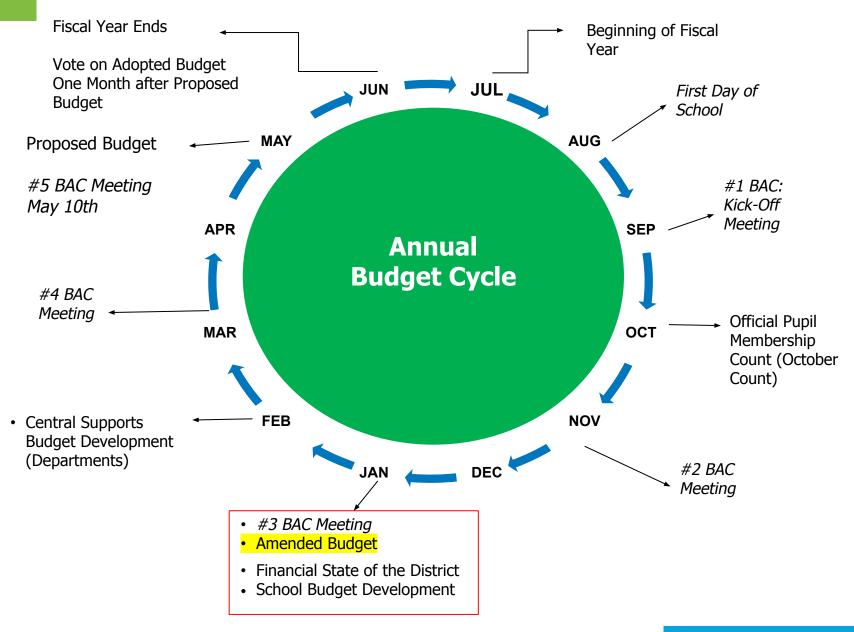


DPS Budget Timeline



AMENDED BUDGET PROCESS OVERVIEW

Per state statute and CDE regulations, the Board of Education may review and change the adopted budget with respect to both revenues, expenditures and appropriation by fund prior to January 31st of each fiscal year

Potential reasons for making changes to the Adopted Budget include:

- Correcting beginning fund balances to audited prior year ending balances
- Updating revenue and expenditures to reflect:
 - Actual October Count enrollment
 - Any known changes to the State of Colorado's Budget
 - Issuance or refunding of GO Bonds or COP's
- Addition of new federal, state, local, or private grants
- Adjusting appropriations for new program rollouts, compensation increases, forecasted savings or reductions approved after the Adopted Budget process

Any approved changes to the Adopted Budget by the Board of Ed will be used for reporting purposes for the remainder of the fiscal year under the title of the "Amended Budget"

2021-22 Adopted vs. Amended Budget

FY22 Adopted Budget - Reduction to Fund Balance	\$	(3,790)
Positive Changes		
Anticipated Underspend at Schools & Departments	\$	7,033
At-Risk Population (Higher in Denver / Lower State-wide)	\$	5,398
Higher Mill Levy Override Revenue	\$	2,865
Higher AV increased revenue for 2020 Special MLO	\$	1,576
Total Positive Changes	\$	16,872
Negative Changes		
Lower than projected enrollment (Funded Pupil Count)	\$	(5,658)
Other Miscellaneous True-Up	\$	(1,878)
Total Negative Changes	\$	(7,536)
Net Change	\$	9,336
FY22 Amended Budget - Addition to Fund Balance	Ś	5,547

Amounts are shown in thousands of dollars

- Savings forecasted from Budgetary Underspending
- Revenue Changes: Enrollment, Change in ELL, Share of At Risk Funding, Additional CPP funding above Forecast
- Fall Adjustments: Changes in funding at Schools and use of Stimulus Funds for Enrollment Loss
- "Other Miscellaneous" includes adjustments to ECE tuition, final compensation changes, health insurance pool, and AmeriCorps settlement.
- Total change from Adopted is equal to about ¾ of 1 percent of the total expense budget

CHANGES FROM ADOPTED TO AMENDED BUDGET – OTHER FUNDS

Operations & Technology Special Revenue Fund

• 2020 Mill Levy. Adjusted appropriation to \$34M to account for actual 2021 assessed value less projected uncollectible taxes.

Grants Special Revenue Fund

• Increased appropriation \$32.7M to account for additional grants including FY22 ESSER expenses and timing of expenditures from prior year grant awards. Fund includes Title I, IDEA, and the Emily Griffith Technical College.

Pupil Activity Fund

• Increased appropriation \$882k due to a higher than anticipated beginning fund balance. Interfund transfer from general fund was increased \$568k.

ProComp Special Revenue Fund

Beginning fund balance increased by \$312k, no change to appropriation

Bond Redemption Fund

 Decreased appropriation \$12.7M due to smaller beginning fund balance and true up of projected revenues based on actual 2021 assessed value less projected uncollectible taxes.

CHANGES FROM ADOPTED TO AMENDED BUDGET – OTHER FUNDS

Building Fund

• Beginning fund balance increased by \$26.2M, no change to appropriation

Capital Reserve Fund

• Increased appropriation \$31.9M due to higher than anticipated beginning fund balance related to the timing of project expenditures. Adjusted budgeted interfund transfer between general fund and CRF to be \$0.

Food Service Fund

 Increased appropriation by \$2.9M for actual beginning fund balance, which resulted from state relief funds received late in FY21.

Warehouse/Reproduction Internal Service Fund

Decreased appropriation \$118k due to lower than anticipated beginning fund balance

Private Purpose Trust Fund and Government Permanent Fund

 Increased appropriation \$1.2M and \$1k respectively due to higher than anticipated beginning fund balances

2021-22 Amended Budget Fund Schedules

General Fund without Special Projects



		FY21-22	5000000			FY21-22
Unaudited (\$'s in Thousands)		Adopted Budget	Adj	ustments		Amended Budget
Beginning Balance	\$	83,753	\$	17,710	\$	101,464
Revenue		100.00				
Property Taxes	\$	804,117	\$	(2,052)	\$	802,065
State Categorical	\$	55,096	\$	(2,780)	\$	52,316
State Equalization	\$	190,175	\$	9,327	\$	199,501
Specific Ownership Taxes	\$	59,869	\$	(6,490)	\$	53,379
Federal Revenue	\$	1,042	\$	+	\$	1,042
Other Local Support	\$	20,873	\$	3,983	\$	24,856
Charter School Capital Construction	\$	3,672	\$	+	\$	3,672
Charter Services Revenue	\$	34,858	\$	333	\$	35,191
Other Miscellaneous	\$		\$	+	\$	- 1
Total Revenue	\$	1,169,701	\$	2,321	\$	1,172,022
Expense	21	2222	120	100	2	2051015
Employee Salaries	5	628,097	\$	(45,303)	\$	582,794
Employee Benefits	\$	120,727	\$	(7,206)	\$	113,521
Charter Schools	\$	231,992	\$	(400)	\$	231,592
Supplies & Materials	\$	33,391	\$	25,107	\$	58,499
Purchased Services	\$	45,261	\$	24,266	\$	69,527
Property	\$	6,777	\$	(750)	\$	6,027
Debt Service Interest	5	44,004	\$	-	\$	44,004
Debt Service Principal	\$	26,222	\$	7.5	\$	26,222
Other Expenses	\$	4,596	\$	2,312	\$	6,908
Site Assigned Reserves	\$	22,309	\$	(5,632)	\$	16,677
School Location/Relocation Support	\$	400	\$	(400)	\$	-
School Carry Forward	\$		\$	*	\$	
Unassigned Teacher	\$	1,831	\$	80	\$	1,910
Total Expense		1,165,608	*	(7,926)	\$	1,157,682
Appropriated Reserves Restricted – TABOR Reserves	·		12	1	0.2	
Assigned Reserves	5	35,691	\$	70	5	35,761
		75.000	7.7	17 000	2.7	70.454
General Contingency	\$	25,982	\$	13,482	\$	39,464
CDE Audit	\$	1,000	\$	- 53	\$	1,000
Utilities	\$	2,000	\$	***	\$	2,000
School Location/Relocation Support Reserves	\$	3,000	\$	-	\$	3,000
Unassigned Teacher Reserves	\$	4,000	\$	***	\$	4,000
Risk Fund Reserves	\$	4,000	\$	-	\$	4,000
Additional Student Supports	\$		\$	+	\$	-
Total Appropriated Reserves	\$	75,673	\$	13,552	\$	89,225
Interfund Transfers	\$	7,883	\$	994	\$	8,876
Total Appropriation	\$	1,249,164	\$	6,619	\$	1,255,783
Unappropriated Reserves		4,291	\$	13,412	\$	17,703

- . See detail notes in Financial State of the District
- . Forecasting actual spends (and underspends) in schools and departments

General Fund with Special Projects



		FY21-22		and the second		FY21-22
Unaudited (5's in Thousands)		Adopted Budget	Adj	ustments		Amended Budget
Beginning Balance	s	107,233	\$	17,903	\$	125,135
Revenue						
Property Taxes	s	804,117	\$	(2,052)	\$	802,065
State Categorical	5	55,096	\$	(2,780)	\$	52,316
State Equalization	5	190,175	\$	9,327	\$	199,501
Specific Ownership Taxes	5	59,869	\$	(6,490)	5	53,379
Federal Revenue	5	1,042	5	-	\$	1,040
Other Local Support	\$	40,873	\$	4.106	5	44,979
Charter School Capital Construction	\$	3,672	\$	100	5	3,672
Charter Services Revenue	5	34,858	5	333	5	35,191
Other Miscellaneous	4	610,000	\$		5	
Total Revenue	\$	1,189,701	\$	2,444	\$	1,192,145
Expense		380-50255	390	505000000	0.5	
Employee Salaries	\$	639,340	\$	(45,301)	\$	594,039
Employee Benefits	\$	123,476	\$	(7,210)	\$	116,266
Charter Schools	\$	231,992	\$	(400)	\$	231,592
Supplies & Materials	\$	35,196	\$	25,148	\$	60,344
Purchased Services	\$	48,293	\$	24,268	\$	72,561
Property	\$	7,278	\$	(750)	\$	6,528
Debt Service Interest	\$	44,004	\$	200	\$	44,004
Debt Service Principal	\$	26,222	\$		\$	26,222
Other Expenses	\$	4,749	\$	2,313	\$	7,062
Site Assigned Reserves	5	22,526	\$	(5,632)	\$	16,893
School Location/Relocation Support	\$	400	\$	(400)	\$	+
School Carry Forward	5	-	\$	-	\$	
Unassigned Teacher	\$	1,831	\$	80	\$	1,910
Total Expense	\$	1,185,308	\$	(7,885)	\$	1,177,422
Appropriated Reserves		1000000				
Restricted – TABOR Reserves	\$	35,691	\$	70	\$	35,761
Assigned Reserves	\$	23,479	\$	275	\$	23,754
General Contingency	\$	25,982	\$	13,482	\$	39,464
CDE Audit	\$	1,000	\$		\$	1,000
Utilities	\$	2,000	\$	-	\$	2,000
School Location/Relocation Support Reserves	\$	3,000	\$		\$	3,000
Unassigned Teacher Reserves	5	4,000	\$	-	\$	4,000
Risk Fund Reserves	5	4,000	\$	-	\$	4,000
Additional Student Supports	\$		\$		\$	-
Total Appropriated Reserves	\$	99,152	\$	13,826	\$	112,979
Interfund Transfers	\$	8,183	\$	994	\$	9,176
Total Appropriation	\$	1,292,643	\$	6,935	\$	1,299,577
Unappropriated Reserves	\$	4,291	\$	13,412	\$	17,703

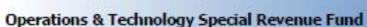
[.] See detail notes in Financial State of the District

Special Projects



Unaudited (\$'s in Thousands)	i i	Y21-22 Idopted Budget	Adju	stments	FY21-22 Amended Budget		
Beginning Balance	\$	23,479	\$	192	\$	23,672	
Revenue			-00		578		
Property Taxes	5		\$	-	\$		
State Categorical	5	-	5	-	\$	-	
State Equalization	\$		\$	-	\$	-	
Specific Ownership Taxes	\$	-	\$	-	\$	+	
Federal Revenue	\$	-	\$	-	\$	-	
Other Local Support	\$	20,000	\$	123	\$	20,123	
Charter School Capital Construction	5	(-0,-1	\$	-	\$		
Charter Services Revenue	5		\$	-	\$	-	
Other Miscellaneous	\$	-	\$	+ 10	\$	+ 3	
Total Revenue	\$	20,000	\$	123	\$	20,123	
Expense							
Employee Salaries	\$	11,243	\$	2	\$	11,245	
Employee Benefits	\$	2,750	\$	(4)	\$	2,746	
Charter Schools	\$	-	\$	-	\$	+	
Supplies & Materials	\$	1,804	\$	41	\$	1,845	
Purchased Services	\$	3,032	\$	2	\$	3,034	
Property	\$	501	\$	-	\$	501	
Debt Service Interest	\$		\$	-	\$	-	
Debt Service Principal	\$	7	\$	-	\$	-	
Other Expenses	\$	153	\$	0	\$	153	
Site Assigned Reserves	\$	217	\$	-	\$	217	
School Location/Relocation Support	\$		\$	-	\$	-	
School Carry Forward	\$	-	\$	-	\$		
Unassigned Teacher	\$	0.00	\$		\$		
Total Expense	\$	19,700	\$	40	\$	19,740	
Appropriated Reserves	1 100		102		380		
Restricted - TABOR Reserves	\$	-	\$	-	\$	-	
Assigned Reserves	\$	23,479	\$	275	\$	23,754	
General Contingency	\$	-	\$	-	\$	+	
CDE Audit	\$	-	\$	+ 1	\$	-	
Utilities	\$	-	\$	-	\$		
School Location/Relocation Support Reserves	\$		\$		\$	-	
Unassigned Teacher Reserves	5		\$	-	5	-	
Risk Fund Reserves	\$	-	\$	-	8	-	
Additional Student Supports	5	4	\$	-	\$	-	
Total Appropriated Reserves	\$	23,479	\$	275	\$	23,754	
Interfund Transfers	\$	300	\$		\$	300	
Total Appropriation	5	43,479	\$	315	\$	43,795	
Unappropriated Reserves	\$		\$		\$		

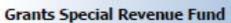
Adjustments made to individual project accounts from estimate made at Adopted Budget





		Y21-22 dopted	100000			Y21-22 mended
Unaudited (\$'s in Thousands)		Budget	Adju	stments	1000	ludget
Beginning Balance	\$	*	\$	- 63	\$	
Revenue	70	10/1/2011		0.000		
Property Taxes	\$	33,600	\$	403	\$	34,003
State Categorical	\$		\$	77	\$	
State Equalization	\$	**	\$		\$	
Specific Ownership Taxes	\$	50	\$	*3	\$	-
Federal Revenue	\$	**	\$	**3	\$	*
Other Local Support	\$	**	\$	-	\$	
Charter School Capital Construction	\$	70	\$	-	\$	
Charter Services Revenue	\$		\$	-	\$	-
Other Miscellaneous	\$	-	\$		\$	
Total Revenue	\$	33,600	\$	403	\$	34,003
Expense	100	1000000000	393	A180501	201	
Employee Salaries	\$	12,552	\$	9,171	\$	21,724
Employee Benefits	\$	3,149	\$	1,554	\$	4,703
Charter Schools	\$	7,615	\$	(39)	\$	7,576
Supplies & Materials	\$	6,469	\$	(6,469)	\$	7
Purchased Services	\$	3,815	\$	(3,815)	\$	*
Property	\$	-	\$	-	\$	
Debt Service Interest	\$	50	\$	-	\$	
Debt Service Principal	\$		\$	-	\$	-
Other Expenses	\$	50	\$	63	\$	7
Site Assigned Reserves	\$	**	\$	**	\$	
School Location/Relocation Support	\$	33	\$	**	\$	-
School Carry Forward	\$	53	\$	- 3	\$	
Unassigned Teacher Total Expense	5	33,600	5	403	5	34,003
Total Expense	7	33,000	*	403	,	34,003
Appropriated Reserves Restricted – TABOR Reserves		48.	Yes	10.5		
	3	53	\$	53	\$	
Assigned Reserves		50	\$	7.5	\$	-
General Contingency	1	77	\$	-	\$	-
CDE Audit	\$	- 15 H	\$	68	\$	
Utilities	\$	- 5	\$	73	\$	7
School Location/Relocation Support Reserves	\$	53	\$	-	\$	
Unassigned Teacher Reserves	\$	**	\$	**	\$	+
Risk Fund Reserves	\$	53	\$	63	\$	
Additional Student Supports	\$		\$	* 0	\$	
Total Appropriated Reserves	\$		*		\$	
Interfund Transfers	\$	828	*	10.00	\$	*
Total Appropriation	\$	33,600	\$	403	\$	34,003
Unappropriated Reserves	\$		\$			

- Revenue trued up to actual 2021 Mill Levy Certification (7.33% AV increase) less 1% uncollectible.
- . Charter share trued up and District Share moved to all salary accounts, where expenses will likely post.





Francis Special Revenue Funu	ALC: NO				Discover a lie	on at refine street.
		FY21-22 Adopted	Ad	justments		FY21-22 Unionded
Unaudited (\$'s in Thousands)		Budget		4.004		Budget
Beginning Balance	\$	11,363	\$	4,934	\$	16,297
Revenue	310		68			
Property Taxes	\$		\$	27	\$	3.7
State Categorical	\$	10,208	\$	6,895	\$	17,102
State Equalization	\$	-	\$	1.0	\$	
Specific Ownership Taxes	\$		\$	4/15-14	\$	- T
Federal Revenue	\$	232,169	\$	11,798	\$	243,967
Other Local Support	\$	20,538	\$	9,104	\$	29,643
Charter School Capital Construction	\$		\$	-	\$	
Charter Services Revenue	\$	-	\$		\$	
Other Miscellaneous	\$	****	\$	0	\$	0
Total Revenue	*	262,915	\$	27,797	\$	290,713
Expense						
Employee Salaries	\$	31,974	\$	56,206	\$	88,180
Employee Benefits	\$	7,881	\$	13,684	\$	21,566
Charter Schools	\$	7,993	\$	18,759	\$	26,753
Supplies & Materials	\$	4,695	\$	10,537	\$	15,232
Purchased Services	\$	32,719	\$	48,667	\$	81,387
Property	\$	258	\$	9,400	\$	9,658
Debt Service Interest	\$	-	\$	1000	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	6,470	\$	38,937	\$	45,407
Site Assigned Reserves	\$	170,353	\$	(166,112)	\$	4,240
School Location/Relocation Support	\$	-	\$		\$	-
School Carry Forward	\$	9	\$		\$	
Unassigned Teacher	. \$	1000000000	\$		\$	N. X. A. T. S
Total Expense	*	262,344	\$	30,079	\$	292,423
Appropriated Reserves	88		9537		1000	
Restricted – TABOR Reserves	\$	-	\$		\$	115
Assigned Reserves	\$	12,584	\$	2,652	\$	15,236
General Contingency	\$	-	\$	-	\$	
CDE Audit	\$		\$	-	\$	
Utilities	\$	9	\$	-	\$	-
School Location/Relocation Support Reserves	\$	200	\$		\$	
Unassigned Teacher Reserves	\$	-	\$		\$	
Risk Fund Reserves	5		5	-	5	-
Additional Student Supports	\$		\$		\$	
Total Appropriated Reserves	\$	12,584	\$	2,652	\$	15,236
Interfund Transfers	\$	(649)			\$	(649)
Total Appropriation	\$	274,279	\$	32,731	\$	307,010
Unappropriated Reserves	5		5		5	

- Grants and EGTC
- Grant estimated reserves allocated to expense accounts and beginning fund balances updated.

Pupil Activity Fund



upii Activity runa	2000		10		Discover a hope	a or Olive throat
		Y21-22				Y21-22
Unaudited (\$'s in Thousands)		dopted Sudget	Adju	estments		mended Sudget
Beginning Balance	5	4,500	5	882	5	5,382
Revenue	7.0	.44.54	7.			
Property Taxes State Categorical	1 3	57	7	- 5	\$	15
State Equalization		38	7	- 8	3	- 82
Specific Ownership Taxes		33	3	0	3	12
Federal Revenue	1	25	-	121	7	
Other Local Support		10,530	-		-	10,530
Charter School Capital Construction	1		\$	-	4	***
Charter Services Revenue	s	20	5		\$	100
Other Miscellaneous			1	0	4	
Total Revenue	\$	10,530	\$	-	\$	10,530
Expense						
Employee Salaries	\$	3,600	5	(431)	5	3,169
Employee Benefits	\$	842	\$	(111)	\$	731
Charter Schools	5	-	\$	-	\$	
Supplies & Materials	\$	10,240	\$	412	\$	10,652
Purchased Services	\$	605	\$	1,395	\$	2,000
Property	\$	9	\$	(4)	\$	4
Debt Service Interest	\$	+:	\$		\$	2.0
Debt Service Principal	\$	-	\$	-	\$	
Other Expenses	\$	334	\$	(29)	\$	306
Site Assigned Reserves	\$	-	\$	-	\$	-
School Location/Relocation Support	\$	+11	\$	-	\$	177
School Carry Forward	\$	+ 1	\$	9	\$	-
Unassigned Teacher	\$		\$	100.500	\$	
Total Expense	\$	15,631	\$	1,232	\$	16,862
Appropriated Reserves	123		89		SIVI	
Restricted – TABOR Reserves		-	\$		\$	
Assigned Reserves	\$	4,500	\$	217	\$	4,717
General Contingency	\$	*	\$		\$	-
CDE Audit	\$	*	\$	-	\$	-
Utilities	\$	* "	\$		\$	
School Location/Relocation Support Reserves	\$	**	\$	270	\$	
Unassigned Teacher Reserves	\$	*	\$	-	\$	
Risk Fund Reserves	\$	-	\$		\$	
Additional Student Supports	. \$	*	\$		\$	
Total Appropriated Reserves	\$	4,500	\$	217	*	4,717
Interfund Transfers	\$	(5,101)	\$	(568)	\$	(5,668
Total Appropriation	\$	15,030	\$	882	\$	15,912
Unappropriated Reserves	\$		5	* 1	\$	

- Athletics and Student Activity Funds (SAF)
 Athletics received approved increase in IFT; Reallocated expenditures; Updated beginning balance

ProComp Special Revenue Fund



rocomp Special Revenue rund					District a State	U of Operforely*
Unaudited (\$'s in Thousands)		Y21-22 dopted Budget	Adju	staments	A	Y21-22 mended Sudget
Beginning Balance	\$	7,365	\$	312	\$	7,676
Revenue						
Property Taxes	\$	36,470	\$		\$	36,470
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	+	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	
Federal Revenue	\$	-	\$	+	\$	
Other Local Support	\$	40	\$	-	\$	40
Charter School Capital Construction	\$	(-)	\$	+	\$	-
Charter Services Revenue	\$	5-5	\$	+	\$	-
Other Miscellaneous	\$		\$		\$	H-10-10-712
Total Revenue	\$	36,510	\$		\$	36,510
Expense	565	0.000000	100			
Employee Salaries	\$	29,977	\$	-	\$	29,977
Employee Benefits	\$	6,512	\$		\$	6,512
Charter Schools	\$	-	\$		\$	-
Supplies & Materials	\$	1	\$		\$	1
Purchased Services	\$	150	\$	+	\$	150
Property	\$	-	\$		\$	-
Debt Service Interest	\$	(*)	\$	+	\$	-
Debt Service Principal	\$	0.00	\$		\$	-
Other Expenses	\$	(=)	\$	3.70	\$	5.75
Site Assigned Reserves	\$	-	\$		\$	
School Location/Relocation Support	\$		\$		\$	
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	646	\$	+	5	-
Total Expense	\$	36,640	\$	*	\$	36,640
Appropriated Reserves						
Restricted - TABOR Reserves	\$	-	\$		\$	-
Assigned Reserves	\$	-	\$	+	\$	-
General Contingency	\$	~	\$	-	\$	-
CDE Audit	\$	0.00	\$		\$	-
Utilities	\$	-	\$	-	\$	
School Location/Relocation Support Reserves	\$	345	\$	-	\$	-
Unassigned Teacher Reserves	\$	-	5		\$	-
Risk Fund Reserves	\$	-	\$		\$	
Additional Student Supports	5		5	-	5	-
Total Appropriated Reserves	\$	*:	\$	*3	\$	- 33
Interfund Transfers	\$	•	\$	20	\$	-
Total Appropriation	\$	36,640	\$	-	\$	36,640
Unappropriated Reserves	5	7,235	5	312	\$	7,546

Beginning balance was trued up to actual with change impacting unappropriated reserves

Bond Redemption Fund



	THE RESERVE	FY21-22	67		100	FY21-22
		Adopted	100	AND DESCRIPTION		Lmended
Unaudited (\$'s in Thousands)		Budget	Ad	justments		Budget
Beginning Balance	\$	225,618	\$	(1,599)	\$	224,019
Revenue			100	0201102-01		
Property Taxes	\$	226,562	\$	(11,051)	\$	215,512
State Categorical	\$	20000	\$		\$	-
State Equalization	\$	-	\$	+	\$	
Specific Ownership Taxes	\$		\$	-	\$	-
Federal Revenue	\$	-	\$	+	\$	
Other Local Support	\$	68	\$	-	\$	68
Charter School Capital Construction	\$	-	\$	-	\$	-
Charter Services Revenue	\$	5-5	\$	1.0	\$	-
Other Miscellaneous	. \$	57705500	\$	V.0005.00	\$	
Total Revenue	\$	226,631	\$	(11,051)	\$	215,580
Expense	20	- 60	200			
Employee Salaries	\$		\$		\$	-
Employee Benefits	\$	(5)	\$		\$	2.5
Charter Schools	\$		\$		\$	-
Supplies & Materials	\$		\$		\$	-
Purchased Services	\$	120	\$	-	\$	120
Property	\$		\$		\$	
Debt Service Interest	\$	88,480	\$		\$	88,480
Debt Service Principal	\$	119,265	\$	-	\$	119,265
Other Expenses	\$		\$	1.7	\$	
Site Assigned Reserves	\$	373	\$	100	\$	-
School Location/Relocation Support	\$	375	\$		\$	- 3
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher Total Expense	5	207,865	3	-	5	207,865
		207,000	7		1	207,000
Appropriated Reserves Restricted – TABOR Reserves		120	\$	12	4	12
Assigned Reserves		244,383	\$	(12,650)	5	231,733
General Contingency	1	294,303	5	(12,000)	5	231,733
CDE Audit		-		-		- 2
Utilities		0				
School Location/Relocation Support Reserves	7	0	-	12	7	
	-			100	7	
Unassigned Teacher Reserves	9				7	
Risk Fund Reserves	3	©	\$	- 3	3	- 2
Additional Student Supports Total Appropriated Reserves	5	244,383	\$	(12,650)	\$	231,733
	1	244,303	1	(12,050)		231,733
Interfund Transfers		453.240	\$	(43.650)	\$	430 F00
Total Appropriation	\$	452,248	\$	(12,650)	\$	439,599
Unappropriated Reserves	\$	*	\$		\$	3

- Revenue trued up to actual 2021 Mill Levy Certification less uncollectible
 Beginning balance trued up to actual

Building Fund



À	721-22 dopted Sudget 476,615	* *****	26,197	A	FY21-22 mended Budget 502,812
	476,615	* *****			Budget
	2,000	\$ \$ \$ \$ \$ \$	26,197		
	2,000	\$ \$ \$ \$ \$ \$	-	\$ \$ \$	
\$		T	:	\$ \$ \$	
\$		T			
\$		T		\$	
\$		T		\$	-
\$		T		1	
\$		T		-	
\$		T	23	4	2,000
\$	2000	T		-	2100
\$	2.000	5	23	4	0
\$	2.000	5	-	1	
	2,000	\$	· •	\$	2,000
	10000000	-72		20.11	
4	8,117	\$		4	8,117
	2,182	\$	2	5	2,187
	+	\$	- 2	5	
		\$	-	\$	
	-	\$	-	\$	
\$	180,000	\$	+11	\$	180,000
\$	-	\$	-	\$	
\$	(190)	\$	-	\$	
\$	-	\$	-	\$	
\$		\$	* 1	\$	
\$	**	\$	*	\$	-
\$	-	\$	500	\$	-
\$		\$	-	\$	
\$	190,299	\$		\$	190,299
	1000	250	16-	655	
\$		-	-	\$	
\$	30,000		50	\$	30,000
\$		\$	* .	\$	
\$	-	\$	-	\$	
\$	-	\$	755	\$	
\$	-	\$	+ 1	\$	
\$		\$	**	\$	(*)
\$		\$	-	\$	-
\$	-	\$	-	\$	0.00
\$	30,000	\$		\$	30,000
\$	-	\$		\$	
\$	220,299				220,299
		-		-	
***		30,000	\$ 190,299 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ \$ - \$

Beginning balance trued up to actual

Capital Reserve Fund



	- 1	W24 22	100			was 22
		Y21-22 Mopted				Y21-22 mended
Unaudited (\$'s in Thousands)		Budget	Adj	ustments	100	Sudget
Beginning Balance	\$	41,000	\$	31,934	\$	72,934
Revenue						
Property Taxes	\$	-	\$		\$	
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	2.5	\$. +
Specific Ownership Taxes	\$	-	\$	86	5	
Federal Revenue	\$	6,413	\$	-	\$	6,413
Other Local Support	\$	19,397	\$	-	\$	19,397
Charter School Capital Construction	\$	+	\$	-	5	
Charter Services Revenue	\$	-	\$	5.00	\$	-
Other Miscellaneous	\$		\$		\$	- T
Total Revenue	\$	25,810	\$	*	\$	25,810
Expense		996	800	66		
Employee Salaries	\$	-	\$		\$	
Employee Benefits	\$	35	\$	1.5	\$	
Charter Schools	\$	- 5	\$	3.5	\$. +
Supplies & Materials	\$	7,818	\$	35	\$	7,818
Purchased Services	\$	2,260	\$	-	\$	2,260
Property	\$	12,707	\$	2.5	\$	12,707
Debt Service Interest	\$	6,245	\$		\$	6,245
Debt Service Principal	\$	7,045	\$	200	\$	7,045
Other Expenses	\$	-	\$	0.0	\$	-
Site Assigned Reserves	\$	-	\$	3.5	\$. +
School Location/Relocation Support	\$	(*)	\$	35	\$	
School Carry Forward	\$	-	\$	-	\$	
Unassigned Teacher	\$	-	\$	2.0	\$	
Total Expense	\$	36,075	\$		*	36,075
Appropriated Reserves				100	***	
Restricted – TABOR Reserves	\$	200000	\$	100000	\$	100
Assigned Reserves	\$	30,309	\$	32,360	\$	62,669
General Contingency	\$	-	\$		\$	
CDE Audit	\$	-	\$		\$. *
Utilities	\$	-	\$	2.5	\$	
School Location/Relocation Support Reserves	\$	-	\$	-	\$	+
Unassigned Teacher Reserves	\$	-	\$	-	\$	-
Risk Fund Reserves	\$	0.70	\$	0.00	\$	0.7
Additional Student Supports	\$	-	\$	-	\$	
Total Appropriated Reserves	\$	30,309	\$	32,360	\$	62,669
Interfund Transfers	\$	426		(426)		
Total Appropriation	\$	66,810	\$	31,934	\$	98,744
Unappropriated Reserves	5	-	5	-	5	

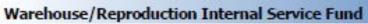
Beginning balance trued up to actual
 IFT changed to \$0

Food Service Fund



		Y21-22				Y21-22	
		dopted	Adth	estments	Amended		
Unaudited (\$'s in Thousands)		Budget			. 1	Sudget	
Beginning Balance	\$		\$	2,941	\$	2,941	
Revenue	1		120				
Property Taxes	\$	17:32	\$	3.70	\$	200	
State Categorical	\$	918	\$	-	\$	918	
State Equalization	\$		\$		\$	-	
Specific Ownership Taxes	\$	-	\$	-	\$	-	
Federal Revenue	\$	34,757	\$	-	\$	34,757	
Other Local Support	\$	5,852	\$	-	\$	5,852	
Charter School Capital Construction	\$	-	\$	-	\$		
Charter Services Revenue	\$	9	\$	-	\$		
Other Miscellaneous	\$	(+)	\$. +:	\$	+	
Total Revenue	\$	41,527	\$	-	\$	41,527	
Expense	155	9668357	000		150		
Employee Salaries	\$	17,381	\$	- 2	\$	17,381	
Employee Benefits	\$	6,252	\$	-	\$	6,252	
Charter Schools	\$		\$		\$		
Supplies & Materials	\$	18,261	\$	-	\$	18,261	
Purchased Services	\$	1,131	\$		\$	1,131	
Property	\$	178	\$	-	\$	178	
Debt Service Interest	\$		\$	-	\$	-	
Debt Service Principal	\$	37.00	\$		\$		
Other Expenses	\$	(557)	\$	-	\$	(557	
Site Assigned Reserves	\$	1,441	\$		\$	1,441	
School Location/Relocation Support	\$		\$	-	\$		
School Carry Forward	\$	345	\$	-	\$		
Unassigned Teacher	\$	0.00	\$	-	5		
Total Expense	\$	44,087	\$	-	\$	44,087	
Appropriated Reserves				207			
Restricted – TABOR Reserves	\$	35	5	0.00	\$	7.5	
Assigned Reserves	\$	9	\$	2,941	\$	2,941	
General Contingency	\$		5	-	\$	-	
CDE Audit	\$		\$	-	\$		
Utilities	\$	-	\$	-	\$	-	
School Location/Relocation Support Reserves	\$	0-0	5	-	\$	-	
Unassigned Teacher Reserves	\$	0	5	-	\$	12	
Risk Fund Reserves	4	0.00	\$	-	\$		
Additional Student Supports	5		5	-	5	-	
Total Appropriated Reserves	3	-	\$	2,941	\$	2,941	
Interfund Transfers	\$	(2,559)	\$	-	\$	(2,559	
Total Appropriation	\$	41,527	\$	2,941	\$	44,469	
Unappropriated Reserves	3	V. W.	5	-	5		

Beginning balance trued up to actual and assigned to appropriated reserves.





		21-22 lopted	2000			21-22 ended
Unaudited (5's in Thousands)	100	udaet	Adju	stments	1000	doet
Beginning Balance	\$	405	\$	(118)	5	287
Revenue						
Property Taxes	\$	1,000	\$	0.00	\$	0.00
State Categorical	s	-	\$	2.5	5	-
State Equalization	\$		\$	8-	5	-
Specific Ownership Taxes	5	-	\$		\$	-
Federal Revenue	5	-	\$	-	5	+
Other Local Support	5	636	\$	-	5	636
Charter School Capital Construction	\$	-	\$	-	\$	-
Charter Services Revenue	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$		\$	
Total Revenue	\$	636	\$	3	\$	636
Expense	1.50	15750	0.00			
Employee Salaries	\$	24	\$	0.75	\$	24
Employee Benefits	\$	9	\$	-	\$	9
Charter Schools	\$	18	\$		\$	
Supplies & Materials	\$	300	\$	-	\$	300
Purchased Services	5	200	\$	-	\$	200
Property	\$	100	\$	8.5	5	100
Debt Service Interest	\$	-	\$	-	\$	
Debt Service Principal	\$	-	\$		\$	-
Other Expenses	\$	1.00	\$		\$	
Site Assigned Reserves	\$	-	\$	-	5	-
School Location/Relocation Support	\$	-	\$	-	\$	
School Carry Forward	\$	-	\$	-	\$	+
Unassigned Teacher	5	-	\$	-	5	+
Total Expense	*	633	\$	-	*	633
Appropriated Reserves	100	202				
Restricted – TABOR Reserves	\$	7	\$	7.5	\$	
Assigned Reserves	\$	407	\$	(118)	\$	289
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$	-	\$	
Unassigned Teacher Reserves	\$		5	-	\$	-
Risk Fund Reserves	s	-	5		5	-
Additional Student Supports	s		5	<u></u>	Š	
Total Appropriated Reserves	\$	407	\$	(118)	\$	289
Interfund Transfers	\$	1 (*)	\$	-	\$	-
Total Appropriation	\$	1,040	\$	(118)	\$	922
Unappropriated Reserves	5	-		-	5	

[.] Beginning balance trued up to actual

Private Purpose Trust Fund



		Y21-22 Idopted	2000	teta ese		Y21-22 mended
Unaudited (5's in Thousands)		Budget	Adju	estments	-	Sudget
Beginning Balance	\$	16,156	\$	1,210	\$	17,366
Revenue						
Property Taxes	\$	224	\$	574	\$	
State Categorical	\$	-	\$		\$	-
State Equalization	\$		\$		\$	-
Specific Ownership Taxes	\$	-	\$	6.4	\$	
Federal Revenue	5		\$		\$	
Other Local Support	\$	2,172	\$	-	\$	2,172
Charter School Capital Construction	\$		\$	7.4	\$	+ 1
Charter Services Revenue	\$	-	\$	0.7	\$	
Other Miscellaneous	\$	- 1	\$	- 1	\$	-
Total Revenue	\$	2,172	\$		\$	2,172
Expense	1450		100		100	
Employee Salaries	\$		\$	2.0	\$	
Employee Benefits	\$	2,380	\$	-	\$	2,380
Charter Schools	\$	-	\$		\$	
Supplies & Materials	\$	-	\$		\$	
Purchased Services	5	35	\$		\$	
Property	\$	7	\$	-	\$	*
Debt Service Interest	\$		\$	-	\$	-
Debt Service Principal	\$	0.7	\$	0.7	\$	
Other Expenses	\$	-	\$		\$	-
Site Assigned Reserves	\$	2.5	\$		\$	
School Location/Relocation Support	\$	-	\$	-	\$	
School Carry Forward	5	35	\$		\$	
Unassigned Teacher	\$	7	\$	-	\$	7.
Total Expense	\$	2,380	*		\$	2,380
Appropriated Reserves	23	534	53	700	128	
Restricted – TABOR Reserves	\$	914500	\$	0.000	\$	120
Assigned Reserves	\$	15,948	\$	1,210	\$	17,158
General Contingency	\$		\$	*	\$	
CDE Audit	\$		\$		\$	
Utilities	\$	135	\$		\$	
School Location/Relocation Support Reserves	\$	10.2	\$	100	\$	
Unassigned Teacher Reserves	\$	0.7	\$	10.7	\$	
Risk Fund Reserves	\$	-	\$	-	\$	
Additional Student Supports	\$	-	\$	+	\$	
Total Appropriated Reserves	\$	15,948	\$	1,210	\$	17,158
Interfund Transfers	\$	-	\$		5	-
Total Appropriation	\$	18,328	\$	1,210	\$	19,538
Unappropriated Reserves	5	_	\$	-	5	-

Beginning balance trued up to actual



Governmental Permanent Fund

					-	
		21-22 opted	940.00	S 00		21-22 anded
Unaudited (\$'s in Thousands)	100	dget	Adjus	tments		dget
Beginning Balance	\$	59	\$	1	\$	60
Revenue			0.00			
Property Taxes	\$	7.5	\$	(40)	\$	920
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	*	\$	-
Specific Ownership Taxies	\$	+	\$	-	\$	-
Federal Revenue	\$	+	\$	-	\$	-
Other Local Support	\$	-	\$	-	\$	-
Charter School Capital Construction	\$	-	\$	-	\$	-
Charter Services Revenue	\$	-	\$	-	\$	-
Other Miscellaneous	\$	¥130	\$	+ 33	\$	-
Total Revenue	\$	*	*		\$	*
Expense	56		692		60	
Employee Salaries	\$		\$	70	\$	9.75
Employee Benefits	\$	-	\$		\$	-
Charter Schools	\$	(m)	\$	*	\$	-
Supplies & Materials	\$	59	\$	1	\$	60
Purchased Services	\$	-	\$	-	\$	-
Property	\$	-	\$		\$	-
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	-	\$		\$	
Site Assigned Reserves	\$	(m)	\$		\$	-
School Location/Relocation Support	\$	+	\$		\$	-
School Carry Forward	\$	+	\$	-	\$	-
Unassigned Teacher	\$	-	\$	-	\$	
Total Expense	\$	59	\$	1	\$	60
Appropriated Reserves	102.0		0.200	25		
Restricted – TABOR Reserves	\$		\$		\$	
Assigned Reserves	\$	80	\$		\$	-
General Contingency	\$	7.5	\$	-	\$	
CDE Audit	\$	-	\$		\$	-
Utilities	\$	+	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$		\$	
Unassigned Teacher Reserves	\$	7.0	\$	(2)	\$	
Risk Fund Reserves	\$	-	\$		\$	-
Additional Student Supports	\$	(-)	\$	*	\$	-
Total Appropriated Reserves	\$	*	*		\$	*
Interfund Transfers	\$	* :	\$		\$	
Total Appropriation	\$	59	\$	1	\$	60
Unappropriated Reserves	5	200	\$	100	5	

[.] Beginning balance trued up to actual

FY 21-22 AMENDED BUDGET

RESOLUTIONS

RESOLUTION 1 - AMEND THE ADOPTED BUDGET

ACTION

	January 20, 2022
	Financial Services
2021-22 Amended Budget-Ame	end the Adopted Budget

RESOLUTION NO.

Amending the Adopted Budget for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022

BE IT RESOLVED that the Adopted Budget for the fiscal year 2021-2022, be amended to include the modifications as set forth in the attached schedules as presented on January 20th, 2022

Xóchitl Gaytán, President

Michelle Quattlebaum, Secretary

RESOLUTION 2 - APPROVE THE AMENDED BUDGET

ACTION

January 20, 2022
Financial Services
2021-22 Amended Budge

RESOLUTION NO. _____

Amended Budget for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022

BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND
COUNTY OF DENVER AND STATE OF COLORADO that the amended budget for the ensuing fiscal year beginning
July 1, 2021, and ending June 30, 2022, as presented at this meeting and as amended to this date, be, and it hereby is,
adopted as the official budget of School District No. 1 in the City and County of Denver and State of Colorado for said
fiscal year.

Xóchitl Gagtán, President Michelle Quattlebaum, Secretary

RESOLUTION 3 - FUND APPROPRIATIONS

Λ	CI	П	0	M
А	L	п	u	IN

January 20, 2022 Financial Services 2021-22 Amended Budget - Appropriations

RESOLUTION	NO.
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Approving the Amended Budget Appropriation for Expenditures During the Fiscal Year Beginning July 1, 2021, and Ending June 30, 2022

WHEREAS, THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO has duly adopted an official budget for the fiscal year beginning July 1, 2021, and ending June 30, 2022, as required by law;

WHEREAS, said Board of Education has adopted a resolution certifying the amounts necessary to be raised from levies against the assessed valuation of all taxable property within said School District. No. 1 to defray expenditures through December 31, 2022, of the said next ensuing fiscal year;

WHEREAS, said Board of Education is required by law to adopt a resolution appropriating the moneys to be expended during such ensuing fiscal year in each fund;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO that the amounts shown below be appropriated for the ensuing fiscal year beginning July 1, 2021, and ending June 30, 2022.

RESOLUTION 3 - FUND APPROPRIATIONS - CONT.

Resolution continued from previous page

	Adopted	Change		Amended
GENERAL FUND	\$1,292,642,983	\$ 6,934,506	\$1	1,299,577,489
OPERATIONS & TECHNOLOGY SPECIAL REVENUE FUND	\$ 33,600,000	\$ 403,090	\$	34,003,090
GRANTS SPECIAL REVENUE FUND	\$ 274,278,526	\$ 32,731,192	\$	307,009,718
PUPIL ACTIVITY FUND	\$ 15,030,000	\$ 881,602	\$	15,911,602
PROCOMP SPECIAL REVENUE FUND	\$ 36,639,571	\$ (*)	\$	36,639,571
BOND REDEMPTION FUND	\$ 452,248,163	\$ (12,649,565)	\$	439,598,598
BUILDING FUND	\$ 220,299,010	\$ (*)	\$	220,299,010
CAPITAL RESERVE FUND	\$ 66,810,000	\$ 31,933,582	\$	98,743,582
FOOD SERVICES FUND	\$ 41,527,364	\$ 2,941,341	\$	44,468,705
WAREHOUSE INTERNAL SERVICE FUND	\$ 1,040,483	\$ (118,081)	\$	922,402
PRIVATE PURPOSE (TRUST) FUND	\$ 18,328,408	\$ 1,209,834	\$	19,538,242
GOVERNMENTAL PERMANENT FUND	\$ 58,871	\$ 648	\$	59,519

Xóchitl Gaytán, President

Michelle Quattlebaum, Secretary

RESOLUTION 4 - IDENTIFICATION & FILING

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A	L		u	IN

January 20, 2022 Financial Services 2021-22 Amended Budget - Identification & Filing

Identification and Filing of Amended Adopted Budget and Appropriation Resolution and Copies Thereof

BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO that the following action be taken with respect to the Amended Budget and Adopted Appropriation Resolution:

- (1) That the words "Amended Budget", and the name of the school district, the date of adoption, and the signature of the President of the Board be entered upon the Amended Budget.
- (2) That a copy of the Amended Budget and the Appropriation Resolution be placed on file with the Secretary of this District in her office in the School Administration Building, 1860 Lincoln Street, Denver, Colorado and shall be open for inspection during reasonable business hours.

Xóchitl Gaytán, President Michelle Quattlebaum, Secretary