## **COMPASS...** for Lifelong Discovery

Aspen Community Charter School
Aspen School District
Pitkin County

**Carbondale Community Charter School** 

Roaring Fork School District
Garfield County

2022-2023 WORKING BUDGET December 12, 2022

APPROPRIATION RESOLUTIONS

BOARD SUMMARIES

ANNUAL BUDGETS IN UNIFORM BUDGET SUMMARY FORMAT

## APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Aspen Community Charter School and Carbondale Community Charter School located in Aspen School District in Pitkin County and Roaring Fork School District in Garfield County that the amounts shown in the following schedule be appropriated to each fund as specified in the WORKING BUDGET for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023

Date of Adoption

Signature of Board President

Be it also resolved that this amount includes one time non-operating expenses in the amount of \$31,000 at ACS for one time facility costs, and \$77,500 at CCS for one time facility costs.

portion of the Fiscal Ye	in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a ear 2021-22 Beginning Fund Balance from the General Fund in the amount(s) of one time facility improvements		Aspen Comm Sch	•		mmunity Charter nool \$ 69,423
Be it further resolved,	that the use of this portion of the beginning fund balance for the purposes t lead to an ongoing deficit, provided the use of funds from fund balance is one			EXPENDITURES +		EXPENDITURES +
FUND			APPROPRIATION AMOUNT	APPROPRIATED RESERVES	APPROPRIATION AMOUNT	APPROPRIATED RESERVES
1. General Fund	1a. Charter Schools 1b. Insurance Reserve Fund 1c. Pre-School Fund	1 1a. 1b. 1c.	2,823,138	2,823,138	2,413,256	2,413,256 - - -
7. Bond Redemption Ficapital Projects Funds: Enterprise Funds: Internal Service Funds Trust/Agency Funds:	2. Capital Reserve Special Revenue Fund 3. Governmental Designated-Purpose Grants Fund 4. Pupil Activity Special Revenue Fund 5. Full Day Kindergarten Mill Levy Override Fund 6. Transportation Fund 7. Other Special Revenue Funds und : 9. Building Fund 10. Special Building and Technology Fund 11. Capital Reserve Capital Projects Fund 12. Food Service Fund 13. Other Enterprise Funds	2 3 4 5 6 6 7 8 8 9 10 11 12 13 14 15 15 16 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	- - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
TOTAL APPROPRIATION	20. Foundations 21. Component Units	20 21 22	2,823,138	2,823,138	2,413,256	2,413,256

## Carbondale Community Charter School 2022-2023 WORKING BUDGET BOARD SUMMARY

	ANNUAL BUDG	ET					
	FY22 CCS	FY22 CCS	FY23	FY23 CCS		Budgeted Revenue Budgeted Expenditures	
	AMENDED BUDGET	EST'D YE ACTUALS	ADOPTED BUDGET	WORKING BUDGET	Change (%)	2% \ 0% Salaries	:
Revenue							
Local Revenue	484,000	659,000	740,552	753,292	2%	37% 5% 1% Employe	ee Benefits
	88,145	90,537	117,897	134,620	14%	10%	
State Revenue	214,775	214,775	95,008	80,475	-15%		sed Professional chnical Services
Federal Revenue	1,229,850	1.229.850	1.369.150	1,375,446	-15%	State Revenue	
Per Pupil Funding	1,229,850 2,016,770	1,229,850 <b>2,194,162</b>	1,369,150 2,322,607	1,3/5,446 2,343,833	1%	Federal Revenue	sed Property
Total Revenue	2,016,770	2,194,162	2,322,607	2,343,833	1%	30/0	ourchased
Expenditures						1% Services	
Salaries	1,048,405	1,146,389	1,139,100	1,171,406	3%	19% Supplies	S
Employee Benefits	412,685	439,086	479,634	469,788	-2%		
Purchased Professional and Technical Services	229,059	229,059	280,569	317,292	13%	■ Property	У
Purchased Property Services	23,300	20,800	20,958	34,413	64%		
Other Purchased Services	197,437	188,437	198,626	209,719	6%		
Supplies	100,375	100,375	105,409	105,409	0%	Dudashad Lasharation of Comment	
Property	25,150	25,150	6,950	79,450	1043%	Budgeted Instruction v Support Total Enrollment	
Other Objects	2,318	2,318	25,567	25,780	1%	Spending 137.5	
Other Uses of Funds	-	-	-	-	n/a	137.3	
Total Expenditures	2,038,729	2,151,614	2,256,813	2,413,256	7%	Support 137.0	137.0
Transfers	_	_		_	n/a	Services 136.5	
Loan Proceeds	_	_		-	11/4	Spending 36% 136.0	
Louin roccus						135.5	
Change in Fund Balance	\$ (21,959)	\$ 42,548	\$ 65,794	\$ (69,423)	-263%	135.0	
Beginning Fund Balance	\$ 437,091	\$ 492,754	\$ 1,009,143	\$ 1,009,143	105%	Instructional Spending 134.5	
					,	64%	
Nonspendable Fund Balance	-				n/a	134.0	5V22 ACC
TABOR Reserve	45,983	55,000		47,716	-13%		FY23 ACS WORKING
Committed Fund Balance	-	97.567			n/a		BUDGET
Assigned Fund Balance	-			97,567	0%		
Unassigned Fund Balance	369,149	382,735		794,436 \$ 939,720	108% <b>76</b> %		
Ending Fund Balance	\$ 415,132	\$ 535,302		\$ 939,720	70%	Student to Staff Ratio	
M	IAJOR ASSUMPT	TIONS				Student to Stan Natio	
Total Enrollment	135.0	135.0		138.0		FY23 ACS WORKING BUDGET	6.37
Funded Pupil Count	135.0	135.0		138.0		FY23 ADOPTED BUDGET	
Per Pupil Revenue (PPR)	\$ 9,110			\$ 9,967		FY22 ACS EST'D YE ACTUALS 6.05	
Change in PPR	n/a	0.00%		9.41%		FY22 ACS AMENDED BUDGET	6.34
District Funding per Student	\$ 10,918			\$ 11,865		5.80 5.90 6.00 6.10 6.20 6.30	6.40
Staff (FTE)	20.70	20.70		20.70		3.80 3.50 0.00 0.10 0.20 0.30	0.40
	DPERATING MET						
Debt Burden Ratio (DBR)	n/a	n/a		n/a			
Operating Reserve Ratio (ORR)	0.20	0.25		0.39			
Operating Margin Ratio (OMR)	(0.01)	0.02		(0.03)		Days of Unassigned Reserves on Hand	
Change in Fund Balance Ratio (CFBR)	n/a	0.29		0.76		200.00	
Days of Unassigned Reserves Hand	66.09	64.93		120.16			.85.18
Facility Payment as % of Revenue	-	-		-		160.00	
Total Facility Costs as % of Revenue	0	0		0		140.00	
Instructional Spending				66%		120.00	
Support Services Spending				34%		100.00	
Salaries & Benefits as % of Total Budget	72%	74%		68%		80.00	
Salaries & Benefits as % of Revenue	72%	72%		70%		60.00	
Increase in Benefits	n/a	6%		7%		40.00	
Admin Costs as % of Budget	6%	6%		7%		20.00	
Fundraising as % of Revenue	3%	3%		2%		EV22 ACC AMENINED BILIDGET EV22 ACC ESTID VE ACTITALS EV22 ADDOTTED BILIDGET EV22 ACC MICIDENIA	G RUDGET
						EV/A ALCOHOLOGICAL DE LA CALLER	

		WORKING BUDGET
Aspen Community Charter School and Carbondale Community Charter School WORKING BUDGET		10 General Fund
Adopted December 12, 2022 Budgeted Pupil Count	Object	138
Beginning Fund Balance	Source	1,009,143
(Includes All Reserves)		1,009,140
Revenues		
Local Sources Intermediate Sources	1000 - 1999	753,292
to put a new roof on the building, which was scheduled	2000 - 2999	-
for FY20 and had to be moved to FY21	3000 - 3999	134,620
Federal Sources  Total Revenues	4000 - 4999	80,475
		968,387
Total Beginning Fund Balance and Reserves		1,977,530
Total Allocations To/From Other Funds	5600,5700, 5800	1 275 446
Transfers To/From Other Funds	5200 - 5300	1,375,446
Other Sources	5100,5400,	
	5500,5900, 5990, 5991	-
Available Beginning Fund Balance & Revenues (Plus		
Or Minus (If Revenue) Allocations And Transfers)		3,352,976
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	942,594
Employee Benefits	0200	378,024
Purchased Services	0300,0400, 0500	145,028
Supplies and Materials	0600	30,174
Property	0700	79,450
Other	0800, 0900	23,438
Total Instruction		1,598,708
Supporting Services Students - Program 2100		
Salaries	0100	_
Employee Benefits	0200	-
Purchased Services	0300,0400,	
Supplies and Materials	0500 0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		-
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits Purchased Services	0200 0300,0400,	-
	0500	10,000
Supplies and Materials	0600	-
Property Other	0700	-
Other  Total Instructional Staff	0800, 0900	10,000
		10,000
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits Purchased Services	0200 0300,0400,	-
	0500	50,419
Supplies and Materials	0600	=
Property Other	0700 0800, 0900	-
Total School Administration	JOUU, U9UU	50,419
School Administration December 2000		
School Administration - Program 2400 Salaries	0100	154.007
	0100	154,087 61,796
Employee Benefits		
Employee Benefits Purchased Services	0200 0300,0400,	
Purchased Services	0200 0300,0400, 0500	30,841
Purchased Services Supplies and Materials	0200 0300,0400, 0500 0600	
Purchased Services	0200 0300,0400, 0500	30,841
Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600	30,841 56,715 -
Purchased Services Supplies and Materials Property Other Total School Administration	0200 0300,0400, 0500 0600	30,841 56,715 - 2,341
Purchased Services Supplies and Materials Property Other Total School Administration  Business Services - Program 2500, including Program 2501	0200 0300,0400, 0500 0600 0700 0800, 0900	30,841 56,715 - 2,341
Purchased Services  Supplies and Materials  Property Other  Total School Administration  Business Services - Program 2500, including Program	0200 0300,0400, 0500 0600	30,841 56,715 - 2,341

	1	WORKING BUD
Aspen Community Charter School and Carbondale		10
Community Charter School		General Fun
WORKING BUDGET		
Adopted December 12, 2022 Purchased Services	Object 0300,0400,	
	0500	200
Supplies and Materials	0600	
Property	0700	
Other  Total Business Services	0800, 0900	
Operations and Maintenance - Program 2600		200
Salaries	0400	
Employee Benefits	0100 0200	57 23
Purchased Services	0300,0400,	23
	0500	30
Supplies and Materials	0600	16
Property Other	0700	
Total Operations and Maintenance	0800, 0900	
Total Operations and maintenance		127
Student Transportation - Program 2700		
Salaries	0100	17
Employee Benefits	0200	17, 6
Purchased Services	0300,0400,	
Supplies and Materials	0500	14,
Supplies and Materials	0600	2
Property Other	0700	
Total Student Transportation	0800, 0900	
Total olddent Transportation		40.
Central Support - Program 2800, including Program		
2801 Salaries		
	0100	
Employee Benefits Purchased Services	0200 0300,0400,	
i dichased dervices	0500	79
Supplies and Materials	0600	
Property	0700	
Other	0800, 0900	
Total Central Support		79
Other Command Brancon 2000		
Other Support - Program 2900 Salaries	0400	
Employee Benefits	0100 0200	
Purchased Services	0300,0400,	
	0500	
Supplies and Materials	0600	
Property	0700	
Other Total Other Support	0800, 0900	
Total Other Support		
Food Service Operations - Program 3100		
Salaries	0100	
Salaries Employee Benefits	0100 0200	
	0100 0200 0300,0400,	
Employee Benefits Purchased Services	0200 0300,0400, 0500	
Employee Benefits Purchased Services Supplies and Materials	0200 0300,0400, 0500 0600	
Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700	
Employee Benefits Purchased Services Supplies and Materials Property Other	0200 0300,0400, 0500 0600	
Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support	0200 0300,0400, 0500 0600 0700	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200	0200 0300,0400, 0500 0600 0700 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries	0200 0300,0400, 0500 0600 0700 0800, 0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500 0600	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500 0600 0700	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500 0600	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500 0600 0700	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500 0600 0700	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500 0600 0700	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0500 0600 0700 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries	0200 0300,0400, 0500 0600 0700 0800,0900 0100 0200 0300,0400, 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits	0200 0300,0400, 0500 0600 0700 0800,0900 0300,0400, 0800,0900 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits Purchased Services	0200 0300,0400, 0500 0800,0900 0800,0900 0300,0400, 0500 0800,0900 0800,0900 0100 0200 0300,0400, 0500 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials	0200 0300,0400, 0500 0600 0700 0800,0900 0300,0400, 0800,0900 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations	0200 0300,0400, 0500 0800,0900 0300,0400, 0500 0800,0900 0100 0800,0900 0300,0400, 0500 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Supplies and Materials Property Other Supplies and Materials Property Other	0200 0300,0400, 0500 0800,0900 0300,0400, 0500 0800,0900 0100 0800,0900 0300,0400, 0500 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Supplies and Materials Property Other Supplies and Materials Property Other	0200 0300,0400, 0500 0800,0900 0300,0400, 0500 0800,0900 0100 0800,0900 0300,0400, 0500 0800,0900	
Employee Benefits Purchased Services Supplies and Materials Property Other  Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other  Total Enterprise Operations  Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations	0200 0300,0400, 0500 0800,0900 0300,0400, 0500 0800,0900 0100 0800,0900 0300,0400, 0500 0800,0900	

FY23 CCS WORKING BUDGET

Aspen Community Charter School and Carbondale Community Charter School		10 General Fund
		General Fullu
WORKING BUDGET		
Adopted December 12, 2022	Object 0300,0400,	
Purchased Services	0300,0400,	_
Supplies and Materials	0600	_
Property	0700	-
Other		-
	0800, 0900	-
Total Education for Adults Services		-
Total Supporting Services		814,549
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	<u> </u>	
Total Expenditures		0.410.050
		2,413,256
APPROPRIATED RESERVES		
APPROPRIATED RESERVES		
Other Reserved Fund Balance (9900)	0840	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X)	0840	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100)		-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X)	0840	
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100)	0840 0840	
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315)	0840 0840 0840	
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321)	0840 0840 0840 0840	- - - - -
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322)	0840 0840 0840 0840	
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves	0840 0840 0840 0840	
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322)	0840 0840 0840 0840	2,413,256
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves	0840 0840 0840 0840	2,413,256
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves	0840 0840 0840 0840	2,413,256
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE	0840 0840 0840 0840	2,413,256
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves	0840 0840 0840 0840	2,413,256
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE	0840 0840 0840 0840 0840	2,413,256
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990)	0840 0840 0840 0840 0840	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321)	0840 0840 0840 0840 6710 6720 6721	2,413,256
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322)	0840 0840 0840 0840 0840	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321)	0840 0840 0840 0840 6710 6720 6721	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322)	0840 0840 0840 0840 0840 6710 6720 6721 6722	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323)	0840 0840 0840 0840 0840 6710 6720 6721 6722 6723 6724	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325)	6710 6720 6724 6724 6724 6725	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326)	6710 6720 6722 6724 6725 6725 6725 6726	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327)	6710 6720 6724 6724 6724 6725	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900)	6710 6722 6724 6726 6727 6727	-
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (9500) Committed fund balance (9500)	6710 6720 6722 6724 6725 6725 6725 6726	47,716
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900)	6710 6720 6726 6726 6727 6727 6727 6728	- - - - - - - - - - - - - - - - - - -
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1902) District emergency reserve (1902) Signature (1902) Signature (1902) Signature (1902) Signature (1903) Colorado Preschool Program (1904) Full day kindergarten reserve (19327) Committed fund balance (1900) Committed fund balance (1900) Unassigned fund balance (1900) Unassigned fund balance (1900) Unassigned fund balance (1900)	6710 6720 6722 6724 6725 6727 6727 6728 6727 6729 6727	- - - - - - - - - - - - - - - - - - -
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (15% limit) (9200) Assigned fund balance (9900)	6710 6720 6722 6724 6725 6726 6727 6726 6727 6726 6727 6750 6760	- - - - - - - - - - - - - - - - - - -
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Committed fund balance (9900) Net investment in capital assets (9900)	6710 6710 6720 6722 6725 6726 6727 6750 6760 6770	- - - - - - - - - - - - - - - - - - -
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1922) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (15% limit) (9200) Assigned fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900)	6710 6710 6722 6724 6725 6726 6727 6750 6760 6770 6790	- - - - - - - - - - - - - - - - - - -
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (15% limit) (9200) Assigned fund balance (15% limit) (9200) Unassigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900) Total Ending Fund Balance	6710 6710 6722 6724 6725 6726 6727 6750 6760 6770 6790	97,567 794,436
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (19321) TABOR multi year obligations (9322) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (15% limit) (9200) Net investment in capital assets (9900) Unassigned fund balance (9900) Unestricted net position (9900) Unrestricted net position (9900) Total Ending Fund Balance  Total Available Beginning Fund Balance & Revenues	6710 6710 6722 6724 6725 6726 6727 6750 6760 6770 6790	97,567 794,436
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Committed fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900) Unrestricted net position (9900) Total Ending Fund Balance  Total Available Beginning Fund Balance & Revenuse.	6710 6710 6722 6724 6725 6726 6727 6750 6760 6770 6790	97,567 794,436
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (15% limit) (9200) Assigned fund balance (15% limit) (9200) Net investment in capital assets (9900) Restricted net position (9900) Restricted net position (9900)	6710 6710 6722 6724 6725 6726 6727 6750 6760 6770 6790	97,567 794,436
Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Committed fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900) Unrestricted net position (9900) Total Ending Fund Balance  Total Available Beginning Fund Balance & Revenuse.	6710 6710 6722 6724 6725 6726 6727 6750 6760 6770 6790	97,567 794,436