

Board of Education

Mesa County Valley School District 51

Board Business Meeting Minutes

October 20, 2020

Board Business Meeting Minutes

A - Doug Levinson B - Paul Pitton C - Trish Mahre D - Tom Parrish E - Amy Davis						Board of Education Mesa County Valley School District 51 Business Meeting Minutes: October 20, 2020 Adopted: November 10, 2020	
	A	B	C	D	E		
						AGENDA ITEMS	ACTION
Present	x	x	x	x	x	BUSINESS MEETING	6:02 p.m.
Absent						A. CALL TO ORDER/ROLL CALL	
Motion			x			B. AGENDA APPROVAL	Adopted
Second					x		
Aye	x	x	x	x	x		
No							
Motion				x		C. MEETING MINUTES AND SUMMARY APPROVAL	Adopted
Second	x					C-1. September 1, 2020 Board Work Session	
Aye	x	x	x	x	x	C-2. September 15, 2020 Board Business Meeting	
No							
						D. RECOGNITIONS	
						D-1. National Principal Month [Resolution 20/21: 28]	
						➤ Mr. Parrish read the resolution, recognizing Principals and Assistant Principals for their hard work and dedication. The Board appreciates the efforts of school administrators.	
						D-2. Grand Junction High School Academic Winners, Brady Ancell, Addison Chambers, Johnny Flanagan, Isenia Fregoso, Connor Gillaspie, Magaly Luna, Autumn Martinez, Kyle McCain, Max Wilson and Mr. Coady Shawcroft [Resolution 20/21: 27]	
						➤ Mrs. Mahre read the resolution. The Board recognized the Grand Junction Academic Team for their recent wins in regional and state competitions. The Grand Junction High School Academic Team recently won the state level National Academic Quiz Bowl Tournament. The tournament was held virtually, lasting over eleven hours, and included sixteen other schools around the state. This victory qualified the team for the national competition in May 2021. The team also won the regional Knowledge Bowl Meet to qualify for the state competition. These recent wins demonstrate the hard work and dedication of the students and the time committed in and out of the classroom.	
						E. BOARD REPORTS/COMMUNICATIONS/REQUESTS	
						➤ Dr. Sirko, Superintendent of Schools, commented on an incident that occurred at Orchard Mesa Middle School. She noted the proud moment's schools have such as the recognitions noted above, and also mentioned at times schools face some not so proud moments. Investigations are part of the process in resolving incidents occurring in schools, but due to student privacy regulations the District is not able to share the results of those investigations. Incidents such as the one at Orchard Mesa Middle School are not taken lightly, and the investigation process can take time to complete.	
						F. LEGISLATIVE REPORT	
						➤ Mr. Pitton is doing some research regarding the legislation passed last spring on the adjustment to the School Finance Act with the mill levy. Once the research is complete the Board can have a discussion around this topic. The	

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						<p>upcoming election will shed light on how the legislation will be enacted and put into the finance act.</p> <p>G. AUDIENCE COMMENTS</p> <ul style="list-style-type: none"> ➤ Amber Harford, Grand Junction, 81503 Ms. Harford is the mother of a student at Orchard Mesa Middle School. She spoke about a video circulating online concerning an incident that occurred at Orchard Mesa Middle School involving her son. She noted, that her son is a special needs student and has rights under the Individuals with Disabilities Education Act. She shared her son is bullied on a daily basis, and these incidents have been reported to administration at the school. She believes her son's civil rights have been violated. Ms. Harford believes the school and the District have not effectively protected her son, therefore she will be seeking legal counsel. Mr. Parrish thanked Ms. Harford for coming forward and sharing her input knowing it had to be difficult. ➤ Ashley Cobb, Grand Junction, 81503. Ms. Cobb is the mother of an Orchard Mesa Middle School student. She noted her son has also been bullied at the school, and feels he is treated unfairly and is put into situations no child should have to endure. She believes, students are afraid to intervene and stop bullying because they feel they will get into trouble. They are afraid to protect themselves when they are being bullied. She noted, all too often the bullies are protected, and parents are kept in the dark on issues surrounding bullying and given no details. She feels students should be able to trust the staff at Orchard Mesa Middle School. ➤ Lynnette Reddin, Grand Junction, 81507 Ms. Reddin is a Dos Rios teacher. Ms. Reddin has concerns about where teachers go to get answers to questions. She feels there is no communication between special education coordinators, directors and teachers. She noted, there are several policy and procedure changes happening without all the necessary information. Ms. Reddin feels like the special education department has a lacking of resources, incentives, action plans and skills, leading to confusion, anxiety and stress. She noted the issues are a districtwide issue, not a building issue. Teachers are asked to work past their required contract time, and are happy to do this, but they are fragile, afraid, and their own family relationships are being tried. She believes that the Board and the District are not being transparent with what is going on and not giving clear direction and answers. <p>H. SUPERINTENDENT'S REPORT</p> <p>H-1. Curriculum Update</p> <ul style="list-style-type: none"> ➤ Mrs. Melissa Turner, Director of Curriculum, and Mrs. Jennifer Marsh, Executive Director of Curriculum and Learning Design, shared the four phases of the District's Learning Model. They reviewed the responsibilities of the Curriculum Resource Governance Committee. Thirty people make up the committee, for a two year commitment. New membership started October, 2020. The committee will focus on reviewing the steps of the District's curriculum acquisition process, which consists of evaluation of needs, 	

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						<p>analysis of available curriculum, recommendation, and implementation. Meeting minutes are taken and sent to committee members to share with the Instructional Leadership Team, and then to buildings. Feedback from teachers and administrators are always welcomed, and questions and concerns are addressed.</p> <p>H-2. Business/Investments</p> <p>H-2.a. End of Year Financials</p> <ul style="list-style-type: none"> ➤ Mrs. Melanie Trujillo, Director of Finance, and Mr. Phil Onofrio, Chief Operations Officer, presented summaries from the fourth quarter of the 2019/2020 school year, April through June. The District faced several questions due to the effects of COVID, one question was whether property taxes would be received. Several factors like reduced revenue from cancelled athletic events, reduced utility bills, and an early retirement incentive, are a few of the factors that resulted in 2019/2020 ending relatively well, enabling \$2.2 million to be added to reserves. Mrs. Trujillo noted the District will need to be mindful about insurance premiums. The Insurance Committee is taking the steps necessary to stay on track and study outcomes every year to avoid large premium increases. <p>H-2.b. First Quarter Financials</p> <ul style="list-style-type: none"> ➤ Mrs. Trujillo, and Mr. Onofrio, presented financials for the first quarter of the 2020/2021 school year, July through September. The District started with a 5% budget reduction due to state funding shortfalls. The October student count is down around nine hundred students from last school year, resulting in less per pupil revenue. The District anticipated a reduction of \$2.5 to 3 million for the 2020/2021 school year. <p>[Recess 7:35 p.m. Resume 7:50 p.m.]</p> <p>H-3. COVID Update</p> <ul style="list-style-type: none"> ➤ Dr. Sirko, gave the Board an update on rising cases of COVID-19. The District continues to contain the spread of COVID-19 with contact tracing, addressing positive cases and quarantining staff and/or students affected. Each week the District sends out a report with the number of cases reported, but because of privacy rights, a number will be the only information disclosed. Currently the District does not anticipate the need to move to remote learning. In the event the District would need to move to remote learning, schools around the District are ready. Schools continue to receive personal protective equipment supplies on a regular basis. <p>H-4. Expulsion Report</p> <ul style="list-style-type: none"> ➤ Dr. Sirko, updated the Board on expulsions noting expulsions are relatively low. 	

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						H-5. Communication/District Initiatives <ul style="list-style-type: none"> ➤ Dr. Sirko, shared her appreciation for how hard the District's Athletic Department is working to keep crowds regulated, and to keep everyone safe during athletic events over the last few weeks. She noted how nice it is to be able to have students, parents, and community members out to watch athletic events currently taking place around the community. Tickets for athletic events can be purchased online. ➤ Catherine Foster-Gruber, Media/Communications Specialist, updated the Board on the reporting period date range of September 10-October 15. During this date range the District had 79.8% of viewers on social media compared to previous months. Typically the District sees audience growth every month, but are not concerned with the decline. 	
Motion		x				I. CONSENT AGENDA	Adopted
Second			x			I-1. Personnel Actions [Resolution 20/21: 23]	
Aye	x	x	x	x	x	I-2. Gifts [Resolution: 20/21: 24]	
No							
Motion		x				J. BUSINESS ITEMS	Adopted
Second					x	J-1. Resolution to Refinance Certificates of Participation [Resolution 20/21: 25]	
Aye	x	x	x	x	x	J-2. Resolution to Approve Sun Shade Structures [Resolution 20/21: 26]	
No						J-3. Policy Second Reading for Adoption	
						J-3.a. AC-1, Nondiscrimination	
						J-3.b. AC-2, Sexual Harassment	
						J-3.c. AC-R-1, Nondiscrimination, Compliance and Complaint Procedures	
						J-3.d. AC-R-2, Sexual Harassment Complaint, Investigation, and Hearing Process	
						J-4. Policy First Reading	
						J-4.a. ILBC, Early Literacy and Reading Comprehension	
						J-4.b. ILBC-R, Early Literacy and Reading Comprehension	
						<ul style="list-style-type: none"> ➤ Plans are being implemented around the Reading to Ensure Academic Development (READ) Act to allow teachers to obtain training needed. Due to COVID- 19, timelines are tight and some trainings are delayed. Dr. Sirko and Superintendent's across Colorado have asked the state for an extension to allow more time for the required training. The Board would like further discussion regarding implementation of the READ Act. 	
						K. BOARD OPEN DISCUSSION	
						<ul style="list-style-type: none"> ➤ The Board is concerned about information in emails they receive from parents and staff that differ from the information presented at Board meetings. The Board and District leaders will look at the issues and search for a solution. The Board focuses on listening and being sensitive to all sides. 	
						L. FUTURE MEETINGS	
						L-1. November 10, Butler Board Room, 6:00 p.m., Board Business Meeting	
						L-2. December 15, Butler Board Room, 6:00 p.m., Board Business Meeting	

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Motion Second Aye No						M. EXECUTIVE SESSION ➤ None at this time.	8:57 p.m.
						N. ADJOURNMENT	
						<div> <div></div> <div>Connie Carleton, Assistant Secretary</div> <div>Board of Education</div> </div>	

Board of Education Resolution 20/21: 28

Presented: October 20, 2020

WHEREAS, the vision, dedication, and determination of principals help to provide mobilizing force behind school reform efforts; and

WHEREAS, principals are expected to be educational visionaries, instructional leaders, assessment experts, disciplinarians, community builders, public relations experts, budget analysts, facility managers, special programs administrators, and guardians of various legal, contractual, and policy mandates and initiatives, as well as being entrusted with the education and development of young people, our most valuable asset; and

WHEREAS, principals set the academic tone for their schools and work collaboratively with teachers to develop and maintain high curriculum standards, develop mission statements, and set performance goals and objectives for schools to achieve educational excellence; and

WHEREAS, the Mesa County Valley School District 51 Board of Education honors such exemplary school leaders committed to serving students from prekindergarten to grade twelve; and

WHEREAS, the Mesa County Valley School District 51 Board of Education recognizes outstanding school principals who have succeeded in providing high-quality learning opportunities for students, as well as their exemplary contributions to the profession; and

WHEREAS, this month, Coloradans are encouraged to recognize and to celebrate school principals and assistant principals for their significant and enduring contributions to the profession of education and to the economic and cultural vitality of our state.

NOW THEREFORE BE IT RESOLVED, the Mesa County Valley School District 51 Board of Education, would like to acknowledge the important role principals and assistant principals play in providing a safe and welcoming environment for students and staff and thank them for their hard work and dedication.

Board of Education Resolution: 20/21: 27

Presented: October 20, 2020

The Board of Education would like to invite the Grand Junction High School Knowledge Bowl Team and their coach to the front.

The Board and Superintendent Sirko would like to congratulate the Grand Junction High School Academic Team, and Coach Shawcroft, for their recent wins in regional and state competitions.

Last month, the Academic Team won the National Academic Quiz Tournament Quiz Bowl in their first ever virtual meet. After competing for over 11 hours against 16 other schools around the state, the GJHS team emerged victorious and qualified for the national competition which will be held next May.

Shortly after, the team went on to win the regional Knowledge Bowl meet in its first virtual format, securing their reputation as an unstoppable team with over 20 state championship titles.

The Board of Education and Superintendent Sirko are proud of how hard these students work both in and out of the classroom, and for continuing the long-standing legacy of the GJHS Academic Team. Congratulations.

Coach: Coady Shawcroft

Brady Ancell

Kyle McCain

Addison Chambers

Johnny Flanagan

Isenia Fregoso

Connor Gillespie

Magaly Luna

Autumn Martinez

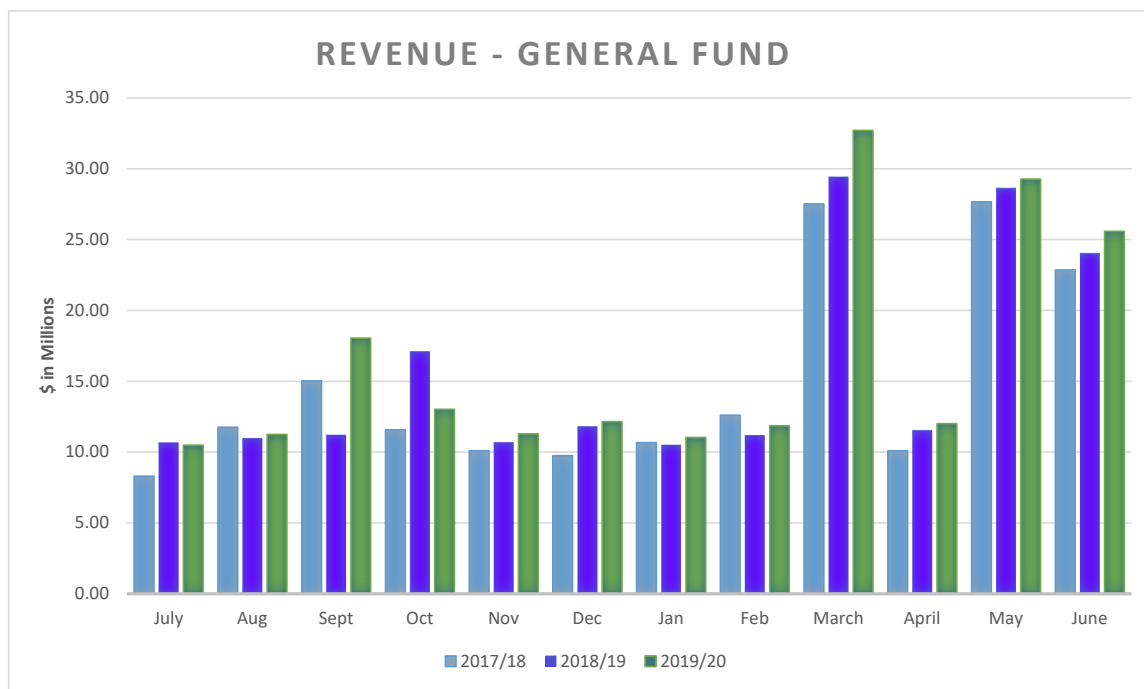
Max Wilson

General Fund (10)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$40,888,995	\$41,043,435	100.38%	\$46,180,990	\$44,931,177	97.29%	\$46,009,588	99.63%	12.10%
Specific Ownership	8,995,032	9,996,016	111.13%	9,419,115	9,093,051	96.54%	10,457,336	111.02%	4.62%
Interest	375,000	468,604	124.96%	375,000	476,342	127.02%	425,269	113.41%	-9.25%
Other Local	1,179,885	1,737,791	147.28%	974,151	1,504,973	154.49%	1,586,341	162.84%	-8.72%
Override Election 1996	4,840,317	4,844,917	100.10%	5,138,836	4,933,283	96.00%	5,110,286	99.44%	5.48%
Override Election 2004	4,000,000	4,002,940	100.07%	4,000,000	3,840,000	96.00%	3,982,523	99.56%	-0.51%
State	125,241,085	124,884,956	99.72%	130,395,459	130,751,890	100.27%	130,729,767	100.26%	4.68%
Mineral Lease	430,720	740,008	171.81%	123,368	123,368	100.00%	397,336	322.07%	-46.31%
Federal	66,661	76,208	114.32%	66,661	65,491	98.24%	67,654	101.49%	-11.22%
Total Revenue	\$186,017,695	\$187,794,875	100.96%	\$196,673,580	\$195,719,575	99.51%	\$198,766,100	101.06%	5.84%
EXPENDITURE:									
Instructional Programs	\$107,148,792	\$105,565,253	98.52%	\$112,980,000	\$111,285,229	98.50%	\$111,792,755	98.95%	5.90%
Pupil Support Services	19,128,325	20,011,700	104.62%	21,935,515	21,710,108	98.97%	20,934,344	95.44%	4.61%
General Administration Support Services	3,870,881	3,059,189	79.03%	3,019,551	3,080,359	102.01%	3,272,383	108.37%	6.97%
School Administration Support Services	14,079,856	15,025,217	106.71%	15,257,777	15,809,243	103.61%	15,791,820	103.50%	5.10%
Business Support Services	22,304,276	21,294,854	95.47%	23,430,380	22,585,322	96.39%	22,108,391	94.36%	3.82%
Central Support Services	6,710,024	7,810,782	116.40%	7,398,731	7,402,626	100.05%	8,298,999	112.17%	6.25%
Community Services & Other Support Services	64,700	91,388	141.25%	64,732	73,553	113.63%	73,553	113.63%	-19.52%
Other Uses/Leases	222,500	1,500,990	674.60%	222,500	223,237	100.33%	1,594,895	716.81%	6.26%
Total Expenditure	\$173,529,354	\$174,359,373	100.48%	\$184,309,186	\$182,169,677	98.84%	\$183,867,140	99.76%	5.45%
Transfer to Charter Schools/CPD	\$11,456,248	\$11,456,238	100.00%	\$12,025,319	\$12,025,319	100.00%	\$12,174,385	101.24%	6.27%
Transfer to Capital Projects/Insurance	3,806,173	3,806,173	100.00%	3,875,970	3,875,970	100.00%	3,875,970	100.00%	1.83%
Transfer to Physical Activities	20,190	20,190	100.00%	150,000	150,000	100.00%	150,000	100.00%	642.94%
Transfer to Medical	0	0		1,000,000	1,000,000	100.00%	1,000,000	100.00%	
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,123,607)	(3,123,607)	100.00%	(3,873,919)	(3,873,919)	100.00%	(3,873,919)	100.00%	24.02%
Transfer from 2017 Mill Levy Override - Professional Development Day	(550,000)	(550,000)	100.00%	(689,951)	(689,951)	100.00%	(689,951)	100.00%	25.45%
Total Expenditure and Transfers	\$185,138,358	\$185,968,367	100.45%	\$196,796,605	\$194,657,096	98.91%	\$196,503,625	99.85%	5.67%
GAAP Basis Result of Operations	879,337	1,826,508		(123,025)	1,062,479		2,262,475		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	8,121,999	8,121,999		9,948,507	9,948,507		9,948,507		
GAAP Basis Fund Balance (Deficit) at End of Year	\$9,001,336	\$9,948,507		\$9,825,482	\$11,010,986		\$12,210,982		
Reserves/Designations:									
Inventories	(250,000)	(301,643)		(250,000)	(250,000)		(236,890)		
Encumbrances	(300,000)	(421,441)		(300,000)	(300,000)		(214,834)		
	\$8,451,336	\$9,225,423		\$9,275,482	\$10,460,986		\$11,759,258		

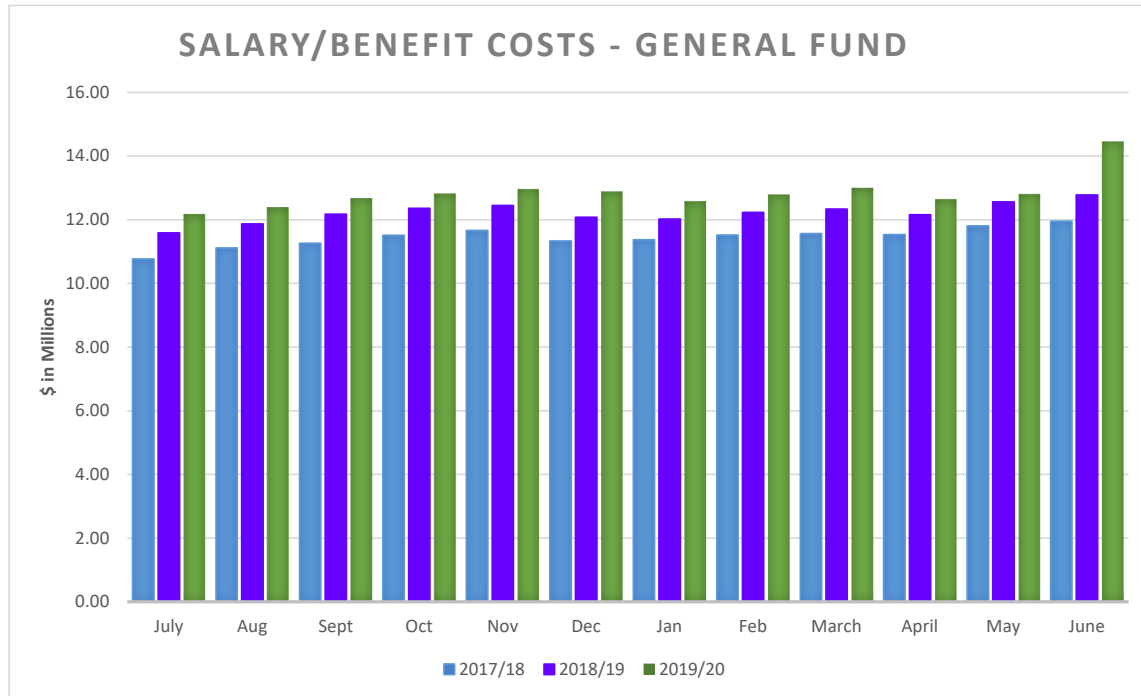
2019-20 Re-Adopted PPR is \$8,049.96 and is based on 21,432.08 FTE.

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

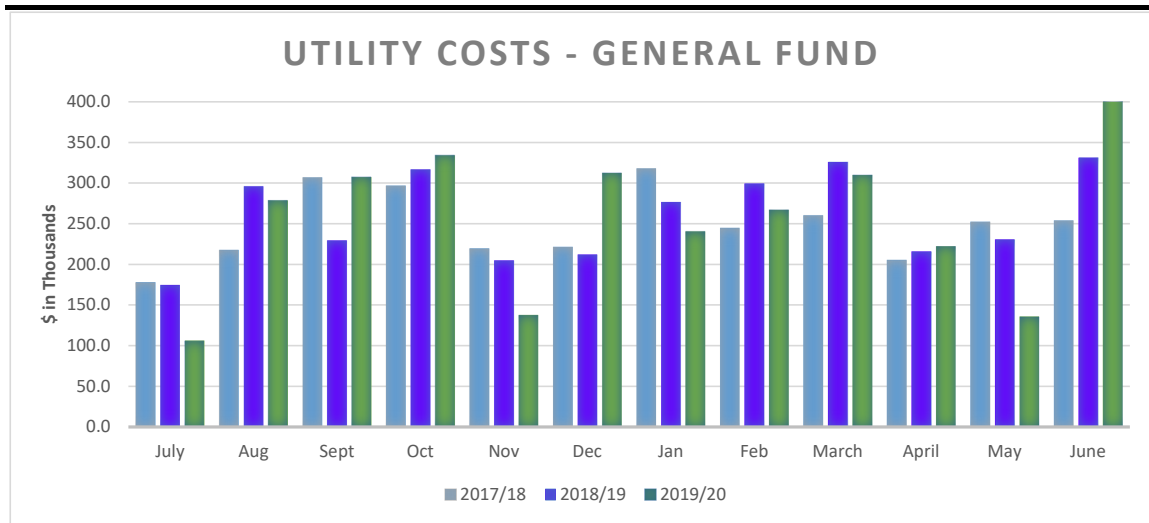


Note: Special Education Categorical funding has historically been received in September. In 2018/19, it was received in October instead.

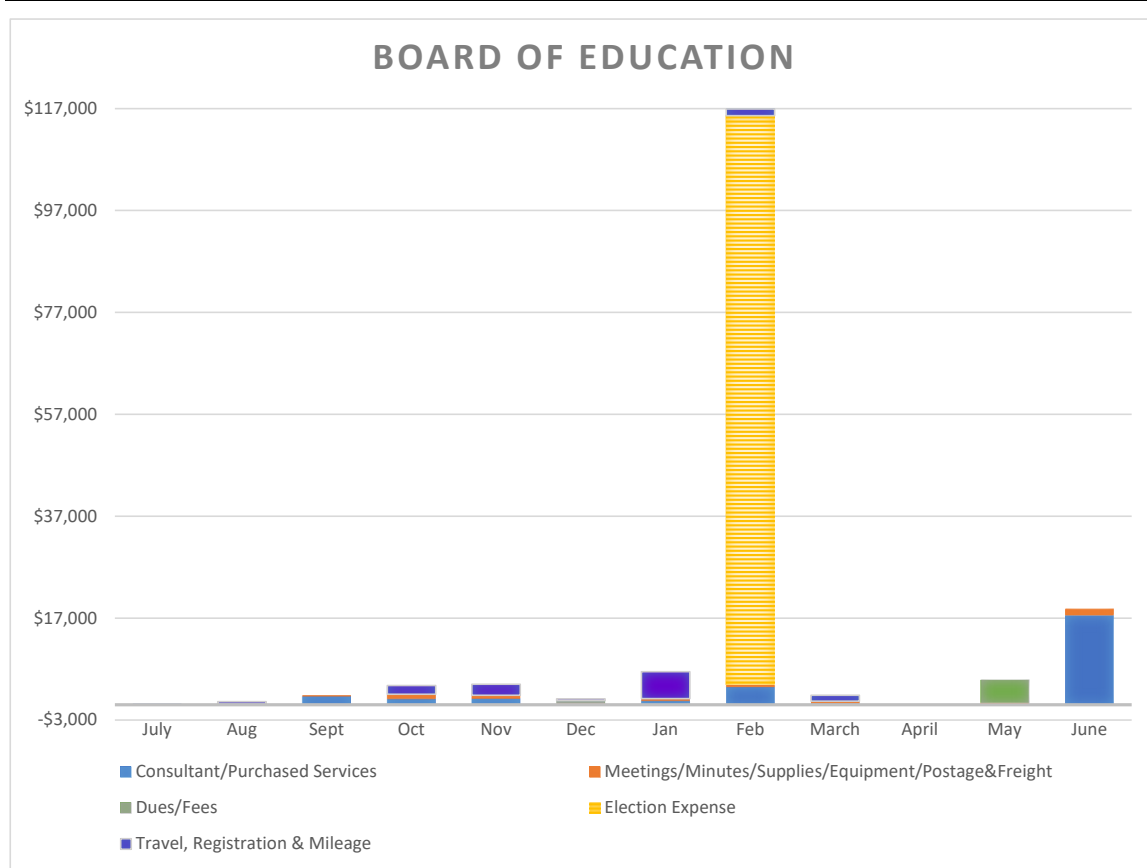
	2017/18	2018/19	2019/20
YTD Revenue	\$177,929,182	\$187,794,772	\$198,766,100
Annual Budget	\$175,872,548	\$186,017,695	\$196,673,580
YTD % of Budget	101.17%	100.96%	101.06%
EOY Actual Revenue	\$177,929,182	\$187,794,772	\$198,766,100
% of EOY Actual Revenue to Budget	101.17%	100.96%	101.06%



	2017/18	2018/19	2019/20
YTD Exp	\$137,369,351	\$146,630,564	\$154,163,731
Annual Budget	\$140,531,750	\$147,205,820	\$156,968,413
YTD % of Budget	97.75%	99.61%	98.21%
EOY Actual Exp	\$137,369,351	\$146,630,564	\$154,163,731
% of EOY Actual Revenue to Budget	97.75%	99.61%	98.21%



Total-General Fund	2017/18	2018/19	2019/20
YTD Exp	\$2,977,627	\$3,115,132	\$3,078,391
Annual Budget	\$3,373,400	\$3,140,000	\$3,200,000
YTD % of Budget	88.27%	99.21%	96.20%
EOY Actual Exp	\$2,977,627	\$3,115,132	\$3,078,391
% of EOY Actual Revenue to Budget	88.27%	99.21%	96.20%
Natural Gas	2017/18	2018/19	2019/20
YTD Exp	\$386,021	\$467,587	\$376,781
Annual Budget	\$488,930	\$400,000	\$455,000
YTD % of Budget	78.95%	116.90%	82.81%
EOY Actual Exp	\$386,021	\$467,587	\$376,781
% of EOY Actual Revenue to Budget	78.95%	116.90%	82.81%
Fuel - Propane	2017/18	2018/19	2019/20
YTD Exp	\$22,607	\$27,880	\$30,085
Annual Budget	\$17,000	\$25,000	\$25,000
YTD % of Budget	132.98%	111.52%	120.34%
EOY Actual Exp	\$22,607	\$27,880	\$30,085
% of EOY Actual Revenue to Budget	132.98%	111.52%	120.34%
Electric	2017/18	2018/19	2019/20
YTD Exp	\$2,030,097	\$2,112,470	\$2,100,834
Annual Budget	\$2,402,470	\$2,175,000	\$2,175,000
YTD % of Budget	84.50%	97.13%	96.59%
EOY Actual Exp	\$2,030,097	\$2,112,470	\$2,100,834
% of EOY Actual Revenue to Budget	84.50%	97.13%	96.59%
Disposal Services	2017/18	2018/19	2019/20
YTD Exp	\$150,372	\$143,347	\$125,061
Annual Budget	\$120,000	\$150,000	\$150,000
YTD % of Budget	125.31%	95.56%	83.37%
EOY Actual Exp	\$150,372	\$143,347	\$125,061
% of EOY Actual Revenue to Budget	125.31%	95.56%	83.37%
Water	2017/18	2018/19	2019/20
YTD Exp	\$256,222	\$240,316	\$312,248
Annual Budget	\$215,000	\$250,000	\$250,000
YTD % of Budget	119.17%	96.13%	124.90%
EOY Actual Exp	\$256,222	\$240,316	\$312,248
% of EOY Actual Revenue to Budget	119.17%	96.13%	124.90%
Sewer	2017/18	2018/19	2019/20
YTD Exp	\$132,307	\$123,531	\$133,382
Annual Budget	\$130,000	\$140,000	\$140,000
YTD % of Budget	101.77%	88.24%	95.27%
EOY Actual Exp	\$132,307	\$123,532	\$133,382
% of EOY Actual Revenue to Budget	101.77%	88.24%	95.27%



	2017/18	2018/19	2019/20
YTD Exp	\$131,488	\$58,672	\$160,629
Annual Budget	\$132,806	\$66,323	\$141,323
YTD % of Budget	99.01%	88.46%	113.66%
EOY Actual Exp	\$131,488	\$58,672	\$160,629
% of EOY Actual Revenue to Budget	99.01%	88.46%	113.66%

Independence Academy
as of June 30, 2020

	2018-19 Re-Adopted Budget	Audited 2018-19 Actual 6/30/19	% of Budget	2019-20 Re-Adopted Budget	2019-20 Anticipated as of 12/31/19	% of Budget	2019-20 Actual 6/30/20	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$44,000	\$40,934	93.03%	\$37,000	\$37,000	100.00%	\$44,453	120.14%	108.60%
Interest	-	1,051		-	-		898		85.42%
Read Act	15,000	-	0.00%	15,000	15,000	100.00%	-	0.00%	
Miscellaneous Income	-	20,702		-	-		12,691		61.30%
Kindergarten Fees	90,000	82,945	92.16%	-	-		710		0.86%
Pre-K Fees	60,000	61,945	103.24%	60,000	60,000	100.00%	34,842	58.07%	56.25%
Rental Income	9,000	5,500	61.11%	8,000	8,000		8,624	107.80%	156.81%
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	-	-		-	-		-		
MCSD#51 Mill Levy Override	-	-		-	-		-		
Erate	15,000	15,736	104.91%	15,000	15,000	100.00%	12,793	85.29%	81.30%
Title II A Revenue	-	-		-	-		-		
Refunds: MCVSD#51	18,000	18,382	102.12%	18,000	18,000	100.00%	-	0.00%	0.00%
Total Revenue	\$251,000	\$247,195	98.48%	\$153,000	\$153,000	100.00%	\$115,011	75.17%	46.53%
EXPENDITURE:									
Salaries	\$1,502,715	\$1,347,217	89.65%	\$1,790,055	\$1,790,055	100.00%	\$1,493,200	83.42%	110.84%
Benefits	590,000	418,999	71.02%	590,000	590,000	100.00%	512,054	86.79%	122.21%
Capital Projects	30,000	45,528	151.76%	20,000	20,000	100.00%	298,071	1490.35%	654.70%
Purchased Services	400,000	429,909	107.48%	339,000	339,000	100.00%	484,897	143.04%	112.79%
Supplies	54,000	73,546	136.20%	103,775	103,775	100.00%	81,765	78.79%	111.18%
Facility Rent	279,000	232,565	83.36%	270,400	270,400	100.00%	234,133	86.59%	100.67%
Contingency/Reserve	97,617	-	0.00%	97,617	97,617	100.00%	-	0.00%	
Professional Development	-	30,960		45,000	45,000	100.00%	25,593	56.87%	82.67%
Equipment	-	2,770		25,000	25,000	100.00%	12,127	48.51%	437.82%
Furniture and Fixtures	31,500	3,934	12.49%	57,725	57,725	100.00%	4,024	6.97%	102.30%
Technology	80,500	72,367	89.90%	109,000	109,000	100.00%	67,989	62.38%	93.95%
Curriculum	-	-		-	-		107		
Other Expenses	5,765	170	2.95%	5,765	5,765	100.00%	288	4.99%	169.12%
Total Expenditure/Contingency	\$3,071,097	\$2,657,964	86.55%	\$3,453,337	\$3,453,337	100.00%	\$3,214,248	93.08%	120.93%
Expenditure/Contingency+(-) Revenue	(\$2,820,097)	(\$2,410,769)	85.49%	(\$3,300,337)	(\$3,300,337)	100.00%	(\$3,099,237)	93.91%	128.56%
Transfer from General Fund*	\$2,813,036	\$2,813,036	100.00%	\$3,219,984	\$3,219,984	100.00%	\$3,219,984	100.00%	114.47%
Fund Balance (Deficit) at Beginning of Year	3,190,882	3,190,882	100.00%	3,481,505	3,593,149	103.21%	3,593,149	103.21%	112.61%
Fund Balance (Deficit) at End of Year	\$3,183,821	\$3,593,149	112.86%	\$3,401,152	\$3,512,796	103.28%	\$3,713,896	109.20%	103.36%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$115,000	\$106,813	92.88%	\$121,106	\$121,106	100.00%	\$120,425	99.44%	112.74%
MCVSD#51 Mill Levy Override 1996,2004	\$0	\$0		\$164,710	\$164,710	100.00%	\$158,550	96.26%	
Total Revenue	\$115,000	\$106,813	92.88%	\$285,816	\$285,816	100.00%	\$278,975	97.61%	261.18%
EXPENDITURE:									
Curriculum	\$64,000	\$9,366	14.63%	\$163,663	\$163,663	100.00%	\$98,231	60.02%	1048.78%
Technology	\$0	\$0		\$0	\$0		\$14,213		
Professional Development	\$30,000	\$23,250	77.50%	\$120,340	\$120,340	100.00%	\$54,336	45.15%	233.70%
Total Expenditure	\$94,000	\$32,616	34.70%	\$284,003	\$284,003	100.00%	\$166,780	58.72%	511.34%
Expenditure + (-) Revenue	\$21,000	\$74,197	353.32%	\$1,813	\$1,813	100.00%	\$112,195	6188.36%	151.21%
Fund Balance (Deficit) at Beginning of Year	0	0		21,000	74,197	353.32%	74,197	353.32%	
Fund Balance (Deficit) at End of Year	\$21,000	\$74,197	353.32%	\$22,813	\$76,010	333.19%	\$186,392	817.04%	251.21%
STATE GRANT REVENUE:									
CS Capital Construction Grant	\$111,000	\$109,355	98.52%	\$99,600	\$99,600	100.00%	\$111,540	111.99%	102.00%
Total Revenue	\$111,000	\$109,355	98.52%	\$99,600	\$99,600	100.00%	\$111,540	111.99%	102.00%
EXPENDITURE:									
CS Capital Construction Expenditure	\$111,000	\$109,355	98.52%	\$99,600	\$99,600	100.00%	\$111,540	111.99%	102.00%
Total Expenditure	\$111,000	\$109,355	98.52%	\$99,600	\$99,600	100.00%	\$111,540	111.99%	102.00%
Expenditure + (-) Revenue	\$0	\$0		\$0	\$0		\$0		
Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
Fund Balance (Deficit) at End of Year	\$0	\$0		\$0	\$0		\$0		

FUNDRAISING REVENUE:

Fees: Supplies/Field Trips	\$52,700	\$111,687	211.93%	\$69,987	\$69,987	100.00%	\$114,314	163.34%	102.35%
Other Income	-	11,352		120	120	100.00%	14,590	12158.02%	128.52%
Local Fundraising	26,500	24,824	93.68%	26,500	26,500	100.00%	26,806	101.15%	107.98%
Total Revenue	\$79,200	\$147,863	186.70%	\$96,607	\$96,607	100.00%	\$155,710	161.18%	105.31%

EXPENDITURE:

Purchased Services	\$79,200	\$114,783	144.93%	\$96,607	\$96,607	100.00%	\$97,436	100.86%	84.89%
Total Expenditure	\$79,200	\$114,783	144.93%	\$96,607	\$96,607	100.00%	\$97,436	100.86%	84.89%
Expenditure + (-) Revenue	\$0	\$33,080		\$0	\$0		\$58,273		176.16%

Fund Balance (Deficit) at Beginning of Year	251,616	251,616	100.00%	284,696	284,696	100.00%	284,696	100.00%	113.15%
Fund Balance (Deficit) at End of Year	\$251,616	\$284,696	113.15%	\$284,696	\$284,696	100.00%	\$342,969	120.47%	120.47%

CAPITAL PROJECTS FUND - BUILDING

Building Lease Revenue	\$370,000	\$340,225	91.95%	\$370,000	\$370,000	100.00%	\$340,108	91.92%	99.97%
Repair and Replacement	20,000	-	0.00%	20,000	20,000	100.00%	17,935	89.68%	
Bond Accounts Interest	-	11,055		-	-		8,625		78.02%
Total Revenue	\$389,999	\$351,280	90.07%	\$390,000	\$390,000	100.00%	\$366,668	94.02%	104.38%

EXPENDITURE:

Debt Service Payments	\$370,000	\$341,725	92.36%	\$370,000	\$370,000	100.00%	\$337,525	91.22%	98.77%
Excess Funds Transfer to IACS	-	5,625		-	-		11,040		196.27%
Project Construction	-	-		-	-		-		
Total Expenditure	\$370,000	\$347,350	93.88%	\$370,000	\$370,000	100.00%	\$348,565	94.21%	100.35%
Expenditure + (-) Revenue	\$20,000	\$3,931	19.66%	\$20,000	\$20,000	100.00%	\$18,103	90.52%	460.53%

Fund Balance (Deficit) at Beginning of Year	631,756	631,756	100.00%	635,686	635,687	100.00%	635,687	100.00%	100.62%
Fund Balance (Deficit) at End of Year	\$651,756	\$635,687	97.53%	\$655,686	\$655,687	100.00%	\$653,790	99.71%	102.85%

Independence Academy Cash Flow for 2019-20

as of June 30, 2020

ACTUAL FYE	6/30/19	9/30/19			12/31/19			3/31/20			6/30/20							
		ACTUAL	TOTAL	ACTUAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL									
Total Cash--Beginning of Month																		
	\$3,836,848 (A)	\$4,147,324	\$4,203,672	\$4,302,303	\$4,147,324	\$4,291,397	\$4,309,199	\$4,333,874	\$4,147,324	\$4,600,191	\$4,448,597	\$4,552,628	\$4,147,324	\$4,673,674	\$4,908,261	\$4,655,958	\$4,147,324	TOTAL
Cash received:																		
Per Pupil Revenue	\$2,813,036	\$234,420	\$336,157	\$234,420	\$804,996	\$268,332	\$268,332	\$268,332	\$1,609,992	\$268,332	\$268,332	\$268,332	\$2,414,988	\$268,332	\$268,332	\$268,332	\$3,219,984	
ECEA Spec Ed	\$40,934	3,411	3,411	3,411	10,234	3,411	3,411	3,411	20,467	3,411	3,411	3,411	30,701	3,411	3,411	6,930	44,453	
Interest	\$1,051	107	112	85	304	94	51	134	583	100	85	46	815	27	28	28	898	
Colorado Read Act	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other-Miscellaneous	\$20,702	-	-	6,635	6,635	5,766	-	-	12,401	190	-	-	12,591	-	100	-	12,691	
Kindergarten Fees	\$82,945	710	-	-	710	-	-	-	710	-	-	-	710	-	-	-	710	
Pre-K Fees	\$61,945	2,730	1,250	6,545	10,525	3,695	3,830	8,945	26,995	5,071	-	5,460	37,526	(1,823)	(1,823)	434	34,842	
Rent Income	\$5,500	-	-	-	10,525	2,611	3,830	8,945	2,611	2,000	1,007	1,006	6,624	-	2,000	-	8,624	
Capital Construction Grant	\$109,355	-	-	16,749	16,749	16,751	-	16,751	50,251	8,376	-	10,616	69,242	21,165	-	21,133	111,540	
Other-Refunds from District	\$18,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset Sale	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Contribution	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Construction Bond Reimbursement	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MCSD#51 Mill Levy Override 1996 & 2004	\$0	-	41,177	8,901	41,177	13,726	13,726	13,726	82,355	13,726	13,726	13,726	123,532	13,726	13,726	7,566	158,550	
MCSD#51 Mill Levy Override 2017	\$106,813	8,901	12,474	8,901	30,277	10,092	10,092	10,092	60,553	10,092	10,092	10,092	90,830	10,092	10,092	9,411	120,425	
Erate	\$15,736	12,793	-	-	12,793	-	-	-	12,793	-	-	-	12,793	-	-	-	12,793	
Title II A	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Student fees	\$111,687	65,899	4,088	5,105	75,092	2,947	5,937	3,012	86,988	7,489	5,685	5,434	105,596	7,206	-	1,512	114,314	
Student Activity other	\$11,352	-	120	975	1,095	814	-	11,436	13,345	381	482	302	14,510	80	-	-	14,590	
Fundraising revenue	\$24,824	-	654	2,600	3,254	2,636	230	6,222	12,342	2,056	5,732	3,656	23,786	241	2,719	60	26,806	
Total cash received	\$3,424,262	\$328,971	\$399,444	\$285,426	\$1,013,841	330,876	\$305,609	\$342,062	\$1,992,388	\$321,223	\$308,552	\$322,080	\$2,944,243	\$322,986	\$298,585	\$315,406	\$3,881,220	
Cash expenditures:																		
Salaries	\$1,347,217	95,732	\$135,236	118,854	349,822	\$117,669	\$148,450	\$117,031	732,971	\$113,931	\$115,489	\$144,995	1,107,386	\$116,682	\$121,557	\$147,575	1,493,200	
Benefits	\$418,999	31,564	40,434	41,347	113,345	42,448	41,304	42,374	239,470	42,899	45,346	42,605	370,320	47,488	43,020	51,225	512,054	
Purchased Services	\$429,909	66,081	35,843	32,091	134,014	57,511	31,618	37,780	260,923	45,114	38,179	39,913	384,128	26,645	42,860	28,789	482,422	
Professional Development	\$54,210	38	13,934	25,718	39,690	16,107	4,306	10,164	70,267	5,163	1,966	2,872	80,269	565	1,126	(2,030)	79,930	
Facility Rent	\$341,920	29,027	28,793	28,793	86,613	28,793	28,793	28,783	172,973	28,783	28,783	28,783	259,323	28,783	28,783	28,783	345,673	
Office supplies	\$2,745	557	172	685	1,414	277	110	490	2,291	271	463	380	3,405	212	112	783	4,512	
Instructional supplies	\$70,801	11,458	31,736	10,435	53,629	3,852	3,682	1,254	62,417	4,469	2,132	3,041	72,058	3,188	978	1,029	77,252	
Curriculum	\$9,366	36,866	28,399	14	65,279	3,573	-	-	68,853	22	85	-	68,960	-	20,387	8,992	98,338	
Capital Reserve Expenditures	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment	\$2,770	-	10,325	1,802	12,127	-	-	-	12,127	-	-	-	12,127	2,475	-	-	14,602	
Furniture and Fixtures	\$3,934	-	337	2,387	2,725	-	-	-	2,725	475	-	-	3,200	-	825	-	4,024	
Misc Expense	\$170	-	-	-	-	-	-	-	-	288	-	-	288	-	-	-	288	
Technology	\$72,367	6,255	9,552	5,557	21,364	712	49,137	561	71,774	-	654	505	72,934	450	7,556	1,262	82,202	
Capital Construction	\$45,528	-	-	-	-	-	-	-	-	-	-	24,806	24,806	-	97,797	175,467	298,071	
Other-Student activities	\$114,783	592	9,941	11,284	21,817	15,344	5,778	12,254	55,193	20,114	7,098	6,706	89,112	169	9,391	(1,236)	97,436	
Total cash expenditures	\$2,914,718	\$278,170	\$344,702	\$278,968	\$901,840	\$286,287	\$313,166	\$250,691	\$1,751,985	\$261,528	\$240,198	\$294,607	\$2,548,317	\$226,656	\$374,392	\$440,640	\$3,590,004	
Change in Accounts Payable/Receivable	(\$199,068)	\$5,547	\$43,890	(\$17,364)	\$32,073	(\$26,787)	\$32,232	\$174,947	\$212,464	(\$211,290)	\$35,677	\$93,572	\$130,422	\$138,258	(\$176,497)	\$83,406	\$175,591	
Total Cash--end of month	\$4,147,324 (B)	\$4,203,672	\$4,302,303	\$4,291,397	\$4,291,397	\$4,309,199	\$4,333,874	\$4,600,191	\$4,600,191	\$4,448,597	\$4,552,628	\$4,673,674	\$4,673,674	\$4,908,261	\$4,655,958	\$4,614,130	\$4,614,130	
Cash Balances:																		
Operating account	\$3,424,815	\$3,481,443	\$3,571,059	\$3,562,112	\$3,562,112	\$3,589,623	\$3,615,473	\$3,865,624	\$3,865,624	\$3,733,832	\$3,808,062	\$3,894,018	\$3,894,018	\$4,134,030	\$3,891,126	\$3,853,008	\$3,853,008	
Savings account	\$144,819	144,881	144,945	144,989	144,989	145,038	145,088	145,135	145,135	145,188	145,232	145,253	145,253	145,265	145,278	145,290	\$145,290	
Money Market account	\$254,698	254,717	254,738	254,752	254,752	254,770	254,745	254,805	254,805	254,826	254,840	254,839	254,839	254,854	254,869	54,884	\$54,884	
New Building Fund	\$4,738	4,740	4,742	4,743	4,743	4,745	4,747	4,748	4,748	4,750	4,751	4,752	4,752	4,752	4,753	4,753	\$4,753	
Payment Account	\$2,808	2,031	4,592	8,752	8,752	9,340	9,568	21,137	21,137	10,847	31,152	48,536	48,536	11,303	6,981	1,410	\$1,410	
Colo Trust	\$0	-	-	-	-	-	-	-	-	0	0	0	0	0	0	200,002	\$200,002	
Student Activities Account	\$313,312	314,798	319,826	314,387	314,387	303,687	303,121	307,616	307,616	298,295	307,957	326,275	326,275	356,645	352,951	354,784	\$354,784	
Bento Business Card	\$427	427	2	1,026	1,026	1,360	1,133	1,125	1,125	869	643	-	-	-	-	-	-	
Paypal	\$1,706	635	1,899	635	635	635	-	-	-	-	-	-	-	1,411	-	-	-	
Petty Cash	\$0	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash--end of month	\$4,147,324 (B)	\$4,203,672	\$4,302,303	\$4,291,397	\$4,291,397	\$4,309,199	\$4,333,874	\$4,600,191	\$4,600,191	\$4,448,607	\$4,552,638	\$4,673,674	\$4,673,674	\$4,908,261	\$4,655,958	\$4,614,130	\$4,614,130	
Restricted cash:																		
Tabor 3%	\$97,617	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	100,950	
Capital Projects																		
Other restricted:																		
Fundraising for specific purpose																		
Fees collected for specific purpose																		
Unspent grant revenues																		
Other?-name																		
Unrestricted	4,049,707	4,102,722	4,201,353	4,190,447	4,190,447	4,208,249	4,232,924	4,499,241	4,499,241	4,347,657	4,451,688	4,572,724	4,572,724	4,807,311	4,555,008	4,513,180	4,513,180	
Total Cash--end of month	\$4,147,324 (B)	\$4,203,672	\$4,302,303	\$4,291,397	\$4,291,397	\$4,309,199	\$4,333,874	\$4,600,191	\$4,600,191	\$4,448,607	\$4,552,638	\$4,673,674	\$4,673,674	\$4,908,261	\$4,655,958	\$4,614,130	\$4,614,130	

Juniper Ridge Community School
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Budget	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 12/31/19	% of Budget	2019-20 Actual 6/30/20	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$110,000	\$91,355	83.05%	\$108,879	\$104,943	96.38%	\$133,277	122.41%	45.89%
Mill Levy Override 1996 & 2004	\$0	\$0		\$153,081	\$136,226	88.99%	\$120,376	78.64%	
Special Ed	62,951	66,124	105.04%	86,497	86,497	100.00%	25,380	29.34%	-61.62%
Kindergarten Revenue	50,000	47,864	95.73%	0	0		0		-100.00%
Interest	500	103,204	20640.80%	2,500	2,500	100.00%	2,411	96.44%	-97.66%
Miscellaneous Income	0	572		0	0		14,839		2494.27%
Material Fees	99,375	68,841	69.27%	58,566	58,566	100.00%	33,165	56.63%	-51.82%
Capital Construction Grant	106,098	93,528	88.15%	106,649	106,649	100.00%	113,697	106.61%	21.56%
Friday Enrichment	5,700	0	0.00%	0	0		0		
Before and After Care	25,270	0	0.00%	0	0		343		
Violin Rental	0	145		0	0		0		-100.00%
Tutoring - Reading	0	(945)		0	0		0		-100.00%
Refund MCVSD#51	0	0		0	0		0		
Sunshine Fund	0	85		0	0		100		17.65%
Parent Education Income	0	277		0	0		1,318		375.81%
Transfer from Building Corp	0	0		0	0		0		
COP Reimbursements	0	0		0	0		336,315		
Garden Grants	0	0		0	0		1,500		
Fundraising	24,000	98,884	412.02%	14,000	14,000	100.00%	48,284	344.88%	-51.17%
Total Revenue	\$483,894	\$569,935	117.78%	\$530,172	\$509,381	96.08%	\$831,004	156.74%	45.81%
EXPENDITURE:									
Salaries	\$1,732,489	\$1,582,478	91.34%	\$1,598,690	\$1,580,690	98.87%	\$1,618,502	101.24%	2.28%
Benefits	399,632	404,065	101.11%	412,599	408,511	99.01%	417,900	101.28%	3.42%
Contingency/Reserve	166,430	0	0.00%	158,433	10,000	6.31%	0	0.00%	
Purchased Services	151,730	222,462	146.62%	195,511	202,737	103.70%	578,877	296.08%	160.21%
Insurance	24,055	0	0.00%	29,939	0	0.00%	0	0.00%	
Special Ed Purchased Services	41,000	39,711	96.86%	90,673	90,673	100.00%	55,317	61.01%	39.30%
Instructional Supplies	66,687	39,054	58.56%	73,008	71,608	98.08%	39,017	53.44%	-0.10%
Advertising/Marketing	6,000	20,446	340.77%	15,000	15,000	100.00%	15,020	100.13%	-26.54%
Admin Supplies/Postage/Telephone	37,600	16,054	42.70%	9,900	9,900	100.00%	13,802	139.42%	-14.02%
Background Checks	1,000	671	67.10%	1,000	1,000	100.00%	344	34.44%	-48.68%
Banking and Payroll Service Fee	0	1,870		2,200	2,200	100.00%	762	34.65%	-59.24%
Interest and Service Charges	0	626		0	0		486		-22.43%
Books and Periodicals	300	0	0.00%	0	0		0		
Dues and Fees	0	5,301		8,000	8,000	100.00%	6,691	83.63%	26.22%
Equipment/Furniture	23,700	10,970	46.29%	10,000	10,000	100.00%	6,313	63.13%	-42.46%
Non-Revenue Festival	0	207		500	0	0.00%	1,340	267.94%	547.20%
Ren Festival	0	58,038		0	0		2,215		-96.18%
Festivals and Fairs	0	0		0	500		0		
Class Fundraising	0	19,405		7,000	7,000	100.00%	19,954	285.06%	2.83%
Pupil Activities	0	847		0	0		2,142		152.92%
Land Lease/Rentals	248,952	339,566	136.40%	563,907	553,907	98.23%	510,645	90.55%	50.38%
COP Payments - Building	0	0		0	0		0		
Supplies/Equipment - Lease	1,800	1,650	91.67%	1,800	0	0.00%	0	0.00%	-100.00%
Utilities	46,541	55,675	119.63%	83,696	88,481	105.72%	64,182	76.68%	15.28%
Grounds Maintenance Contracted	0	0		0	0		0		
Custodial	36,750	31,898	86.80%	40,016	47,016	117.49%	34,549	86.34%	8.31%
Professional Development	85,872	90,363	105.23%	78,420	78,420	100.00%	70,312	89.66%	-22.19%
Miscellaneous Expenses	20,050	451	2.25%	0	0		850		
Board Events	0	363		3,000	3,000	100.00%	1,197	39.91%	229.85%
Recruitment	0	121		0	0		0		-100.00%
Bad Debts	0	14,854		0	0		3,205		-78.42%
Fundraising Expenses	0	6,467		0	0		3,257		-49.63%
Violin Rental	0	171		0	0		0		-100.00%
Property Taxes	0	0		0	0		0		
Kinder Class Expenses	0	551		0	0		206		-62.61%
Tech Charge - UPN WAN	0	0		0	0		4,785		
Facility Improvements & New Building	0	0		0	0		0		
Total Expenditure/Contingency	\$3,090,588	\$2,964,338	95.92%	\$3,383,292	\$3,188,643	94.25%	\$3,471,870	102.62%	17.12%
Expenditure/Contingency+(-) Revenue	(\$2,606,694)	(\$2,394,403)	91.86%	(\$2,853,120)	(\$2,679,262)	93.91%	(\$2,640,866)	92.56%	10.29%
Transfer from General Fund*	\$2,607,336	\$2,400,400	92.06%	\$2,889,936	\$2,889,936	100.00%	\$2,902,117	100.42%	20.90%
Fund Balance (Deficit) at Beginning of Year	804,574	804,574	100.00%	1,022,133	1,022,133	100.00%	1,022,133	100.00%	27.04%
Fund Balance (Deficit) at End of Year	\$805,216	\$810,571	100.67%	\$1,058,949	\$1,232,807	116.42%	\$1,283,384	121.19%	58.33%

Juniper Ridge Community School Cash Flow for 2019-20

as of June 30, 2020

	ACTUAL		9/30/19		12/31/19		3/31/20		6/30/20	
	FYE		ACTUAL		ACTUAL		ACTUAL		ACTUAL	
	6/30/19	6/30/20	6/30/19	6/30/20	6/30/19	6/30/20	6/30/19	6/30/20	6/30/19	6/30/20
Total Cash--Beginning of Month	\$460,157	(A)	\$555,080	\$543,932	\$670,986	\$555,080	\$624,686	\$637,385	\$677,574	\$555,080
Cash received:										
State Student Per Pupil	\$2,400,400		\$200,492	\$325,450	\$200,673	\$726,615	\$238,145	\$238,145	\$243,511	\$243,511
Mill Levy Override 2017	\$91,355		7,613	10,301	8,957	\$26,870	8,957	12,181	12,181	12,181
Mill Levy Override 1996, 2004	\$0		-	24,362	12,181	\$36,544	12,181	8,957	8,949	8,949
Capital Construction Grant	\$93,528		13,590	-	17,773	\$31,363	17,775	-	-	-
Special Ed	\$66,124		2,115	2,115	2,115	\$6,345	2,115	8,888	15,158	15,129
Interest	\$103,203		102	39	264	\$404	87	427	410	2,115
Miscellaneous Income	\$572		835	100	6,394	\$7,329	751	100	393	112
Material Fees	\$96,313		27,952	960	3,675	\$32,587	480	160	2,358	100
Kindergarten Revenue	\$47,864		-	-	-	\$0	-	-	-	-
Before and After Care	\$0		-	-	-	\$0	-	-	-	-
Fundraising	\$98,884		32	4,006	6,095	\$10,133	17,248	3,289	-	-
Violin Rental	\$145		-	-	-	\$0	-	-	-	-
Tutoring - Reading	(\$945)		-	(370)	-	(\$370)	-	-	-	-
Sunshine Fund	\$85		-	-	175	\$175	-	20	-	(100)
Parent Education Income	\$277		-	-	-	\$0	-	-	-	-
Transfer from Building Corp	\$184,111		-	-	-	\$0	-	-	300	-
COP Reimbursements	\$0		-	9,295	41,103	\$50,397	65,557	-	-	-
Garden Grants	\$0		-	-	-	\$0	-	-	151,885	-
Refund MCVSD#51	\$0		-	-	-	\$0	-	-	-	1,500
Total cash received	\$3,181,918		\$252,730	\$376,258	\$299,404	\$928,391	363,501	\$265,088	\$273,180	\$268,045
Cash expenditures:										
Salaries	\$1,582,478		\$130,555	\$135,035	\$137,151	\$402,741	\$131,559	\$133,557	\$133,051	\$136,388
Benefits	\$404,063		35,412	32,720	34,416	\$102,548	34,390	33,741	35,691	36,279
Contingency/Reserve	\$0		-	-	-	\$0	-	-	-	-
Purchased Services	\$222,484		18,090	19,543	63,302	\$100,935	112,749	18,592	23,153	91,918
Insurance	\$0		-	-	-	\$0	-	-	-	-
Special Ed Purchased Services	\$39,711		-	-	-	\$0	-	-	-	-
Instructional Supplies	\$39,319		2,080	6,049	16,404	\$24,532	1,954	1,954	5,295	10,602
Advertising/Marketing	\$20,446		1,497	190	206	\$1,892	2,510	1,114	2,036	2,328
Admin Supplies/Postage/Telephone	\$15,788		341	852	2,032	\$3,226	981	1,348	695	554
Background Checks	\$671		-	146	-	\$146	-	50	801	1,734
Banking and Payroll Service Fee	\$1,872		73	278	68	\$420	127	10	15	25
Interest and Service Charges	\$626		-	-	-	\$0	-	-	-	-
Dues and Fees	\$5,301		10	10	2,605	\$2,625	(60)	159	436	-
Equipment/Furniture	\$10,970		-	-	-	\$0	-	-	-	-
Non-Revenue Festival	\$207		-	-	332	\$332	723	5,500	-	100
Ren Faire Expense	\$58,355		126	699	-	\$824	543	137	-	50
Festivals and Fairs	\$0		-	-	-	\$0	-	-	95	95
Class Fundraising	\$19,405		-	2,808	180	\$2,988	6,534	581	-	95
Pupil Activities	\$847		-	-	-	\$0	-	263	655	978
Land Lease/Rentals	\$339,566		41,836	43,034	35,244	\$120,114	37,044	36,144	1,129	390
Supplies/Equipment - Lease	\$1,650		-	-	-	\$0	-	-	54,696	45,660
Utilities	\$55,675		1,971	1,721	1,470	\$5,162	7,173	5,887	-	-
Custodial	\$31,898		490	-	8,661	\$9,151	6,606	6,480	8,242	7,491
Board Events	\$363		-	-	-	\$0	-	-	3,888	8,424
Professional Development	\$90,363		4,106	6,081	16,305	\$26,492	10,617	4,154	702	4,190
Miscellaneous Expenses	\$135		(126)	56	96	\$26	245	129	-	30
Recruitment	\$0		-	-	-	\$0	-	-	-	-
Bad Debt	\$14,854		1,455	-	-	\$1,455	-	-	-	-
Fundraising Expenses	\$6,467		-	-	-	\$0	-	-	-	-
Property Taxes	\$0		-	-	-	\$0	-	-	94	-
Violin Rental	\$171		-	-	-	\$0	-	-	-	-
Kinder Class Expenses	\$551		-	-	-	\$0	-	-	-	-
Tech Charge - UPN WAN	\$0		-	-	-	\$0	-	-	-	-
Facility Improvements & Building	\$0		-	-	-	\$0	-	-	-	-
Total cash expenditures	\$2,964,359		\$237,917	\$248,222	\$318,511	\$905,649	\$356,685	\$243,790	\$270,721	\$337,011
Change in Accounts Payable/Receivable	(\$122,636)		(\$25,961)	\$19	(\$27,193)	(\$53,135)	\$5,883	(\$5,363)	\$48,125	(\$102,835)
Total Cash--end of month	\$555,080	(B)	\$543,932	\$670,986	\$624,686	\$624,686	\$637,385	\$653,320	\$677,574	\$639,015
Cash Balances:										
Square	\$5		\$32	\$155	\$0	\$0	\$0	\$0	\$0	\$0
Home Loan CD	\$100,710		\$100,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ColoTrust	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Home Loan Operating	\$61,443		\$70,487	\$194,210	\$145,200	\$145,200	\$157,704	\$173,589	\$286,635	\$287,190
Contingency & Repair Reserve Savings	\$263,963		\$243,963	\$243,963	\$244,119	\$244,119	\$244,228	\$244,228	\$247,240	\$140,600
Tabor Reserve Savings	\$85,930		\$85,925	\$85,925	\$85,980	\$85,980	\$86,015	\$86,015	\$44,213	\$44,213
Home Loan Premier Savings	\$0		\$0	\$100,868	\$100,922	\$100,922	\$100,974	\$101,023	\$31	\$15,031
Paypal	\$413		\$0	\$0	\$0	\$0	\$0	\$0	\$101,100	\$101,192
Material Fees Checking	\$42,567		\$48	\$45,817	\$48,417	\$48,417	\$48,417	\$48,417	\$48,692	\$50,202
Petty Cash	\$48		\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48
Total Cash--end of month	\$555,080	(B)	\$543,932	\$670,986	\$624,686	\$624,686	\$637,385	\$653,320	\$677,574	\$639,015
Restricted cash:										
Tabor 3%	\$92,737		\$99,832	\$99,832	\$99,832	\$99,832	\$99,832	\$99,832	\$99,832	\$99,832
Capital Projects										
Other restricted:										
Fundraising for specific purpose										
Fees collected for specific purpose										
Unspent grant revenues										
Other? - name										
Unrestricted	\$462,343		\$444,100	\$571,154	\$524,854	\$524,854	\$537,553	\$553,488	\$628,327	\$539,183
Total Cash--end of month	\$555,080	(B)	\$543,932	\$670,986	\$624,686	\$624,686	\$637,385	\$653,320	\$677,574	\$639,015

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expenses, as in September, December, etc.)

(B) Each Total Cash--end of month must be equal each other

Mesa Valley Community School
as of June 30, 2020

	2018-19 Re-Adopted Budget	Audited 2018-19 Actual 6/30/19	% of Budget	2019-20 Adopted Budget	2019-20 EOY Anticipated as of 12/31/19	% of Budget	2019-20 Actual 6/30/20	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	33,897	45,657	134.69%	40,354	40,354	100.00%	58,678	145.41%	128.52%
Capital Construction Grant	96,309	85,823	89.11%	49,118	105,680	215.16%	107,636	219.14%	125.42%
Mill Levy Override 2017	111,427	123,143	110.51%	118,684	117,553	99.05%	116,692	98.32%	94.76%
Mill Levy Override 1996 & 2004	0	0		161,416	165,276	102.39%	153,636	95.18%	
Colorado Read Act	0	5,055		0	0		8,293		164.05%
Donations - Restricted	0	0		0	0		0		
Donations - Unrestricted	0	72		0	0		212		293.86%
Room Rental Fees	0	0		0	0		250		
Erate Projection	0	11,061		11,061	11,061	100.00%	6,079	54.96%	54.96%
Interest Income	0	22,961		0	0		13,364		58.20%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	0	11,891		0	0		665		5.59%
Miscellaneous Income	0	102		0	0		12,519		12273.12%
Total Revenue	\$241,633	\$305,767	126.54%	\$380,633	\$439,924	115.58%	\$478,022	125.59%	156.34%
EXPENDITURE:									
Salaries/Benefits	\$1,701,814	\$1,762,343	103.56%	\$1,976,000	\$1,976,000	100.00%	\$2,002,053	101.32%	113.60%
Instructional Supplies	817,354	656,295	80.30%	860,600	796,000	92.49%	603,063	70.07%	91.89%
Purchased Services	176,250	288,624	163.76%	208,750	273,750	131.14%	340,831	163.27%	118.09%
Administrative Supplies/Dues	14,000	18,796	134.26%	18,000	9,000	50.00%	19,879	110.44%	105.76%
Equipment/Furniture	82,000	70,544	86.03%	27,979	48,000	171.56%	30,172	107.84%	42.77%
Staff Development/Travel	24,500	17,908	73.09%	21,000	22,375	106.55%	14,176	67.50%	79.16%
Events	0	1,945		0	0		5,164		265.49%
Custodial/Maintenance	20,500	24,911	121.52%	23,500	31,000	131.91%	37,791	160.81%	151.70%
Insurance	37,000	19,615	53.01%	38,500	41,500	107.79%	22,068	57.32%	112.51%
Facility Lease	204,000	151,305	74.17%	234,357	234,357	100.00%	225,607	96.27%	149.11%
Capital Project-Building	0	902,170		0	27,615		40,741		4.52%
3% Admin Cost to D51	88,122	90,413	102.60%	94,668	93,605	98.88%	82,512	87.16%	91.26%
Reserve	13,500	0	0.00%	13,500	13,500	100.00%	0	0.00%	#DIV/0!
Covid19 Expenses	0	0		0	0		15,354		
Other Expenses	0	0		0	0		0		
Total Expenditure/Contingency	\$3,179,039	\$4,004,868	125.98%	3,516,854	3,566,702	101.42%	\$3,439,408	97.80%	85.88%
Expenditure/Contingency+(-) Revenue	(\$2,937,407)	(\$3,699,101)	125.93%	(\$3,136,221)	(\$3,126,778)	99.70%	(\$2,961,386)	94.43%	80.06%
Transfer from General Fund*	\$2,937,408	\$3,020,481	102.83%	\$3,155,584	\$3,120,165	98.88%	\$3,120,165	98.88%	103.30%
Fund Balance (Deficit) at Beginning of Year	1,297,410	1,297,410	100.00%	1,297,410	618,789	47.69%	618,789	47.69%	47.69%
Fund Balance (Deficit) at End of Year	\$1,297,411	\$618,790	47.69%	\$1,316,773	\$612,176	46.49%	\$777,568	59.05%	125.66%

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 2019-20

ACTUAL FYE		as of June 30, 2020													
6/30/19		9/30/19			12/31/19			3/31/20			6/30/20				
		Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	TOTAL	
Total Cash--Beginning of Month		\$884,915	\$962,421	\$1,028,118	\$974,531	\$979,089	\$950,293	\$884,915	\$957,853	\$962,973	\$960,637	\$983,265	\$974,253	\$995,266	\$884,915
Cash received:															
State Student Per Pupil		\$251,724	\$285,448	\$251,724	\$262,965	\$262,965	\$262,965	\$1,577,792	\$258,936	\$255,189	\$257,062	\$257,062	\$257,062	\$257,062	\$3,120,165
ECEA Spec Ed		3,805	3,805	3,805	3,805	3,805	3,805	\$22,829	3,805	3,805	3,805	3,805	3,805	16,825	\$58,678
Mill Levy Override 2017		9,558	10,554	9,558	9,890	9,890	9,890	\$59,342	9,890	9,890	9,890	9,890	9,890	7,898	\$116,692
Mill Levy Override 1996 & 2004		\$0	41,177	-	13,726	13,726	13,726	\$82,355	13,726	13,726	13,726	13,726	13,726	2,652	\$153,636
Capital Construction Grant		-	-	17,911	17,913	-	17,913	\$53,737	8,957	9,020	17,977	-	17,945	\$107,636	
Fund 11 SBA Funds		-	-	-	-	-	-	\$0	-	-	-	-	-	\$0	
Colorado Read Act		-	-	-	-	-	-	\$0	-	-	-	-	8,293	\$8,293	
Donations - Restricted		-	-	-	-	-	-	\$0	-	-	-	-	-	-	\$0
Donations - Unrestricted		\$72	11	-	-	-	178	\$189	-	-	-	22	-	-	\$212
Room Rental Fees		\$0	-	-	-	-	250	\$250	-	-	-	-	-	-	\$250
Erate		6,079	-	-	-	-	-	\$6,079	-	-	-	-	-	-	\$6,079
MCVSD Refund		\$0	-	-	-	-	-	\$0	-	-	-	-	-	-	\$0
Additional at-risk Funding		\$0	-	-	-	-	-	\$0	-	-	-	-	-	-	\$0
Interest Income		\$22,961	1,130	1,054	1,037	913	918	\$9,894	912	822	741	507	308	181	\$13,364
Insurance Proceeds		\$11,891	-	-	-	-	-	\$0	-	-	-	665	-	-	\$665
Miscellaneous Income		\$102	-	-	7,500	5,019	-	\$12,519	-	-	-	-	-	-	\$12,519
Total cash received		\$276,007	\$342,125	\$284,052	\$316,836	\$296,318	\$309,467	\$1,824,806	\$296,225	\$283,610	\$294,244	\$303,632	\$284,813	\$310,856	\$3,598,187
Cash expenditures:															
Salaries/Benefits		\$203,258	\$159,252	\$169,358	\$156,302	\$161,718	\$160,463	\$1,010,350	\$197,372	\$160,039	\$162,021	\$163,844	\$167,832	\$140,595	\$2,002,053
Instructional Supplies		4,073	68,236	\$4,509	76,281	48,129	56,591	\$307,819	53,120	68,413	41,837	68,383	61,976	1,515	\$603,063
3% Admin Cost to D51		7,552	8,563	7,552	7,889	7,889	7,889	\$47,334	7,768	7,656	7,712	7,712	7,712	(3,382)	\$82,512
Purchased Services		32,691	39,511	27,689	43,186	26,815	38,359	\$208,252	23,750	28,505	36,569	12,876	14,242	16,637	\$340,831
Facility Lease		20,861	20,861	20,861	20,861	20,861	20,861	\$125,168	14,689	17,150	17,150	17,150	17,150	17,150	\$225,607
Administrative Supplies/Dues		2,024	3,103	3,033	2,846	2,302	1,386	\$14,695	2,162	699	956	516	651	201	\$19,879
Equipment/Furniture		420	3,411	3,771	8,190	7,253	467	\$23,512	853	4,581	870	\$29,817	273	82	\$30,172
Staff Development/Travel		3,568	347	3,374	646	2,210	1,696	\$11,841	713	376	724	199	150	173	\$14,176
Events		\$1,945	2,664	407	173	322	115	\$3,681	530	322	80	550	-	-	\$5,164
Custodial/Maintenance		\$24,911	3,526	3,858	2,890	4,991	3,673	\$19,475	5,687	978	6,547	820	1,326	2,956	\$37,791
Insurance		\$19,615	1,919	1,919	1,919	1,919	1,923	\$16,300	1,923	1,923	-	1,923	-	-	\$22,068
Capital Project-Building		\$902,170	-	-	-	-	-	\$0	30,316	5,379	-	1,347	3,699	-	\$40,741
COVID 19		\$0	-	-	-	-	-	\$0	-	-	598	531	223	14,002	\$15,354
Other Expenses		\$0	-	-	-	-	-	\$0	-	-	-	-	-	-	\$0
Total cash expenditures		\$4,004,869	\$296,329	\$889,411	\$321,184	\$284,410	\$293,422	\$1,788,427	\$338,882	\$296,021	\$275,065	\$275,851	\$275,234	\$189,929	\$3,439,409
Change in Accounts Payable/Receivable		\$83,186	\$34,966	(\$41,310)	\$8,905	(\$40,704)	(\$8,485)	\$36,558	\$47,776	\$10,076	\$3,449	(\$36,793)	\$11,433	(\$46,664)	\$25,834
Total Cash--end of month		\$962,421	\$1,028,118	\$974,531	\$979,089	\$950,293	\$957,853	\$957,853	\$962,973	\$960,637	\$983,265	\$974,253	\$995,266	\$1,069,529	\$1,069,529
Cash Balances:															
Operating account		\$345,689	\$410,246	\$355,605	\$349,126	\$319,397	\$326,040	\$326,040	\$330,946	\$327,061	\$348,948	\$339,430	\$360,112	\$334,194	\$334,194
SBA Account		6,314	6,325	6,326	6,326	6,345	6,345	6,345	5,647	6,374	6,374	6,375	6,397	6,398	\$6,398
CSAFE		530,499	531,481	532,397	533,287	534,068	534,853	534,853	535,633	536,335	536,969	537,402	537,665	637,819	\$637,819
CSAFE Tabor		79,918	80,066	80,204	90,350	90,482	90,615	90,615	90,747	90,867	90,974	91,047	91,092	91,118	\$91,118
Total Cash--end of month		\$962,421	\$1,028,118	\$974,531	\$979,089	\$950,293	\$957,853	\$957,853	\$962,973	\$960,637	\$983,265	\$974,253	\$995,266	\$1,069,529	\$1,069,529
Restricted cash:															
Tabor 3%		106,087	106,087	106,087	106,087	106,087	106,087	106,087	106,087	106,087	106,087	106,087	106,087	106,087	106,087
Capital Projects															
Other restricted:															
Fundraising for specific purpose															
Fees collected for specific purpose															
Unspent grant revenues															
Other?-name															
Unrestricted		789,544	856,334	922,031	868,444	844,206	851,766	851,766	856,886	854,550	877,178	868,166	889,179	963,442	963,442
Total Cash--end of month		\$884,915	\$1,028,118	\$974,531	\$979,089	\$950,293	\$957,853	\$957,853	\$962,973	\$960,637	\$983,265	\$974,253	\$995,266	\$1,069,529	\$1,069,529

(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

2017 Mill Levy Override (17)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,500,000	\$6,504,914	100.08%	\$6,500,000	\$6,352,650	97.73%	\$6,468,578	99.52%	-0.56%
Specific Ownership	850,000	969,611	114.07%	850,000	887,633	104.43%	585,543	68.89%	-39.61%
Interest	70,000	63,140	90.20%	70,000	48,462	69.23%	38,912	55.59%	-38.37%
Miscellaneous/Mineral Lease	0	452		0	0		0		-100.00%
Total Revenue	\$7,420,000	\$7,538,117	101.59%	\$7,420,000	\$7,288,745	98.23%	\$7,093,033	95.59%	-5.90%
EXPENDITURE:									
Instructional Materials/Educator Training	\$1,120,665	\$2,259,753	201.64%	\$1,102,255	\$2,761,767	250.56%	\$2,754,301	249.88%	21.89%
Maintenance Projects	1,000,000	1,281,200	128.12%	1,000,000	1,000,000	100.00%	958,203	95.82%	-25.21%
Technology Support	300,000	320,119	106.71%	300,000	274,798	91.60%	271,618	90.54%	-15.15%
Treasurer Collection Fees	0	16,261		0	16,717		16,171		-0.55%
Total Expenditure	\$2,420,665	\$3,877,333	160.18%	\$2,402,255	\$4,053,282	168.73%	\$4,000,293	166.52%	3.17%
Transfer to Charter Schools-Per Pupil	\$329,335	\$321,311	97.56%	\$347,745	\$347,745	100.00%	\$345,199	99.27%	7.43%
Transfer to General Fund-Professional Development Day	550,000	550,000	100.00%	689,951	689,951	100.00%	689,951	100.00%	25.45%
Transfer to General Fund-Student Contact Days	3,123,607	3,123,607	100.00%	3,873,919	3,873,919	100.00%	3,873,919	100.00%	24.02%
Transfer to Nutrition Services-Student Contact Days	76,393	76,393	100.00%	79,982	79,982	100.00%	79,982	100.00%	4.70%
Total Expenditure and Transfers	\$6,500,000	\$7,948,644	122.29%	\$7,393,852	\$9,044,879	122.33%	\$8,989,344	121.58%	13.09%
Excess (Deficiency) of Revenue	\$920,000	(\$410,527)		\$26,148	(\$1,756,134)		(\$1,896,311)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	4,268,944	4,268,944		3,858,417	3,858,417		3,858,417		
GAAP Basis Fund Balance (Deficit) at End of Year	\$5,188,944	\$3,858,417		\$3,884,565	\$2,102,283		\$1,962,106		
Assigned to:									
Less Amount for Encumbrance	0	(758,226)		0	0		(\$544,607)		
Unassigned Fund Balance	\$5,188,944	\$3,100,191		\$3,884,565	\$2,102,283		\$1,417,499		

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

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

Colorado Preschool Program Fund (19)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest	\$26,000	\$14,574	56.05%	\$20,000	\$16,453	82.27%	\$12,670	63.35%	-13.06%
Miscellaneous	0	0		0	10,213		10,213		
Total Revenue	\$26,000	\$14,574	56.05%	\$20,000	\$26,666	133.33%	\$22,883	114.42%	57.01%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$1,401,951	\$1,544,114	110.14%	\$1,664,840	\$1,706,175	102.48%	\$1,581,573	95.00%	2.43%
Benefits	590,006	596,281	101.06%	656,858	663,729	101.05%	617,484	94.01%	3.56%
In-service	32,500	29,906	92.02%	15,000	8,597	57.31%	9,297	61.98%	-68.91%
Contracted Service	218,330	222,235	101.79%	383,496	416,556	108.62%	416,556	108.62%	87.44%
Supplies/Materials	46,500	24,515	52.72%	25,000	18,527	74.11%	20,872	83.49%	-14.86%
Equipment	51,388	0	0.00%	5,000	0	0.00%	0	0.00%	
Administrative Supplies/ Equipment/Other	250,656	147,048	58.67%	50,000	141,227	282.45%	145,054		-1.36%
Administrative Costs	96,229	0	0.00%	0	0		0		
Total CPP Preschool Expenditure	\$2,687,560	\$2,564,099	95.41%	\$2,800,194	\$2,954,811	105.52%	\$2,790,836	99.67%	8.84%
E-Care Kindergarten:									
Salaries	\$682,311	\$592,832	86.89%	\$0	\$0		\$240		-99.96%
Benefits	228,177	211,079	92.51%	0	0		166		-99.92%
In-service	5,000	0		0	0		0		
Contracted Service	0			0	0		0		
Supplies/Materials	59,845	38,465	64.27%	0	0		0		
Equipment	63,582	0		0	0		0		
Administrative Supplies/ Equipment/Other	0	0		0	0		0		
Administrative Costs	64,602	0		0	0		0		
Total E-Care Kindergarten Expenditure	\$1,103,517	\$842,376	76.34%	\$0	\$0		\$406		-99.95%
Total Expenditure	\$3,791,077	\$3,406,475	89.86%	\$2,800,194	\$2,954,811	105.52%	\$2,791,242	99.68%	-18.06%
Transfer from General Fund-Preschl/Kinder Excess (Deficiency) of Revenue	\$3,216,617	\$3,216,617	100.00%	\$2,306,314	\$2,306,314	100.00%	\$2,306,314	100.00%	-28.30%
GAAP Basis Fund Balance	(\$548,460)	(\$175,284)		(\$473,880)	(\$621,831)		(\$462,045)		
(Deficit) at Beginning of Year	1,396,561	1,396,561		1,221,277	1,221,277		1,221,277		
GAAP Basis Fund Balance									
(Deficit) at End of Year	\$848,101	\$1,221,277		\$747,397	\$599,446		\$759,232		
Assigned to:									
Less Amount for Encumbrance	0	(88,572)		0	0		(\$17,908)		
Unassigned Fund Balance	\$848,101	\$1,132,705		\$747,397	\$599,446		\$741,324		
<hr/>									
Preschool FTE	249.5			286.5					
Kindergarten FTE	167.5			0.0					
Total FTE	417.0			286.5					

2019-20 Re-Adopted Budget

Per pupil revenue \$8,049.96 X 286.5 FTE = \$2,306,314

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

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

Nutrition Services Fund (21)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$1,395,203	\$1,447,314	103.74%	\$1,450,109	\$1,011,146	69.73%	\$1,075,320	74.15%	-25.70%
Ala Carte Lunch Sales	148,878	139,507	93.71%	171,397	127,302	74.27%	127,303	74.27%	-8.75%
Adult Meals	55,750	61,867	110.97%	58,695	38,126	64.96%	41,436	70.60%	-33.02%
Federal Reimbursement	4,422,893	4,372,047	98.85%	4,506,449	4,139,595	91.86%	4,156,866	92.24%	-4.92%
State Reimbursement	133,440	131,441	98.50%	153,780	128,656	83.66%	128,657	83.66%	-2.12%
Interest on Investment	300	900	300.00%	500	250	50.00%	176	35.20%	-80.44%
Miscellaneous	9,500	9,044	95.20%	10,000	7,250	72.50%	7,774 *	77.74%	-14.04%
Commodities	468,353	477,417	101.94%	501,938	502,722	100.16%	512,527	102.11%	7.35%
Total Revenue	\$6,634,317	\$6,639,537	100.08%	\$6,852,868	\$5,955,047	86.90%	\$6,050,059	88.29%	-8.88%
EXPENDITURE:									
Salaries and Benefits	\$3,427,129	\$3,423,821	99.90%	\$3,545,775	\$3,540,152	99.84%	\$3,524,657	99.40%	2.95%
Food	2,221,865	2,205,166	99.25%	2,281,133	1,949,576	85.47%	1,988,833	87.19%	-9.81%
Non-Food	608,809	603,567	99.14%	587,822	591,382	100.61%	629,730	107.13%	4.33%
Commodities	468,353	477,417	101.94%	501,938	502,722	100.16%	512,527	102.11%	7.35%
Total Expenditure	\$6,726,156	\$6,709,971	99.76%	\$6,916,668	\$6,583,832	95.19%	\$6,655,747	96.23%	-0.81%
Transfer from 2017 Mill Levy Override - Student Contact Days	76,393	76,393	100.00%	79,982	79,982	100.00%	79,982	100.00%	4.70%
Excess (Deficiency) of Revenue & Transfer	(\$15,446)	\$5,959		\$16,182	(\$548,803)		(\$525,706)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	798,347	798,347		804,306	804,306		804,306		
GAAP Basis Fund Balance (Deficit) at End of Year	\$782,901	\$804,306		\$820,488	\$255,503		\$278,600		
Reserves/Designations:									
Less Amount for Encumbrance Unreserved/Undesignated Fund Balance at End of Year	(15,000)	(6,227)		(15,000)	(15,000)		(1,662)		
	\$767,901	\$798,079		\$805,488	\$240,503		\$276,938		

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

Government Designated Grants Fund (22)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Budget	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$41,471,310	\$23,611,268	56.93%	\$37,849,853	\$25,686,645	67.86%	\$26,007,309	68.71%	10.15%
Total Revenue	\$41,471,310	\$23,611,268	56.93%	\$37,849,853	\$25,686,645	67.86%	\$26,007,309	68.71%	10.15%
EXPENDITURE:									
Instructional Programs	\$10,084,872	\$7,717,859	76.53%	\$10,876,006	\$7,578,642	69.68%	\$7,897,669	72.62%	2.33%
Pupil Support Services	13,582,373	7,295,963	53.72%	14,995,493	7,937,478	52.93%	8,000,176	53.35%	9.65%
General Administration Support Services	217,001	198,653	91.54%	255,746	240,092	93.88%	220,686	86.29%	11.09%
School Administration Support Services	1,723,376	1,473,390	85.49%	1,588,246	679,482	42.78%	1,315,207	82.81%	-10.74%
Business Support Services	551,658	276,837	50.18%	317,961	305,847	96.19%	316,850	99.65%	14.45%
Central Support Services	447,642	435,704	97.33%	421,735	405,306	96.10%	439,628	104.24%	0.90%
Community Services & Other Support Services	855,068	515,021	60.23%	876,526	611,058	69.71%	700,995	79.97%	36.11%
Facilities/Construction Services	14,007,371	5,694,340	40.65%	8,518,041	7,928,740	93.08%	7,116,099	83.54%	24.97%
Other Uses	1,950	3,500	179.49%	0	0	#DIV/0!	0	#DIV/0!	-100.00%
Total Expenditure	\$41,471,310	\$23,611,268	56.93%	\$37,849,753	\$25,686,645	67.86%	\$26,007,309	68.71%	10.15%
GAAP Basis Result of Operations	\$0	\$0		\$100	\$0		\$0		
GAAP Basis Fund Balance (Deficit) at Beginning of Year									
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0		\$100	\$0		\$0		
Reserves/Designations:									
Inventories									
Encumbrances	0	(210,126)		0	0		(110,207)		
Unreserved/Undesignated Fund Balance	\$0	(\$210,126)		\$100	\$0		(\$110,207)		

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

Physical Activities Fund (23)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$370,000	\$328,780	88.86%	\$340,000	\$212,552	62.52%	\$213,421	62.77%	-35.09%
Gate Receipts	250,000	250,564	100.23%	260,000	185,677	71.41%	192,993	74.23%	-22.98%
Misc Revenue	35,000	20,760	59.31%	36,000	2,403	6.68%	3,403	9.45%	-83.61%
Total Revenue	\$655,000	\$600,104	91.62%	\$636,000	\$400,632	62.99%	\$409,817	64.44%	-31.71%
EXPENDITURE:									
Playoffs	\$120,000	\$133,985	111.65%	\$140,000	\$77,079	55.06%	\$71,027	50.73%	-46.99%
Basketball, Girls	46,000	55,864	121.44%	52,000	61,891	119.02%	62,091	119.41%	11.15%
Cheerleader/Poms	15,000	5,878	39.19%	15,000	10,244	68.29%	10,244	68.29%	74.28%
Golf, Girls	8,000	3,324	41.55%	8,000	220	2.75%	220	2.75%	-93.38%
Soccer, Girls	22,500	24,005	106.69%	24,000	0	0.00%	0	0.00%	-100.00%
Softball, Girls	32,500	39,794	122.44%	40,000	38,042	95.11%	38,042	95.11%	-4.40%
Swimming, Girls	12,000	8,407	70.06%	12,000	6,836	56.97%	6,426	53.55%	-23.56%
Tennis, Girls	6,500	4,196	64.55%	6,500	0	0.00%	835	12.85%	-80.10%
Lacrosse, Girls	27,000	18,402	68.16%	27,000	0	0.00%	160	0.59%	-99.13%
Volleyball	37,500	52,070	138.85%	48,000	55,163	114.92%	55,163	114.92%	5.94%
Baseball	32,000	43,251	135.16%	40,000	1,332	3.33%	602	1.51%	-98.61%
Basketball, Boys	46,000	55,623	120.92%	52,000	63,248	121.63%	63,804	122.70%	14.71%
Football	122,000	134,474	110.22%	130,500	130,961	100.35%	129,856	99.51%	-3.43%
Golf, Boys	8,000	9,345	116.81%	8,000	11,085	138.56%	11,085	138.56%	18.62%
Soccer, Boys	22,500	24,065	106.96%	24,000	24,522	102.18%	24,522	102.18%	1.90%
Swimming, Boys	10,000	2,821	28.21%	10,000	0	0.00%	0	0.00%	-100.00%
Tennis, Boys	6,500	6,826	105.02%	6,500	6,883	105.89%	6,883	105.89%	0.84%
Lacrosse, Boys	27,000	21,402	79.27%	27,000	0	0.00%	2,169	8.03%	-89.87%
Wrestling	34,000	50,060	147.24%	48,000	51,865	108.05%	50,501	105.21%	0.88%
Cross Country	12,000	13,811	115.09%	12,000	15,981	133.18%	15,981	133.18%	15.71%
Track	26,500	36,160	136.45%	32,000	0	0.00%	0	0.00%	-100.00%
Contingency	5,000	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	3,000	9,061	302.03%	7,000	15,305	218.64%	13,805	197.21%	52.36%
Athletic Director Travel	3,000	2,207	73.57%	3,000	1,115	37.17%	1,115	37.17%	-49.48%
Catastrophic Insurance	7,500	0		7,500	0	0.00%	0	0.00%	
Scholarship Fund/Other	1,190	359	30.17%	1,000	174	17.40%	174	17.40%	-51.53%
Total Expenditure	\$693,190	\$755,390	108.97%	\$786,000	\$571,946	72.77%	\$564,705	71.85%	-25.24%
Excess (Deficiency) of Revenue	(\$38,190)	(\$155,286)		(\$150,000)	(\$171,314)		(\$154,888)		
Reallocation for Transportation	20,190	20,190		150,000	150,000		150,000		
Excess (Deficiency) of Revenue & Transfer	(\$18,000)	(\$135,096)		\$0	(\$21,314)		(\$4,888)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	160,348	160,348		25,252	25,252		25,252		
GAAP Basis Fund Balance (Deficit) at End of Year	\$142,348	\$25,252		\$25,252	\$3,938		\$20,364		

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

Beverage Fund (27)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$33,000	\$39,721	120.37%	\$36,000	\$28,378	78.83%	\$32,522	90.34%	-18.12%
Electrical	7,308	7,030	96.20%	7,308	6,720	91.95%	6,720	91.95%	-4.41%
Interest	1,200	4,629	385.75%	1,200	3,608	300.67%	4,370	364.17%	-5.60%
Miscellaneous	15,000	15,000	100.00%	15,000	15,000	100.00%	15,000	100.00%	0.00%
Total Revenue	\$56,508	\$66,380	117.47%	\$59,508	\$53,706	90.25%	\$58,612	98.49%	-11.70%
EXPENDITURE:									
SBA Accounts	\$22,000	\$24,273	110.33%	\$30,000	\$30,649	102.16%	\$30,649	102.16%	26.27%
Staff Development	7,000	832	11.89%	21,000	1,436	6.84%	256	1.22%	-69.23%
Programs:									
Projects	16,200	20,379	125.80%	20,200	15,000	74.26%	14,569	72.12%	-28.51%
Recognition	0	0		0	0		0		
Board Approved Programs	4,000	0		4,000	0	0.00%	0	0.00%	
Electrical Reimbursement	7,308	0		7,308	0	0.00%	0	0.00%	
Total Expenditure	\$56,508	\$45,484	80.49%	\$82,508	\$47,085	57.07%	\$45,474	55.11%	-0.02%
Excess (Deficiency) of Revenue	\$0	\$20,896		(\$23,000)	\$6,621		\$13,138		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	240,622	240,622		261,518	261,518		261,518		
GAAP Basis Fund Balance (Deficit) at End of Year	\$240,622	\$261,518		\$238,518	\$268,139		\$274,656		
Reserves/Designations:									
Less Amount for Encumbrance	(5,000)	0		(5,000)	(5,000)		0		
Unassigned Fund Balance	\$235,622	\$261,518		\$233,518	\$263,139		\$274,656		

	18-19 Actual	19-20 Re-Adopted
Student Activities	\$4,324	\$2,200
Music	3,000	3,000
Athletics	13,055	8,000
Elementary Physical Activities	0	3,000
Total	\$20,379	\$16,200

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

Bond Redemption Fund (31)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$17,423,118	\$17,419,948	99.98%	\$17,956,463	\$17,529,429	97.62%	\$17,855,223	99.44%	2.50%
Delinquent Taxes	10,000	9,041	90.41%	10,000	15,319	153.19%	8,973	89.73%	-0.75%
Total Revenue	\$17,433,118	\$17,428,989	99.98%	\$17,966,463	\$17,544,748	97.65%	\$17,864,196	99.43%	2.50%
EXPENDITURE:									
Bond Principal:									
2011 Series	\$7,740,000	\$7,740,000	100.00%	\$7,015,000	\$7,015,000	100.00%	\$7,015,000	100.00%	
2012 Refinance	525,000	525,000	100.00%	1,520,000	1,520,000	100.00%	1,520,000	100.00%	
2018 Series	0	0		0	0		0		
Bond Interest Coupons Redeemed:									
2011 Series	2,668,200	2,668,200	100.00%	2,413,087	2,413,087	100.00%	2,413,087	100.00%	
2012 Refinance	63,788	63,788	100.00%	36,188	36,188	100.00%	36,188	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%	
Total Expenditure	\$17,169,176	\$17,169,175	100.00%	\$17,156,463	\$17,156,463	100.00%	\$17,156,463	100.00%	
Excess (Deficiency) of Revenue	\$263,942	\$259,814		\$810,000	\$388,285		\$707,733		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	14,726,466	14,726,466		14,986,280	14,986,280		14,986,280		
GAAP Basis Fund Balance (Deficit) at End of Year	\$14,990,408	\$14,986,280		\$15,796,280	\$15,374,565		\$15,694,013		
Mill Levy	10.338	10.338		9.431					
Assessed Value	\$1,685,347,113	\$1,685,347,113		\$1,903,898,176 *					

^ Certification of Mill Levy December 11, 2018

* Certification of Mill Levy December 10, 2019

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

Building Fund (41)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Miscellaneous Revenue	\$0	\$0		\$0	\$0		\$0		
Interest on Investments	2,400,000	3,079,780	128.32%	3,100,000	1,561,068	50.36%	1,272,573	41.05%	-58.68%
Total Revenue	\$2,400,000	\$3,079,780	128.32%	\$3,100,000	\$1,561,068	50.36%	\$1,272,573	41.05%	-58.68%
EXPENDITURE:									
Building Construction & Improvements	\$60,000,000	\$43,434,864	72.39%	\$90,691,407	\$65,655,044	72.39%	\$52,267,904	57.63%	20.34%
Equipment	0	40,160		0	257,815		193,361		381.48%
Other Capital Outlay	0	0		0	156,360		117,270		
Construction Services	0	83,130		0	126,401		94,801		14.04%
Total Expenditure	\$60,000,000	\$43,558,154	72.60%	\$90,691,407	\$66,195,620	72.99%	\$52,673,336	58.08%	20.93%
Excess (Deficiency) of Revenue	(\$57,600,000)	(\$40,478,374)		(\$87,591,407)	(\$64,634,552)		(\$51,400,763)		
Sale of Bonds	\$0	\$0		\$0	\$0		\$0		
Premium/Discount	0	0		0	0		0		
Less: Issuance Costs	0	0		0	0		0		
Net Sale of Bonds	\$0	\$0		\$0	\$0		\$0		
Excess (Deficiency) of Revenue	(\$57,600,000)	(\$40,478,374)		(\$87,591,407)	(\$64,634,552)		(\$51,400,763)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	128,069,781	128,069,781		87,591,407	87,591,407		87,591,407		
GAAP Basis Fund Balance (Deficit) at End of Year	\$70,469,781	\$87,591,407		\$0	\$22,956,855		\$36,190,644		
Assigned to:									
Less Amount for Encumbrance	0	(1,609,288)		0	0		(8,596,396)		
Unassigned Fund Balance	\$70,469,781	\$85,982,119		\$0	\$22,956,855		\$27,594,248		

Beginning in 2017-18, proceeds from bonds approved by voters in the November 7, 2017 election will be used to build a new Orchard Mesa Middle School, add gyms at Palisade High School and Dual Immersion Academy, and complete priority 1 maintenance projects, technology upgrades, and security features at schools across the District.

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

Capital Projects Fund (43)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$210,000	\$199,002	94.76%	\$210,000	\$169,906	80.91%	\$158,138	75.30%	-20.53%
Charter School Lease Payments (COP's)	0	314,625		691,575	691,575	100.00%	861,987	124.64%	173.97%
Sale of Property	0	0		425,000	423,475	99.64%	423,475	99.64%	
Other Local Revenue	700,000	805,484	115.07%	700,000	577,757	82.54%	77,439	11.06%	-90.39%
Capital Leases	241,500	0		241,500	241,500	100.00%	363,660	150.58%	
Total Revenue	\$1,151,500	\$1,319,111	114.56%	\$2,268,075	\$2,104,213	92.78%	\$1,884,699	83.10%	42.88%
EXPENDITURE:									
Ground Improvement/Land	\$125,000	\$653,205	522.56%	\$125,000	\$253,124	202.50%	\$239,360	191.49%	-63.36%
Buildings	1,200,000	853,732	71.14%	1,200,000	1,176,000	98.00%	1,069,501	89.13%	25.27%
Equipment	1,176,253	1,569,167	133.40%	1,268,915	1,230,262	96.95%	1,171,776	92.34%	-25.32%
Other Capital Outlay	447,353	14,420	3.22%	356,715	469,772	131.69%	64,193	18.00%	345.17%
Subtotal	\$2,948,606	\$3,090,524	104.81%	\$2,950,630	\$3,129,158	106.05%	\$2,544,830	86.25%	-17.66%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$0	\$47,377	0.00%	\$0	\$2,500		\$0		0.00%
COP Financing Principal	0	0	0.00%	235,000	235,000	100.00%	235,000	100.00%	0.00%
COP Financing Interest	0	245,356	0.00%	456,575	456,575	100.00%	456,575	100.00%	0.00%
Subtotal	\$0	\$292,733	0.00%	\$691,575	\$694,075	100.36%	\$691,575	200.00%	
DISTRICT DEBT SERVICE									
Lease Financing	\$1,421,967	\$180,707	12.71%	\$1,516,356	\$1,516,356	100.00%	\$147,967	9.76%	-18.12%
Professional Services	0	0		0	2,500		2,500		
COP Financing Principal	280,000	280,000	100.00%	290,000	290,000	100.00%	290,000	100.00%	3.57%
COP Financing Interest	249,069	247,998	99.57%	240,519	240,519	100.00%	240,519	100.00%	-3.02%
Subtotal	\$1,951,036	\$708,705	36.32%	\$2,046,875	\$2,049,375	100.12%	\$680,986	33.27%	-3.91%
Total Expenditure	\$4,899,642	\$4,091,962	83.52%	\$5,689,080	\$5,872,608	103.23%	\$3,917,391	68.86%	-4.27%
Excess (Deficiency) of Revenue	(\$3,748,142)	(\$2,772,851)		(\$3,421,005)	(\$3,768,395)		(\$2,032,692)		
Transfer from General Fund	2,306,173	2,306,173		2,375,970	2,375,970		2,375,970		
Excess (Deficiency) of Revenue and Transfer	(\$1,441,969)	(\$466,678)		(\$1,045,035)	(\$1,392,425)		\$343,278		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,336,712	13,336,712		12,870,034	12,870,034		12,870,034		
GAAP Basis Fund Balance (Deficit) at End of Year	\$11,894,743	\$12,870,034		\$11,824,999	\$11,477,609		\$13,213,312		
Less Reserves:									
Encumbrances/Reserves	(300,000)	(734,490)		(300,000)	(300,000)		(166,798)		
Emergency Requirement	(6,088,591)	(6,218,333)		(6,404,883)	(6,404,883)		(6,404,883)		
Nondesignated Fund Balance at End of Year	\$5,506,152	\$5,917,211		\$5,120,116	\$4,772,726		\$6,641,631		

2018-2019 Re-Adopted Budget

Transfer: \$180.54 X 21,082.43 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,306,173
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,806,173</u>

2019-2020 Re-Adopted Budget

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

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

Building Fund - Juniper Ridge (44)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Miscellaneous Revenue	\$0	\$0		\$0	\$0		\$0		
Interest on Investments	65,000	102,174	157.19%	300,000	49,879	16.63%	39,078	13.03%	-61.75%
Total Revenue	\$65,000	\$102,174	157.19%	\$300,000	\$49,879	16.63%	\$39,078	13.03%	-61.75%
EXPENDITURE:									
Building Construction & Improvements	\$5,000,000	\$4,314,867	86.30%	\$3,651,813	\$2,984,891	81.74%	\$2,940,329	80.52%	-31.86%
Equipment	0	0		0	79,475		79,475		
Other Capital Outlay	0	0		0	0		179,142		
Construction Services	0	124,289		0	137,326		156,479		25.90%
Total Expenditure	\$5,000,000	\$4,439,156	88.78%	\$3,651,813	\$3,201,692	87.67%	\$3,355,425	91.88%	-24.41%
Excess (Deficiency) of Revenue	(\$4,935,000)	(\$4,336,982)		(\$3,351,813)	(\$3,151,813)		(\$3,316,347)		
Certificates of Participation	\$7,565,000	\$7,565,000		\$0	\$0		\$0		
Premium/Discount	248,775	248,775		0	0		0		
Less: Issuance Costs	(124,980)	(124,980)		0	0		0		
Net Sale of Certificates of Participation	\$7,688,795	\$7,688,795		\$0	\$0		\$0		
Excess (Deficiency) of Revenue	\$2,753,795	\$3,351,813		(\$3,351,813)	(\$3,151,813)		(\$3,316,347)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		3,351,813	3,351,813		3,351,813		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,753,795	\$3,351,813		\$0	\$200,000		\$35,466		

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

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

Medical Insurance Fund (62)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$15,090,000	\$16,052,932	106.38%	\$16,234,913	\$17,022,897	104.85%	\$17,032,349	104.91%	6.10%
Cobra Insurance Premiums	100,000	77,767	77.77%	100,000	115,654	115.65%	110,496	110.50%	42.09%
Interest on Investments	110,000	95,348	86.68%	110,000	33,970	30.88%	25,610	23.28%	-73.14%
Total Revenue	\$15,300,000	\$16,226,047	106.05%	\$16,444,913	\$17,172,521	104.42%	\$17,168,455	104.40%	5.81%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$2,749,613	\$2,994,865	108.92%	\$2,883,871	\$4,456,285	154.52%	\$3,630,609	125.89%	21.23%
Medical Services	13,456,981	15,371,711	114.23%	13,456,981	16,892,242	125.53%	13,836,615	102.82%	-9.99%
Supplies	20,000	987	4.94%	20,000	15,148	75.74%	13,491	67.46%	1266.87%
Miscellaneous	5,000	134,784	2695.68%	5,000	153,808	3076.16%	146,537	2930.74%	8.72%
Training	1,500	0		1,500	600	40.00%	469	31.27%	
Total Expenditure	\$16,233,094	\$18,502,347	113.98%	\$16,367,352	\$21,518,083	131.47%	\$17,627,721	107.70%	-4.73%
Excess (Deficiency) of Revenue	(\$933,094)	(\$2,276,300)		\$77,561	(\$4,345,562)		(\$459,266)		
Transfer from General Fund	0	0		0	1,000,000		1,000,000		
Transfer from Dental Fund	0	0		0	500,000		0		
Excess (Deficiency) of Revenue and Transfer	(\$933,094)	(\$2,276,300)		\$77,561	(\$2,845,562)		\$540,734		
GAAP FUND BALANCE:									
Beginning of Year	5,213,418	5,213,418		2,937,118	2,937,118		2,937,118		
End of Year	\$4,280,324	\$2,937,118		\$3,014,679	\$91,556		\$3,477,852		

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, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,387,281	\$1,252,510	90.29%	\$1,387,281	\$1,274,684	91.88%	\$1,275,037	91.91%	1.80%
Total Revenue	\$1,387,281	\$1,252,510	90.29%	\$1,387,281	\$1,274,684	91.88%	\$1,275,037	91.91%	1.80%
EXPENDITURE:									
Dental - Administration	\$96,722	\$83,744	86.58%	\$96,722	\$82,611	85.41%	\$92,039	95.16%	9.91%
Dental Claims/Services	1,191,011	1,102,763	92.59%	1,191,011	1,097,999	92.19%	1,065,098	89.43%	-3.42%
Total Expenditure	\$1,287,733	\$1,186,507	92.14%	\$1,287,733	\$1,180,610	91.68%	\$1,157,137	89.86%	-2.48%
Excess (Deficiency) of Revenue	\$99,548	\$66,003		\$99,548	\$94,074		\$117,900		
Transfer to Medical Fund	0	0		0	(500,000)		0		
Excess (Deficiency) of Revenue and Transfer	\$1,287,733	\$1,186,507		\$1,287,733	(\$405,926)		\$117,900		
GAAP FUND BALANCE:									
Beginning of Year	1,095,222	1,095,222		1,161,225	1,161,225		1,161,225		
End of Year	\$1,194,770	\$1,161,225		\$2,548,506	\$755,299		\$1,279,125		

Insurance Premiums are not considered a transfer.

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

Insurance Fund (64)
as of June 30, 2020

	2018-19 Re-Adopted Budget	2018-19 Actual 6/30/19	% of Actual	2019-20 Re-Adopted Budget	2019-20 EOY Anticipated as of 3/31/20	% of Budget	Unaudited 2019-20 Actual 6/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$70,000	\$95,436	136.34%	\$70,000	\$109,632	156.62%	\$85,879	122.68%	-10.01%
Insurance Premium-Employee Benefits	850,000	713,036	83.89%	900,000	891,000	99.00%	1,609,328	178.81%	125.70%
Miscellaneous Revenue	1,500	2,041	136.07%	1,500	9,055	603.67%	8,139	542.60%	298.78%
Total Revenue	\$921,500	\$810,513	87.96%	\$971,500	\$1,009,687	103.93%	\$1,703,346	175.33%	110.16%
EXPENDITURE:									
Salaries and Benefits	\$801,862	\$764,924	95.39%	\$812,773	\$850,367	104.63%	\$847,228	104.24%	10.76%
Workers' Compensation	1,400,000	1,584,670	113.19%	1,400,000	1,426,203	101.87%	1,277,875	91.28%	-19.36%
Insurance Premiums / Bonds	520,000	712,849	137.09%	620,000	805,274	129.88%	711,821	114.81%	-0.14%
Uninsured Losses / Claims	2,000	(1,187)	-59.35%	2,000	290	14.50%	290	14.50%	-124.43%
Supplies / Other	80,000	149,006	186.26%	190,000	150,889	79.42%	51,518	27.11%	-65.43%
Employee Assistance Program	75,000	60,557	80.74%	75,000	74,782	99.71%	97,049	129.40%	60.26%
Wellness Program	10,000	5,341	53.41%	10,000	6,740	67.40%	7,240	72.40%	35.56%
Total Expenditure	\$2,888,862	\$3,276,160	113.41%	\$3,109,773	\$3,314,545	106.58%	\$2,993,021	96.25%	-8.64%
Excess (Deficiency) of Revenue	(\$1,967,362)	(\$2,465,647)		(\$2,138,273)	(\$2,304,858)		(\$1,289,675)		
Transfer from General Fund	1,500,000	1,500,000		1,500,000	1,500,000		1,500,000		
Excess (Deficiency) of Revenue & Transfer	(\$467,362)	(\$965,647)		(\$638,273)	(\$804,858)		\$210,325		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,907,575	5,907,575		4,941,928	4,941,928		4,941,928		
GAAP Basis Fund Balance (Deficit) at End of Year	\$5,440,213	\$4,941,928		\$4,303,655	\$4,137,070		\$5,152,253		
Reserves/Designations:									
Less Amount for Encumbrances	(5,000)	(7,244)		(5,000)	(5,000)		(13,507)		
Unreserved/Undesignated Fund Balance at End of Year	\$5,435,213	\$4,934,684		\$4,298,655	\$4,132,070		\$5,138,746		

2018-2019 Re-Adopted Budget

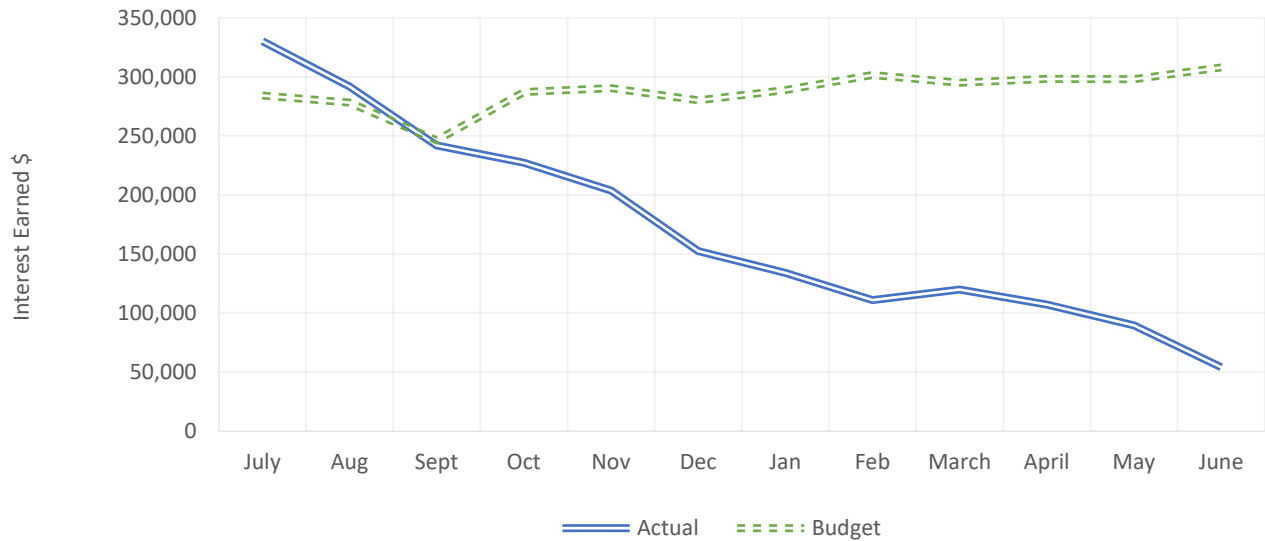
Transfer: \$180.54 X 21,082.43 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,306,173
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,806,173</u>

2019-2020 Re-Adopted Budget

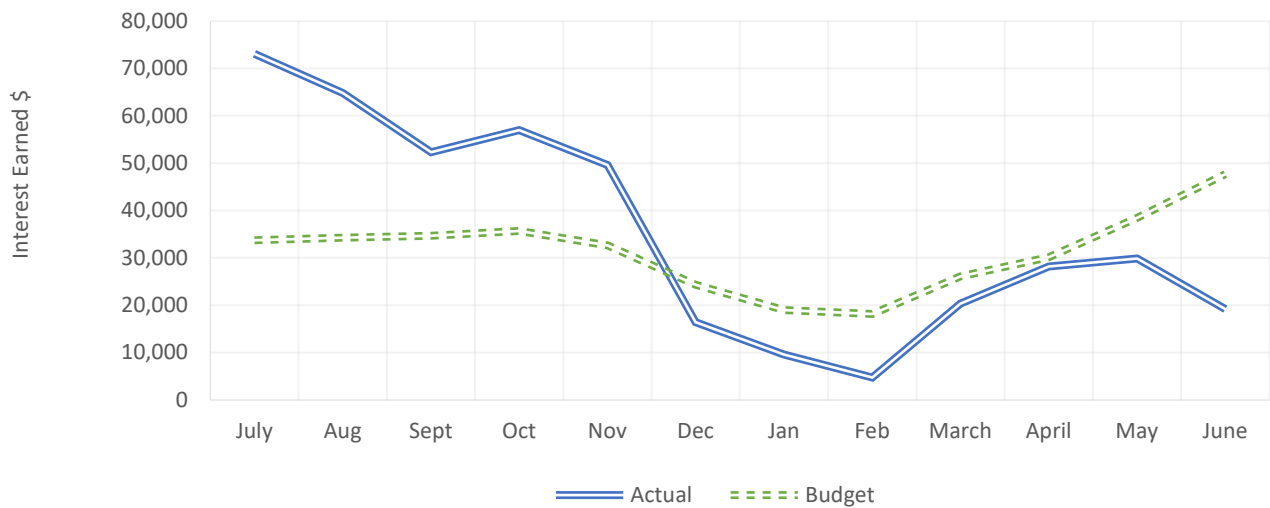
Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

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

TOTAL INTEREST EARNED - 2019-20



GENERAL FUND INTEREST - 2019-20



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	\$15,201,699	6/27/03	0.35%
C-SAFE Account - General	Pooled	US Bank - Denver	10,974,379		0.35%
C-SAFE Account - 2018 Bond	Pooled	US Bank - Denver	48,730,367	2/1/18	0.66%
C-SAFE Account - Juniper Ridge COP	44	US Bank - Denver	90,218	11/20/18	0.66%
Colo Trust 1	Pooled	Wells Fargo Bank - Denver	49,381,401	4/26/97	0.50%
Securities	Pooled	SIGMA Financial Corp	2,066,516	10/1/17	1.98%-2.44%
Total			\$126,444,580		

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 *	\$77,300	\$425,269	\$1,584	\$12,669	\$29,062	\$158,138	\$13,183	\$85,879

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$0	\$176	\$762	\$4,370	\$364	\$25,610	\$5,303	\$38,912

Source	Building Projects		Building Projects-Juniper		Career Center	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$121,421	\$1,272,573	\$1,669	\$39,078	\$0	\$221

* 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

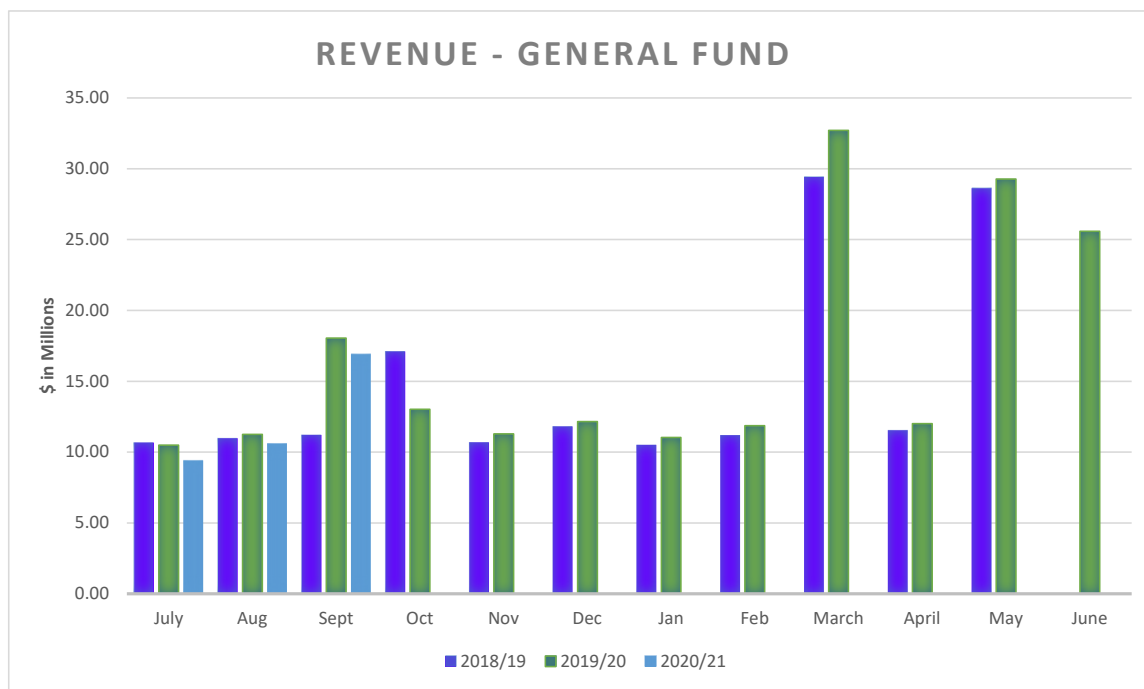
MONTH	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
July	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	\$3,946,000	-	-	-	-	-	-	-	-	-
February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

General Fund (10)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$46,009,588	\$259,487	0.56%	\$47,035,443	\$46,857,391	99.62%	\$433,778	0.92%	67.17%
Specific Ownership	10,457,336	1,690,899	16.17%	8,736,784	8,103,188	92.75%	2,025,797	23.19%	19.81%
Interest	425,269	190,250	44.74%	300,000	82,216	27.41%	19,058	6.35%	-89.98%
Other Local	1,586,341	879,963	55.47%	974,151	828,268	85.02%	206,561	21.20%	-76.53%
Override Election 1996	5,110,286	30,616	0.60%	5,138,836	5,197,161	101.13%	48,221	0.94%	57.50%
Override Election 2004	3,982,523	25,313	0.64%	4,000,000	3,960,000	99.00%	37,638	0.94%	48.69%
State	130,729,767	36,584,734	27.99%	120,880,285	118,700,890	98.20%	34,084,564	28.20%	-6.83%
Mineral Lease	397,336	123,368	31.05%	123,368	336,138	272.47%	66,391	53.82%	-46.18%
CARES Act ESSER	0	0		3,000,000	3,109,525	103.65%	0	0.00%	
Federal	67,654	8,122	12.01%	66,661	63,041	94.57%	5,175	7.76%	-36.28%
Total Revenue	\$198,766,100	\$39,792,752	20.02%	\$190,255,528	\$187,237,818	98.41%	\$36,927,183	19.41%	-7.20%
EXPENDITURE:									
Instructional Programs	\$111,792,755	\$26,078,476	23.33%	\$109,646,150	\$106,811,527	97.41%	\$25,358,347	23.13%	-2.76%
Pupil Support Services	20,934,344	5,249,209	25.07%	20,749,159	20,929,223	100.87%	5,095,657	24.56%	-2.93%
General Administration Support Services	3,272,383	631,253	19.29%	2,773,083	2,641,852	95.27%	651,981	23.51%	3.28%
School Administration Support Services	15,791,820	3,827,114	24.23%	14,950,062	15,503,728	103.70%	3,700,735	24.75%	-3.30%
Business Support Services	22,108,391	5,050,066	22.84%	24,065,708	23,801,773	98.90%	4,729,478	19.65%	-6.35%
Central Support Services	8,298,999	2,011,932	24.24%	6,599,885	6,375,876	96.61%	2,311,410	35.02%	14.89%
Community Services & Other Support Services	73,553	10,104	13.74%	64,732	74,000	114.32%	20,000	30.90%	97.94%
Other Uses/Leases	1,594,895	59,087	3.70%	222,500	277,880	124.89%	70,220	31.56%	18.84%
Total Expenditure	\$183,867,140	\$42,917,241	23.34%	\$179,071,279	\$176,415,859	98.52%	\$41,937,828	23.42%	-2.28%
Transfer to Charter Schools/CPP	\$12,174,385	\$3,028,059	24.87%	\$11,722,149	\$11,849,538	101.09%	\$2,926,753	24.97%	-3.35%
Transfer to Capital Projects/Insurance	3,875,970	968,993	25.00%	3,875,970	3,875,970	100.00%	968,993	25.00%	0.00%
Transfer to Physical Activities	150,000	150,000	100.00%	150,000	150,000	100.00%	150,000	100.00%	0.00%
Transfer to Medical	1,000,000	0		0	0		0		
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,873,919)	0	0.00%	(3,873,919)	(3,873,919)	100.00%	(968,480)	25.00%	
Transfer from 2017 Mill Levy Override - Professional Development Day	(689,951)	0	0.00%	(689,951)	(689,951)	100.00%	(172,488)	25.00%	
Total Expenditure and Transfers	\$196,503,625	\$47,064,293	23.95%	\$190,255,528	\$187,727,497	98.67%	\$44,842,606	23.57%	-4.72%
GAAP Basis Result of Operations	2,262,475			0	(489,679)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	9,948,507			11,010,986	12,210,982				
GAAP Basis Fund Balance (Deficit) at End of Year	\$12,210,982			\$11,010,986	\$11,721,303				
Reserves/Designations:									
Inventories	(236,890)			(250,000)	(250,000)				
Encumbrances	(214,834)			(300,000)	(300,000)				
	\$11,759,258			\$10,460,986	\$11,171,303				

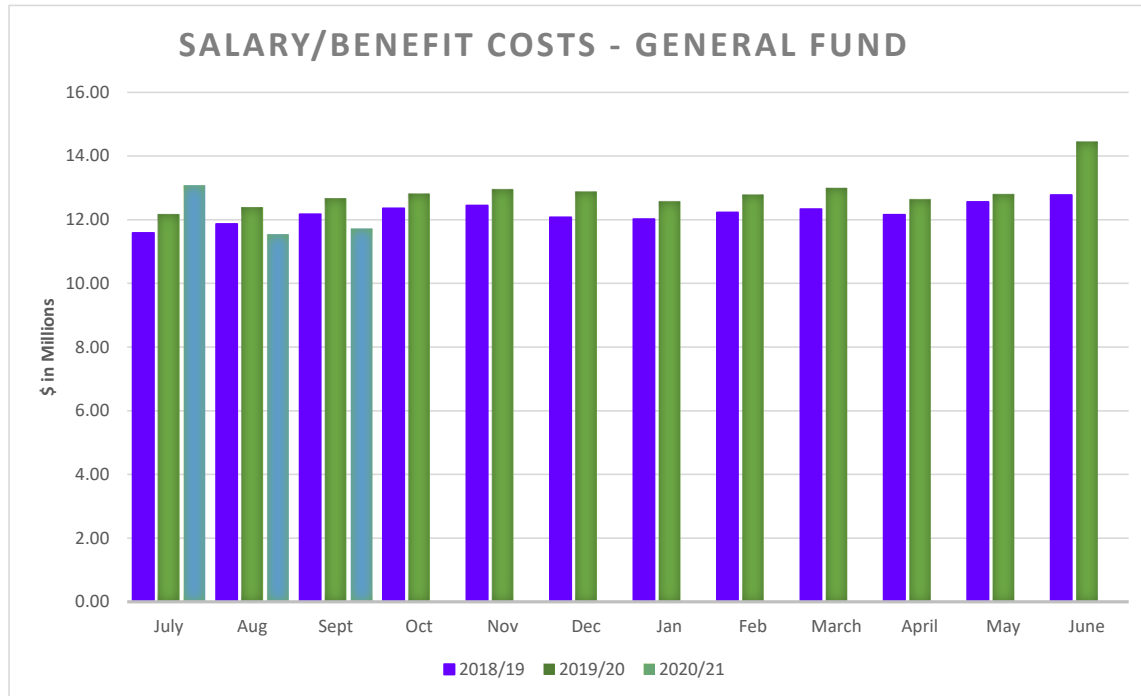
2020-21 Adopted PPR is \$7,661.98 and is based on 21,432.08 FTE.

Anticipated will be updated quarterly and is based on Adopted Budget

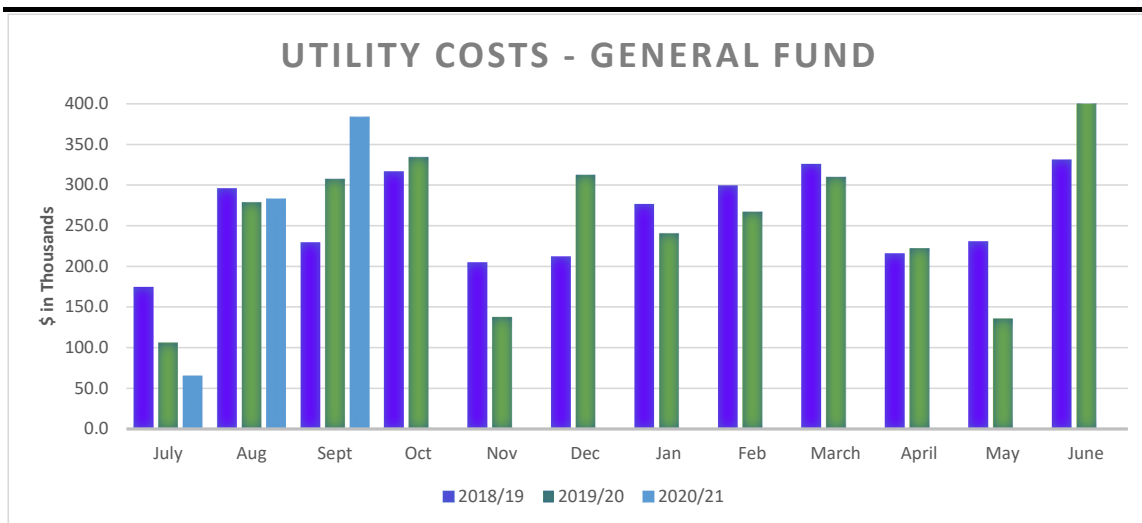


Note: Special Education Categorical funding has historically been received in September. In 2018/19, it was received in October instead. In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years.

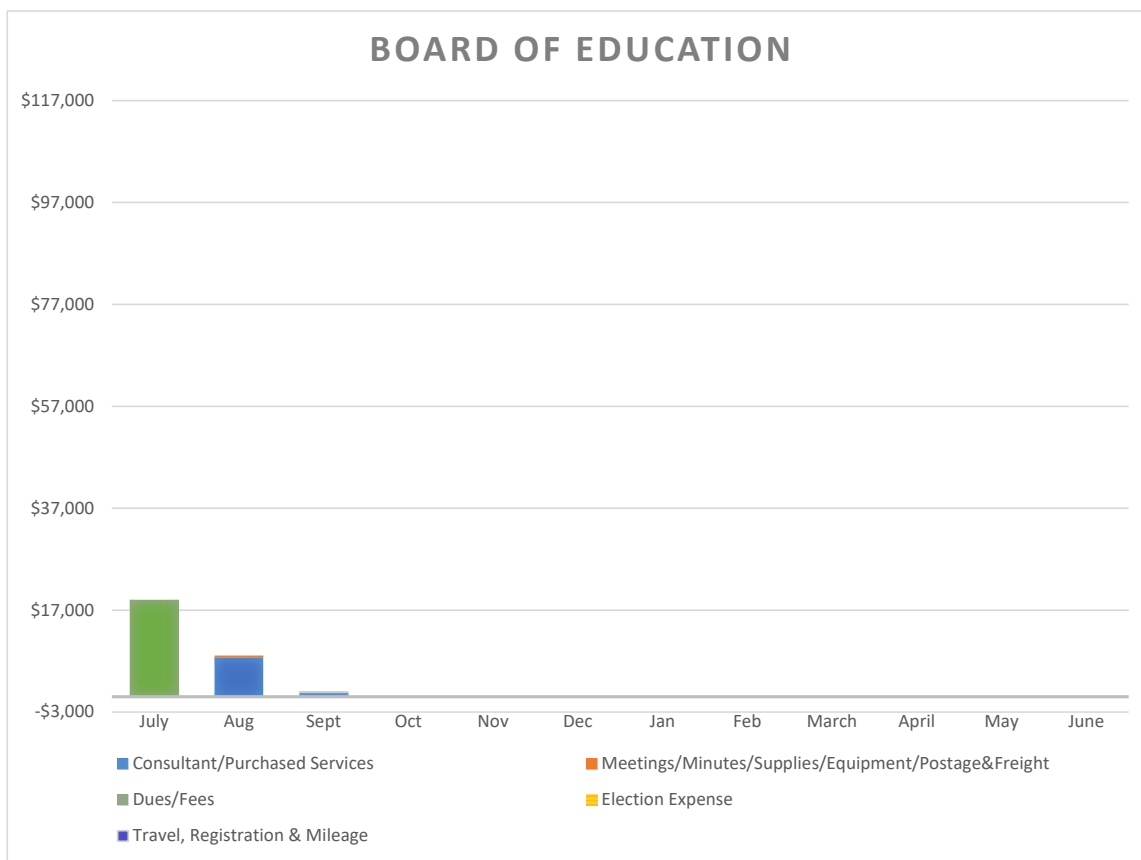
	2018/19	2019/20	2020/21
YTD Revenue	\$32,867,015	\$39,792,753	\$36,927,183
Annual Budget	\$186,017,695	\$196,673,580	\$190,255,528
YTD % of Budget	17.67%	20.23%	19.41%
EOY Actual Revenue	\$187,794,772	\$198,766,100	
% of EOY Actual Revenue to Budget	100.96%	101.06%	



	2018/19	2019/20	2020/21
YTD Exp	\$33,139,532	\$35,640,482	\$36,359,106
Annual Budget	\$147,205,820	\$156,968,413	\$152,902,133
YTD % of Budget	22.51%	22.71%	23.78%
EOY Actual Exp	\$146,630,564	\$154,163,731	
% of EOY Actual Revenue to Budget	99.61%	98.21%	



Total-General Fund	2018/19	2019/20	2020/21
YTD Exp	\$700,366	\$692,763	\$732,425
Annual Budget	\$3,140,000	\$3,200,000	\$3,265,089
YTD % of Budget	22.30%	21.65%	22.43%
EOY Actual Exp	\$3,115,132	\$3,078,391	
% of EOY Actual Revenue to Budget	99.21%	96.20%	
Natural Gas	2018/19	2019/20	2020/21
YTD Exp	\$14,760	\$22,265	\$31,677
Annual Budget	\$400,000	\$455,000	\$459,557
YTD % of Budget	3.69%	4.89%	6.89%
EOY Actual Exp	\$467,587	\$376,781	
% of EOY Actual Revenue to Budget	116.90%	82.81%	
Fuel - Propane	2018/19	2019/20	2020/21
YTD Exp	\$0	\$522	\$0
Annual Budget	\$25,000	\$30,000	\$30,302
YTD % of Budget	0.00%	1.74%	0.00%
EOY Actual Exp	\$27,880	\$30,085	
% of EOY Actual Revenue to Budget	111.52%	100.28%	
Electric	2018/19	2019/20	2020/21
YTD Exp	\$584,401	\$545,318	\$593,057
Annual Budget	\$2,175,000	\$2,175,000	\$2,221,537
YTD % of Budget	26.87%	25.07%	26.70%
EOY Actual Exp	\$2,112,470	\$2,100,834	
% of EOY Actual Revenue to Budget	97.13%	96.59%	
Disposal Services	2018/19	2019/20	2020/21
YTD Exp	\$17,430	\$4,969	\$21,577
Annual Budget	\$150,000	\$150,000	\$151,500
YTD % of Budget	11.62%	3.31%	14.24%
EOY Actual Exp	\$143,347	\$125,061	
% of EOY Actual Revenue to Budget	95.56%	83.37%	
Water	2018/19	2019/20	2020/21
YTD Exp	\$66,261	\$97,431	\$65,637
Annual Budget	\$250,000	\$250,000	\$260,793
YTD % of Budget	26.50%	38.97%	25.17%
EOY Actual Exp	\$240,316	\$312,248	
% of EOY Actual Revenue to Budget	96.13%	124.90%	
Sewer	2018/19	2019/20	2020/21
YTD Exp	\$17,514	\$22,257	\$20,477
Annual Budget	\$140,000	\$140,000	\$141,400
YTD % of Budget	12.51%	15.90%	14.48%
EOY Actual Exp	\$123,532	\$133,382	
% of EOY Actual Revenue to Budget	88.24%	95.27%	



	2018/19	2019/20	2020/21
YTD Exp	\$3,970	\$2,757	\$27,799
Annual Budget	\$66,323	\$141,323	\$66,323
YTD % of Budget	5.99%	1.95%	41.91%
EOY Actual Exp	\$58,672	\$160,629	
% of EOY Actual Revenue to Budget	88.46%	113.66%	

**Independence Academy
as of September 30, 2020**

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual/ Audited	2020-21 Adopted Budget	2020-21 Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$44,453	\$10,234	23.02%	\$37,000	\$37,000	100.00%	\$11,113	30.04%	108.59%
Interest	898	304	33.85%	-	-		151		49.52%
Read Act	-	-		15,000	15,000	100.00%	-	0.00%	
Miscellaneous Income	12,691	6,635	52.28%	-	-		1,394		21.01%
Kindergarten Fees	710	710	100.00%	-	-		-		0.00%
Pre-K Fees	34,842	10,525	30.21%	60,000	60,000	100.00%	21,919	36.53%	208.26%
Material Fees	-	-		-	-		19,115		
Rental Income	8,624	-	0.00%	12,000	12,000	100.00%	1,970	16.42%	
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	-	-		140,970	332,455	235.83%	332,455	235.83%	
MCSD#51 Mill Levy Override	-	-		-	-		-		
Erate	12,793	12,793	100.00%	15,000	15,000	100.00%	-	0.00%	0.00%
Title II A Revenue	-	-		-	-		-		
Refunds: MCVSD#51	-	-		18,000	18,000	100.00%	-	0.00%	
Total Revenue	\$115,011	\$41,201	35.82%	\$297,970	\$489,455	164.26%	\$388,116	130.25%	942.01%
EXPENDITURE:									
Salaries	\$1,493,200	\$349,822	23.43%	\$1,850,055	\$1,790,055	96.76%	\$429,841	23.23%	122.87%
Benefits	512,054	113,345	22.14%	600,000	590,000	98.33%	143,834	23.97%	126.90%
Capital Projects	298,071	-	0.00%	5,000	332,455	6649.10%	90,490	1809.79%	
Purchased Services	484,897	134,014	27.64%	339,970	300,970	88.53%	168,556	49.58%	125.78%
Supplies	81,765	55,043	67.32%	93,173	71,173	76.39%	39,728	42.64%	72.18%
Facility Rent	234,133	69,865	29.84%	270,400	270,400	100.00%	87,396	32.32%	125.09%
Contingency/Reserve	-	-		97,617	97,617	100.00%	-	0.00%	
Professional Development	25,593	6,563	25.64%	8,000	13,000	162.50%	8,377	104.72%	127.65%
Equipment	12,127	12,127	100.00%	10,538	10,568	100.28%	-	0.00%	0.00%
Furniture and Fixtures	4,024	2,725	67.71%	5,000	5,000	100.00%	1,038	20.75%	38.08%
Technology	67,989	21,364	31.42%	78,000	68,000	87.18%	10,404	13.34%	48.70%
Curriculum	107	-	0.00%	-	-		-		
Other Expenses	288	-	0.00%	5,000	5,000	100.00%	-	0.00%	
Total Expenditure/Contingency	\$3,214,248	\$764,869	23.80%	\$3,362,753	\$3,554,238	105.69%	\$979,664	29.13%	128.08%
Expenditure/Contingency+(-) Revenue	(\$3,099,237)	(\$723,668)	23.35%	(\$3,064,783)	(\$3,064,783)	100.00%	(\$591,547)	19.30%	81.74%
Transfer from General Fund*	\$3,219,984	\$804,996	25.00%	\$3,064,783	\$3,064,783	100.00%	\$766,198	25.00%	95.18%
Fund Balance (Deficit) at Beginning of Year	3,593,149	3,593,149	100.00%	3,064,783	3,064,783	100.00%	3,709,281	121.03%	103.23%
Fund Balance (Deficit) at End of Year	\$3,713,896	\$3,674,477	98.94%	\$3,064,783	\$3,064,783	100.00%	\$3,883,932	126.73%	105.70%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$120,425	\$30,277	25.14%	\$86,646	\$86,646	100.00%	\$30,258	34.92%	99.94%
MCVSD#51 Mill Levy Override 1996,2004	158,550	41,177	25.97%	112,436	112,436	100.00%	40,066	35.63%	97.30%
Total Revenue	\$278,975	\$71,454	25.61%	\$199,082	\$199,082	100.00%	\$70,324	35.32%	98.42%
EXPENDITURE:									
Curriculum	\$98,231	\$65,279	66.45%	\$111,436	\$111,436	100.00%	\$5,543	4.97%	8.49%
Technology	14,213	-	0.00%	-	-		22,177		
Professional Development	54,336	33,127	60.97%	85,000	85,000	100.00%	869	1.02%	2.62%
Total Expenditure	\$166,780	\$98,406	59.00%	\$196,436	\$196,436	100.00%	\$28,589	14.55%	29.05%
Expenditure + (-) Revenue	\$112,195	(\$26,952)	-24.02%	\$2,646	\$2,646	100.00%	\$41,735	1577.28%	-154.85%
Fund Balance (Deficit) at Beginning of Year	74,197	74,197	100.00%	21,000	21,000	100.00%	193,233	920.16%	260.43%
Fund Balance (Deficit) at End of Year	\$186,392	\$47,245	25.35%	\$23,646	\$23,646	100.00%	\$234,968	993.69%	497.34%
STATE GRANT REVENUE:									
ESSER funds	\$0	\$0		\$63,634	\$63,634	100.00%	\$0	0.00%	
CARES Act	-	-		\$204,967	\$208,213	101.58%	208,213	101.58%	
CS Capital Construction Grant	111,540	16,749	15.02%	\$99,600	\$99,600	100.00%	30,380	30.50%	
Total Revenue	\$111,540	\$16,749	15.02%	\$368,201	\$371,447	100.88%	\$238,593	64.80%	
EXPENDITURE:									
CARES Act Expenditures	\$0	\$0		\$204,967	\$208,213	101.58%	\$160,052	78.09%	
CS Capital Construction Expenditure	111,540	16,749	15.02%	\$99,600	\$99,600	100.00%	30,380	30.50%	
Total Expenditure	\$111,540	\$16,749	15.02%	\$304,567	\$307,813	101.07%	\$190,432	62.53%	
Expenditure + (-) Revenue	\$0	\$0		\$63,634	\$63,634	100.00%	\$48,161		

Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
Fund Balance (Deficit) at End of Year	\$0	\$0		\$63,634	\$63,634	100.00%	\$48,161		
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$114,314	\$75,092	65.69%	\$69,987	\$69,987	100.00%	\$56,455	80.66%	75.18%
Other Income	14,590	1,095	7.51%	120	120	100.00%	727	605.83%	66.39%
Local Fundraising	26,806	3,254	12.14%	26,500	26,500	100.00%	1,121	4.23%	34.45%
Total Revenue	\$155,710	\$79,442	51.02%	\$96,607	\$96,607	100.00%	\$58,303	60.35%	73.39%
EXPENDITURE:									
Purchased Services	\$97,436	\$21,817	22.39%	\$96,607	\$96,607	100.00%	\$19,961	20.66%	91.49%
Total Expenditure	\$97,436	\$21,817	22.39%	\$96,607	\$96,607	100.00%	\$19,961	20.66%	91.49%
Expenditure + (-) Revenue	\$58,273	\$57,625	98.89%	\$0	\$0		\$38,342		66.54%
Fund Balance (Deficit) at Beginning of Year	284,696	284,696	100.00%	166,418	166,418	100.00%	337,306	202.69%	118.48%
Fund Balance (Deficit) at End of Year	\$342,969	\$342,321	99.81%	\$166,418	\$166,418	100.00%	\$375,648	225.73%	109.74%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$340,108	\$85,015	25.00%	\$370,000	\$370,000	100.00%	\$116,169	31.40%	136.65%
Repair and Replacement	17,935	17,935	100.00%	-	-		-		0.00%
Proceeds from Issuance of Debt	-	-		-	-		7,255,000		
Bond Discount	-	-		-	-		(251,230)		
Bond Accounts Interest	8,625	3,595	41.68%	-	-		898		24.98%
Total Revenue	\$366,668	\$106,545	29.06%	\$370,000	\$370,000	100.00%	\$7,120,837	1924.55%	6683.41%
EXPENDITURE:									
Debt Service Payments	\$337,525	\$229,963	68.13%	\$370,000	\$370,000	100.00%	\$248,387	67.13%	108.01%
Excess Funds Transfer to IACS	11,040	11,040	100.00%	-	-		-		0.00%
Project Construction	-	-		-	-		528,334		
Total Expenditure	\$348,565	\$241,003	69.14%	\$370,000	\$370,000	100.00%	\$776,721	209.92%	322.29%
Expenditure + (-) Revenue	\$18,103	(\$134,457)	-742.73%	\$0	\$0		\$6,344,116		-4718.32%
Fund Balance (Deficit) at Beginning of Year	635,687	635,687	100.00%	596,895	596,896	100.00%	653,790	109.53%	102.85%
Fund Balance (Deficit) at End of Year	\$653,790	\$501,230	76.67%	\$596,895	\$596,896	100.00%	\$6,997,906	1172.38%	1396.15%

as of September 30, 2020

Independence Academy Cash Flow for 2020-21

ACTUAL FYE 6/30/20	6/30/20 \$4,147,324 (A)	Jul-20	Aug-20	Sep-20	9/30/20 ACTUAL TOTAL	Oct-20	Nov-20	Dec-20	12/31/20 ACTUAL TOTAL	Jan-21	Feb-21	Mar-21	3/31/21 ACTUAL TOTAL	Apr-21	May-21	Jun-21	6/30/21 ACTUAL TOTAL
Total Cash--Beginning of Month		\$4,614,130	\$4,865,642	\$4,909,093	\$4,614,130	\$4,781,224	\$0	\$0	\$4,614,130	\$0	\$0	\$0	\$4,614,130	\$0	\$0	\$0	\$4,614,130
Cash received:																	
Per Pupil Revenue	\$3,219,984	\$255,399	\$255,399	\$255,399	\$766,198												
ECEA Spec Ed	\$44,453	3,411	3,998	3,704	\$11,113												
Interest	\$898	64	47	39	\$151												
Colorado Read Act	\$0	-	-	-	\$0												
Other-Miscellaneous	\$12,691	-	344	1,050	\$1,394												
Kindergarten Fees	\$710	-	-	-	\$0												
Pre-K Fees	\$34,842	12,143	1,659	8,117	\$21,919												
Material Fees	\$0	18,165	850	100	\$19,115												
Rent Income	\$8,624	1,970	-	-	\$1,970												
Capital Construction Grant	\$111,540	-	10,246	20,133	\$30,380												
Other-Refunds from District	\$0	-	-	-	\$0												
Asset Sale	\$0	-	-	-	\$0												
Capital Contribution	\$0	-	-	-	\$0												
Capital Construction Bond Reimbursement	\$0	300,955	31,500	-	\$332,455												
MCSD#51 Mill Levy Override 1996 & 2004	\$158,550	13,726	12,985	13,355	\$40,066												
MCSD#51 Mill Levy Override 2017	\$120,425	10,092	10,080	10,086	\$30,258												
Cares Act	\$0	-	208,213	-	\$208,213												
Erate	\$12,793	-	-	-	\$0												
Title II A	\$0	-	-	-	\$0												
Student fees	\$114,314	49,561	2,858	3,299	\$55,718												
Student Activity other	\$14,590	-	547	180	\$727												
Fundraising revenue	\$26,806	-	-	1,121	\$1,121												
Total cash received	\$3,881,220	\$665,486	\$538,727	\$316,585	\$1,520,797	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash expenditures:																	
Salaries	\$1,493,200	115,624	\$173,871	140,346	429,841												
Benefits	\$512,054	43,365	48,767	51,702	143,834												
Purchased Services	\$482,422	27,703	104,094	36,759	168,556												
Professional Development	\$79,930	8,036	3,718	(2,508)	9,246												
Facility Rent	\$345,673	28,783	45,496	43,496	117,775												
Office supplies	\$4,512	927	1,520	2,652	5,099												
Instructional supplies	\$77,252	23,014	10,081	1,533	34,628												
Curriculum	\$98,338	761	4,370	412	5,543												
Capital Reserve Expenditures	\$0	-	-	-	-												
Equipment	\$14,602	-	-	(706)	1,038												
Furniture and Fixtures	\$4,024	1,121	623	-	-												
Misc Expense	\$288	-	-	-	-												
Technology	\$82,202	11,224	21,225	132	32,581												
Capital Construction	\$298,071	10,049	35,572	44,869	90,490												
Cares Act Expenses	\$0	26,122	131,259	2,672	160,052												
Other-Student activities	\$97,436	6,098	11,760	7,029	24,887												
Total cash expenditures	\$3,590,004	\$302,829	\$592,356	\$328,387	\$1,223,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in Accounts Payable/Receivable	\$175,591	(\$111,145)	\$97,081	(\$116,066)	(\$130,130)				(\$130,130)				(\$130,130)				(\$130,130)
Total Cash--end of month	\$4,614,130 (B)	\$4,865,642	\$4,909,093	\$4,781,224	\$4,781,224	\$4,781,224	\$0	\$0	\$4,484,000	\$0	\$0	\$0	\$4,484,002	\$0	\$0	\$0	\$4,484,000
Cash Balances:																	
Operating account	\$3,853,008	\$4,114,097	\$4,170,325	\$4,038,698	\$4,038,698												
Savings account	\$145,290	145,303	145,314	145,326	145,326												
Money Market account	\$54,884	54,885	54,886	54,886	54,886												
New Building Fund	\$4,753	4,754	4,754	4,754	4,754												
Payment Account	\$1,410	2,678	3,777	10,662	10,662												
Colo Trust	\$200,002	200,050	200,085	200,112	200,112												
Student Activities Account	\$354,784	343,874	329,951	326,785	326,785												
Bento Business Card	-	-	-	-	-												
Paypal	-	-	-	-	-												
Petty Cash	-	-	-	-	-												
Total Cash--end of month	\$4,614,130 (B)	\$4,865,642	\$4,909,093	\$4,781,224	\$4,781,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted cash:																	
Tabor 3%	\$100,950	100,883	100,883	100,883	100,883												
Capital Projects																	
Other restricted:																	
Fundraising for specific purpose																	
Fees collected for specific purpose																	
Unspent grant revenues																	
Other?-name																	
Unrestricted	4,513,180	4,764,759	4,808,210	4,680,341	4,680,341												
Total Cash--end of month	\$4,614,130 (B)	\$4,865,642	\$4,909,093	\$4,781,224	\$4,781,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Juniper Ridge Community School
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2019-20 Actual 9/30/20	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$133,277	\$26,870	20.16%	\$114,589	\$118,611	103.51%	\$36,684	32.01%	36.52%
Mill Levy Override 1996 & 2004	\$120,376	\$36,544	30.36%	\$148,748	\$157,059	105.59%	\$28,962	19.47%	-20.75%
Special Ed	25,380	6,345	25.00%	66,124	45,752	69.19%	49,257	74.49%	676.32%
Interest	2,411	404	16.76%	2,500	1,500	60.00%	356	14.24%	-11.88%
Miscellaneous Income	14,839	7,229	48.72%	0	0		636		-91.20%
Grant - School Van	0	0		0	0		20,000		
Material Fees	33,165	4,000	12.06%	58,566	58,566	100.00%	23,718	40.50%	492.95%
Capital Construction Grant	113,697	31,363	27.58%	113,726	131,043	115.23%	32,956	28.98%	5.08%
CRF Allocation	0	0		0	0		186,871		
Friday Enrichment	0	0		0	0		0		
Before and After Care	343	35	10.20%	0	0		0		-100.00%
Violin Rental	0	0		0	0		0		
Tutoring - Reading	0	(370)		0	0		0		-100.00%
Refund MCVSD#51	0	0		0	0		0		
Sunshine Fund	100	175	175.00%	0	0		0		-100.00%
Parent Education Income	1,318	0	0.00%	0	0		0		
COP Reimbursements	336,315	1,100	0.33%	0	0		0		-100.00%
Garden Grants	1,500	0	0.00%	0	0		0		
Fundraising	48,284	10,517	21.78%	10,000	10,000	100.00%	3,288	32.88%	-68.73%
Total Revenue	\$831,004	\$124,211	14.95%	\$514,253	\$522,531	101.61%	\$382,728	74.42%	208.13%
EXPENDITURE:									
Class Fund Expenses	19,954	2,988	14.97%	7,000	7,000	100.00%	141	2.02%	-95.27%
CRF	0	0		0	0		87,001		
Festivals and Fairs	0	56		0	0		529		844.11%
Gifts	0	0		0	0		12		
Background Checks	344	146	42.44%	200	200	100.00%	352	175.88%	140.92%
Kinder Class Expenses	206	0	0.00%	0	0		52		
Salaries	\$1,618,502	\$402,741	24.88%	\$1,736,146	\$1,652,829	95.20%	\$415,055	23.91%	3.06%
Special Ed Purchased Services	55,317	0	0.00%	90,673	109,000	120.21%	36,641	40.41%	
Benefits	417,900	102,548	24.54%	457,865	438,196	95.70%	111,672	24.39%	8.90%
Utilities	64,182	5,162	8.04%	99,964	101,764	101.80%	21,442	21.45%	315.37%
Land Lease/Rentals	510,645	120,114	23.52%	57,137	57,137	100.00%	11,498	20.12%	-90.43%
COP Payments - Building	0	0		500,775	500,775	100.00%	124,975	24.96%	
Banking and Payroll Service Fee	762	385	50.52%	1,020	1,020	100.00%	605	59.31%	57.14%
Custodial	34,549	9,151	26.49%	0	0		0		-100.00%
Advertising/Marketing	15,020	1,804	12.01%	15,000	15,000	100.00%	1,174	7.83%	-34.92%
Professional Development	70,312	(22,805)	-32.43%	69,152	74,452	107.66%	2,815	4.07%	-112.34%
Bad Debts	3,205	0	0.00%	0	0		1,010		
Instructional Supplies	39,017	23,893	61.24%	79,098	77,598	98.10%	64,935	82.09%	171.77%
Admin Supplies/Postage/Telephone	13,802	2,257	16.35%	9,900	11,700	118.18%	3,100	31.31%	37.34%
Middle School Elective Program	0	0		0	0		663		
Purchased Services	578,877	99,650	17.21%	185,582	222,798	120.05%	56,514	30.45%	-43.29%
Equipment/Furniture	6,313	40	0.63%	10,000	10,000	100.00%	806	8.06%	1914.85%
Dues and Fees	6,691	2,625	39.23%	8,000	8,000	100.00%	3,265	40.81%	24.39%
Miscellaneous Expenses	850	(45)	-5.29%	0	0		210		-566.89%
Ren Festival	2,215	824	37.20%	0	0		285		-65.41%
Contingency/Reserve	0	0		140,467	151,461	107.83%	0	0.00%	
Insurance	0	0		37,714	0	0.00%	0	0.00%	
Interest and Service Charges	486	0	0.00%	0	0		0		
Books and Periodicals	0	0		0	0		0		
Non-Revenue Festival	1,340	241	17.99%	500	500	100.00%	0	0.00%	-100.00%
Pupil Activities	2,142	0	0.00%	0	0		0		
Supplies/Equipment - Lease	0	0		600	600	100.00%	0	0.00%	
Grounds Maintenance Contracted	0	0		0	0		0		
Board Events	1,197	0	0.00%	1,200	1,200	100.00%	0	0.00%	
Recruitment	0	0		0	0		0		
Fundraising Expenses	3,257	66	2.03%	0	0		0		-100.00%
Violin Rental	0	0		0	0		0		
Property Taxes	0	0		0	0		0		
Suspense	0	0		0	0		915		
Tech Charge - UPN WAN	4,785	0	0.00%	0	0		0		
Parent Education Income	0	0		0	2,000		0		
Facility Improvements & New Building	0	0		0	0		0		
Total Expenditure/Contingency	\$3,471,870	\$751,841	21.66%	\$3,507,993	\$3,443,230	98.15%	\$945,666	26.96%	25.78%
Expenditure/Contingency+(-)									
Revenue	(\$2,640,866)	(\$627,630)	23.77%	(\$2,993,740)	(\$2,920,699)	97.56%	(\$562,938)	18.80%	-10.31%
Transfer from General Fund*	\$2,902,117	\$726,615	25.04%	\$3,003,496	\$2,926,876	97.45%	\$714,434	23.79%	-1.68%
Fund Balance (Deficit) at Beginning of Year	1,022,133	804,574	78.72%	1,232,807	1,283,384	104.10%	1,283,384	104.10%	59.51%
Fund Balance (Deficit) at End of Year	\$1,283,384	\$903,559	70.40%	\$1,242,563	\$1,289,561	103.78%	\$1,434,880	115.48%	58.80%

Juniper Ridge Community School Cash Flow for 2020-21

ACTUAL FYE 6/30/20		9/30/20 ACTUAL TOTAL												12/31/20 ACTUAL TOTAL		3/31/21 ACTUAL TOTAL		6/30/21 ACTUAL TOTAL	
Total Cash--Beginning of Month		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21						
Total Cash--Beginning of Month		\$712,529	\$677,939	\$942,636	\$922,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$712,529				
Cash received:																			
State Student Per Pupil		\$238,145	\$238,145	\$238,145											\$714,434				
Mill Levy Override 2017		12,181	11,414	13,088											\$36,684				
Mill Levy Override 1996, 2004		8,957	10,121	9,884											\$28,962				
Capital Construction Grant				21,840											\$32,956				
CRF Allocation			186,871	-											\$186,871				
Special Ed		5,510	39,934	3,813											\$49,257				
Interest		88	78	191											\$356				
Miscellaneous Income		100	-	536											\$636				
Grant - School Van			-	20,000											\$20,000				
Material Fees			23,238	480											\$23,718				
Before and After Care		\$343	-	-											\$0				
Fundraising		10	1,068	2,211											\$3,288				
Violin Rental			-	-											\$0				
Tutoring - Reading			-	-											\$0				
Sunshine Fund			-	-											\$0				
Parent Education Income			-	-											\$0				
COP Reimbursements		\$1,318	-	-											\$0				
Garden Grants		\$337,415	-	-											\$0				
Refund MCVSD#51		\$1,500	-	-											\$0				
Total cash received		\$264,991	\$521,984	\$310,187	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Cash expenditures:																			
Class Fund Expenses		\$19,954	-	-											\$141				
CRF		\$0	\$7,237	\$49,596											\$87,001				
Festivals and Fairs		\$1,008	-	201											\$529				
Gifts		\$0	327	12											\$12				
Background Checks		\$344	-	50											\$352				
Kinder Class Expenses		\$206	52	50											\$52				
Salaries		\$1,618,502	\$135,790	\$139,192											\$415,055				
Special Ed Purchased Services		\$55,317	4,062	32,579											\$36,641				
Benefits		\$417,900	36,192	38,340											\$111,672				
Utilities		\$64,182	7,236	6,783											\$21,442				
Land Lease/Rentals		\$510,645	4,901	4,448											\$11,498				
COP Payments - Building		\$0	41,658	41,658											\$124,975				
Banking and Payroll Service Fee		\$762	145	118											\$605				
Custodial		\$34,549	-	-											\$0				
Advertising/Marketing		\$15,020	1,037	37											\$1,174				
Professional Development		\$70,312	1,644	210											\$2,815				
Bad Debt		\$3,205	1,010	-											\$1,010				
Instructional Supplies		\$39,185	19,575	11,415											\$64,935				
Admin Supplies/Postage/Telephone		\$13,634	367	443											\$3,100				
Middle School Elective Program		\$0	-	663											\$663				
Purchased Services		\$578,877	19,754	16,826											\$56,514				
Equipment/Furniture		\$6,313	600	154											\$806				
Dues and Fees		\$6,691	3,255	10											\$3,265				
Miscellaneous Expenses		\$850	-	-											\$210				
Ren Faire Expense		\$2,215	95	95											\$285				
Interest and Service Charges		\$486	-	-											\$0				
Non-Revenue Festival		\$332	-	-											\$0				
Pupil Activities		\$2,142	-	-											\$0				
Supplies/Equipment - Lease		\$0	-	-											\$0				
Board Events		\$1,197	-	-											\$0				
Recruitment		\$0	-	-											\$0				
Fundraising Expenses		\$3,257	-	-											\$0				
Suspense		\$0	915	-											\$915				
Tech Charge - UPN WAN		\$4,785	-	-											\$0				
Facility Improvements & Building		\$0	-	-											\$0				
Total cash expenditures		\$3,471,870	\$333,374	\$307,879	\$945,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Change in Accounts Payable/Receivable		(\$103,802)	\$4,832	(\$22,713)	\$58,207										\$0				
Total Cash--end of month		\$712,529 (B)	\$677,939	\$942,636	\$922,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$712,529				
Cash Balances:																			
Square		\$0	\$640	(\$480)															
Stripe		\$0	\$0	\$154															
ColoTrust		\$287,386	\$287,458	\$287,479															
Home Loan Operating		\$127,368	\$91,990	\$112,921															
Contingency & Repair Reserve Savings		\$131,331	\$131,331	\$131,387															
Tabor Reserve Savings		\$15,037	\$15,037	\$15,043															
Home Loan Premier Savings		\$101,318	\$101,361	\$308,389															
Paypal		(\$700)	\$0	\$0															
Material Fees Checking		\$50,742	\$58,340	\$67,290															
Petty Cash		\$48	\$48	\$48															
Total Cash--end of month		\$712,529 (B)	\$677,939	\$942,636	\$922,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Restricted cash:																			
Tabor 3%		\$99,832	\$105,532	\$105,532															
Capital Projects																			
Other restricted:																			
Fundraising for specific purpose																			
Fees collected for specific purpose																			
Unspent grant revenues																			
Other?-name																			
Total Cash--end of month		\$612,697	\$72,407	\$37,104	\$816,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total Cash--end of month		\$712,529 (B)	\$677,939	\$942,636	\$922,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Unrestricted																			

**Mesa Valley Community School
as of September 30, 2020**

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 09/30/20	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	58,678	11,414	19.45%	40,354	58,678	145.41%	14,669	36.35%	128.52%
Capital Construction Grant	107,636	49,515	46.00%	107,636	116,671	108.39%	29,168	27.10%	58.91%
Mill Levy Override 2017	116,692	43,397	37.19%	117,553	117,280	99.77%	29,320	24.94%	67.56%
Mill Levy Override 1996 & 2004	153,636	27,452	17.87%	165,276	155,296	93.96%	38,824	23.49%	141.42%
Student Class Fees	0	0		100,000	100,000	100.00%	0	0.00%	
Colorado Read Act	8,293	0	0.00%	0	0		0		
Donations - Restricted	0	0		0	0		16		
Donations - Unrestricted	212	11	5.19%	0	0		0		0.00%
Room Rental Fees	250	0	0.00%	0	0		0		
Erate Projection	6,079	6,079	100.00%	11,061	11,061	100.00%	0	0.00%	0.00%
Interest Income	13,364	7,025	52.57%	0	0		329		4.68%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	665	0	0.00%	0	0		0		
Covid Funds	0	0		0	0		206,131		
Miscellaneous Income	12,519	0	0.00%	0	0		0		
Total Revenue	\$478,022	\$144,893	30.31%	\$541,880	\$558,985	103.16%	\$318,457	58.77%	219.79%
EXPENDITURE:									
Salaries/Benefits	\$2,002,053	\$531,867	26.57%	\$2,066,000	\$2,066,000	100.00%	\$568,478	27.52%	106.88%
Professional/Tech Services	0	0		81,100	81,100	100.00%	20,510	25.29%	
Property Services	0	0		38,900	41,900	107.71%	14,086	36.21%	
Purchased Services	340,831	84,442	24.78%	25,600	25,600	100.00%	9,287	36.28%	11.00%
Professional Dev	14,176	7,289	51.42%	5,500	5,500	100.00%	0	0.00%	0.00%
D51 Direct Services	0	0		24,000	24,000	100.00%	7,898	32.91%	
D51/Add Personnel	0	0		60,000	60,000	100.00%	19,173	31.95%	
D51 Admin Charges	82,512	23,667	28.68%	89,094	89,094	100.00%	22,273	25.00%	94.11%
Supplies	0	0		92,000	96,000	104.35%	32,345	35.16%	
Events	5,164	3,072	59.49%	4,000	4,000	100.00%	0	0.00%	0.00%
Facility Lease	225,607	62,584	27.74%	216,238	216,238	100.00%	51,450	23.79%	82.21%
Equipment/Furniture	30,172	7,602	25.20%	2,000	4,000	200.00%	3,672	183.61%	48.31%
Dues/Fees	0	0		500	1,000	200.00%	642	128.42%	
Learner Funds	0	0		697,680	697,680	100.00%	99,444	14.25%	
Learner Contingency	0	0		77,520	77,520	100.00%	0	0.00%	
Instructional Supplies	603,063	126,497	20.98%	0	0		0		0.00%
Administrative Supplies/Dues	19,879	8,160	41.05%	0	0		0		0.00%
Custodial/Maintenance	37,791	7,799	20.64%	0	0		0		0.00%
Insurance	22,068	10,540	47.76%	0	0		0		0.00%
Capital Project-Building	40,741	0	0.00%	0	0		0		
Covid19 Expenses	15,354	0	0.00%	0	0		76,090		
Other Expenses	0	0		0	0		0		
Total Expenditure/Contingency	\$3,439,408	\$873,518	25.40%	3,480,131	3,489,631	100.27%	\$925,349	26.59%	105.93%
Expenditure/Contingency+(-) Revenue	(\$2,961,386)	(\$728,626)	24.60%	(\$2,938,251)	(\$2,930,646)	99.74%	(\$606,893)	20.65%	83.29%
Transfer from General Fund*	\$3,120,165	\$788,896	25.28%	\$2,969,783	\$2,969,783	100.00%	\$742,446	25.00%	94.11%
Fund Balance (Deficit) at Beginning of Year	618,789	618,789	100.00%	777,568	777,568	100.00%	777,568	100.00%	125.66%
Fund Balance (Deficit) at End of Year	\$777,568	\$679,059	87.33%	\$809,100	\$816,706	100.94%	\$913,121	112.86%	134.47%

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 September 30, 2020		ACTUAL FYE 6/30/20													3/31/21 ACTUAL TOTAL				
Total Cash--Beginning of Month		\$884,915 (A)	Jul-20	Aug-20	Sep-20	9/30/20 ACTUAL TOTAL	Oct-20	Nov-20	Dec-20	12/31/20 ACTUAL TOTAL	Jan-21	Feb-21	Mar-21	3/31/21 ACTUAL TOTAL	Apr-21	May-21	Jun-21	6/30/21 ACTUAL TOTAL	
Total Cash--Beginning of Month		\$884,915 (A)	\$1,069,529	\$1,079,689	\$1,283,160	\$1,069,529	\$1,276,743	\$0	\$0	\$1,069,529	\$0	\$0	\$0	\$1,069,529	\$0	\$0	\$0	\$1,069,529	
Cash received:																			
State Student Per Pupil ECEA Spec Ed Capital Construction Grant Mill Levy Override 2017 Mill Levy Override 1996 & 2004 Student Class Fees Colorado Read Act Gifts/Contributions Room Rental Fees Erate Interest Income MCVSD Refund Insurance Proceeds Covid Funds Miscellaneous Income Total cash received	Cash received:	\$3,120,165	\$247,482	\$247,482	\$247,482	\$742,446													
		\$58,678	3,805	5,975	4,890	\$14,669													
		\$107,636	-	9,838	19,330	\$29,168													
		\$116,692	9,890	9,656	9,773	\$29,320													
		\$153,636	13,726	12,157	12,941	\$38,824													
		\$0	-	-	-	\$0													
		\$8,293	-	-	-	\$0													
		\$212	-	16	-	\$16													
		\$250	-	-	-	\$0													
		\$6,079	-	-	-	\$0													
		\$13,364	156	107	67	\$329													
		\$0	-	-	-	\$0													
		\$665	-	-	-	\$0													
		\$0	-	206,131	-	\$206,131													
		\$12,519	-	-	-	\$0													
		\$3,598,187	\$275,058	\$491,361	\$294,483	\$1,060,902	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Cash expenditures:																			
Salaries/Benefits Professional/Tech Services Property Services Purchased Services Professional Dev D51 Direct Services D51/Add Personnel D51 Admin Charges Supplies Events Facility Lease Equipment/Furniture Dues/Fees Learner Funds Learner Contingency Instructional Supplies Administrative Supplies/Dues Custodial/Maintenance Insurance Capital Project-Building COVID 19 Other Expenses Total cash expenditures Change in Accounts Payable/Receivable Total Cash--end of month	Cash expenditures:	\$2,002,053	\$175,132	\$172,773	\$568,478														
		\$0	8,173	5,839	6,499	\$20,510													
		\$0	3,965	6,411	3,711	\$14,086													
		\$340,831	4,308	2,780	2,199	\$9,287													
		\$14,176	-	-	-	\$0													
		\$0	1,946	3,319	2,633	\$7,898													
		\$0	-	16,644	2,529	\$19,173													
		\$82,512	7,424	7,424	7,424	\$22,273													
		\$0	13,204	16,441	2,700	\$32,345													
		\$5,164	-	-	-	\$0													
		\$225,607	17,150	17,150	17,150	\$51,450													
		\$30,172	508	514	2,650	\$3,672													
		\$0	-	-	642	\$642													
		\$0	(9)	10,183	89,269	\$99,444													
		\$0	-	-	-	\$0													
		\$603,063	-	-	-	\$0													
		\$19,879	-	-	-	\$0													
		\$37,791	-	-	-	\$0													
		\$22,068	-	-	-	\$0													
		\$40,741	-	-	-	\$0													
		\$15,354	42,688	18,642	14,760	\$76,090													
		\$0	-	-	-	\$0													
		\$3,439,409	\$319,931	\$280,479	\$324,939	\$925,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		Change in Accounts Payable/Receivable		\$25,836		(\$7,411)	\$24,039	\$71,661											
Total Cash--end of month		\$1,069,529 (B)	\$1,079,689	\$1,283,160	\$1,276,743	\$1,276,743	\$1,276,743	\$0	\$0	\$1,069,529	\$0	\$0	\$0	\$1,069,529	\$0	\$0	\$0	\$1,069,529	
Cash Balances:																			
Operating account SBA Account CSAFE CSAFE Tabor Total Cash--end of month		Cash Balances:	\$334,194		\$547,548	\$541,064	\$541,064												
	6,398			6,414	6,414	6,414													
	637,819			638,048	638,106	638,106													
	91,118			91,151	91,159	91,159													
Total Cash--end of month			\$1,069,529 (B)	\$1,079,689	\$1,283,160	\$1,276,743	\$1,276,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Restricted cash:																			
Tabor 3% Capital Projects Other restricted: Fundraising for specific purpose Fees collected for specific purpose Unspent grant revenues Other?-name Unrestricted Total Cash--end of month	Restricted cash:	\$106,087		105,350	105,350	105,350													
		963,442		974,339	1,177,810	1,171,393	1,171,393												
Total Cash--end of month		\$1,069,529 (B)	\$1,079,689	\$1,283,160	\$1,276,743	\$1,276,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expenses, as in September, December, etc.)

(B) Each Total Cash--end of month must be equal each other

2017 Mill Levy Override (17)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,468,578	\$40,925	0.63%	\$6,500,000	\$6,435,000	99.00%	\$59,837	0.92%	46.21%
Specific Ownership	585,543	163,408	27.91%	833,852	642,751	77.08%	179,373	21.51%	9.77%
Interest	38,912	17,542	45.08%	60,000	3,984	6.64%	996	1.66%	-94.32%
Total Revenue	\$7,093,033	\$221,875	3.13%	\$7,393,852	\$7,081,735	95.78%	\$240,206	3.25%	8.26%
EXPENDITURE:									
Instructional Materials/Educator Training	\$2,754,301	\$668,815	24.28%	\$1,102,255	\$1,102,255	100.00%	\$464,302	42.12%	-30.58%
Maintenance Projects	958,203	273,135	28.50%	1,000,000	1,000,000	100.00%	20,417	2.04%	-92.52%
Technology Support	271,618	61,855	22.77%	300,000	281,960	93.99%	71,828	23.94%	16.12%
Treasurer Collection Fees	16,171	102	0.63%	0	21,260		149		46.08%
Total Expenditure	\$4,000,293	\$1,003,907	25.10%	\$2,402,255	\$2,405,475	100.13%	\$556,696	23.17%	-44.55%
Transfer to Charter Schools-Per Pupil	\$345,199	\$86,818	25.15%	\$347,745	\$347,745	100.00%	\$89,231	25.66%	2.78%
Transfer to General Fund-Professional Development Day	689,951	0	0.00%	689,951	689,951	100.00%	172,488	25.00%	
Transfer to General Fund-Student Contact Days	3,873,919	0	0.00%	3,873,919	3,873,919	100.00%	968,480	25.00%	
Transfer to Nutrition Services-Student Contact Days	79,982	0	0.00%	79,982	79,982	100.00%	19,996	25.00%	
Total Expenditure and Transfers	\$8,989,344	\$1,090,725	12.13%	\$7,393,852	\$7,397,072	100.04%	\$1,806,890	24.44%	65.66%
Excess (Deficiency) of Revenue	(\$1,896,311)			\$0	(\$315,337)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,858,417			2,102,283	1,962,106				
GAAP Basis Fund Balance (Deficit) at End of Year	\$1,962,106			\$2,102,283	\$1,646,769				
Assigned to:									
Less Amount for Encumbrance	(544,607)			0	0				
Unassigned Fund Balance	\$1,417,499			\$2,102,283	\$1,646,769				

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

Anticipated will be updated quarterly and is based on Adopted Budget

Colorado Preschool Program Fund (19)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest	\$12,670	\$3,951	31.18%	\$20,000	\$1,187	5.94%	\$370	1.85%	-90.64%
Miscellaneous	10,213	10,213		0	0		0		
Total Revenue	\$22,883	\$14,164	61.90%	\$20,000	\$1,187	5.94%	\$370	1.85%	-97.39%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$1,581,573	\$395,573	25.01%	\$1,578,285	\$1,639,595	103.88%	\$410,085	25.98%	3.67%
Benefits	617,484	149,184	24.16%	658,544	689,305	104.67%	166,536	25.29%	11.63%
In-service	9,297	6,600	70.99%	0	0		0		-100.00%
Contracted Service	416,556	416,556	100.00%	290,496	242,556	83.50%	242,556	83.50%	-41.77%
Supplies/Materials	20,872	5,553	26.61%	16,000	9,630	60.19%	2,562	16.01%	-53.86%
Equipment	0	0		2,500	2,500	100.00%	0	0.00%	
Administrative Supplies/ Equipment/Other	145,054	81,902	56.46%	50,000	58,671	117.34%	47,243	94.49%	-42.32%
Total CPP Preschool Expenditure	\$2,790,836	\$1,055,368	37.82%	\$2,595,825	\$2,642,257	101.79%	\$868,982	33.48%	-17.66%
E-Care Kindergarten:									
Salaries	\$240	\$240	100.00%	\$0	\$0		\$0		-100.00%
Benefits	166	166	100.00%	0	0		0		-100.00%
In-service	0	0		0	0		0		
Contracted Service	0	0		0	0		0		
Supplies/Materials	0	0		0	0		0		
Equipment	0	0		0	0		0		
Administrative Supplies/ Equipment/Other	0	0		0	0		0		
Transportation	0	0		0	0		0		
Total E-Care Kindergarten Expenditure	\$406	\$406	100.00%	\$0	\$0		\$0		-100.00%
Total Expenditure	\$2,791,242	\$1,055,774	37.82%	\$2,595,825	\$2,642,257	101.79%	\$868,982	33.48%	-17.69%
Transfer from General Fund-Preschl/Kinder	\$2,306,314	\$588,653	25.52%	\$2,195,157	\$1,946,143	88.66%	\$548,789	25.00%	-6.77%
Excess (Deficiency) of Revenue	(\$462,045)			(\$380,668)	(\$694,927)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,221,277			599,446	759,232				
GAAP Basis Fund Balance (Deficit) at End of Year	\$759,232			\$218,778	\$64,305				
Preschool FTE	286.5			286.5					
Kindergarten FTE	0.0			0.0					
Total FTE	286.5			286.5					

2020-21 Adopted Budget

Per pupil revenue \$7,661.98 X 286.5 FTE

Anticipated will be updated quarterly and is based on Adopted Budget

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

Nutrition Services Fund (21)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$1,075,320	\$165,230	15.37%	\$1,458,774	\$102,439	7.02%	\$62,801	4.31%	-61.99%
Ala Carte Lunch Sales	127,303	13,584	10.67%	170,760	137,603	80.58%	4,085	2.39%	-69.93%
Adult Meals	41,436	6,550	15.81%	56,332	32,659	57.98%	1,530	2.72%	-76.64%
Federal Reimbursement	4,156,866	528,004	12.70%	4,871,605	6,404,885	131.47%	597,700	12.27%	13.20%
State Reimbursement	128,657	7,811	6.07%	154,593	60,000	38.81%	0	0.00%	-100.00%
Interest on Investment	176	175	99.43%	150	250	166.67%	0	0.00%	-100.00%
Miscellaneous	7,774	146,657	1886.51%	10,000	2,000	20.00%	44,442 *	444.42%	-69.70%
Commodities	512,527	0	0.00%	478,020	488,157	102.12%	134,725	28.18%	
Total Revenue	\$6,050,059	\$868,011	14.35%	\$7,200,234	\$7,227,993	100.39%	\$845,283	11.74%	-2.62%
EXPENDITURE:									
Salaries and Benefits	\$3,524,657	\$926,267	26.28%	\$3,658,764	\$3,601,365	98.43%	\$881,755	24.10%	-4.81%
Food	1,988,833	374,062	18.81%	2,470,538	2,197,657	88.95%	520,275	21.06%	39.09%
Non-Food	629,730	158,696	25.20%	595,933	591,382	99.24%	134,343	22.54%	-15.35%
Commodities	512,527	45,855	8.95%	478,020	488,157	102.12%	43,293	9.06%	-5.59%
Total Expenditure	\$6,655,747	\$1,504,880	22.61%	\$7,203,255	\$6,878,561	95.49%	\$1,579,666	21.93%	4.97%
Transfer from 2017 Mill Levy Override - Student Contact Days	79,982	0	0.00%	79,982	79,982	100.00%	19,996	25.00%	
Excess (Deficiency) of Revenue & Transfer	(\$525,706)			\$76,961	\$429,414				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	804,306			255,503	278,600				
GAAP Basis Fund Balance (Deficit) at End of Year	\$278,600			\$332,464	\$708,014				
Reserves/Designations:									
Less Amount for Encumbrance	(1,662)			(15,000)	(15,000)				
Unreserved/Undesignated Fund Balance at End of Year	\$276,938			\$317,464	\$693,014				

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

Anticipated will be updated quarterly and is based on Adopted Budget

Government Designated Grants Fund (22)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$26,007,309	\$12,886,231	49.55%	\$39,282,050	\$34,992,152	89.08%	\$22,724,066	57.85%	76.34%
Total Revenue	\$26,007,309	\$12,886,231	49.55%	\$39,282,050	\$34,992,152	89.08%	\$22,724,066	57.85%	76.34%
EXPENDITURE:									
Instructional Programs	\$7,897,669	\$1,164,647	14.75%	\$15,489,574	\$15,214,620	98.22%	\$2,535,770	16.37%	117.73%
Pupil Support Services	8,000,176	1,282,681	16.03%	15,032,841	14,501,616	96.47%	4,375,404	29.11%	241.11%
General Administration Support Services	220,686	47,193	21.38%	500,000	181,048	36.21%	45,262	9.05%	-4.09%
School Administration Support Services	1,315,207	153,113	11.64%	1,655,482	690,820	41.73%	172,705	10.43%	12.80%
Business Support Services	316,850	182,608	57.63%	4,589,774	2,874,528	62.63%	718,632	15.66%	293.54%
Central Support Services	439,628	72,753	16.55%	989,521	889,452	89.89%	222,363	22.47%	205.64%
Community Services & Other Support Services	700,995	186,633	26.62%	1,009,858	625,068	61.90%	156,267	15.47%	-16.27%
Facilities/Construction Services	7,116,099	186,633	2.62%	15,000	15,000	100.00%	15,286	101.91%	-91.81%
Other Uses	0	0		0	0		0		
Total Expenditure	\$26,007,309	\$3,276,263	12.60%	\$39,282,050	\$34,992,152	89.08%	\$8,241,689	20.98%	151.56%
GAAP Basis Result of Operations	\$0	\$9,609,968		\$0	\$0		\$14,482,377		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$9,609,968		\$0	\$0		\$14,482,377		
Reserves/Designations:									
Inventories									
Encumbrances	(110,207)	(528,899)		0	0		(888,560)		
Unreserved/Undesignated Fund Balance	(\$110,207)	\$9,081,069		\$0	\$0		\$13,593,817		

Anticipated will be updated quarterly and is based on Adopted Budget

Physical Activities Fund (23)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$213,421	\$1,300	0.61%	\$340,000	\$92,690	27.26%	\$40,190	11.82%	2991.54%
Gate Receipts	192,993	39,871	20.66%	260,000	30,000	11.54%	60	0.02%	-99.85%
Misc Revenue	3,403	1,000	29.39%	36,000	0	0.00%	0	0.00%	-100.00%
Total Revenue	\$409,817	\$42,171	10.29%	\$636,000	\$122,690	19.29%	\$40,250	6.33%	-4.56%
EXPENDITURE:									
Playoffs	\$71,027	\$3,727	5.25%	\$140,000	\$10,964	7.83%	\$10,964	7.83%	194.18%
Basketball, Girls	62,091	0	0.00%	52,000	405	0.78%	405	0.78%	
Cheerleader/Poms	10,244	0	0.00%	15,000	0	0.00%	0	0.00%	
Golf, Girls	220	0	0.00%	8,000	0	0.00%	0	0.00%	
Soccer, Girls	0	0		24,000	0	0.00%	0	0.00%	
Softball, Girls	38,042	22,645	59.53%	40,000	6,984	17.46%	6,984	17.46%	-69.16%
Swimming, Girls	6,426	0	0.00%	12,000	0	0.00%	0	0.00%	
Tennis, Girls	835	0	0.00%	6,500	70	1.08%	70	1.08%	
Lacrosse, Girls	160	29	18.13%	27,000	0	0.00%	0	0.00%	-100.00%
Volleyball	55,163	14,871	26.96%	48,000	0	0.00%	0	0.00%	-100.00%
Baseball	602	153	25.42%	40,000	0	0.00%	0	0.00%	-100.00%
Basketball, Boys	63,804	0	0.00%	52,000	0	0.00%	0	0.00%	
Football	129,856	19,742	15.20%	130,500	80,100	61.38%	1,911	1.46%	-90.32%
Golf, Boys	11,085	8,377	75.57%	8,000	4,992	62.40%	4,992	62.40%	-40.41%
Soccer, Boys	24,522	6,291	25.65%	24,000	0	0.00%	0	0.00%	-100.00%
Swimming, Boys	0	0		10,000	0	0.00%	0	0.00%	
Tennis, Boys	6,883	6,294	91.44%	6,500	1,070	16.46%	1,070	16.46%	-83.00%
Lacrosse, Boys	2,169	0	0.00%	27,000	0	0.00%	0	0.00%	
Wrestling	50,501	0	0.00%	48,000	0	0.00%	0	0.00%	
Cross Country	15,981	9,310	58.26%	12,000	1,307	10.89%	1,307	10.89%	-85.96%
Track	0	0		32,000	0	0.00%	0	0.00%	
Contingency	0	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	13,805	6	0.04%	7,000	4,000	57.14%	0	0.00%	-100.00%
Athletic Director Travel	1,115	226	20.27%	3,000	0	0.00%	0	0.00%	-100.00%
Catastrophic Insurance	0	0		7,500	0	0.00%	0	0.00%	
Scholarship Fund/Other	174	0	0.00%	1,000	0	0.00%	0	0.00%	
Total Expenditure	\$564,705	\$91,671	16.23%	\$786,000	\$109,892	13.98%	\$27,703	3.52%	-69.78%
Excess (Deficiency) of Revenue	(\$154,888)			(\$150,000)	\$12,798				
Reallocation for Transportation	150,000	150,000		150,000	150,000		150,000		
Excess (Deficiency) of Revenue & Transfer	(\$4,888)			\$0	\$162,798				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	25,252			3,938	20,364				
GAAP Basis Fund Balance (Deficit) at End of Year	\$20,364			\$3,938	\$183,162				

Anticipated will be updated quarterly and is based on Adopted Budget

Beverage Fund (27)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$32,522	\$4,519	13.90%	\$36,000	\$15,000	41.67%	\$0	0.00%	-100.00%
Electrical	6,720	6,720	100.00%	7,308	6,720	91.95%	0	0.00%	-100.00%
Interest	4,370	1,189	27.21%	1,200	1,200	100.00%	142	11.83%	-88.06%
Miscellaneous	15,000	15,000	100.00%	15,000	15,000	100.00%	0	0.00%	-100.00%
Total Revenue	\$58,612	\$27,428	46.80%	\$59,508	\$37,920	63.72%	\$142	0.24%	-99.48%
EXPENDITURE:									
SBA Accounts	\$30,649	\$24,273	79.20%	\$30,000	\$29,100	97.00%	\$29,100	97.00%	19.89%
Staff Development	256	332	129.69%	21,000	1,436	6.84%	0	0.00%	-100.00%
Programs:									
Projects	14,569	3,000	20.59%	20,200	15,000	74.26%	413	2.04%	-86.23%
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	\$45,474	\$27,605	60.71%	\$82,508	\$45,536	55.19%	\$29,513	35.77%	6.91%
Excess (Deficiency) of Revenue	\$13,138			(\$23,000)	(\$7,616)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	261,518			268,139	274,656				
GAAP Basis Fund Balance (Deficit) at End of Year	\$274,656			\$245,139	\$267,040				
Reserves/Designations:									
Less Amount for Encumbrance	0			(5,000)	(5,000)				
Fund Balance at End of Year	\$274,656			\$240,139	\$262,040				

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

Anticipated will be updated quarterly and is based on Adopted Budget

Bond Redemption Fund (31)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$17,855,223	\$109,406	0.61%	\$17,956,463	\$17,776,898	99.00%	\$163,082	0.91%	49.06%
Delinquent Taxes	8,973	693	7.72%	10,000	17,200	172.00%	4,300	43.00%	520.49%
Total Revenue	\$17,864,196	\$110,099	0.62%	\$17,966,463	\$17,794,098	99.04%	\$167,382	0.93%	52.03%
EXPENDITURE:									
Bond Principal:									
2011 Series	\$7,015,000	\$0	0.00%	\$8,435,000	\$8,435,000	100.00%	\$0	0.00%	
2012 Refinance	1,520,000	0	0.00%	390,000	390,000	100.00%	0	0.00%	
2018 Series	0	0		0	0		0		
Bond Interest Coupons Redeemed:									
2011 Series	2,413,087	0	0.00%	2,078,275	2,078,275	100.00%	0	0.00%	
2012 Refinance	36,188	0	0.00%	14,700	14,700	100.00%	0	0.00%	
2018 Series	6,172,188	0	0.00%	6,172,188	6,172,188	100.00%	0	0.00%	
Total Expenditure	\$17,156,463	\$0	0.00%	\$17,090,163	\$17,090,163	100.00%	\$0	0.00%	
Excess (Deficiency) of Revenue	\$707,733			\$876,300	\$703,935				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	14,986,280			15,374,565	15,694,013				
GAAP Basis Fund Balance (Deficit) at End of Year	\$15,694,013			\$16,250,865	\$16,397,948				
Mill Levy	9.431			9.431					
Assessed Value	\$1,903,898,176 *			\$1,903,898,176 *					

* Certification of Mill Levy December 10, 2019

Anticipated will be updated quarterly and is based on Adopted Budget

Building Fund (41)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$1,272,573	\$531,751	41.79%	\$3,100,000	\$93,515	3.02%	\$37,215	1.20%	-93.00%
Total Revenue	\$1,272,573	\$531,751	41.79%	\$3,100,000	\$93,515	3.02%	\$37,215	1.20%	-93.00%
EXPENDITURE:									
Building Construction & Improvements	\$52,267,904	\$19,584,805	37.47%	\$26,145,367	\$14,106,296	53.95%	\$6,369,273	24.36%	-67.48%
Equipment	193,361	131,707	68.11%	0	1,179,392		544,848		313.68%
Other Capital Outlay	117,270	29,269		0	106,162		27,336		-6.60%
Construction Services	94,801	22,372	23.60%	0	9,948		2,487		-88.88%
Total Expenditure	\$52,673,336	\$19,768,153	37.53%	\$26,145,367	\$15,401,798	58.91%	\$6,943,944	26.56%	-64.87%
Excess (Deficiency) of Revenue	(\$51,400,763)			(\$23,045,367)		(\$15,308,283)			
Sale of Bonds	\$0			\$0	\$0				
Premium/Discount	0			0	0				
Less: Issuance Costs	0			0	0				
Net Sale of Bonds	\$0			\$0	\$0				
Excess (Deficiency) of Revenue	(\$51,400,763)			(\$23,045,367)		(\$15,308,283)			
GAAP Basis Fund Balance (Deficit) at Beginning of Year	87,591,407			23,045,367		36,190,644			
GAAP Basis Fund Balance (Deficit) at End of Year	\$36,190,644			\$0		\$20,882,361			
Assigned to:									
Less Amount for Encumbrance	(8,596,396)			0		0			
Unassigned Fund Balance	\$27,594,248			\$0		\$20,882,361			

Beginning in 2017-18, proceeds from bonds approved by voters in the November 7, 2017 election will be used to build a new Orchard Mesa Middle School, add gyms at Palisade High School and Dual Immersion Academy, and complete priority 1 maintenance projects, technology upgrades, and security features at schools across the District.

Anticipated will be updated quarterly and is based on Adopted Budget

Capital Projects Fund (43)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$158,138	\$52,167	32.99%	\$210,000	\$17,957	8.55%	\$6,582	3.13%	-87.38%
Charter School Lease Payments (COP's)	861,987	0	0.00%	699,325	699,325	100.00%	176,633	25.26%	
Sale of Property	423,475	423,475	100.00%	0	0		0		-100.00%
Other Local Revenue	77,439	0	0.00%	100,000	98,500	98.50%	0	0.00%	
Capital Leases	363,660	161,258	44.34%	241,500	241,500	100.00%	0	0.00%	-100.00%
Total Revenue	\$1,884,699	\$636,900	33.79%	\$1,250,825	\$1,057,282	84.53%	\$183,215	14.65%	-71.23%
EXPENDITURE:									
Ground Improvement/Land	\$239,360	\$167,052	69.79%	\$125,000	\$119,077	95.26%	\$53,793	43.03%	-67.80%
Buildings	1,069,501	310,166	29.00%	1,200,000	1,122,976	93.58%	124,309	10.36%	-59.92%
Equipment	1,171,776	365,951	31.23%	1,125,215	1,100,258	97.78%	174,971	15.55%	-52.19%
Other Capital Outlay	64,193	111,119	173.10%	276,485	241,629	87.39%	181,222	65.54%	63.09%
Subtotal	\$2,544,830	\$954,288	37.50%	\$2,726,700	\$2,583,940	94.76%	\$534,295	19.59%	-44.01%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$0	\$0	0.00%	\$0	\$0		\$0		0.00%
COP Financing Principal	235,000	0	0.00%	255,000	255,000	100.00%	0	0.00%	0.00%
COP Financing Interest	456,575	0	0.00%	444,325	444,325	100.00%	0	0.00%	0.00%
Subtotal	\$691,575	\$0	0.00%	\$699,325	\$699,325	100.00%	\$0	0.00%	
DISTRICT DEBT SERVICE									
Lease Financing	\$147,967	\$1,324,567	895.18%	\$1,595,013	\$1,595,013	100.00%	\$1,314,947	82.44%	-0.73%
Professional Services	2,500	73,983		0	2,500		2,500		-96.62%
COP Financing Principal	290,000	0	0.00%	300,000	300,000	100.00%	0	0.00%	
COP Financing Interest	240,519	0	0.00%	231,669	231,669	100.00%	0	0.00%	
Subtotal	\$680,986	\$1,398,550	205.37%	\$2,126,682	\$2,129,182	100.12%	\$1,317,447	61.95%	-5.80%
Total Expenditure	\$3,917,391	\$2,352,838	60.06%	\$5,552,707	\$5,412,447	97.47%	\$1,851,742	33.35%	-21.30%
Excess (Deficiency) of Revenue	(\$2,032,692)			(\$4,301,882)	(\$4,355,165)				
Transfer from General Fund	2,375,970	593,993		2,375,970	2,375,970		593,993		
Excess (Deficiency) of Revenue and Transfer	\$343,278			(\$1,925,912)	(\$1,979,195)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,870,034			11,477,609	13,213,312				
GAAP Basis Fund Balance (Deficit) at End of Year	\$13,213,312			\$9,551,697	\$11,234,117				
Less Reserves:									
Encumbrances/Reserves	(166,798)			(300,000)	(300,000)				
Emergency Requirement	(6,404,883)			(6,404,883)	(6,404,883)				
Nondesignated Fund Balance at End of Year	\$6,641,631			\$2,846,814	\$4,529,234				

2019-2020 Re-Adopted Budget

Transfer: \$180.85 X 21,082.43 to Capital Projects/Insurance Reserve
Capital Projects \$ 2,375,970
Insurance Reserve \$ 1,500,000
\$ 3,875,970

2020-2021 Adopted Budget

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

Anticipated will be updated quarterly and is based on Adopted Budget

Building Fund - Juniper Ridge (44)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$39,078	\$28,434	72.76%	\$10,000	\$34	0.34%	\$34	0.34%	-99.88%
Total Revenue	\$39,078	\$28,434	72.76%	\$10,000	\$34	0.34%	\$34	0.34%	-99.88%
EXPENDITURE:									
Building Construction & Improvements	\$2,940,329	\$2,203,240	74.93%	\$210,000	\$0	0.00%	\$0	0.00%	-100.00%
Equipment	79,475	2,300	2.89%	0	0		0		-100.00%
Other Capital Outlay	179,142	0	0.00%	0	0		0		
Construction Services	156,479	30,841	19.71%	0	35,500		35,500		15.11%
Total Expenditure	\$3,355,425	\$2,236,381	66.65%	\$210,000	\$35,500	16.90%	\$35,500	16.90%	-98.41%
Excess (Deficiency) of Revenue	(\$3,316,347)			(\$200,000)	(\$35,466)				
Certificates of Participation				\$0	\$0				
Premium/Discount				0	0				
Less: Issuance Costs				0	0				
Net Sale of Certificates of Participation				\$0	\$0				
Excess (Deficiency) of Revenue	(\$3,316,347)			(\$200,000)	(\$35,466)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,351,813			200,000	35,466				
GAAP Basis Fund Balance (Deficit) at End of Year	\$35,466			\$0	\$0				

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

Anticipated will be updated quarterly and is based on Adopted Budget

Medical Insurance Fund (62)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$17,032,349	\$2,626,340	15.42%	\$18,345,452	\$18,460,847	100.63%	\$4,302,699	23.45%	63.83%
Cobra Insurance Premiums	110,496	17,978	16.27%	100,000	146,414	146.41%	23,822	23.82%	32.51%
Interest on Investments	25,610	13,265	51.80%	100,000	2,923	2.92%	1,514	1.51%	-88.59%
Total Revenue	\$17,168,455	\$2,657,583	15.48%	\$18,545,452	\$18,610,184	100.35%	\$4,328,035	23.34%	62.86%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$3,630,609	\$1,078,902	29.72%	\$2,633,871	\$2,509,541	95.28%	\$745,756	28.31%	-30.88%
Medical Services	13,836,615	4,877,578	35.25%	15,648,377	14,864,066	94.99%	4,282,726	27.37%	-12.20%
Supplies	13,491	12,407	91.97%	5,000	5,000	100.00%	0	0.00%	-100.00%
Miscellaneous	146,537	110,000	75.07%	5,000	11,732	234.64%	8,807	176.14%	-91.99%
Training	469	0		1,500	1,500	100.00%	0	0.00%	
Total Expenditure	\$17,627,721	\$6,078,887	34.48%	\$18,293,748	\$17,391,839	95.07%	\$5,037,289	27.54%	-17.13%
Excess (Deficiency) of Revenue	(\$459,266)			\$251,704	\$1,218,345				
Transfer from General Fund	1,000,000	0		0	0		0		
Excess (Deficiency) of Revenue and Transfer	\$540,734			\$251,704	\$1,218,345				
GAAP FUND BALANCE:									
Beginning of Year	2,937,118			91,556	3,477,852				
End of Year	\$3,477,852			\$343,260	\$4,696,197				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

Dental Insurance Fund (63)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,275,037	\$202,709	15.90%	\$1,387,281	\$1,287,685	92.82%	\$317,539	22.89%	56.65%
Total Revenue	\$1,275,037	\$202,709	15.90%	\$1,387,281	\$1,287,685	92.82%	\$317,539	22.89%	56.65%
EXPENDITURE:									
Dental - Administration	\$92,039	\$15,198	16.51%	\$96,722	\$95,709	98.95%	\$15,804	16.34%	3.99%
Dental Claims/Services	1,065,098	256,091	24.04%	1,191,011	1,096,980	92.10%	293,063	24.61%	14.44%
Total Expenditure	\$1,157,137	\$271,289	23.44%	\$1,287,733	\$1,192,689	92.62%	\$308,867	23.99%	13.85%
Excess (Deficiency) of Revenue	\$117,900			\$99,548	\$94,996				
GAAP FUND BALANCE:									
Beginning of Year	1,161,225			755,299	1,279,125				
End of Year	\$1,279,125			\$854,847	\$1,374,121				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

Insurance Fund (64)
as of September 30, 2020

	Unaudited 2019-20 Actual 6/30/20	2019-20 Actual 9/30/19	% of Actual	2020-21 Adopted Budget	2020-21 EOY Anticipated as of 9/30/20	% of Budget	2020-21 Actual 9/30/20	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$85,879	\$25,127	29.26%	\$70,000	\$10,896	15.57%	\$3,188	4.55%	-87.31%
Insurance Premium-Employee Benefits	1,609,328	873	0.05%	900,000	1,282,433	142.49%	62	0.01%	-92.90%
Miscellaneous Revenue	8,139	2,028	24.92%	1,500	6,081	405.40%	2,049	136.60%	1.04%
Total Revenue	\$1,703,346	\$28,028	1.65%	\$971,500	\$1,299,410	133.75%	\$5,299	0.55%	-81.09%
EXPENDITURE:									
Salaries and Benefits	\$847,228	\$203,812	24.06%	\$836,869	\$891,584	106.54%	\$214,482	25.63%	5.24%
Workers' Compensation	1,277,875	291,547	22.81%	1,400,000	1,377,857	98.42%	245,913	17.57%	-15.65%
Insurance Premiums / Bonds	711,821	606,700	85.23%	620,000	896,840	144.65%	764,396	123.29%	25.99%
Uninsured Losses / Claims	290	0	0.00%	2,000	1,960	98.00%	370	18.50%	
Supplies / Other	51,518	6,948	13.49%	190,000	188,384	99.15%	11,920	6.27%	71.56%
Employee Assistance Program	97,049	16,234	16.73%	75,000	95,108	126.81%	0	0.00%	-100.00%
Wellness Program	7,240	649	8.96%	10,000	0	0.00%	0	0.00%	-100.00%
Total Expenditure	\$2,993,021	\$1,125,890	37.62%	\$3,133,869	\$3,451,733	110.14%	\$1,237,081	39.47%	9.88%
Excess (Deficiency) of Revenue	(\$1,289,675)			(\$2,162,369)	(\$2,152,323)		(\$1,231,782)		
Transfer from General Fund	1,500,000	375,000		1,500,000	1,500,000		375,000		
Excess (Deficiency) of Revenue & Transfer	\$210,325			(\$662,369)	(\$652,323)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	4,941,928			4,137,070	5,152,253				
GAAP Basis Fund Balance (Deficit) at End of Year	\$5,152,253			\$3,474,701	\$4,499,930				
Reserves/Designations:									
Less Amount for Encumbrances	(13,507)			(5,000)	(5,000)				
Unreserved/Undesignated Fund Balance at End of Year	\$5,138,746			\$3,469,701	\$4,494,930				

2019-2020 Re-Adopted Budget

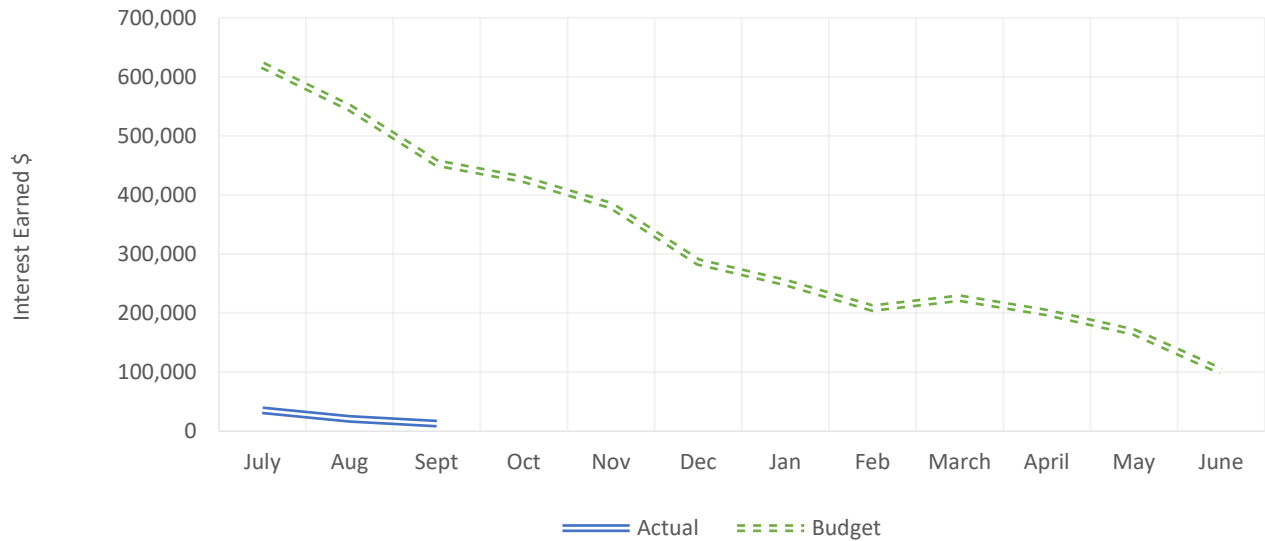
Transfer: \$180.85 X 21,082.43 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

2020-2021 Adopted Budget

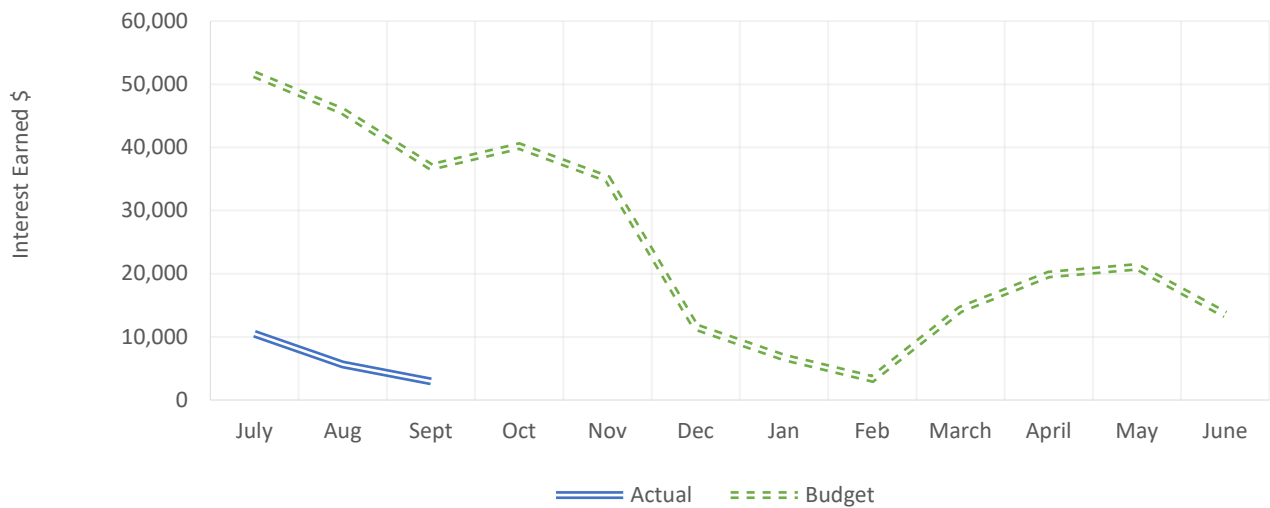
Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

Anticipated will be updated quarterly and is based on Adopted Budget

TOTAL INTEREST EARNED - 2020-21



GENERAL FUND INTEREST - 2020-21





Mesa County Valley School District 51
September 2020 Budget Charts, 1st Quarter
 Presented: October 20, 2020

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	\$15,857,043	6/27/03	0.11%
C-SAFE Account - General	Pooled	US Bank - Denver	27,119,282		0.11%
C-SAFE Account - 2018 Bond	Pooled	US Bank - Denver	30,189,243	2/1/18	0.24%
C-SAFE Account - Juniper Ridge COP	44	US Bank - Denver	65,922	11/20/18	0.24%
Colo Trust 1	Pooled	Wells Fargo Bank - Denver	22,407,907	4/26/97	0.24%
Securities	Pooled	SIGMA Financial Corp	2,058,543	10/1/17	1.98% - 2.44%
Total			\$97,697,940		

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 *	\$19,058	\$19,058	\$370	\$370	\$6,583	\$6,583	\$3,188	\$3,188

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$0	\$0	\$142	\$142	\$1,514	\$1,514	\$996	\$996

Source	Building Projects		Building Projects-Juniper		Career Center	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$37,215	\$37,215	\$34	\$34	\$0	\$0

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

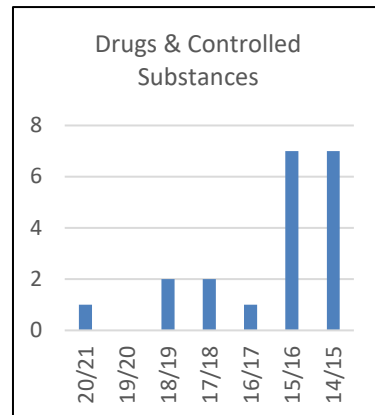
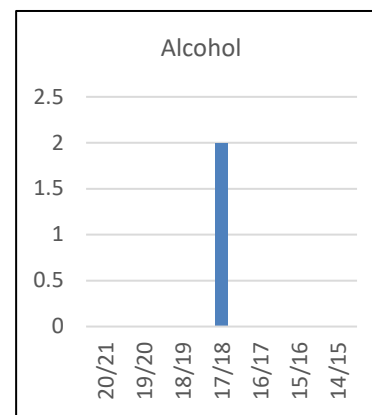
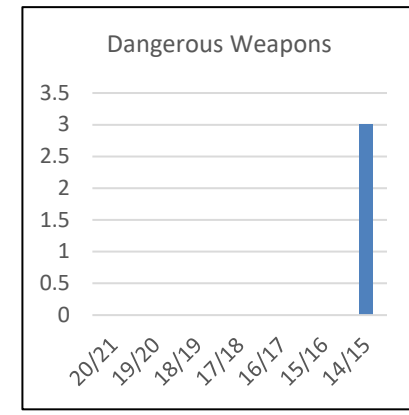
NOTE: Earnings are not known and allocated to funds until after the end of the month, so earnings are usually recorded a month behind. For example, interest from July is not reported until August.

[illegible][illegible]

														Total for previous years as of September 30 of:					
Category	High School				Middle School				Elementary School				Total		18/19	17/18	16/17	15/16	14/15
	20/21		19/20		20/21		19/20		20/21		19/20		20/21	19/20					
	M	F	M	F	M	F	M	F	M	F	M	F							
100	1												1		2	2	1	7	7
200																2			
300																			
400	1												1					1	
500																			3
600																			
700																			
DSP																			
VOO				1										1	1				
Total	2			1									2	1	3	4	1	8	10

Category Description

100 - drug or controlled substance
 200 - alcohol
 300 - tobacco
 400 - felony assault
 500 - dangerous weapons
 600 - robbery
 700 - other felonies
 DSP - destruction / defacement of school property
 VOO - other violations



Communications Update

September 10 – October 15, 2020

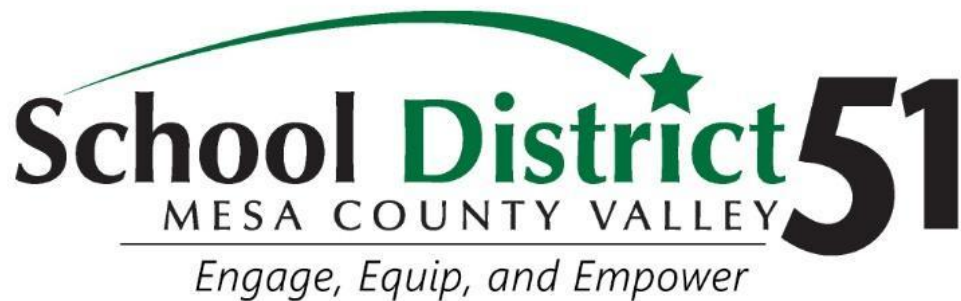
Includes

Earned Media Coverage

Paid Media Coverage

Electronic Direct Communication

Social Media Reports



Media Coverage

The Daily Sentinel

Sept 12, [CMU demonstrates accelerated COVID-19 testing system](#)
Sept 13, [Mesa County Public Health, schools combat COVID-19 rumors](#)
Sept 14, [Safe2Tell August tip numbers down from last year, but starting to rebound](#)
Sept 16, [School board gets update on COVID-19, high school football](#)
Sept 17, [D51 letter draws ire from some parents](#)
Sept 17, [High school football in the fall might happen yet](#)
Sept 24, [Why does District 51 insist on secrecy?](#)
Sept 24, [R-5 temporarily closed until Tuesday after COVID-19 case](#)
Sept 30, [COVID alert process](#)
Sept 30, [District 51 has ticket plan for football fans](#)
Oct 8, [School District provides update on COVID-19 relief funds](#)
Oct 12, [Community Celebrates Hispanic Heritage](#)
Oct 14, [FMHS teacher reflects on Teacher of the Year nomination](#)

KREX

Sept 10, [\\$78,000 helping hungry D51 students](#)
Sept 15, [D51 online schooling is so far, so good](#)
Oct 2, [Shelter in place for GJHS](#)
Oct 8, [Substitute shortage](#)
Oct 9, [Parents concerned about D51's COVID communication system](#)

KKCO/KJCT

Sept 24, [Teachers receive grant from D51 Foundation](#)
Oct 2, [GJHS briefly under shelter in place](#)

(additional stories that were not posted to the website include board meetings, CO teacher of the year nominee, Career Center students, GJHS academic team, CMU Theatre at Fruitvale, the COVID-19 notification process, etc.)

Colorado Public Radio

Sept 14, [Mesa County Schools, initially overwhelmed by demand for online learning, adds more virtual teachers](#)

Paid Media

Indoor Billboards

The following ads appeared on indoor billboards owned by Local Focus at various places in the community, including Mesa Mall, Kidsplex, Glacier Ice Arena, Graff Dairy, Bananas Fun Park, etc.



**APPLY FOR
PRESCHOOL**

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower
**MORE INFO AT
WWW.D51SCHOOLS.ORG**

**DID YOUR CHILD TURN
4 YEARS OLD BEFORE AUGUST 31?
YOU MIGHT APPLY FOR
PRESCHOOL!**

**PICK UP AN APPLICATION
AT 410 HAWTHORNE AVENUE
7:30 A.M. - 4:30 P.M.,
MONDAY-FRIDAY**

**CALL 970-254-5429
FOR MORE INFORMATION**

Welcome Home Packages

Each month, 100 Homeowners who move into a new home in the Grand Valley receive a package that includes two branded stickers and pens, a printed infographic with more information about District 51.

TV Ads

KREX does a monthly segment highlighting a teacher who receives the KREX "Golden Apple Award." The channel advertises the award to bring awareness to D51, and to garner nominations. KJCT provides audience targeting to supply relevant information to demographics who may benefit from our information as they browse the web.

Electronic Communications

Board Briefs

- Sent to all District 51 staff, families, media, and community members who have signed up at www.d51schools.org
- Includes a summary of what was presented/discussed/adopted at the Board of Education meeting
 - [October 6 Work Session](#)
 - [September 15 Business Meeting](#)

Staff Newsletter

- Sent to all District 51 staff
- Includes previous board briefs, information about the Environmental Leadership Award D51 recently renewed, the GJHS Academic team, an update on COVID-19 response, an update from the D51 Foundation, open enrollment information for benefits for staff, tuition discounts available to employees, Lisa Crabtree's nomination for Teacher of the Year, National Principals Month, school events,

Family & Community Newsletter

- Sent to 19,000+ parents and community members
- Includes previous board briefs, an update about athletics, the GJHS academic team, a COVID-19 update, an update from the D51 Foundation, information about Lisa Crabtree, school events, the ELP Membership renewal, etc.

The Communications Department produces, edits, and sends the bi-weekly Superintendent Video, and facilitates the distribution of the weekly Superintendent letters on alternate weeks.

Each letter, video caption, etc. is also translated into Spanish with the help of Jesus Raffo.

Social Media

A full social media report is available upon request.

Cross-Network Profiles

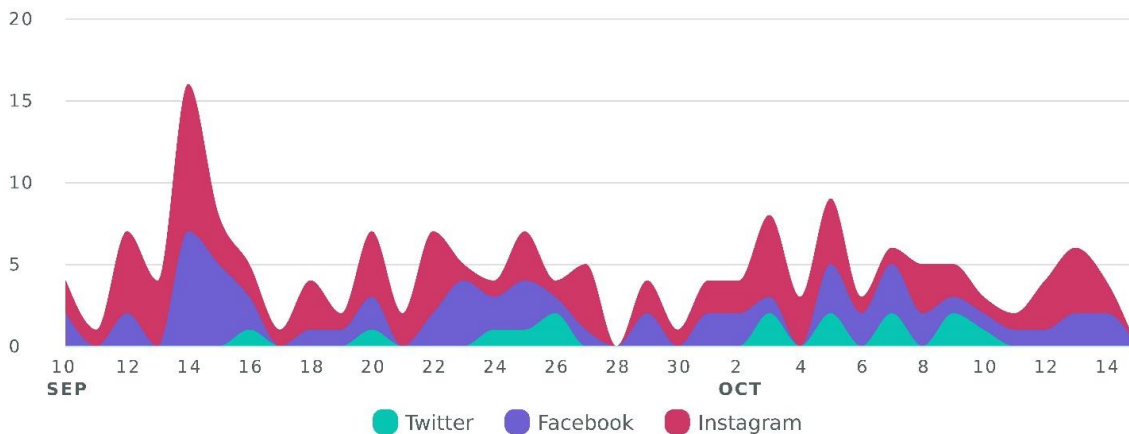
Review your aggregate profile and page metrics from the reporting period.

Profile ▲	Audience	Net Audience Growth	Published Posts	Impressions	Engagements	Engagement Rate (per Impression)
Reporting Period	20,848	56	158	345,702	31,838	9.2%
Sep 10, 2020 – Oct 15, 2020	↗ 0.3%	↘ 79.8%	↗ 11.3%	↘ 44%	↘ 63.6%	↘ 35%
Compare to	20,793	277	142	617,455	87,534	14.2%
Aug 5, 2020 – Sep 9, 2020						
 Mesa County Valle...	13,929	8	77	286,741	28,836	10.1%
 Mesa County Valle...	3,282	-6	56	22,653	973	4.3%
 School District 51	3,637	54	25	36,308	2,029	5.6%

Cross-Network Audience Growth

See how your audience grew during the reporting period.

Audience Gained, by Day



Audience Metrics	Totals	% Change
Total Audience ⓘ	20,848	↗ 0.3%
Total Net Audience Growth ⓘ	56	↘ 79.8%
Twitter Followers Gained	15	↘ 50%
Facebook Page Likes	60	↘ 72.6%
Instagram Followers Gained	89	↘ 41.8%

Board of Education Resolution: 20/21: 23

Adopted: October 20, 2020

Name	Location	Assignment	Effective Date
Retirements			
NONE AT THIS TIME.			
Resignations/Termination			
JORDAN, NICHOLAS M	ORCHARD MESA	6TH GR SCIENCE	10/12/2020
Leave of Absence			
SHIBATA, JESSICA K	FRUITA MS	ART	10/26/2020
New Assignments (Transfer/New Hires)			
BURKEY, NELSON CARLIN	CLIFTON	SP ED-SSN	10/5/2020
Return from Leave			
NONE AT THIS TIME.			

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on October 20, 2020.

Connie Carleton
Assistant Secretary, Board of Education

Mesa County Valley School District 51
GIFTS

Board of Education Resolution: 20/21: 24

Adopted: October 20, 2020

Donor	Colorado West Insurance
Gift	Cash
Value	\$1,000.00
School/Department	Palisade High School / Football

Donor	Tessa Ketchum
Gift	Cash
Value	\$100.00
School/Department	Pomona Elementary School / Mrs. Baker's 3 rd grade class

Donor	Patty Wilson
Gift	Hoffman Violin 4/4/case
Value	\$200.00
School/Department	Music Education / Orchard Mesa Middle School Orchestra

Donor	Northeast Christian Church
Gift	Snacks
Value	\$150.00
School/Department	Pomona Elementary School / Mrs. Baker's 3 rd grade class and Mrs. Maynard's kindergarten class

Donor	Pam Dannar
Gift	Assorted rubber stamps
Value	\$500.00
School/Department	Appleton Elementary School / Student and staff use

Donor	Office Depot
Gift	Gift card
Value	\$1,498.02
School/Department	Dos Rios Elementary School / School Supplies

Donor	Kentucky Fried Chicken
Gift	Meal for staff
Value	\$522.00
School/Department	Nisley Elementary School / Lunch for staff

Donor	Angela Akridge
Gift	Cash
Value	\$200.00
School/Department	Rim Rock Elementary School / Reward incentives for Ms. Robert's 3 rd grade class

**Mesa County Valley School District 51
GIFTS**

Board of Education Resolution: 20/21: 24

Adopted: October 20, 2020

Donor	Glen and Pamela Easterling
Gift	Cash
Value	\$25.00
School/Department	Palisade High School / Football

Donor	All Terrain Motorsports, Inc.
Gift	Cash
Value	\$200.00
School/Department	Palisade High School / Student Council

Donor	Anonymous
Gift	Cash
Value	\$40.00
School/Department	Orchard Mesa Middle School / General SBA account

Donor	Community Hospital
Gift	Cash
Value	\$10,000.00
School/Department	Redlands Middle School / Gym floor replacement

Donor	Jason Wise
Gift	School supplies
Value	\$100.00
School/Department	Bookcliff Middle School / Staff and student use

Donor	Carol Willard
Gift	Wessex Baritone Euphonium
Value	\$1,500.00
School/Department	Music Education / West Middle School

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

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 20, 2020.

Connie Carleton
Assistant Secretary, Board of Education

**Resolution for Certificate Of
Participation Refinance**

Board of Education Resolution 20/21: 25

Adopted: October 20, 2020

WHEREAS, Mesa County Valley School District No. 51, Mesa County, Colorado (the “District”), is a duly and regularly created, organized and existing school district, existing as such under and by virtue of the Constitution and laws of the State of Colorado; and

WHEREAS, the Board of Education of the District (the “Board”) has the power, pursuant to Section 22-32-110(1) (b) and (c), Colorado Revised Statutes, to lease or rent, with or without an option to purchase, undeveloped or improved real property located within or outside the territorial limits of the District on such terms as the Board sees fit for use as school sites, buildings or structures, or for any school purpose authorized by law, and to provide furniture, equipment, library books and everything needed to carry out the education program of the District; and

WHEREAS, the Board has the power pursuant to Section 22-32-110(1)(f), Colorado Revised Statutes, to rent or lease District property not needed for its purposes for terms not exceeding ten years, provided that no finding that the property is not needed for the District’s purposes shall be necessary if the board anticipates that the District will become the subtenant of the property under a sublease, and under such circumstances the term of the lease may exceed ten years but may not exceed fifty years; and

WHEREAS, for the purpose of financing the cost of constructing certain public improvements of the District (the “Prior Project”), the District has previously executed and delivered:

- i. A Site Lease Agreement dated as of September 15, 2015 (the “2015 Site Lease”) between the District and UMB Bank, n.a. pursuant to which the District leased Nisley Elementary School (the “2015 Leased Property”) to UMB Bank, n.a., as trustee (the “2010 Trustee”).
- ii. A Lease Purchase Agreement dated as of September 15, 2015 (the “2010 Lease”), by and between the Town and the 2010 Trustee, pursuant to which the Town leased the Leased Property back from the 2010 Trustee.

WHEREAS, pursuant to an Indenture of Trust dated as of September 15, 2015 (the “2015 Indenture”), the 2015 Trustee, executed and delivered certain Certificates of Participation, Series 2015 in the original principal amount of \$7,355,000, of which \$6,295,000 is currently outstanding (the “2015 Certificates”); and

WHEREAS, the 2015 Certificates maturing on and after December 1, 2021, are subject to redemption prior to maturity at the option of the District, in whole or in part, in integral multiples of \$5,000, and if in part in such order of maturities as the District shall determine and by lot within a maturity, on December 1, 2020 and on any date thereafter, at a redemption price equal to the principal amount of the 2015 Certificates so redeemed plus accrued interest to the redemption date without a premium; and

WHEREAS, the Board has determined, and does hereby determine, that it is in the best interest of the District and its residents and taxpayers that the District refinance the 2015 Certificates by exercising its purchase option as provided in the 2015 Lease to refund and defease all of the outstanding 2015 Certificates and pay the 2015 Certificates maturing on December 1, 2020 at maturity and call such 2015 Certificates for prior redemption on December 1, 2020 (the “Refunding Project”); and

WHEREAS, in connection with the Refunding Project, the 2015 Leased Property will be released from the terms and provisions of the 2015 Site Lease, the 2015 Lease and the 2015 Indenture; and

WHEREAS, the Board has determined that it is in the best interests of the District and its inhabitants to execute a lease purchase agreement to finance the Refunding Project (the “Lease”); and

WHEREAS, upon completion of the Refunding Project, the District owns, or will own, in fee title, certain sites and the premises, buildings and improvements located thereon (the “Leased Property”), as further described in the Site Lease and the Lease (hereinafter defined); and

WHEREAS, in order to finance the costs of the Refunding Project, the Board has determined, and now hereby determines, that it is in the best interest of the District and its inhabitants that the District lease the Leased Property to UMB Bank, n.a., as trustee under the Indenture (the “Trustee”) pursuant to a Site Lease Agreement between the District, as lessor, and the Trustee, as lessee (the “Site Lease”), and lease back the Trustee’s interest in the Leased Property pursuant to the terms of a Lease Purchase Agreement (the “Lease”) between the Trustee, as lessor, and the District, as lessee; and

WHEREAS, pursuant to the Lease, and subject to the right of the District to annually terminate the Lease and other limitations as therein provided, the District will pay certain Base Rentals and Additional Rentals (as such terms are defined in the Lease) in consideration for the right of the District to use the Leased Property; and

WHEREAS, the District’s obligation under the Lease to pay Base Rentals and Additional Rentals shall be from year to year only; shall constitute currently budgeted expenditures of the District; shall not constitute a mandatory charge or requirement in any ensuing budget year; and shall not constitute a general obligation or other indebtedness or multiple fiscal year financial obligation of the District within the meaning of any constitutional, statutory limitation or requirement concerning the creation of indebtedness or multiple fiscal year financial obligation, nor a mandatory payment obligation of the District in any ensuing fiscal year beyond any fiscal year during which the Lease shall be in effect; and

WHEREAS, in connection with the execution and delivery of the Site Lease and the Lease, the Trustee will enter into an Indenture of Trust (the “Indenture”) pursuant to which there will be executed and delivered certain Refunding Certificates of Participation, Series 2020 (the “Certificates”), which proceeds will be used to finance the Project. The Certificates will be dated as of their date of delivery, shall evidence proportionate interests in the right to receive certain Revenues (as defined in the Lease), shall be payable solely from the sources therein provided and shall not directly or indirectly obligate the District to make any payments beyond those appropriated for any fiscal year during which the Lease shall be in effect; and

WHEREAS, the Certificates shall be purchased Zions Bancorporation, N.A., which is (a) an “accredited investor,” as defined in Rule 501(A)(1), (2), (3) or (7) of Regulation D promulgated under the Securities Act of 1933, as amended (an “Institutional Accredited Investor”) or (b) a “qualified institutional buyer,” as defined in Rule 144A promulgated under the Securities Act of 1933, as amended (a “Qualified Institutional Buyer”); and

WHEREAS, the net proceeds of the Certificates, together with other available money of the District, will be applied to finance the Refunding Project and the costs of execution and delivery related thereto; and

WHEREAS, Section 11-57-204 of the Supplemental Public Securities Act, constituting Title 11, Article 57, Part 2, Colorado Revised Statutes, as amended (the “Supplemental Act”), provides that a public entity, including the District, may elect in an act of issuance to apply all or any of the provisions of the Supplemental Act; and

WHEREAS, there has been presented to the Board and are on file at the District offices the following: (i) the proposed form of the Site Lease; (ii) the proposed form of the Lease; relating to the Certificates; and (iii) the proposed form of Escrow Agreement; and

WHEREAS, capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Lease and the Site Lease.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF MESA COUNTY VALLEY SCHOOL DISTRICT NO. 51, MESA COUNTY, COLORADO:

Section 1. Ratification and Approval of Prior Actions. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the Board or the officers, agents or employees of the Board or the District relating to the Site Lease, the Lease, the implementation of Refunding Project, and the execution and delivery of the Certificates is hereby ratified, approved and confirmed.

Section 2. Finding of Best Interests. The Board hereby finds and determines, pursuant to the Constitution and the laws of the State of Colorado that the implementation of the Refunding Project, including the payment of the costs of execution and delivery in connection therewith, and financing the costs thereof pursuant to the terms set forth in the Site Lease and the Lease are necessary, convenient, and in furtherance of the District’s purposes and are in the best interests of the District and the inhabitants of the District and the Board hereby authorizes and approves the same.

Section 3. Acknowledgement of the Indenture and the Certificates. The Board hereby acknowledges: (a) the execution and delivery of the Indenture (in such form as the Indenture currently on file with the District, and with such necessary changes as are approved by District staff); (b) the assignment and delivery by the Trustee pursuant to the Indenture of proportionate undivided interests in the Trustee’s right to receive certain revenues payable under the Lease, as represented by the Certificates; (c) the execution and delivery of the Certificates by the Trustee pursuant to the Indenture in the form attached to the Indenture; and (d) all other documents and actions related thereto, provided that such actions and documents comply with the parameters set forth in Section 4 hereof.

Section 4. Supplemental Act; Parameters. The Board hereby elects to apply all of the provisions of the Supplemental Act to the Lease and the Site Lease and in connection therewith delegates to any member of the Board, the Superintendent of the District and the Chief Operations Officer of the District the independent authority to make any determination delegable pursuant to Section 11-57-205(1)(a-i), Colorado Revised Statutes, in relation to the Lease and the Site Lease, and to execute a sale certificate (the "Sale Certificate") setting forth such determinations, including without limitation, the term of the Site Lease, the rental amount to be paid by the Trustee pursuant to the Site Lease, the term of the Lease and the rental amount to be paid by the District pursuant to the Lease, subject to the following parameters and restrictions:

- (a) the Site Lease Term shall end no later than June 30, 2046;
- (b) the Lease Term shall end no later than June 30, 2036;
- (c) the maximum annual repayment cost of Base Rentals payable by the District under the Lease shall not exceed \$600,000, and the total repayment cost shall not exceed \$8,000,000;
- (d) the total aggregate principal amount of the Base Rentals payable by the District under the Lease shall not exceed \$6,200,000;
- (e) the purchase price of the Certificates shall not be less than 100% of the principal amount of the Certificates; and
- (h) the maximum net effective interest rate on the interest component of the Base Rentals shall not exceed 2.5%.

Pursuant to Section 11-57-205 of the Supplemental Act, the Board hereby delegates to each of the President, the Superintendent and the Chief Operations Officer the independent authority to select the Initial Purchaser (as defined in the Indenture), to sign a contract for the purchase of the Certificates, or to accept a binding bid for the Certificates and to execute any agreement or agreements in connection therewith.

The Board hereby agrees and acknowledges that the proceeds of the Certificates will be used to finance the costs of the Refunding Project and to pay other costs of execution and delivery.

The delegation set forth in this Section 4 shall be effective for one year following the date of adoption of this Resolution.

Section 5. Approval of Documents. The Lease and the Site Lease, in substantially the forms presented to the Board and on file with the District, are in all respects approved, authorized, and confirmed, and the President, or in her absence, the Vice President of the Board, is hereby authorized and directed for and on behalf of the District to execute and deliver the Lease and the Site Lease, in substantially the forms and with substantially the same contents as presented to the Board, provided that such documents may be completed, corrected, or revised as deemed necessary by the parties thereto in order to carry out the purposes of this Resolution. The officers of the Board and the employees of the District are authorized and directed to take all action necessary or appropriate to carry out the provisions of this Resolution, the documents

authorized or approved herein and the transactions described herein or in such documents, including, without limitation, the execution and delivery of any certificates or other documents necessary or appropriate in connection with the execution, delivery, and performance of the documents authorized or approved herein, including, without limitation, certificates with respect to: the tenure and identity of the officers of the District; the receipt of the purchase price for the Certificates; the absence of litigation, pending or threatened; expectations and covenants relating to the exclusion from gross income for federal income tax purposes of the interest component included in the Base Rent payable under the Lease; the sale and delivery of the Certificates; and the investment of the proceeds of the Certificates.

Section 6. Authorization to Execute Collateral Documents. The Secretary or Assistant Secretary is hereby authorized and directed to attest all signatures and acts of any official of the District in connection with the matters authorized by this Resolution and to place the seal of the District on any document authorized and approved by this Resolution. The President, Vice President, the Secretary, the Superintendent, the Chief Operations Officer, and other appropriate officials or employees of the District are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including without limiting the generality of the foregoing, executing, attesting, authenticating and delivering for and on behalf of the District any and all necessary documents, instruments or certificates and performing all other acts that they deem necessary or appropriate in order to implement and carry out the transactions and other matters authorized by this Resolution. The approval hereby given to the various documents referred to above includes an approval of such additional details therein as may be necessary and appropriate for their completion, deletions therefrom and additions thereto as may be approved by bond counsel prior to the execution of the documents. The execution of any document or instrument by the aforementioned officials or employees of the District shall be conclusive evidence of the approval by the District of such document or instrument in accordance with the terms hereof and thereof.

Section 7. Document Changes. The determination of the person executing any document on behalf of the District that the provisions contained in such document are authorized by this Resolution shall be conclusive and binding and shall be evidenced by such person's signature on such document. The determination of the District's Chief Operations Officer that the provisions of any document relating to this transaction that is approved by this Resolution but that is not executed by the District are approved by this Resolution shall be conclusive and binding and shall be evidenced by the delivery of such document.

Section 8. No General Obligation Debt. No provision of this Resolution, the Site Lease, the Lease, the Indenture, or the Certificates, shall be construed as creating or constituting a general obligation or other indebtedness or multiple fiscal year financial obligation of the District within the meaning of any constitutional, statutory provision, nor a mandatory charge or requirement against the District in any ensuing fiscal year beyond the then current fiscal year. The District shall have no obligation to make any payment with respect to the Certificates except in connection with the payment of the Base Rentals (as defined in the Lease) and certain other payments under the Lease, which payments may be terminated by the District in accordance with the provisions of the Lease. Neither the Lease nor the Certificates shall constitute a mandatory charge or requirement of the District in any ensuing fiscal year beyond the then current fiscal year or constitute or give rise to a general obligation or other indebtedness or multiple fiscal year financial obligation of the District within the meaning of any constitutional or statutory debt

limitation and shall not constitute a multiple fiscal year direct or indirect debt or other financial obligation whatsoever. No provision of the Site Lease, the Lease or the Certificates shall be construed or interpreted as creating an unlawful delegation of governmental powers nor as a donation by or a lending of the credit of the District within the meaning of Sections 1 or 2 of Article XI of the Colorado Constitution. Neither the Lease nor the Certificates shall directly or indirectly obligate the District to make any payments beyond those budgeted and appropriated for the District's then current fiscal year.

Section 9. Reasonableness of Rentals. The Board hereby determines and declares that the Base Rentals due under the Lease, in the maximum amounts authorized pursuant to Section 4 hereof, constitute the fair rental value of the Leased Property and do not exceed a reasonable amount so as to place the District under an economic compulsion to renew the Lease or to exercise its option to purchase the Trustee's leasehold interest in the Leased Property pursuant to the Lease. The Board hereby determines and declares that the period during which the District has an option to purchase the Trustee's leasehold interest in the Leased Property (i.e., the entire maximum term of the Lease) does not exceed the useful life of the Leased Property. The Board hereby further determines that the amount of rental payments to be received by the District from the Trustee pursuant to the Site Lease, in an amount not less than the amount set forth in Section 4 hereof, is reasonable consideration for the leasing of the Leased Property to the Trustee for the term of the Site Lease as provided therein.

Section 10. No Recourse against Officers and Agents. Pursuant to Section 11-57-209 of the Supplemental Act, if a member of the Board, or any officer or agent of the District acts in good faith, no civil recourse shall be available against such member, officer, or agent for payment of the principal, interest or prior redemption premiums on the Certificates. Such recourse shall not be available either directly or indirectly through the Board or the District, or otherwise, whether by virtue of any constitution, statute, rule of law, enforcement of penalty, or otherwise. By the acceptance of the Certificates and as a part of the consideration of their sale or purchase, any person purchasing or selling such Certificate specifically waives any such recourse.

Section 11. Severability. If any one or more sections, sentences, clauses or parts of this Resolution shall for any reason be held invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, but shall be confined in its operation to the specific sections, sentences, clauses or parts of this Resolution so held unconstitutional or invalid, and the inapplicability and invalidity of any section, sentence, clause or part of this Resolution in any one or more instances shall not affect or prejudice in any way the applicability and validity of this Resolution in any other instances.

Section 12. Repealer. All bylaws, orders, and resolutions, or parts thereof, inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any bylaw, order, or resolution, or part thereof, heretofore repealed.

Section 13. Interpretation. This Resolution shall be so interpreted and construed as to effectuate its general purpose.

Section 14. Electronic Signatures. In the event the President, Secretary, Superintendent, Chief Operations Officer, or other employee or official of the District that is authorized or directed to execute any agreement, document, certificate, instrument or other paper

in accordance with this resolution (collectively, the “Authorized Documents”) is not able to be physically present to manually sign any such Authorized Document, such individual or individuals are hereby authorized to execute Authorized Documents electronically via facsimile or email signature. Any electronic signature so affixed to any Authorized Document shall carry the full legal force and effect of any original, handwritten signature. This provision is made pursuant to Article 71.3 of Title 24, C.R.S., also known as the Uniform Electronic Transactions Act.

Section 15. Effective Date. This Resolution shall be in full force and effect upon its passage and adoption.

ADOPTED AND APPROVED this October 20, 2020.

MESA COUNTY VALLEY SCHOOL DISTRICT
NO. 51, ADAMS AND ARAPAHOE COUNTIES,
COLORADO

President

(SEAL)

ATTEST:

Secretary

STATE OF COLORADO)
)
COUNTY OF MESA)SS.
)
MESA COUNTY VALLEY SCHOOL DISTRICT NO. 51)

I, Connie Carleton, the duly qualified and acting Secretary of Mesa County Valley School District No. 51, Mesa County, Colorado (the “District”), do hereby certify:

(1) The foregoing pages are a true and correct copy of a resolution (the “Resolution”) introduced at a regular meeting of the Board of Education of the District (the “Board”) on October 20, 2020.

(2) The Resolution was duly moved and seconded and the Resolution was adopted at the regular meeting of October 20, 2020, by an affirmative vote of a majority of the members of the Board as follows:

Name	“Yes”	“No”	Absent	Abstain
Tom Parrish, President – District D				
Paul Pitton, Vice President – District B				
Doug Levinson – District A				
Trish Mahne -District C				
Dr. Amy L. Davis – District E				

(3) The members of the Board were present at such meeting and voted on the passage of such Resolution as set forth above.

(4) The Resolution was approved and authenticated by the signature of the President of the Board, sealed with the District seal, attested by the Secretary and recorded in the minutes of the Board.

(5) Attached hereto as Exhibit A is a copy of the notice of the regular meeting on October 20, 2020, which notice was posted as provided by law

(6) There are no bylaws, rules, or regulations of the Board which prevent the immediate adoption of the Resolution set forth in the foregoing proceedings.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said District, this October 20, 2020.

(SEAL)

Secretary

EXHIBIT A

(Attach Notice of Meeting)

**Resolution to Approve the Purchase
Of Sun Shade Structures**

Board of Education Resolution 20/21: 26

Adopted: October 20, 2020

WHEREAS, due to COVID-19 schools have a greater need to accommodate outside space for classroom instruction, cafeteria seating and activities; and

WHEREAS, District administration has received requests from some schools asking for the addition of a sun shade structure to utilize outdoor areas; and

WHEREAS, District staff conducted on site visits, to those schools making a request, to determine the need for a structure; and

WHEREAS, it was determined, nine schools do not have adequate shaded areas to accommodate outside classroom instruction, cafeteria space and/or activities; and

WHEREAS, the Coronavirus Relief Funds (CRF) grant does not allow grant funding to be used for capitalized equipment purchase which exceed \$5,000 for the product and installation; and

WHEREAS, the cost for the sun shade structures exceed the cost limits of the Coronavirus Relief Funds (CRF); and

WHEREAS, there is adequate funding remaining from the 2017 Bond from project savings and interest; now

THEREFORE, BE IT RESOLVED, that Mesa County Valley School District 51 Board of Education hereby approves the purchase of sun shade structures using Bond funding in an amount not to exceed \$160,000 plus additional cost for outdoor furniture not to exceed \$20,000.

I certify that the information contained herein is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 20, 2020.

Connie Carleton
Assistant Secretary, Board of Education

Mesa County Valley School District 51

AC-1

NONDISCRIMINATION

Related: AC-R

Adopted: Date of Manual Adoption

Revised: August 20, 1996, November 29, 2004

Revised and Adopted: January 20, 2009

Revised: July 11, 2011

Revised: August 21, 2013

Adopted: November 17, 2015

Adopted: October 25, 2016

Second Reading/Permanent Adoption: August 4, 2020

Second Reading/Adoption: October 10, 2020

The Board is committed to providing a safe learning and work environment where all members of the school community are treated with dignity and respect. The schools in the District are subject to all federal and state laws and constitutional provisions prohibiting discrimination and harassment on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, marital status, national origin, religion, ancestry or need for special education services. Accordingly, no otherwise qualified student, employee, applicant for employment, or member of the public may be excluded from participation in, be denied the benefits of, or be subjected to unlawful discrimination or harassment in any District program or activity on the basis of disability, race, creed, color, sex, sexual orientation, marital status, national origin, religion, ancestry, or need for special education services. Discrimination against employees and applicants for employment based on age, genetic information, and conditions related to pregnancy or childbirth is also prohibited in accordance with state and/or federal law.

For purposes of this policy, the following definitions shall apply;

- “Discrimination” means unequal treatment of an individual or a group based on the characteristic(s) of age, disability, race, creed, color, sex, sexual orientation, gender identity, marital status, national origin, religion, ancestry, or need for special education.
- “Harassment,” means systematic or continued unwanted and offensive actions to an individual person or group, including threats of violence and demands.

This policy and supporting regulation(s) will be used to address all concerns regarding unlawful discrimination and harassment.

Annual notice

The District will issue a written notice prior to the beginning of each school year that advises students, parents, employees, and the general public that the educational programs, activities, and employment opportunities offered by the District are offered without regard to age, disability, race, creed, color, sex, sexual orientation, gender identity, marital status, national origin, religion, ancestry, or need for special education services. With respect to employment practices, the District will also issue written notice that it does not discriminate on the basis of age, genetic information, or conditions related to pregnancy or childbirth. The announcement will also include the name, address, email address, and telephone number of the person(s) designated to compliance officer. All such written notices may be issued on the District’s website.

When reasonably practical, the notice will be disseminated to persons with limited English language skills in the person’s own language. It will also be made available to persons who are visually impaired in a format that can be comprehended by that person.

Mesa County Valley School District 51

AC-1

NONDISCRIMINATION

Related: AC-R

Adopted: Date of Manual Adoption

Revised: August 20, 1996, November 29, 2004

Revised and Adopted: January 20, 2009

Revised: July 11, 2011

Revised: August 21, 2013

Adopted: November 17, 2015

Adopted: October 25, 2016

Second Reading/Permanent Adoption: August 4, 2020

Second Reading/Adoption: October 10, 2020

The notice will appear on a continuing basis in all District media containing general information, including: teachers' guides, school publications, the District's website, recruitment materials, application forms, vacancy announcements, student handbooks, school program notices, summer program newsletters, and annual letters to parents.

Discrimination and Harassment prohibited

Discrimination and harassment based on a person's age, disability, race, creed, color, sex, sexual orientation, gender identity, marital status, national origin, religion, ancestry or need for special education services are prohibited by state and federal law. Preventing and remedying such discrimination and harassment in schools is essential to ensure a nondiscriminatory, safe environment in which students can learn, employees can work, and members of the public can access and receive the benefit of District facilities and programs. All such discrimination and harassment, by District employees, students, and third parties, is strictly prohibited.

All District employees and students share the responsibility to ensure that discrimination and harassment do not occur at any District school, on any District property, at any District or school-sanctioned activity or event, or off school property when such conduct has a nexus to the school, or any District curricular or non-curricular activity or event.

Reporting unlawful discrimination and harassment

Any student who believes he or she has been a target of unlawful discrimination or harassment, as defined in Board policy and supporting regulations, or who has witnessed such unlawful discrimination or harassment, should immediately report it to an administrator, counselor, teacher, or the District's compliance officer, as the case may be, and file a complaint as set forth in the regulation which accompanies this policy.

Any employee, applicant for employment, or member of the public who believes they have been a target of unlawful discrimination or harassment, or who has witnessed such unlawful discrimination or harassment, should file a complaint with either an immediate supervisor or the District's compliance officer.

If the individual alleged to have engaged in prohibited conduct is the person designated as the compliance officer, an alternate compliance officer will be designated to investigate the matter in accordance with this policy's accompanying regulation.

District action

All District employees who witness unlawful discrimination or harassment must take prompt and effective action to stop it, as prescribed by the District. All District employees who receive a report or have knowledge of unlawful discrimination or harassment involving a student, staff member or member of the public involved with a school shall immediately communicate the substance of the report or knowledge to

Mesa County Valley School District 51

AC-1

NONDISCRIMINATION

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Second Reading/Adoption: October 10, 2020

the compliance officer.

The District will take appropriate action to promptly and impartially investigate allegations of unlawful discrimination and harassment, to end unlawful behavior, to prevent the recurrence of such behavior, and to prevent retaliation against the individual(s) who files the complaint and/or any person who participates in the investigation. When appropriate, the District will take interim measures during the investigation to protect against further unlawful discrimination, harassment, or retaliation.

To the extent possible, all reports of unlawful discrimination or harassment will be kept confidential. Students or employees who knowingly file false complaints or give false statements in an investigation may be subject to discipline, up to and including suspension/expulsion for students and termination of employment for employees. No student, employee, or member of the public may be subject to adverse treatment in retaliation for any good faith report of harassment under this policy.

Upon determining that incidents of unlawful discrimination or harassment are occurring in particular District settings or activities, the District will implement measures designed to remedy the problem in those areas or activities.

Any student or employee who engages in unlawful discrimination or harassment will be disciplined according to applicable Board policies and the District will take reasonable action to restore lost educational or employment opportunities to the target(s).

In cases involving potential criminal conduct, the District will determine whether appropriate law enforcement officials should be notified.

Notice and training

To reduce unlawful discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of this policy to all District schools and departments. The policy and complaint process will be prominently posted on the District's website, referenced in student and employee handbooks and made otherwise available to all students, staff, and members of the public through electronic or hard-copy distribution.

Students and District employees will receive periodic training related to recognizing and preventing unlawful discrimination and harassment. District employees must receive additional training related to handling reports of unlawful discrimination and harassment. The training will include, but not be limited to:

- awareness of groups protected under state and federal law and/or targeted groups;
- how to recognize and react to unlawful discrimination and harassment; and
- proven harassment prevention strategies.

Mesa County Valley School District 51

AC-1

NONDISCRIMINATION

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LEGAL REFS.: 20 U.S.C. 1681 (Title VII, Education Amendments of 1972)
20 U.S.C. 1701-1758 (Equal Employment Opportunity Act of 1972)
29 U.S.C. 621 et seq. (Age Discrimination in Employment Act of 1967)
29 U.S.C. 701 et seq. (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. 12101 et seq. (Title II of the Americans with Disabilities Act)
42 U.S.C. 2000d (Title VI of the Civil Rights Act of 1964, as amended in 1972)
42 U.S.C. 2000e (Title VII of the Civil Rights Act of 1964)
42 U.S.C. 2000ff et seq. (Genetic Information Nondiscrimination Act of 2008)
34 C.F.R. Part 100 through Part 110 (civil rights regulations)
C.R.S. 2-4-401 (13.5) (definition of sexual orientation, which includes transgender)
C.R.S. 18-9-121 (bias-motivated crimes)
C.R.S. 22-32-109 (1)(II) (Board duty to adopt written policies prohibiting discrimination)
C.R.S. 22-32-110 (1)(k)(definition of racial or ethnic background includes hair texture, definition of protective hairstyle)
C.R.S. 24-34-301 et seq. (Colorado Civil Rights Division)
C.R.S. 24-34-301 (7) (definition of sexual orientation, which includes transgender)
C.R.S. 24-34-402 et seq. (discriminatory or unfair employment practices)
C.R.S. 24-34-402.3 (discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted "in a conspicuous place" accessible to employees)
C.R.S. 24-34-601 (unlawful discrimination in places of public accommodation)
C.R.S. 24-34-602 (penalty and civil liability for unlawful discrimination)

CROSS REFS.: GBA, Open Hiring/Equal Employment Opportunity

GBAA, Sexual Harassment

JB, Equal Educational Opportunities

JBB*, Sexual Harassment

Mesa County Valley School District 51

AC-2

SEXUAL HARASSMENT

Related: AC-R

Policy Second Reading/Adoption: October 20, 2020

Mesa County Valley School District 51 does not discriminate on the basis of sex in the educational programs and activities which it operates. Mesa County Valley School District 51 is prohibited from such discrimination pursuant to Title IX of the Education Amendments of 1973 (20 U.S.C. 1681-88) and implementing regulations (34 C.F.R. Part 106). This prohibition applies to the education of students and to the employment of faculty and staff.

Title IX prohibits sexual harassment in the District's programs and activities. The term "Sexual Harassment" is defined as:

- An employee of the District conditioning the provision of aid, benefit, or service from the District on participation in unwelcome sexual contact ("quid pro quo"),
- Unwelcome conduct determined by a reasonable person to be so severe, pervasive and objectively offensive that it effectively denies a person equal access to the District's educational programs and activities, and
- Sexual assault, dating violence, domestic violence, and stalking ("Sexual Misconduct").

For purposes of this Policy AC-2, Sexual Harassment shall also include consensual sexual contact between a student and a staff member.

The District shall adopt and publish regulations and procedures concerning this policy and include such regulations and procedures in the Board of Education's Policies. The District shall issue written notice prior to the beginning of each school year that advises students, parents, employees, and the general public of this policy and related regulations. The District shall include such regulations in the District's Employee Handbook. All regulations are to be in compliance with Title IX and its implementing regulations.

The District shall publish on its website the name and contact information of the District's Title IX Coordinator and the methods that a student or staff member can use to report an incident of Sexual Harassment. The District shall also provide training for students, faculty and staff about Title IX and Sexual Harassment.

Any students who believe that he or she has been the subject of sexual harassment or has knowledge of sexual harassment should immediately report it to an administrator, counselor, teacher, or the title IX Coordinator. Any employee of the district who becomes aware of any act or acts of sexual harassment is required to report such act(s) to the Title IX Coordinator. Upon receipt of a report, the district shall take action to contact the affected parties, investigate the allegations and determine responsibility.

The Superintendent is directed to review the District's regulations and procedures concerning Sexual Harassment annually to assure compliance with Title IX, its implementing regulations and the needs of the District's students and staff. The Superintendent is authorized to amend the

Mesa County Valley School District 51

AC-2

SEXUAL HARASSMENT

Related: AC-R

Policy Second Reading/Adoption: October 20, 2020

rules, regulations and procedures as needed to assure compliance. All amendments and additions shall be timely communicated to the Board of Education.

Mesa County Valley School District 51

AC-R-1

NONDISCRIMINATION

(Compliance and Complaint Procedures)

Adopted: April 16, 1991

Presented for Revision: September 3, 2002

Revised: July 11, 2011

Adopted: November 17, 2015

Revised: August 14, 2020

Policy Second Reading/Adoption: October 20, 2020

In order to foster and enforce the District's policy of nondiscrimination, it shall be the practice of district administration to promptly investigate reports and complaints of unlawful discrimination and/or harassment; take action in response when unlawful discrimination and/or harassment is discovered; impose appropriate sanctions on offenders in a case-by-case manner; and protect the privacy of all those involved in unlawful discrimination and/or harassment complaints as required by state and federal law. When appropriate, the complaint shall be referred to law enforcement for investigation.

The district has adopted the following procedures to promptly and fairly address reports and complaints regarding alleged unlawful discrimination and/or harassment.

Definitions

- a. "Compliance officer" means a person or entity designated by the Board to receive reports and complaints concerning alleged unlawful discrimination and harassment. The compliance officer shall be identified by name, address, telephone number and email address. See exhibit AC-E. If the designated individual is not qualified or is unable to act as such, the superintendent shall designate an alternate compliance officer who shall serve until a successor is appointed by the Board.
- b. "Discrimination" means unequal treatment of an individual or group based on the characteristic of age, disability, race, creed, color, sex, sexual orientations, gender identity, marital status, national origin, religion, ancestry, age or need for special education services.
- c. "Harassment" means systematic or continued unwanted and offensive actions to an individual or group, including threats of violence and demands.
- d. Policy AC-1 and Regulation AC-R-1 shall apply to students, the parents or guardians of a students under the age of 18 acting on behalf of a student, employees of the district, or members of the public who are directly affected by an alleged violation of Board policies prohibiting unlawful discrimination or harassment.

Compliance officer's duties

The compliance officer shall be responsible for coordinating all complaint and investigatory procedures and processes regarding any alleged violation of federal or state statute or Board policy prohibiting unlawful discrimination or harassment. The compliance officer's duties shall include providing notice to students, parents/guardians of students, employees and the general public concerning the compliance process, providing training for district staff regarding the prohibition of discrimination/harassment in all district programs, activities and employment practices, disseminating information concerning the forms and procedures for the filing of complaints, ensuring the prompt investigation of all reports and complaints, coordinating decision making procedures, and identifying and addressing any patterns or systemic problems that arise during the review of complaints. The compliance officer may delegate any or all of the foregoing responsibilities as necessary and/or appropriate under the circumstances.

The compliance officer shall present a written report to the Board and Superintendent each year containing a summary of each such incident involving an allegation of unlawful discrimination or harassment that occurred in the preceding 12 months. The report shall identify the actions and discipline taken in regard to each incident and shall contain the compliance officer's recommendations concerning actions which might be taken to prevent recurrence of similar incidents.

Mesa County Valley School District 51

AC-R-1

NONDISCRIMINATION

(Compliance and Complaint Procedures)

Adopted: April 16, 1991

Presented for Revision: September 3, 2002

Revised: July 11, 2011

Adopted: November 17, 2015

Revised: August 14, 2020

Policy Second Reading/Adoption: October 20, 2020

Notice

Students, parent(s)/guardian(s) of students and employees shall be notified annually by Student and Parent Handbook, by communication through the District website or by other appropriate means concerning the complaint procedures available under this Regulation. Such notice shall include the name/title, address and telephone number of the compliance officer.

Intake and investigation procedure

District staff and students, and other members of the public, are encouraged to promptly report any incident believed to involve unlawful discrimination or harassment as provided in Board policy and this regulation. Reports may be made orally or in writing. All reports or complaints received by teachers, counselors, principals or other district employees shall be promptly forwarded to the compliance officer. If the compliance officer is the individual alleged to have engaged in the prohibited conduct, the report or complaint shall be forwarded to the superintendent.

The compliance officer shall confer with the reporting party and the aggrieved individual(s) of the unlawful discrimination or harassment as soon as is reasonably possible following the compliance officer's receipt of the report or complaint. At such conference(s), the compliance officer shall explain the avenues for formal and informal action, and provide a description of the complaint process. The compliance officer shall also explain that whether or not the individual files a written complaint or otherwise requests action, the district is required by law to take steps to correct any unlawful discrimination or harassment and to prevent recurring unlawful discrimination, harassment or retaliation against anyone who makes a report or participates in an investigation. The compliance officer shall also explain that (a) any request for confidentiality shall be honored so long as doing so does not preclude the district from responding effectively to prohibited conduct and preventing future prohibited conduct, and as otherwise required by law, and (b) privacy laws and district practice will prevent disclosure of specific actions or disciplinary measures taken as a result of any complaint or investigation.

All reports or complaints of unlawful discrimination or harassment shall be reasonably investigated and resolved by formal or informal action as provided below. Insofar as practicable and consistent with the objectives (1) of obtaining full disclosure of all pertinent facts, and (2) of seeking to achieve a resolution of disputes in an informal fashion, the investigation shall be conducted in a confidential manner so as not to disclose the identity of the complaining party and witnesses. The person(s) whose conduct is in question shall not be considered a party at the investigation stage. Such person(s) shall be informed only of those facts that, in the compliance officer's judgment, are necessary to achieve a full and accurate disclosure of material facts or to obtain an informal resolution.

Informal action

If an aggrieved individual who reports or complains of unlawful discrimination or harassment declines to file a written complaint or requests that the matter be resolved in an informal manner without formal filing of a written complaint as provided below, the compliance officer shall determine whether such matter may be appropriately resolved through informal action. Informal action may include, but shall not be limited to, mediation, counseling or other non-disciplinary action, decision or process. If a resolution is attempted through informal action, then the compliance officer shall document the informal action taken and the resolution or other outcome achieved or determined. No further compliance action shall be required. No aggrieved individual shall be compelled to accept informal resolution of a complaint of unlawful discrimination or harassment and such individual may exit the informal resolution process at any time by filing a written complaint. Informal resolution shall not be used to process written complaints filed with the compliance officer and shall not be used where the underlying offense involves allegations of sexual assault or other act of violence.

Mesa County Valley School District 51

AC-R-1

NONDISCRIMINATION

(Compliance and Complaint Procedures)

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Formal action—complaint procedure

a. Any aggrieved individual may file with the compliance officer a written complaint charging the district, another student or any district employee with unlawful discrimination or harassment. Persons who wish to file a complaint shall be encouraged to use the district's complaint form.

b. All complaints shall include a detailed description of the alleged events, the dates the alleged events occurred and names of the parties involved, including any witnesses, and identify with reasonable specificity the nature of the complaint and the Board policy or state or federal law violated. The complaint shall be filed as soon as possible after the incident. No complaints shall be received and processed by the compliance officer if filed more than 30 calendar days after the alleged conduct without permission from the superintendent of schools.

c. Within a reasonable period of time following receipt of the complaint, the compliance officer or the compliance officer's designee shall complete an investigation regarding the complaint. The investigator may interview the aggrieved party, the person(s) accused of the unlawful discrimination or harassment, and any other witness the investigator determines might have information concerning the complaint. The investigator shall also review relevant documents and communications. A written report containing findings and recommendations shall be written by the compliance officer or his/her designee. The investigation report shall be delivered to the assistant superintendent of schools who shall decide if unlawful discrimination or harassment has occurred and the party(s) responsible for such discrimination or harassment.

d. The investigation report shall be advisory and shall not bind the assistant superintendent or the district to any particular course of action or remedial measure. However, the report may be used by the assistant superintendent or other district administration officials as a basis for disciplinary or other appropriate action. A copy of the report shall be given to the complainant on condition that he/she agrees in writing not to disclose its contents.

e. Either the complainant, the person(s) whose conduct is in question, or the compliance officer may appeal the decision of the hearing officer to the superintendent of schools. The superintendent shall review the documents tendered to the hearing officer together with the hearing officer's findings and recommendations and shall within 20 working days after receipt thereof either affirm, reverse or amend the findings and recommendations of the assistant superintendent.

f. Any time period prescribed herein may be enlarged at the discretion of the superintendent of schools for good cause shown. Time periods may also be enlarged by mutual agreement of all affected parties and the compliance officer.

Nothing contained herein shall be interpreted to confer upon any person the right to a hearing independent of a Board policy, administrative procedure, statute, rule, regulation or agreement expressly conferring such right. This process shall apply, unless the context otherwise requires and unless the requirements of another policy, procedure, statute, rule, regulation or agreement expressly contradicts with this process, in which event the terms of the contrary policy, procedure, law, rule, regulation or agreement shall govern.

Outside agencies

In addition to, or as an alternative to, filing a complaint pursuant to this regulation, a person may file a discrimination complaint with the U.S. Department of Education, Office for Civil Rights (OCR); the Federal Office of Equal Employment Opportunity Commission (EEOC); or the Colorado Civil Rights Division (CCRD). The addresses of these agencies are listed below.

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AC-R-1

NONDISCRIMINATION

(Compliance and Complaint Procedures)

Adopted: April 16, 1991

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Adopted: November 17, 2015

Revised: August 14, 2020

Policy Second Reading/Adoption: October 20, 2020

Denver Office for Civil Rights (OCR), U.S. Department of Education, 1244 Speer Blvd., Suite 310, Denver, CO 80204-3582. Toll Free: 800-262-4845 English/Spanish. Telephone: 303-844-5695. Fax: 303-844-4303. TTY: 303-844-3417. Email: OCR Denver @ed.gov

Federal Office of Equal Employment Opportunity Commission (EEOC), 303 E. 17th Avenue, Denver, CO 80203. Toll Free: 800-669-4000. Fax: 303-866-1085. TTY: 800-669-6820. Email: egov.eeoc.gov.eas

Colorado Civil Rights Division (CCRD), 1560 Broadway, Suite 1050, Denver, CO 80202. Toll Free: 800-262-4845. Telephone: 303-894-2997. Fax: 303-894-7830. Email: dora_CCRD@state.co.us

Mesa County Valley School District 51
AC-R-2
SEXUAL HARASSMENT COMPLAINT,
INVESTIGATION AND HEARING PROCEDURES
Implemented: August 14, 2020
Second Reading/Adoption: October 20, 2020

The district is committed to maintaining a learning environment that is free from sexual harassment. It is a violation of policy for any staff member to harass students or for students to harass other students through conduct or communications of a sexual nature, or to retaliate against anyone that reports sex-based harassment or participates in a sexual harassment investigation.

Definitions

For purposes of this regulation, these terms have the following meanings:

- **“Complainant”** means an individual who is alleged to be the recipient of conduct that could constitute sexual harassment.
- **“Decision Maker”** means an individual(s) who assess the relevant evidence, including party and witness credibility, to decide if the respondent is responsible for an actor acts of sexual harassment by a preponderance of the evidence. The decision maker may not be the Title IX Coordinator or the investigator. The district’s decision maker is Assistant Superintendent.
- **“Education Program or Activity”** means locations, events, or circumstances over which the district exercises substantial control over both the complainant and respondent and the context in which the sexual harassment occurs.
- **“Investigator”** means an individual trained to objectively evaluate the credibility of parties and witnesses, synthesize all available evidence – including both inculpatory and exculpatory evidence – and take into account the unique and complex circumstances of each situation. The investigator may be the Title IX Coordinator, but cannot be the decision maker.
- **“Preponderance of the Evidence”** means that it is more likely than not that the respondent is responsible for the act or acts of sexual harassment.
- **“Respondent”** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.
- **“Sexual Harassment”** means conduct on the basis of sex that satisfies one or more of the following:
 1. A school employee conditioning education benefits on participation in unwelcome sexual conduct (i.e., quid pro quo);
 2. Unwelcome conduct that a reasonable person would determine is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the school's education program or activity; or
 3. Sexual assault, dating violence, domestic violence, or stalking.
 4. Consensual sexual contact between an employee of the District and a student.
- **“Supportive Measures”** mean non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, without fee or charge, to the complainant or respondent, before or after the filing of a formal complaint or where no formal complaint has been filed.

Mesa County Valley School District 51
AC-R-2
SEXUAL HARASSMENT COMPLAINT,
INVESTIGATION AND HEARING PROCEDURES
Implemented: August 14, 2020
Second Reading/Adoption: October 20, 2020

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- **“Title IX Coordinator”** means the employee designated by a recipient to coordinate its efforts to comply with Title IX responsibilities. The district's Title IX Coordinator is John Williams, 2115 Grand Avenue, Grand Junction, CO 81501; Telephone 970-254-5398; Email John.williams@d51schools.org.

Filing a complaint

A complainant, or a parent or guardian with the legal right to act on the complainant's behalf, may file a formal complaint alleging sexual harassment. Complaints must be filed in writing and signed by the complainant. Forms for this purpose are available at the office of the Title IX Coordinator or on district website and administrative offices. Completed forms must be filed with the Title IX Coordinator. If a complaint form is delivered to a district employee by a complainant, the district employee will promptly forward the complaint to the Title IX Coordinator. An alternate Title IX Coordinator will be designated by the Superintendent in the event it is claimed that the Title IX Coordinator is the one who committed the alleged sexual harassment or some other conflict of interest exists. Complaints must be filed within 180 days of the event giving rise to the complaint or from the date the complainant could reasonably become aware of such occurrence. The complainant will receive assistance as needed in filing a complaint.

Retaliation against the complainant, respondent, or any person who filed a complaint or participated in an investigation, is prohibited. Individuals found to have engaged in retaliatory behavior will be subject to disciplinary measures.

Mandatory reporting of information or knowledge of sexual harassment

All district employees have a mandatory obligation to communicate to the Title IX Coordinator any information received or knowledge of an incident of sexual harassment. The Title IX Coordinator will promptly and confidentially contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes concerning supportive measures, and explain the process for filing a formal complaint. In addition, The Title IX Coordinator will explain the investigation and decision processes.. It is the decision of the complainant or the complainant's parents or legal guardians whether to file a formal complaint. The Title IX Coordinator shall have the authority to file the complaint if deemed reasonable in light of the circumstances.

The Title IX Coordinator will provide appropriate supportive measures to both the complainant and respondent as necessary to support and protect each. Supportive measures will be provided whether a formal complaint is filed or not.

The reports. Complaints, investigation and decision-making processes shall be kept confidential subject only to certain legal requirements.

Determination of District Jurisdiction

Once a complaint is received, the Title IX Coordinator will first determine if the alleged conduct occurred in a district's education program or activity and if the allegations meet the definition of sexual harassment. If the alleged conduct is not part of the district's education program or activity, or if the allegations do not meet the definition of sexual harassment, the complaint must be dismissed. A dismissal does not prohibit the complainant from pursuing other remedies under state or federal law or local board policy, nor does it prohibit the district from addressing the allegations in any manner the district deems appropriate. The dismissal of a complaint may be appealed as provided herein.

Mesa County Valley School District 51
AC-R-2
SEXUAL HARASSMENT COMPLAINT,
INVESTIGATION AND HEARING PROCEDURES
Implemented: August 14, 2020
Second Reading/Adoption: October 20, 2020

Notice to respondent

Following determination that the conduct occurred in an education program or activity of the district, the Title IX Coordinator will promptly and confidentially notify respondent in writing of the specific allegations of sexual harassment. A copy of the notice shall be provided to complainant. The Title IX Coordinator will then promptly and confidentially contact respondent and explain to the respondent the complaint, investigation and decision making process and offer appropriate supportive measures.

Dismissal of Complaint

The Title IX Coordinator shall dismiss the complaint at any point in the process in the event the complainant desires to withdraw the complaint or if the respondent is no longer enrolled or employed by the district, or if specific circumstance prevent the district from being able to gather sufficient evidence to reach a determination.

Investigation

The Title IX Coordinator will appoint a trained investigator to conduct a thorough, reliable and impartial investigation. The investigator will begin the investigation in a reasonably prompt manner and adhere to the following:

- The investigator must apply the “presumption of innocence” standard during the course of the investigation.
- The investigator must adhere to all timeframes. If a timeframe cannot be met, the investigator will notify the Title IX Coordinator, complainant, respondent, and decision maker.
- The investigator will protect the complainant from inappropriate questions and evidence about the complainant’s prior sexual history.
- The investigator must provide written notice of the allegations to the parties involved.
- The investigation may include, but shall not be limited to, the following:
 - Recommendation to the Title IX Coordinator of the need for supportive measures for either or both the complainant and the respondent;
 - A request for the complainant to provide a written statement regarding the nature of the complaint;
 - A request for respondent to provide a written statement;
 - A request for witnesses identified during the course of the investigation to provide a written statement;
 - Interviews of the complainant, respondent, or witnesses; and
 - Review and collection of documentation or information deemed relevant to the investigation.
- Within a reasonably prompt timeframe, the investigator shall write a report detailing the findings of the investigation and a recommendation whether, based on a preponderance of the evidence, the respondent is responsible for an act or acts of sexual harassment. The investigator shall provide a copy of the report to the Title IX Coordinator and to the complainant and to the respondent. The complainant and respondent shall have ten days to provide written comments about the report. Such comments will be affixed to the investigation report and delivered to the Title IX Coordinator and to the decision maker. The investigator’s report is advisory and must not bind the decision maker to any particular course of action or remedial measure.

Mesa County Valley School District 51
AC-R-2
SEXUAL HARASSMENT COMPLAINT,
INVESTIGATION AND HEARING PROCEDURES
Implemented: August 14, 2020
Second Reading/Adoption: October 20, 2020

Advisors

Each party shall have the right to have an advisor present during each step of the investigation process. The advisor may be any person desired by the party. The advisor may be an attorney.

Decision

After the investigation report is sent to each party and before a decision about responsibility is made, the decision maker shall allow each party the opportunity to submit written relevant questions that the party wants asked of any party or witness, provide each party with the answers, and allow for limited follow-up questions. Cross examination questions shall be delivered to the decision maker within five days of each party receiving the investigation report

The decision maker will apply the preponderance of evidence standard when making a decision. The decision shall be based upon the investigation report with affixed comments and supporting documents thereto. The decision maker's decision shall be in writing and shall include a statement of responsibility, explain how and why the decision maker reached the conclusions outlined in the decision, and set forth the details of any disciplinary measures or sanctions taken in response to the conduct. The written decision shall be delivered to the complainant and respondent. The decision does not prejudices either the complainant or the respondent from seeking redress through state or federal courts or agencies, as otherwise provided by law.

Appeal

A decision reached or sanction imposed may be appealed to the Superintendent by either the complainant or the respondent within five (5) working days of the decision.. The appeal must be in writing and shall be delivered to the Superintendent's office. Except as needed to explain the basis of new evidence, the appeal shall be limited to a review of the investigation report (including each party's written comments), supporting documents, and the decision of the decision maker. An appeal must be based on one of the following bases:

1. To determine if procedural irregularity occurred that affected the outcome of the matter;
2. To determine if the Title IX Coordinator, investigator or decision maker had a conflict of interest or bias that affected the outcome of the matter;
3. To consider new evidence, sufficient to alter the decision, or other relevant facts not brought out in the investigation report because the evidence or facts were not known to the person appealing at the time of the investigation.

All sanctions imposed shall be considered in full force during the appeal process. In instances where the Superintendent has a conflict of interest, the Superintendent shall designate another of the Senior Leadership Team to determine the appeal.

Mesa County Valley School District 51
ILBC
EARLY LITERACY AND READING COMPREHENSION
First Reading: October 20, 2020

The Board believes reading is the skill most closely associated with success in school. In accordance with this belief and state law, the District shall provide students enrolled in kindergarten, first, second, and third grades with instructional programming and interventions to enable these students, to the greatest extent possible, to achieve reading competency and attain the skills necessary to achieve the Board's and state's academic achievement goals.

The instructional programming and interventions shall be evidence-based and scientifically-based and shall focus on reading competency in the areas of phonemic awareness, phonics, vocabulary development, reading fluency, including oral skills and reading comprehension.

Assessments and READ Plans

In accordance with the Colorado Reading to Ensure Academic Development Act (READ Act) and applicable State Board of Education rules, the District shall assess the reading readiness level of every kindergarten student and the literacy and reading comprehension level of every first, second, and third-grade student. If the assessment of the student indicates the student has a significant reading deficiency:

1. The student shall be then be assessed using a state board approved diagnostic assessment within 60 calendar days of the initial administration of the interim reading assessment.
2. During the 60-day window, the District shall ensure the student receives scientifically-based and evidence-based core instruction and a CDE approved intervention;
3. The student will be progress monitored;
4. A student's READ Plan shall be developed in accordance with this policy's accompanying regulation, ILBC-R.

Student Retention Due To Student's Significant Reading Deficiency

The decision to retain a student due to the student's significant reading deficiency shall be made by the building principal, in consultation with the student's parent/guardian, the student's teacher, and other appropriate school personnel.

The meeting to discuss the possible retention of a student with a significant reading deficiency and the notice required by the READ Act are addressed in this policy's accompanying regulation, ILBC-R.

If a decision is made to promote a student to fourth grade even though the student continues to be identified as a student with a significant reading deficiency, the superintendent or superintendent's designee shall make the final decision regarding whether the student is promoted or retained.

Reporting

The District shall annually report to the Colorado Department of Education (CDE) the state-assigned student identifier for each student enrolled in the District who has a READ Plan. Other information required by the READ Act and applicable State Board of Education rules shall also be reported to CDE.

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The District shall also use the reported student data to develop and implement District and school improvement plans in accordance with the Education Accountability Act of 2009 and applicable State Board of Education rules.

Legal Refs: C.R.S. 22-7-1201 et seq. (Colorado Reading to Ensure Academic Development (READ) Act)
C.R.S. 22-11-101 et seq. (Education Accountability Act of 2009)
1 CCR 301-1, Rules 2202-R-1.00 et seq. (State Board of Education rules for the Administration of the Accreditation of School Districts)
1 CCR 301-92, Rules 2202-R-1.00 et seq. (State Board of Education rules for the Administration of the Colorado Reading to Ensure Academic Development (READ) Act)

Cross Refs: AE, Commitment to Accomplishment (and District Accountability Program)

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The District shall comply with the Colorado Reading to Ensure Academic Development Act (READ Act) and applicable State Board of Education rules in implementing this regulation. This regulation addresses the procedures the District shall follow in creating a student's READ Plan, communicating with the student's parent/guardian concerning the creation, contents, and implementation of the student's READ Plan, and determining whether a student with a significant reading deficiency will advance to the next grade level.

A. Development of a READ Plan

A READ Plan shall be developed for a student in kindergarten, first, second or third grade who is identified with a significant reading deficiency in accordance with the READ Act and applicable State Board of Education rules. A significant reading deficiency means that a student does not meet the minimum skill levels for reading competency in the areas of phonemic awareness, phonics, vocabulary development, reading fluency, including oral skills, and reading comprehension established by the State Board of Education.

If the student is in kindergarten, the READ Plan shall be a component of the kindergartner's individualized readiness plan. The District may include components of a student's individualized readiness plan that apply to teach literacy as part of a student's READ Plan after the student completes kindergarten, so long as the District assesses the student in first, second, and third grades in accordance with Board policy, the READ Act, and applicable State Board of Education rules.

Alternatively, and in lieu of a READ Plan, the District may address the student's identified significant reading deficiency in the student's Individualized Education Program (IEP), in accordance with applicable law.

Components of the READ Plan

At a minimum, the student's READ Plan shall include:

1. the students specific, diagnosed reading skill deficiencies to be remediated for the student to attain reading competency;
2. the goals and benchmarks for the student's growth in attaining reading competency;
3. the instructional programming and interventions the student will receive in reading; at a minimum, the student must receive educational services in a daily literacy block;
4. the manner in which the student's progress will be monitored and evaluated;
5. the strategies the student's parent/guardian is encouraged to use in assisting the student;
6. any additional services the student's teacher deems available and appropriate to accelerate the student's reading skills development.

Communication With the Student's Parent/Guardian

The student's teacher, along with other school personnel as requested by the teacher, shall meet with the student's parent/guardian, if possible, to create the student's READ Plan. At this meeting, the student's teacher shall discuss the following with the student's parent/guardian:

1. The state's goal for all children in Colorado is to graduate from high school, having attained skill levels that adequately prepare them for post-secondary studies or the workforce.

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2. Research indicates achieving reading competency by the end of third grade is a critical milestone in achieving this goal.
 3. If the student enters fourth grade without achieving reading competency, the student is significantly more likely to fall behind in all subject areas beginning in fourth grade and continuing in later grades.
 4. If the student's reading skill deficiencies are not remediated, it is likely the student will not have the skills necessary to complete the coursework required to graduate from high school.
 5. The nature of the student's significant reading deficiency, including an explanation of what the significant deficiency is and the basis upon which the teacher identified the deficiency.
 6. Under state law, the student qualifies for and the District is required to provide targeted, scientifically-based or evidence-based interventions to remediate the student's specific, diagnosed reading skill deficiencies, and the student's READ Plan shall include these interventions.
 7. The student's parent/guardian plays a central role in supporting the student's efforts to achieve reading competency and is strongly encouraged to work with the student's teacher in implementing the student's READ Plan.
 8. The student's READ Plan includes strategies the parent/guardian is encouraged to use at home and is encouraged to supplement the intervention the student receives in school.
 9. There are serious implications to a student entering fourth grade with a significant reading deficiency. If the student continues to have a significant reading deficiency at the end of the school year prior to fourth grade, state law requires the parent/guardian, student's teacher, and other school personnel to meet and consider retention as an intervention strategy.

At the conclusion of the meeting or as soon as possible thereafter, school personnel shall provide the student's parent/guardian with a written explanation of the information discussed in items 1-9 above, and a copy of the student's READ Plan.

If the student's parent/guardian is unable to attend the meeting, the student's teacher shall provide the student's parent/guardian with a copy of the student's READ Plan, a written explanation of items 1-9 above, and a written explanation of the scientifically-based or evidence-based reading instructional programming and other reading-related services the student will receive under the plan as well as the strategies the parent/guardian is encouraged to apply to assist the student.

Review and Implementation of a READ Plan

School personnel shall provide updates to the parent/guardian of a student with a READ Plan, which may occur through existing methods of communication, concerning the results of the intervention instruction described in the plan and the student's progress toward achieving reading competency. School personnel are encouraged to communicate with the student's parent/guardian about the parent's/guardian's progress implementing the home reading strategies in the student's READ Plan.

The District shall ensure that a student's READ Plan is reviewed, revised, and implemented until the student attains reading competency, regardless of the student's grade level and regardless of whether

the student was enrolled in the District when the READ Plan was originally developed or transferred enrollment to the District after the READ Plan was developed.

B. Student Promotion or Retention

Within 45 days before the end of any school year, school personnel shall provide a written notification to the parent/guardian of a student in kindergarten, first, second or third grade who continues to be identified as a student with a significant reading deficiency.

At a minimum, the written notification to the student's parent/guardian shall state:

1. There are serious implications to a student entering fourth grade with a significant reading deficiency, and therefore, state law requires the student's parent/guardian, student's teacher and other school personnel to meet and consider retention as an intervention strategy and determine whether the student, despite having a significant reading deficiency, is able to maintain adequate academic progress at the next grade level.
2. School personnel will work with the student's parent/guardian to schedule a date, time and place for the meeting.

The written notification shall not be required if:

1. the student is a student with a disability who is eligible to take the alternative statewide assessment or whose disability substantially impacts the student's progress in developing reading skills, resulting in the student's significant reading deficiency;
2. the student is identified as a Multiple language learner and the student's significant reading deficiency is due primarily to the student's language skills; or
3. the student is completing the second school year at the same grade level.

Meeting to Discuss Possible Retention

The discussion of the student's possible retention due to the student's significant reading deficiency may take place during a student's IEP meeting, Parent/Teacher Conference, or READ Plan meeting, if completed within 45 days before the end of any school year. During the meeting, school personnel shall discuss the following with the student's parent/guardian:

1. There are serious implications to a student entering fourth grade with a significant reading deficiency and, therefore state law requires the student's parent/guardian, student's teacher and other school personnel to meet and consider retention as an intervention strategy and determine whether the student, despite having a significant reading efficiency, is able to maintain adequate academic progress at the next grade level.
2. The importance of achieving reading competency by third grade because students who do so are more likely to graduate from high school and attain a postsecondary credential.
3. The student's body of evidence and the likelihood that the student, despite having a significant reading deficiency, will be able to maintain adequate academic progress at the next grade level.

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4. The increased level of intervention instruction the student will receive in the next school year regardless of whether the student advances to the next grade level.
5. The potential effects on the student if he or she does not advance to the next grade level.

The decision to retain a student shall be made by the building principal after the consultation with the parent/guardian and teacher.

If the parent/guardian does not attend the meeting, the decision to promote or retain shall be made by the building principal without such consultation.

At the conclusion of the meeting or as soon as possible after the decision is made to promote or retain the student, school personnel shall provide the student's parent/guardian with a written statement regarding the decision and the basis for the decision.