

Data Methodology

The Colorado K12 Financial Transparency website aggregates school, district, and BOCES accounting records utilizing the Colorado Chart of Accounts. Each value throughout this website represents the summation of records that meet a specific criteria. This methodology for the aggregations is outlined below.

Excluded Records

The following methodologies exclude certain records from revenue and expenditure totals. These records are excluded to avoid duplication/inflated presentation of revenues and expenditures: flow through, indirect costs, overhead costs, etc. All records which are excluded are consistent with federal reporting requirements established by the U.S. Department of Education. Balance Sheet accounts, Objects 6000-8999, are not included in this website.

Revenue

Funding, also known as revenue, describes the monies received by the school, district, or BOCES. Funding is described by four major sources of funding: Local, State, Federal, and Other. They are described below.

Local

Local Sources: The amount of money produced within the boundaries of a school district and available for district use, including money collected by a governmental unit acting as an agent for the school
Intermediate Sources: The amount of money distributed by counties, cities, and other intermediate sources

Examples Include:

Property taxes, tuition, transportation fees, food services.

Data Methodology:

Local & Intermediate Sources is the sum of all revenue records with a source within the range 1000-2999. This includes Gifts & Donations.

Exclusions:

District Level Source Ranges: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 – 1979, School Level Source Ranges: 1170 - 1174, 1179

Gifts, Grants & Donations

Gifts & Donations Revenue: Contributions from private sources at the district level only.

Data Methodology:

Gifts & Donations is the sum of all revenue records with a source within the range 1920-1929, 1760-1769.

State

State Sources: Funds collected by the state government and distributed to school districts

Examples Include:

State grants, state projects, state share.

Data Methodology:

State Sources is the sum of all revenue records with a source within the range 3000-3999.

Exclusions:

District Level Source Ranges: 3954, 3956

Federal

Federal Sources: Moneys distributed to the school district from the federal government. Funds can be distributed directly or through an intervening agency, such as a state agency. In the event of various revenue sources used in a commingled grant, the distributing agency is responsible for providing the breakdown of funds.

Examples Include:

Federal grants, projects, federal funding from CDE.

Data Methodology:

Federal Sources is the sum of all revenue records with a source within the range 4000-4999.

Exclusions:

District Level Source Ranges: 4954, 4956

Other

Other Sources: Funds which constitute a strict fund accounting context but not considered revenues to the school district. Long-term debt and interfund transfers are included in this category.

Examples Include:

Capital leases, accrued interest, refunding bond proceeds.

Data Methodology:

Other Sources is the sum of all revenue records with a source within the range 5000-5999.

Exclusions:

District Level Source Ranges: 5200-5399, 5700-5899

Property Taxes

The property taxes breakdown is provided by the Colorado Department of Education School Finance Unit in the annual Mill Levies & Overrides Table, and is only applicable to public school districts. Total Program Mills are the school district's local property tax contribution to their total per pupil funding as calculated through the School Finance Act. Other Mills are additional local property taxes, such as Mill Levy Overrides, outside of per pupil funding and not related to Bond Redemption Mills. Bond Redemption Mills are local property taxes collected to repay principal and interest on bonds which have been issued to fund long-term obligations of the school district and have been approved at an election.

Expenditure

Spending, also known as expenditure, describes the monies expensed by the school, district, or BOCES. Expenditures are described by the following dimensions: Type, Areas, and Job. Each of these dimensions is then aggregated by sub-component. The dimensions and their corresponding sub-components are described below.

Per-Student Calculation

The per-student spending, also known as expenditure, is calculated by dividing the total Learning Environment and Operations expenditures by the total student membership for the school or district. It excludes Construction, Debt and Other expenditures which do not typically impact learning within the reporting year.

District-wide (central) Learning Environment and Operations expenditures (ie school code '0000') are included in the total per-student spending for traditional schools to approximate full allocation of district spending to these schools. The central spending at the charter schools is coded directly to the relevant schools.

Total per-student expenditures are broken down between School-Level and Central-Level. These categories are further broken down to distinguish between expenditures paid for using state/local vs federal dollars.

State average per-student spending is calculated by dividing the total Learning Environment and Operations expenditure by the total student membership within the state. It also excludes Construction, Debt and Other expenditures which do not typically impact learning within the reporting year.

ESSA-Mandated Per Student Spending Breakdown

Each school and district includes a breakdown of per-pupil spending by federal and state/local sources. This information is accessible from the Spending section of each school/district main dashboard and Comparison page. This data is also exportable according to Interstate Financial Reporting standards from those locations.

Federal Site-Level Expenditures: Site-Level Expenditures within federal grant codes between 4000 - 9999, less adjustments for impact aid, less community,

capital outlay, debt services and flow-through activity divided by the per pupil membership for the school site.

State/Local Site-Level Expenditures: Site-Level Expenditures within state/local grant codes between 0000 - 3999, plus adjustments for impact aid, less community, capital outlay, debt services and flow-through activity, less revenues received from private sources divided by the per pupil membership for the school site.

Federal Site-Share of Central Expenditures: District-Level Expenditures within federal grant codes between 4000 - 9999, less adjustments for impact aid, less community, capital outlay, debt services and flow-through activity divided by the per pupil membership for the district excluding charter schools.

State/Local Site-Share of Central Expenditures: District-Level Expenditures within state/local grant codes between 0000 - 3999, plus adjustments for impact aid, less community, capital outlay, debt services and flow-through activity, less revenues received from private sources divided by the per pupil membership for the district excluding charter schools.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869.

Learning Environment

Instructional

Instructional: Instructional activities between staff and students in any location, such as a classroom, home, or hospital or through approved media, such as television or telephone. Staff can include teachers, paraprofessionals, and classroom assistants involved in instruction.

Examples Include:

Math program, language arts program, physical education program, special education.

Data Methodology:

Instructional spending is the sum of all expenditure records with a program code within the range of 0010-1799.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Activities & Athletics

Activities & Athletics: School-sponsored activities under the supervision of qualified adults. Activities are comprised of one or more students and take place at school or public events, with the purpose of motivation, enjoyment, and improvement of skills.

Examples Include:

Athletic programs, student clubs and activities.

Data Methodology:

Activities & Athletics spending is the sum of all expenditure records with a program code within the range of 1800-2000.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital

outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Student Support

Student Support: Instruction or activities provided by teachers and designed for the needs of individual students. The instruction serves the purpose of both improving student well-being and supplementing teaching processes.

Examples Include:

Guidance services, health services, psychology services.

Data Methodology:

Student Support spending is the sum of all expenditure records with a program code within the range of 2100-2199.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Staff Support

Staff Support: Assistance provided to instructional staff related to content and processes involved in student learning experiences. Activities include, but are not limited to, curriculum training, content-specific student learning and retention, and content delivery.

Examples Include:

Staff professional development, instructional technology, program supervision.

Data Methodology:

Staff Support spending is the sum of all expenditure records with a program code within the range of 2200-2299.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

School Administration

School Administration: Activities concerned with overall administrative responsibility for a school or a combination of schools

Examples Include:

Office of principal services, department chair services.

Data Methodology:

School Administration spending is the sum of all expenditure records with a program code within the range of 2400-2499.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

District Administration

District Administration: Activities concerned with establishing and administering policy for operating the school district

Examples Include:

Office of superintendent services, office of curriculum services.

Data Methodology:

District Administration Expenditures is the sum of all expenditure records with a program code within the range of 2300-2399.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Operations

Food Services

Food Services: Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Examples Include:

Food preparation, food delivery, service direction.

Data Methodology:

Food Services spending is the sum of all expenditure records with a program code within the range of 3100-3199.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Transportation

Transportation Services: Activities that involve transporting students to and from their places of residence and the public schools in which they are enrolled, from one school to another, and to and from sites used for special or vocational education. Vehicles used are owned or rented and operated by the school district or under contract with the school district.

Examples Include:

Vehicle operation, vehicle service and maintenance, supervision.

Data Methodology:

Transportation Services spending is the sum of all expenditure records with a program code within the range of 2700-2799.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Operations & Maintenance

Operations & Maintenance: Activities that maintain the safe, operational use of the physical plant. It also includes keeping grounds, buildings, equipment, and school surroundings in effective working order. Minor remodeling that does not change the capital assets of the building are not included.

Examples Include:

Ground services, operation building services, equipment care and upkeep.

Data Methodology:

Operations & Maintenance spending is the sum of all expenditure records with a program code within the range of 2600-2699.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object

codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Other Support

Other Support Services: Includes activities that support instructional and supporting services programs, such as planning, research, evaluation, data processing, and risk management services. Activities considered to be general administration are not included in this category. In Addition, the following expenditure types have been included into Other Support Services: Business Operations: Activities concerned with paying for, transporting, and maintaining goods and services for the school district. Fiscal and internal services necessary for operating the school district are included. Central Shared Service Expenditures: Activities that support instructional and supporting services programs, such as planning, research, evaluation, data processing, and risk management services. Activities considered to be general administration are not included in this category. Non-Instructional Services: Activities concerned with providing non-instructional services to students, staff or the community.

Examples Include:

Business office operations, information systems, risk management services.

Data Methodology:

Other Support Services spending is the sum of all expenditure records with a program code within the range of 2500-2599, 2800-2899, 2900-2999, 3000-3099, 3500-3599.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-

related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Enterprise

Enterprise Operations: Activities and operations that are financed or recovered primary through user charges

Examples Include:

Bookstore, after-school programs, copy center.

Data Methodology:

Enterprise Operations spending is the sum of all expenditure records with a program code within the range of 3200-3299.

Exclusions:

Impact Aid expenditures are within grant codes 4041, 4404, 5404 or 7558. Community expenditures are within program codes 3300 - 3499. Capital outlay expenditures are within program codes 4000 - 4999 or within object codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code). Debt services expenditures are within program codes 5000 - 5999 or within object codes 0900-0999. Flow-through expenditures are within object codes 0529, 0561, 0562, (0594-0599), 0850-0859, 0868 or 0869. Flow-through expenditures are excluded at the district level to ensure that expenditures are not duplicated between districts and schools. (Changes are only implemented in 2017-18 data forward.)

Construction, Debt, Refinancing & Other

Construction Facilities Acquisitions and Construction Services

Facilities Acquisitions & Construction Services: Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

Examples Include:

Site acquisition, architecture and engineering services, construction services.

Data Methodology:

Facilities Acquisitions and Construction Services spending is the sum of all expenditure records with a program code within the range of 4000-4999 plus all expenditure records across all Program Codes with Object Codes 0700-0799 (except object 0735 which is classified as a technology-related 'supply' and is included in supplies totals within the related program code).

Exclusions:

District Level Object Ranges: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Debt Services & Other Uses

Debt Services & Other Uses: Expenditures concerned with the debt of the school district, including payments of principal or interest, debt issuance costs, and certain transfers of moneys from one fund to another. Also included in Other Uses is flow through activity: inter-district accounts designed to ensure revenues and expenditures are not duplicated.

Examples Include:

Repayments of school bond issues, athletic facilities bond issues, etc.

Data Methodology:

Debt Services spending is the sum of all expenditure records with a program code within the range of 5000-5199, plus all expenditure records across all Program Codes with Object Codes 0529, 0561, 0562, 0594-0599, 0850-0859, 0868, 0869, 0900-0999.

Exclusions:

District Level Object Ranges: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Community Services

Community Services: Activities concerned with providing community services to students, staff, or other community members

Examples Include:

Recreation services, community swimming pool, athletic field services

Data Methodology:

Community Services spending is the sum of all expenditure records with a program code within the range of 3300-3399.

Exclusions:

District Level Object Ranges: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Adult Education

Adult Education: Instructional programs for adult students

Examples Include:

Adult basic education, adult vocational education.

Data Methodology:

Adult Education spending is the sum of all expenditure records with a program code within the range of 3400-3499.

Exclusions:

District Level Object Ranges: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Areas of Expenditure

Salaries & Benefits

Salaries: Amounts paid for personal services to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. Benefits: Amounts paid by the school district on behalf of employees but not paid directly to the employee. This amount is not included in the gross salary.

Data Methodology:

Salary & Benefits is the sum of all expenditure records with an object range of 0100 - 0199, 0200 - 0299

Services

Purchased Professional & Technical Services: Services that can only be performed by people or firms with specialized skills and knowledge. Teachers, accountants, and lawyers are examples of those who provide professional and technical services.

Data Methodology:

Purchased Professional and Technical Services is the sum of all expenditure records with an object range of 0300 - 0599.

Supplies

Supplies: Amounts paid for items that are consumed, worn out, or deteriorated through use. Any item that contributes to a district's capital assets is coded as Property and not included in this category.

Data Methodology:

Supplies is the sum of all expenditure records with an object range of 0600 0699 and object 0735.

Property, Debt & Other

Other Objects: Amounts paid for goods and services not otherwise classified

Data Methodology:

Other Objects is the sum of all expenditure records with an object range of 0800 - 0899.

Exclusions:

District Level Source Ranges: 0529, 0561, 0562, 0850-0859, 0868, 0869

Job Classifications

A dimension which enables school districts to break down expenditures for salaries and employee benefits by the employees' job classification. There are six job classifications described in greater detail below.

Administrators

Administrator: Performs managerial activities and is responsible for developing or interpreting policies or regulations and executing those policies or regulations through the direction of individuals at all levels. In order to be classified as an administrator, an individual must meet the following three criteria: 1. Manage an agency, school, department, or division/program; 2. Responsible for developing agency, school, department, or division/program policy or regulations and/or responsible for board policy a. interpret b. implement c. recommend; 3. Meets Fair Labor Standards Act (FLSA) criteria for any of the following: a. executive exempt employee b. administrative exempt employee c. professional exempt employee.

Data Methodology:

The sum of all expenditure records with a job classification code in the range of: 100-199

Professional - Instructional

Professional - Instructional: Performs duties requiring knowledge and skill acquired through, at least, a baccalaureate degree or its equivalent, including skills in the field of education or educational psychology

Data Methodology:

The sum of all expenditure records with a job classification code in the range of: 200-299

Professional - Other

Professional - Other: Performs assignments requiring knowledge or skills acquired through, at least, a baccalaureate degree or its equivalent but not requiring skills in the field of education

Data Methodology:

The sum of all expenditure records with a job classification code in the range of: 300-399

Paraprofessionals

Paraprofessionals: Perform activities that support professional individuals or functions of an organization

Data Methodology:

The sum of all expenditure records with a job classification code in the range of: 400-499

Office / Administrative Support

Office/Administrative Support: Performs the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions

Data Methodology:

The sum of all expenditure records with a job classification code in the range of: 500-599

Crafts, Trades, and Services

Crafts, Trades & Services: Performs tasks that require skill levels that can be acquired through on-the-job training and experience, through apprenticeship, or in formal training programs

Data Methodology:

The sum of all expenditure records with a job classification code in the range of: 600-699

Funds

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

Supplemental Capital Construction, Technology, and Maintenance Fund: Special Revenue

Supplemental Capital Construction, Technology, and Maintenance Fund: Revenue from a tax levied for the purpose of providing ongoing cash funding for the capital construction, new technology, existing technology upgrade, and maintenance needs of a school district, including interest and income credited to the fund. Used to account for the purposes and limitations specified by Section 22-45-103(j) C.R.S. if determined to be special revenue in nature.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 06

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Total Program Reserve Fund

The revenue from a tax levied pursuant to § 22-54-107(5), C.R.S., is deposited into this fund. The district may expend money from the total program reserve fund only to offset the amount of a reduction in the district's state share caused by application of the budget stabilization factor in fiscal years when the district's total program mill plus specific ownership tax

revenue is insufficient to cover the district's total program. Any money remaining in the fund at the end of a fiscal year must remain in the fund and may be used in future years only as provided for in this paragraph.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 07

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

General Fund

General Fund: Used to account for and report all financial revenue not accounted for and reported in another fund. Any lawful expenditure of the school district, including any that could be made from any other fund, may be made from the General Fund.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 10, 12 - 17

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Charter School Fund

Charter School Fund: Used to track financial activities of the charter schools. See Appendix K, Charter Schools for an explanation of charter school reporting requirements

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 11

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Risk-Management Sub Fund of General Fund: Optional

Risk-Management Sub Fund of General Fund (Optional): Used to separate risk management accounting and maintain a self-balancing set of records specific to risk management insurance reserve requirements for transfers made to the fund.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 18

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Colorado Preschool Program Fund: Optional

Colorado Preschool Program Fund (Optional): This fund allows a district to separate the Colorado Preschool Program accounting and maintain a self-balancing set of records specific to the Colorado Preschool Program requirements for allocations. See fund 19 for additional details.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 19

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Other Special Revenue Funds

Other Special Revenue Funds: Used to account for and report the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes. Debt service and capital projects are not included in this fund.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 26 - 29

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Food Service Fund

Food Service Fund: Used to record financial transactions related to food service operations. This fund is required for districts who receive USDA school breakfast/lunch money. This fund is not for use by non-school food authorities.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 21

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Government Designated-Purpose Grants Fund

Government Designated-Purpose Grants Funds: Used to record financial transactions for grants received for designated programs funded by federal, state, or local sources

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 22

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Pupil Activity Special Revenue Fund

Pupil Activity Special Revenue Fund: Used to record financial transactions related to school-sponsored student intrascholastic and interscholastic athletic and other related activities. These activities are supported in whole or in part by revenue from students, gate receipts, and other fund-raising activities. See Appendix C for more information.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 23

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range:

0594 - 0597, 0850 - 0859, 0868 - 0869

Full-Day Kindergarten Mill Levy Override Fund

Full-Day Kindergarten Mill Levy Override Fund: The revenues from a tax levied pursuant to Section 22-54-108.5 C.R.S. for the purpose of paying excess full-day kindergarten program costs

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 24

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Transportation Fund

Transportation Fund: Used to account for revenues from a tax levied or fee imposed for the purpose of paying excess transportation costs pursuant to the provisions of Sections 22-40-102(1.7)(a) or 22-32-113(5)(a), C.R.S., respectively.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 25

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Bond Redemption Fund

Bond Redemption Fund: Used to account for the accumulation of resources and the payment of principal, interest, and related expenses on long-term general obligation debt or long-term voter-approved lease-purchase debt

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 31 - 38

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561-0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Non-Voter Approved Debt Services Fund

Non-Voter Approved Debt Services Fund: Used to account for the accumulation of resources and payment of principal, interest, and related expenditures on any COP debt

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 39

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Building Funds

Building Funds: Used to account for all resources available for acquiring capital sites, buildings, and equipment

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 41, 44 - 49, 51

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Special Building & Technology Fund

Special Building & Technology Fund: Used to account for all resources generated by taxes levied pursuant to Section 22-45-103(1)(d), C.R.S., for the construction of schools or for the acquisition of instructional computer technology.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 42

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Capital Reserve Capital Projects Fund: Optional

Capital Reserve Capital Projects Fund (Optional): Used to account for the purposes and limitations specified by section 22-45-103(1)(c). This fund is no longer required. See details in the section 43 of the Chart of Accounts.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 43

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Supplemental Capital Construction, Technology, and Maintenance Fund: Capital Project

Supplemental Capital Construction, Technology, and Maintenance Fund: Revenue from a tax levied for the purpose of providing ongoing cash funding for the capital construction, new technology, existing technology upgrade, and maintenance needs of a school district, including interest and income credited to the fund. Used to account for the purposes and limitations specified by Section 22-45-103(j) C.R.S. if determined to be capital project in nature.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 46

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Other Enterprise Funds

Other Enterprise Funds: Used to report any activity for which a fee is charged to external users for goods or services

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 52 - 59

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range:

0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Other Internal Service Funds

Other Internal Service Funds: Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and its units. See Appendix P for more information.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 61 - 62, 65 - 69

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Risk-Related Activity Fund

Risk-Related Activity Fund: Used to account for financial transactions for services that are purchased from an Internal Service Fund by other funds (cost-recovery basis). Used if a second fund in addition to fund 64 is needed.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 63 - 64

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Trust and Agency Fund

Trust & Agency Fund: Used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 71, 75 - 78

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Private Purpose Trust Fund

Private Purpose Trust Fund: Used to report any trust arrangement under which the principal and/or income benefit individuals or organizations. These funds are not used as part of the operations of the district. An example of a private-purpose trust would be a formal agreement to provide scholarships to students in the district.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 72

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Agency Fund

Agency Fund: Used to account for assets held for other funds, governments, or individuals. Agency funds generally serve as clearing, or temporary, accounts.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 73

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Pupil Activity Custodial Fund

Pupil Activity Custodial Fund: Used to record financial transactions related to school-sponsored student organizations and activities. See Appendix C for more information.

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 74

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Permanent Fund

Permanent Fund: Used for reporting resources that are legally restricted and for the benefit of the government or its citizenry

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 79

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869

Foundations

Foundations: Used for reporting foundations or other non-charter school discreetly presented components

Data Methodology:

The sum of all records within a domain (e.g. revenue or expenditure) with the fund in the following range: 85 - 89

Exclusions:

Funding: District Level Source Range: 1170 - 1174, 1179, 1954, 1956 - 1957, 1971 - 1979, 3954, 3956, 4954, 4956, 5200 - 5399, 5700 - 5899 School Level Source Range: 1170 - 1174, 1179 Spending: District Level Object Range: 0529, 0561, 0562, 0594 - 0597, 0850 - 0859, 0868 - 0869