



## **Imagine Classical Academy**

### **Amended 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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    CDE-18 Uniform Budget Summary  
    Appropriation Resolution

# Imagine Classical Academy

## Assumptions

In general, the 2017-2018 Amended 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>	<b>7,321.29</b>
		Increase	\$ 150.57
		% Increase	2.08%

Enrollment	<b>Initial Budget 2017/2018</b>		<b>Amended Budget 2017/2018</b>	
	FTE		FTE	
	Students	Equivalent	Students	Equivalent
Kindergarten				
Full Day	75	43.5	77	45.76
Half Day	50	29.0	37	21.46
1st	112	112	105	104.58
2nd	120	120	96	96
3rd	120	120	105	105
4th	90	90	76	76
5th	118	118	105	105
6th	60	60	49	49
7th	50	50	53	53
8th	40	40	44	44
<b>Total</b>	<b>835</b>	<b>783</b>	<b>747</b>	<b>700</b>

# Imagine Classical Academy

## Teacher Count

	Initial Budget 2017/2018		Amended 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	3	3
3rd	4	4	4	4
4th	3	3	3	3
5th	4	4	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	5	5
Paraprofessionals	28	28	11	11
Total	64	64.00	45	45.00

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>				FY 2017-2018 Initial Budget	FY 2017-2018 Amended Budget	Amended to Preliminary Variance	COMMENTS	
				783,00	700	(83)		
<b>Codes</b>	<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>			1,395,706	1,395,706	0	Est 2017 ending balance	
<b>Source</b>	<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		52,925	44,186	(8,739)		
1940	.					0		
1990		Misc Revenue		4,500	4,500	0	Yearbook revenue, matches expense	
1993		E-Rate Reimbursement		3,500	3,500	0		
	15.	TOTAL REVENUE FROM LOCAL SOURCES (Sum of lines 1-14)		-	408,085	399,346	(8,739)	
		<b>REVENUE FROM INTERMEDIATE (COUNTY) SOURCES</b>						
5210	16.	TOTAL REVENUE FROM INTERMEDIATE (COUNTY) SOURCES				129,058	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	
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		20,000	10,161	(9,839)	READ Act Funds	
3000	18.	Charter School Capital Construction		215,325	177,833	(37,492)	Based on CDE estimate of \$254.12 per FTE	
5710	22.	Allocation to Charter School (PPR funding via district)		5,658,091	5,123,439	(534,652)	FTE x PPR	
	19.	TOTAL NET REVENUE FROM STATE SOURCES		-	5,893,416	5,311,433	(581,983)	
		<b>REVENUE FROM FEDERAL SOURCES</b>						
4000	59.	Federal Revenue				2,209	2,209	Federal Impact aide
4959	62.	Services Provided Other Units: Federal Level					0	
	19.	TOTAL REVENUE FROM FEDERAL SOURCES (Sum of lines 59-66)		-	-	2,209	2,209	

# Imagine Classical Academy

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<b>Fund 10: GENERAL FUND REVENUE</b>				<b>FY 2017-2018 Initial Budget</b>	<b>FY 2017-2018 Amended Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>		
		<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)		-	6,301,501	5,842,046	(459,455)		
	.25	TOTAL GENERAL FUND REVENUE <b>INCLUDING</b> BEGINNING FUND BALANCE (Sum of line 24 plus BFB)		-	7,697,207	7,237,752	(459,455)		
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>		-	7,697,207	7,237,752	(459,455)		

# Imagine Classical Academy

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			FY 2017-2018 Initial Budget	FY 2017-2018 Amended Budget	Amended to Preliminary Variance	COMMENTS
<b>INSTRUCTIONAL PROGRAM CODES</b>			783.00	700	(83)	
<i>Object Codes</i>					0	
<b>0010 - General Elementary Education</b>					0	
0100	Salaries: Teachers K-5		879,154	879,099	(55)	Includes MLO raises
0100	Salaries--Inst Support & Paras (IAs)		271,532	138,717	(132,815)	Increased to \$11 per hour
0100	Salaries--Partner Teachers		229,880	176,660	(53,220)	Includes 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		1,000	1,000	0	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	1,560	(312)	effectively \$312 per position
0215	Employee Benefits (Unemployment) IAs - 3.12% of first 10K salaries		8,736	3,432	(5,304)	effectively \$312 per position
0221	Employee Benefits (MEDI 1.45%) -Teachers		12,748	12,747	(1)	
0221	Employee Benefits (MEDI 1.45%) -Partner Teachers		3,333	2,562	(771)	
0221	Employee Benefits (MEDI 1.45%) -IAs		3,937	2,011	(1,926)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Teachers		174,952	174,941	(11)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Partner Teachers		45,746	35,155	(10,591)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -IAs		54,035	27,605	(26,430)	
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	1,500	(300)	
0211	Employee Benefits - IAs (Life/Disability) Est. \$25/month per ee		8,400	3,300	(5,100)	
0250	K-5 Teacher Benefits (Health/Dental/Vision) estimated		221,334	221,334	0	Based on actual plus 6%
0250	Partner Teacher Benefits (Health/Dental/Vision) estimated		27,313	22,384	(4,929)	Based on actual plus 6%
0250	IA Benefits (Health/Dental/Vision) estimated		4,928	-	(4,928)	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>	-	1,989,136	1,742,444	(246,692)	
<b>0018 - General K-8 Education</b>						
0150	Stipends - Academy Leaders				0	
0100	Salaries - K-8 'correction factor'				0	
0442	Rental of Equipment		10,000	10,000	0	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		47,925	39,186	(8,739)	Includes ALL other student fee exp except \$5k art budget
	0600 Supplies - General Educational/Instructional not included elsewhere		20,000	43,600	23,600	Includes CKLA...Saxon Math is covered by Student Fees
	0600 Supplies -STEM program allocation				0	
	0640 Textbooks				0	
	<b>TOTAL GENERAL K-8 EDUCATION</b>	-	80,825	95,686	14,861	
<b>0020 - General Middle/Jr. High School Education</b>						
0100	Salaries: Teachers 6-8		283,196	248,562	(34,634)	Includes 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>			783.00	700	(83)	
<i>Object Codes</i>					0	
0140	Salaries-- Leave Bank				0	
0150	Stipends - Teachers				0	
0221	Employee Benefits (MEDI 1.45%) -Teachers		4,106	3,604	(502)	
0230	Employee Benefits (PERA 19.9% avg for FY18) -Teachers		56,356	49,464	(6,892)	
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		55,186	55,186	(0)	Based on actual plus 6%
0300	Purchased Professional & Technical Services				0	
0442	Rental of Equipment				0	
0513	Contracted Field Trips:		13,000	13,000	0	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>		-	421,156	379,128	(42,029)	
<b>0040 - Preschool</b>						
0100	Salaries: Preschool		112,432	113,154	722	
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		1,630	1,641	10	
0230	Employee Benefits (PERA 19.9% avg for FY18)		22,374	22,518	144	
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		1,098	1,098	0	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>		-	149,454	150,331	876	
<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 2017-2018 Initial Budget	FY 2017-2018 Amended Budget	Amended to Preliminary Variance	COMMENTS
<b>INSTRUCTIONAL PROGRAM CODES</b>			783.00	700	(83)	
<i>Object Codes</i>						
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				0	
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>	-	30,000	30,000	0	
<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>			783.00	700	(83)	
<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				0	German & Latin come out of student fee expenditures
	TOTAL FOREIGN LANGUAGES	-	500	500	0	
<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>						
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			18,349	18,349	Chromebooks
0651	Computer software/Upgrades-Curriculum related - K-8				0	
0735	Non-Capital Equipment				0	
	TOTAL TECHNICAL EDUCATION/COMPUTER TECHNOLOGY	-	-	18,349	18,349	
<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	

*NOT TECH SERVICES - This is INSTRUCTION. Salary included in Partners*

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<b>INSTRUCTIONAL PROGRAM CODES</b>			783.00	700	(83)	
<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		477,442	447,425	(30,017)	Increased by 3% per FTE plus added \$20,714.60 for True
0600	Supplies				0	
<b>TOTAL SPECIAL EDUCATION</b>			-	477,442	(30,017)	
<b>1800 - Cocurricular Activities - Athletic/Sport</b>						
<b>TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT</b>			-	-	0	
<b>1900-2099 - Cocurricular Activities - Non Athletic</b>						Generally supported by Fundraising or activity fees...
0150	Stipends - Summer School		20,000		(20,000)	
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>			-	24,500	(20,000)	
<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>			-	3,180,214	(304,652)	
			56%	56%	(% of PPR Rev)	

School District	Falcon School District D49					
			FY 2017-2018 Initial Budget	FY 2017-2018 Amended Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
Object Codes			783.0	700		
<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					
	TOTAL INSTRUCTIONAL SUPPORT		-	500	0	
<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	0	Includes PD associated with STEM, Forum, Misc
580	Educational Travel Mini Grant - Teacher travel to support CK				0	
580	Professional Development: Professional Development				0	CKLA PD
580	Professional Development: Imagine School of Excellence review-sending				0	
580	Professional Development: Imagine SOER - receiving				0	
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 2017-2018 Initial Budget	FY 2017-2018 Amended Budget	Amended to Preliminary Variance	COMMENTS
<b>Fund 10: GENERAL FUND EXPENDITURES</b>						
<b>SUPPORT SERVICES PROGRAM CODES</b>						
Object Codes			783.0	700		
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		-	15,000	15,000	0
<b>2300 - General Administration</b>						
						<i>Governing Board Level items</i>
0150	Stipends		1,200	600	(600)	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		50,000	50,000	0	
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		678,971	614,813	(64,158)	12% of PPR
0500	Other Purchased Services: Imagine Loss Mitigation		-		0	
0500	Other Purchased Services: Imagine Startup		-		0	
0520	Insurance Premiums - D&O		10,300	10,300	0	Increase by 3%
0520	Insurance Premiums		39,140	39,140	0	Property/Liability package policy - includes Preschool 'insurance' als
0526	Worker's Compensation Insurance		25,750	25,750	0	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		124,478	112,716	(11,762)	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					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2017-2018 Initial Budget</b>	<b>FY 2017-2018 Amended Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>783.0</b>	<b>700</b>		
<i>Object Codes</i>						
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		6,264	5,598	(666)	\$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>		<b>-</b>	<b>942,203</b>	<b>865,017</b>	<b>(77,186)</b>
<b>2400 - School Administration</b>						
						<i>Principal level expenses</i>
0100	Salaries incl Office Staff, Bus. Off., Principal & Deans		383,991	320,026	(63,965)	
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%		5,568	4,640	(928)	
0230	Employee Benefits (PERA) 19.9% avg for FY18		76,414	63,685	(12,729)	
0211	Employee Benefits (Life/Disability) Est \$25/ee/month		2,400	2,400	0	
0250	Employee Benefits (Health/Dental/Vision) estimated		37,737	33,508	(4,229)	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		2,000	2,000	0	
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				0	
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>		<b>-</b>	<b>513,606</b>	<b>431,756</b>	<b>(81,850)</b>

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2017-2018 Initial Budget</b>	<b>FY 2017-2018 Amended Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>783.0</b>	<b>700</b>		
<i>Object Codes</i>						
<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		21,852	21,852	0	
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%		317	317	(0)	
0230	Employee Benefits (PERA) 19.9% avg for FY18		4,349	4,349	(0)	
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		9,000	9,000	0	escalated 3%
0420	Purchased Custodial/Cleaning Services		86,000	86,000	0	
0421	Operations - Waste Removal		3,342	3,342	0	
0422	Operations - Snow Removal		3,090	3,090	0	
0424	Repairs & Maintenance Services - Lawn Maintenance		4,843	4,843	0	
0430	Repairs & Maintenance Services - General		30,050	30,050	0	

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			FY 2017-2018 Initial Budget	FY 2017-2018 Amended Budget	Amended to Preliminary Variance	COMMENTS
<b>SUPPORT SERVICES PROGRAM CODES</b>			783.0	700		
<i>Object Codes</i>						
0430	Repairs & Maintenance Services - Fire Sprinkler		6,180	6,180	0	
0430	Repairs & Maintenance Services - Equipment		2,186	2,186	0	
0430	Repairs & Maintenance Services - Security System			-	0	
0441	Rental/Lease of Building		1,316,592	1,316,592	(0)	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		12,000	12,000	0	
0534	Online Services			-	0	
0569	Tuition - Other			-	0	
0580	Travel, Registration, and Entrance			-	0	
0600	Facilities-Custodial Supplies		17,000	17,000	0	includes preschool/K-8
0610	Maintenance Supplies			-	0	
0621	Natural Gas		6,886	6,886	0	includes preschool/K-8



School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2017-2018 Initial Budget</b>	<b>FY 2017-2018 Amended Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>783.0</b>	<b>700</b>		
<i>Object Codes</i>						
0622	Electrical Service		45,716	45,716	0	includes preschool/K-8
0626	Motor Vehicle Fuel/gasoline			-	0	
0650	Computer Supplies/equipment			28,593	28,593	Large screen TVs
0700	Property			72,000	72,000	Sidewalk & Parking Lot
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>1,583,099</b>	<b>1,670,607</b>	<b>87,508</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	0	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		13,000	13,000	0	\$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>66,880</b>	<b>66,880</b>	<b>0</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					
0810	Dues and Fees					

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2017-2018 Initial Budget</b>	<b>FY 2017-2018 Amended Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			783.0	700		
<i>Object Codes</i>						
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 2017-2018 Initial Budget</b>	<b>FY 2017-2018 Amended Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>783.0</b>	<b>700</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>		-	3,121,288	3,049,760	(71,528)
	<b>TOTAL INSTRUCTIONAL AND SUPPORT SERVICES EXPENDITURES</b>		-	6,301,502	5,925,321	(376,181)
<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>		-	6,301,502	5,925,321	(376,181)

School District	Falcon School District D49					
<b>Fund 10: GENERAL FUND EXPENDITURES</b>			<b>FY 2017-2018 Initial Budget</b>	<b>FY 2017-2018 Amended Budget</b>	<b>Amended to Preliminary Variance</b>	<b>COMMENTS</b>
<b>SUPPORT SERVICES PROGRAM CODES</b>			<b>783.0</b>	<b>700</b>		
<i>Object Codes</i>						
<b>Program</b>	<b>APPROPRIATED RESERVES</b>					
9100	Operating Reserve		906,660	834,671	(71,989)	
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)		189,045	177,760	(11,285)	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>	-	1,395,705	1,312,431	(83,274)	
	<b>TOTAL GENERAL FUND EXPENDITURES AND APPROPRIATED RESERVES</b>	-	7,697,207	7,237,752	(459,455)	
	---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>	-	7,697,207	7,237,752	(459,455)	
	<b>TOTAL NET REVENUE</b>	-	7,697,207	7,237,752	(459,455)	
	<b>NET REVENUE LESS EXPENDITURES</b>	-	0	0	0	

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

	FY 2017/2018 Initial Budget	FY 2017/2018 Amended Budget	Dollar Variance
<b>Revenues</b>			
Per Pupil Revenue from State (5710)	5,658,091	5,123,439	(534,652)
Charges for service, 1300	295,000	295,000	0
Mill Levy Override 5200	0	129,058	129,058
Miscellaneous, 1500, 1700, 1900,5200	113,085	104,346	(8,739)
State revenues, 3000	235,325	187,995	(47,330)
Federal revenues, 4000	0	2,209	2,209
<b>Total revenues</b>	<b>6,301,501</b>	<b>5,842,046</b>	<b>(459,455)</b>
<b>Expenditures</b>			
Salaries, 0100s	2,236,997	1,932,430	(304,567)
Benefits, 0200s	860,585	774,857	(85,728)
Purchased services, 0300,0400,0500s	3,008,328	2,889,306	(119,022)
Supplies and materials, 0600s	183,126	244,930	61,804
Capital outlay, 0700s	0	72,000	72,000
Other, 0800s, 0900s	12,465	11,798	(667)
<b>Total expenditures</b>	<b>6,301,501</b>	<b>5,925,321</b>	<b>(376,180)</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>(83,275)</b>	<b>(83,275)</b>
TABOR Reserves	189,045	177,760	(11,285)
Appropriated Reserves	1,206,660	1,134,671	(71,989)
Non-Appropriated Reserves	0	0	0
<b>Fund balance, beginning 7/01</b>	<b>1,395,706</b>	<b>1,395,706</b>	<b>0</b>
<b>Projected Fund balance, ending 6/30</b>	<b>1,395,706</b>	<b>1,312,431</b>	<b>(83,275)</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

SALARIES AND BENEFITS SUMMARY	0	FY 2017-2018 Initial Budget	FY 2017-2018 Amended Budget	Amended to Preliminary Variance	% of Total
<i>INSTRUCTIONAL/SUPPORT PROGRAM CODES</i>					
<i>Object Codes</i>					
<b>0010 - Elementary Education</b>					
0100 Salaries: Teachers K-5		879,154	879,099	(55)	
0100 Salaries--Inst Support & Paras (IAs)		271,532	138,717	(132,815)	
0100 Salaries--Partner Teachers		229,880	176,660	(53,220)	
0120 Salaries--Substitute Costs (no sub for paras/IAs)		24,360	24,360	0	
0150 Stipends - Teachers K-5		1,000	1,000	0	
0150 Stipends - IA & Para		0	0	0	
Total Elementary Education Salaries	-	1,405,926	1,219,836	(186,090)	63%
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	1,560	(312)	
0215 Employee Benefits (Unemployment) IAs - 3.12% of first 10K salaries		8,736	3,432	(5,304)	
0221 Employee Benefits (MEDI 1.45%) -Teachers		12,748	12,747	(1)	
0221 Employee Benefits (MEDI 1.45%) -IAs		3,937	2,011	(1,926)	
0221 Employee Benefits (MEDI 1.45%) -Partner Teachers		3,333	2,562	(771)	
0230 Employee Benefits (PERA 19.9% avg for FY18) -Teachers		174,952	174,941	(11)	
0230 Employee Benefits (PERA 19.9% avg for FY18) -IAs		54,035	27,605	(26,430)	
0230 Employee Benefits (PERA 19.9% avg for FY18) -Partner Teachers		45,746	35,155	(10,591)	
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	3,300	(5,100)	
0211 Employee Benefits Partner Teachers (Life/disability) Est. \$25/month per ee		1,800	1,500	(300)	
0250 K-5 Teacher Benefits (Health/Dental/Vision) estimated		221,334	221,334	0	
0250 Partner Teacher Benefits (Health/Dental/Vision) estimated		27,313	22,384	(4,929)	
0250 IA Benefits (Health/Dental/Vision) estimated		4,928	0	(4,928)	
Total Elementary Education Benefits	-	583,210	522,608	(60,602)	68%
<b>Total Elementary Education</b>	<b>-</b>	<b>1,989,136</b>	<b>1,742,444</b>	<b>(246,692)</b>	
<b>0020 - Middle School Education</b>					
0100 Salaries: Teachers 6-8		283,196	248,562	(34,634)	
0120 Salaries--Substitute Costs		5,040	5,040	0	
0150 Stipends - Teachers		0	0	0	
Total Middle School Education Salaries	-	288,236	253,602	(34,634)	13%
0215 Employee Benefits (unemployment) 3.12% of first 10K in salary		1,872	1,872	0	
0221 Employee Benefits (MEDI 1.45%) -Teachers		4,106	3,604	(502)	
0230 Employee Benefits (PERA 19.9% avg for FY18) -Teachers		56,356	49,464	(6,892)	
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		55,186	55,186	(0)	
Total Middle School Education Benefits	-	119,320	111,926	(7,395)	14%
<b>Total Middle School Education</b>	<b>-</b>	<b>407,556</b>	<b>365,528</b>	<b>(42,029)</b>	
<b>0040 - Preschool Education</b>					
0100 Salaries: Preschool		112,432	113,154	722	
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	0	115,792	116,514	722	5%
0215 Employee Benefits (Unemployment) 3.12% of 1st 10K of salaries		1,560	1,560	0	
0221 Employee Benefits (MEDI 1.45%) -Teachers		1,630	1,641	10	
0230 Employee Benefits (PERA 19.9% avg for FY18)		22,374	22,518	144	
0211 Teacher Benefits (Basic Life/Disability) Est \$25/ee/month		1,500	1,500	0	
0250 Teacher Benefits (Health/Dental) estimated		1,098	1,098	0	
Total Preschool Education Benefits	0	28,162	28,317	155	3%
<b>Total Preschool Education</b>	<b>0</b>	<b>143,954</b>	<b>144,831</b>	<b>876</b>	
<b>0070 - Gifted &amp; Talented</b>					
0150 Stipends - GT		0	-	-	
Total GT Salaries	-	-	-	-	0%
<b>Total GT Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Elem/MS Education</b>	<b>-</b>	<b>2,540,647</b>	<b>2,252,802</b>	<b>(287,845)</b>	

# Imagine Classical Academy

School District: Falcon School District D49

SALARIES AND BENEFITS SUMMARY	0	FY 2017-2018 Initial Budget	FY 2017-2018 Amended 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		383,991	320,026	(63,965)	
0100 Stipends - Non-instructional		-	600	1,200	
Total Administration Salaries	-	385,191	320,626	(62,765)	17%
0200 Administration employee benefits - BREAK OUT INTO SEPARATE LINES		-	-	-	
0221 Employee Benefits (MEDI ) 1.45%		5,568	4,640	(928)	
0230 Employee Benefits (PERA) 19.9% avg for FY18		76,414	63,685	(12,729)	
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		37,737	33,508	(4,229)	
Total Administration Benefits	-	124,615	106,730	(17,885)	14%
<b>Total Administration</b>	<b>-</b>	<b>509,806</b>	<b>427,356</b>	<b>(80,650)</b>	
<b>2600 - Operations and Maintenance</b>					
0100 Salaries: Custodians		21,852	21,852	-	
0150 Stipends - Non-instructional		-	-	0	
Total Custodial Salaries	-	21,852	21,852	-	1%
200 Custodial employee benefits - BREAK OUT INTO SEPARATE LINES		-	-	-	
0221 Employee Benefits (MEDI ) 1.45%		-	317	(0)	
0230 Employee Benefits (PERA) 19.9% avg for FY18		-	4,349	(0)	
0211 Employee Benefits (Life/Disability) Est \$25/ee/month		-	300	-	
0251 Employee Benefits (Health/Dental/Vision) Estimated at 20% of salary		-	-	-	
0215 Employee Benefits (unemployment) 3.12% of first 10K in salary		-	312	-	
Total Custodial Benefits	-	5,278	5,277	(1)	1%
<b>Total Custodial</b>	<b>-</b>	<b>27,130</b>	<b>27,129</b>	<b>(1)</b>	
<b>Total Salaries</b>	<b>-</b>	<b>2,216,997</b>	<b>1,932,430</b>	<b>(282,767)</b>	100%
<b>Total Benefits</b>	<b>-</b>	<b>860,586</b>	<b>774,857</b>	<b>(85,728.68)</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	699.8		
<b>BEGINNING FUND BALANCE</b> (Includes ALL Reserves)	Object/ Source	\$ 1,395,706	\$ 1,395,706
<b>REVENUES</b>			
Local Sources	1000 - 1999	\$ 399,346	\$ 399,346
Intermediate Sources	2000 - 2999	\$ 129,058	\$ 129,058
State Sources	3000 - 3999	\$ 187,995	\$ 187,995
Federal Sources	4000 - 4999	\$ 2,209	\$ 2,209
<b>TOTAL REVENUES</b>		\$ 718,607	\$ 718,607
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		\$ 2,114,313	\$ 2,114,313
<b>TOTAL ALLOCATIONS TO/FROM OTHER FUNDS</b>	5600,5700, 5800	\$ 5,123,439	\$ 5,123,439
<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>		\$ 7,237,752	\$ 7,237,752

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	\$	1,589,952	\$ 1,589,952
Employee Benefits	0200	\$	662,850	\$ 662,850
	0300,0400,			
Purchased Services	0500	\$	495,425	\$ 495,425
Supplies and Materials	0600	\$	121,135	\$ 121,135
Property	0700		0	\$ -
Other	0800, 0900	\$	6,200	\$ 6,200
<b>Total Instruction</b>			<b>\$ 2,875,561</b>	<b>\$ 2,875,561</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	\$	859,318	\$ 859,318

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	\$	5,598	\$ 5,598
<b>Total School Administration</b>		\$	865,017	\$ 865,017
<b>School Administration - Program 2400</b>				
Salaries	0100	\$	320,026	\$ 320,026
Employee Benefits	0200	\$	106,730	\$ 106,730
	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>		\$	431,756	\$ 431,756
<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	\$	5,277	\$ 5,277
	0300,0400,			
Purchased Services	0500	\$	1,473,283	\$ 1,473,283
Supplies and Materials	0600	\$	98,195	\$ 98,195
Property	0700	\$	72,000	\$ 72,000
Other	0800, 0900	\$	-	\$ -
<b>Total Operations and Maintenance</b>		\$	1,670,607	\$ 1,670,607
<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>		\$ 3,049,760	\$ 3,049,760	\$ 3,049,760
<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>		\$ 5,925,321	\$ 5,925,321	
<b>RESERVES</b>				
Reserve for Curriculum/Technology - Program 9900	0840	\$ 200,000	\$ 200,000	200,000
Reserve for Facility - Program 9900	0840	\$ 100,000	\$ 100,000	100,000
Reserved Fund Balance - Operating Reserve - Program 9100	0840	\$ 834,671	\$ 834,671	834,671
Reserve for TABOR 3% - Program 9310	0840	\$ 177,760	\$ 177,760	177,760
Res. for TABOR - Multi-Year Obligations Program 9320	0840	\$ -	\$ -	-
<b>TOTAL RESERVES</b>		\$ 1,312,431	\$ 1,312,431	
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		\$ 7,237,752	\$ 7,237,752	
<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	0