

**FISCAL YEAR 2015-2016  
 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 2014/2015  FOUR DIGIT DISTRICT/BOCES CODE

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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	1,130,902	1,231,584	1,231,584	1,232,744
<b>Source</b>	<b>REVENUE FROM LOCAL SOURCES</b>				
1110	1. Current Property Taxes	1,163,413	1,167,267	1,221,565	1,260,762
1120	2. Specific Ownership Taxes	182,714	152,623	186,136	180,753
1140	4. Delinquent Taxes and Penalties and Interest on Taxes	756	600	500	500
1190	5. Other Taxes from Local Sources	0	0	0	0
1310	6. Tuition from Individuals	8,430	7,000	11,000	7,000
1500	21. Earnings on Investments	10,012	7,000	9,500	7,000
1900	28. Other Revenue from Local Sources	644	0	1,594	0
35.	<b>TOTAL REVENUE FROM LOCAL SOURCES (Sum of lines 1-34)</b>	<b>1,365,969</b>	<b>1,334,490</b>	<b>1,430,295</b>	<b>1,456,015</b>
	<b>REVENUE FROM STATE SOURCES</b>				
3110	37. State Equalization	862,750	950,832	968,619	1,051,599
3112	38. Grants	0	0	3,000	0
3130	44. Exceptional Children's Education Act (ECEA)	0	0	0	0
3150	46. Gifted and Talented (ECEA)	6,231	6,300	6,230	6,200
3160	47. Transportation	50,376	48,000	50,484	48,000
3210-3280	51. Adjustments to Categorical Revenue due to CDE audit findings - positive or negative	0	0	0	0
3905	54. RTTT	0	0	71	0
5111	55. Proceeds of Debt	0	0	0	0
58.	<b>TOTAL NET REVENUE FROM STATE SOURCES (Sum of lines 37-57)</b>	<b>919,357</b>	<b>1,005,132</b>	<b>1,028,404</b>	<b>1,105,799</b>
	<b>REVENUE FROM FEDERAL SOURCES</b>				
4xxx	59a Other Federal Revenue	10,301	9,009	12,337	5,000
4000	59b Federal Revenue from CDE (title money)	69,564	63,292	63,358	79,116
4020	61. Federal directly from Federal Government (Reap)	20,436	20,000	19,401	19,400
69.	<b>TOTAL REVENUE FROM FEDERAL SOURCES (Sum of lines 59-68)</b>	<b>100,301</b>	<b>92,301</b>	<b>95,096</b>	<b>103,516</b>
	<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)*	(70,000)	(75,000)	(75,000)	(75,000)
74.	<b>TOTAL REVENUE FROM OTHER SOURCES (Sum of lines 70-73)</b>	<b>(70,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>
75.	<b>TOTAL GENERAL FUND REVENUE FOR ALL SOURCES (Sum of lines 35,36,58,69,74)</b>	<b>2,315,627</b>	<b>2,356,923</b>	<b>2,478,795</b>	<b>2,590,330</b>
76.	<b>TOTAL GENERAL FUND REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 75 plus BFB)</b>	<b>3,446,529</b>	<b>3,588,507</b>	<b>3,710,379</b>	<b>3,823,074</b>
5621	77. Allocation to Capital Reserve (Funds 21)	0	0	0	0
80.	<b>TOTAL ALLOCATIONS</b>	<b>3,446,529</b>	<b>3,588,507</b>	<b>3,710,379</b>	<b>3,823,074</b>
81.	<b>NET REVENUE (Line 75 minus line 80)</b>	<b>2,315,627</b>	<b>2,356,923</b>	<b>2,478,795</b>	<b>2,590,330</b>

**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	235,990	240,070	240,904	237,120
0200	Employee Benefits	73,304	81,054	77,508	85,215
0300	Purchased Professional & Technical Services	0	0	0	0
0430	Repair & Maintenance	221	1,400	1,400	1,400
0580	Travel, Registration, and Entrance	0	0	0	0
0600	Supplies	5,751	9,200	5,150	10,000
0640	Books and Periodicals	3,906	4,500	6,368	6,200
0730	Equipment	0	0	0	0
0800	Other Objects	0	0	0	0
TOTAL GENERAL ELEMENTARY EDUCATION		319,172	336,224	331,330	339,935

**0030 - General High School Education**

0100	Salaries (substitutes)	6,058	5,000	3,468	5,000
0200	Employee Benefits	2,208	2,450	850	4,910
0300	Purchased Professional & Technical Services	0	0	0	0
0430	Repair & Maintenance	212	1,400	2,356	2,000
0580	Travel, Registration, and Entrance	423	0	0	0
0591	Services Purchased Within the BOCES or AU	0	0	0	0
0600	Supplies	1,939	4,200	4,042	5,000
0640	Books and Periodicals	17,131	10,000	11,001	11,000
0730	Equipment	0	0	0	0
0800	Other Objects	0	0	0	0
TOTAL GENERAL HIGH SCHOOL EDUCATION		27,971	23,050	21,717	27,910

**0040 - General Pre-School Education**

0100	Salaries	74,626	77,112	77,261	78,621
0200	Employee Benefits	17,657	20,422	18,896	22,097
0500	Other Purchased Services	3,685	3,000	1,300	3,000
0600	Supplies	16,692	15,450	8,197	10,600
0640	Books and Periodicals	0	204	204	250
0730	Equipment	0	0	0	0
0800	Other Objects	0	0	0	0
TOTAL GENERAL PRE-SCHOOL EDUCATION		112,660	116,188	105,858	114,568

**0010 - Teacher Assistant**

0100	Salaries	9,338	14,808	18,730	23,664
0200	Employee Benefits	1,730	2,913	4,948	7,836
TOTAL TEACHER ASSISTANT		11,068	17,721	23,678	31,500

**0010 - Title 1**

0100	Salaries	56,865	53,039	47,585	48,469
0200	Employee Benefits	11,460	15,969	14,419	21,630
0300	Purchased Professional & Technical Services	0	0	0	0
0600	Supplies	1,239	1,002	1,802	2,000
TOTAL TITLE 1		69,564	70,010	63,806	72,099

**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	0	0	0	0
0200	Employee Benefits	0	0	0	0
0600	Supplies	0	0	0	0
0640	Books and Periodicals	0	0	0	0
0800	Other Objects	0	0	0	0
TOTAL READING FIRST		0	0	0	0

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

0100	Salaries	5,500	5,500	410	500
0200	Employee Benefits	731	500	76	101
0564	Tuition To Private Sources	0	0	0	0
0600	Supplies	0	300	300	300
TOTAL GIFTED & TALENTED EDUCATION		6,231	6,300	786	901

**0090 - Insurance Withholding**

260	Insurance Withholding	(16,532)	0	(24,000)	0
Total Insurance Withholding		(16,532)	0	(24,000)	0

**0090 - Other General Education**

0100	Salaries	(6,190)	0	1,700	0
0200	Employee Benefits	(195)	0	323	0
0430	Purchased Professional & Technical Services	0	0	0	0
0600	Supplies	0	0	0	0
0730	Equipment	0	0	0	0
TOTAL OTHER GENERAL EDUCATION		(6,385)	0	2,023	0

**0200 - Art**

0100	Salaries	0	0	0	16,135
0200	Employee Benefits	0	0	0	6,219
0600	Supplies	0	0	0	500
TOTAL ART EDUCATION		0	0	0	22,854

**0300 - Business**

0100	Salaries	17,334	12,653	18,089	12,857
0200	Employee Benefits	4,662	4,069	5,056	4,373
TOTAL BUSINESS EDUCATION		21,996	16,722	23,145	17,230

**0500 - English Language Arts**

0100	Salaries	73,707	75,590	75,629	92,845
0200	Employee Benefits	22,096	25,433	27,135	33,554
TOTAL ENGLISH LANGUAGE ARTS		95,803	101,023	102,764	126,399

**Fund 10: GENERAL FUND EXPENDITURES**

*INSTRUCTION PROGRAM CODES*

*Object Codes*

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**0600 - Foreign Languages**

0100	Salaries	10,450	10,570	10,543	10,725
0200	Employee Benefits	1,914	2,064	2,026	2,185
TOTAL FOREIGN LANGUAGES		12,364	12,634	12,569	12,910

**0800 - Physical Curriculum**

0100	Salaries	74,091	74,694	74,353	75,161
0200	Employee Benefits	22,426	24,178	23,776	25,838
TOTAL PHYSICAL CURRICULUM		96,517	98,872	98,129	100,999

**1000 - Industrial Arts/Technology Education**

0100	Salaries	44,023	44,920	44,378	45,470
0200	Employee Benefits	11,903	14,095	12,563	15,105
600	Supplies	2,576	2,520	2,520	2,520
TOTAL INDUSTRIAL ARTS/TECHNOLOGY EDUCATION		58,502	61,535	59,461	63,095

**1100 - Mathematics**

0100	Salaries	85,341	86,665	86,648	87,765
0200	Employee Benefits	24,276	27,576	26,950	29,568
TOTAL MATHEMATICS		109,617	114,241	113,598	117,333

**1200 - Music**

0100	Salaries	30,834	40,520	39,477	41,070
0200	Employee Benefits	9,713	13,244	12,757	14,215
TOTAL MUSIC		40,547	53,764	52,234	55,285

**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	51,938	52,631	52,707	53,376
0200	Employee Benefits	14,290	15,611	15,138	16,726
TOTAL NATURAL SCIENCE		66,228	68,242	67,845	70,102

**1500 - Social Science**

0100	Salaries	33,594	34,451	34,176	35,651
0200	Employee Benefits	10,614	11,539	11,287	12,530
TOTAL SOCIAL SCIENCES		44,208	45,990	45,463	48,181

**1580 - Psychology**

0100	Salaries	4,558	10,940	9,672	10,940
0200	Employee Benefits	845	2,117	1,059	2,210
TOTAL PSYCOLOGY		5,403	13,057	10,731	13,150

**0010 - Technical/Computer Technology**

0100	Salaries	6,490	6,480	6,480	6,480
0200	Employee Benefits	1,171	1,254	1,225	1,309
0500	Other Purchased Services	24,975	27,700	33,400	30,000
0600	Supplies	896	1,000	1,000	1,000
0730	Equipment	0	4,000	20,000	20,000
0800	Other Objects	0	0	0	0
TOTAL TECHNICAL EDUCATION/COMPUTER TECHNOLOGY		33,532	40,434	62,105	58,789

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

0100	Salaries	86,874	89,563	88,019	89,386
0200	Employee Benefits	22,263	28,439	28,107	32,883
0300	Purchased Professional & Technical Services	12,870	13,447	13,447	13,447
0561	Tuition Paid Within the BOCES or AU	0	0	0	0
0600	Supplies	40	300	300	100
0640	Books and Periodicals	0	0	0	0
0730	Equipment	0	0	0	0
TOTAL SPECIAL EDUCATION		122,047	131,749	129,873	135,816

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

0100	Salaries	48,352	47,500	47,500	48,500
0200	Employee Benefits	8,731	9,195	9,195	9,797
0600	Supplies	3,736	8,800	8,800	8,800
0730	Equipment	0	0	0	0
0800	Other Objects	4,491	2,000	2,000	2,000
TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT		65,310	67,495	67,495	69,097

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

0100	Salaries	4,539	6,219	6,219	4,600
0200	Employee Benefits	800	1,203	1,203	929
0600	Supplies	256	1,300	1,300	1,300
0730	Equipment	0	0	0	0
0800	Other Objects	224	400	400	400
TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT		5,819	9,122	9,122	7,229

**Fund 10: GENERAL FUND EXPENDITURES**

*INSTRUCTION PROGRAM CODES*

*Object Codes*

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

TOTAL INSTRUCTIONAL EXPENDITURES

1,301,642	1,404,373	1,379,732	1,505,382
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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

36,937	37,757	37,723	39,568
7,157	7,864	7,648	11,463
0	0	0	0
0	0	0	0
880	1,050	1,050	1,050
0	0	348	0
44,974	46,671	46,769	52,081

**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

0	5,998	4,736	5,733
0	1,209	912	1,202
0	0	0	0
1,035	860	893	900
418	400	200	400
155	220	160	220
0	0	0	0
0	0	3,000	0
1,608	8,687	9,901	8,455

**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

93,477	94,284	94,776	95,358
33,587	34,477	35,693	37,060
11,114	11,000	37,270	15,000
0	0	0	0
13,016	16,500	6,841	9,750
2,717	3,500	6,100	6,100
21,523	22,000	22,000	28,000
223	200	400	400
0	0	0	0
0	0	0	0
0	0	0	0
175,657	181,961	203,080	191,668



**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	

59,148	62,187	61,437	63,367
25,744	24,518	24,349	26,433
0	660	0	660
0	0	0	0
0	0	0	0
2,280	2,300	0	0
4,187	6,100	3,500	3,500
0	0	0	0
85	500	500	500
0	0	0	0
0	0	0	0
91,444	96,265	89,786	94,460

**2500 - Business**

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

41,136	42,516	41,585	42,557
11,918	13,090	12,711	13,806
6,500	7,000	7,000	7,000
375	400	0	400
59,929	63,006	61,296	63,763

**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	

113,575	103,114	105,474	104,349
35,465	38,670	37,994	40,787
11,746	10,000	18,400	25,000
5,270	6,800	4,708	6,800
0	0	0	0
0	0	0	0
16,954	17,000	17,141	17,500
80,626	89,500	100,277	91,000
0	0	0	0
0	0	0	0
263,636	265,084	283,994	285,436

**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	

117,073	109,427	112,679	96,988
39,517	43,374	37,054	40,601
4,704	4,250	7,076	6,750
5,943	5,400	5,136	5,400
8,055	8,280	9,140	10,000
0	0	0	0
49,479	68,270	60,610	96,800
0	115,000	119,960	115,000
0	0	0	0
224,771	354,001	351,655	371,539

**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

2,888	2,000	2,000	2,000
17,776	18,530	18,589	19,530
0	0	0	0
30,533	30,533	30,533	30,533
51,197	51,063	51,122	52,063

**3300 - Community Services**

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

0	0	0	0
87	300	300	300
0	0	0	0
87	300	300	300

TOTAL SUPPORT SERVICES EXPENDITURES

913,303	1,067,038	1,097,903	1,119,765
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**TOTAL INSTRUCTIONAL AND SUPPORT SERVICES EXPENDITURES**

2,214,945	2,471,411	2,477,635	2,625,147
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*OTHER USES*

**4600 - Capital Construction grant**

0	0	0	0
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**TOTAL EXPENDITURES AND OTHER USES**

2,214,945	2,471,411	2,477,635	2,625,147
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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
217,590	220,000	200,000	220,000
158,404	600,000	600,000	600,000
515,994	960,000	940,000	960,000
2,730,939	3,431,411	3,417,635	3,585,147

**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)

715,590	157,096	292,744	237,927
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**TOTAL GENERAL FUND EXPENDITURES AND RESERVES**

3,446,529	3,588,507	3,710,379	3,823,074
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TOTAL ALLOCATIONS

3,446,529	3,588,507	3,710,379	3,823,074
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Total Ending Fund Balance

1,231,584	1,117,096	1,232,744	1,197,927
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DIFFERENCE MUST EQUAL 0

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

Prior Year Actual - Audited	Current Fiscal Year - Budgeted	Current Fiscal Year - Projected	Ensuing Fiscal Year - Budget
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**Codes: BEGINNING FUND BALANCE**

59,338	59,338	41,188	0
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**Source REVENUE AND OTHER SOURCES**

1500	4. Earnings on Investments	5	2	2	0
19XX	5. Other Local Sources	0	0	0	0
5600	15. Allocation From General Fund**	0	0	0	0
<b>17. TOTAL REVENUE (Sum of lines 1-16)</b>		<b>5</b>	<b>2</b>	<b>2</b>	<b>0</b>

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

59,343	59,340	41,190	0
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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	0	0	0	0
0730	21. Equipment (including unlicensed vehicles)	0	0	0	0
<b>25. Total Instructional Program Expenditures (Sum of lines 18-24)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

SUPPORT PROGRAMS - 2100 THROUGH 4000

0400	26. Purchased Property Services (Includes amounts paid for minor renovating and remodeling)	0	5,000	14,370	0
0700	27. Property	0	0	0	0
0710	28. Land and Improvements	0	0	0	0
0720-0722	29. Buildings	9,281	0	0	0
0730	30. Equipment (including unlicensed vehicles)	8,874	14,340	4,490	0
0732	31. Licensed Vehicles (e.g., buses and vans)	0	40,000	22,330	0
	32. Principal	0	0		0
	33. Interest	0	0	0	0
<b>34. Total Support Program Expenditures (Sum of lines 26-33)</b>		<b>18,155</b>	<b>59,340</b>	<b>41,190</b>	<b>0</b>
<b>38. TOTAL EXPENDITURES AND OTHER USES (Sum of lines 25,34,37)</b>		<b>18,155</b>	<b>59,340</b>	<b>41,190</b>	<b>0</b>

**Program RESERVES**

9100	39. Operating Reserve	41,188	0	0	0
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>41,188</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

59,343	59,340	41,190	0
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

59,343	59,340	41,190	0
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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**

156,288	156,288	161,073	110,098
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**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)\*

106,699	97,103	52,629	0
3,620	0	0	0
58	0	0	0
0	0	0	0
13	15	13	0
0	0	0	0
0	0	2,893	0

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

110,390	97,118	55,535	0
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**TOTAL REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 14 and BFB)**

266,678	253,406	216,608	110,098
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**Object EXPENDITURES AND OTHER USES**

OTHER USES - DEBT SERVICE PROGRAM 5100

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

10,605	6,510	6,510	2,205
95,000	100,000	100,000	107,205
0	0	0	0

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

105,605	106,510	106,510	109,410
---------	---------	---------	---------

**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)

161,073	146,896	110,098	688
0	0	0	0
0	0	0	0
0	0	0	0
161,073	146,896	110,098	688

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

266,678	253,406	216,608	110,098
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

266,678	253,406	216,608	110,098
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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 21: 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>32,792</b>	<b>32,792</b>	<b>45,691</b>	<b>43,891</b>
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**Source** **INCOME AND OTHER SOURCES**

1500	1. Earnings on Investments	2	3	3	3
1611	2. Student Lunch Sales	17,936	17,000	17,571	17,000
1620	3. Other Lunch Sales	2,419	0	1,427	1,400
1900	4. Other Revenue from Local Sources	0	0	0	0
3161	5. State Matching Child Nutrition	877	1,277	877	900
3164	6. School Breakfast Program grant	907	800	800	800
4550	7. commodities	5,439	0	0	0
4553	8. Federal Revenue - Breakfasts	28,378	28,000	24,000	24,000
4555	9. Federal Revenue - Lunches	39,654	36,000	39,000	39,000
52XX	10. Transfer From(+)/To(-)general Fund(s) (Net to zero across all funds)	70,000	75,000	75,000	75,000
	11. Other Revenue	400	0	400	400
	<b>12. TOTAL INCOME (Sum of lines 1-11)</b>	<b>166,012</b>	<b>158,080</b>	<b>159,078</b>	<b>158,503</b>

<b>TOTAL INCOME INCLUDING BEGINNING RETAINED EARNINGS (Sum of line 12 and BRE)</b>	<b>198,804</b>	<b>190,872</b>	<b>204,769</b>	<b>202,394</b>
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**Object** **EXPENSES AND OTHER USES**

0100-0199	13. Salaries	58,294	56,803	61,530	62,960
0200-0299	14. Employee Benefits	22,060	27,104	22,585	24,605
0300-0399	15. Purchased Professional & Technical Services	960	570	570	570
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	64,326	72,803	73,729	69,568
0632	19. Commodity Fees	0	0	0	0
0633	20. Commodities	5,439	0	0	0
0600-0699 not 0630-0639	21. Other Supplies	905	800	1,587	800
0700-0739	22. Property/Equipment	0	0	877	0
0740	23. Depreciation	1,129	0	0	0
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>153,113</b>	<b>158,080</b>	<b>160,878</b>	<b>158,503</b>

**Program** **RESERVES**

9100	27. Operating Reserve	45,691	32,792	43,891	43,891
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>45,691</b>	<b>32,792</b>	<b>43,891</b>	<b>43,891</b>

<b>TOTAL FOOD SERVICE FUND EXPENSES AND RESERVES Sum of lines 26 &amp; 32)</b>	<b>198,804</b>	<b>190,872</b>	<b>204,769</b>	<b>202,394</b>
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE	198,804	190,872	204,769	202,394
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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**

40,035	40,035	52,906	59,906
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**Source REVENUE AND OTHER SOURCES**

5. Other Revenue (includes increases in assets)

116,966	200,000	120,000	200,000
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6. TOTAL REVENUE (Sum of lines 1-5)

116,966	200,000	120,000	200,000
---------	---------	---------	---------

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

157,001	240,035	172,906	259,906
---------	---------	---------	---------

**Object EXPENDITURES AND OTHER USES**

0600-0699 12. Expenses

104,095	200,000	113,000	200,000
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27. TOTAL EXPENDITURES AND OTHER USES(Sum of lines 16 & 26)

104,095	200,000	113,000	200,000
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**Program RESERVES**

9100 28. Operating Reserve

52,906	40,035	59,906	59,906
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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

52,906	40,035	59,906	59,906
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TOTAL PUPIL ACTIVITY AGENCY FUND EXPENDITURES AND RESERVES (Sum of lines 27 & 33)

157,001	240,035	172,906	259,906
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

157,001	240,035	172,906	259,906
---------	---------	---------	---------

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.

(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.

(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

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, 2014 and ending June 30, 2015.

FUND	Appropriated Reserves	EXPENDITURES
1. General Fund	960,000	2,625,147
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	0	0
7. Bond Redemption Fund	0	109,410
11. Food Service Fund	0	158,503
Trust/Agency Funds:		
15. Pupil Activity Agency Fund	0	200,000
<b>TOTAL APPROPRIATION</b>	<b>960,000</b>	<b>3,093,060</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	(75,000)
CAPITAL RESERVE FUND	0
BOND REDEMPTION FUND	0
FOOD SERVICE FUND	75,000

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 a  
15% of Total General Fund Expenditures and Reserves

General Fund Non-Appropriated Operating Reserves	573,461
	237,927
	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	3,823,074	2,625,147	960,000	237,927
CAPITAL RESERVE SPECIAL REVENUE FUND	0	0	0	0
BOND REDEMPTION FUND	110,098	109,410	0	688
FOOD SERVICE FUND	202,394	158,503	0	43,891
PUPIL ACTIVITY AGENCY FUND	259,906	200,000	0	59,906
<b>TOTALS</b>	<b>4,395,472</b>	<b>3,093,060</b>	<b>960,000</b>	<b>342,412</b>