

# Fiscal Year 2021-22

(July 2021 – June 2022)

## Adopted Budget Presentation

June 28, 2021



Cañon City Schools  
Board Agenda Item Detail

Item: V.A.1.

Subject:	Adoption of the Fiscal Year 2021-22 Budget
Status of the Item:	Review and approval by the Board of Education
Submitted by:	Buddy Lambrecht
Funding Source: General and Other Funds (NA indicates no cost to the district)	

**Recommendation:**

It is recommended that the Board approve ADOPTION of the Fiscal Year 2021-22 Budget as presented by Director of Business Services, Mr. Leslie “Buddy” Lambrecht.

**Discussion of Pertinent Facts:**

The Fiscal Year 2021-22 Proposed Budget was presented to the Board at the June 14<sup>th</sup> meeting. The Budget is now presented for formal review and adoption with the noted changes.

Fiscal Year 2021-22 Adopted Budget information, including the ‘Walk-over’ from the FY2021-22 Proposed Budget and the FY2021-22 Adopted Budget and other related information is included with your Board of Education meeting information for June 28, 2021.

The budget information also includes the CDE FY2021-22 SUMMARY BUDGET FORM which includes Beginning Fund Balance, Reserved Fund Balance and Non-Appropriated Reserves amounts.

The complete FY2021-22 Adopted Budget will be completed and posted to the District’s website under Financial Transparency after all ‘Proposed To Adopted’ documents and information is updated.

Mr. Lambrecht will discuss the information with the Board, have more detailed information on changes in line item amounts and will answer any questions the Board may have at the June 28, 2021 School Board meeting.

# **Projected/budgeted amounts are revised for the following funds:**

## **General Fund – Fund 10:**

### **Projected Revenues – FY21-22 Proposed to Adopted - Net Decrease \$-384:**

- Increase allocation to Activities Fund 23 **\$-384**

### **Projected Expenditures – Increase of \$680,250:**

- Increase salary and benefits expense \$700,000
  - Increased Other Salaries and Benefits \$+700,000
  - Increase salaries for ‘steps’ effective July 2021
  - Increase benefits (Medicare & PERA) for salary changes effective July 2021
  - Adjustments to be made to specific accounts after finalization
- Decrease projected costs for copiers and printers lease following recent RFP
  - **\$-13,000**
- Decrease projected costs for copiers and printers lease following recent RFP
  - **\$-6,750**

The FY2021-22 Adopted Budget shows a surplus balance of \$25,345. In an effort to increase this small surplus, steps will be taken in an effort to increase this margin. All departments will be directed to review their budgets for additional expenditure reductions.

FY2021-22 MLO expenditure plan – projected revenues exceed projected expenditures primarily due to the advance purchase of Chromebooks and other technology using ESSER funds.

The UNIFORM BUDGET SUMMARY (UBS) indicates that a ‘expenditure of a portion of beginning fund balance is required’. This is a result of the UBS including the 3% TABOR Reserve in the appropriation amount as required for the general fund and the forecast deficit.

## **Charter School Fund – Fund 11 – Mountain View Core Knowledge School:**

- Projected revenues:
  - No changes Proposed to Adopted
- Projected expenditures:
  - INCREASE projected salary and benefits expense from increase in base pay effective 7/1/2021 and other staff changes – amount pending
  - Adjust other expenditures – Reclassify eligible to ESSER funds
- Review/confirm final budget with MVCKS
- Allocate Fund Balance to Contingency / Restricted Reserves per CDE

MVCKS will be allocated its per pupil share ESSER II and ESSER III funds. Eligible expenses will be reclassified from MVCKS Charter Fund 11 to the ESSER grant funds.

The UNIFORM FUNDING SUMMARY indicates that a 'expenditure of a portion of beginning fund balance is required'. This is a result of the UBS including the 3% TABOR Reserve in the appropriation amount as required for the general 'charter school' fund.

**Risk Management / Insurance Reserve Fund – Fund 18:**

- No change in projected revenues
- Adjust projected expenditures
  - Increase building insurance premium for increased values – this was done in the proposed budget
  - Decrease projected workers comp premium \$90,000 based on recent renewal proposal

**Colorado Preschool Program (CPP) Fund – Fund 19:**

**Revenue:**

- No changes Proposed to Adopted

**Expenses:**

- No changes Proposed to Adopted

**Nutrition / Food Services Fund – Fund 21 (formerly Fund 51):**

Although we anticipate changes in both revenues and expenses for the current year, we are not amending the Proposed to Adopted budget at this time. We, Paula Buser, Janelle Grooms, Keri Peterson and myself, continue to meet on a monthly basis to review year-to-date operations. The budget will be adjusted in January if required.

- No change in projected revenues from FY21-22 Proposed Budget
- Increase in salary and benefits from pay increase effective July 2021
- Adjust contingency reserve to cover salary and benefits increases

**Grants (Local, State & Federal) Fund – Fund 22:**

Both projected revenues and expenses in Grants Fund 22 budget were increased to \$10,000,000 in anticipation of the approval of ESSER II and ESSER III grant budgets.

**Other Grants:**

- Increase in salary and benefits from pay increase effective July 2021 and other staff changes
- Adjust other projected expenditures to offset salary and benefits increase as required

**Middle and High School Activities Fund – Fund 23:**

- Increase allocation from General Fund \$384
- Total budgeted allocation from General Fund is \$716,240 (2.24% of GF expense)
- Increase in salary and benefits from pay increase effective July 2021 and other staff changes

**Student Clubs/Organizations Fund – Fund 27:**

- No change in projected revenues
- No change in projected expenditures

**Bond Redemption Fund – Fund 31:**

- No change in projected revenues
- No change in projected expenditures

**Building Fund – Fund 41:**

- No change in projected revenues
- No change in projected expenditures

**Capital Reserve / Capital Projects Fund – Fund 43:**

- No change in projected revenues
- No change in projected expenditures
- Other Capital Reserve and QZAB notes:
  - QZAB #1 Lease/Purchase (\$90,717 annual payment) pays out in FY19-20
  - QZAB #1 (\$40,443 annual payment) and QZAB #2 (\$143,443 annual payment) payout in FY20-21

**Mountain View Building Corporation – Fund 52:**

- No change in projected revenues
- No change in projected expenditures

**Scholarships Fund – Fund 72:**

- No change in projected revenues
- No change in projected expenditures

The UNIFORM BUDGET SUMMARY indicates that an ‘expenditure of a portion of beginning fund balance is required’. Projected/budgeted scholarship expenditures do exceed revenues. Most scholarship awards are from ‘spendable’ balances and thus are expected to exceed revenue.

**Component Unit Fund – Fund 75 – Fremont Schools Facilities Corporation:**

- No change in projected revenues
- No change in projected expenditures

The UNIFORM BUDGET SUMMARY indicates that an ‘expenditure of a portion of beginning fund balance is required’. Projected/budgeted FSFC expenditures do exceed revenues. However, at this point, only the annual \$2,500 transfer to cover the cost of the annual component unit audit and the \$30,000 transfer to Early Childhood has been approved.

# ADOPTED BUDGET

## For FISCAL YEAR 2021-22

### June 28, 2021

BE IT RESOLVED by the Board of Education of School District Number RE-1 in Fremont County that the amounts shown in the following schedule be appropriated to each fund as specified in the "Adopted Budget" for the current fiscal year beginning July 1, 2021, and ending June 30, 2022.

FUND		
GENERAL FUND .....		\$32,880,456
CHARTER SCHOOL FUND .....		\$2,591,957
COLORADO PRESCHOOL PROGRAM .....		\$1,180,830
SPECIAL REVENUE FUNDS		
	Insurance Reserve Fund .....	\$421,707
	Food Service Fund .....	\$1,766,920
	Governmental Designated - Purpose Grants Fund -	
	Only those not included in General Fund .....	\$10,000,000
	Elementary, Middle School and	
	High School Student Activity Funds .....	\$839,340
	Clubs and Organizations Funds (Formerly Fund 74) .....	\$650,000
BOND REDEMPTION FUND .....		\$3,179,856
CAPITAL PROJECTS FUNDS		
	Building Fund .....	\$2,585,394
	Capital Reserve Fund .....	\$1,365,483
ENTERPRISE FUNDS		
	Mountain View Building Corporation.....	\$70,000
TRUST AND AGENCY FUNDS		
	Scholarships .....	\$25,000
COMPONENT UNITS		
	Fremont Schools Facilities Corporation.....	\$146,000
TOTAL APPROPRIATION .....		<u>\$57,702,943</u>

BE IT FURTHER RESOLVED, in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY2020-21 Beginning Fund Balance for the following funds: the General Fund (Fund 10), the Charter School Fund (Fund 11), the Building Fund (Fund 41), the Enterprise Mt. View Building Corp. Fund (Fund 52), the Scholarship Fund (Fund 72) and the Component Unit FSFC Fund (Fund 75), . The use of this portion of the beginning fund balances for the purposes set forth above will not lead to an ongoing deficit.

Date of Budget Adoption	June 28, 2021
SIGNATURE: President of School Board	

**FISCAL YEAR 2021-22**  
**ADOPTED BUDGET OVERVIEW/SUMMARY**

- **School Board / Administration Goals:**
  - Contingency/Fund balance
  - Salaries and Benefits
  - Curriculum Resources
  - Personnel
  - Technology
- **Enrollment Projection:**
  - CCSD's K-12 enrollment has declined 600+ students since 2001
  - Enrollment decreased 230 students from SY19-20 to SY20-21
  - FY21-22 budget based on an increase in enrollment of 28 students
  - Averaged Funded Pupil Count is projected to decrease 40.1 FTE from 3643.9 to 3603.8
- **2021-22 School Finance Act Formula Funding (Legislation final as of June 2021):**
  - The State's economy performed much better than expected during the height of the COVID-19 pandemic
  - The State to restore a number of budget cuts heading into 21-22
  - The State Legislature is recessed for one month and extended the session to June
  - The Long Bill, which includes School Finance, was finalized in June
  - The Budget Stabilization Factor (formerly known as the Negative Factor) was restored to the FY19-20 amount
- **Mill Levy Override (MLO) – approved November 2017**
  - \$1.385 million annually beginning 2018 – with a 10-year sunset
  - Additional support for early childhood programs
  - Allocate per student share to Mt. View Core Knowledge School
  - Attract and retain quality staff
  - Increase support of curriculum and instruction
  - Increase support for building related projects
  - Implement and maintain a one-to-one technology plan
- **Rural Sustainability Funding**
  - Restored in January 2021 with the passage of Proposition EE
  - Directed to Small Rural Schools for three years
  - District will direct funds to Capital Reserve projects
- **Coronavirus Relief Funds (CRF)**
  - Allowable expenditures must be allowable, reasonable and necessary to respond to, prepare for or prevent the spread of COVID-19
  - CRF funds 4012 – expend by 12/31/20
  - ESSER I Funds 4425 – expend by 9/30/22
  - ESSER II Funds 4420 – expend by 9/30/23
  - ESSER III Funds 4414 – expend by 9/30/24

- **Cañon City Schools projected budget changes:**
  - Total Program Funding projected to increase
    - Buy-down of Budget Stabilization Factor to FY19-20 amount
    - Increase base funding by inflation
    - Other changes in School Finance Formula funding
  - Capital Reserve Allocation – increase by amount of Small Rural Schools funding
  - Increase in allocations to MVCKS, CPP and PK-SPED as required
  - Impact of Retirements/Resignations/ 110's/Other
  - Projected increase in other expenditures
  - Determine balance available for compensation increases
- **FY2020-21 Working/Amended:**
  - Adjusted budget from loss of 230 students due to the pandemic
  - State partial restoration of funding cuts due to lower statewide enrollment
  - Retain initial Small Rural Schools funds in General Fund in order to mitigate decrease in funding resulting from lower than projected student enrollment
  - Leverage Coronavirus Relief Funds as allowable to offset other budget cuts
- **Other Notes/Comments:**
  - General Fund – Fund Balance (FB) \$4.7 million at FY2019-20 year-end – due to initial MLO collections and FY19-20 revenues exceeded expenses by more than projected
  - \$1 million of fund balance is restricted to the MLO
  - Minimum/Desired Unrestricted Fund Balance should be 8% - 15% or \$2.5 - \$4.6 million
- **Critical Dates:**
  - FY21-22 Proposed Budget to School Board June 2021
  - FY21-22 Adopted Budget to School Board June 2021
  - Close-out of FY20-21 (July/August 2021)
  - October Student Count (final report due to State November 2021)
  - FY20-21 Audit report (expect to be completed November 2021)
- **Next Steps – Proposed to Adopted Budget**
  - Incorporate salary and benefits changes per available funding and association agreements - \$700,000 placeholder in General Fund – allocate to staff
  - Adjust other expenditure objects – reduce printer/copiers and communications
  - Determine impact on other funds



# Fiscal Year 2021-22 Adopted Budget

• General Fund 10.....	.....\$32,880,456
• Charter School Fund 11.....	.....2,591,957
• Insurance Reserve Fund 18.....	..... 421,707
• Preschool Fund 19.....	.....1,180,830
• Food Service Fund 21.....	.....1,766,920
• Grants Fund 22.....	.....10,000,000
• Student Activities Fund 23.....	.....839,340
• Student Clubs/Organizations Fund 27.....	.....650,000
• Bond Redemption Fund 31.....	.....3,179,856
• Building Fund 41.....	.....2,585,394
• Capital Reserve/Projects Fund 43.....	.....1,365,483
• Scholarships Fund 72.....	.....25,000
• <u>Component Unit Fund – FSFC, MVBC 75, 52.....</u>	<u>.....216,000</u>
<u>Total.....</u>	<u>\$57,702,973</u>

## FY2021-22 School Finance Legislation

The School Finance Act is final. The 2021 Legislative Session ended June 9<sup>th</sup>. Funding projections Based on final legislation. The FY20-21 to FY21-22 comparison is pending.

### Key provisions include:

- \*Reduced lunch eligible students added to at-risk funding
- \*Added English Language Learners (ELL) factor to the school finance formula
- \*Restores the Budget Stabilization Factor (formerly known as the Negative Factor) to the pre-pandemic FY2019-20 level

\*Statewide average per pupil funding to increase by \$868 from 2020-21 to **\$8,991**

\*Cañon City School's per pupil funding to increase \$829 from \$7,717 to **\$8,546**

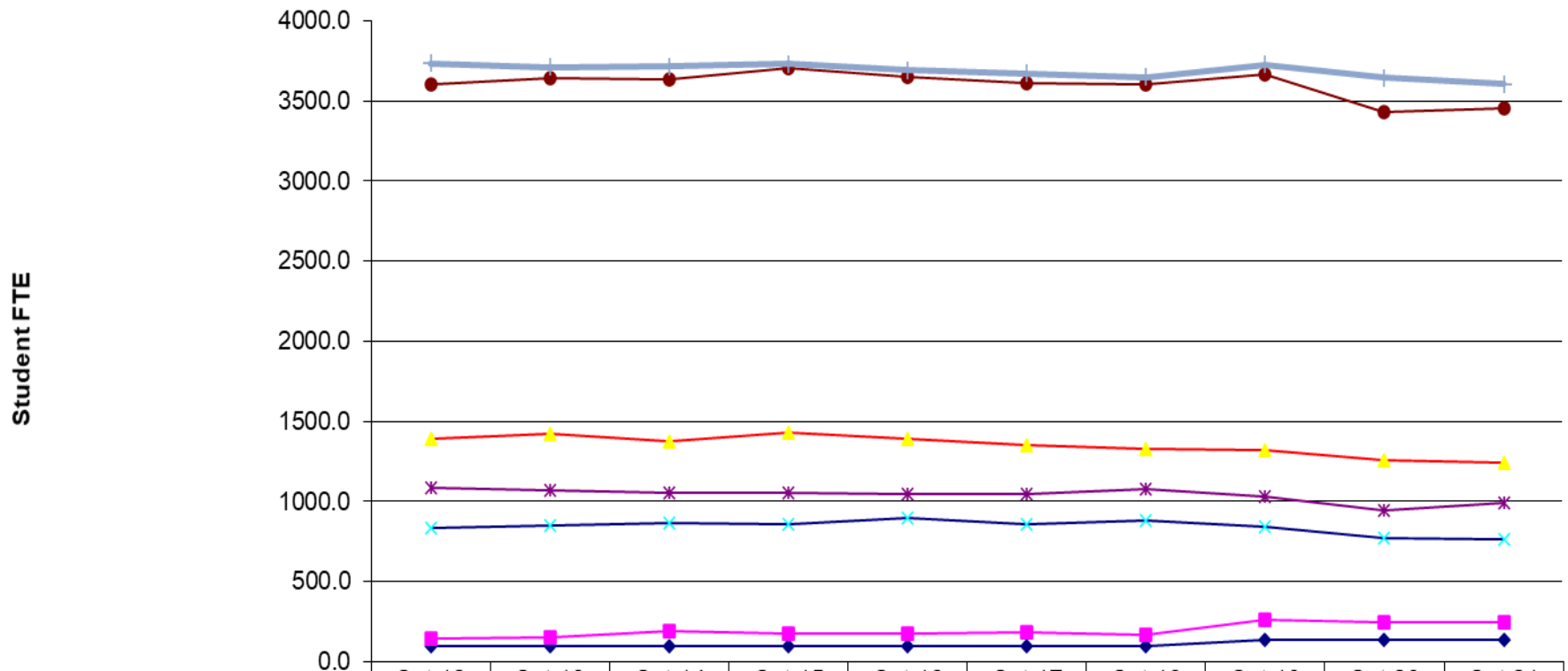
Cañon City Schools projected enrollment based on CDE projection. Will be adjusted to actual after the October 2021 is final.

FY2020-21 Base Funding = \$7,083.61

2020 Denver-Boulder CPI = 2.0%

FY2021-22 Base Funding = \$7,225.28

## Cañon City Schools - FTE Student Count



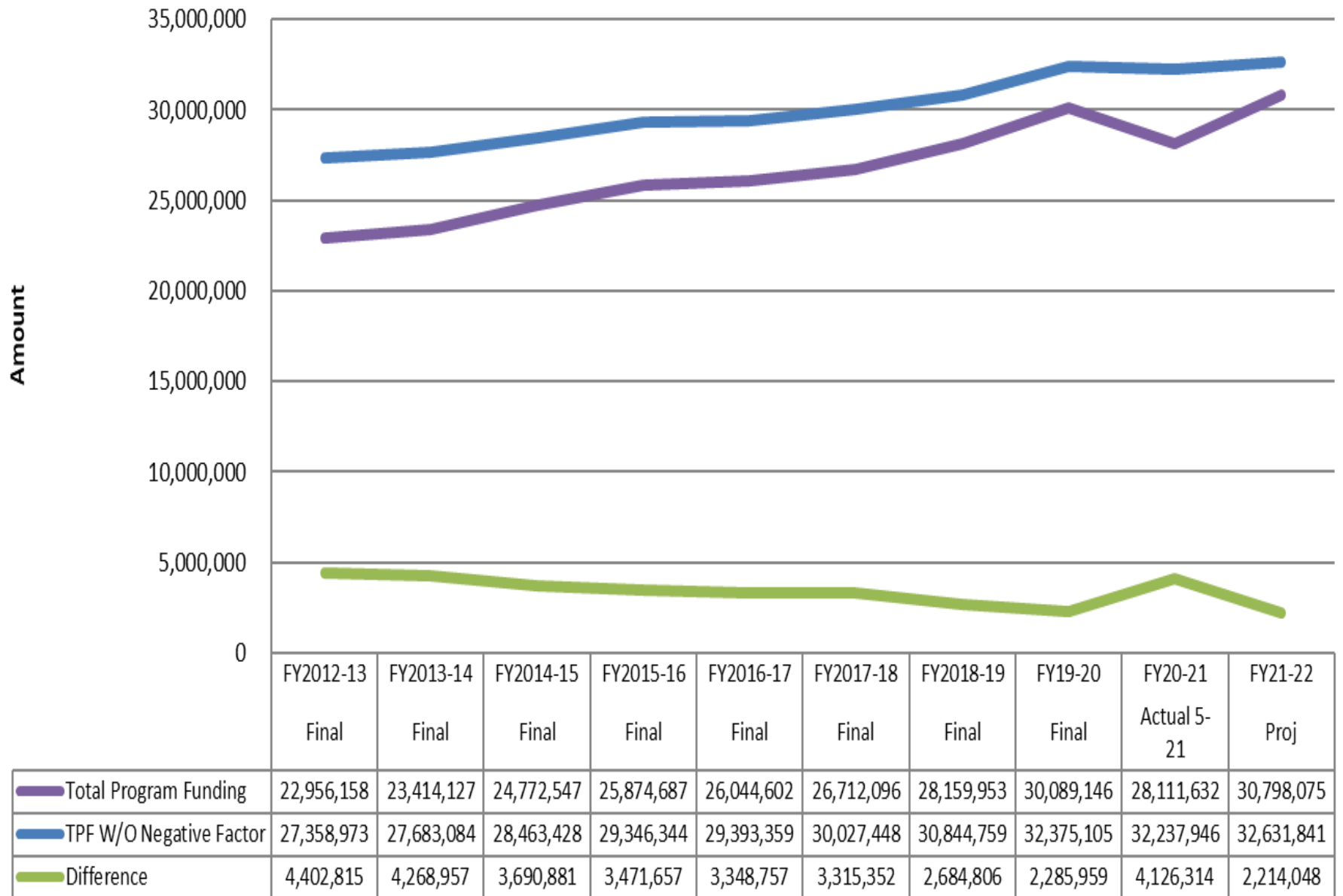
Count Date	Oct-12 FY13	Oct-13 FY14	Oct-14 FY15	Oct-15 FY16	Oct-16 FY17	Oct-17 FY18	Oct-18 FY19	Oct-19 FY20	Oct-20 FY21	Oct-21 FY22
CO Preschool	94.0	94.5	94.5	94.5	94.5	94.5	94.5	138.0	138.0	138.0
Kindergarten	148.5	154.5	188.0	173.5	173.0	181.0	171.0	266.0	248.0	248.0
Grades 1 - 5	1390.0	1422.5	1377.0	1427.0	1387.5	1352.0	1326.0	1319.5	1257.0	1244.0
Grades 6 - 8	834.5	850.5	868.0	862.0	898.5	855.0	882.0	839.5	774.0	767.0
Grades 9 - 12	1082.0	1068.0	1055.0	1053.5	1043.0	1047.5	1077.0	1030.5	946.5	995.0
Total Student Count FTE	3604.5	3643.0	3630.5	3707.5	3652.0	3608.5	3606.0	3663.5	3426.5	3455.0
Averaged Student FPC	3735.1	3709.8	3715.6	3728.3	3690.0	3670.2	3645.3	3726.2	3643.9	3603.8

**ENROLLMENT PROJECTIONS (October 2020 Count and Student Ins and Outs)**  
**for SCHOOL YEAR 2021-22**

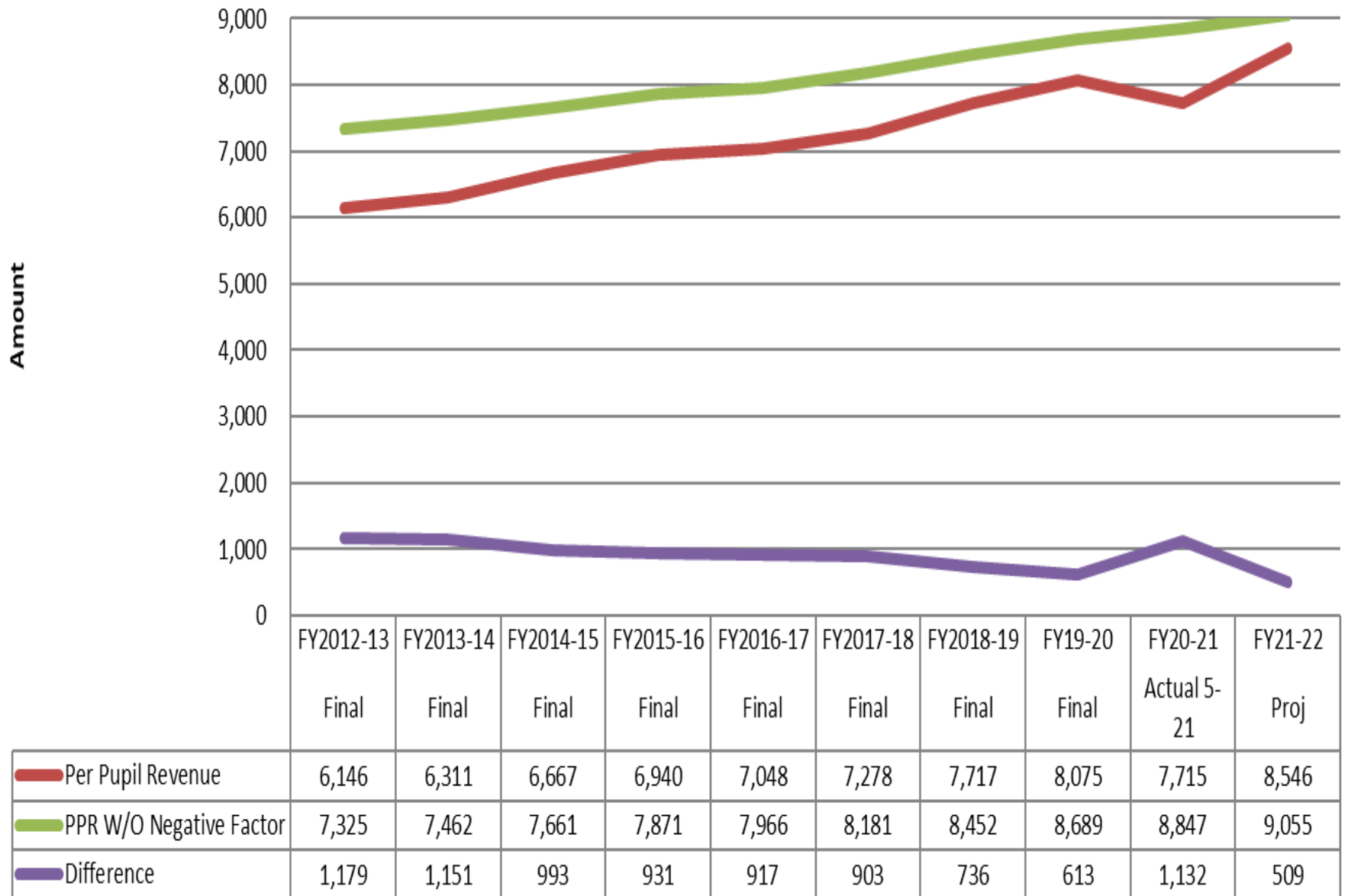
Date prepared	1/6/2021												
	1	2	3	4	5	6	7	Student Counts from KP's Summary Sheet					
								8	9	10	11	12	
SCHOOL	Enrollment Oct 1st 10/1/2020	students out of 5/6/8/12	students in to K/6/9	projected other changes	Projected FY2021-22 Enrollment	FTE K & Other Adjusts	School year 2021-22 FTE	actual as of 10/1/2020	actual as of 10/1/2019	actual as of 10/1/2018	actual as of 10/1/2017	actual as of 10/1/2016	
HARRISON K-5	354.0	-64.0	54.0	0.0	344.0	0.0	344.0	354.0	373.0	369.0	376.0	387.0	
LINCOLN K-5	271.0	-43.0	49.0	0.0	277.0	0.0	277.0	271.0	280.0	273.0	267.0	265.0	
MCKINLEY K-5	150.0	-27.0	30.0	0.0	153.0	0.0	153.0	150.0	173.5	188.0	200.0	221.0	
CAÑON Exploratory K-6	281.0	-26.0	43.0	0.0	298.0	0.0	298.0	281.0	304.0	303.0	314.0	304.0	
WASHINGTON K-5	305.0	-49.0	45.0	0.0	301.0	0.0	301.0	305.0	315.0	308.0	334.0	348.0	
<b>SUB-TOTAL</b>	<b>1361.0</b>	<b>-209.0</b>	<b>221.0</b>	<b>0.0</b>	<b>1373.0</b>	<b>0.0</b>	<b>1373.0</b>	<b>1361.0</b>	<b>1445.5</b>	<b>1441.0</b>	<b>1491.0</b>	<b>1525.0</b>	
CES MS 7-8	42.0	-20.0	22.0	0.0	44.0	0.0	44.0	42.0	47.5	41.0	34.0	44.0	
CCMS 6-8	357.0	-119.0	96.0	0.0	334.0	0.0	334.0	357.0	385.0	401.0	401.0	385.0	
Harrison MS 6-8	269.0	-105.0	91.0	0.0	255.0	0.0	255.0	269.0	295.0	324.0	296.0	358.0	
CCHS 9-12	946.5	-219.5	268.0	0.0	995.0	0.0	995.0	946.5	1030.5	1042.0	1047.5	1037.0	
Canon Online Academy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24.0	
<b>SUB-TOTAL</b>	<b>1614.5</b>	<b>-463.5</b>	<b>477.0</b>	<b>0.0</b>	<b>1628.0</b>	<b>0.0</b>	<b>1628.0</b>	<b>1614.5</b>	<b>1758.0</b>	<b>1808.0</b>	<b>1778.5</b>	<b>1848.0</b>	
<b>In-District TOTAL</b>	<b>2975.5</b>	<b>-672.5</b>	<b>698.0</b>	<b>0.0</b>	<b>3001.0</b>	<b>0.0</b>	<b>3001.0</b>	<b>2975.5</b>	<b>3203.5</b>	<b>3249.0</b>	<b>3269.5</b>	<b>3373.0</b>	
MVCKS K-8	250.0	-24.0	27.0	0.0	253.0	0.0	253.0	250.0	252.0	252.0	252.0	253.0	
PK-SPECIAL ED.	129.5	0.0	0.0	0.0	129.5	-64.8	64.8	129.5	129.5	129.5	116.0	116.0	
CPP (ECARE in KG)	191.0	0.0	0.0	0.0	191.0	-95.5	95.5	191.0	191.0	191.0	189.0	139.0	
Gateway 18-21	8.0	-14.0	14.0	0.0	8.0	0.0	8.0	8.0	15.0	31.0	23.0	23.0	
OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>Other TOTAL</b>	<b>578.5</b>	<b>-38.0</b>	<b>41.0</b>	<b>0.0</b>	<b>581.5</b>	<b>-160.3</b>	<b>421.3</b>	<b>578.5</b>	<b>587.5</b>	<b>603.5</b>	<b>580.0</b>	<b>531.0</b>	
<b>TOTAL</b>	<b>3554.0</b>	<b>-710.5</b>	<b>739.0</b>	<b>0.0</b>	<b>3582.5</b>	<b>-160.3</b>	<b>3422.3</b>	<b>3554.0</b>	<b>3791.0</b>	<b>3852.5</b>	<b>3849.5</b>	<b>3904.0</b>	
Projected In-District Enrollment Change					ACTUAL FTE:			3625.6	3625.6	3574.6	3586.5	3658.7	
					PROJECTED 10/01 FTE:		3422.3	3684.3	3684.3	3556.0	3629.5	3720.5	
Prior Oct Count:	25.5				ACTUAL OVER (UNDER):		-3422.3	-58.7	-58.7	18.6	-43.0	-61.8	
Projected to Current:	25.5				ACTUAL AVERAGED FTE:			3643.9	3726.2	3649.3	3670.2	3690.0	
					PROJECTED AVERAGED FTE:		3603.8	3715.3	3663.1	3650.8	3670.7	3720.5	
					AVERAGED OVER (UNDER):		-3603.8	-71.4	63.1	-1.5	-0.5	-30.5	

Cañon City Schools Per Pupil Revenue (PPR)										
	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20	FY2020-21	FY2021-22
	Final	Final	Final	Final	Final	Final	Final	Final	May-21	May-21
*Total Program Funding	\$22,956,158	\$23,414,127	\$24,772,547	\$25,874,687	\$26,044,602	\$26,712,096	\$28,159,953	\$30,089,146	\$28,111,632	\$30,798,075
Year-to-year change		\$457,969	\$1,358,420	\$1,102,139	\$169,915	\$667,494	\$1,447,858	\$1,929,193	-\$1,977,514	\$2,686,443
			\$1,816,390	\$2,918,529	\$3,088,444	\$3,755,938	\$5,203,795	\$7,132,988	\$5,155,474	\$7,841,917
*Total Program Per Pupil Revenue (PPR)	\$6,146	\$6,311	\$6,667	\$6,940	\$7,048	\$7,278	\$7,717	\$8,075	\$7,715	\$8,546
Year-to-year change		\$165	\$356	\$273	\$108	\$230	\$438	\$358	(\$360)	\$831
*Per Pupil Operating Revenue (PPOR)	\$5,980	\$6,131	\$6,385	\$6,626	\$6,710	\$6,938	\$7,377	\$7,735	\$7,375	\$8,206
Year-to-year change		\$151	\$254	\$241	\$84	\$228	\$438	\$358	(\$360)	\$831
Actual (October) Student Count	3604.5	3643.0	3630.5	3707.5	3652.0	3608.5	3574.6	3633.0	3391.5	3608.3
		38.5	(12.5)	77.0	(55.5)	(43.5)	(33.9)	58.4	(241.5)	216.8
Funded (Averaged) Pupil Count	3735.1	3709.8	3715.6	3728.3	3690.0	3670.2	3649.3	3726.2	3643.9	3603.8
		(25.3)	5.8	12.7	(38.3)	(19.8)	(20.9)	76.9	(82.3)	(40.1)

# Cañon City Schools - Total Program Funding



# Cañon City Schools - Per Pupil Revenue



General Fund '10'	2013-14a	2014-15a	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	1,374,989	1,300,907	1,527,206	1,685,071	1,429,062	2,658,404	3,553,605	4,658,587	4,644,220
Revenues	22,871,584	23,323,264	24,552,835	24,730,461	27,123,130	29,679,588	31,833,717	28,832,318	31,948,501
Expenditures	(22,945,666)	(23,096,965)	(24,394,970)	(24,986,470)	(25,893,788)	(28,784,387)	(30,728,735)	(28,846,685)	(31,242,522)
Ending Fund Balance	1,300,907	1,527,206	1,685,071	1,429,062	2,658,404	3,553,605	4,658,587	4,644,220	5,350,199
Charter School '11'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	434,588	420,768	425,217	378,980	374,754	413,328	618,614	680,672	590,256
Revenues	1,577,838	1,743,745	1,897,924	1,949,772	2,061,209	2,231,341	2,422,988	2,332,956	2,516,463
Expenditures	(1,591,658)	(1,739,296)	(1,944,161)	(1,953,998)	(2,022,635)	(2,026,055)	(2,360,930)	(2,423,372)	(2,516,463)
Ending Fund Balance	420,768	425,217	378,980	374,754	413,328	618,614	680,672	590,256	590,256
Insurance Reserve '18'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	196,294	53,917	67,770	86,778	146,459	208,607	265,126	364,246	396,987
Revenues	257,345	448,156	454,315	454,955	475,293	474,059	531,253	515,000	514,000
Expenditures	(399,722)	(434,303)	(435,307)	(395,274)	(413,145)	(417,540)	(432,133)	(482,259)	(511,707)
Ending Fund Balance	53,917	67,770	86,778	146,459	208,607	265,126	364,246	396,987	399,280
Preschool '19'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	271,927	185,387	132,912	138,534	58,399	23,636	77,109	181,658	118,582
Revenues	681,362	920,069	931,788	941,854	1,003,488	1,072,582	1,126,102	1,066,503	1,203,480
Expenditures	(767,902)	(972,544)	(926,166)	(1,021,989)	(1,038,251)	(1,019,109)	(1,021,553)	(1,129,579)	(1,169,283)
Ending Fund Balance	185,387	132,912	138,534	58,399	23,636	77,109	181,658	118,582	152,779
Food Service '21'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	947,139	1,044,399	683,871	721,728	782,039	679,843	614,216	526,366	584,534
Revenues	1,636,884	1,680,138	1,830,223	1,862,594	1,815,669	1,708,507	1,446,719	1,685,780	1,766,920
Expenditures	(1,539,624)	(2,040,666)	(1,792,366)	(1,802,283)	(1,917,865)	(1,774,134)	(1,534,569)	(1,627,612)	(1,766,920)
Ending Fund Balance	1,044,399	683,871	721,728	782,039	679,843	614,216	526,366	584,534	584,534
Grants '22'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Revenues	3,135,232	3,259,082	3,366,786	4,505,698	5,396,701	5,380,920	4,630,191	7,000,000	10,000,000
Expenditures	(3,135,232)	(3,259,082)	(3,366,786)	(4,505,698)	(5,396,701)	(5,380,920)	(4,630,191)	(7,000,000)	(10,000,000)
Ending Fund Balance	0	0	0	0	0	0	0	0	0
Pupil Activity '23'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	95	95	95	95	95	95	95	95	95
Revenues	630,787	660,151	698,986	712,183	693,484	765,979	708,363	844,663	838,956
Expenditures	(630,787)	(660,151)	(698,986)	(712,183)	(693,484)	(765,979)	(708,363)	(844,663)	(838,956)
Ending Fund Balance	95	95	95	95	95	95	95	95	95



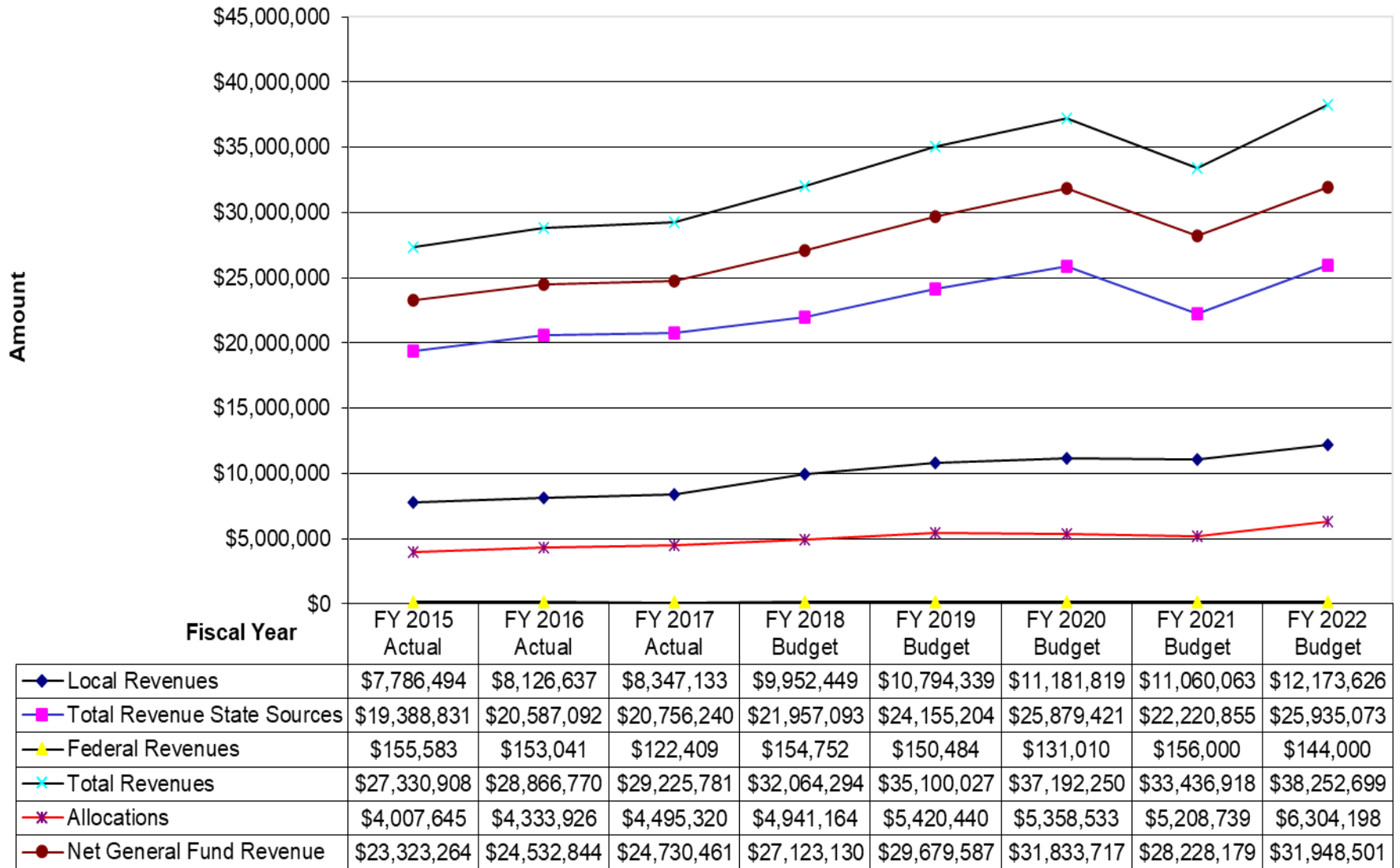
Clubs/Orgs '74' NOW '27'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	226,274	222,894	211,427	198,533	272,785	311,924	368,189	424,982	424,982
Revenues	513,729	512,175	521,767	599,582	583,844	628,051	965,570	650,000	650,000
Expenditures	(517,109)	(523,642)	(534,661)	(525,330)	(544,705)	(571,786)	(908,777)	(650,000)	(650,000)
Ending Fund Balance	222,894	211,427	198,533	272,785	311,924	368,189	424,982	424,982	424,982
Debt Service '31'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	2,438,276	2,490,578	2,514,610	2,598,835	2,654,738	2,742,231	3,455,904	3,494,547	3,513,556
Revenues	1,929,338	9,694,249	1,870,916	1,867,647	1,958,639	3,272,580	3,248,606	3,210,909	3,180,856
Expenditures	(1,877,036)	(9,670,217)	(1,786,691)	(1,811,744)	(1,871,146)	(2,558,907)	(3,209,963)	(3,191,900)	(3,179,856)
Ending Fund Balance	2,490,578	2,514,610	2,598,835	2,654,738	2,742,231	3,455,904	3,494,547	3,513,556	3,514,556
Building '41'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	#REF!	#REF!	#REF!	#REF!	0	2,047,869	14,824,131	2,400,450	1,219,285
Revenues					5,339,662	21,390,025	26,007,068	9,612,628	1,366,109
Expenditures					(3,291,793)	(8,613,763)	(38,430,749)	(10,793,793)	(2,585,394)
Ending Fund Balance	#REF!	#REF!	#REF!	#REF!	2,047,869	14,824,131	2,400,450	1,219,285	0
Capital Projects '43'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	2,323,069	4,069,842	3,283,329	3,273,203	3,410,898	3,740,293	4,264,565	4,175,893	679,314
Revenues	2,308,648	1,438,596	1,585,314	1,507,402	1,708,658	2,136,808	1,273,657	888,500	1,844,515
Expenditures	(561,875)	(2,225,109)	(1,595,440)	(1,369,707)	(1,379,263)	(1,612,536)	(1,362,329)	(4,385,079)	(1,365,483)
Ending Fund Balance	4,069,842	3,283,329	3,273,203	3,410,898	3,740,293	4,264,565	4,175,893	679,314	1,158,346
Less QZAB Accum Invest	(1,873,656)	(2,111,143)	(2,354,123)	(2,580,207)	(2,851,680)	(3,098,880)	(3,365,995)	0	0
Net Ending Fund Balance	2,196,186	1,172,186	919,080	830,691	888,613	1,165,685	809,898	679,314	1,158,346
Mtn View Bldg Corp '52'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	549,554	527,440	501,015	482,774	467,508	1,631,845	1,568,038	1,507,205	1,437,205
Revenues	111,220	111,220	111,220	111,220	1,254,713	0	0	0	0
Expenditures	(133,334)	(137,644)	(129,461)	(126,486)	(90,376)	(63,807)	(60,834)	(70,000)	(70,000)
Ending Fund Balance	527,440	501,015	482,774	467,508	1,631,845	1,568,038	1,507,205	1,437,205	1,367,205
Scholarships '72'	2013-14	2014-15	2015-16a	2016-17a	2017-18a	2018-19a	2019-20a	2020-21w	2021-22p
Beginning Fund Balance	471,613	459,525	456,818	455,229	445,845	442,928	450,178	456,779	430,779
Revenues	4,236	2,101	7,931	2,981	6,398	12,375	15,000	6,000	6,000
Expenditures	(16,324)	(4,808)	(9,520)	(12,365)	(9,315)	(5,125)	(8,399)	(32,000)	(25,000)
Ending Fund Balance	459,525	456,818	455,229	445,845	442,928	450,178	456,779	430,779	411,779
FSFC '75'	2013	2014	2015	2016	2017	2018	2019	2020	2021
Beginning Fund Balance	235,047	(103,498)	1,276,580	1,199,727	987,659	938,788	950,202	1,040,688	941,188
Revenues	646	1,722,291	1,726	34,027	44,944	55,057	134,122	48,000	48,000
Expenditures	(339,191)	(342,213)	(78,579)	(246,095)	(93,815)	(43,643)	(43,636)	(147,500)	(147,500)
Ending Fund Balance	(103,498)	1,276,580	1,199,727	987,659	938,788	950,202	1,040,688	941,188	841,688
Convert Clubs/Organizations accounts from Fiduciary Fund 74 to a Special Revenue Fund 27									
"a" = Actual/Audited									
"w" = Working/Amended									
"p" = Proposed									

Line No.	Source Code			FY 2015 Actual 7/1/14 - 6/30/15	FY 2016 Actual 7/1/15 - 6/30/16	FY 2017 Actual 7/1/16 - 6/30/17	FY 2018 Budget 7/1/17 - 6/30/18	FY 2019 Budget 7/1/18 - 6/30/19	FY 2020 Budget 7/1/19 - 6/30/20	FY 2021 Budget 7/1/20 - 6/30/21	FY 2022 Budget 7/1/21 - 6/30/22
				Actual	Actual	Actual	Actual	Actual	Actual	Amended	PROPOSED
<b>REVENUE FROM LOCAL SOURCES</b>											
1	1110	Property Taxes - SFA		\$ 6,020,821	\$ 6,269,380	\$ 6,297,985	\$ 6,348,331	\$ 6,544,973	\$ 7,176,903	\$ 7,234,334	\$ 7,545,321
2	1110	Property Taxes - MLO		\$ 0	\$ 0	\$ 0	\$ 1,288,004	\$ 1,395,065	\$ 1,297,309	\$ 1,385,000	\$ 1,385,000
3	1120	Specific Ownership Tax (SOT)		\$ 837,301	\$ 918,493	\$ 995,611	\$ 1,116,093	\$ 1,288,818	\$ 1,291,597	\$ 1,101,391	\$ 990,280
4	1120	Bond Fund - SOT		\$ 261,142	\$ 271,681	\$ 257,876	\$ 412,625	\$ 464,163	\$ 515,855	\$ 531,138	\$ 600,000
5	1140	Delinquent Taxes		\$ 25,821	\$ 7,784	\$ 15,295	\$ 11,405	\$ 14,000	\$ 18,752	\$ 12,000	\$ 12,000
6	1311	Tuition		\$ 4,430	\$ 0	\$ 5,215	\$ 3,970	\$ 5,425	\$ 8,312	\$ 4,000	\$ 4,000
7	1510	Interest on Investments		\$ 2,766	\$ 7,928	\$ 21,481	\$ 46,626	\$ 93,845	\$ 87,509	\$ 18,000	\$ 12,000
8	1954	Charter School		\$ 219,377	\$ 220,374	\$ 241,480	\$ 276,089	\$ 287,007	\$ 307,592	\$ 272,000	\$ 272,000
9	1900	E-Rate Funds (1701)		\$ 120,612	\$ 136,138	\$ 189,276	\$ 135,200	\$ 149,135	\$ 128,141	\$ 136,000	\$ 136,000
10	1910	Rental of Facilities		\$ 63,024	\$ 65,880	\$ 49,158	\$ 40,005	\$ 47,165	\$ 31,876	\$ 12,000	\$ 48,000
11	1941	Materials for Re-Sale		\$ 3,310	\$ 4,053	\$ 3,780	\$ 4,774	\$ 2,964	\$ 2,985	\$ 6,000	\$ 6,000
12	1972	Indirect Costs - Grants		\$ 130,448	\$ 80,241	\$ 187,849	\$ 101,138	\$ 60,300	\$ 73,532	\$ 72,000	\$ 672,000
13	1990	Other Local		\$ 97,441	\$ 144,685	\$ 82,126	\$ 168,188	\$ 441,479	\$ 241,455	\$ 276,200	\$ 491,025
14	1000	Total Revenue Local Sources		\$ 7,786,494	\$ 8,126,637	\$ 8,347,133	\$ 9,952,449	\$ 10,794,339	\$ 11,181,819	\$ 11,060,063	\$ 12,173,626
<b>REVENUE FROM COUNTY SOURCES</b>											
15	2010	Mineral Lease		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16	2000	Total Revenue County Sources		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUE FROM STATE SOURCES</b>											
17	3110	State Equalization		\$ 17,927,592	\$ 18,833,634	\$ 18,860,786	\$ 19,351,408	\$ 20,663,033	\$ 22,586,062	\$ 19,270,430	\$ 22,263,900
18	3120	Vocational Education (3120)		\$ 68,639	\$ 83,348	\$ 107,288	\$ 44,515	\$ 32,736	\$ 33,444	\$ 32,000	\$ 40,000
19	3130	Education of Handicapped (3130)		\$ 1,013,015	\$ 990,828	\$ 1,040,534	\$ 954,000	\$ 1,127,523	\$ 1,222,254	\$ 1,200,000	\$ 1,200,000
20	3160	Transportation (3160)		\$ 97,178	\$ 128,263	\$ 131,273	\$ 138,369	\$ 144,111	\$ 154,040	\$ 124,000	\$ 124,000
21	3900	Other State		\$ 242,127	\$ 513,283	\$ 566,994	\$ 1,427,752	\$ 2,147,247	\$ 1,832,383	\$ 1,542,425	\$ 2,255,173
22	3140	E.L.P.A. (3140)		\$ 6,613	\$ 4,644	\$ 15,528	\$ 7,379	\$ 7,170	\$ 18,120	\$ 16,000	\$ 16,000
23	3150	Gifted & Talented (3150)		\$ 33,667	\$ 33,092	\$ 33,836	\$ 33,670	\$ 33,384	\$ 33,118	\$ 36,000	\$ 36,000
24	3000	Total Revenue State Sources		\$ 19,388,831	\$ 20,587,092	\$ 20,756,240	\$ 21,957,093	\$ 24,155,204	\$ 25,879,421	\$ 22,220,855	\$ 25,935,073
<b>REVENUE FROM FEDERAL SOURCES</b>											
25	4000	Federal Forest Lands (7665)		\$ 0	\$ 80,966	\$ 0	\$ 0	\$ 0	\$ 70,776	\$ 84,000	\$ 84,000
26	4000	R.O.T.C. (9001)		\$ 70,643	\$ 72,074	\$ 38,599	\$ 67,820	\$ 75,452	\$ 60,234	\$ 72,000	\$ 60,000
27	4000	Other Federal		\$ 84,939	\$ 0	\$ 83,810	\$ 86,932	\$ 75,032	\$ 0	\$ 0	\$ 0
28	4000	Total Revenue Federal Sources		\$ 155,583	\$ 153,041	\$ 122,409	\$ 154,752	\$ 150,484	\$ 131,010	\$ 156,000	\$ 144,000
29	6770	Fund Balance Subsidy		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30		Total Revenue All Sources		\$ 27,330,908	\$ 28,866,770	\$ 29,225,781	\$ 32,064,294	\$ 35,100,027	\$ 37,192,250	\$ 33,436,918	\$ 38,252,699

[illegible]

FY2021-22 General Fund Per Pupil Allocations												
				version 6/4/2021								FY20-21 Actual
					PPR (e) = \$8,546.00			Based on HB 21-268 as Introduced (6/3/21)				3726.2
												\$ 8,075.02
										Maximum 5% Administrative Overhead Withhold from Allocation per DP (use 4.5%)		
Fund	Grant	Program	Enrollment	FTE	PPR	Adjust - Cap Res	PPOR	PRELIMINARY FY2021-22 AMOUNT	Monthly Amount		FY20-21 Actual as of June-21	Change INCREASE (DECREASE)
11		MVCKS *	252.0	252.0	\$ 8,546.00	\$0.00	\$ 8,546.00	\$ 2,153,763.00	\$ 179,481.00	\$ 96,919.00	\$ 1,947,679.00	\$206,084.00
11		MVCKS *MLO	252.0	252.0	\$ -	\$0.00	\$ -	\$ 87,994.00	\$ 7,333.00	\$ 3,959.00	\$ 87,994.00	\$0.00
11		MVCKS *SRS	252.0	252.0	\$ -	\$0.00	\$ -	\$ 44,065.00	\$ 3,673.00	\$ 1,982.00	\$ -	\$44,065.00
19	3141	CPP	189.0	94.5	\$ 8,546.00	\$0.00	\$ 8,546.00	\$ 807,597.00	\$ 67,300.00	\$ 36,341.00	\$ 729,971.00	\$77,626.00
19	3142	CPP-(ECARE)	87.0	43.5	\$ 8,546.00	\$0.00	\$ 8,546.00	\$ 371,751.00	\$ 30,980.00	\$ 16,728.00	\$ 336,532.00	\$35,219.00
		CPP *SRS	276.0	138.0	\$ -	\$0.00	\$ -	\$ 24,131.00	\$ 2,011.00	\$ 1,085.00	\$ -	\$24,131.00
								\$ 3,489,301.00			\$ 3,102,176.00	\$387,125.00
FY2021-22 General Fund Other AllocationS												
Fund	Grant	Program	Enrollment	FTE	PPR	Adjust	PPOR	Amount	Monthly Amount			
18		Ins Res	n/a		\$8,546.00		\$ 8,546.00	\$ 500,000.00	\$ 41,667.00		\$ 500,000.00	\$ -
22		ECS-MLO	n/a		\$8,546.00		\$ 8,546.00	\$ 85,000.00	\$ 7,084.00		\$ 85,000.00	\$ -
23		Activities	n/a		\$8,546.00		\$ 8,546.00	\$ 715,856.00	\$ 59,655.00		\$ 721,563.00	\$ (5,707.00)
43		Cap Res	n/a		\$8,546.00		\$ 8,546.00	\$ 1,500,000.00	\$ 125,000.00		\$ 800,000.00	\$ 700,000.00
43		Cap Res	n/a	94.5	\$8,546.00	\$0.00	\$ 8,546.00	\$ -	\$ -			
								\$ 2,800,856.00			\$ 2,106,563.00	\$ 694,293.00
								\$ 6,290,157.00				

## General Fund Revenues



FY15-16, FY16-17, FY17-18, FY18-19 and FY19-20 Actual, FY20-21 Amended and FY21-22 Adopted General Fund Budgets								
As of: 6/28/2020						UPDATE FOR		
						JUNE-21 AMENDMENT		
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Variance
<u>REVENUES</u>	Actual/Audited	Actual/Audited	Actual/Audited	Actual/Audited	Actual/Audited	Amended	ADOPTED	FY21 Amended TO FY22 Adpted
School Finance Formula Funding								
Property Tax	6,269,380	6,297,985	6,348,331	6,544,973	6,481,755	7,234,334	7,545,321	310,987
Specific Ownership Tax	918,493	968,004	1,116,093	1,395,065	1,021,329	1,101,391	990,280	(111,111)
State Equalization	18,833,634	18,860,786	19,351,408	20,663,033	22,586,062	19,774,569	22,263,900	2,489,331
Total School Finance Formula Funding	26,021,507	26,126,775	26,815,831	28,603,071	30,089,147	28,110,293	30,799,501	2,689,208
Other Local Revenues	938,764	1,081,145	2,488,025	2,854,301	3,678,734	2,824,339	3,638,025	813,686
Other State Revenues	1,753,458	1,895,454	2,605,685	3,492,171	3,293,359	2,950,425	3,671,173	720,748
Other Federal Revenues	153,041	122,409	154,752	150,484	131,010	156,000	144,000	(12,000)
Required/Mandated Allocations	(4,333,926)	(4,495,320)	(4,941,164)	(5,420,440)	(5,358,533)	(5,208,739)	(6,304,198)	(1,095,459)
<b>NET GENERAL FUND REVENUE:</b>	24,532,844	24,730,462	27,123,130	29,679,587	31,833,717	28,832,318	31,948,501	3,116,183
<u>EXPENSES (By Object Code)</u>								
0100 Salaries	16,004,931	16,314,043	16,494,126	17,930,397	18,739,674	17,045,852	19,079,705	2,033,852
0200 Benefits	4,180,870	4,404,961	4,488,929	5,325,200	6,402,091	5,562,216	6,799,410	1,237,194
0300 Purchased Services	405,609	399,347	512,563	616,596	464,343	541,764	615,400	73,636
0400 Purchased Property Services	467,584	480,115	458,565	558,298	572,738	713,000	708,000	(5,000)
0500 Other Purchased Services	1,224,939	1,454,900	1,764,555	1,942,969	1,894,194	2,146,705	2,111,360	(35,345)
0600 Supplies	2,020,404	2,017,169	2,154,493	1,896,583	2,203,554	2,422,971	2,562,752	139,781
0700 Property	157,796	28,226	119,407	606,291	509,324	504,377	132,145	(372,232)
0800 Other Objects	(88,235)	(112,292)	(98,849)	(91,963)	(57,184)	(90,200)	(86,000)	4,200
0900 Other Uses of Funds	21,072	0	0	0	0	0	0	0
<b>TOTAL GENERAL FUND EXPENSE:</b>	24,394,970	24,986,470	25,893,788	28,784,370	30,728,735	28,846,685	31,922,772	3,076,086
<b>GENERAL FUND SURPLUS (DEFICIT):</b>	137,874	(256,008)	1,229,342	895,217	1,104,982	(14,367)	25,729	40,097

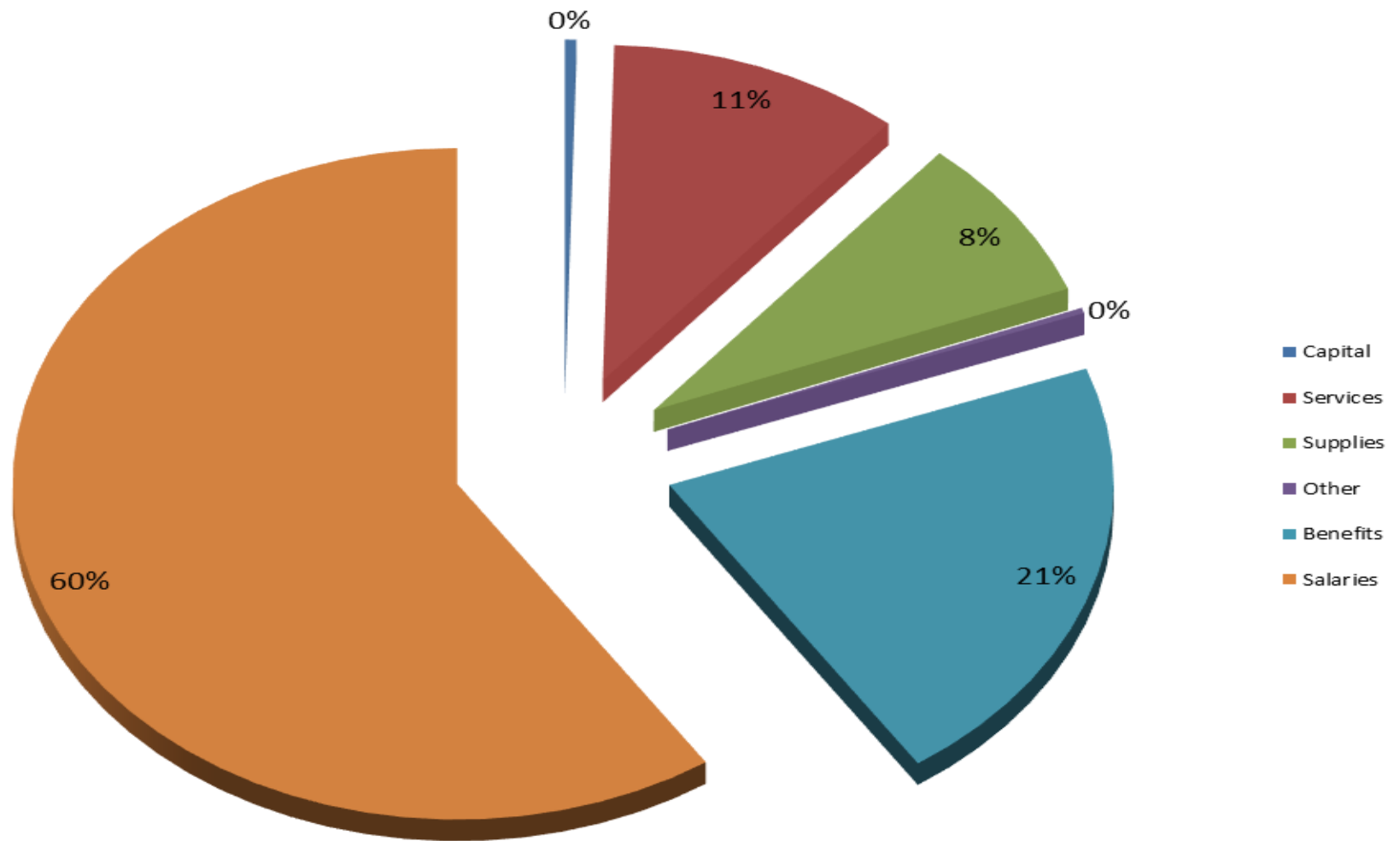
Object Code	Description	FY 2015-16 Actual / Audited	FY 2016-17 Actual / Audited	FY 2017-18 Actual / Audited	FY 2018-19 Actual / Audited	FY 2019-20 Actual / Audited	FY 2020-21 Amended Budget	<b>FY 2021-22 Adopted Budget</b>	FY21 Amended TO FY22 Adopted
0100	SALARIES								
0110	SALARIES OF REGULAR EMPLOY	15,500,705	15,773,754	15,950,723	17,062,624	18,255,839	16,361,902	17,616,778	1,254,875
0120	SALARIES TEMPORARY EMPLOY	271,266	312,878	307,523	308,596	223,399	226,928	302,000	75,072
0130	SALARIES FOR OVERTIME	0	0	0	0	0	0	0	0
0140	SALARIES FOR LEAVE	24,424	20,460	31,740	42,315	28,969	14,100	14,100	14,100
0150	ADD./EXTRA DUTY PAY/STIPEND	187,081	191,257	186,935	197,307	209,287	184,490	191,720	7,230
0160	OTHER COMPENSATION - Bonus	0	0	0	0	0	110,000	900,000	790,000
0190	OTHER SALARIES - HB Tutor/Attorney	21,455	15,694	17,204	319,556	22,181	148,432	55,107	(93,325)
		16,004,931	16,314,043	16,494,126	17,930,397	18,739,674	17,045,852	19,079,705	2,033,852
0211	LIFE INSURANCE	13,052	13,433	13,375	14,529	14,381	14,431	14,463	32
0213	LONG-TERM DISABILITY								0
0221	MEDICARE (0222 Soc Sec)	211,920	216,706	220,041	240,605	260,339	235,087	258,372	23,285
0230	PERA/RETIREMENT CONTRIBUTION	2,738,199	2,885,091	2,973,922	3,231,771	3,600,246	3,186,776	3,543,575	356,799
0240	TUITION REIMBURSEMENT	8,955	10,440	6,615	9,383	10,980	0	12,000	12,000
0250	HEALTH BENEFITS	13,994	14,579	14,404	14,680	17,234	25,740	16,519	(9,221)
0251	HEALTH	1,194,750	1,264,712	1,260,571	1,310,856	1,950,057	2,100,182	2,354,480	254,298
0280	PERA Non Employer Contributions				503,376	548,853	0	600,001	600,001
		4,180,870	4,404,961	4,488,929	5,325,200	6,402,091	5,562,216	6,799,410	1,237,194

0311	TREASURER'S COLLECTION FEE	15,699	15,783	19,119	19,885	21,232	24,000	24,000	0
0312	ELECTION FEES	7,420	0	28,211	0	18,096	0	15,000	15,000
0313	BANKING SERVICE FEES (0314)	2,858	2,570	2,570	4,738	6,639	6,000	6,400	400
0320	PROFESSIONAL-ED. SERVICES	144,545	180,347	232,812	358,480	157,948	274,264	314,000	39,736
0330	OTHER PROFESSIONAL SERVIC	6,863	5,163	4,326	4,908	4,290	9,000	9,000	0
0331	LEGAL SERVICES	30,050	17,201	10,029	8,013	5,116	20,000	30,000	10,000
0332	AUDIT SERVICES	32,900	33,900	35,750	36,300	44,500	40,000	40,000	0
0333	NEGOTIATIONS SERVICES	0	0	100	0	0	2,000	2,000	0
0334	PURCHASED SERVICES	106,042	122,208	153,376	134,762	152,944	126,500	135,000	8,500
0335	MEDICAL SERVICES	2,720	2,040	1,740	1,580	2,785	3,000	3,000	0
0337	UNEMPLOYMENT SERVICES	2,485	2,485	2,485	2,485	2,485	3,000	3,000	0
0339	OTHER PROFESSIONAL SERVIC	8,369	12,725	16,171	14,713	14,517	18,000	18,000	0
0340	TECHNICAL SERVICES	33,933	0	0	0	0	2,000	2,000	0
0350	STAFF TRAINING	2,877	1,176	1,673	28,672	32,927	8,000	8,000	0
0390	PURCHASED PROF./TECH.SV.	8,848	3,750	4,202	2,060	864	6,000	6,000	0
		405,609	399,347	512,563	616,596	464,343	541,764	615,400	73,636
0411	WATER/SEWAGE	144,754	176,561	152,144	192,672	170,575	193,000	202,000	9,000
0421	DISPOSAL SERVICES	25,817	23,165	23,861	27,348	32,012	28,000	30,000	2,000
0430	REPAIRS/MAINTENANCE SERV.	151,170	152,497	138,987	194,357	226,994	306,000	308,000	2,000
0442	RENTAL OF EQUIPMENT	387	785	832	1,983	4,522	6,000	6,000	0
0446	COPIER LEASES	145,457	126,068	122,001	128,029	123,365	162,000	135,000	(27,000)
0490	OTH.PURCHASED PROP SV	0	1,040	20,740	13,909	15,271	18,000	27,000	9,000
		467,584	480,115	458,565	558,298	572,738	713,000	708,000	(5,000)
0514	PURCHASED FROM PARENTS	0	564	398	1,517	2,250	3,000	3,000	0
0525	Unemployment Claims	1,197	0	6,296	12,238	43,210	50,000	50,000	0
0531	TELEPHONE/FACSIMILE	226,117	287,431	265,068	296,792	258,892	307,500	282,500	(25,000)
0533	POSTAGE	14,855	18,690	12,070	15,244	16,749	30,490	31,100	610
0540	ADVERTISING	1,535	2,136	1,638	4,483	775	5,700	5,700	0
0550	PRINTING AND BINDING	15,742	10,001	11,463	13,606	4,354	20,600	21,100	500
0561	OTH.SCHOOL W/I THE STATE	113,977	136,167	185,127	226,754	212,237	200,000	200,000	0
0563	TUITION TO PRIVATE SCHOOL	189,255	213,996	181,825	268,323	9,969	132,000	180,000	48,000
0569	TUITION-OTHER	599,855	688,149	1,022,843	1,018,119	1,256,767	1,298,150	1,240,000	(58,150)
0580	TRAVEL	62,407	97,766	77,826	85,892	88,992	99,265	97,960	(1,305)
0592	Purchased Services - Contributions	0	0	0	0	0	0	0	0
		1,224,939	1,454,900	1,764,555	1,942,969	1,894,194	2,146,705	2,111,360	(35,345)



0610	GENERAL SUPPLIES	557,557	507,681	522,736	490,395	559,525	533,824	634,506	100,682
0611	RESALE/OTHER SUPPLIES	7,900	1,846	11,289	6,308	8,680	13,000	11,000	(2,000)
0612	PROGRAM DEVELOP. SUPPLIES	4,677	4,665	2,835	3,259	2,270	6,162	6,002	(160)
0614	PRINTER / TONER SUPPLIES	1,246	2,202	635	418	246	2,500	2,500	0
0615	SCIENCE KIT SUPPLIES	3,063	3,207	2,944	1,958	73	10,227	9,919	(308)
0618	ASSESSMENT SUPPLIES	0	0	0	0	0	8,500	3,000	(5,500)
0619	OTHER SUPPLIES	100,465	103,519	85,172	89,823	119,127	153,219	140,500	(12,719)
0621	NATURAL GAS	79,096	92,060	96,857	115,025	81,816	120,000	124,000	4,000
0622	ELECTRICITY	714,185	718,919	704,351	607,269	683,644	746,000	746,000	0
0626	MOTOR VEHICLE FUELS	61,181	65,381	78,130	83,371	71,994	90,000	120,000	30,000
0641	TEXTBOOKS	123,131	153,365	247,646	35,440	71,718	80,753	34,000	(46,753)
0646	LIBRARY BOOKS	15,480	10,927	13,946	11,522	9,468	3,425	8,932	5,507
0647	REPRO CURRICULUM MATERIAL	13,618	11,067	14,597	10,770	12,762	16,400	16,400	0
0648	MAGAZINES/SUBSCRIPTIONS	1,103	1,449	1,002	862	1,286	750	0	(750)
0650	ELECTRONIC MEDIA MATERIAL	86,712	68,365	53,905	110,685	398,630	564,863	625,406	60,543
0651	COMPUTER MAINT/LICENSES	250,989	272,516	318,447	329,477	182,316	73,348	80,587	7,239
		2,020,404	2,017,169	2,154,493	1,896,583	2,203,554	2,422,971	2,562,752	139,781
0733	FURNITURE AND FIXTURES	4,803	980	965	1,537	6,851	1,000	7,000	6,000
0734	TECHNOLOGY EQUIPMENT	108,257	18,417	91,289	435,862	452,200	63,505	69,000	5,495
0735	NON-CAPITAL EQUIPMENT	44,736	8,829	15,765	141,141	34,951	434,872	56,145	(378,727)
0739	OTHER EQUIPMENT	0	0	11,388	27,750	15,322	5,000	0	(5,000)
		157,796	28,226	119,407	606,291	509,324	504,377	132,145	(372,232)
0810	DUES AND FEES	27,741	18,847	26,139	36,427	35,106	46,200	51,900	5,700
0833	INTEREST ON LEASES	0	0	0	0	0	0	0	0
0840	CONTINGENCY RESERVE	0	0	0	0	0	0	0	0
0851	TRANSPORTATION/FIELD TRIP	(123,059)	(131,139)	(124,988)	(128,390)	(92,290)	(136,400)	(137,900)	(1,500)
0890	Other	7,084	0	0	0	0	0	0	0
		(88,235)	(112,292)	(98,849)	(91,963)	(57,184)	(90,200)	(86,000)	4,200
0913	PRINCIPAL ON LEASES	0	0	0	0	0	0	0	0
0930	FUND TRANSFERS	0	0	0	0	0	0	0	0
0960	SWAP Match	21,072	0	0	0	0	0	0	0
		21,072	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	24,394,970	24,986,470	25,893,788	28,784,370	30,728,735	28,846,685	31,922,772	3,076,086

## Fiscal Year 2021-22 - General Fund Expenditures



# UNIFORM BUDGET SUMMARY

## APPROPRIATION RESOLUTION

### FISCAL YEAR 2021-22 ADOPTED Budget - June 28, 2021

Be it resolved by the Board of Education of School District Fremont RE-1 (Cañon City Schools) in Fremont County  
that the amounts shown in the following schedule be appropriated to each fund as specified  
in the "Adopted Budget" for the ensuing fiscal year beginning July 1, 2021 and ending June 30, 2022.

FUND			APPROPRIATION	EXPENDITURES +
			AMOUNT	APPROPRIATED RESERVES
1. General Fund	1. General Fund - Fund 10	1	31,922,772	32,880,456
	1a. Charter Schools Fund - Fund 11	1a.	2,516,463	2,591,957
	1b. Insurance Reserve Fund - Fund 18	1b.	421,707	421,707
	1c. Colorado Pre-School Fund (CPP) - Fund 19	1c.	1,180,830	1,180,830
Special Revenue Funds:				
	2. Food Services Special Revenue Fund - Fund 21	2	1,766,920	1,766,920
	3. Governmental / Other Designated Grants Fund - Fund 22	3	10,000,000	10,000,000
	4. Pupil Activity Special Revenue Fund - Fund 23	4	839,340	839,340
	5. Full Day Kindergarten Mill Levy Override Fund	5	0	0
	6. Transportation Fund	6	0	0
	7. Clubs / Organizations Fund - Fund 27	7	650,000	650,000
8. Bond Redemption Fund		8	3,179,856	3,179,856
Capital Projects Funds:				
	9. Building Fund - Fund 41	9	2,585,394	2,585,394
	10. Special Building and Technology Fund	10	0	0
	11. Capital Reserve Capital Projects Fund - Fund 43	11	1,365,483	1,365,483
Enterprise Funds:				
	12. Food Service Fund	12	0	0
	13. Mountain View Building Corporation - Fund 52	13	70,000	70,000
Internal Service Funds:				
	14. Risk-Related Activity Fund	14	0	0
	15. Other Internal Service Funds	15	0	0
Trust/Agency Funds:				
	16. Fiduciary Fund	16	0	0
	17. Private Purpose Trust Funds - Scholarships - Fund 72	17	25,000	25,000
	18. Agency Fund	18	0	0
	19. Pupil Activity Agency Fund - Clubs & Organizations	19	0	0
	20. Foundations	20	0	0
	21. Component Units - Fremont Schools Facilities Corp - Fund 75	21	146,000	146,000
TOTAL APPROPRIATION		22	56,669,765	57,702,943

June 28, 2021

Date of Adoption

Signature of Board President

FY2021-2022 UNIFORM BUDGET SUMMARY										
School District Fremont RE-1 (Canon City Schools) District Code: 1140 ADOPTED Budget Action Item: June 28, 2021  Budgeted Pupil Count: 3,603.8								06 Supple mental Capital Construc tion,  Technol ogy, and Mainten ance Fund.	07 Total Program Reserve Fund	
	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund			23 Pupil Activity
	Beginning Fund Balance (Includes All Reserves)	4,658,587	680,672	364,246	181,659	526,365	-	-	-	95
	Revenues									
	Local Sources	1000 - 1999	12,173,626	116,600	14,000	-	345,920	915,000	-	-
Intermediate Sources	2000 - 2999	-	-	-	-	-	3,000,000	-	-	-
State Sources	3000 - 3999	25,935,073	100,001	-	-	41,000	6,000,000	-	-	-
Federal Sources	4000 - 4999	144,000	-	-	-	1,380,000	-	-	-	-
Total Revenues		38,252,699	216,601	14,000	-	1,766,920	9,915,000	-	-	123,100
Total Beginning Fund Balance and Reserves		42,911,286	897,273	378,246	181,659	2,293,285	9,915,000	-	-	123,195
Total Allocations To/From Other Funds	5600,5700, 5800	(3,503,342)	2,299,862	-	1,203,480	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(2,801,240)	-	500,000	-	-	85,000	-	-	716,240
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		36,606,704	3,197,135	878,246	1,385,139	2,293,285	10,000,000	-	-	839,435
Expenditures										
Instruction - Program 0010 to 2099										
Salaries	0100	12,630,403	1,011,600	-	201,581	-	2,054,681	-	-	271,943
Employee Benefits, including object 0280	0200	4,426,636	339,196	-	81,927	-	550,000	-	-	59,918
Purchased Services	0300,0400, 0500	1,768,400	225,500	-	721,200	-	345,319	-	-	98,305
Supplies and Materials	0600	311,520	102,500	-	3,667	-	150,000	-	-	13,900
Property	0700	14,500	26,500	-	-	-	525,000	-	-	6,450
Other	0800, 0900	21,505	1,000	-	-	-	-	-	-	-
Total Instruction		19,172,964	1,706,296	-	1,008,375	-	3,625,000	-	-	450,516

<b>Supporting Services</b>										
<b>Students - Program 2100</b>										
Salaries	0100	1,225,692	99,000	-	9,807	-	2,000,000	-	-	-
Employee Benefits, including object 0280	0200	451,677	24,781	-	12,015	-	600,000	-	-	-
Purchased Services	0300,0400,									
	0500	29,000	-	-	-	-	250,000	-	-	-
Supplies and Materials	0600	13,257	600	-	-	-	150,000	-	-	-
Property	0700	1,000	-	-	-	-	50,000	-	-	-
Other	0800, 0900	-	-	-	-	-	15,000	-	-	-
<b>Total Students</b>		1,720,626	124,381	-	21,822	-	3,065,000	-	-	-
<b>Instructional Staff - Program 2200</b>										
Salaries	0100	590,628	-	-	-	-	600,000	-	-	143,334
Employee Benefits, including object 0280	0200	223,193	-	-	-	-	175,000	-	-	42,310
Purchased Services	0300,0400,									
	0500	189,700	-	-	-	-	150,000	-	-	23,500
Supplies and Materials	0600	503,741	1,000	-	-	-	75,000	-	-	20,955
Property	0700	12,000	-	-	-	-	25,000	-	-	16,200
Other	0800, 0900	17,500	-	-	-	-	10,000	-	-	142,525
<b>Total Instructional Staff</b>		1,536,762	1,000	-	-	-	1,035,000	-	-	388,824
<b>General Administration - Program 2300, including Program 2303 and 2304</b>										
Salaries	0100	279,515	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	56,834	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,									
	0500	261,000	78,000	-	-	-	-	-	-	-
Supplies and Materials	0600	65,519	-	-	-	-	-	-	-	-
Property	0700	6,000	-	-	-	-	-	-	-	-
Other	0800, 0900	28,500	-	-	-	-	-	-	-	-
<b>Total School Administration</b>		697,368	78,000	-	-	-	-	-	-	-
<b>School Administration - Program 2400</b>										
Salaries	0100	1,346,100	188,000	-	-	-	18,000	-	-	-
Employee Benefits, including object 0280	0200	502,387	56,746	-	-	-	4,000	-	-	-
Purchased Services	0300,0400,									
	0500	148,160	17,400	-	-	-	-	-	-	-
Supplies and Materials	0600	60,686	10,000	-	-	-	5,000	-	-	-
Property	0700	4,000	-	-	-	-	-	-	-	-
Other	0800, 0900	-	2,400	-	-	-	-	-	-	-
<b>Total School Administration</b>		2,061,333	274,546	-	-	-	27,000	-	-	-
<b>Business Services - Program 2500, including Program 2501</b>										
Salaries	0100	401,063	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	132,303	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,									
	0500	104,100	16,000	-	-	-	-	-	-	-
Supplies and Materials	0600	60,794	-	-	-	-	-	-	-	-
Property	0700	4,500	-	-	-	-	-	-	-	-
Other	0800, 0900	1,500	-	-	54,154	-	500,000	-	-	-
<b>Total Business Services</b>		704,260	16,000	-	54,154	-	500,000	-	-	-

<b>Operations and Maintenance - Program 2600</b>										
Salaries	0100	1,480,013	73,502	-	-	-	3,000	-	-	-
Employee Benefits, including object 0280	0200	562,428	20,854	-	-	-	1,000	-	-	-
Purchased Services	0300,0400,0500	741,200	62,180	216,120	3,000	-	-	-	-	-
Supplies and Materials	0600	1,119,441	72,000	-	6,364	-	5,000	-	-	-
Property	0700	14,000	3,000	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Operations and Maintenance</b>		<b>3,917,082</b>	<b>231,536</b>	<b>216,120</b>	<b>9,364</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Student Transportation - Program 2700</b>										
Salaries	0100	467,115	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	216,749	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	32,600	2,000	21,071	-	-	-	-	-	-
Supplies and Materials	0600	210,598	1,000	-	-	-	-	-	-	-
Property	0700	5,000	1,000	-	-	-	-	-	-	-
Other	0800, 0900	(157,505)	-	-	-	-	-	-	-	-
<b>Total Student Transportation</b>		<b>774,557</b>	<b>4,000</b>	<b>21,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Central Support - Program 2800, including Program 2801</b>										
Salaries	0100	593,582	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	199,590	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	148,600	62,704	184,516	-	-	-	-	-	-
Supplies and Materials	0600	217,196	-	-	-	-	-	-	-	-
Property	0700	62,500	-	-	-	-	400,000	-	-	-
Other	0800, 0900	2,500	-	-	-	-	-	-	-	-
<b>Total Central Support</b>		<b>1,223,968</b>	<b>62,704</b>	<b>184,516</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Support - Program 2900</b>										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	2,000	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	10,000	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Other Support</b>		<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Food Service Operations - Program 3100</b>										
Salaries	0100	-	-	-	-	529,215	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	363,596	-	-	-	-
Purchased Services	0300,0400,0500	-	12,000	-	-	19,500	-	-	-	-
Supplies and Materials	0600	-	6,000	-	-	759,000	-	-	-	-
Property	0700	-	-	-	-	4,450	-	-	-	-
Other	0800, 0900	-	-	-	-	91,159	-	-	-	-
<b>Total Other Support</b>		<b>-</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>1,766,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Operations - Program 3200</b>										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Enterprise Operations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services - Program 3300</b>										
Salaries	0100	65,594	-	-	29,174	-	250,000	-	-	-
Employee Benefits, including object 0280	0200	25,613	-	-	7,276	-	100,000	-	-	-
Purchased Services	0300,0400,0500	-	-	-	18,932	-	629,000	-	-	-
Supplies and Materials	0600	-	-	-	30,533	-	40,000	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	1,200	-	50,000	-	-	-
<b>Total Community Services</b>		<b>91,207</b>	<b>-</b>	<b>-</b>	<b>87,115</b>	<b>-</b>	<b>1,069,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Education for Adults - Program 3400</b>										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Education for Adults Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Supporting Services</b>		<b>12,729,163</b>	<b>810,167</b>	<b>421,707</b>	<b>172,455</b>	<b>1,766,920</b>	<b>6,115,000</b>	<b>-</b>	<b>-</b>	<b>388,824</b>

<b>Property - Program 4000</b>										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,									
	0500	12,000	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	8,645	-	-	-	-	260,000	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Property</b>		20,645	-	-	-	-	260,000	-	-	-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>										
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300,0400,									
	0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Other Uses</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		31,922,772	2,516,463	421,707	1,180,830	1,766,920	10,000,000	-	-	839,340
<b>APPROPRIATED RESERVES</b>										
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	957,684	75,494	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>		957,684	75,494	-	-	-	-	-	-	-
<b>Total Expenditures and Reserves</b>		32,880,456	2,591,957	421,707	1,180,830	1,766,920	10,000,000	-	-	839,340
<b>BUDGETED ENDING FUND BALANCE</b>										
Non-spendable fund balance (9900)	6710	60,000	-	-	-	75,000	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	204,309	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	451,365	-	-	-	95
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	456,539	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	3,666,248	605,178	-	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		3,726,248	605,178	456,539	204,309	526,365	-	-	-	95
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		0	-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	No	No	No	No	No	No	No

25 Transportation	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology	43 Capital Reserve Capital Projects
-	424,982	3,494,547	-	2,400,450	-	489,001
-	650,000	3,180,856	-	1,000	-	3,000
-	-	-	-	-	-	-
-	-	-	-	1,365,109	-	-
-	-	-	-	-	-	-
-	650,000	3,180,856	-	1,366,109	-	3,000
-	1,074,982	6,675,403	-	3,766,559	-	492,001
-	-	-	-	-	-	-
-	-	-	-	-	-	1,500,000
-	-	-	-	-	-	341,515
-	1,074,982	6,675,403	-	3,766,559	-	2,333,516
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	650,000	-	-	-	-	-
-	-	-	-	-	-	260,000
-	-	-	-	-	-	-
-	650,000	-	-	-	-	260,000



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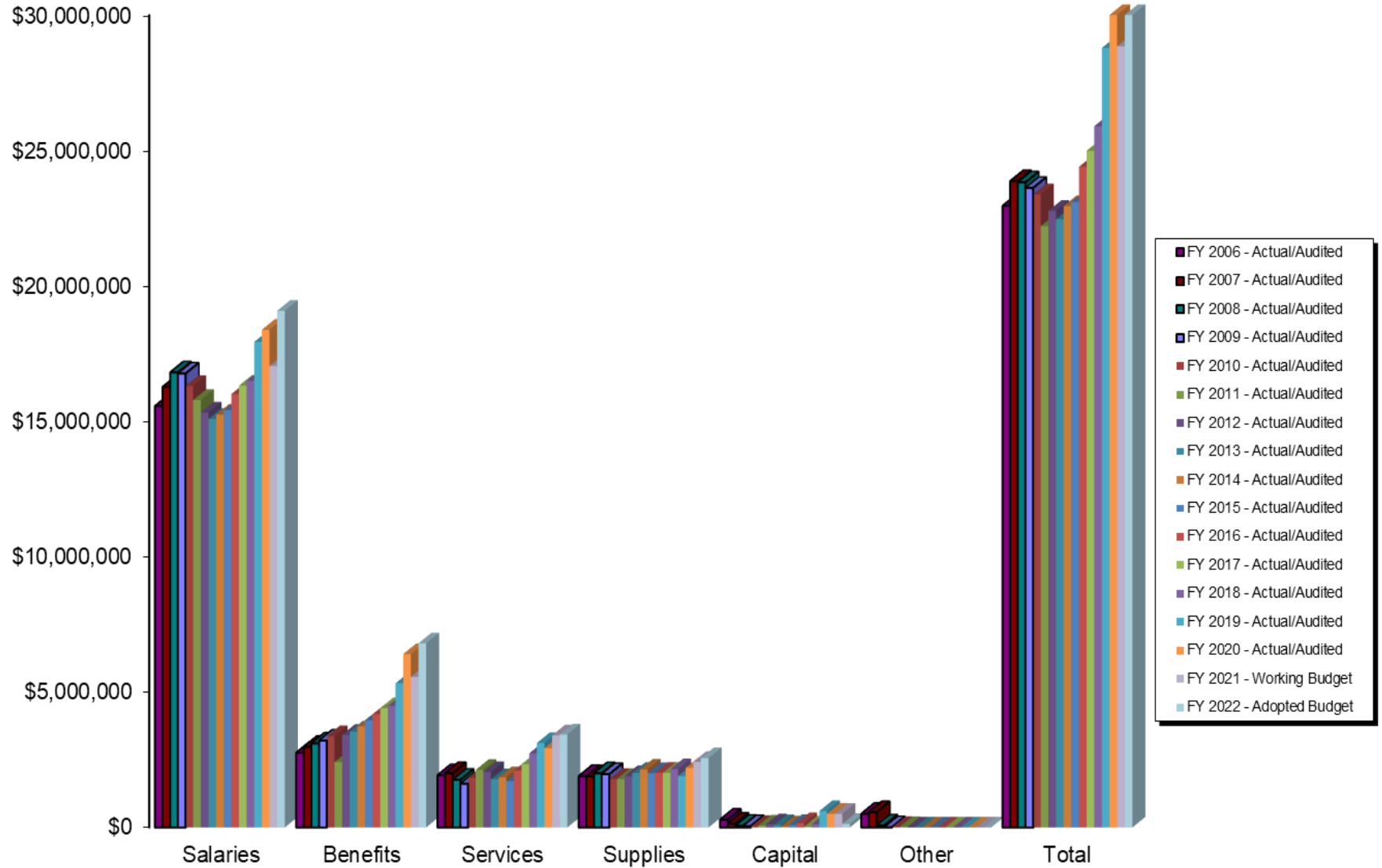
46 Supplemental Capital Construction, Technology, and Maintenance Fund.	50 Enterprise Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Custodial Funds: 70, 71, 75-79	72 Private- Purpose Trust	73 Custodial	74 Pupil Activity Custodial	85 Foundations	Component Units and Other Reportable Funds	TOTAL
-	1,507,204	-	-	-	456,779	-	-	-	946,275	16,130,862
-	-	-	-	-	-	-	-	-	-	17,523,102
-	-	-	-	-	-	-	-	-	-	3,000,000
-	-	-	-	-	-	-	-	-	-	33,441,183
-	-	-	-	-	-	-	-	-	-	1,524,000
-	-	-	-	-	-	-	-	-	-	55,488,285
-	1,507,204	-	-	-	456,779	-	-	-	946,275	71,619,148
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	341,515
-	1,507,204	-	-	-	456,779	-	-	-	946,275	71,960,663
-	-	-	-	-	-	-	-	-	-	16,170,208
-	-	-	-	-	-	-	-	-	-	5,457,677
-	-	-	-	-	-	-	-	-	-	3,158,724
-	-	-	-	-	-	-	-	-	-	1,231,587
-	-	-	-	-	-	-	-	-	-	832,450
-	-	-	-	-	25,000	-	-	-	-	47,505
-	-	-	-	-	25,000	-	-	-	-	26,898,151

-	-	-	-	-	-	-	-	-	-	-	3,334,499
-	-	-	-	-	-	-	-	-	-	-	1,088,473
-	-	-	-	-	-	-	-	-	-	-	279,000
-	-	-	-	-	-	-	-	-	-	-	163,857
-	-	-	-	-	-	-	-	-	-	-	51,000
-	-	-	-	-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	-	-	-	-	-	4,931,829
-	-	-	-	-	-	-	-	-	-	-	1,333,962
-	-	-	-	-	-	-	-	-	-	-	440,503
-	-	-	-	-	-	-	-	-	-	-	363,200
-	-	-	-	-	-	-	-	-	-	-	600,696
-	-	-	-	-	-	-	-	-	-	-	53,200
-	-	-	-	-	-	-	-	-	-	-	170,025
-	-	-	-	-	-	-	-	-	-	-	2,961,586
-	-	-	-	-	-	-	-	-	-	-	279,515
-	-	-	-	-	-	-	-	-	-	-	56,834
-	-	-	-	-	-	-	-	-	-	-	339,000
-	-	-	-	-	-	-	-	-	-	-	65,519
-	-	-	-	-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	-	-	-	-	28,500
-	-	-	-	-	-	-	-	-	-	-	775,368
-	-	-	-	-	-	-	-	-	-	-	1,552,100
-	-	-	-	-	-	-	-	-	-	-	563,133
-	-	-	-	-	-	-	-	-	-	-	165,560
-	-	-	-	-	-	-	-	-	-	-	75,686
-	-	-	-	-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	-	-	-	-	2,400
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-	-	-	-	-	-	-	-	-	15,000	-	135,100
-	-	-	-	-	-	-	-	-	-	-	60,794
-	-	-	-	-	-	-	-	-	-	-	4,500
-	-	-	-	-	-	-	-	-	-	-	655,654
-	-	-	-	-	-	-	-	-	-	100,000	655,654
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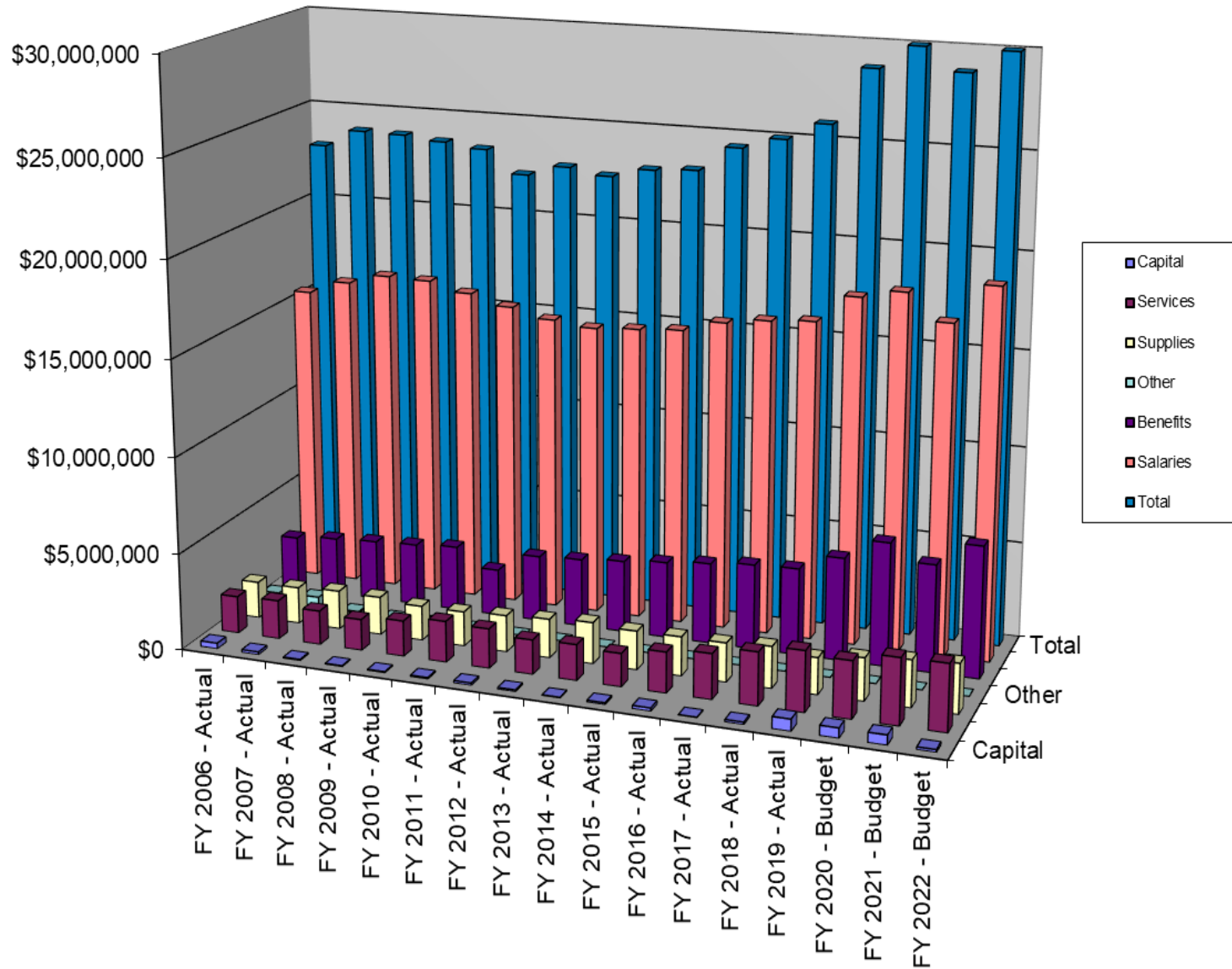
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-	70,000	-	-	-	-	-	-	-	31,000	2,955,039
-	-	-	-	-	-	-	-	-	-	100,000
-	70,000	-	-	-	-	-	-	-	31,000	3,285,039
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
-	-	-	-	-	-	-	-	-	-	3,485,824
-	-	-	-	-	-	-	-	-	-	3,485,824
-	70,000	-	-	-	25,000	-	-	-	146,000	56,669,765
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1,033,178
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1,033,178
-	70,000	-	-	-	25,000	-	-	-	146,000	57,702,943
-	-	-	-	-	-	-	-	-	-	135,000
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-	-	-	-	-	-	-	-	-	-	204,309
-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	876,442
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1,424,572
-	-	-	-	-	-	-	-	-	-	4,271,426
-	1,437,204	-	-	-	-	-	-	-	-	1,437,204
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	431,779	-	-	-	800,275	1,232,054
-	1,437,204	-	-	-	431,779	-	-	-	800,275	14,257,719
-	0	-	-	-	-	-	-	-	-	1
No	Yes	No	No	No	Yes	No	No	No	Yes	Yes

## General Fund Expenses





## General Fund Expenditures



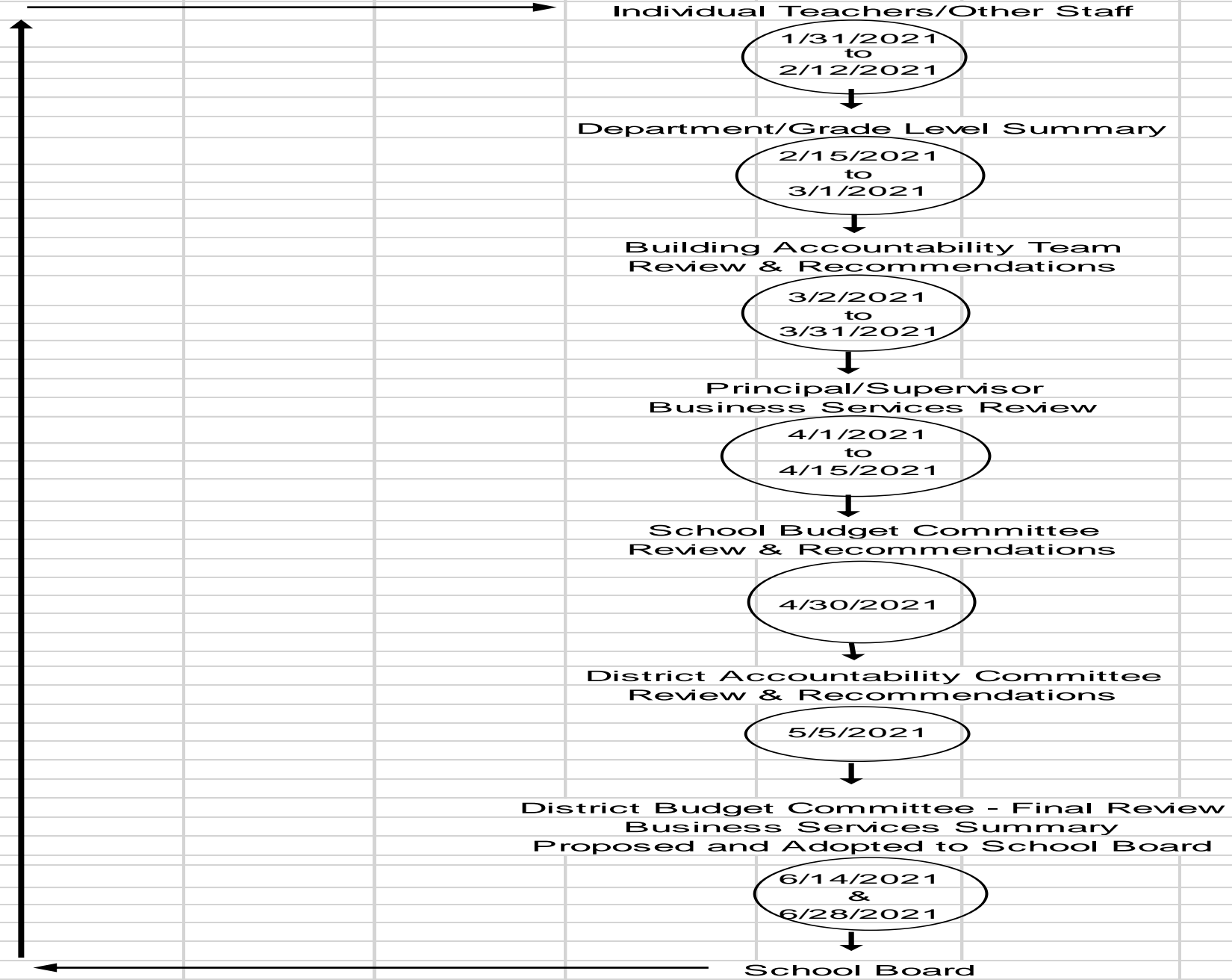
PRELIMINARY MLO ALLOCATIONS	Fiscal Year 2017-18 (90% e Collection)	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Preliminary Dec-20	FY 2021-22 Preliminary Jan- 21	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	SUNSET FY 2027- 28 (10% e Collection)
Mill Levy Override Amount (\$1,385,000 per Calendar year)	\$ 1,288,004	\$ 1,308,345	\$ 1,297,309	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000	138,500
LESS: Early Childhood (ECS) Allocation (-\$85,000)	\$ -	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)
<b>NET: Allocation Amount (\$1,300,000)</b>	<b>\$ 1,288,004</b>	<b>\$ 1,223,345</b>	<b>\$ 1,212,309</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 53,500</b>
Student Count - Full Time Equivalent (FTE) - Adjust after Count	<u>Student Count - FTE - Oct-17 (a)</u>	<u>Student Count - FTE - Oct-18 (a)</u>	<u>Student Count - FTE - Oct-19 (p)</u>	<u>Student Count - FTE - Oct-20 (p)</u>	<u>Student Count - FTE - Oct-21 (p)</u>	<u>Student Count - FTE - Oct-22 (p)</u>	<u>Student Count - FTE - Oct-23 (p)</u>	<u>Student Count - FTE - Oct-24 (p)</u>	<u>Student Count - FTE - Oct-25 (p)</u>	<u>Student Count - FTE - Oct-26 (p)</u>	<u>Student Count - FTE - Oct-27 (p)</u>
Cañon City Schools	3428.7	3269.2	3336.2	3253.9	3315.9	3315.9	3315.9	3315.9	3315.9	3315.9	3315.9
MVCKS	241.5	241.1	252.0	252.0	252.0	252.0	252.0	252.0	252.0	252.0	252.0
Total (excludes CPP)	3670.2	3510.3	3588.2	3505.9	3567.9	3567.9	3567.9	3567.9	3567.9	3567.9	3567.9
Per FPC Amount	\$ 350.94	\$ 348.50	\$ 337.86	\$ 370.80	\$ 364.36	\$ 364.36	\$ 364.36	\$ 364.36	\$ 364.36	\$ 364.36	\$ 14.99
Allocation Amount - Less ECS	\$ 1,288,004	\$ 1,223,345	\$ 1,212,309	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 53,500
LESS: MVCKS Allocation	\$ -	\$ (88,163)	\$ (87,918)	\$ (93,442)	\$ (91,819)	\$ (91,819)	\$ (91,819)	\$ (91,819)	\$ (91,819)	\$ (91,819)	\$ (87,713)
<b>NET: CCS Allocation</b>	<b>\$ 1,288,004</b>	<b>\$ 1,135,182</b>	<b>\$ 1,124,391</b>	<b>\$ 1,206,558</b>	<b>\$ 1,208,181</b>	<b>\$ 1,208,181</b>	<b>\$ 1,208,181</b>	<b>\$ 1,208,181</b>	<b>\$ 1,208,181</b>	<b>\$ 1,208,181</b>	<b>\$ (34,213)</b>
<b>CAÑON CITY SCHOOLS ALLOCATIONS</b>											BL (Projected)
Salaries & Benefits	\$ -	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Curriculum	\$ -	\$ (100,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Maintenance	\$ -	\$ (100,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Tech Mobile Total	\$ (51,204)	\$ (671,545)	\$ (366,066)	\$ (323,250)	\$ (457,705)	\$ (477,755)	\$ (786,475)	\$ (775,555)	\$ (550,715)	\$ (550,025)	\$ (282,914)
Tech Supplemental Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inst Mobile Total	\$ -	\$ (27,500)	\$ (34,900)	\$ (39,800)	\$ (24,800)	\$ (24,800)	\$ (24,800)	\$ (24,800)	\$ (24,800)	\$ (24,800)	\$ (24,800)
Inst Supplemental Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other - Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CCS ALLOCATIONS</b>	<b>\$ (51,204)</b>	<b>\$ (1,249,045)</b>	<b>\$ (1,050,966)</b>	<b>\$ (1,013,050)</b>	<b>\$ (1,132,505)</b>	<b>\$ (1,152,555)</b>	<b>\$ (1,461,275)</b>	<b>\$ (1,450,355)</b>	<b>\$ (1,225,515)</b>	<b>\$ (1,224,825)</b>	<b>\$ (957,714)</b>
<b>ANNUAL BALANCE</b>	<b>\$ 1,236,800</b>	<b>\$ (113,863)</b>	<b>\$ 73,425</b>	<b>\$ 193,507</b>	<b>\$ 75,676</b>	<b>\$ 55,626</b>	<b>\$ (253,094)</b>	<b>\$ (242,174)</b>	<b>\$ (17,334)</b>	<b>\$ (16,644)</b>	<b>\$ (991,927)</b>
<b>Fund Balance Cumulated Balance</b>	<b>\$ 1,236,800</b>	<b>\$ 1,122,937</b>	<b>\$ 1,196,362</b>	<b>\$ 1,389,869</b>	<b>\$ 1,465,546</b>	<b>\$ 1,521,172</b>	<b>\$ 1,268,078</b>	<b>\$ 1,025,904</b>	<b>\$ 1,008,570</b>	<b>\$ 991,926</b>	<b>\$ (0)</b>
<b>REQUIRED ANNUAL</b>											
<b>FUND BALANCE SUBSIDY</b>	<b>\$ 1,236,800</b>	<b>\$ (113,863)</b>	<b>\$ 73,425</b>	<b>\$ 193,507</b>	<b>\$ 75,676</b>	<b>\$ 55,626</b>	<b>\$ (253,094)</b>	<b>\$ (242,174)</b>	<b>\$ (17,334)</b>	<b>\$ (16,644)</b>	<b>\$ (991,927)</b>

Project Number	Project Description	Location	ct	ct	ct	tu	Working	Working	Preliminary	
			01	01	01	2018	FY2019-20	FY2020-21	FY2021-22	
	<b>2021-22 Initial/Possible Projects</b>									
22-150-1	Replace furniture	CES							210,000	NEW LEASE/PURCHASE NEW LEASE/PURCHASE
22-600-1	Replace furniture	Admin							40,000	
22-710-1	Purchase Bobcat	Grounds							58,115	
22-720-1	Purchase (3) new school busses	Transportation							283,400	
22-970-1	Replace furniture - Choice Points, other	ACCESS							50,000	
22-800-1	Parking lot Assessment, Engineering, Estimate	District Wide							218,000	
	<b>2020-21 Initial/Possible Projects</b>									
21-390-1	Replace gym floor - Tiger Dome (\$250,000)	CCHS				0	177,420	30,000		move to 20-21
21-390-2	Replace gym bleachers - TDome (\$125,000)	CCHS				0	0	111,000		move to 20-21
21-390-3	Replace/Upgrade auditorium microphones	CCHS						45,000		
	<b>2019-20 Projects</b>									
20-125-1	Virtual Reality equipment	Lincoln					15,000			
20-390-1	Replace/Upgrade music instruments	CCHS					96,000	0		\$96,000 total purchase price
20-390-2	Greenhouse project	CCHS					50,000			
20-600-1	Safety/Security Grant project 1 - cameras	District-Wide					418,256			cameras
20-600-2	Safety/Security Grant project 4 - vests	District-Wide					2,400			body armour
20-600-3	Replace Central Office furniture (safety)	Admin					25,000			added 4/16/19 - NOT DONE
	<b>2018-19 Projects</b>									
	<b>2017-18 Projects</b>									
	<b>2016-17 Projects</b>									
	<b>2015-16 Projects</b>									
	<b>Annual / Ongoing Projects</b>									
??-710-?	Grounds / Maintenance equipment	Maint/Grnds		0	0	0	0	0		
17-600-1	Technology Refresh / Other Tech	District Wide	#	#	##	##	100,000	100,000	100,000	
??-600-?	Technology Erate Items - Data Switches, other	District Wide	0	0	0	0	0	0		
17-600-2	Itemized small, eligible CR items	District Wide	0	0	0	0	0	0		
17-600-3	Contingency Unknown/Emergency Projects	District Wide	0	0	##	0	100,000	100,000	100,000	
	<b>QZAB / Lease-Purchase / Other Projects</b>									
05-800-2	BofA (Siemens/QZAB #1 Projects) 15-10/2019	District Wide	#	#	##	##	45,358	0	0	Paid in full 10/2019
05-800-1	QZAB #1 (BofA) (Siemens Projects) 16-11/2020	District Wide	#	#	##	##	40,443	40,443	0	Paid in full 11/2020
06-800-1	QZAB #2 (BofA) (Siemens Projects) 15-5/2021	District Wide	#	#	##	##	(40,443)	(40,443)	0	
			#	#	##	##	143,443	143,443	0	Paid in full 5/2021
			#	#	##	##	(143,443)	(143,443)	0	
09-280-7	QZAB #3 (CCMS IAQ/HVAC project) 15-2023	CCMS	#	#	##	##	0	0	0	Paid in full FY18-19
12-390-3	Citizens' Stadium Musco Lighting 10-7/2020	CCHS	#	#	##	##	19,047	19,047	0	Paid in full 7/2020
15-800-1	QZAB #4 District-wide LED project 10-7/2024	Capital Lease	#	#	##	##	100,000	100,000	100,000	Paid in full 7/2024
18-135-1	Technology equipment - Lease/Purchase 3-12/2019	McKinley			##	##	12,890	0	0	Paid in full 12/2019
18-600-1	Phone system Lease/Purchase payment 5-7/2021	District Wide			##	##	49,809	49,809	49,809	Paid in full 7/2021
19-720-1	Lease/Purchase (3) buses 3-7/2020	Transportation				##	124,688	124,688		Paid in full 7/2020
21-390-?	Lease/Purchase - Band instruments 3-4/2021	CCHS						72,000	36,159	Paid in full 4/2022
	PAYOFF / REDEEM BONDS QZAB #1 & #2							3,574,652		
22-720-1	Lease/Purchase (3) buses 3-7/2024	Transportation							120,000	NEW 21-22, Paid in full 7/2023
	Total Expenditures:		#	#	##	##	1,335,868	4,326,196	1,365,483	
	Beginning Fund Balance 7/1:		#	#	##	##	4,264,565	3,926,696	489,001	
	Interest on investments:		#	#	##	##	12,000	6,000	3,000	
	QZAB investmet earnings;		#	#	##	##	48,000	60,000	0	
	Cap Constr / BEST grant proceeds:		#	#	##	##				
	Capital Lease revenue:		#	#	##	##	96,000	0	341,515	donations for music instruments
	Misc Local Revenue:		#	#	##	##	42,000	22,500		
	State Safety/Security grant		#	#		##	0	0	0	
	Misc Local Revenue (FSFC)		#							
	ADDITIONAL ALLOCATION RURAL SUSTAINABILITY SB-267				##	0	0	0	500,000	
	General Fund Allocation/Transfer:		#	#	##	##	800,000	800,000	1,000,000	
	Total current year revenues:		#	#	##	##	998,000	888,500	1,844,515	
	Fiscal Year Expenditures:		#	#	##	##	1,335,868	4,326,196	1,365,483	
	Ending Fund Balance 6/30:		#	#	##	##	3,926,696	489,001	968,033	
	Less: QZAB Accumulated Investments:		#	#	##	##	(3,330,766)	0		Payoff of QZAB #1 & #2
	Ending Unrestricted Fund Balance 6/30:		#	#	##	##	595,931	489,001	968,033	

District Name Description	Canon City RE-1	District Number : 1140 Amount
FC1. FY21 October FTE Count (minus on-line)- enter line V5		3,248.5
FC2. FY20 October FTE Count - enter line V13		3,495.0
FC3. FY19 October FTE Count - enter line V14		3,544.0
FC4. FY18 October FTE Count - enter line V15		3,577.5
FC4.1. FY17 October FTE Count - enter line V15.1		3,639.5
FC5. AVERAGED FUNDED PUPIL COUNT - enter the greater of line FC1 or		3,500.9
FC5.1. FY21 Full Day Kindergarten Factor		0.0
FC6. FY21 CPP Pupil Count - enter line V17		138.0
FC6.1. FY21 Charter Institute CPP Pupil Count - enter line V20.1		0.0
FC6.5. FY21 CHARTER INSTITUTE PUPIL COUNT - enter line V19		0.0
FC7. FY21 FUNDED PUPIL COUNT - enter line FC5, plus FC5.1, plus line FC6, plus FC6.5, plus FC6.		3,638.9
FC7.5. FY21 ASCENT Pupil Count - enter line FC4.1		5.0
FC7.6. FY21 CHARTER INSTITUTE ASCENT Pupil Count - enter line V20.6		0.0
FC8. FY21 On-line Multi-District Pupil Count - enter line V4		0.0
FC8.5. FY21 CHARTER INSTITUTE ONLINE PUPIL COUNT - enter line V20		0.0
FC9. TOTAL FUNDED PUPIL COUNT - enter line FC7 plus line FC8 plus line FC7.5		3,643.9
AR4. Projected K-12 free lunch count using 1-8 percent -		1,670.3
AR5. Free Lunch (grades K-12) Count - enter line V7 plus V18 (ELL Count)		1,525.0
AR6. FY21 At-Risk Pupil Count		1,670.3
TF1. Formula Funding without At-risk - enter line PP9		\$30,284,474.07
TF2. Formula At-risk Funding - enter line AR19		\$1,881,933.93
TF3. Formula Funding - enter line TF1 plus line TF2		\$32,166,408.00
TF4. On-Line Formula Funding - enter line OL3		\$42,705.00
TF5. Total Formula Funding (including on-line funding) - enter line TF3 plus line TF4		\$32,209,113.00
TF6. Minimum Formula Funding - enter line MF3		\$32,237,945.53
TF10. TABOR Formula Funding - enter line TB4		\$32,274,742.40
TF11. TOTAL FORMULA FUNDING		\$32,237,945.53
TP2. Total Funding Beyond TABOR Formula - enter line AF6		\$0.00
GT1. TOTAL PROGRAM FUNDING - enter line TP3		\$32,237,945.53
V31. FY21 Assessed Valuation		\$7,234,334
ML6. EQUALIZED MILL LEVY (FINAL)		0.027000
GT2. PROPERTY TAX REVENUES - enter line ML6 times line V31		\$7,234,333.61
GT3. SPECIFIC OWNERSHIP TAX - enter line V30		\$1,101,390.83
GT4. STATE SHARE		\$23,902,221.09
GT6. TOTAL PROGRAM PER-PUPIL FUNDING		\$8,847.10
GT7. BUDGET STABILIZATION FACTOR		-\$4,116,682.82
GT7.1. TOTAL PROGRAM		\$28,121,262.71
GT7.2. PROPERTY TAXES		\$7,234,333.61
GT7.3. SPECIFIC OWNERSHIP TAXES		\$1,101,390.83
GT7.4. STATE SHARE		\$19,785,538.27
GT7.5. REQUIRED CATEGORICAL BUYOUT FROM TOTAL PROGRAM		\$0.00
GT7.6. PER PUPIL FUNDING AFTER BUDGET STABILIZATION FACTOR		\$7,717.35
GT8. Adjusted district In-school per pupil funding		\$7,717.72
GT9. District On-line per pupil funding		\$7,450.34
GT10. Charter School Institute Total Program Funding		\$0.00
GT11. DISTRICT'S ADJUSTED TOTAL PROGRAM FUNDING (GT1 plus GT10)		\$28,121,262.71
GT12. PROPERTY TAX REVENUES - enter line GT2		\$7,234,333.61
GT13. SPECIFIC OWNERSHIP TAX - enter line GT3		\$1,101,390.83
GT14. DISTRICT'S ADJUSTED STATE SHARE		\$19,774,568.95
RS1. RESCISSION TO DISTRICT (GT11 multiplied by rescission percentage in cell GB302)		-\$10,969.32
RS2. DISTRICT'S TOTAL PROGRAM FUNDING AFTER RESCISSION (GT11 plus RS1)		\$28,110,293.39
RS5. DISTRICT'S STATE SHARE AFTER RESCISSION		\$19,774,568.95
RS6. DISTRICT IN-SCHOOL PER PUPIL FUNDING AFTER RESCISSION		\$7,714.71
RS7. DISTRICT ON-LINE PER PUPIL FUNDING AFTER RESCISSION		\$7,447.43

# CAÑON CITY SCHOOLS

## Fiscal Year 2021-22 BUDGET FLOW



**SCHOOL DISTRICT DISTRICT RE-1 (Cañon City Public Schools)**

**BUDGET GUIDELINES**

**GENERAL FUND, CAPITAL RESERVE, AND STUDENT ACTIVITY FUNDS**

**FOR FISCAL YEAR 2021-22 (FY2022) BUDGET**

**PRELIMINARY - For Budget Preparation**

**2/10/2021**

**ESTABLISHED:**

1. Fiscal Year 2021-22 (FY2022) is July 1, 2021 - June 30, 2022.
2. Counts are based on the October 1, 2020, (October count day) pupil enrollment counts.
3. Special Education enrollments are included in the "Total Enrollments" & "Funded Pupil" Counts.
4. Enrollments are determined by the 10/1/2020 count, plus projected incoming students less outgoing students and increasing/decreasing enrollment projections.

	<b>Total Enrollments</b>	<b>Adjustments</b>	<b>Funded Pupil Count</b>
<b>Elementary: K-5</b>			
Lincoln	277.0	<0.00>	277.0
McKinley	153.0	<0.00>	153.0
Canon Exploratory School	298.0	<0.00>	298.0
Washington	301.0	<0.00>	301.0
Harrison	344.0	<0.00>	344.0
<b>Elementary Sub-Total</b>	<b>1373.0</b>	<b>&lt;0.00&gt;</b>	<b>1373.0</b>
<b>Secondary: 6-12</b>			
Canon Exploratory MS 7-8	44.0	<0.00>	44.0
Canon City Middle School	334.0	<0.00>	334.0
Harrison 6-8	255.0	<0.00>	255.0
Canon City High School	995.0	<0.00>	995.0
Canon Online Academy	0.0	<0.00>	0.0
<b>Secondary Sub-total</b>	<b>1628.0</b>	<b>&lt;0.00&gt;</b>	<b>1628.0</b>
<b>In District Sub-Total</b>	<b>3001.0</b>	<b>&lt;0.00&gt;</b>	<b>3001.0</b>
<b>Other Programs:</b>			
Mtn. View Charter School	252.0	<0.00>	252.0
Special Ed Preschool	129.5	<64.70>	64.8
Colorado Preschool Program (CPP)	191.0	<95.50>	95.5
Gateway to College	8.0	<0.00>	8.0
<b>Other Programs Sub-Total</b>	<b>580.5</b>	<b>&lt;160.20&gt;</b>	<b>420.3</b>
<b>TOTAL</b>	<b>3581.5</b>	<b>&lt;160.20&gt;</b>	<b>3421.3</b>

<b>I.</b>	<b>Fiscal Year 2021-22 Instructional Support</b>		
	<b>K-5</b>	<b>MS</b>	<b>HS</b>
Instructional Supplies (0610)	\$71.00	\$71.00	\$71.00
Ed Media/Res Mats (064?)	\$16.00	\$16.00	\$16.00
Student Field Trips (0851)	\$5.00	\$5.00	\$5.00
Program Development	\$2.00	\$2.00	\$2.00
Health Supplies (0610)	\$2.00	\$2.00	\$2.00
Program Support, Facility Improvement, FF&E and Other	\$5.00	\$5.00	\$5.00
	<b>\$101.00</b>	<b>\$101.00</b>	<b>\$101.00</b>

<b>II.</b>	<b>Fiscal Year 2021-22 Flat Rate Allocations</b>		
	<b>K-5</b>	<b>MS</b>	<b>HS</b>
Postage (0533)	\$500.00	\$3,000.00	\$9,000.00
Printing (0550)	\$500.00	\$3,000.00	\$9,000.00
Instructional Repairs (0430)	\$1,000.00	\$3,000.00	\$3,000.00
PTO projects (0735)	\$0.00	\$0.00	\$0.00
Special Education Supplies	(Amount determined by Dir of Special Education)		

<b>III.</b>	<b>Fiscal Year 2021-22 Special Assignments / Activities</b>		
	<b>K-5</b>	<b>MS</b>	<b>HS</b>
Inst. Prog/Activity Sups Base	\$4,000.00	\$4,000.00	\$4,500.00
Inst Prog/Activity Sups / FPC	\$4.00	\$4.00	\$0.00
GATE Enrichment Coord Base	\$0.00	\$0.00	\$0.00
GATE Enrichment Coordinator	\$0.00	\$0.00	\$0.00

<b>IV.</b>	<b>Fiscal Year 2021-22 Other/District Allocations</b>		
	<b>K-5</b>	<b>MS</b>	<b>HS</b>
Science Kits (0610)	\$7.00	\$0.00	\$0.00
Follett Library Software (0651)	\$2,500.00	\$2,500.00	\$2,500.00
Everyday Math Journals	(Amount determined by Dir of Instruction & Assessment)		

<b>V.</b>	<b>Fiscal Year 2021-22 Unreserved Funds for Instruction/School Operations</b>		
	<b>Sum of I and II =</b>		

Unused balance of I and II can be carried over to the next Fiscal Year Subject to District-wide

Budget Availability: CARRY-OVER SUSPENDED IN FY2021-22

School District Fremont RE-1  
Board Meeting  
June 30, 2020

1. Unmodified opinion - Same as June 30, 2019

2. Government-wide and Fund statements

3. Statement of Net Position	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>Change</u>
Primary Government:			
Cash and investments	25,424,499	30,631,811	(5,207,312)
Other assets	5,770,625	4,384,812	1,385,813
Capital assets, net	<u>80,077,755</u>	<u>43,468,791</u>	<u>36,608,964</u>
Total assets	<u>111,272,879</u>	<u>78,485,414</u>	<u>32,787,465</u>
Deferred outflows of resources	<u>6,539,447</u>	<u>19,250,320</u>	<u>(12,710,873)</u>
Liabilities	<u>101,385,194</u>	<u>108,161,344</u>	<u>(6,776,150)</u>
Deferred inflows of resources	<u>35,951,642</u>	<u>46,864,813</u>	<u>(10,913,171)</u>
Net position			
Net investment in capital assets	53,798,515	26,839,041	26,959,474
Restricted	5,596,206	4,823,014	773,192
Unrestricted	<u>(78,919,231)</u>	<u>(88,952,478)</u>	<u>10,033,247</u>
Total net positon	<u>(19,524,510)</u>	<u>(57,290,423)</u>	<u>37,765,913</u>
4. General Fund-			
Fund balance, beginning	3,895,841	2,890,647	1,005,194
Revenues	33,491,071	31,226,229	2,264,842
Expenditures	<u>(32,182,420)</u>	<u>(30,221,035)</u>	<u>(1,961,385)</u>
Fund balance, ending	<u>5,204,492</u>	<u>3,895,841</u>	<u>1,308,651</u>
Percent of fund balance to expenditures	16.17%	12.89%	
Approx. number of days of expenditures covered by fund balance	58.22	46.41	

School District Fremont RE-1  
Board Meeting  
June 30, 2020

Long-term debt	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>Change</u>
General obligation bonds	27,568,770	29,846,818	(2,278,048)
Capital leases	4,476,916	4,705,943	(229,027)
Compensated absences payable	<u>1,121,256</u>	<u>1,099,359</u>	<u>21,897</u>
Total long-term debt	<u>33,166,942</u>	<u>35,652,120</u>	<u>(2,485,178)</u>

6. Changes in Fund Balance

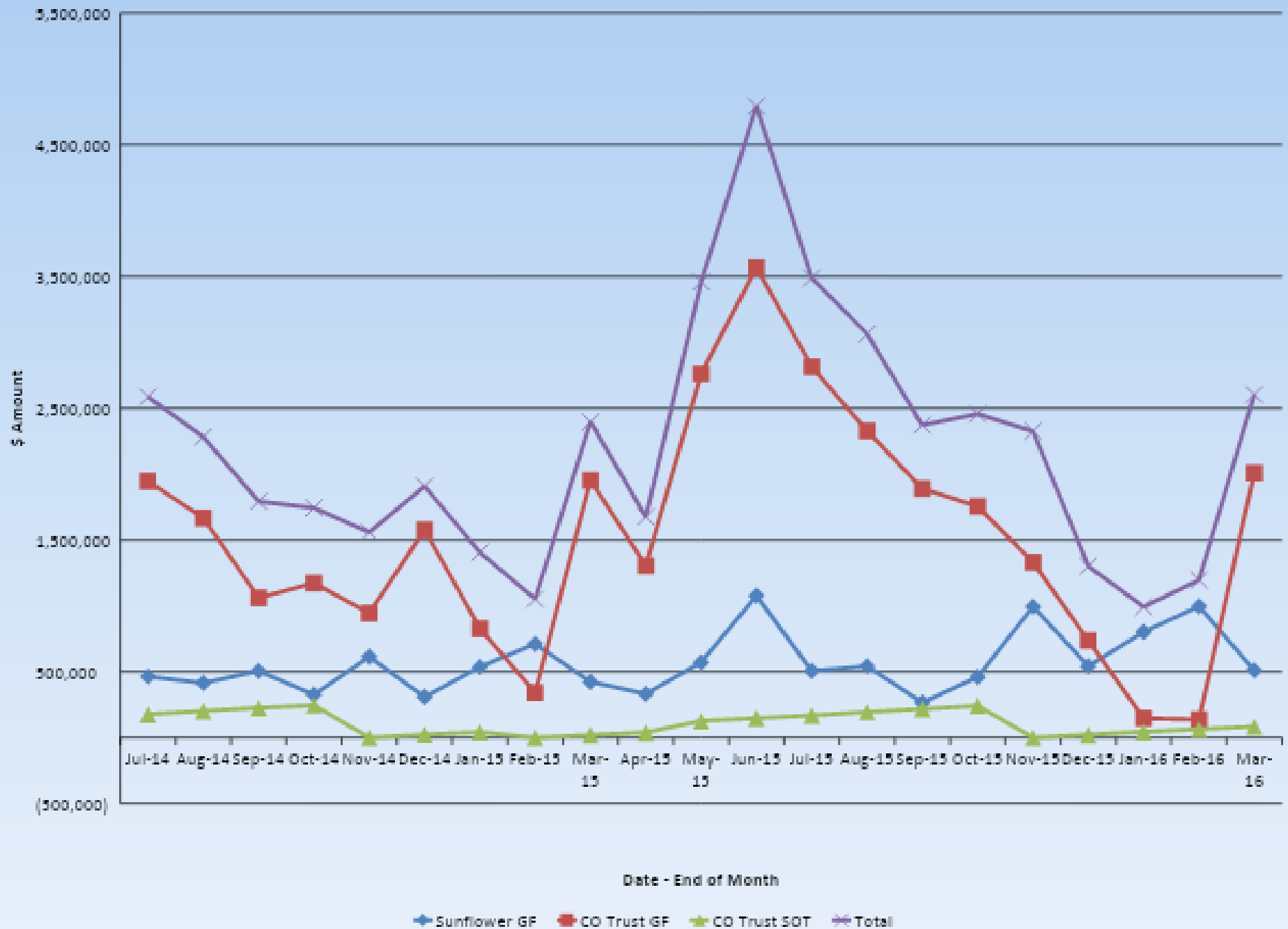
	<u>Beginning Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Fund Balance</u>
General Fund	3,553,605	31,833,717	30,728,735	4,658,587
Insurance Reserve Fund	265,126	531,253	432,133	364,246
Preschool Fund	<u>77,110</u>	<u>1,126,102</u>	<u>1,021,553</u>	<u>181,659</u>
Sub-total	3,895,841	33,491,072	32,182,421	5,204,492
Charter School Fund	618,614	2,422,988	2,360,930	680,672
Food Service Fund	614,215	1,446,719	1,534,569	526,365
Grants Fund	-	4,630,191	4,630,191	-
Pupil Activity Fund	95	708,363	708,363	95
Other Activities Fund	368,189	965,570	908,777	424,982
Debt Service Fund	3,455,904	3,248,606	3,209,963	3,494,547
Building Fund	14,824,131	26,007,068	38,430,749	2,400,450
Capital Reserve Projects	4,264,565	1,273,657	1,362,329	4,175,893
Private-purpose Trust Fund	<u>450,178</u>	<u>15,000</u>	<u>8,399</u>	<u>456,779</u>
	<u>28,491,732</u>	<u>74,209,234</u>	<u>85,336,691</u>	<u>17,364,275</u>

7. Internal Controls

8. Federal Awards



General Fund Bank Balances July 2014 - March 2016



# FY 2021-22 Adopted Budget

Questions?



Thank you!