



Imagine Classical Academy

Amended Budget

2018-2019

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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Assumptions

In general, the 2018-2019 Amended budget is based on FY18 information and our best estimates of FY19 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			-
Grand Total	-	-	-

Estimated 2017-2018 PPR	7,226.17	Estimated 2018-2019 PPR	7,502.00
Actual 2017-2018 PPR	7,315.08	Actual 2018-2019 PPR	7,773.74
		Increase	\$ 271.74
		% Increase	3.62%

Enrollment	Amended Budget 2018/2019		Initial Budget 2018/2019	
	FTE		FTE	
	Students	Equivalent	Students	Equivalent
Kindergarten				
Full Day	76	45.76	75	43.5
Half Day	28	16.24	50	29.0
1st	93	93	100	100
2nd	97	97	100	100
3rd	93	93	100	100
4th	95	95	100	100
5th	63	63	76	76
6th	64	64	51	51
7th	48	48	50	50
8th	48	48	50	50
Total	705	663.00	752	700

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Teacher Count	Amended Budget 2018/2019		Initial Budget 2018/2019	
	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	4	4	4	4
4th	4	4	4	4
5th	3	3	3	3
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	9	9	11	11
Total	45	45.00	47	47.00

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

PERA is estimated at 20.15% for 2018 & 20.15% for 2019

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School District		Falcon School District D49							
Fund 10: GENERAL FUND REVENUE				FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS		
				700.00	663.00	(37)			
Codes	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)			1,211,828	1,211,828	0	Est 2018 ending balance		
						0			
						0			
Source	REVENUE FROM LOCAL SOURCES					0			
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		-		0	Moved to Fund 27 Preschool		
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.	Pupil Activities: Music Progam			7,259	7,259			
1750		Revenue from Fundraisers		1,500	3,500	2,000	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 FY19, @ \$65/k-5, \$56/6-8		45,000	44,385	(615)			
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)		-	180,160	188,804	8,644		
		REVENUE FROM INTERMEDIATE (COUNTY) SOURCES				0			
5210	16.	TOTAL REVENUE FROM INTERMEDIATE (COUNTY) SOURCES			9,000	44,292	93,000	MLO Funds (60% of allocatin)	
		REVENUE FROM STATE SOURCES							
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		10,000	21,484	11,484	READ Act Funds (\$12,484) ELA (9000)		
3000	18.	Charter School Capital Construction		177,884	193,457	15,573	Based on CDE estimate of \$291.79 per FTE		
5710	22.	Allocation to Charter School (PPR funding via district)		5,251,400	5,153,990	(97,410)	FTE x PPR		
	19.	TOTAL NET REVENUE FROM STATE SOURCES		-	5,439,284	5,368,930	(70,354)		
		REVENUE FROM FEDERAL SOURCES							
4000	59.	Federal Revenue		-	2,967	2,967	Federal Impact aide		
4959	62.	Services Provided Other Units: Federal Level				0			
	19.	TOTAL REVENUE FROM FEDERAL SOURCES (Sum of lines 59-66)		-	-	2,967	2,967		

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Fund 10: GENERAL FUND REVENUE					FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
		<i>REVENUE FROM OTHER SOURCES</i>						
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)		-	5,628,444	5,604,994	(23,450)	
	.25	TOTAL GENERAL FUND REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 24 plus BFB)		-	6,840,272	6,816,822	(23,450)	
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.	NET REVENUE (Line 25 minus line 28)		-	6,840,272	6,816,822	(23,450)	

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School District	Falcon School District D49					
Fund 10: GENERAL FUND EXPENDITURES			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
INSTRUCTIONAL PROGRAM CODES			700.00	663.00	(37)	
<i>Object Codes</i>					0	
0010 - General Elementary Education					0	
0100	Salaries: Teachers K-5		883,864	875,773	(8,091)	Does not include MLO raises
0100	Salaries--Inst Support & Paras (IAs)		103,097	91,642	(11,455)	Increased to \$11.10 per hour
0100	Salaries--Partner Teachers		194,120	191,920	(2,200)	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		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		7,488	7,488	0	effectively \$312 per position
0215	Employee Benefits (Unemployment) Partners - 3.12% of first 10K salaries		1,560	1,560	0	effectively \$312 per position
0215	Employee Benefits (Unemployment) IAs - 3.12% of first 10K salaries		3,432	2,496	(936)	effectively \$312 per position
0221	Employee Benefits (MEDI 1.45%) -Teachers		12,816	12,699	(117)	
0221	Employee Benefits (MEDI 1.45%) -Partner Teachers		2,815	2,783	(32)	
0221	Employee Benefits (MEDI 1.45%) -IAs		1,495	1,329	(166)	
0230	Employee Benefits (PERA 20.15% avg for FY18) -Teachers		178,099	176,468	(1,631)	
0230	Employee Benefits (PERA 20.15% avg for FY18) -Partner Teachers		39,115	38,672	(443)	
0230	Employee Benefits (PERA 20.15% avg for FY18) -IAs		20,774	18,466	(2,308)	
0211	Employee Benefits Teachers K-5 (Life/disability) Est. \$25/month per ee		7,200	7,200	0	
0211	Employee Benefits Partner Teachers (Life/disability) Est. \$25/month per ee		1,500	1,500	0	
0211	Employee Benefits - IAs (Life/Disability) Est. \$25/month per ee		3,300	2,400	(900)	
0250	K-5 Teacher Benefits (Health/Dental/Vision) estimated		234,614	248,691	14,077	Based on actual plus 6%
0250	Partner Teacher Benefits (Health/Dental/Vision) estimated		23,727	25,151	1,424	Based on actual plus 6%
0250	IA Benefits (Health/Dental/Vision) estimated			-	0	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	
	TOTAL GENERAL ELEMENTARY EDUCATION	-	1,744,376	1,731,597	(12,779)	
0018 - General K-8 Education						
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		39,186	39,186	0	Includes ALL other student fee exp except \$5k art budget
	0600 Supplies - General Educational/Instructional not included elsewhere		20,000	20,000	0	Includes CKLA...Saxon Math is covered by Student Fees
	0600 Supplies -				0	
	0640 Textbooks				0	
	TOTAL GENERAL K-8 EDUCATION	-	72,086	72,086	0	
0020 - General Middle/Jr. High School Education						
0100	Salaries: Teachers 6-8		253,759	232,388	(21,371)	Does not include MLO raises
0120	Salaries--Substitute Costs		5,880	6,720	840	7 days per teacher per year at \$120/day

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INSTRUCTIONAL PROGRAM CODES			700.00	663.00	(37)	
<i>Object Codes</i>						
0140	Salaries-- Leave Bank				0	
0150	Stipends - Teachers				0	
0221	Employee Benefits (MEDI 1.45%) -Teachers		3,680	3,370	(310)	
0230	Employee Benefits (PERA 20.15% avg for FY18) -Teachers		51,132	46,826	(4,306)	
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		58,497	62,007	3,510	Based on actual plus 6%
0300	Purchased Professional & Technical Services				0	
0442	Rental of Equipment				0	
0513	Contracted Field Trips:				0	
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	
	TOTAL GENERAL MIDDLE/JR.HIGH SCHOOL EDUCATION	-	377,220	355,583	(21,637)	
0040 - Preschool						
0100	Salaries: Preschool				0	Moved to Fund 27
0120	Salaries--Preschool Substitute Costs				0	Moved to Fund 27
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				0	Moved to Fund 27
0230	Employee Benefits (PERA 20.15% avg for FY18)				0	Moved to Fund 27
0211	Teacher Benefits (Basic Life/Disability) Est \$25/ee/month				0	Moved to Fund 27
0215	Employee Benefits (Unemployment) 3.12% of 1st 10K of salaries				0	Moved to Fund 27
0250	Teacher Benefits (Health/Dental) estimated				0	Moved to Fund 27
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				0	Moved to Fund 27
0700	Property - Preschool portion of facility costs based on 2% of sq footage				0	
0735	Preschool Non-Capital Equipment				0	
0810	Dues and Fees				0	Moved to Fund 27
0851	Transportation/Field Trips				0	
	TOTAL PRESCHOOL	-	-	-	0	
0060 - General Education						
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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INSTRUCTIONAL PROGRAM CODES			700.00	663.00	(37)	
<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	
	TOTAL GENERAL EDUCATION	-	30,000	30,000	0	
0070 - Gifted and Talented Education						
0150	Stipends - GT	-			0	
0300	Purchased Professional & Technical Services	-			0	
0600	Supplies (@ \$9.56 per student)	-			0	
	TOTAL GIFTED & TALENTED EDUCATION	-	-	-	0	
0080 - General Instructional Media						
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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INSTRUCTIONAL PROGRAM CODES			700.00	663.00	(37)	
<i>Object Codes</i>						
	TOTAL GENERAL INSTRUCTIONAL MEDIA	-	-	-	0	
0090 - Other General Education						
0600	Supplies - Assessment				0	
0735	Non-Capital Equipment K-8				0	
	TOTAL GENERAL INSTRUCTIONAL MEDIA	-	-	-	0	
0200 - Art						
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	
0600 - Foreign Languages						
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	
0800 - Physical Curriculum						
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	
1200 - Music						
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	
1600 - Computer Education						
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			44,292	44,292	Chromebooks
0651	Computer software/Upgrades-Curriculum related - K-8				0	
0735	Non-Capital Equipment				0	
	TOTAL TECHNICAL EDUCATION/COMPUTER TECHNOLOGY	-	-	44,292	44,292	
1700 - Special Education						
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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INSTRUCTIONAL PROGRAM CODES			700.00	663.00	(37)	
<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		426,832	399,179	(27,653)	\$602.08 x FTE
0600	Supplies				0	
TOTAL SPECIAL EDUCATION			-	426,832	399,179	(27,653)
1800 - Cocurricular Activities - Athletic/Sport						
TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT			-	-	-	0
1900-2099 - Cocurricular Activities - Non Athletic						Generally supported by Fundraising or activity fees...
0150	Stipends - Summer School				0	
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	
TOTAL COCURRICULAR ACTIVITIES - NON ATHLETIC			-	4,500	4,500	0
TOTAL INSTRUCTIONAL EXPENDITURES			-	2,662,714	2,644,937	(17,777)
			51%	51%	(% of PPR Rev)	

School District	Falcon School District D49					
Fund 10: GENERAL FUND EXPENDITURES			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
SUPPORT SERVICES PROGRAM CODES			700.00	663.00		
<i>Object Codes</i>						
2100 - Instructional Support Services - Students						
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					
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	
2200 - Professional Development - Instructional Staff/Admin Staff						
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					
Fund 10: GENERAL FUND EXPENDITURES			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
SUPPORT SERVICES PROGRAM CODES			700.00	663.00		
<i>Object Codes</i>						
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	
2300 - General Administration						<i>Governing Board Level items</i>
0150	Stipends				0	
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: Consulting Fees			50,000	50,000	
0331	Legal Services		50,000	75,000	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		498,883	618,479	119,596	12% of PPR
0500	Other Purchased Services: Imagine Loss Mitigation		-		0	
0500	Other Purchased Services: Imagine Startup		-		0	
0520	Insurance Premiums - D&O		10,609	6,736	(3,873)	Actual cost
0520	Insurance Premiums		40,314	42,319	2,005	Property/Liability package policy -
0526	Worker's Compensation Insurance		26,523	27,319	796	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		115,531	128,850	13,319	District charges 2.5%
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 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
Fund 10: GENERAL FUND EXPENDITURES						
SUPPORT SERVICES PROGRAM CODES						
<i>Object Codes</i>			700.00	663.00		
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		5,600	5,390	(210)	\$8.13 per FTE
0850	Internal Charge/Reimbursement Accounts				0	
0851	Transportation/Field Trips				0	
0868	Overhead Costs				0	
0869	Indirect Costs				0	
	TOTAL GENERAL ADMINISTRATION SUPPORT		-	753,560	960,192	206,632
2400 - School Administration						
						<i>Principal level expenses</i>
0100	Salaries incl Office Staff, Bus. Off., Principal & Deans		337,314	340,584	3,270	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%		4,891	4,938	47	
0230	Employee Benefits (PERA) 20.15% avg for FY18		67,125	68,628	1,503	
0211	Employee Benefits (Life/Disability) Est \$25/ee/month		2,400	2,400	0	
0250	Employee Benefits (Health/Dental/Vision) estimated		35,518	37,649	2,131	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	
	TOTAL SCHOOL ADMINISTRATION SUPPORT		-	454,744	461,695	6,951

School District	Falcon School District D49					
Fund 10: GENERAL FUND EXPENDITURES			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
SUPPORT SERVICES PROGRAM CODES			700.00	663.00		
<i>Object Codes</i>						
2500 - Business Services						
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 - Business Support Dist Retainage				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	
	TOTAL BUSINESS SERVICES SUPPORT				0	
2600 - Operations and Maintenance						
0100	Salaries: Custodians		21,840	21,840	0	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 (MED) 1.45%		317	317	(0)	
0230	Employee Benefits (PERA) 20.15% avg for FY19		4,401	4,401	(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)				0	
0411	Operations-Water/Sewer		9,057	9,116	59	escalated 3% - 3% moved to Fund 27 Preschool
0420	Purchased Custodial/Cleaning Services		85,923	85,844	(79)	escalated 3% - 3% moved to Fund 27 Preschool
0421	Operations - Waste Removal		3,339	3,336	(3)	escalated 3% - 3% moved to Fund 27 Preschool
0422	Operations - Snow Removal		2,987	2,881	(106)	escalated 3% - 3% moved to Fund 27 Preschool
0424	Repairs & Maintenance Services - Lawn Maintenance		4,988	5,138	150	escalated 3% - 3% moved to Fund 27 Preschool
0430	Repairs & Maintenance Services - General		30,952	31,881	929	escalated 3% - 3% moved to Fund 27 Preschool

School District	Falcon School District D49					
Fund 10: GENERAL FUND EXPENDITURES			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
SUPPORT SERVICES PROGRAM CODES			700.00	663.00		
<i>Object Codes</i>						
0430	Repairs & Maintenance Services - Fire Sprinkler		6,365	6,556	191	escalated 3% - 3% moved to Fund 27 Preschool
0430	Repairs & Maintenance Services - Equipment		2,252	2,320	68	escalated 3% - 3% moved to Fund 27 Preschool
0430	Repairs & Maintenance Services - Security System			-	0	
0441	Rental/Lease of Building		1,291,142	1,300,082	8,940	CPI had a 1.8% increase, 3% moved to Fund 27 Preschool
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		12,360	12,731	371	escalated 3% - 3% moved to Fund 27 Preschool
0534	Online Services			-	0	
0569	Tuition - Other			-	0	
0580	Travel, Registration, and Entrance			-	0	
0600	Facilities-Custodial Supplies		16,982	16,963	(19)	3% of expense moved to Fund 27 Preschool
0610	Maintenance Supplies			-	0	
0621	Natural Gas		6,880	6,874	(6)	3% of expense moved to Fund 27 Preschool

School District	Falcon School District D49					
			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
Fund 10: GENERAL FUND EXPENDITURES						
SUPPORT SERVICES PROGRAM CODES						
<i>Object Codes</i>			700.00	663.00		
0622	Electrical Service		45,675	45,633	(42)	3% of expense moved to Fund 27 Preschool
0626	Motor Vehicle Fuel/gasoline			-	0	
0650	Computer Supplies/equipment				0	
0700	Property				0	
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	
	TOTAL OPERATIONS AND MAINTENANCE		-	1,546,072	1,556,522	10,450
2800 - Support Services - Central						
						<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 - PowerSchool		8,000	10,350	2,350	\$15.58 x FTE
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		13,000	13,000	0	\$3000 for Microsoft, \$10,000 for Star Assessment
0733	Furniture/Fixtures		-		0	
0735	Non-capital Equipment				0	
	TOTAL SUPPORT SERVICES CENTRAL		-	66,880	69,230	2,350
3100 - Food Service Operations						
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					
			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
Fund 10: GENERAL FUND EXPENDITURES						
SUPPORT SERVICES PROGRAM CODES						
<i>Object Codes</i>						
0850	Internal Charge/Reimbursement Accounts					
0851	Transportation/Field Trips					
	TOTAL FOOD SERVICE OPERATIONS		-	0	0	
3200 - Enterprise Operations						
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					
	TOTAL ENTERPRISE OPERATIONS		-	-	0	
3300 - Community Services						
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				
		FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
Fund 10: GENERAL FUND EXPENDITURES					
SUPPORT SERVICES PROGRAM CODES					
<i>Object Codes</i>		700.00	663.00		
0868	Overhead Costs			0	
0869	Indirect Costs			0	
	TOTAL COMMUNITY SERVICES	-	-	0	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES					
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				
	TOTAL FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	-	-	0	
	TOTAL SUPPORT SERVICES EXPENDITURES	-	2,836,756	3,063,139	226,383
	TOTAL INSTRUCTIONAL AND SUPPORT SERVICES EXPENDITURES	-	5,499,470	5,708,076	208,606
<i>OTHER USES</i>					
5000 - Other Uses					
5100 - Debt Service					
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	
	TOTAL DEBT SERVICE	-	-	0	
	TOTAL EXPENDITURES AND OTHER USES	-	5,499,470	5,708,076	208,606

School District	Falcon School District D49					
Fund 10: GENERAL FUND EXPENDITURES			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS
SUPPORT SERVICES PROGRAM CODES			700.00	663.00		
<i>Object Codes</i>						
Program	APPROPRIATED RESERVES					
9100	Operating Reserve		875,818	637,504	(238,314)	
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)		164,984	171,242	6,258	3% of budgeted Expenditures
9320	Reserve for Multi-Year Obligations				0	
9400	Reserve for Encumbrances				0	
9900	Other Reserves				0	
	TOTAL APPROPRIATED RESERVES	-	1,340,802	1,108,746	(232,056)	
	TOTAL GENERAL FUND EXPENDITURES AND APPROPRIATED RESERVES	-	6,840,272	6,816,822	(23,450)	
	---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---					
	NON-APPROPRIATED RESERVES					
9200	Non-appropriated Operating Reserves (minimum beginning FB for following year)	-			0	
	TOTAL GENERAL FUND EXPENDITURES AND RESERVES	-	6,840,272	6,816,822	(23,450)	
	TOTAL NET REVENUE	-	6,840,272	6,816,822	(23,450)	
	NET REVENUE LESS EXPENDITURES	-	0	(0)	(1)	

Falcon School District D49
Imagine Indigo Ranch
 FY19 Amended Budget Summary
 Statement of Revenues, Expenditures, and Changes in General Fund Balance

	FY 2018/2019 Initial Budget	FY 2018/2019 Amended Budget	Dollar Variance
Revenues			
Per Pupil Revenue from State (5710)	5,251,400	5,153,990	(97,410)
Charges for service, 1300	75,000	75,000	0
Mill Levy Override 5200	9,000	44,292	35,292
Miscellaneous, 1500, 1700, 1900,5200	105,160	113,804	8,644
State revenues, 3000	187,884	214,941	27,057
Federal revenues, 4000	0	2,967	2,967
Total revenues	5,628,444	5,604,994	(23,450)
Expenditures			
Salaries, 0100s	1,825,234	1,786,227	(39,007)
Benefits, 0200s	772,676	784,217	11,541
Purchased services, 0300,0400,0500s	2,720,937	2,912,994	192,057
Supplies and materials, 0600s	169,323	213,548	44,225
Capital outlay, 0700s	0	0	0
Other, 0800s, 0900s	11,300	11,090	(210)
Total expenditures	5,499,470	5,708,076	208,606
Net Income (Loss)	128,974	(103,082)	(232,056)
TABOR Reserves	164,984	171,242	6,258
Appropriated Reserves	1,175,818	937,504	(238,314)
Non-Appropriated Reserves	0	0	0
Fund balance, beginning 7/01	1,211,828	1,211,828	0
Projected Fund balance, ending 6/30	1,340,802	1,108,746	(232,056)

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

School District			Falcon School District D49							
Fund 27: PRESCHOOL FUND REVENUE			FY 2018-2019 Initial Budget	FY 2018-2019 Amended Budget	Amended to Preliminary Variance	COMMENTS				
Codes	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)		-	-	0					
Source	REVENUE FROM LOCAL SOURCES				0					
1310	1.5	Fees from Individuals: Preschool	228,000	228,000	0	\$600 per month x 10 months x 36 students - 4 kids half price staff				
1340	3.	Fees from Other Sources:			0					
1510		Interest on investments			0					
1700	5.	Pupil Activities:			0					
1750		Revenue from Fundraisers			0					
1900	8.	Other Revenue from Local Sources			0					
1910	9.	Other Revenue - Building Rental			0					
1920	10.	Donation Revenue			0					
1940	13.	Registration Fees	3,000	3,000	0	\$75 * 40 students				
1990		Misc Revenue			0					
	15.	TOTAL REVENUE FROM LOCAL SOURCES (Sum of lines 1-14)	-	231,000	231,000	0				
0040 - Preschool										
0100		Salaries: Preschool	114,422	114,422	0	Includes 3% increase				
0120		Salaries--Preschool Substitute Costs	3,360	3,360	0	7 days per teacher/aide at \$120/day				
0150		Stipends - Teachers			0					
0221		Employee Benefits (MEDI 1.45%) -Teachers	1,659	1,659	0					
0230		Employee Benefits (PERA 20.15% avg for FY18)	23,056	23,056	0					
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	2,000	2,000	0	Based on actual plus 6%				
0300		Purchased Professional & Technical Services	0	0	0					
0411		Utilities	1,904	1,904	0	3% of overall expenses				
0420		Custodian Service	2,657	2,657	0	3% of overall expenses				
0421		Trash	103	103	0	3% of overall expenses				
0421		Snow Removal/ Lawn Maintenance	196	196	0	3% of overall expenses				
0430		Repairs & Maintenance Services	-	-	0					
0441		Building Lease	39,932	40,209	276	3% of building lease				
0442		Rental of Equipment	-	-	0					
0500		Other Purchased Services:	-	-	0					
0513		Contracted Field Trips:	-	-	0					
0519		Other Purchased Student Transportation	-	-	0					
0526		Insurance	2,005	2,005	0	3% of overall insurance				
0531		Telephone	371	371	0	3% of overall insurance				
0580		Travel, Registration, and Entrance	300	300	0					
0600		General Supplies -Preschool	11,000	11,000	0	includes supplies and curriculum				
600		Custodian Supplies	525	525	0					
0700		Property -	-	-	0					
0730		Equipment	-	-	0					
0735		Preschool Non-Capital Equipment	-	-	0					
0740		Depreciation	-	-	0					
0810		Dues and Fees	500	500	0	Inspections/child care license renewal				
0851		Transportation/Field Trips	-	-	0					
		TOTAL PRESCHOOL	-	207,051	207,327	276				

	TOTAL EXPENDITURES AND OTHER USES	-	-	207,327	276	
Program	APPROPRIATED RESERVES					
9100	Operating Reserve		17,738	17,738	0	
9900	Reserve for unanticipated facility expenditures				0	
9900	Reserve for planned Curriculum expenditures				0	
9900	Reserve for planned Technology expenditures				0	
9310	TABOR Emergency Reserve (3% of Gen Fund Expenditures)		6,212	6,220	8	3% of budgeted Expenditures
9320	Reserve for Multi-Year Obligations					
9400	Reserve for Encumbrances					
9900	Other Reserves					
	TOTAL APPROPRIATED RESERVES	-	23,950	23,958	8	
	TOTAL GENERAL FUND EXPENDITURES AND APPROPRIATED RESERVES	-	231,000	231,285	284	
	---MUST EQUAL AMOUNT ON APPROPRIATION RESOLUTION PAGE---					
	NON-APPROPRIATED RESERVES					
9200	Non-appropriated Operating Reserves	-			0	
	TOTAL GENERAL FUND EXPENDITURES AND RESERVES	-	231,000	231,285	284	
	TOTAL NET REVENUE	-	231,000	231,000	0	
	NET REVENUE LESS EXPENDITURES	-	-	(285)	(284)	

Falcon School District D49

Imagine Indigo Ranch

FY19 Amended Fund 27 Budget Summary

Statement of Revenues, Expenditures, and Changes in General Fund Balance

	FY 2018/2019	FY 2018/2019	Dollar
	Amended Budget	Initial Budget	Variance
Revenues			
Per Pupil Revenue from State (5710)	0	0	0
Charges for service, 1300	228,000	228,000	0
Mill Levy Override 5200	0	0	0
Miscellaneous, 1500, 1700, 1900,5200	3,000	3,000	0
State revenues, 3000	0	0	0
Federal revenues, 4000	0	0	0
Total revenues	<u>231,000</u>	<u>231,000</u>	<u>0</u>
Expenditures			
Salaries, 0100s	117,782	117,782	0
Benefits, 0200s	29,775	29,775	0
Purchased services, 0300,0400,0500s	47,468	47,468	0
Supplies and materials, 0600s	11,525	11,525	0
Capital outlay, 0700s	0	0	0
Other, 0800s, 0900s	500	500	0
Total expenditures	<u>207,050</u>	<u>207,050</u>	<u>0</u>
Net Income (Loss)	23,950	23,950	0
TABOR Reserves	6,212	6,212	0
Appropriated Reserves	0	0	0
Non-Appropriated Reserves	0	0	0
Fund balance, beginning 7/01	<u>0</u>	<u>0</u>	<u>0</u>
Projected Fund balance, ending 6/30	23,950	23,950	0

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

Imagine Classical Academy

Salaries & Benefits Summary

2018-2019

Imagine Classical Academy

School District: Falcon School District D49

SALARIES AND BENEFITS SUMMARY	0	FY 2018-2019 Initial Budget	FY 2018-2019 Initial Budget	Amended to Preliminary Variance	% of Total
<i>INSTRUCTIONAL/SUPPORT PROGRAM CODES</i>					
<i>Object Codes</i>					
0010 - Elementary Education					
0100 Salaries: Teachers K-5		883,864	875,773	(8,091)	
0100 Salaries--Inst Support & Paras (IAs)		103,097	91,642	(11,455)	
0100 Salaries--Partner Teachers		194,120	191,920	(2,200)	
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	-	1,206,441	1,184,695	(21,746)	66%
0215 Employee Benefits (Unemployment) Teachers - 3.12% of first 10K salaries		7,488	7,488	0	
0215 Employee Benefits (Unemployment) Partners - 3.12% of first 10K salaries		1,560	1,560	0	
0215 Employee Benefits (Unemployment) IAs - 3.12% of first 10K salaries		3,432	2,496	(936)	
0221 Employee Benefits (MEDI 1.45%) -Teachers		12,816	12,699	(117)	
0221 Employee Benefits (MEDI 1.45%) -IAs		1,495	1,329	(166)	
0221 Employee Benefits (MEDI 1.45%) -Partner Teachers		2,815	2,783	(32)	
0230 Employee Benefits (PERA 20.15% avg for FY18) -Teachers		178,099	176,468	(1,631)	
0230 Employee Benefits (PERA 20.15% avg for FY18) -IAs		20,774	18,466	(2,308)	
0230 Employee Benefits (PERA 20.15% avg for FY18) -Partner Teachers		39,115	38,672	(443)	
0211 Employee Benefits Teachers K-5 (Life/disability) Est. \$25/month per ee		7,200	7,200	0	
0211 Employee Benefits - IAs (Life/Disability) Est. \$25/month per ee		3,300	2,400	(900)	
0211 Employee Benefits Partner Teachers (Life/disability) Est. \$25/month per ee		1,500	1,500	0	
0250 K-5 Teacher Benefits (Health/Dental/Vision) estimated		234,614	248,691	14,077	
0250 Partner Teacher Benefits (Health/Dental/Vision) estimated		23,727	25,151	1,424	
0250 IA Benefits (Health/Dental/Vision) estimated		0	0	0	
Total Elementary Education Benefits	-	537,935	546,902	8,967	70%
Total Elementary Education	-	1,744,376	1,731,597	(12,779)	
0020 - Middle School Education					
0100 Salaries: Teachers 6-8		253,759	232,388	(21,371)	
0120 Salaries--Substitute Costs		5,880	6,720	840	
0150 Stipends - Teachers		0	0	0	
Total Middle School Education Salaries	-	259,639	239,108	(20,531)	14%
0215 Employee Benefits (unemployment) 3.12% of first 10K in salary		1,872	1,872	0	
0221 Employee Benefits (MEDI 1.45%) -Teachers		3,680	3,370	(310)	
0230 Employee Benefits (PERA 20.15% avg for FY18) -Teachers		51,132	46,826	(4,306)	
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		58,497	62,007	3,510	
Total Middle School Education Benefits	-	116,981	115,875	(1,106)	15%
Total Middle School Education	-	376,620	354,983	(21,637)	
0040 - Preschool Education					
0100 Salaries: Preschool		0	114,422	114,422	
0120 Salaries--Preschool Substitute Costs		0	3,360	3,360	
0120 Salaries--Instructional Staff Substitute Costs- Prof Development		0	0	0	
0150 Stipends - Teachers		0	0	0	
Total Preschool Education Salaries	0	0	117,782	117,782	0%
0215 Employee Benefits (Unemployment) 3.12% of 1st 10K of salaries		0	1,560	1,560	
0221 Employee Benefits (MEDI 1.45%) -Teachers		0	1,659	1,659	
0230 Employee Benefits (PERA 20.15% avg for FY18)		0	23,056	23,056	
0211 Teacher Benefits (Basic Life/Disability) Est \$25/ee/month		0	1,500	1,500	
0250 Teacher Benefits (Health/Dental) estimated		0	2,000	2,000	
Total Preschool Education Benefits	0	0	29,775	29,775	0%
Total Preschool Education	0	0	147,557	147,557	
0070 - Gifted & Talented					
0150 Stipends - GT		0	-	-	
Total GT Salaries	-	-	-	-	0%
Total GT Education	-	-	-	-	
Total Elem/MS Education	-	2,120,996	2,234,137	113,141	

Imagine Classical Academy

School District: Falcon School District D49

SALARIES AND BENEFITS SUMMARY	0	FY 2018-2019 Initial Budget	FY 2018-2019 Initial Budget	Amended to Preliminary Variance	% of Total
<i>INSTRUCTIONAL/SUPPORT PROGRAM CODES</i>					
<i>Object Codes</i>					
1700 - Special Education					
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%
Total Special Education	-	-	-	0	
2100 - Instructional Support Staff					
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%
Total Instructional Staff	-	-	-	-	
2400 - School Administration					
0100 Salaries incl Office Staff, Bus. Off., Principal & Deans		337,314	340,584	3,270	
0100 Stipends - Non-instructional		-	-	-	
Total Administration Salaries	-	337,314	340,584	3,270	18%
0200 Administration employee benefits - BREAK OUT INTO SEPARATE LINES		-	-	-	
0221 Employee Benefits (MEDI) 1.45%		4,891	4,938	47	
0230 Employee Benefits (PERA) 20.15% avg for FY18		67,125	68,628	1,503	
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		35,518	37,649	2,131	
Total Administration Benefits	-	112,430	116,111	3,681	15%
Total Administration	-	449,744	456,695	6,951	
2600 - Operations and Maintenance					
0100 Salaries: Custodians		21,840	21,840	-	
0150 Stipends - Non-instructional		-	-	0	
Total Custodial Salaries	-	21,840	21,840	-	1%
200 Custodial employee benefits - BREAK OUT INTO SEPARATE LINES		-	-	-	
0221 Employee Benefits (MEDI) 1.45%		-	317	(0)	
0230 Employee Benefits (PERA) 20.15% avg for FY19		-	4,401	(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	-	5,330	5,329	(1)	1%
Total Custodial	-	27,170	27,169	(1)	
Total Salaries	-	1,825,234	1,904,009	78,775	100%
Total Benefits	-	772,676	813,992	41,316.79	100%

FY2018-19 SUMMARY BUDGET

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
Budgeted Pupil Count	663.0			
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	\$ 1,211,828		\$ 1,211,828
REVENUES				
Local Sources	1000 - 1999	\$ 188,804	\$ 231,000	\$ 419,804
Intermediate Sources	2000 - 2999	\$ 44,292		\$ 44,292
State Sources	3000 - 3999	\$ 214,941		\$ 214,941
Federal Sources	4000 - 4999	\$ 2,967		\$ 2,967
TOTAL REVENUES		\$ 451,004	\$ 231,000	\$ 679,037
TOTAL BEGINNING FUND BALANCE & REVENUES				
		\$ 1,662,832	\$ 231,000	\$ 1,893,832
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	\$ 5,153,990		\$ 5,153,990
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300			\$ -
Other Sources	5100,5400, 5500,5900, 5990, 5991			\$ -
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)				
		\$ 6,816,822	\$ 231,000	\$ 7,047,822
EXPENDITURES				
Instruction - Program 0010 to 2099				
Salaries	0100	\$ 1,423,803	\$ 117,782	\$ 1,541,585
Employee Benefits	0200	\$ 662,776	\$ 29,775	\$ 692,551

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11 Charter School General Fund	27 Preschool Fund	TOTAL
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
	0300,0400,			
Purchased Services	0500	\$ 434,179	\$ 47,468	\$ 481,647
Supplies and Materials	0600	\$ 118,478	\$ 11,525	\$ 130,003
Property	0700	0		\$ -
Other	0800, 0900	\$ 5,700	\$ 500	\$ 6,200
Total Instruction		\$ 2,644,937	\$ 207,050	\$ 2,851,987

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
Supporting Services				
Students - Program 2100				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400,			
Purchased Services	0500	\$ -		\$ -
Supplies and Materials	0600	\$ 500		\$ 500
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Students		\$ 500		\$ 500
Instructional Staff - Program 2200				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400,			
Purchased Services	0500	\$ 15,000		\$ 15,000
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Instructional Staff		\$ 15,000		\$ 15,000
General Administration - Program 2300				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400,			
Purchased Services	0500	\$ 954,702		\$ 954,702
Supplies and Materials	0600	\$ 100		\$ 100
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ 5,390		\$ 5,390
Total School Administration		\$ 960,192		\$ 960,192
School Administration - Program 2400				
Salaries	0100	\$ 340,584		\$ 340,584
Employee Benefits	0200	\$ 116,111		\$ 116,111
	0300,0400,			
Purchased Services	0500	\$ 3,000		\$ 3,000
Supplies and Materials	0600	\$ 2,000		\$ 2,000
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total School Administration		\$ 461,695		\$ 461,695
Business Services - Program 2500				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
	0300,0400,			
Purchased Services	0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Business Services		\$ -		\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
Operations and Maintenance - Program 2600				
Salaries	0100	\$ 21,840		\$ 21,840
Employee Benefits	0200	\$ 5,329		\$ 5,329
	0300,0400,			
Purchased Services	0500	\$ 1,459,883		\$ 1,459,883
Supplies and Materials	0600	\$ 69,470		\$ 69,470
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Operations and Maintenance		\$ 1,556,522		\$ 1,556,522
Student Transportation - Program 2700				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400,			
Purchased Services	0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Student Transportation		\$ -		\$ -
Central Support - Program 2800				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400			
Purchased Services	,0500	\$ 46,230		\$ 46,230
Supplies and Materials	0600	\$ 23,000		\$ 23,000
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Central Support		\$ 69,230		\$ 69,230
Other Support - Program 2900				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400			
Purchased Services	,0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Other Support		\$ -		\$ -
Food Service Operations - Program 3100				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
	0300,0400			
Purchased Services	,0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Other Support		\$ -		\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
Enterprise Operatings - Program 3200				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400			
Purchased Services	,0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Enterprise Operations		\$ -		\$ -
Community Services - Program 3300				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400			
Purchased Services	,0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Community Services		\$ -		\$ -
Education for Adults - Program 3400				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400			
Purchased Services	,0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Education for Adults Services		\$ -		\$ -
Total Supporting Services		\$ 3,063,139	\$ 207,050	\$ 3,270,189
Property - Program 4000				
Salaries	0100	\$ -		\$ -
Employee Benefits	0200	\$ -		\$ -
	0300,0400			
Purchased Services	,0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -
Total Property		\$ -		\$ -
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure				
Salaries	0100	\$ -		\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
Employee Benefits	0200	\$ -		\$ -
	0300,0400			
Purchased Services	,0500	\$ -		\$ -
Supplies and Materials	0600	\$ -		\$ -
Property	0700	\$ -		\$ -
Other	0800, 0900	\$ -		\$ -

FALCON SCHOOL DISTRICT D49	DISTRICT CODE	11	27	TOTAL
		Charter School General Fund	Preschool Fund	
		FY2018-2019 Budget	FY2018-2019 Budget	FY2018-2019 Budget
Total Other Uses		\$ -		\$ -
TOTAL EXPENDITURES		\$ 5,708,076	\$ 207,050	\$ 5,915,126
RESERVES				
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	\$ 637,504	\$ 17,738	\$ 655,242
Reserve for TABOR 3% - Program 9310	0840	\$ 171,242	\$ 6,212	\$ 177,454
Res. for TABOR - Multi-Year Obligations Program 9320	0840	\$ -		\$ -
TOTAL RESERVES		\$ 1,108,746	\$ 23,950	\$ 1,132,696
TOTAL EXPENDITURES & RESERVES		\$ 6,816,822	\$ 231,000	\$ 7,047,822
NON-APPROPRIATED RESERVE - Program 9200		\$ -		\$ -
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))		\$ (0)	\$ -	\$ (0)