

FISCAL YEAR 2013-2014

COLORADO SCHOOL DISTRICT/BOCES

OPTIONAL REPORT OF ADOPTED BUDGET - FORM CDE-18

FOR SCHOOL DISTRICT (NAME)

Fremont School District RE-3

HEADQUARTERED IN (COUNTY)

Fremont

OR BOCES

ESTIMATED FUNDED PUPIL COUNT FOR USE IN BUDGET YEAR 2013/2014

201

FOUR DIGIT DISTRICT/BOCES CODE

1160

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Fund Type &

Fund Number

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

NAME

Cathy Emig

TITLE

Bookkeeper

PHONE

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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	1,070,594	1,000,524	1,070,595	1,068,542
Source	REVENUE FROM LOCAL SOURCES				
1110	1. Current Property Taxes	1,241,065	1,308,133	1,230,775	1,265,004
1120	2. Specific Ownership Taxes	153,018	146,041	140,756	144,979
1140	4. Delinquent Taxes and Penalties and Interest on Taxes	1,314	350	500	350
1190	5. Other Taxes from Local Sources	0	0	0	0
1310	6. Tuition from Individuals	10,635	9,000	8,000	8,000
1500	21. Earnings on Investments	9,363	7,000	7,800	7,000
1900	28. Other Revenue from Local Sources	12,649	0	500	0
35.	TOTAL REVENUE FROM LOCAL SOURCES (Sum of lines 1-34)	1,428,044	1,470,524	1,388,331	1,425,333
	REVENUE FROM STATE SOURCES				
3110	37. State Equalization	745,222	613,192	743,597	769,977
3112	38. Grants	0	0	0	0
3130	44. Exceptional Children's Education Act (ECEA)	0	0	0	0
3150	46. Gifted and Talented (ECEA)	6,420	6,300	6,300	6,300
3160	47. Transportation	69,577	62,000	68,140	62,000
3210-3280	51. Adjustments to Categorical Revenue due to CDE audit findings - positive or negative	0	0	0	0
3905	54. RTTT	0	0	4,963	0
5111	55. Proceeds of Debt	0	0	0	0
58.	TOTAL NET REVENUE FROM STATE SOURCES (Sum of lines 37-57)	821,219	681,492	823,000	838,277
	REVENUE FROM FEDERAL SOURCES				
4xxx	59a Other Federal Revenue	2,194	6,000	4,984	4,984
4000	59b Federal Revenue from CDE (title money)	86,081	77,631	77,244	63,641
4020	61. Federal directly from Federal Government (Reap)	19,393	19,000	16,577	16,000
69.	TOTAL REVENUE FROM FEDERAL SOURCES (Sum of lines 59-68)	107,668	102,631	98,805	84,625
	REVENUE FROM OTHER SOURCES				
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)	(70,000)	(80,000)	(70,000)
74.	TOTAL REVENUE FROM OTHER SOURCES (Sum of lines 70-73)	(70,000)	(70,000)	(80,000)	(70,000)
75.	TOTAL GENERAL FUND REVENUE FOR ALL SOURCES (Sum of lines 35,36,58,69,74)	2,286,931	2,184,647	2,230,136	2,278,235
76.	TOTAL GENERAL FUND REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 75 plus BFB)	3,357,525	3,185,171	3,300,731	3,346,777
5621	77. Allocation to Capital Reserve (Funds 21)	23,000	10,000	0	0
80.	TOTAL ALLOCATIONS (Sum of lines 77-79)	23,000	10,000	0	0
81.	NET REVENUE (Line 76 minus line 80)	3,334,525	3,175,171	3,300,731	3,346,777

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	262,513	266,963	272,875	235,200
0200	Employee Benefits	62,751	70,573	72,488	75,182
0300	Purchased Professional & Technical Services	0	0	0	0
0430	Repair & Maintenance	656	656	0	0
0580	Travel, Registration, and Entrance	1,133	1,000	0	0
0600	Supplies	5,047	7,700	5,832	7,700
0640	Books and Periodicals	2,171	8,685	8,000	4,500
0730	Equipment	0	0	0	0
0800	Other Objects	0	0	0	0
TOTAL GENERAL ELEMENTARY EDUCATION		334,271	355,577	359,195	322,582

0030 - General High School Education

0100	Salaries (substitutes)	5,230	8,059	11,099	5,000
0200	Employee Benefits	907	2,091	2,009	800
0300	Purchased Professional & Technical Services	0	0	0	0
0430	Repair & Maintenance	783	1,457	2,300	2,300
0580	Travel, Registration, and Entrance	7,298	3,700	3,700	2,700
0591	Services Purchased Within the BOCES or AU	0	0	0	0
0600	Supplies	2,314	4,683	3,872	3,000
0640	Books and Periodicals	4,190	10,556	10,566	10,000
0730	Equipment	0	0	0	0
0800	Other Objects	0	0	0	0
TOTAL GENERAL HIGH SCHOOL EDUCATION		20,722	30,546	33,546	23,800

0040 - General Pre-School Education

0100	Salaries	70,556	71,427	71,652	73,136
0200	Employee Benefits	16,659	17,685	16,607	18,925
0500	Other Purchased Services	4,682	2,800	1,000	1,900
0600	Supplies	11,955	13,635	11,785	10,300
0640	Books and Periodicals	0	36	204	204
0730	Equipment	0	0	0	0
0800	Other Objects	0	0	0	0
TOTAL GENERAL PRE-SCHOOL EDUCATION		103,852	105,583	101,248	104,465

0010 - Teacher Assistant

0100	Salaries	760	0	375	14,518
0200	Employee Benefits	120	0	62	7,973
TOTAL TEACHER ASSISTANT		880	0	437	22,491

0010 - Title 1

0100	Salaries	84,123	64,016	67,229	41,347
0200	Employee Benefits	29,014	16,541	18,442	18,480
0300	Purchased Professional & Technical Services	0	0	0	0
0600	Supplies	717	613	802	902
TOTAL TITLE 1		113,854	81,170	86,473	60,729

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	5,580	500	5,500	5,500
0200	Employee Benefits	605	88	500	500
0564	Tuition To Private Sources	0	0	0	0
0600	Supplies	235	235	300	300
TOTAL GIFTED & TALENTED EDUCATION		6,420	823	6,300	6,300

0090 - Insurance Withholding

260	Insurance Withholding	(6,617)	1,570	(30,000)	1,570
Total Insurance Withholding		(6,617)	1,570	(30,000)	1,570

0090 - Other General Education

0100	Salaries	(6,052)	10,000	13,972	0
0200	Employee Benefits	599	1,755	0	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		(5,453)	11,755	13,972	0

0200 - Art

0100	Salaries	22,616	0	3,120	0
0200	Employee Benefits	6,928	0	523	0
0600	Supplies	929	0	210	0
TOTAL ART EDUCATION		30,473	0	3,853	0

0300 - Business

0100	Salaries	7,829	8,795	12,485	10,681
0200	Employee Benefits	2,756	2,955	3,678	3,741
TOTAL BUSINESS EDUCATION		10,585	11,750	16,163	14,422

0500 - English Language Arts

0100	Salaries	70,714	70,670	72,503	73,390
0200	Employee Benefits	20,118	22,483	21,470	24,174
TOTAL ENGLISH LANGUAGE ARTS		90,832	93,153	93,973	97,564

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

0600 - Foreign Languages

0100	Salaries	18,634	10,001	11,434	12,822
0200	Employee Benefits	2,088	1,755	1,988	2,378
TOTAL FOREIGN LANGUAGES		20,722	11,756	13,422	15,200

0800 - Physical Curriculum

0100	Salaries	60,704	60,693	69,541	76,051
0200	Employee Benefits	17,339	18,212	10,137	23,787
TOTAL PHYSICAL CURRICULUM		78,043	78,905	79,678	99,838

1000 - Industrial Arts/Technology Education

0100	Salaries	42,814	42,960	43,127	43,820
0200	Employee Benefits	11,950	12,579	11,896	13,409
600	Supplies	3,222	2,520	2,520	2,520
TOTAL INDUSTRIAL ARTS/TECHNOLOGY EDUCATION		57,986	58,059	57,543	59,749

1100 - Mathematics

0100	Salaries	75,990	82,681	83,803	84,465
0200	Employee Benefits	20,144	24,591	23,333	26,228
TOTAL MATHEMATICS		96,134	107,272	107,136	110,693

1200 - Music

0100	Salaries	31,418	16,255	19,156	29,520
0200	Employee Benefits	10,103	2,853	3,748	10,756
TOTAL MUSIC		41,521	19,108	22,904	40,276

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

1300 - Natural Science

0100 Salaries
 0200 Employee Benefits
 TOTAL NATURAL SCIENCE

52,073	57,766	52,654	51,142
13,471	15,218	14,011	14,807
65,544	72,984	66,665	65,949

1500 - Social Science

0100 Salaries
 0200 Employee Benefits
 TOTAL SOCIAL SCIENCES

34,827	33,653	33,315	30,234
9,544	10,644	10,246	10,008
44,371	44,297	43,561	40,242

1580 - Psychology

0100 Salaries
 0200 Employee Benefits
 TOTAL PSYCHOLOGY

0	0	0	0
0	0	0	0
0	0	0	0

0010 - Technical/Computer Technology

0100 Salaries
 0200 Employee Benefits
 0500 Other Purchased Services
 0600 Supplies
 0730 Equipment
 0800 Other Objects
 TOTAL TECHNICAL EDUCATION/COMPUTER TECHNOLOGY

6,300	6,300	6,440	6,480
1,027	1,027	1,110	1,202
20,734	25,000	30,000	27,700
69	370	1,000	1,000
529	10,000	353	10,000
0	0	0	0
28,659	42,697	38,903	46,382

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

0100 Salaries
 0200 Employee Benefits
 0300 Purchased Professional & Technical Services
 0561 Tuition Paid Within the BOCES or AU
 0600 Supplies
 0640 Books and Periodicals
 0730 Equipment
 TOTAL SPECIAL EDUCATION

78,458	70,491	83,393	87,011
14,615	17,587	21,922	26,991
12,840	12,839	13,154	13,447
0	0	0	0
72	272	0	200
0	0	0	0
0	0	0	0
105,985	101,189	118,469	127,649

1800 - Cocurricular Activities - Athletic/Sport

0100 Salaries
 0200 Employee Benefits
 0600 Supplies
 0730 Equipment
 0800 Other Objects
 TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT

44,030	45,256	48,070	47,000
7,163	7,235	8,123	8,719
9,445	8,826	7,684	8,800
0	0	0	0
4,069	3,378	1,915	2,000
64,707	64,695	65,792	66,519

1900-2099 - Cocurricular Activities - Non-Athletic

0100 Salaries
 0200 Employee Benefits
 0600 Supplies
 0730 Equipment
 0800 Other Objects
 TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT

5,419	5,919	5,919	6,219
848	900	900	1,154
320	1,564	0	1,300
0	0	0	0
969	806	770	400
7,556	9,189	7,589	9,073

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

TOTAL INSTRUCTIONAL EXPENDITURES

1,311,047	1,302,078	1,306,822	1,335,493
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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

32,329	35,458	37,457	36,335
6,544	9,196	6,991	9,425
0	0	0	0
0	0	0	0
946	1,050	950	1,050
0	0	0	0
39,819	45,704	45,398	46,810

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

8,663	0	1,343	0
4,819	0	520	0
0	858	858	858
858	0	0	0
29	600	200	400
221	221	184	220
0	0	0	0
0	0	0	0
14,590	1,679	3,105	1,478

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

102,308	92,654	72,164	92,987
36,643	37,036	19,940	32,889
7,511	8,073	27,700	10,000
0	0	0	0
10,042	10,217	15,082	16,500
6,210	4,453	1,335	2,500
18,143	18,143	21,523	22,000
157	0	170	200
0	0	0	0
0	0	0	0
0	0	0	0
181,014	170,576	157,914	177,076

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

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	

79,164	61,650	75,954	73,472
30,751	29,075	31,379	28,634
758	616	658	660
0	0	0	0
0	0	0	0
1,947	1,947	1,994	2,000
4,391	4,576	5,108	5,100
0	0	0	0
836	822	342	600
0	0	0	0
0	0	0	0
117,847	98,686	115,435	110,466

2500 - Business

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

41,313	41,449	41,491	42,311
11,167	11,810	11,661	12,601
6,000	6,000	6,500	6,500
0	0	0	0
58,480	59,259	59,652	61,412

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	

107,689	104,527	120,016	114,207
30,221	30,984	31,465	34,425
9,317	11,214	8,150	9,150
8,250	6,360	7,360	6,360
0	0	0	0
0	0	0	0
14,841	14,841	15,753	16,500
85,053	95,083	82,369	92,500
0	0	0	0
0	0	0	0
255,371	263,009	265,113	273,142

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	

127,961	76,831	118,419	114,608
39,055	40,850	39,168	42,949
3,484	41,338	2,479	3,750
6,058	5,688	5,211	5,400
7,123	7,123	7,528	8,280
0	0	0	0
53,990	62,230	57,160	62,770
0	0	0	0
68	0	0	0
237,739	234,060	229,965	237,757

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	

3,071	2,815	1,900	2,000
18,678	17,826	15,802	18,526
0	0	0	0
30,533	30,533	30,533	30,533
52,282	51,174	48,235	51,059

3300 - Community Services

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

0	0	0	0
301	300	550	300
0	0	0	0
301	300	550	300

TOTAL SUPPORT SERVICES EXPENDITURES

957,443	924,447	925,367	959,500
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TOTAL INSTRUCTIONAL AND SUPPORT SERVICES EXPENDITURES

2,268,490	2,226,525	2,232,189	2,294,993
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OTHER USES

4600 - Capital Construction grant

TOTAL EXPENDITURES AND OTHER USES

0	0	0	0
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2,268,490	2,226,525	2,232,189	2,294,993
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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	217,590	253,940	200,000
	158,404	158,404	272,337
357,590	515,994	552,344	612,337
2,626,080	2,742,519	2,784,533	2,907,330

TOTAL GENERAL FUND EXPENDITURES AND APPROPRIATED RESERVES

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

NON-APPROPRIATED RESERVES

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

708,445	432,652	516,198	439,447
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TOTAL GENERAL FUND EXPENDITURES AND RESERVES

3,334,525	3,175,171	3,300,731	3,346,777
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TOTAL NET REVENUE

3,334,525	3,175,171	3,300,731	3,346,777
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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	Ensuuing Fiscal Year - Budget
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Codes: BEGINNING FUND BALANCE

80,563	106,996	91,608	50,913
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Source REVENUE AND OTHER SOURCES

1500	4. Earnings on Investments	35	30	24	26
19XX	5. Other Local Sources	0	0	0	0
5600	15. Allocation From General Fund**	23,000	10,000	0	0
17. TOTAL REVENUE (Sum of lines 1-16)		23,035	10,030	24	26

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

103,598	117,026	91,632	50,939
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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	8,393	0	16,953	0
0730	21. Equipment (including unlicensed vehicles)	3,597	0	23,766	0
25. Total Instructional Program Expenditures (Sum of lines 18-24)		11,990	0	40,719	0

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	5,000
0720-0722	29. Buildings	0	0	0	5,000
0730	30. Equipment (including unlicensed vehicles)	0	0	0	0
0732	31. Licensed Vehicles (e.g., buses and vans)	0	0	0	40,939
	32. Principal	0	0	0	0
	33. Interest	0	0	0	0
34. Total Support Program Expenditures (Sum of lines 26-33)		0	0	0	50,939
38. TOTAL EXPENDITURES AND OTHER USES (Sum of lines 25,34,37)		11,990	0	40,719	50,939

Program RESERVES

9100	39. Operating Reserve	91,608	117,026	50,913	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
44. TOTAL APPROPRIATED RESERVES (Sum of lines 39-43)		91,608	117,026	50,913	0

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

103,598	117,026	91,632	50,939
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

103,598	117,026	91,632	50,939
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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

141,369	141,425	140,156	138,887
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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)*

107,886	103,165	103,165	105,547
0	0	0	0
141	23	23	0
0	0	0	0
35	33	33	58
0	0	0	0
0	0	0	0

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

108,062	103,221	103,221	105,605
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TOTAL REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 14 and BFB)

249,431	244,646	243,377	244,492
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Object EXPENDITURES AND OTHER USES

OTHER USES - DEBT SERVICE PROGRAM 5100

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

18,165	14,490	14,490	10,605
85,000	90,000	90,000	95,000
0	0	0	0

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

103,165	104,490	104,490	105,605
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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)

146,266	140,156	138,887	138,887
0	0	0	0
0	0	0	0
0	0	0	0
146,266	140,156	138,887	138,887

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

249,431	244,646	243,377	244,492
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

249,431	244,646	243,377	244,492
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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 - Current Fiscal Current Fiscal Ensuing Fiscal
Audited Year - Budgeted Year - Projected Year - Budget

Codes: BEGINNING RETAINED EARNINGS

41,464	32,169	32,305	22,806
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Source INCOME AND OTHER SOURCES

- 1500 1. Earnings on Investments
- 1611 2. Student Lunch Sales
- 1620 3. Other Lunch Sales
- 1900 4. Other Revenue from Local Sources
- 3161 5. State Matching Child Nutrition
- 3162 6. School Breakfast Program grant
- 4550 7. commodities
- 4553 8. Federal Revenue - Breakfasts
- 4555 9. Federal Revenue - Lunches
- 52XX 10. Transfer From(+)/To(-)general Fund(s) (Net to zero across all funds)
- 11. Other Revenue
- 12. **TOTAL INCOME (Sum of lines 1-11)**

4	4	2	3
28,170	26,871	20,000	17,773
0	0	0	0
0	0	0	0
900	947	947	845
0	703	800	1,194
5,861	0	0	0
17,431	15,639	28,135	30,012
35,584	32,443	32,443	38,393
70,000	70,000	80,000	70,000
769	232	232	413
158,719	146,839	162,559	158,633

TOTAL INCOME INCLUDING BEGINNING RETAINED EARNINGS (Sum of line 12 and BRE)

200,183	179,008	194,864	181,439
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Object EXPENSES AND OTHER USES

- 0100-0199 13. Salaries
- 0200-0299 14. Employee Benefits
- 0300-0399 15. Purchased Professional & Technical Services
- 0400-0499 16. Purchased Property Services
- 0500-0599 17. Other Purchased Services
- 0630-0639 not 0632-0633 18. Food
- 0632 19. Commodity Fees
- 0633 20. Commodities
- 0600-0699 not 0630-0639 21. Other Supplies
- 0700-0739 22. Property/Equipment
- 0740 23. Depreciation
- 0869 24. Indirect Costs
- 0800-0899 not 0869 25. Other Objects and Uses
- 26. **TOTAL EXPENSES AND OTHER USES (Sum of lines 13-25)**

80,320	61,267	67,923	58,293
29,670	25,872	27,328	26,508
1,118	327	570	570
0	0	0	0
0	0	0	0
49,577	57,000	74,000	71,575
0	0	0	0
5,861	0	0	0
620	950	950	400
0	0	0	0
1,286	1,287	1,287	1,287
0	0	0	0
0	0	0	0
168,452	146,703	172,058	158,633

Program RESERVES

- 9100 27. Operating Reserve
- 9310 28. TABOR Emergency Reserve
- 9320 29. Reserve for Multi-Year Obligations
- 9400 30. Reserve for Encumbrances
- 9900 31. Other Reserves
- 32. **TOTAL RESERVES (Sum of lines 27-31)**

31,731	32,305	22,806	22,806
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
31,731	32,305	22,806	22,806

TOTAL FOOD SERVICE FUND EXPENSES AND RESERVES Sum of lines 26 & 32)

200,183	179,008	194,864	181,439
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

200,183	179,008	194,864	181,439
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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

32,592	32,591	32,591	32,591
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Source REVENUE AND OTHER SOURCES

5. Other Revenue (includes increases in assets)

91,437	200,000	200,000	200,000
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6. TOTAL REVENUE (Sum of lines 1-5)

91,437	200,000	200,000	200,000
--------	---------	---------	---------

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

124,029	232,591	232,591	232,591
---------	---------	---------	---------

Object EXPENDITURES AND OTHER USES

0600-0699 12. Expenses

90,661	200,000	200,000	200,000
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27. TOTAL EXPENDITURES AND OTHER USES(Sum of lines 16 & 26)

90,661	200,000	200,000	200,000
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Program RESERVES

9100 28. Operating Reserve

33,368	32,591	32,591	32,591
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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

33,368	32,591	32,591	32,591
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TOTAL PUPIL ACTIVITY AGENCY FUND EXPENDITURES AND RESERVES (Sum of lines 27 & 33)

124,029	232,591	232,591	232,591
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---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---

TOTAL NET REVENUE

124,029	232,591	232,591	232,591
---------	---------	---------	---------

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, 2013 and ending June 30, 2014.

(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
1.	General Fund	612,337	2,294,993
Special Revenue Funds:			
2.	Capital Reserve Special Revenue Fund	0	50,939
7.	Bond Redemption Fund	0	105,605
Enterprise Funds:			
11.	Food Service Fund	0	158,633
Trust/Agency Funds:			
15.	Pupil Activity Agency Fund	0	200,000
TOTAL APPROPRIATION		612,337	2,810,170

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	(70,000)
CAPITAL RESERVE FUND	0
BOND REDEMPTION FUND	0
FOOD SERVICE FUND	70,000

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	502,017
General Fund Non-Appropriated Operating Reserves	439,447
	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	3,346,777	2,294,993	612,337	439,447
CAPITAL RESERVE SPECIAL REVENUE FUND	50,939	50,939	0	0
BOND REDEMPTION FUND	244,492	105,605	0	138,887
FOOD SERVICE FUND	181,439	158,633	0	22,806
PUPIL ACTIVITY AGENCY FUND	232,591	200,000	0	32,591
TOTALS	4,056,238	2,810,170	612,337	633,731