



**Johnstown-Milliken
Weld County School District RE-5J**

Supplemental Budget for 2021-22

January 19, 2022

Presented By

**Michael Everest
Chief Financial Officer
Weld RE-5J**



Date: January 19, 2022
To: Weld RE-5J School Board Members
Cc: Karen Trusler, Superintendent of Schools
From: Michael Everest, CFO
Re: Supplemental Budget for 2021-22

Please find the attached Supplemental Budget for 2021-22 for Johnstown-Milliken Weld RE-5J. Significant changes from the Adopted Budget that was approved June 16, 2021 are discussed below.

Ending Fund Balances from 2020-21

Unfortunately, the district's financial audit has not been completed in time for inclusion in the district's Supplemental Budget. This is an unusual situation. The ending fund balance from 2020-21 is a very important component in calculating resources available for the district. Since official ending fund balance numbers are not available, the ending fund balance that is currently in the district's financial system is being used. I am not anticipating any significant changes once the audit has been completed and will alert the Board of Education if a significant change is made to any fund's ending fund balance.

General Fund

Total budgeted revenue for the General Fund increased \$1,407,007 over the Adopted Budget. There are many factors that contributed to this significant increase in budgeted revenue. The primary drivers are:

- \$959,289 increase in federal revenue. Special Education is seeing significant revenue increases. The IDEA Program is seeing an almost \$174,000 increase due to carry over from the prior year. Additionally, the district received the ARP IDEA Grant that is providing an additional \$147,490 in SPED support. MES's 21st Century Grant is budgeted for \$150,000 this year. However, not all of this additional federal revenue will accrue directly to the core district. CIVICA's CCSP Grant is budgeted at \$520,971 for the remainder of this year and is a pass through for the core district.
- \$402,975 increase in state revenue. Here again, Special Education saw a significant increase in state support. State ECEA saw an almost \$81,000 increase over the adopted budget. The state transportation reimbursement increased almost \$60,000 over the adopted budget. The district also received several smaller grants this year that weren't in the adopted budget. The State On-Behalf Payment was also increased by \$100,000. This is due to uncertainty in the state potentially making a larger than required payment to PERA to catch up for the missed payment. The State On-Behalf Payment is purely an accounting maneuver and doesn't provide any additional resources to the district. It is mirrored by an expenditure and produces no impact on fund balance.
- \$153,346 increase in local revenue. The supplemental budget increases the district's Specific Ownership by \$100,000 due to the increases the district is seeing. The district also entered a mineral lease with Great Western that provided the district with an \$80,000 bonus payment.



- \$108,603 increase in transfers out of General Fund. Transfers out of General Fund reduce General Fund revenue. The primary components of this decrease in revenue is the \$72,495 increase in General Fund Transfer to the Capital Reserve fund and the \$45,518 increase in transfers to the district's charter schools to reflect a higher proportion of students attending the charter schools than in the Adopted Budget.
- State Formula Funding. Changes to our state formula funding (i.e. local share and state share) were negligible and didn't factor into the change in revenue in any significant manner.

Total budgeted expenditures for the General Fund increased \$850,769. The central reason for much of this expenditure increase is the increase in grant revenue the district has received and was discussed above for the revenue increase. The Special Education increases, State On-Behalf Payment increase, and other grant increases all contributed to the expenditure increase as they did to the revenue increase.

The Supplemental Budget does have some specific expenditure increases planned:

- Purchase of 2 Lift Buses. The accident on October 7, 2021 involved one of the two lift buses the district has. The district was recently informed by CSDSIP that the damage was so extensive the bus would be totaled. The district's other lift bus is itself near the end of its useful life and was already planned to be replaced. An additional \$173,924 has been budgeted.
- Strategic Additional Staffing. The Supplemental Budget includes 4 strategic staffing positions to fill deficits in the district's current operations. The budgeted costs for these 4 positions for the remainder of this year is \$168,640. The annual costs of these positions is estimated to be \$337,280.
 - Director of Facilities. Paid out of the Building Fund for the time being and transferred to General Fund at a later time. This position will be for the in-house knowledge and control for the maintenance of the district's new and existing facilities and mechanical systems.
 - Technical Support Specialist. Before the pandemic technology was an important aspect of educating children. During the pandemic it became even more critical. This position will provide much needed support for the district's Technology Department to support students and staff.
 - Executive Secretary for Superintendent. This position will provide much needed administrative support the district's Superintendent and the Board of Education.
 - Secretary/Receptionist for Administration Building. This position will allow Administration Building staff to concentrate on their primary responsibilities without the interruption of answering the district's main phone line or managing building access and provide additional secretarial support for administration building.



The General Fund is budgeted to end 2021-22 with an ending fund balance of \$4,594,962, which is an increase of \$490,447 over the Adopted Budget. The budgeted fund balance is composed of:

TABOR Reserve	\$1,016,895
Long-Term Contracts	\$700,000
Nonspendable Fund Balance	\$130,073
Board of Education Reserved Fund Balance	\$1,720,422
Unassigned Fund Balance	<u>\$1,027,572</u>
General Fund Total Fund Balance	\$4,594,962

Risk Management Fund

The Risk Management Fund is used to account for insurance payments made by the district. Both the revenue transfer allocation and expenditure budget have not been changed in the Supplemental Budget.

Colorado Preschool Fund

The Colorado Preschool Fund is used to account for the district's Preschool Program. This fund's revenue transfer from the General Fund was reduced to match the minimum amount needed for CPP funding. The expenditure budget was increased to match salary/benefit budgeted reductions and third-party contractor expenditures. The Supplemental Budget's budgeted ending fund balance for this fund is in-line with the Adopted Budget's ending fund balance. The expenditure budget for this fund includes a \$50,000 contingency.

Food Service Fund

The Food Service Fund is used to account for the district's food service operations. The revenue and expenditure budgets for this fund have been significantly increased due to the 40% increase in student participation with the district's food service program. This increase is caused by the continuation of the Seamless Summer Option Program by the USDA as a pandemic response where families aren't charged for reimbursable meals and there being very few remote learning days so far this year. The revenue budget has been increased \$779,517 and the expenditure budget has been increased by \$824,912. This fund includes \$200,000 in contingency.

Student Activities Fund

The Student Activities Fund is used to account for school-sponsored pupil intrascholastic and interscholastic athletic and other related activities. The revenue and expenditures budgets for this fund were increased by \$100,000 to \$600,000 to ensure there is sufficient budget capacity for the remainder of 2021-22.



Bond Redemption Fund

The Bond Redemption Fund is used to account for the accumulation of resources for and the payment of principal, interest, and related expenditures on long-term general obligation debt. The principal change for this fund in the Supplemental Budget is the adjusting of the revenue needed to match district principal and interest obligations down by \$544,734. This fund includes a \$500,000 contingency.

Building Fund

The Building Fund is used to account for the capital projects that are financed through bond sale proceeds. This fund's revenue has been increased by \$8,705,959 in the Supplemental Budget with the inclusion of BEST Program revenue for the Elwell Elementary project. This fund's expenditures are largely unchanged except for the proposed addition of a Facilities Director and the decrease of contingency by \$5 million. This fund includes \$5 million in contingency.

Capital Reserve Fund

The Capital Reserve Fund is used to account for the acquisition of capital items for the district. The revenue budget for this fund has a net increase of \$47,495. The expenditure budget for this fund has increased by \$294,495. This increase is driven by the proposed purchase of 2 new lift buses and the increase in contingency from \$100,000 to \$200,000.

Johnstown-Milliken Weld RE-5J
General Fund Revenue
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Local Sources			
Property Taxes	13,885,339	13,823,257	(62,082)
Specific Ownership Taxes	600,000	700,000	100,000
Tuition	-	-	-
Investment Earnings	1,000	1,000	-
Other Local Revenue	433,250	600,256	167,006
Mineral Lease	66,111	14,533	(51,578)
Total Local Sources	14,985,700	15,139,046	153,346
State Sources			
State Equalization	22,261,503	22,224,844	(36,659)
State Categorical & Misc Funding			
ECEA (Special Education)	750,000	830,798	80,798
English Language Proficiency Act	48,000	84,852	36,852
READ Act	164,000	151,410	(12,590)
Rural Schools Funding	957,038	1,022,046	65,008
State Share Mitigation	-	-	-
State Transportation	125,000	184,131	59,131
Vocational Education	85,000	108,447	23,447
Miscellaneous State Revenue	400,000	500,000	100,000
Total State Categorical & Misc Sources	2,529,038	2,881,684	(352,646)
State Grant Sources			
Computer Science Grant	-	1,356	1,356
Concurrent Enrollment Innovation	-	40,903	40,903
Connecting Students Grant	11,900	32,798	20,898
Gifted & Talented	65,000	86,719	21,719
Gifted & Talented Univ Screening	20,000	18,121	(1,879)
School Professionals Grant	94,596	94,596	-
STOP Grant	-	3,991	3,991
Total State Grant Sources	191,496	278,484	86,988
Total State Sources	24,982,037	25,385,012	402,975
Federal Sources			
21st Century CCLC Grant	-	150,000	150,000
ARP IDEA	-	147,490	147,490
ARP IDEA Preschool	-	10,287	10,287
ARP Library Grant	-	6,500	6,500
CCSP Grant (CIVICA)	-	520,971	520,971
ESSA Title I	258,777	301,943	43,166
ESSA Title II	66,295	66,767	472
ESSA Title III	28,528	27,562	(966)
ESSA Title IV	19,129	31,455	12,326
ESSER 1	18,596	-	(18,596)
ESSER 2	858,097	742,670	(115,427)
ESSER 3	1,946,697	1,946,697	-
IDEA Preschool Special Education	14,000	16,268	2,268
IDEA Special Education	640,000	813,808	173,808
Perkins	11,750	23,890	12,140
School Climate Grant	90,000	90,000	-
Supplemental ESSER 2 for SPED	-	14,850	14,850
Total Federal Sources	3,951,869	4,911,158	959,289
Total Local, State, and Federal Revenue	43,919,606	45,435,216	(1,515,610)
Lease Proceeds Revenue	-	-	-
Transfer to Charter School	(5,134,384)	(5,179,902)	45,518
Transfer to Risk Management	(600,000)	(600,000)	-
Transfer to Preschool	(487,113)	(477,703)	(9,410)
Transfer to Capital Reserve	(1,138,766)	(1,211,261)	72,495
Total Revenue from Other Sources	(7,360,263)	(7,468,866)	108,603
Total Revenue	36,559,343	37,966,350	(1,407,007)
Budgeted Beginning Fund Balance	6,570,059	6,504,268	(65,791)
Revenues Over/(Under) Expenditures	(2,465,544)	(1,909,306)	556,238
Ending Fund Balance	4,104,515	4,594,962	490,447

* Note: Totals may not foot exactly due to rounding.

**Johnstown-Milliken Weld RE-5J
General Fund Expenditures
Supplemental Budget**



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Total General Fund Expenditures			
101 Milliken Elementary School	3,794,798	3,916,288	121,490
102 Letford Elementary School	3,457,265	3,282,229	(175,036)
103 Pioneer Ridge Elementary School	3,976,562	4,167,943	191,381
200 Milliken Middle School	5,005,002	4,940,400	(64,602)
300 Roosevelt High School	7,244,051	7,202,792	(41,259)
461 Online Program	75,857	4,873	(70,984)
600 Administrative Office	1,530,515	1,493,766	(36,749)
602 Charter Transfers	91,439	109,700	18,261
605 Summer School	41,000	41,000	-
610 Curriculum	41,500	41,500	-
611 Professional Development	128,947	157,806	28,859
612 Improvement of Instructional Servs	692,437	707,231	14,794
613 Career & Technical Education	196,930	241,175	44,245
614 Early Childhood	130,986	130,390	(596)
615 Family & Community Partnerships	-	11,000	11,000
619 District Grants	2,812,802	3,802,074	989,272
620 Student Support Services	5,234,809	4,755,033	(479,776)
623 Health Services	16,300	8,000	(8,300)
651 Board of Education	179,896	210,100	30,204
653 Superintendent	811,179	1,028,209	217,030
654 Business Services	490,645	542,350	51,705
658 Human Resources	315,827	232,254	(83,573)
659 Technology	1,016,474	1,124,870	108,396
710 Operations & Maintenance	448,686	345,000	(103,686)
720 Transportation	1,290,980	1,379,673	88,693
740 Food Service	-	-	-
Total General Fund Expenditures	39,024,887	39,875,656	(850,769)

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Total General Fund Grant Expenditures			
101 Milliken Elementary School	303,588.00	338,730.00	35,142
102 Letford Elementary School	-	3,769.00	3,769
103 Pioneer Ridge Elementary School	2,936.00	3,665.00	729
200 Milliken Middle School	1,822.00	3,439.00	1,617
300 Roosevelt High School	58,636.00	119,423.00	60,787
600 Administrative Office	14,000.00	-	(14,000)
602 Charter Transfers	1,186.00	3,502.00	2,316
619 District Grants	2,788,519.00	3,739,297.00	950,778
620 Student Support Services	688,047.00	977,817.00	289,770
Total General Fund Grant Expenditures	3,858,734	5,189,642	(1,330,908)

Johnstown-Milliken Weld RE-5J
Milliken Elementary School General Fund Expenditures
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
General Fund Expenditures			
Instructional Expenditures			
Salaries	2,033,174	2,013,535	(19,639)
Benefits	789,491	787,088	(2,403)
Purchased Services	35,300	61,277	25,977
Supplies & Materials	62,485	157,055	94,570
Other Objects	-	-	-
Total Instructional Expenditures	2,920,450	3,018,955	98,505
Support Services Expenditures			
Student Support Services	58,051	71,674	13,623
Instructual Staff Support Services	155,080	174,248	19,168
School Admin Support Services	365,405	355,599	(9,806)
Operations and Maintenance	292,312	292,312	-
Food Services	3,500	3,500	-
Community Service	-	-	-
Total Support Services Expenditures	874,348	897,333	22,985
Total General Fund Expenditures	3,794,798	3,916,288	121,490

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Grant Supported Inst & Supp Expend			
Salaries	25,681	30,132	4,451
Benefits	8,452	6,655	(1,797)
Purchased Services	-	-	-
Supplies & Materials	10,678	-	(10,678)
Other Objects	258,777	301,943	43,166
Total Grant Supported Expenditures	303,588	338,730	35,142

Johnstown-Milliken Weld RE-5J
Letford Elementary School General Fund Expenditures
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
General Fund Expenditures			
Instructional Expenditures			
Salaries	1,811,243	1,762,317	(48,926)
Benefits	701,603	673,637	(27,966)
Purchased Services	32,200	32,200	-
Supplies & Materials	49,063	49,063	-
Total Instructional Expenditures	2,594,109	2,517,217	(76,892)
Support Services Expenditures			
Student Support Services	188,190	138,616	(49,574)
Instructual Staff Support Services	73,955	57,846	(16,109)
School Admin Support Services	336,539	304,078	(32,461)
Operations and Maintenance	262,472	262,472	-
Food Services	2,000	2,000	-
Community Service	-		
Total Support Services Expenditures	863,156	765,012	(98,144)
Total General Fund Expenditures	3,457,265	3,282,229	(175,036)

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Grant Supported Inst & Supp Expendis			
Salaries	-	2,551	2,551
Benefits	-	1,218	1,218
Purchased Services	-	-	-
Supplies & Materials	-	-	-
Total Grant Supported Expenditures	-	3,769	3,769

Johnstown-Milliken Weld RE-5J
Pioneer Ridge Elementary School General Fund Expenditures
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
General Fund Expenditures			
Instructional Expenditures			
Salaries	2,146,192	2,308,761	162,569
Benefits	841,869	885,494	43,625
Purchased Services	37,200	37,200	-
Supplies & Materials	54,752	54,752	-
Total Instructional Expenditures	3,080,013	3,286,207	206,194
Support Services Expenditures			
Student Support Services	105,843	102,227	(3,616)
Instructual Staff Support Services	58,825	47,435	(11,390)
School Admin Support Services	358,849	359,042	193
Operations and Maintenance	372,032	372,032	-
Food Services	1,000	1,000	-
Community Service	-	-	-
Total Support Services Expenditures	896,549	881,736	(14,813)
Total General Fund Expenditures	3,976,562	4,167,943	191,381

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Grant Supported Inst & Supp Expendis			
Salaries	2,400	2,710	310
Benefits	536	955	419
Purchased Services	-	-	-
Supplies & Materials	-	-	-
Total Grant Supported Expenditures	2,936	3,665	729

Johnstown-Milliken Weld RE-5J
Milliken Middle School General Fund Expenditures
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
General Fund Expenditures			
Instructional Expenditures			
Salaries	2,447,609	2,468,585	20,976
Benefits	977,906	955,566	(22,340)
Purchased Services	46,269	44,046	(2,223)
Supplies & Materials	104,201	85,591	(18,610)
Property	-		-
Other Objects	1,900	2,160	260
Total Instructional Expenditures	3,577,885	3,555,948	(21,937)
Support Services Expenditures			
Student Support Services	200,522	201,268	746
Instructual Staff Support Services	51,017	39,269	(11,748)
School Admin Support Services	497,371	465,708	(31,663)
Operations and Maintenance	668,707	668,707	-
Food Services	9,500	9,500	-
Community Services	-		-
Facilities Acq & Construction Servs	-		-
Total Support Services Expenditures	1,427,117	1,384,452	(42,665)
Total General Fund Expenditures	5,005,002	4,940,400	(64,602)

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Grant Supported Inst & Supp Expend			
Salaries	1,489	3,083	1,594
Benefits	333	356	23
Purchased Services	-		-
Supplies & Materials	-		-
Total Grant Supported Expenditures	1,822	3,439	1,617

Johnstown-Milliken Weld RE-5J
Roosevelt School General Fund Expenditures
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
General Fund Expenditures			
Instructional Expenditures			
Salaries	3,269,364	3,244,396	(24,968)
Benefits	1,247,301	1,199,515	(47,786)
Purchased Services	287,194	354,074	66,880
Supplies & Materials	197,053	215,531	18,478
Property	-		-
Other Objects	8,200	8,200	-
Total Instructional Expenditures	5,009,112	5,021,716	12,604
Support Services Expenditures			
Student Support Services	496,291	461,593	(34,698)
Instructual Staff Support Services	54,152	40,076	(14,076)
School Admin Support Services	633,838	628,749	(5,089)
Operations and Maintenance	1,043,458	1,043,458	-
Food Services	7,200	7,200	-
Community Services	-		-
Total Support Services Expenditures	2,234,939	2,181,076	(53,863)
Total General Fund Expenditures	7,244,051	7,202,792	(41,259)

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Grant Supported Inst & Supp Expend			
Salaries	34,036	69,674	35,638
Benefits	12,850	25,829	12,979
Purchased Services	11,250	23,390	12,140
Supplies & Materials	-	30	30
Property	-		-
Other Objects	500	500	-
Total Grant Supported Expenditures	58,636	119,423	60,787

**Johnstown-Milliken Weld RE-5J
Risk Management Fund
Supplemental Budget**



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenue			
Transfers/Other Revenue	600,000	600,000	-
Total Revenue	600,000	600,000	-

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Expenditures			
Purchased Services	600,000	600,000	-
Total Expenditures	600,000	600,000	-
Budgeted Beginning Fund Balance	171,508	197,831	26,323
Revenues Over/(Under) Expenditures	-	-	-
Ending Fund Balance	171,508	197,831	26,323

**Johnstown-Milliken Weld RE-5J
Colorado Preschool Program Fund
Supplemental Budget**



	Adopted Budget 2021-22	Adopted Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenue			
State Revenue	-	-	-
Transfers/Other Revenue	487,113	477,703	(9,410)
Total Revenue	487,113	477,703	(9,410)

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Expenditures			
Salaries	278,341	161,592	(116,749)
Benefits	123,772	121,340	(2,432)
Purchased Services	56,765	129,675	72,910
Supplies & Materials	16,400	27,500	11,100
Other Objects	1,000	51,000	50,000
Total Expenditures	476,278	491,107	14,829
Beginning Fund Balance	19,648	44,133	24,485
Revenues Over/(Under) Expenditures	10,835	(13,404)	(24,239)
Ending Fund Balance	30,483	30,729	246

Johnstown-Milliken Weld RE-5J
Food Service Fund
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenue			
Local Revenue	57,000	77,000	20,000
State Revenue	16,100	16,360	260
Federal Revenue	1,260,000	2,019,257	759,257
Total Revenue	1,333,100	2,112,617	779,517

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Expenditures			
Purchased Services	1,046,000	1,720,076	674,076
Supplies & Materials	161,000	201,836	40,836
Property	20,000	30,000	10,000
Other Objects	100,000	200,000	100,000
Total Expenditures	1,327,000	2,151,912	824,912
Budgeted Beginning Fund Balance	218,740	509,704	290,964
Revenues Over/(Under) Expenditures	6,100	(39,295)	(45,395)
Ending Fund Balance	224,840	470,409	245,569

**Johnstown-Milliken Weld RE-5J
Student Activities Fund
Supplemental Budget**



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenue			
Milliken Elementary			
Letford Elementary			
Pioneer Ridge Elementary			
Milliken Middle School			
Roosevelt High School			
District	500,000	600,000	100,000
Total Revenue	500,000	600,000	100,000

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Expenditures			
Milliken Elementary			
Letford Elementary			
Pioneer Ridge Elementary			
Milliken Middle School			
Roosevelt High School			
District	500,000	600,000	100,000
Total Expenditures	500,000	600,000	100,000
Budgeted Beginning Fund Balance	515,931	541,956	26,025
Revenues Over/(Under) Expenditures	-	-	-
Ending Fund Balance	515,931	541,956	26,025

**Johnstown-Milliken Weld RE-5J
Bond Redemption Fund
Supplemental Budget**



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenue			
Local Revenue	11,110,100	10,565,366	(544,734)
Total Revenue	11,110,100	10,565,366	(544,734)

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Expenditures			
Purchased Services	1,500	1,500	-
Other Objects	6,555,137	6,555,238	101
Other Uses of Funds	4,507,728	4,507,729	1
Total Expenditures	11,064,365	11,064,467	102
Budgeted Beginning Fund Balance	14,554,975	14,457,954	(97,021)
Revenues Over/(Under) Expenditures	45,735	(499,101)	(544,836)
Ending Fund Balance	14,600,710	13,958,853	(641,857)

**Johnstown-Milliken Weld RE-5J
Building Fund
Supplemental Budget**



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenue			
Local Revenue	84,000	33,000	(51,000)
State Revenue	-	8,756,959	8,756,959
Transfers/Other Revenue	-		-
Total Revenue	84,000	8,789,959	8,705,959

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Expenditures			
Salaries	31,404	119,467	88,063
Benefits	12,418	42,536	30,118
Purchased Services	1,000,000	1,000,000	-
Supplies & Materials	-		-
Property	69,809,399	69,809,399	-
Other Objects	10,000,000	5,000,000	(5,000,000)
Total Expenditures	80,853,221	75,971,402	(4,881,819)

Budgeted Beginning Fund Balance	168,364,052	175,493,843	7,129,791
Revenues Over/(Under) Expenditures	(80,769,221)	(67,181,443)	13,587,778
Ending Fund Balance	87,594,831	108,312,400	20,717,569

Johnstown-Milliken Weld RE-5J
Capital Reserve Fund
Supplemental Budget



	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenue			
Local Revenue	175,000	150,000	(25,000)
State Revenue	-		-
Transfers/Other Revenue	1,138,766	1,211,261	72,495
Total Revenue	1,313,766	1,361,261	47,495

	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Expenditures			
Purchased Services	40,000	36,400	(3,600)
Supplies & Materials	150,000	128,400	(21,600)
Property	210,000	429,695	219,695
Other Objects	229,713	329,713	100,000
Other Uses of Funds	509,053	509,053	-
Total Expenditures	1,138,766	1,433,261	294,495
Budgeted Beginning Fund Balance	1,276,322	1,415,556	139,234
Revenues Over/(Under) Expenditures	175,000	(72,000)	(247,000)
Ending Fund Balance	1,451,322	1,343,556	(107,766)

Knowledge Quest Academy
705 S. School House Drive
Milliken, CO 80543
(970) 587-5742

January 13, 2022

**Revised Appropriating Resolution
FY 2021-2022 Fund Expenditure Budgets**

Be it resolved by the Knowledge Quest Academy School Board in Weld County that the amounts shown in the following schedule be appropriated to each fund as specified in the "Revised Budget" for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Knowledge Quest Academy Board authorizes the use of a portion of the Fiscal Year 2022 Beginning Fund Balance from the General Fund in the amount of \$950,000 for the following purposes: Transferring \$1,400,000 to the Building Fund for the School Renovation and Expansion Project.

BE IT FURTHER RESOLVED, that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time only.

	Original Budget	Revised Budget
General Fund	\$ 4,105,204	\$ 5,280,796
Pupil Activities Fund	\$ 55,000	\$ 40,000
Capital Lease Fund	\$ 338,205	\$ 338,205
Building Fund	\$ 1,100,000	\$ 2,400,000
Total Appropriation	\$ 5,598,409	\$ 8,059,001

Signed this 13th day of January, 2022,

Knowledge Quest Academy Board President

Janna M. Bolsinger

Knowledge Quest Academy Board Treasurer

SDB

Please keep in mind this budget contemplates reservations of the General Fund Balance of \$1,200,000 for multi-year contracts, Tabor and other reservations of Fund Balance to comply with the 15% of annual expenditures limitation on ending Fund Balance

**Knowledge Quest Academy
Supplemental Budget
2021-22**

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
11.950.00.0000.1300.000.0000	K TUITION	-	-	-
11.950.00.0000.1510.000.0000	INTEREST ON INVESTMENTS	-	300.00	300.00
11.950.00.0000.1740.000.0000	STUDENT FEES	-	500.00	500.00
11.950.00.0000.1900.000.0000	OTHER REVENUE	-	20,000.00	20,000.00
11.950.00.0000.1920.000.0000	DONATION	-	-	-
11.950.00.0000.1920.000.1000	BESSIE MINOR SWIFT FOUNDATION REV	-	-	-
11.950.00.0000.1920.000.1100	THE WELD TRUST GRANT REV	-	-	-
11.950.00.0000.1985.000.0000	INSURANCE PROCEEDS	-	-	-
11.950.00.0000.1990.000.0000	MISC REVENUE	-	100.00	100.00
11.950.00.0000.3000.000.3113	CAPITAL CONSTRUCTION	-	119,986.96	119,986.96
11.950.00.0000.3010.000.3898	STATE ON-BEHALF PAYMENT	-	-	-
11.950.00.0000.3113.000.3113	CAPITAL CONSTR	100,000.00	-	(100,000.00)
11.950.00.0000.3954.000.3139	ELPA SUPPORT (PROF DEV)	717.00	-	(717.00)
11.950.00.0000.3954.000.3140	ELPA ALLOCATION	640.00	731.76	91.76
11.950.00.0000.3954.000.3150	GT ALLOCATION	3,128.00	2,728.16	(399.84)
11.950.00.0000.3954.000.3206	READ ACT	-	-	-
11.950.00.0000.3954.000.3228	ECEA GT Revenue	1,186.00	774.40	(411.60)
11.950.00.0000.3954.000.3230	RURAL SCHOOL FUNDS ALLOCATION	66,464.00	72,624.63	6,160.63
11.950.00.0000.3954.000.3259	READ ACT REVENUE	12,145.00	10,042.59	(2,102.41)
11.950.00.0000.4954.000.4012	CRF REVENUE	-	-	-
11.950.00.0000.4954.000.4414	ESSER 3 REVENUE	201,831.00	139,674.00	(62,157.00)
11.950.00.0000.4954.000.4420	ESSER 2 Revenue	-	45,591.00	45,591.00
11.950.00.0000.4954.000.4425	ESSER I Revenue	-	-	-
11.950.00.0000.5226.000.0000	TRANSFER	(315,000.00)	-	315,000.00
11.950.00.0000.5241.000.0000	TRANSFER	(100,000.00)	(1,400,000.00)	(1,300,000.00)
11.950.00.0000.5710.000.0000	CHARTER PPR	3,368,440.00	3,441,148.37	72,708.37
11.950.00.0000.5710.001.0000	CHARTER MILL LEVY OVERRIDE	477,618.00	477,476.67	(141.33)
11.950.02.0000.1920.000.0000	SPECIAL DONATION REVENUE	-	-	-
		3,817,169.00	2,931,678.54	(885,490.46)

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
11.950.00.0018.0110.201.0000	SALARIES, INSTRUCTION	1,107,043.00	1,050,603.78	(56,439.22)
11.950.00.0018.0110.201.3206	SLRYS, READ ACT	19,500.00	-	(19,500.00)
11.950.00.0018.0110.201.3230	SLRYS, TEACHER RURAL SCHOOL	-	66,624.63	66,624.63
11.950.00.0018.0110.201.3259	READ ACT TEACHER SAL	-	10,042.59	10,042.59
11.950.00.0018.0110.201.4012	CRF INST SALARY	-	-	-
11.950.00.0018.0110.204.0000	SALARIES, SUBSTITUTE	18,500.00	-	(18,500.00)
11.950.00.0018.0110.207.0000	SLRYS, SUBSTITUTE	-	18,500.00	18,500.00
11.950.00.0018.0110.415.0000	SALARIES, PARA	100,762.00	98,200.60	(2,561.40)
11.950.00.0018.0110.415.3230	SLRYS, PARA RURAL SCHOOL	-	-	-
11.950.00.0018.0150.201.3230	Stipend Instruction (Teachers) Rural Sc	-	-	-
11.950.00.0018.0150.415.3230	Stipend PARA Rural School	-	-	-
11.950.00.0070.0110.201.3150	SLRYS, GT	-	1,100.00	1,100.00
11.950.00.1700.0110.202.3130	SLRYS, SPED	89,656.00	80,863.00	(8,793.00)
11.950.00.1700.0110.416.3130	SLRYS, PARA	57,472.00	77,000.00	19,528.00
11.950.00.1700.0150.202.3230	Stipend SPED Teacher Rural School	-	-	-
11.950.00.1800.0110.201.0000	SLRYS, EXTRA CURR	-	10,300.00	10,300.00
11.950.00.1800.0110.407.0000	EXTRA CURRICULAR SALARY	25,035.00	-	(25,035.00)
11.950.00.2120.0110.211.0000	SLRYS, COUNSELOR	23,680.00	26,040.00	2,360.00
11.950.00.2120.0110.211.3230	SLRYS, COUNSELOR RURAL SCHOOL	-	-	-
11.950.00.2120.0150.211.3230	Stipend Counselor Rural School	-	-	-
11.950.00.2140.0110.211.3130	ECEA COUNSELOR SAL	5,920.00	5,920.00	-
11.950.00.2140.0110.236.0000	Salaries, Psychologist	-	-	-
11.950.00.2200.0150.216.3230	Additional/Extra Duty/Stipend Rural Scho	-	-	-
11.950.00.2220.0110.211.0000	SALARIES, LIBRARY	17,783.00	-	(17,783.00)
11.950.00.2220.0110.216.0000	SLRYS, MEDIA/LIBRARY	-	18,041.42	18,041.42
11.950.00.2220.0110.216.3230	SLRYS, LIBRARY RURAL SCHOOL	-	-	-
11.950.00.2220.0150.216.3230	Stipend Library Rural School	-	-	-
11.950.00.2400.0110.105.0000	SLRYS, PRINCIPAL	100,741.00	100,741.00	-
11.950.00.2400.0110.105.3230	SLRYS, PRINCIPAL RURAL SCHOOL	-	-	-
11.950.00.2400.0110.213.0000	DEAN SALARY	62,140.00	62,140.00	-
11.950.00.2400.0110.500.0000	SLRYS, ADM ASSISTANT	70,266.00	71,236.00	970.00
11.950.00.2400.0110.500.3230	SLRYS, ADMIN ASSISTANT RURAL SCHOOL	-	-	-
11.950.00.2400.0150.105.3230	Stipend Principal Rural School	-	-	-
11.950.00.2400.0150.500.3230	Stipend Admin Assistant Rural School	-	-	-
11.950.00.2600.0110.414.0000	CROSSING GUARD	10,785.00	10,785.00	-
11.950.00.2600.0110.608.0000	SLRYS, CUSTODIAN	77,776.00	75,432.00	(2,344.00)
11.950.00.2600.0110.608.3230	SLRYS, CUSTODIAN RURAL SCHOOL	-	-	-
11.950.00.2600.0150.608.3230	Stipend Maintenance Rural School	-	-	-
11.950.00.0018.0110.000.4414	ESSER III LL LABOR INTERV/COACH	-	87,266.00	87,266.00

**Knowledge Quest Academy
Supplemental Budget
2021-22**

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
11.950.00.0018.0200.000.0000	Benefits	-		-
11.950.00.0018.0200.201.0000	BENEFITS, INSTRUCTION	519,987.00	464,073.05	(55,913.95)
11.950.00.0018.0200.201.3206	BNFTS, READ ACT	13,252.00	4,149.20	(9,102.80)
11.950.00.0018.0200.201.3230	Stipend Instruction Benefits Rural Scho	-		-
11.950.00.0018.0200.201.3259	READ ACT TEACHER BEN	-		-
11.950.00.0018.0200.201.4012	CRF INST BENS	-		-
11.950.00.0018.0200.204.0000	BENEFITS, SUBSTITUTE	5,550.00		(5,550.00)
11.950.00.0018.0200.207.0000	BNFTS, SUBSTITUTE	-	4,134.75	4,134.75
11.950.00.0018.0200.415.0000	BENEFITS, PARA	44,189.00	40,572.56	(3,616.44)
11.950.00.0018.0200.415.3230	Stipend PARA Benefits Rural School	-		-
11.950.00.0018.0280.201.3898	INSTRUCTION - ON-BEHALF PAYMENT	-		-
11.950.00.0070.0200.201.3150	BENEFITS, GT	-	120.00	120.00
11.950.00.1700.0200.202.3130	BNFTS, SPED	31,192.00	33,695.61	2,503.61
11.950.00.1700.0200.202.3230	Stipend SPED Teacher Benefits Rural Sch	-		-
11.950.00.1700.0200.416.3130	BNFTS, PARA	34,245.00	31,813.32	(2,431.68)
11.950.00.1800.0200.201.0000	BNFTS, EXTRA CURR	-	2,302.05	2,302.05
11.950.00.1800.0200.407.0000	EXTRA CURRICULAR BENS	-		-
11.950.00.1800.0200.500.3230	Stipend Amin Assistant Benefits Rural S	-		-
11.950.00.2120.0200.211.0000	BNFTS, COUNSELOR	4,961.00	5,819.94	858.94
11.950.00.2120.0200.211.3230	Stipend Counselor Benefits Rural School	-		-
11.950.00.2120.0280.201.3898	STUDENTS - ON-BEHALF PAYMENT	-		-
11.950.00.2120.0280.211.3898	STUDENTS - ON-BEHALF PAYMENT	-		-
11.950.00.2140.0200.211.3130	ECEA COUNSELOR BEN	1,240.00	1,323.12	83.12
11.950.00.2140.0200.236.0000	Benefits, Psychologist	-		-
11.950.00.2220.0200.211.0000	BENEFITS, LIBRARY	3,975.00		(3,975.00)
11.950.00.2220.0200.216.0000	BNFTS, MEDIA/LIBRARY	-	4,032.26	4,032.26
11.950.00.2220.0200.216.3230	Stipend Library Benefits Rural School	-		-
11.950.00.2220.0280.201.3898	INSTRUCTIONAL STAFF - ON-BEHALF PAYMENT	-		-
11.950.00.2220.0280.216.3898	INSTRUCTIONAL STAFF - ON-BEHALF PAYMENT	-		-
11.950.00.2400.0200.105.0000	BNFTS, PRINCIPAL	33,216.00	41,622.15	8,406.15
11.950.00.2400.0200.105.3230	Stipend Principal Benefits Rural School	-		-
11.950.00.2400.0200.213.0000	DEAN BENEFITS	24,588.00	25,673.76	1,085.76
11.950.00.2400.0200.500.0000	BNFTS, ADM ASSISTANT	37,104.00	29,431.87	(7,672.13)
11.950.00.2400.0200.500.3230	BNFTS, ADMIN ASSISTANT RURAL SCHOOL	-		-
11.950.00.2400.0280.105.3898	SCHOOL ADMIN - ON-BEHALF PAYMENT	-		-
11.950.00.2400.0280.201.3898	SCHOOL ADMIN - ON-BEHALF PAYMENT	-		-
11.950.00.2600.0200.000.0000	Benefits	-		-
11.950.00.2600.0200.414.0000	CROSSING GUARD BENEFITS	2,410.00	2,410.45	0.45
11.950.00.2600.0200.608.0000	BNFTS, CUSTODIAN	28,083.00	31,165.49	3,082.49
11.950.00.2600.0200.608.3230	Stipend Custodian Benefits Rural School	-		-
11.950.00.2600.0280.201.3898	O&M - ON-BEHALF PAYMENT	-		-
11.950.00.2600.0280.608.3898	O&M - ON-BEHALF PAYMENT	-		-
11.950.00.0018.0200.000.4414	ESSER III LL BENEFITS	-	40,408.00	40,408.00
11.950.00.0018.0300.000.0000	P/S PROF & TECH	20,000.00		(20,000.00)
11.950.00.0018.0300.000.3230	P/S, PROF & TECH RURAL SCHOOL	-		-
11.950.00.0018.0320.000.0000	Professional-Education Services	4,000.00	4,000.00	-
11.950.00.0070.0300.000.3150	GIFTED & TALENTED PURCHASED SERVICES	5,075.00		(5,075.00)
11.950.00.1700.0300.000.3130	P/S SPECIAL ED	-		-
11.950.00.2200.0300.000.0000	INSTRUCTIONAL STAFF TRAINING	-	7,000.00	7,000.00
11.950.00.2200.0300.000.3139	STAFF DEVELOPMENT	-		-
11.950.00.2220.0300.000.0000	MEDIA PROF SERVICES	-	2,000.00	2,000.00
11.950.00.2220.0300.000.3139	MEDIA SERVICES	-		-
11.950.00.2300.0300.000.0000	BOARD P/S PROF & TECH	7,500.00	9,000.00	1,500.00
11.950.00.2400.0300.000.0000	P/S PROF & TECH	1,800.00	20,000.00	18,200.00
11.950.00.2500.0300.000.0000	BUSINESS SERVICES	2,500.00	12,000.00	9,500.00
11.950.00.2500.0332.000.0000	AUDIT SERVICES	9,000.00	-	(9,000.00)
11.950.00.2600.0300.000.0000	O & M PURCHASED SERVICE	35,000.00	35,000.00	-
11.950.00.2800.0300.000.0000	TECHNOLOGY SERVICES	2,300.00	25,000.00	22,700.00
11.950.00.2830.0300.000.0000	HUMAN RESOURCES P/S	12,088.00		(12,088.00)
11.950.00.3100.0300.000.0000	LUNCH PROGRAM	1,200.00	1,200.00	-
11.950.00.5100.0300.000.0000	BOND FEES	1,200.00	-	(1,200.00)
11.950.28.2800.0300.000.0000	TECH SERVICES (BLDG CORP)	-		-
11.950.00.0018.0300.000.4414	ESSER III LL TFA	-	12,000.00	12,000.00
11.950.00.0018.0442.000.0000	RENTAL OF EQUIPMENT	-	15,200.00	15,200.00
11.950.00.2600.0400.000.0000	P/S REPAIRS AND MAINT	27,010.00	30,000.00	2,990.00
11.950.00.2600.0400.000.4012	CRF P/S REPAIRS AND MAINT	-		-
11.950.00.2600.0410.000.0000	WATER AND SEWER	6,200.00	30,000.00	23,800.00
11.950.00.2600.0420.000.0000	CUST/GROUNDS CONTRACT	35,000.00	17,000.00	(18,000.00)
11.950.00.2600.0430.000.0000	LEASE RESERVE REQUIREMENT	-	2,000.00	2,000.00
11.950.00.2600.0441.000.0000	FACILITY LEASE	-	308,205.00	308,205.00
11.950.00.2600.0441.000.3113	FACILITY LEASE CAP CONSTR	-		-
11.950.00.0018.0500.000.0000	OTHER PURCHASED SERVICES	-	20,000.00	20,000.00
11.950.00.0018.0580.000.0000	TRAVEL	500.00	500.00	-
11.950.00.0018.0580.000.3230	TRAVEL, REG, & ENTRANCE RURAL SCHL	-		-

**Knowledge Quest Academy
Supplemental Budget
2021-22**

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
11.950.00.0070.0580.000.3150	GT TRAVEL/REG/ENTRANCE	-		-
11.950.00.0070.0594.000.0000	DISTRICT SERVICES	-		-
11.950.00.0070.0594.000.3150	GT DISTRICT SERVICES	-	1,508.00	1,508.00
11.950.00.1700.0580.000.3130	SPED TRAVEL	-		-
11.950.00.1700.0594.000.3130	DISTRICT SERVICE SPED	47,169.00	60,695.00	13,526.00
11.950.00.2200.0580.000.3130	TRAVEL, REG. & ENTRANCE	-		-
11.950.00.2220.0500.000.0000	Library Other P/S	-	1,500.00	1,500.00
11.950.00.2300.0580.000.0000	BOARD TRAVEL	-		-
11.950.00.2400.0500.000.0000	OTHER PURCHASED SERVICES	-	4,000.00	4,000.00
11.950.00.2400.0580.000.0000	DIRECTOR TRAVEL	-		-
11.950.00.2500.0594.000.0000	DISTRICT SERVICE BUSINESS	98,873.00	55,495.00	(43,378.00)
11.950.00.2600.0500.000.0000	COMMUNICATIONS	19,400.00	19,400.00	-
11.950.00.2620.0522.000.0000	PROPERTY	49,288.00	51,000.00	1,712.00
11.950.00.2700.0594.000.0000	DISTRICT SERVICE TRANS	-		-
11.950.00.2800.0500.000.0000	Communications	-	1,000.00	1,000.00
11.950.00.2800.0594.000.0000	DISTRICT SERVICE TECH	20,644.00	23,873.00	3,229.00
11.950.00.2830.0594.000.0000	DISTRICT SERVICES HUMAN RESOURCES	-	13,492.00	13,492.00
11.950.00.2850.0521.000.0000	LIABILITY	13,803.00	12,600.00	(1,203.00)
11.950.00.2850.0525.000.0000	UNEMPLOYMENT	1,050.00	4,472.00	3,422.00
11.950.00.2850.0526.000.0000	WORKERS COMP	10,500.00	13,500.00	3,000.00
11.950.00.0018.0600.000.0000	MATERIALS & SUPPLIES	106,800.00	150,000.00	43,200.00
11.950.00.0018.0600.000.1100	THE WELD TRUST GRANT PURCHASED PROF SER'	-		-
11.950.00.0018.0600.000.3140	ELPA SUPP/MAT	-	731.76	731.76
11.950.00.0018.0600.000.3230	SUPPLIES - RURAL SCHOOL FUNDS	66,464.00	-	(66,464.00)
11.950.00.0018.0600.000.4012	CRF MATERIALS & SUPPLIES	-		-
11.950.00.0018.0600.000.4414	ESSER 3 INST SUPP/MAT	-		-
11.950.00.0018.0600.000.4420	ESSER 2 INST SUPP/MAT	-		-
11.950.00.0018.0640.000.0000	BOOKS AND PERIODICALS	158,158.00	50,000.00	(108,158.00)
11.950.00.0018.0640.000.1000	BESSIE MINOR SWIFT FOUNDATION BOOKS & P	-		-
11.950.00.0018.0640.000.4012	CRF BOOKS AND PERIODICALS	-		-
11.950.00.0060.0600.000.3139	SUPPLIES	1,000.00	-	(1,000.00)
11.950.00.0060.0600.000.4012	CRF INST SUPP/MAT	-		-
11.950.00.0060.0640.000.0000	BOOKS & PERIODICALS	-		-
11.950.00.0060.0640.000.3139	BOOKS & PERIODICALS	-	-	-
11.950.00.0060.0640.000.4012	CRF INST BOOKS/PERIODICALS	-		-
11.950.00.0070.0600.000.3150	GIFTED & TALENTED SUPPLES	2,500.00		(2,500.00)
11.950.00.1700.0600.000.3130	M & S SPECIAL ED	-	500.00	500.00
11.950.00.2120.0600.000.0000	COUNSELING SUPPLIES	200.00	200.00	-
11.950.00.2130.0600.000.4012	CRF STUDENT SUPP HEALTH SUPP/MAT	-		-
11.950.00.2200.0600.000.0000	INST STAFF SUPPLIES/MATERIALS	-	1,500.00	1,500.00
11.950.00.2200.0600.000.3230	RURAL SCHOOLS MATERIALS/SUPPLIES	-	6,000.00	6,000.00
11.950.00.2200.0640.000.0000	INST STAFF BOOKS & PERIODICALS	-	250.00	250.00
11.950.00.2220.0600.000.0000	MEDIA SUPPLIES	5,000.00	5,000.00	-
11.950.00.2220.0640.000.0000	MEDIA BOOKS AND PERIODICALS	-		-
11.950.00.2300.0600.000.0000	BOARD SUPPLIES	600.00	1,700.00	1,100.00
11.950.00.2400.0600.000.0000	MATERIALS AND SUPPLIES	1,000.00	7,500.00	6,500.00
11.950.00.2400.0640.000.0000	ADMIN BOOKS & PERIODICALS	-		-
11.950.00.2500.0600.000.0000	MATERIALS AND SUPPLIES	100.00	100.00	-
11.950.00.2600.0600.000.0000	MATERIALS AND SUPPLIES	18,000.00	18,000.00	-
11.950.00.2600.0600.000.4012	CRF SUPP OPS/MAINT SUPP/MAT	-		-
11.950.00.2600.0620.000.0000	UTILITIES	43,000.00	43,000.00	-
11.950.00.2800.0600.000.0000	TECHNOLOGY SUPPLIES	35,000.00	50,000.00	15,000.00
11.950.02.0018.0600.000.0000	SPECIAL DONATION EXPENSE	-		-
11.950.28.0018.0600.000.0000	TECH SUPPLIES (BLDG CORP)	-		-
11.950.00.0018.0730.000.0000	Equipment over \$5,000	-	15,000.00	15,000.00
11.950.00.0018.0730.000.4425	ESSER 1 CAP EQUIP	-		-
11.950.00.0018.0735.000.0000	Non-Capital Equipment	-	10,000.00	10,000.00
11.950.00.0018.0735.000.4414	ESSER NON-CAP EQUIP	201,831.00	-	(201,831.00)
11.950.00.0018.0735.000.4420	ESSER 2 INST NON-CAP EQUIPMENT	-	45,591.00	45,591.00
11.950.00.0018.0735.000.4425	ESSER 3 NON-CAP EQUIP	-		-
11.950.00.2400.0735.000.0000	NON-CAP EQUIPMENT	-	500.00	500.00
11.950.00.4000.0700.000.0000	PROPERTY - FACILITY IMPROVEMENTS	45,000.00	-	(45,000.00)
11.950.00.4000.0723.000.0000	KQA Renovation	-		-
11.950.00.4000.0724.000.0000	ROOF REPLACEMENT	-		-
11.950.28.0018.0700.000.0000	TECH EQUIP (OVER \$5,000)(BLDG CORP)	-		-
11.950.00.2200.0810.000.0000	INST STAFF DUE & FEES	-		-
11.950.00.2400.0810.000.0000	DUES AND FEES	3,400.00	4,000.00	600.00
11.950.00.2400.0840.000.0000	CONTINGENCY	-	25,882.19	25,882.19
		3,690,204.00	3,881,678.54	191,474.54
	Revenue/(Expenditure) Net	126,965.00	(950,000.00)	(1,076,965.00)
	Beginning Fund Balance, 07/01/2021	2,338,896.00	2,822,145.00	483,249.00
	Ending Fund Balance, 06/30/2022	2,465,861.00	1,872,145.00	(593,716.00)

**Knowledge Quest Academy
Supplemental Budget
2021-22**

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
23.950.00.0000.1700.000.0000	Student Activities Revenue	30,000.00	40,000.00	10,000.00
		<u>30,000.00</u>	<u>40,000.00</u>	<u>10,000.00</u>
Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
23.950.00.1900.0600.000.0000	Student Activities Supplies	55,000.00	40,000.00	(15,000.00)
		<u>55,000.00</u>	<u>40,000.00</u>	<u>(15,000.00)</u>
	Revenue/(Expenditure) Net	(25,000.00)	-	25,000.00
	Beginning Fund Balance, 07/01/2021	25,000.00	23,703.00	(1,297.00)
	Ending Fund Balance, 06/30/2022	-	23,703.00	23,703.00

**Knowledge Quest Academy
Supplemental Budget
2021-22**

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
26.950.00.0000.1510.000.0000	INTEREST ON INVESTMENTS	-		-
26.950.00.0000.1900.000.0000	OTHER REVENUE	30,000.00	30,000.00	-
26.950.00.0000.1910.000.0000	LEASE REVENUE FROM SCHOOL	-	308,205.00	308,205.00
26.950.00.0000.1978.000.0000	INTERNAL SERVICE REVENUE OTHER	-		-
26.950.00.0000.1979.000.0000	INTERNAL SERVICE CONTRA	-		-
26.950.00.0000.5211.000.0000	TRANSFER FROM GENERAL FND	308,205.00	-	(308,205.00)
26.950.00.0000.5500.000.0000	OTHER LONG TERM DEBT PROCEEDS	-		-
		338,205.00	338,205.00	-

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
26.950.00.2600.0529.000.0000	CONTRA ACCOUNT	-		-
26.950.00.2600.0600.000.0000	SUPPLIES/MATERIALS	-		-
26.950.00.5100.0300.000.0000	BOND FEES	-		-
26.950.00.5100.0830.000.0000	BOND INTEREST	143,205.00	143,205.00	-
26.950.00.5100.0900.000.0000	PRINCIPAL	195,000.00	195,000.00	-
26.950.00.5100.0910.000.0000	BOND PRINCIPAL	-		-
26.950.00.5100.0940.000.0000	PAYMENTS TO ESCROW AGENT	-		-
		338,205.00	338,205.00	-

Revenue/(Expenditure) Net	-	-	-
Beginning Fund Balance, 07/01/2021	626,441.00	648,272.00	21,831.00
Ending Fund Balance, 06/30/2022	626,441.00	648,272.00	21,831.00

**Knowledge Quest Academy
Supplemental Budget
2021-22**

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
41.950.00.0000.1954.000.1900	BOND REVENUE TRANSFER	1,000,000.00	1,000,000.00	-
41.950.00.0000.5211.000.0000	TRANSFER	100,000.00	1,400,000.00	1,300,000.00
		<u>1,100,000.00</u>	<u>2,400,000.00</u>	<u>1,300,000.00</u>

Account	Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/(Decrease)
41.950.00.4000.0300.000.1900	KQA PERMITS/FEES	-	-	-
41.950.00.4000.0723.000.0000	MAJOR RENOVATIONS (SCHOOL FUNDS)	-	1,400,000.00	1,400,000.00
41.950.00.4000.0723.000.1900	KQA Building Renovations	1,100,000.00	1,000,000.00	(100,000.00)
		<u>1,100,000.00</u>	<u>2,400,000.00</u>	<u>1,300,000.00</u>

Revenue/(Expenditure) Net	-	-
Beginning Fund Balance, 07/01/2021	-	-
Ending Fund Balance, 06/30/2022	-	-

**CIVICA Budget
General Fund
2021-22**

Account Number	Account Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenues				
11.951.00.0000.1920.000.3113	CIVICA Charter Cap Const	37,125	32,750	(4,375)
11.951.00.0000.3954.000.3130	CIVICA ECEA Revenue	42,787	33,487	(9,300)
11.951.00.0000.5221.000.0000	Transfer to Food Service Fund	(14,872)		14,872
11.951.00.0000.5711.000.0000	CIVICA PPR Revenue	1,080,000	1,107,593	27,593
11.951.00.0000.5711.001.0000	CIVICA MLO Revenue	160,650	153,684	(6,966)
11.951.00.0000.4954.001.5282	CIVICA CCSP Grant Revenue	330,000	330,000	-
11.951.00.0000.3010.000.3898	State On-Behalf Payment	-		-
11.951.00.0000.3954.000.3230	CIVICA Rural Schools Revenue	22,275	22,270	(5)
	Total Revenue	1,657,965	1,679,784	21,819
Expenditures (Regular General Fund)				
11.951.00.0060.0110.201.0000	CIVICA Teacher Sal	322,000	310,000	(12,000)
11.951.00.0060.0110.207.0000	CIVICA Substitute Sal	10,560	11,440	880
11.951.00.1700.0110.202.0000	CIVICA SPED Teacher Sal	46,000	40,125	(5,875)
11.951.00.0060.0200.201.0000	CIVICA Teacher Bens	128,177	118,258	(9,919)
11.951.00.0060.0200.201.0000	CIVICA Substitute Bens	-		-
11.951.00.0060.0200.201.0000	CIVICA SPED Teacher Bens	19,307	17,305	(2,002)
11.951.00.0010.0280.201.3898	CIVICA State On-Behalf Payment	-		-
11.951.00.0060.0300.000.0000	CIVICA Inst Purchased Prof/Tech Serv	-	6,162	6,162
11.951.00.0060.0500.000.0000	CIVICA Inst Other Purchased Services	-		-
11.951.00.0060.0580.000.0000	CIVICA Inst Travel/Reg/Entrance	-	8,000	8,000
11.951.00.0060.0530.000.0000	CIVICA Inst Postage	540	540	-
11.951.00.0060.0600.000.0000	CIVICA Inst Supp/Mat	8,075	8,950	875
11.951.00.0060.0640.000.0000	CIVICA Inst Books/Periodicals	-	135	135
11.951.00.0060.0640.000.3230	CIVICA Inst Rural Schools Books/Period	22,275	22,270	(5)
11.951.00.0060.0650.000.0000	CIVICA Inst Elec Media Materials	-		-
11.951.00.0060.0733.000.0000	CIVICA Inst Furniture/Fixtures (\$5000+)	-		-
11.951.00.0060.0734.000.0000	CIVICA Inst Technology Equip (\$5000+)	-		-
11.951.00.0060.0735.000.0000	CIVICA Inst Non-Cap Equipment	-		-
11.951.00.1700.0594.000.3130	CIVICA SPED Purch Serv from District	35,690	52,323	16,633
11.951.00.1700.0500.000.3130	CIVICA SPED Other Purchased Services	7,560	-	(7,560)
11.951.00.1700.0500.000.3130	CIVICA SPED Supp/Mat	2,430	2,358	(72)
11.951.00.2240.0594.000.0000	CIVICA Tech Serv Purch from District	3,253	13,056	9,803
11.951.00.2300.0300.000.0000	CIVICA Board Purch Prof/Tech Serv	-		-
11.951.00.2300.0580.000.0000	CIVICA Board Trav/Reg/Admit	-		-
11.951.00.2300.0600.000.0000	CIVICA Board Supp/Mat	-		-
11.951.00.2300.0810.000.0000	CIVICA Board Dues/Fees	1,200	1,200	-
11.951.00.2400.0110.105.0000	CIVICA Principal Sal	92,500	92,625	125
11.951.00.2400.0110.509.0000	CIVICA Office Manager Sal	38,000	41,125	3,125
11.951.00.2400.0110.511.0000	CIVICA Receptionist Sal	22,200	22,325	125
11.951.00.2400.0200.105.0000	CIVICA Principal Bens	30,769	31,676	907
11.951.00.2400.0110.509.0000	CIVICA Office Manager Bens	15,343	11,771	(3,572)
11.951.00.2400.0200.511.0000	CIVICA Receptionist Bens	13,440	6,320	(7,120)
11.951.00.2400.0300.000.0000	CIVICA Sch Admin Purch Prof/Tech Serv	-		-
11.951.00.2400.0500.000.0000	CIVICA Sch Admin Other Purch Serv	-		-
11.951.00.2400.0530.000.0000	CIVICA Sch Admin Postage	-		-
11.951.00.2400.0580.000.0000	CIVICA Sch Admin Trav/Reg/Entrance	-		-
11.951.00.2400.0600.000.0000	CIVICA Sch Admin Supp/Mat	750	1,250	500
11.951.00.2500.0300.000.0000	CIVICA Bus Serv Banking Fees	2,880	3,080	200
11.951.00.2500.0313.000.0000	CIVICA Bus Serv Payroll Service Fees	-		-
11.951.00.2500.0331.000.0000	CIVICA Bus Serv Legal Fees	5,000	5,000	-
11.951.00.2500.0594.000.0000	CIVICA Bus Serv Serv Purch from District	54,000	41,535	(12,465)
11.951.00.2600.0110.608.0000	CIVICA Ops/Main Custodian Sal	25,800	43,143	17,343
11.951.00.2600.0200.608.0000	CIVICA Ops/Main Custodian Bens	10,344	11,452	1,108
11.951.00.2600.0411.000.0000	CIVICA Ops/Main Water/Sewage	5,000	-	(5,000)
11.951.00.2600.0422.000.0000	CIVICA Ops/Main Snow Removal	11,000	-	(11,000)
11.951.00.2600.0423.000.0000	CIVICA Ops/Main Custodial Services	16,159	-	(16,159)
11.951.00.2600.0424.000.0000	CIVICA Ops/Main Lawn Care	7,500	-	(7,500)
11.951.00.2600.0430.000.0000	CIVICA Ops/Main Repairs/Maintenance	10,000	10,000	-
11.951.00.2600.0442.000.0000	CIVICA Ops/Main Equipment Rental	15,500	15,500	-
11.951.00.2600.0621.000.0000	CIVICA Ops/Main Natural Gas	6,500	-	(6,500)
11.951.00.2600.0622.000.0000	CIVICA Ops/Main Electricity	21,500	-	(21,500)
11.951.00.2600.0530.000.0000	CIVICA Ops/Main Communications	12,500	5,362	(7,138)
11.951.00.2600.0600.000.0000	CIVICA Ops/Main Supp/Mat	6,480	3,930	(2,550)
11.951.00.2600.0441.000.0000	CIVICA Building Rental	155,001	255,205	100,204
11.951.00.2850.0521.000.0000	CIVICA Liability Insurance	5,250	27,000	21,750
11.951.00.2850.0522.000.0000	CIVICA Property Insurance	7,750	-	(7,750)
11.951.00.2850.0525.000.0000	CIVICA Unemployment Insurance	1,505	1,505	-
11.951.00.2850.0526.000.0000	CIVICA Workers Comp Insurance	10,000	10,000	-
11.951.00.2850.0540.000.0000	CIVICA Advertising, Marketing & Recruiting	-	1,250	1,250
11.951.00.0060.0565.000.0000	CIVICA Tuition - Dual Enrollment	-	3,500	3,500
11.951.00.5100.0832.000.0000	CIVICA Short-term Interstet	-	13,000	13,000
11.951.00.5000.0840.000.0000	CIVICA Contingency	-	31,050	31,050
	Total Regular General Fund Expenditures	1,209,738	1,300,726	90,988

**CIVICA Budget
General Fund
2021-22**

Account Number	Account Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Grant Expenditures (General Fund)				
11.951.00.0060.0110.201.5282	CIVICA CCSP Teacher Sal	6,400	6,400	-
11.951.00.0060.0110.207.5282	CIVICA CCSP Substitute Sal	4,375	4,375	-
11.951.00.0060.0200.201.5282	CIVICA CCSP Teacher Bens	320	320	-
11.951.00.0060.0200.201.5282	CIVICA CCSP Substitute Bens	-	-	-
11.951.00.0060.0350.000.5282	CIVICA CCSP Employee Training/Dev	21,400	21,400	-
11.951.00.0060.0580.000.5282	CIVICA CCSP Inst Travel/Reg/Entrance	15,488	15,488	-
11.951.00.0060.0600.000.5282	CIVICA CCSP Inst Supp/Mat	10,004	10,004	-
11.951.00.0060.0640.000.5282	CIVICA CCSP Inst Books/Periodicals	74,976	74,976	-
11.951.00.0060.0650.000.5282	CIVICA CCSP Inst Elec Media Materials	3,200	3,200	-
11.951.00.0060.0733.000.5282	CIVICA CCSP Inst Furniture/Fixtures (\$5000+)	29,010	29,010	-
11.951.00.0060.0734.000.5282	CIVICA CCSP Inst Technology Equip (\$5000+)	87,254	87,254	-
11.951.00.0060.0735.000.5282	CIVICA CCSP Inst Non-Cap Equipment	61,223	61,223	-
11.951.00.2240.0340.000.5282	CIVICA CCSP Technical Services	11,670	11,670	-
11.951.00.2300.0580.000.5282	CIVICA CCSP Board Trav/Reg/Admit	680	680	-
11.951.00.2820.0540.000.5282	CIVICA CCSP Advertising	4,000	4,000	-
	Total Grant Expenditures	330,000	330,000	-
	Total General Fund Expenditures	1,539,738	1,630,726	90,988
	Revenues in Excess/(Deficit) of Expenditures	118,227	49,058	(69,169)
	Beginning Fund Balance, 2021-22	-	-	-
	Ending Fund Balance, 2021-22	118,227	49,058	(69,169)

CIVICA Budget
Food Service Fund
2021-22

Account Number	Account Description	Adopted Budget 2021-22	Supplemental Budget 2021-22	Supplemental Budget Increase/ (Decrease)
Revenues				
21.951.00.0000.5211.000.0000	Transfer from General Fund	14,872		(14,872)
21.951.00.0000.4000.000.5555	CIVICA NSLP Revenue	26,438	71,550	45,112
	Total Food Service Revenue	41,310	71,550	30,240
 Expenditures (Regular General Fund)				
11.951.00.3100.0599.000.0000	Charter Choice	41,310	64,710	23,400
11.951.00.3100.0840.000.0000	Food Service Fund Contingency	-	4,000	4,000
	Total Food Service Expenditures	41,310	68,710	27,400
	Revenues in Excess/(Deficit) of Expenditures	-	2,840	2,840
	Beginning Fund Balance, 2021-22	-	-	-
	Ending Fund Balance, 2021-22	-	2,840	2,840