United Way fund drive this fall. We truly appreciate your support!

### Appleton students send love to Louisiana



You never know what your lesson for the day can do for many until you see

it in action. Fourth-grade teacher and Louisiana native Alora McCormick brightened the days of thousands of Hurricane Ida victims by posting supportive letters from her students on Facebook. The letters have now been shared more than 2,000 times! Read more about how the kindness was shared [here](#).



### Hispanic Heritage Month

District 51 is a proud supporter of Hispanic Heritage Month, which is Sept. 15-Oct. 15! [Click here](#) to read the board's proclamation of Hispanic Heritage Month, and [click here](#) to see a schedule of events, beginning with today's pre-kick off at CMU.

### Remembering 20 years later

Scenic Elementary and OMMS were just two schools who held Patriot Day Celebrations in memory of the nearly 3000 people who lost their lives on 9/11. You can view this [video](#) to see Scenic students unfurl a list of all 2,977 innocent people lost in the terrorist attacks on Sept. 11, 2001. OMMS students hadn't been born when 9/11 happened, but they are well aware of the tragedy of that day. They played "Taps," saluted the flag, and read poems about first responders, soldiers and the constitution during their Patriot Day ceremony last Friday.



### Fresh Side Cafe Now Open!

The Fresh Side Cafe at the Career Center is now open for lunch. Stop in between the hours of 12:00 - 1:15 Tuesday - Friday at 2935 North Avenue to check out what our Career Center Students have cooking up.

# September Staff Newsletter

# Board Briefs

**Sept. 14, 2021, Work Session**

**Sept. 21, 2021, Business Meeting**

**Oct. 5, 2021, Work Session**

## Social Media Report

Available upon request.



**Mesa County Valley School District 51**  
**Licensed and Administrative Personnel Action**

Board of Education Resolution: 21/22: 21

Adopted: October 19, 2021

Name	Location	Assignment	Effective Date
<b>Retirements</b>			
None at this time.			
<b>Resignations/Termination</b>			
GREEN, DARIAN	CENTRAL	ART	10/15/2021
MARTIN, DEBORAH L	WEST	SPED-MODERATE NEEDS	10/15/2021
OSBOURNE, MATYLDA	GJHS	SCIENCE	11/5/2021
QUIJADA, KATHLEEN M	BTK	SPECIAL EDUCATION	10/8/2021
<b>Leave of Absence</b>			
WELKER, LINDSEY L	NISLEY	COUNSELOR	9/24/2021
<b>New Assignments (Transfer/New Hires)</b>			
ALLEN, SUSAN R	GRAND RIVER	SPED-MODERATE NEEDS	9/23/2021
BRAUN, LEAH M	HAWTHORNE	SPED-PRESCHOOL	11/1/2021
BUCKLEY, ROBERT K	R-5	SOCIAL STUDIES	10/11/2021
COIT, KELSI R	CENTRAL	ART	10/11/2021
FREEMAN, PHILLIP C	CENTRAL	CLD	9/27/2021
JOHNSON, GINA NICOLE	CENTRAL	SPED-MODERATE NEEDS	8/23/2021
MARTENS, CHERYL D	WEST	SPED-MODERATE NEEDS	10/18/2021
NELSON, TRESSA L	THUNDER MTN	SPED-MODERATE NEEDS	10/6/2021
<b>Return from Leave</b>			
None at this time.			

*I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on October 19, 2021.*

\_\_\_\_\_  
 Bridget Story, Secretary  
 Board of Education

Board of Education Resolution: 20/21: 22

Adopted: October 19, 2021

Donor	Fruita Thrift Shop
Gift	Cash
Value	\$10,000.00
School/Department	Loma Elementary School / Playground project

Donor	Precision Directional
Gift	Cash
Value	\$500.00
School/Department	East Middle School / Classroom emergency buckets

Donor	Mesa View Orchard Inc.
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Lawrence and Martha Fuller
Gift	Cash
Value	970.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Noland Orchards
Gift	Cash
Value	\$200.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Spencer's Produce Lawn & Garden Center, Inc.
Gift	Cash
Value	\$150.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Dan and Alice Robinson
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	David and Helen Mestas
Gift	Cash
Value	\$50.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Dorothy Espe and Lyle Nichols
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Board of Education Resolution: 20/21: 22

Adopted: October 19, 2021

Donor	Max and Sue Noland
Gift	Cash
Value	\$150.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Charles and Patricia Shear
Gift	Cash
Value	\$300.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Art and Emma Simmons
Gift	Cash
Value	15.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Robert and Joyce Forch
Gift	Cash
Value	\$20.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Barb May and Family
Gift	Cash
Value	\$20.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Bill and Linda Campbell, Diane Wright, Robert and Bev Lewren
Gift	Cash
Value	\$40.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Brian and Megan Kollmorgen
Gift	Cash
Value	\$50.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Steve and Leeann Kollmorgen
Gift	Cash
Value	\$50.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Rocky Hatch
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Board of Education Resolution: 20/21: 22

Adopted: October 19, 2021

Donor	June, Rob and Dave Rise
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Dale, Kathy, Brian, Matthew and Terry Sherfey
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Cynthia Bustos and Jason Kincaid
Gift	Cash
Value	\$150.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Rich and Beth Kollmorgen
Gift	Cash
Value	\$200.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Scott and Julie Hodne
Gift	Cash
Value	\$20.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Paul and Mary Novak
Gift	Cash
Value	\$50.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Jerry and Julie Ott
Gift	Cash
Value	\$50.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Joanna Pankoke
Gift	Cash
Value	\$50.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Michael and Christine Collier
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Board of Education Resolution: 20/21: 22

Adopted: October 19, 2021

Donor	Janet Kendrick
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Richard and Debbie Piland
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Chris and Annie Pursley
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Eberly Family
Gift	Cash
Value	\$200.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Irene Phillips and Family
Gift	Cash
Value	\$200.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Phyllis Patrick
Gift	Cash
Value	\$25.00
School/Department	Palisade High School / Marching band

Donor	The Lewis Agency
Gift	Cash
Value	\$1,500.00
School/Department	Fruita Monument High School / Football

Donor	Ann Hanson (In Memory of Tina Massro)
Gift	Cash
Value	\$100.00
School/Department	Taylor Elementary School / Severe Special Needs Program

Donor	Carolyn Vianne Westbrook
Gift	Cash
Value	\$50.00
School/Department	Broadway Elementary School / Playground project

Board of Education Resolution: 20/21: 22

Adopted: October 19, 2021

Donor	John and Bertha McClain
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Mr. and Mrs. Steve Hendricks
Gift	Cash
Value	\$100.00
School/Department	Palisade High School / Football (Larry Fuller Memorial)

Donor	Anonymous
Gift	Cash
Value	\$40.00
School/Department	Migrant Program / Winter jackets for students

Donor	Kevin Harrison
Gift	Three stand up desks and fifteen 17" monitors
Value	\$1,980.00
School/Department	Palisade High School / Staff and student use

Donor	Pediatric Specialists
Gift	Cash
Value	\$500.00
School/Department	Clifton Elementary School / Family Center

Donor	Jolley Smiles, PC
Gift	Cash
Value	\$200.00
School/Department	Clifton Elementary School / Family Center

Donor	970 Church
Gift	Cash
Value	\$300.00
School/Department	Clifton Elementary School / Family Center

Donor	Fruita Area Chamber of Commerce
Gift	Cash
Value	\$1,000.00
School/Department	Fruita Monument High School / Future Farmers of America

Donor	Family Health West
Gift	Cash
Value	\$3,200.00
School/Department	Fruita Monument High School / Feminine products





**Mesa County Valley School District 51  
GIFTS**

Board of Education Resolution: 20/21: 22

Adopted: October 19, 2021

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

*I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 19, 2021.*

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*Bridget Story  
Secretary, Board of Education*

**Approval of Memo Of Understanding With  
District Attorney And Colorado Mesa University**

Board of Education Resolution 20/21: 23

Adopted: October 19, 2021

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WHEREAS, the District desires to enter into an agreement with the Mesa County District Attorney (“DA”) and Colorado Mesa University (“CMU”) whereby District 51’s truancy and expulsion staff will office with the District Attorney’s diversion staff on the Colorado Mesa University campus; and

WHEREAS, the purpose of combining the District’s truancy and expulsion staff and the DA’s diversion staff is so that they can better collaborate and communicate regarding District students that are involved in the criminal justice system; and

WHEREAS, Colorado Mesa University desires to be a party to the agreement so that certain of its students can intern and work with the staffs of District 51 and the DA as part of CMU’s work study program; and.

WHEREAS, the current location of the truancy and expulsion departments in District facilities are not large enough to accommodate the full staffs of these departments; and

WHEREAS, the District is negotiating terms of a Memorandum of Understanding (MOU) with the DA and Colorado Mesa University which provides for the desired collaboration and the rental of office space on the CMU campus for a period of two years at a rental rate of \$10 / square foot / year.

WHEREAS, while the basic terms of the MOU have been agreed to (length of term and rent), certain other terms are not yet finalized; and

WHEREAS, the MOU requires approval of the Board of Education; and

WHEREAS, members of the Board of Education have received a copy of the proposed MOU and have had the opportunity to review the same;

NOW THEREFORE, BE IT RESOLVED, that Mesa County Valley School District 51 Board of Education hereby approves of the District entering into the MOU for the term and rent currently stated in the MOU; and

THEREFORE, BE IT FURTHER RESOLVED that the Board authorizes the Superintendent to continue to negotiate the final terms, conditions and obligations of the MOU to be consistent with this resolution; and

THEREFORE, BE IT FURTHER RESOLVED that the Mesa County Valley School District 51 Board of Education hereby authorizes the Superintendent to sign said MOU on behalf of the District once finalized.

*I certify that the information contained herein is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 19, 2021.*

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*Bridget Story*  
*Secretary, Board of Education*

# Mesa County Valley School District 51

GBEB

## STAFF CONDUCT (AND RESPONSIBILITIES)/CONFLICTS OF INTEREST

Related: GBEA, GBEA(1), GBEA(1)-E

Adopted as GBEA(2): April 22, 1975

Revised: June 17, 1997

Amended Document Presented/Revised and Renamed: December 13, 2011

Adopted: January 24, 2012

Adopted: December 8, 2015

Policy First Reading: October 19, 2021

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### Staff Conflicts of Interest

No employee of the district Board shall engage in or have a financial interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system.

Employees shall not engage in work of any type where information concerning customer, client or employer originates from any information available to them through school sources.

~~An employee shall not take or receive any part or portion of moneys from the sale, proceeds, profit, or items in lieu thereof of any book, musical instrument, school supplies, school apparatus, or other materials, including custodial, office, and athletic supplies, sold to a minor, or the parent or guardian of a minor, enrolled in the school where the employee is performing services, or which may be sold to the school district unless prior approval has been obtained from the board.~~

~~Moreover, as there should be no conflict of interest in the supervision and evaluation of employees, at no time may any No employee may supervise and/or evaluate an employee that is related to responsible for the supervision and/or evaluation of any other employee be directly related to him/her.~~

### Staff Conduct (And Responsibilities)

All staff members have a responsibility to make themselves familiar with and abide by federal, state and local ~~the~~ laws of ~~the state as these affect their work~~, and the policies of the Board and the regulations designed to implement them.

As representatives of the District and role models for students, all staff shall demonstrate and uphold high professional, ethical and moral standards and conduct themselves in a manner that is consistent with the educational mission of the District. Interactions between staff members must be based on mutual respect, and any conflicts must be resolved in a professional manner. The Superintendent is authorized to develop and promulgate by regulation a code of conduct applicable to all employees that is consistent with this policy. Such code of conduct shall set forth ethical and moral standards for behavior and core principles of professionalism to guide day-to-day staff behavior, interaction and decision-making.

### Prohibited Conduct

Each staff member shall observe rules of conduct established in law which specify that a school employee shall not:

1. Disclose or use confidential information acquired in the course of his/her employment to further substantially his/her personal financial interests.
2. Accept a gift in excess of the limit on gifts to public employees stated in Article XXIX Section 3(2) of the Colorado Constitution, which is \$65 effective 2019. The limit is scheduled to change in 2023 and every four years thereafter based upon the rate of inflation in Colorado.
3. Accept of substantial value or substantial economic a benefit ~~tantamount to a gift~~ of substantial value which would tend to improperly influence a reasonable person in his/her position or which he/she knows or should know is primarily for the purpose of rewarding him/her for action taken in which he/she exercised discretionary authority.

**STAFF CONDUCT (AND RESPONSIBILITIES)/CONFLICTS OF INTEREST**

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Policy First Reading: October 19, 2021

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3. Engage in a substantial financial transaction for his/her private business purposes with a person whom he/she supervises.

4. Perform any action in which he/she has discretionary authority which directly and substantially confers an economic benefit on a business or other undertaking in which he/she has a substantial financial interest or in which he/she is engaged as a counsel, consultant, representative or agent.

The phrase "economic benefit tantamount to a gift of substantial value" includes a loan at a rate of interest substantially lower than the prevailing commercial rate and compensation received for private services rendered at a rate substantially exceeding the fair market value.

Permissible Conduct

It is permissible for an employee to receive:

1. An occasional nonpecuniary gift which is insignificant in value.
2. A nonpecuniary award publicly presented by a nonprofit organization in recognition of public service.
3. Payment or reimbursement for actual and necessary expenditures for travel and subsistence for attendance at a convention or other meeting at which he/she is scheduled to participate.
4. Reimbursement for or acceptance of an opportunity to participate in a social function or meeting which is not extraordinary when viewed in light of his/her position.
5. Items of perishable or nonpermanent value including but not limited to meals, lodging, travel expenses or tickets to sporting, recreational, educational or cultural events.
6. Payment for speeches, debates or other public events reported as honorariums.

~~All staff members shall be expected to carry out their assigned responsibilities with conscientious concern. A staff member may request an advisory opinion from the secretary of state concerning issues relating to conduct that is proscribed by state law.~~

~~It shall not be considered a breach of conduct for a staff member to:~~

7.4. Use school facilities and equipment to communicate or correspond with constituents, family members or business associates on an occasional basis.

~~2. Accept or receive a benefit as an indirect consequence of transacting school district business.~~

Staff Responsibilities

Essential to the success of ongoing school operations and the instructional program are the following specific responsibilities which shall be required of all personnel:

**STAFF CONDUCT (AND RESPONSIBILITIES)/CONFLICTS OF INTEREST**

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Policy First Reading: October 19, 2021

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1. Faithfulness and promptness in attendance at work.
  2. Support and enforcement of policies of the Board and regulations of the school administration in regard to students.
  3. Diligence in submitting required reports promptly at the times specified.
  4. Care and protection of school property.
  5. Concern and attention toward their own and the school system's legal responsibility for the safety and welfare of students including the need to insure that students are supervised at all times.
  6. Maintenance of proper professional boundaries with students at all times.

The superintendent shall develop and promulgate by regulation a non-exclusive list of actions or conduct that are not in keeping with reasonably expected standards of interaction between a staff member and students and that, in the absence of a legitimate educational purpose, may be regarded as a violation of professional boundaries. Failure to maintain or observe professional boundaries with a student or students or engaging in a pattern of conduct with one or more students that is outside proper professional boundaries in violation of this policy shall be grounds for discipline, including dismissal.

Felony/Misdemeanor Convictions

If, subsequent to beginning employment with the District, the District has good cause to believe that any staff member has been convicted of, pled nolo contendere to, or received a deferred or suspended sentence for any felony or misdemeanor other than a misdemeanor traffic offense or infraction, the District shall make inquiries to the Department of Education for purposes of screening the employee.

In addition, the District shall require the employee to submit a complete set of fingerprints taken by a qualified law enforcement agency or other designated entity. Fingerprints must be submitted within 20 days after receipt of written notification. The fingerprints shall be forwarded to the Colorado Bureau of Investigation for the purpose of conducting a state and national fingerprint-based criminal history record check utilizing the records of the Colorado Bureau of Investigation and the Federal Bureau of Investigation.

Disciplinary action, which could include dismissal from employment, may be taken against personnel if the results of fingerprint processing provide relevant information. Non-licensed employees shall be dismissed from employment if the results of the fingerprint-based criminal history record check disclose a conviction for certain felonies, as provided in law.

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

Child Abuse

All district employees who have reasonable cause to know or suspect that any child is subjected to abuse or to conditions that might result in abuse or neglect must immediately upon receiving such information report such fact in accordance with Board policy and state law.

The superintendent is authorized to conduct an internal investigation or to take any other necessary steps if he receives information from a county department of social services or a law enforcement agency that a suspected child abuse

**STAFF CONDUCT (AND RESPONSIBILITIES)/CONFLICTS OF INTEREST**

Related: GBEA, GBEA(1), GBEA(1)-E

Adopted as GBEA(2): April 22, 1975

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Policy First Reading: October 19, 2021

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perpetrator is a school district employee. Such information shall remain confidential except that the superintendent shall notify the Colorado Department of Education of the child abuse investigation.

**Unlawful Behavior Involving Children**

The Board may make an inquiry with the Department of Education concerning whether any current employee of the school district has been convicted of, pled nolo contendere to, or received a deferred or suspended sentence or deferred prosecution for a felony or misdemeanor crime involving unlawful sexual behavior or unlawful behavior involving children. Disciplinary action, including termination, ~~may~~ be taken if the inquiry discloses information relevant to the employee's fitness for employment.

**Personnel addressing health care treatment for behavior issues**

School personnel are prohibited under state law from recommending or requiring the use of psychotropic drugs for students. School personnel ~~They~~ are also prohibited from testing or requiring testing for a student's behavior without giving notice to the parent/guardian describing the recommended testing and how any test results will be used. Prior to the conducting any such testing, school personnel shall obtain written permission from the parent/guardian or eligible student in accordance with applicable law. School personnel are encouraged to discuss concerns about a student's behavior with parent/guardian and such discussions may include a suggestion that the parent/guardian speak with an appropriate health care professional regarding any behavior concerns school personnel may have. Only those persons appropriately certified or licensed may expose a student to any psychiatric or psychological method or procedure for the purpose of diagnosis, assessment or treatment of any emotional, behavioral or mental disorder or disability. Such methods or procedures may only be performed after acquiring written permission from a student's parent or guardian, or from the student in those circumstances in which federal or state law allows the student to obtain such services in confidence or without prior notice to the parent/guardian.

**Possession of Dangerous Weapons**

The provisions of the policy regarding public possession of dangerous weapons on school property or in school buildings also shall apply to employees of the District. However, the restrictions shall not apply to employees who are required to carry or use dangerous weapons in order to perform their necessary duties and functions.

- Legal References:
- C.R.S. 18-12-105.5 (unlawful carrying/possession of weapons on school grounds)
  - C.R.S. 18-12-214 (3) (b) (school security officers may carry concealed handgun pursuant to valid permit)
  - C.R.S. 19-3-308 (5.7) (child abuse reporting)
  - C.R.S. 22-32-109 (1) (ee) (duty to adopt policy prohibiting personnel from recommending certain drugs for students or ordering behavior tests without parent permission)
  - C.R.S. 22-32-109.1 (8) (policy requiring inquiries upon good cause to department of education for purpose of ongoing screening of employees)
  - C.R.S. 22-32-109.7 (duty to make inquiries prior to hiring)
  - C.R.S. 22-32-109.8 (6) (requirement to terminate non-licensed employees for certain felony offenses)
  - C.R.S. 22-32-109.9 (licensed personnel-submittal of fingerprints)
  - C.R.S. 22-32-110 (1) (k) (power to adopt conduct rules)
  - C.R.S. 24-18-104 (government employee rules of conduct)
  - C.R.S. 24-18-109 (local government employee rules of conduct)

**Mesa County Valley School District 51**

**GBEB**

**STAFF CONDUCT (AND RESPONSIBILITIES)/CONFLICTS OF INTEREST**

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Cross Reference: JLC, Student Health Services and Records  
JLDAC, Testing of Students  
JLF, Reporting Child Abuse/Child Protection  
KFA, Public Conduct on District Property

# **Mesa County Valley School District 51**

**FG**

## **ACQUISITION OF LAND**

First Reading Presented: October 19, 2021

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All contracts for the acquisition of land for use by the District shall be approved by resolution of the Board of Education after consultation and review by the District's General Counsel. Each such contract shall include terms which provide for specific conditions to be satisfied prior to the actual closing of, payment for and title transfer to the land. At minimum, these conditions shall include the following:

- Zoning for the land that is suitable for the intended use of the land by the District.
- Legal access (ingress and egress) to the land that is suitable for the intended use by the District
- The reasonable availability of all necessary utilities to the land
- Appraisal of the land showing that the current value of the land is approximately equal to or less than the price to be paid by the District pursuant to the contract; provided that the Board may approve a purchase price that is higher than the appraised value after considering other relevant factors such as the location, size, and need for the land, in the Board's sole discretion.
- Appropriate soils and environmental testing of the land showing the geotechnical and environmental conditions of the land to enable the Board to make reasonable decisions concerning the suitability of the land for the District's intended use.
- The District will receive good and marketable title to the land as shown by a title insurance commitment that is acceptable to the District's General Counsel.

All contracts for the acquisition of land by the District shall be in compliance with the laws of the state of Colorado. The contract form used shall be a current Colorado Real Estate Commission approved contract form or other format approved by the District's General Counsel.

Prior to the actual closing of the contract, the Superintendent or the Superintendent's designee shall report to the Board regarding the satisfaction, or the ability to satisfy, the conditions of the contract on or before closing.