

SOUTHWEST EARLY COLLEGE d/b/a EARLY COLLEGE OF DENVER

Denver Public Schools

Denver County

2019-2020

Adopted Budget

14-May-19

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APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of SOUTHWEST EARLY COLLEGE d/b/a EARLY COLLEGE OF DENVER located in Denver Public Schools in Denver 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, 2019 and ending June 30, 2020

Be it further resolved, in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2019-20 Beginning Fund Balance from the General Fund in the amount of \$ 300,373 to cover a shortfall resulting from a decrease in enrollment due to school closure.

Be it further resolved, that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time only.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 429,012	429,012
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	22 429,012	429,012

Date of Adoption _____ Signature of Board President _____

SOUTHWEST EARLY COLLEGE d/b/a EARLY COLLEGE OF DENVER
2019-2020 Adopted Budget with Prior Year Information and Forecast

	FY19 Adopted Budget	FY19 Amended Budget	FY19 Est'd Year End	General FY20 Working Budget	Grants FY20 Working Budget	FY20 Working Budget
Beginning Fund Balance	\$ 577,360	\$ 721,377	\$ 721,377	\$ 310,335	\$ -	\$ 310,335
Revenue						
Local Revenue	182,521	138,063	138,063	47	16,603	16,650
State Revenue	85,280	44,433	44,433	-	21,609	21,609
Revi Federal Revenue	54,157	44,625	44,625	-	15,056	15,056
Per Pupil Funding	742,904	564,937	564,937	75,325	-	75,325
Total Revenue	1,064,861	792,059	792,059	75,372	53,267	128,639
Transfers	-	-	-	-	-	-
Expenditures						
Salaries	456,561	468,150	468,150	121,732	50,893	172,625
Employee Benefits	116,262	118,259	118,259	36,045	-	36,045
Purchased Professional and Technical Services	69,186	56,893	56,893	76,339	-	76,339
Purchased Property Services	275,920	275,920	275,920	36,546	2,374	38,920
Repairs and Maintenance Services	10,000	10,000	10,000	-	-	-
Student Transportation	6,492	4,869	4,869	649	-	649
Contracted Field Trips	5,135	3,851	3,851	514	-	514
Insurance Premiums	11,904	9,597	9,597	1,257	-	1,257
Other Purchased Services	24,149	23,623	23,623	3,427	-	3,427
Tuition - Other	151,725	139,154	139,154	39,015	-	39,015
Travel, Registration, and Entrance	8,000	8,000	8,000	1,000	-	1,000
District Purchased Services	73,860	72,418	72,418	50,667	-	50,667
District Admin Overhead	29,211	26,923	26,923	3,590	-	3,590
SFA Purchased Services	794	598	598	80	-	80
Supplies	15,030	11,273	11,273	1,503	-	1,503
Food	2,000	2,000	2,000	2,000	-	2,000
Books and Periodicals	9,392	7,044	7,044	939	-	939
Land and Improvements	-	-	-	-	-	-
Equipment	16,811	12,608	12,608	-	-	-
Property	3,000	3,000	3,000	-	-	-
Non-Capital Equipment	-	-	-	-	-	-
Other Objects	1,542	1,237	1,237	442	-	442
Contingency	173,093	(52,316)	(52,316)	-	-	-
Total Expenditures	1,460,067	1,203,101	1,203,101	375,745	53,267	429,012
Net Income	(395,206)	(411,042)	(411,042)	(300,373)	0	(300,373)
TABOR Reserve	30,321	22,423	22,423	-	-	3,408
Appropriated Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	151,833	287,912	287,912	9,962	0	6,554
Ending Fund Balance	\$ 182,154	\$ 310,335	\$ 310,335	\$ 9,962	\$ 0	\$ 9,962

2019-2020 SUMMARY BUDGET

SOUTHWEST EARLY COLLEGE d/b/a EARLY COLLEGE OF DENVER		
Adopted Budget		
Adopted 43599		
Budgeted Pupil Count: 9	Object Source	10 General Fund
Beginning Fund Balance (Includes All Reserves)		310,335
Revenues		
Local Sources	1000 - 1999	16,650
Revised Budget	2000 - 2999	-
State Sources	3000 - 3999	21,609
Federal Sources	4000 - 4999	15,056
Total Revenues		53,314
Total Beginning Fund Balance and Reserves		363,649
Total Allocations To/From Other Funds	5600,5700, 5800	75,325
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)		438,974
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	43,139
Employee Benefits	0200	7,834
Purchased Services	0300,0400, 0500	115,353
Supplies and Materials	0600	4,154
Property	0700	-
Other	0800, 0900	320
Total Instruction		170,800
Supporting Services		
Students - Program 2100		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		-
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	1,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		1,000
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	21,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		21,000
School Administration - Program 2400		
Salaries	0100	129,486
Employee Benefits	0200	28,211
Purchased Services	0300,0400, 0500	3,420
Supplies and Materials	0600	288
Property	0700	-
Other	0800, 0900	122
Total School Administration		161,528
Business Services - Program 2500, including Program 2501		
Salaries	0100	-

2019-2020 SUMMARY BUDGET

SOUTHWEST EARLY COLLEGE d/b/a EARLY COLLEGE OF DENVER		
Adopted Budget		
Adopted 43599	Object	10
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	58,615
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		58,615
Operations and Maintenance - Program 2600		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	12,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		12,000
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	1,163
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		1,163
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	2,827
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		2,827
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	80
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		80
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		-

2019-2020 SUMMARY BUDGET

SOUTHWEST EARLY COLLEGE d/b/a EARLY COLLEGE OF DENVER		
Adopted Budget		
Adopted 43599		
	Object	10
Education for Adults - Program 3400		
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		258,212
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Property		-
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		429,012
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		429,012
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	3,408
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	6,554
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		9,962
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(0)
Use of a portion of beginning fund balance resolution required?		Yes