


Aurora Community School
Aurora Public Schools
Adams County
2019 - 2020
Proposed Adopted Budget
June 8, 2019

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Aurora Community School located in Aurora Public Schools in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified in the Draft Proposed Budget for the ensuing fiscal year beginning July 1, 2019 and ending June 30, 2020

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 3,298,740	3,298,740
1a. Charter Schools	1a. -	-
1b. Insurance Reserve Fund	1b. -	-
1c. Pre-School Fund	1c. -	-
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2 -	-
3. Governmental Designated-Purpose Grants Fund	3 -	-
4. Pupil Activity Special Revenue Fund	4 -	-
5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
6. Transportation Fund	6 -	-
7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fund	8 -	-
Capital Projects Funds:		
9. Building Fund	9 -	-
10. Special Building and Technology Fund	10 -	-
11. Capital Reserve Capital Projects Fund	11 -	-
Enterprise Funds:		
12. Food Service Fund	12 -	-
13. Other Enterprise Funds	13 -	-
Internal Service Funds:		
14. Risk-Related Activity Fund	14 -	-
15. Other Internal Service Funds	15 -	-
Trust/Agency Funds:		
16. Fiduciary Fund	16 -	-
17. Private Purpose Trust Funds	17 -	-
18. Agency Fund	18 -	-
19. Pupil Activity Agency Fund	19 -	-
20. Foundations	20 -	-
21. Component Units	21 -	-
TOTAL APPROPRIATION	22 3,298,740	3,298,740

Jun 10, 2019 

Date of Adoption Signature of Board President

FY20 SUMMARY BUDGET

Aurora Community School Draft Proposed Budget Adopted April 20, 2019 Budgeted Pupil Count: 265		Object Source	10 General Fund
Beginning Fund Balance (Includes All Reserves)			0
Revenues			
Local Sources	1000 - 1999		956,380
Intermediate Sources	2000 - 2999		-
State Sources	3000 - 3999		68,900
Federal Sources	4000 - 4999		234,759
Total Revenues			1,260,039
Total Beginning Fund Balance and Reserves			1,260,040
Total Allocations To/From Other Funds	5600,5700, 5800		2,318,750
Transfers To/From Other Funds	5200 - 5300		-
Other Sources	5100,5400, 5500,5900, 5990, 5991		-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			3,578,790
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100		792,745
Employee Benefits	0200		274,465
Purchased Services	0300,0400, 0500		303,840
Supplies and Materials	0600		104,657
Property	0700		147,500
Other	0800, 0900		59,375
Total Instruction			1,682,583
Supporting Services			
Students - Program 2100			
Salaries	0100		62,424
Employee Benefits	0200		33,890
Purchased Services	0300,0400, 0500		21,243
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total Students			117,556
Instructional Staff - Program 2200			
Salaries	0100		-
Employee Benefits	0200		-
Purchased Services	0300,0400, 0500		5,250
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total Instructional Staff			5,250
General Administration - Program 2300, including Program 2303 and 2304			
Salaries	0100		67,626
Employee Benefits	0200		21,526
Purchased Services	0300,0400, 0500		12,000
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total School Administration			101,152
School Administration - Program 2400			
Salaries	0100		225,767
Employee Benefits	0200		69,580
Purchased Services	0300,0400, 0500		13,300
Supplies and Materials	0600		3,717
Property	0700		35,250
Other	0800, 0900		24,753
Total School Administration			372,366
Business Services - Program 2500, including Program 2501			
Salaries	0100		-

FY20 SUMMARY BUDGET

Aurora Community School		
Draft Proposed Budget		
Adopted April 20, 2019		
	Object	10
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	144,224
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		144,224
Operations and Maintenance - Program 2600		
Salaries	0100	20,808
Employee Benefits	0200	11,297
Purchased Services	0300,0400, 0500	566,125
Supplies and Materials	0600	7,950
Property	0700	20,000
Other	0800, 0900	-
Total Operations and Maintenance		626,180
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	13,250
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		13,250
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	150,049
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		150,049
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Food Service Operations - Program 3100		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Enterprise Operations - Program 3200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Enterprise Operations		-
Community Services - Program 3300		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Community Services		-

FY20 SUMMARY BUDGET

Aurora Community School		
Draft Proposed Budget		
Adopted April 20, 2019		
Education for Adults - Program 3400	Object	10
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		-
Total Supporting Services		1,530,028
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	86,129
Total Property		86,129
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Uses		-
Total Expenditures		3,298,740
APPROPRIATED RESERVES		
Other Reserved Fund Balance (9900)	0840	-
Other Restricted Reserves (932X)	0840	-
Reserved Fund Balance (9100)	0840	-
District Emergency Reserve (9315)	0840	-
Reserve for TABOR 3% (9321)	0840	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-
Total Reserves		-
Total Expenditures and Reserves		3,298,740
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	100,321
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Full day kindergarten reserve (9325)	6725	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	-
Committed fund balance (9900)	6750	-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	179,729
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		280,050
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-
Use of a portion of beginning fund balance resolution required?		No

**Aurora Community School
FY20 Working Budget**

*scheduled for
adoption*

Enrollment	-		265.00		415.00		565.00		660.00		660.00		660.00	
	FY19 Adopted Budget	FY20 Adopted Budget	General FY20 Working Budget	Grants FY20 Working	FY20 Working Budget	FY21 Forecast	FY22 Forecast	FY23 Forecast	FY24 Forecast	FY25 Forecast	FY26 Forecast			
Beginning Fund Balance	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 280,050	\$ 595,843	\$ 769,224	\$ 1,338,245	\$ 1,882,039	\$ 2,314,070			
Revenue														
Local Revenue	646,000	924,594	956,380	-	956,380	977,328	1,047,707	1,211,632	1,199,515	1,187,520	1,175,645			
State Revenue	-	64,532	-	68,900	68,900	196,807	276,211	320,971	338,725	337,076	335,444			
Federal Revenue	229,250	234,759	-	234,759	234,759	237,792	11,513	13,314	13,181	13,049	12,918			
Per Pupil Funding	-	2,171,750	2,318,750	-	2,318,750	3,703,875	5,143,478	6,128,476	6,251,046	6,376,067	6,503,588			
Total Revenue	875,250	3,395,636	3,275,130	303,659	3,578,789	5,115,801	6,478,909	7,674,393	7,802,466	7,913,712	8,027,596			
Transfers and Other Sources	350,000	-	-	-	-	-	-	-	-	-	-			
Expenditures														
Salaries	157,814	1,169,370	1,169,370	-	1,169,370	2,147,166	2,858,230	3,276,951	3,341,390	3,407,117	3,474,160			
Employee Benefits	34,573	410,757	410,757	-	410,757	745,568	1,011,501	1,169,224	1,205,964	1,244,119	1,283,751			
Purchased Professional and Technical Services	45,000	252,831	252,831	-	252,831	317,752	235,749	275,961	279,108	282,313	285,586			
Purchased Property Services	10,537	574,675	574,675	-	574,675	648,828	869,737	975,234	1,034,991	1,078,205	1,105,864			
Repairs and Maintenance Services	-	10,000	10,000	-	10,000	10,000	14,796	14,796	14,796	14,796	14,796			
Student Transportation	-	13,250	13,250	-	13,250	20,854	28,533	33,497	33,665	33,833	34,002			
Contracted Field Trips	-	19,080	19,080	-	19,080	30,029	41,088	48,236	48,478	48,720	48,964			
Insurance Premiums	1,613	44,032	44,032	-	44,032	73,257	99,470	115,781	116,554	117,343	118,147			
Other Purchased Services	25,000	35,125	35,125	-	35,125	44,848	52,143	56,184	56,465	56,748	57,031			
Travel, Registration, and Entrance	-	5,250	5,250	-	5,250	9,673	12,878	14,592	14,665	14,738	14,812			
District Purchased Services	-	207,711	218,895	-	218,895	186,750	260,264	280,823	284,435	288,144	291,951			
District Admin Overhead	-	52,584	56,143	-	56,143	89,680	124,537	148,386	151,354	154,381	157,469			
Supplies	44,687	93,922	93,922	-	93,922	145,839	199,026	238,704	258,165	286,894	287,836			
Food	-	4,200	4,200	-	4,200	4,221	4,242	4,263	4,285	4,306	4,328			
Books and Periodicals	100,504	18,203	18,203	-	18,203	25,820	25,190	24,895	24,895	24,895	24,895			
Equipment	93,500	112,500	112,500	-	112,500	19,000	38,500	45,000	15,000	25,500	25,500			
Property	228,800	90,250	90,250	-	90,250	56,250	12,950	22,500	11,000	11,000	11,000			
Lease Holding Improvements	350,000	-	-	-	-	-	-	-	-	-	-			
Other Objects	-	15,253	15,253	-	15,253	16,593	17,933	18,806	18,872	18,938	19,005			
Interest	2,042	11,491	11,491	-	11,491	7,800	3,700	297	-	-	-			
Contingency	47,681	43,435	46,375	-	46,375	84,813	275,694	300,516	344,591	369,692	395,539			
Other Uses of Funds	83,500	22,500	22,500	-	22,500	-	-	-	-	-	-			
Redemption of Principal	-	74,638	74,638	-	74,638	115,268	119,368	40,726	-	-	-			
Total Expenditures	1,225,250	3,281,057	3,298,740	-	3,298,740	4,800,009	6,305,528	7,105,372	7,258,672	7,481,681	7,654,635			
Net Income	0	114,579	(23,610)	303,659	280,049	315,793	173,381	569,021	543,794	432,031	372,961			
TABOR Reserve	-	94,826	-	-	100,321	146,340	194,022	229,832	233,679	237,020	240,440			
Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-	-			
Unassigned Fund Balance	0	19,753	(23,609)	303,659	179,729	449,502	575,202	1,108,412	1,648,361	2,077,050	2,446,590			
Ending Fund Balance	\$ 0	\$ 114,579	\$ (23,609)	\$ 303,659	\$ 280,050	\$ 595,843	\$ 769,224	\$ 1,338,245	\$ 1,882,039	\$ 2,314,070	\$ 2,687,031			

fill in these cells

280,049

formulas: DO NOT TOUCH

	FY19 Adopted Budget	FY20 Adopted Budget	FY20 Working Budget
Instructional Program Code			0018
Enrollment Assumptions			
Total Enrollment		265	265
Total K-12 Enrollment		265	265
Funded Pupil Count		248	265
ECE		0	0
Grade K (full day)		40	40
Grade 1		75	75
Grade 2		75	75
Grade 3		0	0
Grade 4		0	0
Grade 5		0	0
Grade 6		75	75
Grade 7		0	0
Grade 8		0	0
Grade 9		0	0
Grade 10		0	0
Grade 11		0	0
Grade 12		0	0
ECARE/_CPP slots		0	0
DPP slots		0	0
CCAP eligible students		0	0
% Free Lunch		82%	82%
% Reduced Lunch		8%	8%
% Free & Reduced Lunch		90%	90%
% SPED		10%	10%
% Gifted and Talented		5%	5%
% ELL		40%	40%
per funded pupil	0	248.2	265
per ECARE/ CPP slot	0	0	0
per DPP slot	0	0	0
per CCAP eligible student	0	0	0
per HS or K student	0	40	40
per ECE-12 student	0	265	265
per K-12 student	0	265	265
per high school student	0	0	0
per elementary student	0	190	190
per K FRL student	0	36	36
per HS FRL student		0	0
per middle and high school student	0	75	75
per non-FRL student	0	26.5	26.5
per SPED student	-	26.50	26.5
per preschool SPED student	-	-	0

per FRL student	0	238.5	238.5
per prior year K-12 ELL student	0	0	0
per GT student	0	13.25	13.25
per ELL student	0	106	106
total	1	1	1
per employee	-	21.00	21.00
Revenue Assumptions			
PPR			
PPR	-	8,750.00	8,750.00
<i>Change in PPR</i>			
Local Revenue			
Tuition from Individuals	-	-	-
CCAP	-	-	-
DPP	-	-	-
Earnings on Investments	-	-	-
Food Service Revenue from Students	-	-	-
Student Activity and Other Fees	-	-	-
Fundraisers	-	-	-
Gifts and Contributions from Pupil Activities	-	-	-
Other Pupil Activities	-	-	-
Rentals and Leases	-	-	-
Contributions and Donations from Private Sources	646,000	425,000	425,000
Instructional Material Fees	-	-	-
Miscellaneous Revenue	-	30,000.00	30,000
<i>District Growth Rate</i>			
APS MLO	-	1,892.00	1,892.00
State Revenue			
<i>Change in State Revenue</i>			
Capital Construction	-	260.00	260.00
Supplemental At-Risk Aid	-	-	-
ELPA PD	-	-	-
ECEA - SPED	-	-	-
ELPA	-	-	-
ECARE/PPP	-	-	-
Gifted and Talented	-	-	-
State Transportation	-	-	-
Start Smart Nutrition	-	-	-
Child Nutrition	-	-	-
Expelled and At Risk Students	-	-	-
School Counselor Grant	-	-	-
READ Act: Formula Distribution	-	-	-
State Grants to Libraries	-	-	-
Stipends for National Board Certified Educators	-	-	-
Additional At-Risk Aid	-	-	-
Federal Revenue			
<i>Change in Federal Revenue</i>			
Title I	-	-	-
Parent Involvement	-	-	-

IDEA Part B	-	-	
IDEA Part B - Preschool	-	-	
Title II	-	20.79	20.79
Title III	-	-	
Title III Set Aside	-	-	
School Breakfast Program	-	-	
National School Lunch Program	-	-	
Federal Fresh Fruit & Vegetable Program	-	-	
Charter Credit	-	-	
CCSP Start-Up	229,250	229,250	229,250
Transfers			
Fund Transfers			-
Loan Proceeds			-
Expense Assumptions			
Salaries and Benefits			
<i>Annual Salary Increase</i>			
Medicare			1.45%
PERA			20.40%
<i>Health Benefit Rate Increase</i>			5%
<i>Benefit Participation Rate</i>			90%
Health			7,500
Dental			-
Vision			-
Other Benefits			-
Other Expense Assumptions			
<i>Average Expense Increase</i>			0.50%
Purchased Professional and Technical Services			
Banking Service Fees	-	156	156
Professional-Educational Services	-	100,000	100,000
Contracted Services	-	-	
Whole Child Enrichment	-	-	
Student Incentives/Activities	-	-	
Legal Services	5,000	5,000	5,000
Audit Services	-	7,000	7,000
Negotiations Services	-	-	
Consultant Services - Support Services for Instructional Staff	-	-	
Consultant Services - Support Services for Administration	-	-	
Consultant Services - Business	-	320	320
Medical Services	-	-	
Other Professional Services - SPED	-	-	
Other Professional Services - Support Services for Students	-	-	
Other Professional Services - Business	-	-	
Other Professional Services - Background checks	25,000	3,000	3,000
Technical Services - Central	-	49,750	49,750
Technical Services - Facilities Acq and Construction	-	-	
Other Purchased Professional and Technical Services	-	-	-
Purchased Property Services			
Utility Services	-	-	-

Water/Sewage	-	-	
Disposal Services	-	7,000	7,000
Snow Removal Services	-	-	-
Custodial Services	-	50,000	50,000
Lawn Care	-	-	
Repairs and Maintenance Services - Operations and Maintenance	-	10,000	10,000
Repairs and Maintenance Services - Facilities Acq and Construction	-	-	
Rentals	-	-	
Rental of Land and Buildings	10,537	499,125	499,125
Copier Rental	-	70	70.00
Contractor Services	-	-	
Other Purchased Services			
Student Transportation	-	50	50
Contracted Field Trips	-	72	72.00
Contracted Field Trips	-	-	
Bus Passes	-	-	
Liability Insurance	-	-	
Unemployment Compensation Insurance	403	3,508	3,508
Workers' Compensation Insurance	1,209	10,524	10,524
District Multiple-Coverage Insurance	-	30,000	30,000.00
District Student Insurance	-	-	
Phone	-	2,000	2,000
Postage Machine Rental	-	-	
Postage	-	5	5.00
Online Services	-	10,000	10,000
Online Services	-	-	
Advertising	25,000	10,300	10,300
Student Recruitment	-	1,000	1,000
Staff Recruitment	-	-	
Printing and Binding	-	500	500
Concurrent Enrollment / Credit Recovery	-	-	
Travel, Registration, and Entrance - instructional staff	-	250	250
Travel, Registration, and Entrance - non-instructional staff	-	-	-
Staff Activities	-	-	
Student Travel	-	-	
Authorizer SpEd Fee	-	133,202	144,385
District Purchased Service: Heath	-	21,243	21,243
Authorizer Admin Fee	-	212	211.86
District Shuttle Fee	-	-	
District Purchased Service: Translation	-	2,400	2,400
Other District Purchased Services	-	50,867	50,867
SFA Purchased Services	-	-	
Supplies			
Instructional Supplies	-	129	129
SPED and Health Supplies	-	52	52
Office Supplies	-	150	150
Custodial Supplies	-	30	30
Sports	-	52	52

Student Incentives/Activities	-	-	
Natural Gas	-	-	
Electricity	-	-	
Motor Vehicle Fuels	-	-	
Food	-	4,200	4,200
Books and Periodicals	100,504	18,203	18,203
Electronic Media Materials - instructional	16,687	20,510	20,510
Electronic Media Materials - non-instructional	-	27	27
Other Supplies	-	-	
Property			
Land and Improvements	-	-	
Buildings	-	-	
Leasehold Improvements	350,000	-	
New Construction	-	-	
Equipment	-	20,000	20,000
Vehicles	-	-	
Furniture and Fixtures - Instructional	222,500	85,000	85,000
Furniture and Fixtures - Non-Instructional	-	5,250	5,250
Technology Equipment - Instructional	72,500	62,500	62,500
Technology Equipment - Non-Instructional	21,000	30,000	30,000
Non-Capital Equipment - Instructional	-	-	-
Non-Capital Equipment - Non-Instructional	-	-	-
Other			
Dues and Fees	-	9	8.50
Interest	2,042	11,491	11,491
Contingency	47,681	43,435	46,375
Indirect Costs	-	-	
Miscellaneous Expenditures	-	13,000	13,000
Other Uses of Funds	83,500	22,500	22,500
Redemption of Principal	-	74,638	74,638






ACS FY20 Adopted Budget with Working Budget_06082019

Final Audit Report

2019-06-10

Created:	2019-06-05
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