



# FINANCE AND AUDIT COMMITTEE FY16-17 AMENDED BUDGET

January 17<sup>th</sup>, 2017

# SUMMARY OF CHANGES FROM ADOPTED TO AMENDED BUDGET

#### **All Funds**

Beginning Balances updated to reflect actual FY15-16 ending balances

#### **General Fund (Including Special Projects)**

Appropriation increased from \$907.2M to \$930.9M to fund additional resources and program rollouts due to passage of the 2016 Mill Levy including Early Literacy, Dual Enrollment, and Classroom Technology

#### **Grants Special Revenue Fund**

Appropriation increased from \$128.5M to \$147.5 due to a higher than anticipated beginning fund balance and additional grant awards

#### **Pupil Activity Fund**

Appropriation increased from \$1.998M to \$2.989M due to a higher than anticipated beginning fund balance

#### **ProComp Special Revenue Fund**

No change to appropriation of \$47.5M

#### **Tuition Special Revenue Fund**

Appropriation increased from \$20.4M to \$21.5M due to using increased tuition revenues

# SUMMARY OF CHANGES FROM ADOPTED TO AMENDED BUDGET

#### **Bond Redemption Fund**

Appropriation increased from \$225.7M to \$252.4M due to a higher than anticipated beginning fund balance

#### **Building Fund**

Appropriation increased from \$49.5M to \$217.8M to fund projects out of the 2016 Bond. Revenue is also increasing to include a bond issuance of \$535M, with the remaining bond amount expected to be issued in the future

#### **Capital Reserve Fund**

Appropriation increased from \$45.7M to \$47.5 due to a higher than anticipated beginning fund balance

#### **Food Service Fund**

Appropriation increased from \$42.4M to \$44M due to a higher than anticipated beginning fund balance and additional expenses due to rising food costs which will be offset by increased revenues

#### **Warehouse/Reproduction Internal Service Fund**

No change to appropriation of \$924k

#### **Private Purpose Trust Fund and Government Permanent Fund**

No change to appropriation of \$9.8M and \$129k respectively



# **General Fund without Special Projects**

	FY16-17					FY16-17	
	4	Adopted	Adi	ustments			ended
Unaudited (\$'s in Thousands)		Budget				В	udget
Beginning Balance	\$	74,670	\$	2,333	\$	\$	77,003
Revenue							
Property Taxes	\$	458,299	\$	55,416	9		513,715
State Categorical	\$	35,374	\$	(3,895)	9	\$	31,479
State Equalization	\$	308,506	\$	(10,512)	9		297,994
Specific Ownership Taxes	\$	39,148	\$	4,106	9		43,254
Federal Revenue	\$	1,000	\$	-	\$		1,000
Other Local Support	\$	5,250	\$	5,534	9		10,784
Charter School Capital Construction	\$	2,717	\$	175	9		2,892
Other Miscellaneous	\$	-	\$	-	9	\$	-
Total Revenue	\$	850,294	\$	50,824	:	\$	901,119
Expense							
Employee Salaries	\$	484,083	\$	5,635	9		489,718
Employee Benefits	\$	59,588	\$	1,088	\$		60,676
Charter Schools	\$	131,602	\$	13,563	9		145,165
Supplies & Materials	\$	40,068	\$	7,581	9		47,649
Purchased Services	\$	45,159	\$	106	9		45,265
Property	\$	2,432	\$	1,985	\$		4,417
Debt Service Interest	\$	45,775	\$	-	\$		45,775
Debt Service Principal	\$	18,780	\$	-	\$		18,780
Other Expenses	\$	1,093	\$	(578)	\$		514
Site Assigned Reserves	\$	15,151	\$	(2,682)	9		12,469
School Location/Relocation Support	\$	843	\$	(420)	9		423
School Carry Forward	\$	13,000	\$	(13,000)	9		-
Unassigned Teacher	\$	3,722	\$	17	9		3,739
Total Expense	\$	861,297	\$	13,293		\$	874,590
Appropriated Reserves							
Restricted – TABOR Reserves	\$	25,353	\$	1,681		\$	27,034
Assigned Reserves	\$	1,538	\$	2,500		\$	4,038
General Contingency	\$	9,719	\$	5,281		\$	15,000
CDE Audit	\$	1,000	\$	-		\$	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	\$	2,000	\$	-	1	\$	2,000
Additional Student Supports	\$	-	\$	-	\$		-
Total Approriated Reserves	\$	48,610	\$	9,462		\$	58,072
Interfund Transfers	\$	(2,719)	\$	969	[ :	\$	(1,749)
Total Appropriation	\$	907,188	\$	23,725		\$	930,913
Unappropriated Reserves	\$	17,776	\$	29,432		\$	47,208



# **General Fund with Special Projects**

		FY16-17				FY16-17
	4	Adopted	Adi	ustments		Amended
Unaudited (\$'s in Thousands)		Budget	21.00			Budget
Beginning Balance	\$	87,036	\$	7,506	\$	94,542
Revenue						
Property Taxes	\$	458,299	\$	55,416	9	
State Categorical	\$	35,374	\$	(3,895)	9	
State Equalization	\$	308,506	\$	(10,512)	9	
Specific Ownership Taxes	\$	39,148	\$	4,106	9	43,254
Federal Revenue	\$	1,000	\$	-	\$	
Other Local Support	\$	15,184	\$	7,407	\$	
Charter School Capital Construction	\$	2,717	\$	175	9	
Other Miscellaneous	\$	-	\$	-	9	
Total Revenue	\$	860,228	\$	52,697	:	\$ 912,925
Expense						
Employee Salaries	\$	493,498	\$	5,279	9	
Employee Benefits	\$	61,796	\$	1,021	9	
Charter Schools	\$	131,602	\$	13,563	9	
Supplies & Materials	\$	41,316	\$	7,808	9	
Purchased Services	\$	46,524	\$	275	\$	
Property	\$	2,868	\$	2,286	\$	
Debt Service Interest	\$	45,775	\$	-	\$	
Debt Service Principal	\$	18,780	\$	-	9	
Other Expenses	\$	1,252	\$	(751)	9	
Site Assigned Reserves	\$	15,476	\$	(3,007)	\$	
School Location/Relocation Support	\$	843	\$	(420)	\$	
School Carry Forward	\$	13,000	\$	(13,000)	\$	
Unassigned Teacher	\$	3,722	\$	17	9	
Total Expense	\$	876,452	\$	13,071	1	\$ 889,523
Appropriated Reserves						
Restricted – TABOR Reserves	\$	25,353	\$	1,681		\$ 27,034
Assigned Reserves	\$	11,474	\$	10,105		\$ 21,578
General Contingency	\$	9,719	\$	5,281		\$ 15,000
CDE Audit	\$	1,000	\$	-		\$ 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	\$	2,000	\$	-		\$ 2,000
Additional Student Supports	\$	-	\$	-	9	
Total Approriated Reserves	\$	58,545	\$	17,067		\$ 75,612
Interfund Transfers	\$	(5,509)	\$	633		\$ (4,875)
Total Appropriation	\$	929,488	\$	30,771		\$ 960,260
Unappropriated Reserves	\$	17,776	\$	29,432		\$ 47,208



# **Special Projects**

		Y16-17 dopted				Y16-17 mended
Unaudited (\$'s in Thousands)		Budget	Adju	stments		Budget
Beginning Balance	\$	12,366	\$	5,173	\$	17,540
Revenue	I <sup>a</sup>	12,300	Ψ	3,173	Ι Ψ	17,540
Property Taxes	6		¢		d-	
State Categorical	\$	_	\$	_	\$	_
State Categorical State Equalization	\$	_	\$	_	\$	_
Specific Ownership Taxes	\$ \$	_	\$	_	\$ \$	<u>-</u>
Federal Revenue	\$	_	\$	_	\$	<u>-</u>
Other Local Support	\$	9,934	\$	1,873	\$	11,807
Charter School Capital Construction		9,93 <del>4</del>		1,673		11,007
Other Miscellaneous	\$	_	\$	_	\$	_
Total Revenue	\$ <b>\$</b>	9,934	\$ <b>\$</b>	1,873	\$ <b>\$</b>	11,807
	*	3,354	*	1,075	*	11,007
Expense	<b> </b>	0.414	<b>.</b>	(256)	<b>+</b>	0.050
Employee Salaries	\$	9,414	\$	(356)	\$	9,058
Employee Benefits	\$	2,207	\$	(67)	\$	2,140
Charter Schools	\$	1 240	\$	-	\$	-
Supplies & Materials	\$	1,248	\$	227	\$	1,475
Purchased Services	\$	1,365	\$	170	\$	1,534
Property	\$	436	\$	301	\$	738
Debt Service Interest	\$	-	\$ \$	-	\$	-
Debt Service Principal	\$	-	\$	- (172)	\$	- (12)
Other Expenses	\$	159	\$	(172)	\$	(13)
Site Assigned Reserves	\$	325	\$	(325)	\$	-
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$ \$	-	\$	-	\$	-
Unassigned Teacher  Total Expense	\$ <b>\$</b>	15,155	\$ <b>\$</b>	(222)	\$ <b>\$</b>	14,933
	*	13,133	₹	(222)	*	17,933
Appropriated Reserves			_		_	
Restricted – TABOR Reserves	\$	-	\$	7.605	\$	-
Assigned Reserves	\$	9,935	\$	7,605	\$	17,540
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$	-	\$	-
Unassigned Teacher Reserves	\$	-	\$	-	\$	-
Risk Fund Reserves	\$	-	\$	-	\$	-
Additional Student Supports	\$	-	\$	-	\$	-
Total Approriated Reserves	\$	9,935	\$	7,605	\$	17,540
Interfund Transfers	\$	(2,790)	\$	(336)	\$	(3,126)
Total Appropriation	\$	22,300	\$	7,046	\$	29,346
Unappropriated Reserves	\$	-	\$	-	\$	-



# **Grants Special Revenue Fund**

		FY16-17				FY16-17
Humandited (the in Thousands)		Adopted Budget	Adj	ustments		Amended
Unaudited (\$'s in Thousands)  Beginning Balance	\$	18,391	\$	11,991	\$	<b>Budget</b> 30,382
	l l <sup>a</sup>	10,331	P	11,991	٩	30,302
Revenue Proporty Tayon	<b>.</b>		4		۱,	
Property Taxes	\$	10 252	<b>\$</b>	1 274	\$	
State Categorical	\$	18,352	\$	1,374	\$	
State Equalization	\$	-	\$	-	\$	
Specific Ownership Taxes Federal Revenue	\$	-	\$	- 2 (02	\$	
	\$	80,887	\$	2,682	\$	
Other Local Support	\$	17,072	\$	6,425	\$	
Charter School Capital Construction Other Miscellaneous	\$	-	\$	-	\$	
Total Revenue	\$ <b>\$</b>	116,311	\$ <b>\$</b>	10,482	\$	\$ 126,793
	*	110,311	, P	10,402		p 120,793
Expense		F7 01 4		(6.610)		E1 10E
Employee Salaries	\$	57,814	\$	(6,619)	\$	
Employee Benefits	\$	15,459	\$	(1,985)	\$	
Charter Schools	\$	8,481	\$	660	\$	9,141
Supplies & Materials	\$	7,009	\$	(1,521)	\$	
Purchased Services	\$	20,381	\$	14,584	\$	
Property Park Control Property	\$	1,878	\$	81	\$	
Debt Service Interest	\$	-	\$	-	\$	
Debt Service Principal	\$	- 7 204	\$	-	\$	
Other Expenses	\$	7,394	\$	97	\$	
Site Assigned Reserves	\$	7,606	\$	(1,269)	\$	
School Location/Relocation Support	\$	-	<b>\$</b>	-	\$	
School Carry Forward	\$	-	\$	-	\$	
Unassigned Teacher  Total Expense	\$ <b>\$</b>	126,023	\$ <b>\$</b>	4,028	\$	\$ 130,051
	*	120,023	₹ .	4,020	1	ş 130,031
Appropriated Reserves  Restricted – TABOR Reserves			<b>#</b>			
	\$	1 004	) \$ #	15 624	*	, - + 17 F20
Assigned Reserves	\$	1,894	\$	15,634		\$ 17,528
General Contingency	\$	-	\$	-	\$	<del>-</del>
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	
School Location/Relocation Support Reserves	\$	-	\$	-	\$	-
Unassigned Teacher Reserves	\$	-	\$	-	\$	<del>-</del>
Risk Fund Reserves	\$	-	\$	-	\$	; -
Additional Student Supports	\$	-	\$	-	\$	
Total Approriated Reserves	\$	1,894	\$	15,634	!	\$ 17,528
Interfund Transfers	\$	596	\$	(633)		\$ (38)
Total Appropriation	\$	128,512	\$	19,029	5	\$ 147,541
Unappropriated Reserves	\$	6,190	\$	3,444		\$ 9,633



# **Pupil Activity Fund**

		Y16-17 dopted				Y16-17 nended
Unaudited (\$'s in Thousands)		Budget	Adjus	stments		Budget
Beginning Balance	\$	2,178	\$	991	\$	3,169
Revenue						
Property Taxes	\$	-	\$	-	\$	-
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	-	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	-	\$	-
Other Local Support	\$	874	\$	(64)	\$	810
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	-	\$	-
Total Revenue	\$	874	\$	(64)	\$	810
Expense						
Employee Salaries	\$	2,217	\$	-	\$	2,217
Employee Benefits	\$	416	\$	-	\$	416
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	553	\$	-	\$	553
Purchased Services	\$	977	\$	(64)	\$	913
Property	\$	28	\$	-	\$	28
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	943	\$	-	\$	943
Site Assigned Reserves	\$	757	\$	-	\$	757
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher  Total Expense	\$ <b>\$</b>	5,891	\$ <b>\$</b>	(64)	\$ <b>\$</b>	5,827
	*	3,691	*	(04)	٦	3,027
Appropriated Reserves  Restricted – TABOR Reserves	4		+		<b>d</b>	
	\$ \$	1 000	\$ \$	991	\$	2 000
Assigned Reserves	т -	1,998	'	991	\$	2,989
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$	-	\$	-
Unassigned Teacher Reserves	\$	-	\$	-	\$	-
Risk Fund Reserves	\$	-	\$	-	\$	-
Additional Student Supports	\$	-	\$	-	\$	-
Total Approriated Reserves	\$	1,998	\$	991	\$	2,989
Interfund Transfers	\$	(4,838)	\$	-	\$	(4,838)
Total Appropriation	\$	3,051	\$	927	\$	3,978
Unappropriated Reserves	\$	-	\$	-	\$	-



# **ProComp Special Revenue Fund**

		Y16-17 Adopted				Y16-17 mended
Unaudited (\$'s in Thousands)		Budget	Adju	stments		Budget
Beginning Balance	\$	19,043	\$	(698)	\$	18,345
Revenue						
Property Taxes	\$	32,072	\$	-	\$	32,072
State Categorical	\$	, -	\$	-	\$	, -
State Equalization	\$	-	\$	-	\$	_
Specific Ownership Taxes	\$	-	\$	-	\$	_
Federal Revenue	\$	-	\$	-	\$	_
Other Local Support	\$	712	\$	-	\$	712
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	-	\$	-
Total Revenue	\$	32,784	\$	-	\$	32,784
Expense						
Employee Salaries	\$	38,058	\$	-	\$	38,058
Employee Benefits	\$	6,448	\$	-	\$	6,448
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	1,202	\$	-	\$	1,202
Purchased Services	\$	240	\$	-	\$	240
Property	\$	-	\$	-	\$	-
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	-	\$	-	\$	-
Site Assigned Reserves	\$	-	\$	-	\$	-
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	-	\$	-	\$	-
Total Expense	\$	45,948	\$	-	\$	45,948
Appropriated Reserves						
Restricted – TABOR Reserves	\$	-	\$	-	\$	-
Assigned Reserves	\$	1,500	\$	-	\$	1,500
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	_
Utilities	\$	-	\$	_	\$	-
School Location/Relocation Support Reserves	\$	_	\$	_	\$	_
Unassigned Teacher Reserves	\$	_	\$	_	\$	_
Risk Fund Reserves	\$	_	¢	_	\$	_
Additional Student Supports	\$	_	\$	_	\$	_
Total Approriated Reserves	<b>\$</b>	1,500	<b>\$</b>	-	\$ \$	1,500
Interfund Transfers	<b>\$</b>	-	<b>\$</b>	-	<b>\$</b>	-
Total Appropriation	\$	47,448	\$		\$	47,448
Unappropriated Reserves	\$	4,380	\$	(698)	\$	3,682



# **Tuition Special Revenue Fund**

		Y16-17 dopted				Y16-17 mended
Unaudited (\$'s in Thousands)		Budget	Adju	stments		Budget
				254		
Beginning Balance	\$	5,000	\$	351	\$	5,351
Revenue						
Property Taxes	\$	-	\$	-	\$	-
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	-	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	-	\$	-
Other Local Support	\$	15,400	\$	770	\$	16,170
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	-	\$	-
Total Revenue	\$	15,400	\$	770	\$	16,170
Expense						
Employee Salaries	\$	7,789	\$	1,314	\$	9,103
Employee Benefits	\$	2,163	\$	363	\$	2,525
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	1,001	\$	14	\$	1,015
Purchased Services	\$	250	\$	13	\$	263
Property	\$	140	\$	-	\$	140
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	_	\$	-	\$	-
Site Assigned Reserves	\$	2,441	\$	(909)	\$	1,532
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	_	\$	-	\$	-
Total Expense	\$	13,783	\$	794	\$	14,577
Appropriated Reserves						
Restricted – TABOR Reserves	\$	_	\$	-	\$	_
Assigned Reserves	\$	_	\$	-	\$	-
General Contingency	\$	2,617	\$	327	\$	2,943
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	_	\$	_	\$	_
School Location/Relocation Support Reserves	\$	_	\$	_	\$	_
Unassigned Teacher Reserves	¢	_	¢	_	\$	_
Risk Fund Reserves	φ φ	_	d d	_		_
Additional Student Supports	\$ #	-	φ φ	-	\$	-
Total Approriated Reserves	\$ <b>\$</b>	2,617	\$ <b>\$</b>	327	\$ <b>\$</b>	2,943
Interfund Transfers	<b>\$</b>	4,000	<b>\$</b>		<del>*</del>   \$	4,000
Total Appropriation	\$	20,400	\$	1,121	\$	21,521
Unappropriated Reserves	\$		\$		\$	
Onaphropriacea reserves	<b>"</b>	-	4	-	۳	-



## **Bond Redemption Fund**

Budget   Salution		Y16-17				FY16-17 Amended
Seginning Balance	Unaudited (t's in Thousands)	_	Adj	ustments		
Revenue			_	26.670		
Property Taxes	Beginning Balance	\$ 113,603	\$	26,678	\$	140,281
State Categorical					١.	
State Equalization	· ·	111,739	\$	-		
Specific Ownership Taxes   \$ -   \$ -   \$ -   \$ -   \$   \$ -   \$   \$		-	\$	-		
Sederal Revenue	· ·	-	\$	-		
Other Local Support         \$ 400         \$ - \$ 5         400           Charter School Capital Construction         \$ - \$ 5         \$ - \$ 5         - \$ 5           Total Revenue         \$ 112,139         \$ - \$ \$ - \$ \$ 112,139         \$ 112,139           Expense         \$ 112,139         \$ - \$ \$ 112,139         \$ 112,139           Employee Salaries         \$ - \$ \$ -	· · · · · · · · · · · · · · · · · · ·	-	\$	-		
Charter School Capital Construction Other Miscellaneous		\$ -	\$	-		
State   Stat	···	\$ 400	\$	-		
\$ 112,139   \$ -	·	-		-		
Employee Salaries Employee Benefits Charter Schools Supplies & Materials Purchased Services Property Debt Service Interest Debt Service Principal Other Expenses Site Assigned Reserves Site Assigned Reserves School Location/Relocation Support Supplies & Materials Purchased Services \$ 58,575 \$ - \$ - \$ - \$ 58,575 Debt Service Principal Other Expenses Site Assigned Reserves Site Assigned Reserves \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		\$ -		-	\$	
Employee Salaries	Total Revenue	\$ 112,139	\$	-	9	112,139
Employee Benefits	I -					
Supplies & Materials		-	\$	-		
Supplies & Materials         \$ - \$ \$ - \$ \$ 65           Purchased Services         \$ 65         \$ - \$ 5         \$ 65           Property         \$ - \$ 58,575         \$ - \$ 58,575         \$ 58,575         \$ 58,575         \$ 58,575         \$ 58,575         \$ 58,575         \$ 58,575         \$ 58,575         \$ 70,467         \$ 70,4	Employee Benefits	\$ -	\$	-	\$	; -
Purchased Services	Charter Schools	\$ -	\$	-		
Property	Supplies & Materials	-	\$	-		
Debt Service Interest	Purchased Services	\$ 65	\$	-	\$	65
Debt Service Principal Other Expenses	Property	\$ -	\$	-	\$	-
Other Expenses       \$ - \$	Debt Service Interest	\$ 58,575	\$	-	\$	58,575
Site Assigned Reserves       \$ -       \$	Debt Service Principal	\$ 70,467	\$	-	\$	70,467
School Location/Relocation Support       \$ - \$       \$<	Other Expenses	\$ -	\$	-	\$	-
School Carry Forward Unassigned Teacher       \$ - \$ \$ -	Site Assigned Reserves	\$ -	\$	-	\$	-
School Carry Forward Unassigned Teacher       \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 129,107         Appropriated Reserves       \$ 129,107       \$ - \$ 129,107         Appropriated Reserves       \$ 129,107       \$ - \$ 129,107         Restricted – TABOR Reserves       \$ 96,565       \$ 26,678       \$ 123,242         Assigned Reserves       \$ 96,565       \$ 26,678       \$ 123,242         General Contingency       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	School Location/Relocation Support	\$ -	\$	-	\$	-
Total Expense         \$ 129,107         \$ -         \$ 129,107           Appropriated Reserves         \$ -         \$ -         \$ 129,107           Restricted – TABOR Reserves         \$ -<	School Carry Forward	-	\$	-	\$	-
Appropriated Reserves       \$ -       \$	Unassigned Teacher	-		-	_	
Restricted – TABOR Reserves       \$ -	Total Expense	\$ 129,107	\$	-	9	129,107
Assigned Reserves       \$ 96,565       \$ 26,678       \$ 123,242         General Contingency       \$ -       \$ -       \$ -         CDE Audit       \$ -       \$ -       \$ -         Utilities       \$ -       \$ -       \$ -         School Location/Relocation Support Reserves       \$ -       \$ -       \$ -         Unassigned Teacher Reserves       \$ -       \$ -       \$ -         Risk Fund Reserves       \$ -       \$ -       \$ -         Additional Student Supports       \$ -       \$ -       \$ -         Total Approriated Reserves       \$ 96,565       \$ 26,678       \$ 123,242         Interfund Transfers       \$ 70       \$ -       \$ 252,419	Appropriated Reserves					
General Contingency       \$ -<	Restricted – TABOR Reserves	\$ -	\$	-	\$	-
CDE Audit       \$ -	Assigned Reserves	\$ 96,565	\$	26,678	\$	123,242
CDE Audit       \$ -	General Contingency	\$ -	\$	-	\$	-
Utilities       \$ -       \$ -       \$ -         School Location/Relocation Support Reserves       \$ -       \$ -       \$ -         Unassigned Teacher Reserves       \$ -       \$ -       \$ -         Risk Fund Reserves       \$ -       \$ -       \$ -         Additional Student Supports       \$ -       \$ -       \$ -         Total Approriated Reserves       \$ 96,565       \$ 26,678       \$ 123,242         Interfund Transfers       \$ 70       \$ -       \$ 70         Total Appropriation       \$ 225,742       \$ 26,678       \$ 252,419	CDE Audit	_	\$	-	\$	-
School Location/Relocation Support Reserves       \$ - <td< td=""><td></td><td>-</td><td>\$</td><td>_</td><td>\$</td><td>; -</td></td<>		-	\$	_	\$	; -
Unassigned Teacher Reserves       \$ - \$ \$ 123,242 \$ \$ 10tal Appropriation       \$ 70       \$ - \$ 70       \$ - \$ 70         Total Appropriation       \$ 225,742       \$ 26,678       \$ 252,419		-	\$	-		
Risk Fund Reserves       \$ - \$ \$ - \$         Additional Student Supports       \$ - \$ - \$         Total Approriated Reserves       \$ 96,565       \$ 26,678       \$ 123,242         Interfund Transfers       \$ 70       \$ - \$ 70         Total Appropriation       \$ 225,742       \$ 26,678       \$ 252,419	• • • • • • • • • • • • • • • • • • • •	\$ _	\$	_	\$	; -
Additional Student Supports       \$ - \$       \$ - \$         Total Approriated Reserves       \$ 96,565       \$ 26,678       \$ 123,242         Interfund Transfers       \$ 70       \$ - \$       \$ 70         Total Appropriation       \$ 225,742       \$ 26,678       \$ 252,419		\$ _	\$	_	¢	-
Total Approriated Reserves         \$ 96,565         \$ 26,678         \$ 123,242           Interfund Transfers         \$ 70         \$ -         \$ 70           Total Appropriation         \$ 225,742         \$ 26,678         \$ 252,419		_	\$	_		
Interfund Transfers         \$ 70         \$ -         \$ 70           Total Appropriation         \$ 225,742         \$ 26,678         \$ 252,419		96,565		26,678		
Total Appropriation         \$ 225,742         \$ 26,678         \$ 252,419				-		-
Unappropriated Reserves \$ - \$ -	Total Appropriation	225,742		26,678		
	Unappropriated Reserves	\$ -	\$	-	:	\$ -



## **Building Fund**

		Y16-17				FY16-17
		dopted	Ad	ustments		Amended
Unaudited (\$'s in Thousands)		Budget				Budget
Beginning Balance	\$	49,211	\$	38,281	\$	87,492
Revenue						
Property Taxes	\$	-	\$	-	\$	-
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	-	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	-	\$	-
Other Local Support	\$	276	\$	-	\$	276
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	535,000	\$	535,000
Total Revenue	\$	276	\$	535,000	\$	535,276
Expense						
Employee Salaries	\$	7,580	\$	-	\$	7,580
Employee Benefits	\$	1,639	\$	-	\$	1,639
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	-	\$	-	\$	-
Purchased Services	\$	-	\$	-	\$	-
Property	\$	40,269	\$	100,000	\$	140,269
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	-	\$	-	\$	-
Site Assigned Reserves	\$	-	\$	-	\$	-
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	-	\$	-	\$	-
Total Expense	\$	49,488	\$	100,000	\$	149,488
Appropriated Reserves						
Restricted – TABOR Reserves	\$	-	\$	-	\$	-
Assigned Reserves	\$	-	\$	68,281	\$	68,281
General Contingency	\$	-	\$	-	\$	_
CDE Audit	\$	_	\$	_	\$	_
Utilities	\$	_	\$	_	\$	_
School Location/Relocation Support Reserves	\$	_	\$	_	\$	_
Unassigned Teacher Reserves	\$	_	4			_
Risk Fund Reserves	φ ¢	_	۴ ا	_	\$	_
	<b>\$</b>	-	<b>*</b>	-	\$	-
Additional Student Supports  Total Approriated Reserves	\$ <b>\$</b>	_	\$ <b>\$</b>	68,281	\$ <b>\$</b>	68,281
Interfund Transfers	<b>\$</b>		<b>\$</b>	-		•
Total Appropriation	\$	49,488	\$	168,281	\$ \$	
		77,400				
Unappropriated Reserves	\$	-	\$	405,000	\$	405,000



# **Capital Reserve Fund**

	Y16-17			FY16-17	
	dopted	Adiu	stments		mended
Unaudited (\$'s in Thousands)	Budget				Budget
Beginning Balance	\$ 15,267	\$	1,760	\$	17,027
Revenue					
Property Taxes	\$ -	\$	-	\$	-
State Categorical	\$ -	\$	-	\$	-
State Equalization	\$ -	\$	-	\$	-
Specific Ownership Taxes	\$ -	\$	-	\$	-
Federal Revenue	\$ -	\$	-	\$	-
Other Local Support	\$ 30,476	\$	-	\$	30,476
Charter School Capital Construction	\$ -	\$	-	\$	-
Other Miscellaneous	\$ -	\$	-	\$	-
Total Revenue	\$ 30,476	\$	-	\$	30,476
Expense					
Employee Salaries	\$ -	\$	-	\$	-
Employee Benefits	\$ -	\$	-	\$	-
Charter Schools	\$ -	\$	-	\$	-
Supplies & Materials	\$ -	\$	-	\$	-
Purchased Services	\$ 4,060	\$	-	\$	4,060
Property	\$ 10,963	\$	-	\$	10,963
Debt Service Interest	\$ -	\$	-	\$	-
Debt Service Principal	\$ 21,884	\$	-	\$	21,884
Other Expenses	\$ -	\$	-	\$	-
Site Assigned Reserves	\$ -	\$	-	\$	-
School Location/Relocation Support	\$ -	\$	-	\$	-
School Carry Forward	\$ -	\$	-	\$	-
Unassigned Teacher	\$ 	\$	-	\$	
Total Expense	\$ 36,907	\$	-	\$	36,907
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$	-	\$	-
Assigned Reserves	\$ 2,413	\$	1,760	\$	4,173
General Contingency	\$ -	\$	-	\$	-
CDE Audit	\$ -	\$	-	\$	-
Utilities	\$ -	\$	-	\$	-
School Location/Relocation Support Reserves	\$ -	\$	-	\$	-
Unassigned Teacher Reserves	\$ -	\$	-	\$	-
Risk Fund Reserves	\$ -	\$	-	\$	-
Additional Student Supports	\$ -	\$	-	\$	_
Total Approriated Reserves	\$ 2,413	\$	1,760	\$	4,173
Interfund Transfers	\$ 6,424	\$	-	\$	6,424
Total Appropriation	\$ 45,743	\$	1,760	\$	47,503
Unappropriated Reserves	\$ -	\$	-	\$	-



#### **Food Service Fund**

		FY16-17				FY16-17
	4	Adopted	Δdiı	ıstments	, A	Amended
Unaudited (\$'s in Thousands)		Budget	Auje	25tments		Budget
Beginning Balance	\$	-	\$	141	\$	141
Revenue						
Property Taxes	\$	-	\$	-	\$	-
State Categorical	\$	330	\$	-	\$	330
State Equalization	\$	-	\$	-	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	-
Federal Revenue	\$	36,440	\$	1,500	\$	37,940
Other Local Support	\$	5,587	\$	-	\$	5,587
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	-	\$	-
Total Revenue	\$	42,357	\$	1,500	\$	43,857
Expense						
Employee Salaries	\$	16,563	\$	-	\$	16,563
Employee Benefits	\$	3,637	\$	-	\$	3,637
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	21,237	\$	-	\$	21,237
Purchased Services	\$	833	\$	-	\$	833
Property	\$	103	\$	-	\$	103
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	77	\$	-	\$	77
Site Assigned Reserves	\$	-	\$	1,500	\$	1,500
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	- 42.450	\$	- 1 500	\$	42.050
Total Expense	\$	42,450	\$	1,500	\$	43,950
Appropriated Reserves						
Restricted – TABOR Reserves	\$	-	\$	-	\$	-
Assigned Reserves	\$	650	\$	141	\$	791
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$	-	\$	-
Unassigned Teacher Reserves	\$	-	\$	-	\$	-
Risk Fund Reserves	\$	-	\$	-	\$	-
Additional Student Supports	\$	-	\$	-	\$	=
Total Approriated Reserves	\$	650	\$	141	\$	791
Interfund Transfers	\$	(743)	\$	-	\$	(743)
Total Appropriation	\$	42,357	\$	1,641	\$	43,998
Unappropriated Reserves	\$	-	\$	-	\$	-



## **Warehouse/Reproduction Internal Service Fund**

	FY16-17					16-17
	Ac	dopted	Δdius	stments	An	nended
Unaudited (\$'s in Thousands)	В	udget	Aujus	sements	В	udget
Beginning Balance	\$	22	\$	-	\$	22
Revenue						
Property Taxes	\$	-	\$	-	\$	-
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	-	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	-	\$	-
Other Local Support	\$	902	\$	-	\$	902
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	-	\$	-
Total Revenue	\$	902	\$	-	\$	902
Expense						
Employee Salaries	\$	72	\$	-	\$	72
Employee Benefits	\$	19	\$	-	\$	19
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	629	\$	-	\$	629
Purchased Services	\$	204	\$	-	\$	204
Property	\$	-	\$	-	\$	-
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	-	\$	-	\$	-
Site Assigned Reserves	\$	-	\$	-	\$	-
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	-	\$	-	\$	-
Total Expense	\$	923	\$	-	\$	923
Appropriated Reserves						
Restricted – TABOR Reserves	\$	-	\$	-	\$	-
Assigned Reserves	\$	1	\$	-	\$	1
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$	-	\$	-
Unassigned Teacher Reserves	\$	-	\$	-	\$	-
Risk Fund Reserves	\$	-	\$	-	\$	-
Additional Student Supports	\$	_	\$	-	\$	-
Total Approriated Reserves	\$	1	\$	-	\$	1
Interfund Transfers	\$	-	\$	-	\$	-
Total Appropriation	\$	924	\$	-	\$	924
Unappropriated Reserves	\$	0	\$	-	\$	0



# **Private Purpose Trust Fund**

	FY16-17 Adopted		Adjustments		FY16-17 Amended	
Unaudited (\$'s in Thousands)	Budget					Budget
Beginning Balance	\$	7,620	\$	-	\$	7,620
Revenue						
Property Taxes	\$	-	\$	-	\$	-
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	-	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	-	\$	-
Other Local Support	\$	2,172	\$	-	\$	2,172
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	-	\$	-
Total Revenue	\$	2,172	\$	-	\$	2,172
Expense						
Employee Salaries	\$	-	\$	-	\$	-
Employee Benefits	\$	2,380	\$	-	\$	2,380
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	-	\$	-	\$	-
Purchased Services	\$	-	\$	-	\$	-
Property	\$	-	\$	-	\$	-
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	-	\$	-	\$	-
Site Assigned Reserves	\$	-	\$	-	\$	-
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	- 2 200	\$	-	\$	2 200
Total Expense	\$	2,380	\$	-	\$	2,380
Appropriated Reserves						
Restricted – TABOR Reserves	\$	-	\$	-	\$	-
Assigned Reserves	\$	7,412	\$	-	\$	7,412
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$	-	\$	-
Unassigned Teacher Reserves	\$	-	\$	-	\$	-
Risk Fund Reserves	\$	-	\$	-	\$	-
Additional Student Supports	\$	-	\$	-	\$	-
Total Approriated Reserves	\$	7,412	\$	-	\$	7,412
Interfund Transfers	\$	-	\$	-	\$	-
Total Appropriation	\$	9,792	\$	-	\$	9,792
Unappropriated Reserves	\$	-	\$	-	\$	-



#### **Governmental Permanent Fund**

	FY16-17 Adopted		Adjustments		FY16-17	
					Amended	
Unaudited (\$'s in Thousands)	Budget				Budget	
Beginning Balance	\$	129	\$	-	\$	129
Revenue						
Property Taxes	\$	-	\$	-	\$	-
State Categorical	\$	-	\$	-	\$	-
State Equalization	\$	-	\$	-	\$	-
Specific Ownership Taxes	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	-	\$	-
Other Local Support	\$	-	\$	-	\$	-
Charter School Capital Construction	\$	-	\$	-	\$	-
Other Miscellaneous	\$	-	\$	-	\$	-
Total Revenue	\$	-	\$	-	\$	-
Expense						
Employee Salaries	\$	-	\$	-	\$	-
Employee Benefits	\$	-	\$	-	\$	-
Charter Schools	\$	-	\$	-	\$	-
Supplies & Materials	\$	129	\$	-	\$	129
Purchased Services	\$	-	\$	-	\$	-
Property	\$	-	\$	-	\$	-
Debt Service Interest	\$	-	\$	-	\$	-
Debt Service Principal	\$	-	\$	-	\$	-
Other Expenses	\$	-	\$	-	\$	-
Site Assigned Reserves	\$	-	\$	-	\$	-
School Location/Relocation Support	\$	-	\$	-	\$	-
School Carry Forward	\$	-	\$	-	\$	-
Unassigned Teacher	\$	-	\$	-	\$	-
Total Expense	\$	129	\$	-	\$	129
Appropriated Reserves						
Restricted – TABOR Reserves	\$	-	\$	-	\$	-
Assigned Reserves	\$	-	\$	-	\$	-
General Contingency	\$	-	\$	-	\$	-
CDE Audit	\$	-	\$	-	\$	-
Utilities	\$	-	\$	-	\$	-
School Location/Relocation Support Reserves	\$	-	\$	-	\$	-
Unassigned Teacher Reserves	\$	_	\$	_	\$	_
Risk Fund Reserves	\$	_	\$	_	\$	_
Additional Student Supports	\$	_	\$	_	\$	_
Total Approriated Reserves	\$	-	\$	-	\$	_
Interfund Transfers	\$	_	<b>\$</b>	-	<b>\$</b>	_
Total Appropriation	\$	129	\$	-	\$	129
Unappropriated Reserves	\$		\$		\$	
Onappropriated Nescrites	<u> </u>	_	Ψ	_	<u> </u>	_