



## **Imagine Classical Academy**

### **Initial Budget**

**2017-2018**

The mission of Imagine Classical Academy is to positively shape the hearts and minds of our students by providing them with an academically rigorous and content rich curriculum in a learning environment of high expectations for student achievement in which character is modeled and promoted within a collaborative community based on trusting relationships.

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# Imagine Classical Academy

## Assumptions

In general, the 2017-2018 Initial budget is based on FY17 information and our best estimates of FY18 information. The PPR used is as suggested by CDE, actual funding will likely be different and this budget will be adjusted when final PPR is

Further analysis of the budgeted expenses is expected as more information is gathered.

Long term plan is needed for annual facilities maintenance expenditures. Suggested Facility Audit to determine building/equipment repairs and or maintenance issues. A Facility Reserve should be budgeted for repairs/upgrades/replacements.

A curriculum/technology reserve should be budgeted for cyclical replacement of curriculum and technology.

<u>Curriculum Review</u>	Gen Fund Expense	Capital Expense	Total
Elementary Routine	-		-
Elem Replacement Cycle			
Middle School Routine	-		-
MS Replacement Cycle			
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Estimated 2016-2017 PPR</b>	<b>7,118.89</b>	<b>Estimated 2017-2018 PPR</b>	<b>7,226.17</b>
<b>Actual 2016-2017 PPR</b>	<b>7,075.60</b>	<b>Actual 2017-2018 PPR</b>	
		Increase	\$ 150.57
		% Increase	2.08%

<b>Enrollment</b>	<b>Amended Budget 2016/2017</b>		<b>Initial Budget 2017/2018</b>	
	FTE		FTE	
	Students	Equivalent	Students	Equivalent
Kindergarten				
Full Day	75	44.18	75	43.5
Half Day	44	25.52	50	29.0
1st	110	110.58	112	112
2nd	108	108	120	120
3rd	90	90	120	120
4th	121	121	90	90
5th	86	86	118	118
6th	64	64	60	60
7th	50	50	50	50
8th	48	48	40	40
<b>Total</b>	<b>796</b>	<b>747.28</b>	<b>835</b>	<b>783</b>

# Imagine Classical Academy

Teacher Count	Amended Budget 2016/2017		Initial Budget 2017/2018	
	FTE		FTE	
	Teachers	Equivalent	Teachers	Equivalent
Kindergarten				
Full Day	3	3	3	3
Half Day	1	1	1	1
1st	4	4	4	4
2nd	4	4	4	4
3rd	3	3	4	4
4th	4	4	3	3
5th	3	3	4	4
6th	2	2	2	2
7th	2	2	2	2
8th	2	2	2	2
Resource - Literacy	1	1	1	1
Resource - SpEd	0	0	0	0
Specials	6	6	6	6
Paraprofessionals	31	31	28	28
Total	<u>66</u>	<u>66.00</u>	<u>64</u>	<u>64.00</u>

The cost of employee health/dental benefits is assumed at 20% of salaries.

PERA is estimated at 19.65% for 2017 & 20.15% for 2018

# Imagine Classical Academy

School District		Falcon School District D49					
<b>Fund 10: GENERAL FUND REVENUE</b>				<b>FY 2016-2017 AMENDED BUDGET</b>	<b>FY 2017-2018 Initial Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>Codes</b>	<b>Source</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
			747.20	783	36		
		<b>BEGINNING FUND BALANCE--(NOTE:Tabor Reserve earmarked from reserves; reserves should include all reserves; however, per CRS. only 15% of annual budget may come from reserves)</b>	1,444,091	1,395,706	(48,385)		Est 2015 ending balance
					0		
					0		
		<b>REVENUE FROM LOCAL SOURCES</b>					
1310	1.	Fees from Individuals: Full Day Kindergarten	75,000	75,000	0		\$100 per month x 10 months x 75 students (3
1310	1.5	Fees from Individuals: Preschool	220,000	220,000	0		
1340	3.	Fees from Other Sources:			0		
1510		Interest on investments	660	660	0		Interest on bank accounts
1700	5.	Pupil Activities:	30,000	30,000	0		includes field trips, etc
1740	6.				0		
1750		Revenue from Fundraisers	1,500	1,500	0		Jeans for Dreams
1900	8.	Other Revenue from Local Sources			0		
1910	9.	Other Revenue - Building Rental	20,000	20,000	0		Champions
1920	10.	Donation Revenue			0		
1940	13.	Student Fees (CRS 22-54-105) for FY18, @ \$65/k-5, \$56/6-8	52,245	52,925	680		
1940	.				0		
1990		Misc Revenue	4,500	4,500	0		Yearbook revenue, matches expense
1993		E-Rate Reimbursement	3,500	3,500	0		
	15.	<b>TOTAL REVENUE FROM LOCAL SOURCES (Sum of lines 1-14)</b>	-	407,405	408,085	680	
		<b>REVENUE FROM INTERMEDIATE (COUNTY) SOURCES</b>					
5210	16.	<b>TOTAL REVENUE FROM INTERMEDIATE (COUNTY) SOURCES</b>		189,900		93,000	MLO Funds
		<b>REVENUE FROM STATE SOURCES</b>					
3112	38.	Capital Construction			0		
3113	39.	Charter School Capital Construction			0		
3114	40.	Increasing Enrollment Aid			0		
3116	42.	School Construction and Renovation Project			0		
					0		
91,196	44.	Exceptional Children's Education Act (ECEA)			0		
3140	45.	English Language Proficiency Act (ELPA)			0		
3150	17.	Gifted and Talented est @ \$9.56 per FTE			0		
3160	47.	Transportation			0		
3170	48.	Small Attendance Center Aid			0		
3180	49.	Teacher Pay Incentive			0		
3190	50.	Homestead Act Reimbursement			0		
3210-32	51.	Adjustments to Categorical Revenue due to CDE audit findings - positive or negative			0		
3300	52.	Return of State Categorical ("categorical buyout") - (enter amount as negative)			0		
3900	53.	Other State Revenue From CDE Sources	22,585	20,000	(2,585)		READ Act Funds
3000	18.	Charter School Capital Construction	206,205	215,325	9,120		Based on CDE estimate of \$275 per FTE
5710	22.	Allocation to Charter School (PPR funding via district)	5,397,429	5,658,091	260,662		FTE x PPR
	19.	<b>TOTAL NET REVENUE FROM STATE SOURCES</b>	-	5,626,219	5,893,416	267,197	
		<b>REVENUE FROM FEDERAL SOURCES</b>					
4000	59.	Federal Revenue			0		Federal Impact aide
4959	62.	Services Provided Other Units: Federal Level			0		
	19.	<b>TOTAL REVENUE FROM FEDERAL SOURCES (Sum of lines 59-66)</b>	-	-	-	0	

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		<b>REVENUE FROM OTHER SOURCES</b>						
52XX	20.			-	-	0		
52XX	21.			-	-	0		
5400	69.	Capital Leases				0		
	23.	TOTAL REVENUE FROM OTHER SOURCES		-	-	0		
	24.	TOTAL GENERAL FUND REVENUE - ALL SOURCES (Sum of lines 15,16,19,23)		-	6,223,524	6,301,501	77,977	
	.25	TOTAL GENERAL FUND REVENUE <b>INCLUDING</b> BEGINNING FUND BALANCE (Sum of line 24 plus BFB)		-	7,667,615	7,697,207	29,592	
56XX	26.	Allocation to Capital Reserve or Insurance Reserve (Funds 21, 24, 43 or 64) CRS 22		-	-	-	0	
	27.						0	
	28.	TOTAL ALLOCATIONS (Sum of lines 26-27)		-	-	-	0	
	29.	<b>NET REVENUE (Line 25 minus line 28)</b>		-	7,667,615	7,697,207	29,592	

# Imagine Classical Academy

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>INSTRUCTIONAL PROGRAM CODES</b>			747.20	783	36	
<i>Object Codes</i>					0	
<b>0010 - General Elementary Education</b>					0	
0100	Salaries: Teachers K-5		886,990	879,154	(7,836)	Does not include MLO raises
0100	Salaries--Inst Support & Paras (IAs)		229,430	271,532	42,102	Increased to \$11 per hour
0100	Salaries--Partner Teachers		249,050	229,880	(19,170)	Does not include MLO raises
0120	Salaries--Substitute Costs (no sub for paras/IA's)		24,360	24,360	0	7 days per teacher per year at \$120/day
0140	Salaries: Leave Bank				0	
0150	Stipends - Teachers K-5		2,000	1,000	(1,000)	Teacher of the Year
0150	Stipends - IA & Para				0	
0150	Stipends - Partner Teachers				0	
0200	Benefits - K-8 Teachers - BREAK OUT INTO SEPARATE LINES				0	
0200	Benefits - Partner teachers - BREAK OUT INTO SEPARATE LINES				0	
0215	Employee Benefits (Unemployment) Teachers - 3.12% of first 10K salaries		7,176	7,176	0	effectively \$312 per position
0215	Employee Benefits (Unemployment) Partners - 3.12% of first 10K salaries		1,872	1,872	0	effectively \$312 per position
0215	Employee Benefits (Unemployment) IAs - 3.12% of first 10K salaries		8,736	8,736	0	effectively \$312 per position
0221	Employee Benefits (MEDI 1.45%) -Teachers		12,861	12,748	(113)	
0221	Employee Benefits (MEDI 1.45%) -Partner Teachers		3,611	3,333	(278)	
0221	Employee Benefits (MEDI 1.45%) -IAs		3,327	3,937	610	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Teachers		174,293	174,952	659	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Partner Teachers		48,938	45,746	(3,192)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -IAs		45,083	54,035	8,952	
0211	Employee Benefits Teachers K-5 (Life/disability) Est. \$25/month per ee		6,900	6,900	0	
0211	Employee Benefits Partner Teachers (Life/disability) Est. \$25/month per ee		1,800	1,800	0	
0211	Employee Benefits - IAs (Life/Disability) Est. \$25/month per ee		8,400	8,400	0	
0250	K-5 Teacher Benefits (Health/Dental/Vision) estimated		202,888	221,334	18,446	Based on actual plus 6%
0250	Partner Teacher Benefits (Health/Dental/Vision) estimated		26,517	27,313	796	Based on actual plus 6%
0250	IA Benefits (Health/Dental/Vision) estimated		4,785	4,928	143	Based on actual plus 6%
0300	Purchased Professional & Technical Services				0	
0430	Repairs & Maintenance Services				0	
0735	Non-Capital Equipment				0	
0851	Transportation/Field Trips				0	
	<b>TOTAL GENERAL ELEMENTARY EDUCATION</b>	-	1,949,017	1,989,136	40,119	
<b>0018 - General K-8 Education</b>						
0150	Stipends - Academy Leaders		1,000		1,000	
0100	Salaries - K-8 'correction factor'				0	
0442	Rental of Equipment		12,000	10,000	(2,000)	copier lease is \$786.01 per month
0442	Rental of Equipment				0	
0500	Other Purchased Services				0	
0600	Internal Charge/Reimbursement Accounts: Teacher Accounts \$100 per teacher		2,900	2,900	0	Teacher classroom supplies - \$100 per teacher
23	0600 Supplies-General Educational/Instructional: Student Fee Expenditures		47,245	47,925	680	Includes ALL other student fee exp except \$5k art budget
0600	Supplies - General Educational/Instructional not included elsewhere		37,002	20,000	(17,002)	Includes CKLA...Saxon Math is covered by Student Fees
0600	Supplies -STEM program allocation		18,850		(18,850)	Science Textbooks
0640	Textbooks		18,827		(18,827)	Curriculum/software
	<b>TOTAL GENERAL K-8 EDUCATION</b>	-	137,824	80,825	(54,999)	
<b>0020 - General Middle/Jr. High School Education</b>						
0100	Salaries: Teachers 6-8		290,082	283,196	(6,886)	Does not include MLO raises
0120	Salaries--Substitute Costs		5,040	5,040	0	7 days per teacher per year at \$120/day

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<b>INSTRUCTIONAL PROGRAM CODES</b>			747.20	783	36	
<i>Object Codes</i>					0	
0140	Salaries-- Leave Bank				0	
0150	Stipends - Teachers				0	
0221	Employee Benefits (MEDI 1.45%) -Teachers		4,206	4,106	(100)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Teachers		57,001	56,356	(645)	
0211	Teacher Benefits (Life/Disability) Est \$25/person/month		1,800	1,800	0	
0215	Employee Benefits (unemployment) 3.12% of first 10K in salary		1,872	1,872	0	effectively \$312 per employee
0250	Teacher Benefits (Health/Dental/Vision) estimated at 20% of salaries		53,578	55,186	1,608	Based on actual plus 6%
0300	Purchased Professional & Technical Services				0	
0442	Rental of Equipment				0	
0513	Contracted Field Trips:		9,300	13,000	3,700	Middle school field trip - Ponderosa
0580	Travel, Registration, and Entrance				0	
0600	Internal Charge/Reimbursement Accounts: Teacher Accounts \$100 per teacher		600	600	0	Teacher classroom supplies - MS
0735	Non-Capital Equipment				0	
0851	Transportation/Field Trips				0	
<b>TOTAL GENERAL MIDDLE/JR.HIGH SCHOOL EDUCATION</b>			-	423,479	421,156	(2,323)
<b>0040 - Preschool</b>						
0100	Salaries: Preschool		108,212	112,432	4,220	Includes 3% increase
0120	Salaries--Preschool Substitute Costs		3,360	3,360	0	7 days per teacher/aide at \$120/day
0120	Salaries--Instructional Staff Substitute Costs- Prof Development				0	
0140	Salaries-- Leave Bank				0	
0150	Stipends - Teachers				0	
0200	Preschool benefits - BREAK OUT INTO SEPARATE LINES				0	
0221	Employee Benefits (MEDI 1.45%) -Teachers		1,569	1,630	61	
0230	Employee Benefits (PERA 19.9% avg for FY18)		21,264	22,374	1,110	
0211	Teacher Benefits (Basic Life/Disability) Est \$25/ee/month		1,500	1,500	0	
0215	Employee Benefits (Unemployment) 3.12% of 1st 10K of salaries		1,560	1,560	0	effectively \$312 per employee
0250	Teacher Benefits (Health/Dental) estimated		1,066	1,098	32	Based on actual plus 6%
0300	Purchased Professional & Technical Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services:				0	
0580	Travel, Registration, and Entrance				0	
0600	General Supplies -Preschool		5,000	5,000	0	includes supplies and curriculum
0700	Property - Preschool portion of facility costs based on 2% of sq footage				0	
0735	Preschool Non-Capital Equipment				0	
0810	Dues and Fees		500	500	0	Inspections/child care license renewal
0851	Transportation/Field Trips				0	
<b>TOTAL PRESCHOOL</b>			-	144,031	149,455	5,424
<b>0060 - General Education</b>						
0100	Salaries-- Extra Curricular Program Director				0	
0120	Salaries--Instructional Staff Substitute Costs- PTO				0	
0120	Salaries--Instructional Staff Substitute Costs- Prof Development				0	
0150	Stipends - Teachers				0	
0150	Stipends - IAs				0	
0221	Employee Benefits (MEDI 1.45%) -Teachers				0	
0221	Employee Benefits (MEDI 1.45%) -IAs				0	



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<b>Fund 10: GENERAL FUND EXPENDITURES</b>			FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>INSTRUCTIONAL PROGRAM CODES</b>			747.20	783	36	
<i>Object Codes</i>					0	
0221	Employee Benefits (MEDI 1.45%) - Substitutes				0	
0230	Employee Benefits (PERA) - Teachers				0	
0230	Employee Benefits (PERA) - IAs				0	
0230	Employee Benefits (PERA) - Substitutes				0	
0211	Teacher Benefits (Life)				0	
0211	IA Benefits (Life)				0	
0213	Teacher Benefits (Disability)				0	
0213	IA Benefits (Disability)				0	
0251	Teacher Benefits (Health)				0	
0251	IA Benefits (Health)				0	
0252	Teacher Benefits (Dental)				0	
0252	IA Benefits (Dental)				0	
0300	Purchased Professional & Technical Services-Book Binding				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services: Testing and Measurement		10,500		(10,500)	
0513	Contracted Field Trips		25,000	25,000	0	
0580	Travel, Registration, and Entrance				0	
0600	Supplies K-8: Academic Supplies and Paper				0	
0640	Books and Periodicals K-8 - Curriculum				0	
0640	Books and Periodicals K-8 - Literacy				0	
0730	Equipment				0	
0735	Non-Capital Equipment	-	-		0	
0740	Depreciation				0	
0800	Other Objects: Student fee Materials				0	
0810	Dues and Fees				0	
0850	Internal Charge/Reimbursement Accounts				0	
0851	Transportation/Field Trips		5,000	5,000	0	
	<b>TOTAL GENERAL EDUCATION</b>	-	40,500	30,000	(10,500)	
<b>0070 - Gifted and Talented Education</b>						
0150	Stipends - GT	-			0	
0300	Purchased Professional & Technical Services	-			0	
0600	Supplies (@ \$9.56 per student)	-			0	
	<b>TOTAL GIFTED &amp; TALENTED EDUCATION</b>	-	-	-	0	
<b>0080 - General Instructional Media</b>						
0300	Purchased Professional & Technical Services				0	
0442	Rental of Equipment				0	
0513	Contracted Field Trips				0	
0550	Library Book Repair - K-8				0	
0580	Travel, Registration, and Entrance				0	
0600	Supplies - General supplies - K-8				0	
0640	Books and Periodicals - K-8				0	
0650	Supplies - Media related (projectors, bulbs etc) - K-8				0	
0730	Equipment				0	
0735	Non-Capital Equipment - K-8				0	
0740	Depreciation				0	

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<b>INSTRUCTIONAL PROGRAM CODES</b>			747.20	783	36	
<i>Object Codes</i>					0	
	TOTAL GENERAL INSTRUCTIONAL MEDIA	-	-	-	0	
<b>0090 - Other General Education</b>						
0600	Supplies - Assessment				0	
0735	Non-Capital Equipment K-8				0	
	TOTAL GENERAL INSTRUCTIONAL MEDIA	-	-	-	0	
<b>0200 - Art</b>						
0600	Supplies - K-8		5,000	5,000	0	non-consumable supplies
0640	Books and Periodicals (Also Slides)				0	
	TOTAL ART EDUCATION	-	5,000	5,000	0	
<b>0600 - Foreign Languages</b>						
0600	Supplies				0	
0600	General Supplies - K-8		500	500	0	non-consumable supplies
0640	Books and Periodicals: MS Latin		3,000		(3,000)	German & Latin come out of student fee expenditures
	TOTAL FOREIGN LANGUAGES	-	3,500	500	(3,000)	
<b>0800 - Physical Curriculum</b>						
0600	Supplies - PE K-8		500	500	0	non-consumable supplies
0600	Supplies (5th Grade Field Day)				0	
0735	Non-Capital Equipment				0	
0851	Transportation/Field Trips				0	
	TOTAL PHYSICAL CURRICULUM	-	500	500	0	
<b>1200 - Music</b>						
0600	Supplies		1,000	1,000	0	non-consumable supplies
0800	Other Objects: Performances		700	700	0	
0851	Transportation/Field Trips				0	
	TOTAL MUSIC	-	1,700	1,700	0	
<b>1600 - Computer Education</b>						<i>NOT TECH SERVICES - This is INSTRUCTION. Salary included in Partners</i>
0300	Purchased Professional & Technical Services				0	
0330	Purchased Services -				0	
0580	Travel, Registration, and Entrance				0	
0600	Supplies: disks, printer cartridges - K-8				0	
0650	Computer Hardware-Printers,(network cards, cords, etc.) K-8		71,906		(71,906)	Chromebooks
0651	Computer software/Upgrades-Curriculum related - K-8				0	
0735	Non-Capital Equipment				0	
	TOTAL TECHNICAL EDUCATION/COMPUTER TECHNOLOGY	-	71,906	-	(71,906)	
<b>1700 - Special Education</b>						
0100	Salaries SpEd Teacher				0	
0100	Salaries SpEd Para Professional				0	
0120	Salaries SpEd Substitute				0	
0150	Stipends - SpEd Teachers				0	

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<b>INSTRUCTIONAL PROGRAM CODES</b>			<b>747.20</b>	<b>783</b>	<b>36</b>	
<i>Object Codes</i>						
0215	Employee Benefits - unemployment (3.12% of first 10K salary)				0	
0221	Employee Benefits - SpEd Teacher (MEDI) 1.45%				0	
0221	Employee Benefits - SpEd Para (MEDI) 1.45%				0	
0230	Employee Benefits - SpEd Teacher (PERA) 19.9% for FY18				0	
0230	Employee Benefits - SpEd Para (PERA) 19.9% for FY18				0	
0230	Employee Benefits - SpEd Substitute (PERA)				0	
0211	SpEd Teacher Benefits (Life/Disability) Est \$25/ee/month				0	
0211	SpEd Para Benefits (Life/Disability) Est \$25/ee/month				0	
0250	SpEd Teacher Benefits (Health/Dental/Vision) Estimated at 20% of salaries				0	
0250	SpEd Para Benefits (Health/Dental/vision) Estimated at 20% of salaries				0	
0300	Purchased Professional & Technical Services				0	
0595	Purchased Services from Districts by Charter Schools		436,850	477,442	40,592	
0600	Supplies				0	
	<b>TOTAL SPECIAL EDUCATION</b>	<b>-</b>	<b>436,850</b>	<b>477,442</b>	<b>40,592</b>	
<b>1800 - Cocurricular Activities - Athletic/Sport</b>						
	<b>TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	
<b>1900-2099 - Cocurricular Activities - Non Athletic</b>						
0150	Stipends - Summer School			20,000	20,000	Generally supported by Fundraising or activity fees... 8 teachers @\$2000 per week for 2 weeks. Includes 25%
0300	Purchased Professional & Technical Services				0	
0519	Other Purchased Student Transportation				0	
0600	Supplies		4,500	4,500	0	Yearbook
0800	Other Objects: Eighth grade commencement				0	
0810	Dues and Fees (Various competition entrance fees.) MS				0	
0850	Internal Charge/Reimbursement Accounts				0	
0851	Transportation/Field Trips				0	
	<b>TOTAL COCURRICULAR ACTIVITIES - NON ATHLETIC</b>	<b>-</b>	<b>4,500</b>	<b>24,500</b>	<b>20,000</b>	
	<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>	<b>-</b>	<b>3,218,807</b>	<b>3,180,214</b>	<b>(36,593)</b>	
			<b>60%</b>	<b>56%</b>	<b>(% of PPR Rev)</b>	

School District	Falcon School District D49		FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
<i>Object Codes</i>			747.2	783		
<b>2100 - Instructional Support Services - Students</b>						
0100	Salaries: Instructional Staff					
0150	Stipends: Instructional Staff					
0221	Employee Benefits (MEDI 1.45%) - Instructional Support					
0230	Employee Benefits (PERA) - Instruc Supp					
0211	Instr Supp Benefits (Life)					
0213	Instr Supp Benefits (Disability)					
0251	Instr Supp Benefits (Health)					
0252	Instr Supp Benefits (Dental)					
0300	Purchased Professional & Technical Services				0	
0610	Supplies Health and Safety (Health Office) K-8		500	500	0	Health office supplies
0610	Printer supplies					
0610	General supplies					
0640	Books and Periodicals					
0690	Other Objects: Student Science Material Fees					
	<b>TOTAL INSTRUCTIONAL SUPPORT</b>		<b>500</b>	<b>500</b>	<b>0</b>	
<b>2200 - Professional Development - Instructional Staff/Admin Staff</b>						
100	Salaries				0	
200	Employee Benefits				0	
300	Purchased Professional & Technical Services				0	
400	Purchased Property Services				0	
430	Repairs & Maintenance Services				0	
442	Rental of Equipment				0	
500	Other Purchased Services				0	
511	Student Transportation Purchased Within the BOCES or AU				0	
512	Student Transportation Purchased from Other Colorado Districts, BOCES or AU				0	
513	Contracted Field Trips				0	
514	Student Transportation Purchased from Parents				0	
515	Student Transportation Purchased from Contractors				0	
517	Student Transportation Purchased from School District Outside the State				0	
519	Other Purchased Student Transportation				0	
569	Tuition				0	
580	Travel/Registration/Entrance - Prof. Dev. Conferences/Seminars/Forum			15,000	15,000	Includes PD associated with STEM, Forum, Misc
580	Educational Travel Mini Grant - Teacher travel to support CK				0	
580	Professional Development: Professional Development		40,700		(40,700)	CKLA PD
580	Professional Development: Imagine School of Excellence review-sending		2,000		(2,000)	
580	Professional Development: Imagine SOER - receiving		500		(500)	
591	Services Purchased Within the BOCES or AU				0	
592	Services Purchased from Other Colorado Districts, BOCES or AU				0	
593	Services Purchased from School Districts Outside the State				0	
594	Purchased Services from Districts by Charter Schools				0	
600	Supplies				0	
640	Books and Periodicals Staff Development Books/Videos				0	
700	Property				0	
730	Equipment:				0	
735	Non-Capital Equipment				0	
740	Depreciation				0	

School District	Falcon School District D49		FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
Object Codes			747.2	783		
800	Other Objects				0	
810	Dues and Fees (CLCS Fees, other memberships)				0	
850	Internal Charge/Reimbursement Accounts					
851	Transportation/Field Trips					
868	Overhead Costs					
869	Indirect Costs					
TOTAL INSTRUCTIONAL STAFF SUPPORT		-	43,200	15,000	(28,200)	
<b>2300 - General Administration</b>						
						Governing Board Level items
0150	Stipends		1,200	1,200	0	Board Secty Stipend
0200	Employee Benefits				0	
0251	Gen Admin - Cover Colorado Health Ins. Assessment				0	
0300	Purchased Professional & Technical Services				0	
0312	MLO Election Costs				0	
0330	Purchased Professional & Technical Services: Surveys				0	
0331	Legal Services		25,000	50,000	25,000	
0332	Audit Services		6,000	6,000	0	Generally same cost per year - Audit and 990
0390	Purchased Professional & Technical Services: Accountability				0	
0400	Purchased Property Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services: Imagine Indirect		647,691	678,971	31,279	12% of PPR
0500	Other Purchased Services: Imagine Loss Mitigation		-		0	
0500	Other Purchased Services: Imagine Startup		-		0	
0520	Insurance Premiums - D&O		10,000	10,300	300	Increase by 3%
0520	Insurance Premiums		38,000	39,140	1,140	Property/Liability package policy - includes Preschool 'insurance' als
0526	Worker's Compensation Insurance		25,000	25,750	750	Increase by 3%
0525	Unemployment Insurance				0	
0533	Gen Admin - Postage				0	
0540	Advertising / Recruitment				0	
0569	Tuition - Other				0	
0580	Travel, Registration, and Entrance				0	
0590	Purchased Services from SVVSD - Citrix/Google E-mail/VoIP Lic				0	
0590	Purchased Services from SVVSD - SIS/Infinite Campus				0	
0591	Services Purchased Within the BOCES or AU				0	
0592	Services Purchased from Other Colorado Districts, BOCES or AU				0	
0593	Services Purchased from School Districts Outside the State:				0	
0594	Purchased Services from SVVSD - District Reconciliation				0	
0594	Other Purchased Services: District cost for Courier Service				0	
0594	Purchased Services from Districts by Charter Schools - C BOCES				0	
0591	Services Purchased Within the BOCES or AU (per SVVSD reconciliation)				0	
0592	Services Purchased from Other Colorado Districts, BOCES or AU				0	
0593	Services Purchased from School Districts Outside the State				0	
0594	Purchased Services from Districts by Charter Schools - HR Retainage				0	
0595	Purchased Services from Districts by Charter Schools- Retainage/Gen Adm		107,948	124,478	16,530	District charges 2.2%
0595	Purchased Services from Districts by Charter Schools - HR Reconciliation				0	
0595	Purchased Services from Districts by Charter Schools- Reconciliation/Gen Adm				0	
0600	Supplies		100	100	0	Board supplies

School District	Falcon School District D49					
			FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
<i>Object Codes</i>			747.2	783		
0640	Books and Periodicals				0	
0650	Electronic Medial Materials (Infinite Campus, etc)				0	
0700	Property				0	
0730	Equipment:				0	
0735	Non-Capital Equipment				0	
0740	Depreciation				0	
0800	Other Objects:				0	
0810	Dues and Fees: CLCS		5,544	6,264	720	\$8.00 per FTE
0850	Internal Charge/Reimbursement Accounts				0	
0851	Transportation/Field Trips				0	
0868	Overhead Costs				0	
0869	Indirect Costs				0	
	<b>TOTAL GENERAL ADMINISTRATION SUPPORT</b>		-	866,483	942,203	75,719
<b>2400 - School Administration</b>						
						<i>Principal level expenses</i>
0100	Salaries incl Office Staff, Bus. Off., Principal & Deans		367,972	383,991	16,019	Includes 3% increase
0150	Stipends - Non-instructional				0	
0200	Administration employee benefits - BREAK OUT INTO SEPARATE LINES				0	
0215	Employee Benefits (unemployment) 3.12% of first 10K of salary		2,496	2,496	0	essentially \$312 per person
0221	Employee Benefits (MEDI ) 1.45%		5,336	5,568	232	
0230	Employee Benefits (PERA) 19.9% avg for FY18		72,306	76,414	4,108	
0211	Employee Benefits (Life/Disability) Est \$25/ee/month		2,400	2,400	0	
0250	Employee Benefits (Health/Dental/Vision) estimated		36,638	37,737	1,099	Based on actual plus 6%
0300	Purchased Professional & Technical Services				0	
0400	Purchased Property Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services				0	
0533	Postage				0	
0550	Printing & Binding				0	
0580	Travel/Registration/Entrance:		3,000	3,000	0	Imagine Leadership Meetings
0600	Supplies : Principal's Benevolence Fund		10,000	2,000	(8,000)	
0640	Books and Periodicals				0	
0650	Computer supplies/software				0	
0700	Property				0	
0735	Non-Capital Equipment				0	
0740	Depreciation				0	
0800	Other Objects: Staff and Volunteer appreciation		4,662		(4,662)	Christmas Party
0810	Dues and Fees:				0	
0850	Internal Charge/Reimbursement Accounts:				0	
0851	Transportation/Field Trips				0	
0868	Overhead Costs Emergent needs		-		0	
0869	Indirect Costs				0	
	<b>TOTAL SCHOOL ADMINISTRATION SUPPORT</b>		-	504,810	513,606	8,796

School District	Falcon School District D49					
			FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
Object Codes			747.2	783		
<b>2500 - Business Services</b>						
0100	Salaries				0	
0200	Employee Benefits				0	
0300	Purchased Professional & Technical Services				0	
0313	Dues & Fees/Bank Charges				0	
0400	Purchased Property Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0533	Business - postage				0	
0569	Tuition - Other				0	
0580	Travel, Registration, and Entrance				0	
0590	Other Purchased Services				0	
0591	Services Purchased Within the BOCES or AU:				0	
0592	Services Purchased from Other Colorado Districts, BOCES or AU:				0	
0594	Warehs/Distr-Serv From Dist By Charter Sch				0	
0595	Purchased Services from Dist by Charter - <b>Business Support Dist Retainage</b>				0	
0595	Gen Admin - Business Support Dist Reconciliation				0	
0600	Supplies				0	
0640	Books and Periodicals - Handbooks, posters				0	
0650	Computer Hardware-Printers, network cards, cords, etc.				0	
0700	Property - Copier Lease				0	
0730	Equipment				0	
0735	Non-Capital Equipment				0	
0740	Depreciation				0	
0800	Other Objects:				0	
0810	Dues and Fees:				0	
0850	Internal Charge/Reimbursement Accounts				0	
0851	Transportation/Field Trips				0	
0868	Overhead Costs				0	
0869	Indirect Costs				0	
	<b>TOTAL BUSINESS SERVICES SUPPORT</b>		-	-	0	
<b>2600 - Operations and Maintenance</b>						
0100	Salaries: Custodians		24,770	21,852	(2,918)	Includes 3% increase
0150	Stipends - Non-instructional				0	
0200	Custodial employee benefits - BREAK OUT INTO SEPARATE LINES				0	
0215	Employee Benefits (unemployment) 3.12% of first 10K in salary		312	312	0	\$312 per person making over \$10K
0221	Employee Benefits (MEDI ) 1.45%		359	317	(42)	
0230	Employee Benefits (PERA) 19.9% avg for FY18		4,867	4,349	(518)	
0211	Employee Benefits (Life/Disability) Est \$25/ee/month		300	300	0	
0251	Employee Benefits (Health/Dental/Vision) Estimated at 20% of salary				0	
0300	Purchased Professional & Technical Services				0	
0400	Purchased Property Services: (ie Pest Control )			13,084	13,084	Projected groundwater mitigation funds
0411	Operations-Water/Sewer		8,833	9,000	167	escalated 3%
0420	Purchased Custodial/Cleaning Services		84,000	86,000	2,000	
0421	Operations - Waste Removal		3,245	3,342	97	
0422	Operations - Snow Removal		3,000	3,090	90	
0424	Repairs & Maintenance Services - Lawn Maintenance		4,702	4,843	141	
0430	Repairs & Maintenance Services - General		29,175	30,050	875	

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2016-2017 AMENDED BUDGET</b>	<b>FY 2017-2018 Initial Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>747.2</b>	<b>783</b>		
<i>Object Codes</i>						
0430	Repairs & Maintenance Services - Fire Sprinkler		6,000	6,180	180	
0430	Repairs & Maintenance Services - Equipment		2,122	2,186	64	
0430	Repairs & Maintenance Services - Security System			-	0	
0441	Rental/Lease of Building		1,307,573	1,316,592	9,019	CPI had a 2.2% increase
0442	Rental of Equipment			-	0	
0490	Moving related expenses			-	0	
0500	Other Purchased Services			-	0	
0519	Other Purchased Student Transportation			-	0	
0521	Insurance - Liability/Property			-	0	
0522	Insurance - Bldg/Property			-	0	
0531	Telephone		11,539	12,000	461	
0534	Online Services			-	0	
0569	Tuition - Other			-	0	
0580	Travel, Registration, and Entrance			-	0	
0600	Facilities-Custodial Supplies		16,504	17,000	496	includes preschool/K-8
0610	Maintenance Supplies			-	0	
0621	Natural Gas		6,685	6,886	201	includes preschool/K-8



School District	Falcon School District D49					
			FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
Object Codes			747.2	783		
0622	Electrical Service		44,384	45,716	1,332	includes preschool/K-8
0626	Motor Vehicle Fuel/gasoline			-	0	
0650	Computer Supplies/equipment			-	0	
0700	Property		16,000		(16,000)	
0731	Machinery			-	0	
0735	Non-Capital Equipment			-	0	
0740	Depreciation			-	0	
0800	Other Objects				0	
0810	Dues and Fees			-	0	
0850	Internal Charge/Reimbursement Accounts			-	0	
0851	Transportation/Field Trips			-	0	
0868	Overhead Costs			-	0	
0869	Indirect Costs				0	
	<b>TOTAL OPERATIONS AND MAINTENANCE</b>		<b>-</b>	<b>1,574,370</b>	<b>1,583,098</b>	<b>8,728</b>
<b>2800 - Support Services - Central</b>						
						<i>Office level expenses, or 'not otherwise classified'</i>
0100	Stipends				0	
0200	Employee Benefits				0	
0300	Purchased Professional and Technical Services		20,000	20,000	0	IT Services (Historially \$9-12K) & New website/app (\$4800)
0500	Other Purchased Services			480	480	Cobra
0533	Postage		2,200	2,200	0	
0525	Unemployment Compensation Insurance				0	
0540	Marketing/Advertising		13,200	13,200	0	includes preschool/K-8
0595	Purchased Services from Districts by Charter Schools - <b>Central retainage</b>		8,000	8,000	0	
0594	Purch serv From Dist By Charter Sch				0	
0600	Supplies		10,000	10,000	0	non instructional office supplies
0651	Site licenses - Microsoft OVS		15,000	13,000	(2,000)	\$3000 for Microsoft, \$10,000 for Star Assessment
0733	Furniture/Fixtures		-		0	
0735	Non-capital Equipment				0	
	<b>TOTAL SUPPORT SERVICES CENTRAL</b>		<b>-</b>	<b>68,400</b>	<b>66,880</b>	<b>(1,520)</b>
<b>3100 - Food Service Operations</b>						
0300	Purchased Professional & Technical Services				0	
0400	Purchased Property Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services				0	
0580	Travel, Registration, and Entrance				0	
0595	Purchased Services from Districts by Charter Schools				0	
0600	Supplies				0	
0640	Books and Periodicals				0	
0700	Property				0	
0730	Equipment				0	
0735	Non-Capital Equipment				0	
0740	Depreciation				0	
0800	Other Objects				0	
0810	Dues and Fees				0	

School District	Falcon School District D49					
			FY 2016-2017 AMENDED BUDGET	FY 2017-2018 Initial Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
<i>Object Codes</i>			747.2	783		
0850	Internal Charge/Reimbursement Accounts					
0851	Transportation/Field Trips					
	<b>TOTAL FOOD SERVICE OPERATIONS</b>		-	0	0	
<b>3200 - Enterprise Operations</b>						
0100	Salaries KG pm - teacher & IA				0	
0200	Employee Benefits-MEDI & PERA				0	
0202	Employee Benefits - Ins				0	
0300	Purchased Professional & Technical Services				0	
0400	Purchased Property Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services				0	
0580	Travel, Registration, and Entrance				0	
0600	Supplies		-	-	0	
0640	Books and Periodicals					
0700	Property					
0730	Equipment					
0735	Non-Capital Equipment					
0740	Depreciation					
0800	Other Objects					
0810	Dues and Fees					
0850	Internal Charge/Reimbursement Accounts					
0851	Transportation/Field Trips					
	<b>TOTAL ENTERPRISE OPERATIONS</b>		-	-	0	
<b>3300 - Community Services</b>						
0100	Salaries				0	
0200	Employee Benefits				0	
0300	Purchased Professional & Technical Services				0	
0400	Purchased Property Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services				0	
0569	Tuition - Other				0	
0580	Travel, Registration, and Entrance				0	
0591	Services Purchased Within the BOCES or AU				0	
0592	Services Purchased from Other Colorado Districts, BOCES or AU				0	
0593	Services Purchased from School Districts Outside the State				0	
0594	Purchased Services from Districts by Charter Schools				0	
0600	Supplies				0	
0640	Books and Periodicals				0	
0700	Property				0	
0730	Equipment				0	
0732	Vehicles				0	
0735	Non-Capital Equipment				0	
0740	Depreciation				0	
0800	Other Objects				0	
0810	Dues and Fees				0	
0850	Internal Charge/Reimbursement Accounts				0	
0851	Transportation/Field Trips				0	

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2016-2017 AMENDED BUDGET</b>	<b>FY 2017-2018 Initial Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>747.2</b>	<b>783</b>		
<i>Object Codes</i>						
0868	Overhead Costs				0	
0869	Indirect Costs				0	
	<b>TOTAL COMMUNITY SERVICES</b>	-	-		0	
<b>4000 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</b>						
0100	Salaries				0	
0200	Employee Benefits				0	
0300	Purchased Professional & Technical Services				0	
0400	Purchased Property Services				0	
0430	Repairs & Maintenance Services				0	
0442	Rental of Equipment				0	
0500	Other Purchased Services				0	
0580	Travel, Registration, and Entrance				0	
0591	Services Purchased Within the BOCES or AU				0	
0592	Services Purchased from Other Colorado Districts, BOCES or AU				0	
0593	Services Purchased from School Districts Outside the State				0	
0594	Purchased Services from Districts by Charter Schools				0	
0600	Supplies				0	
0640	Books and Periodicals				0	
0700	Property				0	
0710	Land and Improvements				0	
0720	Buildings	-			0	
0721	Purchase of Existing Buildings				0	
0722	New Construction and Major Renovations	-			0	
0730	Equipment	-	-		0	
0732	Vehicles					
0735	Non-Capital Equipment					
0740	Depreciation					
0800	Other Objects					
0810	Dues and Fees					
0850	Internal Charge/Reimbursement Accounts					
0851	Transportation/Field Trips					
	<b>TOTAL FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</b>	-	-		0	
	<b>TOTAL SUPPORT SERVICES EXPENDITURES</b>	-	3,057,763	3,121,287	63,523	
	<b>TOTAL INSTRUCTIONAL AND SUPPORT SERVICES EXPENDITURES</b>	-	6,276,571	6,301,501	26,930	
<b>OTHER USES</b>						
<b>5000 - Other Uses</b>						
<b>5100 - Debt Service</b>						
0830	Lease/Mortgage & Maintenance (based on State Intercept Pymt Sched)				0	
	Less: Cap. Construction Grant				0	
	Bond Debt Service (Debt Reserve/State Treasury Fees)				0	
0910	Bond Principal Intercept Payments				0	
	<b>TOTAL DEBT SERVICE</b>	-	-		0	
	<b>TOTAL EXPENDITURES AND OTHER USES</b>	-	6,276,571	6,301,501	26,930	

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2016-2017 AMENDED BUDGET</b>	<b>FY 2017-2018 Initial Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>747.2</b>	<b>783</b>		
<i>Object Codes</i>						
<b>Program</b>	<b>APPROPRIATED RESERVES</b>					
9100	Operating Reserve		902,747	906,661	3,914	
9900	Reserve for unanticipated facility expenditures		100,000	100,000	0	
9900	Reserve for planned Curriculum expenditures		100,000	100,000	0	
9900	Reserve for planned Technology expenditures		100,000	100,000	0	
9310	TABOR Emergency Reserve (3% of Gen Fund Expenditures)		188,297	189,045	748	3% of budgeted Expenditures
9320	Reserve for Multi-Year Obligations				0	
9400	Reserve for Encumbrances				0	
9900	Other Reserves				0	
	<b>TOTAL APPROPRIATED RESERVES</b>	-	1,391,044	1,395,706	4,662	
	<b>TOTAL GENERAL FUND EXPENDITURES AND APPROPRIATED RESERVES</b>	-	7,667,615	7,697,207	31,592	
	---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---					
	<b>NON-APPROPRIATED RESERVES</b>					
9200	Non-appropriated Operating Reserves (minimum beginning FB for following year)	-			0	
	<b>TOTAL GENERAL FUND EXPENDITURES AND RESERVES</b>	-	7,667,615	7,697,207	31,592	
	<b>TOTAL NET REVENUE</b>	-	7,667,615	7,697,207	29,592	
	<b>NET REVENUE LESS EXPENDITURES</b>	-	0	0	(2,000)	

Falcon School District D49  
**Imagine Indigo Ranch**  
 FY18 Preliminary Budget Summary  
 Statement of Revenues, Expenditures, and Changes in General Fund Balance

	FY 2016/2017	FY 2017/2018	Dollar
	Amended Budget	Initial Budget	Variance
<b>Revenues</b>			
Per Pupil Revenue from State (5710)	5,397,429	5,658,091	260,662
Charges for service, 1300	295,000	295,000	0
Mill Levy Override 5200	189,900	0	(189,900)
Miscellaneous, 1500, 1700, 1900,5200	112,405	113,085	680
State revenues, 3000	228,790	235,325	6,535
Federal revenues, 4000	0	0	0
<b>Total revenues</b>	<b>6,223,524</b>	<b>6,301,501</b>	<b>77,977</b>
<b>Expenditures</b>			
Salaries, 0100s	2,193,465	2,236,997	43,532
Benefits, 0200s	827,619	860,585	32,966
Purchased services, 0300,0400,0500s	2,903,078	3,008,328	105,250
Supplies and materials, 0600s	320,003	183,126	(136,877)
Capital outlay, 0700s	16,000	0	(16,000)
Other, 0800s, 0900s	11,744	12,464	720
<b>Total expenditures</b>	<b>6,271,909</b>	<b>6,301,501</b>	<b>29,592</b>
<b>Net Income (Loss)</b>	<b>(48,385)</b>	<b>0</b>	<b>48,385</b>
TABOR Reserves	188,297	189,045	748
Appropriated Reserves	1,202,747	1,206,661	3,914
Non-Appropriated Reserves	0	0	0
<b>Fund balance, beginning 7/01</b>	<b>1,444,091</b>	<b>1,395,706</b>	<b>(48,385)</b>
<b>Projected Fund balance, ending 6/30</b>	<b>1,395,706</b>	<b>1,395,706</b>	<b>0</b>

*Note: These figures are as budgeted - actual results may vary.*

**Imagine Classical Academy**

**Salaries & Benefits Summary**

**2017-2018**

# Imagine Classical Academy

School District: Falcon School District D49

		FY 2016-2017 AMENDED BUDGET	FY 2016-2017 Initial Budget	Amended to Preliminary Variance	% of Total
		0			
<b>SALARIES AND BENEFITS SUMMARY</b>					
<i>INSTRUCTIONAL/SUPPORT PROGRAM CODES</i>					
<i>Object Codes</i>					
<b>0010 - Elementary Education</b>					
0100	Salaries: Teachers K-5	886,990	879,154	(7,836)	
0100	Salaries--Inst Support & Paras (IAs)	229,430	271,532	42,102	
0100	Salaries--Partner Teachers	249,050	229,880	(19,170)	
0120	Salaries--Substitute Costs (no sub for paras/IAs)	24,360	24,360	0	
0150	Stipends - Teachers K-5	2,000	1,000	(1,000)	
0150	Stipends - IA & Para	0	0	0	
	Total Elementary Education Salaries	1,391,830	1,405,926	14,096	64%
0215	Employee Benefits (Unemployment) Teachers - 3.12% of first 10K salaries	7,176	7,176	0	
0215	Employee Benefits (Unemployment) Partners - 3.12% of first 10K salaries	1,872	1,872	0	
0215	Employee Benefits (Unemployment) IAs - 3.12% of first 10K salaries	8,736	8,736	0	
0221	Employee Benefits (MEDI 1.45%) -Teachers	12,861	12,748	(113)	
0221	Employee Benefits (MEDI 1.45%) -IAs	3,327	3,937	610	
0221	Employee Benefits (MEDI 1.45%) -Partner Teachers	3,611	3,333	(278)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Teachers	174,293	174,952	659	
0230	Employee Benefits (PERA 19.9% avg for FY18) -IAs	45,083	54,035	8,952	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Partner Teachers	48,938	45,746	(3,192)	
0211	Employee Benefits Teachers K-5 (Life/disability) Est. \$25/month per ee	6,900	6,900	0	
0211	Employee Benefits - IAs (Life/Disability) Est. \$25/month per ee	8,400	8,400	0	
0211	Employee Benefits Partner Teachers (Life/disability) Est. \$25/month per ee	1,800	1,800	0	
0250	K-5 Teacher Benefits (Health/Dental/Vision) estimated	202,888	221,334	18,446	
0250	Partner Teacher Benefits (Health/Dental/Vision) estimated	26,517	27,313	796	
0250	IA Benefits (Health/Dental/Vision) estimated	4,785	4,928	143	
	Total Elementary Education Benefits	557,187	583,210	26,023	67%
	<b>Total Elementary Education</b>	<b>1,949,017</b>	<b>1,989,136</b>	<b>40,119</b>	
<b>0020 - Middle School Education</b>					
0100	Salaries: Teachers 6-8	290,082	283,196	(6,886)	
0120	Salaries--Substitute Costs	5,040	5,040	0	
0150	Stipends - Teachers	0	20,000	20,000	
	Total Middle School Education Salaries	295,122	308,236	13,114	13%
0215	Employee Benefits (unemployment) 3.12% of first 10K in salary	1,872	1,872	0	
0221	Employee Benefits (MEDI 1.45%) -Teachers	4,206	4,106	(100)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Teachers	57,001	56,356	(645)	
0211	Teacher Benefits (Life/Disability) Est \$25/person/month	1,800	1,800	0	
0251	Teacher Benefits (Health/Dental/Vision) estimated at 20% of salaries	53,578	55,186	1,608	
	Total Middle School Education Benefits	118,457	119,320	863	14%
	<b>Total Middle School Education</b>	<b>413,579</b>	<b>427,556</b>	<b>13,977</b>	
<b>0040 - Preschool Education</b>					
0100	Salaries: Preschool	108,212	112,432	4,220	
0120	Salaries--Preschool Substitute Costs	3,360	3,360	0	
0120	Salaries--Instructional Staff Substitute Costs- Prof Development	0	0	0	
0150	Stipends - Teachers	0	0	0	
	Total Preschool Education Salaries	111,572	115,792	4,220	5%
0215	Employee Benefits (Unemployment) 3.12% of 1st 10K of salaries	1,560	1,560	0	
0221	Employee Benefits (MEDI 1.45%) -Teachers	1,569	1,630	61	
0230	Employee Benefits (PERA 19.9% avg for FY18)	21,264	22,374	1,110	
0211	Teacher Benefits (Basic Life/Disability) Est \$25/ee/month	1,500	1,500	0	
0250	Teacher Benefits (Health/Dental) estimated	1,066	1,098	32	
	Total Preschool Education Benefits	26,959	28,163	1,204	3%
	<b>Total Preschool Education</b>	<b>138,531</b>	<b>143,955</b>	<b>5,424</b>	
<b>0070 - Gifted &amp; Talented</b>					
0150	Stipends - GT	0	-	-	
	Total GT Salaries	-	-	-	0%
	<b>Total GT Education</b>	-	-	-	
	<b>Total Elem/MS Education</b>	<b>2,501,127</b>	<b>2,560,647</b>	<b>59,520</b>	

# Imagine Classical Academy

School District: Falcon School District D49

SALARIES AND BENEFITS SUMMARY	0	FY 2016-2017 AMENDED BUDGET	FY 2016-2017 Initial Budget	Amended to Preliminary Variance	% of Total
<i>INSTRUCTIONAL/SUPPORT PROGRAM CODES</i>					
<i>Object Codes</i>					
<b>1700 - Special Education</b>					
0100 Salaries SpEd Teacher		-	-	-	
0100 Salaries SpEd Para Professional		-	-	-	
0120 Salaries SpEd Substitute		-	-	-	
Total Special Education Salaries	-	-	-	-	0%
0215 Employee Benefits - unemployment (3.12% of first 10K salary)		-	-	0	
0221 Employee Benefits - SpEd Teacher (MEDI) 1.45%		-	-	0	
0221 Employee Benefits - SpEd Para (MEDI) 1.45%		-	-	-	
0230 Employee Benefits - SpEd Teacher (PERA) 19.9% for FY18		-	-	-	
0230 Employee Benefits - SpEd Para (PERA) 19.9% for FY18		-	-	-	
0230 Employee Benefits - SpEd Substitute (PERA)		-	-	-	
0211 SpEd Teacher Benefits (Life/Disability) Est \$25/ee/month		-	-	-	
0211 SpEd Para Benefits (Life/Disability) Est \$25/ee/month		-	-	-	
0251 SpEd Teacher Benefits (Health/Dental/Vision) Estimated at 20% of salaries		-	-	0	
0251 SpEd Para Benefits (Health/Dental/vision) Estimated at 20% of salaries		-	-	-	
Total Special Education Benefits	-	-	-	0	0%
<b>Total Special Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	
<b>2100 - Instructional Support Staff</b>					
0100 Salaries: Instructional Staff		0	0	-	
0150 Stipends: Instructional Staff		-	-	-	
Total Instructional Staff Salaries	-	-	-	0	0%
0221 Employee Benefits (MEDI 1.45%) - Instructional Support		0	0	-	
0230 Employee Benefits (PERA) - Instruc Supp		0	0	-	
0211 Instr Supp Benefits (Life)		0	0	-	
0213 Instr Supp Benefits (Disability)		0	0	-	
0251 Instr Supp Benefits (Health)		0	0	-	
0252 Instr Supp Benefits (Dental)		0	0	-	
Total Instructional Staff Benefits	-	-	-	0	0%
<b>Total Instructional Staff</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2400 - School Administration</b>					
0100 Salaries incl Office Staff, Bus. Off., Principal & Deans		367,972	383,991	16,019	
0100 Stipends - Non-instructional		-	1,200	-	
Total Administration Salaries	-	367,972	385,191	16,019	17%
0200 Administration employee benefits - BREAK OUT INTO SEPARATE LINES		-	-	-	
0221 Employee Benefits (MEDI ) 1.45%		5,336	5,568	232	
0230 Employee Benefits (PERA) 19.9% avg for FY18		72,306	76,414	4,108	
0211 Employee Benefits (Life/Disability) Est \$25/ee/month		2,400	2,400	-	
0215 Employee Benefits (unemployment) 3.12% of first 10K of salary		2,496	2,496	-	
0251 Employee Benefits (Health/Dental/Vision) estimated		36,638	37,737	1,099	
Total Administration Benefits	-	119,176	124,615	5,439	14%
<b>Total Administration</b>	<b>-</b>	<b>487,148</b>	<b>509,806</b>	<b>21,458</b>	
<b>2600 - Operations and Maintenance</b>					
0100 Salaries: Custodians		24,770	21,852	(2,918)	
0150 Stipends - Non-instructional		-	-	0	
Total Custodial Salaries	-	24,770	21,852	(2,918)	1%
200 Custodial employee benefits - BREAK OUT INTO SEPARATE LINES		-	-	-	
0221 Employee Benefits (MEDI ) 1.45%		-	359	317	(42)
0230 Employee Benefits (PERA) 19.9% avg for FY18		-	4,867	4,349	(518)
0211 Employee Benefits (Life/Disability) Est \$25/ee/month		-	300	300	-
0251 Employee Benefits (Health/Dental/Vision) Estimated at 20% of salary		-	-	-	
0215 Employee Benefits (unemployment) 3.12% of first 10K in salary		-	312	312	-
Total Custodial Benefits	-	5,838	5,278	(560)	1%
<b>Total Custodial</b>	<b>-</b>	<b>30,608</b>	<b>27,130</b>	<b>(3,478)</b>	
<b>Total Salaries</b>	<b>-</b>	<b>2,191,266</b>	<b>2,236,997</b>	<b>44,531</b>	100%
<b>Total Benefits</b>	<b>-</b>	<b>827,617</b>	<b>860,585</b>	<b>32,968.19</b>	100%



# FY2017-18 SUMMARY BUDGET

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11 Charter School General Fund	TOTAL
		FY2017-2018 Budget	FY2017-2018 Budget
Budgeted Pupil Count	783.0		
<b>BEGINNING FUND BALANCE</b> (Includes ALL Reserves)	Object/ Source	\$ 1,395,706	\$ 1,395,706
<b>REVENUES</b>			
Local Sources	1000 - 1999	\$ 408,085	\$ 408,085
Intermediate Sources	2000 - 2999	\$ -	\$ -
State Sources	3000 - 3999	\$ 235,325	\$ 235,325
Federal Sources	4000 - 4999	\$ -	\$ -
<b>TOTAL REVENUES</b>		\$ 643,410	\$ 643,410
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		\$ 2,039,116	\$ 2,039,116
<b>TOTAL ALLOCATIONS TO/FROM OTHER FUNDS</b>	5600,5700, 5800	\$ 5,658,091	\$ 5,658,091
<b>TRANSFERS TO/FROM OTHER FUNDS</b>	5200 - 5300		\$ -
<b>Other Sources</b>	5100,5400, 5500,5900, 5990, 5991		\$ -
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		\$ 7,697,207	\$ 7,697,207

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11 Charter School General Fund		TOTAL
		FY2017-2018 Budget		FY2017-2018 Budget
<b>EXPENDITURES</b>				
<b>Instruction - Program 0010 to 2099</b>				
Salaries	0100	\$	1,829,954	\$ 1,829,954
Employee Benefits	0200	\$	730,693	\$ 730,693
	0300,0400,			
Purchased Services	0500	\$	525,442	\$ 525,442
Supplies and Materials	0600	\$	87,925	\$ 87,925
Property	0700		0	\$ -
Other	0800, 0900	\$	6,200	\$ 6,200
<b>Total Instruction</b>		\$	<b>3,180,214</b>	\$ <b>3,180,214</b>
<b>Supporting Services</b>				
<b>Students - Program 2100</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -
	0300,0400,			
Purchased Services	0500	\$	-	\$ -
Supplies and Materials	0600	\$	500	\$ 500
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Students</b>		\$	<b>500</b>	\$ <b>500</b>
<b>Instructional Staff - Program 2200</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -
	0300,0400,			
Purchased Services	0500	\$	15,000	\$ 15,000
Supplies and Materials	0600	\$	-	\$ -
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Instructional Staff</b>		\$	<b>15,000</b>	\$ <b>15,000</b>
<b>General Administration - Program 2300</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -
	0300,0400,			
Purchased Services	0500	\$	935,839	\$ 935,839

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11 Charter School General Fund		TOTAL
		FY2017-2018 Budget		FY2017-2018 Budget
Supplies and Materials	0600	\$	100	\$ 100
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	6,264	\$ 6,264
<b>Total School Administration</b>		\$	942,203	\$ 942,203
<b>School Administration - Program 2400</b>				
Salaries	0100	\$	383,991	\$ 383,991
Employee Benefits	0200	\$	124,615	\$ 124,615
	0300,0400,			
Purchased Services	0500	\$	3,000	\$ 3,000
Supplies and Materials	0600	\$	2,000	\$ 2,000
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total School Administration</b>		\$	513,606	\$ 513,606
<b>Business Services - Program 2500</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -
	0300,0400,			
Purchased Services	0500	\$	-	\$ -
Supplies and Materials	0600	\$	-	\$ -
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Business Services</b>		\$	-	\$ -
<b>Operations and Maintenance - Program 2600</b>				
Salaries	0100	\$	21,852	\$ 21,852
Employee Benefits	0200	\$	5,278	\$ 5,278
	0300,0400,			
Purchased Services	0500	\$	1,486,367	\$ 1,486,367
Supplies and Materials	0600	\$	69,601	\$ 69,601
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Operations and Maintenance</b>		\$	1,583,098	\$ 1,583,098
<b>Student Transportation - Program 2700</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11 Charter School General Fund		TOTAL
		FY2017-2018 Budget		FY2017-2018 Budget
	0300,0400,			
Purchased Services	0500	\$	-	\$ -
Supplies and Materials	0600	\$	-	\$ -
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Student Transportation</b>		\$	-	\$ -
<b>Central Support - Program 2800</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -
	0300,0400			
Purchased Services	,0500	\$	43,880	\$ 43,880
Supplies and Materials	0600	\$	23,000	\$ 23,000
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Central Support</b>		\$	66,880	\$ 66,880
<b>Other Support - Program 2900</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -
	0300,0400			
Purchased Services	,0500	\$	-	\$ -
Supplies and Materials	0600	\$	-	\$ -
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Other Support</b>		\$	-	\$ -
<b>Food Service Operations - Program 3100</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -
	0300,0400			
Purchased Services	,0500	\$	-	\$ -
Supplies and Materials	0600	\$	-	\$ -
Property	0700	\$	-	\$ -
Other	0800, 0900	\$	-	\$ -
<b>Total Other Support</b>		\$	-	\$ -
<b>Enterprise Operatings - Program 3200</b>				
Salaries	0100	\$	-	\$ -
Employee Benefits	0200	\$	-	\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11 Charter School General Fund		TOTAL
		FY2017-2018 Budget		FY2017-2018 Budget
	0300,0400			
Purchased Services	,0500	\$ -	\$ -	-
Supplies and Materials	0600	\$ -	\$ -	-
Property	0700	\$ -	\$ -	-
Other	0800, 0900	\$ -	\$ -	-
<b>Total Enterprise Operations</b>		\$ -	\$ -	-
<b>Community Services - Program 3300</b>				
Salaries	0100	\$ -	\$ -	-
Employee Benefits	0200	\$ -	\$ -	-
	0300,0400			
Purchased Services	,0500	\$ -	\$ -	-
Supplies and Materials	0600	\$ -	\$ -	-
Property	0700	\$ -	\$ -	-
Other	0800, 0900	\$ -	\$ -	-
<b>Total Community Services</b>		\$ -	\$ -	-
<b>Education for Adults - Program 3400</b>				
Salaries	0100	\$ -	\$ -	-
Employee Benefits	0200	\$ -	\$ -	-
	0300,0400			
Purchased Services	,0500	\$ -	\$ -	-
Supplies and Materials	0600	\$ -	\$ -	-
Property	0700	\$ -	\$ -	-
Other	0800, 0900	\$ -	\$ -	-
<b>Total Education for Adults Services</b>		\$ -	\$ -	-
<b>Total Supporting Services</b>		\$ 3,121,287	\$ 3,121,287	
<b>Property - Program 4000</b>				
Salaries	0100	\$ -	\$ -	-
Employee Benefits	0200	\$ -	\$ -	-
	0300,0400			
Purchased Services	,0500	\$ -	\$ -	-
Supplies and Materials	0600	\$ -	\$ -	-
Property	0700	\$ -	\$ -	-
Other	0800, 0900	\$ -	\$ -	-
<b>Total Property</b>		\$ -	\$ -	-

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11 Charter School General Fund		TOTAL
		FY2017-2018 Budget		FY2017-2018 Budget
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure				
Salaries	0100	\$ -	\$ -	-
Employee Benefits	0200	\$ -	\$ -	-
	0300,0400			
Purchased Services	,0500	\$ -	\$ -	-
Supplies and Materials	0600	\$ -	\$ -	-
Property	0700	\$ -	\$ -	-
Other	0800, 0900	\$ -	\$ -	-
<b>Total Other Uses</b>		\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>		\$ 6,301,501	\$ 6,301,501	
<b>RESERVES</b>				
Reserve for Curriculum/Technology - Program 9900	0840	\$ 200,000	\$ 200,000	
Reserve for Facility - Program 9900	0840	\$ 100,000	\$ 100,000	
Reserved Fund Balance - Operating Reserve - Program 9100	0840	\$ 906,661	\$ 906,661	
Reserve for TABOR 3% - Program 9310	0840	\$ 189,045	\$ 189,045	
Res. for TABOR - Multi-Year Obligations Program 9320	0840	\$ -	\$ -	
<b>TOTAL RESERVES</b>		\$ 1,395,706	\$ 1,395,706	
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		\$ 7,697,207	\$ 7,697,207	
<b>NON-APPROPRIATED RESERVE - Program 9200</b>		\$ -	\$ -	
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))</b>		\$ 0	\$ 0	

# Imagine Classical Academy

## APPROPRIATION RESOLUTION

\* Round to Nearest Dollar \*

Be it resolved by the Governing Board of **Imagine Classical Academy** that the amounts shown in the following schedule be appropriated to each fund as specified in the "Initial Budget" for the ensuing fiscal year beginning July 1, 2017 and ending June 30, 2018.

*(Note if Adopted or Revised Budget)*

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1	0
1a. Charter Schools (Fund 11)	1a.	7,481,001
1b. Insurance Reserve Fund	1b.	0
1c. Pre-School & Kindergarten Fund	1c.	0
Special Revenue Funds:		
3. Capital Reserve Special Revenue Fund	3	0
4. Governmental Designated-Purpose Grants Fund	4	0
5. Pupil Activity Special Revenue (Fund 23)	5	47,245
6. Full Day Kindergarten Mill Levy Override Fund	6	0
7. Transportation Fund	7	0
8. Other Special Revenue Funds (MLO)	8	144,031
9. Bond Redemption Fund	9	0
Capital Projects Funds:		
10. Building Fund	10	0
11. Special Building and Technology Fund	11	0
12. Capital Reserve Capital Projects Fund	12	0
Enterprise Funds:		
13. Food Service Fund	13	0
14. Other Enterprise Funds	14	0
Internal Service Funds:		
15. Risk-Related Activity Fund	15	0
16. Other Internal Service Funds	16	0
Trust/Agency Funds:		
17. Pupil Activity Agency Fund	17	0
18. Trust and Other Agency Funds	18	0
19. Foundation Fund	19	0
20. Component Units	20	0
<b>TOTAL APPROPRIATION</b>	<b>21</b>	<b>7,672,277</b>

\_\_\_\_\_  
Date of Adoption

\_\_\_\_\_  
Signature of Board President