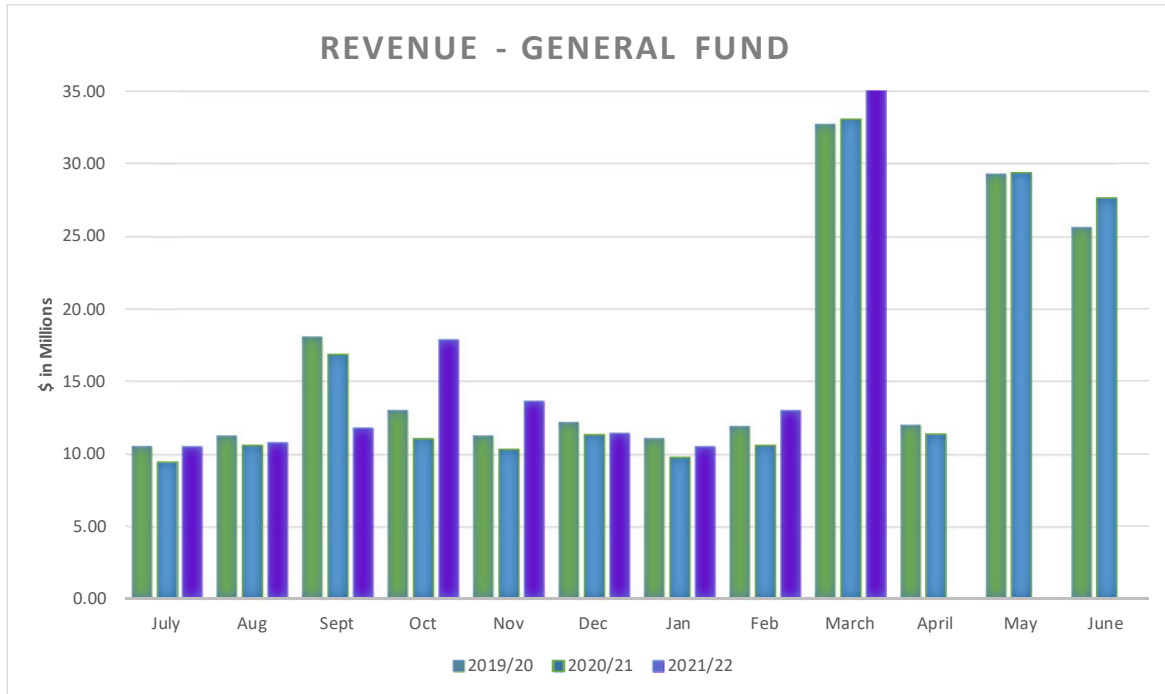


General Fund (10)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$45,647,523	\$20,118,284	44.07%	\$53,825,529	\$52,972,327	98.41%	\$22,708,895	42.19%	12.88%
Specific Ownership	10,853,828	8,257,684	76.08%	9,872,597	10,054,819	101.85%	7,464,942	75.61%	-9.60%
Interest	36,231	32,572	89.90%	100,000	42,459	42.46%	21,459	21.46%	-34.12%
Other Local	2,472,098	1,349,964	54.61%	1,778,382	2,086,353	117.32%	814,219	45.78%	-39.69%
Override Election 1996	5,115,590	2,244,424	43.87%	5,341,204	5,322,260	99.65%	2,279,487	42.68%	1.56%
Override Election 2004	3,913,631	1,715,585	43.84%	4,000,000	3,991,904	99.80%	1,708,345	42.71%	-0.42%
State	119,503,119	89,398,659	74.81%	128,280,475	130,939,216	102.07%	101,624,636	79.22%	13.68%
Mineral Lease	566,545	66,391	11.72%	350,000	350,000	100.00%	310,725	88.78%	368.02%
CARES Act ESSER	3,409,529	0		0	0		0		
Federal	79,520	56,838	71.48%	66,661	77,576	116.37%	56,990	85.49%	0.27%
Total Revenue	\$191,597,614	\$123,240,401	64.32%	\$203,614,848	\$205,836,914	101.09%	\$136,989,698	67.28%	11.16%
EXPENDITURE:									
Instructional Programs	\$94,938,574	\$75,554,018	79.58%	\$115,544,395	\$114,635,484	99.21%	\$83,318,903	72.11%	10.28%
Pupil Support Services	19,390,956	14,221,101	73.34%	21,912,250	20,657,276	94.27%	14,250,093	65.03%	0.20%
General Administration Support Services	2,717,246	1,991,157	73.28%	3,001,997	3,064,694.67	102.09%	2,373,521	79.06%	19.20%
School Administration Support Services	15,272,177	11,366,381	74.43%	16,510,327	15,779,676	95.57%	11,684,757	70.77%	2.80%
Business Support Services	24,492,103	18,219,818	74.39%	24,990,441	25,980,107	103.96%	19,744,881	79.01%	8.37%
Central Support Services	7,516,518	4,876,618	64.88%	6,764,439	6,605,308	97.65%	4,578,981	67.69%	-6.10%
Community Services & Other Support Services	34,000	34,000	100.00%	64,732	46,000	71.06%	34,500	53.30%	1.47%
Other Uses/Leases	1,606,707	1,505,483	93.70%	222,500	530,621	238.48%	97,966	44.03%	-93.49%
Total Expenditure	\$165,968,281	\$127,768,576	76.98%	\$189,011,081	\$187,299,166	99.09%	\$136,083,602	72.00%	6.51%
Transfer to Charter Schools/CPP	\$11,949,251	\$8,929,964	74.73%	\$14,035,171	\$14,035,171	100.00%	\$10,612,870	75.62%	18.85%
Transfer to Capital Projects/Insurance	3,875,970	2,906,978	75.00%	3,875,970	3,875,970	100.00%	2,906,978	75.00%	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 to Medical	0	0		0	0		0		
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,474,102)	(2,905,439)	83.63%	(3,093,709)	(3,093,709)	100.00%	(2,435,368)	78.72%	-16.18%
Transfer from 2017 Mill Levy Override - Professional Development Day	(636,840)	(517,463)	81.25%	(485,269)	(485,269)	100.00%	(381,857)	78.69%	-26.21%
Total Expenditure and Transfers	\$177,882,560	\$136,332,616	76.64%	\$203,493,244	\$201,781,329	99.16%	\$146,936,226	72.21%	7.78%
GAAP Basis Result of Operations	13,715,054			121,604	4,055,585				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,210,982			25,926,036	25,926,036				
GAAP Basis Fund Balance (Deficit) at End of Year	\$25,926,036			\$26,047,640	\$29,981,621				
Reserves/Designations:									
Board Resolution 10% Exp/Transfers	(\$17,788,256)			(\$20,349,324)	(\$20,349,324)				
Inventories	(261,154)			(250,000)	(250,000)				
Encumbrances	(392,039)			(300,000)	(300,000)				
	\$7,484,587			\$5,148,316	\$9,082,297				

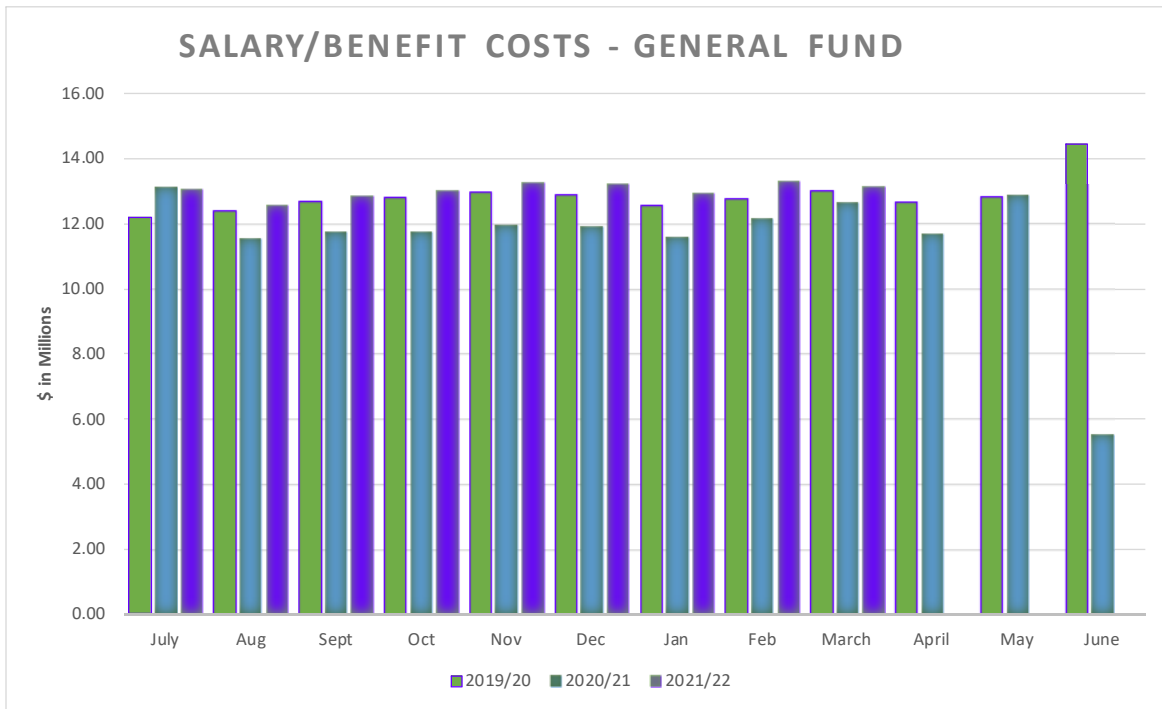
2021-22 Re-Adopted PPR is \$8,501.28 and is based on 21,006.7 FTE.

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

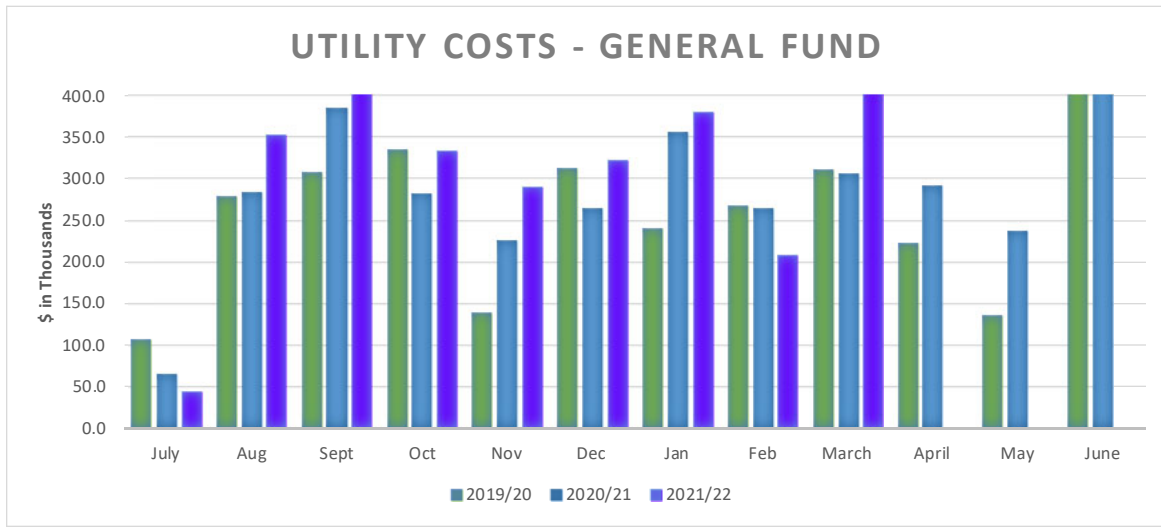


Note: In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years. State funding level rebounded in 2021/22.
 Special Education revenue typically received in September, wasn't received until October in 2021/22.

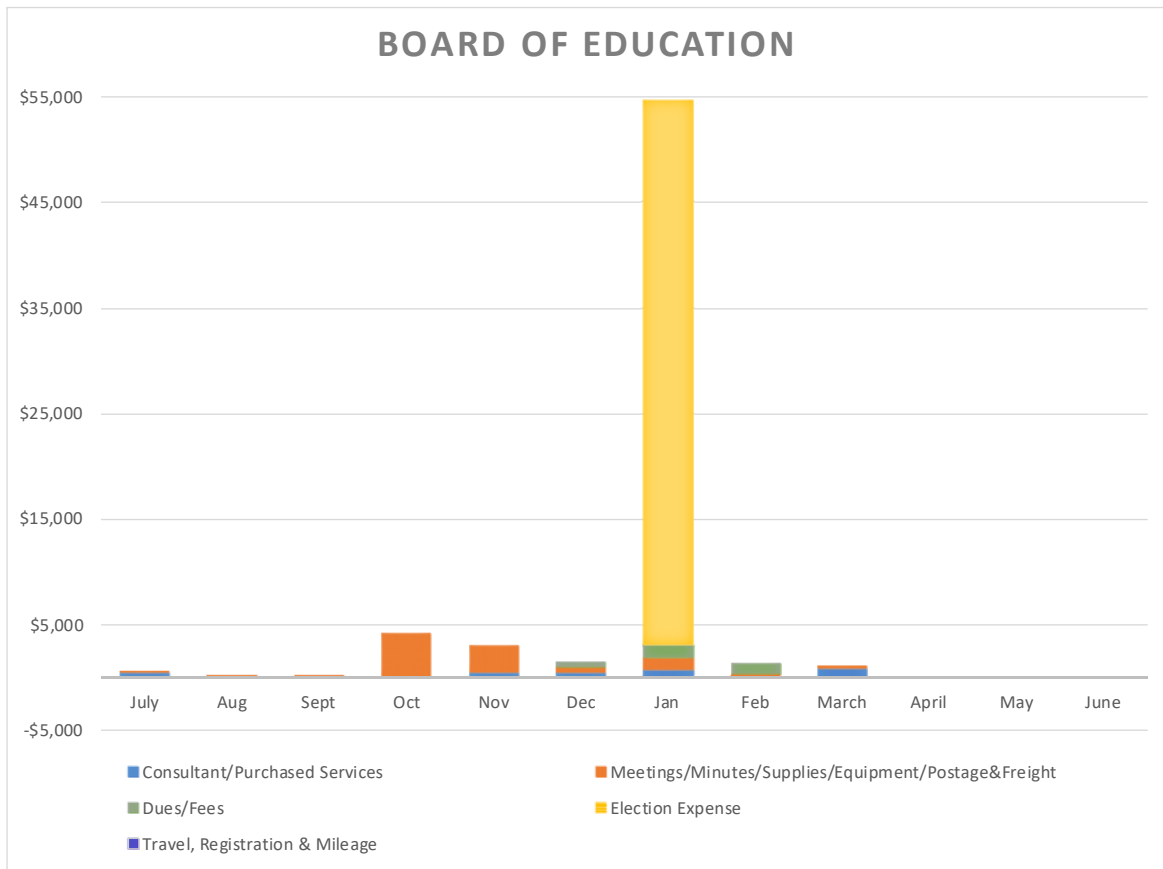
	2019/20	2020/21	2021/22
YTD Revenue	\$131,894,769	\$123,240,401	\$136,989,698
Annual Budget	\$196,673,580	\$188,062,235	\$203,614,848
YTD % of Budget	67.06%	65.53%	67.28%
EOY Actual Revenue	\$198,766,100	\$191,597,614	
% of EOY Actual Revenue to Budget	101.33%	101.88%	



	2019/20	2020/21	2021/22
YTD Exp	\$114,262,017	\$108,295,241	\$117,300,342
Annual Budget	\$156,968,413	\$148,869,564	\$163,086,006
YTD % of Budget	72.79%	72.75%	71.93%
EOY Actual Exp	\$154,163,731	\$138,347,861	
% of EOY Actual Revenue to Budget	98.21%	92.93%	



Total-General Fund	2019/20	2020/21	2021/2022
YTD Exp	\$2,295,008	\$2,429,064	\$2,851,466
Annual Budget	\$3,200,000	\$3,265,089	\$3,564,343
YTD % of Budget	71.72%	74.40%	80.00%
EOY Actual Exp	\$3,078,391	\$3,488,693	
% of EOY Actual Revenue to Budget	99.21%	106.85%	
Natural Gas	2019/20	2020/21	2021/2022
YTD Exp	\$304,390	\$369,737	\$537,669
Annual Budget	\$455,000	\$459,557	\$523,825
YTD % of Budget	66.90%	80.46%	102.64%
EOY Actual Exp	\$376,781	\$484,360	
% of EOY Actual Revenue to Budget	116.90%	105.40%	
Fuel - Propane	2019/20	2020/21	2021/2022
YTD Exp	\$24,126	\$25,078	\$5,394
Annual Budget	\$30,000	\$30,302	\$36,072
YTD % of Budget	80.42%	82.76%	14.95%
EOY Actual Exp	\$30,085	\$33,688	
% of EOY Actual Revenue to Budget	111.52%	111.17%	
Electric	2019/20	2020/21	2021/2022
YTD Exp	\$1,555,480	\$1,674,373	\$1,884,638
Annual Budget	\$2,175,000	\$2,221,537	\$2,406,996
YTD % of Budget	71.52%	75.37%	78.30%
EOY Actual Exp	\$2,100,834	\$2,436,647	
% of EOY Actual Revenue to Budget	97.13%	109.68%	
Disposal Services	2019/20	2020/21	2021/2022
YTD Exp	\$104,865	\$108,161	\$120,928
Annual Budget	\$150,000	\$151,500	\$173,250
YTD % of Budget	69.91%	71.39%	69.80%
EOY Actual Exp	\$125,061	\$156,694	
% of EOY Actual Revenue to Budget	95.56%	103.43%	
Water	2019/20	2020/21	2021/2022
YTD Exp	\$213,115	\$168,052	\$205,611
Annual Budget	\$250,000	\$260,793	\$278,250
YTD % of Budget	85.25%	64.44%	73.89%
EOY Actual Exp	\$312,248	\$250,605	
% of EOY Actual Revenue to Budget	96.13%	96.09%	
Sewer	2019/20	2020/21	2021/2022
YTD Exp	\$93,032	\$83,663	\$97,226
Annual Budget	\$140,000	\$141,400	\$145,950
YTD % of Budget	66.45%	59.17%	66.62%
EOY Actual Exp	\$133,382	\$126,699	
% of EOY Actual Revenue to Budget	88.24%	89.60%	



	2019/20	2020/21	2021/22
YTD Exp	\$136,915	\$50,795	\$66,712
Annual Budget	\$141,323	\$66,323	\$128,291
YTD % of Budget	96.88%	76.59%	52.00%
EOY Actual Exp	\$160,629	\$79,352	
% of EOY Actual Revenue to Budget	113.66%	119.64%	

2017 Mill Levy Override (17)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,280,222	\$2,789,306	44.41%	\$6,500,000	\$6,435,000	99.00%	\$2,777,406	42.73%	-0.43%
Specific Ownership	956,684	733,371	76.66%	975,818	862,138	88.35%	660,894	67.73%	-9.88%
Interest	1,629	1,316	80.79%	5,000	1,011	20.22%	674	13.48%	-48.78%
Total Revenue	\$7,238,535	\$3,523,993	48.68%	\$7,480,818	\$7,298,149	97.56%	\$3,438,974	45.97%	-2.41%
EXPENDITURE:									
Instructional Materials/Educator Training	\$1,677,789	\$847,339	50.50%	\$1,121,370	\$844,457	75.31%	\$229,638	20.48%	-72.90%
Maintenance Projects	271,559	63,506	23.39%	1,000,000	1,000,000	100.00%	229,982	23.00%	262.14%
Technology Support	274,576	212,704	77.47%	300,000	274,228	91.41%	219,382	73.13%	3.14%
Treasurer Collection Fees	16,365	6,973	42.61%	0	14,674		6,947		-0.37%
Total Expenditure	\$2,240,289	\$1,130,522	50.46%	\$2,421,370	\$2,133,359	88.11%	\$685,949	28.33%	-39.32%
Transfer to Charter Schools- Per Pupil	\$379,213	\$278,837	73.53%	\$393,361	\$383,912	97.60%	\$287,934	73.20%	3.26%
Transfer to General Fund- Professional Development Day	636,840	517,463	81.25%	485,269	485,269	100.00%	381,984	78.72%	-26.18%
Transfer to General Fund-Student Contact Days	3,474,102	2,905,439	83.63%	3,093,709	3,093,709	100.00%	2,435,241	78.72%	-16.18%
Transfer to Nutrition Services- Student Contact Days	77,792	59,987	77.11%	87,502	87,502	100.00%	63,199	72.23%	5.35%
Total Expenditure and Transfers	\$6,808,236	\$4,892,248	71.86%	\$6,481,211	\$6,183,751	95.41%	\$3,854,307	59.47%	-21.22%
Excess (Deficiency) of Revenue	\$430,299			\$999,607	\$1,114,399				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,962,106			2,392,405	2,392,405				
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,392,405			\$3,392,012	\$3,506,804				
Assigned to:									
Less Amount for Encumbrance	(281,263)			0	0				
Unassigned Fund Balance	\$2,111,142			\$3,392,012	\$3,506,804				

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 March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Interest	\$785	\$687	87.52%	\$1,000	\$31	3.10%	\$27	2.70%	-96.07%
Miscellaneous	4,350	2,550	58.62%	0	0		0		-100.00%
Total Revenue	\$5,135	\$3,237	63.04%	\$1,000	\$31	3.10%	\$27	2.70%	-99.17%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$1,577,928	\$1,220,881	77.37%	\$1,662,646	\$1,635,429	98.36%	\$1,265,371	76.11%	3.64%
Benefits	653,735	502,587	76.88%	708,813	684,867	96.62%	526,521	74.28%	4.76%
In-service	1,432	1,432	100.00%	0	3,075		3,075		114.73%
Contracted Service	275,094	275,094	100.00%	400,316	402,346	100.51%	402,346	100.51%	46.26%
Supplies/Materials	7,802	5,136	65.83%	21,000	19,332	92.06%	12,726	60.60%	147.78%
Equipment	0	1,617		2,500	1,000	40.00%	153	6.12%	-90.54%
Administrative Supplies/ Equipment/Other	57,099	50,370	88.22%	45,000	45,000	100.00%	17,504	38.90%	-65.25%
Total CPP Preschool Expenditure	\$2,573,090	\$2,057,117	79.95%	\$2,840,275	\$2,791,049	98.27%	\$2,227,696	78.43%	8.29%
E-Care Kindergarten:									
Salaries	\$0	\$0		\$0	\$0		\$0		
Benefits	-	-		0	0		0		
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		
Transportation	0	0		0	0		0		
Total E-Care Kindergarten Expenditure	\$0	\$0		\$0	\$0		\$0		0.00%
Total Expenditure	\$2,573,090	\$2,057,117	79.95%	\$2,840,275	\$2,791,049	98.27%	\$2,227,696	78.43%	8.29%
Transfer from General Fund-Preschl/Kinder	\$2,003,608	\$1,646,368	82.17%	\$2,797,361	\$2,797,361	100.00%	\$2,107,585	75.34%	28.01%
Excess (Deficiency) of Revenue	(\$564,347)			(\$41,914)	\$6,343				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	759,232			194,885	194,885				
GAAP Basis Fund Balance (Deficit) at End of Year	\$194,885			\$152,971	\$201,228				
Preschool FTE	282.0			282.0					
Kindergarten FTE	0.0			0.0					
Total FTE	282.0			282.0					

2021-22 Re-Adopted Budget

Per pupil revenue \$8,501.28 X 282.0 FTE

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

Independence Academy
as of March 31, 2022

	Audited 2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual/ Unaudited	2021-22 Adopted Budget	2021-22 Anticipated as of 12/31/21	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$47,684	\$33,340	70%	\$37,000	\$47,000	127.03%	\$35,763	96.66%	7.27%
Interest	5,017	4,966	99%	-	-	-	161	-	-96.75%
Read Act	-	-	-	-	25,000	-	13,090	-	-
Miscellaneous Income	6,478	3,330	51%	-	-	-	19,910	-	497.86%
Kindergarten Fees	-	-	-	-	-	-	-	-	-
Pre-K Fees	60,965	51,307	84%	90,000	90,000	100.00%	107,737	119.71%	109.99%
Material Fees	19,802	19,365	98%	-	-	-	17,848	-	-7.83%
Tech Fees	-	-	-	-	-	-	(725)	-	-
Rental Income	9,170	8,170	89%	12,000	1,000	8.33%	1,000	8.33%	-87.76%
Capital Contribution	-	-	-	-	-	-	-	-	-
Capital Construction Bond Reimbursement	417,320	401,872	96%	-	-	-	-	-	-100.00%
MCVSD#51 Mill Levy Override 1996,2004	171,880	134,862	78%	192,739	204,885	106.30%	138,925	72.08%	3.01%
Erate	-	-	-	15,000	15,000	100.00%	3,962	26.42%	-
Donations	244	144	59%	-	-	-	159	-	10.19%
CDHS OEC Grant	4,250	4,250	100%	-	-	-	-	-	-100.00%
CDHS Stabilization Grant	-	-	-	-	-	-	10,131	-	-
Refunds: MCVSD#51	-	-	-	-	-	-	-	-	-
Total Revenue	\$742,810	\$661,606	89.07%	\$346,739	\$382,885	110.42%	\$347,962	100.35%	-47.41%
EXPENDITURE:									
Salaries	\$1,585,159	\$1,253,775	79.09%	\$2,000,000	\$2,000,000	100.00%	\$1,404,304	70.22%	12.01%
Benefits	543,074	441,188	81.24%	630,000	684,000	108.57%	519,071	82.39%	17.65%
Capital Projects	137,139	108,377	79.03%	5,000	55,000	1100.00%	79,975	1599.49%	-26.21%
Purchased Services	562,933	370,040	65.73%	500,000	530,000	106.00%	374,720	74.94%	1.26%
Supplies	78,393	64,031	81.68%	80,000	85,000	106.25%	61,534	76.92%	-3.90%
Facility Rent	402,276	302,538	75.21%	611,668	616,060	100.72%	423,247	69.20%	39.90%
Contingency/Reserve	-	-	-	-	-	-	-	-	-
Professional Development	21,867	19,646	89.84%	40,000	45,049	112.62%	40,540	101.35%	106.35%
Equipment	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	1,923	1,376	71.56%	5,000	5,000	100.00%	5,892	117.84%	328.19%
Technology	83,534	62,119	74.36%	70,000	80,000	114.29%	51,807	74.01%	-16.60%
Curriculum	33	-	0.00%	-	-	-	1,611	-	-
Other Expenses	622	622	100.02%	5,000	5,000	100.00%	-	0.00%	-100.00%
Total Expenditure/Contingency	\$3,416,952	\$2,623,711	76.79%	\$3,946,668	\$4,105,109	104.01%	\$2,962,700	75.07%	12.92%
Expenditure/Contingency+(-) Revenue	(\$2,674,142)	(\$1,962,104)	73.37%	(\$3,599,929)	(\$3,722,224)	103.40%	(\$2,614,738)	72.63%	33.26%
Transfer from General Fund*	\$3,263,382	\$2,386,707	73.14%	\$3,705,099	\$3,868,082	104.40%	\$2,872,140	77.52%	20.34%
Fund Balance (Deficit) at Beginning of Year	3,880,629	3,880,629	100.00%	4,469,870	4,469,870	100.00%	4,469,870	100.00%	15.18%
Fund Balance (Deficit) at End of Year	\$4,469,870	\$4,305,232	96.32%	\$4,575,040	\$4,615,728	100.89%	\$4,727,271	103.33%	9.80%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$125,842	\$96,969	77.06%	\$135,636	\$142,567	105.11%	\$103,798	76.53%	7.04%
Total Revenue	\$125,842	\$96,969	77.06%	\$135,636	\$142,567	105.11%	\$103,798	76.53%	7.04%
EXPENDITURE:									
Curriculum	\$50,311	\$49,890	99.16%	\$50,000	\$50,000	100.00%	\$22,866	45.73%	-54.17%
Technology	31,998	31,998	100.00%	30,000	25,000	83.33%	-	0.00%	-100.00%
Professional Development	12,418	8,173	65.82%	7,000	12,000	171.43%	11,853	169.33%	45.02%
Total Expenditure	\$94,726	\$90,061	95.08%	\$87,000	\$87,000	100.00%	\$34,720	39.91%	-61.45%
Expenditure + (-) Revenue	\$31,116	\$6,908	22.20%	\$48,636	\$55,567	114.25%	\$69,079	142.03%	899.94%
Fund Balance (Deficit) at Beginning of Year	27,842	27,842	100.00%	58,958	58,958	100.00%	58,958	100.00%	111.76%
Fund Balance (Deficit) at End of Year	\$58,958	\$34,750	58.94%	\$107,594	\$114,525	106.44%	\$128,037	119.00%	268.45%
STATE GRANT REVENUE:									
ESSER I funds	\$64,642	\$0	0.00%	\$0	\$0	-	\$0	-	-
ESSER II funds	244,704	-	-	209,000	209,000	100.00%	158,946	76.05%	-
ESSER III funds	-	-	-	474,150	474,150	100.00%	56,953	12.01%	-
CARES Act	208,213	208,213	100.00%	0	0	-	-	-	-100.00%
CS Capital Construction Grant	127,984	93,398	72.98%	99,600	99,600	100.00%	84,285	84.62%	-9.76%
Total Revenue	\$645,543	\$301,611	46.72%	\$782,750	\$782,750	100.00%	\$300,184	38.35%	-0.47%
EXPENDITURE:									
ESSER Expenditures	\$73,417	\$51,529	70.19%	\$0	\$0	-	\$0	-	-
ESSER II Expenditures	215,319	-	0.00%	209,000	209,000	100.00%	160,651	76.87%	-

ESSER III Expenditures	10,438	-	0.00%	474,150	474,150	100.00%	56,954	12.01%	
CARES Act Expenditures	202,366	202,366	100.00%	0	0		(356)		-100.18%
CS Capital Construction Expenditure	116,734	82,985	71.09%	99,600	99,600	100.00%	84,285	84.62%	1.57%
Total Expenditure	\$618,274	\$336,878	54.49%	\$782,750	\$782,750	100.00%	\$301,535	38.52%	-10.49%
Expenditure + (-) Revenue	\$27,268	(\$35,268)	-129.34%	\$0	\$0		(\$1,351)		-96.17%
Fund Balance (Deficit) at Beginning of Year	(8,635)	(8,635)	100.00%	18,633	18,633	100.00%	18,633	100.00%	-315.78%
Fund Balance (Deficit) at End of Year	\$18,633	(\$43,903)	-235.62%	\$18,633	\$18,633	100.00%	\$17,282	92.75%	-139.36%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$90,206	\$74,396	82.47%	\$100,000	\$82,000	82.00%	\$94,580	94.58%	27.13%
Other Income	5,123	987	19.27%	120	120	100.00%	6,891	5742.57%	598.18%
Local Fundraising	5,165	4,060	78.61%	20,000	20,000	100.00%	23,659	118.30%	482.74%
Total Revenue	\$100,493	\$79,443	79.05%	\$120,120	\$102,120	85.01%	\$125,131	104.17%	57.51%
EXPENDITURE:									
Purchased Services	\$100,178	\$61,617	61.51%	\$96,000	\$96,000	100.00%	\$89,752	93.49%	45.66%
Total Expenditure	\$100,178	\$61,617	61.51%	\$96,000	\$96,000	100.00%	\$89,752	93.49%	45.66%
Expenditure + (-) Revenue	\$315	\$17,826	5658.98%	\$24,120	\$6,120	25.37%	\$35,379	146.68%	98.47%
Fund Balance (Deficit) at Beginning of Year	342,969	337,306	98.35%	343,284	343,284	100.00%	343,284	100.00%	1.77%
Fund Balance (Deficit) at End of Year	\$343,284	\$355,132	103.45%	\$367,404	\$349,404	95.10%	\$378,663	103.06%	6.63%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$509,084	\$378,113	74.27%	\$715,060	\$715,060	100.00%	\$497,782	69.61%	31.65%
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	2,686	92.44%	-	-		82		-96.96%
Total Revenue	\$7,515,761	\$7,384,569	98.25%	\$715,060	\$715,060	100.00%	\$497,865	69.63%	-93.26%
EXPENDITURE:									
Debt Service Payments	\$445,330	\$445,330	100.00%	\$715,060	\$715,060	100.00%	\$521,288	72.90%	17.06%
Excess Funds Transfer to IACS	4,664	4,664	100.00%	-	-		1,172		
Project Construction	5,563,636	3,492,458	62.77%	-	-		1,054,937		-69.79%
Total Expenditure	\$6,013,631	\$3,942,452	65.56%	\$715,060	\$715,060	100.00%	\$1,577,397	220.60%	-59.99%
Expenditure + (-) Revenue	\$1,502,130	\$3,442,117	229.15%	\$0	\$0		(\$1,079,532)		-131.36%
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	\$4,095,907	189.98%	\$2,155,920	\$2,155,920	100.00%	\$1,076,388	49.93%	-73.72%

Independence Academy Cash Flow for 2021-22

as of March 31, 2022

	ACTUAL FYE 6/30/21	ACTUAL TOTAL 9/30/21	ACTUAL TOTAL 12/31/21	ACTUAL TOTAL 3/31/22	ACTUAL TOTAL 6/30/22
	7/1-21	8/1-21	9/1-21	10/1-21	11/1-21
	12/1-21	1/1-21	2/1-21	3/1-21	4/1-21
	5/1-21	6/1-21	7/1-21	8/1-21	9/1-21
	10/1-21	11/1-21	12/1-21	1/1-22	2/1-22
	3/1-22	4/1-22	5/1-22	6/1-22	7/1-22
	8/1-22	9/1-22	10/1-22	11/1-22	12/1-22
	1/1-23	2/1-23	3/1-23	4/1-23	5/1-23
	6/1-23	7/1-23	8/1-23	9/1-23	10/1-23
	11/1-23	12/1-23	1/1-24	2/1-24	3/1-24
	4/1-24	5/1-24	6/1-24	7/1-24	8/1-24
	9/1-24	10/1-24	11/1-24	12/1-24	1/1-25
	2/1-25	3/1-25	4/1-25	5/1-25	6/1-25
	7/1-25	8/1-25	9/1-25	10/1-25	11/1-25
	12/1-25	1/1-26	2/1-26	3/1-26	4/1-26
	5/1-26	6/1-26	7/1-26	8/1-26	9/1-26
	10/1-26	11/1-26	12/1-26	1/1-27	2/1-27
	3/1-27	4/1-27	5/1-27	6/1-27	7/1-27
	8/1-27	9/1-27	10/1-27	11/1-27	12/1-27
	1/1-28	2/1-28	3/1-28	4/1-28	5/1-28
	6/1-28	7/1-28	8/1-28	9/1-28	10/1-28
	11/1-28	12/1-28	1/1-29	2/1-29	3/1-29
	4/1-29	5/1-29	6/1-29	7/1-29	8/1-29
	9/1-29	10/1-29	11/1-29	12/1-29	1/1-30
	2/1-30	3/1-30	4/1-30	5/1-30	6/1-30
	7/1-30	8/1-30	9/1-30	10/1-30	11/1-30
	12/1-30	1/1-31	2/1-31	3/1-31	4/1-31
	5/1-31	6/1-31	7/1-31	8/1-31	9/1-31
	10/1-31	11/1-31	12/1-31	1/1-32	2/1-32
	3/1-32	4/1-32	5/1-32	6/1-32	7/1-32
	8/1-32	9/1-32	10/1-32	11/1-32	12/1-32
	1/1-33	2/1-33	3/1-33	4/1-33	5/1-33
	6/1-33	7/1-33	8/1-33	9/1-33	10/1-33
	11/1-33	12/1-33	1/1-34	2/1-34	3/1-34
	4/1-34	5/1-34	6/1-34	7/1-34	8/1-34
	9/1-34	10/1-34	11/1-34	12/1-34	1/1-35
	2/1-35	3/1-35	4/1-35	5/1-35	6/1-35
	7/1-35	8/1-35	9/1-35	10/1-35	11/1-35
	12/1-35	1/1-36	2/1-36	3/1-36	4/1-36
	5/1-36	6/1-36	7/1-36	8/1-36	9/1-36
	10/1-36	11/1-36	12/1-36	1/1-37	2/1-37
	3/1-37	4/1-37	5/1-37	6/1-37	7/1-37
	8/1-37	9/1-37	10/1-37	11/1-37	12/1-37
	1/1-38	2/1-38	3/1-38	4/1-38	5/1-38
	6/1-38	7/1-38	8/1-38	9/1-38	10/1-38
	11/1-38	12/1-38	1/1-39	2/1-39	3/1-39
	4/1-39	5/1-39	6/1-39	7/1-39	8/1-39
	9/1-39	10/1-39	11/1-39	12/1-39	1/1-40
	2/1-40	3/1-40	4/1-40	5/1-40	6/1-40
	7/1-40	8/1-40	9/1-40	10/1-40	11/1-40
	12/1-40	1/1-41	2/1-41	3/1-41	4/1-41
	5/1-41	6/1-41	7/1-41	8/1-41	9/1-41
	10/1-41	11/1-41	12/1-41	1/1-42	2/1-42
	3/1-42	4/1-42	5/1-42	6/1-42	7/1-42
	8/1-42	9/1-42	10/1-42	11/1-42	12/1-42
	1/1-43	2/1-43	3/1-43	4/1-43	5/1-43
	6/1-43	7/1-43	8/1-43	9/1-43	10/1-43
	11/1-43	12/1-43	1/1-44	2/1-44	3/1-44
	4/1-44	5/1-44	6/1-44	7/1-44	8/1-44
	9/1-44	10/1-44	11/1-44	12/1-44	1/1-45
	2/1-45	3/1-45	4/1-45	5/1-45	6/1-45
	7/1-45	8/1-45	9/1-45	10/1-45	11/1-45
	12/1-45	1/1-46	2/1-46	3/1-46	4/1-46
	5/1-46	6/1-46	7/1-46	8/1-46	9/1-46
	10/1-46	11/1-46	12/1-46	1/1-47	2/1-47
	3/1-47	4/1-47	5/1-47	6/1-47	7/1-47
	8/1-47	9/1-47	10/1-47	11/1-47	12/1-47
	1/1-48	2/1-48	3/1-48	4/1-48	5/1-48
	6/1-48	7/1-48	8/1-48	9/1-48	10/1-48
	11/1-48	12/1-48	1/1-49	2/1-49	3/1-49
	4/1-49	5/1-49	6/1-49	7/1-49	8/1-49
	9/1-49	10/1-49	11/1-49	12/1-49	1/1-50
	2/1-50	3/1-50	4/1-50	5/1-50	6/1-50
	7/1-50	8/1-50	9/1-50	10/1-50	11/1-50
	12/1-50	1/1-51	2/1-51	3/1-51	4/1-51
	5/1-51	6/1-51	7/1-51	8/1-51	9/1-51
	10/1-51	11/1-51	12/1-51	1/1-52	2/1-52
	3/1-52	4/1-52	5/1-52	6/1-52	7/1-52
	8/1-52	9/1-52	10/1-52	11/1-52	12/1-52
	1/1-53	2/1-53	3/1-53	4/1-53	5/1-53
	6/1-53	7/1-53	8/1-53	9/1-53	10/1-53
	11/1-53	12/1-53	1/1-54	2/1-54	3/1-54
	4/1-54	5/1-54	6/1-54	7/1-54	8/1-54
	9/1-54	10/1-54	11/1-54	12/1-54	1/1-55
	2/1-55	3/1-55	4/1-55	5/1-55	6/1-55
	7/1-55	8/1-55	9/1-55	10/1-55	11/1-55
	12/1-55	1/1-56	2/1-56	3/1-56	4/1-56
	5/1-56	6/1-56	7/1-56	8/1-56	9/1-56
	10/1-56	11/1-56	12/1-56	1/1-57	2/1-57
	3/1-57	4/1-57	5/1-57	6/1-57	7/1-57
	8/1-57	9/1-57	10/1-57	11/1-57	12/1-57
	1/1-58	2/1-58	3/1-58	4/1-58	5/1-58
	6/1-58	7/1-58	8/1-58	9/1-58	10/1-58
	11/1-58	12/1-58	1/1-59	2/1-59	3/1-59
	4/1-59	5/1-59	6/1-59	7/1-59	8/1-59
	9/1-59	10/1-59	11/1-59	12/1-59	1/1-60
	2/1-60	3/1-60	4/1-60	5/1-60	6/1-60
	7/1-60	8/1-60	9/1-60	10/1-60	11/1-60
	12/1-60	1/1-61	2/1-61	3/1-61	4/1-61
	5/1-61	6/1-61	7/1-61	8/1-61	9/1-61
	10/1-61	11/1-61	12/1-61	1/1-62	2/1-62
	3/1-62	4/1-62	5/1-62	6/1-62	7/1-62
	8/1-62	9/1-62	10/1-62	11/1-62	12/1-62
	1/1-63	2/1-63	3/1-63	4/1-63	5/1-63
	6/1-63	7/1-63	8/1-63	9/1-63	10/1-63
	11/1-63	12/1-63	1/1-64	2/1-64	3/1-64
	4/1-64	5/1-64	6/1-64	7/1-64	8/1-64
	9/1-64	10/1-64	11/1-64	12/1-64	1/1-65
	2/1-65	3/1-65	4/1-65	5/1-65	6/1-65
	7/1-65	8/1-65	9/1-65	10/1-65	11/1-65
	12/1-65	1/1-66	2/1-66	3/1-66	4/1-66
	5/1-66	6/1-66	7/1-66	8/1-66	9/1-66
	10/1-66	11/1-66	12/1-66	1/1-67	2/1-67
	3/1-67	4/1-67	5/1-67	6/1-67	7/1-67
	8/1-67	9/1-67	10/1-67	11/1-67	12/1-67
	1/1-68	2/1-68	3/1-68	4/1-68	5/1-68
	6/1-68	7/1-68	8/1-68	9/1-68	10/1-68
	11/1-68	12/1-68	1/1-69	2/1-69	3/1-69
	4/1-69	5/1-69	6/1-69	7/1-69	8/1-69
	9/1-69	10/1-69	11/1-69	12/1-69	1/1-70
	2/1-70	3/1-70	4/1-70	5/1-70	6/1-70
	7/1-70	8/1-70	9/1-70	10/1-70	11/1-70
	12/1-70	1/1-71	2/1-71	3/1-71	4/1-71
	5/1-71	6/1-71	7/1-71	8/1-71	9/1-71
	10/1-71	11/1-71	12/1-71	1/1-72	2/1-72
	3/1-72	4/1-72	5/1-72	6/1-72	7/1-72
	8/1-72	9/1-72	10/1-72	11/1-72	12/1-72
	1/1-73	2/1-73	3/1-73	4/1-73	5/1-73
	6/1-73	7/1-73	8/1-73	9/1-73	10/1-73
	11/1-73	12/1-73	1/1-74	2/1-74	3/1-74
	4/1-74	5/1-74	6/1-74	7/1-74	8/1-74
	9/1-74	10/1-74	11/1-74	12/1-74	1/1-75
	2/1-75	3/1-75	4/1-75	5/1-75	6/1-75
	7/1-75	8/1-75	9/1-75	10/1-75	11/1-75
	12/1-75	1/1-76	2/1-76	3/1-76	4/1-76
	5/1-76	6/1-76	7/1-76	8/1-76	9/1-76
	10/1-76	11/1-76	12/1-76	1/1-77	2/1-77
	3/1-77	4/1-77	5/1-77	6/1-77	7/1-77
	8/1-77	9/1-77	10/1-77	11/1-77	12/1-77
	1/1-78	2/1-78	3/1-78	4/1-78	5/1-78
	6/1-78	7/1-78	8/1-78	9/1-78	10/1-78
	11/1-78	12/1-78	1/1-79	2/1-79	3/1-79
	4/1-79	5/1-79	6/1-79	7/1-79	8/1-79
	9/1-79	10/1-79	11/1-79	12/1-79	1/1-80
	2/1-80	3/1-80	4/1-80	5/1-80	6/1-80
	7/1-80	8/1-80	9/1-80	10/1-80	11/1-80
	12/1-80	1/1-81	2/1-81	3/1-81	4/1-81
	5/1-81	6/1-81	7/1-81	8/1-81	9/1-81
	10/1-81	11/1-81	12/1-81	1/1-82	2/1-82
	3/1-82	4/1-82	5/1-82	6/1-82	7/1-82
	8/1-82	9/1-82	10/1-82	11/1-82	12/1-82
	1/1-83	2/1-83	3/1-83	4/1-83	5/1-83
	6/1-83	7/1-83	8/1-83	9/1-83	10/1-83
	11/1-83	12/1-83	1/1-84	2/1-84	3/1-84
	4/1-84	5/1-84	6/1-84	7/1-84	8/1-84
	9/1-84	10/1-84	11/1-84	12/1-84	1/1-85
	2/1-85	3/1-85	4/1-85	5/1-85	6/1-85
	7/1-85	8/1-85	9/1-85	10/1-85	11/1-85
	12/1-85	1/1-86	2/1-86	3/1-86	4/1-86
	5/1-86	6/1-86	7/1-86	8/1-86	9/1-86
	10/1-86	11/1-86	12/1-86	1/1-87	2/1-87
	3/1-87	4/1-87	5/1-87	6/1-87	7/1-87
	8/1-87	9/1-87	10/1-87	11/1-87	12/1-87
	1/1-88	2/1-88	3/1-88	4/1-88	5/1-88
	6/1-88	7/1-88	8/1-88	9/1-88	10/1-88
	11/1-88	12/1-88	1/1-89	2/1-89	3/1-89
	4/1-89	5/1-89	6/1		

Juniper Ridge Community School
as of March 31, 2022

	Audited 2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Budget	2021-22 Adopted Budget	2021-22 Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$140,830	\$103,363	73.40%	\$122,381	\$129,721	106.00%	\$94,187	76.96%	-8.88%
Mill Levy Override 1996 & 2004	170,582	108,198	63.43%	173,903	186,423	107.20%	126,062	72.49%	16.51%
Special Ed	41,291	72,133	174.69%	63,212	63,212	100.00%	66,047	104.49%	-8.44%
Interest	1,114	946	84.90%	1,500	1,000	66.67%	397	26.50%	-57.97%
Miscellaneous Income	8,962	4,508	50.30%	0	0		1,913		-57.56%
Grant - School Van	20,000	20,000	100.00%	0	0		0		-100.00%
Material Fees	28,498	28,258	99.16%	63,520	66,240	104.28%	30,726	48.37%	8.73%
Capital Construction Grant	107,251	82,268	76.71%	104,014	108,468	104.28%	93,847	90.23%	14.07%
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		82,005		
Friday Enrichment	0	0		0	0		0		
Before and After Care	0	0		0	0		9,660		
Violin Rental	0	0		0	0		0		
Tutoring - Reading	0	0		0	0		0		
Refund MCVSD#51	97,920	14,088	14.39%	0	0		22,798		61.82%
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	25,015	227.70%	3,000	3,000	100.00%	44,595	1486.50%	78.27%
Total Revenue	\$977,718	\$645,649	66.04%	\$531,530	\$558,064	104.99%	\$572,239	107.66%	-11.37%
EXPENDITURE:									
Class Fund Expenses	\$0	\$3,298		\$2,000	\$2,000	100.00%	\$15,428	771.38%	367.73%
CRF	188,810	188,810	100.00%	0	0		0		-100.00%
ESSER I	58,406	20,041	34.31%	0	0		100		-99.50%
ESSER II	108,845	0	0.00%	0	0		67,724		
ESSER III	34,468	0	0.00%	0	150,000		356,028		
Festivals and Fairs	2,040	1,255	61.50%	0	0		2,605		107.63%
Gifts	62	62	100.00%	0	0		0		-100.00%
HR/Background Checks	401	352	87.72%	200	200	100.00%	575	287.25%	63.33%
READ Act	0	0		0	0		43,708		
Kinder Class Expenses	52	52	99.98%	0	0		0		-100.00%
Salaries	1,665,965	1,262,393	75.78%	1,864,983	1,873,451	100.45%	1,407,083	75.45%	11.46%
Special Ed Purchased Services	127,313	85,616	67.25%	111,000	111,000	100.00%	86,053	77.53%	0.51%
Benefits	450,359	342,131	75.97%	573,185	578,197	100.87%	459,182	80.11%	34.21%
Utilities	99,227	72,413	72.98%	103,984	103,984	100.00%	78,242	75.24%	8.05%
Land Lease/Rentals	54,134	39,889	73.68%	68,330	68,330	100.00%	47,581	69.63%	19.28%
COP Payments - Building	500,775	375,425	74.97%	511,983	511,983	100.00%	376,383	73.51%	0.26%
Banking and Payroll Service Fee	1,765	1,190	67.41%	1,500	2,500	166.67%	1,977	131.77%	66.12%
Custodial	0	0		18,220	0	0.00%	0	0.00%	
Advertising/Marketing	16,498	5,874	35.61%	15,000	15,000	100.00%	10,346	68.97%	76.12%
Professional Development	24,585	17,153	69.77%	65,842	68,865	104.59%	34,136	51.85%	99.02%
Bad Debts	1,010	1,010	100.00%	0	0		0		-100.00%
Instructional Supplies	188,098	97,361	51.76%	82,952	86,282	104.01%	65,413	78.86%	-32.81%
Admin Supplies/Postage/Telephone	12,084	9,597	79.42%	11,700	11,700	100.00%	8,670	74.10%	-9.66%
Middle School Elective Program	0	0		0	0		0		
Purchased Services	276,074	189,219	68.54%	242,995	247,331	101.78%	223,383	91.93%	18.06%
Equipment/Furniture	6,335	1,720	27.15%	10,000	10,000	100.00%	15,454	154.54%	798.41%
Dues and Fees	3,491	3,275	93.82%	8,000	8,000	100.00%	7,678	95.97%	134.42%
Miscellaneous Expenses	587	232	39.59%	0	0		8		-96.55%
Ren Festival	1,274	989	77.66%	750	2,500	333.33%	855	114.00%	-13.58%
Contingency/Reserve	0	0		182,730	194,836	106.62%	0	0.00%	
Insurance	0	0		0	0		0		
Interest and Service Charges	0	0		0	0		0		
Before and After Care Expenses	0	0		0	0		6,782		
Books and Periodicals	0	0		0	0		0		
Non-Revenue Festival	0	0		0	0		0		
Pupil Activities	0	0		0	0		1,306		
Supplies/Equipment - Lease	0	0		600	600	100.00%	0	0.00%	
Grounds Maintenance Contracted	0	0		0	0		0		
Board Events	112	0	0.00%	1,200	1,200	100.00%	1,237	103.09%	
Recruitment	0	0		0	0		0		
Fundraising Expenses	1,178	1,178	100.00%	0	0		535		-54.59%
Violin Rental	0	0		0	0		0		
Property Taxes	0	0		0	0		0		
Family Council Expenses	0	0		0	0		2,872		
Tech Charge - UPN WAN	0	0		0	0		15,576		
Parent Education Income	0	0		0	0		0		
Facility Improvements & New Building	0	0		0	25,000		0		
Total Expenditure/Contingency Expenditure/Contingency+(-) Revenue	\$3,823,947	\$2,720,535	71.14%	\$3,877,154	\$4,072,958	105.05%	\$3,336,918	86.07%	22.66%
Transfer from General Fund*	(\$2,846,229)	(\$2,074,886)	72.90%	(\$3,345,624)	(\$3,514,894)	105.06%	(\$2,764,679)	82.64%	33.24%
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	\$1,118,236	81.15%	\$1,312,768	\$1,288,020	98.11%	\$1,124,913	85.69%	0.60%



Mesa County Valley School District 51
2021-22 Budget Summary Report, 3rd Quarter

Presented: April, 2022

Mesa Valley Community School
as of March 31, 2022

	Audited 2020-21 Actual 6/30/21	Audited 2020-21 Actual 3/31/21	% of Actual	2021-22 Adopted Budget	2021-22 Anticipated as of 12/31/21	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	67,801	44,008	64.91%	58,678	67,858	115.65%	50,894	86.73%	15.65%
Capital Construction Grant	109,272	78,552	71.89%	85,769	110,481	128.81%	98,670	115.04%	25.61%
Mill Levy Override 2017	118,131	91,944	77.83%	122,122	121,073	99.14%	89,949	73.66%	-2.17%
Mill Levy Override 1996 & 2004	161,348	127,812	79.22%	163,450	173,995	106.45%	120,389	73.66%	-5.81%
Student Class Fees	86,020	0	0.00%	143,560	119,880	83.51%	78,491	54.67%	
Colorado Read Act	4,356	0	0.00%	0	28,557		13,179		
Donations - Restricted	0	0		0	0		0		
Donations - Unrestricted	115	79	68.62%	0	0		53		-32.64%
Room Rental Fees	0	0		0	0		0		
Erate Projection	0	0		0	0		0		
Interest Income	723	652	90.24%	0	0		218		-66.63%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	0	0		0	0		0		
Covid Funds	206,131	206,131	100.00%	0	0		0		-100.00%
Esser	63,995	0	0.00%	0	407,271		407,271		
On-behalf Payment from State	0	0		0	0		0		
Miscellaneous Income	471	471	100.00%	0	0		0		-100.00%
Total Revenue	818,364	\$549,650	67.16%	\$573,579	\$1,029,115	179.42%	\$859,114	149.78%	56.30%
EXPENDITURE:									
Salaries/Benefits	\$ 2,142,251	\$1,656,655	77.33%	\$2,290,485	\$2,375,259	103.70%	\$1,770,364	77.29%	6.86%
Professional/Tech Services	98,143	68,026	69.31%	101,400	102,600	101.18%	88,042	86.83%	29.42%
Property Services	49,758	35,536	71.42%	56,150	48,802	86.91%	34,901	62.16%	-1.79%
Purchased Services	30,735	25,559	83.16%	36,100	29,925	82.89%	22,433	62.14%	-12.23%
Professional Dev	207	207	99.88%	4,000	3,155	78.88%	2,858	71.46%	1282.57%
D51 Direct Services	29,785	23,695	79.55%	31,550	27,798	88.11%	21,424	67.91%	-9.58%
D51/Add Personnel	91,959	59,546	64.75%	87,788	106,024	120.77%	78,308	89.20%	31.51%
D51 Admin Charges	96,447	67,910	70.41%	101,271	98,546	97.31%	74,666	73.73%	9.95%
Supplies	101,815	74,481	73.15%	142,130	160,400	112.85%	97,929	68.90%	31.48%
Events	10,832	3,616	33.38%	16,000	13,850	86.56%	6,401	40.00%	77.00%
Facility Lease	206,238	154,600	74.96%	208,233	208,233	100.00%	155,079	74.47%	0.31%
Equipment/Furniture	7,607	6,607	86.85%	12,500	14,500	116.00%	10,781	86.25%	63.17%
Dues/Fees	2,261	2,231	98.68%	2,500	7,500	300.00%	5,624	224.97%	152.06%
Learner Funds	675,614	462,654	68.48%	824,160	695,520	84.39%	522,403	63.39%	12.91%
Learner Contingency	0	0		0	0		0		
Capital Project-Building	20,033	756	3.77%	25,000	412,324	1649.29%	405,432	1621.73%	53557.02%
Building Improvements	20,182	20,182	100.00%	10,000	0	0.00%	0	0.00%	-100.00%
Covid19 Expenses	153,280	153,280	100.00%	0	0		0		-100.00%
Esser Expenses	8,316	8,316	100.00%	0	0		0		-100.00%
Esser II Expenses	0	0		0	407,271		407,271		
Total Expenditure/Contingency	\$3,745,463	\$2,823,853	75.39%	3,949,267	4,711,706	119.31%	\$3,703,917	93.79%	31.17%
Expenditure/Contingency+(-) Revenue	(\$2,927,099)	(\$2,274,204)	77.69%	(\$3,375,688)	(\$3,682,591)	109.09%	(\$2,844,803)	84.27%	25.09%
Transfer from General Fund*	\$3,063,413	\$2,263,655	73.89%	\$3,375,688	\$3,284,895	97.31%	\$2,488,881	73.73%	9.95%
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	\$767,020	83.93%	\$913,881	\$516,185	56.48%	\$557,959	61.05%	-27.26%

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 March 31, 2022

	ACTUAL FYE 6/30/21 \$1,069,829	9/30/21 ACTUAL TOTAL \$1,269,090	12/31/21 ACTUAL TOTAL \$1,269,090	3/31/22 ACTUAL TOTAL \$1,269,090	6/30/22 ACTUAL TOTAL \$1,269,090						
Total Cash--Beginning of Month	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Cash received:											
State Student Per Pupil	\$281,307	\$281,307	\$281,307	\$281,307	\$281,307	\$281,307	\$266,175	\$268,687	\$268,687	\$268,687	\$268,687
ECEA Spec Ed	3,805	7,505	5,655	5,655	5,655	5,655	5,655	5,655	5,655	5,655	5,655
Capital Construction Grant	10,240	9,899	\$30,011	9,872	9,872	9,872	19,596	19,449	19,449	19,449	19,449
Mill Levy Override 2017	10,177	10,177	\$30,530	10,177	10,177	10,177	9,629	9,629	9,629	9,629	9,629
Mill Levy Override 1996 & 2004	13,621	13,621	\$40,864	13,621	13,621	13,621	12,888	12,888	12,888	12,888	12,888
Student Class Fees			\$0				78,491				
Colorado Read Act			\$0								
Gifts/Contributions		15	\$15	19			13,179	19			
Room Rental Fees			\$0								
Erate			\$0								
Interest Income	14	9	\$35	7	11	11	20	108			
MC/SD Refund			\$0								
Insurance Proceeds			\$0								
Covid Funds			\$0								
Essex			\$0								
Miscellaneous Income			\$0								
Total cash received	\$319,164	\$322,536	\$962,341	\$930,773	\$930,773	\$930,773	\$961,113	\$988,481	\$988,481	\$988,481	\$988,481
Cash expenditures:											
Salaries/Benefits	\$238,001	\$207,513	\$632,637	\$184,222	\$190,683	\$185,822	\$222,645	\$180,400	\$173,955	\$173,955	\$173,955
Professional/Tech Services	27,090	8,667	\$41,022	13,571	4,554	3,672	\$62,819	7,425	13,289	13,289	13,289
Property Services	4,342	4,934	\$10,955	6,137	1,015	1,837	\$19,944	5,368	6,919	6,919	6,919
Purchased Services	2,408	2,746	\$7,564	2,651	2,331	2,331	\$14,877	2,578	2,567	2,567	2,567
Professional Dev			\$0								
D51 Direct Services	2,887	2,380	\$7,141	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
D51/Add Personnel	2,887	4,820	\$19,016	10,449	5,682	13,859	\$49,005	9,767	9,767	9,767	9,767
D51 Admin Charges	8,439	8,439	\$25,318	8,439	8,439	8,439	\$50,635	7,985	8,061	8,061	8,061
Supplies	32,912	10,919	\$48,451	25,203	2,023	3,498	\$79,174	13,126	4,187	4,154	4,154
Events	188	2,210	\$9,320	876	150	5	\$3,820	434	1,500	1,500	1,500
Facility Lease	17,150	17,275	\$51,638	17,213	17,213	17,254	\$103,317	17,254	17,254	17,254	17,254
Equipment/Furniture	6,493	374	\$7,125	79			\$7,204	929	2,274	2,274	2,274
Dues/Fees	3,742	55	\$3,797	150	55	1,624	\$5,624				
Learner Funds	\$675,545	29,236	\$116,427	42,688	65,346	32,717	\$257,178	130,649	83,533	51,032	\$522,391
Learner Contingency			\$0								
Instructional Supplies			\$0								
Administrative Supplies/Dues			\$0								
Custodial/Maintenance			\$0								
Insurance			\$0								
Capital Project-Building	1,274	1,629	\$9,056	193,833	167,108	808	\$370,805	(34,884)	69,423	89	\$405,433
Building Improvements			\$0								
COVID 19			\$0								
Essex Expenses			\$0								
Other Expenses			\$0								
Total cash expenditures	\$347,048	\$503,911	\$334,690	\$1,191,649	\$507,890	\$466,973	\$2,440,764	\$581,298	\$388,456	\$293,399	\$3,703,917
Change in Accounts Payable/Receivable	\$89,866	\$59,960	(\$112,283)	\$7,244	(\$5,698)	\$14,304	(\$27,888)	\$21,714	(\$1,328)	(\$12,445)	(\$4,097)
Total Cash--end of month	\$1,301,072	\$1,173,358	\$1,047,026	\$1,062,769	\$930,773	\$1,130,405	\$1,130,405	\$961,113	\$898,481	\$909,072	\$909,072
Cash Balances:											
Operating account	\$390,885	\$263,145	\$286,804	\$502,560	\$370,518	\$570,139	\$400,827	\$338,165	\$348,629	\$348,629	\$348,629
SEA Account	6,514	6,529	6,529	6,529	6,548	6,548	6,548	6,567	6,567	6,567	6,567
CSAFE	803,468	803,479	653,487	653,487	453,498	453,507	453,507	453,547	453,636	453,636	453,636
CSAFE Labor	100,205	100,206	100,207	100,208	100,209	100,211	100,215	100,220	100,240	100,240	100,240
Total Cash--end of month	\$1,301,072	\$1,173,358	\$1,047,026	\$1,062,769	\$930,773	\$1,130,405	\$1,130,405	\$961,113	\$898,481	\$909,072	\$909,072
Restricted cash:											
Tabor 3%	118,478	118,478	118,478	118,478	118,478	118,478	118,478	118,478	118,478	118,478	118,478
Capital Projects											
Other restricted:											
Fundraising for specific purpose											
Fees collected for specific purpose											
Unspent grant revenues											
Other?-name											
Unrestricted	1,163,738	1,054,880	928,548	944,311	812,295	1,011,927	842,635	780,003	790,584	790,584	790,584
Total Cash--end of month	\$1,269,088	\$1,173,358	\$1,047,026	\$1,062,769	\$930,773	\$1,130,405	\$1,130,405	\$961,113	\$898,481	\$909,072	\$909,072

(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 March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$51,031	\$103,436	202.69%	\$7,500	\$7,500	100.00%	\$9,819	130.92%	-90.51%
Ala Carte Lunch Sales	87,371	54,640	62.54%	96,043	127,183	132.42%	85,399	88.92%	56.29%
Adult Meals	32,580	22,412	68.79%	33,420	53,814	161.02%	36,173	108.24%	61.40%
Federal Reimbursement	7,859,873	4,731,723	60.20%	9,127,893	9,500,982	104.09%	6,590,984	72.21%	39.29%
State Reimbursement	60,074	60,074	100.00%	59,810	373,810	625.00%	59,810	100.00%	-0.44%
Interest on Investment	1	0	0.00%	0	300		252		
Miscellaneous	72	22,078	30663.89%	4,000	4,000	100.00%	19,835 *	495.88%	-10.16%
Commodities	493,365	329,373	66.76%	574,279	565,551	98.48%	385,910	67.20%	17.17%
Total Revenue	\$8,584,367	\$5,323,736	62.02%	\$9,902,945	\$10,633,140	107.37%	\$7,188,182	72.59%	35.02%
EXPENDITURE:									
Salaries and Benefits	\$3,458,427	\$2,847,276	82.33%	\$4,248,129	\$4,240,903	99.83%	\$3,429,310	80.73%	20.44%
Food	2,207,599	1,698,252	76.93%	2,906,097	3,124,991	107.53%	2,368,816	81.51%	39.49%
Non-Food	704,972	481,878	68.35%	1,476,488	1,838,967	124.55%	1,147,495	77.72%	138.13%
Commodities	453,254	292,784	64.60%	574,279	565,551	98.48%	330,950	57.63%	13.04%
Total Expenditure	\$6,824,252	\$5,320,190	77.96%	\$9,204,993	\$9,770,412	106.14%	\$7,276,571	79.05%	36.77%
Transfer from 2017 Mill Levy Override - Student Contact Days	77,792	59,987	77.11%	87,502	87,502	100.00%	63,199	72.23%	
Excess (Deficiency) of Revenue & Transfer	\$1,837,907			\$785,454	\$950,230				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	278,600			2,116,507	2,116,507				
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,116,507			\$2,901,961	\$3,066,737				
Reserves/Designations:									
Less Amount for Encumbrance Unreserved/Undesignated	(4,850)			(15,000)	(15,000)				
Fund Balance at End of Year	\$2,111,657			\$2,886,961	\$3,051,737				

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

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

Government Designated Grants Fund (22)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$49,190,985	\$33,021,997	67.13%	\$75,724,846	\$47,612,827	62.88%	\$28,500,615	37.64%	-13.69%
Total Revenue	\$49,190,985	\$33,021,997	67.13%	\$75,724,846	\$47,612,827	62.88%	\$28,500,615	37.64%	-13.69%
EXPENDITURE:									
Instructional Programs	\$23,703,943	\$10,645,776	44.91%	\$35,032,960	\$20,889,741	59.63%	\$10,196,402	29.11%	-4.22%
Pupil Support Services	18,176,141	10,392,605	57.18%	26,329,006	21,866,254	83.05%	10,312,491	39.17%	-0.77%
General Administration Support Services	232,238	158,671	68.32%	1,082,347	404,725	37.39%	193,775	17.90%	22.12%
School Administration Support Services	3,128,543	585,468	18.71%	9,137,681	1,398,540	15.31%	639,010	6.99%	9.15%
Business Support Services	988,967	784,972	79.37%	917,426	668,547	72.87%	329,143	35.88%	-58.07%
Central Support Services	1,277,646	952,855	74.58%	903,281	687,441	76.10%	350,555	38.81%	-63.21%
Community Services & Other Support Services	714,046	461,275	64.60%	1,410,853	907,587	64.33%	530,078	37.57%	14.92%
Facilities/Construction Services	969,462	953,361	98.34%	700,099	587,492	83.92%	278,370	39.76%	-70.80%
Other Uses	0	0		211,193	202,500	95.88%	81,000	38.35%	
Total Expenditure	\$49,190,985	\$24,934,984	50.69%	\$75,724,846	\$47,612,827	62.88%	\$22,910,823	30.26%	-8.12%
GAAP Basis Result of Operations	\$0	\$8,087,014		\$0	\$0		\$5,589,792		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$8,087,014		\$0	\$0		\$5,589,792		
Reserves/Designations:									
Inventories									
Encumbrances	(205,038)			0	0		(2,274,127)		
Unreserved/Undesignated Fund Balance	(\$205,038)	\$8,087,014		\$0	\$0		\$3,315,665		

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

Physical Activities Fund (23)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$299,540	\$166,640	55.63%	\$340,000	\$225,000	66.18%	\$222,983	65.58%	33.81%
Gate Receipts	127,403	88,959	69.82%	260,000	275,000	105.77%	271,706	104.50%	205.43%
Misc Revenue	36,947	25,000	67.66%	36,000	25,000	69.44%	0	0.00%	-100.00%
Total Revenue	\$463,890	\$280,599	60.49%	\$636,000	\$525,000	82.55%	\$494,689	77.78%	76.30%
EXPENDITURE:									
Playoffs	\$168,464	\$85,163	50.55%	\$128,000	\$185,000	144.53%	\$151,634	118.46%	78.05%
Basketball, Girls	33,001	30,918	93.69%	52,000	49,519	95.23%	49,519	95.23%	60.16%
Cheerleader/Poms	9,939	8,104	81.54%	15,000	8,812	58.75%	8,812	58.75%	8.74%
Golf, Girls	2,687	0	0.00%	8,000	4,000	50.00%	835	10.44%	
Soccer, Girls	7,611	46	0.60%	24,000	24,000	100.00%	6,406	26.69%	13826.09%
Softball, Girls	14,024	14,410	102.75%	40,000	35,647	89.12%	35,647	89.12%	147.38%
Swimming, Girls	2,420	2,420	100.00%	12,000	3,806	31.72%	3,806	31.72%	57.27%
Tennis, Girls	1,429	193	13.51%	6,500	6,500	100.00%	2,748	42.28%	1323.83%
Lacrosse, Girls	6,777	418	6.17%	27,000	27,000	100.00%	9,393	34.79%	2147.13%
Volleyball	35,006	12,361	35.31%	48,000	59,007	122.93%	59,007	122.93%	377.36%
Wrestling, Girls	6,022	5,958	98.94%	12,000	9,391	78.26%	9,391	78.26%	57.62%
Baseball	25,960	80	0.31%	40,000	40,000	100.00%	11,442	28.61%	14202.50%
Basketball, Boys	34,717	36,193	104.25%	52,000	65,644	126.24%	65,644	126.24%	81.37%
Football	42,981	32,775	76.25%	130,500	117,924	90.36%	117,960	90.39%	259.91%
Golf, Boys	5,268	5,768	109.49%	8,000	9,562	119.53%	9,562	119.53%	65.78%
Soccer, Boys	10,389	6,748	64.95%	24,000	25,347	105.61%	25,347	105.61%	275.62%
Swimming, Boys	874	759	86.84%	10,000	10,000	100.00%	0	0.00%	-100.00%
Tennis, Boys	1,256	1,422	113.22%	6,500	7,595	116.85%	7,595	116.85%	434.11%
Lacrosse, Boys	10,295	0	0.00%	27,000	27,000	100.00%	5,400	20.00%	
Wrestling, Boys	28,818	28,729	99.69%	48,000	59,908	124.81%	59,908	124.81%	108.53%
Cross Country	2,237	2,237	100.00%	12,000	12,821	106.84%	12,821	106.84%	473.13%
Track	22,610	350	1.55%	32,000	24,000	75.00%	3,330	10.41%	851.43%
Contingency	0	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	23,689	4,992	21.07%	7,000	25,000	357.14%	19,416	277.37%	288.94%
Athletic Director Travel	1,294	871	67.31%	3,000	3,000	100.00%	1,370	45.67%	57.29%
Catastrophic Insurance	0	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	191	104	54.45%	1,000	1,000	100.00%	214	21.40%	105.77%
Total Expenditure	\$497,959	\$281,019	56.43%	\$786,000	\$848,983	108.01%	\$677,207	86.16%	140.98%
Excess (Deficiency) of Revenue	(\$34,069)			(\$150,000)	(\$323,983)				
Transfer from General Fund	200,000	150,000		150,000	150,000		150,000		
Excess (Deficiency) of Revenue & Transfer	\$165,931			\$0	(\$173,983)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,364			186,295	186,295				
GAAP Basis Fund Balance (Deficit) at End of Year	\$186,295			\$186,295	\$12,312				

Anticipated will be updated quarterly and is based on Adopted Budget

Beverage Fund (27)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$23,220	\$15,147	65.23%	\$36,000	\$66,528	184.80%	\$43,398	120.55%	186.51%
Electrical	6,300	6,300	100.00%	7,308	6,300	86.21%	6,300	86.21%	0.00%
Interest	481	379	78.79%	1,200	181	15.08%	143	11.92%	-62.27%
Miscellaneous	15,000	15,000	100.00%	15,000	0	0.00%	0	0.00%	-100.00%
Total Revenue	\$45,001	\$36,826	81.83%	\$59,508	\$73,009	122.69%	\$49,841	83.76%	35.34%
EXPENDITURE:									
SBA Accounts	\$29,100	\$29,100	100.00%	\$35,000	\$29,100	83.14%	\$23,325	66.64%	-19.85%
Staff Development	1,000	1,000	100.00%	21,000	21,000	100.00%	1,182	5.63%	18.20%
Programs:									
Projects	10,484	413	3.94%	20,200	15,000	74.26%	248	1.23%	-39.98%
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	0	0.00%	0	0.00%	
Total Expenditure	\$40,584	\$30,513	75.18%	\$87,508	\$65,100	74.39%	\$24,755	28.29%	-18.87%
Excess (Deficiency) of Revenue	\$4,417			(\$28,000)	\$7,909				
GAAP Basis Fund Balance (Deficit) at Beginning of Year				279,073	279,073				
GAAP Basis Fund Balance (Deficit) at End of Year		\$279,073		\$251,073	\$286,982				
Reserves/Designations:									
Less Amount for Encumbrance	0			(5,000)	(5,000)				
Fund Balance at End of Year	\$279,073			\$246,073	\$281,982				

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

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



**Student Body Activities Fund (29)
as of March 31, 2022**

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	\$3,743,450	\$2,712,079	72.45%	\$8,000,000	\$4,622,904	57.79%	\$3,698,323	46.23%	
Total Revenue	\$3,743,450	\$2,712,079	72.45%	\$8,000,000	\$4,622,904	57.79%	\$3,698,323	46.23%	
EXPENDITURE:									
Student Activities	\$3,717,855	\$2,033,521	54.70%	\$8,000,000	\$4,112,679	51.41%	\$3,290,143	41.13%	
Total Expenditure	\$3,717,855	\$2,033,521	54.70%	\$8,000,000	\$4,112,679	51.41%	\$3,290,143	41.13%	
Excess (Deficiency) of Revenue	\$25,595			\$0	\$510,225				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,858,210			2,883,805	2,883,805				
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,883,805			\$2,883,805	\$3,394,030				
Assigned to:									
Less Amount for Encumbrance	0			0	(5,000)				
Unassigned Fund Balance	\$2,883,805			\$2,883,805	\$3,389,030				

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

Bond Redemption Fund (31)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$18,166,796	\$7,756,983	42.70%	\$23,255,813	\$23,023,255	99.00%	\$9,826,968	42.26%	26.69%
Delinquent Taxes	22,836	7,816	34.23%	10,000	38,495	384.95%	30,796	307.96%	294.01%
Total Revenue	\$18,189,632	\$7,764,799	42.69%	\$23,265,813	\$23,061,750	99.12%	\$9,857,764	42.37%	26.95%
EXPENDITURE:									
Bond Principal:									
2011 Series	\$8,435,000	\$8,435,000	100.00%	\$9,185,000	\$9,185,000	100.00%	\$9,185,000	100.00%	
2012 Refinance	390,000	390,000	100.00%	75,000	75,000	100.00%	75,000	100.00%	
2018 Series	0	0		0	0		0		
2022 Series	0	0		0	0		0		
Bond Interest Coupons Redeemed:									
2011 Series	2,078,275	1,144,575	55.07%	1,683,700	1,683,700	100.00%	933,700	55.46%	
2012 Refinance	14,700	9,544	64.93%	9,469	9,469	100.00%	5,156	54.45%	
2018 Series	6,172,187	3,086,094	50.00%	6,172,188	6,172,188	100.00%	3,086,094	50.00%	
2022 Series	0	0		1,392,500	1,385,371	99.49%	(7,129)	-0.51%	
Total Expenditure	\$17,090,162	\$13,065,213	76.45%	\$18,517,857	\$18,510,728	99.96%	\$13,277,821	71.70%	
Excess (Deficiency) of Revenue	\$1,099,470			\$4,747,956	\$4,551,022				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,694,013			16,793,483	16,793,483				
GAAP Basis Fund Balance (Deficit) at End of Year	\$16,793,483			\$21,541,439	\$21,344,505				
Mill Levy	9.412			11.028					
Assessed Value	\$1,923,891,560 *			\$2,108,830,687 @					

* Certification of Mill Levy December 15, 2020

@ Certification of Mill Levy December 14, 2021

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

Building Fund (41)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$61,653	\$56,825	92.17%	\$800,000	\$594,632	74.33%	\$47,316	5.91%	-16.73%
Total Revenue	\$61,653	\$56,825	92.17%	\$800,000	\$594,632	74.33%	\$47,316	5.91%	-16.73%
EXPENDITURE:									
Building Construction & Improvements	\$7,631,668	\$7,597,041	99.55%	\$10,000,000	\$8,000,000	80.00%	\$37,057	0.37%	-99.51%
Equipment	7,746,564	7,703,496	99.44%	0	0		77,669		-98.99%
Other Capital Outlay	9,819	85,061	866.29%	0	0		0		-100.00%
Construction Services	531,978	188,214	35.38%	0	2,560,595		1,920,446		920.35%
Total Expenditure	\$15,920,029	\$15,573,812	97.83%	\$10,000,000	\$10,560,595	105.61%	\$2,035,172	20.35%	-86.93%
Excess (Deficiency) of Revenue	(\$15,858,376)			(\$9,200,000)	(\$9,965,963)		(\$1,987,856)		
Sale of Bonds	\$0			\$95,315,000	\$95,315,000		\$95,040,000		
Premium/Discount	0			20,292,733	20,292,733		20,523,499		
Less: Issuance Costs	0			(607,733)	(607,733)		(563,499)		
Net Sale of Bonds	\$0			\$115,000,000	\$115,000,000		\$115,000,000		
Excess (Deficiency) of Revenue	(\$15,858,376)			\$105,800,000	\$105,034,037				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	36,190,644			20,332,268	20,332,268				
GAAP Basis Fund Balance (Deficit) at End of Year	\$20,332,268			\$126,132,268	\$125,366,305				
Assigned to:									
Less Amount for Encumbrance	(158,176)			0	0				
Unassigned Fund Balance	\$20,174,092			\$126,132,268	\$125,366,305				

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 March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$25,597	\$17,126	66.91%	\$80,000	\$9,703	12.13%	\$6,492	8.12%	-62.09%
Charter School Lease Payments (COP's)	707,544	530,395	74.96%	701,200	701,200	100.00%	531,627	75.82%	0.23%
COP Refunding Proceeds	6,085,000	6,085,000	100.00%	0	0		0		-100.00%
Sale of Property	0	0		800,000	797,995	99.75%	0	0.00%	
Other Local Revenue	1,495,502	6,478	0.43%	58,197	58,197	100.00%	22,780	39.14%	251.65%
Capital Leases	20,265	0	0.00%	241,500	1,400,559	579.94%	0	0.00%	
Total Revenue	\$8,333,908	\$6,638,999	79.66%	\$1,880,897	\$2,967,654	157.78%	\$560,899	29.82%	-91.55%
EXPENDITURE:									
Ground Improvement/Land	\$88,832	\$69,736	78.50%	\$245,000	\$514,644	210.06%	\$309,808	126.45%	344.26%
Buildings	571,130	312,405	54.70%	1,360,000	571,130	41.99%	669,375	49.22%	114.27%
Equipment	170,798	485,477	284.24%	1,225,215	872,299	71.20%	647,299	52.83%	33.33%
Other Capital Outlay	194,024	374,746	193.14%	286,661	1,780,896	621.26%	345,761	120.62%	-7.73%
Subtotal	\$1,024,784	\$1,242,364	121.23%	\$3,116,876	\$3,738,969	119.96%	\$1,972,243	63.28%	58.75%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$0	\$0		\$0	\$2,500		\$2,500		
COP Financing Principal	255,000	255,000	100.00%	270,000	270,000	100.00%	270,000	100.00%	5.88%
COP Financing Interest	444,325	225,350	50.72%	431,200	431,200	100.00%	218,975	50.78%	-2.83%
Subtotal	\$699,325	\$480,350	68.69%	\$701,200	\$703,700	100.36%	\$491,475	150.78%	
DISTRICT DEBT SERVICE									
Lease Financing	\$226,624	\$187,295	82.65%	\$1,782,147	\$1,808,147	101.46%	\$1,578,398	88.57%	742.73%
Professional Services	2,500	2,500	100.00%	2,500	2,500	100.00%	2,500	100.00%	0.00%
COP Refunding Issuance Costs	90,000	90,000	100.00%	0	0		0		-100.00%
COP Financing Principal/Refunding	6,295,000	6,295,000	100.00%	0	0		0		-100.00%
COP Financing Interest	200,144	118,084	59.00%	151,733	151,733	100.00%	69,673	45.92%	-41.00%
Subtotal	\$6,814,268	\$6,692,879	98.22%	\$1,936,380	\$1,962,380	101.34%	\$1,650,571	85.24%	-75.34%
Total Expenditure	\$8,538,377	\$8,415,593	98.56%	\$5,754,456	\$6,405,049	111.31%	\$4,114,289	71.50%	-51.11%
Excess (Deficiency) of Revenue	(\$204,469)			(\$3,873,559)	(\$3,437,395)				
Transfer from General Fund	2,375,970	1,781,978		2,375,970	2,375,970		1,781,978		
Excess (Deficiency) of Revenue and Transfer	\$2,171,501			(\$1,497,589)	(\$1,061,425)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,213,312			15,384,813	15,384,813				
GAAP Basis Fund Balance (Deficit) at End of Year	\$15,384,813			\$13,887,224	\$14,323,388				
Less Reserves:									
Encumbrances/Reserves	(627,667)			(300,000)	(300,000)				
Emergency Requirement Nondesignated Fund	(6,388,489)			(6,899,568)	(6,899,568)				
Balance at End of Year	\$8,368,657			\$6,687,656	\$7,123,820				

2020-21 Actual

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

2021-22 Re-Adopted Budget

Transfer: \$186.84 X 20,744.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

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

Medical Insurance Fund (62)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$19,092,296	\$14,014,140	73.40%	\$24,076,747	\$22,305,963	92.65%	\$16,275,863	67.60%	16.14%
Cobra Insurance Premiums	195,159	134,066	68.70%	250,000	195,017	78.01%	157,413	62.97%	17.41%
Interest on Investments	1,639	1,639	100.00%	2,000	148	7.40%	37	1.85%	-97.74%
Total Revenue	\$19,289,094	\$14,149,845	73.36%	\$24,328,747	\$22,501,128	92.49%	\$16,433,313	67.55%	16.14%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$2,727,243	\$2,124,392	77.90%	\$2,800,000	\$3,243,642	115.84%	\$2,634,542	94.09%	24.01%
Medical Services	19,244,330	14,160,089	73.58%	21,700,000	18,464,507	85.09%	13,214,507	60.90%	-6.68%
Supplies	0	471		195,000	1,000	0.51%	861	0.44%	82.80%
Miscellaneous	42,810	11,415	26.66%	4,000	0	0.00%	0	0.00%	-100.00%
Training	0	0		1,000	0	0.00%	0	0.00%	
Total Expenditure	\$22,014,383	\$16,296,367	74.03%	\$24,700,000	\$21,709,149	87.89%	\$15,849,910	64.17%	-2.74%
Excess (Deficiency) of Revenue	(\$2,725,289)			(\$371,253)	\$791,979				
GAAP FUND BALANCE:									
Beginning of Year	3,477,852			752,563	752,563				
End of Year	\$752,563			\$381,310	\$1,544,542				

Insurance Premiums are not considered a transfer.

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

Dental Insurance Fund (63)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,295,939	\$970,096	74.86%	\$1,360,024	\$1,279,587	94.09%	\$959,106	70.52%	-1.13%
Total Revenue	\$1,295,939	\$970,096	74.86%	\$1,360,024	\$1,279,587	94.09%	\$959,106	70.52%	-1.13%
EXPENDITURE:									
Dental - Administration	\$130,782	\$54,870	41.96%	\$88,839	\$88,339	99.44%	\$61,837	69.61%	12.70%
Dental - Claims/Services	1,203,064	860,583	71.53%	1,266,286	1,077,374	85.08%	786,483	62.11%	-8.61%
Dental - Overfunding Payments	941,017	941,017	100.00%	0	0		0		-100.00%
Total Expenditure	\$2,274,863	\$1,856,470	81.61%	\$1,355,125	\$1,165,713	86.02%	\$848,320	62.60%	-54.30%
Excess (Deficiency) of Revenue	(\$978,924)			\$4,899	\$113,874				
GAAP FUND BALANCE:									
Beginning of Year	1,279,125			300,201	300,201				
End of Year	\$300,201			\$305,100	\$414,075				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

Insurance Fund (64)
as of March 31, 2022

	2020-21 Actual 6/30/21	2020-21 Actual 3/31/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	2021-22 Actual 3/31/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$8,826	\$7,418	84.05%	\$12,000	\$2,825	23.54%	\$2,374	19.78%	-68.00%
Insurance Premium-Employee Benefits	1,305,341	60,900	4.67%	1,385,000	1,430,000	103.25%	530	0.04%	-99.13%
Miscellaneous Revenue	11,643	7,110	61.07%	12,000	18,912	157.60%	17,568	146.40%	147.09%
Total Revenue	\$1,325,810	\$75,428	5.69%	\$1,409,000	\$1,451,737	103.03%	\$20,472	1.45%	-72.86%
EXPENDITURE:									
Salaries and Benefits	\$766,492	\$633,295	82.62%	\$902,509	\$897,597	99.46%	\$667,257	73.93%	5.36%
Workers' Compensation	16,336	550,605	3370.50%	1,200,000	1,000,000	83.33%	571,883	47.66%	3.86%
Insurance Premiums / Bonds	1,029,743	1,004,017	97.50%	1,000,000	903,551	90.36%	880,978	88.10%	-12.25%
Uninsured Losses / Claims	435	435	100.00%	1,000	500	50.00%	0	0.00%	-100.00%
Supplies / Other	85,890	60,121	70.00%	190,000	513,461	270.24%	359,411	189.16%	497.81%
Employee Assistance Program	78,088	48,278	61.83%	150,000	101,545	67.70%	73,859	49.24%	52.99%
Wellness Program	282	0	0.00%	5,000	2,500	50.00%	39	0.78%	
Total Expenditure	\$1,977,266	\$2,296,751	116.16%	\$3,448,509	\$3,419,154	99.15%	\$2,553,427	74.04%	11.18%
Excess (Deficiency) of Revenue	(\$651,456)			(\$2,039,509)		(\$1,967,417)			
Transfer from General Fund	1,500,000	1,125,000		1,500,000	1,500,000		1,125,000		
Excess (Deficiency) of Revenue & Transfer	\$848,544			(\$539,509)		(\$467,417)			
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,152,252			6,000,796		6,000,796			
GAAP Basis Fund Balance (Deficit) at End of Year	\$6,000,796			\$5,461,287		\$5,533,379			
Reserves/Designations:									
Less Amount for Encumbrances	0			(5,000)		(5,000)			
Unreserved/Undesignated Fund Balance at End of Year	\$6,000,796			\$5,456,287		\$5,528,379			

2020-21 Actual

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

2021-22 Re-Adopted Budget

Transfer: \$186.84 X 20,744.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

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



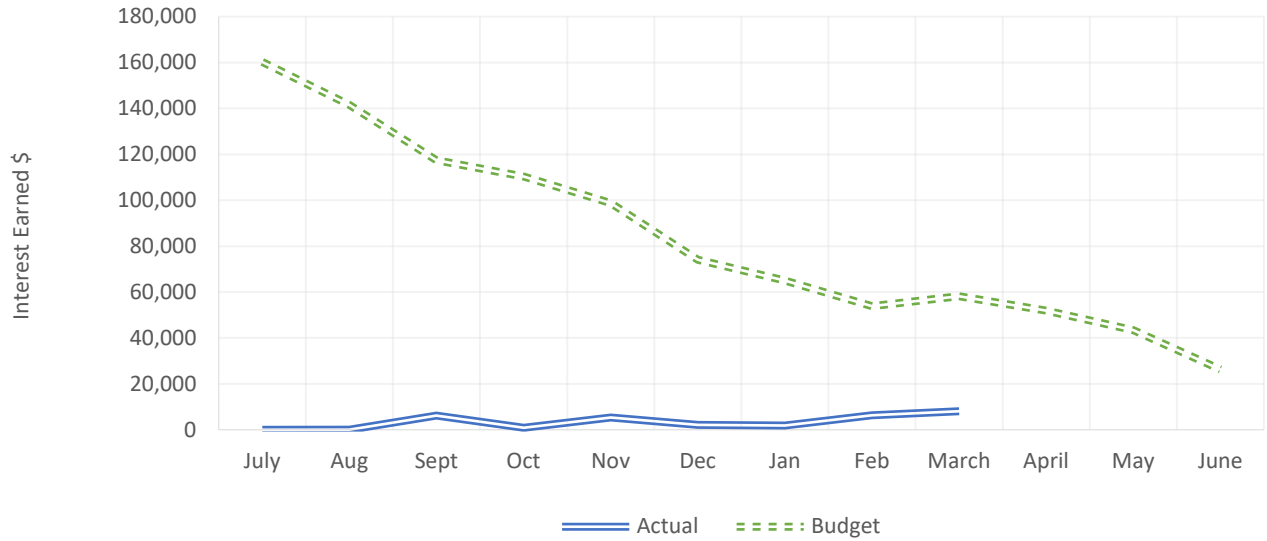
Mesa County Valley School District 51
2021-22 Budget Summary Report, 3rd Quarter

Presented: April 19, 2022

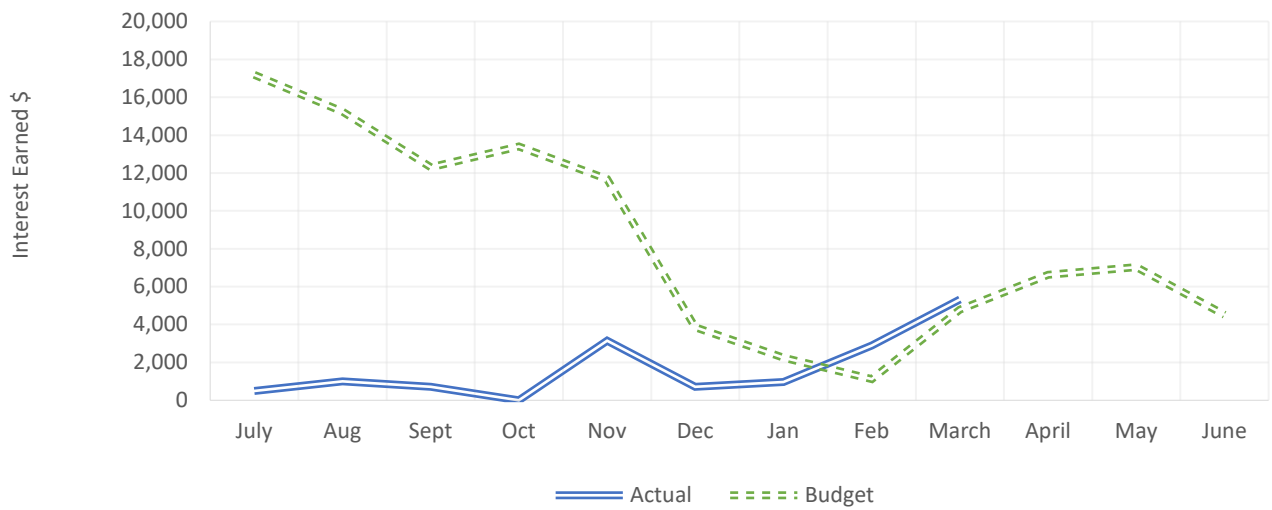
All Funds

<i>Type of Investment</i>	<i>Fund</i>	<i>Bank or Safekeeping</i>	<i>Amount</i>	<i>Date Acquired</i>	<i>Interest Rate</i>
C-SAFE Bond/Mesa County	31	In Trust with Mesa County Treasurer	\$3,754,115	6/27/03	0.230%
C-SAFE Account - General	Pooled	US Bank - Denver	26,572,660		0.230%
C-SAFE Account - 2018 Bond	Pooled	US Bank - Denver	18,058,024	2/1/18	0.250%
Colo Trust 1	Pooled	Wells Fargo Bank - Denver	23,424,229	4/26/97	0.252%
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	57,516,362	1/26/22	0.252%
Securities	Pooled	SIGMA Financial Corp	766,752	10/1/17	2.5500%
Total			\$130,092,142		

TOTAL INTEREST EARNED - 2021-22



GENERAL FUND INTEREST - 2021-22



Schedule of Interest Earned (All Funds)

Source	General Fund		Colorado Preschool Program		Capital Reserve		Insurance Reserve	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$3,862	\$6,069	\$4	\$7	\$1,497	\$2,073	\$399	\$656

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$6	\$6	\$32	\$44	\$0	\$0	\$127	\$229

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

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

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

State of Colorado (SB 80 Interest Free Loans)

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

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

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