

**RESOLUTION**

**AUTHORIZING A SUPPLEMENTAL BUDGET AND APPROPRIATION AUTHORIZED  
BY COLORADO STATUTES**

**Revenues**

**General Fund**

Local Source	\$	1,077,925
State Source	\$	438,671
Federal Source	\$	1,000
Per Pupil Funding	\$	7,382,404
	<u>\$</u>	<u>8,900,000</u>

**Expenditures**

**General Fund**

Charter School Fund 11	\$	8,450,782
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**Special Revenue Fund**

Student Activities Fund 23	\$	148,218
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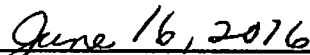
**Capital Projects Fund**

Capital Reserves Fund 43	\$	301,000
	<u>\$</u>	<u>8,900,000</u>

Be it resolved by the Board of Directors of Liberty Common School,  
that the additional expenditure amounts shown above and in the following schedule  
be appropriated to each fund as specified in the Supplemental Budget  
for the fiscal year beginning July 1, 2015 and ending June 30, 2016



(Signature, President of the Board) in accordance with 22-44-110(5)



(Date of the adoption of the supplemental budget)



(Signature of person attesting to the Board President signature)  
(Board Treasurer)

**APPROPRIATION RESOLUTION**

Pursuant to provisions of C.R.S. 22-54-05(2), monies may be transferred between the general fund and the capital reserve capital projects fund.

BE IT RESOLVED, that the additional amount of \$200,000 be appropriated to the Capital Reserve Capital Projects (Fund 43) for the fiscal year beginning July 1, 2015 and ending June 30, 2016. Adopted this day June 16<sup>th</sup>, 2016 by Liberty Common School Board of Directors.

Paulette Hanson June 16, 2016

(Signature, President of the Board) in accordance with 22-54-05(2).

John D. Smith

(Signature of person attesting to the Board President signature)

Expenditures out of the fund up to \$200,000 shall be for the sole purpose of FFE for the high school expansion located at 2745 Minnesota Drive, Fort Collins Colorado 80525. (Schedule of items attached)

Liberty Common School		DISTRICT CODE	2016-2017 Operating Budget (adopted 3.24.16)	2015-2016 Supplemental Budget 6.16.16	2015-2016 Supplemental Budget 6.16.16	2015-2016 Supplemental Budget 6.16.16	2015-2016 Supplemental Budget 3.24.16	2015-2016 Supplemental Budget 3.24.16	2015-2016 Supplemental Budget 3.24.16
			Fund 11- General	Fund 11 General	Fund 23 Student Activities Special Revenue	Fund 43 Capital Reserves	Fund 11 General	Fund 23 Student Activities Special Revenue	Fund 43 Capital Reserves
Funded Pupil Count			1,074.0	1,064.0			1,064.0		
Per Pupil Revenue			\$ 7,011.69	\$ 6,938.35			\$ 6,938.35		
BEGINNING FUND BALANCE (Includes ALL Reserves)		Object/ Source	3,080,229	3,830,229	0	0	3,830,229	0	0
<b>REVENUES</b>									
Local Sources	1000 - 1999		894,835	1,077,925	53,000	121	961,560	45,948	0
Intermediate Sources	2000 - 2999		0	0	0	0	0	0	0
State Sources	3000 - 3999		439,757	438,671	0	0	438,671	0	0
Federal Sources	4000 - 4999		0	1,000	0	0	1,000	0	0
<b>TOTAL REVENUES</b>			1,334,592	1,517,596	53,000	121	1,401,231	45,948	0
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>			4,414,821	5,347,825	53,000	121	5,231,460	45,948	0
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS		5600,5700, 5800							
TRANSFERS TO OTHER FUNDS		5200 - 5300		(1,199,218)	148,218	1,051,000	(999,218)	148,218	851,000
Per Pupil Revenue			7,530,555	7,382,404	0	0	7,382,404	0	0
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>			11,945,376	11,531,011	201,218	1,051,121	11,614,646	194,166	851,000
<b>EXPENDITURES</b>									
Instruction - Program 0010 to 2099									
Salaries	0100		3,102,136	2,877,303	60,000	0	2,923,771	57,500	0
Employee Benefits	0200		946,000	810,000	13,000	0	860,000	15,500	0
Purchased Services	0300,0400, 0500		200,000	183,000	27,000	0	195,495	27,000	0
Supplies and Materials	0600		180,000	210,000	15,000	0	150,000	11,000	0
Property	0700		13,000	37,000	15,000	0	37,055	14,718	0
Other	0800, 0900		1,419	45,500	8,000	0	1,000	3,438	0
<b>Total Instruction</b>			4,442,555	4,162,803	138,000	0	4,167,321	129,156	0
Student Support- Program 2100									
Salaries	0100		394,465	430,000	0	0	382,976	0	0
Employee Benefits	0200		128,669	116,971	0	0	116,971	0	0
Purchased Services	0300,0400, 0500		15,000	9,000	0	0	15,000	0	0
Supplies and Materials	0600		45,000	45,000	0	0	43,315	0	0
Property	0700		2,000	2,000	0	0	2,000	0	0
Other	0800, 0900		1,000	1,000	0	0	300	0	0
<b>Total Student Support</b>			586,134	603,971	0	0	560,562	0	0

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<b>EXPENDITURES</b>									
<b>Instructional Staff Support - Program 2200</b>									
Salaries	0100		120,914	120,914	0	0	117,392	0	0
Employee Benefits	0200		46,155	41,284	0	0	41,284	0	0
Purchased Services	0300,0400,0500		125,000	71,000	0	0	124,481	0	0
Supplies and Materials	0600		17,000	26,000	0	0	19,285	0	0
Property	0700		30,000	30,000	0	0	31,800	0	0
Other	0800,0900		400		0	0	400	0	0
<b>Total Instructional Staff Support</b>			<b>339,469</b>	<b>289,198</b>	<b>0</b>	<b>0</b>	<b>334,642</b>	<b>0</b>	<b>0</b>
<b>General Administration - Program 2300</b>									
Salaries	0100		0	0	0	0	0	0	0
Employee Benefits	0200		0	0	0	0	0	0	0
Purchased Services	0300,0400,0500		168,409	168,000	0	0	164,200	0	0
Supplies and Materials	0600		3,500	1,000	0	0	1,000	0	0
Property	0700		0	0	0	0	0	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total General Administration</b>			<b>171,909</b>	<b>169,000</b>	<b>0</b>	<b>0</b>	<b>165,200</b>	<b>0</b>	<b>0</b>
<b>School Administration - Program 2400</b>									
Salaries	0100		257,278	255,000	0	0	249,784	0	0
Employee Benefits	0200		72,084	60,000	0	0	65,513	0	0
Purchased Services	0300,0400,0500		10,800	8,000	0	0	12,100	0	0
Supplies and Materials	0600		3,000	3,000	0	0	3,000	0	0
Property	0700		0	1,000	0	0	0	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total School Administration</b>			<b>343,161</b>	<b>326,000</b>	<b>0</b>	<b>0</b>	<b>330,397</b>	<b>0</b>	<b>0</b>
<b>Business Services - Program 2600</b>									
Salaries	0100		125,359	127,000	0	0	121,708	0	0
Employee Benefits	0200		33,724	32,118	0	0	32,118	0	0
Purchased Services	0300,0400,0500		30,400	46,000	10	0	49,500	10	0
Supplies and Materials	0600		1,500	2,000	0	0	1,500	0	0
Property	0700		1,000	1,000	0	0	1,000	0	0
Other	0800,0900		8,000	8,500	0	0	8,000	0	0
<b>Total Business Services</b>			<b>199,983</b>	<b>216,618</b>	<b>10</b>	<b>0</b>	<b>213,826</b>	<b>10</b>	<b>0</b>
<b>Operations and Maintenance - Program 2600</b>									
Salaries	0100		188,926	160,000	0	0	159,500	0	0
Employee Benefits	0200		66,179	50,000	0	0	45,000	0	0
Purchased Services	0300,0400,0500		1,552,839	250,000	0	0	243,337	0	0
Supplies and Materials	0600		180,500	169,000	0	0	171,500	0	0
Property	0700		26,000	24,000	0	0	21,000	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total Operations and Maintenance</b>			<b>2,022,445</b>	<b>653,000</b>	<b>0</b>	<b>0</b>	<b>640,337</b>	<b>0</b>	<b>0</b>
<b>Student Transportation Services - Program 2700</b>									
Salaries	0100		55,000	55,000	0	0	53,000	0	0
Employee Benefits	0200		17,347	15,347	0	0	15,347	0	0
Purchased Services	0300,0400,0500		13,200	10,000	0	0	5,800	0	0
Supplies and Materials	0600		6,000	8,000	0	0	6,000	0	0
Property	0700		0	49,000	0	0	55,000	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total Central Support</b>			<b>81,547</b>	<b>137,347</b>	<b>0</b>	<b>0</b>	<b>135,147</b>	<b>0</b>	<b>0</b>

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<b>EXPENDITURES</b>									
<b>Central Support - Program 2800</b>									
Salaries	0100		180,809	165,000	0	0	175,543	0	0
Employee Benefits	0200		66,930	60,845	0	0	60,845	0	0
Purchased Services	0300,0400,0500		121,500	105,000	0	0	118,900	0	0
Supplies and Materials	0600		29,750	35,000	0	0	29,750	0	0
Property	0700		2,200	10,000	0	0	2,200	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total Central Support</b>			<b>401,189</b>	<b>375,845</b>	<b>0</b>	<b>0</b>	<b>387,238</b>	<b>0</b>	<b>0</b>
<b>Other Support - Program 2900</b>									
Salaries	0100		0	0	0	0	0	0	0
Employee Benefits	0200		0	0	0	0	0	0	0
Purchased Services	0300,0400,0500		11,775	5,000	0	0	5,000	0	0
Supplies and Materials	0600		6,000	6,000	0	0	5,630	0	0
Property	0700		0	0	0	0	0	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total Other Support</b>			<b>17,775</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>10,630</b>	<b>0</b>	<b>0</b>
<b>Food Services Operations - Program 3100</b>									
Salaries	0100		0	0	0	0	0	0	0
Employee Benefits	0200		0	0	0	0	0	0	0
Purchased Services	0300,0400,0500		0	0	0	0	0	0	0
Supplies and Materials	0600		124,000	115,000	0	0	100,000	0	0
Property	0700		0	0	0	0	0	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total Food Services Operations</b>			<b>124,000</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Property - Program 4000</b>									
Salaries	0100		0	0	0	0	0	0	0
Employee Benefits	0200		0	0	0	0	0	0	0
Purchased Services	0300,0400,0500		0	0	0	0	0	0	0
Supplies and Materials	0600		0	0	0	0	0	0	0
Property	0700		75,000	192,000	0	0	287,500	0	0
Other	0800,0900		0	0	0	0	0	0	0
<b>Total Property</b>			<b>75,000</b>	<b>192,000</b>	<b>0</b>	<b>0</b>	<b>287,500</b>	<b>0</b>	<b>0</b>
<b>Other- Program 6000</b>									
Salaries	0100		0	0	0	0	0	0	0
Employee Benefits	0200		0	0	0	0	0	0	0
Purchased Services	0300,0400,0600		0	1,200,000	0	0	1,221,816	0	0
Supplies and Materials	0600		0	0	0	0	0	0	0
Property	0700		0	0	0	0	0	0	0
Other	0800,0900		50,000	0	0	0	0	0	0
<b>Total Program 6000</b>			<b>50,000</b>	<b>1,200,000</b>	<b>0</b>	<b>0</b>	<b>1,221,816</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>			<b>8,655,147</b>	<b>8,450,782</b>	<b>138,010</b>	<b>0</b>	<b>8,534,415</b>	<b>129,188</b>	<b>0</b>
<b>RESERVES AND COMMITTED FUNDS</b>									
Reserve for TABOR 3% - Program 9310	0840		265,954	287,000	0	0	263,509	0	0
2014 Bond Reserve Account			1,082,963	1,092,963	0	0	654,000	0	0
Committed Funds					63,208	1,051,121		65,000	851,000
<b>TOTAL RESERVES</b>			<b>1,358,917</b>	<b>1,359,963</b>	<b>63,208</b>	<b>1,051,121</b>	<b>917,509</b>	<b>65,000</b>	<b>851,000</b>

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<b>TOTAL EXPENDITURES &amp; COMMITTED RESERVES</b>		10,224,064	9,610,745	201,216	1,051,121	9,451,928	194,168	851,000
<b>NON-APPROPRIATED RESERVE - Program 9200</b>		1,721,312	1,720,268	0	0	2,162,720	0	0
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))</b>		0	0	0	0	0	0	0
<b>PROJECTED ENDING FUND BALANCE (includes ALL Reserves)</b>		3,080,229	3,080,229	63,208	1,051,121	3,080,229		