

# *Board of Education*

## *Mesa County Valley School District 51*

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*Board Business Meeting Minutes*

*January 19, 2021*

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### **Board Business Meeting Minutes**

|                                                                                             |   |   |   |   |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
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| A - Doug Levinson<br>B - Paul Pitton<br>C - Trish Mahre<br>D - Tom Parrish<br>E - Amy Davis |   |   |   |   |   | <b>Board of Education</b><br><b>Mesa County Valley School District 51</b><br><b>Business Meeting Minutes: January 19, 2021</b><br><b>Adopted: February 16, 2021</b>                                                                                                                                                                                                                                                                                        |           |
|                                                                                             | A | B | C | D | E |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
|                                                                                             |   |   |   |   |   | AGENDA ITEMS                                                                                                                                                                                                                                                                                                                                                                                                                                               | ACTION    |
| Present                                                                                     | x | x | x | x | x | <b>BUSINESS MEETING</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6:00 p.m. |
| Absent                                                                                      |   |   |   |   |   | A. CALL TO ORDER/ROLL CALL                                                                                                                                                                                                                                                                                                                                                                                                                                 |           |
|                                                                                             |   |   |   |   |   | ➤ Board members attended electronically to protect the Board, staff and the public during COVID-19.                                                                                                                                                                                                                                                                                                                                                        |           |
|                                                                                             |   |   |   |   |   | ➤ The meeting was streamed live through Facebook and the public was welcome to join the meeting for Audience Comments through Google Meet.                                                                                                                                                                                                                                                                                                                 |           |
| Motion                                                                                      |   | x |   |   |   | B. AGENDA APPROVAL                                                                                                                                                                                                                                                                                                                                                                                                                                         | Adopted   |
| Second                                                                                      |   |   | x |   |   | ➤ Agenda approved with an amendment to move the Board Reports/                                                                                                                                                                                                                                                                                                                                                                                             |           |
| Aye                                                                                         | x | x | x | x | x | Communications/Requests and Legislative Report after Audience Comments.                                                                                                                                                                                                                                                                                                                                                                                    |           |
| No                                                                                          |   |   |   |   |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
| Motion                                                                                      |   |   | x |   |   | C. MEETING MINUTES AND SUMMARY APPROVAL                                                                                                                                                                                                                                                                                                                                                                                                                    | Adopted   |
| Second                                                                                      |   |   |   |   | x | C-1. December 15, 2020 Board Business Meeting                                                                                                                                                                                                                                                                                                                                                                                                              |           |
| Aye                                                                                         | x | x | x | x | x | C-2. December 29, 2020 Special Meeting                                                                                                                                                                                                                                                                                                                                                                                                                     |           |
| No                                                                                          |   |   |   |   |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
|                                                                                             |   |   |   |   |   | D. RECOGNITIONS                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
|                                                                                             |   |   |   |   |   | D-1. Board of Education Recognition Month [Resolution 20/21: 38]                                                                                                                                                                                                                                                                                                                                                                                           |           |
|                                                                                             |   |   |   |   |   | ➤ Superintendent Sirko read the recognition to acknowledge all the time, dedication and hard work Board members spend on behalf of the students, staff and the community. She noted some of the responsibility and challenges Board members face in meeting the community's expectations of providing a high quality education for all students. She recognized and thanked the Board members and declared January 2021 as School Board Recognition Month. |           |
|                                                                                             |   |   |   |   |   | D-2. 3A Football Coach of the Year, Mr. Joe Ramunno [Resolution 20/21: 39]                                                                                                                                                                                                                                                                                                                                                                                 |           |
|                                                                                             |   |   |   |   |   | ➤ Mr. Pitton recognized Mr. Joe Ramunno, Palisade High School Football Coach, for being named the 3A Football Coach of the Year. He talked about Mr. Ramunno's passion for coaching and his ability to treat everyone as family. He thanked Mr. Ramunno, on behalf of the students, players and other coaches who have worked with him, for his hard work and dedication.                                                                                  |           |
|                                                                                             |   |   |   |   |   | D-3. Mr. Eric Anderson for Energy Conservation Efforts [Resolution 20/21: 47]                                                                                                                                                                                                                                                                                                                                                                              |           |
|                                                                                             |   |   |   |   |   | ➤ Mr. Parrish read the recognition to recognize Mr. Eric Anderson, Resource Conservation Manager, for his hard work and dedication to ensure the district's buildings are functioning at the greatest, most efficient capacity. Because of his innovative, pioneering and conservation efforts the District's energy costs are the same today as they were in 2004.                                                                                        |           |
|                                                                                             |   |   |   |   |   | E. BOARD REPORTS/COMMUNICATIONS/REQUESTS                                                                                                                                                                                                                                                                                                                                                                                                                   |           |
|                                                                                             |   |   |   |   |   | ➤ None at this time.                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |
|                                                                                             |   |   |   |   |   | F. LEGISLATIVE REPORT                                                                                                                                                                                                                                                                                                                                                                                                                                      |           |
|                                                                                             |   |   |   |   |   | ➤ Mr. Pitton reported on legislation being proposed to shift some burden of K-12 funding from the state to the county by adjusting the county mill level rates. The legislation will be reviewed by the courts to ensure constitutionality prior to being implemented.                                                                                                                                                                                     |           |

|                                                                                             |   |   |   |   |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |
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|                                                                                             | A | B | C | D | E | AGENDA ITEMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ACTION |
|                                                                                             |   |   |   |   |   | G. AUDIENCE COMMENTS<br>➤ None at this time<br><br>H. SUPERINTENDENT'S REPORT<br>H-1. Boundary Proposal Presentation<br>➤ Mr. Shannon Bingham, Demographer for Western Demographics, Inc., reviewed his recommended boundary changes for Fruita Monument High School and Grand Junction High School; Wingate Elementary School and Broadway Elementary School; and Appleton Elementary School, Pomona Elementary School and Tope Elementary School. The boundary changes are being proposed to alleviate future overcrowding at Fruita Monument High School, Wingate Elementary School and Appleton Elementary School. The boundary changes proposed for Fruita Monument High School would also include ninth grade students at the Fruita 8/9 School. Mr. Bingham reviewed feedback from staff and community meetings and surveys conducted. Mr. Bingham's recommended changes include: <ul style="list-style-type: none"> <li>• Shifting the northwest boundary line for Broadway Elementary School further west to include students living in the Panorama Subdivision who currently attend Wingate Elementary School.</li> <li>• Shifting the attendance area for Scenic Elementary School and Broadway Elementary School and possibly the extreme east side of the Wingate Elementary School from Fruita Monument High School to Grand Junction High School.</li> <li>• Shifting students living in an area near Mesa Mall from Fruita Monument High School to Grand Junction High School. Prior to making this boundary change, Mr. Bingham recommended the District conduct stakeholder meetings to look at shifting the boundary for middle school students living in this same area from Fruita Middle School to West Middle School. Following the middle school stakeholder meetings, the District could be looking at a shift in this area for all grades K-12.</li> <li>• Shifting students from a portion of Pomona Elementary School to Tope Elementary School and from Appleton Elementary School to Pomona Elementary School.</li> </ul> |        |
|                                                                                             |   |   |   |   |   | H-2. COVID Update<br>➤ Superintendent Sirko reminded everyone to check the District COVID dashboard each Friday for weekly updates.<br>➤ Assistant Superintendent Hill, reminded everyone of the change in quarantine times and the testing sites available at Grand Mesa Middle School, Fruita Monument High School and Colorado Mesa University. He noted the site at Colorado Mesa University is now doing a saliva test and he is working with the other two testing sites to see if the saliva test could be added. Dr. Hill reported the District's registered nurses and health assistants were already able to get the COVID-19 vaccine thanks to St. Mary's Hospital. The District is working with the Mesa County Health Department and area hospitals to coordinate distribution of the vaccine to all staff members once available. Information will be going out to staff members notifying them of the process to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |

|                                                                                             |   |   |   |   |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         |
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|                                                                                             | A | B | C | D | E |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         |
|                                                                                             |   |   |   |   |   | AGENDA ITEMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ACTION  |
|                                                                                             |   |   |   |   |   | <p>sign up for the vaccine. Staff members are not required to get the vaccine, but are highly encouraged to do so.</p> <p>H-3. Quarterly Business/Investment Financials Report, Mrs. Melanie Trujillo</p> <p>➤ Mrs. Melanie Trujillo, Financial Service Director, reminded everyone that the financials were reviewed by the Fiscal Oversight Committee along with the re-adopted budget and audit report. She highlighted items from the second quarter financials including the percentage of revenue received and expenditures paid.</p> <p>H-4. Readopt Budget, Mrs. Melanie Trujillo</p> <p>➤ Mrs. Trujillo noted budget re-adoption allows the District to adjust beginning fund balances to actuals for each fund, true up actual figures based on the October student count and mill levy certification and update actual expenditures since the June budget adoption. She noted student enrollment was down over 800 students from last year. To lessen the loss of revenue, the District used a five year average to calculate the student count for state funding. Without averaging, the District's revenue reduction would have been around \$6.3 million. With averaging the reduction was about \$2.8 million. By using grant money to cover some expenditures the District was able to free up funds to offset some of the loss in revenue. There has also been a reduction in some expenditures, with less activities happening at the schools. She reviewed revenue and expenditure changes and fund transfer adjustments. Mrs. Trujillo shared K-12 funding changes being proposed at the state level and the possibility of some additional one time money from the federal government to offset COVID-19 expenses. She shared some of the obstacles, for the District, in looking ahead such as how to budget for next year without knowing accurate numbers for state funding and student enrollment. The District is anticipating some of the 800 plus students who left will return, but it's hard to know how many. Another obstacle facing the District is being able to offer competitive wages to attract and retain staff.</p> <p>[Recess 8:01 p.m. Resume 8:17 p.m.]</p> <p>H-5. Expulsion Report</p> <p>➤ Reviewed</p> <p>H-6. Communication/District Initiatives</p> <p>➤ Reviewed</p> <p>I. CONSENT AGENDA</p> <p>I-1. Personnel Actions [Resolution 20/21: 40]</p> <p>I-2. Gifts [Resolution: 20/21: 41]</p> <p>I-3. Curriculum Adoption, High School Economics Resources [Resolution 20/21: 46]</p> |         |
| Motion<br>Second<br>Aye<br>No                                                               | x | x | x | x | x |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Adopted |

|                                                                                             |   |   |   |   |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |
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|                                                                                             |   |   |   |   |   | <b>AGENDA ITEMS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>ACTION</b> |
| Motion<br>Second<br>Aye<br>No                                                               | x |   | x | x | x | <b>J. BUSINESS ITEMS</b><br><b>J-1. 2021-2022 Calendar Adoption</b><br>➤ Two draft calendars, Calendar B and Calendar D, were presented from the Calendar Committee for possible adoption. Discussion pursued regarding the similarities of both calendars. Mrs. Jennifer Marsh, Executive Director of Curriculum and Learning, noted the main difference was Calendar D had an in-service day in April, where-as the in-service day was in November for Calendar B. Traditionally, students do not have an extra day off in April and April is a testing month for students. The Board adopted Calendar B. No motion was made to adopted Calendar D. | Adopted       |
| Motion<br>Second<br>Aye<br>No                                                               | x | x | x | x | x | <b>J-2. Resolutions for 2020-2021 Readopted Budget</b><br>J-2.a. 2020-2021 Budget Re-Adoption [Resolution 20/21: 42]<br>J-2.b. Use of Beginning Funds [Resolution 20/21: 43]<br>J-2.c. Borrow Unencumbered Money from Other District Funds [Resolution 20/21: 44]                                                                                                                                                                                                                                                                                                                                                                                     | Adopted       |
| Motion<br>Second<br>Aye<br>No                                                               | x | x | x | x | x | <b>J-3. Boundary Change Resolution [Resolution 20/21: 45]</b><br>➤ Resolution tabled to allow time to hold stakeholder meetings for middle school level students living near Mesa Mall, gather information on possible additional transportation cost and have discussion around grandfathering.                                                                                                                                                                                                                                                                                                                                                      | Tabled        |
| Motion<br>Second<br>Aye<br>No                                                               | x | x | x | x | x | <b>J-4. Policy Second Reading/Adoption</b><br>J-4.a. JLDAC, Screening/Evaluating of Students<br>J-4.b. KFA, Public Conduct on School Property or at School Activities<br>J-4.c. JKD/JKE, Student Suspension/Expulsion                                                                                                                                                                                                                                                                                                                                                                                                                                 | Adopted       |
|                                                                                             |   |   |   |   |   | <b>K. BOARD OPEN DISCUSSION</b><br>➤ Discussion pursued regarding if the District should pursue a bond measure in November. Meetings have been taking place with various groups to discuss pros and cons of a bond measure, what should be included in a bond measure, and premium bonds. A poll of different demographic groups may be helpful in determining next steps. Information regarding the cost and benefits of hiring a pollster will be shared at a future meeting.                                                                                                                                                                       |               |
|                                                                                             |   |   |   |   |   | <b>L. FUTURE MEETINGS</b><br>L-1. February 2, Virtual Meeting, 6:00 p.m., Board Work Session<br>L-2. February 16, Virtual Meeting, 6:00 p.m., Board Business Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |               |
|                                                                                             |   |   |   |   |   | <b>M. EXECUTIVE SESSION</b><br>➤ None at this time                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |               |
| Motion<br>Second<br>Aye<br>No                                                               | x | x | x | x | x | <b>N. ADJOURNMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9:18 p.m.     |
|                                                                                             |   |   |   |   |   | Bridget Story, Secretary<br>Board of Education                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |

Board Recognition Statement for December 5 Meeting

Each January, the Mesa County Valley School District 51 administration, staff, parents, and students recognize **School Board Recognition Month** and honor our school board and each of its members. Serving on the Board of Education requires the unselfish giving of time and service. This past year was especially taxing of their time with many hours spent in meetings, reviewing and researching reports, agendas, proposals and other information to make the hard decisions to do what was best for our students, staff and the community. It is also important to know that, unlike other elected positions, these are not paid positions and are truly a labor of love and commitment for our schools, staff, and students.

These are challenging times for public education not just with COVID-19, but also working to enhance and enrich our schools and programs for today and tomorrow's students. Board members are elected to sit in trust for their diverse communities, and in that capacity are charged with meeting the community's expectations and aspirations for the public education of their children. They are responsible for providing leadership that ensures a clear, shared vision of public education for their schools, sets high standards for the education of all students, and requires the effective and efficient operation of their district. Members are entrusted with the guardianship and wise expenditure of scarce tax dollars, and they are responsible for maintaining and preserving the buildings, grounds and other areas of the school district that the community has put in their trust.

We are proud of the work our school board does and the role our school board members play in creating a quality public education system that is fundamental to a strong democratic society. The elected school board members deserve recognition and thanks for their countless hours of volunteer service to public education and the children of our state.

I urge all citizens to join me in recognizing the dedication and hard work of our local school board members and in working with them to mold an education system that meets the needs of both today's and tomorrow's children. On behalf of our staff, students, and parents, I hereby declare our appreciation to the members of the of Mesa County Valley School District 51 School Board and proclaim the month of January 2021 to be **School Board Recognition Month**.

The Board would like to recognize Mr. Joe Ramunno. Mr. Ramunno are you joining this evening?

It's been a difficult year for high school sports. Football in particular has faced difficulties with teams quarantining, making adjustments, and losing out on games. With every challenge that teams have faced in the last year, Coach Joe Ramunno has persevered to keep his team active and playing in as many games as possible. He's adjusted to the ever-changing guidelines, and fought for every opportunity for the team. It's no surprise that he was selected as the Class 3A Western Slope League Coach of the Year, a top honor for coaches in the conference

Mr. Ramunno started his coaching days as the head coach at Palisade during the football team's 4-year streak of state titles in the late 1990's. After coaching at Mesa State College for several years, Mr. Ramunno returned to Palisade football in 2012. Since then, he has played an instrumental role in the success of the football program at Palisade by focusing on player's mental and physical strength.

The recent honor, on the heels of the same award in 2017, is the latest in Mr. Ramunno many coaching awards, including Colorado Coach of the Year, Denver Broncos Coach of the Year, and two RMAC Coach of the Year awards. He was inducted in to the University of Wyoming Hall of Fame in 2015 for his achievements as a student there in 1983 and 1984.

When not on the field, Mr. Ramunno teaches at Training and Team Conditioning classes at Palisade High School, along with Carpentry and Construction Technology.

The Board of Education and Superintendent would like to congratulate Mr. Ramunno on his hard work and dedication to District 51 students, both on the field and in the classroom.

The Board would like to recognize Mr. Eric Anderson at this time. Mr. Anderson have you joined us?

The Board of Education and Superintendent Sirko would like to recognize Mr. Eric Anderson for his tireless efforts in energy conservation, resource management, and innovation to benefit schools.

Since joining School District 51 thirteen years ago, Mr. Anderson has dedicated his efforts to ensuring that all buildings are functioning at the greatest, most efficient capacity. His efforts have solidified District 51 as a leader in energy management, environmental responsibility, and resource conservation.

Overall, his work has resulted in 43 buildings receiving the Energy Star Partner label, \$1.7 million in annual savings, a 25% renewable energy portfolio, national recognition from the US Departments of Environment and Environmental Protection Agency, a 30% improvement in energy performance, a community solar garden, and several other initiatives. Because of these initiatives, D51's energy costs today are the same as they were in 2004.

Most notably, his involvement with projects relating to the 2017 bond measure have ensured that taxpayer dollars are being used to their fullest and most efficient extent. He also took an active role in ensuring that each school's HVAC system was updated and in good condition, maintaining healthy air circulation for staff and students, which became all the more important when concerns about COVID-19 were at their highest.

Mr. Anderson's relentless passion for resource conservation has resulted in innovative and pioneering solutions, setting D51 apart for its commitment to environmental responsibility. Thank you, Mr. Anderson, for all you do.



WESTERN  
D  
emographics, Inc.

1750 30<sup>th</sup> St., #424, Boulder, CO 80301, 303-823-0165, binghams@earthnet.net

## MEMORANDUM

**TO:** Board of Education, Mesa 51 County Valley School District  
**FROM:** Shannon Bingham, President, Western Demographics Inc.  
**DATE:** January 15, 2021  
**SUBJECT:** School Boundary Study

Our team has continued to make great progress on the boundary project. The three major change items continue to be supported by both administration and stakeholders. We have heard additional proposals from stakeholders and have processed one in the Appleton area that has significant merit. We conducted a meeting with high school parents addressing the area north of Mesa Mall the evening of the 14<sup>th</sup> and we are planning further communication with principals, faculty and parents to explore a middle school change in that same area. The survey results from the January 14<sup>th</sup> meeting are attached at the end of this document. I have summarized the outcome of our process to date below:

**High School Boundary Change Item #1** is a high school change proposing the transfer of students in FMHS and 9<sup>th</sup> grade students at the Fruita 8/9 school to GJHS. There are two scenarios as listed in Figures 1 and 2. Scenario #1 is shown in Figure 1 and affects the high school students that reside in the Broadway and Scenic attendance areas with 185 students potentially moved. Scenario #2 adds the east portion of the Wingate Elementary attendance area and could move 245 students as shown in Figure 2. 72 percent of stakeholders polled supported Scenario #1 and 65% supported Scenario #2. In the event that the boundaries between Broadway and Wingate are changed, the amended Broadway boundary would be part of the high school change as well.

**High School Suggested Change Area North of Mesa Mall** – It was suggested that the area north of Mesa Mall which is included in the Appleton / Pomona / Tope change be moved from their current attendance at FMHS and Fruita 8/9 (9<sup>th</sup> grade) to GJHS in order to keep the school feeder system in that area consistent. Two scenarios were developed: Scenario 1 would move 38 students in the area south of G Rd. Scenario 2 would move 58 students in the area south of I-70. Scenario 1 (south of G Rd. – 38 Stu) corrects the feeder pattern and was supported by 58% of survey respondents and Scenario 2 (South of I-70 – 58 Stu) was supported by 42% of respondents. This change is shown in Figure 3.

**Elementary School Boundary Change Item #2** – This proposal shifts neighborhoods north of Mesa Mall from Appleton to Pomona and an additional neighborhood from Pomona to Tope to balance growth among three schools as shown in Figure 4. 66 percent of survey respondents supported this change.

**Elementary School Boundary Change Item #3** – This proposal shifts a neighborhood west of Broadway Elementary from Wingate Elementary to Broadway as shown in Figures 5 and 6. 78 percent of survey respondents supported this change.

**Consultants Recommendation** - At this point in time, the Redlands Scenario #1 for high school students affecting Broadway and Scenic only, the smaller high school area north of the Mall and south of G Rd. affecting 38 students and the Appleton and Wingate elementary changes have been supported by both administration and stakeholders. I recommend that the district implement these scenarios and further consider the middle school change discussed north of Mesa Mall.

I look forward to discussing the path forward and answering your questions. Best regards.

Figure 1 – Consultant's Recommendation

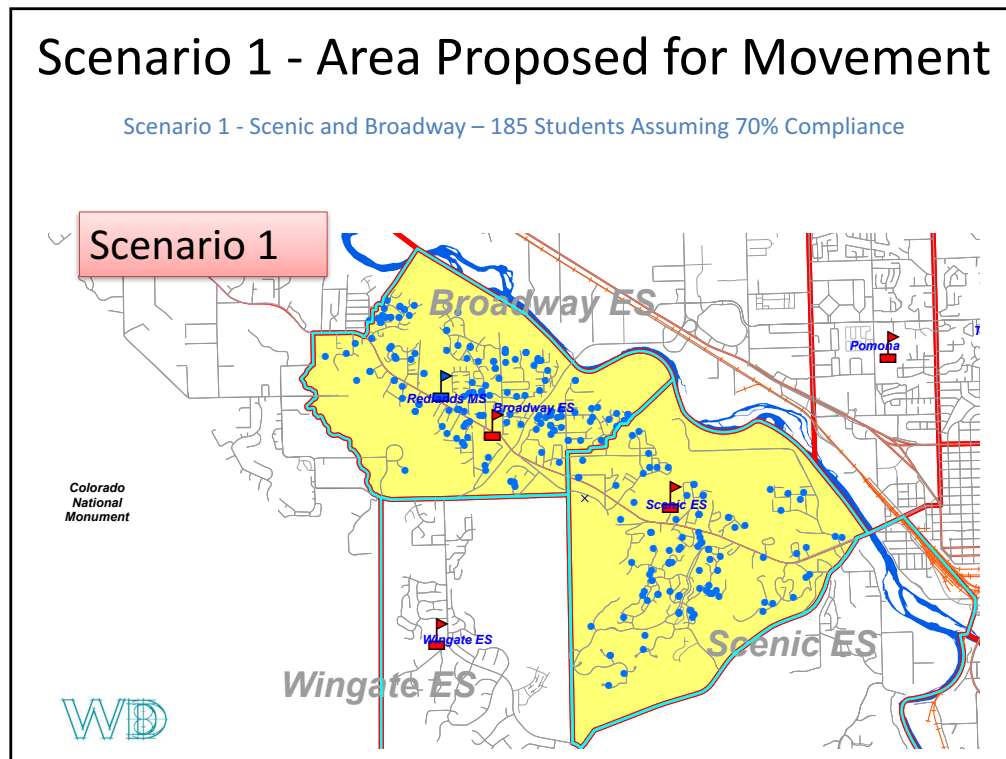


Figure 2

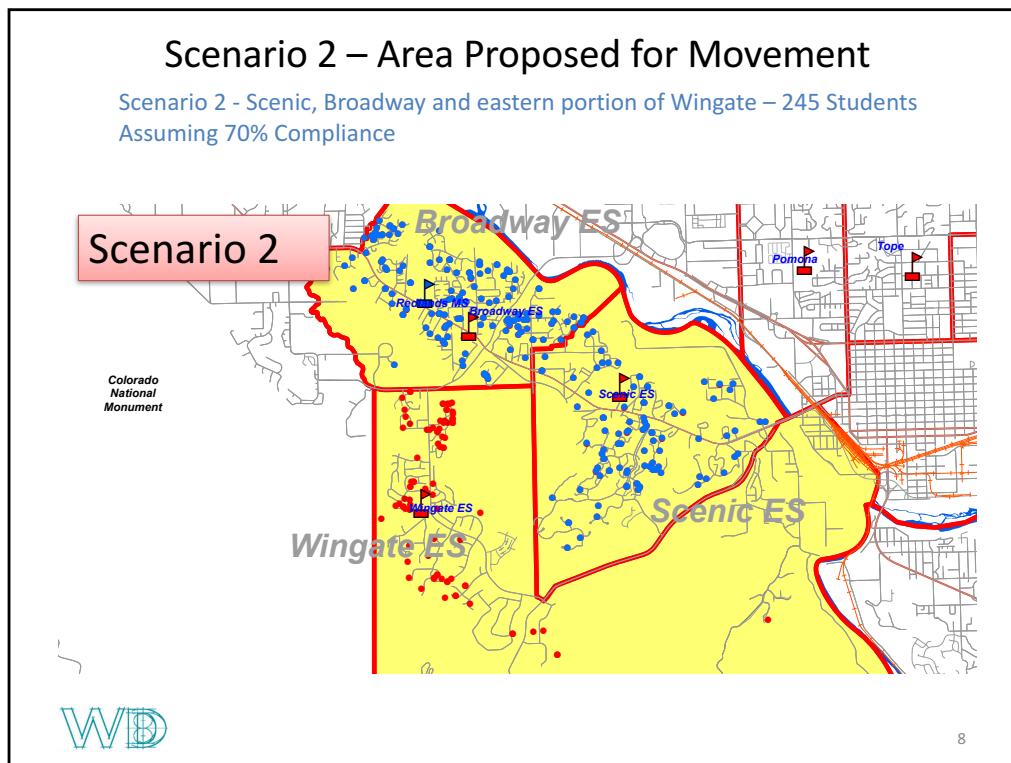


Figure 3 – Consultant’s Recommendation – Area South of G Rd. Affecting 38 Students

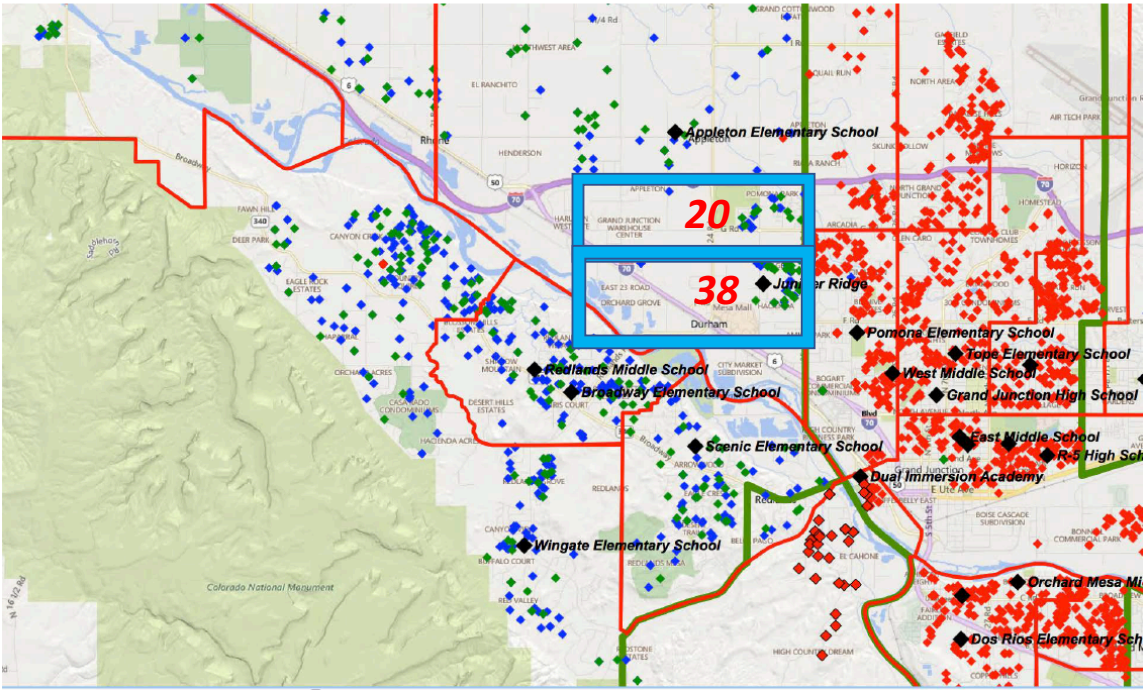


Figure 4 – Consultant’s Recommendation

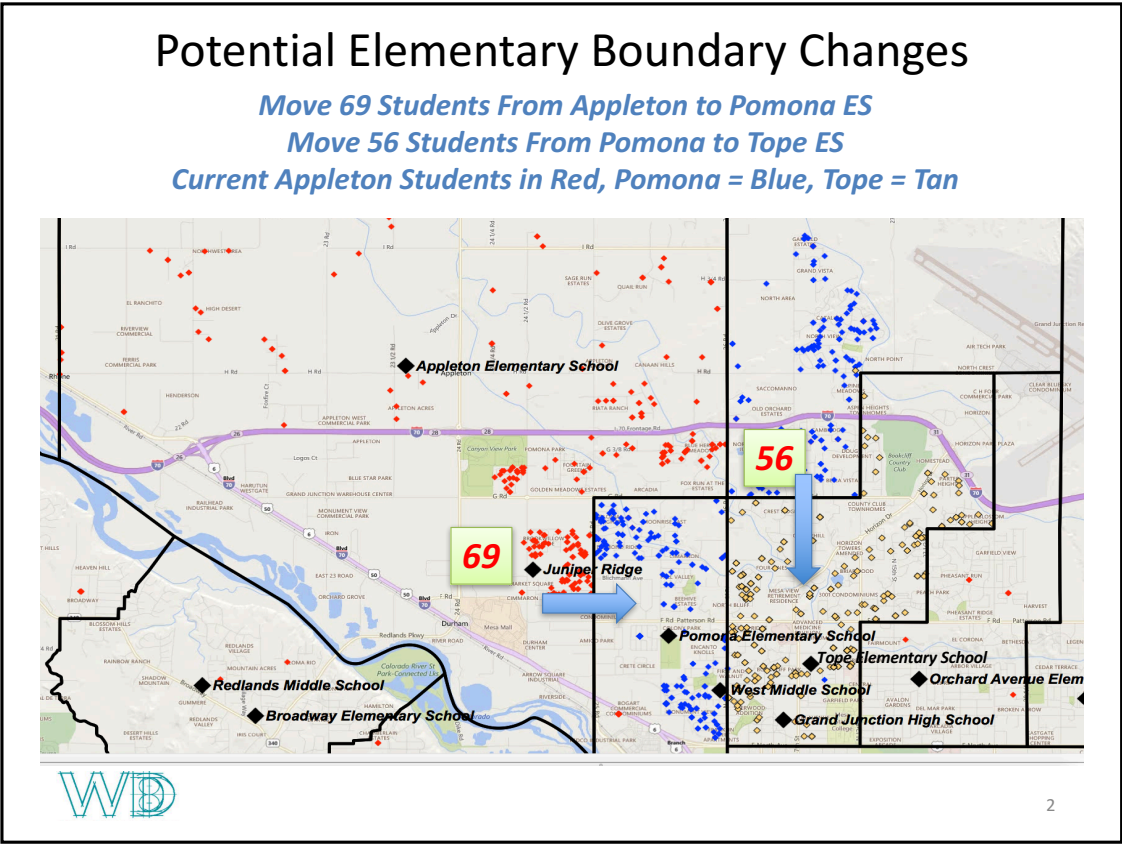


Figure 5 – Consultant’s Recommendation

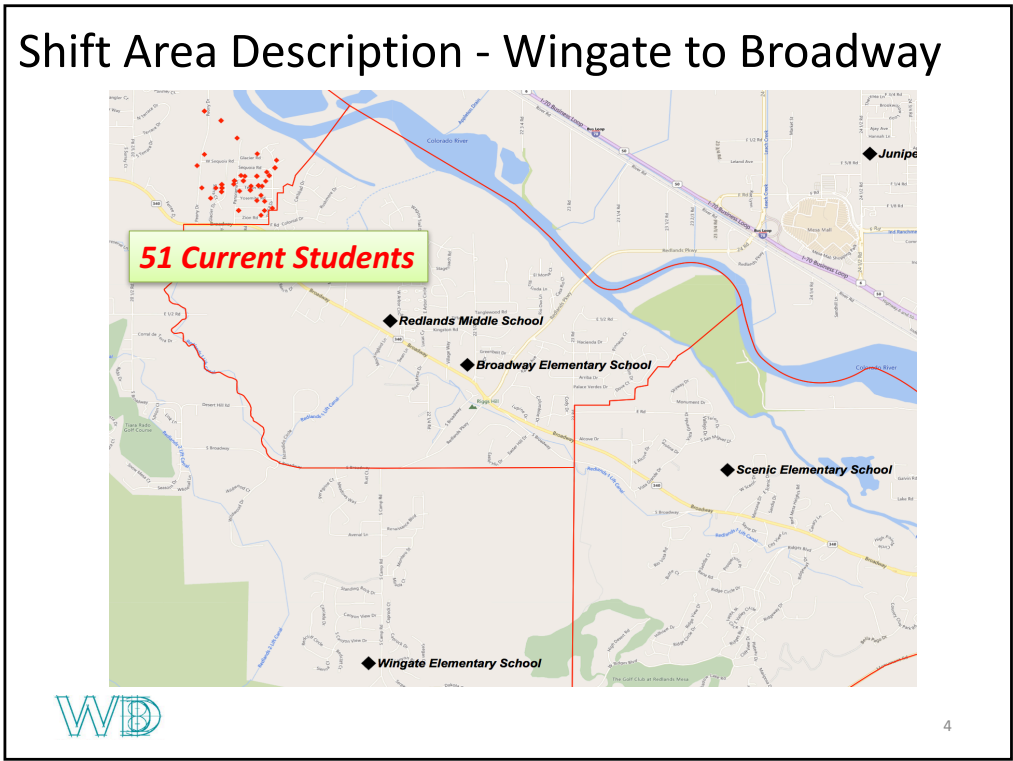
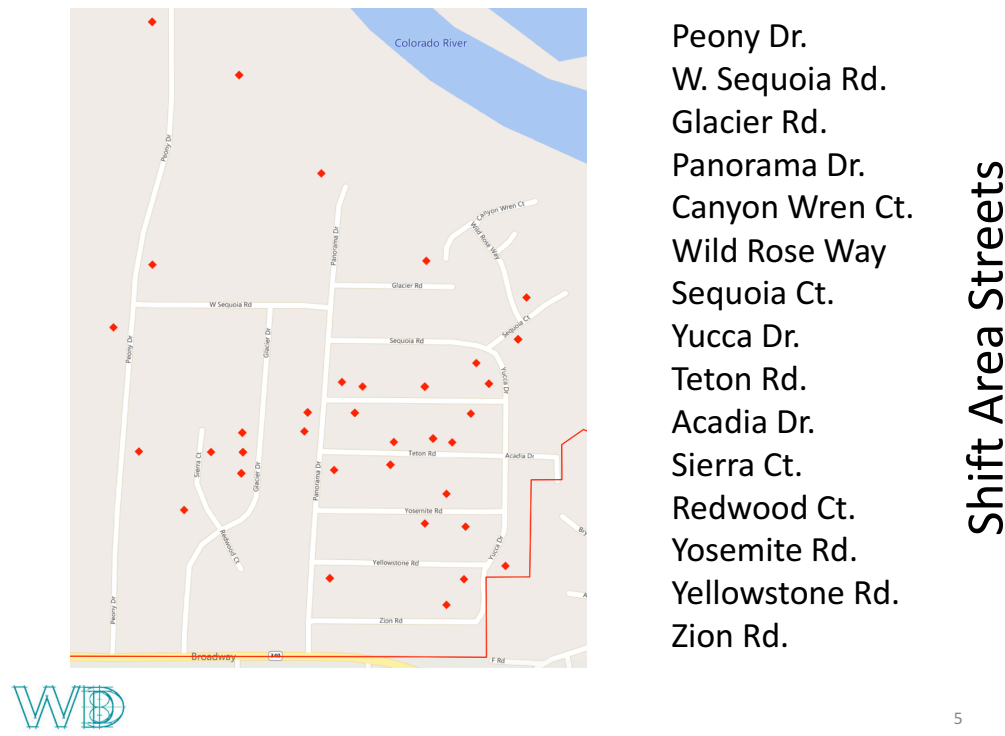


Figure 6 – Consultant’s Recommendation



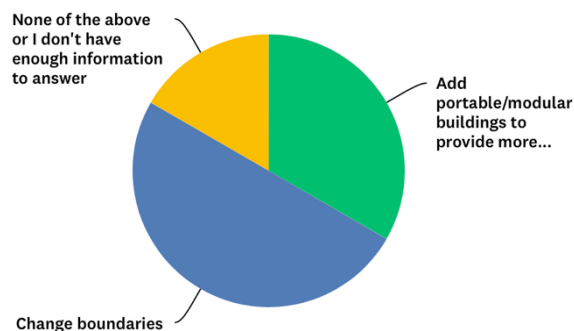
# Mesa51 Survey Results

## Proposed FMHS / GJHS Boundary Change North of Mesa Mall

### General overview/responses:

- 12 responses were received
- Percent agreeing with “*New housing growth is evident in our community and is increasing enrollment in local high schools:*” 100%
- Percent agreeing with “*School District 51 should take action to address high school growth at this time:*” 92%
- Percent agreeing with “*It makes sense to balance high school size:*” 75%

**Strategies:** When asked which strategy makes most sense, 50% of respondents selected “*Change boundaries.*” The next most often selected response (33%) was “*add portable/modular building to provide more classrooms.*” That was followed by “*None of the above or I don’t have enough information to answer*” with 17% of respondents choosing that option.



**Scenarios:** Respondents were asked to indicate the extent to which they support or oppose each of two scenarios. Scenarios and percent in support follow.

**Scenario 1:** A limited change of the 38 students south of G Rd. from FMHS and F8/9 to GJHS to make the boundary coincide with the proposed elementary boundary at G Rd. Percent somewhat or strongly support: 58%. An additional 25% indicated they neither opposed nor supported this option.

**Scenario 2:** A complete change of the 58 students south of I-70 (both north and south of G Rd.) from FMHS and F8/9 to GJHS given how close this area is to GJHS. Percent somewhat or strongly support: 42%. An additional 25% indicated they neither opposed nor supported this option.

**Demographic Overview:** The majority of respondents (83%) are parents or guardians. About 33% are faculty. No one marked the other choices provided. *(The figures here do not sum to 100% because respondents could mark more than one of the options.)*

Geographic area of the district respondents reside in was noted as follows:

| Primary Residence                                                            | Percent |
|------------------------------------------------------------------------------|---------|
| Redlands                                                                     | 50      |
| Fruita                                                                       | 42      |
| In the proposed area to be affected (bounded by G Rd., 25 Rd. and Hwy. 6/50) | 8       |
| Other                                                                        | 0       |

Respondents indicated which area of the district they or their child works, studies or plans to study as follows:

| Attend/Work/Plan  | Percent |
|-------------------|---------|
| Grand Junction HS | 42      |
| Fruita Monument   | 33      |
| Fruita 8-9        | 25      |
| Elsewhere / other | 0       |



## Memorandum

To: Board of Education

From: Fiscal Oversight Committee Members:  
Nathan Knoll, Rochelle Larson, Brian Hollingsworth, Katherine Boozell, Carter Bair, Justin Menge  
Fiscal Oversight Committee District Representatives: Melanie Trujillo, Ashley Zhang, Jessica Isley

CC: Diana Sirko, Phil Onofrio

Date: 1/14/2021

Re: 2020-21 2nd Quarter Financial Reports and Budget Re-Adoption

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Comments: Attached are the 2<sup>nd</sup> quarter 2020-21 financial reports. These reports include updated projections for end of year 2020-21.

As of December 31, 2020, 36.66% of budgeted revenues have been received in the General Fund. This is slightly behind last year, but still in line with expectations, as the bulk of the dollars coming from property taxes will not be received until Spring. General Fund expenditures at this halfway mark in the year are at 46.44% of budget, which is also down from last year in which 48.26% of budget had been expended. Some expenses that were originally budgeted in the General Fund have instead been able to be paid from the one-time Coronavirus Relief Grant, contributing to the slight decline in overall General Fund spending which will be trued up in the re-adopted budget.

The District's October student count was 20,607.32 FTE, a decrease of 824.76 FTE from last school year. However, the State allows the averaging of pupil counts if a district's student count has declined – funding at the greatest of a 3, 4, or 5 year average student count. Through averaging, D51 will receive funding for 21,055 FTE. This will result in \$2.8 million less in School Finance Act funding this year. Averaging helps to spread the reduction in funding over multiple fiscal years. Without averaging, the revenue reduction would have been \$6.3 million this year.

A revised budget has been prepared for the re-adoption of all funds. Budget re-adoption allows the District to true up actual October student count, beginning fund balances, and any adjustments to anticipated revenues and expenditures since adoption in June.

We, the Fiscal Oversight Committee, have had the opportunity to review the current financials and budget re-adoption documents and will continue to monitor revenue and expenditures throughout the year, reporting to the BOE any significant information.

If you have any questions, please do not hesitate to contact Melanie.

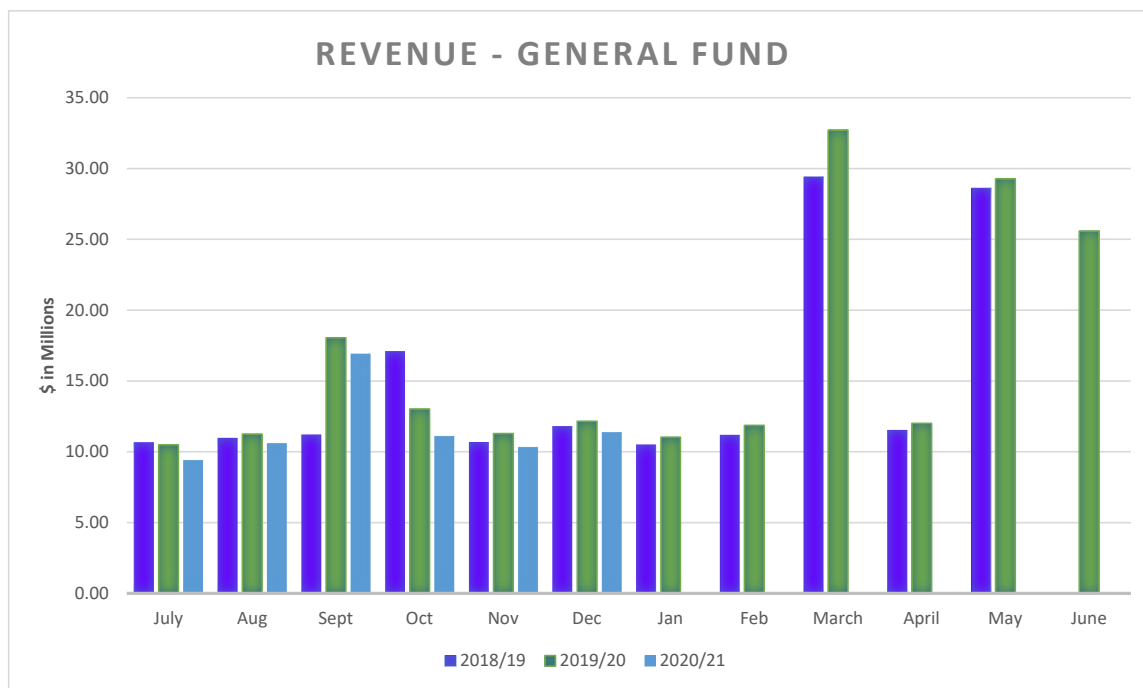
Nathan Knoll  
Fiscal Oversight Committee Chairperson

**General Fund (10)**  
**as of December 31, 2020**

|                                                                            | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as of<br>12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|----------------------------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                                            |                              |                               |                |                              |                                              |                |                               |                |                     |
| Property Tax                                                               | \$46,009,588                 | \$820,582                     | 1.78%          | \$47,035,443                 | \$46,483,978                                 | 98.83%         | <b>\$664,672</b>              | 1.41%          | -19.00%             |
| Specific Ownership                                                         | 10,457,336                   | 4,451,219                     | 42.57%         | 8,736,784                    | 9,497,984                                    | 108.71%        | <b>4,893,937</b>              | 56.02%         | 9.95%               |
| Interest                                                                   | 425,269                      | 313,282                       | 73.67%         | 300,000                      | 91,629                                       | 30.54%         | <b>33,750</b>                 | 11.25%         | -89.23%             |
| Other Local                                                                | 1,586,341                    | 1,035,150                     | 65.25%         | 974,151                      | 1,250,089                                    | 128.33%        | <b>1,128,382</b>              | 115.83%        | 9.01%               |
| Override Election 1996                                                     | 5,110,286                    | 96,824                        | 1.89%          | 5,138,836                    | 5,184,109                                    | 100.88%        | <b>73,820</b>                 | 1.44%          | -23.76%             |
| Override Election 2004                                                     | 3,982,523                    | 80,045                        | 2.01%          | 4,000,000                    | 3,960,000                                    | 99.00%         | <b>57,559</b>                 | 1.44%          | -28.09%             |
| State                                                                      | 130,729,767                  | 69,319,882                    | 53.03%         | 120,880,285                  | 118,174,093                                  | 97.76%         | <b>62,813,476</b>             | 51.96%         | -9.39%              |
| Mineral Lease                                                              | 397,336                      | 123,368                       | 31.05%         | 123,368                      | 123,368                                      | 100.00%        | <b>66,391</b>                 | 53.82%         | -46.18%             |
| CARES Act ESSER                                                            | 0                            | 0                             |                | 3,000,000                    | 3,200,151                                    | 106.67%        | <b>0</b>                      | 0.45%          |                     |
| Federal                                                                    | 67,654                       | 26,863                        | 39.71%         | 66,661                       | 63,041                                       | 94.57%         | <b>13,367</b>                 | 20.05%         | -50.24%             |
| <b>Total Revenue</b>                                                       | <b>\$198,766,100</b>         | <b>\$76,267,215</b>           | <b>38.37%</b>  | <b>\$190,255,528</b>         | <b>\$188,028,442</b>                         | <b>98.83%</b>  | <b>\$69,745,354</b>           | <b>36.66%</b>  | <b>-8.55%</b>       |
| <b>EXPENDITURE:</b>                                                        |                              |                               |                |                              |                                              |                |                               |                |                     |
| Instructional Programs                                                     | \$111,792,755                | \$53,567,269                  | 47.92%         | \$109,646,150                | \$106,356,090                                | 97.00%         | <b>\$50,014,012</b>           | 45.61%         | -6.63%              |
| Pupil Support Services                                                     | 20,934,344                   | 10,161,558                    | 48.54%         | 20,749,159                   | 20,283,023                                   | 97.75%         | <b>9,687,009</b>              | 46.69%         | -4.67%              |
| General Administration Support<br>Services                                 | 3,272,383                    | 1,309,045                     | 40.00%         | 2,773,083                    | 2,802,166                                    | 101.05%        | <b>1,286,194</b>              | 46.38%         | -1.75%              |
| School Administration Support<br>Services                                  | 15,791,820                   | 7,638,082                     | 48.37%         | 14,950,062                   | 15,377,820                                   | 102.86%        | <b>7,615,029</b>              | 50.94%         | -0.30%              |
| Business Support Services                                                  | 22,108,391                   | 12,059,128                    | 54.55%         | 24,065,708                   | 23,584,982                                   | 98.00%         | <b>10,895,631</b>             | 45.27%         | -9.65%              |
| Central Support Services                                                   | 8,298,999                    | 3,459,356                     | 41.68%         | 6,599,885                    | 6,797,708                                    | 103.00%        | <b>3,523,057</b>              | 53.38%         | 1.84%               |
| Community Services & Other<br>Support Services                             | 73,553                       | 61,757                        | 83.96%         | 64,732                       | 39,738                                       | 61.39%         | <b>20,000</b>                 | 30.90%         | -67.62%             |
| Other Uses/Leases                                                          | 1,594,895                    | 113,304                       | 7.10%          | 222,500                      | 277,880                                      | 124.89%        | <b>116,367</b>                | 52.30%         | 2.70%               |
| <b>Total Expenditure</b>                                                   | <b>\$183,867,140</b>         | <b>\$88,369,499</b>           | <b>48.06%</b>  | <b>\$179,071,279</b>         | <b>\$175,519,406</b>                         | <b>98.02%</b>  | <b>\$83,157,299</b>           | <b>46.44%</b>  | <b>-5.90%</b>       |
| Transfer to Charter Schools/CPP                                            | \$12,174,385                 | \$6,069,389                   | 49.85%         | \$11,722,149                 | \$11,754,007                                 | 100.27%        | <b>\$5,809,989</b>            | 49.56%         | -4.27%              |
| Transfer to Capital Projects/Insurance                                     | 3,875,970                    | 1,937,985                     | 50.00%         | 3,875,970                    | 3,875,970                                    | 100.00%        | <b>1,937,985</b>              | 50.00%         | 0.00%               |
| Transfer to Physical Activities                                            | 150,000                      | 150,000                       | 100.00%        | 150,000                      | 150,000                                      | 100.00%        | <b>150,000</b>                | 100.00%        | 0.00%               |
| Transfer to Medical                                                        | 1,000,000                    | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| Transfer from 2017 Mill Levy Override -<br>Additional Student Contact Days | (3,873,919)                  | (1,936,960)                   | 50.00%         | (3,873,919)                  | (3,474,102)                                  | 89.68%         | <b>(1,936,960)</b>            | 50.00%         | 0.00%               |
| Transfer from 2017 Mill Levy Override -<br>Professional Development Day    | (689,951)                    | (344,976)                     | 50.00%         | (689,951)                    | (636,840)                                    | 92.30%         | <b>(344,976)</b>              | 50.00%         | 0.00%               |
| <b>Total Expenditure and Transfers</b>                                     | <b>\$196,503,625</b>         | <b>\$94,244,937</b>           | <b>47.96%</b>  | <b>\$190,255,528</b>         | <b>\$187,188,441</b>                         | <b>98.39%</b>  | <b>\$88,773,338</b>           | <b>46.66%</b>  | <b>-5.81%</b>       |
| GAAP Basis Result of<br>Operations                                         | 2,262,475                    |                               |                | 0                            | 840,001                                      |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year                  | 9,948,507                    |                               |                | 11,010,986                   | 12,210,982                                   |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year                        | \$12,210,982                 |                               |                | \$11,010,986                 | \$13,050,983                                 |                |                               |                |                     |
| Reserves/Designations:                                                     |                              |                               |                |                              |                                              |                |                               |                |                     |
| Inventories                                                                | (236,890)                    |                               |                | (250,000)                    | (250,000)                                    |                |                               |                |                     |
| Encumbrances                                                               | (214,834)                    |                               |                | (300,000)                    | (300,000)                                    |                |                               |                |                     |
|                                                                            | <b>\$11,759,258</b>          |                               |                | <b>\$10,460,986</b>          | <b>\$12,500,983</b>                          |                |                               |                |                     |

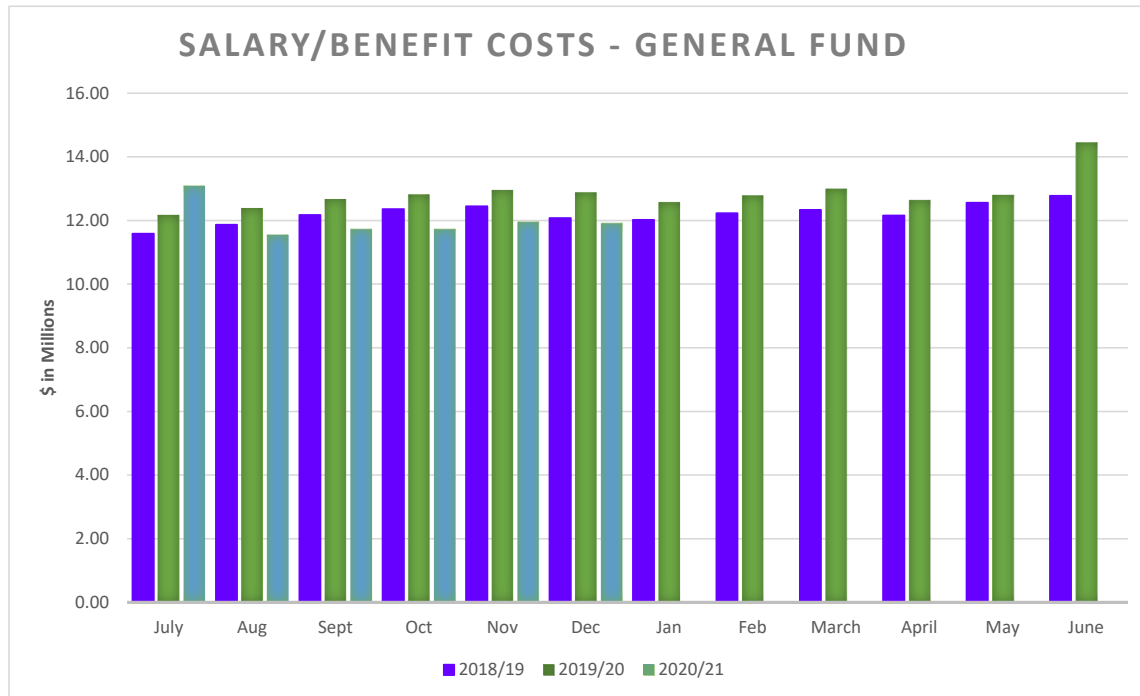
2020-21 Adopted PPR is \$7,661.98 and is based on 21,432.08 FTE.

Anticipated will be updated quarterly and is based on Adopted Budget

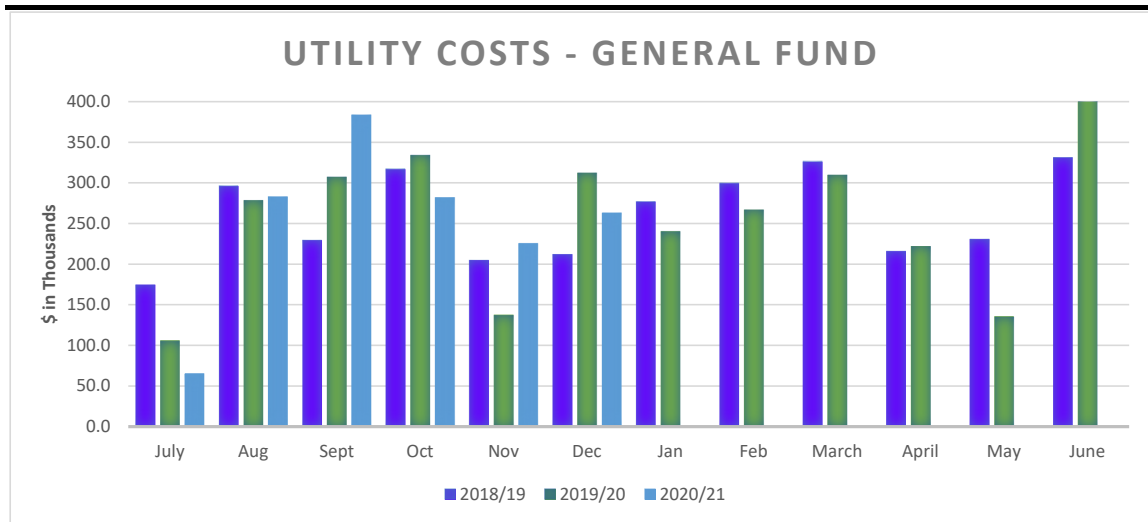


Note: Special Education Categorical funding has historically been received in September. In 2018/19, it was received in October instead. In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years.

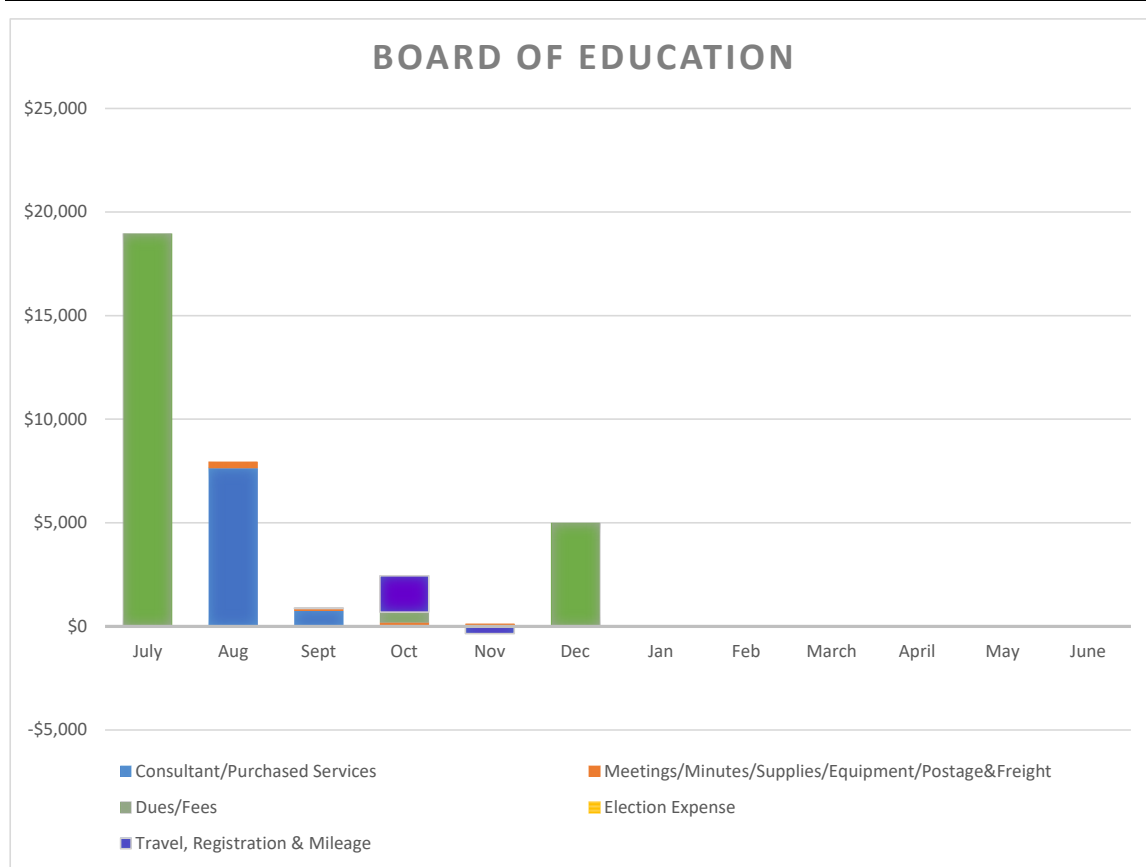
|                                   | 2018/19       | 2019/20       | 2020/21       |
|-----------------------------------|---------------|---------------|---------------|
| YTD Revenue                       | \$72,470,957  | \$76,267,215  | \$69,745,354  |
| Annual Budget                     | \$186,017,695 | \$196,156,808 | \$190,255,528 |
| YTD % of Budget                   | 38.96%        | 38.88%        | 36.66%        |
| EOY Actual Revenue                | \$187,794,772 | \$198,766,100 |               |
| % of EOY Actual Revenue to Budget | 100.96%       | 101.33%       |               |



|                                   | 2018/19       | 2019/20       | 2020/21       |
|-----------------------------------|---------------|---------------|---------------|
| YTD Exp                           | \$72,536,377  | \$75,897,471  | \$71,942,209  |
| Annual Budget                     | \$147,205,820 | \$156,531,233 | \$152,902,133 |
| YTD % of Budget                   | 49.28%        | 48.49%        | 47.05%        |
| EOY Actual Exp                    | \$146,630,564 | \$154,163,731 |               |
| % of EOY Actual Revenue to Budget | 99.61%        | 98.49%        |               |



| Total-General Fund                | 2018/19     | 2019/20     | 2020/21     |
|-----------------------------------|-------------|-------------|-------------|
| YTD Exp                           | \$1,434,465 | \$1,477,327 | \$1,503,598 |
| Annual Budget                     | \$3,140,000 | \$3,200,000 | \$3,265,089 |
| YTD % of Budget                   | 45.68%      | 46.17%      | 46.05%      |
| 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                           | \$112,344   | \$105,121   | \$101,603   |
| Annual Budget                     | \$400,000   | \$455,000   | \$459,557   |
| YTD % of Budget                   | 28.09%      | 23.10%      | 22.11%      |
| 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                           | \$671       | \$5,649     | \$4,972     |
| Annual Budget                     | \$25,000    | \$30,000    | \$30,302    |
| YTD % of Budget                   | 2.68%       | 18.83%      | 16.41%      |
| 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                           | \$1,087,754 | \$1,074,630 | \$1,149,349 |
| Annual Budget                     | \$2,175,000 | \$2,175,000 | \$2,221,537 |
| YTD % of Budget                   | 50.01%      | 49.41%      | 51.74%      |
| 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                           | \$46,630    | \$62,950    | \$66,625    |
| Annual Budget                     | \$150,000   | \$150,000   | \$151,500   |
| YTD % of Budget                   | 31.09%      | 41.97%      | 43.98%      |
| 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                           | \$134,314   | \$168,283   | \$127,378   |
| Annual Budget                     | \$250,000   | \$250,000   | \$260,793   |
| YTD % of Budget                   | 53.73%      | 67.31%      | 48.84%      |
| 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                           | \$52,753    | \$60,694    | \$53,672    |
| Annual Budget                     | \$140,000   | \$140,000   | \$141,400   |
| YTD % of Budget                   | 37.68%      | 43.35%      | 37.96%      |
| 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                           | \$18,941 | \$11,700  | \$35,033 |
| Annual Budget                     | \$66,323 | \$141,323 | \$66,323 |
| YTD % of Budget                   | 28.56%   | 8.28%     | 52.82%   |
| EOY Actual Exp                    | \$58,672 | \$160,629 |          |
| % of EOY Actual Revenue to Budget | 88.46%   | 113.66%   |          |

**Independence Academy  
as of December 31, 2020**

|                                             | Audited<br>2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual/<br>Audited | 2020-21<br>Adopted<br>Budget | 2020-21<br>Anticipated<br>as of<br>12/31/20 | % of<br>Budget  | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget  | Year Over<br>Year % |
|---------------------------------------------|-----------------------------------------|-------------------------------|----------------------------|------------------------------|---------------------------------------------|-----------------|-------------------------------|-----------------|---------------------|
| <b>GENERAL OPERATING FUND REVENUE:</b>      |                                         |                               |                            |                              |                                             |                 |                               |                 |                     |
| ECEA Spec Ed                                | \$44,453                                | \$20,467                      | 46.04%                     | \$37,000                     | \$37,000                                    | 100.00%         | \$22,226                      | 60.07%          | 108.60%             |
| Interest                                    | 898                                     | 583                           | 64.92%                     | -                            | -                                           | -               | 4,907                         | -               | 841.67%             |
| Read Act                                    | -                                       | -                             | -                          | 15,000                       | 15,000                                      | 100.00%         | -                             | 0.00%           | -                   |
| Miscellaneous Income                        | 12,691                                  | 12,401                        | 97.71%                     | -                            | -                                           | -               | 3,000                         | -               | 24.19%              |
| Kindergarten Fees                           | 710                                     | 710                           | 100.00%                    | -                            | -                                           | -               | -                             | -               | 0.00%               |
| Pre-K Fees                                  | 34,842                                  | 26,995                        | 77.48%                     | 60,000                       | 60,000                                      | 100.00%         | 32,808                        | 54.68%          | 121.53%             |
| Material Fees                               | -                                       | -                             | -                          | -                            | -                                           | -               | 19,115                        | -               | -                   |
| Rental Income                               | 8,624                                   | 2,611                         | 30.28%                     | 12,000                       | 12,000                                      | 100.00%         | 5,170                         | 43.08%          | -                   |
| Capital Contribution                        | -                                       | -                             | -                          | -                            | -                                           | -               | -                             | -               | -                   |
| Capital Construction Bond Reimbursement     | -                                       | -                             | -                          | 140,970                      | 332,455                                     | 235.83%         | 401,872                       | 285.08%         | -                   |
| MCSD#51 Mill Levy Override                  | -                                       | -                             | -                          | -                            | -                                           | -               | -                             | -               | -                   |
| Erate                                       | 12,793                                  | 12,793                        | 100.00%                    | 15,000                       | 15,000                                      | 100.00%         | -                             | 0.00%           | 0.00%               |
| Donations                                   | -                                       | -                             | -                          | -                            | -                                           | -               | 144                           | -               | -                   |
| CDHS OEC Grant                              | -                                       | -                             | -                          | -                            | -                                           | -               | 1,250                         | -               | -                   |
| Refunds: MCVSD#51                           | -                                       | -                             | -                          | 18,000                       | 18,000                                      | 100.00%         | -                             | 0.00%           | -                   |
| <b>Total Revenue</b>                        | <b>\$115,011</b>                        | <b>\$76,561</b>               | <b>66.57%</b>              | <b>\$297,970</b>             | <b>\$489,455</b>                            | <b>164.26%</b>  | <b>\$490,492</b>              | <b>164.61%</b>  | <b>640.66%</b>      |
| <b>EXPENDITURE:</b>                         |                                         |                               |                            |                              |                                             |                 |                               |                 |                     |
| Salaries                                    | \$1,493,200                             | \$732,971                     | 49.09%                     | \$1,850,055                  | \$1,850,055                                 | 100.00%         | \$862,582                     | 46.62%          | 117.68%             |
| Benefits                                    | 512,054                                 | 239,470                       | 46.77%                     | 600,000                      | 600,000                                     | 100.00%         | 292,601                       | 48.77%          | 122.19%             |
| Capital Projects                            | 298,071                                 | -                             | 0.00%                      | 5,000                        | 100,000                                     | 2000.00%        | 98,933                        | 1978.66%        | -                   |
| Purchased Services                          | 479,284                                 | 260,923                       | 54.44%                     | 339,970                      | 379,000                                     | 111.48%         | 248,485                       | 73.09%          | 95.23%              |
| Supplies                                    | 80,005                                  | 64,707                        | 80.88%                     | 93,173                       | 94,069                                      | 100.96%         | 55,507                        | 59.57%          | 85.78%              |
| Facility Rent                               | 234,133                                 | 122,723                       | 52.42%                     | 270,400                      | 428,400                                     | 158.43%         | 200,834                       | 74.27%          | 163.65%             |
| Contingency/Reserve                         | -                                       | -                             | -                          | 97,617                       | 97,617                                      | 100.00%         | -                             | 0.00%           | -                   |
| Professional Development                    | 25,593                                  | 16,935                        | 66.17%                     | 8,000                        | 20,000                                      | 250.00%         | 18,981                        | 237.26%         | 112.08%             |
| Equipment                                   | 12,127                                  | 12,127                        | 100.00%                    | 10,538                       | 10,538                                      | 100.00%         | -                             | 0.00%           | 0.00%               |
| Furniture and Fixtures                      | 4,024                                   | 2,725                         | 67.71%                     | 5,000                        | 5,000                                       | 100.00%         | 1,053                         | 21.06%          | 38.64%              |
| Technology                                  | 67,177                                  | 71,774                        | 106.84%                    | 78,000                       | 78,000                                      | 100.00%         | 26,565                        | 34.06%          | 37.01%              |
| Curriculum                                  | 107                                     | -                             | 0.00%                      | -                            | -                                           | -               | -                             | -               | -                   |
| Other Expenses                              | 288                                     | -                             | 0.00%                      | 5,000                        | 5,000                                       | 100.00%         | -                             | 0.00%           | -                   |
| <b>Total Expenditure/Contingency</b>        | <b>\$3,206,063</b>                      | <b>\$1,524,356</b>            | <b>47.55%</b>              | <b>\$3,362,753</b>           | <b>\$3,667,679</b>                          | <b>109.07%</b>  | <b>\$1,805,540</b>            | <b>53.69%</b>   | <b>118.45%</b>      |
| <b>Expenditure/Contingency+(-) Revenue</b>  | <b>(\$3,091,052)</b>                    | <b>(\$1,447,795)</b>          | <b>46.84%</b>              | <b>(\$3,064,783)</b>         | <b>(\$3,178,224)</b>                        | <b>103.70%</b>  | <b>(\$1,315,048)</b>          | <b>42.91%</b>   | <b>90.83%</b>       |
| Transfer from General Fund*                 | \$3,219,984                             | \$1,609,992                   | 50.00%                     | \$3,064,783                  | \$3,241,018                                 | 105.75%         | \$1,532,396                   | 50.00%          | 95.18%              |
| Fund Balance (Deficit) at Beginning of Year | 3,593,149                               | 3,593,149                     | 100.00%                    | 3,064,783                    | 3,713,896                                   | 121.18%         | 3,722,081                     | 121.45%         | 103.59%             |
| Fund Balance (Deficit) at End of Year       | \$3,722,081                             | \$3,755,346                   | 100.89%                    | \$3,064,783                  | \$3,776,690                                 | 123.23%         | \$3,939,429                   | 128.54%         | 104.90%             |
| <b>MILL LEVY:</b>                           |                                         |                               |                            |                              |                                             |                 |                               |                 |                     |
| MCVSD#51 Mill Levy Override 2017            | \$120,425                               | \$60,553                      | 50.28%                     | \$86,646                     | \$133,423                                   | 153.99%         | \$60,516                      | 69.84%          | 99.94%              |
| MCVSD#51 Mill Levy Override 1996,2004       | 158,550                                 | 82,355                        | 51.94%                     | 112,436                      | 189,594                                     | 168.62%         | 80,132                        | 71.27%          | 97.30%              |
| <b>Total Revenue</b>                        | <b>\$278,975</b>                        | <b>\$142,908</b>              | <b>51.23%</b>              | <b>\$199,082</b>             | <b>\$323,017</b>                            | <b>162.25%</b>  | <b>\$140,648</b>              | <b>70.65%</b>   | <b>98.42%</b>       |
| <b>EXPENDITURE:</b>                         |                                         |                               |                            |                              |                                             |                 |                               |                 |                     |
| Curriculum                                  | \$98,231                                | \$68,853                      | 70.09%                     | \$111,436                    | \$150,436                                   | 135.00%         | \$12,457                      | 11.18%          | 18.09%              |
| Technology                                  | 14,213                                  | -                             | 0.00%                      | -                            | 15,000                                      | -               | 47,844                        | -               | -                   |
| Professional Development                    | 54,336                                  | 53,332                        | 98.15%                     | 85,000                       | 100,000                                     | 117.65%         | 4,916                         | 5.78%           | 9.22%               |
| <b>Total Expenditure</b>                    | <b>\$166,780</b>                        | <b>\$122,185</b>              | <b>73.26%</b>              | <b>\$196,436</b>             | <b>\$265,436</b>                            | <b>135.13%</b>  | <b>\$65,216</b>               | <b>33.20%</b>   | <b>53.38%</b>       |
| <b>Expenditure + (-) Revenue</b>            | <b>\$112,195</b>                        | <b>\$20,723</b>               | <b>18.47%</b>              | <b>\$2,646</b>               | <b>\$57,581</b>                             | <b>2176.15%</b> | <b>\$75,432</b>               | <b>2850.78%</b> | <b>364.00%</b>      |
| Fund Balance (Deficit) at Beginning of Year | 74,197                                  | 74,197                        | 100.00%                    | 21,000                       | 186,392                                     | 887.58%         | 193,233                       | 920.16%         | 260.43%             |
| Fund Balance (Deficit) at End of Year       | \$186,392                               | \$94,920                      | 50.92%                     | \$23,646                     | \$243,973                                   | 1031.77%        | \$268,665                     | 1136.19%        | 283.04%             |
| <b>STATE GRANT REVENUE:</b>                 |                                         |                               |                            |                              |                                             |                 |                               |                 |                     |
| ESSER funds                                 | \$0                                     | \$0                           | -                          | \$63,634                     | \$63,634                                    | 100.00%         | \$0                           | 0.00%           | -                   |
| CARES Act                                   | -                                       | -                             | -                          | \$204,967                    | \$208,216                                   | 101.59%         | 208,213                       | 101.58%         | -                   |
| CS Capital Construction Grant               | 111,540                                 | 50,251                        | 45.05%                     | \$99,600                     | \$99,600                                    | 100.00%         | 50,450                        | 50.65%          | -                   |
| <b>Total Revenue</b>                        | <b>\$111,540</b>                        | <b>\$50,251</b>               | <b>45.05%</b>              | <b>\$368,201</b>             | <b>\$371,450</b>                            | <b>100.88%</b>  | <b>\$258,663</b>              | <b>70.25%</b>   | <b>-</b>            |
| <b>EXPENDITURE:</b>                         |                                         |                               |                            |                              |                                             |                 |                               |                 |                     |
| ESSER Expenditures                          | \$0                                     | \$0                           | -                          | \$0                          | \$25,000                                    | -               | \$0                           | -               | -                   |
| CARES Act Expenditures                      | \$8,635                                 | \$0                           | -                          | \$204,967                    | \$208,213                                   | 101.58%         | \$200,988                     | 98.06%          | -                   |
| CS Capital Construction Expenditure         | 111,540                                 | 50,251                        | 45.05%                     | \$99,600                     | \$99,600                                    | 100.00%         | 50,450                        | 50.65%          | -                   |

|                                             |                  |                   |                 |                  |                    |                 |                    |          |            |
|---------------------------------------------|------------------|-------------------|-----------------|------------------|--------------------|-----------------|--------------------|----------|------------|
| <b>Total Expenditure</b>                    | \$120,175        | \$50,251          | 41.81%          | \$304,567        | \$332,813          | 109.27%         | <b>\$251,438</b>   | 82.56%   |            |
| <b>Expenditure + (-) Revenue</b>            | (\$8,635)        | \$0               |                 | \$63,634         | \$38,637           | 60.72%          | <b>\$7,225</b>     |          |            |
| Fund Balance (Deficit) at Beginning of Year | 0                | 0                 |                 | 0                | 0                  |                 | <b>(8,635)</b>     |          |            |
| Fund Balance (Deficit) at End of Year       | <b>(\$8,635)</b> | <b>\$0</b>        |                 | <b>\$63,634</b>  | <b>\$38,637</b>    | <b>60.72%</b>   | <b>(\$1,410)</b>   |          |            |
| <b>FUNDRAISING REVENUE:</b>                 |                  |                   |                 |                  |                    |                 |                    |          |            |
| Fees: Supplies/Field Trips                  | \$114,314        | \$86,988          | 76.10%          | \$69,987         | \$69,987           | 100.00%         | <b>\$61,041</b>    | 87.22%   | 70.17%     |
| Other Income                                | 14,590           | 13,345            | 91.47%          | 120              | 120                | 100.00%         | <b>952</b>         | 793.33%  | 7.13%      |
| Local Fundraising                           | 26,806           | 12,342            | 46.04%          | 26,500           | 26,500             | 100.00%         | <b>3,267</b>       | 12.33%   | 26.47%     |
| <b>Total Revenue</b>                        | <b>\$155,710</b> | <b>\$112,676</b>  | <b>72.36%</b>   | <b>\$96,607</b>  | <b>\$96,607</b>    | <b>100.00%</b>  | <b>\$65,260</b>    | 67.55%   | 57.92%     |
| <b>EXPENDITURE:</b>                         |                  |                   |                 |                  |                    |                 |                    |          |            |
| Purchased Services                          | \$97,436         | \$55,193          | 56.65%          | \$96,607         | \$96,607           | 100.00%         | <b>\$38,994</b>    | 40.36%   | 70.65%     |
| <b>Total Expenditure</b>                    | <b>\$97,436</b>  | <b>\$55,193</b>   | <b>56.65%</b>   | <b>\$96,607</b>  | <b>\$96,607</b>    | <b>100.00%</b>  | <b>\$38,994</b>    | 40.36%   | 70.65%     |
| <b>Expenditure + (-) Revenue</b>            | <b>\$58,273</b>  | <b>\$57,482</b>   | <b>98.64%</b>   | <b>\$0</b>       | <b>\$0</b>         |                 | <b>\$26,265</b>    |          | 45.69%     |
| Fund Balance (Deficit) at Beginning of Year | 284,696          | 284,696           | 100.00%         | 166,418          | 342,969            | 206.09%         | <b>337,306</b>     | 202.69%  | 118.48%    |
| Fund Balance (Deficit) at End of Year       | <b>\$342,969</b> | <b>\$342,178</b>  | <b>99.77%</b>   | <b>\$166,418</b> | <b>\$342,969</b>   | <b>206.09%</b>  | <b>\$363,571</b>   | 218.47%  | 106.25%    |
| <b>CAPITAL PROJECTS FUND - BUILDING</b>     |                  |                   |                 |                  |                    |                 |                    |          |            |
| Building Lease Revenue                      | \$340,108        | \$170,046         | 50.00%          | \$370,000        | \$528,000          | 142.70%         | <b>\$247,141</b>   | 66.79%   | 145.34%    |
| Repair and Replacement                      | 17,935           | 17,935            | 100.00%         | -                | -                  |                 | -                  |          | 0.00%      |
| Proceeds from Issuance of Debt              | -                | -                 |                 | -                | 7,255,000          |                 | <b>7,255,000</b>   |          |            |
| Bond Discount                               | -                | -                 |                 | -                | (251,230)          |                 | <b>(251,230)</b>   |          |            |
| Bond Accounts Interest                      | 8,625            | 5,813             | 67.40%          | -                | -                  |                 | <b>2,077</b>       |          | 35.74%     |
| <b>Total Revenue</b>                        | <b>\$366,668</b> | <b>\$193,794</b>  | <b>52.85%</b>   | <b>\$370,000</b> | <b>\$7,531,770</b> | <b>2035.61%</b> | <b>\$7,252,988</b> | 1960.27% | 3742.63%   |
| <b>EXPENDITURE:</b>                         |                  |                   |                 |                  |                    |                 |                    |          |            |
| Debt Service Payments                       | \$337,525        | \$229,963         | 68.13%          | \$370,000        | \$528,000          | 142.70%         | <b>\$248,387</b>   | 67.13%   | 108.01%    |
| Excess Funds Transfer to IACS               | 11,040           | 11,040            | 100.00%         | -                | -                  |                 | <b>4,664</b>       |          | 42.25%     |
| Project Construction                        | -                | -                 |                 | -                | 7,003,770          |                 | <b>1,384,858</b>   |          |            |
| <b>Total Expenditure</b>                    | <b>\$348,565</b> | <b>\$241,003</b>  | <b>69.14%</b>   | <b>\$370,000</b> | <b>\$7,531,770</b> | <b>2035.61%</b> | <b>\$1,637,909</b> | 442.68%  | 679.62%    |
| <b>Expenditure + (-) Revenue</b>            | <b>\$18,103</b>  | <b>(\$47,208)</b> | <b>-260.77%</b> | <b>\$0</b>       | <b>\$0</b>         |                 | <b>\$5,615,079</b> |          | -11894.34% |
| Fund Balance (Deficit) at Beginning of Year | 635,687          | 635,687           | 100.00%         | 596,895          | 653,790            | 109.53%         | <b>653,790</b>     | 109.53%  | 102.85%    |
| Fund Balance (Deficit) at End of Year       | <b>\$653,790</b> | <b>\$588,479</b>  | <b>90.01%</b>   | <b>\$596,895</b> | <b>\$653,790</b>   | <b>109.53%</b>  | <b>\$6,268,869</b> | 1050.25% | 1065.27%   |

## as of December 31, 2020

### H3.9

**Juniper Ridge Community School**  
**as of December 31, 2020**

|                                             | Unaudited<br>2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2019-20<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|---------------------------------------------|-------------------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>GENERAL OPERATING FUND REVENUE:</b>      |                                           |                               |                |                              |                                              |                |                               |                |                     |
| Mill Levy Override 2017                     | \$133,277                                 | \$60,190                      | 45.16%         | \$114,589                    | \$120,542                                    | 105.20%        | \$72,745                      | 63.48%         | 20.86%              |
| Mill Levy Override 1996 & 2004              | \$120,376                                 | \$66,639                      | 55.36%         | \$148,748                    | \$171,289                                    | 115.15%        | \$61,819                      | 41.56%         | -7.23%              |
| Special Ed                                  | 25,380                                    | 19,481                        | 76.76%         | 66,124                       | 45,752                                       | 69.19%         | \$60,695                      | 91.79%         | 211.56%             |
| Interest                                    | 2,411                                     | 968                           | 40.15%         | 2,500                        | 1,500                                        | 60.00%         | 734                           | 29.36%         | -24.16%             |
| Miscellaneous Income                        | 14,839                                    | 9,479                         | 63.88%         | 0                            | 0                                            |                | 1,058                         |                | -88.84%             |
| Grant - School Van                          | 0                                         | 0                             |                | 0                            | 0                                            |                | 20,000                        |                |                     |
| Material Fees                               | 33,165                                    | 32,057                        | 96.66%         | 58,566                       | 58,566                                       | 100.00%        | 24,038                        | 41.04%         | -25.01%             |
| Capital Construction Grant                  | 113,697                                   | 66,913                        | 58.85%         | 113,726                      | 131,043                                      | 115.23%        | 54,727                        | 48.12%         | -18.21%             |
| CRF Allocation                              | 0                                         | 0                             |                | 0                            | 0                                            |                | 186,871                       |                |                     |
| Friday Enrichment                           | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Before and After Care                       | 343                                       | 343                           | 100.00%        | 0                            | 0                                            |                | 0                             |                | -100.00%            |
| Violin Rental                               | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Tutoring - Reading                          | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Refund MCVSD#51                             | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Sunshine Fund                               | 100                                       | 310                           | 310.00%        | 0                            | 0                                            |                | 0                             |                | -100.00%            |
| Parent Education Income                     | 1,318                                     | 0                             | 0.00%          | 0                            | 0                                            |                | 0                             |                |                     |
| COP Reimbursements                          | 336,315                                   | 114,854                       | 34.15%         | 0                            | 0                                            |                | 0                             |                | -100.00%            |
| Garden Grants                               | 1,500                                     | 0                             | 0.00%          | 0                            | 0                                            |                | 0                             |                |                     |
| Fundraising                                 | 48,284                                    | 34,718                        | 71.90%         | 10,000                       | 10,000                                       | 100.00%        | 18,117                        | 181.17%        | -47.82%             |
| <b>Total Revenue</b>                        | <b>\$831,004</b>                          | <b>\$405,951</b>              | <b>48.85%</b>  | <b>\$514,253</b>             | <b>\$538,692</b>                             | <b>104.75%</b> | <b>\$500,804</b>              | <b>97.38%</b>  | <b>23.37%</b>       |
| <b>EXPENDITURE:</b>                         |                                           |                               |                |                              |                                              |                |                               |                |                     |
| Class Fund Expenses                         | 19,954                                    | 10,478                        | 52.51%         | 7,000                        | 7,000                                        | 100.00%        | 2,624                         | 37.48%         | -74.96%             |
| CRF                                         | 0                                         | 0                             |                | 0                            | 0                                            |                | 188,392                       |                |                     |
| Festivals and Fairs                         | 0                                         | 1,340                         |                | 0                            | 0                                            |                | 1,220                         |                | -8.96%              |
| Gifts                                       | 0                                         | 0                             |                | 0                            | 0                                            |                | 12                            |                |                     |
| HR/Background Checks                        | 344                                       | 245                           | 71.22%         | 200                          | 200                                          | 100.00%        | 352                           | 175.88%        | 43.57%              |
| Kinder Class Expenses                       | 206                                       | 290                           | 140.78%        | 0                            | 0                                            |                | 52                            |                | -82.07%             |
| Salaries                                    | \$1,618,502                               | \$807,218                     | 49.87%         | \$1,736,146                  | \$1,686,068                                  | 97.12%         | \$843,420                     | 48.58%         | 4.48%               |
| Special Ed Purchased Services               | 55,317                                    | 11,491                        | 20.77%         | 90,673                       | 109,000                                      | 120.21%        | 50,890                        | 56.13%         | 342.87%             |
| Benefits                                    | 417,900                                   | 205,434                       | 49.16%         | 457,865                      | 443,053                                      | 96.76%         | 223,793                       | 48.88%         | 8.94%               |
| Utilities                                   | 64,182                                    | 23,507                        | 36.63%         | 99,964                       | 101,764                                      | 101.80%        | 41,388                        | 41.40%         | 76.07%              |
| Land Lease/Rentals                          | 510,645                                   | 229,446                       | 44.93%         | 57,137                       | 57,137                                       | 100.00%        | 20,547                        | 35.96%         | -91.04%             |
| COP Payments - Building                     | 0                                         | 0                             |                | 500,775                      | 500,775                                      | 100.00%        | 250,075                       | 49.94%         |                     |
| Banking and Payroll Service Fee             | 762                                       | 653                           | 85.70%         | 1,020                        | 1,020                                        | 100.00%        | 929                           | 91.08%         | 42.27%              |
| Custodial                                   | 34,549                                    | 22,237                        | 64.36%         | 0                            | 0                                            |                | 0                             |                | -100.00%            |
| Advertising/Marketing                       | 15,020                                    | 4,220                         | 28.10%         | 15,000                       | 15,000                                       | 100.00%        | 1,775                         | 11.83%         | -57.94%             |
| Professional Development                    | 70,312                                    | 41,263                        | 58.69%         | 69,152                       | 69,070                                       | 99.88%         | 8,250                         | 11.93%         | -80.01%             |
| Bad Debts                                   | 3,205                                     | 0                             | 0.00%          | 0                            | 0                                            |                | 1,010                         |                |                     |
| Instructional Supplies                      | 39,017                                    | 31,901                        | 81.76%         | 79,098                       | 77,598                                       | 98.10%         | 87,436                        | 110.54%        | 174.09%             |
| Admin Supplies/Postage/Telephone            | 13,802                                    | 7,588                         | 54.98%         | 9,900                        | 11,700                                       | 118.18%        | 6,090                         | 61.51%         | -19.75%             |
| Middle School Elective Program              | 0                                         | 0                             |                | 0                            | 0                                            |                | 663                           |                |                     |
| Purchased Services                          | 578,877                                   | 244,473                       | 42.23%         | 185,582                      | 182,314                                      | 98.24%         | 132,027                       | 71.14%         | -46.00%             |
| Equipment/Furniture                         | 6,313                                     | 6,263                         | 99.21%         | 10,000                       | 10,000                                       | 100.00%        | 894                           | 8.94%          | -85.72%             |
| Dues and Fees                               | 6,691                                     | 2,565                         | 38.34%         | 8,000                        | 8,000                                        | 100.00%        | 3,265                         | 40.81%         | 27.30%              |
| Miscellaneous Expenses                      | 850                                       | 182                           | 21.41%         | 0                            | 0                                            |                | 232                           |                | 27.70%              |
| Ren Festival                                | 2,215                                     | 1,600                         | 72.23%         | 0                            | 0                                            |                | 475                           |                | -70.31%             |
| Contingency/Reserve                         | 0                                         | 0                             |                | 140,467                      | 147,367                                      | 104.91%        | 0                             | 0.00%          |                     |
| Insurance                                   | 0                                         | 0                             |                | 37,714                       | 35,267                                       | 93.51%         | 0                             | 0.00%          |                     |
| Interest and Service Charges                | 486                                       | 159                           | 32.72%         | 0                            | 0                                            |                | 0                             |                | -100.00%            |
| Books and Periodicals                       | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Non-Revenue Festival                        | 1,340                                     | 0                             | 0.00%          | 500                          | 500                                          | 100.00%        | 0                             | 0.00%          |                     |
| 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                                     | 926                           | 77.36%         | 1,200                        | 1,200                                        | 100.00%        | 0                             | 0.00%          | -100.00%            |
| Recruitment                                 | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Fundraising Expenses                        | 3,257                                     | 3,163                         | 97.11%         | 0                            | 0                                            |                | 1,178                         |                | -62.76%             |
| Violin Rental                               | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Property Taxes                              | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Suspense                                    | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Tech Charge - UPN WAN                       | 4,785                                     | 0                             | 0.00%          | 0                            | 0                                            |                | 0                             |                |                     |
| Parent Education Income                     | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| Facility Improvements & New Building        | 0                                         | 0                             |                | 0                            | 0                                            |                | 0                             |                |                     |
| <b>Total Expenditure/Contingency</b>        | <b>\$3,471,870</b>                        | <b>\$1,656,640</b>            | <b>47.72%</b>  | <b>\$3,507,993</b>           | <b>\$3,464,633</b>                           | <b>98.76%</b>  | <b>\$1,866,988</b>            | <b>53.22%</b>  | <b>12.70%</b>       |
| <b>Expenditure/Contingency+(-) Revenue</b>  | <b>(\$2,640,866)</b>                      | <b>(\$1,250,689)</b>          | <b>47.36%</b>  | <b>(\$2,993,740)</b>         | <b>(\$2,925,942)</b>                         | <b>97.74%</b>  | <b>(\$1,366,184)</b>          | <b>45.63%</b>  | <b>9.23%</b>        |
| Transfer from General Fund*                 | \$2,902,117                               | \$1,441,049                   | 49.66%         | \$3,003,496                  | \$2,928,102                                  | 97.49%         | \$1,428,868                   | 47.57%         | -0.85%              |
| Fund Balance (Deficit) at Beginning of Year | 1,022,133                                 | 1,022,133                     | 100.00%        | 1,232,807                    | 1,283,384                                    | 104.10%        | 1,283,384                     | 104.10%        | 25.56%              |
| Fund Balance (Deficit) at End of Year       | \$1,283,384                               | \$1,212,493                   | 94.48%         | \$1,242,563                  | \$1,285,544                                  | 103.46%        | \$1,346,068                   | 108.33%        | 11.02%              |

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

as of December 31, 2020

|                                       | ACTUAL<br>FYE |         | 9/30/20   |           | 12/31/20    |           | 3/31/21   |            | 6/30/21   |           |
|---------------------------------------|---------------|---------|-----------|-----------|-------------|-----------|-----------|------------|-----------|-----------|
|                                       | 6/30/20       | 6/30/20 | ACTUAL    | TOTAL     | ACTUAL      | TOTAL     | ACTUAL    | TOTAL      | ACTUAL    | TOTAL     |
| <b>Total Cash--Beginning of Month</b> | \$555,080     | (A)     | \$712,529 | \$961,269 | \$941,741   | \$942,371 | \$953,068 | \$953,068  | \$963,068 | \$963,068 |
| <b>Cash received:</b>                 |               |         |           |           |             |           |           |            |           |           |
| State Student Per Pupil               | \$2,902,117   |         | \$238,145 | \$238,145 | \$238,145   | \$238,145 | \$238,145 | \$238,145  | \$238,145 | \$238,145 |
| Mill Levy Override 1985, 2004         | \$133,277     |         | 12,181    | 13,088    | 13,088      | 13,088    | 13,088    | 13,088     | 13,088    | 13,088    |
| Capital Construction Grant            | \$120,376     |         | 8,957     | 9,884     | 9,884       | 9,884     | 9,884     | 9,884      | 9,884     | 9,884     |
| CRF Allocation                        | \$113,697     |         | 10,121    | 21,840    | 13,088      | 10,886    | 10,886    | 10,886     | 10,886    | 10,886    |
| Special Ed                            | \$25,380      |         | 186,871   | 3,813     | -           | -         | -         | -          | -         | -         |
| Interest on Debt                      | \$1,411       |         | 18        | 39,934    | 3,813       | 3,813     | 3,813     | 3,813      | 3,813     | 3,813     |
| Miscellaneous Income                  | \$17,739      |         | 10        | 536       | 836         | 140       | 102       | 102        | 102       | 102       |
| Grant - School Van                    | \$0           |         | -         | 20,000    | \$20,000    | -         | -         | -          | -         | -         |
| Material Fees                         | \$33,535      |         | -         | 480       | \$24,038    | -         | -         | -          | -         | -         |
| Before and After Care                 | \$343         |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Fundraising                           | \$44,284      |         | 10        | 1,068     | 11,071      | 1,448     | 1,448     | 1,448      | 1,448     | 1,448     |
| Volun Rental                          | \$0           |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Building - Heating                    | \$3,000       |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Parent Education                      | \$1,100       |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Parent Education Income               | \$1,318       |         | -         | -         | -           | -         | -         | -          | -         | -         |
| COP Reimbursements                    | \$337,415     |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Garden Grants                         | \$1,500       |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Refund MCYSD#51                       | \$0           |         | -         | -         | -           | -         | -         | -          | -         | -         |
| <b>Total cash received</b>            | \$3,733,121   |         | \$264,991 | \$311,097 | \$1,098,392 | \$276,264 | \$277,562 | \$277,562  | \$277,562 | \$277,562 |
| <b>Cash expenditures:</b>             |               |         |           |           |             |           |           |            |           |           |
| Capital Fund Expenses                 | \$19,954      |         | \$0       | \$141     | \$2,121     | \$2,121   | \$2,121   | \$2,121    | \$2,121   | \$2,121   |
| CRF                                   | \$1,008       |         | 7,237     | 30,168    | 49,604      | 8,722     | 10,106    | 82,555     | \$188,392 | \$188,392 |
| Festivals and Fairs                   | \$0           |         | -         | 327       | 201         | 67        | -         | -          | -         | -         |
| Gifts                                 | \$344         |         | 253       | 50        | 50          | \$352     | -         | -          | -         | -         |
| Background Checks                     | \$206         |         | -         | 52        | -           | -         | -         | -          | -         | -         |
| Kindergarten Expenses                 | \$1,616,502   |         | 140,074   | 135,790   | 138,192     | \$415,055 | 139,109   | 150,795    | \$843,460 | \$843,460 |
| Salaries                              | \$1,171,507   |         | 32,576    | 32,576    | 32,576      | 32,576    | 32,576    | 32,576     | 32,576    | 32,576    |
| Supplies                              | \$417,900     |         | 37,140    | 36,192    | 38,340      | \$11,672  | 37,729    | 37,448     | \$223,793 | \$223,793 |
| Benefits                              | \$64,182      |         | 7,236     | 6,783     | 7,423       | \$21,442  | 7,115     | 7,048      | \$41,388  | \$41,388  |
| Utilities                             | \$510,845     |         | 4,901     | 4,448     | 4,448       | \$13,798  | 4,448     | 2,300      | \$20,547  | \$20,547  |
| Land Lease/Rentals                    | \$0           |         | 41,658    | 41,658    | 41,658      | \$124,975 | 41,658    | 48,726     | \$34,715  | \$34,715  |
| COP Payments - Building               | \$762         |         | 152       | 152       | 9638        | 11        | 265       | 15         | \$929     | \$929     |
| Banking and Payroll Service Fee       | \$24,549      |         | 1,037     | 37        | 590         | \$0       | 37        | \$0        | \$0       | \$0       |
| Custodial                             | \$70,312      |         | 1,644     | 961       | 210         | \$2,815   | 1,100     | 2,135      | \$8,250   | \$8,250   |
| Professional Development              | \$3,205       |         | 1,010     | -         | -           | \$1,010   | -         | -          | \$1,010   | \$1,010   |
| Bad Debt                              | \$39,185      |         | 33,944    | 18,427    | 12,110      | \$64,482  | 5,347     | 16,006     | \$87,436  | \$87,436  |
| Instructional Supplies                | \$13,634      |         | 367       | 2,289     | 443         | \$3,100   | 674       | 2,010      | \$6,090   | \$6,090   |
| Admin Supplies/Postage/Telephone      | \$0           |         | 19,754    | 19,934    | 663         | \$963     | -         | -          | \$963     | \$963     |
| Middle School Elective Program        | \$578,877     |         | 3,255     | 10        | 17,875      | \$57,563  | 38,458    | 20,771     | \$132,027 | \$132,027 |
| Purchased Services                    | \$8,691       |         | 3,255     | 10        | 52          | \$3,265   | 81        | -          | \$3,265   | \$3,265   |
| Insurance                             | \$0           |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Dues and Fees                         | \$850         |         | 210       | 95        | \$210       | 22        | -         | -          | \$232     | \$232     |
| Miscellaneous Expenses                | \$2,215       |         | 95        | 95        | \$295       | -         | 95        | 95         | \$475     | \$475     |
| Ren Faire Expense                     | \$488         |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Interest and Service Charges          | \$332         |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Non-Revenue Festival                  | \$2,142       |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Pupil Activities                      | \$1,187       |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Capital Equipment - Lease             | \$0           |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Board Events                          | \$3,257       |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Recruitment                           | \$0           |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Fundraising Expenses                  | \$0           |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Suspense                              | \$4,785       |         | -         | 915       | (915)       | -         | -         | -          | -         | -         |
| Tech Charge - UPN WAN                 | \$0           |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Facility Improvements Building        | \$3,471,810   |         | -         | -         | -           | -         | -         | -          | -         | -         |
| Change in Payable/Receivable          | \$102,802     |         | \$23,461  | \$74,620  | \$10,089    | \$78,938  | \$14,103  | (\$18,905) | \$12,760  | \$97,856  |
| <b>Total Cash--end of month</b>       | \$712,529     | (B)     | \$696,572 | \$961,269 | \$941,741   | \$942,371 | \$953,068 | \$953,068  | \$963,068 | \$963,068 |
| <b>Cash Balances:</b>                 |               |         |           |           |             |           |           |            |           |           |
| Square                                | \$0           |         | \$0       | \$640     | (\$400)     | (\$490)   | \$0       | \$0        | \$0       | \$0       |
| Stripe                                | \$0           |         | \$0       | \$1,031   | \$1,031     | \$1,031   | \$0       | \$0        | \$0       | \$0       |
| CoGoJust                              | \$297,386     |         | \$297,431 | \$297,431 | \$297,431   | \$297,431 | \$297,431 | \$297,431  | \$297,431 | \$297,431 |
| Home Loan Operating                   | \$12,753      |         | \$12,753  | \$12,753  | \$12,753    | \$12,753  | \$12,753  | \$12,753   | \$12,753  | \$12,753  |
| Concessions                           | \$13,331      |         | \$13,331  | \$13,331  | \$13,331    | \$13,331  | \$13,331  | \$13,331   | \$13,331  | \$13,331  |
| Concessions & Rental Reserve Savings  | \$15,037      |         | \$15,037  | \$15,037  | \$15,037    | \$15,037  | \$15,037  | \$15,037   | \$15,037  | \$15,037  |
| Tutor Reserve Savings                 | \$101,318     |         | \$101,361 | \$288,292 | \$308,389   | \$308,389 | \$308,389 | \$308,389  | \$308,389 | \$308,389 |
| Home Loan Premier Savings             | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| Paypal                                | \$50,742      |         | \$50,742  | \$50,742  | \$50,742    | \$50,742  | \$50,742  | \$50,742   | \$50,742  | \$50,742  |
| Material Fees Checking                | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| Petty Cash                            | \$48          |         | \$48      | \$48      | \$48        | \$48      | \$48      | \$48       | \$48      | \$48      |
| <b>Total Cash--end of month</b>       | \$712,529     | (B)     | \$696,572 | \$961,269 | \$941,741   | \$942,371 | \$953,068 | \$953,068  | \$963,068 | \$963,068 |
| <b>Reconciliation:</b>                |               |         |           |           |             |           |           |            |           |           |
| Bank of Am.                           | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| Capital Projects                      | \$99,832      |         | \$105,532 | \$105,532 | \$105,532   | \$105,532 | \$105,532 | \$105,532  | \$105,532 | \$105,532 |
| Other Projects                        | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| Fundraising for specific purpose      | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| Fees collected for specific purpose   | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| Unspent grant revenues                | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| Other Name                            | \$0           |         | \$0       | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0       |
| <b>Total Cash--end of month</b>       | \$712,529     | (B)     | \$696,572 | \$961,269 | \$941,741   | \$942,371 | \$953,068 | \$953,068  | \$963,068 | \$963,068 |

(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 December 31, 2020**

|                                             | Unaudited<br>2019-20<br>Actual<br>6/30/20 | Unaudited<br>2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|---------------------------------------------|-------------------------------------------|--------------------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>GENERAL OPERATING FUND REVENUE:</b>      |                                           |                                            |                |                              |                                              |                |                               |                |                     |
| ECEA Spec Ed                                | 58,678                                    | 22,829                                     | 38.91%         | 40,354                       | 58,678                                       | 145.41%        | 29,339                        | 72.70%         | 128.52%             |
| Capital Construction Grant                  | 107,636                                   | 53,737                                     | 49.92%         | 107,636                      | 116,671                                      | 108.39%        | 48,437                        | 45.00%         | 90.14%              |
| Mill Levy Override 2017                     | 116,692                                   | 59,342                                     | 50.85%         | 117,553                      | 125,248                                      | 106.55%        | 58,640                        | 49.88%         | 98.82%              |
| Mill Levy Override 1996 & 2004              | 153,636                                   | 82,355                                     | 53.60%         | 165,276                      | 177,977                                      | 107.68%        | 77,648                        | 46.98%         | 94.28%              |
| Student Class Fees                          | 0                                         | 0                                          |                | 100,000                      | 97,121                                       | 97.12%         | 0                             | 0.00%          |                     |
| Colorado Read Act                           | 8,293                                     | 0                                          | 0.00%          | 0                            | 0                                            |                | 0                             |                |                     |
| Donations - Restricted                      | 0                                         | 0                                          |                | 0                            | 0                                            |                | 0                             |                |                     |
| Donations - Unrestricted                    | 212                                       | 11                                         | 5.19%          | 0                            | 0                                            |                | 50                            |                | 452.55%             |
| Room Rental Fees                            | 250                                       | 250                                        | 100.00%        | 0                            | 0                                            |                | 0                             |                |                     |
| Erate Projection                            | 6,079                                     | 6,079                                      | 100.00%        | 11,061                       | 0                                            | 0.00%          | 0                             | 0.00%          | 0.00%               |
| Interest Income                             | 13,364                                    | 9,894                                      | 74.03%         | 0                            | 0                                            |                | 506                           |                | 5.12%               |
| 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                                    | 12,519                                     | 100.00%        | 0                            | 0                                            |                | 471                           |                |                     |
| <b>Total Revenue</b>                        | <b>\$478,022</b>                          | <b>\$247,014</b>                           | <b>51.67%</b>  | <b>\$541,880</b>             | <b>\$575,693</b>                             | <b>106.24%</b> | <b>\$421,222</b>              | <b>77.73%</b>  | <b>170.53%</b>      |
| <b>EXPENDITURE:</b>                         |                                           |                                            |                |                              |                                              |                |                               |                |                     |
| Salaries/Benefits                           | \$2,002,053                               | \$1,010,350                                | 50.47%         | \$2,066,000                  | \$2,147,350                                  | 103.94%        | \$1,098,784                   | 53.18%         | 108.75%             |
| Professional/Tech Services                  | 0                                         | 0                                          |                | 81,100                       | 85,750                                       | 105.73%        | 53,419                        | 65.87%         |                     |
| Property Services                           | 0                                         | 0                                          |                | 38,900                       | 41,889                                       | 107.68%        | 26,803                        | 68.90%         |                     |
| Purchased Services                          | 340,831                                   | 210,326                                    | 61.71%         | 25,600                       | 25,600                                       | 100.00%        | 15,888                        | 62.06%         | 7.55%               |
| Professional Dev                            | 14,176                                    | 11,841                                     | 83.53%         | 5,500                        | 800                                          | 14.55%         | 0                             | 0.00%          | 0.00%               |
| D51 Direct Services                         | 0                                         | 0                                          |                | 24,000                       | 32,200                                       | 134.17%        | 15,797                        | 65.82%         |                     |
| D51/Add Personnel                           | 0                                         | 0                                          |                | 60,000                       | 83,694                                       | 139.49%        | 38,877                        | 64.79%         |                     |
| D51 Admin Charges                           | 82,512                                    | 47,334                                     | 57.37%         | 89,094                       | 90,183                                       | 101.22%        | 44,547                        | 50.00%         | 94.11%              |
| Supplies                                    | 0                                         | 0                                          |                | 92,000                       | 72,500                                       | 78.80%         | 58,770                        | 63.88%         |                     |
| Events                                      | 5,164                                     | 3,681                                      | 71.28%         | 4,000                        | 2,250                                        | 56.25%         | 0                             | 0.00%          | 0.00%               |
| Facility Lease                              | 225,607                                   | 125,168                                    | 55.48%         | 216,238                      | 216,238                                      | 100.00%        | 102,963                       | 47.62%         | 82.26%              |
| Equipment/Furniture                         | 30,172                                    | 23,512                                     | 77.93%         | 2,000                        | 7,000                                        | 350.00%        | 6,607                         | 330.37%        | 28.10%              |
| Dues/Fees                                   | 0                                         | 0                                          |                | 500                          | 1,500                                        | 300.00%        | 1,832                         | 366.33%        |                     |
| Learner Funds                               | 0                                         | 0                                          |                | 697,680                      | 794,160                                      | 113.83%        | 248,300                       | 35.59%         |                     |
| Learner Contingency                         | 0                                         | 0                                          |                | 77,520                       | 0                                            | 0.00%          | 0                             | 0.00%          |                     |
| Instructional Supplies                      | 603,063                                   | 305,787                                    | 50.71%         | 0                            | 0                                            |                | 0                             |                | 0.00%               |
| Administrative Supplies/Dues                | 19,879                                    | 14,695                                     | 73.92%         | 0                            | 0                                            |                | 0                             |                | 0.00%               |
| Custodial/Maintenance                       | 37,791                                    | 19,353                                     | 51.21%         | 0                            | 0                                            |                | 0                             |                | 0.00%               |
| Insurance                                   | 22,068                                    | 16,300                                     | 73.86%         | 0                            | 0                                            |                | 0                             |                | 0.00%               |
| Capital Project-Building                    | 40,741                                    | 0                                          | 0.00%          | 0                            | 0                                            |                | 0                             |                |                     |
| Building Improvements                       | 0                                         | 0                                          |                | 0                            | 17,000                                       |                | 16,590                        |                |                     |
| Covid19 Expenses                            | 15,354                                    | 0                                          | 0.00%          | 0                            | 0                                            |                | 147,610                       |                |                     |
| Essex Expenses                              | 0                                         | 0                                          |                | 0                            | 0                                            |                | 8,316                         |                |                     |
| Other Expenses                              | 0                                         | 0                                          |                | 0                            | 0                                            |                | 0                             |                |                     |
| <b>Total Expenditure/Contingency</b>        | <b>\$3,439,408</b>                        | <b>\$1,788,347</b>                         | <b>52.00%</b>  | <b>3,480,131</b>             | <b>3,618,112</b>                             | <b>103.96%</b> | <b>\$1,885,101</b>            | <b>54.17%</b>  | <b>105.41%</b>      |
| <b>Expenditure/Contingency+(-) Revenue</b>  | <b>(\$2,961,386)</b>                      | <b>(\$1,541,333)</b>                       | <b>52.05%</b>  | <b>(\$2,938,251)</b>         | <b>(\$3,042,419)</b>                         | <b>103.55%</b> | <b>(\$1,463,879)</b>          | <b>49.82%</b>  | <b>94.97%</b>       |
| Transfer from General Fund*                 | \$3,120,165                               | \$1,577,792                                | 50.57%         | \$2,969,783                  | \$3,042,419                                  | 102.45%        | \$1,484,892                   | 50.00%         | 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                                 | \$655,249                                  | 84.27%         | \$809,100                    | \$777,568                                    | 96.10%         | \$798,581                     | 98.70%         | 121.87%             |

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 December 31, 2020

|                                       | ACTUAL<br>FYE<br>6/30/20 | ACTUAL<br>FYE<br>6/30/21 |
|---------------------------------------|--------------------------|--------------------------|
| Total Cash--Beginning of Month        | \$884,915                | \$1,118,232              |
| Cash received:                        |                          |                          |
| State Student Per Pupil               | \$3,120,165              | \$3,120,165              |
| ECEA Spec Ed                          | \$58,678                 | \$58,678                 |
| Capital Construction Grant            | \$107,636                | \$107,636                |
| Mill Levy Override 2017               | \$116,692                | \$116,692                |
| Mill Levy Override 1996 & 2004        | \$153,636                | \$153,636                |
| Student Class Fees                    | \$0                      | \$0                      |
| Colorado Read Act                     | \$8,293                  | \$8,293                  |
| Gifts/Contributions                   | \$212                    | \$212                    |
| Room Rental Fees                      | \$250                    | \$250                    |
| Erate                                 | \$6,079                  | \$6,079                  |
| Interest Income                       | \$13,364                 | \$13,364                 |
| MCVSD Refund                          | \$0                      | \$0                      |
| Insurance Proceeds                    | \$985                    | \$985                    |
| Covid Funds                           | \$0                      | \$0                      |
| Miscellaneous Income                  | \$12,519                 | \$12,519                 |
| Total cash received                   | \$3,598,187              | \$3,598,187              |
| Cash expenditures:                    |                          |                          |
| Salaries/Benefits                     | \$2,002,053              | \$2,002,053              |
| Professional/Tech Services            | \$0                      | \$0                      |
| Property Services                     | \$3,965                  | \$3,965                  |
| Purchased Services                    | \$340,831                | \$340,831                |
| Professional Dev                      | \$14,176                 | \$14,176                 |
| D51 Direct Services                   | \$1,946                  | \$1,946                  |
| D51/Add Personnel                     | \$0                      | \$0                      |
| D51 Admin Charges                     | \$82,512                 | \$82,512                 |
| Supplies                              | \$13,984                 | \$13,984                 |
| Events                                | \$5,164                  | \$5,164                  |
| Facility Lease                        | \$225,607                | \$225,607                |
| Equipment/Furniture                   | \$30,172                 | \$30,172                 |
| Dues/Fees                             | \$0                      | \$0                      |
| Learner Funds                         | \$0                      | \$0                      |
| Learner Contingency                   | \$0                      | \$0                      |
| Instructional Supplies                | \$603,063                | \$603,063                |
| Administrative Supplies/Dues          | \$19,879                 | \$19,879                 |
| Custodial/Maintenance                 | \$37,791                 | \$37,791                 |
| Insurance                             | \$22,068                 | \$22,068                 |
| Capital Project-Building              | \$40,741                 | \$40,741                 |
| Building Improvements                 | \$0                      | \$0                      |
| COVID 19                              | \$15,354                 | \$15,354                 |
| Essex Expenses                        | \$0                      | \$0                      |
| Other Expenses                        | \$0                      | \$0                      |
| Total cash expenditures               | \$3,439,409              | \$3,439,409              |
| Change in Accounts Payable/Receivable | \$25,536                 | \$25,536                 |
| Total Cash--end of month              | \$1,069,529              | \$1,069,529              |
| Cash Balances:                        |                          |                          |
| Operating account                     | \$334,194                | \$334,194                |
| SBA Account                           | \$6,398                  | \$6,398                  |
| CSAFE                                 | \$37,819                 | \$37,819                 |
| CSAFE Tabor                           | \$9,118                  | \$9,118                  |
| Total Cash--end of month              | \$1,069,529              | \$1,069,529              |
| Restricted cash:                      |                          |                          |
| Tabor 3%                              | \$106,087                | \$106,087                |
| Capital Projects                      | \$0                      | \$0                      |
| Other restricted:                     | \$0                      | \$0                      |
| Fundraising for specific purpose      | \$0                      | \$0                      |
| Fees collected for specific purpose   | \$0                      | \$0                      |
| Unspent grant revenues                | \$0                      | \$0                      |
| Other? name                           | \$0                      | \$0                      |
| Unrestricted                          | \$963,442                | \$963,442                |
| Total Cash--end of month              | \$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 December 31, 2020**

|                                                        | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|--------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                        |                              |                               |                |                              |                                              |                |                               |                |                     |
| Property Tax                                           | \$6,468,578                  | \$128,708                     | 1.99%          | \$6,500,000                  | \$6,402,500                                  | 98.50%         | <b>\$91,978</b>               | 1.42%          | -28.54%             |
| Specific Ownership                                     | 585,543                      | 430,166                       | 73.46%         | 833,852                      | 589,850                                      | 70.74%         | <b>433,330</b>                | 51.97%         | 0.74%               |
| Interest                                               | 38,912                       | 31,024                        | 79.73%         | 60,000                       | 1,651                                        | 2.75%          | <b>1,316</b>                  | 2.19%          | -95.76%             |
| <b>Total Revenue</b>                                   | <b>\$7,093,033</b>           | <b>\$589,898</b>              | <b>8.32%</b>   | <b>\$7,393,852</b>           | <b>\$6,994,001</b>                           | <b>94.59%</b>  | <b>\$526,624</b>              | <b>7.12%</b>   | <b>-10.73%</b>      |
| <b>EXPENDITURE:</b>                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Instructional Materials/Educator Training              | \$2,754,301                  | \$995,951                     | 36.16%         | \$1,102,255                  | \$1,102,255                                  | 100.00%        | <b>\$647,804</b>              | 58.77%         | -34.96%             |
| Maintenance Projects                                   | 958,203                      | 389,435                       | 40.64%         | 1,000,000                    | 1,000,000                                    | 100.00%        | <b>49,177</b>                 | 4.92%          | -87.37%             |
| Technology Support                                     | 271,618                      | 131,786                       | 48.52%         | 300,000                      | 300,000                                      | 100.00%        | <b>142,881</b>                | 47.63%         | 8.42%               |
| Treasurer Collection Fees                              | 16,171                       | 322                           | 1.99%          | 0                            | 11,551                                       |                | <b>230</b>                    |                | -28.57%             |
| <b>Total Expenditure</b>                               | <b>\$4,000,293</b>           | <b>\$1,517,494</b>            | <b>37.93%</b>  | <b>\$2,402,255</b>           | <b>\$2,413,806</b>                           | <b>100.48%</b> | <b>\$840,092</b>              | <b>34.97%</b>  | <b>-44.64%</b>      |
| Transfer to Charter Schools-Per Pupil                  | \$345,199                    | \$173,637                     | 50.30%         | \$347,745                    | \$347,745                                    | 100.00%        | <b>\$178,462</b>              | 51.32%         | 2.78%               |
| Transfer to General Fund-Professional Development Day  | 689,951                      | 344,975                       | 50.00%         | 689,951                      | 689,951                                      | 100.00%        | <b>344,976</b>                | 50.00%         | 0.00%               |
| Transfer to General Fund-Student Contact Days          | 3,873,919                    | 1,936,960                     | 50.00%         | 3,873,919                    | 3,873,919                                    | 100.00%        | <b>1,936,960</b>              | 50.00%         | 0.00%               |
| Transfer to Nutrition Services-Student Contact Days    | 79,982                       | 39,991                        | 50.00%         | 79,982                       | 79,982                                       | 100.00%        | <b>39,991</b>                 | 50.00%         | 0.00%               |
| <b>Total Expenditure and Transfers</b>                 | <b>\$8,989,344</b>           | <b>\$4,013,057</b>            | <b>44.64%</b>  | <b>\$7,393,852</b>           | <b>\$7,405,403</b>                           | <b>100.16%</b> | <b>\$3,340,480</b>            | <b>45.18%</b>  | <b>-16.76%</b>      |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$1,896,311)</b>         |                               |                | <b>\$0</b>                   | <b>(\$411,402)</b>                           |                |                               |                |                     |
| 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                  | \$1,550,704                                  |                |                               |                |                     |
| <b>Assigned to:</b>                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Less Amount for Encumbrance                            | (544,607)                    |                               |                | 0                            | 0                                            |                |                               |                |                     |
| <b>Unassigned Fund Balance</b>                         | <b>\$1,417,499</b>           |                               |                | <b>\$2,102,283</b>           | <b>\$1,550,704</b>                           |                |                               |                |                     |

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

Anticipated will be updated quarterly and is based on Adopted Budget

**Colorado Preschool Program Fund (19)**  
**as of December 31, 2020**

|                                                           | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as of<br>12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|-----------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                           |                              |                               |                |                              |                                              |                |                               |                |                     |
| Interest                                                  | \$12,670                     | \$8,363                       | 66.01%         | \$20,000                     | \$930                                        | 4.65%          | <b>\$614</b>                  | 3.07%          | -92.66%             |
| Miscellaneous                                             | 10,213                       | 10,213                        | 100.00%        | 0                            | 0                                            |                | <b>0</b>                      |                | -100.00%            |
| <b>Total Revenue</b>                                      | <b>\$22,883</b>              | <b>\$18,576</b>               | <b>81.18%</b>  | <b>\$20,000</b>              | <b>\$930</b>                                 | <b>4.65%</b>   | <b>\$614</b>                  | <b>3.07%</b>   | <b>-96.69%</b>      |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |                                              |                |                               |                |                     |
| <b>CPP Preschool:</b>                                     |                              |                               |                |                              |                                              |                |                               |                |                     |
| Salaries                                                  | \$1,581,573                  | \$801,136                     | 50.65%         | \$1,578,285                  | \$1,620,296                                  | 102.66%        | <b>\$820,751</b>              | 52.00%         | 2.45%               |
| Benefits                                                  | 617,484                      | 304,921                       | 49.38%         | 658,544                      | 678,232                                      | 102.99%        | <b>334,919</b>                | 50.86%         | 9.84%               |
| In-service                                                | 9,297                        | 7,759                         | 83.46%         | 0                            | 1,716                                        |                | <b>1,432</b>                  |                | -81.54%             |
| Contracted Service                                        | 416,556                      | 416,556                       | 100.00%        | 290,496                      | 275,094                                      | 94.70%         | <b>275,094</b>                | 94.70%         | -33.96%             |
| Supplies/Materials                                        | 20,872                       | 11,519                        | 55.19%         | 16,000                       | 7,659                                        | 47.87%         | <b>4,227</b>                  | 26.42%         | -63.30%             |
| Equipment                                                 | 0                            | 0                             |                | 2,500                        | 1,515                                        | 60.60%         | <b>1,515</b>                  | 60.60%         |                     |
| Administrative Supplies/<br>Equipment/Other               | 145,054                      | 130,195                       | 89.76%         | 50,000                       | 56,679                                       | 113.36%        | <b>51,679</b>                 | 103.36%        | -60.31%             |
| <b>Total CPP Preschool Expenditure</b>                    | <b>\$2,790,836</b>           | <b>\$1,672,086</b>            | <b>59.91%</b>  | <b>\$2,595,825</b>           | <b>\$2,641,191</b>                           | <b>101.75%</b> | <b>\$1,489,617</b>            | <b>57.39%</b>  | <b>-10.91%</b>      |
| <b>E-Care Kindergarten:</b>                               |                              |                               |                |                              |                                              |                |                               |                |                     |
| Salaries                                                  | \$240                        | \$48,002                      |                | \$0                          | \$0                                          |                | <b>\$0</b>                    |                | -100.00%            |
| Benefits                                                  | 166                          | 17,586                        |                | 0                            | 0                                            |                | <b>0</b>                      |                | -100.00%            |
| In-service                                                | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| Contracted Service                                        | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| Supplies/Materials                                        | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| Equipment                                                 | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| Administrative Supplies/<br>Equipment/Other               | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| Transportation                                            | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| <b>Total E-Care Kindergarten Expenditure</b>              | <b>\$406</b>                 | <b>\$65,588</b>               |                | <b>\$0</b>                   | <b>\$0</b>                                   |                | <b>\$0</b>                    |                | <b>-100.00%</b>     |
| <b>Total Expenditure</b>                                  | <b>\$2,791,242</b>           | <b>\$1,737,674</b>            | <b>62.25%</b>  | <b>\$2,595,825</b>           | <b>\$2,641,191</b>                           | <b>101.75%</b> | <b>\$1,489,617</b>            | <b>57.39%</b>  | <b>-14.28%</b>      |
| Transfer from General Fund-Preschl/Kinder                 | \$2,306,314                  | \$1,177,307                   | 51.05%         | \$2,195,157                  | \$2,195,157                                  | 100.00%        | <b>\$1,097,579</b>            | 50.00%         | -6.77%              |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>(\$462,045)</b>           |                               |                | <b>(\$380,668)</b>           | <b>(\$445,104)</b>                           |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 1,221,277                    |                               |                | 599,446                      | 759,232                                      |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | <b>\$759,232</b>             |                               |                | <b>\$218,778</b>             | <b>\$314,128</b>                             |                |                               |                |                     |
| Preschool FTE                                             | 286.5                        |                               |                | 286.5                        |                                              |                |                               |                |                     |
| Kindergarten FTE                                          | 0.0                          |                               |                | 0.0                          |                                              |                |                               |                |                     |
| <b>Total FTE</b>                                          | <b>286.5</b>                 |                               |                | <b>286.5</b>                 |                                              |                |                               |                |                     |

**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 December 31, 2020**

|                                                                 | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as of<br>12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|-----------------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                                 |                              |                               |                |                              |                                              |                |                               |                |                     |
| Student Meals                                                   | \$1,075,320                  | \$676,198                     | 62.88%         | \$1,458,774                  | \$92,189                                     | 6.32%          | <b>\$94,566</b>               | 6.48%          | -86.02%             |
| Ala Carte Lunch Sales                                           | 127,303                      | 85,572                        | 67.22%         | 170,760                      | 60,102                                       | 35.20%         | <b>31,401</b>                 | 18.39%         | -63.30%             |
| Adult Meals                                                     | 41,436                       | 28,537                        | 68.87%         | 56,332                       | 26,441                                       | 46.94%         | <b>12,909</b>                 | 22.92%         | -54.76%             |
| Federal Reimbursement                                           | 4,156,866                    | 2,166,973                     | 52.13%         | 4,871,605                    | 6,571,293                                    | 134.89%        | <b>2,567,184</b>              | 52.70%         | 18.47%              |
| State Reimbursement                                             | 128,657                      | 104,641                       | 81.33%         | 154,593                      | 60,074                                       | 38.86%         | <b>60,074</b>                 | 38.86%         | -42.59%             |
| Interest on Investment                                          | 176                          | 176                           | 100.00%        | 150                          | 0                                            | 0.00%          | <b>0</b>                      | 0.00%          | -100.00%            |
| Miscellaneous                                                   | 7,774                        | 5,189                         | 66.75%         | 10,000                       | 1,500                                        | 15.00%         | <b>7,886 *</b>                | 78.86%         | 51.98%              |
| Commodities                                                     | 512,527                      | 196,813                       | 38.40%         | 478,020                      | 486,602                                      | 101.80%        | <b>237,277</b>                | 49.64%         | 20.56%              |
| <b>Total Revenue</b>                                            | <b>\$6,050,059</b>           | <b>\$3,264,099</b>            | <b>53.95%</b>  | <b>\$7,200,234</b>           | <b>\$7,298,201</b>                           | <b>101.36%</b> | <b>\$3,011,297</b>            | <b>41.82%</b>  | <b>-7.74%</b>       |
| <b>EXPENDITURE:</b>                                             |                              |                               |                |                              |                                              |                |                               |                |                     |
| Salaries and Benefits                                           | \$3,524,657                  | \$1,965,908                   | 55.78%         | \$3,658,764                  | \$3,521,762                                  | 96.26%         | <b>\$1,879,028</b>            | 51.36%         | -4.42%              |
| Food                                                            | 1,988,833                    | 1,137,625                     | 57.20%         | 2,470,538                    | 2,102,626                                    | 85.11%         | <b>1,068,526</b>              | 43.25%         | -6.07%              |
| Non-Food                                                        | 629,730                      | 337,443                       | 53.59%         | 595,933                      | 643,079                                      | 107.91%        | <b>312,124</b>                | 52.38%         | -7.50%              |
| Commodities                                                     | 512,527                      | 136,628                       | 26.66%         | 478,020                      | 486,602                                      | 101.80%        | <b>145,908</b>                | 30.52%         | 6.79%               |
| <b>Total Expenditure</b>                                        | <b>\$6,655,747</b>           | <b>\$3,577,604</b>            | <b>53.75%</b>  | <b>\$7,203,255</b>           | <b>\$6,754,069</b>                           | <b>93.76%</b>  | <b>\$3,405,586</b>            | <b>47.28%</b>  | <b>-4.81%</b>       |
| Transfer from 2017 Mill Levy Override -<br>Student Contact Days | 79,982                       | 39,991                        | 50.00%         | 79,982                       | 79,982                                       | 100.00%        | <b>39,991</b>                 | 50.00%         |                     |
| <b>Excess (Deficiency) of Revenue &amp;<br/>Transfer</b>        | <b>(\$525,706)</b>           |                               |                | <b>\$76,961</b>              | <b>\$624,114</b>                             |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year       | 804,306                      |                               |                | 255,503                      | 278,600                                      |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year             | 278,600                      |                               |                | 332,464                      | 902,714                                      |                |                               |                |                     |
| <b>Reserves/Designations:</b>                                   |                              |                               |                |                              |                                              |                |                               |                |                     |
| Less Amount for Encumbrance<br>Unreserved/Undesignated          | (1,662)                      |                               |                | (15,000)                     | (15,000)                                     |                |                               |                |                     |
| Fund Balance at End of Year                                     | <b>\$276,938</b>             |                               |                | <b>\$317,464</b>             | <b>\$887,714</b>                             |                |                               |                |                     |

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

Anticipated will be updated quarterly and is based on Adopted Budget

**Government Designated Grants Fund (22)**  
**as of December 31, 2020**

|                                                           | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|-----------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                           |                              |                               |                |                              |                                              |                |                               |                |                     |
| Grant Revenue                                             | \$26,007,309                 | \$18,935,383                  | 72.81%         | \$39,282,050                 | \$36,740,186                                 | 93.53%         | <b>\$27,400,695</b>           | 69.75%         | 44.71%              |
| <b>Total Revenue</b>                                      | <b>\$26,007,309</b>          | <b>\$18,935,383</b>           | <b>72.81%</b>  | <b>\$39,282,050</b>          | <b>\$36,740,186</b>                          | <b>93.53%</b>  | <b>\$27,400,695</b>           | <b>69.75%</b>  | <b>44.71%</b>       |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |                                              |                |                               |                |                     |
| Instructional Programs                                    | \$7,897,669                  | \$3,253,554                   | 41.20%         | \$15,489,574                 | \$15,235,605                                 | 98.36%         | <b>\$6,348,169</b>            | 40.98%         | 95.11%              |
| Pupil Support Services                                    | 8,000,176                    | 3,291,213                     | 41.14%         | 15,032,841                   | 14,985,112                                   | 99.68%         | <b>8,165,529</b>              | 54.32%         | 148.10%             |
| General Administration Support<br>Services                | 220,686                      | 105,887                       | 47.98%         | 500,000                      | 246,547                                      | 49.31%         | <b>102,728</b>                | 20.55%         | -2.98%              |
| School Administration Support<br>Services                 | 1,315,207                    | 304,394                       | 23.14%         | 1,655,482                    | 998,609                                      | 60.32%         | <b>416,087</b>                | 25.13%         | 36.69%              |
| Business Support Services                                 | 316,850                      | 219,838                       | 69.38%         | 4,589,774                    | 1,894,510                                    | 41.28%         | <b>789,379</b>                | 17.20%         | 259.07%             |
| Central Support Services                                  | 439,628                      | 198,165                       | 45.08%         | 989,521                      | 2,095,784                                    | 211.80%        | <b>1,835,824</b>              | 185.53%        | 826.41%             |
| Community Services & Other<br>Support Services            | 700,995                      | 372,441                       | 53.13%         | 1,009,858                    | 687,636                                      | 68.09%         | <b>286,515</b>                | 28.37%         | -23.07%             |
| Facilities/Construction Services                          | 7,116,099                    | 2,909,557                     | 40.89%         | 15,000                       | 596,383                                      | 3975.89%       | <b>581,383</b>                | 3875.89%       | -80.02%             |
| Other Uses                                                | 0                            | 0                             |                |                              |                                              |                | <b>0</b>                      |                |                     |
| <b>Total Expenditure</b>                                  | <b>\$26,007,309</b>          | <b>\$10,655,048</b>           | <b>40.97%</b>  | <b>\$39,282,050</b>          | <b>\$36,740,186</b>                          | <b>93.53%</b>  | <b>\$18,525,613</b>           | <b>47.16%</b>  | <b>73.87%</b>       |
| GAAP Basis Result of<br>Operations                        | \$0                          | \$8,280,335                   |                | \$0                          | \$0                                          |                | <b>\$8,875,082</b>            |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$0                          | \$8,280,335                   |                | \$0                          | \$0                                          |                | <b>\$8,875,082</b>            |                |                     |
| <b>Reserves/Designations:</b>                             |                              |                               |                |                              |                                              |                |                               |                |                     |
| Inventories                                               |                              |                               |                |                              |                                              |                |                               |                |                     |
| Encumbrances                                              | (110,207)                    | (137,709)                     |                | 0                            | 0                                            |                | <b>(523,685)</b>              |                |                     |
| Unreserved/Undesignated<br>Fund Balance                   | <b>(110,207)</b>             | <b>\$8,142,626</b>            |                | <b>\$0</b>                   | <b>\$0</b>                                   |                | <b>\$8,351,397</b>            |                |                     |

Anticipated will be updated quarterly and is based on Adopted Budget

**Physical Activities Fund (23)**  
**as of December 31, 2020**

|                                                        | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|--------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                        |                              |                               |                |                              |                                              |                |                               |                |                     |
| Athletic Fees/Passes                                   | \$213,421                    | \$151,836                     | 71.14%         | \$340,000                    | \$210,690                                    | 61.97%         | <b>\$109,789</b>              | 32.29%         | -27.69%             |
| Gate Receipts                                          | 192,993                      | 117,586                       | 60.93%         | 260,000                      | 30,000                                       | 11.54%         | <b>24,639</b>                 | 9.48%          | -79.05%             |
| Misc Revenue                                           | 3,403                        | 1,000                         | 29.39%         | 36,000                       | 0                                            | 0.00%          | <b>0</b>                      | 0.00%          | -100.00%            |
| <b>Total Revenue</b>                                   | <b>\$409,817</b>             | <b>\$270,422</b>              | <b>65.99%</b>  | <b>\$636,000</b>             | <b>\$240,690</b>                             | <b>37.84%</b>  | <b>\$134,428</b>              | <b>21.14%</b>  | <b>-50.29%</b>      |
| <b>EXPENDITURE:</b>                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Playoffs                                               | \$71,027                     | \$29,797                      | 41.95%         | \$140,000                    | \$55,964                                     | 39.97%         | <b>\$50,059</b>               | 35.76%         | 68.00%              |
| Basketball, Girls                                      | 62,091                       | 22,842                        | 36.79%         | 52,000                       | 32,000                                       | 61.54%         | <b>405</b>                    | 0.78%          | -98.23%             |
| Cheerleader/Poms                                       | 10,244                       | 7,877                         | 76.89%         | 15,000                       | 15,000                                       | 100.00%        | <b>0</b>                      | 0.00%          | -100.00%            |
| Golf, Girls                                            | 220                          | 0                             | 0.00%          | 8,000                        | 4,000                                        | 50.00%         | <b>0</b>                      | 0.00%          |                     |
| Soccer, Girls                                          | 0                            | 0                             |                | 24,000                       | 12,000                                       | 50.00%         | <b>0</b>                      | 0.00%          |                     |
| Softball, Girls                                        | 38,042                       | 30,532                        | 80.26%         | 40,000                       | 7,725                                        | 19.31%         | <b>7,725</b>                  | 19.31%         | -74.70%             |
| Swimming, Girls                                        | 6,426                        | 2,715                         | 42.25%         | 12,000                       | 6,000                                        | 50.00%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Tennis, Girls                                          | 835                          | 580                           | 69.46%         | 6,500                        | 4,000                                        | 61.54%         | <b>193</b>                    | 2.97%          | -66.72%             |
| Lacrosse, Girls                                        | 160                          | 29                            | 18.13%         | 27,000                       | 16,000                                       | 59.26%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Volleyball                                             | 55,163                       | 45,608                        | 82.68%         | 48,000                       | 24,000                                       | 50.00%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Baseball                                               | 602                          | 353                           | 58.64%         | 40,000                       | 7,000                                        | 17.50%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Basketball, Boys                                       | 63,804                       | 20,634                        | 32.34%         | 52,000                       | 32,000                                       | 61.54%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Football                                               | 129,856                      | 98,500                        | 75.85%         | 130,500                      | 80,100                                       | 61.38%         | <b>25,403</b>                 | 19.47%         | -74.21%             |
| Golf, Boys                                             | 11,085                       | 10,676                        | 96.31%         | 8,000                        | 4,992                                        | 62.40%         | <b>4,918</b>                  | 61.48%         | -53.93%             |
| Soccer, Boys                                           | 24,522                       | 17,485                        | 71.30%         | 24,000                       | 12,000                                       | 50.00%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Swimming, Boys                                         | 0                            | 0                             |                | 10,000                       | 6,000                                        | 60.00%         | <b>0</b>                      | 0.00%          |                     |
| Tennis, Boys                                           | 6,883                        | 6,883                         | 100.00%        | 6,500                        | 1,256                                        | 19.32%         | <b>1,256</b>                  | 19.32%         | -81.75%             |
| Lacrosse, Boys                                         | 2,169                        | 0                             | 0.00%          | 27,000                       | 16,000                                       | 59.26%         | <b>0</b>                      | 0.00%          |                     |
| Wrestling                                              | 50,501                       | 14,500                        | 28.71%         | 48,000                       | 28,000                                       | 58.33%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Cross Country                                          | 15,981                       | 15,981                        | 100.00%        | 12,000                       | 1,819                                        | 15.16%         | <b>1,819</b>                  | 15.16%         | -88.62%             |
| Track                                                  | 0                            | 0                             |                | 32,000                       | 24,000                                       | 75.00%         | <b>0</b>                      | 0.00%          |                     |
| Contingency                                            | 0                            | 0                             |                | 5,000                        | 0                                            | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| Vehicle Use                                            | 13,805                       | 6,703                         | 48.55%         | 7,000                        | 8,000                                        | 114.29%        | <b>1,367</b>                  | 19.53%         | -79.61%             |
| Athletic Director Travel                               | 1,115                        | 890                           | 79.82%         | 3,000                        | 871                                          | 29.03%         | <b>871</b>                    | 29.03%         | -2.13%              |
| Catastrophic Insurance                                 | 0                            | 0                             |                | 7,500                        | 7,500                                        | 100.00%        | <b>0</b>                      | 0.00%          |                     |
| Scholarship Fund/Other                                 | 174                          | 174                           | 100.00%        | 1,000                        | 1,000                                        | 100.00%        | <b>0</b>                      | 0.00%          | -100.00%            |
| <b>Total Expenditure</b>                               | <b>\$564,705</b>             | <b>\$332,759</b>              | <b>58.93%</b>  | <b>\$786,000</b>             | <b>\$407,227</b>                             | <b>51.81%</b>  | <b>\$94,016</b>               | <b>11.96%</b>  | <b>-71.75%</b>      |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$154,888)</b>           |                               |                | <b>(\$150,000)</b>           | <b>(\$166,537)</b>                           |                |                               |                |                     |
| Transfer from General Fund                             | 150,000                      | 150,000                       |                | 150,000                      | 150,000                                      |                | <b>150,000</b>                |                |                     |
| <b>Excess (Deficiency) of Revenue &amp; Transfer</b>   | <b>(\$4,888)</b>             |                               |                | <b>\$0</b>                   | <b>(\$16,537)</b>                            |                |                               |                |                     |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 25,252                       |                               |                | 3,938                        | 20,364                                       |                |                               |                |                     |
| GAAP Basis Fund Balance (Deficit) at End of Year       | <b>\$20,364</b>              |                               |                | <b>\$3,938</b>               | <b>\$3,827</b>                               |                |                               |                |                     |

Anticipated will be updated quarterly and is based on Adopted Budget

**Beverage Fund (27)**  
**as of December 31, 2020**

|                                                           | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21 Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|-----------------------------------------------------------|------------------------------|-------------------------------|----------------|---------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                           |                              |                               |                |                           |                                              |                |                               |                |                     |
| Commissions                                               | \$32,522                     | \$19,361                      | 59.53%         | \$36,000                  | \$14,718                                     | 40.88%         | <b>\$8,762</b>                | 24.34%         | -54.74%             |
| Electrical                                                | 6,720                        | 6,720                         | 100.00%        | 7,308                     | 6,720                                        | 91.95%         | <b>0</b>                      | 0.00%          | -100.00%            |
| Interest                                                  | 4,370                        | 2,579                         | 59.02%         | 1,200                     | 544                                          | 45.33%         | <b>321</b>                    | 26.75%         | -87.55%             |
| Miscellaneous                                             | 15,000                       | 15,000                        | 100.00%        | 15,000                    | 15,000                                       | 100.00%        | <b>0</b>                      | 0.00%          | -100.00%            |
| <b>Total Revenue</b>                                      | <b>\$58,612</b>              | <b>\$43,660</b>               | <b>74.49%</b>  | <b>\$59,508</b>           | <b>\$36,982</b>                              | <b>62.15%</b>  | <b>\$9,083</b>                | <b>15.26%</b>  | <b>-79.20%</b>      |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                           |                                              |                |                               |                |                     |
| SBA Accounts                                              | \$30,649                     | \$30,649                      | 100.00%        | \$30,000                  | \$29,100                                     | 97.00%         | <b>\$29,100</b>               | 97.00%         | -5.05%              |
| Staff Development                                         | 256                          | 122                           | 47.66%         | 21,000                    | 0                                            | 0.00%          | <b>0</b>                      | 0.00%          | -100.00%            |
| <b>Programs:</b>                                          |                              |                               |                |                           |                                              |                |                               |                |                     |
| Projects                                                  | 14,569                       | 0                             | 0.00%          | 20,200                    | 15,000                                       | 74.26%         | <b>413</b>                    | 2.04%          |                     |
| Recognition                                               | 0                            | 0                             |                | 0                         | 0                                            |                | <b>0</b>                      |                |                     |
| Board Approved Programs                                   | 0                            | 0                             |                | 4,000                     | 0                                            | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| Electrical Reimbursement                                  | 0                            | 0                             |                | 7,308                     | 0                                            | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| <b>Total Expenditure</b>                                  | <b>\$45,474</b>              | <b>\$30,771</b>               | <b>67.67%</b>  | <b>\$82,508</b>           | <b>\$44,100</b>                              | <b>53.45%</b>  | <b>\$29,513</b>               | <b>35.77%</b>  | <b>-4.09%</b>       |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$13,138</b>              |                               |                | <b>(\$23,000)</b>         | <b>(\$7,118)</b>                             |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 261,518                      |                               |                | 268,139                   | 274,656                                      |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$274,656                    |                               |                | \$245,139                 | \$267,538                                    |                |                               |                |                     |
| Reserves/Designations:                                    |                              |                               |                |                           |                                              |                |                               |                |                     |
| Less Amount for Encumbrance                               | 0                            |                               |                | (5,000)                   | (5,000)                                      |                |                               |                |                     |
| <b>Fund Balance at End of Year</b>                        | <b>\$274,656</b>             |                               |                | <b>\$240,139</b>          | <b>\$262,538</b>                             |                |                               |                |                     |

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

Anticipated will be updated quarterly and is based on Adopted Budget

**Bond Redemption Fund (31)**  
**as of December 31, 2020**

|                                                        | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|--------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                        |                              |                               |                |                              |                                              |                |                               |                |                     |
| Local Property Taxes                                   | \$17,855,223                 | \$342,663                     | 1.92%          | \$17,956,463                 | \$17,776,898                                 | 99.00%         | <b>\$249,847</b>              | 1.39%          | -27.09%             |
| Delinquent Taxes                                       | 8,973                        | 4,673                         | 52.08%         | 10,000                       | 12,968                                       | 129.68%        | <b>6,753</b>                  | 67.53%         | 44.52%              |
| <b>Total Revenue</b>                                   | <b>\$17,864,196</b>          | <b>\$347,336</b>              | <b>1.94%</b>   | <b>\$17,966,463</b>          | <b>\$17,789,866</b>                          | <b>99.02%</b>  | <b>\$256,600</b>              | <b>1.43%</b>   | <b>-26.12%</b>      |
| <b>EXPENDITURE:</b>                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| <b>Bond Principal:</b>                                 |                              |                               |                |                              |                                              |                |                               |                |                     |
| 2011 Series                                            | \$7,015,000                  | \$7,015,000                   | 100.00%        | \$8,435,000                  | \$8,435,000                                  | 100.00%        | <b>\$8,435,000</b>            | 100.00%        |                     |
| 2012 Refinance                                         | 1,520,000                    | 1,520,000                     | 100.00%        | 390,000                      | 390,000                                      | 100.00%        | <b>390,000</b>                | 100.00%        |                     |
| 2018 Series                                            | 0                            | 0                             |                | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| <b>Bond Interest Coupons Redeemed:</b>                 |                              |                               |                |                              |                                              |                |                               |                |                     |
| 2011 Series                                            | 2,413,087                    | 1,268,512                     | 52.57%         | 2,078,275                    | 2,078,275                                    | 100.00%        | <b>1,144,575</b>              | 55.07%         |                     |
| 2012 Refinance                                         | 36,188                       | 26,644                        | 73.63%         | 14,700                       | 14,700                                       | 100.00%        | <b>9,544</b>                  | 64.93%         |                     |
| 2018 Series                                            | 6,172,188                    | 3,086,094                     | 50.00%         | 6,172,188                    | 6,172,188                                    | 100.00%        | <b>3,086,094</b>              | 50.00%         |                     |
| <b>Total Expenditure</b>                               | <b>\$17,156,463</b>          | <b>\$12,916,250</b>           | <b>75.29%</b>  | <b>\$17,090,163</b>          | <b>\$17,090,163</b>                          | <b>100.00%</b> | <b>\$13,065,213</b>           | <b>76.45%</b>  |                     |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>\$707,733</b>             |                               |                | <b>\$876,300</b>             | <b>\$699,703</b>                             |                |                               |                |                     |
| 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       | <b>\$15,694,013</b>          |                               |                | <b>\$16,250,865</b>          | <b>\$16,393,716</b>                          |                |                               |                |                     |
| 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 December 31, 2020**

|                                                           | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|-----------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                           |                              |                               |                |                              |                                              |                |                               |                |                     |
| Interest on Investments                                   | \$1,272,573                  | \$895,024                     | 70.33%         | \$3,100,000                  | \$99,000                                     | 3.19%          | \$49,500                      | 1.60%          | -94.47%             |
| <b>Total Revenue</b>                                      | \$1,272,573                  | \$895,024                     | 70.33%         | \$3,100,000                  | \$99,000                                     | 3.19%          | \$49,500                      | 1.60%          | -94.47%             |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |                                              |                |                               |                |                     |
| Building Construction & Improvements                      | \$52,267,904                 | \$32,718,508                  | 62.60%         | \$26,145,367                 | \$8,170,375                                  | 31.25%         | \$7,433,950                   | 28.43%         | -77.28%             |
| Equipment                                                 | 193,361                      | 157,088                       | 81.24%         | 0                            | 7,679,703                                    |                | 6,613,536                     |                | 4110.08%            |
| Other Capital Outlay                                      | 117,270                      | 58,565                        | 49.94%         | 0                            | 106,207                                      |                | 53,656                        |                | -8.38%              |
| Construction Services                                     | 94,801                       | 22,783                        | 24.03%         | 0                            | 0                                            |                | 0                             |                | -100.00%            |
| <b>Total Expenditure</b>                                  | \$52,673,336                 | \$32,956,944                  | 62.57%         | \$26,145,367                 | \$15,956,285                                 | 61.03%         | \$14,101,142                  | 53.93%         | -57.21%             |
| <b>Excess (Deficiency) of Revenue</b>                     | (\$51,400,763)               |                               |                | (\$23,045,367)               |                                              | (\$15,857,285) |                               |                |                     |
| Sale of Bonds                                             | \$0                          |                               |                | \$0                          | \$0                                          |                |                               |                |                     |
| Premium/Discount                                          | 0                            |                               |                | 0                            | 0                                            |                |                               |                |                     |
| Less: Issuance Costs                                      | 0                            |                               |                | 0                            | 0                                            |                |                               |                |                     |
| <b>Net Sale of Bonds</b>                                  | \$0                          |                               |                | \$0                          | \$0                                          |                |                               |                |                     |
| <b>Excess (Deficiency) of Revenue</b>                     | (\$51,400,763)               |                               |                | (\$23,045,367)               |                                              | (\$15,857,285) |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 87,591,407                   |                               |                | 23,045,367                   |                                              | 36,190,644     |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$36,190,644                 |                               |                | \$0                          |                                              | \$20,333,359   |                               |                |                     |
| <b>Assigned to:</b>                                       |                              |                               |                |                              |                                              |                |                               |                |                     |
| Less Amount for Encumbrance                               | (8,596,396)                  |                               |                | 0                            |                                              | 0              |                               |                |                     |
| <b>Unassigned Fund Balance</b>                            | \$27,594,248                 |                               |                | \$0                          |                                              | \$20,333,359   |                               |                |                     |

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 December 31, 2020**

|                                                        | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|--------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                        |                              |                               |                |                              |                                              |                |                               |                |                     |
| Interest on Investments                                | \$158,138                    | \$89,269                      | 56.45%         | \$210,000                    | \$25,814                                     | 12.29%         | <b>\$14,572</b>               | 6.94%          | -83.68%             |
| Charter School Lease Payments (COP's)                  | 861,987                      | 323,316                       | 37.51%         | 699,325                      | 699,325                                      | 100.00%        | <b>353,359</b>                | 50.53%         | 9.29%               |
| COP Refunding Proceeds                                 | 0                            | 0                             |                | 0                            | 6,085,000                                    |                | <b>6,085,000</b>              |                |                     |
| Sale of Property                                       | 423,475                      | 423,475                       | 100.00%        | 0                            | 0                                            |                | <b>0</b>                      |                | -100.00%            |
| Other Local Revenue                                    | 77,439                       | 77,758                        | 100.41%        | 100,000                      | 9,717                                        | 9.72%          | <b>6,478</b>                  | 6.48%          | -91.67%             |
| Capital Leases                                         | 363,660                      | 0                             | 0.00%          | 241,500                      | 241,500                                      | 100.00%        | <b>0</b>                      | 0.00%          |                     |
| <b>Total Revenue</b>                                   | <b>\$1,884,699</b>           | <b>\$913,818</b>              | <b>48.49%</b>  | <b>\$1,250,825</b>           | <b>\$7,061,356</b>                           | <b>564.54%</b> | <b>\$6,459,409</b>            | <b>516.41%</b> | <b>606.86%</b>      |
| <b>EXPENDITURE:</b>                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Ground Improvement/Land                                | \$239,360                    | \$179,362                     | 74.93%         | \$125,000                    | \$132,083                                    | 105.67%        | <b>\$67,503</b>               | 54.00%         | -62.36%             |
| Buildings                                              | 1,069,501                    | 470,207                       | 43.97%         | 1,200,000                    | 1,016,026                                    | 84.67%         | <b>175,350</b>                | 14.61%         | -62.71%             |
| Equipment                                              | 1,171,776                    | 743,051                       | 63.41%         | 1,125,215                    | 999,735                                      | 88.85%         | <b>291,529</b>                | 25.91%         | -60.77%             |
| Other Capital Outlay                                   | 64,193                       | 188,547                       | 293.72%        | 276,485                      | 274,041                                      | 99.12%         | <b>299,233</b>                | 108.23%        | 58.70%              |
| <b>Subtotal</b>                                        | <b>\$2,544,830</b>           | <b>\$1,581,167</b>            | <b>62.13%</b>  | <b>\$2,726,700</b>           | <b>\$2,421,885</b>                           | <b>88.82%</b>  | <b>\$833,615</b>              | <b>30.57%</b>  | <b>-47.28%</b>      |
| <b>CHARTER SCHOOL DEBT SERVICE:</b>                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Professional Services                                  | \$0                          | \$2,500                       | 0.00%          | \$0                          | \$0                                          |                | <b>\$0</b>                    |                | 0.00%               |
| COP Financing Principal                                | 235,000                      | 235,000                       | 0.00%          | 255,000                      | 255,000                                      | 100.00%        | <b>255,000</b>                | 100.00%        | 0.00%               |
| COP Financing Interest                                 | 456,575                      | 231,225                       | 0.00%          | 444,325                      | 444,325                                      | 100.00%        | <b>225,350</b>                | 50.72%         | 0.00%               |
| <b>Subtotal</b>                                        | <b>\$691,575</b>             | <b>\$468,725</b>              | <b>0.00%</b>   | <b>\$699,325</b>             | <b>\$699,325</b>                             | <b>100.00%</b> | <b>\$480,350</b>              | <b>150.72%</b> |                     |
| <b>DISTRICT DEBT SERVICE</b>                           |                              |                               |                |                              |                                              |                |                               |                |                     |
| Lease Financing                                        | \$147,967                    | \$1,409,928                   | 952.87%        | \$1,595,013                  | \$1,595,013                                  | 100.00%        | <b>\$1,456,282</b>            | 91.30%         | 3.29%               |
| Professional Services                                  | 2,500                        | 2,500                         |                | 0                            | 2,500                                        |                | <b>2,500</b>                  |                | 0.00%               |
| COP Refunding Issuance Costs                           | 0                            | 0                             |                | 0                            | 90,000                                       |                | <b>90,000</b>                 |                |                     |
| COP Financing Principal/Refunding                      | 290,000                      | 290,000                       | 100.00%        | 300,000                      | 6,295,000                                    | 2098.33%       | <b>6,295,000</b>              | 2098.33%       |                     |
| COP Financing Interest                                 | 240,519                      | 122,434                       | 50.90%         | 231,669                      | 200,144                                      | 86.39%         | <b>118,084</b>                | 50.97%         |                     |
| <b>Subtotal</b>                                        | <b>\$680,986</b>             | <b>\$1,824,862</b>            | <b>267.97%</b> | <b>\$2,126,682</b>           | <b>\$8,182,657</b>                           | <b>384.76%</b> | <b>\$7,961,866</b>            | <b>374.38%</b> | <b>336.30%</b>      |
| <b>Total Expenditure</b>                               | <b>\$3,917,391</b>           | <b>\$3,874,754</b>            | <b>98.91%</b>  | <b>\$5,552,707</b>           | <b>\$11,303,867</b>                          | <b>203.57%</b> | <b>\$9,275,831</b>            | <b>167.05%</b> | <b>139.39%</b>      |
| Excess (Deficiency) of Revenue                         | (\$2,032,692)                |                               |                | (\$4,301,882)                | (\$4,242,511)                                |                |                               |                |                     |
| Transfer from General Fund                             | 2,375,970                    | 1,187,985                     |                | 2,375,970                    | 2,375,970                                    |                | <b>1,187,985</b>              |                |                     |
| Excess (Deficiency) of Revenue and Transfer            | \$343,278                    |                               |                | (\$1,925,912)                | (\$1,866,541)                                |                |                               |                |                     |
| 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                  | \$11,346,771                                 |                |                               |                |                     |
| <b>Less Reserves:</b>                                  |                              |                               |                |                              |                                              |                |                               |                |                     |
| Encumbrances/Reserves                                  | (166,798)                    |                               |                | (300,000)                    | (300,000)                                    |                |                               |                |                     |
| Emergency Requirement                                  | (6,666,421)                  |                               |                | (6,404,883)                  | (6,666,421)                                  |                |                               |                |                     |
| Non-designated Fund                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Balance at End of Year                                 | <b>\$6,380,093</b>           |                               |                | <b>\$2,846,814</b>           | <b>\$4,380,350</b>                           |                |                               |                |                     |

**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

**Building Fund - Juniper Ridge (44)**  
**as of December 31, 2020**

|                                                           | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|-----------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                           |                              |                               |                |                              |                                              |                |                               |                |                     |
| Interest on Investments                                   | \$39,078                     | \$33,554                      | 85.86%         | \$10,000                     | \$34                                         | 0.34%          | <b>\$34</b>                   | 0.34%          | -99.90%             |
| <b>Total Revenue</b>                                      | <b>\$39,078</b>              | <b>\$33,554</b>               | <b>85.86%</b>  | <b>\$10,000</b>              | <b>\$34</b>                                  | <b>0.34%</b>   | <b>\$34</b>                   | <b>0.34%</b>   | <b>-99.90%</b>      |
| <b>EXPENDITURE:</b>                                       |                              |                               |                |                              |                                              |                |                               |                |                     |
| Building Construction & Improvements                      | \$2,940,329                  | \$2,748,478                   | 93.48%         | \$210,000                    | \$0                                          | 0.00%          | <b>\$0</b>                    | 0.00%          | -100.00%            |
| Equipment                                                 | 79,475                       | 79,475                        | 100.00%        | 0                            | 0                                            |                | <b>0</b>                      |                | -100.00%            |
| Other Capital Outlay                                      | 179,142                      | 0                             | 0.00%          | 0                            | 0                                            |                | <b>0</b>                      |                |                     |
| Construction Services                                     | 156,479                      | 137,326                       | 87.76%         | 0                            | 35,500                                       |                | <b>35,500</b>                 |                | -74.15%             |
| <b>Total Expenditure</b>                                  | <b>\$3,355,425</b>           | <b>\$2,965,279</b>            | <b>88.37%</b>  | <b>\$210,000</b>             | <b>\$35,500</b>                              | <b>16.90%</b>  | <b>\$35,500</b>               | <b>16.90%</b>  | <b>-98.80%</b>      |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>(\$3,316,347)</b>         |                               |                | <b>(\$200,000)</b>           | <b>(\$35,466)</b>                            |                |                               |                |                     |
| Certificates of Participation                             |                              |                               |                | \$0                          | \$0                                          |                |                               |                |                     |
| Premium/Discount                                          |                              |                               |                | 0                            | 0                                            |                |                               |                |                     |
| Less: Issuance Costs                                      |                              |                               |                | 0                            | 0                                            |                |                               |                |                     |
| <b>Net Sale of Certificates of Participation</b>          |                              |                               |                | <b>\$0</b>                   | <b>\$0</b>                                   |                |                               |                |                     |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>(\$3,316,347)</b>         |                               |                | <b>(\$200,000)</b>           | <b>(\$35,466)</b>                            |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 3,351,813                    |                               |                | 200,000                      | 35,466                                       |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | <b>\$35,466</b>              |                               |                | <b>\$0</b>                   | <b>\$0</b>                                   |                |                               |                |                     |

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 December 31, 2020**

|                                                        | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|--------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                                        |                              |                               |                |                              |                                              |                |                               |                |                     |
| Medical Insurance Premiums                             | \$17,032,349                 | \$8,214,096                   | 48.23%         | \$18,345,452                 | \$19,094,893                                 | 104.09%        | <b>\$8,923,663</b>            | 48.64%         | 8.64%               |
| Cobra Insurance Premiums                               | 110,496                      | 56,366                        | 51.01%         | 100,000                      | 147,525                                      | 147.53%        | <b>75,255</b>                 | 75.26%         | 33.51%              |
| Interest on Investments                                | 25,610                       | 20,469                        | 79.93%         | 100,000                      | 8,203                                        | 8.20%          | <b>1,639</b>                  | 1.64%          | -91.99%             |
| <b>Total Revenue</b>                                   | <b>\$17,168,455</b>          | <b>\$8,290,931</b>            | <b>48.29%</b>  | <b>\$18,545,452</b>          | <b>\$19,250,621</b>                          | <b>103.80%</b> | <b>\$9,000,557</b>            | <b>48.53%</b>  | <b>8.56%</b>        |
| <b>EXPENDITURE:</b>                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Medical - Administration/<br>Contracted Service        | \$3,630,609                  | \$2,024,557                   | 55.76%         | \$2,633,871                  | \$2,525,057                                  | 95.87%         | <b>\$1,564,513</b>            | 59.40%         | -22.72%             |
| Medical Services                                       | 13,836,615                   | 11,191,725                    | 80.88%         | 15,648,377                   | 16,848,036                                   | 107.67%        | <b>9,266,420</b>              | 59.22%         | -17.20%             |
| Supplies                                               | 13,491                       | 12,734                        | 94.39%         | 5,000                        | 500                                          | 10.00%         | <b>7</b>                      | 0.14%          | -99.95%             |
| Miscellaneous                                          | 146,537                      | 128,646                       | 87.79%         | 5,000                        | 36,932                                       | 738.64%        | <b>18,466</b>                 | 369.32%        | -85.65%             |
| Training                                               | 469                          | 402                           |                | 1,500                        | 0                                            | 0.00%          | <b>0</b>                      | 0.00%          |                     |
| <b>Total Expenditure</b>                               | <b>\$17,627,721</b>          | <b>\$13,358,064</b>           | <b>75.78%</b>  | <b>\$18,293,748</b>          | <b>\$19,410,525</b>                          | <b>106.10%</b> | <b>\$10,849,406</b>           | <b>59.31%</b>  | <b>-18.78%</b>      |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$459,266)</b>           |                               |                | <b>\$251,704</b>             | <b>(\$159,904)</b>                           |                |                               |                |                     |
| Transfer from General Fund                             | 1,000,000                    |                               |                | 0                            | 0                                            |                |                               |                |                     |
| <b>Excess (Deficiency) of Revenue<br/>and Transfer</b> | <b>\$540,734</b>             |                               |                | <b>\$251,704</b>             | <b>(\$159,904)</b>                           |                |                               |                |                     |
| <b>GAAP FUND BALANCE:</b>                              |                              |                               |                |                              |                                              |                |                               |                |                     |
| Beginning of Year                                      | 2,937,118                    |                               |                | 91,556                       | 3,477,852                                    |                |                               |                |                     |
| End of Year                                            | <b>\$3,477,852</b>           |                               |                | <b>\$343,260</b>             | <b>\$3,317,948</b>                           |                |                               |                |                     |

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

**Dental Insurance Fund (63)**  
**as of December 31, 2020**

|                                       | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|---------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| <b>REVENUE:</b>                       |                              |                               |                |                              |                                              |                |                               |                |                     |
| Premiums                              | \$1,275,037                  | \$625,795                     | 49.08%         | \$1,387,281                  | \$1,298,423                                  | 93.59%         | <b>\$642,347</b>              | 46.30%         | 2.64%               |
| <b>Total Revenue</b>                  | <b>\$1,275,037</b>           | <b>\$625,795</b>              | <b>49.08%</b>  | <b>\$1,387,281</b>           | <b>\$1,298,423</b>                           | <b>93.59%</b>  | <b>\$642,347</b>              | <b>46.30%</b>  | <b>2.64%</b>        |
| <b>EXPENDITURE:</b>                   |                              |                               |                |                              |                                              |                |                               |                |                     |
| Dental - Administration               | \$92,039                     | \$37,870                      | 41.15%         | \$96,722                     | \$75,884                                     | 78.46%         | <b>\$31,223</b>               | 32.28%         | -17.55%             |
| Dental - Claims/Services              | 1,065,098                    | 539,974                       | 50.70%         | 1,191,011                    | 1,306,975                                    | 109.74%        | <b>522,790</b>                | 43.89%         | -3.18%              |
| Dental - Overfunding Payments         | 0                            | 0                             |                | 0                            | 941,017                                      |                | <b>941,017</b>                |                |                     |
| <b>Total Expenditure</b>              | <b>\$1,157,137</b>           | <b>\$577,844</b>              | <b>49.94%</b>  | <b>\$1,287,733</b>           | <b>\$2,323,876</b>                           | <b>180.46%</b> | <b>\$1,495,030</b>            | <b>116.10%</b> | <b>158.73%</b>      |
| <b>Excess (Deficiency) of Revenue</b> | \$117,900                    |                               |                | \$99,548                     | (\$1,025,453)                                |                |                               |                |                     |
| <b>GAAP FUND BALANCE:</b>             |                              |                               |                |                              |                                              |                |                               |                |                     |
| Beginning of Year                     | 1,161,225                    |                               |                | 755,299                      | 1,279,125                                    |                |                               |                |                     |
| End of Year                           | <b>\$1,279,125</b>           |                               |                | <b>\$854,847</b>             | <b>\$253,672</b>                             |                |                               |                |                     |

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

**Insurance Fund (64)**  
**as of December 31, 2020**

|                                                           | 2019-20<br>Actual<br>6/30/20 | 2019-20<br>Actual<br>12/31/19 | % of<br>Actual | 2020-21<br>Adopted<br>Budget | 2020-21 EOY<br>Anticipated as<br>of 12/31/20 | % of<br>Budget | 2020-21<br>Actual<br>12/31/20 | % of<br>Budget | Year Over<br>Year % |
|-----------------------------------------------------------|------------------------------|-------------------------------|----------------|------------------------------|----------------------------------------------|----------------|-------------------------------|----------------|---------------------|
| REVENUE:                                                  |                              |                               |                |                              |                                              |                |                               |                |                     |
| Interest on Investments                                   | \$85,879                     | \$53,343                      | 62.11%         | \$70,000                     | \$10,647                                     | 15.21%         | \$6,613                       | 9.45%          | -87.60%             |
| Insurance Premium-Employee Benefits                       | 1,609,328                    | 873                           | 0.05%          | 900,000                      | 1,282,433                                    | 142.49%        | 53,471                        | 5.94%          | 6024.97%            |
| Miscellaneous Revenue                                     | 8,139                        | 3,723                         | 45.74%         | 1,500                        | 6,169                                        | 411.27%        | 3,481                         | 232.07%        | -6.50%              |
| Total Revenue                                             | \$1,703,346                  | \$57,939                      | 3.40%          | \$971,500                    | \$1,299,249                                  | 133.74%        | \$63,565                      | 6.54%          | 9.71%               |
| EXPENDITURE:                                              |                              |                               |                |                              |                                              |                |                               |                |                     |
| Salaries and Benefits                                     | \$847,229                    | \$412,809                     | 48.72%         | \$836,869                    | \$872,965                                    | 104.31%        | \$425,349                     | 50.83%         | 3.04%               |
| Workers' Compensation                                     | 1,277,875                    | 539,150                       | 42.19%         | 1,400,000                    | 978,101                                      | 69.86%         | 412,672                       | 29.48%         | -23.46%             |
| Insurance Premiums / Bonds                                | 711,821                      | 671,170                       | 94.29%         | 620,000                      | 897,724                                      | 144.79%        | 846,456                       | 136.53%        | 26.12%              |
| Uninsured Losses / Claims                                 | 290                          | 290                           | 100.00%        | 2,000                        | 870                                          | 43.50%         | 370                           | 18.50%         | 27.59%              |
| Supplies / Other                                          | 51,518                       | 35,292                        | 68.50%         | 190,000                      | 44,279                                       | 23.30%         | 30,333                        | 15.96%         | -14.05%             |
| Employee Assistance Program                               | 97,049                       | 33,339                        | 34.35%         | 75,000                       | 61,250                                       | 81.67%         | 21,041                        | 28.05%         | -36.89%             |
| Wellness Program                                          | 7,240                        | 4,477                         | 61.84%         | 10,000                       | 0                                            | 0.00%          | 0                             | 0.00%          | -100.00%            |
| Total Expenditure                                         | \$2,993,022                  | \$1,696,527                   | 56.68%         | \$3,133,869                  | \$2,855,189                                  | 91.11%         | \$1,736,221                   | 55.40%         | 2.34%               |
| Excess (Deficiency) of Revenue                            | (\$1,289,676)                |                               |                | (\$2,162,369)                |                                              | (\$1,555,940)  |                               |                |                     |
| Transfer from General Fund                                | 1,500,000                    | 750,000                       |                | 1,500,000                    | 1,500,000                                    | 750,000        |                               |                |                     |
| Excess (Deficiency) of<br>Revenue & Transfer              | \$210,324                    |                               |                | (\$662,369)                  |                                              | (\$55,940)     |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 4,941,928                    |                               |                | 4,137,070                    | 5,152,252                                    |                |                               |                |                     |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$5,152,252                  |                               |                | \$3,474,701                  | \$5,096,312                                  |                |                               |                |                     |
| Reserves/Designations:                                    |                              |                               |                |                              |                                              |                |                               |                |                     |
| Less Amount for Encumbrances                              | (13,507)                     |                               |                | (5,000)                      | (5,000)                                      |                |                               |                |                     |
| Unreserved/Undesignated Fund<br>Balance at End of Year    | \$5,138,745                  |                               |                | \$3,469,701                  | \$5,091,312                                  |                |                               |                |                     |

**2019-2020 Re-Adopted Budget**

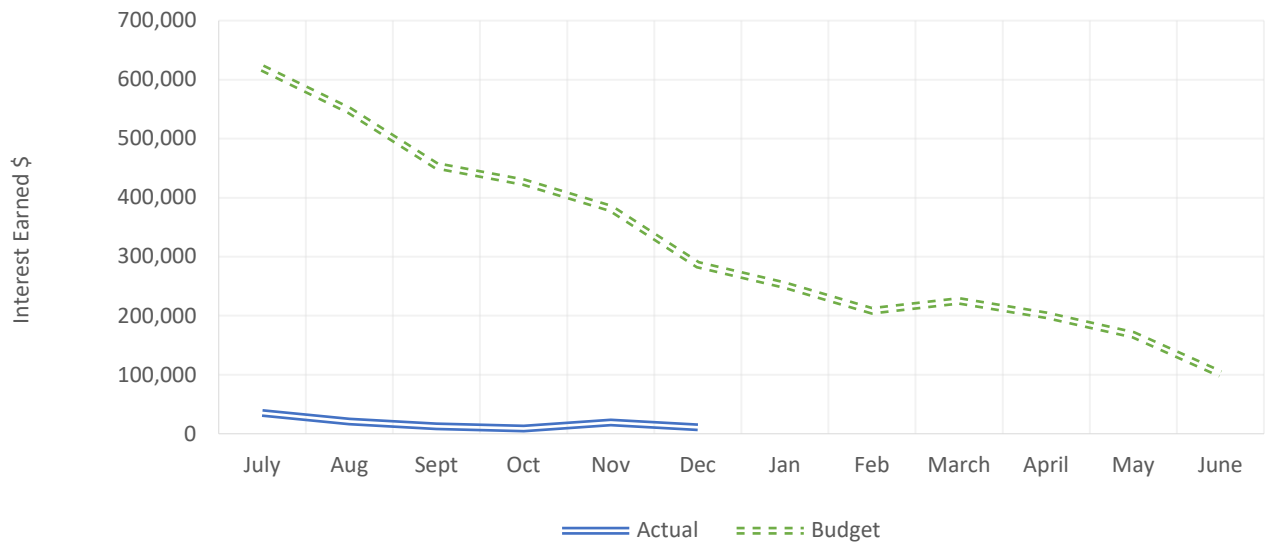
|                                                                      |                     |
|----------------------------------------------------------------------|---------------------|
| Transfer: \$180.85 X 21,082.43 to Capital Projects/Insurance Reserve |                     |
| Capital Projects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

**2020-2021 Adopted Budget**

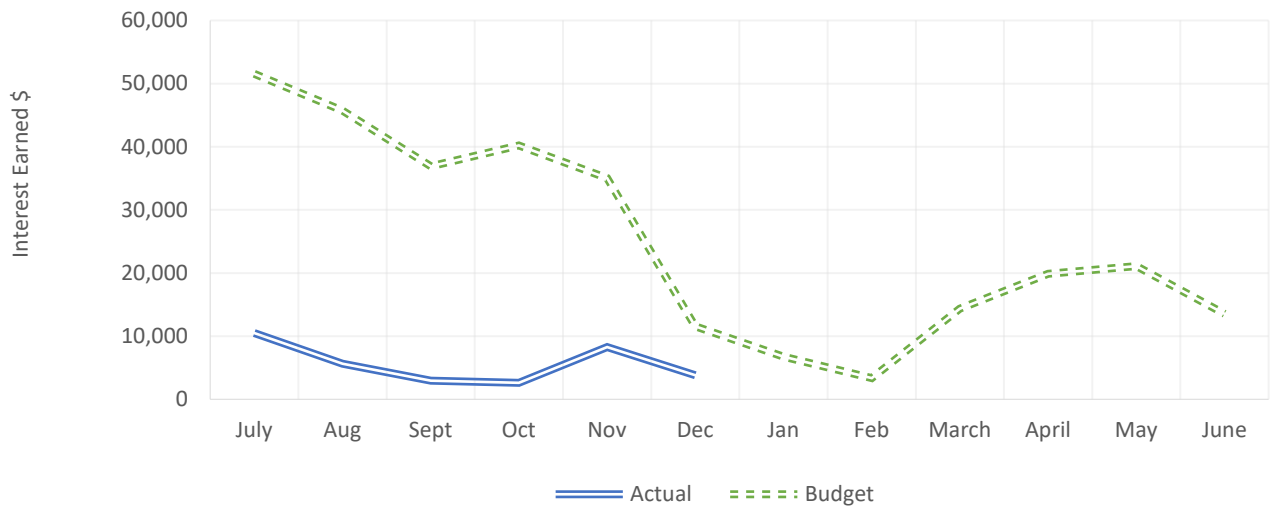
|                                                                      |                     |
|----------------------------------------------------------------------|---------------------|
| Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve |                     |
| Capital Projects                                                     | \$ 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



**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<br>Mesa County Treasurer | \$2,879,823         | 6/27/03              | 0.09%                |
| C-SAFE Account - General   | Pooled      | US Bank - Denver                       | 31,788,041          |                      | 0.09%                |
| C-SAFE Account - 2018 Bond | Pooled      | US Bank - Denver                       | 20,091,122          | 2/1/18               | 0.18%                |
| Colo Trust 1               | Pooled      | Wells Fargo Bank - Denver              | 3,913,158           | 4/26/97              | 0.12%                |
| Securities                 | Pooled      | SIGMA Financial Corp                   | 2,071,269           | 10/1/17              | 0.01% - 2.55%        |
| <b>Total</b>               |             |                                        | <b>\$60,743,413</b> |                      |                      |

**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 * | \$14,692     | \$33,750 | \$244                      | \$614 | \$7,989         | \$14,572 | \$3,425           | \$6,613 |

| 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 | \$179         | \$321 | \$125            | \$1,639 | \$320                   | \$1,316 |

| Source         | Building Projects |          | Building Projects-Juniper |      | Career Center |     |
|----------------|-------------------|----------|---------------------------|------|---------------|-----|
|                | Current Qtr       | YTD      | Current Qtr               | YTD  | Current Qtr   | YTD |
| Pooled Funds * | \$12,285          | \$49,500 | \$0                       | \$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]

**Mesa County Valley School District 51  
Grand Junction, Colorado  
2020 – 2021  
RE-ADOPTED BUDGET**



**January 19, 2021**



**2020-2021  
Re-Adopted Budget  
of  
Mesa County Valley School District 51**

**2115 Grand Avenue  
Grand Junction, CO 81501**

**January 19, 2021**

**Dr. Diana Sirko, Superintendent of Schools  
Philip Onofrio, Chief Operations Officer**

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# Mesa County Valley School District 51

## Strategic Plan

### VISION

*Engage, Equip, and Empower Our Learning Community Today for a Limitless Tomorrow*

### MISSION STATEMENT

*To lead all students to reach their individual potential by rigorously pursuing and evaluating achievement of high academic and ethical standards in a disciplined, nurturing environment.*

### STRATEGIC PLAN PROCESS

In the fall 2010, the Mesa County Valley School District commissioned a Comprehensive Assessment for District Improvement (CADI) review to be completed. The results of the review along with recent assessment data and the need to focus on raising student achievement resulted in the District adopting a new strategic planning process. The first step of this process was to have the executive cabinet complete a short-term plan with a long-term outlook. This short-term plan guided improvement efforts and provided focus for the organization until the long-term plan was completed.

A Long-Term Planning Committee was organized in December, 2011. This committee which was comprised of parents, staff members, community members and leaders, and business leaders conducted numerous focus groups and drafted long-term goals for the District. Subsequently, these goals were modified slightly by the Board of Education and adopted. Executive Cabinet was responsible for developing objectives, strategies and action plans for achieving these goals.

The following questions are addressed during the process:

1. Where are we now?
  - Review available data including assessment growth results and trends, Organizational Health, and the CADI review results
2. Where do we want to be?
  - Review and update the District's mission and vision
  - Identify the gaps that need to be addressed between where we are now and where we want to be
3. How will we close the gaps/how will we get there?
  - Defined long-term goals
  - Defined measurable objectives to meet those goals
  - Documented strategies to achieve objectives
  - Completed action plans to implement strategies
  - Assigned personnel to be responsible and accountable for completing the action plans
4. How do we measure and monitor our progress?
  - Established process for monitoring progress including specific deadlines
  - Identified key performance indicators to assess impact of efforts

The five long-term goals adopted by the Board of Education are:

1. Increase student growth and achievement in Literacy, Math, Science and Social Studies by focusing on curriculum, instruction and assessment.
2. Promote shared responsibility for student learning through students, schools, families, and community members working together.
3. Ensure effective educators and high quality leaders throughout the District.
4. Improve organizational efficiency and effectiveness through increased accountability and communication
5. Promote public awareness and community support for public education.

Measurable objectives and strategies targeted for achieving these goals by 2017 have been developed. Action plans including tasks and timelines are in place and will be used to direct work and spending decisions over the next 5 years. The progress on action plans will be monitored by the Executive Team and reported to the Board of Education on a regular basis.

This is now being deployed throughout the District. It is critical for all employees to be aware of and understand the strategic priorities of the District. The interim plan will be used to guide decision making in the District including where funds will be spent and where people will place their efforts. The following page shows the 2013-2014 goals and objectives, which are ongoing.

#### **COMMITTEES**

Colorado Revised Statutes, C.R.S. 22-7-102 to 22-7-104, require “an accountability and parental and community involvement program to define and measure academic and safety quality in education.” The District Accountability Committee (DAC) fulfills that requirement. DAC serves as the primary community advisory for strategic plan implementation, progress monitoring, and reporting.

DAC assists each school with a review of their Individual School Improvement Plan (ISIP) annually. They gather input from school advisory committees on prioritization of expenditures and make recommendations to the Board of Education. DAC also reviews charter school applications.

## Board of Education Goals

### **Board Purpose**

- Providing effective governance, representative of community, to support continuous success for all students

### **Board Essential Roles**

- Guide the district through the superintendent
- Engage constituents
- Ensure alignment of resources and structure
- Measure effectiveness
- Model excellence

### **Board Core, Driving Values**

- Continuous student success
- Respect for all
- Student centered
- Integrity
- Engaged communication
- Continuous improvement
- Fiscal responsibility
- Accountability
- Strategically proactive

### **Board Goals**

- Increase student growth and achievement in Literacy, Math, Science and Social Studies by focusing on curriculum, instruction and assessment.

- Promote shared responsibility for student learning through students, schools, families, and community members working together.
- Ensure effective educators and high quality leaders throughout the District.
- Improve organizational efficiency and effectiveness through increased accountability and communication
- Promote public awareness and community support for public education.

## Budget Parameters 2020-2021

1. Prioritize spending with a focus strategic goals and priorities.
2. Maintain 5% of expenditures as an undesignated general fund balance.
3. Maintain our Tabor requirement of 3% in the capital reserve fund.
4. Develop a multi-year maintenance spending plan aligned to the master plan.

## Budget Calendar Fiscal Year 2020-2021

|             |                                                                                                                         |
|-------------|-------------------------------------------------------------------------------------------------------------------------|
| April - May | Department budget review                                                                                                |
| May 29      | Presentation of proposed budget to the Board of Education (deadline May 31)                                             |
| June 13     | Public notice published                                                                                                 |
| June 16     | Budget hearing – public opportunity to address budget                                                                   |
| June 30     | Budget hearing – public opportunity to address budget<br>Adoption of budget at special Board meeting (deadline June 30) |
| January 19  | Re-Adopt budget (deadline January 31)                                                                                   |

**Mesa County Valley School District 51**  
**2020-2021 Budget Re-Adoption**

Board of Education Resolution 20/21: 42

Presented: January 19, 2021

WHEREAS, the Board of Education has published January 19, 2021, as the date of re-adoption for the 2020-2021 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before January 31, 2021;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby adopt the budgets and reserve all ending balances, as presented, and authorize the following fund amounts to be appropriated as specified in the adopted budgets for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

| <b>FUND</b>                                                      | <b>ORIGINAL</b> | <b>RE-ADOPTED</b> | <b>EXPLANATION</b>                                                            |
|------------------------------------------------------------------|-----------------|-------------------|-------------------------------------------------------------------------------|
| <b>Governmental Funds</b>                                        |                 |                   |                                                                               |
| General Fund (10)                                                | \$205,830,384   | \$204,384,159     | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| 2017 Mill Levy Override (17)                                     | \$9,496,135     | \$9,355,958       | Fund Balance Adjustment                                                       |
| Colorado Preschool Program (19)                                  | \$2,814,603     | \$2,767,840       | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| Independence Academy<br>Charter School (11)                      | \$8,925,841     | \$16,950,364      | Fund Balance Adjustment<br>Proceeds from Debt Issuance                        |
| Juniper Ridge Charter School (11)                                | \$4,750,556     | \$4,750,178       | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| Mesa Valley Community School (11)                                | \$4,123,840     | \$4,395,682       | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| <b>Special Revenue Funds</b>                                     |                 |                   |                                                                               |
| Nutrition Services (21)                                          | \$7,535,719     | \$7,655,796       | Fund Balance Adjustment                                                       |
| Physical Activities (23)                                         | \$789,938       | \$856,364         | Fund Balance Adjustment<br>Transfer Increase to help with<br>reduced revenues |
| Beverage (27)                                                    | \$327,647       | \$334,164         | Fund Balance Adjustment                                                       |
| Governmental Designated Purpose<br>Grants (22 & Sub-funds 70-99) | \$35,872,521    | \$62,589,703      | Increase of Expected Grants                                                   |
| Career Center Grant (26)                                         | \$373,281       | \$373,281         |                                                                               |
| Other Local Projects/Grants (28)                                 | \$25,338        | \$25,320          | Fund Balance Adjustment                                                       |
| Student Body Activities (29)                                     | \$0             | \$10,856,254      | New fund - previously Trust and<br>Agency Fund                                |
| <b>Debt Service Fund</b>                                         |                 |                   |                                                                               |
| Bond Redemption (31)                                             | \$33,341,028    | \$33,813,913      | Fund Balance Adjustment<br>Assessed Value Adjustment                          |
| <b>Capital Project Fund</b>                                      |                 |                   |                                                                               |
| Building Fund (41)                                               | \$26,145,367    | \$36,990,644      | Fund Balance Adjustment<br>Revenue Adjustment                                 |
| Capital Projects Fund (43)                                       | \$15,104,404    | \$22,815,107      | Fund Balance Adjustment COP<br>Refunding                                      |
| Capital Projects-Juniper Ridge (44)                              | \$210,000       | \$35,500          | Fund Balance Adjustment<br>Revenue Adjustment                                 |
| <b>Internal Service Fund</b>                                     |                 |                   |                                                                               |
| Medical Insurance (62)                                           | \$18,637,008    | \$22,023,304      | Fund Balance Adjustment                                                       |
| Dental Insurance (63)                                            | \$2,142,580     | \$2,666,406       | Fund Balance Adjustment                                                       |
| Insurance (64)                                                   | \$6,608,570     | \$7,623,752       | Fund Balance Adjustment                                                       |
| <b>Trust and Agency Fund</b>                                     |                 |                   |                                                                               |
| Student Body Activity Funds                                      | \$15,000,000    | \$0               | Moved to Special Revenue Fund<br>(29) H-4. 9                                  |

# **APPROPRIATION CALCULATION BY FUND**

Re-Adopted: January 19, 2021

| <i><b>FUND</b></i>                                               | <i><b>REVENUE</b></i> | <i><b>BEGINNING<br/>BUDGETARY<br/>BALANCE</b></i> | <i><b>TOTAL<br/>APPROPRIATION</b></i> |
|------------------------------------------------------------------|-----------------------|---------------------------------------------------|---------------------------------------|
| <b>Governmental Funds</b>                                        |                       |                                                   |                                       |
| General Fund (10)                                                | \$192,173,177         | \$12,210,982                                      | \$204,384,159                         |
| 2017 Mill Levy Override (17)                                     | \$7,393,852           | \$1,962,106                                       | \$9,355,958                           |
| Colorado Preschool Program (19)                                  | \$2,008,608           | \$759,232                                         | \$2,767,840                           |
| Independence Academy<br>Charter School (11)                      | \$12,053,317          | \$4,897,047                                       | \$16,950,364                          |
| Juniper Ridge Charter School (11)                                | \$3,466,794           | \$1,283,384                                       | \$4,750,178                           |
| Mesa Valley Community School (11)                                | \$3,618,114           | \$777,568                                         | \$4,395,682                           |
| <b>Special Revenue Funds</b>                                     |                       |                                                   |                                       |
| Nutrition Services (21)                                          | \$7,377,196           | \$278,600                                         | \$7,655,796                           |
| Physical Activities (23)                                         | \$836,000             | \$20,364                                          | \$856,364                             |
| Beverage (27)                                                    | \$59,508              | \$274,656                                         | \$334,164                             |
| Governmental Designated Purpose Grants<br>(22 & Sub-funds 70-99) | \$62,589,703          | \$0                                               | \$62,589,703                          |
| Career Center Grant (26)                                         | \$230,000             | \$143,281                                         | \$373,281                             |
| Other Local Projects/Grants (28)                                 | \$17,742              | \$7,578                                           | \$25,320                              |
| Student Body Activities (29)                                     | \$8,000,000           | \$2,856,254                                       | \$10,856,254                          |
| <b>Debt Service Fund</b>                                         |                       |                                                   |                                       |
| Bond Redemption (31)                                             | \$18,119,900          | \$15,694,013                                      | \$33,813,913                          |
| <b>Capital Project Fund</b>                                      |                       |                                                   |                                       |
| Building Fund (41)                                               | \$800,000             | \$36,190,644                                      | \$36,990,644                          |
| Capital Projects Fund (43)                                       | \$9,601,795           | \$13,213,312                                      | \$22,815,107                          |
| Capital Projects-Juniper Ridge (44)                              | \$34                  | \$35,466                                          | \$35,500                              |
| <b>Internal Service Fund</b>                                     |                       |                                                   |                                       |
| Medical Insurance (62)                                           | \$18,545,452          | \$3,477,852                                       | \$22,023,304                          |
| Dental Insurance (63)                                            | \$1,387,281           | \$1,279,125                                       | \$2,666,406                           |
| Insurance (64)                                                   | \$2,471,500           | \$5,152,252                                       | \$7,623,752                           |
| <b>Trust and Agency Fund</b>                                     |                       |                                                   |                                       |
| Student Body Activity Funds                                      | \$0                   | \$0                                               | \$0                                   |

# APPROPRIATION CALCULATION BY FUND

Adopted: June 30, 2020

| <i>FUND</i>                                                      | <i>REVENUE</i> | <i>BEGINNING<br/>BUDGETARY<br/>BALANCE</i> | <i>TOTAL<br/>APPROPRIATION</i> |
|------------------------------------------------------------------|----------------|--------------------------------------------|--------------------------------|
| <b>Governmental Funds</b>                                        |                |                                            |                                |
| General Fund (10)                                                | \$194,819,398  | \$11,010,986                               | \$205,830,384                  |
| 2017 Mill Levy Override (17)                                     | \$7,393,852    | \$2,102,283                                | \$9,496,135                    |
| Colorado Preschool Program (19)                                  | \$2,215,157    | \$599,446                                  | \$2,814,603                    |
| Independence Academy<br>Charter School (11)                      | \$4,396,652    | \$4,529,189                                | \$8,925,841                    |
| Juniper Ridge Charter School (11)                                | \$3,517,749    | \$1,232,807                                | \$4,750,556                    |
| Mesa Valley Community School (11)                                | \$3,511,663    | \$612,177                                  | \$4,123,840                    |
| <b>Special Revenue Funds</b>                                     |                |                                            |                                |
| Nutrition Service (21)                                           | \$7,280,216    | \$255,503                                  | \$7,535,719                    |
| Physical Activities (23)                                         | \$786,000      | \$3,938                                    | \$789,938                      |
| Beverage (27)                                                    | \$59,508       | \$268,139                                  | \$327,647                      |
| Governmental Designated Purpose<br>Grants (22 & Sub-funds 70-99) | \$35,872,521   | \$0                                        | \$35,872,521                   |
| Career Center Grant (26)                                         | \$230,000      | \$143,281                                  | \$373,281                      |
| Other Local Projects/Grants (28)                                 | \$17,942       | \$7,396                                    | \$25,338                       |
| Student Body Activities (29)                                     | \$0            | \$0                                        | \$0                            |
| <b>Debt Service Fund</b>                                         |                |                                            |                                |
| Bond Redemption (31)                                             | \$17,966,463   | \$15,374,565                               | \$33,341,028                   |
| <b>Capital Project Fund</b>                                      |                |                                            |                                |
| Building Fund (41)                                               | \$3,100,000    | \$23,045,367                               | \$26,145,367                   |
| Capital Projects Fund (43)                                       | \$3,626,795    | \$11,477,609                               | \$15,104,404                   |
| Capital Projects-Juniper Ridge (44)                              | \$10,000       | \$200,000                                  | \$210,000                      |
| <b>Internal Service Fund</b>                                     |                |                                            |                                |
| Medical Insurance (62)                                           | \$18,545,452   | \$91,556                                   | \$18,637,008                   |
| Dental Insurance (63)                                            | \$1,387,281    | \$755,299                                  | \$2,142,580                    |
| Insurance (64)                                                   | \$2,471,500    | \$4,137,070                                | \$6,608,570                    |
| <b>Trust and Agency Fund</b>                                     |                |                                            |                                |
| Student Body Activity Funds                                      | \$15,000,000   | \$0                                        | \$15,000,000                   |

**Mesa County Valley School District 51**  
**Use of Beginning Fund Balance**

Board of Education Resolution 20/21: 43

Presented: January 19, 2021

WHEREAS, Senate Bill 03-149 created a new subsection in C.R.S. 22-44-105 1B (1.5) (a) that states:

"A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. If the budget includes the use of a beginning fund balance, the school district board of education shall adopt a resolution specifically authorizing the use of a portion of the beginning fund balance in the school district's budget. The resolution, at a minimum shall specify the amount of the beginning fund balance to be spent under the school district budget, state the purpose for which the expenditure is needed, and state the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit."  
and

WHEREAS, the Board of Education has set January 19 ,2021, as the date of re-adoption for the 2020-2021 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before, January 31, 2021;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the usage of the beginning fund balances as specified in the plan below for the fiscal year beginning July 1, 2020, and ending on June 30, 2021.

| <b>FUND</b>                 | <b>AMOUNT OF<br/>BEGINNING<br/>FUND BALANCE<br/>TO BE SPENT</b> | <b>PURPOSE FOR<br/>EXPENDITURE</b>                             | <b>PLAN</b>                  |
|-----------------------------|-----------------------------------------------------------------|----------------------------------------------------------------|------------------------------|
| Preschool Fund              | \$587,217                                                       | Additional Instructional Programs/Costs, Loss of Ecare Funding | Monitor and make adjustments |
| Beverage                    | \$23,000                                                        | Additional Programs                                            | Monitor and make adjustments |
| Other Local Projects/Grants | \$7,000                                                         | Use of local grants                                            | Monitor and make adjustments |
| Building Fund               | \$36,190,644                                                    | Completion of Projects                                         |                              |
| Capital Projects            | \$2,004,387                                                     | Completion of Projects                                         | Monitor and make adjustments |
| Juniper Ridge Building Fund | \$35,466                                                        | Completion of Projects                                         |                              |
| Dental Fund                 | \$841,469                                                       | Refunds to members due to accumulated overfunding of plan      | Monitor and make adjustments |
| Insurance Reserve           | \$662,369                                                       | Security and Claim Costs                                       | Monitor and make adjustments |

***Mesa County Valley School District 51***  
**Borrow Unencumbered Money from Other District Funds**

Board of Education Resolution 20/21: 44

Presented: January 19, 2021

---

WHEREAS, C.R.S.22-44-113 authorizes the borrowing of unencumbered monies from any one fund, except the Bond Redemption Fund; and

WHEREAS, in order to meet ongoing obligations of a current fund it may be necessary to borrow up to \$10,000,000, and

WHEREAS, estimated unencumbered monies not to exceed \$10,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2020-21

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to \$10,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2020, such monies to be repaid to said funds not later than June 30, 2021.

## General Fund

The General Fund is the district's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding. Expenditures include all costs associated with the daily operations of the school district. The General Fund is designated for the purposes specified in C.R.S. 22-45-103.

**Total Expenditure = \$187,409,053**

**Per Pupil Expenditure = \$9,094.30**



Governmental Funds  
General Fund

## Summary Statement General Fund (10)

|                                                                            | 2016-17<br>Actual    | 2017-18<br>Actual    | 2018-19<br>Actual    | 2019-20<br>Actual    | 2020-21<br>Re-Adopted<br>Budget |
|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|
| <b>REVENUE:</b>                                                            |                      |                      |                      |                      |                                 |
| Property Tax                                                               | \$40,556,775         | \$40,879,201         | \$41,043,435         | \$46,009,588         | \$46,665,110                    |
| Specific Ownership:                                                        |                      |                      |                      |                      |                                 |
| Regular                                                                    | 5,329,146            | 6,096,076            | 6,464,776            | 7,136,825            | 6,150,687                       |
| Override                                                                   | 1,177,108            | 1,371,628            | 1,318,607            | 796,266              | 1,036,618                       |
| Bond                                                                       | 1,721,293            | 2,357,741            | 2,212,633            | 2,524,245            | 1,887,542                       |
| Interest                                                                   | 151,466              | 201,408              | 468,604              | 425,269              | 150,000                         |
| Other Local                                                                | 1,390,287            | 1,820,985            | 1,737,791            | 1,586,341            | 1,378,382                       |
| Override Election 1996                                                     | 4,813,811            | 4,823,926            | 4,844,917            | 5,110,286            | 5,236,474                       |
| Override Election 2004                                                     | 4,017,974            | 3,986,596            | 4,002,940            | 3,982,523            | 4,000,000                       |
| State                                                                      | 111,805,894          | 116,011,470          | 124,884,956          | 130,729,767          | 118,167,242                     |
| Mineral Lease                                                              | 88,719               | 303,187              | 740,008              | 397,336              | 123,368                         |
| CARES Act ESSER                                                            | 0                    | 0                    | 0                    | 0                    | 3,200,151                       |
| Federal                                                                    | 89,311               | 76,964               | 76,208               | 67,654               | 66,661                          |
| <b>Total Revenue</b>                                                       | <b>\$171,141,784</b> | <b>\$177,929,182</b> | <b>\$187,794,875</b> | <b>\$198,766,100</b> | <b>\$188,062,235</b>            |
| <b>EXPENDITURE:</b>                                                        |                      |                      |                      |                      |                                 |
| Instructional Programs                                                     | \$96,301,625         | \$100,047,632        | \$105,565,253        | \$111,792,755        | \$106,486,462                   |
| Pupil Support Services                                                     | 16,751,259           | 17,682,864           | 20,011,700           | 20,934,344           | 20,626,430                      |
| General Administration Support Services                                    | 2,411,059            | 2,468,176            | 3,059,189            | 3,272,383            | 2,773,083                       |
| School Administration Support Services                                     | 12,343,870           | 13,437,500           | 15,025,217           | 15,791,820           | 14,835,193                      |
| Business Support Services                                                  | 21,749,880           | 22,261,601           | 21,294,854           | 22,108,391           | 24,081,733                      |
| Central Support Services                                                   | 7,265,193            | 6,780,601            | 7,810,782            | 8,298,999            | 6,599,885                       |
| Community Services & Other                                                 |                      |                      |                      |                      |                                 |
| Support Services                                                           | 210,138              | 126,797              | 91,388               | 73,553               | 64,732                          |
| Transfers to Other Funds/Other Uses                                        | 230,237              | 1,493,622            | 1,500,990            | 1,594,895            | 222,500                         |
| <b>Total Expenditure</b>                                                   | <b>\$157,263,261</b> | <b>\$164,298,793</b> | <b>\$174,359,373</b> | <b>\$183,867,140</b> | <b>\$175,690,018</b>            |
| Transfer to Charter Schools/CPP                                            | \$10,313,973         | \$11,307,426         | \$11,456,238         | \$12,174,385         | \$11,754,007                    |
| Transfer to Capital Projects/Insurance                                     | 3,806,173            | 3,806,173            | 3,806,173            | 3,875,970            | 3,875,970                       |
| Transfer to Physical Activities                                            | 20,190               | 20,190               | 20,190               | 150,000              | 200,000                         |
| Transfer to Medical                                                        | 0                    | 0                    | 0                    | 1,000,000            | 0                               |
| Transfer from 2017 Mill Levy Override -<br>Additional Student Contact Days | 0                    | (1,250,333)          | (3,123,607)          | (3,873,919)          | (3,474,102)                     |
| Transfer from 2017 Mill Levy Override -<br>Professional Development Day    | 0                    | 0                    | (550,000)            | (689,951)            | (636,840)                       |
| <b>Total Expenditure and Transfers</b>                                     | <b>\$171,403,597</b> | <b>\$178,182,249</b> | <b>\$185,968,367</b> | <b>\$196,503,625</b> | <b>\$187,409,053</b>            |
| GAAP Basis Result of Operations                                            | (\$261,813)          | (\$253,067)          | \$1,826,508          | \$2,262,475          | \$653,182                       |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year                  | 8,636,879            | 8,375,066            | 8,121,999            | 9,948,507            | 12,210,982                      |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year                        | \$8,375,066          | \$8,121,999          | \$9,948,507          | \$12,210,982         | \$12,864,164                    |
| Reserves/Designations:                                                     |                      |                      |                      |                      |                                 |
| Inventories                                                                | (272,000)            | (248,040)            | (301,643)            | (236,890)            | (250,000)                       |
| Encumbrances                                                               | (61,821)             | (229,436)            | (421,441)            | (214,834)            | (300,000)                       |
| Unreserved/Undesignated<br>Fund Balance                                    | \$8,041,245          | \$7,644,523          | \$9,225,423          | \$11,759,258         | \$12,314,164                    |

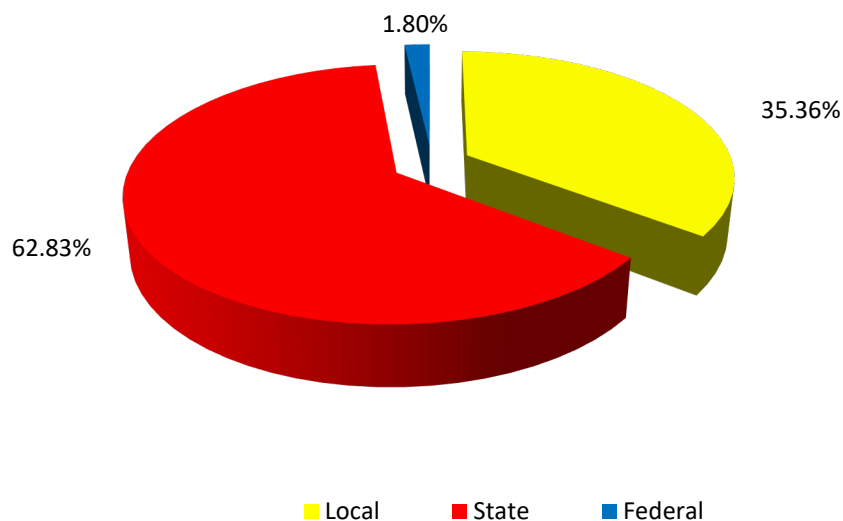
2020-21 Re-Adopted PPR is \$7,661.98 and is based on averaged funded count of 21,055 FTE. Actual student count is 20,607.32 FTE.

Actual Ending Fund Balance for 2019-20 is 6.2% of expenditures, including transfers to other funds. Budgeted Ending Fund Balance for 2020-21 is 6.9% of expenditures, including transfers.

Governmental Funds  
General Fund

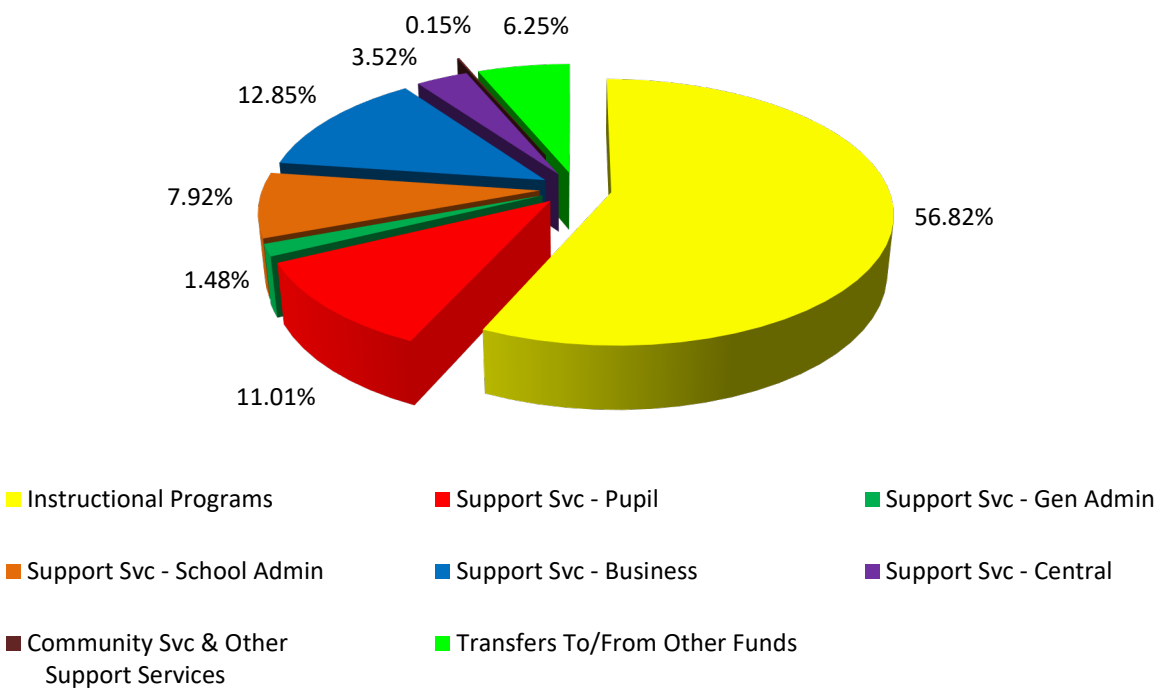
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**2020-2021 General Fund Revenue Summary**



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**2020-2021 General Fund Expenditure Summary**



## 2017 Mill Levy Override

On November 7, 2017, School District 51 voters approved a mill levy override to raise property taxes within District 51 boundaries by \$6.5 million annually for ten years, specifically for the following purposes:

- Adding five additional student contact days in the school calendar
- Updating instructional materials and educator training
- Helping extend the life of buildings with funding for Priority 2 and 3 maintenance
- Adding additional positions in technology support

**Total Expenditure = \$6,938,734**  
**Per Pupil Expenditure = \$336.71**



Governmental Funds  
2017 Mill Levy Override

## Summary Statement 2017 Mill Levy Override (17)

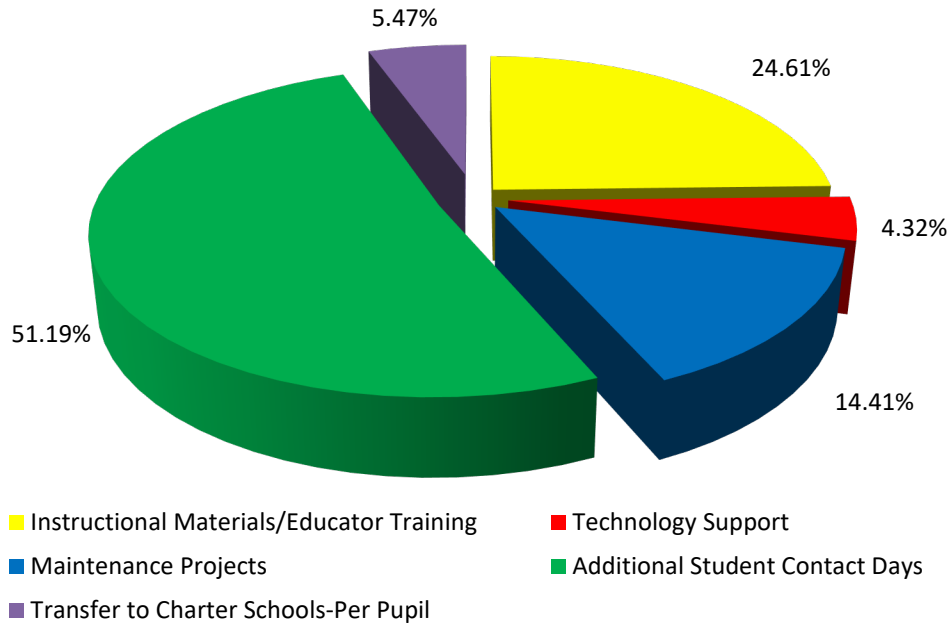
|                                                        | 2016-17<br>Actual | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Actual    | 2020-21<br>Re-Adopted<br>Budget |
|--------------------------------------------------------|-------------------|--------------------|--------------------|----------------------|---------------------------------|
| <b>REVENUE:</b>                                        |                   |                    |                    |                      |                                 |
| Property Tax                                           | \$0               | \$6,351,846        | \$6,504,914        | \$6,468,578          | <b>\$6,500,000</b>              |
| Specific Ownership                                     | 0                 | 390,108            | 969,611            | 585,543              | <b>833,852</b>                  |
| Interest                                               | 0                 | 13,108             | 63,140             | 38,912               | <b>60,000</b>                   |
| Miscellaneous                                          | 0                 | 0                  | 452                | 0                    | <b>0</b>                        |
| <b>Total Revenue</b>                                   | <b>\$0</b>        | <b>\$6,755,062</b> | <b>\$7,538,117</b> | <b>\$7,093,033</b>   | <b>\$7,393,852</b>              |
| <b>EXPENDITURE:</b>                                    |                   |                    |                    |                      |                                 |
| Instructional Materials/Educator Training              | \$0               | \$12,833           | \$2,259,753        | \$2,754,301          | <b>\$1,070,787</b>              |
| Maintenance Projects                                   | 0                 | 717,023            | 1,281,200          | 958,203              | <b>1,000,000</b>                |
| Technology Support                                     | 0                 | 137,867            | 320,119            | 271,618              | <b>300,000</b>                  |
| Treasurer Collection Fees                              | 0                 | 15,878             | 16,261             | 16,171               | <b>0</b>                        |
| <b>Total Expenditure</b>                               | <b>\$0</b>        | <b>\$883,601</b>   | <b>\$3,877,333</b> | <b>\$4,000,293</b>   | <b>\$2,370,787</b>              |
| Transfer to Charter Schools-Per Pupil                  | \$0               | \$322,517          | \$321,311          | \$345,199            | <b>\$379,213</b>                |
| Transfer to General Fund-Professional Development Day  | 0                 | 0                  | 550,000            | 689,951              | <b>636,840</b>                  |
| Transfer to General Fund-Student Contact Days          | 0                 | 1,250,333          | 3,123,607          | 3,873,919            | <b>3,474,102</b>                |
| Transfer to Nutrition Services-Student Contact Days    |                   | 29,667             | 76,393             | 79,982               | <b>77,792</b>                   |
| <b>Total Expenditure and Transfers</b>                 | <b>\$0</b>        | <b>\$2,486,118</b> | <b>\$7,948,644</b> | <b>\$8,989,344</b>   | <b>\$6,938,734</b>              |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>\$0</b>        | <b>\$4,268,944</b> | <b>(\$410,527)</b> | <b>(\$1,896,311)</b> | <b>\$455,118</b>                |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 0                 | 0                  | 4,268,944          | 3,858,417            | <b>1,962,106</b>                |
| GAAP Basis Fund Balance (Deficit) at End of Year       | \$0               | \$4,268,944        | \$3,858,417        | \$1,962,106          | <b>\$2,417,224</b>              |
| <b>Assigned to:</b>                                    |                   |                    |                    |                      |                                 |
| Less Amount for Encumbrance                            | 0                 | 0                  | (758,226)          | (544,607)            | <b>0</b>                        |
| <b>Unassigned Fund Balance</b>                         | <b>\$0</b>        | <b>\$4,268,944</b> | <b>\$3,100,191</b> | <b>\$1,417,499</b>   | <b>\$2,417,224</b>              |

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

Governmental Funds  
2017 Mill Levy Override

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**2020-2021 Mill Levy Override (2017) Expenditure Summary**



## Colorado Preschool Program

Colorado preschool programs were established in January 1989, according to C.R.S. 22-28-104. "The purposes of the program are:

- To serve four-year- and five-year-old children who lack overall learning readiness due to significant family risk factors, who are in need of language development, or who are receiving services from the state department of human services pursuant to article 5 of title 26, C.R.S., as neglected or dependent children and who would benefit from participation in the state preschool program;
- To determine the school districts in which participation in the state preschool program would be beneficial;
- To establish criteria to be followed by school districts in establishing district preschool programs; and
- To encourage parents to participate with their children in district preschool programs." (C.R.S. 22-28-104 [1])

The 2001 legislature established SB 01-123 concerning the required expenditure for the school district's preschool and full day kindergarten programs. Guidelines for establishing this fund include:

- For fiscal year 2001-2002 and every year thereafter.
- The district shall budget an amount equal to the district's PPOR (per pupil operating revenue) multiplied by the district's preschool FTE (October count).
- Such budgeted amount shall be allocated to the "Preschool and Kindergarten Program Fund." (SB 01-123)

Beginning in 2014-15, the Colorado Preschool Program was approved for expansion by the Colorado General Assembly. Additional slots for ECARE (Early Childhood At-Risk Enhancement) became available to allow the existing program to serve a greater number of CPP eligible preschool and kindergarten children. As a result of this legislation, District 51 applied for and received additional slots through ECARE.

In 2019, House Bill 19-1262 was passed providing funding for full-day kindergarten beginning in the 2019-20 school year. As a result, all current ECARE slots were converted to slots for preschool programs.

Fiscal year 2020-21 budget is based on 261.5 FTE.

$$261.5 \times \$7,661.98 = \$2,003,608$$

**Total Expenditure = \$ 2,595,825**  
**Per Pupil Expenditure = \$ 125.97**



Governmental Funds  
Colorado Preschool Program

## Summary Statement Colorado Preschool Program (19)

|                                                           | 2016-17<br>Actual  | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Actual  | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
| <b>REVENUE:</b>                                           |                    |                    |                    |                    |                                 |
| Interest                                                  | \$10,953           | \$20,957           | \$14,574           | \$12,670           | \$5,000                         |
| Miscellaneous                                             | 0                  | 0                  | 0                  | 10,213             | 0                               |
| <b>Total Revenue</b>                                      | <b>\$10,953</b>    | <b>\$20,957</b>    | <b>\$14,574</b>    | <b>\$22,883</b>    | <b>\$5,000</b>                  |
| <b>EXPENDITURE:</b>                                       |                    |                    |                    |                    |                                 |
| <b>CPP Preschool:</b>                                     |                    |                    |                    |                    |                                 |
| Salaries                                                  | \$1,270,599        | \$1,361,082        | \$1,544,114        | \$1,581,573        | \$1,578,285                     |
| Benefits                                                  | 524,993            | 559,157            | 596,281            | 617,484            | 658,544                         |
| In-service                                                | 17,190             | 36,678             | 29,906             | 9,297              | 0                               |
| Contracted Service                                        | 220,380            | 212,227            | 222,235            | 416,556            | 290,496                         |
| Supplies/Materials                                        | 23,276             | 23,366             | 24,515             | 20,872             | 16,000                          |
| Equipment                                                 | 1,710              | 28,002             | 0                  | 0                  | 2,500                           |
| Administrative Supplies/Equipment                         | 23,488             | 156,505            | 147,048            | 145,054            | 50,000                          |
| <b>Total CPP Preschool Expenditure</b>                    | <b>\$2,081,636</b> | <b>\$2,377,017</b> | <b>\$2,564,099</b> | <b>\$2,790,836</b> | <b>\$2,595,825</b>              |
| <b>E-Care Kindergarten:</b>                               |                    |                    |                    |                    |                                 |
| Salaries                                                  | \$449,775          | \$467,991          | \$592,832          | \$240              | \$0                             |
| Benefits                                                  | 142,758            | 154,743            | 211,079            | 166                | 0                               |
| In-service                                                | 0                  | 3,559              | 0                  | 0                  | 0                               |
| Supplies/Materials                                        | 0                  | 7,568              | 38,465             | 0                  | 0                               |
| Equipment                                                 | 0                  | 15,582             | 0                  | 0                  | 0                               |
| Administrative Costs                                      | 0                  | 0                  | 0                  | 0                  | 0                               |
| <b>Total E-Care Kindergarten Expenditure</b>              | <b>\$592,533</b>   | <b>\$649,443</b>   | <b>\$842,376</b>   | <b>\$406</b>       | <b>\$0</b>                      |
| <b>Total Expenditure</b>                                  | <b>\$2,674,169</b> | <b>\$3,026,460</b> | <b>\$3,406,475</b> | <b>\$2,791,242</b> | <b>\$2,595,825</b>              |
| Transfer from General Fund-Preschool                      | \$1,735,749        | \$1,805,170        | \$1,924,571        | \$2,306,314        | \$2,003,608                     |
| Transfer from General Fund-Kindergarten                   | \$1,232,277        | \$1,270,170        | \$1,292,046        | \$0                | \$0                             |
| <b>Excess (Deficiency) of Revenue &amp; Transfer</b>      | <b>\$304,810</b>   | <b>\$69,837</b>    | <b>(\$175,284)</b> | <b>(\$462,045)</b> | <b>(\$587,217)</b>              |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 1,021,914          | 1,326,724          | 1,396,561          | 1,221,277          | 759,232                         |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$1,326,724        | \$1,396,561        | \$1,221,277        | \$759,232          | \$172,015                       |
| Preschool FTE                                             | 246.5              | 248.0              | 249.5              | 286.5              | 261.5                           |
| Kindergarten FTE                                          | 175.0              | 174.5              | 167.5              | 0.0                | 0.0                             |
| <b>Total FTE</b>                                          | <b>421.5</b>       | <b>422.5</b>       | <b>417.0</b>       | <b>286.5</b>       | <b>261.5</b>                    |

### 2020-21 Re-Adopted Budget

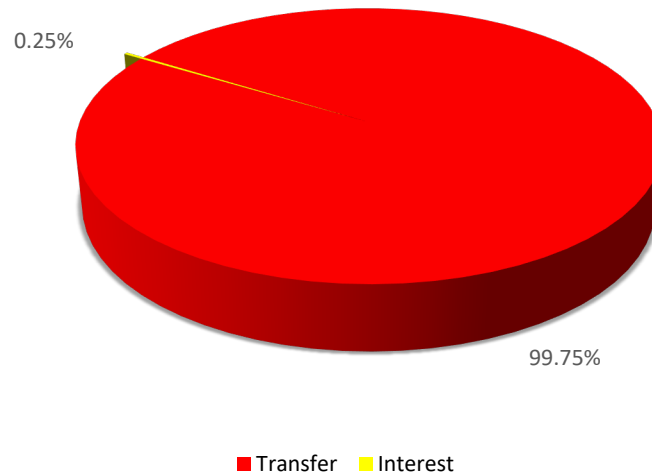
2020-21 Re-Adopted PPR is \$7,661.98 and is based on 261.5 FTE.

Beginning in 2019-20, the State fully funded 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.

Governmental Funds  
Colorado Preschool Program

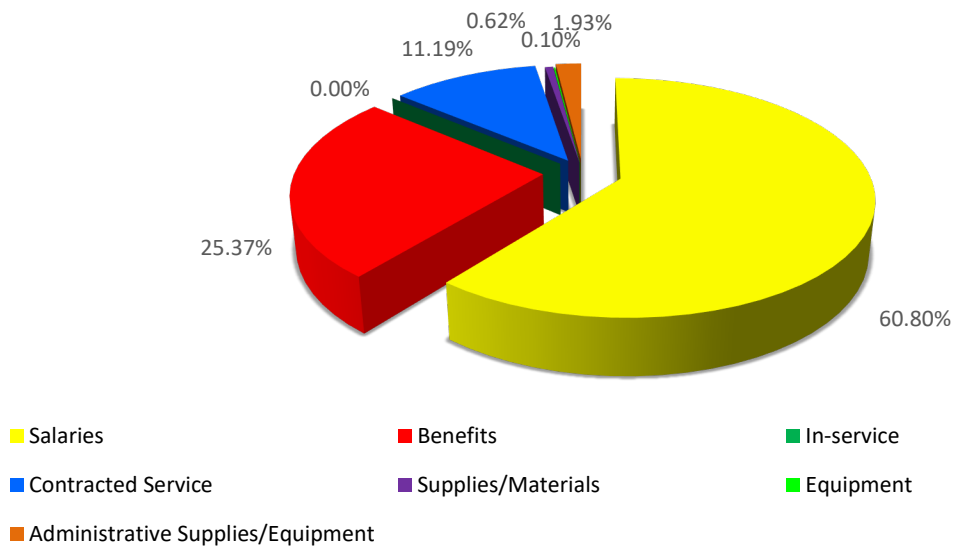
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**2020-2021 Colorado Preschool Program  
Revenue Summary**



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**2020-2021 Colorado Preschool Program  
Expenditure Summary**



## Independence Academy Charter School

By Resolution adopted October 21, 2003, Mesa County Valley School District 51 Board of Education approved an application by Deep River Charter School to begin operations not later than the 2004-05 school year for a term of 3 years. Deep River changed its name to Independence Academy beginning with the 2006-07 school year.

**Total General Fund Expenditure = \$11,894,305**  
**Per Pupil Expenditure = \$577.19**

Independence Academy Charter School is organized and maintained as a separate legal entity from the district, constituting a public school in the state of Colorado. It is the desire of both the district and the charter school that the charter school be accountable to the Board and subject to the ultimate authority of the Board, but that the Board grant the charter school flexibility to achieve successful educational results in new and innovative ways. The charter school is designed to increase the educational opportunities of at-risk pupils within the meaning of sections 22-30.5-103 and 109(2), C.R.S.

The revenue for the 2020-21 school year is based on 423 FTE.

Per Pupil Revenue \$7,661.98 X 423 FTE = \$3,241,018.



Governmental Funds  
Independence Academy Charter School

## Summary Statement Independence Academy Charter School (11)

|                                                    | 2016-17<br>Actual    | 2017-18<br>Actual    | 2018-19<br>Actual    | 2019-20<br>Actual    | 2020-21<br>Re-Adopted<br>Budget |
|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|
| <b>GENERAL OPERATING FUND REVENUE:</b>             |                      |                      |                      |                      |                                 |
| ECEA Spec Ed                                       | \$43,582             | \$43,581             | \$40,934             | \$44,453             | \$37,000                        |
| Interest                                           | 537                  | 609                  | 1,051                | 898                  | 0                               |
| Read Act                                           | 0                    | 9,364                | 0                    | 0                    | 15,000                          |
| Miscellaneous Income/Asset Sale                    | 1,181                | 3,415                | 20,702               | 12,691               | 0                               |
| Kindergarten Fees                                  | 85,898               | 75,016               | 82,945               | 710                  | 0                               |
| Pre-k Fees                                         | 66,684               | 71,722               | 61,945               | 34,842               | 60,000                          |
| Rental Income                                      | 11,000               | 11,000               | 5,500                | 8,624                | 12,000                          |
| Refunds: MCVSD#51                                  | 0                    | 0                    | 18,382               | 0                    | 18,000                          |
| MCVSD#51 Mill Levy Override                        | 0                    | 111,644              | 0                    | 0                    | 0                               |
| Building Donation                                  | 100                  | 20,305               | 0                    | 0                    | 0                               |
| Title II A Revenue                                 | 1,682                | 0                    | 0                    | 0                    | 0                               |
| Erate                                              | 71,317               | 15,736               | 15,736               | 12,793               | 15,000                          |
| Capital Construction Bond Reimbursement            | 0                    | 0                    | 0                    | 0                    | 332,455                         |
| <b>Total Revenue</b>                               | <b>\$281,980</b>     | <b>\$362,393</b>     | <b>\$247,195</b>     | <b>\$115,011</b>     | <b>\$489,455</b>                |
| <b>EXPENDITURE:</b>                                |                      |                      |                      |                      |                                 |
| Salaries                                           | \$1,134,615          | \$1,221,466          | \$1,347,217          | \$1,493,200          | \$1,850,055                     |
| Benefits                                           | 379,839              | 460,006              | 418,999              | 512,054              | 600,000                         |
| Capital Projects                                   | 43,919               | 34,973               | 45,528               | 298,071              | 100,000                         |
| Contingency Reserve                                | 0                    | 0                    | 0                    | 0                    | 97,617                          |
| Facility Rent                                      | 347,658              | 248,676              | 232,565              | 234,133              | 428,400                         |
| Purchased Services                                 | 440,639              | 380,134              | 429,909              | 484,897              | 379,000                         |
| Supplies                                           | 58,079               | 58,782               | 73,546               | 81,872               | 94,069                          |
| Professional Development                           | 4,972                | 10,653               | 30,960               | 25,593               | 20,000                          |
| Equipment/Furniture                                | 0                    | 4,658                | 6,704                | 16,151               | 15,538                          |
| Technology                                         | 105,666              | 50,338               | 72,367               | 67,989               | 78,000                          |
| Other Expenses                                     | 0                    | 2,697                | 169                  | 288                  | 5,000                           |
| <b>Total Expenditure/Contingency</b>               | <b>\$2,515,387</b>   | <b>\$2,472,385</b>   | <b>\$2,657,964</b>   | <b>\$3,214,248</b>   | <b>\$3,667,679</b>              |
| <b>Expenditure/Contingency+(-) Revenue</b>         | <b>(\$2,233,407)</b> | <b>(\$2,109,992)</b> | <b>(\$2,410,769)</b> | <b>(\$3,099,237)</b> | <b>(\$3,178,224)</b>            |
| Transfer from General Fund= \$7,661.98 x 423.0 FTE | \$2,726,692          | \$2,777,028          | \$2,813,036          | \$3,219,984          | \$3,241,018                     |
| Fund Balance (Deficit) at Beginning of Year        | 2,030,561            | 2,523,846            | 3,190,882            | 3,593,149            | 3,713,896                       |
| Fund Balance (Deficit) at End of Year              | <b>\$2,523,846</b>   | <b>\$3,190,882</b>   | <b>\$3,593,149</b>   | <b>\$3,713,896</b>   | <b>\$3,776,690</b>              |
| <b>MILL LEVY:</b>                                  |                      |                      |                      |                      |                                 |
| MCVSD#51 Mill Levy Override 2017                   | \$0                  | \$0                  | \$106,813            | \$120,425            | \$133,423                       |
| MCVSD#51 Mill Levy Override 1996,2004              | 0                    | 0                    | 0                    | 158,550              | 189,594                         |
| <b>Total Revenue</b>                               | <b>\$0</b>           | <b>\$0</b>           | <b>\$106,813</b>     | <b>\$278,975</b>     | <b>\$323,017</b>                |
| <b>EXPENDITURE:</b>                                |                      |                      |                      |                      |                                 |
| Curriculum                                         | \$0                  | \$0                  | \$9,366              | \$98,231             | \$150,436                       |
| Technology                                         | \$0                  | \$0                  | \$0                  | \$14,213             | \$15,000                        |
| Professional Development                           | 0                    | 0                    | \$23,250             | \$54,336             | 100,000                         |
| <b>Total Expenditure</b>                           | <b>\$0</b>           | <b>\$0</b>           | <b>\$32,616</b>      | <b>\$166,780</b>     | <b>\$265,436</b>                |
| <b>Expenditure + (-) Revenue</b>                   | <b>\$0</b>           | <b>\$0</b>           | <b>\$74,197</b>      | <b>\$112,195</b>     | <b>\$57,581</b>                 |
| Fund Balance (Deficit) at Beginning of Year        | 0                    | 0                    | 0                    | 74,197               | 186,392                         |
| Fund Balance (Deficit) at End of Year              | <b>\$0</b>           | <b>\$0</b>           | <b>\$74,197</b>      | <b>\$186,392</b>     | <b>\$243,973</b>                |
| <b>GRANT REVENUE:</b>                              |                      |                      |                      |                      |                                 |
| ESSER Funds                                        | \$0                  | \$0                  | \$0                  | \$0                  | \$63,634                        |
| CARES Act                                          | 0                    | 0                    | 0                    | 0                    | 208,216                         |
| Capital Construction Revenue                       | 107,398              | 100,523              | 109,355              | 111,540              | 99,600                          |
| <b>Total Revenue</b>                               | <b>\$107,398</b>     | <b>\$100,523</b>     | <b>\$109,355</b>     | <b>\$111,540</b>     | <b>\$371,450</b>                |
| <b>EXPENDITURE:</b>                                |                      |                      |                      |                      |                                 |
| ESSER Funds                                        | \$0                  | \$0                  | \$0                  | \$0                  | \$25,000                        |
| CARES Act                                          | 0                    | 0                    | 0                    | 0                    | 208,213                         |
| Capital Construction Revenue                       | 107,398              | 100,523              | 109,355              | 111,540              | 99,600                          |
| <b>Total Expenditure</b>                           | <b>\$107,398</b>     | <b>\$100,523</b>     | <b>\$109,355</b>     | <b>\$111,540</b>     | <b>\$332,813</b>                |
| <b>Expenditure + (-) Revenue</b>                   | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$38,637</b>                 |
| Fund Balance (Deficit) at Beginning of Year        | 0                    | 0                    | 0                    | 0                    | 0                               |
| Fund Balance (Deficit) at End of Year              | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$38,637</b>                 |
| <b>FUNDRAISING REVENUE:</b>                        |                      |                      |                      |                      |                                 |
| Fees: Supplies/Field Trips                         | \$82,268             | \$84,733             | \$111,687            | \$114,314            | \$69,987                        |
| Local Fundraising                                  | 55,656               | 11,039               | 24,824               | 26,806               | 26,500                          |
| Other Income                                       | 5,811                | 80,945               | 11,352               | 14,590               | 120                             |
| <b>Total Revenue</b>                               | <b>\$143,735</b>     | <b>\$176,717</b>     | <b>\$147,863</b>     | <b>\$155,710</b>     | <b>\$96,607</b>                 |
| <b>EXPENDITURE:</b>                                |                      |                      |                      |                      |                                 |
| Purchased Services                                 | \$84,471             | \$169,745            | \$114,783            | \$97,436             | \$96,607                        |
| <b>Total Expenditure</b>                           | <b>\$84,471</b>      | <b>\$169,745</b>     | <b>\$114,783</b>     | <b>\$97,436</b>      | <b>\$96,607</b>                 |
| <b>Expenditure + (-) Revenue</b>                   | <b>\$59,264</b>      | <b>\$6,972</b>       | <b>\$33,080</b>      | <b>\$58,273</b>      | <b>\$0</b>                      |
| Fund Balance (Deficit) at Beginning of Year        | 185,380              | 244,644              | 251,616              | 284,696              | 342,969                         |
| Fund Balance (Deficit) at End of Year              | <b>\$244,644</b>     | <b>\$251,616</b>     | <b>\$284,696</b>     | <b>\$342,969</b>     | <b>\$342,969</b>                |
| <b>CAPITAL PROJECTS FUND - BUILDING</b>            |                      |                      |                      |                      |                                 |
| Cecfa 2014 Charter School Bond Revenue             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                             |
| Proceeds from Issuance of Debt, Less Discount      | 0                    | 0                    | 0                    | 0                    | 7,003,770                       |
| Building Lease Revenue                             | 340,925              | 342,744              | 340,225              | 340,108              | 528,000                         |
| Repair and Replacement                             | 20,000               | 20,000               | 0                    | 17,935               | 0                               |
| Bond Accounts Interest                             | 1,596                | 4,246                | 11,055               | 8,625                | 0                               |
| <b>Total Revenue</b>                               | <b>\$362,522</b>     | <b>\$366,990</b>     | <b>\$351,280</b>     | <b>\$366,668</b>     | <b>\$7,531,770</b>              |
| <b>EXPENDITURE:</b>                                |                      |                      |                      |                      |                                 |
| Debt Service Payments                              | \$338,075            | \$340,250            | \$341,725            | \$337,525            | \$528,000                       |
| Excess Funds Transfer to IACS                      | 0                    | 312                  | 5,625                | 11,040               | 0                               |
| Bond Interest                                      | 0                    | 0                    | 0                    | 0                    | 0                               |
| Debt Issuance Costs                                | 0                    | 0                    | 0                    | 0                    | 0                               |
| Project Construction                               | 0                    | 0                    | 0                    | 0                    | 7,003,770                       |
| <b>Total Expenditure</b>                           | <b>\$338,075</b>     | <b>\$340,562</b>     | <b>\$347,350</b>     | <b>\$348,565</b>     | <b>\$7,531,770</b>              |
| <b>Expenditure + (-) Revenue</b>                   | <b>\$24,447</b>      | <b>\$26,428</b>      | <b>\$3,931</b>       | <b>\$18,103</b>      | <b>\$0</b>                      |
| Fund Balance (Deficit) at Beginning of Year        | 580,881              | 605,328              | 631,756              | 635,687              | 653,790                         |
| Fund Balance (Deficit) at End of Year              | <b>\$605,328</b>     | <b>\$631,756</b>     | <b>\$635,687</b>     | <b>\$653,790</b>     | <b>\$653,790</b>                |

## Juniper Ridge Community School

Juniper Ridge Community School is a multi-cultural K-8 charter school using an arts and nature-based curriculum rooted in the Waldorf tradition.

A great body of research suggests the Waldorf approach of using art, nature, and a unique understanding of child development helps all children—regardless of aptitude or socio-economic status--reach remarkable academic and personal success. Waldorf-inspired graduates love to learn and continue to seek knowledge far beyond the last day of school, becoming highly valuable employees and community members.

Traditional Waldorf schools are tuition-based and often inaccessible to all but a small tier of students. JRCS believes this outstanding educational model should be available to all children, regardless of finances, which is at the heart of the creation of this outstanding school.

The revenue for the 2020-21 school year is based on 382.16 FTE's.

Per pupil revenue  $\$7,661.98 \times 382.16 \text{ FTE} = \$2,928,102$

**Total General Fund Expenditure = \$3,464,633**  
**Per Pupil Expenditure = \$168.13**



Governmental Funds  
Juniper Ridge Community School

## Summary Statement Juniper Ridge Community School (11)

|                                             | 2016-17              | 2017-18              | 2018-19              | 2019-20              | 2020-21<br>Re-Adopted<br>Budget |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|
|                                             | Actual               | Actual               | Actual               | Actual               |                                 |
| <b>GENERAL OPERATING FUND REVENUE:</b>      |                      |                      |                      |                      |                                 |
| Start Up Grant                              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                             |
| Garden Grants                               | 1,917                | 0                    | 0                    | 1,500                | 0                               |
| Miscellaneous                               | 0                    | 18,143               | (10)                 | 14,839               | 0                               |
| Special Ed Revenue                          | 62,844               | 62,951               | 66,124               | 25,380               | 45,752                          |
| Fundraising/Contributions                   | 50,732               | 64,901               | 98,884               | 48,284               | 10,000                          |
| Kindergarten Revenue                        | 15,444               | 28,099               | 47,864               | 0                    | 0                               |
| Interest                                    | 355                  | 582                  | 103,204              | 2,411                | 1,500                           |
| Pupil Activities                            | 3,608                | 944                  | 0                    | 0                    | 0                               |
| Material Fees                               | 36,592               | 52,735               | 96,313               | 33,165               | 58,566                          |
| Capital Construction Grant                  | 78,133               | 94,556               | 93,528               | 113,697              | 131,043                         |
| Office Store                                | 1,970                | 15                   | 0                    | 0                    | 0                               |
| Before and After Care                       | 17,557               | 16,078               | 0                    | 343                  | 0                               |
| MCVSD#51 Mill Levy Override 2017            | 0                    | 105,018              | 91,355               | 133,277              | 120,542                         |
| MCVSD#51 Mill Levy Override 1996,2004       | 0                    | 0                    | 0                    | 120,376              | 171,289                         |
| Sunshine Fund                               | 0                    | 0                    | 0                    | 100                  | 0                               |
| Recorders/Violin Rental Income              | 100                  | 0                    | 145                  | 0                    | 0                               |
| High School Athletics                       | 0                    | 890                  | 0                    | 0                    | 0                               |
| Parent Education Income                     | 0                    | 0                    | 0                    | 1,318                | 0                               |
| COP Reimbursements                          | 0                    | 0                    | 0                    | 336,315              | 0                               |
| Transfer from Building Corp                 | 0                    | 0                    | 184,111              | 0                    | 0                               |
| Refund MCVSD51                              | 0                    | 0                    | 0                    | 0                    | 0                               |
| <b>Total Revenue</b>                        | <b>\$269,251</b>     | <b>\$444,911</b>     | <b>\$781,518</b>     | <b>\$831,004</b>     | <b>\$538,692</b>                |
| <b>EXPENDITURE:</b>                         |                      |                      |                      |                      |                                 |
| Salaries                                    | \$1,200,717          | \$1,628,990          | \$1,582,478          | \$1,618,502          | \$1,686,068                     |
| Benefits                                    | 401,815              | 513,327              | 404,065              | 417,900              | 443,053                         |
| Contingency/Reserve                         | 0                    | 0                    | 0                    | 0                    | 147,367                         |
| Purchased Services                          | 157,423              | 204,792              | 222,484              | 578,877              | 182,314                         |
| Special Ed Purchased Services               | 34,783               | 49,780               | 39,711               | 55,317               | 109,000                         |
| Insurance                                   | 0                    | 0                    | 0                    | 0                    | 35,267                          |
| Supplies/Equipment                          | 51,309               | 84,010               | 39,870               | 39,017               | 77,598                          |
| Dues and Fees                               | 3,857                | 6,860                | 5,301                | 6,691                | 8,000                           |
| Admin Supplies/Postage/Phone/Dues/Grant     | 6,355                | 10,613               | 15,788               | 13,802               | 11,700                          |
| Advertising/Marketing                       | 6,277                | 6,164                | 20,446               | 15,020               | 15,000                          |
| Background Checks                           | 1,360                | 1,175                | 671                  | 344                  | 200                             |
| Kinder Class Expenses                       | 0                    | 0                    | 0                    | 206                  | 0                               |
| Banking and Payroll Service Fee             | 1,629                | 2,634                | 1,870                | 762                  | 1,020                           |
| Interest and Service Charges                | 66                   | 58                   | 626                  | 486                  | 0                               |
| Bad Debts                                   | 4,852                | 13,781               | 14,854               | 3,205                | 0                               |
| Charter School Collaboration                | 92                   | 0                    | 0                    | 0                    | 0                               |
| Non-Revenue Festival                        | 654                  | 1,659                | 207                  | 1,340                | 500                             |
| Ren Festival                                | 23,799               | 36,972               | 58,355               | 2,215                | 0                               |
| Board Events                                | 1,454                | 2,520                | 363                  | 1,197                | 1,200                           |
| Recruitment                                 | 90                   | 0                    | 121                  | 0                    | 0                               |
| Class Fundraising                           | 15,010               | 17,272               | 19,405               | 19,954               | 7,000                           |
| Fundraising Expenses                        | 1,422                | 3,916                | 6,467                | 3,257                | 0                               |
| Violin Rental                               | 0                    | 0                    | 171                  | 0                    | 0                               |
| Foundation Expenses                         | 0                    | 50                   | 0                    | 0                    | 0                               |
| Parent Council                              | 6,077                | 0                    | 0                    | 0                    | 0                               |
| Student Council                             | 193                  | 0                    | 0                    | 0                    | 0                               |
| Volunteer Expenses                          | 821                  | 150                  | 0                    | 0                    | 0                               |
| Property Taxes                              | 0                    | 5,921                | 0                    | 0                    | 0                               |
| Pupil Activities                            | 4,469                | 1,240                | 847                  | 2,142                | 0                               |
| Professional Development/Supplies/Travel    | 71,460               | 57,992               | 90,363               | 70,312               | 69,070                          |
| Equipment/Furniture                         | 10,323               | 22,533               | 10,970               | 6,313                | 10,000                          |
| Land Lease/Rentals                          | 51,113               | 99,050               | 339,566              | 510,645              | 57,137                          |
| COP Payments - Building                     | 0                    | 0                    | 0                    | 0                    | 500,775                         |
| Supplies/Equipment-Lease                    | 1,950                | 1,800                | 1,650                | 0                    | 600                             |
| Utilities                                   | 43,213               | 49,069               | 55,675               | 64,182               | 101,764                         |
| Custodial                                   | 23,698               | 31,627               | 31,898               | 34,549               | 0                               |
| Tech Charges - UPN WAN                      | 0                    | 0                    | 0                    | 4,785                | 0                               |
| Other Expenses                              | 15                   | (50)                 | 137                  | 850                  | 0                               |
| <b>Total Expenditure/Contingency</b>        | <b>\$2,126,295</b>   | <b>\$2,853,904</b>   | <b>\$2,964,359</b>   | <b>\$3,471,870</b>   | <b>\$3,464,633</b>              |
| <b>Expenditure/Contingency+(-) Revenue</b>  | <b>(\$1,857,044)</b> | <b>(\$2,408,993)</b> | <b>(\$2,182,841)</b> | <b>(\$2,640,866)</b> | <b>(\$2,925,942)</b>            |
| Transfer from General Fund                  |                      |                      |                      |                      |                                 |
| = \$7,661.98 x 382.16 FTE                   | \$1,983,925          | \$2,608,705          | \$2,400,400          | \$2,902,117          | \$2,928,102                     |
| Fund Balance (Deficit) at Beginning of Year | 477,983              | 604,863              | 804,574              | 1,022,133            | 1,283,384                       |
| Fund Balance (Deficit) at End of Year       | \$604,863            | \$804,574            | \$1,022,133          | \$1,283,384          | \$1,285,544                     |

## Mesa Valley Community School

In 2007, a group of families and community members in the Grand Valley began exploring the idea of blending homeschooling with public schooling, keeping the best of each and making a hybrid more robust than either alone.

After negotiating a contract with School District #51, Mesa Valley Vision—Home and Community Program opened its doors for the first time. The 2008-09 school year was the first of six great years of operation for MVV. Families liked the opportunities MVV provided, and the school did very well, getting excellent performance ratings.

In 2013, it became clear that the structure of MVV as a contract school would be impossible to maintain and the difficult decision was made to close the doors of MVV at the end of the 2013-14 school year.

However, many people were not willing to let this great idea die. Too many students had benefited from being able to pursue a personalized learning plan supported by District and private resources. A group of people worked hard to create a new school which would fill the gap that MVV was leaving behind. This school would also be built on the solid principles of personalized education in a variety of environments.

In early 2014, an application for Mesa Valley Community School to become a District #51 charter school was submitted for approval and the new school opened its doors for the 2014-15 school year.

The revenue for the 2020-21 school year is based on 397.08 FTE's.

Per pupil revenue  $\$7,661.98 \times 397.08 \text{ FTE} = \$3,042,419$

**Total General Fund Expenditure = \$3,618,114**  
**Per Pupil Expenditure = \$175.57**



**MESA VALLEY**  
COMMUNITY SCHOOL

Governmental Funds  
Mesa Valley Community School

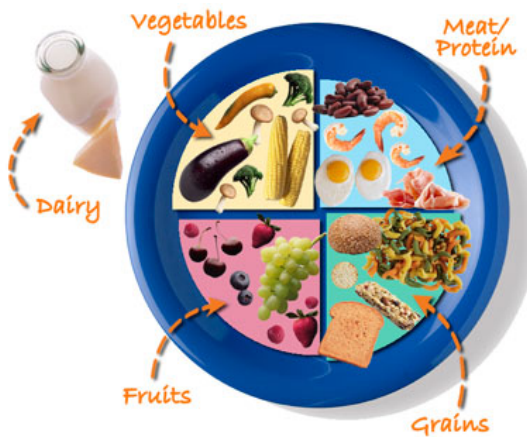
## Summary Statement Mesa Valley Community School (11)

|                                                        | 2016-17<br>Actual    | 2017-18<br>Actual    | 2018-19<br>Actual    | 2019-20<br>Actual    | 2020-21<br>Re-Adopted<br>Budget |
|--------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|
| <b>GENERAL OPERATING FUND</b>                          |                      |                      |                      |                      |                                 |
| <b>REVENUE:</b>                                        |                      |                      |                      |                      |                                 |
| Capital Construction Fund                              | \$94,903             | \$95,311             | \$85,823             | \$107,636            | <b>\$116,671</b>                |
| Colorado Read Act                                      | 13,628               | 7,566                | 5,055                | 8,293                | <b>0</b>                        |
| Donations-Unrestricted                                 | 163                  | 134                  | 72                   | 212                  | <b>0</b>                        |
| Donations-Restricted                                   | 0                    | 21                   | 0                    | 0                    | <b>0</b>                        |
| Room Rental Fees                                       | 225                  | 225                  | 0                    | 250                  | <b>0</b>                        |
| Erate Projection                                       | 7,186                | 11,746               | 11,061               | 6,079                | <b>0</b>                        |
| Interest Income                                        | 4,803                | 14,924               | 22,961               | 13,364               | <b>0</b>                        |
| Insurance Proceeds                                     | 0                    | 0                    | 11,891               | 665                  | <b>0</b>                        |
| MCVSD#51 Mill Levy Override 2017                       | 0                    | 105,856              | 123,143              | 116,692              | <b>125,248</b>                  |
| MCVSD#51 Mill Levy Override 1996, 2004                 | 0                    | 0                    | 0                    | 153,636              | <b>177,977</b>                  |
| Misc. Income                                           | 2,003                | 1,362                | 104                  | 12,519               | <b>97,121</b>                   |
| Categorical Funding Per Pupil (SPED)                   | 33,897               | 37,536               | 45,657               | 58,678               | <b>58,678</b>                   |
| <b>Total Revenue</b>                                   | <b>\$156,807</b>     | <b>\$274,681</b>     | <b>\$305,767</b>     | <b>\$478,022</b>     | <b>\$575,695</b>                |
| <b>EXPENDITURE:</b>                                    |                      |                      |                      |                      |                                 |
| Salaries/Benefits                                      | \$1,290,166          | \$1,315,840          | \$1,762,343          | \$2,002,053          | <b>\$2,147,350</b>              |
| Instructional Supplies                                 | 635,537              | 673,992              | 656,295              | 603,063              | <b>848,960</b>                  |
| Purchased Services                                     | 156,414              | 169,525              | 288,624              | 340,831              | <b>246,633</b>                  |
| Facility Lease                                         | 115,140              | 118,020              | 151,305              | 225,607              | <b>216,238</b>                  |
| Administrative Supplies/Dues                           | 30,628               | 25,925               | 18,796               | 19,879               | <b>19,200</b>                   |
| Equipment/Furniture                                    | 0                    | 0                    | 70,544               | 30,172               | <b>7,000</b>                    |
| Staff Development/Travel                               | 9,019                | 5,318                | 17,908               | 14,176               | <b>800</b>                      |
| Events                                                 | 0                    | 2,479                | 1,945                | 5,164                | <b>2,250</b>                    |
| Custodial/Maintenance                                  | 58,448               | 55,217               | 24,911               | 37,791               | <b>17,000</b>                   |
| Capital Project- Building                              | 22,673               | 42,336               | 902,170              | 40,741               | <b>0</b>                        |
| Insurance                                              | 16,743               | 17,215               | 19,615               | 22,068               | <b>22,500</b>                   |
| Covid Expenses                                         | 0                    | 0                    | 0                    | 15,354               | <b>0</b>                        |
| 3% Admin Cost to D51                                   | 43,873               | 58,430               | 90,412               | 82,512               | <b>90,183</b>                   |
| <b>Total Expenditure/Contingency</b>                   | <b>\$2,378,640</b>   | <b>\$2,484,296</b>   | <b>\$4,004,868</b>   | <b>\$3,439,408</b>   | <b>\$3,618,114</b>              |
| <b>Expenditure/Contingency+(-) Revenue</b>             | <b>(\$2,221,833)</b> | <b>(\$2,209,614)</b> | <b>(\$3,699,101)</b> | <b>(\$2,961,386)</b> | <b>(\$3,042,419)</b>            |
| Transfer from General Fund<br>=\$7,661.98 x 397.08 FTE | 2,408,940            | 2,630,163            | 3,020,481            | 3,120,165            | <b>3,042,419</b>                |
| Fund Balance (Deficit) at Beginning of Year            | \$689,755            | \$876,862            | \$1,297,410          | \$618,790            | <b>\$777,568</b>                |
| Fund Balance (Deficit) at End of Year                  | <b>\$876,862</b>     | <b>\$1,297,410</b>   | <b>\$618,790</b>     | <b>\$777,568</b>     | <b>\$777,568</b>                |

## Nutrition Services

The Nutrition Services Special Revenue Fund accounts for the revenue and expenditures associated with the District's school breakfast and lunch programs. Funding is provided by food sales and the United States Department of Agriculture's National School Breakfast, Lunch, and Summer Food Programs.

**Total Expenditure = \$6,772,011**  
**Per Pupil Expenditure = \$328.62**



Special Revenue Funds  
Nutrition Services

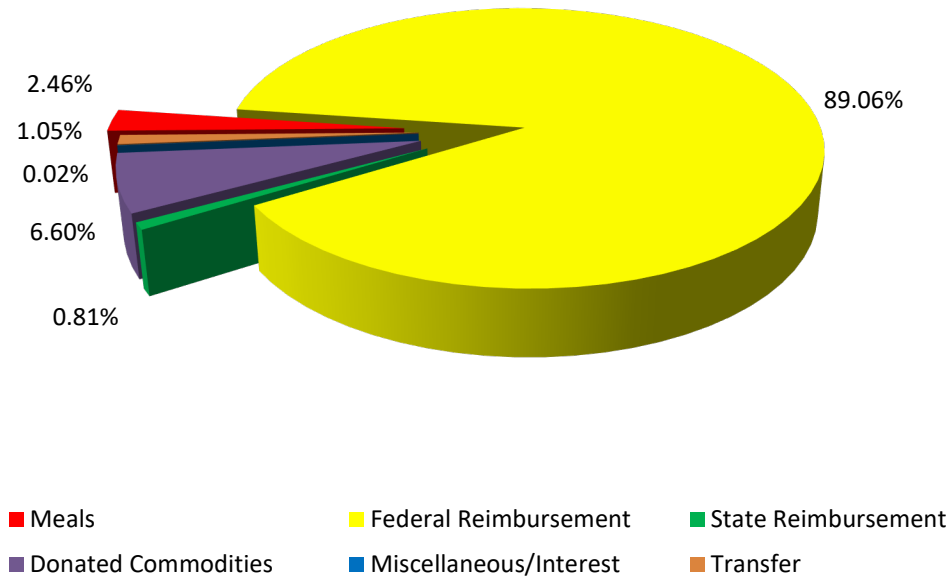
## Summary Statement Nutrition Services (21)

|                                                                 | 2016-17<br>Actual  | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Actual  | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
| <b>REVENUE:</b>                                                 |                    |                    |                    |                    |                                 |
| Student Meals                                                   | \$1,075,306        | \$1,175,764        | \$1,447,314        | \$1,075,320        | <b>\$92,102</b>                 |
| Ala Carte Lunch Sales                                           | 142,184            | 124,767            | 139,507            | 127,303            | <b>62,801</b>                   |
| Adult Meals                                                     | 54,587             | 61,342             | 61,867             | 41,436             | <b>26,441</b>                   |
| Federal Reimbursement                                           | 4,173,720          | 4,336,755          | 4,372,047          | 4,156,866          | <b>6,569,884</b>                |
| State Reimbursement                                             | 107,214            | 111,384            | 131,441            | 128,657            | <b>60,074</b>                   |
| Interest on Investment                                          | 729                | 472                | 900                | 176                | <b>0</b>                        |
| Miscellaneous                                                   | 7,600              | 13,802             | 9,044              | 7,774              | <b>1,500</b>                    |
| Donated Commodities                                             | 468,491            | 448,474            | 477,417            | 512,527            | <b>486,602</b>                  |
| <b>Total Revenue</b>                                            | <b>\$6,029,831</b> | <b>\$6,272,760</b> | <b>\$6,639,537</b> | <b>\$6,050,059</b> | <b>\$7,299,404</b>              |
| <b>EXPENDITURE:</b>                                             |                    |                    |                    |                    |                                 |
| Salaries and Benefits                                           | \$3,074,287        | \$3,221,459        | \$3,423,821        | \$3,524,657        | <b>\$3,525,811</b>              |
| Food                                                            | 2,008,038          | 2,152,137          | 2,205,166          | 1,988,833          | <b>2,110,651</b>                |
| Non-Food                                                        | 574,732            | 580,127            | 603,567            | 629,730            | <b>648,947</b>                  |
| Donated Commodities                                             | 412,920            | 445,122            | 477,417            | 512,527            | <b>486,602</b>                  |
| <b>Total Expenditure</b>                                        | <b>\$6,069,977</b> | <b>\$6,398,845</b> | <b>\$6,709,971</b> | <b>\$6,655,747</b> | <b>\$6,772,011</b>              |
| Transfer from 2017 Mill Levy Override -<br>Student Contact Days | 0                  | 29,667             | 76,393             | 79,982             | <b>77,792</b>                   |
| <b>Excess (Deficiency) of<br/>Revenue &amp; Transfer</b>        | <b>(\$40,146)</b>  | <b>(\$96,418)</b>  | <b>\$5,959</b>     | <b>(\$525,706)</b> | <b>\$605,185</b>                |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year       | 934,911            | 894,765            | 798,347            | 804,306            | <b>278,600</b>                  |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year             | \$894,765          | \$798,347          | \$804,306          | \$278,600          | <b>\$883,785</b>                |
| <b>Assigned to:</b>                                             |                    |                    |                    |                    |                                 |
| Less Amount for Encumbrance                                     | (17,770)           | (1,115)            | (6,227)            | (1,662)            | <b>(15,000)</b>                 |
| <b>Unassigned Fund Balance</b>                                  | <b>\$876,995</b>   | <b>\$797,232</b>   | <b>\$798,079</b>   | <b>\$276,938</b>   | <b>\$868,785</b>                |

Special Revenue Funds  
Nutrition Services

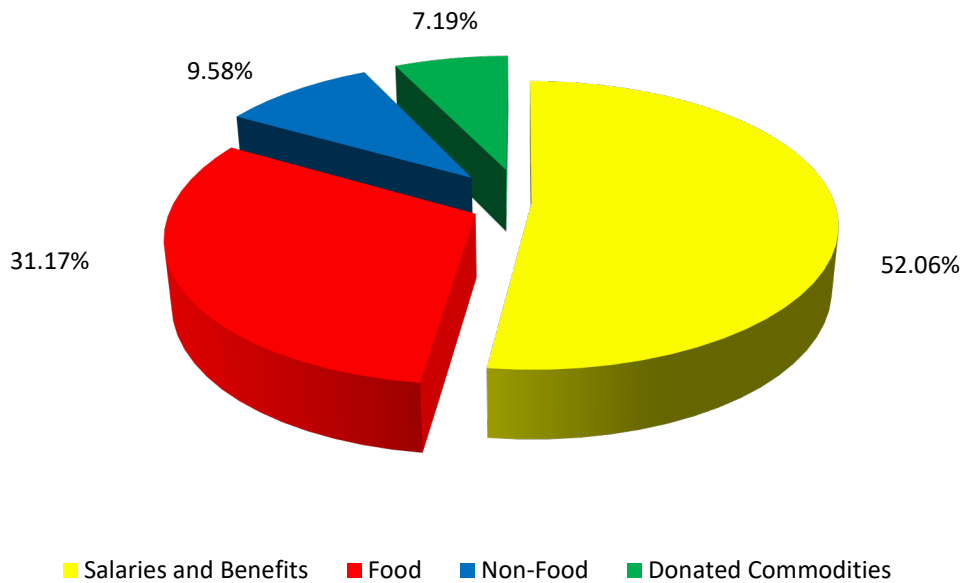
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**2020-2021 Nutrition Services Revenue Summary**



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**2020-2021 Nutrition Services Expenditure Summary**



## Physical Activities

This fund accounts for most of the revenue and expenditures associated with athletic programs in the four high schools. Actual costs for student athletics and activities are split between two different funds. The General Fund covers salaries and benefits for coaches, activity sponsors, and athletic directors, as well as such indirect costs as maintaining athletic fields, utilities for athletic facilities, and supplies. Revenue from gate receipts and student participation fees are reported in the Physical Activities Fund. District 51 believes that student participation in athletic and activity programs is essential for a well-rounded education. In order to allow as many students as possible to participate, fees need to be kept within reasonable limits. Therefore, District 51 chooses to fund a part of the costs associated with these activities.

Total Expenditure = \$786,000  
Per Pupil Expenditure = \$38.14



Special Revenue Funds  
Physical Activities Fund

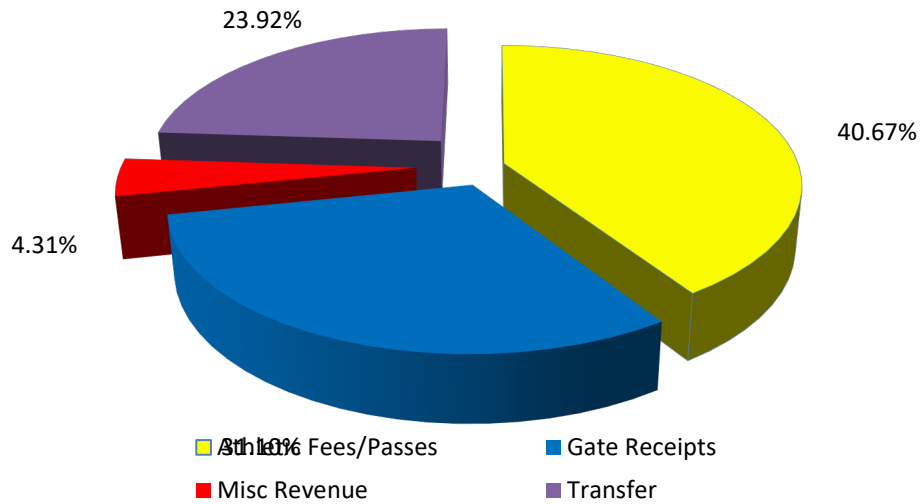
## Summary Statement Physical Activities (23)

|                                                        | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual  | 2019-20<br>Actual  | 2020-21<br>Re-Adopted<br>Budget |
|--------------------------------------------------------|-------------------|-------------------|--------------------|--------------------|---------------------------------|
| <b>REVENUE:</b>                                        |                   |                   |                    |                    |                                 |
| Athletic Fees/Passes                                   | \$358,401         | \$341,587         | \$328,780          | \$213,421          | <b>\$340,000</b>                |
| Gate Receipts                                          | 272,780           | 243,855           | 250,564            | 192,993            | <b>260,000</b>                  |
| Misc Revenue                                           | 15,000            | 36,546            | 20,760             | 3,403              | <b>36,000</b>                   |
| <b>Total Revenue</b>                                   | <b>\$646,181</b>  | <b>\$621,988</b>  | <b>\$600,104</b>   | <b>\$409,817</b>   | <b>\$636,000</b>                |
| <b>EXPENDITURE:</b>                                    |                   |                   |                    |                    |                                 |
| Playoffs                                               | \$133,312         | \$134,554         | \$133,985          | \$71,027           | <b>\$140,000</b>                |
| Basketball, Girls                                      | 50,063            | 57,598            | 55,864             | 62,091             | <b>52,000</b>                   |
| Cheerleader/Poms                                       | 8,130             | 9,459             | 5,878              | 10,244             | <b>15,000</b>                   |
| Golf, Girls                                            | 4,549             | 4,127             | 3,324              | 220                | <b>8,000</b>                    |
| Soccer, Girls                                          | 20,557            | 20,783            | 24,005             | 0                  | <b>24,000</b>                   |
| Softball, Girls                                        | 31,920            | 31,221            | 39,794             | 38,042             | <b>40,000</b>                   |
| Swimming, Girls                                        | 11,766            | 8,560             | 8,407              | 6,426              | <b>12,000</b>                   |
| Tennis, Girls                                          | 5,922             | 3,560             | 4,196              | 835                | <b>6,500</b>                    |
| Lacrosse, Girls                                        | 28,961            | 14,730            | 18,402             | 160                | <b>27,000</b>                   |
| Volleyball                                             | 40,442            | 39,449            | 52,070             | 55,163             | <b>48,000</b>                   |
| Baseball                                               | 39,944            | 41,345            | 43,251             | 602                | <b>40,000</b>                   |
| Basketball, Boys                                       | 58,470            | 48,149            | 55,623             | 63,804             | <b>52,000</b>                   |
| Football                                               | 133,021           | 120,185           | 134,474            | 129,856            | <b>130,500</b>                  |
| Golf, Boys                                             | 8,921             | 11,212            | 9,345              | 11,085             | <b>8,000</b>                    |
| Soccer, Boys                                           | 24,192            | 20,945            | 24,065             | 24,522             | <b>24,000</b>                   |
| Swimming, Boys                                         | 6,200             | 5,310             | 2,821              | 0                  | <b>10,000</b>                   |
| Tennis, Boys                                           | 5,429             | 6,339             | 6,826              | 6,883              | <b>6,500</b>                    |
| Lacrosse, Boys                                         | 28,865            | 26,281            | 21,402             | 2,169              | <b>27,000</b>                   |
| Wrestling                                              | 39,852            | 42,417            | 50,060             | 50,501             | <b>48,000</b>                   |
| Cross Country                                          | 10,016            | 12,549            | 13,811             | 15,981             | <b>12,000</b>                   |
| Track                                                  | 30,995            | 25,352            | 36,160             | 0                  | <b>32,000</b>                   |
| Contingency                                            | 0                 | 0                 | 0                  | 0                  | <b>5,000</b>                    |
| Vehicle Use                                            | 7,491             | 12,439            | 9,061              | 13,805             | <b>7,000</b>                    |
| Athletic Director Travel                               | 0                 | 1,610             | 2,207              | 1,115              | <b>3,000</b>                    |
| Catastrophic Insurance                                 | 0                 | 0                 | 0                  | 0                  | <b>7,500</b>                    |
| Scholarships                                           | 0                 | 204               | 359                | 174                | <b>1,000</b>                    |
| Athletic Trainers                                      | 220               | 0                 | 0                  | 0                  | <b>0</b>                        |
| <b>Total Expenditure</b>                               | <b>\$729,238</b>  | <b>\$698,378</b>  | <b>\$755,390</b>   | <b>\$564,705</b>   | <b>\$786,000</b>                |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$83,057)</b> | <b>(\$76,390)</b> | <b>(\$155,286)</b> | <b>(\$154,888)</b> | <b>(\$150,000)</b>              |
| Transfer for Transportation                            | 20,190            | 20,190            | 20,190             | 150,000            | <b>200,000</b>                  |
| <b>Excess (Deficiency) of Revenue &amp; Transfer</b>   | <b>(\$62,867)</b> | <b>(\$56,200)</b> | <b>(\$135,096)</b> | <b>(\$4,888)</b>   | <b>\$50,000</b>                 |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 279,415           | 216,548           | 160,348            | 25,252             | <b>20,364</b>                   |
| GAAP Basis Fund Balance (Deficit) at End of Year       | <b>\$216,548</b>  | <b>\$160,348</b>  | <b>\$25,252</b>    | <b>\$20,364</b>    | <b>\$70,364</b>                 |

Special Revenue Funds  
Physical Activities Fund

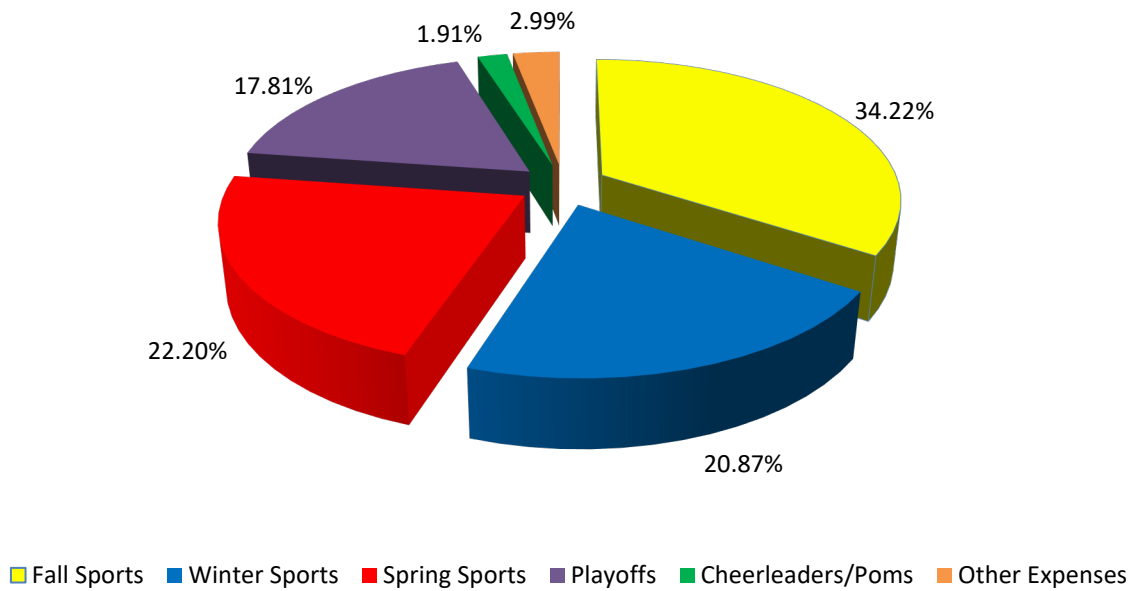
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**2020-2021 Physical Activities  
Revenue Summary**



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**2020-2021 Physical Activities  
Expenditure Summary**



## Special Revenue Funds Beverage Fund

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### Beverage

The Beverage Fund is a Special Revenue Fund for District 51 that is set up to administer the “Sponsorship Agreement” to be an official sponsor of the District and exclusive supplier of certain types of beverage products sold, dispensed or otherwise made available at District facilities.

An agreement with Coke (Swire Pacific Holding Inc., a Delaware Corporation, Swire Coca-Cola, USA) was awarded December 2008.

This agreement allows the District and Swire to comply with section 22-32-134.5 CRS, requiring healthy beverage policies in Colorado schools by June 1, 2009.

Funds received from Coca-Cola will be distributed to the school’s SBA funds as per contract, and the remainder to be spent as per directives.

**Total Expenditure = \$82,508**  
**Per Pupil Expenditure = \$4.00**



Special Revenue Funds  
Beverage Fund

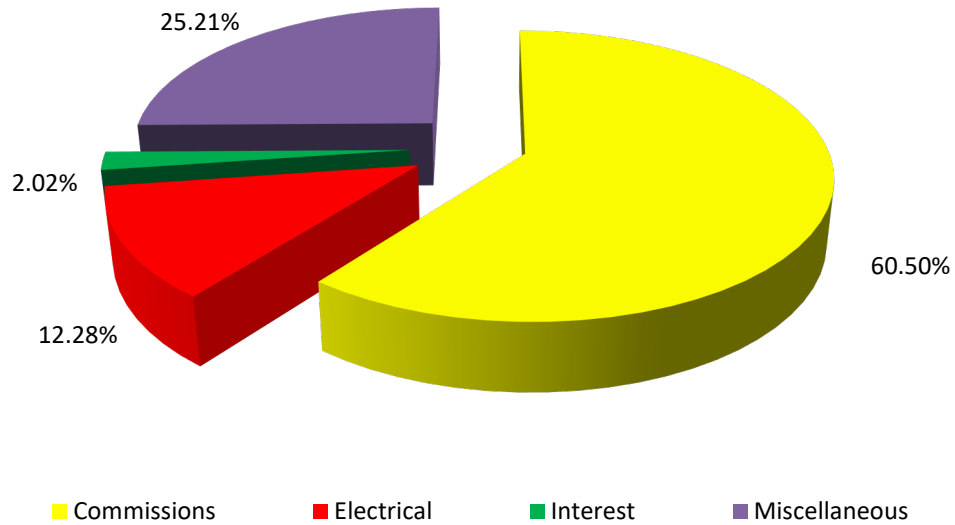
## Summary Statement Beverage (27)

|                                                           | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| <b>REVENUE:</b>                                           |                   |                   |                   |                   |                                 |
| Commissions                                               | \$34,344          | \$51,160          | \$39,721          | \$32,522          | <b>\$36,000</b>                 |
| Electrical                                                | 0                 | 6,468             | 7,030             | 6,720             | <b>7,308</b>                    |
| Interest                                                  | 2,115             | 3,741             | 4,629             | 4,370             | <b>1,200</b>                    |
| Miscellaneous                                             | 181               | 325               | 15,000            | 15,000            | <b>15,000</b>                   |
| <b>Total Revenue</b>                                      | <b>\$36,640</b>   | <b>\$61,694</b>   | <b>\$66,380</b>   | <b>\$58,612</b>   | <b>\$59,508</b>                 |
| <b>EXPENDITURE:</b>                                       |                   |                   |                   |                   |                                 |
| SBA Accounts                                              | \$17,548          | \$19,076          | \$24,273          | \$30,649          | <b>\$30,000</b>                 |
| Staff Development                                         | 3,912             | 2,285             | 832               | 256               | <b>21,000</b>                   |
| <b>Instructional Programs:</b>                            |                   |                   |                   |                   |                                 |
| Projects                                                  | 11,980            | 9,236             | 20,379            | 14,569            | <b>20,200</b>                   |
| Recognition                                               | 2,696             | 0                 | 0                 | 0                 | <b>0</b>                        |
| Board Approved Programs                                   | 500               | 2,901             | 0                 | 0                 | <b>4,000</b>                    |
| Electrical Reimbursement                                  | 0                 | 0                 | 0                 | 0                 | <b>7,308</b>                    |
| <b>Total Expenditure</b>                                  | <b>\$36,636</b>   | <b>\$33,498</b>   | <b>\$45,484</b>   | <b>\$45,474</b>   | <b>\$82,508</b>                 |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$4</b>        | <b>\$28,196</b>   | <b>\$20,896</b>   | <b>\$13,138</b>   | <b>(\$23,000)</b>               |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 212,422           | 212,426           | 240,622           | 261,518           | <b>274,656</b>                  |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$212,426         | \$240,622         | \$261,518         | \$274,656         | <b>\$251,656</b>                |
| <b>Assigned to:</b>                                       |                   |                   |                   |                   |                                 |
| Less Amount for Encumbrance                               | (2,902)           | 0                 | 0                 | 0                 | <b>(5,000)</b>                  |
| <b>Unassigned Fund Balance</b>                            | <b>\$209,524</b>  | <b>\$240,622</b>  | <b>\$261,518</b>  | <b>\$274,656</b>  | <b>\$246,656</b>                |

Special Revenue Funds  
Beverage Fund

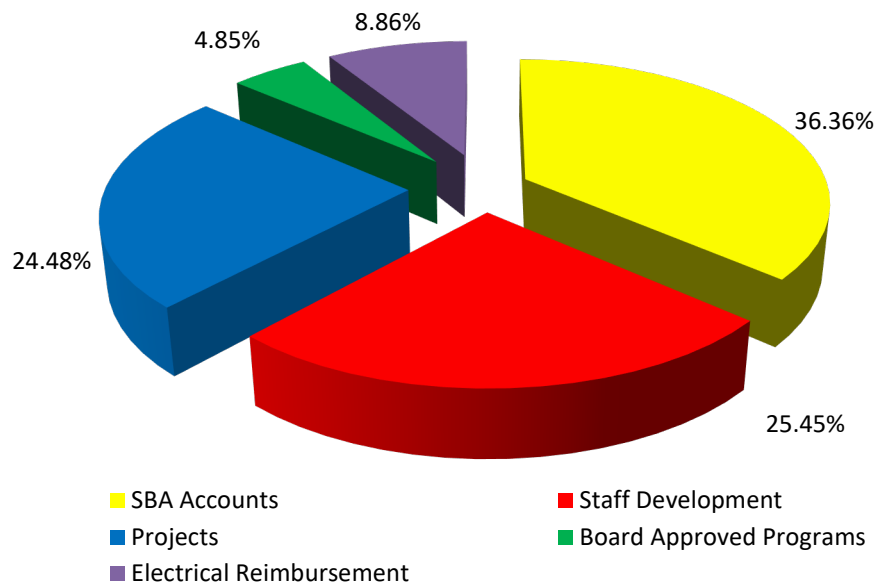
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**2020-2021 Beverage Revenue Summary**



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**2020-2021 Beverage Expenditure Summary**



## Governmental Designated Purpose Grants

The Governmental Designated Purpose Grants Fund accounts for revenues from federal, state, and local grants where expenditures are restricted to the specified purpose in the grant agreement. The district limited the number of state grants it accepted prior to 1999 because of limitations in revenue growth proscribed in an amendment to the state constitution. Voters approved the revenue limitations be lifted in a November 1999 election.

**Total Expenditure = \$62,589,703**  
**Per Pupil Expenditure = \$3,037.26**



Special Revenue Funds  
Governmental Designated Purpose Grants

## Summary Statement Governmental Designated Purpose Grants (22)

|                                                 | 2016-17<br>Actual   | 2017-18<br>Actual   | 2018-19<br>Actual   | 2019-20<br>Actual   | 2020-21<br>Re-Adopted<br>Budget |
|-------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|
| <b>REVENUE:</b>                                 |                     |                     |                     |                     |                                 |
| Federal                                         | \$11,117,515        | \$11,819,361        | \$14,287,766        | \$14,575,100        | <b>\$23,491,526</b>             |
| State & Local                                   | 2,221,310           | 4,886,007           | 9,323,501           | 11,432,209          | <b>39,098,177</b>               |
| <b>Total Revenue</b>                            | <b>\$13,338,825</b> | <b>\$16,705,368</b> | <b>\$23,611,268</b> | <b>\$26,007,309</b> | <b>\$62,589,703</b>             |
| <b>EXPENDITURE:</b>                             |                     |                     |                     |                     |                                 |
| 21st Century Community Learning Centers         | \$0                 | \$138               | \$137,079           | \$123,861           | <b>\$176,139</b>                |
| 21st Century Local Before/After School          | 0                   | 80                  | 0                   | 0                   | <b>0</b>                        |
| Action for Healthy Kids                         | 0                   | 0                   | 3,500               | 0                   | <b>100</b>                      |
| Advanced Placement Disadvantaged Students       | 4,116               | 0                   | 0                   | 0                   | <b>0</b>                        |
| Advanced Placement Exam Fee Grant Program       | 0                   | 0                   | 18,104              | 18,420              | <b>0</b>                        |
| Aid for Homeless Families                       | 78                  | 1,520               | 1,000               | 4,430               | <b>9,378</b>                    |
| Ameteck REACH Homeless Grant                    | 5,753               | 6,716               | 5,218               | 1,007               | <b>16,205</b>                   |
| Angel Lunch Fund                                | 0                   | 0                   | 1,900               | 6,959               | <b>3,017</b>                    |
| Bacon Family Foundation                         | 366                 | 0                   | 0                   | 0                   | <b>3,375</b>                    |
| BEST Grant                                      | 0                   | 0                   | 5,656,222           | 6,938,858           | <b>1,374,183</b>                |
| Business Education 51 Foundation                | 0                   | 0                   | 0                   | 0                   | <b>1,000</b>                    |
| Career Success Pilot Program                    | 0                   | 118                 | 1,689               | 12,949              | <b>427,368</b>                  |
| Career Wise Basic Program                       | 7,783               | 65,513              | 54,862              | 87,026              | <b>84,817</b>                   |
| Caring for Colorado Foundation                  | 0                   | 0                   | 0                   | 47,274              | <b>12,726</b>                   |
| CDC Technical Assistance                        | 0                   | 54                  | 0                   | 0                   | <b>0</b>                        |
| CDPHE Suicide Prevention                        | 0                   | 0                   | 19,435              | 30,700              | <b>30,000</b>                   |
| CDPHE Lead Testing                              | 0                   | 0                   | 35,124              | 0                   | <b>0</b>                        |
| Charter School Capital Construction             | 280,434             | 290,389             | 320,311             | 319,283             | <b>368,371</b>                  |
| Child and Adult Care Food Program               | 0                   | 2,524               | 680                 | 668                 | <b>4,000</b>                    |
| Child Care Development Fund                     | 27,797              | 29,497              | 24,147              | 22,810              | <b>30,000</b>                   |
| Child Care Development Fund: Readiness          | 0                   | 116                 | 0                   | 0                   | <b>0</b>                        |
| CNP School Meal Equipment                       | 0                   | 0                   | 26,815              | 0                   | <b>0</b>                        |
| Colorado Computer Science Grant                 | 0                   | 8,940               | 23,763              | 28,387              | <b>49,184</b>                   |
| Colorado CTE Weblink                            | 0                   | 0                   | 996                 | 0                   | <b>0</b>                        |
| Colorado Health Foundation - Racing to Wellness | 0                   | 48,845              | 128,166             | 94,530              | <b>55,128</b>                   |
| Colorado Health Foundation - Tope Playground    | 0                   | 0                   | 69,167              | 80,817              | <b>16</b>                       |
| Colorado Health Foundation - CHS Clinic         | 0                   | 0                   | 0                   | 286,754             | <b>13,246</b>                   |
| Colorado Education Initiative                   | 16,911              | 47,018              | 84,925              | 15,936              | <b>29,494</b>                   |
| Colorado Garden Club                            | 0                   | 7,382               | 7,618               | 0                   | <b>15,000</b>                   |
| Colorado Library Program                        | 7,251               | 7,237               | 7,159               | 8,460               | <b>0</b>                        |
| Colorado READ Act                               | 300,463             | 2,177,329           | 604,347             | 2,234               | <b>934,561</b>                  |
| Colorado READ Act SB19-199                      | 0                   | 0                   | 0                   | 443,378             | <b>1,350,117</b>                |
| Colorado School Turnaround Leadership           | 0                   | 0                   | 0                   | 180,000             | <b>92,830</b>                   |
| Colorado Shines                                 | 0                   | 0                   | 0                   | 1,500               | <b>0</b>                        |
| Colorado State Parks & Wildlife                 | 500                 | 2,004               | 1,275               | 46,703              | <b>53,878</b>                   |
| Community Partnership                           | 0                   | 1,117               | 0                   | 0                   | <b>0</b>                        |
| Concurrent Enrollment Program                   | 0                   | 0                   | 0                   | 6,667               | <b>93,334</b>                   |

Special Revenue Funds  
Governmental Designated Purpose Grants

## Summary Statement Governmental Designated Purpose Grants (22)

|                                                                | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Re-Adopted<br>Budget |
|----------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| Coronavirus Relief Fund                                        | 0                 | 0                 | 0                 | 10,857            | 10,971,333                      |
| CU Airwatergas Grant Project                                   | 1,499             | 0                 | 0                 | 0                 | 0                               |
| Developmental Evaluation Clinic                                | 0                 | 0                 | 0                 | 4,500             | 27,433                          |
| Early Literacy Grant Program                                   | 29,037            | 0                 | 0                 | 0                 | 0                               |
| Education for Homeless Children/Youth                          | 35,000            | 37,000            | 37,500            | 40,000            | 47,583                          |
| ELPA PD & Student Support                                      | 265,227           | 201,497           | 199,274           | 214,215           | 173,373                         |
| Emergency Hunger Assistance                                    | 0                 | 0                 | 0                 | 4,000             | 500                             |
| Encana Oil & Gas Grant                                         | 156               | 0                 | 0                 | 0                 | 0                               |
| EPA NW Colorado Grant Program                                  | 0                 | 4,972             | 0                 | 0                 | 0                               |
| Elementary and Secondary School Emergency Relief II (ESSER II) | 0                 | 0                 | 0                 | 0                 | 20,262,726                      |
| Expelled and At-Risk Student Services Grant                    | 0                 | 311,504           | 300,475           | 217,372           | 165,128                         |
| Expelled and At-Risk Student Services Grant - Planning         | 0                 | 94,890            | 0                 | 0                 | 0                               |
| Farm to School Program                                         | 0                 | 0                 | 1,000             | 0                 | 0                               |
| Fuel Up To Play                                                | 0                 | 0                 | 0                 | 27,056            | 10,238                          |
| Gates Family Foundation                                        | 109,923           | 138,947           | 49,430            | 0                 | 0                               |
| Gates Family Foundation R5 High School                         | 0                 | 0                 | 30,500            | 0                 | 0                               |
| Gifted & Talented                                              | 207,367           | 211,082           | 213,170           | 178,137           | 252,705                         |
| Gifted & Talented Regional Grant                               | 72,033            | 63,333            | 60,352            | 46,213            | 74,491                          |
| Gifted & Talented Universal Screening Grant                    | 25,042            | 26,654            | 31,626            | 35,700            | 36,367                          |
| Great Outdoors Colorado                                        | 27,034            | 25,462            | 58,381            | 125,176           | 29,825                          |
| HB 19-1055 Kindergarten FFE                                    | 0                 | 0                 | 0                 | 117,216           | 426,130                         |
| Head Start                                                     | 0                 | 18,008            | 33,950            | 32,114            | 105,500                         |
| Help Colorado Now Emergency Meals                              | 0                 | 0                 | 0                 | 24,782            | 218                             |
| Jarod Polis Foundation                                         | 0                 | 162               | 1,500             | 0                 | 0                               |
| K-12 Tobacco Prevention Initiative                             | 629               | 0                 | 0                 | 0                 | 0                               |
| Local Child Care Development Fund                              | 720               | 63                | 0                 | 0                 | 0                               |
| Local Gifted & Talented Fund                                   | 0                 | 81                | 0                 | 0                 | 0                               |
| Local STEPS Fund                                               | 2,181             | 0                 | 1,341             | 0                 | 0                               |
| Medicaid                                                       | 1,471,651         | 1,969,130         | 3,069,835         | 3,278,845         | 8,771,022                       |
| Mesa County ESF Grant Program                                  | 0                 | 0                 | 20,991            | 28,025            | 50,693                          |
| Mesa County Federal Mineral Lease                              | 97,372            | 0                 | 0                 | 0                 | 0                               |
| MCHD Sources of Strength                                       | 0                 | 18,821            | 13,158            | 0                 | 5,446                           |
| Mesa Program Local Match Grant                                 | 18                | 500               | 0                 | 0                 | 0                               |
| Migrant Education                                              | 564,680           | 509,963           | 592,996           | 535,196           | 728,149                         |
| Migrant Scholarship & Local Funds                              | 0                 | 119               | 50                | 534               | 4,509                           |
| Migrant Msix Data Quality                                      | 0                 | 2,754             | 0                 | 0                 | 0                               |
| Multi-Tiered System of Supports                                | 503               | 11,299            | 10,247            | 18,333            | 29,025                          |
| Nisley Playground Fund                                         | 0                 | 0                 | 0                 | 21,708            | 0                               |
| Orchard Avenue Playground                                      | 0                 | 0                 | 24,265            | 0                 | 0                               |
| Project Aware                                                  | 26,724            | 36,549            | 0                 | 0                 | 0                               |
| Race to the Top Early Childhood Readiness Assessment           | 11,731            | 0                 | 6,917             | 0                 | 0                               |
| Rocky Mountain Health Foundation                               | 0                 | 0                 | 0                 | 5,000             | 0                               |

Special Revenue Funds  
Governmental Designated Purpose Grants

## Summary Statement Governmental Designated Purpose Grants (22)

|                                                              | 2016-17<br>Actual   | 2017-18<br>Actual   | 2018-19<br>Actual   | 2019-20<br>Actual   | 2020-21<br>Re-Adopted<br>Budget |
|--------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|
| School Climate Transformation                                | 0                   | 0                   | 0                   | 58,554              | 93,190                          |
| School Counselor Corps Grant Program                         | 91,140              | 0                   | 0                   | 0                   | 0                               |
| School Health Professional Program                           | 0                   | 496,783             | 614,558             | 529,291             | 31,268                          |
| School Health Professional-MGMS                              | 0                   | 0                   | 0                   | 79,581              | 82,819                          |
| School Improvement Grant                                     | 80,000              | 0                   | 0                   | 0                   | 0                               |
| School Security Disbursement Grant                           | 0                   | 0                   | 96,434              | 178,099             | 25,668                          |
| School to Work Alliance                                      | 429,612             | 451,980             | 428,764             | 464,693             | 553,760                         |
| SCL Health                                                   | 0                   | 2,320               | 2,417               | 0                   | 0                               |
| Special Ed - Preschool Grants                                | 168,231             | 178,060             | 142,523             | 146,393             | 220,017                         |
| Special Education                                            | 3,543,488           | 3,749,445           | 4,571,050           | 4,675,037           | 4,921,307                       |
| Special Education Indicator 14                               | 2,376               | 2,225               | 0                   | 0                   | 0                               |
| Special Education Part C                                     | 0                   | 0                   | 0                   | 9,559               | 0                               |
| Special Purpose Grant Funds                                  | 0                   | 0                   | 0                   | 0                   | 400,000                         |
| State Alcohol Prevention Program                             | 0                   | 0                   | 0                   | 0                   | 1,000                           |
| Student Re-Engagement Program                                | 0                   | 0                   | 0                   | 258,615             | 348,489                         |
| Taylor Playground Fund                                       | 3,168               | 0                   | 0                   | 0                   | 0                               |
| Title I                                                      | 4,040,673           | 4,304,917           | 4,443,951           | 4,398,481           | 6,541,387                       |
| Title I Distinguished Schools                                | 152                 | 831                 | 0                   | 0                   | 952                             |
| Title II, Part A, Improving Teacher Quality                  | 925,406             | 697,595             | 675,502             | 659,664             | 1,149,028                       |
| Title II, Part B, Math & Science Partnership                 | 0                   | 0                   | 0                   | 0                   | 0                               |
| Title III, Part A: ELL                                       | 43,728              | 60,152              | 56,885              | 42,789              | 70,261                          |
| Title III, Part A: ELL Competitive                           | 15,000              | 0                   | 0                   | 0                   | 0                               |
| Title IV-A: Student Support and Academic<br>Enrichment Grant | 0                   | 48,937              | 285,287             | 281,734             | 335,624                         |
| Title 1A ESSA AEC Grant                                      | 0                   | 0                   | 2,527               | 315                 | 0                               |
| Title 1A EASI Grant                                          | 0                   | 0                   | 631                 | 54,224              | 41,538                          |
| Tony Gramscas Youth Services Program                         | 154,349             | 112,846             | 105,811             | 108,688             | 0                               |
| Tope Playground Fund                                         | 0                   | 0                   | 0                   | 4,000               | 0                               |
| Vocational Ed/Tech Prep                                      | 156,259             | 155,194             | 169,246             | 185,666             | 226,804                         |
| Western Colorado Community Foundation                        | 75,767              | 55,784              | 16,745              | 88,853              | 91,067                          |
| Western Colorado Contractors Association                     | 0                   | 0                   | 0                   | 0                   | 800                             |
| Western Colorado Suicide Prevention                          | 0                   | 0                   | 0                   | 0                   | 14,692                          |
| Wilson Family Foundation                                     | 9,497               | 8,970               | 8,480               | 8,480               | 40,171                          |
| <b>Total Expenditure</b>                                     | <b>\$13,338,825</b> | <b>\$16,705,368</b> | <b>\$23,611,268</b> | <b>\$26,007,309</b> | <b>\$62,589,703</b>             |

## Career Center Grant

This fund accounts for the use of a donation specified to purchase sites and construct buildings/houses by students in the Career Center program.

**Total Expenditure = \$230,000**  
**Per Pupil Expenditure = \$11.16**



Special Revenue Funds  
Career Center Grant

## Summary Statement Career Center Grant (26)

|                                       | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Re-Adopted<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| <b>REVENUE:</b>                       |                   |                   |                   |                   |                                 |
| Local/Charitable Donation             | \$0               | \$42,239          | \$0               | \$0               | <b>\$30,000</b>                 |
| Sale Proceeds                         | 37,224            | 102,695           | 74,914            | 58,890            | <b>200,000</b>                  |
| Interest                              | 0                 | 0                 | 1,213             | 221               | <b>0</b>                        |
| <b>Total Revenue</b>                  | <b>\$37,224</b>   | <b>\$144,934</b>  | <b>\$76,127</b>   | <b>\$59,111</b>   | <b>\$230,000</b>                |
| <b>EXPENDITURES:</b>                  |                   |                   |                   |                   |                                 |
| Construction Costs                    | \$38,224          | \$38,570          | \$76,109          | \$58,890          | <b>\$200,000</b>                |
| Land Purchase                         | 0                 | 42,239            | 0                 | 0                 | <b>30,000</b>                   |
| <b>Total Expenditure</b>              | <b>\$38,224</b>   | <b>\$80,809</b>   | <b>\$76,109</b>   | <b>\$58,890</b>   | <b>\$230,000</b>                |
| <b>Excess (Deficiency) of Revenue</b> | <b>(\$1,000)</b>  | <b>\$64,125</b>   | <b>\$18</b>       | <b>\$221</b>      | <b>\$0</b>                      |
| <b>BUDGETARY FUND BALANCE:</b>        |                   |                   |                   |                   |                                 |
| Beginning of Year                     | 79,917            | 78,917            | 143,042           | 143,060           | <b>143,281</b>                  |
| End of Year                           | <b>\$78,917</b>   | <b>\$143,042</b>  | <b>\$143,060</b>  | <b>\$143,281</b>  | <b>\$143,281</b>                |

## Other Local Projects/Grants

This fund accounts for locally funded grants/tuition that are designated for a specific purpose. A list of the grants is included on the summary page.

**Total Expenditure = \$24,742**  
**Per Pupil Expenditure = \$1.20**



Special Revenue Funds  
Other Local Projects/Grants

## Summary Statement Other Local Projects/Grants (28)

|                                       | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Re-Adopted<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| <b>REVENUE:</b>                       |                   |                   |                   |                   |                                 |
| Tuition                               | \$7,525           | \$8,625           | \$2,225           | \$1,525           | <b>\$8,000</b>                  |
| Local Grants                          | 1,139             | 1,082             | 1,040             | 7,311             | <b>9,742</b>                    |
| <b>Total Revenue:</b>                 | <b>\$8,664</b>    | <b>\$9,707</b>    | <b>\$3,265</b>    | <b>\$8,836</b>    | <b>\$17,742</b>                 |
| <b>EXPENDITURE:</b>                   |                   |                   |                   |                   |                                 |
| Art Heritage Donations                | \$737             | \$386             | \$0               | \$7,505           | <b>\$4,800</b>                  |
| District Sponsored Seminars           | 0                 | 0                 | 0                 | 0                 | <b>2,000</b>                    |
| PULSE Program                         | 0                 | 83                | 0                 | 0                 |                                 |
| R-5 On-line Classes                   | 23,288            | 20,666            | 12,909            | 10,448            | <b>15,000</b>                   |
| Wells Fargo/ILP Grant                 | 0                 | 0                 | 0                 | 0                 | <b>2,942</b>                    |
| <b>Total Expenditure</b>              | <b>\$24,025</b>   | <b>\$21,135</b>   | <b>\$12,909</b>   | <b>\$17,953</b>   | <b>\$24,742</b>                 |
| <b>Excess (Deficiency) of Revenue</b> | <b>(\$15,361)</b> | <b>(\$11,428)</b> | <b>(\$9,644)</b>  | <b>(\$9,117)</b>  | <b>(\$7,000)</b>                |
| <b>BUDGETARY FUND BALANCE:</b>        |                   |                   |                   |                   |                                 |
| Beginning of Year                     | 53,128            | 37,767            | 26,339            | 16,695            | <b>7,578</b>                    |
| End of Year                           | <b>\$37,767</b>   | <b>\$26,339</b>   | <b>\$16,695</b>   | <b>\$7,578</b>    | <b>\$578</b>                    |

## Student Body Activities

The Student Body Activities Fund accounts for a variety of school-based activities. Revenues include Board approved fees, donations, fundraisers, and other miscellaneous revenues collected at the schools. Primary expenditures of the fund include classroom supplies and materials, field trip costs, and costs associated with clubs and other extracurricular activities.

**Total Expenditure = \$8,000,000**  
**Per Pupil Expenditure = \$388.21**



Special Revenue Funds  
Student Body Activities

## Summary Statement Student Body Activities (29)

|                                                           | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| <b>REVENUE:</b>                                           |                   |                   |                   |                   |                                 |
| Local Revenues - Student Activities                       | \$0               | \$0               | \$0               | \$0               | <b>\$8,000,000</b>              |
| <b>Total Revenue</b>                                      | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$8,000,000</b>              |
| <b>EXPENDITURE:</b>                                       |                   |                   |                   |                   |                                 |
| Student Activities                                        | \$0               | \$0               | \$0               | \$0               | <b>\$8,000,000</b>              |
| <b>Total Expenditure</b>                                  | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$8,000,000</b>              |
| <b>Excess (Deficiency) of<br/>Revenue</b>                 | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>                      |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 0                 | 0                 | 0                 | 0                 | <b>2,856,254</b>                |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$0               | \$0               | \$0               | \$0               | <b>\$2,856,254</b>              |
| <b>Assigned to:</b>                                       |                   |                   |                   |                   |                                 |
| Less Amount for Encumbrance                               | 0                 | 0                 | 0                 | 0                 | <b>0</b>                        |
| <b>Unassigned Fund Balance</b>                            | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$2,856,254</b>              |

Beginning in fiscal year 2020-21, Governmental Accounting Standards Board (GASB) Statement No. 84 requires that Student Body Activity funds which were previously reported as Trust and Agency Funds, now be reported as Special Revenue Funds.

## Bond Redemption

The Bond Redemption Fund is required by state law to provide revenue for repayment of bonded indebtedness which has been approved by the voters. Property taxes are levied each year in an amount sufficient to cover only the required principal and interest payments. These are long term obligations of the school district and by law, monies in this fund cannot be used for any purpose other than to retire voter approved debt.

Colorado Revised Statutes, Section 22-42-104, provides a maximum bonded indebtedness of "twenty percent of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the board of county commissioners."

This Bond Redemption Fund Budget Summary accounts for the property taxes received and the payment of principal and interest on the district's 1996 General Obligation Bonds, 2004 General Obligation Bonds, and 2018 General Obligation Bonds.

Approved by the voters in November 1996, the 1996 General Obligation Bonds were approved to build two new elementary schools and one middle school, as well as to extend current building capacities.

The 2004 General Obligation Bonds were approved by the voters in November 2004. These bonds were approved to build two elementary schools and an 8/9 school, replace a middle school and an alternative school, and provide maintenance and upgrades to existing sites.

Approved by the voters in November 2017, the 2018 General Obligation Bonds were passed for priority 1 maintenance projects, the replacement of Orchard Mesa Middle School, technology upgrades, a gym at Dual Immersion Academy, an auxiliary gym at Palisade High School, and security features at schools across the district.

**Total Expenditure = \$17,090,163**  
**Per Pupil Expenditure = \$829.32**



Debt Service Fund  
Bond Redemption

## Summary Statement Bond Redemption (31)

|                                                                  | 2016-17<br>Actual   | 2017-18<br>Actual   | 2018-19<br>Actual   | 2019-20<br>Actual   | 2020-21<br>Re-Adopted<br>Budget |
|------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|
| <b>REVENUE:</b>                                                  |                     |                     |                     |                     |                                 |
| Local Property Taxes                                             | \$10,807,249        | \$16,802,813        | \$17,419,948        | \$17,855,223        | \$18,109,900                    |
| Delinquent Taxes                                                 | 10,966              | 5,620               | 9,041               | 8,973               | 10,000                          |
| <b>Total Revenue</b>                                             | <b>\$10,818,215</b> | <b>\$16,808,433</b> | <b>\$17,428,989</b> | <b>\$17,864,196</b> | <b>\$18,119,900</b>             |
| <b>EXPENDITURE:</b>                                              |                     |                     |                     |                     |                                 |
| <b>Bond Principal:</b>                                           |                     |                     |                     |                     |                                 |
| 2011 Series                                                      | \$5,675,000         | \$7,825,000         | \$7,740,000         | \$7,015,000         | \$8,435,000                     |
| 2004 Series                                                      | 1,500,000           | 0                   | 0                   | 0                   | 0                               |
| 2012 Refinance                                                   | 450,000             | 155,000             | 525,000             | 1,520,000           | 390,000                         |
| 2018 Series                                                      | 0                   | 0                   | 0                   | 0                   | 0                               |
| <b>Bond Interest Coupons</b>                                     |                     |                     |                     |                     |                                 |
| <b>Redeemed:</b>                                                 |                     |                     |                     |                     |                                 |
| 2011 Series                                                      | \$3,192,625         | \$2,925,063         | \$2,668,200         | \$2,413,087         | \$2,078,275                     |
| 2004 Series                                                      | 35,000              | 0                   | 0                   | 0                   | 0                               |
| 2012 Refinance                                                   | 84,988              | 77,387              | 63,788              | 36,188              | 14,700                          |
| 2018 Series                                                      | 0                   | 1,851,656           | 6,172,187           | 6,172,188           | 6,172,188                       |
| <b>Total Expenditure</b>                                         | <b>\$10,937,613</b> | <b>\$12,834,106</b> | <b>\$17,169,175</b> | <b>\$17,156,463</b> | <b>\$17,090,163</b>             |
| <b>Excess (Deficiency) of Revenue</b>                            | <b>(\$119,398)</b>  | <b>\$3,974,327</b>  | <b>\$259,814</b>    | <b>\$707,733</b>    | <b>\$1,029,737</b>              |
| <br>GAAP Basis Fund Balance<br>(Deficit) at Beginning of<br>Year | <br>10,871,536      | <br>10,752,139      | <br>14,726,466      | <br>14,986,280      | <br>15,694,013                  |
| <br>GAAP Basis Fund Balance<br>(Deficit) at End of Year          | <br>\$10,752,139    | <br>\$14,726,466    | <br>\$14,986,280    | <br>\$15,694,013    | <br>\$16,723,750                |
| Mill Levy                                                        | 6.483               | 10.140              | 10.338              | 9.431               | 9.412                           |
| Assessed Value                                                   | \$1,687,046,060@    | \$1,674,830,529^    | \$1,685,347,113•    | \$1,903,898,176*    | \$1,923,891,560#                |

@ Certification of Mill Levy December 6, 2016

^ Certification of Mill Levy December 5, 2017

• Certification of Mill Levy December 11, 2018

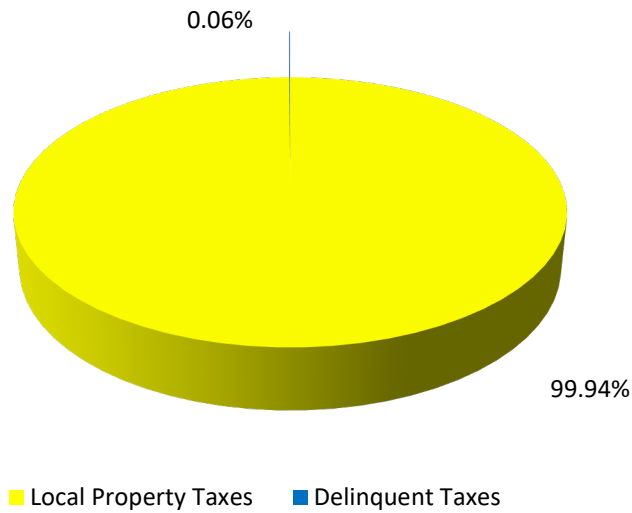
\* Certification of Mill Levy December 10, 2019

# Certification of Mill Levy December 15, 2020

Debt Service Fund  
Bond Redemption

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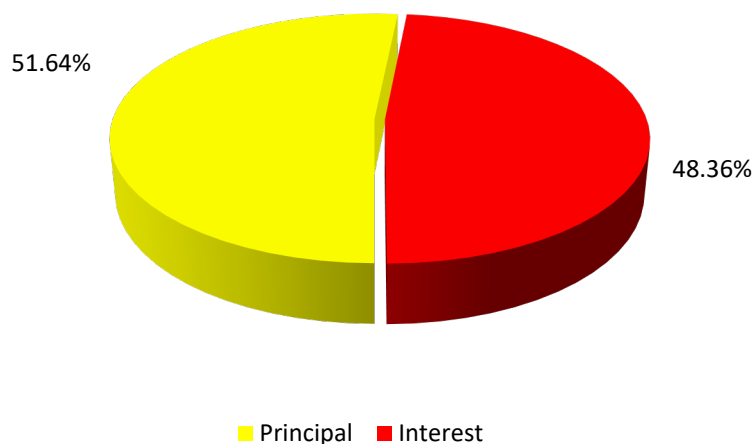
**2020-2021 Bond Redemption Revenue Summary**



Colorado Revised Statute 22-45-103(b) requires that tax levies for bonded indebtedness be recorded in a Bond Redemption fund. The sole revenue in this fund is from property tax receipts. The mill levy for 2020-2021 is 9.431, based on an assessed valuation of \$1,903,898,176.

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**2020-2021 Bond Redemption Expenditure Summary**



The expenditures for this fund in 2020-2021 are the principal and interest payments for the series 2011 bonds principal amount of \$47,620,000, the series 2012 bonds principal amount of \$810,000, and the series 2018 bonds principal amount of \$118,500,000. See the Debt Service amortization schedules on the following pages.

Debt Service Fund  
Bond Redemption

## Debt Service Schedule

### Combined Schedule

| Dates        | Principal               | Interest                | Fiscal                  |
|--------------|-------------------------|-------------------------|-------------------------|
| 12/1/2015    | \$7,365,000.00          | \$1,862,243.75          |                         |
| 6/1/2016     |                         | \$1,746,993.75          | \$10,974,237.50         |
| 12/1/2016    | \$7,625,000.00          | \$1,746,993.75          |                         |
| 6/1/2017     |                         | \$1,565,618.75          | \$10,937,612.50         |
| 12/1/2017    | \$7,980,000.00          | \$1,565,618.75          |                         |
| 6/1/2018     |                         | \$3,288,487.50          | \$12,834,106.25         |
| 12/1/2018    | \$8,265,000.00          | \$4,522,925.00          |                         |
| 6/1/2019     |                         | \$4,381,250.00          | \$17,169,175.00         |
| 12/1/2019    | \$8,535,000.00          | \$4,381,250.00          |                         |
| 6/1/2020     |                         | \$4,240,212.50          | \$17,156,462.50         |
| 12/1/2020    | \$8,825,000.00          | \$4,240,212.50          |                         |
| 6/1/2021     |                         | \$4,024,950.00          | \$17,090,162.50         |
| 12/1/2021    | \$9,260,000.00          | \$4,024,950.00          |                         |
| 6/1/2022     |                         | \$3,840,406.25          | \$17,125,356.25         |
| 12/1/2022    | \$9,650,000.00          | \$3,840,406.25          |                         |
| 6/1/2023     |                         | \$3,599,156.25          | \$17,089,562.50         |
| 12/1/2023    | \$10,100,000.00         | \$3,599,156.25          |                         |
| 6/1/2024     |                         | \$3,347,906.25          | \$17,047,062.50         |
| 12/1/2024    | \$10,595,000.00         | \$3,347,906.25          |                         |
| 6/1/2025     |                         | \$3,086,093.75          | \$17,029,000.00         |
| 12/01/2025   | \$6,665,000.00          | \$3,086,093.75          |                         |
| 6/1/2026     |                         | \$2,919,468.75          | \$12,670,562.50         |
| 12/01/2026   | \$6,995,000.00          | \$2,919,468.75          |                         |
| 6/1/2027     |                         | \$2,744,593.75          | \$12,659,062.50         |
| 12/01/2027   | \$7,345,000.00          | \$2,744,593.75          |                         |
| 6/1/2028     |                         | \$2,560,968.75          | \$12,650,562.50         |
| 12/01/2028   | \$7,710,000.00          | \$2,560,968.75          |                         |
| 6/1/2029     |                         | \$2,368,218.75          | \$12,639,187.50         |
| 12/01/2029   | \$8,100,000.00          | \$2,368,218.75          |                         |
| 6/1/2030     |                         | \$2,165,718.75          | \$12,633,937.50         |
| 12/01/2030   | \$8,505,000.00          | \$2,165,718.75          |                         |
| 6/1/2031     |                         | \$1,953,093.75          | \$12,623,812.50         |
| 12/01/2031   | \$8,930,000.00          | \$1,953,093.75          |                         |
| 6/1/2032     |                         | \$1,729,843.75          | \$12,612,937.50         |
| 12/01/2032   | \$9,375,000.00          | \$1,729,843.75          |                         |
| 6/1/2033     |                         | \$1,483,750.00          | \$12,588,593.75         |
| 12/01/2033   | \$9,865,000.00          | \$1,483,750.00          |                         |
| 6/1/2034     |                         | \$1,224,793.75          | \$12,573,543.75         |
| 12/01/2034   | \$10,385,000.00         | \$1,224,793.75          |                         |
| 6/1/2035     |                         | \$952,187.50            | \$12,561,981.25         |
| 12/01/2035   | \$10,930,000.00         | \$952,187.50            |                         |
| 6/1/2036     |                         | \$651,612.50            | \$12,533,800.00         |
| 12/01/2036   | \$11,530,000.00         | \$651,612.50            |                         |
| 6/1/2037     |                         | \$334,537.50            | \$12,516,150.00         |
| 12/01/2037   | \$12,165,000.00         | \$334,537.50            | \$12,499,537.50         |
| <b>TOTAL</b> | <b>\$206,700,000.00</b> | <b>\$111,516,406.25</b> | <b>\$318,216,406.25</b> |

Debt Service Fund  
Bond Redemption

## Debt Service Schedule

### Series 2018

| Dates        | Principal               | Rate  | Interest               | Total Principal<br>& Interest |
|--------------|-------------------------|-------|------------------------|-------------------------------|
| 6/1/2018     |                         |       | \$1,851,656.25         | \$1,851,656.25                |
| 12/01/2018   |                         |       | \$3,086,093.75         |                               |
| 6/1/2019     |                         |       | \$3,086,093.75         | \$6,172,187.50                |
| 12/01/2019   |                         |       | \$3,086,093.75         |                               |
| 6/1/2020     |                         |       | \$3,086,093.75         | \$6,172,187.50                |
| 12/01/2020   |                         |       | \$3,086,093.75         |                               |
| 6/1/2021     |                         |       | \$3,086,093.75         | \$6,172,187.50                |
| 12/01/2021   |                         |       | \$3,086,093.75         |                               |
| 6/1/2022     |                         |       | \$3,086,093.75         | \$6,172,187.50                |
| 12/01/2022   |                         |       | \$3,086,093.75         |                               |
| 6/1/2023     |                         |       | \$3,086,093.75         | \$6,172,187.50                |
| 12/01/2023   |                         |       | \$3,086,093.75         |                               |
| 6/1/2024     |                         |       | \$3,086,093.75         | \$6,172,187.50                |
| 12/01/2024   |                         |       | \$3,086,093.75         |                               |
| 6/1/2025     |                         |       | \$3,086,093.75         | \$6,172,187.50                |
| 12/01/2025   | \$6,665,000.00          | 5.00% | \$3,086,093.75         |                               |
| 6/1/2026     |                         |       | \$2,919,468.75         | \$12,670,562.50               |
| 12/01/2026   | \$6,995,000.00          | 5.00% | \$2,919,468.75         |                               |
| 6/1/2027     |                         |       | \$2,744,593.75         | \$12,659,062.50               |
| 12/01/2027   | \$7,345,000.00          | 5.00% | \$2,744,593.75         |                               |
| 6/1/2028     |                         |       | \$2,560,968.75         | \$12,650,562.50               |
| 12/01/2028   | \$7,710,000.00          | 5.00% | \$2,560,968.75         |                               |
| 6/1/2029     |                         |       | \$2,368,218.75         | \$12,639,187.50               |
| 12/01/2029   | \$8,100,000.00          | 5.00% | \$2,368,218.75         |                               |
| 6/1/2030     |                         |       | \$2,165,718.75         | \$12,633,937.50               |
| 12/01/2030   | \$8,505,000.00          | 5.00% | \$2,165,718.75         |                               |
| 6/1/2031     |                         |       | \$1,953,093.75         | \$12,623,812.50               |
| 12/01/2031   | \$8,930,000.00          | 5.00% | \$1,953,093.75         |                               |
| 6/1/2032     |                         |       | \$1,729,843.75         | \$12,612,937.50               |
| 12/01/2032   | \$9,375,000.00          | 5.25% | \$1,729,843.75         |                               |
| 6/1/2033     |                         |       | \$1,483,750.00         | \$12,588,593.75               |
| 12/01/2033   | \$9,865,000.00          | 5.25% | \$1,483,750.00         |                               |
| 6/1/2034     |                         |       | \$1,224,793.75         | \$12,573,543.75               |
| 12/01/2034   | \$10,385,000.00         | 5.25% | \$1,224,793.75         |                               |
| 6/1/2035     |                         |       | \$952,187.50           | \$12,561,981.25               |
| 12/01/2035   | \$10,930,000.00         | 5.50% | \$952,187.50           |                               |
| 6/1/2036     |                         |       | \$651,612.50           | \$12,533,800.00               |
| 12/01/2036   | \$11,530,000.00         | 5.50% | \$651,612.50           |                               |
| 6/1/2037     |                         |       | \$334,537.50           | \$12,516,150.00               |
| 12/01/2037   | \$12,165,000.00         | 5.50% | \$334,537.50           | \$12,499,537.50               |
| <b>TOTAL</b> | <b>\$118,500,000.00</b> |       | <b>\$90,320,637.50</b> | <b>\$208,820,637.50</b>       |

## Debt Service Schedule

### Series 2012

| Dates        | Principal             | Rate  | Principal           | Rate  | Interest            | Total Principal<br>& Interest |
|--------------|-----------------------|-------|---------------------|-------|---------------------|-------------------------------|
| 12/1/2015    | \$3,025,000.00        | 2.00% | \$725,000.00        | 3.00% | \$74,993.75         | \$3,869,737.50                |
| 6/1/2016     |                       |       |                     |       | \$44,743.75         |                               |
| 12/1/2016    | \$450,000.00          | 2.00% |                     |       | \$44,743.75         | \$534,987.50                  |
| 6/1/2017     |                       |       |                     |       | \$40,243.75         |                               |
| 12/1/2017    | \$155,000.00          | 4.00% |                     |       | \$40,243.75         | \$232,387.50                  |
| 6/1/2018     |                       |       |                     |       | \$37,143.75         |                               |
| 12/1/2018    | \$525,000.00          | 4.00% |                     |       | \$37,143.75         | \$588,787.50                  |
| 6/1/2019     |                       |       |                     |       | \$26,643.75         |                               |
| 12/1/2019    | \$1,520,000.00        | 2.25% |                     |       | \$26,643.75         | \$1,556,187.50                |
| 6/1/2020     |                       |       |                     |       | \$9,543.75          |                               |
| 12/1/2020    | \$390,000.00          | 2.25% |                     |       | \$9,543.75          | \$404,700.00                  |
| 6/1/2021     |                       |       |                     |       | \$5,156.25          |                               |
| 12/1/2021    | \$75,000.00           | 2.25% |                     |       | \$5,156.25          | \$84,468.75                   |
| 6/1/2022     |                       |       |                     |       | \$4,312.50          |                               |
| 12/1/2022    | \$0.00                | 0.00% |                     |       | \$4,312.50          | \$8,625.00                    |
| 6/1/2023     |                       |       |                     |       | \$4,312.50          |                               |
| 12/1/2023    | \$100,000.00          | 2.50% |                     |       | \$4,312.50          | \$107,375.00                  |
| 6/1/2024     |                       |       |                     |       | \$3,062.50          |                               |
| 12/1/2024    | \$245,000.00          | 2.50% |                     |       | \$3,062.50          | \$248,062.50                  |
| 6/1/2025     |                       |       |                     |       |                     |                               |
| <b>TOTAL</b> | <b>\$6,485,000.00</b> |       | <b>\$725,000.00</b> |       | <b>\$425,318.75</b> | <b>\$7,635,318.75</b>         |

Debt Service Fund  
Bond Redemption

## Debt Service Schedule

### Series 2011

| Dates        | Principal              | Rate  | Principal             | Rate  | Principal             | Rate  | Interest               | Total Principal<br>& Interest |
|--------------|------------------------|-------|-----------------------|-------|-----------------------|-------|------------------------|-------------------------------|
| 12/1/2015    | \$175,000.00           | 2.00% |                       |       |                       |       | \$1,669,000.00         | \$3,511,250.00                |
| 6/1/2016     |                        |       |                       |       |                       |       | \$1,667,250.00         |                               |
| 12/1/2016    | \$5,675,000.00         | 5.00% |                       |       |                       |       | \$1,667,250.00         | \$8,867,625.00                |
| 6/1/2017     |                        |       |                       |       |                       |       | \$1,525,375.00         |                               |
| 12/1/2017    | \$6,325,000.00         | 3.50% | \$1,500,000.00        | 2.00% |                       |       | \$1,525,375.00         | \$10,750,062.50               |
| 6/1/3018     |                        |       |                       |       |                       |       | \$1,399,687.50         |                               |
| 12/1/2018    | \$5,040,000.00         | 4.00% | \$2,700,000.00        | 2.25% |                       |       | \$1,399,687.50         | \$10,408,200.00               |
| 6/1/2019     |                        |       |                       |       |                       |       | \$1,268,512.50         |                               |
| 12/1/2019    | \$3,000,000.00         | 5.00% | \$3,015,000.00        | 2.50% | \$1,000,000.00        | 2.25% | \$1,268,512.50         | \$9,428,087.50                |
| 6/1/2020     |                        |       |                       |       |                       |       | \$1,144,575.00         |                               |
| 12/1/2020    | \$8,435,000.00         | 5.00% |                       |       |                       |       | \$1,144,575.00         | \$10,513,275.00               |
| 6/1/2021     |                        |       |                       |       |                       |       | \$933,700.00           |                               |
| 12/1/2021    | \$9,185,000.00         | 4.00% |                       |       |                       |       | \$933,700.00           | \$10,868,700.00               |
| 6/1/2022     |                        |       |                       |       |                       |       | \$750,000.00           |                               |
| 12/1/2022    | \$9,650,000.00         | 5.00% |                       |       |                       |       | \$750,000.00           | \$10,908,750.00               |
| 6/1/2023     |                        |       |                       |       |                       |       | \$508,750.00           |                               |
| 12/1/2023    | \$10,000,000.00        | 5.00% |                       |       |                       |       | \$508,750.00           | \$10,767,500.00               |
| 6/1/2024     |                        |       |                       |       |                       |       | \$258,750.00           |                               |
| 12/1/2024    | \$10,350,000.00        | 5.00% |                       |       |                       |       | \$258,750.00           | \$10,608,750.00               |
| 6/1/2025     |                        |       |                       |       |                       |       |                        |                               |
| <b>TOTAL</b> | <b>\$67,835,000.00</b> |       | <b>\$7,215,000.00</b> |       | <b>\$1,000,000.00</b> |       | <b>\$20,582,200.00</b> | <b>\$96,632,200.00</b>        |

Debt Service Fund  
Bond Redemption

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**Debt Service Schedule**  
**Series 2004**

| Dates        | Principal             | Rate  | Principal             | Rate  | Interest            | Total Principal<br>& Interest |
|--------------|-----------------------|-------|-----------------------|-------|---------------------|-------------------------------|
| 12/1/2015    | \$550,000.00          | 4.00% | \$2,890,000.00        | 5.00% | \$118,250.00        | \$3,593,250.00                |
| 6/1/2016     |                       |       |                       |       | \$35,000.00         |                               |
| 12/1/2016    | \$1,000,000.00        | 5.000 | \$500,000.00          | 4.00% | \$35,000.00         | \$1,535,000.00                |
| <b>TOTAL</b> | <b>\$1,550,000.00</b> |       | <b>\$3,390,000.00</b> |       | <b>\$188,250.00</b> | <b>\$5,128,250.00</b>         |

## Capital Project Funds Building

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### Building

The Building Fund is used for the construction of new schools and to extend current building capacities.

In fiscal years 2015-16 and 2016-17, this fund was supported by Certificates of Participation (COPs) taken out by the district for the construction of a new R-5 High School/Summit Program building. The construction began in 2015-16, and the new building opened in the 2016-17 school year.

**Total Expenditure = \$36,990,644**

**Per Pupil Expenditure = \$1,795.02**



Beginning in fiscal year 2017-18, this fund will be used for bond supported projects approved by voters in the November 7, 2017 election, for the following specific purposes:

- Priority 1 maintenance projects across the district
- Replacing Orchard Mesa Middle School
- Technology upgrades
- Installing the first ever gym at Dual Immersion Academy
- Adding an auxiliary gym at Palisade High School
- Adding security features at schools across the district

Capital Project Funds  
Building

## Summary Statement Building (41)

|                                                        | 2016-17<br>Actual  | 2017-18<br>Actual     | 2018-19<br>Actual     | 2019-20<br>Actual     | 2020-21<br>Re-Adopted<br>Budget |
|--------------------------------------------------------|--------------------|-----------------------|-----------------------|-----------------------|---------------------------------|
| <b>REVENUE:</b>                                        |                    |                       |                       |                       |                                 |
| Miscellaneous Revenue                                  | \$0                | \$0                   | \$0                   | \$0                   | \$0                             |
| Interest Income                                        | 577                | 1,209,582             | 3,079,780             | 1,272,573             | 800,000                         |
| <b>Total Revenue</b>                                   | <b>\$577</b>       | <b>\$1,209,582</b>    | <b>\$3,079,780</b>    | <b>\$1,272,573</b>    | <b>\$800,000</b>                |
| <b>EXPENDITURE:</b>                                    |                    |                       |                       |                       |                                 |
| Building Construction & Improvements                   | \$34,646           | \$11,927,326          | \$43,434,864          | \$52,267,904          | \$36,990,644                    |
| Equipment                                              | 49,813             | 3,043,183             | 40,160                | 193,361               | 0                               |
| Other Capital Outlay                                   | 108,067            | 0                     | 0                     | 117,270               | 0                               |
| Construction Services                                  | 36,779             | 146,983               | 83,130                | 94,801                | 0                               |
| <b>Total Expenditure</b>                               | <b>\$229,305</b>   | <b>\$15,117,492</b>   | <b>\$43,558,154</b>   | <b>\$52,673,336</b>   | <b>\$36,990,644</b>             |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$228,728)</b> | <b>(\$13,907,910)</b> | <b>(\$40,478,374)</b> | <b>(\$51,400,763)</b> | <b>(\$36,190,644)</b>           |
| Certificates of Participation                          | \$0                | \$0                   | \$0                   | \$0                   | \$0                             |
| Premium/Discount                                       | 0                  | 0                     | 0                     | 0                     | 0                               |
| Issuance Costs                                         | 0                  | 0                     | 0                     | 0                     | 0                               |
| <b>Net Sale of Certificates of Participation</b>       | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>                      |
| Sale of Bonds                                          | \$0                | \$118,500,000         | \$0                   | \$0                   | \$0                             |
| Premium/Discount                                       | 0                  | 24,226,434            | 0                     | 0                     | 0                               |
| Issuance Costs                                         | 0                  | (748,743)             | 0                     | 0                     | 0                               |
| <b>Net Sale of Bonds</b>                               | <b>\$0</b>         | <b>\$141,977,691</b>  | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>                      |
| <b>Excess (Deficiency) of Revenue</b>                  | <b>(\$228,728)</b> | <b>\$128,069,781</b>  | <b>(\$40,478,374)</b> | <b>(\$51,400,763)</b> | <b>(\$36,190,644)</b>           |
| GAAP Basis Fund Balance (Deficit) at Beginning of Year | 228,728            | 0                     | 128,069,781           | 87,591,407            | 36,190,644                      |
| GAAP Basis Fund Balance (Deficit) at End of Year       | \$0                | \$128,069,781         | \$87,591,407          | \$36,190,644          | \$0                             |
| <b>Assigned to:</b>                                    |                    |                       |                       |                       |                                 |
| Encumbrances                                           | 0                  | (61,339)              | (1,609,288)           | (8,596,396)           | 0                               |
| <b>Unassigned Fund Balance at End of Year</b>          | <b>\$0</b>         | <b>\$128,008,442</b>  | <b>\$85,982,119</b>   | <b>\$27,594,248</b>   | <b>\$0</b>                      |

Note: COP's were used to build a new R-5 High School/Summit Program Building in the 2015-16 and 2016-17 fiscal years, opening in the 2016-17 school year.

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.

## Capital Projects

Capital Projects Fund is funded by monies allocated pursuant to the provisions of section 22-54-105(2) CRS transferred from the General Fund. Such revenues may be supplemented by gifts, grants and donations. Per student amount to be transferred is determined each fiscal year. The amount is dependent upon state funding received by the state. Funding is then distributed to the general fund, capital projects and insurance funds.

According to CRS 22-45-103 (1)(c), expenditures from the fund shall be limited to long range capital outlay expenditures and shall be made only for the following purposes:

- Any acquisition of land, improvements, construction of structures or additions to existing structures, and acquisition of equipment and furnishings;
- Alterations and improvements to existing structures;
- Acquisition of a school vehicle, or other equipment;
- Any installment purchase agreements or lease agreements with an option to purchase for a period not to exceed twenty years and any lease agreement without the option to purchase;
  - Any software licensing agreement;
  - Acquisition of computer equipment.

Expenditures from the fund shall be authorized by a resolution adopted by the Board of Education at any regular or special meeting of the Board. The resolution shall specifically set forth the purpose of the expenditure; the estimated total cost of the project; the location of the structure to be constructed, added to, altered, or repaired; a description of any school buses or equipment to be purchased and where such equipment will be installed.

The budget is structured to provide authorization for expenditure of all possible funds which may be available. This includes possible balances that remain from previous projects, estimated carryover funds from the preceding year, and new revenue for the budget year. Any balance remaining upon completion of any authorized project may be encumbered for future projects which are authorized as provided in C.R.S., Section 22-45-103(c).

**Total Expenditure = \$11,606,182**

**Per Pupil Expenditure = \$563.21**



Capital Project Funds  
Capital Projects

## Summary Statement Capital Projects Fund (43)

|                                                           | 2016-17<br>Actual  | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Actual  | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
| <b>REVENUE:</b>                                           |                    |                    |                    |                    |                                 |
| Interest on Investments                                   | \$134,201          | \$191,317          | \$199,002          | \$158,138          | \$100,000                       |
| Charter School Lease Payments (COP's)                     | 0                  | 0                  | 314,625            | 861,987            | 699,325                         |
| COP Refunding Proceeds                                    | 0                  | 0                  | 0                  | 0                  | 6,085,000                       |
| Sale of Property                                          | 1,361,242          | 0                  | 0                  | 423,475            | 0                               |
| Other Local Revenue                                       | 1,041,993          | 683,401            | 805,484            | 77,439             | 100,000                         |
| Capital Leases                                            | 1,510,998          | 2,098,626          | 0                  | 363,660            | 241,500                         |
| <b>Total Revenue</b>                                      | <b>\$4,048,434</b> | <b>\$2,973,344</b> | <b>\$1,319,111</b> | <b>\$1,884,699</b> | <b>\$7,225,825</b>              |
| <b>EXPENDITURE:</b>                                       |                    |                    |                    |                    |                                 |
| Ground Improvement/Land                                   | \$306,603          | \$145,138          | \$653,205          | \$239,360          | \$125,000                       |
| Buildings                                                 | 2,483,479          | 603,941            | 853,732            | 1,069,501          | 1,200,000                       |
| Equipment                                                 | 3,067,321          | 3,460,641          | 1,569,167          | 1,171,776          | 1,125,215                       |
| Other Capital Outlay                                      | 99,373             | 509,182            | 14,420             | 64,193             | 276,485                         |
| <b>Subtotal</b>                                           | <b>\$5,956,776</b> | <b>\$4,718,902</b> | <b>\$3,090,524</b> | <b>\$2,544,830</b> | <b>\$2,726,700</b>              |
| <b>CHARTER SCHOOL DEBT SERVICE:</b>                       |                    |                    |                    |                    |                                 |
| Professional Services                                     | \$0                | \$0                | \$47,377           | \$0                | \$0                             |
| COP Financing Principal                                   | 0                  | 0                  | 0                  | 235,000            | 255,000                         |
| COP Financing Interest                                    | 0                  | 0                  | 245,356            | 456,575            | 444,325                         |
| <b>Subtotal</b>                                           | <b>\$0</b>         | <b>\$0</b>         | <b>\$292,733</b>   | <b>\$691,575</b>   | <b>\$699,325</b>                |
| <b>DISTRICT DEBT SERVICE:</b>                             |                    |                    |                    |                    |                                 |
| Lease Financing                                           | \$868,217          | \$0                | \$180,707          | \$147,967          | \$1,595,013                     |
| Professional Services                                     | 0                  | 0                  | 0                  | 2,500              | 0                               |
| COP Refunding Issuance Costs                              | 0                  | 0                  | 0                  | 0                  | 90,000                          |
| COP Financing Principal/Refunding                         | 215,000            | 422,966            | 280,000            | 290,000            | 6,295,000                       |
| COP Financing Interest                                    | 263,398            | 257,297            | 247,998            | 240,519            | 200,144                         |
| <b>Subtotal</b>                                           | <b>\$1,346,615</b> | <b>\$680,263</b>   | <b>\$708,705</b>   | <b>\$680,986</b>   | <b>\$8,180,157</b>              |
| <b>Total Expenditure</b>                                  | <b>\$7,303,391</b> | <b>\$5,399,165</b> | <b>\$4,091,962</b> | <b>\$3,917,391</b> | <b>\$11,606,182</b>             |
| Excess (Deficiency) of Revenue                            | (\$3,254,957)      | (\$2,425,821)      | (\$2,772,851)      | (\$2,032,692)      | (\$4,380,357)                   |
| Transfer from General Fund                                | 2,306,173          | 2,306,173          | 2,306,173          | 2,375,970          | 2,375,970                       |
| <b>Excess (Deficiency) of Revenue &amp; Transfer</b>      | <b>(\$948,784)</b> | <b>(\$119,648)</b> | <b>(\$466,678)</b> | <b>\$343,278</b>   | <b>(\$2,004,387)</b>            |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 14,405,144         | 13,456,360         | 13,336,712         | 12,870,034         | 13,213,312                      |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$13,456,360       | \$13,336,712       | \$12,870,034       | \$13,213,312       | \$11,208,925                    |
| <b>Assigned to:</b>                                       |                    |                    |                    |                    |                                 |
| Encumbrances/Reserves                                     | (320,620)          | (495,117)          | (734,490)          | (166,798)          | (300,000)                       |
| Emergency Requirement                                     | (5,829,290)        | (5,934,299)        | (6,218,333)        | (6,666,421)        | (6,666,421)                     |
| <b>Unassigned Fund Balance at End of Year</b>             | <b>\$7,306,450</b> | <b>\$6,907,296</b> | <b>\$5,917,211</b> | <b>\$6,380,093</b> | <b>\$4,242,504</b>              |

**2019-20 Actual**

Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve

|                   |                    |
|-------------------|--------------------|
| Capital Projects  | \$2,375,970        |
| Insurance Reserve | 1,500,000          |
|                   | <u>\$3,875,970</u> |

**2020-21 Re-Adopted Budget**

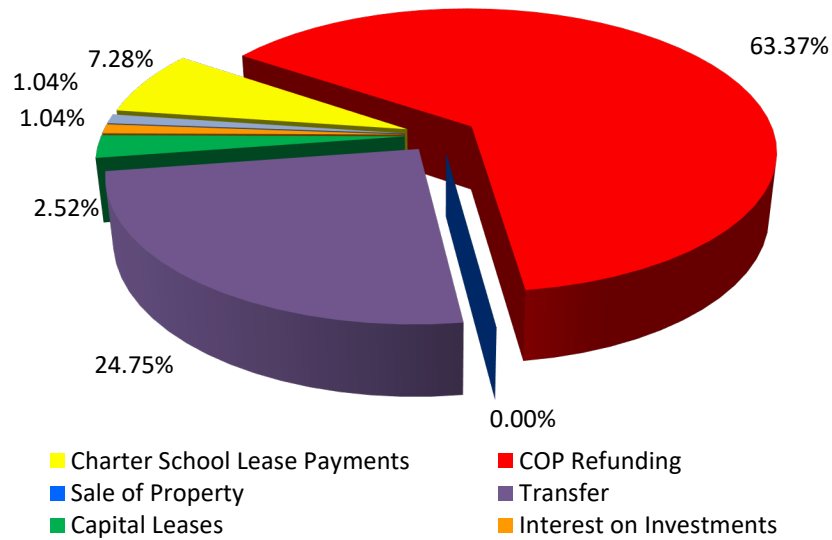
Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve

|                   |                    |
|-------------------|--------------------|
| Capital Projects  | \$2,375,970        |
| Insurance Reserve | 1,500,000          |
|                   | <u>\$3,875,970</u> |

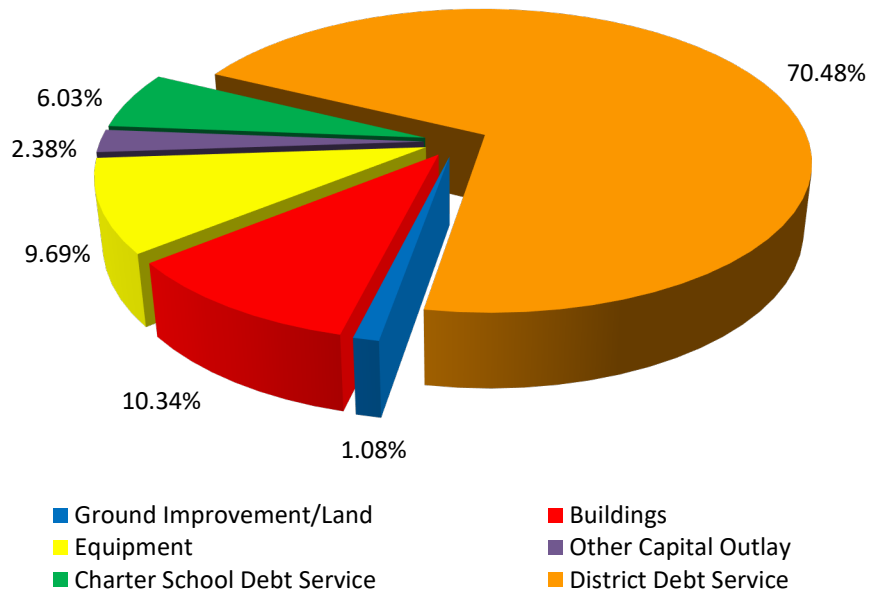
Capital Project Funds  
Capital Projects

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**2020-2021 Capital Projects Revenue Summary**



**2020-2021 Capital Projects Expenditure Summary**



Capital Project Funds  
Capital Project

## Capital Projects 2020-2021

| Request                                         | 2019-20<br>Re-Adopted<br>Projects | 2020-21<br>Re-Adopted<br>Projects | Net Change         |
|-------------------------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Computer Lease                                  | \$1,368,389                       | \$1,368,389                       | \$0                |
| R-5/Summit Building COP Payment/20-21 Refunding | 530,519                           | 6,585,144                         | 6,054,625          |
| Activity Vehicles Lease                         | 147,967                           | 226,624                           | 78,657             |
| <b>Subtotal District Contract/Lease</b>         | <b>\$2,046,875</b>                | <b>\$8,180,157</b>                | <b>\$6,133,282</b> |
| Juniper Ridge COP Payment                       | 488,775                           | 495,650                           | 6,875              |
| Mesa Valley Community School COP Payment        | 202,800                           | 203,675                           | 875                |
| <b>Subtotal Charter School Contract/Lease</b>   | <b>\$691,575</b>                  | <b>\$699,325</b>                  | <b>\$7,750</b>     |
| Support Services                                | \$40,000                          | \$40,000                          | \$0                |
| Communications                                  | 0                                 | 0                                 | 0                  |
| OWL Facilities - Site Leadership                | 100,000                           | 100,000                           | 0                  |
| Executive Director - Site Leadership            | 30,000                            | 0                                 | (30,000)           |
| Athletics                                       | 45,000                            | 20,000                            | (25,000)           |
| Technology Services - Salaries                  | 182,076                           | 187,250                           | 5,174              |
| Technology Services - Projects                  | 680,215                           | 680,215                           | 0                  |
| Maintenance - Salaries                          | 174,639                           | 89,235                            | (85,404)           |
| Maintenance                                     | 1,200,000                         | 1,200,000                         | 0                  |
| Music                                           | 35,000                            | 35,000                            | 0                  |
| Purchasing                                      | 113,700                           | 25,000                            | (88,700)           |
| Special Ed                                      | 25,000                            | 25,000                            | 0                  |
| Grounds - Irrigation                            | 50,000                            | 50,000                            | 0                  |
| Grounds - Blacktop                              | 75,000                            | 75,000                            | 0                  |
| Transportation - Vehicles                       | 200,000                           | 200,000                           | 0                  |
| <b>Subtotal Other</b>                           | <b>\$2,950,630</b>                | <b>\$2,726,700</b>                | <b>(\$223,930)</b> |
| <b>Grand Total</b>                              | <b>\$5,689,080</b>                | <b>\$11,606,182</b>               | <b>\$5,917,102</b> |

Capital projects adopted in a fiscal year are expected to be completed in that same fiscal year.

## Building - Juniper Ridge Community School

This Building Fund is used for the construction of new schools and to extend current building capacities, specifically for projects at Juniper Ridge Community School.

In 2018, Certificates of Participation (COP's) were taken out on behalf of Juniper Ridge Community School. The proceeds from these COP's were used to build a new school for Juniper Ridge.

Juniper Ridge, a charter school of District 51, will be responsible for repaying the COP's. Debt service for the COP's is kept in the Capital Projects Fund.

Total Expenditure = \$35,500  
Per Pupil Expenditure = \$1.72



Capital Project Funds  
Building - Juniper Ridge Community School

## Summary Statement Building - Juniper Ridge (44)

|                                                           | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual    | 2019-20<br>Actual    | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|---------------------------------|
| <b>REVENUE:</b>                                           |                   |                   |                      |                      |                                 |
| Interest on Investments                                   | \$0               | \$0               | \$102,174            | \$39,078             | <b>\$34</b>                     |
| <b>Total Revenue</b>                                      | <b>\$0</b>        | <b>\$0</b>        | <b>\$102,174</b>     | <b>\$39,078</b>      | <b>\$34</b>                     |
| <b>EXPENDITURE:</b>                                       |                   |                   |                      |                      |                                 |
| Building Construction &<br>Improvements                   | \$0               | \$0               | \$4,314,867          | \$2,940,329          | <b>\$35,500</b>                 |
| Equipment                                                 | 0                 | 0                 | 0                    | 79,475               | <b>0</b>                        |
| Other Capital Outlay                                      | 0                 | 0                 | 0                    | 179,142              | <b>0</b>                        |
| Construction Services                                     | 0                 | 0                 | 124,289              | 156,479              | <b>0</b>                        |
| <b>Total Expenditure</b>                                  | <b>\$0</b>        | <b>\$0</b>        | <b>\$4,439,156</b>   | <b>\$3,355,425</b>   | <b>\$35,500</b>                 |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$0</b>        | <b>\$0</b>        | <b>(\$4,336,982)</b> | <b>(\$3,316,347)</b> | <b>(\$35,466)</b>               |
| Certificates of Participation                             | \$0               | \$0               | \$7,565,000          | \$0                  | <b>\$0</b>                      |
| Premium/Discount                                          | 0                 | 0                 | 248,775              | 0                    | <b>0</b>                        |
| Issuance Costs                                            | 0                 | 0                 | (124,980)            | 0                    | <b>0</b>                        |
| <b>Net Sale of Certificates of Participation</b>          | <b>\$0</b>        | <b>\$0</b>        | <b>\$7,688,795</b>   | <b>\$0</b>           | <b>\$0</b>                      |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$0</b>        | <b>\$0</b>        | <b>\$3,351,813</b>   | <b>(\$3,316,347)</b> | <b>(\$35,466)</b>               |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 0                 | 0                 | 0                    | 3,351,813            | <b>35,466</b>                   |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | <b>\$0</b>        | <b>\$0</b>        | <b>\$3,351,813</b>   | <b>\$35,466</b>      | <b>\$0</b>                      |

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

## Building – Mesa Valley Community School

This Building Fund is used for the construction of new schools and to extend current building capacities, specifically for projects at Mesa Valley Community School.

In 2018, Certificates of Participation (COP's) were taken out on behalf of Mesa Valley Community School. The proceeds from these COP's were used to purchase and renovate a new school building for Mesa Valley Community School.

Mesa Valley Community School, a charter school of District 51, will be responsible for repaying the COP's. Debt service for the COP's is kept in the Capital Projects Fund.

Total Expenditure = \$0  
Per Pupil Expenditure = \$0



**MESA VALLEY**  
COMMUNITY SCHOOL

Capital Project Funds  
Building - Mesa Valley Community School

## Summary Statement Building - Mesa Valley Comm. School (45)

|                                                           | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual    | 2019-20<br>Actual | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------|-------------------|-------------------|----------------------|-------------------|---------------------------------|
| <b>REVENUE:</b>                                           |                   |                   |                      |                   |                                 |
| Miscellaneous Revenue                                     | \$0               | \$0               | \$0                  | \$0               | \$0                             |
| Interest Income                                           | 0                 | 0                 | 19,328               | 0                 | 0                               |
| <b>Total Revenue</b>                                      | <b>\$0</b>        | <b>\$0</b>        | <b>\$19,328</b>      | <b>\$0</b>        | <b>\$0</b>                      |
| <b>EXPENDITURE:</b>                                       |                   |                   |                      |                   |                                 |
| Building Construction &<br>Improvements                   | \$0               | \$0               | \$2,822,932          | \$0               | \$0                             |
| Equipment                                                 | 0                 | 0                 | 0                    | 0                 | 0                               |
| Other Capital Outlay                                      | 0                 | 0                 | 0                    | 0                 | 0                               |
| Construction Services                                     | 0                 | 0                 | 0                    | 0                 | 0                               |
| <b>Total Expenditure</b>                                  | <b>\$0</b>        | <b>\$0</b>        | <b>\$2,822,932</b>   | <b>\$0</b>        | <b>\$0</b>                      |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$0</b>        | <b>\$0</b>        | <b>(\$2,803,604)</b> | <b>\$0</b>        | <b>\$0</b>                      |
| Certificates of Participation                             | \$0               | \$0               | \$2,680,000          | \$0               | \$0                             |
| Premium/Discount                                          | 0                 | 0                 | 170,981              | 0                 | 0                               |
| Issuance Costs                                            | 0                 | 0                 | (47,377)             | 0                 | 0                               |
| <b>Net Sale of Certificates of Participation</b>          | <b>\$0</b>        | <b>\$0</b>        | <b>\$2,803,604</b>   | <b>\$0</b>        | <b>\$0</b>                      |
| <b>Excess (Deficiency) of Revenue</b>                     | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>           | <b>\$0</b>        | <b>\$0</b>                      |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 0                 | 0                 | 0                    | 0                 | 0                               |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$0               | \$0               | \$0                  | \$0               | \$0                             |

Note: COP's taken out on behalf of Mesa Valley Community Charter School to purchase and remodel a new school building.

## Medical Insurance

On November 11, 2003, the Board of Education approved the option to move to self-funding for employees' medical coverage. This health benefit plan for employees became effective January 1, 2004.

Self-funded plans are health plans developed and managed by the school district. The district uses a third-party administrator to support the plan. Under the self-insured arrangement, the district chooses to retain the risk rather than pass it on to an insurance company or Health Management Organization (HMO). Both the employee and employer may make monetary contributions to fund the plan, as with a traditional health insurance program.

In order to insure against catastrophic losses, the district purchases "stop loss" insurance.

**Total Expenditure = \$18,293,748**

**Per Pupil Expenditure = \$887.73**



Internal Service Funds  
Medical Insurance

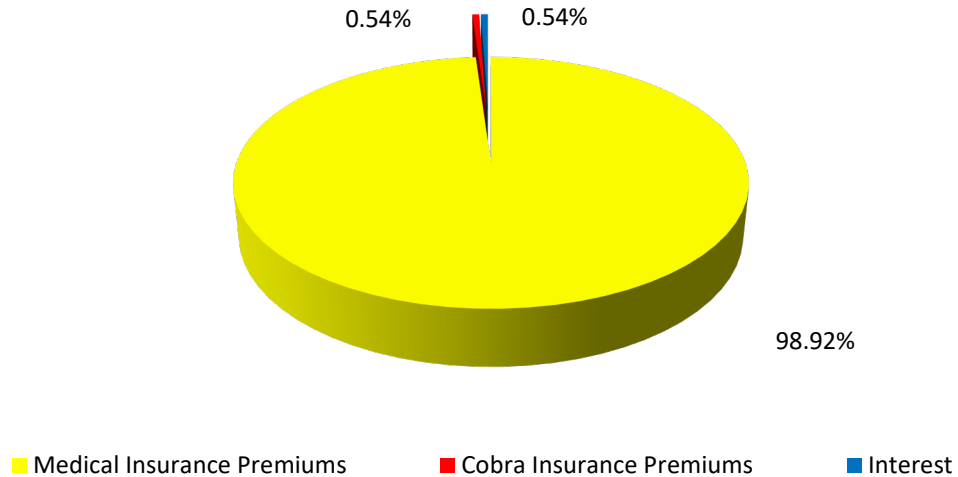
## Summary Statement Medical Insurance (62)

|                                                          | 2016-17<br>Actual   | 2017-18<br>Actual    | 2018-19<br>Actual    | 2019-20<br>Actual   | 2020-21<br>Re-Adopted<br>Budget |
|----------------------------------------------------------|---------------------|----------------------|----------------------|---------------------|---------------------------------|
| <b>REVENUE:</b>                                          |                     |                      |                      |                     |                                 |
| Medical Insurance Premiums                               | \$15,097,449        | \$15,515,842         | \$16,052,932         | \$17,032,349        | <b>\$18,345,452</b>             |
| Cobra Insurance Premiums                                 | 77,712              | 141,220              | 77,767               | 110,496             | <b>100,000</b>                  |
| Interest on Investments                                  | 66,810              | 115,993              | 95,348               | 25,610              | <b>100,000</b>                  |
| <b>Total Revenue</b>                                     | <b>\$15,241,971</b> | <b>\$15,773,055</b>  | <b>\$16,226,047</b>  | <b>\$17,168,455</b> | <b>\$18,545,452</b>             |
| <b>EXPENDITURE:</b>                                      |                     |                      |                      |                     |                                 |
| Medical - Administration/<br>Contracted Service          | \$2,415,974         | \$2,330,162          | \$2,994,865          | \$3,630,609         | <b>\$2,633,871</b>              |
| Medical - Claims                                         | 13,138,609          | 14,482,339           | 15,371,711           | 13,836,615          | <b>15,648,377</b>               |
| Miscellaneous                                            | 7,200               | 12,000               | 134,784              | 13,491              | <b>5,000</b>                    |
| Supplies                                                 | 4,014               | 5,757                | 987                  | 146,537             | <b>5,000</b>                    |
| Training                                                 | 1,001               | 220                  | 0                    | 469                 | <b>1,500</b>                    |
| <b>Total Expenditure</b>                                 | <b>\$15,566,798</b> | <b>\$16,830,478</b>  | <b>\$18,502,347</b>  | <b>\$17,627,721</b> | <b>\$18,293,748</b>             |
| <b>Excess (Deficiency) of Revenue</b>                    | <b>(\$324,827)</b>  | <b>(\$1,057,423)</b> | <b>(\$2,276,300)</b> | <b>(\$459,266)</b>  | <b>\$251,704</b>                |
| Transfer from General Fund                               | 0                   | 0                    | 0                    | 1,000,000           | <b>0</b>                        |
| <b>Excess (Deficiency) of<br/>Revenue &amp; Transfer</b> | <b>(\$324,827)</b>  | <b>(\$1,057,423)</b> | <b>(\$2,276,300)</b> | <b>\$540,734</b>    | <b>\$251,704</b>                |
| <b>GAAP FUND BALANCE:</b>                                |                     |                      |                      |                     |                                 |
| Beginning of Year                                        | 6,595,668           | 6,270,841            | 5,213,418            | 2,937,118           | <b>3,477,852</b>                |
| End of Year                                              | <b>\$6,270,841</b>  | <b>\$5,213,418</b>   | <b>\$2,937,118</b>   | <b>\$3,477,852</b>  | <b>\$3,729,556</b>              |

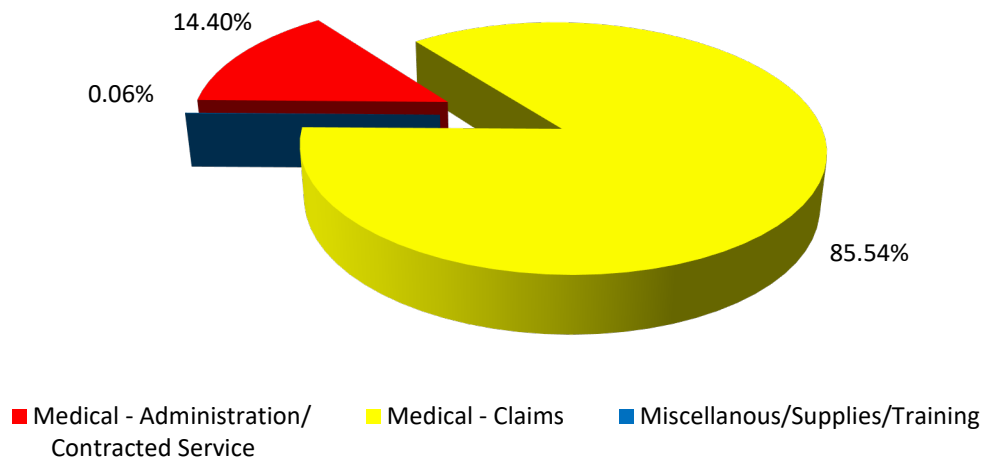
Internal Service Funds  
Medical Insurance

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**2020-2021 Medical Insurance Revenue Summary**



**2020-2021 Medical Insurance Expenditure Summary**



## Dental Insurance

The Dental Insurance Fund accounts for the self-insured payment of dental expenses for District 51 employees. Premiums are recorded in this fund and used to pay the dental expenses incurred by covered employees.

**Total Expenditure = \$2,228,750**  
**Per Pupil Expenditure = \$108.15**



Internal Service Funds  
Dental Insurance

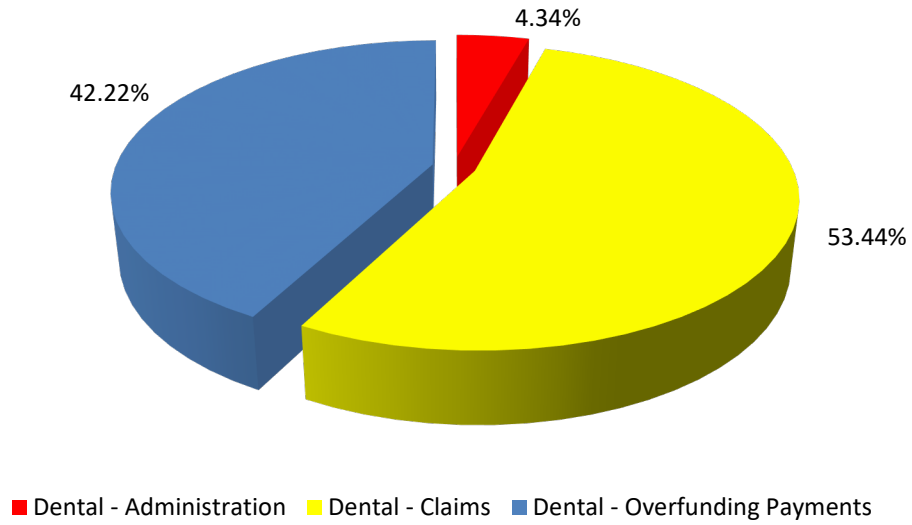
## Summary Statement Dental Insurance (63)

|                                       | 2016-17            | 2017-18            | 2018-19            | 2019-20            | 2020-21<br>Re-Adopted<br>Budget |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
|                                       | Actual             | Actual             | Actual             | Actual             |                                 |
| <b>REVENUE:</b>                       |                    |                    |                    |                    |                                 |
| Premiums/Contributions                | \$1,203,324        | \$1,212,439        | \$1,252,510        | \$1,275,037        | <b>\$1,387,281</b>              |
| <b>Total Revenue</b>                  | <b>\$1,203,324</b> | <b>\$1,212,439</b> | <b>\$1,252,510</b> | <b>\$1,275,037</b> | <b>\$1,387,281</b>              |
| <b>EXPENDITURE:</b>                   |                    |                    |                    |                    |                                 |
| Dental - Administration               | \$90,112           | \$109,302          | \$83,744           | \$92,039           | <b>\$96,722</b>                 |
| Dental - Claims                       | 1,000,438          | 1,049,267          | 1,102,763          | 1,065,098          | <b>1,191,011</b>                |
| Dental - Overfunding Payments         | 0                  | 0                  | 0                  | 0                  | <b>941,017</b>                  |
| <b>Total Expenditure</b>              | <b>\$1,090,550</b> | <b>\$1,158,569</b> | <b>\$1,186,507</b> | <b>\$1,157,137</b> | <b>\$2,228,750</b>              |
| <b>Excess (Deficiency) of Revenue</b> | <b>\$112,774</b>   | <b>\$53,870</b>    | <b>\$66,003</b>    | <b>\$117,900</b>   | <b>(\$841,469)</b>              |
| <b>GAAP FUND BALANCE:</b>             |                    |                    |                    |                    |                                 |
| Beginning of Year                     | 928,578            | 1,041,352          | 1,095,222          | 1,161,225          | <b>1,279,125</b>                |
| End of Year                           | <b>\$1,041,352</b> | <b>\$1,095,222</b> | <b>\$1,161,225</b> | <b>\$1,279,125</b> | <b>\$437,656</b>                |

Internal Service Funds  
Dental Insurance

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**2020-2021 Dental Insurance Expenditure Summary**



## Insurance

Colorado Revised Statutes, Section 22-45-103, allows school districts to maintain a fund created solely for the management of risk related activities. The Insurance Fund is funded by a transfer from the General Fund. Activities for this fund include:

- Pure self-insurance needs for property, liability, and workers compensation
- Aggregate contributions for organized and licensed pool participation
- Accumulation of funds to meet future self-insurance needs
- Insurance premiums paid to commercial insurance firms
- Staff wellness programs
- School safety and security

Coverage for property and liability is through membership in the Colorado School Districts Self Insurance Pool. Participation in pools and associations help keep costs to the district as low as possible.

**Total Expenditure = \$3,133,869**  
**Per Pupil Expenditure = \$152.08**



Internal Service Funds  
Insurance

## Summary Statement Insurance (64)

|                                                           | 2016-17<br>Actual    | 2017-18<br>Actual  | 2018-19<br>Actual    | 2019-20<br>Actual    | 2020-21<br>Re-Adopted<br>Budget |
|-----------------------------------------------------------|----------------------|--------------------|----------------------|----------------------|---------------------------------|
| <b>REVENUE:</b>                                           |                      |                    |                      |                      |                                 |
| Interest on Investments                                   | \$34,277             | \$68,859           | \$95,436             | \$85,879             | \$70,000                        |
| Insurance Premium-Employee Benefits                       | 857,152              | 2,982,612          | 713,036              | 1,609,328            | 900,000                         |
| Miscellaneous                                             | 282,965              | 1,749              | 2,041                | 8,139                | 1,500                           |
| <b>Total Revenue</b>                                      | <b>\$1,174,394</b>   | <b>\$3,053,220</b> | <b>\$810,513</b>     | <b>\$1,703,346</b>   | <b>\$971,500</b>                |
| <b>EXPENDITURE:</b>                                       |                      |                    |                      |                      |                                 |
| Salaries and Benefits                                     | \$0                  | \$597,107          | \$764,924            | \$847,229            | \$836,869                       |
| Workers' Compensation                                     | 2,373,227            | 661,048            | 1,584,670            | 1,277,875            | 1,400,000                       |
| Insurance Premiums/Bonds                                  | 491,276              | 473,798            | 712,849              | 711,821              | 620,000                         |
| Uninsured Losses/Claims                                   | (4,013)              | (456)              | (1,187)              | 290                  | 2,000                           |
| Supplies/Other                                            | 35,997               | 120,378            | 149,006              | 51,518               | 190,000                         |
| Employee Assistance Program                               | 36,239               | 49,733             | 60,557               | 97,049               | 75,000                          |
| Wellness Program                                          | 5,145                | 6,569              | 5,341                | 7,240                | 10,000                          |
| <b>Total Expenditure</b>                                  | <b>\$2,937,871</b>   | <b>\$1,908,177</b> | <b>\$3,276,160</b>   | <b>\$2,993,022</b>   | <b>\$3,133,869</b>              |
| <b>Excess (Deficiency) of<br/>Revenue</b>                 | <b>(\$1,763,477)</b> | <b>\$1,145,043</b> | <b>(\$2,465,647)</b> | <b>(\$1,289,676)</b> | <b>(\$2,162,369)</b>            |
| Transfer From General Fund                                | 1,500,000            | 1,500,000          | 1,500,000            | 1,500,000            | 1,500,000                       |
| <b>Excess (Deficiency) of<br/>Revenue &amp; Transfer</b>  | <b>(\$263,477)</b>   | <b>\$2,645,043</b> | <b>(\$965,647)</b>   | <b>\$210,324</b>     | <b>(\$662,369)</b>              |
| GAAP Basis Fund Balance<br>(Deficit) at Beginning of Year | 3,526,009            | 3,262,532          | 5,907,575            | 4,941,928            | 5,152,252                       |
| GAAP Basis Fund Balance<br>(Deficit) at End of Year       | \$3,262,532          | \$5,907,575        | \$4,941,928          | \$5,152,252          | \$4,489,883                     |
| <b>Assigned to:</b>                                       |                      |                    |                      |                      |                                 |
| Encumbrances                                              | 0                    | (650)              | (7,244)              | (13,507)             | (5,000)                         |
| <b>Unassigned Fund<br/>Balance at End of Year</b>         | <b>\$3,262,532</b>   | <b>\$5,906,925</b> | <b>\$4,934,684</b>   | <b>\$5,138,745</b>   | <b>\$4,484,883</b>              |

### 2019-20 Actual

Transfer: \$180.85 X 21,432.08 to Capital Projects/Insurance Reserve

|                   |                    |
|-------------------|--------------------|
| Capital Projects  | \$2,375,970        |
| Insurance Reserve | 1,500,000          |
|                   | <u>\$3,875,970</u> |

### 2020-21 Re-Adopted Budget

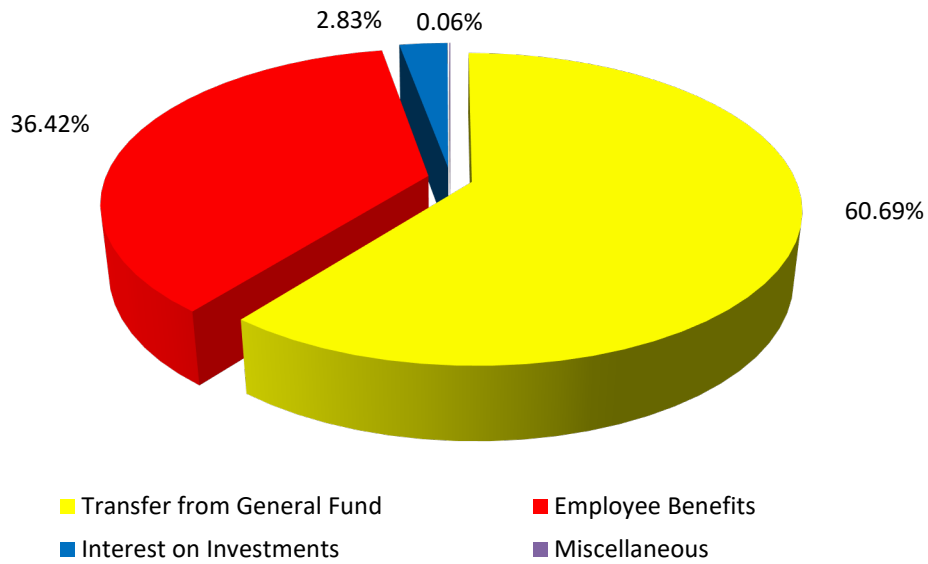
Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve

|                   |                    |
|-------------------|--------------------|
| Capital Projects  | \$2,375,970        |
| Insurance Reserve | 1,500,000          |
|                   | <u>\$3,875,970</u> |

Internal Service Funds  
Insurance

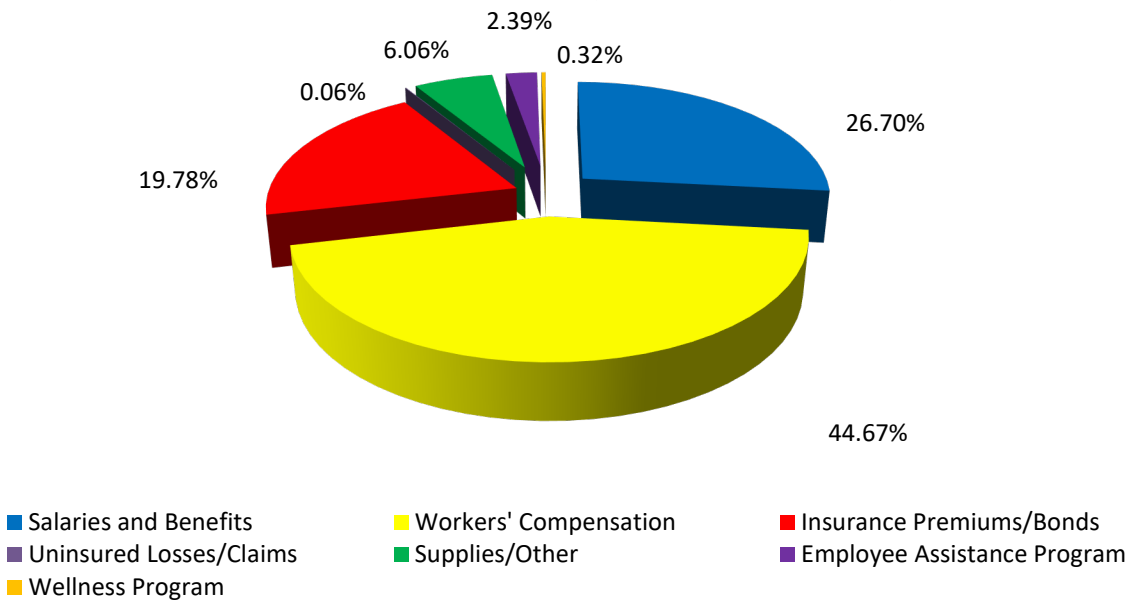
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**2020-2021 Insurance Revenue Summary**



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**2020-2021 Insurance Expenditure Summary**



# Colorado Revised Statutes Compliance Statement

Statements to comply with C.R.S. 22-44-105(2)

*A supporting explanatory schedule or statement, as needed, of sufficient detail to judge the validity thereof of anticipated revenues and proposed expenditures:*

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the county assessor, the federal government, and other sources using methods recommended in the Financial Policies and Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning Fund Balances and Revenues will equal or exceed budgeted expenditures and reserves.

*A statement which summarizes the aggregate of revenues, appropriations, assets, and liabilities of each fund in balanced relations:*

This budget includes the actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The figures are contained in the district's annual audit available for review in the Mesa County Valley School District 51 office located at 2115 Grand Avenue, the Colorado Department of Education, or the State Auditor's office.

*A disclosure of planned compliance with Section 20 of Article X of the State Constitution:*

The 2020-21 budget was prepared in compliance with the revenue, expenditures, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.



**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021           |  | Object<br>Source                         | 10<br>General Fund | 11<br>Charter School<br>Fund | 17<br>2017 Mill Levy<br>Override | 19<br>Preschool and<br>Kindergarten | 21<br>Food Service | 22<br>Governmental<br>Designated<br>Grants Fund | 23<br>Pupil Activity | (26-29)<br>Other Special<br>Revenue |
|-----------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|--------------------|------------------------------|----------------------------------|-------------------------------------|--------------------|-------------------------------------------------|----------------------|-------------------------------------|
| <b>Budgeted Pupil Count: 21,055.0</b>                                                                                 |  |                                          |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| <b>Beginning Fund Balance<br/>(Includes All Reserves)</b>                                                             |  |                                          |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| <b>Revenues</b>                                                                                                       |  |                                          |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Local Sources                                                                                                         |  | 1000 - 1999                              | 12,210,982         | 6,957,999                    | 1,962,106                        | 759,232                             | 278,600            | -                                               | 20,364               | 3,281,769                           |
| Intermediate Sources                                                                                                  |  | 2000 - 2999                              | 66,504,813         | 8,818,637                    | 7,393,852                        | 5,000                               | 669,446            | -                                               | 636,000              | 8,307,250                           |
| State Sources                                                                                                         |  | 3000 - 3999                              | 123,368            | 836,199                      | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Federal Sources                                                                                                       |  | 4000 - 4999                              | 118,167,242        | 271,850                      | -                                | -                                   | 60,074             | 39,098,177                                      | -                    | -                                   |
| <b>Total Revenues</b>                                                                                                 |  |                                          | 3,266,812          | 9,926,686                    | 7,393,852                        | 5,000                               | 6,569,884          | 23,491,526                                      | -                    | -                                   |
| <b>Total Beginning Fund Balance and<br/>Reserves</b>                                                                  |  |                                          | 188,062,235        | 16,884,685                   | 9,355,958                        | 764,232                             | 7,578,004          | 62,589,703                                      | 636,000              | 8,307,250                           |
| Total Allocations To/From Other Funds                                                                                 |  | 5600, 5700,<br>5800                      |                    | -                            | -                                | 2,003,608                           | -                  | -                                               | -                    | -                                   |
| Transfers To/From Other Funds                                                                                         |  | 5200 - 5300                              | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other Sources                                                                                                         |  | 5100, 5400,<br>5500, 5900,<br>5990, 5991 | 4,110,942          | 9,211,539                    | -                                | -                                   | 77,792             | -                                               | 200,000              | -                                   |
| <b>Available Beginning Fund Balance &amp;<br/>Revenues (Plus Or Minus (If Revenue)<br/>Allocations And Transfers)</b> |  |                                          | 204,384,159        | 26,096,224                   | 9,355,958                        | 2,767,840                           | 7,655,796          | 62,589,703                                      | 856,364              | 11,589,019                          |
| <b>Expenditures</b>                                                                                                   |  |                                          |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| <b>Instruction - Program 0010 to 2099</b>                                                                             |  |                                          |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                              |  | 0100                                     | 71,860,827         | 5,039,268                    | -                                | 1,378,530                           | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                     |  | 0200                                     | 25,775,710         | 1,687,258                    | -                                | 601,650                             | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                    |  | 0300, 0400,<br>0500                      | 5,496,544          | 4,718,757                    | -                                | 290,496                             | -                  | 62,589,703                                      | 786,000              | 8,099,942                           |
| Supplies and Materials                                                                                                |  | 0600                                     | 3,178,579          | -                            | -                                | 16,000                              | -                  | -                                               | -                    | -                                   |
| Property                                                                                                              |  | 0700                                     | 158,174            | -                            | -                                | 2,500                               | -                  | -                                               | -                    | -                                   |
| Other                                                                                                                 |  | 0800, 0900                               | 16,628             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Instruction</b>                                                                                              |  |                                          | 106,486,462        | 11,445,283                   | -                                | 2,289,176                           | -                  | 62,589,703                                      | 786,000              | 8,099,942                           |
| <b>Supporting Services</b>                                                                                            |  |                                          |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| <b>Students - Program 2100</b>                                                                                        |  |                                          |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                              |  | 0100                                     | 7,831,023          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                     |  | 0200                                     | 2,560,379          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                    |  | 0300, 0400,<br>0500                      | 452,269            | -                            | 1,070,787                        | -                                   | -                  | -                                               | -                    | -                                   |
| Supplies and Materials                                                                                                |  | 0600                                     | 329,396            | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Property                                                                                                              |  | 0700                                     | 17,280             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other                                                                                                                 |  | 0800, 0900                               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Students</b>                                                                                                 |  |                                          | 11,190,347         | -                            | 1,070,787                        | -                                   | -                  | -                                               | -                    | -                                   |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021<br><br>Budgeted Pupil Count: 21,055.0 |  | Object<br>Source   | 10<br>General Fund | 11<br>Charter School<br>Fund | 17<br>2017 Mill Levy<br>Override | 19<br>Preschool and<br>Kindergarten | 21<br>Food Service | 22<br>Governmental<br>Designated<br>Grants Fund | 23<br>Pupil Activity | (26-29)<br>Other Special<br>Revenue |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------|--------------------|------------------------------|----------------------------------|-------------------------------------|--------------------|-------------------------------------------------|----------------------|-------------------------------------|
| <b>Instructional Staff - Program 2200</b>                                                                                                         |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                                                          |  | 0100               | 5,633,790          | -                            | -                                | 199,755                             | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                                                 |  | 0200               | 1,946,792          | -                            | -                                | 56,894                              | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                                                |  | 0300,0400,<br>0500 | 1,666,400          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Supplies and Materials                                                                                                                            |  | 0600               | 123,627            | -                            | -                                | 50,000                              | -                  | -                                               | -                    | -                                   |
| Property                                                                                                                                          |  | 0700               | 41,424             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other                                                                                                                                             |  | 0800, 0900         | 24,050             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Instructional Staff</b>                                                                                                                  |  |                    | 9,436,083          | -                            | -                                | 306,649                             | -                  | -                                               | -                    | -                                   |
| <b>General Administration - Program 2300,<br/>including Program 2303 and 2304</b>                                                                 |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                                                          |  | 0100               | 1,720,325          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                                                 |  | 0200               | 493,807            | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                                                |  | 0300,0400,<br>0500 | 443,842            | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Supplies and Materials                                                                                                                            |  | 0600               | 67,292             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Property                                                                                                                                          |  | 0700               | 25,067             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other                                                                                                                                             |  | 0800, 0900         | 22,750             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total School Administration</b>                                                                                                                |  |                    | 2,773,083          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>School Administration - Program 2400</b>                                                                                                       |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                                                          |  | 0100               | 11,226,719         | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                                                 |  | 0200               | 3,499,757          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                                                |  | 0300,0400,<br>0500 | 80,172             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Supplies and Materials                                                                                                                            |  | 0600               | 28,545             | -                            | -                                | -                                   | -                  | -                                               | -                    | 7,308                               |
| Property                                                                                                                                          |  | 0700               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other                                                                                                                                             |  | 0800, 0900         | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total School Administration</b>                                                                                                                |  |                    | 14,835,193         | -                            | -                                | -                                   | -                  | -                                               | -                    | 7,308                               |
| <b>Business Services - Program 2500,<br/>including Program 2501</b>                                                                               |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                                                          |  | 0100               | 1,676,912          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                                                 |  | 0200               | 520,263            | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                                                |  | 0300,0400,<br>0500 | 145,348            | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Supplies and Materials                                                                                                                            |  | 0600               | 37,826             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Property                                                                                                                                          |  | 0700               | 4,935              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other                                                                                                                                             |  | 0800, 0900         | (539,609)          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Business Services</b>                                                                                                                    |  |                    | 1,845,675          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Operations and Maintenance - Program 2600</b>                                                                                                  |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                                                          |  | 0100               | 7,424,259          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                                                 |  | 0200               | 2,758,678          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021 |  | Object<br>Source       | 10<br>General Fund     | 11<br>Charter School<br>Fund | 17<br>2017 Mill Levy<br>Override | 19<br>Preschool and<br>Kindergarten | 21<br>Food Service | 22<br>Governmental<br>Designated<br>Grants Fund | 23<br>Pupil Activity | (26-29)<br>Other Special<br>Revenue |
|-------------------------------------------------------------------------------------------------------------|--|------------------------|------------------------|------------------------------|----------------------------------|-------------------------------------|--------------------|-------------------------------------------------|----------------------|-------------------------------------|
| Budgeted Pupil Count: 21,055.0                                                                              |  | Purchased Services     | 0300,0400,<br>0500     | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Supplies and Materials | 1,602,011<br>3,677,606 | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Property               | 83,322                 | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Other                  | -                      | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Operations and Maintenance</b>                                                                     |  |                        | 15,545,876             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Student Transportation - Program 2700</b>                                                                |  |                        |                        |                              |                                  |                                     |                    |                                                 |                      |                                     |
|                                                                                                             |  | Salaries               | 0100<br>100,269        | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Employee Benefits      | 0200<br>35,390         | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Purchased Services     | 0300,0400,<br>0500     | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Supplies and Materials | 6,147,523              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Property               | 0600<br>404,000        | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Other                  | 0700<br>3,000          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Student Transportation</b>                                                                         |  |                        | 6,690,182              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Central Support - Program 2800, including<br/>Program 2801</b>                                           |  |                        |                        |                              |                                  |                                     |                    |                                                 |                      |                                     |
|                                                                                                             |  | Salaries               | 0100<br>2,629,979      | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Employee Benefits      | 0200<br>931,528        | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Purchased Services     | 0300,0400,<br>0500     | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Supplies and Materials | 2,668,988              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Property               | 0600<br>97,798         | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Other                  | 0700<br>18,700         | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Central Support</b>                                                                                |  |                        | 6,350,793              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Other Support - Program 2900</b>                                                                         |  |                        |                        |                              |                                  |                                     |                    |                                                 |                      |                                     |
|                                                                                                             |  | Salaries               | 0100<br>233,894        | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Employee Benefits      | 0200<br>9,263          | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Purchased Services     | 0300,0400,<br>0500     | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Supplies and Materials | 5,935                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Property               | 0600<br>-              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Other                  | 0700<br>-              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Other Support</b>                                                                                  |  |                        | 249,092                | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Food Service Operations - Program 3100</b>                                                               |  |                        |                        |                              |                                  |                                     |                    |                                                 |                      |                                     |
|                                                                                                             |  | Salaries               | 0100<br>-              | -                            | -                                | -                                   | 2,468,068          | -                                               | -                    | -                                   |
|                                                                                                             |  | Employee Benefits      | 0200<br>-              | -                            | -                                | -                                   | 1,057,743          | -                                               | -                    | -                                   |
|                                                                                                             |  | Purchased Services     | 0300,0400,<br>0500     | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Supplies and Materials | 6,000<br>-             | -                            | -                                | -                                   | 3,246,200          | -                                               | -                    | -                                   |
|                                                                                                             |  | Property               | 0700<br>-              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                             |  | Other                  | 0800, 0900<br>-        | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |

FY2020-2021 SUMMARY BUDGET

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021<br><br>Budgeted Pupil Count: 21,055.0 |                    | Object<br>Source | 10<br>General Fund | 11<br>Charter School<br>Fund | 17<br>2017 Mill Levy<br>Override | 19<br>Preschool and<br>Kindergarten | 21<br>Food Service | 22<br>Governmental<br>Designated<br>Grants Fund | 23<br>Pupil Activity | (26-29)<br>Other Special<br>Revenue |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|--------------------|------------------------------|----------------------------------|-------------------------------------|--------------------|-------------------------------------------------|----------------------|-------------------------------------|
| Total Other Support                                                                                                                               |                    |                  | -                  | -                            | -                                | -                                   | 6,772,011          | -                                               | -                    | -                                   |
| Enterprise Operations - Program 3200                                                                                                              |                    |                  |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries<br>Employee Benefits<br>Purchased Services<br><br>Supplies and Materials<br>Property<br>Other                                            | 0100               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0200               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0300,0400,<br>0500 | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0600               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0700               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0800, 0900         | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Total Enterprise Operations                                                                                                                       |                    |                  | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Community Services - Program 3300                                                                                                                 |                    |                  |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries<br>Employee Benefits<br>Purchased Services<br><br>Supplies and Materials<br>Property<br>Other                                            | 0100               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0200               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0300,0400,<br>0500 | 64,732           | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0600               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0700               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0800, 0900         | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Total Community Services                                                                                                                          |                    |                  | 64,732             | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Education for Adults - Program 3400                                                                                                               |                    |                  |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries<br>Employee Benefits<br>Purchased Services<br><br>Supplies and Materials<br>Property<br>Other                                            | 0100               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0200               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0300,0400,<br>0500 | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0600               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0700               | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
|                                                                                                                                                   | 0800, 0900         | -                | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Total Education for Adults Services                                                                                                               |                    |                  | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Total Supporting Services                                                                                                                         |                    |                  | 68,981,056         | -                            | 1,070,787                        | 306,649                             | 6,772,011          | -                                               | -                    | 7,308                               |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021<br>Budgeted Pupil Count: 21,055.0 |  | Object<br>Source   | 10<br>General Fund | 11<br>Charter School<br>Fund | 17<br>2017 Mill Levy<br>Override | 19<br>Preschool and<br>Kindergarten | 21<br>Food Service | 22<br>Governmental<br>Designated<br>Grants Fund | 23<br>Pupil Activity | (26-29)<br>Other Special<br>Revenue |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------|--------------------|------------------------------|----------------------------------|-------------------------------------|--------------------|-------------------------------------------------|----------------------|-------------------------------------|
| <b>Property - Program 4000</b>                                                                                                                |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                                                      |  | 0100               | -                  | -                            | 287,134                          | -                                   | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                                             |  | 0200               | -                  | -                            | 91,328                           | -                                   | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                                            |  | 0300,0400,<br>0500 | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Supplies and Materials                                                                                                                        |  | 0600               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Property                                                                                                                                      |  | 0700               | -                  | -                            | 921,538                          | -                                   | -                  | -                                               | -                    | 230,000                             |
| Other                                                                                                                                         |  | 0800, 0900         | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Property</b>                                                                                                                         |  |                    | -                  | -                            | 1,300,000                        | -                                   | -                  | -                                               | -                    | 230,000                             |
| <b>Other Uses - Program 5000s - including<br/>Transfers Out and/or Allocations Out as<br/>an expenditure</b>                                  |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Salaries                                                                                                                                      |  | 0100               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Employee Benefits                                                                                                                             |  | 0200               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Purchased Services                                                                                                                            |  | 0300,0400,<br>0500 | 2,500              | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Supplies and Materials                                                                                                                        |  | 0600               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Property                                                                                                                                      |  | 0700               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other                                                                                                                                         |  | 0800, 0900         | 16,049,977         | 7,531,770                    | 4,567,947                        | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Other Uses</b>                                                                                                                       |  |                    | 16,052,477         | 7,531,770                    | 4,567,947                        | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Expenditures</b>                                                                                                                     |  |                    | 191,519,995        | 18,977,053                   | 6,938,734                        | 2,595,825                           | 6,772,011          | 62,589,703                                      | 786,000              | 8,337,250                           |
| <b>APPROPRIATED RESERVES</b>                                                                                                                  |  |                    |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Other Reserved Fund Balance (9900)                                                                                                            |  | 0840               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Other Restricted Reserves (932X)                                                                                                              |  | 0840               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Reserved Fund Balance (9100)                                                                                                                  |  | 0840               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| District Emergency Reserve (9315)                                                                                                             |  | 0840               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Reserve for TABOR 3% (9321)                                                                                                                   |  | 0840               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Reserve for TABOR - Multi-Year Obligations<br>(9322)                                                                                          |  | 0840               | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Reserves</b>                                                                                                                         |  |                    | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Expenditures and Reserves</b>                                                                                                        |  |                    | 191,519,995        | 18,977,053                   | 6,938,734                        | 2,595,825                           | 6,772,011          | 62,589,703                                      | 786,000              | 8,337,250                           |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021<br>Budgeted Pupil Count: 21,055.0                   |  | Object<br>Source | 10<br>General Fund | 11<br>Charter School<br>Fund | 17<br>2017 Mill Levy<br>Override | 19<br>Preschool and<br>Kindergarten | 21<br>Food Service | 22<br>Governmental<br>Designated<br>Grants Fund | 23<br>Pupil Activity | (26-29)<br>Other Special<br>Revenue |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------|--------------------|------------------------------|----------------------------------|-------------------------------------|--------------------|-------------------------------------------------|----------------------|-------------------------------------|
| <b>BUDGETED ENDING FUND BALANCE</b>                                                                                                                             |  |                  |                    |                              |                                  |                                     |                    |                                                 |                      |                                     |
| Non-spendable fund balance (9900)                                                                                                                               |  | 6710             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Restricted fund balance (9990)                                                                                                                                  |  | 6720             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| TABOR 3% emergency reserve (9321)                                                                                                                               |  | 6721             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| TABOR multi year obligations (9322)                                                                                                                             |  | 6722             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| District emergency reserve (letter of credit<br>or real estate) (9323)                                                                                          |  | 6723             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Colorado Preschool Program (CPP) (9324)                                                                                                                         |  | 6724             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Full day kindergarten reserve (9325)                                                                                                                            |  | 6725             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Risk-related / restricted capital reserve<br>(9326)                                                                                                             |  | 6726             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| BEST capital renewal reserve (9327)                                                                                                                             |  | 6727             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Committed fund balance (9900)                                                                                                                                   |  | 6750             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Committed fund balance (15% limit) (9200)                                                                                                                       |  | 6750             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Assigned fund balance (9900)                                                                                                                                    |  | 6760             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Unassigned fund balance (9900)                                                                                                                                  |  | 6770             | 12,864,164         | 7,119,171                    | 2,417,224                        | 172,015                             | 883,785            | -                                               | 70,364               | 3,251,769                           |
| Net investment in capital assets (9900)                                                                                                                         |  | 6790             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Restricted net position (9900)                                                                                                                                  |  | 6791             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Unrestricted net position (9900)                                                                                                                                |  | 6792             | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| <b>Total Ending Fund Balance</b>                                                                                                                                |  |                  | 12,864,164         | 7,119,171                    | 2,417,224                        | 172,015                             | 883,785            | -                                               | 70,364               | 3,251,769                           |
| <b>Total Available Beginning Fund Balance &amp;<br/>Revenues Less Total Expenditures &amp;<br/>Reserves Less Ending Fund Balance<br/>(Shall Equal Zero (0))</b> |  |                  | -                  | -                            | -                                | -                                   | -                  | -                                               | -                    | -                                   |
| Use of a portion of beginning fund balance<br>resolution required?                                                                                              |  |                  | No                 | No                           | No                               | Yes                                 | No                 | No                                              | No                   | Yes                                 |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021           |  | Object<br>Source                       | 31<br>Bond<br>Redemption | 41<br>Building Fund | 43<br>Capital Reserve<br>Capital Projects | 44<br>Supplemental<br>Capital<br>Construction,<br>Technology,<br>and<br>Maintenance<br>Fund. | 60<br>Internal Service | 64<br>Risk Related<br>Activity | TOTAL       |
|-----------------------------------------------------------------------------------------------------------------------|--|----------------------------------------|--------------------------|---------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|------------------------|--------------------------------|-------------|
| <b>Budgeted Pupil Count: 21,055.0</b>                                                                                 |  |                                        |                          |                     |                                           |                                                                                              |                        |                                |             |
| <b>Beginning Fund Balance<br/>(Includes All Reserves)</b>                                                             |  |                                        | 15,694,013               | 36,190,644          | 13,213,312                                | 35,466                                                                                       | 4,756,977              | 5,152,252                      | 100,513,716 |
| <b>Revenues</b>                                                                                                       |  |                                        |                          |                     |                                           |                                                                                              |                        |                                |             |
| Local Sources                                                                                                         |  | 1000 - 1999                            | 18,119,900               | 800,000             | 7,225,825                                 | 34                                                                                           | 19,932,733             | 971,500                        | 139,384,990 |
| Intermediate Sources                                                                                                  |  | 2000 - 2999                            | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 123,368     |
| State Sources                                                                                                         |  | 3000 - 3999                            | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 158,161,692 |
| Federal Sources                                                                                                       |  | 4000 - 4999                            | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 33,600,072  |
| <b>Total Revenues</b>                                                                                                 |  |                                        | 18,119,900               | 800,000             | 7,225,825                                 | 34                                                                                           | 19,932,733             | 971,500                        | 331,270,122 |
| <b>Total Beginning Fund Balance and<br/>Reserves</b>                                                                  |  |                                        | 33,813,913               | 36,990,644          | 20,439,137                                | 35,500                                                                                       | 24,689,710             | 6,123,752                      | 431,783,838 |
| Total Allocations To/From Other Funds                                                                                 |  | 5600,5700,<br>5800                     | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 2,003,608   |
| Transfers To/From Other Funds                                                                                         |  | 5200 - 5300                            | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Other Sources                                                                                                         |  | 5100,5400,<br>5500,5900,<br>5990, 5991 | -                        | -                   | 2,375,970                                 | -                                                                                            | -                      | 1,500,000                      | 17,476,243  |
| <b>Available Beginning Fund Balance &amp;<br/>Revenues (Plus Or Minus (If Revenue)<br/>Allocations And Transfers)</b> |  |                                        | 33,813,913               | 36,990,644          | 22,815,107                                | 35,500                                                                                       | 24,689,710             | 7,623,752                      | 451,263,689 |
| <b>Expenditures</b>                                                                                                   |  |                                        |                          |                     |                                           |                                                                                              |                        |                                |             |
| <b>Instruction - Program 0010 to 2099</b>                                                                             |  |                                        |                          |                     |                                           |                                                                                              |                        |                                |             |
| Salaries                                                                                                              |  | 0100                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 78,278,625  |
| Employee Benefits                                                                                                     |  | 0200                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 28,064,618  |
| Purchased Services                                                                                                    |  | 0300,0400,<br>0500                     | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 81,981,442  |
| Supplies and Materials                                                                                                |  | 0600                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 3,194,579   |
| Property                                                                                                              |  | 0700                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 160,674     |
| Other                                                                                                                 |  | 0800, 0900                             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 16,628      |
| <b>Total Instruction</b>                                                                                              |  |                                        | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 191,696,566 |
| <b>Supporting Services</b>                                                                                            |  |                                        |                          |                     |                                           |                                                                                              |                        |                                |             |
| <b>Students - Program 2100</b>                                                                                        |  |                                        |                          |                     |                                           |                                                                                              |                        |                                |             |
| Salaries                                                                                                              |  | 0100                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 7,831,023   |
| Employee Benefits                                                                                                     |  | 0200                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 2,560,379   |
| Purchased Services                                                                                                    |  | 0300,0400,<br>0500                     | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 1,523,056   |
| Supplies and Materials                                                                                                |  | 0600                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 329,396     |
| Property                                                                                                              |  | 0700                                   | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 17,280      |
| Other                                                                                                                 |  | 0800, 0900                             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Students</b>                                                                                                 |  |                                        | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 12,261,134  |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021 |                    |                  |                          |                     |                                           |                                                                                              |                        |                                |            |  |  |
|-------------------------------------------------------------------------------------------------------------|--------------------|------------------|--------------------------|---------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|------------------------|--------------------------------|------------|--|--|
| Budgeted Pupil Count: 21,055.0                                                                              |                    | Object<br>Source | 31<br>Bond<br>Redemption | 41<br>Building Fund | 43<br>Capital Reserve<br>Capital Projects | 44<br>Supplemental<br>Capital<br>Construction,<br>Technology,<br>and<br>Maintenance<br>Fund. | 60<br>Internal Service | 64<br>Risk Related<br>Activity | TOTAL      |  |  |
| Instructional Staff - Program 2200                                                                          |                    |                  |                          |                     |                                           |                                                                                              |                        |                                |            |  |  |
| Salaries                                                                                                    | 0100               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 5,833,545  |  |  |
| Employee Benefits                                                                                           | 0200               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 2,003,686  |  |  |
| Purchased Services                                                                                          | 0300,0400,<br>0500 | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 1,666,400  |  |  |
| Supplies and Materials                                                                                      | 0600               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 173,627    |  |  |
| Property                                                                                                    | 0700               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 41,424     |  |  |
| Other                                                                                                       | 0800, 0900         | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 24,050     |  |  |
| Total Instructional Staff                                                                                   |                    |                  | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 9,742,732  |  |  |
| General Administration - Program 2300,<br>including Program 2303 and 2304                                   |                    |                  |                          |                     |                                           |                                                                                              |                        |                                |            |  |  |
| Salaries                                                                                                    | 0100               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 1,720,325  |  |  |
| Employee Benefits                                                                                           | 0200               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 493,807    |  |  |
| Purchased Services                                                                                          | 0300,0400,<br>0500 | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 443,842    |  |  |
| Supplies and Materials                                                                                      | 0600               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 67,292     |  |  |
| Property                                                                                                    | 0700               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 25,067     |  |  |
| Other                                                                                                       | 0800, 0900         | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 22,750     |  |  |
| Total School Administration                                                                                 |                    |                  | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 2,773,083  |  |  |
| School Administration - Program 2400                                                                        |                    |                  |                          |                     |                                           |                                                                                              |                        |                                |            |  |  |
| Salaries                                                                                                    | 0100               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 11,226,719 |  |  |
| Employee Benefits                                                                                           | 0200               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 3,499,757  |  |  |
| Purchased Services                                                                                          | 0300,0400,<br>0500 | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 80,172     |  |  |
| Supplies and Materials                                                                                      | 0600               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 35,853     |  |  |
| Property                                                                                                    | 0700               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |  |  |
| Other                                                                                                       | 0800, 0900         | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |  |  |
| Total School Administration                                                                                 |                    |                  | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 14,842,501 |  |  |
| Business Services - Program 2500,<br>including Program 2501                                                 |                    |                  |                          |                     |                                           |                                                                                              |                        |                                |            |  |  |
| Salaries                                                                                                    | 0100               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | 560,642                        | 2,237,554  |  |  |
| Employee Benefits                                                                                           | 0200               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | 196,995                        | 717,258    |  |  |
| Purchased Services                                                                                          | 0300,0400,<br>0500 | -                | -                        | -                   | -                                         | -                                                                                            | -                      | 13,750                         | 159,098    |  |  |
| Supplies and Materials                                                                                      | 0600               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | 5,000                          | 42,826     |  |  |
| Property                                                                                                    | 0700               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | 17,250                         | 22,185     |  |  |
| Other                                                                                                       | 0800, 0900         | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | (539,609)  |  |  |
| Total Business Services                                                                                     |                    |                  | -                        | -                   | -                                         | -                                                                                            | -                      | 793,637                        | 2,639,312  |  |  |
| Operations and Maintenance - Program 2600                                                                   |                    |                  |                          |                     |                                           |                                                                                              |                        |                                |            |  |  |
| Salaries                                                                                                    | 0100               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 7,424,259  |  |  |
| Employee Benefits                                                                                           | 0200               | -                | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 2,758,678  |  |  |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021 |  | Object<br>Source       | 31<br>Bond<br>Redemption | 41<br>Building Fund | 43<br>Capital Reserve<br>Capital Projects | 44<br>Supplemental<br>Capital<br>Construction,<br>Technology,<br>and<br>Maintenance<br>Fund. | 60<br>Internal Service | 64<br>Risk Related<br>Activity | TOTAL      |
|-------------------------------------------------------------------------------------------------------------|--|------------------------|--------------------------|---------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|------------------------|--------------------------------|------------|
| Budgeted Pupil Count: 21,055.0                                                                              |  | Purchased Services     | -                        | -                   | -                                         | -                                                                                            | -                      | 566,000                        | 2,168,011  |
|                                                                                                             |  | Supplies and Materials | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 3,677,606  |
|                                                                                                             |  | Property               | -                        | -                   | -                                         | -                                                                                            | -                      | 10,000                         | 93,322     |
|                                                                                                             |  | Other                  | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| <b>Total Operations and Maintenance</b>                                                                     |  |                        | -                        | -                   | -                                         | -                                                                                            | -                      | 576,000                        | 16,121,876 |
| <b>Student Transportation - Program 2700</b>                                                                |  |                        |                          |                     |                                           |                                                                                              |                        |                                |            |
|                                                                                                             |  | Salaries               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 100,269    |
|                                                                                                             |  | Employee Benefits      | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 35,390     |
|                                                                                                             |  | Purchased Services     | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 6,147,523  |
|                                                                                                             |  | Supplies and Materials | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 404,000    |
|                                                                                                             |  | Property               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 3,000      |
|                                                                                                             |  | Other                  | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| <b>Total Student Transportation</b>                                                                         |  |                        | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 6,690,182  |
| <b>Central Support - Program 2800, including Program 2801</b>                                               |  |                        |                          |                     |                                           |                                                                                              |                        |                                |            |
|                                                                                                             |  | Salaries               | -                        | -                   | -                                         | -                                                                                            | 72,118                 | 64,610                         | 2,766,707  |
|                                                                                                             |  | Employee Benefits      | -                        | -                   | -                                         | -                                                                                            | 22,999                 | 1,264,622                      | 2,219,149  |
|                                                                                                             |  | Purchased Services     | -                        | -                   | -                                         | -                                                                                            | 19,476,364             | 295,100                        | 22,440,452 |
|                                                                                                             |  | Supplies and Materials | -                        | -                   | -                                         | -                                                                                            | 5,000                  | 23,500                         | 126,298    |
|                                                                                                             |  | Property               | -                        | -                   | -                                         | -                                                                                            | -                      | 16,000                         | 34,700     |
|                                                                                                             |  | Other                  | -                        | -                   | -                                         | -                                                                                            | 946,017                | 100,400                        | 1,050,217  |
| <b>Total Central Support</b>                                                                                |  |                        | -                        | -                   | -                                         | -                                                                                            | 20,522,498             | 1,764,232                      | 28,637,523 |
| <b>Other Support - Program 2900</b>                                                                         |  |                        |                          |                     |                                           |                                                                                              |                        |                                |            |
|                                                                                                             |  | Salaries               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 233,894    |
|                                                                                                             |  | Employee Benefits      | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 9,263      |
|                                                                                                             |  | Purchased Services     | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 5,935      |
|                                                                                                             |  | Supplies and Materials | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
|                                                                                                             |  | Property               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
|                                                                                                             |  | Other                  | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| <b>Total Other Support</b>                                                                                  |  |                        | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 249,092    |
| <b>Food Service Operations - Program 3100</b>                                                               |  |                        |                          |                     |                                           |                                                                                              |                        |                                |            |
|                                                                                                             |  | Salaries               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 2,468,068  |
|                                                                                                             |  | Employee Benefits      | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 1,057,743  |
|                                                                                                             |  | Purchased Services     | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
|                                                                                                             |  | Supplies and Materials | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
|                                                                                                             |  | Property               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 3,246,200  |
|                                                                                                             |  | Other                  | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021 |  | Object<br>Source   | 31<br>Bond<br>Redemption | 41<br>Building Fund | 43<br>Capital Reserve<br>Capital Projects | 44<br>Supplemental<br>Capital<br>Construction,<br>Technology,<br>and<br>Maintenance<br>Fund. | 60<br>Internal Service | 64<br>Risk Related<br>Activity | TOTAL       |
|-------------------------------------------------------------------------------------------------------------|--|--------------------|--------------------------|---------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|------------------------|--------------------------------|-------------|
| <b>Budgeted Pupil Count: 21,055.0</b>                                                                       |  |                    | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 6,772,011   |
| <b>Total Other Support</b>                                                                                  |  |                    | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Enterprise Operations - Program 3200</b>                                                                 |  |                    |                          |                     |                                           |                                                                                              |                        |                                |             |
| Salaries                                                                                                    |  | 0100               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Employee Benefits                                                                                           |  | 0200               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Purchased Services                                                                                          |  | 0300,0400,<br>0500 | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Supplies and Materials                                                                                      |  | 0600               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Property                                                                                                    |  | 0700               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Other                                                                                                       |  | 0800, 0900         | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Enterprise Operations</b>                                                                          |  |                    | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Community Services - Program 3300</b>                                                                    |  |                    |                          |                     |                                           |                                                                                              |                        |                                |             |
| Salaries                                                                                                    |  | 0100               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Employee Benefits                                                                                           |  | 0200               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Purchased Services                                                                                          |  | 0300,0400,<br>0500 | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 64,732      |
| Supplies and Materials                                                                                      |  | 0600               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Property                                                                                                    |  | 0700               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Other                                                                                                       |  | 0800, 0900         | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Community Services</b>                                                                             |  |                    | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 64,732      |
| <b>Education for Adults - Program 3400</b>                                                                  |  |                    |                          |                     |                                           |                                                                                              |                        |                                |             |
| Salaries                                                                                                    |  | 0100               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Employee Benefits                                                                                           |  | 0200               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Purchased Services                                                                                          |  | 0300,0400,<br>0500 | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Supplies and Materials                                                                                      |  | 0600               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Property                                                                                                    |  | 0700               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Other                                                                                                       |  | 0800, 0900         | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Education for Adults Services</b>                                                                  |  |                    | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Supporting Services</b>                                                                            |  |                    | -                        | -                   | -                                         | -                                                                                            | 20,522,498             | 3,133,869                      | 100,794,178 |

**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021 |  | Object<br>Source   | 31<br>Bond<br>Redemption | 41<br>Building Fund | 43<br>Capital Reserve<br>Capital Projects | 44<br>Supplemental<br>Capital<br>Construction,<br>Technology,<br>and<br>Maintenance<br>Fund. | 60<br>Internal Service | 64<br>Risk Related<br>Activity | TOTAL       |
|-------------------------------------------------------------------------------------------------------------|--|--------------------|--------------------------|---------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|------------------------|--------------------------------|-------------|
| <b>Budgeted Pupil Count: 21,055.0</b>                                                                       |  |                    |                          |                     |                                           |                                                                                              |                        |                                |             |
| <b>Property - Program 4000</b>                                                                              |  |                    |                          |                     |                                           |                                                                                              |                        |                                |             |
| Salaries                                                                                                    |  | 0100               | -                        | -                   | 209,928                                   | -                                                                                            | -                      | -                              | 497,062     |
| Employee Benefits                                                                                           |  | 0200               | -                        | -                   | 66,557                                    | -                                                                                            | -                      | -                              | 157,885     |
| Purchased Services                                                                                          |  | 0300,0400,<br>0500 | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Supplies and Materials                                                                                      |  | 0600               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Property                                                                                                    |  | 0700               | -                        | 36,990,644          | 2,450,215                                 | 35,500                                                                                       | -                      | -                              | 40,627,897  |
| Other                                                                                                       |  | 0800, 0900         | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Property</b>                                                                                       |  |                    | -                        | 36,990,644          | 2,726,700                                 | 35,500                                                                                       | -                      | -                              | 41,282,844  |
| <b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>        |  |                    |                          |                     |                                           |                                                                                              |                        |                                |             |
| Salaries                                                                                                    |  | 0100               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | N/A         |
| Employee Benefits                                                                                           |  | 0200               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | N/A         |
| Purchased Services                                                                                          |  | 0300,0400,<br>0500 | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | N/A         |
| Supplies and Materials                                                                                      |  | 0600               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | N/A         |
| Property                                                                                                    |  | 0700               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | N/A         |
| Other                                                                                                       |  | 0800, 0900         | 17,090,163               | -                   | 8,879,482                                 | -                                                                                            | -                      | -                              | 54,119,339  |
| <b>Total Other Uses</b>                                                                                     |  |                    | 17,090,163               | -                   | 8,879,482                                 | -                                                                                            | -                      | -                              | 54,121,839  |
| <b>Total Expenditures</b>                                                                                   |  |                    | 17,090,163               | 36,990,644          | 11,606,182                                | 35,500                                                                                       | 20,522,498             | 3,133,869                      | 387,895,427 |
| <b>APPROPRIATED RESERVES</b>                                                                                |  |                    |                          |                     |                                           |                                                                                              |                        |                                |             |
| Other Reserved Fund Balance (9900)                                                                          |  | 0840               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Other Restricted Reserves (932X)                                                                            |  | 0840               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Reserved Fund Balance (9100)                                                                                |  | 0840               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| District Emergency Reserve (9315)                                                                           |  | 0840               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Reserve for TABOR 3% (9321)                                                                                 |  | 0840               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| Reserve for TABOR - Multi-Year Obligations (9322)                                                           |  | 0840               | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Reserves</b>                                                                                       |  |                    | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -           |
| <b>Total Expenditures and Reserves</b>                                                                      |  |                    | 17,090,163               | 36,990,644          | 11,606,182                                | 35,500                                                                                       | 20,522,498             | 3,133,869                      | 387,895,427 |

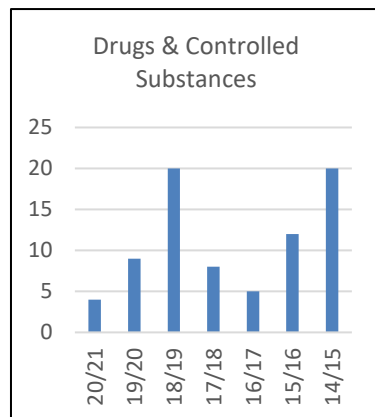
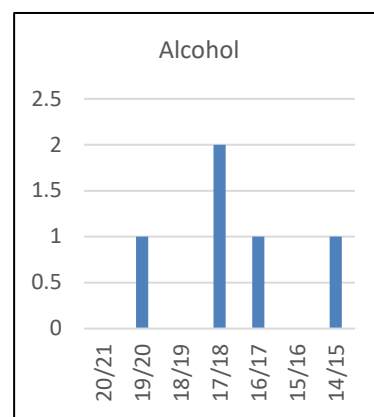
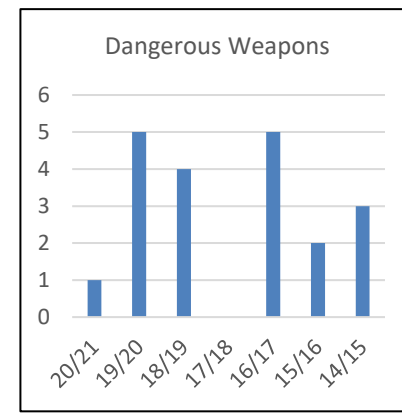
**FY2020-2021 SUMMARY BUDGET**

| Mesa County Valley School District 51<br>District Code: 2000<br>Revised Budget<br>Adopted: January 19, 2021                                                     |  | Object<br>Source | 31<br>Bond<br>Redemption | 41<br>Building Fund | 43<br>Capital Reserve<br>Capital Projects | 44<br>Supplemental<br>Capital<br>Construction,<br>Technology,<br>and<br>Maintenance<br>Fund. | 60<br>Internal Service | 64<br>Risk Related<br>Activity | TOTAL      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------|--------------------------|---------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|------------------------|--------------------------------|------------|
| <b>Budgeted Pupil Count: 21,055.0</b>                                                                                                                           |  |                  |                          |                     |                                           |                                                                                              |                        |                                |            |
| <b>BUDGETED ENDING FUND BALANCE</b>                                                                                                                             |  |                  |                          |                     |                                           |                                                                                              |                        |                                |            |
| Non-spendable fund balance (9900)                                                                                                                               |  | 6710             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Restricted fund balance (9990)                                                                                                                                  |  | 6720             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| TABOR 3% emergency reserve (9321)                                                                                                                               |  | 6721             | -                        | -                   | 6,666,421                                 | -                                                                                            | -                      | -                              | 6,666,421  |
| TABOR multi year obligations (9322)                                                                                                                             |  | 6722             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| District emergency reserve (letter of credit<br>or real estate) (9323)                                                                                          |  | 6723             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Colorado Preschool Program (CPP) (9324)                                                                                                                         |  | 6724             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Full day kindergarten reserve (9325)                                                                                                                            |  | 6725             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Risk-related / restricted capital reserve<br>(9326)                                                                                                             |  | 6726             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| BEST capital renewal reserve (9327)                                                                                                                             |  | 6727             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Committed fund balance (9900)                                                                                                                                   |  | 6750             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Committed fund balance (15% limit) (9200)                                                                                                                       |  | 6750             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Assigned fund balance (9900)                                                                                                                                    |  | 6760             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Unassigned fund balance (9900)                                                                                                                                  |  | 6770             | 16,723,750               | -                   | 4,542,504                                 | -                                                                                            | 4,167,212              | 4,489,883                      | 4,489,883  |
| Net investment in capital assets (9900)                                                                                                                         |  | 6790             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | 52,211,958 |
| Restricted net position (9900)                                                                                                                                  |  | 6791             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| Unrestricted net position (9900)                                                                                                                                |  | 6792             | -                        | -                   | -                                         | -                                                                                            | -                      | -                              | -          |
| <b>Total Ending Fund Balance</b>                                                                                                                                |  |                  | 16,723,750               | -                   | 11,208,925                                | -                                                                                            | 4,167,212              | 4,489,883                      | 63,368,262 |
| <b>Total Available Beginning Fund Balance &amp;<br/>Revenues Less Total Expenditures &amp;<br/>Reserves Less Ending Fund Balance<br/>(Shall Equal Zero (0))</b> |  |                  |                          |                     |                                           |                                                                                              |                        |                                |            |
| Use of a portion of beginning fund balance<br>resolution required?                                                                                              |  |                  | No                       | Yes                 | Yes                                       | Yes                                                                                          | Yes                    | Yes                            | Yes        |

| Category | High School |   |       |   | Middle School |   |       |   | Elementary School |   |       |   | Total |       | Total for previous years as of December 31 of: |       |       |       |       |
|----------|-------------|---|-------|---|---------------|---|-------|---|-------------------|---|-------|---|-------|-------|------------------------------------------------|-------|-------|-------|-------|
|          | 20/21       |   | 19/20 |   | 20/21         |   | 19/20 |   | 20/21             |   | 19/20 |   | 20/21 | 19/20 | 18/19                                          | 17/18 | 16/17 | 15/16 | 14/15 |
|          | M           | F | M     | F | M             | F | M     | F | M                 | F | M     | F |       |       |                                                |       |       |       |       |
| 100      | 1           | 1 | 6     | 3 | 1             | 1 |       |   |                   |   |       |   | 4     | 9     | 20                                             | 8     | 5     | 12    | 20    |
| 200      |             |   | 1     |   |               |   |       |   |                   |   |       |   |       | 1     |                                                | 2     | 1     |       | 1     |
| 300      |             |   |       |   |               |   |       |   |                   |   |       |   |       |       |                                                |       |       |       |       |
| 400      | 3           |   | 2     | 3 | 1             |   |       |   |                   |   |       |   | 4     | 5     | 4                                              | 1     |       | 1     | 1     |
| 500      | 1           |   | 3     | 1 |               |   | 1     |   |                   |   |       |   | 1     | 5     | 4                                              |       | 5     | 2     | 3     |
| 600      |             |   |       |   |               |   |       |   |                   |   |       |   |       |       |                                                |       |       |       |       |
| 700      |             |   |       |   |               |   |       |   |                   |   |       |   |       |       |                                                |       |       |       |       |
| DSP      |             |   |       |   |               |   |       |   |                   |   |       |   |       |       |                                                |       |       |       |       |
| VOO      | 3           | 1 | 2     |   | 1             |   | 5     | 1 |                   |   |       |   | 5     | 8     | 9                                              | 4     | 5     |       | 5     |
| Total    | 8           | 2 | 14    | 7 | 3             | 1 | 6     | 1 |                   |   |       |   | 14    | 28    | 37                                             | 15    | 16    | 15    | 30    |

#### 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

## December 12, 2020 – January 15, 2021

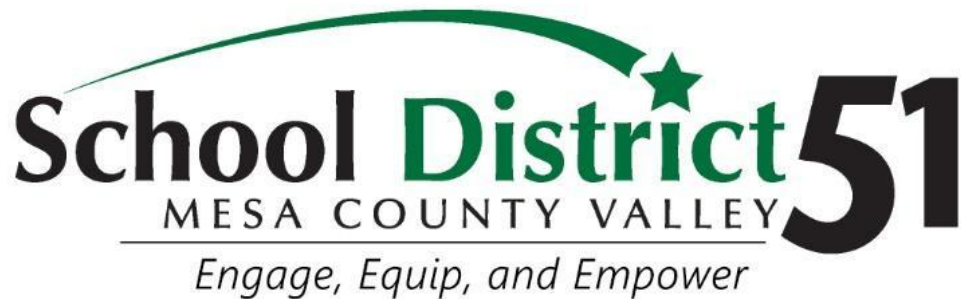
### Includes

Earned Media Coverage

Paid Media Coverage

Electronic Direct Communication

Social Media Reports



# **Media Coverage**

## **The Daily Sentinel**

Dec 11, [Search continues for Grand Junction Police Department suspect](#)  
Dec 16, [School District plans to return to in-person in January](#)  
Dec 18, [Holiday break marks end to a chaotic semester](#)  
Dec 26, [District 51 continues efforts to provide all students with broadband access](#)  
Dec 27, [School District 51 COVID-19 Timeline](#)  
Dec 27, [School leaders talk improvement plans](#)  
Dec 28, [Cities, towns weigh options for providing broadband internet](#)  
Jan 7, [School board holds first meeting of 2021](#)  
Jan 10, [School District weighs options to address crowded classes](#)  
Jan 11, [School clubs and extracurriculars struggle during pandemic](#)

## **KREX**

Dec 14, [D51 passing out food for children over Winter Break](#)  
Dec 15, [Palisade teacher receives a portion of SONIC's \\$1.3 million donation for learning supplies](#)  
Dec 17, [Enrollment drops across schools in Colorado](#)  
Jan 4, [Free school meals to continue](#)  
Jan 5, [D51 high schools to allow students to return to face-to-face](#)  
Jan 5, [Third quarter begins in-person Wednesday](#)  
Jan 13, [D51 celebrates lowest dropout rates in at least two decades](#)

## **KKCO/KJCT**

Dec 14, [School District 51 winter break food giveaway](#)  
Dec 15, [School District 51 plans to return to in-person learning next semester](#)  
Jan 4, [USDA to continue free school lunches throughout rest of school year](#)  
Jan 5, [Free school meals extended](#)  
Jan 6, [District 51 adjusts mask policy for elementary school students](#)  
Jan 13, [D51 records lowest dropout rates since 2000](#)

## 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.



**THANK YOU FOR  
WEARING A FACE  
COVERING AND  
CELEBRATING THE  
HOLIDAYS RESPONSIBLY  
TO PROTECT AGAINST THE  
SPREAD OF COVID-19 IN THE  
COMMUNITY AND IN YOUR  
PUBLIC SCHOOLS**

### 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](http://www.d51schools.org)
- Includes a summary of what was presented/discussed/adopted at the Board of Education meeting
  - [December 15 Business Meeting](#)
  - [January 5 Work Session](#)

## **Staff Newsletter - [click here to view](#)**

- Sent to all District 51 staff
- Included various school holiday events, Gateway graduation, testing information for staff/community, information about the 9th annual White Iced Celebration, a highlight of the Nutrition Services efforts to hand out holiday meals, holiday deals for staff, human resources information, school events/announcements.

## **Family & Community Newsletter - [click here to view](#)**

- Sent to 19,000+ parents and community members
- Included holiday events, boundary meeting information, testing information for community, a highlight of the Nutrition Services efforts to hand out holiday meals, important dates, a reminder to fill out the daily symptom tracker, hour of code, an update from the D51 Foundation, information for the International Baccalaureate programme, Gateway graduation, sports honors, school events/announcements.

The Communications Department produces, edits, facilitates, and sends the weekly Superintendent letters, as well as informational videos from the Nursing Services department, and other key communications to staff and families.

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

## Social Media

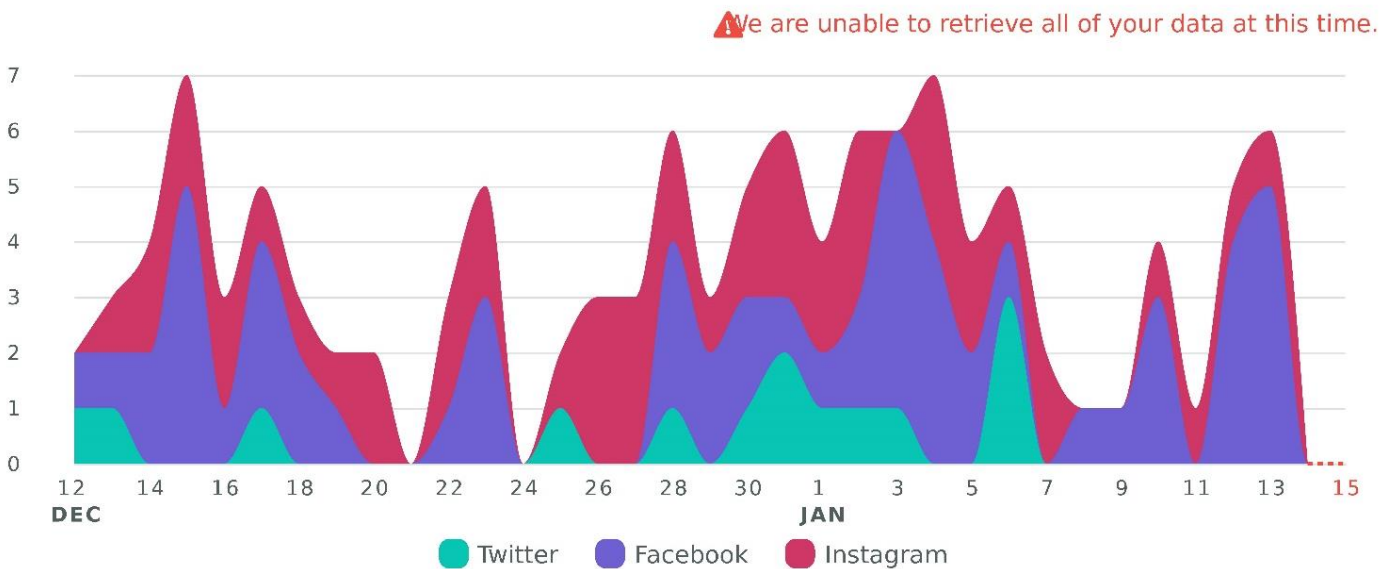
A full social media report is available upon request.

| Profile ^                   | Audience      | Net Audience Growth | Published Posts | Impressions    | Engagements   | Engagement Rate (per Impression) |
|-----------------------------|---------------|---------------------|-----------------|----------------|---------------|----------------------------------|
| <b>Reporting Period</b>     | <b>21,264</b> | <b>14</b>           | <b>101</b>      | <b>221,289</b> | <b>22,405</b> | <b>10.1%</b>                     |
| Dec 12, 2020 – Jan 15, 2021 | ↗ 0%          | ↘ 90.7%             | ↘ 10.6%         | ↘ 43.3%        | ↘ 46.3%       | ↘ 5.2%                           |
| <b>Compare to</b>           | <b>21,260</b> | <b>150</b>          | <b>113</b>      | <b>390,323</b> | <b>41,698</b> | <b>10.7%</b>                     |
| Nov 7, 2020 – Dec 11, 2020  |               |                     |                 |                |               |                                  |
| <b>Mesa County Valle...</b> | 14,219        | 29                  | 58              | 192,838        | 21,513        | 11.2%                            |
| <b>Mesa County Valle...</b> | 3,265         | -33                 | 31              | 15,210         | 396           | 2.6%                             |
| <b>Mesa County Valle...</b> | 3,780         | 12                  | 12              | 13,241         | 496           | 3.7%                             |

### Cross-Network Audience Growth

See how your audience grew during the reporting period.

Audience Gained, by Day



Audience Metrics

Totals

% Change

|                                    |               |                |
|------------------------------------|---------------|----------------|
| <b>Total Audience ⓘ</b>            | <b>21,264</b> | <b>↗ 0%</b>    |
| <b>Total Net Audience Growth ⓘ</b> | <b>14</b>     | <b>↘ 90.7%</b> |
| Twitter Followers Gained           | 14            | ↘ 41.7%        |
| Facebook Page Likes                | 57            | ↘ 56.2%        |
| Instagram Followers Gained         | 48            | ↘ 47.8%        |

H-6.5

Board of Education Resolution: 20/21: 47

Adopted: January 19, 2021

| Name                                        | Location    | Assignment            | Effective Date |
|---------------------------------------------|-------------|-----------------------|----------------|
| <b>Retirements</b>                          |             |                       |                |
| STONE, DEAN T                               | EMERSON     | PSYCHOLOGIST          | 12/18/2020     |
| <b>Resignations/Termination</b>             |             |                       |                |
| MORALES, MARIO A                            | FMHS        | ENGLISH LANGUAGE ARTS | 12/18/2020     |
| PENICK, JENNIFER LYNN                       | FMHS        | COUNSELOR             | 1/22/2021      |
| SPEER, SHARI A                              | CHIPETA     | GRADE 3               | 1/29/2021      |
| WINTERS, DAVID J                            | BOOKCLIFF   | MATH/SCIENCE          | 12/18/2020     |
| <b>Leave of Absence</b>                     |             |                       |                |
| NONE AT THIS TIME.                          |             |                       |                |
| <b>New Assignments (Transfer/New Hires)</b> |             |                       |                |
| AXTELL, EMILY J                             | LOMA        | MUSIC                 | 1/5/2021       |
| BRANDON, SYDNI D                            | MT GARFIELD | ENGLISH LANGUAGE ARTS | 1/8/2021       |
| DIMAS, ADAM C                               | CENTRAL     | ENGLISH LANGUAGE ARTS | 1/5/2021       |
| JOHNSTON, AMY C                             | EAST        | MATH/ INTERVENTION    | 1/5/2021       |
| PITTON, PAUL M                              | REDLANDS    | MATH                  | 1/5/2021       |
| ROTH, ANNA E                                | BOOKCLIFF   | VOCAL MUSIC           | 1/5/2021       |
| SCHAFER, TARA J                             | BTK         | BEHAVIOR              | 1/5/2021       |
| TILFORD, ADREA KJK                          | D51 ONLINE  | ELA/PROGRESS MONITOR  | 12/14/2020     |
| TOFT, PAULA D                               | MT GARFIELD | SPED-MODERATE NEEDS   | 3/23/2020*     |
| WALTERS, TRACY PATRICIA                     | CHIPETA     | GRADE 3               | 1/5/2021       |
| WILLIAMS, ANDREW D                          | BOOKCLIFF   | MATH/SCIENCE          | 1/5/2021       |
| <b>Return from Leave</b>                    |             |                       |                |
| ALVAREZ, AMY H                              | ORCHARD AVE | GRADE 5               | 1/5/2021       |
| HUMMEL, KATIE L                             | HAWTHORNE   | ADAPTIVE PE           | 1/5/2021       |
| LICHTENBERG, BRITTANY A                     | BTK         | PSYCHOLOGIST          | 1/5/2021       |

\* Assignment was not approved by the Board of Education in March 2020 due to a clerical error.

*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 January 19, 2021.*

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

**Mesa County Valley School District 51**  
**GIFTS**

Board of Education Resolution: 20/21: 41

Adopted: January 19, 2021

|                   |                                                     |
|-------------------|-----------------------------------------------------|
| Donor             | Various donors through Donors Choose                |
| Gift              | Literacy Phone Me Segmentation Program              |
| Value             | \$467.95                                            |
| School/Department | Chatfield Elementary School / Ms. Smith's classroom |

|                   |                                                   |
|-------------------|---------------------------------------------------|
| Donor             | Various donors through Donors Choose              |
| Gift              | Two storage benches                               |
| Value             | \$539.92                                          |
| School/Department | Chatfield Elementary School / Ms. Carmine's class |

|                   |                             |
|-------------------|-----------------------------|
| Donor             | Don and Diana Diers         |
| Gift              | 2853 Grand Falls Dr.        |
| Value             | \$200.00                    |
| School/Department | Palisade High School / Band |

|                   |                                           |
|-------------------|-------------------------------------------|
| Donor             | Alpine Bank                               |
| Gift              | Cash                                      |
| Value             | \$3,000.00                                |
| School/Department | Clifton Elementary School / Family Center |

|                   |                                           |
|-------------------|-------------------------------------------|
| Donor             | Junction Community Church                 |
| Gift              | Cash                                      |
| Value             | \$250.00                                  |
| School/Department | Clifton Elementary School / Family Center |

|                   |                                                               |
|-------------------|---------------------------------------------------------------|
| Donor             | Charles and Patricia MacArthur                                |
| Gift              | Cash                                                          |
| Value             | \$3,500.00                                                    |
| School/Department | Rocky Mountain Elementary School / Security cameras and radio |

|                   |                                                   |
|-------------------|---------------------------------------------------|
| Donor             | Rocky Mountain Health Foundation                  |
| Gift              | Cash                                              |
| Value             | \$5,000.00                                        |
| School/Department | Dos Rios Elementary School / Park and bike trails |

|                   |                                |
|-------------------|--------------------------------|
| Donor             | Susan Woods                    |
| Gift              | Gowns, make-up and costumes    |
| Value             | \$1,321.00                     |
| School/Department | Palisade High School / Theater |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Family Health West Hospital  |
| Gift              | Cash                         |
| Value             | \$5,000.00                   |
| School/Department | Palisade High School / Choir |

**Mesa County Valley School District 51  
GIFTS**

Board of Education Resolution: 20/21: 41

Adopted: January 19, 2021

|                   |                              |
|-------------------|------------------------------|
| Donor             | Michael and Barbara Eaton    |
| Gift              | Cash                         |
| Value             | \$100.00                     |
| School/Department | Palisade High School / Choir |

|                   |                                                        |
|-------------------|--------------------------------------------------------|
| Donor             | Peggy Barnett                                          |
| Gift              | Cash                                                   |
| Value             | \$50.00                                                |
| School/Department | Nutrition Services / Angel Lunch Fund and Lunch Lizard |

|                   |                                             |
|-------------------|---------------------------------------------|
| Donor             | Bob Distel                                  |
| Gift              | Small engine equipment                      |
| Value             | \$500.00                                    |
| School/Department | Career Center / Small Engine Repair Program |

|                   |                                              |
|-------------------|----------------------------------------------|
| Donor             | Anonymous                                    |
| Gift              | Coats and boots                              |
| Value             | \$86.86                                      |
| School/Department | Migrant Education Program / Students in need |

|                   |                                               |
|-------------------|-----------------------------------------------|
| Donor             | Ellis CPA Firm                                |
| Gift              | Eighteen gift cards (ten \$50 & eight \$60)   |
| Value             | \$980.00                                      |
| School/Department | Appleton Elementary School / Families in need |

|                   |                                             |
|-------------------|---------------------------------------------|
| Donor             | Pearle Vision Center                        |
| Gift              | Cash                                        |
| Value             | \$1,000.00                                  |
| School/Department | Palisade High School / Student scholarships |

|                   |                                   |
|-------------------|-----------------------------------|
| Donor             | Grand Valley Bank                 |
| Gift              | Cash                              |
| Value             | \$100.00                          |
| School/Department | Palisade High School / IB Project |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Larry and Mickey Wood        |
| Gift              | Cash                         |
| Value             | \$24.00                      |
| School/Department | Palisade High School / Choir |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Lucille Schiffer             |
| Gift              | Cash                         |
| Value             | \$25.00                      |
| School/Department | Palisade High School / Choir |

**Mesa County Valley School District 51**  
**GIFTS**

Board of Education Resolution: 20/21: 41

Adopted: January 19, 2021

|                   |                              |
|-------------------|------------------------------|
| Donor             | Stephen and Sonia Scott      |
| Gift              | Cash                         |
| Value             | \$25.00                      |
| School/Department | Palisade High School / Choir |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Timothy and Shauna Meilner   |
| Gift              | Cash                         |
| Value             | \$50.00                      |
| School/Department | Palisade High School / Choir |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Danny and Sandra Miller      |
| Gift              | Cash                         |
| Value             | \$50.00                      |
| School/Department | Palisade High School / Choir |

|                   |                              |
|-------------------|------------------------------|
| Donor             | J.B. and J.R. Sherwin        |
| Gift              | Cash                         |
| Value             | \$50.00                      |
| School/Department | Palisade High School / Choir |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Williams and Arlana Williams |
| Gift              | Cash                         |
| Value             | \$50.00                      |
| School/Department | Palisade High School / Choir |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Andy Winnefeld               |
| Gift              | Cash                         |
| Value             | \$100.00                     |
| School/Department | Palisade High School / Choir |

|                   |                                      |
|-------------------|--------------------------------------|
| Donor             | Eugene Rogal and Diana Poupard Rogal |
| Gift              | Cash                                 |
| Value             | \$100.00                             |
| School/Department | Palisade High School / Choir         |

|                   |                              |
|-------------------|------------------------------|
| Donor             | Janet Pomrenke               |
| Gift              | Cash                         |
| Value             | \$200.00                     |
| School/Department | Palisade High School / Choir |

**Mesa County Valley School District 51  
GIFTS**

Board of Education Resolution: 20/21: 41

Adopted: January 19, 2021

|                   |                                                                     |
|-------------------|---------------------------------------------------------------------|
| Donor             | Allan Hymas                                                         |
| Gift              | Cash                                                                |
| Value             | \$100.00                                                            |
| School/Department | Dos Rios Elementary School / Family Center for clothes for students |

|                   |                                                                 |
|-------------------|-----------------------------------------------------------------|
| Donor             | Saint Nicholas Greek Orthodox Church                            |
| Gift              | Twenty-eight \$50 gift cards (14 City Market + 14 Target)       |
| Value             | \$1,400.00                                                      |
| School/Department | Dos Rios Elementary School / Family Center for families in need |

|                   |                                          |
|-------------------|------------------------------------------|
| Donor             | Scott Tait                               |
| Gift              | Cash                                     |
| Value             | \$500.00                                 |
| School/Department | Loma Elementary School / School supplies |

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 January 19, 2021.*

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

## D51 Instructional Resource Recommendation

### D51 Instructional Resource Recommendation

|                                                       |                                                                                               |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Content:                                              | High School Economics                                                                         |
| Term & Year for Adoption Cycle:                       | Spring, 2021                                                                                  |
| Term & Year for Implementation:                       | Spring, 2021                                                                                  |
| Last Primary Adoption:                                | 2007                                                                                          |
| Resource Needed:<br>(Primary, Supplementary, OR Both) | Primary Resource<br>Teachers Curriculum Institute (TCI): Economics Alive! The Power to Choose |

#### Rationale for Selection:

- Integrated curriculum approach recommended by the Colorado Department of Education. ● Digital tools that work with D51 adopted Learning Management Systems
- TCI has a variety of ways to facilitate differentiation, personalization, and to engage diverse learners
- The program provides many opportunities for learners to collaborate and discover knowledge in a workshop model environment.
- TCI incorporates opportunities for reading, writing, and speaking.
- Strongly supports research and critical thinking skills.
- Formative (interactive notebook) and Summative (end of lesson/unit) assessment resources with many options for assessment and feedback
- Teachers have access to exemplars of correct responses. There are instructor supports for this as well.

**Approximate Cost of Resource:** provide itemized list if multiple elements to resource ● Teacher materials for 6 teachers (many teachers teach multiple grades)--No Charge. ● 6 year contract for digital student licenses of the text HS Economics Alive--The Power to Choose--\$138,610.00

- Classroom sets of hardcover student textbooks --\$15,660.00
- Shipping for Student Textbooks (5% of total textbook cost)--\$783.00
- Professional Learning--No Charge

Would there be an annual, recurring cost for this resource? If yes, please describe. There will be no annual recurring cost, the online resources license associated with this text expires in six years.

|                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>D51 Instructional Resource Recommendation</b>                                                                                                                                                                                                                                     |
| <b>Recommendation for Professional Learning Program:</b> <ul style="list-style-type: none"> <li>• Remote professional learning with TCI Trainer is included in the cost of the resource.</li> </ul> <b>Level of Support Plan: (highlight one)</b> <b>Level 1</b> / Level 2 / Level 3 |
| <b>Cost for Professional Learning Recommended: No Charge</b>                                                                                                                                                                                                                         |
| <b>TOTAL COST = \$155,053.00</b>                                                                                                                                                                                                                                                     |

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Level<br/>1</b> | <b>Event Professional Learning:</b><br>Professional learning delivered to introduce teachers to the new curriculum resource and provide them the tools needed to use the resource in their classroom. (Typically done at the beginning of a school year with 1-2 days dedicated to the learning.)<br><br><b>Design of Professional Learning Event:</b><br>Teacher or specialist designed in collaboration with the publisher<br><br><b>Budget:</b> Mill budget<br><br><b>Evaluation:</b> Designed and completed by the specialist during the same school year. |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

\* Implementation plan design thinking informed by Learning Forward Standards for Professional Learning and Assessing Impact: Evaluating Professional Learning by Joellen Killian (Corwin, 2018).

*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 January 19, 2021.*

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

| July 2021 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    |    | 1  | 2  | 3  |
| 4         | 5  | 6  | 7  | 8  | 9  | 10 |
| 11        | 12 | 13 | 14 | 15 | 16 | 17 |
| 18        | 19 | 20 | 21 | 22 | 23 | 24 |
| 25        | 26 | 27 | 28 | 29 | 30 | 31 |

| January 2022 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              |    |    |    |    |    | 1  |
| 2            | W  | 4  | 5  | 6  | 7  | 8  |
| 9            | 10 | 11 | 12 | 13 | 14 | 15 |
| 16           | 17 | IE | 19 | 20 | 21 | 22 |
| 23           | 24 | 25 | 26 | 27 | 28 | 29 |
| 30           | 31 |    |    |    |    |    |



**2021-22 School Year  
DRAFT CALENDAR (B)  
Adopted: January 19, 2021**

SCHOOLS NOT IN SESSION

| August 2021 |    |    |          |    |    |    |
|-------------|----|----|----------|----|----|----|
| S           | M  | T  | W        | T  | F  | S  |
| 1           | 2  | W  | T        | T  | W  | 7  |
| 8           | 9  | 10 | 11<br>*K | 12 | 13 | 14 |
| 15          | 16 | 17 | 18       | 19 | 20 | 21 |
| 22          | 23 | 24 | 25       | 26 | 27 | 28 |
| 29          | 30 | 31 |          |    |    |    |

| February 2022 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    | 1  | 2  | 3  | 4  | 5  |
| 6             | 7  | 8  | 9  | 10 | 11 | 12 |
| 13            | 14 | 15 | 16 | 17 | 18 | 19 |
| 20            | CD | 22 | 23 | 24 | 25 | 26 |
| 27            | 28 |    |    |    |    |    |

**\*First Day of School**  
August 9 – Grades 1-12  
August 11 - Kindergarten

**All Schools  
Teacher Workdays**

August 3,6  
October 14  
January 3  
March 10  
May 20

**Teacher In-Service**  
August 4,5  
October 15

**Teacher Ed  
Effectiveness Day**  
September 27

**Elem Planning & MS  
In-Service  
HS in Session**  
September 7  
November 29

**Elem Planning  
MS/HS In-Service**  
January 18  
March 11

**Parent Teacher  
Conference Windows**  
Check with your school for the  
actual conference dates

**Elem/Middle School  
Conference Day  
(HS in session)**  
September 28

**Elem Conferences Only  
(MS, HS in session)**  
May 13

| September 2021 |    |     |    |    |    |    |
|----------------|----|-----|----|----|----|----|
| S              | M  | T   | W  | T  | F  | S  |
|                |    |     | 1  | 2  | 3  | 4  |
| 5              | 6  | EM  | 8  | 9  | 10 | 11 |
| 12             | 13 | 14  | 15 | 16 | 17 | 18 |
| 19             | 20 | 21  | 22 | 23 | 24 | 25 |
| 26             | EE | EMC | 29 | 30 |    |    |

| March 2022 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            |    | 1  | 2  | 3  | 4  | 5  |
| 6          | 7  | 8  | 9  | W  | IE | 12 |
| 13         | 14 | 15 | 16 | 17 | 18 | 19 |
| 20         | 21 | 22 | 23 | 24 | 25 | 26 |
| 27         | 28 | 29 | 30 | 31 |    |    |

| October 2021 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              |    |    |    |    | 1  | 2  |
| 3            | 4  | 5  | 6  | 7  | 8  | 9  |
| 10           | 11 | 12 | 13 | W  | T  | 16 |
| 17           | 18 | 19 | 20 | 21 | 22 | 23 |
| 24           | 25 | 26 | 27 | 28 | 29 | 30 |
| 31           |    |    |    |    |    |    |

| April 2022 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            |    |    |    |    | 1  | 2  |
| 3          | 4  | 5  | 6  | 7  | 8  | 9  |
| 10         | 11 | 12 | 13 | 14 | 15 | 16 |
| 17         | 18 | 19 | 20 | 21 | 22 | 23 |
| 24         | 25 | 26 | 27 | 28 | 29 | 30 |

**Schools Not In Session**  
September 6 .....Labor Day  
November 22 - 26 .....Thanksgiving Break  
December 20-31.....Winter Break  
January 17 .....Martin Luther King, Jr. Day  
February 21 .....Presidents' Day  
March 21-25.....Spring Break

| November 2021 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               | 1  | 2  | 3  | 4  | 5  | 6  |
| 7             | 8  | 9  | 10 | 11 | 12 | 13 |
| 14            | 15 | 16 | 17 | 18 | 19 | 20 |
| 21            | CD | 23 | 24 | 25 | 26 | 27 |
| 28            | EM | 30 |    |    |    |    |

| May 2022 |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
| 1        | 2  | 3  | 4  | 5  | 6  | 7  |
| 8        | 9  | 10 | 11 | 12 | EC | 14 |
| 15       | 16 | 17 | 18 | 19 | W  | 21 |
| 22       | 23 | 24 | 25 | 26 | 27 | 28 |
| 29       | 30 | 31 |    |    |    |    |

| W   | No Schools In Session – Teacher Work Day                            |
|-----|---------------------------------------------------------------------|
| T   | No Schools in Session – Teacher In-Service                          |
| EE  | No Schools in Session – Ed Effectiveness (K-12)                     |
| EM  | HS in Session – Elementary Planning & Middle School In-Service (K8) |
| IE  | No Schools in Session – MS/HS In-Service & Elementary Planning Day  |
| EMC | HS In-Session – Elementary & MS Conferences                         |
| EC  | MS/HS in Session – Elementary Conferences                           |
| #   | Last Day of Quarter (underlined)                                    |
| CD  | No School - Conference Exchange Day                                 |
|     | No School – No Contract /Contact Day                                |

| December 2021 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    | 1  | 2  | 3  | 4  |
| 5             | 6  | 7  | 8  | 9  | 10 | 11 |
| 12            | 13 | 14 | 15 | 16 | 17 | 18 |
| 19            | 20 | 21 | 22 | 23 | 24 | H  |
| 26            | 27 | 28 | 29 | 30 | 31 |    |

| June 2022 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    | 1  | 2  | 3  | 4  |
| 5         | 6  | 7  | 8  | 9  | 10 | 11 |
| 12        | 13 | 14 | 15 | 16 | 17 | 18 |
| 19        | 20 | 21 | 22 | 23 | 24 | 25 |
| 26        | 27 | 28 | 29 | 30 |    |    |

Statistical Record Data

Total number of contact days elementary – 170  
Total number of contact days middle - 171  
Total number of contact days high - 174

Classes Begin...Aug. 09 (Grade 1-12)/Aug. 11 Kindergarten  
1st Quarter Ends.....October 13 (44 ES/MS - 46/HS)  
2nd Quarter Ends.....December 17 (39 ES/MS – 40 HS)  
3rd Quarter Ends.....March 9 (44 ES/MS/HS)  
4th Quarter Ends.....May 19 (43 ES – 44 MS/HS)

**DRAFT B**

83/83/86

87/88/88

**J-1.a.**

DRAFT B

DRAFT B

DRAFT B

| July 2021 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    |    | 1  | 2  | 3  |
| 4         | 5  | 6  | 7  | 8  | 9  | 10 |
| 11        | 12 | 13 | 14 | 15 | 16 | 17 |
| 18        | 19 | 20 | 21 | 22 | 23 | 24 |
| 25        | 26 | 27 | 28 | 29 | 30 | 31 |

| January 2022 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              |    |    |    |    |    | 1  |
| 2            | W  | T  | 5  | 6  | 7  | 8  |
| 9            | 10 | 11 | 12 | 13 | 14 | 15 |
| 16           | 17 | 18 | 19 | 20 | 21 | 22 |
| 23           | 24 | 25 | 26 | 27 | 28 | 29 |
| 30           | 31 |    |    |    |    |    |



**2021-22 School Year  
DRAFT CALENDAR (D)  
Presented: January 19, 2021**

SCHOOLS NOT IN SESSION

| August 2021 |    |    |          |    |    |    |
|-------------|----|----|----------|----|----|----|
| S           | M  | T  | W        | T  | F  | S  |
| 1           | 2  | W  | T        | T  | W  | 7  |
| 8           | 9  | 10 | 11<br>*K | 12 | 13 | 14 |
| 15          | 16 | 17 | 18       | 19 | 20 | 21 |
| 22          | 23 | 24 | 25       | 26 | 27 | 28 |
| 29          | 30 | 31 |          |    |    |    |

| February 2022 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    | 1  | 2  | 3  | 4  | 5  |
| 6             | 7  | 8  | 9  | 10 | 11 | 12 |
| 13            | 14 | 15 | 16 | 17 | 18 | 19 |
| 20            | CD | 22 | 23 | 24 | 25 | 26 |
| 27            | 28 |    |    |    |    |    |

**\*First Day of School**  
August 9 – Grades 1-12  
August 11 - Kindergarten

**All Schools  
Teacher Workdays**

August 3,6  
October 14  
January 3  
March 10  
May 20

**Teacher In-Service**  
August 4,5  
January 4

**Teacher Ed  
Effectiveness Day**  
September 27

**Elem Planning & MS  
In-Service  
HS in Session**  
September 7  
April 15

**Elem Planning  
MS/HS-In-Service**  
October 15  
March 11

**Parent Teacher  
Conference Windows**  
Check with your school for the  
actual conference dates

**Elem / Middle School  
Conference Day  
(HS in session)**  
September 28

**Elem Conferences Only  
(MS, HS in session)**  
May 13

| September 2021 |    |     |    |    |    |    |
|----------------|----|-----|----|----|----|----|
| S              | M  | T   | W  | T  | F  | S  |
|                |    |     | 1  | 2  | 3  | 4  |
| 5              | 6  | EM  | 8  | 9  | 10 | 11 |
| 12             | 13 | 14  | 15 | 16 | 17 | 18 |
| 19             | 20 | 21  | 22 | 23 | 24 | 25 |
| 26             | EE | EMC | 29 | 30 |    |    |

| March 2022 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            |    | 1  | 2  | 3  | 4  | 5  |
| 6          | 7  | 8  | 9  | W  | IE | 12 |
| 13         | 14 | 15 | 16 | 17 | 18 | 19 |
| 20         | 21 | 22 | 23 | 24 | 25 | 26 |
| 27         | 28 | 29 | 30 | 31 |    |    |

**Schools Not In Session**

September 6 .....Labor Day  
November 22 - 26 .....Thanksgiving Break  
December 20-31.....Winter Break  
January 17 .....Martin Luther King, Jr. Day  
February 21 ..... Presidents' Day  
March 21-25.....Spring Break

| October 2021 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              |    |    |    |    | 1  | 2  |
| 3            | 4  | 5  | 6  | 7  | 8  | 9  |
| 10           | 11 | 12 | 13 | W  | IE | 16 |
| 17           | 18 | 19 | 20 | 21 | 22 | 23 |
| 24           | 25 | 26 | 27 | 28 | 29 | 30 |
| 31           |    |    |    |    |    |    |

| April 2022 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            |    |    |    |    | 1  | 2  |
| 3          | 4  | 5  | 6  | 7  | 8  | 9  |
| 10         | 11 | 12 | 13 | 14 | EM | 16 |
| 17         | 18 | 19 | 20 | 21 | 22 | 23 |
| 24         | 25 | 26 | 27 | 28 | 29 | 30 |

| November 2021 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               | 1  | 2  | 3  | 4  | 5  | 6  |
| 7             | 8  | 9  | 10 | 11 | 12 | 13 |
| 14            | 15 | 16 | 17 | 18 | 19 | 20 |
| 21            | CD | 23 | 24 | 25 | 26 | 27 |
| 28            | 29 | 30 |    |    |    |    |

| May 2022 |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
| 1        | 2  | 3  | 4  | 5  | 6  | 7  |
| 8        | 9  | 10 | 11 | 12 | EC | 14 |
| 15       | 16 | 17 | 18 | 19 | W  | 21 |
| 22       | 23 | 24 | 25 | 26 | 27 | 28 |
| 29       | 30 | 31 |    |    |    |    |

| December 2021 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    | 1  | 2  | 3  | 4  |
| 5             | 6  | 7  | 8  | 9  | 10 | 11 |
| 12            | 13 | 14 | 15 | 16 | 17 | 18 |
| 19            | 20 | 21 | 22 | 23 | 24 | H  |
| 26            | 27 | 28 | 29 | 30 | 31 |    |

| June 2022 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    | 1  | 2  | 3  | 4  |
| 5         | 6  | 7  | 8  | 9  | 10 | 11 |
| 12        | 13 | 14 | 15 | 16 | 17 | 18 |
| 19        | 20 | 21 | 22 | 23 | 24 | 25 |
| 26        | 27 | 28 | 29 | 30 |    |    |

|     |                                                                     |
|-----|---------------------------------------------------------------------|
| W   | No Schools In Session – Teacher Work Day                            |
| T   | No Schools in Session – Teacher In-Service                          |
| EE  | No Schools in Session – Ed Effectiveness (K-12)                     |
| EM  | HS in Session – Elementary Planning & Middle School In-Service (K8) |
| IE  | No Schools in Session – MS/HS In-Service & Elementary Planning Day  |
| EMC | HS In-Session – Elementary & MS Conferences                         |
| EC  | MS/HS in Session – Elementary Conferences                           |
| #   | Last Day of Quarter (underlined)                                    |
| CD  | No School - Conference Exchange Day                                 |
|     | No School – No Contract/Contact Day                                 |

**Statistical Record Data**

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Total number of contact days middle - 171  
Total number of contact days high - 174

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1st Quarter Ends.....October 13 (44 ES/MS - 46/HS)  
2nd Quarter Ends.....December 17 (40 ES/MS/HS)  
3rd Quarter Ends.....March 9 (44 ES/MS/HS)  
4th Quarter Ends.....May 19 (42 ES- 43 MS-44 HS)

**DRAFT D**

**Mesa County Valley School District 51**  
**2020-2021 Budget Re-Adoption**

Board of Education Resolution 20/21: 42

Adopted: January 19, 2021

WHEREAS, the Board of Education has published January 19, 2021, as the date of re-adoption for the 2020-2021 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before January 31, 2021;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby adopt the budgets and reserve all ending balances, as presented, and authorize the following fund amounts to be appropriated as specified in the adopted budgets for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

| <b>FUND</b>                                                      | <b>ORIGINAL</b> | <b>RE-ADOPTED</b> | <b>EXPLANATION</b>                                                            |
|------------------------------------------------------------------|-----------------|-------------------|-------------------------------------------------------------------------------|
| <b>Governmental Funds</b>                                        |                 |                   |                                                                               |
| General Fund (10)                                                | \$205,830,384   | \$204,384,159     | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| 2017 Mill Levy Override (17)                                     | \$9,496,135     | \$9,355,958       | Fund Balance Adjustment                                                       |
| Colorado Preschool Program (19)                                  | \$2,814,603     | \$2,767,840       | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| Independence Academy<br>Charter School (11)                      | \$8,925,841     | \$16,950,364      | Fund Balance Adjustment<br>Proceeds from Debt Issuance                        |
| Juniper Ridge Charter School (11)                                | \$4,750,556     | \$4,750,178       | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| Mesa Valley Community School (11)                                | \$4,123,840     | \$4,395,682       | Fund Balance Adjustment<br>Pupil Count Adjustment                             |
| <b>Special Revenue Funds</b>                                     |                 |                   |                                                                               |
| Nutrition Services (21)                                          | \$7,535,719     | \$7,655,796       | Fund Balance Adjustment                                                       |
| Physical Activities (23)                                         | \$789,938       | \$856,364         | Fund Balance Adjustment<br>Transfer Increase to help with<br>reduced revenues |
| Beverage (27)                                                    | \$327,647       | \$334,164         | Fund Balance Adjustment                                                       |
| Governmental Designated Purpose<br>Grants (22 & Sub-funds 70-99) | \$35,872,521    | \$62,589,703      | Increase of Expected Grants                                                   |
| Career Center Grant (26)                                         | \$373,281       | \$373,281         |                                                                               |
| Other Local Projects/Grants (28)                                 | \$25,338        | \$25,320          | Fund Balance Adjustment                                                       |
| Student Body Activities (29)                                     | \$0             | \$10,856,254      | New fund - previously Trust and<br>Agency Fund                                |
| <b>Debt Service Fund</b>                                         |                 |                   |                                                                               |
| Bond Redemption (31)                                             | \$33,341,028    | \$33,813,913      | Fund Balance Adjustment<br>Assessed Value Adjustment                          |
| <b>Capital Project Fund</b>                                      |                 |                   |                                                                               |
| Building Fund (41)                                               | \$26,145,367    | \$36,990,644      | Fund Balance Adjustment<br>Revenue Adjustment                                 |
| Capital Projects Fund (43)                                       | \$15,104,404    | \$22,815,107      | Fund Balance Adjustment COP<br>Refunding                                      |
| Capital Projects-Juniper Ridge (44)                              | \$210,000       | \$35,500          | Fund Balance Adjustment<br>Revenue Adjustment                                 |
| <b>Internal Service Fund</b>                                     |                 |                   |                                                                               |
| Medical Insurance (62)                                           | \$18,637,008    | \$22,023,304      | Fund Balance Adjustment                                                       |
| Dental Insurance (63)                                            | \$2,142,580     | \$2,666,406       | Fund Balance Adjustment                                                       |
| Insurance (64)                                                   | \$6,608,570     | \$7,623,752       | Fund Balance Adjustment                                                       |
| <b>Trust and Agency Fund</b>                                     |                 |                   |                                                                               |
| Student Body Activity Funds                                      | \$15,000,000    | \$0               | Moved to Special Revenue Fund<br>(29)                                         |

# APPROPRIATION CALCULATION BY FUND

Re-Adopted: January 19, 2021

| <i>FUND</i>                                                      | <i>REVENUE</i> | <i>BEGINNING<br/>BUDGETARY<br/>BALANCE</i> | <i>TOTAL<br/>APPROPRIATION</i> |
|------------------------------------------------------------------|----------------|--------------------------------------------|--------------------------------|
| <b>Governmental Funds</b>                                        |                |                                            |                                |
| General Fund (10)                                                | \$192,173,177  | \$12,210,982                               | \$204,384,159                  |
| 2017 Mill Levy Override (17)                                     | \$7,393,852    | \$1,962,106                                | \$9,355,958                    |
| Colorado Preschool Program (19)                                  | \$2,008,608    | \$759,232                                  | \$2,767,840                    |
| Independence Academy<br>Charter School (11)                      | \$12,053,317   | \$4,897,047                                | \$16,950,364                   |
| Juniper Ridge Charter School (11)                                | \$3,466,794    | \$1,283,384                                | \$4,750,178                    |
| Mesa Valley Community School (11)                                | \$3,618,114    | \$777,568                                  | \$4,395,682                    |
| <b>Special Revenue Funds</b>                                     |                |                                            |                                |
| Nutrition Services (21)                                          | \$7,377,196    | \$278,600                                  | \$7,655,796                    |
| Physical Activities (23)                                         | \$836,000      | \$20,364                                   | \$856,364                      |
| Beverage (27)                                                    | \$59,508       | \$274,656                                  | \$334,164                      |
| Governmental Designated Purpose Grants<br>(22 & Sub-funds 70-99) | \$62,589,703   | \$0                                        | \$62,589,703                   |
| Career Center Grant (26)                                         | \$230,000      | \$143,281                                  | \$373,281                      |
| Other Local Projects/Grants (28)                                 | \$17,742       | \$7,578                                    | \$25,320                       |
| Student Body Activities (29)                                     | \$8,000,000    | \$2,856,254                                | \$10,856,254                   |
| <b>Debt Service Fund</b>                                         |                |                                            |                                |
| Bond Redemption (31)                                             | \$18,119,900   | \$15,694,013                               | \$33,813,913                   |
| <b>Capital Project Fund</b>                                      |                |                                            |                                |
| Building Fund (41)                                               | \$800,000      | \$36,190,644                               | \$36,990,644                   |
| Capital Projects Fund (43)                                       | \$9,601,795    | \$13,213,312                               | \$22,815,107                   |
| Capital Projects-Juniper Ridge (44)                              | \$34           | \$35,466                                   | \$35,500                       |
| <b>Internal Service Fund</b>                                     |                |                                            |                                |
| Medical Insurance (62)                                           | \$18,545,452   | \$3,477,852                                | \$22,023,304                   |
| Dental Insurance (63)                                            | \$1,387,281    | \$1,279,125                                | \$2,666,406                    |
| Insurance (64)                                                   | \$2,471,500    | \$5,152,252                                | \$7,623,752                    |
| <b>Trust and Agency Fund</b>                                     |                |                                            |                                |
| Student Body Activity Funds                                      | \$0            | \$0                                        | \$0                            |

# APPROPRIATION CALCULATION BY FUND

Adopted: June 30, 2020

| <i><b>FUND</b></i>                                               | <i><b>REVENUE</b></i> | <i><b>BEGINNING<br/>BUDGETARY<br/>BALANCE</b></i> | <i><b>TOTAL<br/>APPROPRIATION</b></i> |
|------------------------------------------------------------------|-----------------------|---------------------------------------------------|---------------------------------------|
| <b>Governmental Funds</b>                                        |                       |                                                   |                                       |
| General Fund (10)                                                | \$194,819,398         | \$11,010,986                                      | \$205,830,384                         |
| 2017 Mill Levy Override (17)                                     | \$7,393,852           | \$2,102,283                                       | \$9,496,135                           |
| Colorado Preschool Program (19)                                  | \$2,215,157           | \$599,446                                         | \$2,814,603                           |
| Independence Academy<br>Charter School (11)                      | \$4,396,652           | \$4,529,189                                       | \$8,925,841                           |
| Juniper Ridge Charter School (11)                                | \$3,517,749           | \$1,232,807                                       | \$4,750,556                           |
| Mesa Valley Community School (11)                                | \$3,511,663           | \$612,177                                         | \$4,123,840                           |
| <b>Special Revenue Funds</b>                                     |                       |                                                   |                                       |
| Nutrition Service (21)                                           | \$7,280,216           | \$255,503                                         | \$7,535,719                           |
| Physical Activities (23)                                         | \$786,000             | \$3,938                                           | \$789,938                             |
| Beverage (27)                                                    | \$59,508              | \$268,139                                         | \$327,647                             |
| Governmental Designated Purpose<br>Grants (22 & Sub-funds 70-99) | \$35,872,521          | \$0                                               | \$35,872,521                          |
| Career Center Grant (26)                                         | \$230,000             | \$143,281                                         | \$373,281                             |
| Other Local Projects/Grants (28)                                 | \$17,942              | \$7,396                                           | \$25,338                              |
| Student Body Activities (29)                                     | \$0                   | \$0                                               | \$0                                   |
| <b>Debt Service Fund</b>                                         |                       |                                                   |                                       |
| Bond Redemption (31)                                             | \$17,966,463          | \$15,374,565                                      | \$33,341,028                          |
| <b>Capital Project Fund</b>                                      |                       |                                                   |                                       |
| Building Fund (41)                                               | \$3,100,000           | \$23,045,367                                      | \$26,145,367                          |
| Capital Projects Fund (43)                                       | \$3,626,795           | \$11,477,609                                      | \$15,104,404                          |
| Capital Projects-Juniper Ridge (44)                              | \$10,000              | \$200,000                                         | \$210,000                             |
| <b>Internal Service Fund</b>                                     |                       |                                                   |                                       |
| Medical Insurance (62)                                           | \$18,545,452          | \$91,556                                          | \$18,637,008                          |
| Dental Insurance (63)                                            | \$1,387,281           | \$755,299                                         | \$2,142,580                           |
| Insurance (64)                                                   | \$2,471,500           | \$4,137,070                                       | \$6,608,570                           |
| <b>Trust and Agency Fund</b>                                     |                       |                                                   |                                       |
| Student Body Activity Funds                                      | \$15,000,000          | \$0                                               | \$15,000,000                          |

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 January 19, 2021.

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

**Mesa County Valley School District 51**  
**Use of Beginning Fund Balance**

Board of Education Resolution 20/21: 43

Adopted: January 19, 2021

WHEREAS, Senate Bill 03-149 created a new subsection in C.R.S. 22-44-105 1B (1.5) (a) that states:

"A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. If the budget includes the use of a beginning fund balance, the school district board of education shall adopt a resolution specifically authorizing the use of a portion of the beginning fund balance in the school district's budget. The resolution, at a minimum shall specify the amount of the beginning fund balance to be spent under the school district budget, state the purpose for which the expenditure is needed, and state the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit." and

WHEREAS, the Board of Education has set January 19, 2021, as the date of re-adoption for the 2020-2021 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before, January 31, 2021;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the usage of the beginning fund balances as specified in the plan below for the fiscal year beginning July 1, 2020, and ending on June 30, 2021.

| <b>FUND</b>                 | <b>AMOUNT OF<br/>BEGINNING<br/>FUND BALANCE<br/>TO BE SPENT</b> | <b>PURPOSE FOR<br/>EXPENDITURE</b>                             | <b>PLAN</b>                  |
|-----------------------------|-----------------------------------------------------------------|----------------------------------------------------------------|------------------------------|
| Preschool Fund              | \$587,217                                                       | Additional Instructional Programs/Costs, Loss of Ecare Funding | Monitor and make adjustments |
| Beverage                    | \$23,000                                                        | Additional Programs                                            | Monitor and make adjustments |
| Other Local Projects/Grants | \$7,000                                                         | Use of local grants                                            | Monitor and make adjustments |
| Building Fund               | \$36,190,644                                                    | Completion of Projects                                         |                              |
| Capital Projects            | \$2,004,387                                                     | Completion of Projects                                         | Monitor and make adjustments |
| Juniper Ridge Building Fund | \$35,466                                                        | Completion of Projects                                         |                              |
| Dental Fund                 | \$841,469                                                       | Refunds to members due to accumulated overfunding of plan      | Monitor and make adjustments |
| Insurance Reserve           | \$662,369                                                       | Security and Claim Costs                                       | Monitor and make adjustments |

*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 January 19, 2021.*

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

**Mesa County Valley School District 51**  
**Borrow Unencumbered Money from Other District Funds**

Board of Education Resolution 20/21: 44

Adopted: January 19, 2021

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WHEREAS, C.R.S.22-44-113 authorizes the borrowing of unencumbered monies from any one fund, except the Bond Redemption Fund; and

WHEREAS, in order to meet ongoing obligations of a current fund it may be necessary to borrow up to \$10,000,000, and

WHEREAS, estimated unencumbered monies not to exceed \$10,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2020-21

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to \$10,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2020, such monies to be repaid to said funds not later than June 30, 2021.

*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 January 19, 2021.*

---

*Bridget Story, Secretary*  
*Board of Education*



## ***Mesa County Valley School District 51***

Boundary Adjustments for Fruita Monument High School and Grand Junction High School; for Wingate Elementary and Broadway Elementary; and for Pomona Elementary, Tope Elementary and Appleton Elementary

Board of Education Resolution 20/21: 45

Tabled: January 19, 2021

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WHEREAS, Mesa County Valley School District 51 has an interest in balancing the attendance of neighborhood schools so that each school is utilized to its capacity without becoming overcrowded and so that attendance at schools is equitably distributed; and

WHEREAS, the neighborhood attendance areas of Fruita Monument High School and Grand Junction High School have become out of balance with Fruita Monument High School being over-crowded and Grand Junction High School being under-utilized; and

WHEREAS, the neighborhood attendance areas of Wingate Elementary School and Broadway Elementary School are out-of-balance with Wingate being over-crowded and Broadway being under-utilized;

WHEREAS, the neighborhood attendance area of Pomona Elementary School, Tope Elementary School and Appleton Elementary School are also out-of-balance with Appleton being over-crowded and Pomona and Tope being under-utilized; and

WHEREAS, in addition, with regard to Tope, Pomona and Appleton, existing boundaries are not logical in relation to the proximity of each of these schools to some of the neighborhoods served; and

WHEREAS, Mr. Shannon Bingham, demographer for District 51, created a number of scenarios wherein he adjusted attendance boundary lines between Fruita Monument High School and Grand Junction High School; between Wingate Elementary School and Broadway Elementary School; and between Tope Elementary School, Pomona Elementary School and Appleton Elementary School for the consideration of District staff and the public; and

WHEREAS, Staff and community meetings were held for Fruita Monument High School and Grand Junction High School on November 16, 2020, December 9, 2020, and January 14, 2021; for Wingate and Broadway on November 18, 2020 and December 14, 2020; and for Tope, Pomona and Appleton on November 2, 2020, November 18, 2020, December 3, 2020, and December 12, 2020.

WHEREAS, the District reviewed the input received from the community, parents and staff; that resulted from the community meetings; and

WHEREAS, the District needs to preserve existing educational programs, relieve future crowding, where possible, and respect the needs of all students to receive a quality education; and



## **Mesa County Valley School District 51**

Boundary Adjustments for Fruita Monument High School and Grand Junction High School; for Wingate Elementary and Broadway Elementary; and for Pomona Elementary, Tope Elementary and Appleton Elementary

Board of Education Resolution 20/21: 45

Tabled: January 19, 2021

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WHEREAS, the Board concludes that the neighborhood boundaries between the schools referred to in this resolution shall be revised as set forth in the descriptions set forth in Exhibit A attached hereto; and

NOW, THEREFORE, the Board of Education instructs the District administration to move forward with making boundary changes noted in Exhibit A attached hereto to create equitable attendance at each such school.

*I certify that the information contained herein is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on March 3, 2020.*

---

*Bridget Story  
Secretary, Board of Education*

## Exhibit A

**High School Boundary Change Item #1** is a high school change proposing the transfer of students in FMHS and 9<sup>th</sup> grade students at the Fruita 8/9 school to GJHS. The area affected is shown in Figure 1 and affects the high school students that reside in the Broadway and Scenic attendance areas with 185 students potentially moved. In the event that the boundaries between Broadway and Wingate are changed, the amended Broadway boundary would be part of the high school change as well.

**High School Suggested Change Area North of Mesa Mall** – It was suggested that the area north of Mesa Mall which is included in the Appleton / Pomona / Tope change be moved from their current attendance at FMHS and Fruita 8/9 (9<sup>th</sup> grade) to GJHS in order to keep the school feeder system in that area consistent. Scenario 1 would move 38 students in the area south of G Rd. This change is shown in Figure 2.

**Elementary School Boundary Change Item #2** – This proposal shifts neighborhoods north of Mesa Mall from Appleton to Pomona and an additional neighborhood from Pomona to Tope to balance growth among three schools as shown in Figure 3.

**Elementary School Boundary Change Item #3** – This proposal shifts a neighborhood west of Broadway Elementary from Wingate Elementary to Broadway as shown in Figures 4 and 5.

Figure 1 – Broadway and Scenic from FMHS and F8/9 to GJHS

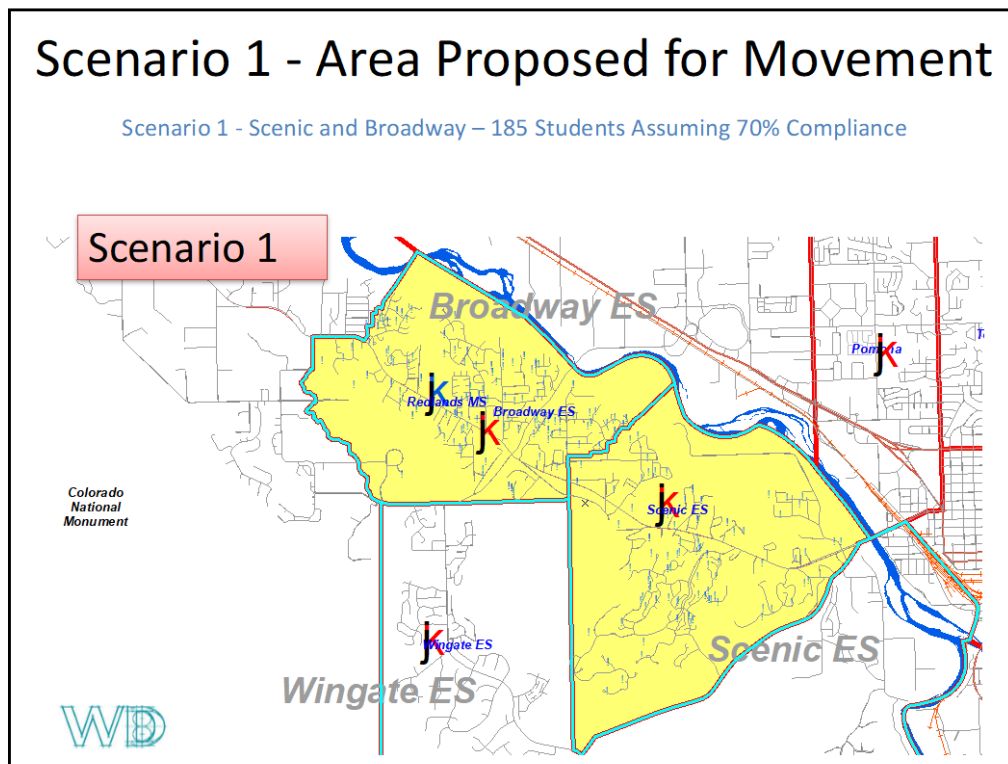


**Figure 2 – Area South of G Rd. Affecting 38 Students – FMHS to GJHS**

- GJHS Students – Shown in Red
  - FMHS Students Shown in Blue
  - Fruita 8/9 School Students Shown in Green
- Area A ected:  
South of G Rd.  
North of Business I-70  
West of 25 Rd.*

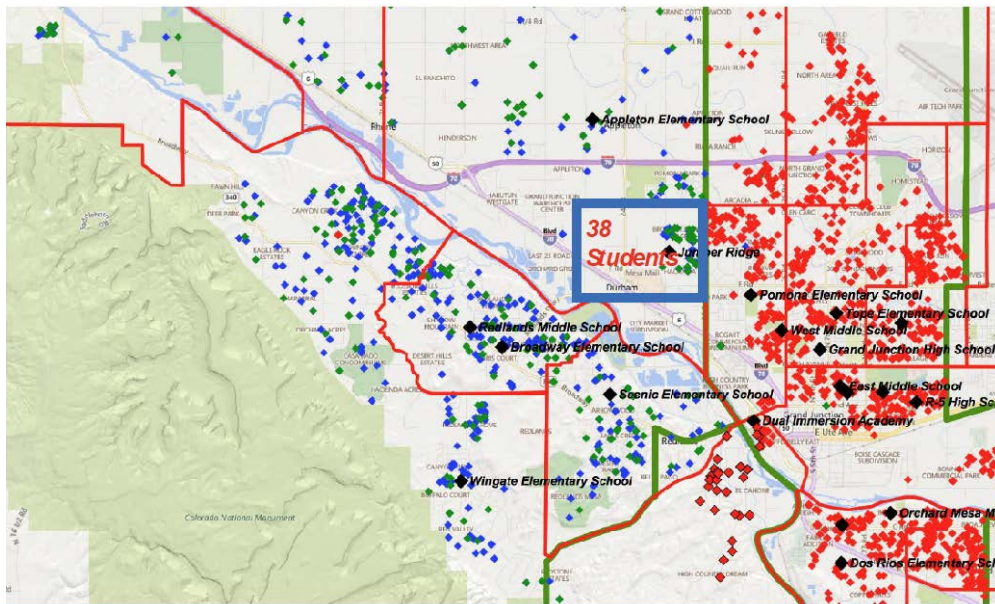


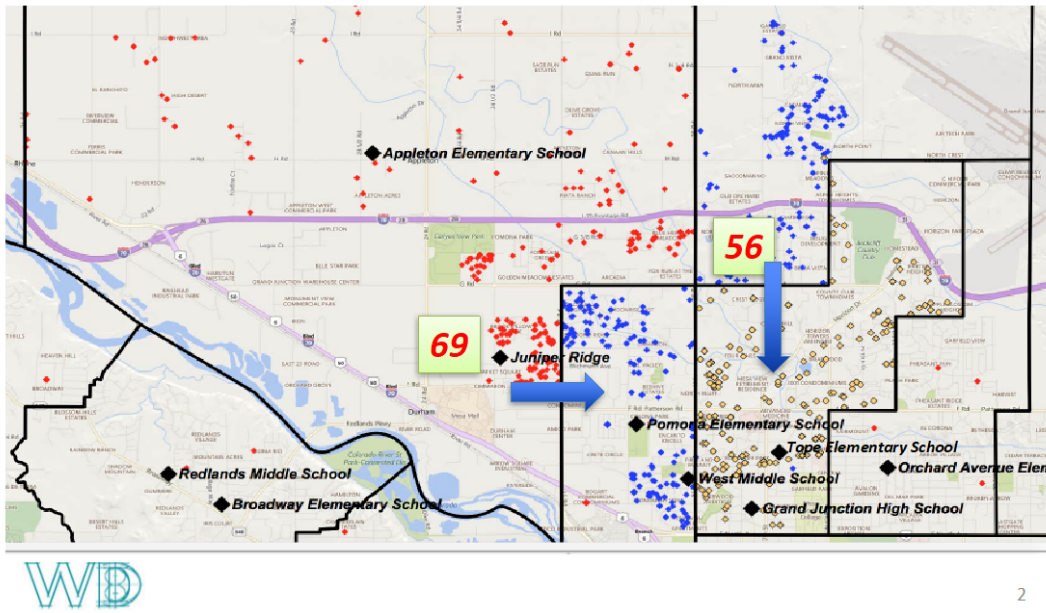
**Figure 3 – Appleton to Pomona, Pomona to Tope**

# Potential Elementary Boundary Changes

*Move 69 Students From Appleton to Pomona ES*

*Move 56 Students From Pomona to Tope ES*

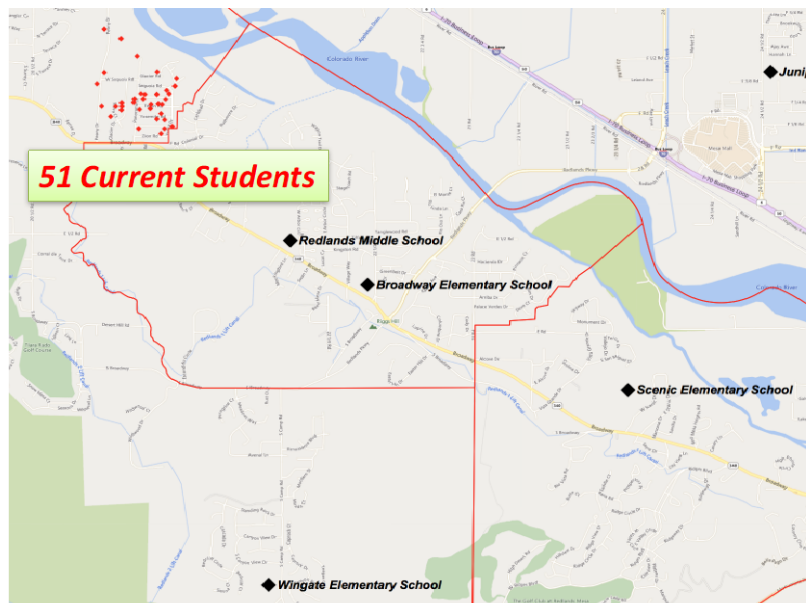
*Current Appleton Students in Red, Pomona = Blue, Tope = Tan*



2

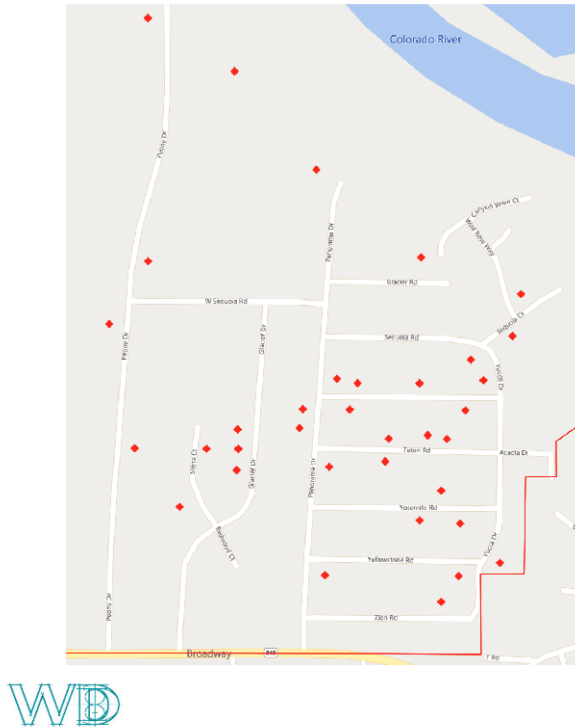
Figure 4 – Wingate to Broadway

## Shift Area Description - Wingate to Broadway



4

**Figure 5 – Wingate to Broadway – Street List**



Peony Dr.  
W. Sequoia Rd.  
Glacier Rd.  
Panorama Dr.  
Canyon Wren Ct.  
Wild Rose Way  
Sequoia Ct.  
Yucca Dr.  
Teton Rd.  
Acadia Dr.  
Sierra Ct.  
Redwood Ct.  
Yosemite Rd.  
Yellowstone Rd.  
Zion Rd.

**Shift Area Streets**

**SCREENING/EVALUATING OF STUDENTS**

**(And Treatment of Mental Disorders)**

Adopted: November 17, 1987

Revised: January 15, 1991

Revised: March 28, 2000

Policy Manual Review: August 6, 2002

Adoption: January 19, 2016

Adoption: January 19, 2021

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Parents/guardians and eligible students have the right to review any survey, assessment, analysis or evaluation administered or distributed by a school to students whether created by the district or a third party. For purposes of this policy, "eligible student" means a student 18 years of age or older or an emancipated minor. Any survey, assessment, analysis or evaluation administered or distributed by a school to students shall be subject to applicable state and federal laws protecting the confidentiality of student records.

**Survey, assessments, analysis or evaluation for which consent is required**

Except as otherwise permitted by law, students shall not be required to submit to a survey, assessment, analysis or evaluation that is intended to reveal information, whether the information is personally identifiable or not, without prior written consent of the parent/guardian or eligible student, if that survey, assessment, analysis, or evaluation reveals information in the following areas ("protected information")

1. political affiliations or beliefs of the student or the student's parent/guardian
2. mental and psychological conditions of the student or the student's family
3. sex behavior and attitudes
4. illegal, anti-social, self-incriminating and demeaning behavior;
5. critical appraisals of other individuals with whom respondents have close family relationships;
6. legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers
7. religious practices, affiliations or beliefs of the student or the student's parent/guardian
8. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program)
9. social security number

School personnel responsible for administering any such survey, assessment, analysis or evaluation shall give written notice at least two weeks in advance to the student's parent/guardian or the eligible student and shall make a copy of the document available for viewing at convenient time and locations. The notice shall offer to provide the following written information upon request:

1. records or information that may be examined and required in the survey, assessment, analysis or evaluation
2. the means by which the records or information shall be examined, reviewed, or disseminated
3. the means by which the information is to be obtained
4. the purposes for which the records or information are needed
5. the entities or persons, regardless of affiliation, who will have access to the information; and

# **Mesa County Valley School District 51**

**JLDAC**

## **SCREENING/EVALUATING OF STUDENTS**

### **(And Treatment of Mental Disorders)**

Adopted: November 17, 1987

Revised: January 15, 1991

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6. a method by which a parent/guardian can grant or deny permission to access or examine the records or information

These notice provisions also apply to any survey, analysis or evaluation funded by the U.S. Department of Education.

#### **Exceptions to policy**

Nothing in this section of the policy shall:

1. prevent a student who is working under the supervision of a journalism teacher or sponsor from preparing or participating in a survey, assessment, analysis or evaluation without obtaining consent as long as such participation is not otherwise prohibited by law
2. be construed to prevent a district employee from reporting known or suspected child abuse or neglect as required by state law
3. be construed to limit the ability of a health professional that is acting as an agent of the school district to evaluate an individual child
4. be construed to require parental notice or consent for a survey, assessment, analysis or evaluation related to educational products or services for or to students or educational institutions. These products and services include, but are not limited to, the following:
  - college or other postsecondary education recruitment or military recruitment activities
  - book clubs, magazines and programs providing access to low-cost literary products
  - curriculum and instructional materials used by district schools
  - tests and assessments used by district schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students.
  - the sale by students of products or services to raise funds for school-related or educational-related activities
  - student recognition programs
5. be construed to require parental notice or consent for assessments used to collect evidence of what a student knows and is able to do and to measure a student's academic progress toward attaining the district's academic standards
6. limit the ability of the district to administer a suicide assessment or threat assessment

#### **Surveys, assessment, analysis or evaluation for marketing purposes**

Parents/guardian and eligible students shall receive notice and have the opportunity to opt a student out of activities involving the collections, disclosure or use of personal information collected from the student for the purpose of marketing or selling that information or otherwise providing the information to others for that purpose.

# **Mesa County Valley School District 51**

**JLDAC**

## **SCREENING/EVALUATING OF STUDENTS (And Treatment of Mental Disorders)**

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### **Annual notice**

At the beginning of each academic year, the district shall inform parents/guardians and eligible students that the parent/guardian or eligible student has the right to consent before students are required to submit to a survey that concerns one or more of the protected areas and to opt out of the following:

1. activities involving the collection, disclosure or use of personal information collected from students for the purpose of marketing or for selling that information;
2. the administration of any protected information survey; or
3. any non-emergency, invasive physical examination or screening (other than a hearing, vision or scoliosis screening) that is:
  - required as a condition of attendance;
  - administered by the school and scheduled by the school in advance; and
  - not necessary to protect the immediate health and safety of the student or of other students.

### **Psychological Testing Of Students (And Treatment of Mental Disorders)**

School personnel are prohibited under state law from recommending or requiring the use of psychotropic drugs for students. They are also prohibited from testing or requiring testing for a student's behavior without giving notice to the parent/guardian describing the recommended testing and how any test results will be used. Prior to the conducting any such testing, school personnel shall obtain written permission from the parent/guardian or eligible student in accordance with applicable law.

School personnel are encouraged to discuss concerns about a student's behavior with the parent/guardian, and such discussions may include a suggestion that the parent/guardian speak with an appropriate health care professional regarding any behavior concerns that school personnel may have. Only those persons appropriately certified or licensed may expose student to any psychiatric or psychological method or procedure for the purpose of diagnosis, assessment or treatment of any emotional, behavioral or mental disorder or disability. Such methods or procedures may only be performed after acquiring written permission from a student's parent or guardian, or from the student in those circumstances in which federal or state law allows the student to obtain such services in confidence or without prior notice to the parent/guardian.

Licensed school personnel are encouraged to be knowledgeable about psychiatric or psychological methods and procedures but shall not be involved in any diagnosis, assessment or treatment of any type of mental disorder or disability unless appropriately certified or licensed. In accordance with state law, school personnel including certified or licensed school psychologists are not authorized to practice psychotherapy or utilize any psychiatric or psychological procedure outside of or beyond their area of training, experience or competence.

Psychological tests shall be administered to students only by appropriately licensed school personnel employed for this purpose or by interns under their supervision. Adherence to this policy will insure quality psychological services and will protect the educational rights, dignity and privacy of students and parents.

Psychological examination and testing shall be made only after informed and written consent of the student's parents or guardian is obtained unless the student is of legal age to give his informed and written consent or unless the student is at least twelve years of age and seeks psychotherapy services in accordance with C.R.S.

**SCREENING/EVALUATING OF STUDENTS**

**(And Treatment of Mental Disorders)**

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12-245-203.5 which authorizes psychotherapy services without parental consent in limited situations. Psychological data shall be only one of several criteria for determining any change in a student's educational program. Psychological data older than three years shall not be used as the basis for prescriptive teaching or placement.

Students shall not be required to submit to any psychiatric or psychological methods or procedures for the purpose of diagnosis, assessment or treatment of any emotional, behavioral or mental disorder or disability as part of any classroom or instructional activity without parental knowledge and consent.

Ordinary classroom instruction, activities and techniques involving the approved curriculum that teach about psychological or psychiatric methods or procedures shall be permissible and considered outside the scope of this policy. It is understood that there is a significant difference between practicing therapy and providing activities that may be therapeutic in nature. Any teacher who questions whether a planned activity is one involving psychiatric or psychological methods or procedures for which the teacher may not be properly certified or licensed shall consult with the school principal.

**Special education evaluation**

The giving of parental permission for evaluation or re-evaluation of a student with disabilities and any required consent to the provision of special education services to a student with disabilities is governed by state and federal law and is outside the scope of this policy.

**Legal References:**

20 U.S.C. 1232g (Family Education Rights and Privacy Act)

20 U.S.C. 1232h (rights of students and parents to inspect instructional materials and give prior consent for certain surveys, analysis and evaluation)

C.R.S. 12-43-202.5 (minor who is 12 years of age or older may consent to psychotherapy without parent/guardian consent, subject to specific requirements)

C.R.S.13-22-101 (18 is age of competence for certain purposes)

C.R.S. 22-1-123 (district shall comply with federal law on protection of pupil rights, Colorado provisions regarding survey, assessment, analysis and evaluation of students)

C.R.S. 22-32-109.2 (1)(ee) (duty to adopt policy prohibiting personnel from ordering behavior tests without parent permission)

C.R.S. 22-32-109.2 (screening and treatment of emotional/mental disorders or disabilities)

C.R.S. 27-65-103 (voluntary applications for mental health services)

**Cross References:**

GBEB, Staff Conduct

GCS, Certified Research and Publishing

IKA, Grading/Assessment System

JRA/JRC, Student Records

# **Mesa County Valley School District 51**

**KFA**

## **PUBLIC CONDUCT ON SCHOOL PROPERTY OR AT SCHOOL ACTIVITIES**

Related: KFA-R

Adopted: August 18, 1992

Revised: April 19, 1994

Policy Manual Review: September 17, 2002

Adopted: March 28, 2017

Adopted: March 26, 2019

Adopted: January 19, 2021

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The school district hosts or participates in many curricular and extracurricular activities attended by parents and the general public. These include, for example but not by way of limitation, interscholastic athletic contests, proms and other social events, dramatic or musical performances, field trips, fund-raisers and meetings for parents, patrons and the public and are referred to herein as "events". Events occur on school district property as well as at other locations or on property (such as school vehicles) leased or licensed to the school district for a particular purpose, all such property being referred herein to as "school district owned or controlled property." Groups and members of the public also use school district owned or controlled property under the district's facilities use policy. (See Policy KF)

All persons using or appearing at events conducted upon school district owned or controlled property will observe, at a minimum, those standards of behavior and conduct expected of school district staff and students. Specifically, whether they appear as users, participants or observers of an event, such persons shall not:

1. Obstruct, disrupt or interfere with, or threaten to obstruct disrupt or interfere with, teaching, research, service, administration, control, discipline, coaching, officiating or any other district operations sponsored or approved by the district;
2. Physically abuse or threaten to harm any persons or school district owned or controlled property;
3. Damage or threaten to damage school district owned or controlled property of the school district, regardless of location, or property leased or licensed in connection with an event or property of a member of the community when such property is located on district property;
4. Force or make unauthorized entry to school district owned or controlled property, or occupy district facilities, including both buildings and grounds;
5. Use, possess, distribute or sell drugs, other controlled substances, alcohol or other illegal contraband on or in school district owned or controlled property, at district or school-sponsored functions or while using or being in any district vehicle. For purposes of this policy, "controlled substances" means drugs identified and regulated under federal law, including but not limited to marijuana, cocaine, opiates, phencyclidine (PCP) and amphetamines (including methamphetamine). (Persons known to be under the influence of alcohol or a controlled substance shall not be permitted to enter school district owned or controlled property, or school sponsored activities or events.) If, however, the administration of medical marijuana is in accordance with state law regarding the administration of medical marijuana to qualified students, pursuant to a written health plan in place for the student at that school, such possession shall not be considered a violation of this policy.
6. Distribute, manufacture or sell controlled substances or possess controlled substances with intent to distribute them within 1,000 feet of the perimeter of school grounds.
7. Enter District buildings or grounds under the influence of alcohol or a controlled substance.
8. Unlawfully use any tobacco product.

## **Mesa County Valley School District 51**

**KFA**

### **PUBLIC CONDUCT ON SCHOOL PROPERTY OR AT SCHOOL ACTIVITIES**

Related: KFA-R

Adopted: August 18, 1992

Revised: April 19, 1994

Policy Manual Review: September 17, 2002

Adopted: March 28, 2017

Adopted: March 26, 2019

Adopted: January 19, 2021

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9. Possess a concealed or dangerous weapon, on school district owned or controlled property unless such possession is in accordance with C.R.S. 18-12-105.5 or 18-12-214(3). For the purpose of this policy, "deadly weapons" means:
    - a. a firearm, whether loaded or unloaded;
    - b. a fixed blade knife with a blade that exceeds three inches in length;
    - c. a spring-loaded knife or pocket knife with a blade exceeding three and one-half inches in length; or
    - d. any object, device, instrument, material, or substance, whether animate or inanimate, that is used or intended to be used to inflict death or serious bodily injury including, but not limited to, a BB gun, a slingshot, bludgeon, nunchucks, brass knuckles or artificial knuckles of any kind..
  10. Use profanity or verbally abusive language.
  11. Engage in any conduct constituting a breach of any federal, state or city law or duly adopted policy and/or regulation of the Board.

Persons determined by the superintendent, his/her designee or the principal, or his or her designee of a host school to be in violation of this policy may be instructed to leave the school district owned or controlled property. Where repeated violations occur or where a person threatens or appears likely to violate this policy in the future, the superintendent or his/her designee or the principal of a host school may ban or restrict the person's access to events and to the use of school district owned or controlled property. The principal of a host school's authority, however, shall extend only to events and school district owned or controlled property of his/her school.

In appropriate cases, persons violating this policy may be referred to law enforcement authorities for criminal prosecution.

#### Legal References:

- 21 U.S.C. 860 (crime to distribute or manufacture controlled substances within 1,000 feet of a school)
- C.R.S. 12-47-901 (1)(h) (prohibits consumption of alcohol in any public place without a license or permit)
- C.R.S. 18-9-106 (disorderly conduct)
- C.R.S. 18-9-108 through 110 (disrupting lawful assembly, interference with staff, faculty or students of educational institutions, public buildings – trespass, interference)
- C.R.S. 18-9-117 (unlawful conduct on public property)
- C.R.S. 18-12-105.5 (unlawful carrying/possession of weapons on school grounds)
- C.R.S. 18-12-214 (3)(a) (person with valid concealed handgun permit may have a handgun on school property as long as hand gun remains in his or her vehicle and if, while the person is not in vehicle, the gun is kept in a compartment and the vehicle is locked)
- C.R.S. 18-18-407 (2) (crime to sell, distribute or possess with intent to distribute any controlled substance on or near school grounds or school vehicles)

# **Mesa County Valley School District 51**

**KFA**

## **PUBLIC CONDUCT ON SCHOOL PROPERTY OR AT SCHOOL ACTIVITIES**

Related: KFA-R

Adopted: August 18, 1992

Revised: April 19, 1994

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C.R.S. 22-1-119.3 (3)(c), (d) (no student possession or self-administration of medical marijuana, but school districts must permit the student's primary caregiver to administer medical marijuana to the student on school grounds, on a school bus or at a school-sponsored event)

C.R.S. 25-1.5-106(12)(b) (possession or use of medical marijuana in or on school grounds or in a school bus is prohibited)

C.R.S. 25-14-103.5 (boards of education must adopt policies prohibiting tobacco and retail marijuana use on school property)

C.R.S. 25-14-301 (Teen Tobacco Use Prevention Act)

### **Cross References:**

ADC, Tobacco-Free Schools

GBEB, Staff Conduct (and Responsibilities)/ Conflicts of Interest

GBEC, Drugs, Alcohol and Controlled Substances (Drug-Free Workplace)

JICH, Alcohol Use/Drug Abuse by Students

JICI, Dangerous Weapons in the Schools

JLCDB, Administration of Medical Marijuana to Qualified Students

KF, Community Use of School Facilities

KI, Visitors to the Schools

# **Mesa County Valley School District 51**

**JKD/JKE**

## **STUDENT SUSPENSION/EXPULSION**

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Related: JKD/JKE-R, JKD/JKE-E

Adopted: June 13, 1972

Revised: August 18, 1998

Readopted: September 19, 2006

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It is the policy of the Board of Education to provide an educational climate which maintains a disciplined and orderly environment that recognizes, preserves, and protects the individual rights of all students, and provides due process of law to students, parents and school personnel through written procedures consistent with law for the suspension, expulsion, and denial of admission of students when necessary or appropriate.

Further, the Board of Education hereby directs the superintendent to periodically review current procedures and, if necessary, develop new procedures consistent with this policy.

The superintendent shall arrange to make this policy and the accompanying procedures (along with grounds for which students may be suspended or expelled) distributed annually to each student in elementary, middle, and high school, and once to each new student in the District. This policy and the accompanying procedures and grounds for suspension/expulsion shall be posted on the District's website.

### Delegation of Authority

1. The Board of Education delegates to the principals of the school district or to a person designated in writing by the principal the power to suspend a student in third through twelfth grade in that school for not more than five school days on the grounds stated in C.R.S. 22-33-106 (1)(a), (1)(b), (1)(c) or (1)(e) or not more than 10 school days on the grounds stated in C.R.S. 22-33-106 (1)(d) unless expulsion is mandatory under law (see exhibit coded JKD/JKE-E), but the total period of suspension shall not exceed 25 school days. The Board of Education delegates to the principals of the school district or to a person designated in writing by the principal the power to suspend a student in grades preschool through second grade in that school for not more than five school days on the grounds stated in C.R.S. 22-33-106.1(2), unless the principal or designee determines that a longer period of suspension is necessary to resolve the safety threat or expulsion is mandatory under law (see JKD/JKE-E).

The Board of Education encourages the use of available interventions to address a student's misconduct. The use of interventions will vary depending on the facts and circumstances of an individual case. Whether an intervention is appropriate and, if so, the type of intervention, is at the discretion of the principal or designee. Interventions can include detention, in-school suspension, counseling, restorative justice, peer mediation or other services or approaches to address the misconduct and that do not involve out-of-school suspension or expulsion. Interventions should not be used as an alternative if the principal or designee determines that an intervention is not appropriate given the circumstances, would be disruptive to the operations of the school, or be detrimental to the learning environment.

As an alternative to intervention or suspension, the principal or designee may, in his or her discretion, permit the student to remain in school with the consent of the student's teachers if the parent/guardian attends class with the student for a period of time specified by the principal or designee. If the parent/guardian does not agree or fails to attend class with the student, the student shall be suspended as provided in this policy and related District disciplinary policies and regulations. This alternative to suspension shall not be used if expulsion proceedings have been or are about to be initiated or if the principal or designee determines that the student's presence in school, even if accompanied by a parent/guardian, would be disruptive to the operations of the school or be detrimental to the learning environment.

# **Mesa County Valley School District 51**

**JKD/JKE**

## **STUDENT SUSPENSION/EXPULSION**

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For a student in preschool, kindergarten, first grade or second grade, the Board and its designee(s) also shall determine that failure to remove the student from the school building through suspension and/or expulsion would create a safety threat that otherwise cannot be addressed and shall document any alternative behavioral and disciplinary interventions that it employs before suspending or expelling the students.

Nothing in this policy shall limit the Board's and its designees' authority to suspend and/or expel a student as deemed appropriate by the Board or its designees. The decision to suspend and/or expel a student instead of providing an alternative to suspension or expulsion or the failure of an intervention to remediate the student's behavior shall not be grounds to prevent the Board and its designees from proceeding with the appropriate disciplinary measures, including but not limited to suspension and/or expulsion.

2. The Board of Education delegates to the superintendent of schools the authority to suspend, in accordance with Section 22-33-105, C.R.S., a student for an additional ten (10) school days, plus an additional ten (10) school days maximum when necessary in order to present the matter to the Board.
3. The Board of Education delegates to the superintendent of schools the authority, in accordance with Section 22-33-105, C.R.S., to deny admission to or expel for any period not extending beyond one calendar year any student whom the superintendent, in accordance with the limitations imposed by Title 22, Article 33, of the Colorado Revised Statutes, shall determine does not qualify for admission to or continued attendance at the public schools of the District. Such denial of admission or expulsion shall be subject to appeal to the Board. Each student subject to denial or expulsion shall be given an opportunity for a hearing before the superintendent or a designee of the superintendent. If the hearing is conducted by a designee acting as a hearing officer, the hearing officer shall forward findings of fact and recommendations to the superintendent as soon as feasible after the hearing. The superintendent shall render a written opinion within five school days after the hearing.
4. The superintendent shall report to the Board at its next Business Meeting each action taken denying admission or expelling a student pursuant to the authority delegated hereunder, such report containing a brief description of the circumstances and reasons for such action.
5. Such denial of admission or expulsion shall be subject to appeal to the Board. The appeal shall consist of a review of the facts that were presented and that were determined at the hearing conducted by the superintendent or by a designee acting as a hearing officer, arguments relating to the decision and questions of clarification from the Board.
6. In determining whether to suspend or expel a student, the Board and other persons to whom disciplinary authority is delegated pursuant to this policy may consider a variety of factors, including, but not limited to, the following:
  - a. the student's age;
  - b. the student's disciplinary history;
  - c. whether the student has a disability;
  - d. the seriousness of the violation committed by the student;

# Mesa County Valley School District 51

JKD/JKE

## STUDENT SUSPENSION/EXPULSION

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- e. whether the violation committed by the student threatened the safety of any student or staff member; and
  - f. whether a lesser intervention would properly address the violation committed by the student.

### Expulsion for unlawful sexual behavior or crimes of violence

When a petition is filed in juvenile court or district court that alleges a student between the ages of 12 and 18 is alleged to have committed an offense that would constitute unlawful sexual behavior, ~~or~~ a crime of violence if committed by an adult, or any other crime that is listed in C.R.S. 19-01-304(5.5), basic identification information, as defined in state law, along with the details of the alleged delinquent act or offense, is required by law to be provided immediately to the school district in which the juvenile is enrolled.

The information shall be used by the Board of Education to determine whether the student has exhibited behavior that is detrimental to the safety, welfare, and morals of the other students or school personnel and whether educating the student in the school may disrupt the learning environment in the school, provide a negative example for other students, or create a dangerous and unsafe environment for students, teachers, and other school personnel. The Board shall take appropriate disciplinary action, which may include suspension or expulsion, in accordance with the student code of conduct and related policies.

The Board may determine to wait until the conclusion of court proceedings to consider expulsion, in which case it shall be the responsibility of the District to provide an alternative educational program for the student as specified in state law.

### Annual reports

The Board annually shall report to the State Board of Education the number of students expelled from District schools for disciplinary reasons or for failure to submit certificates of immunization. Expelled students shall not be included in calculating the dropout rate for the school or the District.

### Information to parents

Upon expelling a student, District personnel shall provide information to the student's parent or guardian concerning the educational alternatives available to the student during the period of expulsion, including the right of the parent/guardian to request that the District provide services during the expulsion. If the parent or guardian chooses to provide a home-based education program for the student, District personnel shall assist the parent in obtaining appropriate curricula for the student if requested by the parent or guardian.

If a student is expelled for the remainder of the school year and is not receiving educational services through the District, the school district shall contact the expelled student's parent or guardian at least once every 60 days until the beginning of the next school year to determine whether the child is receiving educational services from some other source.

### Legal References:

C.R.S. 16-11-309 (*crime of violence*)

# Mesa County Valley School District 51

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### C.R.S. 19-01-304(5.5)(reporting by prosecuting attorney)

C.R.S. 16-22-102(9) (unlawful sexual behavior)

C.R.S. 18-1.3-406 (crime of violence)

C.R.S. 22-32-109.1 (2)(a) (adoption and enforcement of discipline code)

C.R.S. 22-32-109.1 (2)(a)(I)(E) (policy required as part of conduct and discipline code)

C.R.S. 22-32-109.1 (3) (agreements with state agencies)

C.R.S. 22-32-144 (restorative justice practices)

C.R.S. 22-33-105 (suspension, expulsion and denial of admission)

C.R.S. 22-33-106 (grounds for suspension, expulsion and denial of admission)

C.R.S. 22-33-106.1 (suspension and expulsion for students in preschool through second grade)

C.R.S. 22-33-106.3 (use of student's written statements in expulsion hearings)

C.R.S. 22-33-106.5 (information concerning offenses committed by students)

C.R.S. 22-33-107 (compulsory attendance law)

C.R.S. 22-33-107.5 (notice of failure to attend)

C.R.S. 22-33-108 (juvenile judicial proceedings)

C.R.S. 25-4-903 (1) (immunization)

### Cross References:

GBGB, Personal Security & Safety

JEA, Compulsory Attendance Ages

JF, School Admissions

JIC, Student Conduct

JK, Student Discipline

JKG, Expulsion Prevention