

**Colorado School Districts
Charter School Collaborative
and
Boards of Cooperative Services**

Revenues and Expenditures

FY 2013-14

Colorado Department of Education
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COLORADO
Department of Education
School Finance and
Operations Division

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This FY 2013-14 Revenues and Expenditures report is prepared to provide school districts, legislators, researchers, and the public with comparative financial data regarding Colorado public school districts, charter school collaborative and boards of cooperative services (BOCES).

CDE Mission Statement

"To lead, to serve, and to promote quality education for all."

The Colorado Department of Education dedicates itself to increasing achievement levels for all students through comprehensive programs of education reform involving three interlocking elements:

- A. High Standards for what students must know and be able to do;
- B. Tough Assessments that honestly measure whether or not students meet standards and tell citizens the truth about how well our schools serve children;
- C. Rigorous Accountability Measures that tie the accreditation of school districts to high student achievement.

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Revenues and Expenditures

FY 2013-14

General

Financial information provided in this publication reflects activity from July 1, 2013, through June 30, 2014, and is based on audited reports furnished by school districts, charter school collaborative and boards of cooperative services (BOCES) pursuant to Section 29-1-603, Colorado Revised Statutes.

Each table is arranged alphabetically by county for school districts and by name for boards of cooperative services. Within each county, school districts are listed in legal number order. At the end of each table, subtotals for school districts and for boards of cooperative services and totals for the state are provided.

Generally, at least three lines of information related to each revenue or expenditure category are shown: a total dollar amount, a per-funded-pupil dollar amount, and a percentage of the total revenues or expenditures that each individual revenue or expenditure category represents.

Fiscal Year 2013-14 Funded Pupil Count (FPC)

For most school districts, funding is based on the number of pupils enrolled and in attendance on October 1, 2013. However, for districts with fluctuating enrollments, funding is based instead on the average of their October 1, 2013, pupil counts and up to four previous years' counts.

This funded pupil count is expressed as a full-time equivalency (FTE). That is, any part-time pupils are included as less than 1.0 FTE.

Revenues

Tables IA through IC illustrate total revenues classified by local, state, and federal funding sources.

Tables IIA and IIB illustrate revenues based on the various funds into which they are deposited.

Expenditures

Tables IIA and IIB illustrate expenditures based on the various funds from which they occur.

Table IIIA illustrates instructional expenditures as they are incurred at the various locations within a school district or BOCES (e.g., elementary school, high school).

Tables IIIB through IIID illustrate instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES.

Table IVA details instructional program expenditures by object: salaries, employee benefits, purchased services, supplies and materials, capital outlay, and other.

Table IVB summarizes "support program" expenditures such as pupil and instructional staff support, administration, operations and maintenance, pupil transportation, food service operations, and other support services.

Table IVC summarizes total expenditures classified by "instruction," "support services," "community services," and "other" services.

Table V focuses exclusively on employee salary and benefit costs incurred for a variety of job classifications.

Fund Balances

Beginning and ending fund balances are not reflected in the revenue and expenditure amounts reported.

Duplicate Reporting

The amounts shown in this report represent unduplicated revenues and expenditures where possible. To that end, any transfers among funds and any duplicated reporting of activities within internal service funds are not included unless otherwise noted.

Comparison of Revenue and Other Sources

Table IA

Page 1: individual school district listings begin.
Page 26: individual charter school collaborative / board of cooperative services listings begin.
Page 30: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates revenues by source without regard to the individual funds in which these revenues are deposited. Broadly, revenues can be separated into local, state (see Table IB), and federal (see Table IC) sources.

LOCAL SOURCES

Property Taxes

Property tax revenues and any penalties and interest received on such delinquent taxes are reported here. This amount includes revenues resulting from the mill levy imposed by a school district pursuant to the Public School Finance Act of 1994 and from any other authorized mill levies including, but not limited to, those to retire outstanding bonded indebtedness.

Specific Ownership Taxes

Vehicle ownership tax revenues received via the county are reported here. A portion of these revenues is considered part of the local funding share pursuant to the Public School Finance Act of 1994.

Other Local Revenue

All remaining local revenues are reported here. These revenues include tuition; textbook, transportation, and other fees; earnings on investments; charges for services; and other sources of local revenues. This amount does not include proceeds from the sale of general obligation bonds (long-term debt), which instead are shown separately in Table IC.

Total Local Revenue

The sum of all local sources of revenues is reported here.

Comparison of Revenue and Other Sources Table IB

Page 32: individual school district listings begin.

Page 50: individual charter school collaborative / board of cooperative services listings begin.

Page 52: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates revenues by source without regard to the individual funds in which these revenues are deposited. Broadly, revenues can be separated into local (see Table IA), state, and federal (see Table IC) sources.

STATE SOURCES

State Share

Revenues received for the state share funding portion of the total program calculated under the Public School Finance Act of 1994 are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

State Vocational Ed

Revenues received pursuant to the state reimbursement for vocational education expenses incurred are reported here. Included also are any adjustments resulting from Colorado Community College and Occupational Education System (CCCOES) audits of this program's funding.

State Special Education (E.C.E.A.)

Revenues received pursuant to the state's Exceptional Children's Educational Act for funding of services to special education students are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

State English Language Proficiency (E.L.P.A.)

Revenues received pursuant to the state's English Language Proficiency Act for funding of services to students in need of English language development are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

State Gifted Talented (E.C.E.A.)

Revenues received pursuant to the state's Exceptional Children's Educational Act for funding of services to gifted and talented students are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

State Transportation

Revenues received pursuant to the state reimbursement for student transportation expenses incurred are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

Other State Revenue

All remaining state revenues are reported here. These revenues include any state funding for services to suspended or expelled students, for comprehensive health education, for emergencies, etc.

Total State Revenue

The sum of all state sources of revenues is reported here.

Comparison of Revenue and Other Sources Table IC

Page 54: individual school district listings begin.

Page 84: individual charter school collaborative / board of cooperative services listings begin.

Page 88: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates revenues by source without regard to the individual funds in which these revenues are deposited. Broadly, revenues can be separated into local (see Table IA), state (see Table IB), and federal sources.

FEDERAL SOURCES

Federal Revenue

The sum of all federal sources of revenues is reported here. These revenues include but are not limited to funds received for vocational education, education of children with disabilities, adult education, migrant children education, and nutrition and meal programs.

TOTAL REVENUE

Total Revenue

The sum of all local, state, and federal sources of revenues is reported here.

OTHER SOURCES

Bond Sale Proceeds

The sum of all proceeds from the sale of general obligation bonds (long-term debt) is reported here.

Other Sources

The sum of all remaining sources is reported here including, but not limited to, capital lease and certificates of participation financing proceeds.

TOTAL REVENUE AND OTHER SOURCES

Total Revenue (and) Other Sources

The sum of all revenues and other financing sources is reported here.

Comparison of Revenues and Expenditures for Selected Funds Table IIA

Page 90: individual school district listings begin.

Page 105: individual charter school collaborative / board of cooperative services listings begin.

Page 107: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table presents the revenues and expenditures for various funds in which activity is recorded: the General, Pupil Activity, Food Service, Insurance Reserve, and Capital Reserve Funds. Information for remaining funds is reported on Table IIB (see page x).

General Fund

This fund is required by Section 22-45-103(1)(a), CRS, and is used to finance and account for all ordinary operations of a district or board of cooperative services. Any lawful expenditure may be made from the General Fund.

Revenues -- sources primarily include property taxes, specific ownership taxes, and state funding pursuant to the Public School Finance Act of 1994; state moneys for transportation, English language proficiency, vocational education, and disabled children's education; and local sources of tuition, fee, and investment earnings income.

Expenditures -- moneys are expended for a variety of needs, including instruction, pupil and staff support, administration, operations and maintenance, transportation, food services, business services, community services, and other support services.

Pupil Activity

These funds (either special revenue or trust/agency) are used to record financial transactions relating to school-sponsored intrascholastic and interscholastic events.

Revenues -- sources primarily include fees charged for participation in school-sponsored clubs and activities, gate collections, fund raising sales, and any earnings on investments.

Expenditures -- moneys are expended in support of these clubs and activities.

Food Service

This fund is required by State Board of Education Rule (1 CCR 301-11) and is used to record food services operations funded through the U.S. Department of Agriculture's food and nutrition programs.

Revenues -- sources primarily include federal reimbursements and commodities, food sales, and any earnings on investments.

Expenditures -- moneys are expended for salaries and benefits of personnel (employed in the food service operations) and operating and capital costs. The reported amount also includes any depreciation expense.

Insurance Reserve

These funds are used to record insurance-related activities.

Revenues -- sources primarily include the statutorily-required allocation of moneys received pursuant to the Public School Finance Act of 1994 and any earnings on investments.

Expenditures -- moneys are expended to pay for the loss of or damage to property; administrative expenses; loss control; workers' compensation; legal claims and judgements; and insurance premiums.

Capital Reserve

These funds (either special revenue or capital project) are required by Section 22-45-103(1)(c), CRS, and are used for long-range capital needs.

Revenues -- sources primarily include the statutorily-required allocation of moneys received pursuant to the Public School Finance Act of 1994 and any earnings on investments.

Expenditures -- moneys are expended for land, buildings, improvements, vehicles and equipment, etc.

Comparison of Revenues and Expenditures for Selected Funds Table IIB

Page 109: individual school district listings begin.

Page 123: individual charter school collaborative / board of cooperative services listings begin.

Page 126: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table presents the revenues and expenditures for various funds in which activity is recorded: the Building, the Bond Redemption, and all other (enterprise, Governmental Designated Purpose Grant, internal service, special revenue, transportation, and trust and agency) Funds not reported elsewhere. Information for additional funds is reported on Table IIA (see page viii).

A total for all funds also is reported. Additionally, this table reports “current” expenditure amounts, which are designed to distinguish “operating” costs from “capital” costs.

Building

These funds (building and special building and technology) are required by State Board of Education Rule (1 CCR 301-11) and by Section 22-45-103(1)(d), CRS. They are used to account for the sale of general obligation bonds (long-term debt) and the receipt of certain property tax revenues, and for the subsequent spending of these moneys as approved by a school district’s voters.

Revenues -- sources primarily include the proceeds from approved bond sales, any revenues received from a specific special building and technology mill levy, and any earnings on investments.

Expenditures -- moneys are expended for approved capital projects.

Bond Redemption

These debt service funds are required by Section 22-45-103(1)(b), CRS, to repay outstanding bonded indebtedness obligations.

Revenues -- sources primarily include property tax revenues resulting from the levy of a mill approved by school district voters; specific ownership tax revenues; and any earnings on investments.

Expenditures -- moneys are expended for principal and interest payments required on outstanding general obligation bonds (long-term debt) and other indebtedness.

Other

Included in this category are the following funds not reported elsewhere; each has unique sources of revenues and objects of expenditures.

Enterprise Fund -- optional and used to account for activities financed and operated in a manner similar to private business enterprises.

Governmental Designated Purpose Grant Fund -- optional and used to separately track activities relating to individual local, state, or federal grants received.

Internal Service Fund -- optional and used to record goods or services provided by one department or agency within a district or board of cooperative services to other departments or agencies within the district or board of cooperative services on a cost-reimbursement basis.

Special Revenue Fund -- optional and used to account for specific revenue sources which legally are restricted to expenditure for specified purposes.

Transportation Fund -- required by Section 22-45-103(1)(f), CRS, and used to account for revenues generated by a separate mill levy authorized by Section 22-40-102(1.7), CRS, or by a fee authorized by Section 22-32-113(5), CRS, to supplement a district's transportation funding received from the state Public School Transportation Fund.

Trust and Agency Fund -- optional and used to account for activities of a district or board of cooperative services acting in a trustee capacity or as an agent for individuals, organizations, other governmental units, etc.

Total All Funds

The sum of all revenues and expenditures for all funds is reported here.

Current Expenditures

These amounts are reported in an attempt to identify those costs which by nature are more "operational" than "capital."

With Transportation -- this amount represents total non-capital expenditures from all funds except the Capital Reserve, Building, Bond Redemption, and Special Building and Technology Funds.

Without Transportation -- in addition to those adjustments noted above, this amount reduces all pupil transportation activity expenses of all funds from the calculation.

Comparison of Instructional Expenditures by Location

Table IIIA

Page 128: individual school district listings begin.

Page 147: individual charter school collaborative / board of cooperative services listings begin.

Page 150: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates instructional expenditures as they are incurred at the various locations within a school district or BOCES (e.g., elementary school, high school). Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

Elementary Schools

Instructional expenditures incurred at schools (including charters) normally classified as elementary instruction and composed of any span of grade levels from pre-school through grade 8 are reported here.

Middle Schools

Instructional expenditures incurred at schools (including charters) normally falling between elementary schools and high schools and usually consisting of some combination of grade levels between grades 5 and 9 are reported here.

Senior High Schools

Instructional expenditures incurred at schools (including charters) serving grades normally following a middle (junior high) school and ending with grade 12 are reported here.

Vocational Technical Schools

Instructional expenditures incurred at secondary schools (including charters) which are separately organized for the purposes of offering education and training in vocational and/or technical skills and occupations are reported here.

Online Schools

Instructional expenditures incurred for the purposes of offering education through a virtual online setting are reported here.

Combination Schools

Instructional expenditures incurred at schools (including charters) that house on a permanent basis more than one type of instructional organization (e.g., elementary school and middle school) are reported here.

Centralized Services

Instructional expenditures incurred in association with centralized delivery of services are reported here.

Service Centers

Instructional expenditures incurred in association with centralized operations for specific activities rather than for specific buildings or facilities are reported here.

District-Wide Costs

Instructional expenditures incurred which are not directly associated with specific district services and which are not related to the level of services provided are reported here.

Other Operational Units

Instructional expenditures incurred in relation to other locations, operational units, cost centers, or sites not categorized elsewhere are reported here.

Total Instructional Expenditures

The sum of all instructional expenditures is reported here.

Comparison of Instructional Expenditures at High Schools and Vocational Excluding Combination Schools Table IIIB

Page 152: individual school district listings begin.

Page 171: individual charter school collaborative / board of cooperative services listings begin.

Page 174: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES. Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts. See also Tables IIIC and IIID.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

General High School Education

Instructional expenditures incurred for which no feasible way exists to allocate to specific subject areas are reported here.

General Post-Secondary Education

Instructional expenditures incurred for K-12 students taking instructional course work at institutions of higher learning are reported here.

General Integrated Education

Instructional expenditures incurred for students of multiple levels or for programs which combine multiple subject areas are reported here.

Gifted and Talented Education

Instructional expenditures incurred for programs serving students who have been identified by professionally qualified personnel as being gifted and talented in areas such as academic subjects, fine arts, and vocational and technical areas are reported here.

General Instructional Media

Instructional expenditures incurred in association with the use of media resources are reported here.

Other General Education

Instructional expenditures incurred for any general education expense which cannot be categorized elsewhere are reported here.

Comparison of Instructional Expenditures at High Schools and Vocational Excluding Combination Schools Table IIIC

Page 176: individual school district listings begin.

Page 198: individual charter school collaborative / board of cooperative services listings begin.

Page 201: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES. Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts. See also Tables IIIB and IIID.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

Agriculture

Instructional expenditures incurred in association with preparation for occupations requiring knowledge and skills in agriculture production, agricultural supplies, agricultural mechanization, agricultural products (processing), ornamental horticulture, forestry, or agricultural resources are reported here.

Art

Instructional expenditures incurred in association with the organized body of subject matter involving visual, tactile, and kinesthetic expression and with the history of art are reported here.

Business

Instructional expenditures incurred in association with the development of attitudes, knowledge, skills, and understanding concerned with business principles and practices having application for personal use and/or activities in the business world are reported here.

Distributive Marketing Education

Instructional expenditures incurred in association with the performance of activities that direct the flow of goods and services, including their appropriate utilization from the producer to the consumer or user are reported here. Such activities include selling, buying, transporting, storing, promoting, financing, marketing, and managing.

English Language Arts

Instructional expenditures incurred in association with developing an understanding of the language system, proficiency and control in the use of the English language, an appreciation of a variety of literary forms, an understanding and appreciation of various aspects of past and present cultures as expressed in literature, and interests which will motivate lifelong learning are reported here.

Foreign Languages

Instructional expenditures incurred in association with learning a foreign language, including learning English as a foreign language, are reported here.

Health Occupations Education

Instructional expenditures incurred in association with knowledge, understanding, and skills required to support the health professions are reported here, including diagnostic, therapeutic, preventative, restorative, and rehabilitative services.

Physical Curriculum

Instructional expenditures incurred in association with health and safety in daily living, physical education, and recreation are reported here.

Family & Consumer Education

Instructional expenditures incurred in association with home economics understanding, attitudes, and skills relevant to personal, home, and family life and related occupations are reported here.

Industrial Arts Technology Education

Instructional expenditures incurred in association with development of an understanding about the technical, consumer, occupational, recreational, organizational, managerial, social, historical, and cultural aspects of industry and technology (including layout designing, producing, processing, assembling, testing, maintaining, servicing, and repairing any product or commodity) are reported here.

Comparison of Instructional Expenditures at High Schools and Vocational Excluding Combination Schools Table IIID

Page 203: individual school district listings begin.

Page 225: individual charter school collaborative / board of cooperative services listings begin.

Page 228: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES. Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts. See also Tables IIIB and IIIC.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

Mathematics

Instructional expenditures incurred in association with the science of relations existing between quantities (magnitude) and operations and with the science of methods used for deducting from other quantities, known or supposed, the quantities sought are reported here.

Music

Instructional expenditures incurred in association with the fine art that utilizes sounds in time in meaningful and organized manners and with the appreciation, creation, performance, and enjoyment of such art are reported here.

Natural Science

Instructional expenditures incurred in association with the physical and biological world and of the processes of discovering and validating knowledge about such world are reported here.

Office Occupations

Instructional expenditures incurred in association with opportunities for students to prepare for and achieve career objectives in public or private enterprises or organizations related to the facilitating function of the office are reported here.

Social Sciences

Instructional expenditures incurred in association with elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography, and philosophy are reported here.

Technical Education Computer Technology

Instructional expenditures incurred in association with acquisition of knowledge and skills in the area of computers are reported here.

Special Education

Instructional expenditures incurred in association with a special curriculum consisting of courses and other provisions which are different from or in addition to those provided in the usual school program and provided for exceptional pupils by specially qualified personnel are reported here.

Cocurricular Activities Athletic/Sport

Instructional expenditures incurred in association with school-sponsored athletic activities or experiences, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate on an individual basis, in small groups, or in large groups for such purposes as motivation, enjoyment, and improvement of skills are reported here.

Cocurricular Activities Nonathletic

Instructional expenditures incurred in association with school-sponsored nonathletic activities or experiences, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate on an individual basis, in small groups, or in large groups for such purposes as motivation, enjoyment, and improvement of skills are reported here.

Total Instructional Expenditures

The sum of all instructional expenditures at high schools and vocational schools excluding combination schools is reported here.

Comparison of Instructional Program Expenditures by Object

Table IVA

Page 230: individual school district listings begin.
Page 246: individual charter school collaborative / board of cooperative services listings begin.
Page 248: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates total expenditures for instruction. Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

Salaries

Amounts paid to both permanent and temporary instructional employees, including substitutes, are reported here.

Employee Benefits

Amounts paid on behalf of instructional employees for fringe benefits such as life, health, and disability insurance, retirement contributions, etc., are reported here.

Purchased Services

Amounts paid for instructional services provided by persons or firms outside the school district or board of cooperative services are reported here.

Supplies & Materials

Amounts paid for instructional items of an expendable nature are reported here.

Capital Outlay

Amounts paid for instructional items of a non-expendable nature (e.g., equipment) are reported here.

Other Expenditures

Amounts paid for all other instructional costs not included elsewhere are reported here.

Total

The sum of all instructional expenditures is reported here.

Comparison of Support Program Expenditures Table IVB

Page 250:	individual school district listings begin.
Page 266:	individual charter school collaborative / board of cooperative services listings begin.
Page 268:	school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table illustrates total expenditures for support services. The reported amounts include expenditures for salaries, employee benefits, purchased services, supplies and materials, capital outlay, and other costs.

Pupils

Amounts paid for activities designed to assess and improve the well-being of students and to supplement the teaching process (e.g., medical, placement, and guidance services) are reported here.

Instructional Staff

Amounts paid for activities associated with assisting instructional staff with the content and process of providing learning experiences for students (e.g., curriculum development) are reported here.

General Administration

Amounts paid for activities associated with establishing and administering school district operating policies (e.g., board of education, superintendent, legal, and auditing services) are reported here.

School Administration

Amounts paid for activities associated with overall administration responsibility of a school or a combination of schools (e.g., school principal services) is reported here.

Operations & Maintenance

Amounts paid for activities associated with the operation and maintenance of grounds, buildings, and equipment are reported here.

Pupil Transportation

Amounts paid for transportation of students to and from their places of residence and the public schools in which they are enrolled (and including school activities held at sites other than the public schools) are reported here.

Food Services

Amounts paid for providing food to students and staff, including preparation and delivery, is reported here.

Other Support

Amounts paid for all other support services (e.g., business office and planning and evaluation services) are reported here.

Total

The sum of all expenditures for support services is reported here.

Comparison of All Program Expenditures Table IVC

Page 270: individual school district listings begin.
Page 295: individual charter school collaborative / board of cooperative services listings begin.
Page 299: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table summarizes total expenditures classified by instruction, support, community, and other services. See also Tables IVA and IVB for more detailed illustrations.

Total Instruction

The sum of all expenditures for instruction as reported in Table IVA (see page xx) is reported here.

Total Support Services

The sum of all expenditures for support services as reported in Table IVB (see page xxii) is reported here.

Community Services

Amounts paid for activities associated with providing services to the community (e.g., recreation and child care programs) are reported here.

Other Expenditures

Amounts paid for all expenditures other than Instruction, Support Services, and Community Services are reported here.

Total Expenditures

The sum of all Instruction, Support Services, Community Services, and Other expenditures is reported here.

Comparison of Salaries and Benefits by Job Classification

Table V

Page 301:	individual school district listings begin.
Page 326:	individual charter school collaborative / board of cooperative services listings begin.
Page 329:	school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

This table summarizes the largest expenses for most school districts and boards of cooperative services (salaries and employee benefits) and illustrates these expenses by the type of personnel for which such costs are incurred.

Administrator

Salary and benefit costs incurred for individuals who perform managerial activities and who are responsible for developing and interpreting policies or regulations and for executing those policies or regulations through the direction of other individuals are reported here.

Professional Instructional

Salary and benefit costs incurred for individuals who perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree, including skills in the field of education or educational psychology, are reported here.

Professional Other

Salary and benefit costs incurred for individuals who perform assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree but not requiring skills in the field of education are reported here.

Paraprofessionals

Salary and benefit costs incurred for individuals who perform activities supporting professional individuals/functions are reported here.

Office Administrative Support

Salary and benefit costs incurred for individuals who perform the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, or transactions are reported here.

Crafts, Trades, Services

Salary and benefit costs incurred for individuals who perform tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs are reported here.

Total Salaries and Benefits

The sum of all salary and benefit costs is reported here.

INDEX OF SCHOOL DISTRICTS IN COLORADO

District..... County	District..... County	District..... County	District..... County
Academy 20El Paso	Canon City RE-1.....Fremont	Elbert 200 Elbert	Ignacio 11 JTLa Plata
Adams 12 Five Star Adams	Centennial R-1..... Costilla	Elizabeth C-1..... Elbert	Jefferson County R-1 .. Jefferson
Adams County 14..... Adams	Center 26 JT..... Saguache	Ellicott 22..... El Paso	Johnstown-Milliken RE-5J.. Weld
Adams-Arapahoe 28J . Arapahoe	Cheraw 31 Otero	Englewood 1.....Arapahoe	Julesburg RE-1 Sedgwick
Agate 300..... Elbert	Cherry Creek 5..... Arapahoe	Falcon 49 El Paso	Karval RE-23..... Lincoln
Aguilar Reorganized 6Las Animas	Cheyenne County RE-5Cheyenne	Fort Morgan RE-3 Morgan	Keenesburg RE-3(J)..... Weld
Akron R-1 Washington	Cheyenne Mountain 12 . El Paso	Fountain 8 El Paso	Kim Reorganized 88. Las Animas
Alamosa RE-11J..... Alamosa	Clear Creek RE-1..... Clear Creek	Fowler R-4J Otero	Kiowa C-2 Elbert
Archuleta County 50 JTArchuleta	Colorado Springs 11 El Paso	Fremont RE-2.....Fremont	Kit Carson R-1 Cheyenne
Arickaree R-2..... Washington	Consolidated C-1 Custer	Frenchman RE-3 Logan	La Veta RE-2..... Huerfano
Arriba-Flagler C-20.....Kit Carson	Cotopaxi RE-3 Fremont	Garfield 16.....Garfield	Lake County R-1..... Lake
Aspen 1 Pitkin	Creede Consolidated 1.. Mineral	Garfield RE-2.....Garfield	Lake Lamar RE-2..... Prowers
Ault-Highland RE-9..... Weld	Cripple Creek-Victor RE-1.. Teller	Genoa-Hugo C113 Lincoln	Las Animas RE-1.....Bent
Bayfield 10 JT-R..... La Plata	Crowley County RE-1-J ..Crowley	Gilpin County RE-1..... Gilpin	Lewis-Palmer 38 El Paso
Bennett 29J Adams	De Beque 49JT..... Mesa	Granada RE-1..... Prowers	Liberty J-4 Yuma
Bethune R-5Kit Carson	Deer Trail 26J..... Arapahoe	Greeley 6 Weld	Limon RE-4J Lincoln
Big Sandy 100J..... Elbert	Del Norte C-7.....Rio Grande	Gunnison Watershed RE1J	Littleton 6Arapahoe
Boulder Valley RE 2..... Boulder	Delta County 50(J)..... Delta Gunnison	Lone Star 101..... Washington
Branson Reorganized 82 Las Animas	Denver County 1 Denver	Hanover 28 El Paso	Mancos RE-6.....Montezuma
Briggsdale RE-10 Weld	Dolores RE-2..... Dolores	Harrison 2 El Paso	Manitou Springs 14 El Paso
Brighton 27J Adams	Dolores RE-4A Montezuma	Haxtun RE-2J..... Phillips	Manzanola 3J.....Otero
Brush RE-2(J) Morgan	Douglas County RE 1 Douglas	Hayden RE-1 Routt	Mapleton 1 Adams
Buena Vista R-31..... Chaffee	Durango 9-R La Plata	Hinsdale County RE 1 ...Hinsdale	Mc Clave RE-2 Bent
Buffalo RE-4 Logan	Eads RE-1..... Kiowa	Hi-Plains R-23 Kit Carson	Meeker RE1 Rio Blanco
Burlington RE-6J.....Kit Carson	Eagle County RE 50 Eagle	Hoehne Reorganized 3Las Animas	Mesa County Valley 51.....Mesa
Byers 32J Arapahoe	East Grand 2 Grand	Holly RE-3 Prowers	Miami/Yoder 60 JT El Paso
Calhan RJ-1.....El Paso	East Otero R-1 Otero	Holyoke RE-1J Phillips	Moffat 2..... Saguache
Campo RE-6..... Baca	Eaton RE-2..... Weld	Huerfano RE-1 Huerfano	Moffat County RE:No 1 .. Moffat
	Edison 54 JT..... El Paso	Idalia RJ-3 Yuma	Monte Vista C-8..... Rio Grande

District..... County

Montezuma-Cortez RE-1
 Montezuma
 Montrose County RE-1J Montrose
 Mountain Valley RE 1..Saguache
 North Conejos RE-1J Conejos
 North Park R-1 Jackson
 Norwood R-2J..... San Miguel
 Otis R-3..... Washington
 Ouray R-1 Ouray
 Park County RE-2 Park
 Park (Estes Park) R-3 Larimer
 Pawnee RE-12 Weld
 Peyton 23 JT..... El Paso
 Plainview RE-2..... Kiowa
 Plateau RE-5..... Logan
 Plateau Valley 50 Mesa
 Platte Canyon 1..... Park
 Platte Valley RE-3..... Sedgwick
 Platte Valley RE-7 Weld
 Poudre R-1 Larimer
 Prairie RE-11..... Weld
 Primero Reorganized 2Las Animas
 Pritchett RE-3 Baca
 Pueblo City 60 Pueblo
 Pueblo County Rural 70 ..Pueblo
 Rangely RE-4 Rio Blanco
 Ridgway R-2..... Ouray
 Roaring Fork RE-1..... Garfield
 Rocky Ford R-2 Otero
 Salida R-32 Chaffee
 Sanford 6J..... Conejos

District..... County

Sangre de Cristo RE-22JAlamosa
 Sargent RE-33J..... Rio Grande
 Sheridan 2 Arapahoe
 Sierra Grande R-30..... Costilla
 Silverton 1 San Juan
 South Conejos RE-10..... Conejos
 South Routt RE 3 Routt
 Springfield RE-4 Baca
 Steamboat Springs RE-2.... Routt
 Strasburg 31J..... Adams
 Stratton R-4..... Kit Carson
 St Vrain Valley RE 1J Boulder
 Summit RE-1..... Summit
 Swink 33 Otero
 Telluride R-1 San Miguel
 Thompson R-2J..... Larimer
 Trinidad 1 Las Animas
 Valley RE-1..... Logan
 Vilas RE-5..... Baca
 Walsh RE-1 Baca
 Weld RE-1..... Weld
 Weld County RE-8 Weld
 Weldon Valley RE-20(J) . Morgan
 West End RE-2..... Montrose
 West Grand 1-JT..... Grand
 Westminster 50..... Adams
 Widefield 3 El Paso
 Wiggins RE-50(J)..... Morgan
 Wiley RE-13 JT Prowers
 Windsor RE-4..... Weld

District..... County

Woodland Park RE-2 Teller
 Woodlin R-104..... Washington
 Wray Rd-2..... Yuma
 Yuma 1..... Yuma