

**COSTELLO, SMITH  
&  
COMPANY, P.C.**

Accountants' Compilation Report

October 11, 2021

To the Board of Stewards  
Juniper Ridge Community School  
Grand Junction, CO

Management is responsible for the accompanying financial statements of Juniper Ridge Community School, which comprise the 2020-21 Budget Summary Report and the Cash Flow for 2020-21 as of June 30, 2021 and for the twelve months then ended included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of Mesa County Valley School District 51, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Juniper Ridge Community School and Mesa County Valley School District 51, and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to Juniper Ridge Community School.

COSTELLO, SMITH & COMPANY, P.C. CPA

*Costello, Smith & Company, P.C.*

**Juniper Ridge Community School**  
**as of June 30, 2021**

	2019-20 Re-Adopted Budget	2019-20 Actual 6/30/20	% of Budget	2020-21 Re-Adopted Budget	2020-21 EOY Anticipated as of 3/31/21	% of Budget	2020-21 Actual 6/30/21	% of Budget	Year Over Year %
<b>GENERAL OPERATING FUND REVENUE:</b>									
Mill Levy Override 2017	\$108,879	\$133,277	122.41%	\$120,542	\$120,542	100.00%	\$140,830	116.83%	5.67%
Mill Levy Override 1996 & 2004	\$153,081	\$120,376	78.64%	\$171,289	\$171,289	100.00%	\$170,582	99.59%	41.71%
Special Ed	86,497	25,380	29.34%	45,752	45,752	100.00%	41,291	90.25%	62.69%
Interest	2,500	2,411	96.44%	1,500	1,500	100.00%	1,114	74.28%	-53.79%
Miscellaneous Income	0	14,839		0	0		8,962		-39.60%
Grant - School Van	0	0		0	0		20,000		
Material Fees	58,566	33,165	56.63%	58,566	58,566	100.00%	28,498	48.66%	-14.07%
Capital Construction Grant	106,649	113,697	106.61%	131,043	99,931	76.26%	107,251	81.84%	-5.67%
CRF Allocation	0	0		0	0		186,871		
ESSER I Grant	0	0		0	0		58,016		
ESSER II Grant	0	0		0	0		105,396		
Friday Enrichment	0	0		0	0		0		
Before and After Care	0	343		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		97,920		
Sunshine Fund	0	100		0	0		0		-100.00%
Parent Education Income	0	1,318		0	0		0		-100.00%
COP Reimbursements	0	336,315		0	0		0		-100.00%
Garden Grants	0	1,500		0	0		0		-100.00%
Fundraising	14,000	48,284	344.89%	10,000	10,000	100.00%	10,986	109.86%	-77.25%
<b>Total Revenue</b>	<b>\$530,172</b>	<b>\$831,004</b>	<b>156.74%</b>	<b>\$538,692</b>	<b>\$507,580</b>	<b>94.22%</b>	<b>\$977,718</b>	<b>181.50%</b>	<b>17.66%</b>
<b>EXPENDITURE:</b>									
Class Fund Expenses	\$7,000	\$19,954	285.06%	\$7,000	\$7,000	100.00%	\$0	0.00%	-100.00%
CRF	0	0		0	0		188,810		
ESSER I	0	0		0	0		58,406		
ESSER II	0	0		0	0		108,845		
ESSER III	0	0		0	0		34,468		
Festivals and Fairs	0	0		0	0		2,040		
Gifts	0	0		0	0		62		
HR/Background Checks	1,000	344	34.40%	200	200	100.00%	401	200.63%	16.64%
Kinder Class Expenses	0	206		0	0		52		-74.76%
Salaries	1,598,690	1,618,502	101.24%	1,686,068	1,686,068	100.00%	1,665,965	98.81%	2.93%
Special Ed Purchased Services	90,673	55,317	61.01%	109,000	109,000	100.00%	127,313	116.80%	130.15%
Benefits	412,599	417,900	101.28%	443,053	443,053	100.00%	450,359	101.65%	7.77%
Utilities	83,696	64,182	76.68%	101,764	101,764	100.00%	99,227	97.51%	54.60%
Land Lease/Rentals	563,907	510,645	90.55%	57,137	57,137	100.00%	54,134	94.74%	-89.40%
COP Payments - Building	0	0		500,775	500,775	100.00%	500,775	100.00%	
Banking and Payroll Service Fee	2,200	762	34.64%	1,020	1,020	100.00%	1,765	173.01%	131.59%
Custodial	40,016	34,549	86.34%	0	0		0		-100.00%
Advertising/Marketing	15,000	15,020	100.13%	15,000	15,000	100.00%	16,498	109.98%	9.84%
Professional Development	78,420	70,312	89.66%	69,070	69,070	100.00%	24,585	35.59%	-65.03%
Bad Debts	0	3,205		0	0		1,010		-68.49%
Instructional Supplies	73,008	39,017	53.44%	77,598	77,598	100.00%	188,098	242.40%	382.09%
Admin Supplies/Postage/Telephone	9,900	13,802	139.41%	11,700	11,700	100.00%	12,084	103.28%	-12.45%
Middle School Elective Program	0	0		0	0		0		
Purchased Services	195,511	578,877	296.08%	182,314	182,314	100.00%	276,074	151.43%	-52.31%
Equipment/Furniture	10,000	6,313	63.13%	10,000	10,000	100.00%	6,335	63.35%	0.35%
Dues and Fees	8,000	6,691	83.64%	8,000	8,000	100.00%	3,491	43.63%	-47.83%
Miscellaneous Expenses	0	850		0	0		587		-30.93%
Ren Festival	0	2,215		0	0		1,274		-42.47%
Contingency/Reserve	158,433	0	0.00%	147,367	147,367	100.00%	0	0.00%	
Insurance	29,939	0	0.00%	35,267	35,267	100.00%	0	0.00%	
Interest and Service Charges	0	486		0	0		0		-100.00%
Books and Periodicals	0	0		0	0		0		
Non-Revenue Festival	500	1,340	268.00%	500	500	100.00%	0	0.00%	-100.00%
Pupil Activities	0	2,142		0	0		0		-100.00%
Supplies/Equipment - Lease	1,800	0	0.00%	600	600	100.00%	0	0.00%	
Grounds Maintenance Contracted	0	0		0	0		0		
Board Events	3,000	1,197	39.90%	1,200	1,200	100.00%	112	9.33%	-90.64%
Recruitment	0	0		0	0		0		
Fundraising Expenses	0	3,257		0	0		1,178		-63.83%
Violin Rental	0	0		0	0		0		
Property Taxes	0	0		0	0		0		
Suspense	0	0		0	0		0		
Tech Charge - UPN WAN	0	4,785		0	0		0		
Parent Education Income	0	0		0	0		0		
Facility Improvements & New Building	0	0		0	0		0		
<b>Total Expenditure/Contingency Expenditure/Contingency+(-)</b>	<b>\$3,383,292</b>	<b>\$3,471,870</b>	<b>102.62%</b>	<b>\$3,464,633</b>	<b>\$3,464,633</b>	<b>100.00%</b>	<b>\$3,823,947</b>	<b>110.37%</b>	<b>10.14%</b>
<b>Revenue</b>	<b>(\$2,853,120)</b>	<b>(\$2,640,866)</b>	<b>92.56%</b>	<b>(\$2,925,942)</b>	<b>(\$2,957,054)</b>	<b>101.06%</b>	<b>(\$2,846,229)</b>	<b>97.28%</b>	<b>7.78%</b>
Transfer from General Fund*	\$2,889,936	\$2,902,117	100.42%	\$2,928,102	\$2,928,102	100.00%	\$2,940,811	100.43%	1.33%
Fund Balance (Deficit) at Beginning of Year	1,022,133	1,022,133	100.00%	1,283,384	1,283,384	100.00%	1,283,384	100.00%	25.56%
Fund Balance (Deficit) at End of Year	\$1,058,949	\$1,283,384	121.19%	\$1,285,544	\$1,254,432	97.58%	\$1,377,966	107.19%	7.37%

