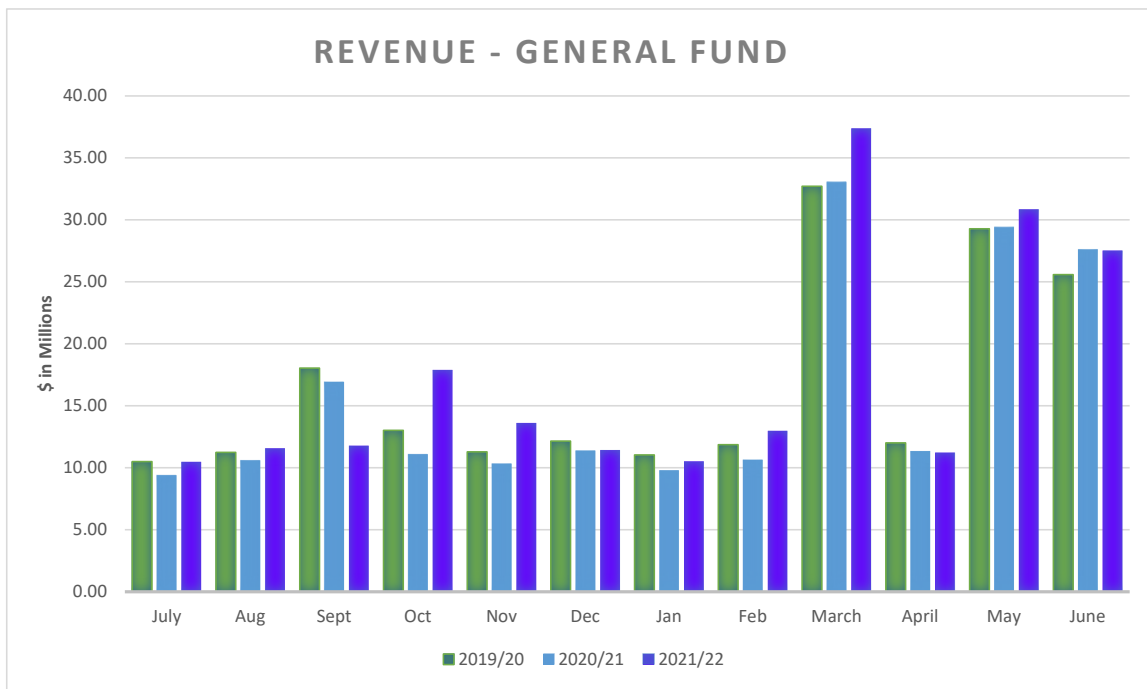


General Fund (10)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$46,665,110	\$45,647,523	97.82%	\$53,825,529	\$52,972,327	98.41%	\$53,609,770	99.60%	17.44%
Specific Ownership	9,074,847	10,853,828	119.60%	9,872,597	10,054,819	101.85%	10,982,372	111.24%	1.18%
Interest	150,000	36,231	24.15%	100,000	42,459	42.46%	135,454	135.45%	273.86%
Other Local	1,378,382	2,472,098	179.35%	1,778,382	2,086,353	117.32%	1,312,958	73.83%	-46.89%
Override Election 1996	5,236,474	5,115,590	97.69%	5,341,204	5,322,260	99.65%	5,342,703	100.03%	4.44%
Override Election 2004	4,000,000	3,913,631	97.84%	4,000,000	3,991,904	99.80%	4,002,350	100.06%	2.27%
State	118,167,242	119,503,119	101.13%	128,280,475	130,939,216	102.07%	131,552,407	102.55%	10.08%
Mineral Lease	123,368	566,545	459.23%	350,000	350,000	100.00%	310,965	88.85%	-45.11%
CARES Act ESSER	3,200,151	3,409,529	106.54%	0	0		0		-100.00%
Federal	66,661	79,520	119.29%	66,661	77,576	116.37%	81,562	122.35%	2.57%
Total Revenue	\$188,062,235	\$191,597,614	101.88%	\$203,614,848	\$205,836,914	101.09%	\$207,330,541	101.82%	8.21%
EXPENDITURE:									
Instructional Programs	\$106,486,462	\$95,122,735	89.33%	\$115,544,395	\$114,635,484	99.21%	\$112,601,851	97.45%	18.38%
Pupil Support Services	20,626,430	19,900,124	96.48%	21,912,250	20,657,276	94.27%	19,784,459	90.29%	-0.58%
General Administration Support Services	2,773,083	2,717,246	97.99%	3,001,997	3,064,695	102.09%	3,321,171	110.63%	22.23%
School Administration Support Services	14,835,193	15,272,177	102.95%	16,510,327	15,779,676	95.57%	15,888,656	96.23%	4.04%
Business Support Services	24,081,733	24,492,103	101.70%	24,990,441	25,980,107	103.96%	24,966,528	99.90%	1.94%
Central Support Services	6,599,885	7,516,518	113.89%	6,764,439	6,605,308	97.65%	9,075,011	134.16%	20.73%
Community Services & Other Support Services	64,732	34,000	52.52%	64,732	46,000	71.06%	34,500	53.30%	1.47%
Other Uses/Leases	222,500	1,606,707	722.12%	222,500	530,621	238.48%	1,127,156	506.59%	-29.85%
Total Expenditure	\$175,690,018	\$166,661,610	94.86%	\$189,011,081	\$187,299,167	99.09%	\$186,799,332	98.83%	12.08%
Transfer to Charter Schools/CPP	\$11,754,007	\$11,949,251	101.66%	\$14,035,171	\$14,035,171	100.00%	\$14,113,380	100.56%	18.11%
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	200,000	200,000	100.00%	150,000	150,000	100.00%	150,000	100.00%	-25.00%
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,474,102)	(3,474,102)	100.00%	(3,093,709)	(3,093,709)	100.00%	(3,093,709)	100.00%	-10.95%
Transfer from 2017 Mill Levy Override - Professional Development Day	(636,840)	(636,840)	100.00%	(485,269)	(485,269)	100.00%	(485,269)	100.00%	-23.80%
Total Expenditure and Transfers	\$187,409,053	\$178,575,889	95.29%	\$203,493,244	\$201,781,330	99.16%	\$201,359,704	98.95%	12.76%
GAAP Basis Result of Operations	653,182	13,021,725		121,604	4,055,584		5,970,837		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,210,982	12,210,982		25,232,707	25,232,707		25,232,707		
GAAP Basis Fund Balance (Deficit) at End of Year	\$12,864,164	\$25,232,707		\$25,354,311	\$29,288,291		\$31,203,544		
Reserves/Designations:									
Committed Reserves: 10% Exp./Transfers	\$0	(\$17,788,256)		(\$20,349,324)	(\$20,178,133)		(\$20,135,970)		
Unspendable: Inventories	(250,000)	(261,154)		(250,000)	(250,000)		(286,865)		
Unspendable: Encumbrances	(300,000)	(392,039)		(300,000)	(300,000)		(533,693)		
Unreserved/Undesignated Fund Balance	\$12,314,164	\$6,791,258		\$4,454,987	\$8,560,158		\$10,247,016		

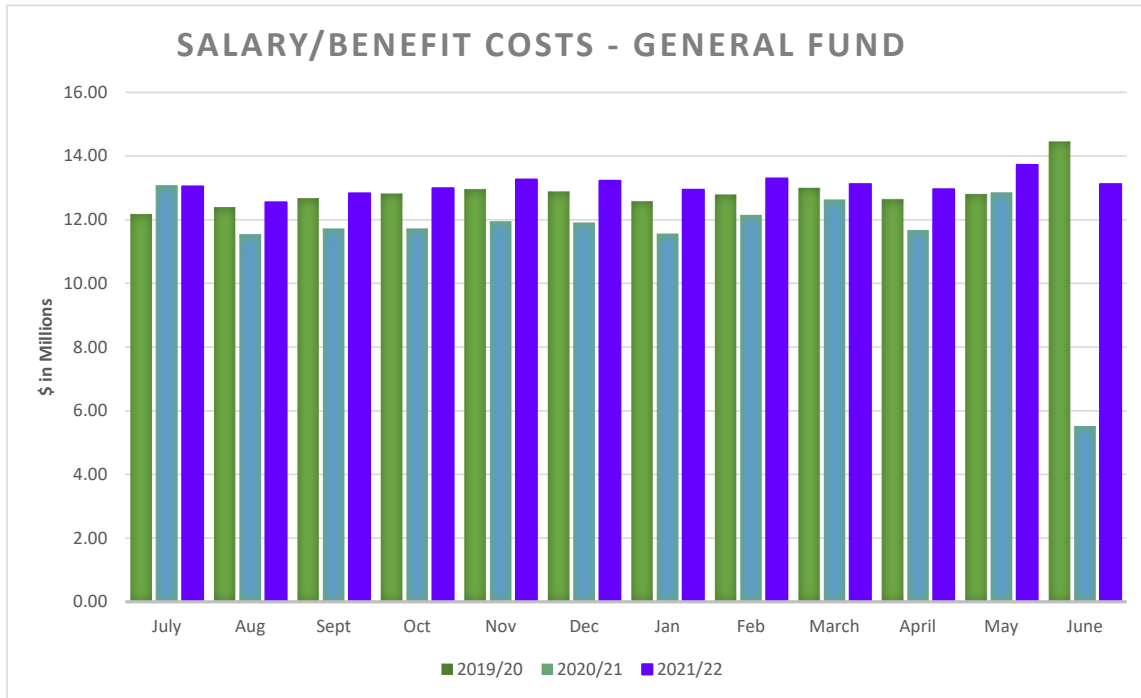
2021-22 Re-Adopted PPR is \$8,501.28 and is based on an averaged funded student count of 21,006.7 FTE. Actual student count is 20,744.56 FTE.

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



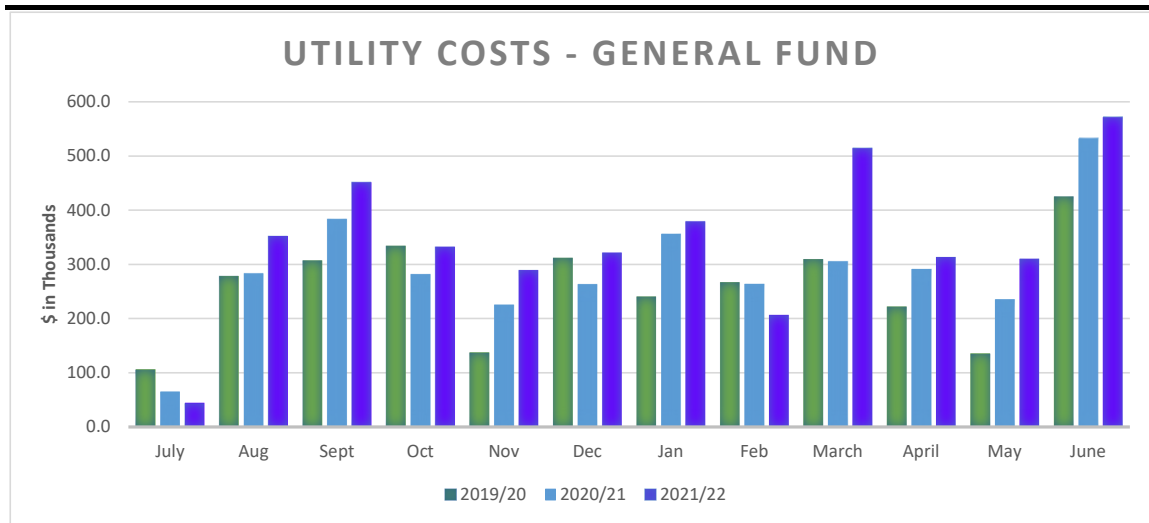
Note: In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years. State funding level rebounded in 2021/22. Special Education revenue typically received in September, wasn't received until October in 2021/22.

	2019/20	2020/21	2021/22
YTD Revenue	\$198,766,100	\$191,597,614	\$207,330,542
Annual Budget	\$196,673,580	\$188,062,235	\$203,614,848
YTD % of Budget	101.06%	101.88%	101.82%
EOY Actual Revenue	\$198,766,100	\$191,597,614	\$207,330,542
% of EOY Actual Revenue to Budget	101.06%	101.88%	101.82%

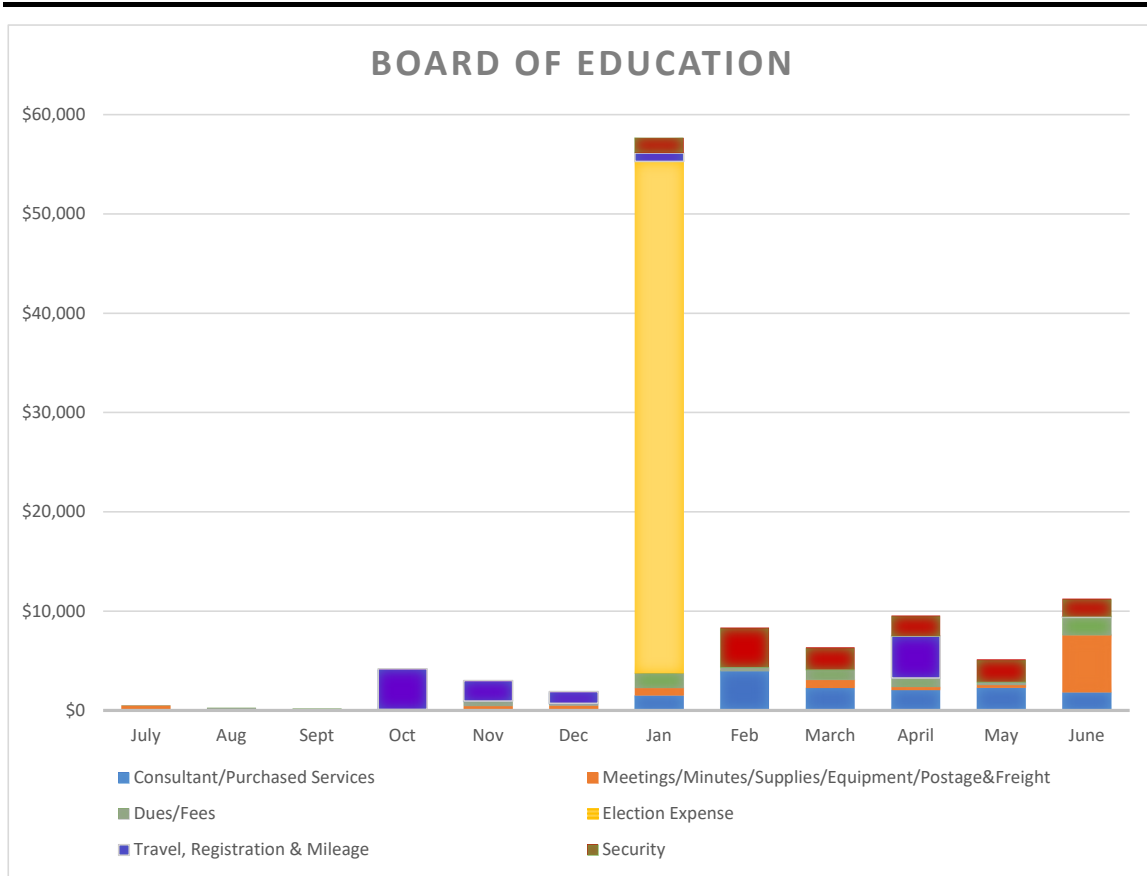


Note: June 2021 reflects adjustments for salaries/benefits moved into COVID grants.

	2019/20	2020/21	2021/22
YTD Exp	\$154,163,731	\$138,347,861	\$157,113,781
Annual Budget	\$156,968,413	\$148,869,564	\$163,086,006
YTD % of Budget	98.21%	92.93%	96.34%
EOY Actual Exp	\$154,163,731	\$138,347,861	\$157,113,781
% of EOY Actual Revenue to Budget	98.21%	92.93%	96.34%



Total-General Fund	2019/20	2020/21	2021/22
YTD Exp	\$3,078,391	\$3,488,693	\$4,089,010
Annual Budget	\$3,200,000	\$3,265,089	\$3,564,343
YTD % of Budget	96.20%	106.85%	114.72%
EOY Actual Exp	\$3,078,391	\$3,488,693	\$4,089,010
% of EOY Actual Revenue to Budget	96.20%	106.85%	114.72%
Natural Gas	2019/20	2020/21	2021/22
YTD Exp	\$376,781	\$484,360	\$731,953
Annual Budget	\$455,000	\$459,557	\$523,825
YTD % of Budget	82.81%	105.40%	139.73%
EOY Actual Exp	\$376,781	\$484,360	\$731,953
% of EOY Actual Revenue to Budget	82.81%	105.40%	139.73%
Fuel - Propane	2019/20	2020/21	2021/22
YTD Exp	\$5,649	\$4,972	\$64,167
Annual Budget	\$30,000	\$30,302	\$36,072
YTD % of Budget	18.83%	16.41%	177.89%
EOY Actual Exp	\$30,085	\$33,688	\$64,167
% of EOY Actual Revenue to Budget	100.28%	111.18%	177.89%
Electric	2019/20	2020/21	2021/22
YTD Exp	\$2,100,834	\$2,436,647	\$2,667,155
Annual Budget	\$2,175,000	\$2,221,537	\$2,406,996
YTD % of Budget	96.59%	109.68%	110.81%
EOY Actual Exp	\$2,100,834	\$2,436,647	\$2,667,155
% of EOY Actual Revenue to Budget	96.59%	109.68%	110.81%
Disposal Services	2019/20	2020/21	2021/22
YTD Exp	\$125,061	\$156,694	\$193,768
Annual Budget	\$150,000	\$151,500	\$173,250
YTD % of Budget	83.37%	103.43%	111.84%
EOY Actual Exp	\$125,061	\$156,694	\$193,768
% of EOY Actual Revenue to Budget	83.37%	103.43%	111.84%
Water	2019/20	2020/21	2021/22
YTD Exp	\$312,248	\$250,605	\$292,691
Annual Budget	\$250,000	\$260,793	\$278,250
YTD % of Budget	124.90%	96.09%	105.19%
EOY Actual Exp	\$312,248	\$250,605	\$292,691
% of EOY Actual Revenue to Budget	124.90%	96.09%	105.19%
Sewer	2019/20	2020/21	2021/22
YTD Exp	\$133,382	\$126,699	\$139,275
Annual Budget	\$140,000	\$141,400	\$145,950
YTD % of Budget	95.27%	89.60%	95.43%
EOY Actual Exp	\$133,382	\$126,699	\$139,275
% of EOY Actual Revenue to Budget	95.27%	89.60%	95.43%



	2019/20	2020/21	2021/22
YTD Exp	\$160,629	\$62,249	\$122,400
Annual Budget	\$141,323	\$66,323	\$117,831
YTD % of Budget	113.66%	93.86%	103.88%
EOY Actual Exp	\$160,629	\$62,249	\$122,400
% of EOY Actual Revenue to Budget	113.66%	93.86%	103.88%

2017 Mill Levy Override (17)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,500,000	\$6,280,222	96.62%	\$6,500,000	\$6,435,000	99.00%	\$6,501,944	100.03%	3.53%
Specific Ownership	833,852	956,684	114.73%	975,818	862,138	88.35%	871,803	89.34%	-8.87%
Interest	60,000	1,629	2.72%	5,000	1,011	20.22%	7,764	155.28%	376.61%
Miscellaneous/Mineral Lease	0	0		0	0		391		
Total Revenue	\$7,393,852	\$7,238,535	97.90%	\$7,480,818	\$7,298,149	97.56%	\$7,381,902	98.68%	1.98%
EXPENDITURE:									
Instructional Materials/Educator Training	\$1,070,787	\$1,677,789	156.69%	\$1,121,370	\$844,457	75.31%	\$364,454	32.50%	-78.28%
Maintenance Projects	1,000,000	271,559	27.16%	1,000,000	1,000,000	100.00%	849,721	84.97%	212.90%
Technology Support	300,000	274,576	91.53%	300,000	274,228	91.41%	277,602	92.53%	1.10%
Treasurer Collection Fees	0	16,365		0	14,674		16,216		-0.91%
Total Expenditure	\$2,370,787	\$2,240,289	94.50%	\$2,421,370	\$2,133,359	88.11%	\$1,507,993	62.28%	-32.69%
Transfer to Charter Schools- Per Pupil	\$379,213	\$379,213	100.00%	\$393,361	\$383,912	97.60%	\$351,920	89.46%	-7.20%
Transfer to General Fund- Professional Development Day	636,840	636,840	100.00%	485,269	485,269	100.00%	485,269	100.00%	-23.80%
Transfer to General Fund-Student Contact Days	3,474,102	3,474,102	100.00%	3,093,709	3,093,709	100.00%	3,093,709	100.00%	-10.95%
Transfer to Nutrition Services- Student Contact Days	77,792	77,792	100.00%	87,502	87,502	100.00%	87,502	100.00%	12.48%
Total Expenditure and Transfers	\$6,938,734	\$6,808,236	98.12%	\$6,481,211	\$6,183,751	95.41%	\$5,526,393	85.27%	-18.83%
Excess (Deficiency) of Revenue	\$455,118	\$430,299		\$999,607	\$1,114,398		\$1,855,509		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,962,106	1,962,106		2,392,405	2,392,405		2,392,405		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,417,224	\$2,392,405		\$3,392,012	\$3,506,803		\$4,247,914		
Assigned to:									
Less Amount for Encumbrance	0	(\$281,263)		0	0		(\$831,894)		
Unassigned Fund Balance	\$2,417,224	\$2,111,142		\$3,392,012	\$3,506,803		\$3,416,020		

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

Independence Academy
as of June 30, 2022

	2020-21 Re-Adopted Budget	Audited 2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 Anticipated as of 12/31/21	% of Budget	2021-22 Actual 6/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$37,000	\$47,684	129%	\$47,000	\$47,000	100.00%	\$61,525	130.90%	29.03%
Interest	-	5,017		-	-		544		-89.16%
Read Act	15,000	-	0%	25,000	25,000	100.00%	13,090	52.36%	
Miscellaneous Income	-	6,478		-	-		11,377		75.63%
Kindergarten Fees	-	-		-	-		-		
Pre-K Fees	60,000	60,965	102%	90,000	90,000	100.00%	123,329	137.03%	102.29%
Material Fees	-	19,802		-	-		17,968		-9.26%
Tech Fees	-	-		-	-		11,147		
Rental Income	12,000	9,170	76%	1,000	1,000	100.00%	1,000	100.00%	-89.09%
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	332,455	417,320	126%	-	-		-		-100.00%
MCVSD#51 Mill Levy Override 1996,2004	189,594	171,880	91%	204,885	204,885	100.00%	179,414	87.57%	4.38%
Grant 3281 At-risk Mitigation	-	-		-	-		14,232		
Erate	15,000	-	0%	15,000	15,000	100.00%	3,962	26.42%	
Donations	-	244		-	-		159		-34.97%
CDHS OEC Grant	-	4,250		-	-		-		-100.00%
CDHS Stabilization Grant	-	-		-	-		16,885		
Refunds: MCVSD#51	18,000	-	0%	-	-		-		
Total Revenue	\$679,049	\$742,810	109.39%	\$382,885	\$382,885	100.00%	\$454,632	118.74%	-38.80%
EXPENDITURE:									
Salaries	\$1,850,055	\$1,585,159	85.68%	\$2,000,000	\$2,000,000	100.00%	\$1,799,848	89.99%	13.54%
Benefits	600,000	543,074	90.51%	684,000	684,000	100.00%	704,082	102.94%	29.65%
Capital Projects	100,000	137,139	137.14%	55,000	55,000	100.00%	213,527	388.23%	55.70%
Purchased Services	379,000	562,933	148.53%	530,000	530,000	100.00%	553,821	104.49%	-1.62%
Supplies	94,069	78,393	83.34%	85,000	85,000	100.00%	71,606	84.24%	-8.66%
Facility Rent	428,400	402,276	93.90%	616,060	616,060	100.00%	560,583	90.99%	39.35%
Contingency/Reserve	97,617	-	0.00%	-	-		-		
Professional Development	20,000	21,867	109.34%	45,049	45,049	100.00%	54,576	121.15%	149.58%
Equipment	10,538	-	0.00%	-	-		-		
Furniture and Fixtures	5,000	1,923	38.46%	5,000	5,000	100.00%	6,142	122.84%	219.40%
Technology	78,000	83,534	107.09%	80,000	80,000	100.00%	63,906	79.88%	-23.50%
Curriculum	-	33		-	-		1,611		4781.91%
Other Expenses	5,000	622	12.44%	5,000	5,000	100.00%	-	0.00%	-100.00%
Total Expenditure/Contingency	\$3,667,679	\$3,416,952	93.16%	\$4,105,109	\$4,105,109	100.00%	\$4,029,704	98.16%	17.93%
Expenditure/Contingency+(-) Revenue	(\$2,988,630)	(\$2,674,142)	89.48%	(\$3,722,224)	(\$3,722,224)	100.00%	(\$3,575,071)	96.05%	33.69%
Transfer from General Fund*	\$3,241,018	\$3,263,382	100.69%	\$3,868,082	\$3,868,082	100.00%	\$3,752,140	97.00%	14.98%
Fund Balance (Deficit) at Beginning of Year	3,713,896	3,880,629	104.49%	4,469,870	4,469,870	100.00%	4,469,870	100.00%	15.18%
Fund Balance (Deficit) at End of Year	\$3,966,284	\$4,469,870	112.70%	\$4,615,728	\$4,615,728	100.00%	\$4,646,938	100.68%	3.96%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$133,423	\$125,842	94.32%	\$142,567	\$142,567	100.00%	\$124,834	87.56%	-0.80%
Total Revenue	\$133,423	\$125,842	94.32%	\$142,567	\$142,567	100.00%	\$124,834	87.56%	-0.80%
EXPENDITURE:									
Curriculum	\$150,436	\$50,311	33.44%	\$50,000	\$50,000	100.00%	\$77,880	155.76%	54.80%
Technology	15,000	31,998	213.32%	25,000	25,000	100.00%	16,032	64.13%	-49.90%
Professional Development	100,000	12,418	12.42%	12,000	12,000	100.00%	11,932	99.44%	-3.91%
Total Expenditure	\$265,436	\$94,726	35.69%	\$87,000	\$87,000	100.00%	\$105,844	121.66%	11.74%
Expenditure + (-) Revenue	(\$132,013)	\$31,116	-23.57%	\$55,567	\$55,567	100.00%	\$18,991	34.18%	-38.97%
Fund Balance (Deficit) at Beginning of Year	21,000	27,842	132.58%	58,958	58,958	100.00%	58,958	100.00%	111.76%
Fund Balance (Deficit) at End of Year	(\$111,013)	\$58,958	-53.11%	\$114,525	\$114,525	100.00%	\$77,949	68.06%	32.21%
STATE GRANT REVENUE:									
ESSER I funds	\$63,634	\$64,642	101.58%	\$0	\$0		\$0		-100.00%
ESSER II funds	-	244,704		209,000	209,000	100.00%	190,889	91.33%	-21.99%
ESSER III funds	-	-		474,150	474,150	100.00%	73,170	15.43%	
CARES Act	208,216	208,213	100.00%	0	0		-		-100.00%
CS Capital Construction Grant	99,600	127,984	128.50%	99,600	99,600	100.00%	125,940	126.45%	-1.60%
Total Revenue	\$371,450	\$645,543	173.79%	\$782,750	\$782,750	100.00%	\$389,999	49.82%	-39.59%
EXPENDITURE:									
ESSER Expenditures	\$25,000	\$73,417	293.67%	\$0	\$0		\$0		-100.00%

ESSER II Expenditures	-	215,319		209,000	209,000	100.00%	216,280	103.48%	0.45%
ESSER III Expenditures	-	10,438		474,150	474,150	100.00%	56,954	12.01%	445.64%
CARES Act Expenditures	208,213	202,366	97.19%	0	0		(356)		-100.18%
CS Capital Construction Expenditure	99,600	116,734	117.20%	99,600	99,600	100.00%	125,940	126.45%	7.89%
Total Expenditure	\$332,813	\$618,274	185.77%	\$782,750	\$782,750	100.00%	\$398,818	50.95%	-35.49%
Expenditure + (-) Revenue	\$38,637	\$27,268	70.57%	\$0	\$0		(\$8,819)		-132.34%
Fund Balance (Deficit) at Beginning of Year	-	(8,635)		18,633	18,633	100.00%	18,633	100.00%	-315.78%
Fund Balance (Deficit) at End of Year	\$38,637	\$18,633	48.23%	\$18,633	\$18,633	100.00%	\$9,814	52.67%	-47.33%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$69,987	\$90,206	128.89%	\$82,000	\$82,000	100.00%	\$103,078	125.71%	14.27%
Other Income	120	5,123	4269.17%	120	120	100.00%	11,144	9286.58%	117.53%
Local Fundraising	26,500	5,165	19.49%	20,000	20,000	100.00%	25,803	129.01%	399.57%
Total Revenue	\$96,607	\$100,493	104.02%	\$102,120	\$102,120	100.00%	\$140,025	137.12%	39.34%
EXPENDITURE:									
Purchased Services	\$96,607	\$100,178	103.70%	\$96,000	\$96,000	100.00%	\$121,217	126.27%	21.00%
Total Expenditure	\$96,607	\$100,178	103.70%	\$96,000	\$96,000	100.00%	\$121,217	126.27%	21.00%
Expenditure + (-) Revenue	\$0	\$315		\$6,120	\$6,120	100.00%	\$18,808	307.32%	5870.72%
Fund Balance (Deficit) at Beginning of Year	166,418	342,969	206.09%	343,284	343,284	100.00%	343,284	100.00%	0.09%
Fund Balance (Deficit) at End of Year	\$166,418	\$343,284	206.28%	\$349,404	\$349,404	100.00%	\$362,092	103.63%	5.48%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$528,000	\$509,084	96.42%	\$715,060	\$715,060	100.00%	\$673,704	94.22%	32.34%
Repair and Replacement	-	-		-	-		-		
Proceeds from Issuance of Debt	7,003,770	7,255,000	103.59%	-	-		-		-100.00%
Bond Discount	-	(251,230)		-	-		-		-100.00%
Bond Accounts Dividend	-	1		-	-		1		0.00%
Bond Accounts Interest	-	2,906		-	-		439		-84.89%
Total Revenue	\$7,531,770	\$7,515,761	99.79%	\$715,060	\$715,060	100.00%	\$674,144	94.28%	-91.03%
EXPENDITURE:									
Debt Service Payments	\$528,000	\$445,330	84.34%	\$715,060	\$715,060	100.00%	\$521,288	72.90%	17.06%
Excess Funds Transfer to IACS	-	4,664		-	-		1,172		-74.86%
Project Construction	7,003,770	5,563,636	79.44%	-	-		1,054,937		-81.04%
Total Expenditure	\$7,531,770	\$6,013,631	79.84%	\$715,060	\$715,060	100.00%	\$1,577,397	220.60%	-73.77%
Expenditure + (-) Revenue	\$0	\$1,502,130		\$0	\$0		(\$903,252)		-160.13%
Fund Balance (Deficit) at Beginning of Year	596,895	653,790	109.53%	2,155,920	2,155,920	100.00%	2,155,920	100.00%	229.76%
Fund Balance (Deficit) at End of Year	\$596,895	\$2,155,920	361.19%	\$2,155,920	\$2,155,920	100.00%	\$1,252,668	58.10%	-41.90%

Juniper Ridge Community School
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 Anticipated as of 3/31/22	% of Budget	Audited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$120,542	\$140,830	116.83%	\$129,721	\$129,721	100.00%	\$137,194	105.76%	-2.58%
Mill Levy Override 1996 & 2004	171,289	170,582	99.59%	186,423	186,423	100.00%	172,017	92.27%	0.84%
Special Ed	45,752	41,291	90.25%	63,212	63,212	100.00%	83,800	132.57%	102.95%
Interest	1,500	1,114	74.27%	1,000	1,000	100.00%	948	94.84%	-14.87%
Miscellaneous Income	0	8,962		0	0		5,274		-41.16%
Grant - School Van	0	20,000		0	0		0		-100.00%
Material Fees	58,566	28,498	48.66%	66,240	66,240	100.00%	28,166	42.52%	-1.16%
Capital Construction Grant	131,043	107,251	81.84%	108,468	108,468	100.00%	103,252	95.19%	-3.73%
CRF Allocation	0	186,871		0	0		0		-100.00%
ESSER I Grant	0	58,016		0	0		0		-100.00%
ESSER II Grant	0	105,396		0	0		129,528		22.90%
ESSER III Grant	0	0		0	0		585,889		
At Risk Mitigation Funding	0	0		0	0		30,216		
Before and After Care	0	0		0	0		11,553		
Refund MCVSD#51	0	97,920		0	0		48,344		-50.63%
Fundraising	10,000	10,986	109.86%	3,000	3,000	100.00%	25,207	840.22%	129.44%
Total Revenue	\$538,692	\$977,717	181.50%	\$558,064	\$558,064	100.00%	\$1,361,387	243.95%	39.24%
EXPENDITURE:									
Class Fund Expenses	\$7,000	\$0		\$2,000	\$2,000	100.00%	\$421	21.07%	
CRF	0	188,810		0	0		0		-100.00%
ESSER I	0	58,406		0	0		0		-100.00%
ESSER II	0	108,845		0	0		87,884		-19.26%
ESSER III	0	34,468		150,000	150,000	100.00%	629,173	419.45%	1725.38%
Festivals and Fairs	0	2,040		0	0		3,934		92.84%
Gifts	0	62		0	0		30		-51.61%
HR/Background Checks	200	401	200.50%	200	200	100.00%	629	314.50%	56.86%
READ Act	0	0		0	0		66,543		
Kinder Class Expenses	0	52		0	0		0		-100.00%
Salaries	1,686,068	1,665,965	98.81%	1,889,155	1,873,451	99.17%	1,887,184	99.90%	13.28%
Special Ed Purchased Services	109,000	127,313	116.80%	111,000	111,000	100.00%	114,431	103.09%	-10.12%
Benefits	443,053	450,359	101.65%	578,197	578,197	100.00%	586,861	101.50%	30.31%
Utilities	101,764	99,227	97.51%	103,984	103,984	100.00%	98,060	94.30%	-1.18%
Land Lease/Rentals	57,137	54,134	94.74%	68,330	68,330	100.00%	64,807	94.84%	-19.72%
COP Payments - Building	500,775	500,775	100.00%	501,983	511,983	101.99%	501,983	100.00%	0.24%
Banking and Payroll Service Fee	1,020	1,765	173.04%	2,500	2,500	100.00%	2,130	85.20%	20.68%
Advertising/Marketing	15,000	16,498	109.99%	15,000	15,000	100.00%	19,766	131.77%	19.81%
Professional Development	69,070	24,585	35.59%	53,160	68,865	129.54%	51,995	97.81%	111.49%
Bad Debts	0	1,010		0	0		0		-100.00%
Instructional Supplies	77,598	188,098	242.40%	86,282	86,282	100.00%	81,527	94.49%	-56.66%
Admin Supplies/Postage/Telephone	11,700	12,084	103.28%	11,700	11,700	100.00%	11,043	94.38%	-8.62%
Purchased Services	182,314	276,074	151.43%	212,064	247,331	116.63%	373,135	175.95%	35.16%
Equipment/Furniture	10,000	6,335	63.35%	10,000	10,000	100.00%	15,454	154.54%	143.95%
Dues and Fees	8,000	3,491	43.64%	8,000	8,000	100.00%	7,698	96.22%	120.50%
Miscellaneous Expenses	0	587		0	0		168		-71.37%
Ren Festival	0	1,274		2,500	2,500	100.00%	1,140	45.60%	-10.52%
Contingency/Reserve	147,367	0	0.00%	204,836	194,836	95.12%	0	0.00%	
Insurance	35,267	0	0.00%	35,267	0	0.00%	0	0.00%	
Before and After Care Expenses	0	0		0	0		8,551		
Non-Revenue Festival	500	0	0.00%	0	0		0		
Pupil Activities	0	0		0	0		1,860		
Supplies/Equipment - Lease	600	0	0.00%	600	600	100.00%	0	0.00%	
Board Events	1,200	112	9.33%	1,200	1,200	100.00%	2,737	228.09%	2343.81%
Fundraising Expenses	0	1,178		0	0		600		-49.03%
Family Council Expenses	0	0		0	0		2,872		
Tech Charge - UPN WAN	0	0		0	0		15,576		
Facility Improvements & New Building	0	0		25,000	25,000	100.00%	0	0.00%	
Total Expenditure/Contingency	\$3,464,633	\$3,823,948	110.37%	\$4,072,958	\$4,072,958	100.00%	\$4,638,192	113.88%	21.29%
Expenditure/Contingency+(-) Revenue	(\$2,925,942)	(\$2,846,231)	97.28%	(\$3,514,894)	(\$3,514,894)	100.00%	(\$3,276,805)	93.23%	15.13%
Transfer from General Fund*	\$2,928,102	\$2,940,811	100.43%	\$3,519,530	\$3,519,530	100.00%	\$3,530,166	100.30%	20.04%
Fund Balance (Deficit) at Beginning of Year	1,283,384	1,283,384	100.00%	1,377,964	1,377,964	100.00%	1,377,964	100.00%	7.37%
Fund Balance (Deficit) at End of Year	\$1,285,544	\$1,377,964	107.19%	\$1,382,600	\$1,382,600	100.00%	\$1,631,325	117.99%	18.39%



Mesa County Valley School District 51
2021-22 Budget Summary Report, 4th Quarter

Presented: October 18, 2022

Mesa Valley Community School
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	58,678	67,801	115.55%	67,858	67,858	100.00%	78,829	116.17%	16.27%
Capital Construction Grant	116,671	109,272	93.66%	110,481	110,481	100.00%	108,395	98.11%	-0.80%
Mill Levy Override 2017	125,248	118,131	94.32%	121,073	121,073	100.00%	109,627	90.55%	-7.20%
Mill Levy Override 1996 & 2004	177,977	161,348	90.66%	173,995	173,995	100.00%	157,558	90.55%	-2.35%
Student Class Fees	97,121	86,020	88.57%	119,880	119,880	100.00%	152,471	127.19%	77.25%
Colorado Read Act	0	4,356		2,200	28,557	1298.05%	23,655	1075.23%	443.04%
Donations - Restricted	0	115		0	0		0		-100.00%
Donations - Unrestricted	0	0		0	0		203		
Room Rental Fees	0	0		0	0		0		
Erate Projection	0	0		0	0		0		
Interest Income	0	723		0	0		1,268		75.38%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	0	0		0	0		0		
Covid Funds	0	206,131		0	0		0		-100.00%
Esser	0	63,995		407,271	407,271	100.00%	407,271	100.00%	536.41%
On-behalf Payment from State	0	0		0	0		0		
Miscellaneous Income	0	471		0	0		0		-100.00%
Total Revenue	575,693	\$818,364	142.15%	\$1,002,758	\$1,029,115	102.63%	\$1,039,278	103.64%	26.99%
EXPENDITURE:									
Salaries/Benefits	\$ 2,147,350	\$2,142,251	99.76%	\$2,382,360	\$2,375,259	99.70%	\$2,295,696	96.36%	7.16%
Professional/Tech Services	85,750	98,143	114.45%	0	102,600		113,821		15.97%
Property Services	41,889	49,758	118.79%	0	48,802		45,521		-8.52%
Purchased Services	25,600	30,735	120.06%	174,666	29,925	17.13%	24,044	13.77%	-21.77%
Professional Dev	800	207	25.88%	3,000	3,155	105.17%	3,147	104.90%	1420.29%
D51 Direct Services	32,200	29,785	92.50%	27,798	27,798	100.00%	34,281	123.32%	15.09%
D51/Add Personnel	83,694	91,959	109.88%	106,024	106,024	100.00%	101,846	96.06%	10.75%
D51 Admin Charges	90,183	96,447	106.95%	98,546	98,546	100.00%	72,598	73.67%	-24.73%
Supplies	72,500	101,815	140.43%	127,700	160,400	125.61%	152,583	119.49%	49.86%
Events	2,250	10,832	481.42%	17,700	13,850	78.25%	11,613	65.61%	7.21%
Facility Lease	216,238	206,238	95.38%	622,950	208,233	33.43%	206,842	33.20%	0.29%
Equipment/Furniture	7,000	7,607	108.67%	14,500	14,500	100.00%	15,315	105.62%	101.33%
Dues/Fees	1,500	2,261	150.73%	6,000	7,500	125.00%	5,654	94.23%	150.07%
Learner Funds	794,160	675,614	85.07%	772,800	695,520	90.00%	718,335	92.95%	6.32%
Learner Contingency	0	0		0	0		0		
Capital Project-Building	0	40,214		0	412,324		405,432		908.19%
Building Improvements	17,000	0	0.00%	0	0		0		
Covid19 Expenses	0	153,280		0	0		0		-100.00%
Equalization Adjustment	0	0		0	0		123,798		
Esser Expenses	0	8,316		407,271	0	0.00%	0	0.00%	-100.00%
Esser II Expenses	0	0		0	407,271		407,271		
Total Expenditure/Contingency	\$ 3,618,111	\$3,745,463	103.52%	4,761,315	4,711,706	98.96%	\$4,737,798	99.51%	26.49%
Expenditure/Contingency+(-) Revenue	(\$3,042,418)	(\$2,927,099)	96.21%	(\$3,758,557)	(\$3,682,591)	97.98%	(\$3,698,520)	98.40%	26.35%
Transfer from General Fund*	\$3,042,419	\$3,063,413	100.69%	\$3,284,895	\$3,284,895	100.00%	\$3,295,031	100.31%	7.56%
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	\$777,570	\$913,881	117.53%	\$440,219	\$516,185	117.26%	\$510,392	115.94%	-44.15%

Mesa Valley Community School Cash Flow for 2021-22

as of June 30, 2022

	ACTUAL		9/30/21		12/31/21		3/31/22		6/30/22	
	FYE	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL
	6/30/21	6/30/21	9/30/21	9/30/21	12/31/21	12/31/21	3/31/22	3/31/22	6/30/22	6/30/22
	\$1,069,529	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090
Total Cash--Beginning of Month										
Cash received:										
State Student Per Pupil	\$3,063,413	\$281,307	\$843,922	\$281,307	\$281,307	\$281,307	\$281,307	\$281,307	\$281,307	\$281,307
ECEA Spec Ed	\$56,621	3,805	\$16,965	5,655	5,655	5,655	5,655	5,655	5,655	5,655
Capital Construction Grant	\$109,272	10,240	\$30,011	9,872	9,872	9,872	9,872	9,872	9,872	9,872
Mill Levy Override 2017	\$125,248	10,177	\$30,530	10,177	10,177	10,177	10,177	10,177	10,177	10,177
Mill Levy Override 1996 & 2004	\$177,977	13,622	\$40,864	13,622	13,622	13,622	13,622	13,622	13,622	13,622
Student Class Fees	\$86,020	-	\$0	-	-	-	-	-	-	-
Colorado Read Act	\$4,356	-	\$0	-	-	-	-	-	-	-
Gifts/Contributions	\$115	15	\$15	-	-	-	-	-	-	-
Room Rental Fees	\$0	-	\$0	-	-	-	-	-	-	-
Erate	\$0	-	\$0	-	-	-	-	-	-	-
Interest Income	\$723	14	\$35	6	6	6	6	6	6	6
MCVSD Refund	\$0	-	\$0	-	-	-	-	-	-	-
Insurance Proceeds	\$0	-	\$0	-	-	-	-	-	-	-
Covid Funds	\$206,131	-	\$0	-	-	-	-	-	-	-
Esser	\$63,995	-	\$0	-	-	-	-	-	-	-
Miscellaneous Income	\$471	-	\$0	-	-	-	-	-	-	-
Total cash received	\$3,896,340	\$322,636	\$962,341	\$320,640	\$320,658	\$320,658	\$320,658	\$320,658	\$320,658	\$320,658
Cash expenditures:										
Salaries/Benefits	\$2,142,251	\$207,513	\$632,637	\$187,123	\$187,123	\$187,123	\$187,123	\$187,123	\$187,123	\$187,123
Professional/Tech Services	\$98,143	27,090	\$41,022	5,264	5,264	5,264	5,264	5,264	5,264	5,264
Property Services	\$49,758	4,342	\$10,955	1,679	1,679	1,679	1,679	1,679	1,679	1,679
Purchased Services	\$30,735	2,408	\$7,564	2,409	2,409	2,409	2,409	2,409	2,409	2,409
Professional Dev	\$207	-	\$0	-	-	-	-	-	-	-
D51 Direct Services	\$31,593	2,380	\$7,141	2,380	2,380	2,380	2,380	2,380	2,380	2,380
D51/Add Personnel	\$75,283	2,887	\$19,016	11,309	11,309	11,309	11,309	11,309	11,309	11,309
D51 Admin Charges	\$91,902	8,439	\$25,318	8,439	8,439	8,439	8,439	8,439	8,439	8,439
Supplies	\$104,483	32,912	\$48,451	4,620	4,620	4,620	4,620	4,620	4,620	4,620
Events	\$8,233	188	\$2,790	392	392	392	392	392	392	392
Facility Lease	\$206,238	17,150	\$51,638	17,213	17,213	17,254	17,254	17,254	17,254	17,254
Equipment/Furniture	\$7,607	6,493	\$3,725	258	258	258	258	258	258	258
Dues/Fees	\$2,261	3,742	\$5	55	55	55	55	55	55	55
Learner Funds	\$675,545	(259)	\$116,427	87,450	87,450	87,450	87,450	87,450	87,450	87,450
Leamer Contingency	\$0	-	\$0	-	-	-	-	-	-	-
Instructional Supplies	\$0	-	\$0	-	-	-	-	-	-	-
Administrative Supplies/Dues	\$0	-	\$0	-	-	-	-	-	-	-
Custodial/Maintenance	\$0	-	\$0	-	-	-	-	-	-	-
Insurance	\$0	-	\$0	-	-	-	-	-	-	-
Capital Project-Building	\$20,032	1,274	\$9,056	6,153	6,153	6,153	6,153	6,153	6,153	6,153
Building Improvements	\$20,182	-	\$0	-	-	-	-	-	-	-
COVID 19	\$163,280	-	\$0	-	-	-	-	-	-	-
Equalization Adjustment	\$0	-	\$0	-	-	-	-	-	-	-
Esser Expenses	\$8,316	-	\$208,714	208,714	208,714	208,714	208,714	208,714	208,714	208,714
Other Expenses	\$0	-	\$0	-	-	-	-	-	-	-
Total cash expenditures	\$3,726,047	\$509,911	\$1,191,649	\$334,680	\$334,680	\$334,680	\$334,680	\$334,680	\$334,680	\$334,680
Change in Accounts Payable/Receivable	\$29,288	\$59,660	(\$12,283)	\$7,244	(\$5,698)	\$14,304	(\$27,888)	(\$12,445)	(\$4,339)	(\$5,580)
Total Cash--end of month	\$1,269,090	\$1,301,072	\$1,173,358	\$1,047,026	\$1,047,026	\$1,130,405	\$961,113	\$898,481	\$832,967	\$755,383
Cash Balances:										
Operating account	\$368,916	\$390,885	\$263,145	\$286,804	\$370,518	\$370,518	\$370,518	\$370,518	\$370,518	\$370,518
SBA Account	6,514	6,514	6,529	6,529	6,529	6,548	6,548	6,567	6,597	6,597
CSAFE	803,456	803,468	803,479	803,487	803,498	803,507	803,516	803,525	803,534	803,543
CSAFE Tabor	100,203	100,205	100,206	100,207	100,208	100,211	100,215	100,220	100,225	100,230
Total Cash--end of month	\$1,269,089	\$1,301,072	\$1,173,358	\$1,047,026	\$1,047,026	\$1,130,405	\$961,113	\$898,481	\$832,967	\$755,383
Restricted cash:										
Tabor 3%	\$105,350	\$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	1,182,594	1,054,880	928,548	944,311	812,295	780,003	790,594	714,489	694,035
Total Cash--end of month	\$1,269,088	\$1,301,072	\$1,173,358	\$1,047,026	\$1,047,026	\$1,130,405	\$961,113	\$898,481	\$832,967	\$755,383

(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, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$92,102	\$51,031	55.41%	\$7,500	\$7,500	100.00%	\$27,275	363.67%	-46.55%
Ala Carte Lunch Sales	62,801	87,371	139.12%	96,043	127,183	132.42%	119,962	124.90%	37.30%
Adult Meals	26,441	32,580	123.22%	33,420	53,814	161.02%	55,895	167.25%	71.56%
Federal Reimbursement	6,569,884	7,859,873	119.63%	9,127,893	9,500,982	104.09%	9,622,775	105.42%	22.43%
State Reimbursement	60,074	60,074	100.00%	59,810	373,810	625.00%	59,810	100.00%	-0.44%
Interest on Investment	0	1		0	300		3,343		334200.00%
Miscellaneous	1,500	72	4.80%	4,000	4,000	100.00%	13,517 *	337.93%	18673.61%
Commodities	486,602	493,365	101.39%	574,279	565,551	98.48%	888,037	154.64%	80.00%
Total Revenue	\$7,299,404	\$8,584,367	117.60%	\$9,902,945	\$10,633,140	107.37%	\$10,790,614	108.96%	25.70%
EXPENDITURE:									
Salaries and Benefits	\$3,525,811	\$3,458,427	98.09%	\$4,248,129	\$4,240,903	99.83%	\$4,181,167	98.42%	20.90%
Food	2,110,651	2,207,599	104.59%	2,906,097	3,124,991	107.53%	3,154,503	108.55%	42.89%
Non-Food	648,947	704,972	108.63%	1,476,488	1,838,967	124.55%	1,565,078	106.00%	122.01%
Commodities	486,602	453,254	93.15%	574,279	565,551	98.48%	548,050	95.43%	20.91%
Total Expenditure	\$6,772,011	\$6,824,252	100.77%	\$9,204,993	\$9,770,412	106.14%	\$9,448,798	102.65%	38.46%
Transfer from 2017 Mill Levy Override - Student Contact Days	77,792	77,792	100.00%	87,502	87,502	100.00%	87,502	100.00%	12.48%
Excess (Deficiency) of Revenue & Transfer	\$605,185	\$1,837,907		\$785,454	\$950,230		\$1,429,318		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	278,600	278,600		2,116,507	2,116,507		2,116,507		
GAAP Basis Fund Balance (Deficit) at End of Year	\$883,785	\$2,116,507		\$2,901,961	\$3,066,737		\$3,545,825		
Reserves/Designations:									
Less Amount for Encumbrance Unreserved/Undesignated Fund Balance at End of Year	(15,000)	(4,850)		(15,000)	(15,000)		(511,038)		
	\$868,785	\$2,111,657		\$2,886,961	\$3,051,737		\$3,034,787		

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



Mesa County Valley School District 51
2021-22 Budget Summary Report, 4th Quarter

Presented: October 18, 2022

Government Designated Grants Fund (22)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$110,334,010	\$48,497,655	43.96%	\$99,571,885	\$47,612,827	47.82%	\$37,662,183	37.82%	-22.34%
Total Revenue	\$110,334,010	\$48,497,655	43.96%	\$99,571,885	\$47,612,827	47.82%	\$37,662,183	37.82%	-22.34%
EXPENDITURE:									
Instructional Programs	\$50,998,344	\$23,523,742	46.13%	\$37,335,459	\$20,889,741	55.95%	\$15,752,814	42.19%	-33.03%
Pupil Support Services	40,048,490	17,663,012	44.10%	29,285,436	21,866,254	74.67%	14,781,478	50.47%	-16.31%
General Administration Support Services	264,361	232,238	87.85%	1,169,002	404,725	34.62%	249,068	21.31%	7.25%
School Administration Support Services	11,950,778	3,128,543	26.18%	9,850,223	1,398,540	14.20%	4,245,244	43.10%	35.69%
Business Support Services	1,821,576	988,967	54.29%	8,239,686	668,547	8.11%	422,987	5.13%	-57.23%
Central Support Services	1,726,488	1,277,646	74.00%	959,271	687,441	71.66%	577,103	60.16%	-54.83%
Community Services & Other Support Services	1,164,084	714,046	61.34%	1,595,255	907,587	56.89%	1,022,689	64.11%	43.22%
Facilities/Construction Services	2,131,789	969,462	45.48%	10,909,454	587,492	5.39%	502,800	4.61%	-48.14%
Other Uses	228,100	0	0.00%	228,100	202,500	88.78%	108,000	47.35%	
Total Expenditure	\$110,334,010	\$48,497,655	43.96%	\$99,571,885	\$47,612,827	47.82%	\$37,662,183	37.82%	-22.34%
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		(205,038)					(1,066,890)		
Unreserved/Undesignated Fund Balance	\$0	(\$205,038)		\$0	\$0		(\$1,066,890)		

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

Physical Activities Fund (23)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$340,000	\$299,540	88.10%	\$340,000	\$225,000	66.18%	\$344,833	101.42%	15.12%
Gate Receipts	260,000	127,403	49.00%	260,000	275,000	105.77%	\$311,084	119.65%	144.17%
Misc Revenue	36,000	36,947	102.63%	36,000	25,000	69.44%	15,796	43.88%	-57.25%
Total Revenue	\$636,000	\$463,890	72.94%	\$636,000	\$525,000	82.55%	\$671,713	105.62%	44.80%
EXPENDITURE:									
Playoffs	\$140,000	\$168,464	120.33%	\$140,000	\$185,000	132.14%	\$203,222	145.16%	20.63%
Basketball, Girls	52,000	33,001	63.46%	52,000	49,519	95.23%	49,671	95.52%	50.51%
Cheerleader/Poms	15,000	9,939	66.26%	15,000	8,812	58.75%	8,494	56.63%	-14.54%
Golf, Girls	8,000	2,687	33.59%	8,000	4,000	50.00%	4,516	56.45%	68.07%
Soccer, Girls	24,000	7,611	31.71%	24,000	24,000	100.00%	29,836	124.32%	292.01%
Softball, Girls	40,000	14,024	35.06%	40,000	35,647	89.12%	35,647	89.12%	154.19%
Swimming, Girls	12,000	2,420	20.17%	12,000	3,806	31.72%	3,806	31.72%	57.27%
Tennis, Girls	6,500	1,429	21.98%	6,500	6,500	100.00%	10,620	163.38%	643.18%
Lacrosse, Girls	27,000	6,777	25.10%	27,000	27,000	100.00%	23,127	85.66%	241.26%
Volleyball	48,000	35,006	72.93%	48,000	59,007	122.93%	59,007	122.93%	68.56%
Wrestling, Girls	0	6,022		0	9,391		9,392		55.96%
Baseball	40,000	25,960	64.90%	40,000	40,000	100.00%	42,026	105.07%	61.89%
Basketball, Boys	52,000	34,717	66.76%	52,000	65,644	126.24%	66,145	127.20%	90.53%
Football	130,500	42,981	32.94%	130,500	117,924	90.36%	137,960	105.72%	220.98%
Golf, Boys	8,000	5,268	65.85%	8,000	9,562	119.53%	9,562	119.53%	81.51%
Soccer, Boys	24,000	10,389	43.29%	24,000	25,347	105.61%	25,347	105.61%	143.98%
Swimming, Boys	10,000	874	8.74%	10,000	10,000	100.00%	3,256	32.56%	272.54%
Tennis, Boys	6,500	1,256	19.32%	6,500	7,595	116.85%	7,771	119.55%	518.71%
Lacrosse, Boys	27,000	10,295	38.13%	27,000	27,000	100.00%	27,417	101.54%	166.31%
Wrestling, Boys	48,000	28,818	60.04%	48,000	59,908	124.81%	61,368	127.85%	112.95%
Cross Country	12,000	2,237	18.64%	12,000	12,821	106.84%	12,821	106.84%	473.13%
Track	32,000	22,610	70.66%	32,000	24,000	75.00%	50,824	158.83%	124.79%
Contingency	5,000	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	7,000	23,689	338.41%	7,000	25,000	357.14%	25,505	364.36%	7.67%
Athletic Director Travel	3,000	1,294	43.13%	3,000	3,000	100.00%	1,370	45.67%	5.87%
Catastrophic Insurance	7,500	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	1,000	191	19.10%	1,000	1,000	100.00%	191	19.10%	0.00%
Total Expenditure	\$786,000	\$497,959	63.35%	\$786,000	\$848,983	108.01%	\$908,901	115.64%	82.53%
Excess (Deficiency) of Revenue	(\$150,000)	(\$34,069)		(\$150,000)	(\$323,983)		(\$237,188)		
Reallocation for Transportation	200,000	200,000		150,000	150,000		150,000		
Excess (Deficiency) of Revenue & Transfer	\$50,000	\$165,931		\$0	(\$173,983)		(\$87,188)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,364	20,364		186,295	186,295		186,295		
GAAP Basis Fund Balance (Deficit) at End of Year	\$70,364	\$186,295		\$186,295	\$12,312		\$99,107		

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

Beverage Fund (27)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$36,000	\$23,220	64.50%	\$36,000	\$66,528	184.80%	\$54,670	151.86%	135.44%
Electrical	7,308	6,300	86.21%	7,308	6,300	86.21%	6,300	86.21%	0.00%
Interest	1,200	481	40.08%	1,200	181	15.08%	800	66.67%	66.32%
Miscellaneous	15,000	15,000	100.00%	15,000	0	0.00%	0	0.00%	-100.00%
Total Revenue	\$59,508	\$45,001	75.62%	\$59,508	\$73,009	122.69%	\$61,770	103.80%	37.26%
EXPENDITURE:									
SBA Accounts	\$30,000	\$29,100	97.00%	\$35,000	\$29,100	83.14%	\$23,325	66.64%	-19.85%
Staff Development	21,000	1,000	4.76%	21,000	21,000	100.00%	2,244	10.69%	124.40%
Programs:									
Projects	20,200	10,484	51.90%	20,200	15,000	74.26%	4,937	24.44%	-52.91%
Recognition	0	0		0	0		0		
Board Approved Programs	4,000	0	0.00%	4,000	0	0.00%	255	6.38%	
Electrical Reimbursement	7,308	0	0.00%	7,308	0	0.00%	0	0.00%	
Total Expenditure	\$82,508	\$40,584	49.19%	\$87,508	\$65,100	74.39%	\$30,761	35.15%	-24.20%
Excess (Deficiency) of Revenue	(\$23,000)	\$4,417		(\$28,000)	\$7,909		\$31,009		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	274,656	274,656		279,073	279,073		279,073		
GAAP Basis Fund Balance (Deficit) at End of Year	\$251,656	\$279,073		\$251,073	\$286,982		\$310,082		
Reserves/Designations:									
Less Amount for Encumbrance	(5,000)	0		(5,000)	(5,000)		(7,879)		
Unassigned Fund Balance	\$246,656	\$279,073		\$246,073	\$281,982		\$302,203		

	21-22 Re-Adopted	21-22 Actual
Student Activities	\$2,200	\$0
Music	5,000	4,937
Athletics	8,000	0
Elementary Physical Activities	5,000	0
Total	\$20,200	\$4,937

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

Student Body Activities Fund (29)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	\$8,000,000	\$3,743,450	46.79%	\$8,000,000	\$4,622,904	57.79%	\$4,884,793	61.06%	30.49%
Total Revenue	\$8,000,000	\$3,743,450	46.79%	\$8,000,000	\$4,622,904	57.79%	\$4,884,793	61.06%	30.49%
EXPENDITURE:									
Student Activities	8,000,000	3,717,855	46.47%	8,000,000	4,112,679	51.41%	4,698,059	58.73%	26.36%
Total Expenditure	\$8,000,000	\$3,717,855	46.47%	\$8,000,000	\$4,112,679	51.41%	\$4,698,059	58.73%	26.36%
Excess (Deficiency) of Revenue	\$0	\$25,595		\$0	\$510,225		\$186,734		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,856,254	2,858,210		2,883,805	2,883,805		2,883,805		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,856,254	\$2,883,805		\$2,883,805	\$3,394,030		\$3,070,539		
Assigned to:									
Less Amount for Encumbrance	0	0		0	(5,000)		(49,319)		
Unassigned Fund Balance	\$2,856,254	\$2,883,805		\$2,883,805	\$3,389,030		\$3,021,220		

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



**Bond Redemption Fund (31)
as of June 30, 2022**

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$18,109,900	\$18,166,796	100.31%	\$23,255,813	\$23,023,255	99.00%	\$23,146,811	99.53%	27.41%
Delinquent Taxes	10,000	22,836	228.36%	10,000	38,495	384.95%	38,071	380.71%	66.71%
Total Revenue	\$18,119,900	\$18,189,632	100.38%	\$23,265,813	\$23,061,750	99.12%	\$23,184,882	99.65%	27.46%
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	2,078,275	100.00%	1,683,700	1,683,700	100.00%	1,683,700	100.00%	
2012 Refinance	14,700	14,700	100.00%	9,469	9,469	100.00%	9,469	100.00%	
2018 Series	6,172,188	6,172,187	100.00%	6,172,188	6,172,188	100.00%	6,172,188	100.00%	
2022 Series	0	0		1,392,500	1,385,371	99.49%	1,382,437	99.28%	
Total Expenditure	\$17,090,163	\$17,090,162	100.00%	\$18,517,857	\$18,510,728	99.96%	\$18,507,794	99.95%	
Excess (Deficiency) of Revenue	\$1,029,737	\$1,099,470		\$4,747,956	\$4,551,022		\$4,677,088		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,694,013	15,694,013		16,793,483	16,793,483		16,793,483		
GAAP Basis Fund Balance (Deficit) at End of Year	\$16,723,750	\$16,793,483		\$21,541,439	\$21,344,505		\$21,470,571		
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 June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$800,000	\$61,653	7.71%	\$800,000	\$594,632	74.33%	\$286,121	35.77%	364.08%
Total Revenue	\$800,000	\$61,653	7.71%	\$800,000	\$594,632	74.33%	\$286,121	35.77%	364.08%
EXPENDITURE:									
Building Construction & Improvements	\$36,990,644	\$7,631,668	20.63%	\$10,000,000	\$8,000,000	80.00%	\$5,510,049	55.10%	-27.80%
Equipment	0	7,746,564		0	0		77,669		-99.00%
Other Capital Outlay	0	9,819		0	0		0		-100.00%
Construction Services	0	531,978		0	2,560,595		3,494,285		556.85%
Total Expenditure	\$36,990,644	\$15,920,029	43.04%	\$10,000,000	\$10,560,595	105.61%	\$9,082,003	90.82%	-42.95%
Excess (Deficiency) of Revenue	(\$36,190,644)	(\$15,858,376)		(\$9,200,000)	(\$9,965,963)		(\$8,795,882)		
Sale of Bonds	\$0	\$0		\$95,315,000	\$95,315,000		\$95,040,000		
Premium/Discount	0	0		20,292,733	20,292,733		20,523,499		
Less: Issuance Costs	0	0		(607,733)	(607,733)		(563,499)		
Net Sale of Bonds	\$0	\$0		\$115,000,000	\$115,000,000		\$115,000,000		
Excess (Deficiency) of Revenue	(\$36,190,644)	(\$15,858,376)		\$105,800,000	\$105,034,037		\$106,204,118		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	36,190,644	36,190,644		20,332,268	20,332,268		20,332,268		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$20,332,268		\$126,132,268	\$125,366,305		\$126,536,386		
Assigned to:									
Less Amount for Encumbrance	0	(158,176)		0	0		0		
Unassigned Fund Balance	\$0	\$20,174,092		\$126,132,268	\$125,366,305		\$126,536,386		

Proceeds from bonds approved by voters in the November 7, 2017 election were 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.

Proceeds from bonds approved by voters in the November 8, 2021 election will be used to build a new Grand Junction High School.

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

Capital Projects Fund (43)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$100,000	\$25,597	25.60%	\$80,000	\$9,703	12.13%	\$35,413	44.27%	38.35%
Charter School Lease Payments (COP's)	699,325	707,544	101.18%	701,200	701,200	100.00%	709,345	101.16%	0.25%
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%	915,095	114.39%	
Other Local Revenue	100,000	1,495,502	1495.50%	58,197	58,197	100.00%	714,661	1228.00%	-52.21%
Capital/Right of Use Leases	241,500	20,265	8.39%	241,500	1,400,559	579.94%	3,091,814	1280.25%	15156.92%
Total Revenue	\$7,225,825	\$8,333,908	115.34%	\$1,880,897	\$2,967,654	157.78%	\$5,466,328	290.62%	-34.41%
EXPENDITURE:									
Ground Improvement/Land	\$125,000	\$88,832	71.07%	\$245,000	\$514,644	210.06%	\$327,716	133.76%	268.92%
Buildings	1,200,000	571,130	47.59%	1,360,000	571,130	41.99%	1,229,088	90.37%	115.20%
Equipment	1,125,215	170,798	15.18%	1,225,215	872,299	71.20%	40,649	3.32%	-76.20%
Capital/Right of Use Leases	0	20,265		0	1,400,559		3,091,814		15156.92%
Other Capital Outlay	276,485	173,759	62.85%	286,661	380,337	132.68%	128,893	44.96%	-25.82%
Subtotal	\$2,726,700	\$1,024,784	37.58%	\$3,116,876	\$3,738,969	119.96%	\$4,818,160	154.58%	370.16%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$0	\$0	0.00%	\$0	\$2,500		\$2,500		0.00%
COP Financing Principal	255,000	255,000	0.00%	270,000	270,000	100.00%	270,000	100.00%	0.00%
COP Financing Interest	444,325	444,325	0.00%	431,200	431,200	100.00%	431,200	100.00%	0.00%
Subtotal	\$699,325	\$699,325	0.00%	\$701,200	\$703,700	100.36%	\$703,700	200.00%	0.63%
DISTRICT DEBT SERVICE									
Lease Financing	\$1,595,013	\$226,624	14.21%	\$1,782,147	\$1,808,147	101.46%	\$1,670,223	93.72%	637.00%
Professional Services	0	2,500		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	200,144	100.00%	151,733	151,733	100.00%	139,346	91.84%	-30.38%
Subtotal	\$8,180,157	\$6,814,268	83.30%	\$1,936,380	\$1,962,380	101.34%	\$1,812,069	93.58%	-73.41%
Total Expenditure	\$11,606,182	\$8,538,377	73.57%	\$5,754,456	\$6,405,049	111.31%	\$7,333,929	127.45%	-14.11%
Excess (Deficiency) of Revenue	(\$4,380,357)	(\$204,469)		(\$3,873,559)	(\$3,437,395)		(\$1,867,601)		
Transfer from General Fund	2,375,970	2,375,970		2,375,970	2,375,970		2,375,970		
Excess (Deficiency) of Revenue and Transfer	(\$2,004,387)	\$2,171,501		(\$1,497,589)	(\$1,061,425)		\$508,369		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,213,312	13,213,312		15,384,813	15,384,813		15,384,813		
GAAP Basis Fund Balance (Deficit) at End of Year	\$11,208,925	\$15,384,813		\$13,887,224	\$14,323,388		\$15,893,182		
Less Reserves:									
Encumbrances/Reserves	(300,000)	(627,667)		(300,000)	(300,000)		(3,265,831)		
Emergency Requirement Nondesignated Fund	(6,666,421)	(6,388,489)		(6,899,568)	(6,899,568)		(6,227,336)		
Balance at End of Year	\$4,242,504	\$8,368,657		\$6,687,656	\$7,123,820		\$6,400,015		

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 Actual

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 June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$18,345,452	\$19,092,296	104.07%	\$24,076,747	\$22,305,963	92.65%	\$22,168,948	92.08%	16.11%
Cobra Insurance Premiums	100,000	195,159	195.16%	250,000	195,017	78.01%	205,791	82.32%	5.45%
Interest on Investments	100,000	1,639	1.64%	2,000	148	7.40%	3,915	195.75%	138.87%
Total Revenue	\$18,545,452	\$19,289,094	104.01%	\$24,328,747	\$22,501,128	92.49%	\$22,378,654	91.98%	16.02%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$2,633,871	\$2,727,243	103.55%	\$2,800,000	\$3,243,642	115.84%	\$2,421,451	86.48%	-11.21%
Medical Services	15,648,377	19,244,330	122.98%	21,700,000	18,464,507	85.09%	18,021,093	83.05%	-6.36%
Supplies	5,000	0	0.00%	4,000	0	0.00%	0	0.00%	
Miscellaneous	5,000	42,810	856.20%	195,000	1,000	0.51%	32,274	16.55%	-24.61%
Training	1,500	0	0.00%	1,000	0	0.00%	0	0.00%	
Total Expenditure	\$18,293,748	\$22,014,383	120.34%	\$24,700,000	\$21,709,149	87.89%	\$20,474,818	82.89%	-6.99%
Excess (Deficiency) of Revenue	\$251,704	(\$2,725,289)		(\$371,253)	\$791,979		\$1,903,836		
Transfer from General Fund	0	0		0	0		0		
Excess (Deficiency) of Revenue and Transfer	\$251,704	(\$2,725,289)		(\$371,253)	\$791,979		\$1,903,836		
GAAP FUND BALANCE:									
Beginning of Year	3,477,852	3,477,852		752,563	752,563		752,563		
End of Year	\$3,729,556	\$752,563		\$381,310	\$1,544,542		\$2,656,399		

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 June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,387,281	\$1,295,939	93.42%	\$1,360,024	\$1,279,587	94.09%	\$1,273,876	93.67%	-1.70%
Total Revenue	\$1,387,281	\$1,295,939	93.42%	\$1,360,024	\$1,279,587	94.09%	\$1,273,876	93.67%	-1.70%
EXPENDITURE:									
Dental - Administration	\$96,722	\$130,782	135.21%	\$88,839	\$88,339	99.44%	\$91,202	102.66%	-30.26%
Dental Claims/Services	1,191,011	1,203,064	101.01%	1,266,286	1,077,374	85.08%	1,086,797	85.83%	-9.66%
Dental - Overfunding Payments	941,017	941,017	100.00%	0	0		0		
Total Expenditure	\$2,228,750	\$2,274,863	102.07%	\$1,355,125	\$1,165,713	86.02%	\$1,177,999	86.93%	-48.22%
Excess (Deficiency) of Revenue	(\$841,469)	(\$978,924)		\$4,899	\$113,874		\$95,877		
GAAP FUND BALANCE:									
Beginning of Year	1,279,125	1,279,125		300,201	300,201		300,201		
End of Year	\$437,656	\$300,201		\$305,100	\$414,075		\$396,078		

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
2021-22 Budget Summary Report, 4th Quarter

Presented: October 18, 2022

**Insurance Fund (64)
as of June 30, 2022**

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-2 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$70,000	\$8,826	12.61%	\$12,000	\$2,825	23.54%	\$13,497	112.48%	52.92%
Insurance Premium-Employee Benefits	900,000	1,305,341	145.04%	1,385,000	1,430,000	103.25%	943,847	68.15%	-27.69%
Miscellaneous Revenue	1,500	11,643	776.20%	12,000	18,912	157.60%	36,341	302.85%	212.13%
Total Revenue	\$971,500	\$1,325,810	136.47%	\$1,409,000	\$1,451,737	103.03%	\$993,685	70.52%	-25.05%
EXPENDITURE:									
Salaries and Benefits	\$836,869	\$766,492	91.59%	\$902,509	\$897,597	99.46%	\$898,090	99.51%	17.17%
Workers' Compensation	1,400,000	16,336	1.17%	1,200,000	1,000,000	83.33%	851,429	70.95%	5111.98%
Insurance Premiums / Bonds	620,000	1,029,743	166.09%	1,000,000	903,551	90.36%	915,994	91.60%	-11.05%
Uninsured Losses / Claims	2,000	435	21.75%	1,000	500	50.00%	166	16.60%	-61.84%
Supplies / Other	190,000	85,890	45.21%	190,000	513,461	270.24%	119,244	62.76%	38.83%
Employee Assistance Program	75,000	78,088	104.12%	150,000	101,545	67.70%	94,689	63.13%	21.26%
Wellness Program	10,000	282	2.82%	5,000	2,500	50.00%	3,583	71.66%	1170.57%
Total Expenditure	\$3,133,869	\$1,977,266	63.09%	\$3,448,509	\$3,419,154	99.15%	\$2,883,195	83.61%	45.82%
Excess (Deficiency) of Revenue	(\$2,162,369)	(\$651,456)		(\$2,039,509)	(\$1,967,417)		(\$1,889,510)		
Transfer from General Fund	1,500,000	1,500,000		1,500,000	1,500,000		1,500,000		
Excess (Deficiency) of Revenue & Transfer	(\$662,369)	\$848,544		(\$539,509)	(\$467,417)		(\$389,510)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,152,252	5,152,252		6,000,796	6,000,796		6,000,796		
GAAP Basis Fund Balance (Deficit) at End of Year	\$4,489,883	\$6,000,796		\$5,461,287	\$5,533,379		\$5,611,286		
Reserves/Designations:									
Less Amount for Encumbrances	(5,000)	0		(5,000)	(5,000)		0		
Unreserved/Undesignated Fund Balance at End of Year	\$4,484,883	\$6,000,796		\$5,456,287	\$5,528,379		\$5,611,286		

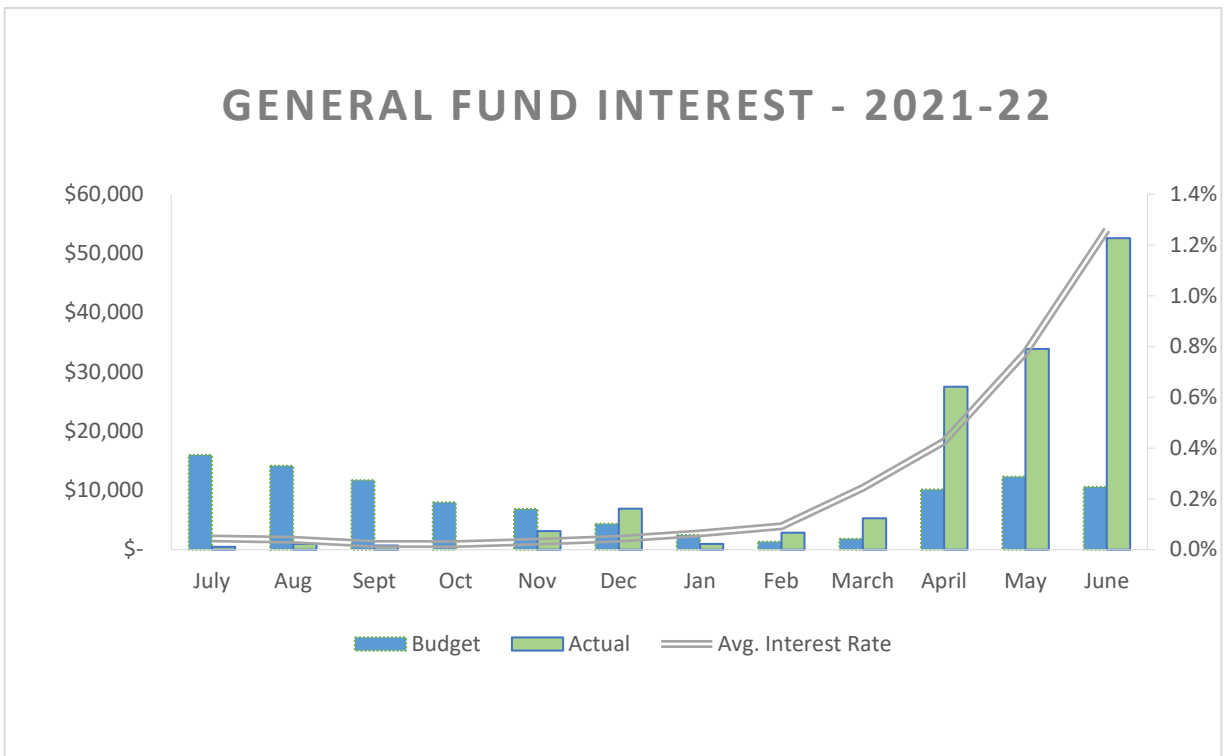
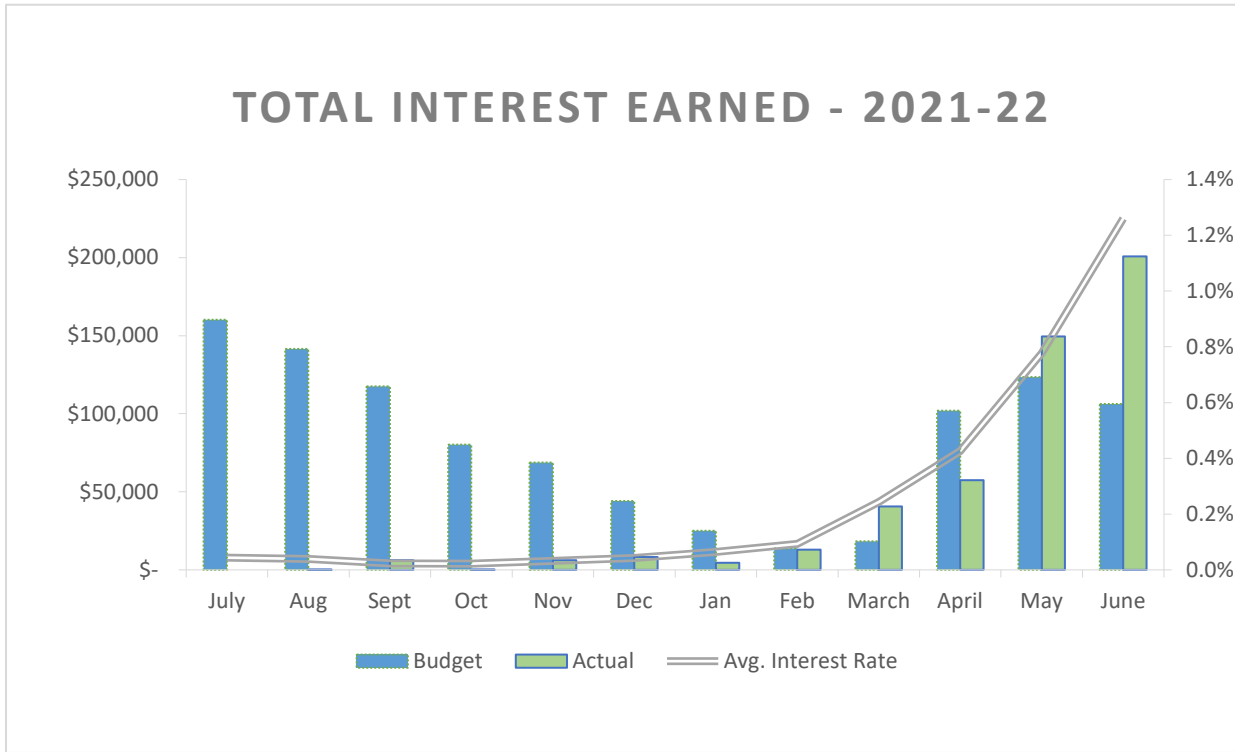
2020-21 Actual

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 Actual

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
June 2022 Budget Charts, 4th Quarter
 Presented: October 18, 2022

All Funds						
Type of Investment	Fund	Bank or Safekeeping	Amount	Date Acquired	Interest Rate	
C-SAFE - Mesa County	31	In Trust with Mesa County Treasurer	\$20,834,213	6/27/03	1.170%	
C-SAFE - General	Pooled	US Bank - Denver	39,096,369		1.170%	
C-SAFE - 2018 Bond	41	US Bank - Denver	17,922,617	2/1/18	1.150%	
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	57,629,506	1/26/22	1.150%	
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	38,490,744	4/26/97	1.171%	
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	57,631,699	1/26/22	1.171%	
Total			\$231,605,148			



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 *	\$113,994	\$135,454	\$109	\$136	\$28,922	\$35,413	\$11,122	\$13,497

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 *	\$3,091	\$3,343	\$657	\$800	\$3,878	\$3,915	\$7,091	\$7,764

Source	Building Projects		Student Body Activities	
	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$238,805	\$286,121	\$44	\$233

* Pooled funds are checking account, Colo Trust General and C-SAFE General

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.



Mesa County Valley School District 51

June 2022 Budget Charts, 4th Quarter

Presented: October 18, 2022

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