**MOUNTAIN SONG COMMUNITY SCHOOL** 

Charter School Institute El Paso County 2024-2025 Proposed Budget

16-May-24

APPROPRIATION RESOLUTION ANNUAL BUDGET ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

## **APPROPRIATION RESOLUTION**

Be it resolved by the Board of Education of MOUNTAIN SONG COMMUNITY SCHOOL located in Charter School Institute in El Paso County that the amounts shown in the following schedule be appropriated to each fund as specified in the Proposed Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

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 Beginning Fund Balance from the Building Corporation in the amount of \$ 1,271,650 Be it further resolved, that the use of this portion of the beginning fund balance for facility improvements set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time.

FUND		APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1a. Charter Schools 1b. Insurance Reserve Fund	1 6,016,491 1a 1b	6,016,491 - -
Special Revenue Funds	1c. Pre-School Fund 5:	1c	-
	<ol> <li>Capital Reserve Special Revenue Fund</li> <li>Governmental Designated-Purpose Grants Fund</li> <li>Pupil Activity Special Revenue Fund</li> <li>Full Day Kindergarten Mill Levy Override Fund</li> <li>Transportation Fund</li> <li>Other Special Revenue Funds</li> <li>Bond Redemption Fund</li> </ol>	2 - 3 - 4 - 5 - 6 - 7 - 8 7,859,270	- - - - - - 7,859,270
Capital Projects Funds	•	9 -	
	10. Special Building and Technology Fund 11. Capital Reserve Capital Projects Fund	9 - 10 - 11 -	-
Enterprise Funds:		12	
	12. Food Service Fund 13. Other Enterprise Funds	12 - 13 -	-
Internal Service Funds	: 14. Risk-Related Activity Fund	14 -	
Trust/Agency Funds:	15. Other Internal Service Funds	15 -	-
Trust/Agency Funus.	<ol> <li>Fiduciary Fund</li> <li>Private Purpose Trust Funds</li> <li>Agency Fund</li> <li>Pupil Activity Agency Fund</li> <li>Foundations</li> <li>Component Units</li> </ol>	16     -       17     -       18     -       19     -       20     -       21     -	- - - - - -
TOTAL APPROPRIATIO	Ν	22 #######	13,875,761

Date of Adoption

Signature of Board President

## MOUNTAIN SONG COMMUNITY SCHOOL 2024-2025 Proposed Budget BOARD SUMMARY

ANNU	AL BUDGET				
		FY24	FY24 EST'D	FY25	Budgeted Revenue Budgeted Expenditures
	FY23 AUDIT	AMENDED BUDGET	YE ACTUALS	WORKING BUDGET	1% 0% Salaries
Revenue					
Local Revenue	71,730	80,561	80,561	84,000	34% Local Revenue 5% 3/4% Employee Benefits
State Revenue	881,055	1,057,608	1,057,608	2,079,306	8%
Federal Revenue	321,068	146,742	146,742	192,360	State Revenue     Purchased Professional
Per Pupil Funding & MLO	3,285,567	3,670,385	3,670,385	3,848,303	12% and Technical Services
Total Revenue	4,559,420	4,955,295	4,955,295	6,203,969	Federal Revenue     Purchased Property
Expenditures					62% Services Per Pupil Funding & Other Purchased
Salaries	2,311,659	2,424,077	2,424,077	3,024,979	MLO 20% Services
Employee Benefits	900,664	912,395	912,395	1,171,042	
Purchased Professional and Technical Services	575,882	774,087	774,087	743,036	
Purchased Property Services	140,246	464,413	464,413	493,305	
Other Purchased Services	179,944	194,099	194,099	308,713	
Supplies	154,919	143,874	143,874	172,143	
Property	49,405	23,325	51,045	38,273	Budgeted Instruction v Support Total Enrollment
Other Objects	8,415	10,000	10,000	65,000	Spending 405.0
Other Uses of Funds	-	-	-	-	403.0
Total Expenditures	4,321,134	4,946,269	4,973,989	6,016,491	400.0 397.0 397.0
Transfers	51,220	-	-	-	Support 395.0
Capital Lease Financing	-	-	-	-	Services Spending 390.0
Loan Proceeds	-	-	27,720	-	40% 385.0
Change in Fund Balance	\$ 289,506	\$ 9,026	\$ 9,026	\$ 187,478	Instructional 380.0 382.0
Beginning Fund Balance	\$ 809,328		\$ 1,098,833	\$ 789,627	Spending
	12,657	¢	¢ 1,000,000	¢	
Nonspendable Fund Balance	12,057	- 146,482	- 146,482	- 184,319	370.0 FY23 AUDIT FY24 FY24 EST'D YE FY25 WORKING
TABOR Reserve Committed Fund Balance	126,000	140,402	140,402	164,319	AMENDED ACTUALS BUDGET
Assigned Fund Balance	35.930	35.690	35.690	34.972	Instructional Spending Support Services Spending BUDGET
Unassigned Fund Balance	922,246	607,455	925,687	757,814	
Ending Fund Balance	\$ 1,098,833	\$ 789,627	\$ 1,107,859	\$ 977,105	
	+ -,,	+,	+ .,,	+,	Student to Staff Ratio
MAJOR	ASSUMPTIONS				
Total Enrollment	403.0	397.0	397.0	382.0	FY25 WORKING BUDGET 6.00
Funded Pupil Count	358.6	356.9	356.9	349.7	FY24 EST'D YE ACTUALS 7.13
Per Pupil Revenue (PPR)	9,162	10,284	10,284	11,004	FY24 AMENDED BUDGET         7.13           FY23 AUDIT         7.02
Change in PPR	6.35%	19.37%	12.25%	7.00%	
Staff (FTE)	57.40	55.67	55.67	63.66	5.40 5.60 5.80 6.00 6.20 6.40 6.60 6.80 7.00 7.20 7.40
	TING METRICS				
Debt Burden Ratio (DBR)	86.71	13.73	13.73	17.11	
Operating Reserve Ratio (ORR)	0.26	0.16	0.22	0.16	
Operating Margin Ratio (OMR)	0.06	0.00	0.00	0.03	Days of Unassigned Reserves on Hand
Change in Fund Balance Ratio (CFBR)	(0.06)	(0.32)	0.01	(0.11)	100.00
Days of Unassigned Reserves Hand	77.90 6.51	44.83	67.93 1.03	45.97 1.52	80.00 77.90
Estimated Debt Service Coverage Ratio Facility Payment as % of Revenue	1%	7%	7%	6%	67.93
Total Facility Costs as % of Revenue	4%	10%	10%	6% 9%	45.07
Instructional Spending	4 /0	10 /6	1076	9 % 60%	40.00
Support Services Spending				40%	20.00
Salaries & Benefits as % of Total Budget	74%	67%	67%	40 <i>%</i>	· · · · · · · · · · · · · · · · · · ·
Student:Staff Ratio	7.02	7.13	7.13	6.00	FY23 AUDIT FY24 AMENDED BUDGET FY24 EST'D YE ACTUALS FY25 WORKING BUDGET
Suueni.Sian Hallo	7.02	7.13	7.13	0.00	

		FY25 WORKING BUDGET	FY25 FORECAST
MOUNTAIN SONG COMMUNITY SCHOOL		General Fund	Building
Proposed Budget			
Adopted 45428	Object		
Budgeted Pupil Count	Source	350	-
Beginning Fund Balance (Includes All Reserves)		789,627	2,086,288
Revenues			
Local Sources	1000 - 1999	84,000	362,620
Intermediate Sources State Sources	2000 - 2999	-	-
Federal Sources	3000 - 3999 4000 - 4999	2,079,306	6,225,000
Total Revenues	4000 - 4333	192,360 2,355,666	6,587,620
Total Beginning Fund Balance and Reserves		3,145,293	8,673,908
	E600 E700		
Total Allocations To/From Other Funds	5600,5700, 5800	3,848,303	-
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)		6,993,596	8,673,908
Expenditures			
Expenditures Instruction - Program 0010 to 2099			
Salaries	0100	2,216,394	_
Employee Benefits	0200	858,020	-
Purchased Services	0300,0400, 0500		
Supplies and Materials	0600	359,811 94,157	-
Property	0700	38,273	-
Other	0800, 0900	50,000	-
Total Instruction		3,616,654	-
Supporting Services Students - Program 2100			
Salaries	0100	190,779	
Employee Benefits	0200	73,855	-
Purchased Services	0300,0400, 0500	,	
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Students		264,634	-
Instructional Staff - Program 2200			
Salaries	0100	42,000	-
Employee Benefits	0200	16,259	-
Purchased Services	0300,0400, 0500	65,000	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Instructional Staff		123,259	-
General Administration - Program 2300, including			
Program 2303 and 2304 Salaries	0100	_	_
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	252,274	_
Supplies and Materials	0600		-
Property	0700		-
Other Total School Administration	0800, 0900	-	-
		252,274	-
School Administration - Program 2400			
Salaries	0100	471,102	-
Employee Benefits Purchased Services	0200 0300,0400,	182,375	-
	0500	260,124	-
Supplies and Materials Property	0600	20,000	-
Other	0700 0800, 0900	- 15,000	-
Total School Administration	0000, 0900	948,600	-
Business Services - Program 2500, including Program 2501			
Salaries	0100	-	-

		FY25 WORKING BUDGET	FY25 FORECAS
MOUNTAIN SONG COMMUNITY SCHOOL		General Fund	Building
Proposed Budget			
Adopted 45428	Obiect		
Employee Benefits	0200 0300,0400,	-	-
Purchased Services	0500,0400,	123,200	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Business Services		123,200	-
Operations and Maintenance - Program 2600			
Salaries Employee Benefits	0100	104,705	-
Purchased Services	0200 0300,0400,	40,534	-
	0500	484,644	-
Supplies and Materials	0600	57,987	-
Property	0700	-	-
Other	0800, 0900		-
Total Operations and Maintenance		687,869	-
Student Transportation - Program 2700			
Salaries	0100		
Employee Benefits	0200	-	-
Purchased Services	0300,0400,		
Supplies and Materials	0500	-	-
Property	0600	-	-
Other	0700	-	-
Total Student Transportation	0800, 0900	-	-
		-	-
Central Support - Program 2800, including Program			
801 Salaries	0100		
Employee Benefits	0100 0200	-	-
Purchased Services	0200	-	-
	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other Total Central Support	0800, 0900	-	-
		-	-
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	,	-	-
ood Service Operations - Program 3100			
Salaries	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
I GIGINASEU GEIVICES	0300,0400,	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	
Total Other Support		-	-
Internalies Operations - Bransson 2000			
Salaries	0100		-
Salaries Employee Benefits	0100 0200 0300,0400,	-	-
Salaries Employee Benefits Purchased Services	0200 0300,0400, 0500	- -	-
Salaries Employee Benefits Purchased Services Supplies and Materials	0200 0300,0400, 0500 0600		-
Salaries Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700		-
Salaries Employee Benefits Purchased Services Supplies and Materials Property Other	0200 0300,0400, 0500 0600	-	-
Salaries Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700	-	-
Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations	0200 0300,0400, 0500 0600 0700		-
Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300	0200 0300,0400, 0500 0600 0700 0800, 0900		
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		- - - - - - - - - - - - - - 
Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300	0200 0300,0400, 0500 0600 0700 0800, 0900		- - - - - - - - - - - - - - - - - - -
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 0700 0800,0900 0800,0900 0800,0900 0800,0900 0300,0400, 0500		
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 0700 0800,0900 0800,0900 0800,0900 0200 0300,0400, 0500 0500 0600		
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 0700 0800,0900 0800,0900 0800,0900 0800,0900 0300,0400, 0500		

		FY25 WORKING BUDGET	FY25 FORECAST
MOUNTAIN SONG COMMUNITY SCHOOL		General Fund	Building
Proposed Budget			
Adopted 45428	Object		
Education for Adults - Program 3400 Salaries			
Employee Benefits	0100	-	-
Purchased Services	0200 0300,0400,	-	-
	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other Total Education for Adults Services	0800, 0900		
Total Education for Adults Services		-	-
Total Supporting Services		2,399,837	-
Property - Program 4000			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500		
Supplies and Materials	0600	-	-
Property	0700		7,500,000
Other	0800, 0900	-	-
Total Property		-	7,500,000
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure			
Salaries Employee Benefits	0100	-	-
Purchased Services	0200 0300,0400,	-	-
Fuchased Services	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	359,270
Total Other Uses		-	359,270
Total Expanditures			
Total Expenditures		6,016,491	7,859,270
Total Expenditures APPROPRIATED RESERVES		6,016,491	7,859,270
	0840	6,016,491	7,859,270
APPROPRIATED RESERVES	0840 0840	6,016,491	7,859,270
APPROPRIATED RESERVES Other Reserved Fund Balance (9900)		6,016,491	7,859,270 - -
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X)	0840	6,016,491	7,859,270
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100)	0840 0840	6,016,491	7,859,270
APPROPRIATED RESERVES 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	6,016,491	7,859,270
APPROPRIATED RESERVES 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	6,016,491	7,859,270
APPROPRIATED RESERVES 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		
APPROPRIATED RESERVES 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		
APPROPRIATED RESERVES 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	0840 0840 0840 0840		-
APPROPRIATED RESERVES 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		-
APPROPRIATED RESERVES 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)	0840 0840 0840 0840 0840 0840 6710		
APPROPRIATED RESERVES 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	6710 6720	6,016,491	-
APPROPRIATED RESERVES 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)	6710 6720 6721		
APPROPRIATED RESERVES 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 Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321)	6710 6722 6722	6,016,491	
APPROPRIATED RESERVES 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  Dotal 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)	6710 6722 6722 6722 6723	6,016,491	
APPROPRIATED RESERVES 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 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)	6710 6722 6723 6723 6723 6723 6723 6723 6724	6,016,491	
APPROPRIATED RESERVES 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 4 Multi-Year Obligations (9322) Total Reserves Total 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)	6710 6722 6723 6723 6724 6724 6724 6725	6,016,491	
APPROPRIATED RESERVES 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) Total Reserves Total 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 (9321) TABOR multi year obligations (9322) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326)	6710 6710 6720 6720 6721 6723 6723 6723 6724 6725 6725 6726	6,016,491	
APPROPRIATED RESERVES 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 4 Multi-Year Obligations (9322) Total Reserves Total 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)	6710 6722 6723 6723 6724 6724 6724 6725	6,016,491	
APPROPRIATED RESERVES 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) Restricted fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) 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 6722 6723 6723 6724 6723 6723 6725 6725 6726 6726 6727	6,016,491	
APPROPRIATED RESERVES 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) Total Reserves Total 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 (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR function (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (15% limit) (9200) Assigned fund balance (9900)	6710 6710 6720 6720 6721 6722 6723 6724 6725 6726 6726 6726 6726 6726 6726 6726	- 	
APPROPRIATED RESERVES 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) Restricted fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (321) 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 (9900) Committed fund balance (9900) Unassigned fund balance (9900)	6710 6710 6720 6721 6722 6723 6724 6725 6725 6725 6726 6727 0000 6750 6726 6726 6727 0000 6750 6760 6760	- - - - - - - - - - - - - - - - - - -	
APPROPRIATED RESERVES 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 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 (1etter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Fulk Arelated / restricted capital 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)	6710 6710 6720 6720 6721 6722 6723 6724 6725 6726 6726 6726 6726 6726 6726 6726	- 	
APPROPRIATED RESERVES 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) Restricted 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 (9900) Unassigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9000) Restricted net position (9900) Unrestricted net position (9900)	6710 6710 6720 6721 6722 6723 6724 6725 6726 6727 6725 6726 6727 6726 6727 6726 6727 6726 6727 6726 6727 6726 6727 6720 6750 6750 6750 6750 6750	- 	
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