

**FISCAL YEAR 2011-2012**

**COLORADO SCHOOL DISTRICT/BOCES**

**OPTIONAL REPORT OF ADOPTED BUDGET - FORM CDE-18**

FOR SCHOOL DISTRICT (NAME)  HEADQUARTERED IN (COUNTY)   
 OR BOCES  
 ESTIMATED FUNDED PUPIL COUNT FOR USE IN BUDGET YEAR 2011/2012  FOUR DIGIT DISTRICT/BOCES CODE

CONTENTS

**Fund Type &**

**Fund Number**

10 General Fund Revenue ..... 1  
 10 General Fund Expenditures ..... 2

**Special Revenue Funds:**

21 Capital Reserve Special Revenue Fund ..... 9

**Debt Service Fund:**

31 Bond Redemption Fund ..... 10

**Enterprise Funds:**

51 Food Service Fund ..... 11

**Fund Type &**

**Fund Number**

**Trust/Agency Funds:**

74 Pupil Activity Agency Fund ..... 12

**Miscellaneous Worksheets: (USE WHEN RELEVANT)**

TABOR Emergency Reserves ..... 13

Appropriation Resolution ..... 14

Error Report ..... 15

**Summary Information:**

Budget Summary Worksheet (District Use Only) ..... 16

NAME AND TITLE OF PERSON(S) TO CONTACT IN THE EVENT THERE ARE QUESTIONS REGARDING THIS REPORT:

NAME  TITLE   
 PHONE  FAX   
 E-MAIL

**Fund 10: GENERAL FUND REVENUE**

Prior Year Actual - Audited    Current Fiscal Year - Budgeted    Current Fiscal Year - Projected    Ensuing Fiscal Year - Budget

Codes	BEGINNING FUND BALANCE	1,071,772	1,168,050	1,196,442	1,140,722
<b>Source</b>	<b>REVENUE FROM LOCAL SOURCES</b>				
1110	1. Current Property Taxes	1,250,560	1,228,872	1,242,036	1,158,950
1120	2. Specific Ownership Taxes	169,934	178,144	156,265	156,265
1140	4. Delinquent Taxes and Penalties and Interest on Taxes	221	0	0	0
1190	5. Other Taxes from Local Sources	562	0	0	0
1310	6. Tuition from Individuals	11,906	14,000	8,750	9,000
1500	21. Earnings on Investments	21,255	12,000	12,000	8,000
1900	28. Other Revenue from Local Sources	40,206	0	5,516	0
35.	TOTAL REVENUE FROM LOCAL SOURCES (Sum of lines 1-34)	1,494,644	1,433,016	1,424,567	1,332,215
	<b>REVENUE FROM STATE SOURCES</b>				
3110	37. State Equalization	1,019,934	880,336	897,222	825,983
3112	38. Grants	0	0	42,105	0
3130	44. Exceptional Children's Education Act (ECEA)	0	14,000	0	0
3150	46. Gifted and Talented (ECEA)	6,561	6,450	6,561	6,300
3160	47. Transportation	81,076	70,000	63,530	62,000
3210-3280	51. Adjustments to Categorical Revenue due to CDE audit findings - positive or negative	0	0	(7,473)	0
3905	54. Reading First	52,678	0	40,761	0
5111	55. Proceeds of Debt	0	0	0	0
58.	TOTAL NET REVENUE FROM STATE SOURCES (Sum of lines 37-57)	1,160,249	970,786	1,042,706	894,283
	<b>REVENUE FROM FEDERAL SOURCES</b>				
4xxx	59a Other Federal Revenue	10,232		129,266	7,800
4000	59b Federal Revenue from CDE (title money)	118,606	113,000	91,229	89,000
4020	61. Federal directly from Federal Government (Reap)	20,118	19,000	18,807	17,500
69.	TOTAL REVENUE FROM FEDERAL SOURCES (Sum of lines 59-68)	148,956	132,000	239,302	114,300
	<b>REVENUE FROM OTHER SOURCES</b>				
5231	70. Transfer From(+) / To(-) Bond Fund(s) (Net to zero across all funds)*	0	0	0	0
5251	71. Transfer From(+) / To(-) Food Service Fund(s) (Net to zero across all funds)*	(68,000)	(68,000)	(75,000)	(66,000)
74.	TOTAL REVENUE FROM OTHER SOURCES (Sum of lines 70-73)	(68,000)	(68,000)	(75,000)	(66,000)
75.	TOTAL GENERAL FUND REVENUE FOR ALL SOURCES (Sum of lines 35,36,58,69,74)	2,735,849	2,467,802	2,631,575	2,274,798
76.	TOTAL GENERAL FUND REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 75 plus BFB)	3,807,621	3,635,852	3,828,017	3,415,520
5621	77. Allocation to Capital Reserve (Funds 21)	25,000	25,000	25,000	25,000
80.	TOTAL ALLOCATIONS (Sum of lines 77-79)	25,000	25,000	25,000	25,000
81.	<b>NET REVENUE (Line 76 minus line 80)</b>	3,782,621	3,610,852	3,803,017	3,390,520

**Fund 10: GENERAL FUND EXPENDITURES**

*INSTRUCTION PROGRAM CODES*

*Object Codes*

Prior Year Actual Current Fiscal Year Current Fiscal Year Ensuing Fiscal  
 - Audited - Budgeted - Projected Year - Budget

**0010 - General Elementary Education**

0100	Salaries	249,423	279,500	277,162	275,800
0200	Employee Benefits	57,132	67,750	63,620	74,160
0300	Purchased Professional & Technical Services	0	0	0	0
0430	Repair & Maintenance	1,156	1,500	1,148	1,500
0580	Travel, Registration, and Entrance	798	2,500	0	1,000
0600	Supplies	7,812	11,250	3,724	8,200
0640	Books and Periodicals	3,205	3,000	4,000	3,000
0730	Equipment	0	2,000	0	1,500
0800	Other Objects	0	500	200	500
TOTAL GENERAL ELEMENTARY EDUCATION		319,526	368,000	349,854	365,660

**0030 - General High School Education**

0100	Salaries (substitutes)	3,780	5,500	1,987	4,000
0200	Employee Benefits	1,037	750	651	775
0300	Purchased Professional & Technical Services	312	0	0	0
0430	Repair & Maintenance	2,052	1,500	1,900	1,000
0580	Travel, Registration, and Entrance	1,435	6,750	5,891	4,000
0591	Services Purchased Within the BOCES or AU	0	0	0	0
0600	Supplies	4,267	11,750	4,532	5,400
0640	Books and Periodicals	24,020	7,500	5,759	7,500
0730	Equipment	0	2,700	0	2,000
0800	Other Objects	0	500	200	500
TOTAL GENERAL HIGH SCHOOL EDUCATION		36,903	36,950	20,920	25,175

**0040 - General Pre-School Education**

0100	Salaries	77,345	84,773	78,776	86,275
0200	Employee Benefits	21,288	17,251	16,601	21,999
0500	Other Purchased Services	3,111	2,500	2,877	2,000
0600	Supplies	13,628	8,650	10,711	8,650
0640	Books and Periodicals	6	200	301	200
0730	Equipment	0	400	0	400
0800	Other Objects	0	300	0	300
TOTAL GENERAL PRE-SCHOOL EDUCATION		115,378	114,074	109,266	119,824

**0010 - Teacher Assistant**

0100	Salaries	20,058	18,900	4,312	26,800
0200	Employee Benefits	3,183	4,500	663	8,583
TOTAL TEACHER ASSISTANT		23,241	23,400	4,975	35,383

**0010 - Title 1**

0100	Salaries	91,500	83,400	83,832	64,685
0200	Employee Benefits	19,939	18,750	27,047	19,213
0300	Purchased Professional & Technical Services	6,542	750	0	200
0600	Supplies	876	10,100	3,644	1,052
TOTAL TITLE 1		118,857	113,000	114,523	85,150

**Fund 10: GENERAL FUND EXPENDITURES**

*INSTRUCTION PROGRAM CODES*

*Object Codes*

Prior Year Actual    Current Fiscal Year    Current Fiscal Year    Ensuing Fiscal  
 - Audited            - Budgeted            - Projected            Year - Budget

**0010 - Reading First**

0100	Salaries	32,233	0	6,300	0
0200	Employee Benefits	6,618	0	950	0
0600	Supplies	0	0	1,224	0
0640	Books and Periodicals	0	0	29,493	0
0800	Other Objects	13,826	0	2,793	0
TOTAL READING FIRST		52,677	0	40,760	0

**0070 - Gifted and Talented Education (All Gifted and Talented Education accounts should be coded with Grant Code 3150)**

0100	Salaries	9,400	6,350	5,333	3,280
0200	Employee Benefits	1,410	1,010	0	550
0564	Tuition To Private Sources	203	440	0	831
0600	Supplies	1,643	1,700	1,017	1,900
TOTAL GIFTED & TALENTED EDUCATION		12,656	9,500	6,350	6,561

**0090 - Insurance Withholding**

260	Insurance Withholding	(7,404)	0	190,000	1,500
Total Insurance Withholding		(7,404)	0	190,000	1,500

**0090 - Other General Education**

0100	Salaries	1,550	0	0	0
0200	Employee Benefits	1,388	0	0	0
300	Purchased Professional & Technical Services	0	0	0	0
0600	Supplies	0	0	0	0
0730	Equipment	0	0	0	0
TOTAL OTHER GENERAL EDUCATION		2,938	0	0	0

**0200 - Art**

0100	Salaries	38,375	39,110	39,018	22,670
0200	Employee Benefits	9,179	9,940	10,645	6,600
0600	Supplies	1,259	1,200	1,200	960
TOTAL ART EDUCATION		48,813	50,250	50,863	30,230

**0300 - Business**

0100	Salaries	30,716	20,000	11,024	9,660
0200	Employee Benefits	8,139	5,645	3,381	3,031
TOTAL BUSINESS EDUCATION		38,855	25,645	14,405	12,691

**0500 - English Language Arts**

0100	Salaries	67,315	69,500	68,287	70,850
0200	Employee Benefits	14,805	18,675	18,638	21,670
TOTAL ENGLISH LANGUAGE ARTS		82,120	88,175	86,925	92,520

**Fund 10: GENERAL FUND EXPENDITURES**

*INSTRUCTION PROGRAM CODES*

*Object Codes*

Prior Year Actual    Current Fiscal Year    Current Fiscal Year    Ensuing Fiscal  
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**0600 - Foreign Languages**

0100	Salaries	26,164	25,500	20,079	18,910
0200	Employee Benefits	3,654	4,800	3,043	2,505
TOTAL FOREIGN LANGUAGES		29,818	30,300	23,122	21,415

**0800 - Physical Curriculum**

0100	Salaries	60,805	60,600	60,077	60,775
0200	Employee Benefits	15,566	15,325	15,974	17,565
TOTAL PHYSICAL CURRICULUM		76,371	75,925	76,051	78,340

**1000 - Industrial Arts/Technology Education**

0100	Salaries	39,741	43,350	42,068	43,000
0200	Employee Benefits	8,824	10,700	10,961	12,105
600	Supplies	3,854	3,150	3,150	2,520
TOTAL INDUSTRIAL ARTS/TECHNOLOGY EDUCATION		52,419	57,200	56,179	57,625

**1100 - Mathematics**

0100	Salaries	72,500	68,000	72,501	83,350
0200	Employee Benefits	15,287	17,345	17,709	23,605
TOTAL MATHEMATICS		87,787	85,345	90,210	106,955

**1200 - Music**

0100	Salaries	29,025	29,850	29,668	31,510
0200	Employee Benefits	7,743	8,575	9,123	10,190
TOTAL MUSIC		36,768	38,425	38,791	41,700

**Fund 10: GENERAL FUND EXPENDITURES**

*INSTRUCTION PROGRAM CODES*

*Object Codes*

Prior Year Actual    Current Fiscal Year    Current Fiscal Year    Ensuing Fiscal  
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**1300 - Natural Science**

0100	Salaries	57,172	48,500	52,358	49,210
0200	Employee Benefits	11,162	11,500	12,624	13,145
TOTAL NATURAL SCIENCE		68,334	60,000	64,982	62,355

**1500 - Social Science**

0100	Salaries	38,822	26,000	28,663	35,445
0200	Employee Benefits	4,396	6,050	8,290	10,800
TOTAL SOCIAL SCIENCES		43,218	32,050	36,953	46,245

**0010 - Technical/Computer Technology**

0100	Salaries	6,280	6,925	6,300	6,925
0200	Employee Benefits	915	1,100	971	1,175
0500	Other Purchased Services	17,938	23,000	18,060	36,000
0600	Supplies	17,963	5,500	3,960	3,600
0730	Equipment	41,925	3,500	10,044	3,500
0800	Other Objects	0	1,000	0	1,000
TOTAL TECHNICAL EDUCATION/COMPUTER TECHNOLOGY		85,021	41,025	39,335	52,200

**1700 - Special Education (All Special Education related accounts should be coded with Grant Code 3130)**

0100	Salaries	77,108	78,925	78,204	79,530
0200	Employee Benefits	11,671	14,425	12,892	14,540
0300	Purchased Professional & Technical Services	15,843	0	6,084	0
0561	Tuition Paid Within the BOCES or AU	122	8,000	0	8,000
0600	Supplies	1,708	900	32	700
0640	Books and Periodicals	0	0	0	0
0730	Equipment	0	400	0	200
TOTAL SPECIAL EDUCATION		106,452	102,650	97,212	102,970

**1800 - Cocurricular Activities - Athletic/Sport**

0100	Salaries	49,575	54,000	45,437	46,000
0200	Employee Benefits	7,144	8,500	6,807	7,675
0600	Supplies	3,981	6,750	10,180	5,400
0730	Equipment	0	4,500	0	1,500
0800	Other Objects	2,679	3,000	5,218	3,000
TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT		63,379	76,750	67,642	63,575

**1900-2099 - Cocurricular Activities - Non-Athletic**

0100	Salaries	7,333	12,800	11,544	10,500
0200	Employee Benefits	1,052	2,025	1,500	1,750
0600	Supplies	256	720	720	720
0730	Equipment	0	450	0	450
0800	Other Objects	662	1,800	720	900
TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT		9,303	17,795	14,484	14,320

TOTAL INSTRUCTIONAL EXPENDITURES

1,503,430	1,446,459	1,593,802	1,422,394
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**Fund 10: GENERAL FUND EXPENDITURES**

*SUPPORT SERVICES PROGRAM CODES*

*Object Codes*

Prior Year Actual    Current Fiscal Year    Current Fiscal Year    Ensuing Fiscal  
 - Audited            - Budgeted            - Projected            Year - Budget

**2200 Counseling & Nurse**

0100 Salaries  
 0200 Employee Benefits  
 0300 Purchased Professional & Technical Services  
 0580 Travel, Registration, and Entrance  
 0600 Supplies  
 0730 Equipment  
 TOTAL STUDENT SUPPORT

40,812	45,925	46,360	31,425
6,303	14,075	14,895	8,100
75	1,200	0	800
0	500		250
430	1,450	220	1,050
319	250	0	200
47,939	63,400	61,475	41,825

**2200 - Library**

0100 Salaries  
 0200 Employee Benefits  
 0300 Purchased Professional & Technical Services  
 0400 Purchased Property Services  
 0600 Supplies  
 0640 Books and Periodicals  
 0730 Equipment  
 0800 Other Objects  
 TOTAL INSTRUCTIONAL STAFF SUPPORT

24,538	22,810	13,459	11,895
6,178	7,450	4,939	4,509
0	650	647	650
0	200	200	200
(96)	300	100	300
993	1,500	248	1,500
0	450	0	450
0	150	0	150
31,613	33,510	19,593	19,654

**2300 - General Administration**

0100 Salaries  
 0200 Employee Benefits  
 0300 Purchased Professional & Technical Services  
 0400 Purchased Property Services  
 0500 Other Purchased Services  
 0580 Travel, Registration, and Entrance  
 0591 Services Purchased Within the BOCES or AU  
 0600 Supplies  
 0730 Equipment  
 0740 Depreciation  
 0800 Other Objects  
 TOTAL GENERAL ADMINISTRATION SUPPORT

123,104	80,395	78,010	88,275
23,805	21,220	25,908	29,604
14,180	19,500	29,380	14,000
0	0	0	0
12,011	15,500	19,208	8,500
1,279	4,050	583	1,500
0	27,500	21,187	35,000
167	2,700	137	2,175
0	500	0	500
0	0	0	0
0	500	0	500
174,546	171,865	174,413	180,054

**Fund 10: GENERAL FUND EXPENDITURES**

*SUPPORT SERVICES PROGRAM CODES*

*Object Codes*

Prior Year Actual    Current Fiscal Year    Current Fiscal Year    Ensuing Fiscal  
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**2400 - School Administration**

0100	Salaries
0200	Employee Benefits
0300	Purchased Professional & Technical Services
0400	Purchased Property Services
0430	Repairs & Maintenance Services
0500	Other Purchased Services
0580	Travel, Registration, and Entrance
0591	Services Purchased Within the BOCES or AU
0600	Supplies
0730	Equipment
0800	Other Objects
TOTAL SCHOOL ADMINISTRATION SUPPORT	

100,310	92,080	97,636	87,050
30,201	26,800	28,533	34,608
35	3,600	3,566	3,000
0	0	0	0
0	0	0	0
3,933	5,000	3,565	4,000
1,189	1,500	566	1,500
0	0	0	0
40	1,800	224	1,450
0	600	0	600
0	500	0	500
135,708	131,880	134,090	132,708

**2500 - Business**

0100	Salaries
0200	Employee Benefits
0300	Audit
0580	Travel & Registration
TOTAL SCHOOL ADMINISTRATION SUPPORT	

39,582	40,900	40,502	41,225
8,916	9,910	10,321	11,335
6,000	6,000	6,000	6,000
79	500	0	150
54,577	57,310	56,823	58,710

**2600 - Operations and Maintenance**

0100	Salaries
0200	Employee Benefits
0300	Purchased Professional & Technical Services
0400	Purchased Property Services
0430	Repairs & Maintenance Services
0442	Rental of Equipment
0520	Insurance Premiums
0600	Supplies
0730	Equipment
0800	Other Objects
TOTAL OPERATIONS AND MAINTENANCE	

141,095	135,000	132,820	114,060
23,642	28,300	32,782	31,995
12,735	13,500	8,614	10,000
5,991	6,500	9,496	7,500
0	0	0	0
0	0	0	0
12,188	14,500	12,661	13,500
91,333	105,000	92,052	100,500
0	2,500	0	1,000
0	1,500	0	500
286,984	306,800	288,425	279,055

**2700 - Student Transportation**

0100	Salaries
0200	Employee Benefits
0300	Purchased Professional & Technical Services
0514	Student Transportation Purchased from Parents
0520	Insurance Premiums
0591	Services Purchased Within the BOCES or AU
0600	Supplies
0730	Equipment
0800	Other Objects
TOTAL STUDENT TRANSPORTATION	

110,636	121,700	115,633	100,950
38,133	38,925	43,845	38,310
43,216	43,850	41,320	24,750
21,597	25,000	16,859	9,000
6,936	7,250	6,951	7,250
0	500	0	500
38,368	50,500	44,217	45,800
0	1,000	0	800
0	500	0	250
258,886	289,225	268,825	227,610

**Fund 10: GENERAL FUND EXPENDITURES**

*SUPPORT SERVICES PROGRAM CODES*

*Object Codes*

Prior Year Actual    Current Fiscal Year    Current Fiscal Year    Ensuing Fiscal  
 - Audited            - Budgeted            - Projected            Year - Budget

**2800 - Central Support**

0300 Purchased Professional & Technical Services  
 500 Insurance Premiums  
 0600 Energy Payment  
 0800 Suntrust Payment  
 TOTAL CENTRAL SUPPORT

3,102	3,000	1,959	3,000
16,140	17,200	17,237	18,300
2,724	3,000	1,320	0
30,533	30,633	30,532	30,533
52,499	53,833	51,048	51,833

**3300 - Community Services**

0400 Purchased Property Services  
 0600 Supplies  
 0800 Other Objects  
 TOTAL COMMUNITY SERVICES

0	500	0	500
316	500	500	500
0	500	0	500
316	1,500	500	1,500

TOTAL SUPPORT SERVICES EXPENDITURES

1,043,068	1,109,323	1,055,192	992,949
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**TOTAL INSTRUCTIONAL AND SUPPORT SERVICES EXPENDITURES**

2,546,498	2,555,782	2,648,994	2,415,343
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*OTHER USES*

**4600 - Capital Construction grant**

39,681	0	13,301	0
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**TOTAL EXPENDITURES AND OTHER USES**

2,586,179	2,555,782	2,662,295	2,415,343
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**Program**

**APPROPRIATED RESERVES**

6761 TABOR Emergency Reserve  
 6770 Reserve for Multi-Year Obligations  
 6769 Other Restricted  
 TOTAL APPROPRIATED RESERVES  
 9330 Financial Crisis Restricted Reserve  
 9315 District Emergency Reserve

140,000	140,000	140,000	140,000
422,000	400,000	422,000	253,940
			236,628
562,000	540,000	562,000	630,568
3,148,179	3,095,782	3,224,295	3,045,911

**TOTAL GENERAL FUND EXPENDITURES AND APPROPRIATED RESERVES**

---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

**NON-APPROPRIATED RESERVES**

9200 Non-appropriated Operating Reserves  
 (Must not exceed 15% of Total Expenditures and Reserves)

634,442	515,070	578,722	344,609
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**TOTAL GENERAL FUND EXPENDITURES AND RESERVES**

3,782,621	3,610,852	3,803,017	3,390,520
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TOTAL NET REVENUE

3,782,621	3,610,852	3,803,017	3,390,520
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DIFFERENCE MUST EQUAL 0

0	0	0	0
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**Fund 21 & 43: CAPITAL RESERVE SPECIAL REVENUE FUND**

Prior Year Actual - Audited	Current Fiscal Year - Budgeted	Current Fiscal Year - Projected	Ensuig Fiscal Year - Budget
79,728	90,628	81,503	78,437

**Codes: BEGINNING FUND BALANCE**

**Source REVENUE AND OTHER SOURCES**

1500	4. Earnings on Investments	28	30	30	30
19XX	5. Other Local Sources	0	0	0	0
5600	15. Allocation From General Fund**	25,000	25,000	25,000	25,000
<b>17. TOTAL REVENUE (Sum of lines 1-16)</b>		<b>25,028</b>	<b>25,030</b>	<b>25,030</b>	<b>25,030</b>

**TOTAL REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 17 and BFB)**

104,756	115,658	106,533	103,467
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**Object EXPENDITURES AND OTHER USES**

INSTRUCTIONAL PROGRAMS - 0010 THROUGH 2099

0700	18. Property	0	0	0	0
0710	19. Land and Improvements	0	0	0	0
0720-0722	20. Buildings	6,100	0	14,000	14,000
0730	21. Equipment (including unlicensed vehicles)	17,153	0	14,096	0
<b>25. Total Instructional Program Expenditures (Sum of lines 18-24)</b>		<b>23,253</b>	<b>0</b>	<b>28,096</b>	<b>14,000</b>

SUPPORT PROGRAMS - 2100 THROUGH 4000

0400	26. Purchased Property Services (Includes amounts paid for minor renovating and remodeling)	0	0	0	0
0700	27. Property	0	0	0	0
0710	28. Land and Improvements	0	0	0	0
0720-0722	29. Buildings	0	0	0	0
0730	30. Equipment (including unlicensed vehicles)	0	8,000	0	8,000
0732	31. Licensed Vehicles (e.g., buses and vans)	0	0	0	0
	32. Principal	0	0	0	0
	33. Interest	0	0	0	0
<b>34. Total Support Program Expenditures (Sum of lines 26-33)</b>		<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>
<b>38. TOTAL EXPENDITURES AND OTHER USES (Sum of lines 25,34,37)</b>		<b>23,253</b>	<b>8,000</b>	<b>28,096</b>	<b>22,000</b>

**Program RESERVES**

9100	39. Operating Reserve	81,503	107,658	78,437	81,467
9310	40. TABOR Emergency Reserve	0	0	0	0
9320	41. Reserve for Multi-Year Obligations	0	0	0	0
9400	42. Reserve for Encumbrances	0	0	0	0
<b>44. TOTAL APPROPRIATED RESERVES (Sum of lines 39-43)</b>		<b>81,503</b>	<b>107,658</b>	<b>78,437</b>	<b>81,467</b>

**TOTAL CAPITAL RESERVE FUND EXPENDITURES AND RESERVES (Sum of lines 38 & 44)**

104,756	115,658	106,533	103,467
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

104,756	115,658	106,533	103,467
---------	---------	---------	---------

DIFFERENCE MUST EQUAL 0

0	0	0	0
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\*\*The ALLOCATION FROM GENERAL FUND ON LINE 15 MUST BE INCLUDED IN THE AMOUNT ON LINE 75 GENERAL FUND REVENUES

**Fund 31: BOND REDEMPTION FUND**

Prior Year Actual - Audited    Current Fiscal Year - Budgeted    Current Fiscal Year - Projected    Ensuing Fiscal Year - Budget

**Codes: BEGINNING FUND BALANCE**

137,760	137,760	142,601	141,011
---------	---------	---------	---------

**Source REVENUE AND OTHER SOURCES**

- 1110 1. Current Property Taxes
- 1120 2. Specific Ownership Taxes
- 1140 4. Delinquent Taxes and Penalties
- 1190 5. Other Taxes from Local Sources
- 1500 6. Earnings of Investments
- 1900 7. Other Revenue from Local Sources
- 52XX 12. Transfer From(+) / To(-) general Fund(s) (Net to zero across all funds)\*

109,844	105,000	105,000	103,165
0	0	0	0
0	0	0	0
0	0	0	0
197	50	145	100
0	0	0	0
0	0	0	0

14. **TOTAL REVENUE (Sum of lines 1 - 13)**

110,041	105,050	105,145	103,265
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**TOTAL REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 14 and BFB)**

247,801	242,810	247,746	244,276
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**Object EXPENDITURES AND OTHER USES**

OTHER USES - DEBT SERVICE PROGRAM 5100

- 0830 15. Interest
- 0910 16. Principal
- 17. Other Expenditures

25,200	21,735	21,735	18,165
80,000	85,000	85,000	85,000
0	0	0	0

18. **TOTAL EXPENDITURES AND OTHER USES (Sum of lines 16 - 18)**

105,200	106,735	106,735	103,165
---------	---------	---------	---------

**Program RESERVES**

- 9100 19. Operating Reserve
- 9320 21. Reserve for Multi-Year Obligations
- 9400 22. Reserve for Encumbrances
- 9900 23. Other Reserves
- 24. TOTAL RESERVES (Sum of 31 - 35)

142,601	136,075	141,011	140,974
0	0	0	0
0	0	0	137
0	0	0	0
142,601	136,075	141,011	141,111

**TOTAL BOND REDEMPTION FUND EXPENDITURES AND RESERVES (Sum of lines 18 & 24)**

247,801	242,810	247,746	244,276
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

247,801	242,810	247,746	244,276
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DIFFERENCE MUST EQUAL 0

0	0	(0)	0
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\* Transfers out of Bond Redemption Fund are not allowed unless all obligations of bonded indebtedness have been satisfied. State Statute 22-54-108(3)(d)(II)(B) allows for Bond Redemption S.O. Tax to be budgeted for spending in another fund. S.O. Tax receipts must be recorded as a deposit to the receiving fund.

Note: If district is holding a bond election during year, district may budget as if election will pass OR may choose to file a supplemental appropriation after bond election passes.

**Fund 51: FOOD SERVICE FUND**

Prior Year Actual - Audited    Current Fiscal Year - Budgeted    Current Fiscal Year - Projected    Ensuing Fiscal Year - Budget

<b>Codes:</b>	<b>BEGINNING RETAINED EARNINGS</b>	<b>25,476</b>	<b>22,256</b>	<b>28,660</b>	<b>23,594</b>
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**Source** **INCOME AND OTHER SOURCES**

1500	1. Earnings on Investments	5	5	3	3
1611	2. Student Lunch Sales	28,367	24,000	24,000	25,000
1620	3. Other Lunch Sales	0	0	0	0
1900	4. Other Revenue from Local Sources	0	0	371	0
3161	5. State Matching Child Nutrition	905	1,700	947	947
3162	6. School Breakfast Program grant	0	450	675	675
4550	7. commodities	6,710	0	2,000	(2,000)
4553	8. Federal Revenue - Breakfasts	17,550	14,000	18,026	18,026
4555	9. Federal Revenue - Lunches	39,568	37,000	39,778	39,778
52XX	10. Transfer From(+)/To(-)general Fund(s) (Net to zero across all funds)	68,000	68,000	75,000	66,000
	11. Other Revenue	1,073	0	0	0
	<b>12. TOTAL INCOME (Sum of lines 1-11)</b>	<b>162,178</b>	<b>145,155</b>	<b>160,800</b>	<b>148,429</b>

<b>TOTAL INCOME INCLUDING BEGINNING RETAINED EARNINGS (Sum of line 12 and BRE)</b>	<b>187,654</b>	<b>167,411</b>	<b>189,460</b>	<b>172,023</b>
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**Object** **EXPENSES AND OTHER USES**

0100-0199	13. Salaries	70,984	60,760	72,253	66,063
0200-0299	14. Employee Benefits	21,064	21,090	26,714	15,638
0300-0399	15. Purchased Professional & Technical Services	580	1,000	1,000	1,000
0400-0499	16. Purchased Property Services	0	0	0	0
0500-0599	17. Other Purchased Services	0	0	0	0
0630-0639 not 0632-0633	18. Food	55,206	58,000	63,000	60,000
0632	19. Commodity Fees	0	0	0	0
0633	20. Commodities	6,710	0	0	0
0600-0699 not 0630-0639	21. Other Supplies	3,133	2,000	1,081	2,000
0700-0739	22. Property/Equipment	0	0	0	0
0740	23. Depreciation	1,317	1,818	1,818	1,818
0869	24. Indirect Costs	0	0	0	0
0800-0899 not 0869	25. Other Objects and Uses	0	0	0	0
	<b>26. TOTAL EXPENSES AND OTHER USES (Sum of lines 13-25)</b>	<b>158,994</b>	<b>144,668</b>	<b>165,866</b>	<b>146,519</b>

**Program** **RESERVES**

9100	27. Operating Reserve	28,660	22,743	23,594	25,504
9310	28. TABOR Emergency Reserve	0	0	0	0
9320	29. Reserve for Multi-Year Obligations	0	0	0	0
9400	30. Reserve for Encumbrances	0	0	0	0
9900	31. Other Reserves	0	0	0	0
	<b>32. TOTAL RESERVES (Sum of lines 27-31)</b>	<b>28,660</b>	<b>22,743</b>	<b>23,594</b>	<b>25,504</b>

<b>TOTAL FOOD SERVICE FUND EXPENSES AND RESERVES Sum of lines 26 &amp; 32)</b>	<b>187,654</b>	<b>167,411</b>	<b>189,460</b>	<b>172,023</b>
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE	187,654	167,411	189,460	172,023
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DIFFERENCE MUST EQUAL 0	0	0	0	0
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**Funds 74: PUPIL ACTIVITY AGENCY FUND**

Prior Year Actual - Current Fiscal Current Fiscal Ensuing Fiscal  
Audited Year - Budgeted Year - Projected Year - Budget

**Codes: BEGINNING ASSETS**

27,966	27,966	15,471	15,471
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**Source REVENUE AND OTHER SOURCES**

5. Other Revenue (includes increases in assets)

124,163	200,000	200,000	200,000
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6. TOTAL REVENUE (Sum of lines 1-5)

124,163	200,000	200,000	200,000
---------	---------	---------	---------

**TOTAL REVENUE INCLUDING BEGINNING ASSETS (Sum of line 6 and BFB)**

152,129	227,966	215,471	215,471
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**Object EXPENDITURES AND OTHER USES**

0600-0699 12. Expenses

136,658	200,000	200,000	200,000
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27. TOTAL EXPENDITURES AND OTHER USES(Sum of lines 16 & 26)

136,658	200,000	200,000	200,000
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**Program RESERVES**

9100 28. Operating Reserve

15,471	27,966	15,471	15,471
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9400 31. Reserve for Encumbrances

0	0	0	0
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9900 32. Other Reserves

0	0	0	0
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33. TOTAL RESERVES

15,471	27,966	15,471	15,471
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**TOTAL PUPIL ACTIVITY AGENCY FUND EXPENDITURES AND RESERVES (Sum of lines 27 & 33)**

152,129	227,966	215,471	215,471
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

152,129	227,966	215,471	215,471
---------	---------	---------	---------

DIFFERENCE MUST EQUAL 0

0	0	0	0
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**TABOR EMERGENCY RESERVES**

FUND

- 1. General Fund (includes Charter School Fund)
- 2. Capital Reserve Special Revenue Fund
- 12. Food Service Fund
- 16. Pupil Activity Agency Funds
- 8. Bond Redemption Fund
- 18. TOTAL (Sum of lines 1-15)

1	140,000
3	0
4	0
6	Not Required
7	Not Required
	140,000

Note: Amounts listed for each fund must not exceed reserves on corresponding fund page.

**APPROPRIATION RESOLUTION**

**\* Round to Nearest Dollar \***

(1) The board of education of each school district shall adopt an appropriation resolution at the time it adopts the budget. The appropriation resolution shall specify the amount of money appropriated to each fund; except that the operating reserve authorized by section 22-44-106(2) shall not be subject to appropriation for the fiscal year covered by the budget, and except that the appropriation resolution may, by reference, incorporate the budget as adopted by a board of education for the current fiscal year.

Be it resolved by the Board of Education of School District/BOCES  
Cotopaxi School in Fremont County  
 that the amounts shown in the following schedule be appropriated to each fund as specified in the "Adopted Budget" for the ensuing fiscal year beginning July 1, 2011 and ending June 30, 2012.

(2) The amounts appropriated to a fund shall not exceed the amount thereof as specified in the adopted budget. 22-44-107(2).

The next column shows a sample appropriation resolution which may be adopted at the time

FUND	Appropriated Reserves	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	630,568	3,045,911
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	0	22,000
7. Bond Redemption Fund	0	103,165
Enterprise Funds:		
11. Food Service Fund	0	146,519
Trust/Agency Funds:		
15. Pupil Activity Agency Fund	0	200,000
<b>TOTAL APPROPRIATION</b>	<b>630,568</b>	<b>3,517,595</b>

**ERROR REPORT**

I. Revenues plus Beginning Fund Balance **MINUS** Expenditures plus Reserves must = zero.

**If there is a balance other than zero in this section then the fund is out of balance.**

GENERAL FUND	ALL IS OK
CAPITAL RESERVE SPECIAL REVENUE FUND	ALL IS OK
BOND REDEMPTION FUND	ALL IS OK
FOOD SERVICE FUND	ALL IS OK
PUPIL ACTIVITY AGENCY FUNDS	ALL IS OK

**IV. Do the transfers in/out net to zero across all funds?**

GENERAL FUND	(91,000)
CAPITAL RESERVE FUND	25,000
BOND REDEMPTION FUND	0
FOOD SERVICE FUND	66,000

0
ALL IS OK

**If these sums do not net to zero then the transfers do not balance.**

**V. General Fund Non appropriated reserves limitation**

Non-Appropriated Operating Reserves must not exceed 15% of Total General Fund Expenditures and Reserves

15% of Total General Fund Expenditures and Reserves	508,578
General Fund Non-Appropriated Operating Reserves	344,609
	ALL IS OK

**BUDGET SUMMARY WORKSHEET**

FUND	BUDGETED REVENUE (Includes Beginning Fund Revenue)	BUDGETED EXPENDITURES (Incl. Enterprise Funds Capital Outlay)	APPROPRIATED AMOUNT	non appropriated
GENERAL FUND	3,390,520	2,415,343	630,568	344,609
CAPITAL RESERVE SPECIAL REVENUE FUND	103,467	22,000	0	81,467
BOND REDEMPTION FUND	244,276	103,165	0	141,111
FOOD SERVICE FUND	172,023	146,519	0	25,504
PUPIL ACTIVITY AGENCY FUND	215,471	200,000	0	15,471
<b>TOTALS</b>	<b>4,125,757</b>	<b>2,887,027</b>	<b>630,568</b>	<b>608,162</b>