

FY 16-17 Proposed Budget

Financial Planning & Analysis and Budget Office

Board of Education Work Session

April 18th, 2016



Discover a World of Opportunity™

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- Timeline

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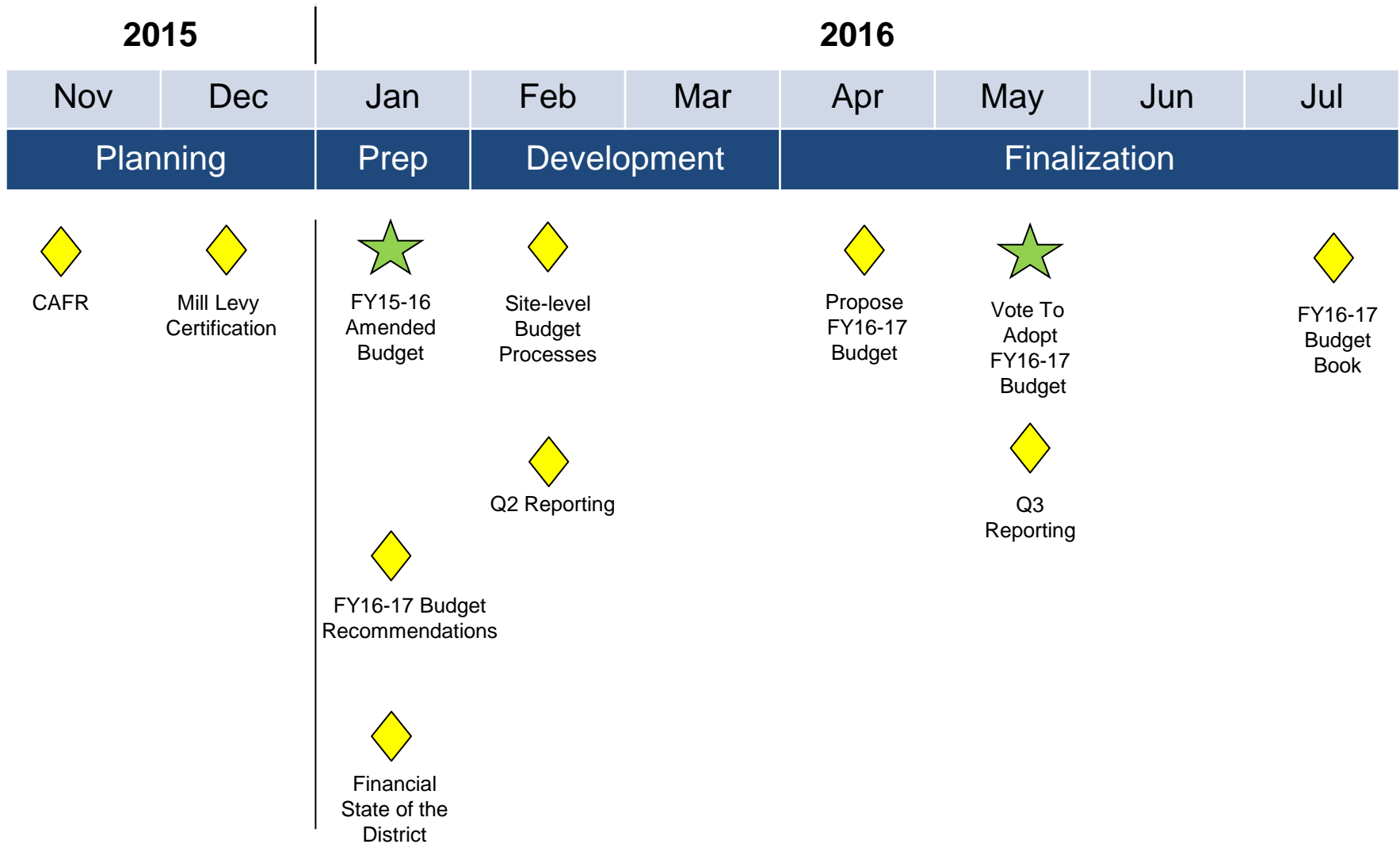
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Budget Process and Timeline

Budget Timeline



Economic Overview

March 2016 Economic Forecast Impact to DPS

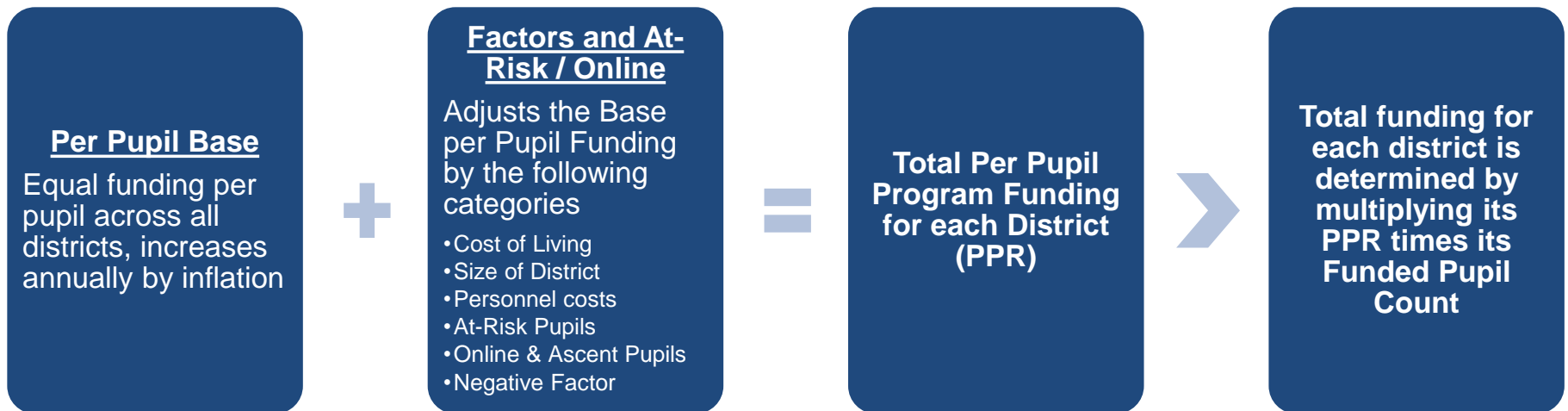
- Expectations for General Fund revenue available to the budget decreased \$26.9M and \$89.9M for FY16 and FY17 respectively, due to reduced income and use taxes
- Despite the lowered projection, FY16-17 Colorado General Fund revenue is expected to be sufficient to allow a 3.6% increase in appropriation
- Colorado maintains a position as one of top states in economic performance, and growth is expected to continue through 2017, although at a slower pace than the prior 2 years
- No TABOR refund is expected for tax year 2016, as state revenue will fall short of Referendum C Cap by an estimated \$117M.
- In FY17-18 however, state revenue is expected to increase 5.6%, which would exceed Referendum C Cap by \$246M which would require a refund to taxpayers under current law.

Proposed School Finance Act

- Statewide enrollment forecasted to increase by 8,180 pupils, or .96%
- Increase in Public School Total Program funding by \$156.8 million statewide
 - DPS Total Program increase of \$18M
- Statewide Base PPR increase of \$76 or 1.2% from \$6,292 to \$6,368
 - DPS after-negative factor PPR increase of .91%, from \$7,612 to \$7,682
- No change to the statewide Negative Factor, remaining at \$831M

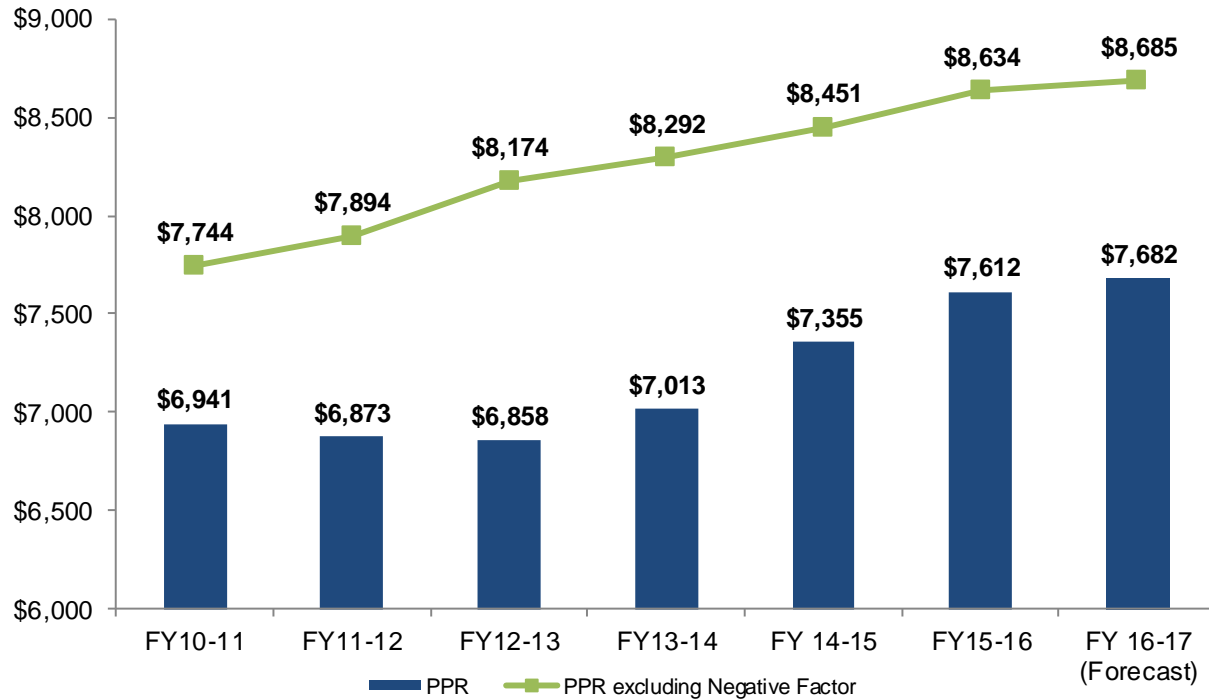
School Finance Fundamentals

- Amendment 23 and the Colorado School Finance Act outlines the Total Program Funding formula used to determine a per-pupil funding level for each school district
 - The Total Program Funding includes a base amount plus additional factors that vary by district and compensate for financial differences among districts such as cost of living, size of the district, and personnel costs
 - In addition to these factors, additional funding is allocated for At-Risk and Online pupil counts
 - After the factors are calculated, the negative factor is applied based on DPS's share of total pupils in the state



Impact of the Negative Factor

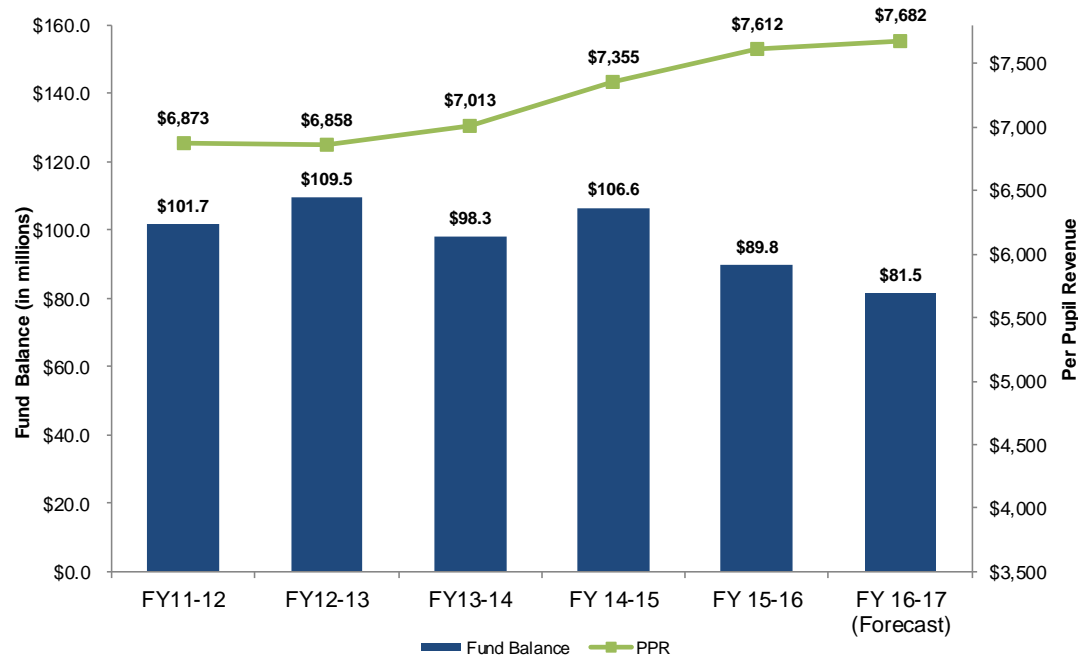
Impact of Negative Factor on PPR



- PPR is forecasted to increase \$70 or .9% in FY17
- Current School Finance Act includes holding the statewide negative factor amount flat from FY15-16, or ~\$87M impact to DPS, however this may fluctuate with final October count
- Over the past 5 years, the State has withheld more than \$460M from DPS through the implementation of the negative factor
- This equates to an average annual reduction of almost \$1,000 per student

Fund Balance and PPR

Per Pupil Revenue and Fund Balance

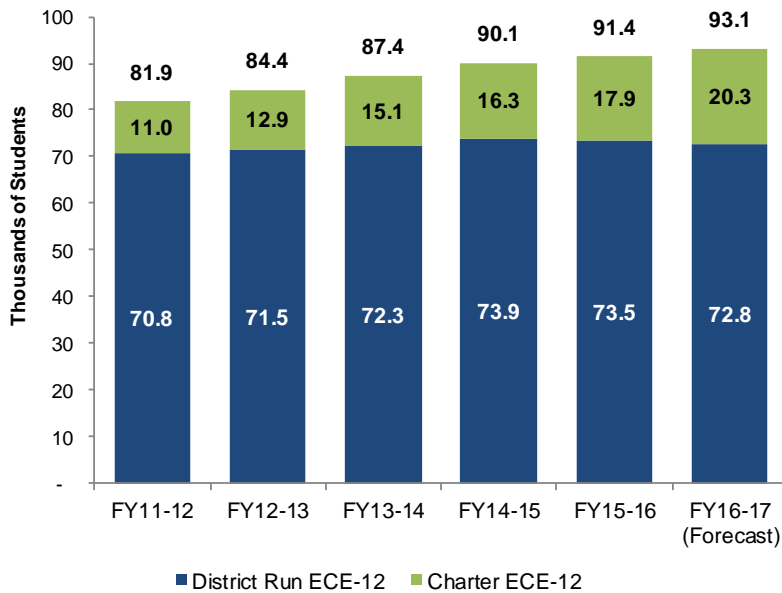


- The “Traditional” General Fund (Funds 10/19) is expected to have a use of fund balance in FY16-17 of \$8.3M
- By reducing usage of fund balance, the district will be on track to maintain the recommended 10% of revenue fund balance needed to maintain a high credit rating
 - Proposed FY16-17 Budget forecasts fund balance at 9.6% of revenue

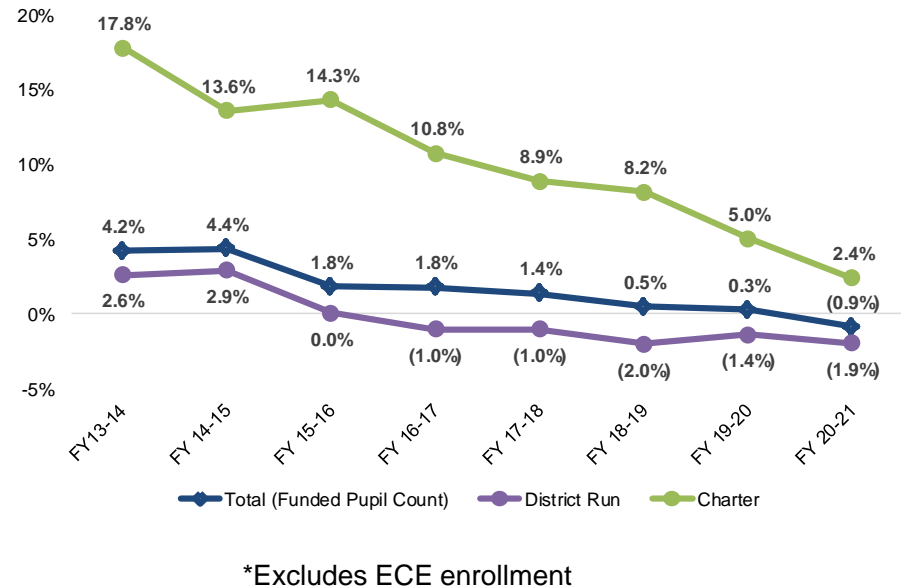
Note: the above chart reflects General Fund GAAP balance inclusive of all MLOs and Special Projects

Enrollment Trends

Enrollment: District Run vs. Charter

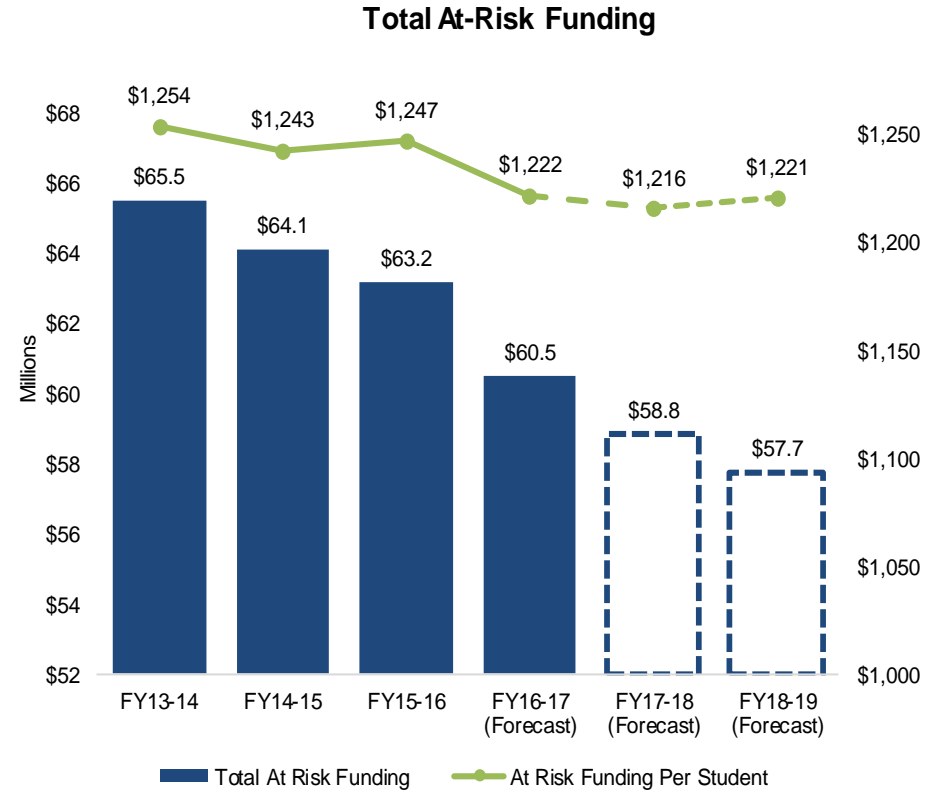
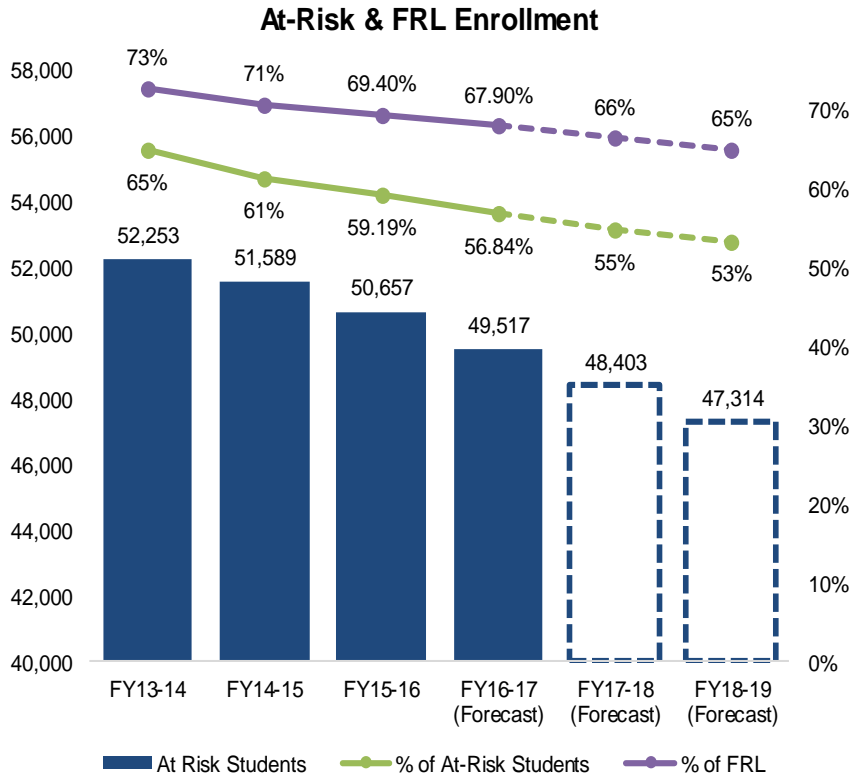


Enrollment Trends



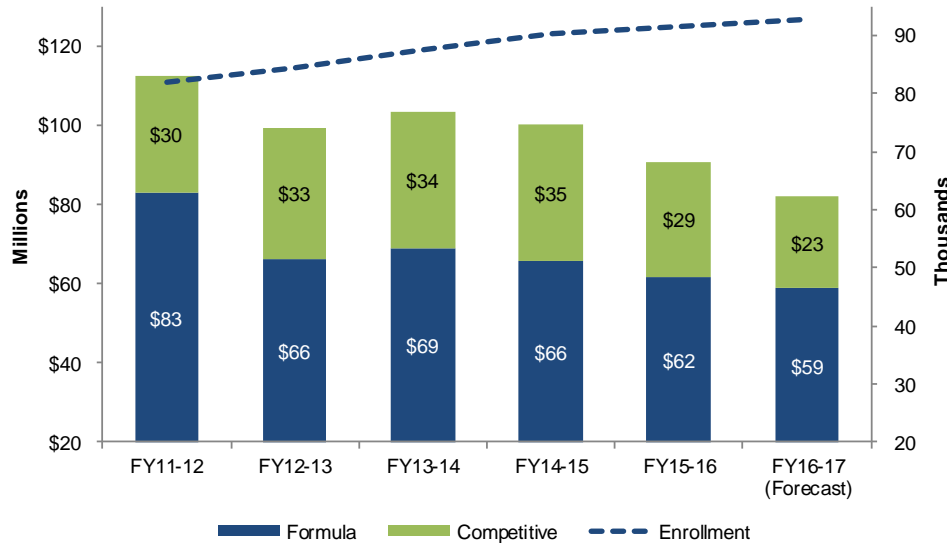
- Total DPS ECE-12 Enrollment is forecasted to increase 1.8% in FY16-17
- Although enrollment is increasing overall, the combination of gentrification in Denver and slower birth rates during the recession have reduced projected growth rates over the next 5 years
- Gentrification and a stronger Denver economy has also impacted the number of At-Risk (Free student lunch eligible) enrollment

Impact of At-Risk Enrollment

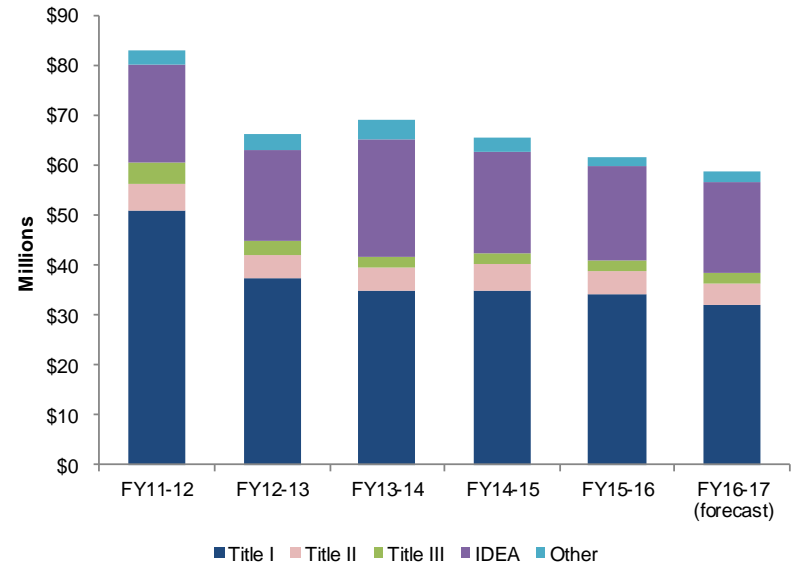


- As the Denver economy has improved, we are seeing a mix-shift from Free lunch eligible to Reduced, as well as a decrease in total At-Risk students
- If this trend continues as expected, DPS's At-Risk funding will be reduced by \$1M-\$2M per year, including an assumed ~\$2M decrease in FY16-17

Federal Funding vs. Enrollment



Federal Formula Funding



- Federal funds are targeted primarily at schools with larger populations of high-needs students
- As the population of high-needs students decreases, DPS will receive lower amounts of Federal Funding
- Federal Formula Revenue is expected to decrease by ~\$3M in FY16-17
- Reauthorization of Title funding could negatively impact future year formula funding as the Colorado economy improves vs the rest of the nation and Denver within the state

FY16-17 Proposed Budget

FY16-17 Budget Assumptions

Budget Input	Assumption
Enrollment	<ul style="list-style-type: none"> ▪ Per Pupil Revenue: \$7,682 ▪ Funded Pupil Count: 87,121 (K=.5) per Planning & Analysis forecast ▪ Total Projected Enrollment: 94,259 (ECE & K = 1.00) ▪ FRL 67.9% (including charters)
Student Based Budget Changes	<ul style="list-style-type: none"> ▪ SBB formula largely unchanged from FY2015-16 ▪ SBB Base allocation increased due to account for higher benefit expense in FY 2016-17 ▪ Increase to provide an equivalent purchasing power ▪ SBB Allocations updated to account for changes in Enrollment and student demographics
Compensation Increases	<ul style="list-style-type: none"> ▪ Steps and Lane increases for DCTA, equivalent to a 1.76% increase ▪ All ProComp-eligible DCTA members receiving additional incentives as earned ▪ 1.76% compensation increase for all other bargaining groups ▪ Along with the 1.76% increase, DPS is contributing an additional .5% to cover the increasing SAED rate to PERA for a total compensation increase of 2.26%. The total FY16-17 SAED rate paid by DPS on behalf of each employee is 4.5%
Other Revenue Factors	<ul style="list-style-type: none"> ▪ CPI of 1.2% ▪ 1.5% growth in Denver Assessed Valuation ▪ ECE Tuition Increase

Changes to SBB Formula

- Base per pupil funding will increase \$34 or 0.86% to adjust for increases to teacher compensation

Factor	FY15-16 Funding	FY16-17 Funding	Description
Base Per Pupil	\$3,932 for all schools K-12 (K=1.0)	\$3,966 for all schools K-12 (K=1.0)	The base funding for all students. This amount has been adjusted in coordination with changing compensation for teachers tied to inflation. Add'l weights for guest teacher & Neg Para excluded
Student Based ELL Weight	\$397 per student	\$400 per student	Additional funds for each student identified as CELA
Free and Reduced Lunch Supplemental Funds	\$457 for Elementary \$492 for Secondary	\$461 for Elementary \$496 for Secondary	Additional funds for each student eligible for free or reduced lunch
Gifted & Talented Per Pupil	\$118 per student	\$120 per student	Additional funds for each student identified as Gifted & Talented
Targeted Interventions	\$100,000-\$250,000 SPF "Orange" and "Red" per school	\$100,000-\$250,000 SPF "Orange" and "Red" per school	Additional funding for schools scoring "Red" or "Orange" on the School Performance Framework
Performance Allocation	\$65 -\$115 per student	\$65 -\$115 per student	Per student funding for school wide improvement on the SPF: \$65 per student - SPF Blue \$95 per – growth to Orange \$100 per – growth to Yellow \$105 per – growth to Green \$115 per – growth to Blue
Supplemental Base for Center Programs	\$7480 x Number of Center Programs at the school	\$7480 x Number of Center Programs at the school	Additional funding based on the number of center programs in a school
English Language Learners	ELA Para Hours ESL Teachers TNLI Teachers	ELA Para Hours ESL Teachers TNLI Teachers	Based upon the number of projected Spanish speaking ELA students

- At the discretion of the Instructional Superintendent, schools may be required to staff additional resources for mental, social and emotional health supports
- Additional guidance may also be given with respect to intervention plans

FY16-17 Process Change :Title I Funding Simplification

- Title I funds will be consolidated into General Fund operationally and reported separately in financial statements. Benefits of this consolidation include:
 - Simplifying budgeting, planning & operations for both School leaders and central support departments
 - Reducing Time & Effort reporting requirements and reducing risk of material audit findings

Forecasted changes to Title I Funding in FY16-17:

(\$ millions)	FY 2015-16	FY 2015-16	FY 2016-17
	Budget	Forecast	Estimate
Revenue	\$30.35	\$30.35	\$30.05
Carryover	\$3.90	\$3.90	\$1.80
Total Revenue	\$34.25	\$34.25	\$31.85
Required Set-Asides	\$4.06	\$3.24	\$3.25
School Allocations	\$20.08	\$19.77	\$19.99
Centrally Managed Programs & Support	\$6.92	\$6.31	\$5.48
Administrative & Indirect Costs	\$3.19	\$3.13	\$3.14
Total Expense	\$34.25	\$32.45	\$31.85
Ending Balance	\$0.00	\$1.80	\$0.00

DPS Managed Schools Budget - by Cost Type

In order to improve our financial transparency into how taxpayer dollars are invested in our students, we have created a spending summary based on a new methodology which divides expenditures into Cost Centers.

- Previously, expenses had been categorized into 3 categories: Schools, School Supports and Central Operations.

These Cost Centers were determined based on how the funds impact students, including where and how the resources are managed.

The 6 Cost Centers are as follows:

Principal Managed: includes all SBB expenditures and ProComp

Other School Support: includes expenses not managed by principals but supports schools & students directly; i.e. Textbooks, Concurrent Enrollment, Career Tech Ed, Military Science, Portions of ECE, Paid Leaves for Teachers, Principal Performance Compensation, Library Services, Unassigned Teachers, Student Board of Education

Student Services: excludes school based expenses like Mild Moderate teachers and Social Workers. All Center Programs and Severe Needs are included

Operations: includes Custodial, Maintenance, Transportation, Technology Services

Indirect School Support: includes expenses not managed by principals & indirectly supporting schools; i.e. Instructional Superintendent Teams, Portfolio Management, HR (School Partners, Recruitment, Teacher Leadership), FACE, Pupil Records, Assessment, CELT

Central : includes Office of Superintendent, Legal, Communications, Finance, Planning & Analysis, Accounting, Purchasing, Payables, Payroll, Labor Relations, Grants, Board of Education, Chief Operating Officer

FY16-17 Expenditure by Cost Center

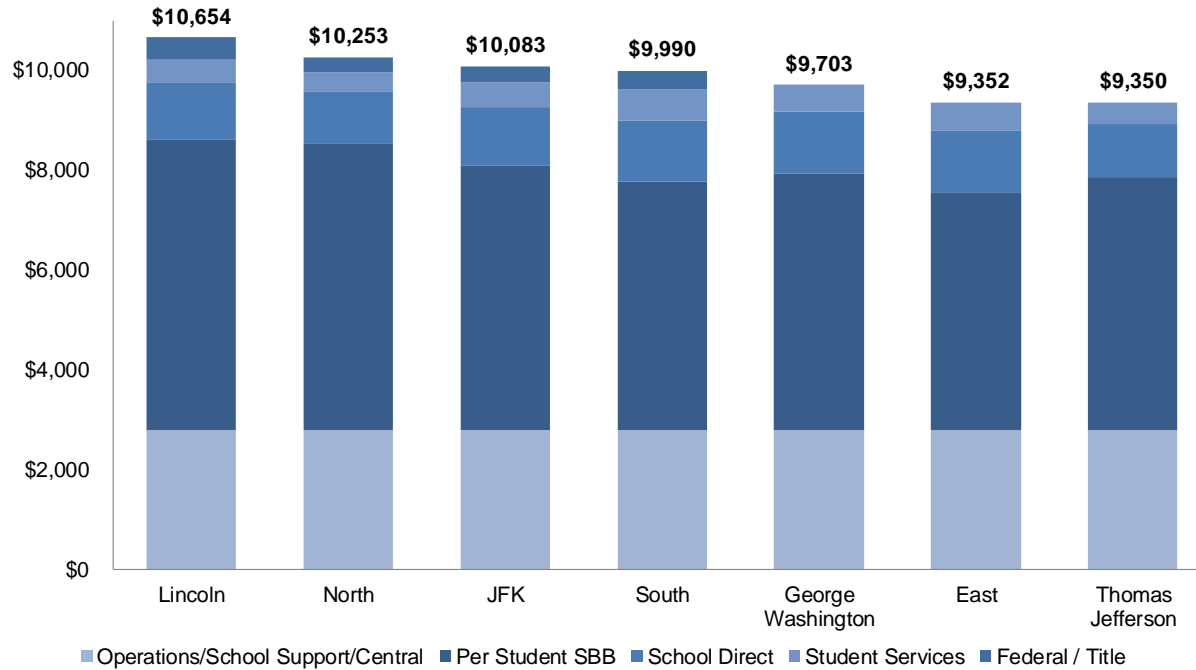
Cost Center	Total FY16-17 Budget	% of Total Budget	K-12 Per Student Expenditure
<u>Direct to Schools</u>			
Principal Managed	\$432	59%	\$6,334
Other School Support	\$78	11%	\$1,136
<u>School Support</u>			
Student Services	\$36	5%	\$528
Operations	\$108	15%	\$1,581
Indirect School Support	\$48	6%	\$700
Central	\$35	5%	\$507
Grand Total	\$736	100%	\$10,786
K-12 Projected Students		68,279	

*All Charter School & ECE Expenses excluded for comparison purposes

- Includes all K-12 district managed General Fund and ProComp expenditures
 - Excludes all Charter expenses and ECE expenditures
- DPS plans to spend ~\$10.1k per K-12 student in 2016-17
- 95% of expenditures directly support students
 - Remaining 5% of expenses are used for central administration

FY16-17 Per Pupil Expenditures – by High School

School	FRL %	Per Student SBB	Federal / Title	School Direct	Student Services	Operations	School Support	Central	Total
Lincoln	93%	\$5,807	\$434	\$1,167	\$459	\$1,581	\$700	\$507	\$10,654
North	83%	\$5,754	\$296	\$1,025	\$390	\$1,581	\$700	\$507	\$10,253
JFK	76%	\$5,299	\$316	\$1,178	\$503	\$1,581	\$700	\$507	\$10,083
South	67%	\$4,992	\$370	\$1,221	\$619	\$1,581	\$700	\$507	\$9,990
George Washington	57%	\$5,131	\$0	\$1,245	\$540	\$1,581	\$700	\$507	\$9,703
East	34%	\$4,751	\$0	\$1,242	\$572	\$1,581	\$700	\$507	\$9,352
Thomas Jefferson	52%	\$5,068	\$0	\$1,077	\$418	\$1,581	\$700	\$507	\$9,350



- Student demographics account for the largest variances in per pupil expenditures by school

Revenue & Expense Changes

Revenue	FY16-17 January Forecast	FY16-17 Current Forecast
Total Program Revenue	\$850,642	\$850,294
Negative Factor Increase	(\$5,000)	\$0
Total FY16-17 Revenue	\$845,642	\$850,294

Expenditures	FY16-17 January Forecast	FY16-17 Current Forecast
Baseline Expenses	\$853,753	\$853,578
Reserve for Innovation Zone Expenditures	\$0	\$600
Reserve for Expanded Teacher Leadership	\$0	\$1,000
Reserves for 2016 Mill Levy Programs	\$0	\$3,400
Total FY16-17 Expenditures	\$853,753	\$858,578

Use of Fund Balance	(\$8,111)	(\$8,284)
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- The current FY16-17 Proposed School Finance Act legislation recommends holding the statewide negative factor flat, an increase of \$5M to our previous revenue forecasts
- This additional \$5M has been placed into reserves for potential FY16-17 projects until the FY16-17 School Finance Act budget is finalized
 - While \$600k is currently set aside for increased Innovation Zone costs, we will work to reduce central costs to offset the impact
- Transfer of funds to schools for 49 Instructional Dean/Team Lead FTE's are being finalized and will be included in the Adopted Budget

Staffing Reductions

- As part of the School Impacting and Central Office reductions, a total of 157 budgeted positions were eliminated of which 115 are currently staffed and 42 are vacancies
- No reductions in teachers or other school instructional positions as a result of these budget reductions
- In addition to these reductions, 49 current centrally funded FTE will be allocated to schools to hire either Teacher Leaders or Deans to build capacity and improve the instructional core
- School FTE allocations will be targeted to our highest needs schools and funded for three years
- In addition, 18 centrally funded roles will be repurposed

Central Office Reductions

Description	Department	Total Reduction
<p>CAIO Reductions</p> <ul style="list-style-type: none"> • Reduce budgeted amount for Charter PSN (budget only impact) • Reduce central PD for Student Services • Staffing efficiencies • 3rd party consulting reductions • Travel, Materials & Supplies reductions 	CAIO	\$6,588
<p>COO Reductions</p> <ul style="list-style-type: none"> • Staffing reductions across COO including DoTS, Facilities, Financial Services, Choice & Enrollment and PMO • 3rd party transportation expense reduction and limit flexibility on non-standard bell times and releases • Reduction in IT development capacity 	COO	\$3,680
<p>HR Reductions</p> <ul style="list-style-type: none"> • Reduce vacancies and other staffed positions • Realign leadership development work across multiple teams and eliminate Denver Teach Today • Reduce travel, supplies and miscellaneous expenses 	HR	\$1,274
<p>CSO Reductions</p> <ul style="list-style-type: none"> • Reduce vacancies and other staffed positions and extended day stipends • Reduce travel, supplies and miscellaneous expenses 	CSO	\$421
<p>Communications, Legal & Other Reductions</p> <ul style="list-style-type: none"> • Reduce vacancies and other staffed positions • 3rd party consulting reductions • Reduce travel, supplies and miscellaneous expenses 	Misc	\$290

Reductions That Will Change Services to Schools

Description	Department	Total Reduction
<p>Partner Redesign and Capacity Building in Schools</p> <ul style="list-style-type: none"> • Redesign our current partner architecture and allocate headcount directly to schools in order to increase capacity at the school level to build out TLC and improve instructional core • Reduce current partner FTE from ~120 to ~70 with 20 retained centrally to support literacy, math and professional development • Remaining ~50 FTE will be allocated to schools to hire either a Teacher Leader or Dean to support TLC implementation or Instructional capacity targeted to red and yellow schools • Includes other reductions to Professional Learning, Clinical and other Student Services partners 	CAIO	\$4,785
<p>3rd Party and other School Supports</p> <ul style="list-style-type: none"> • Reduce Blueprint contract for school site visits and FNE tutoring management • Eliminate College Board contract at West • Reduce central funding for 2 ELA focus schools support 	CSO / CAIO	\$1,436
<p>Chief Schools Officer Reductions</p> <ul style="list-style-type: none"> • Reduce vacancies and other staffed positions including community engagement and other coordinators • Reduce travel, supplies and miscellaneous expenses 	CSO	\$723
<p>Technology Services Changes</p> <ul style="list-style-type: none"> • Reduction of development capacity 	COO	\$700
<p>Custodial and Facilities School Vacancies and Reductions</p> <ul style="list-style-type: none"> • Eliminate vacant custodial and facilities positions and other minor staffing reductions 	COO	\$440
<p>Transportation Changes</p> <ul style="list-style-type: none"> • Charge Charter schools for transportation to Balarat • Limit bell time changes, multiple dismissals and unique calendars that generate incremental service costs 	COO	\$275
<p>Communications</p> <ul style="list-style-type: none"> • Change interpretation policy from Human to phone interpretations except for IEP and community meetings 	COO	\$75

Leadership Investments

Initiative Summary	New, Expansion or Sustain Prior Investments	New FY 16-17 Investment ('000s)	Total Investment ('000s)
<p>Teacher Leadership and Collaboration</p> <ul style="list-style-type: none"> • Continue planned expansion of Teacher Leadership and Collaboration to an additional 50 schools and almost 200 additional teacher leaders 	Expansion	\$3,000	\$9,500
<p>Relay Principal Development</p> <ul style="list-style-type: none"> • Continue Relay professional development and extend additional support for travel and other costs for Relay to schools that otherwise would not have the budget to participate 	Expansion	\$650	\$1,050
<p>Principal Comp Increases for Highest Needs Schools & Extended Year</p> <ul style="list-style-type: none"> • Continue prior investment in principal compensation and retention at highest needs schools 	Sustain	\$0	\$4,175
<p>Instructional Superintendent Support for Pathways / Innovations Schools</p> <ul style="list-style-type: none"> • Continue prior investment in additional network supports for Pathways / Innovations schools 	Sustain	\$0	\$437

Teaching Investments

Initiative Summary	New, Expansion or Sustain Prior Investments	New FY 16-17 Investment ('000s)	Total Investment ('000s)
Two Additional Newcomer Centers <ul style="list-style-type: none"> • Add 2 Newcomer centers in the SW and NE 	Expansion	\$400	\$1,219
ANET Expansion <ul style="list-style-type: none"> • Continue to provide ANET services to schools and expand options for schools to opt in to Assessments and tutoring 	Expansion	\$587	\$1,900
READ Act Assessments <ul style="list-style-type: none"> • Provide iStation READ act assessments as prior assessment is no longer allowed under the requirements of READ Act 	New	\$225	\$225

Flexibility Investments

Initiative Summary	New, Expansion or Sustain Prior Investments	New FY 16-17 Investment ('000s)	Total Investment ('000s)
<p>Center Programs in Charter Schools</p> <ul style="list-style-type: none"> • Transitional costs associated with moving existing and opening new center programs at charter schools 	Expansion	\$1,200	\$8,381
<p>Mental Health Supports</p> <ul style="list-style-type: none"> • Provide additional targeted supports to schools for our students with highest needs 	New	\$1,000	\$1,000
<p>Additional Opt-out Choices for Schools</p> <ul style="list-style-type: none"> • Provide flexibility for our schools to opt out of additional services and an associated devolution of funds for those schools to choose other options. New services that are included are: <ul style="list-style-type: none"> • Curriculum Adoption and associated Professional Development based on District rollout including: Literacy for K-3 and 9-12, Math for K-6, ELD for K-5 • Interim Assessments (ANET & Illuminate) • READ Act Assessments 	New	NA	NA
<p>Turnaround / Tiered Supports</p> <ul style="list-style-type: none"> • Continue prior investment in targeted supports to our highest-needs schools to ensure they have the foundations for improvement 	Sustain	\$0	\$1,700
<p>Personalized Learning</p> <ul style="list-style-type: none"> • Continue prior investment in personalized learning 	Sustain	\$0	\$3,000

Invest Early Investments

Initiative Summary	New, Expansion or Sustain Prior Investments	New FY 16-17 Investment ('000s)	Total Investment ('000s)
<p>Early Literacy Professional Development</p> <ul style="list-style-type: none"> • Provide mandatory professional development to support Early Literacy (initial investment) 	New	\$3,000	\$3,000
<p>ELD Expansion</p> <ul style="list-style-type: none"> • Continue prior investment in EL Achieve to expand quality ELD instruction, professional learning and materials for teachers and students 	Sustain	\$0	\$750
<p>Strategic Reading</p> <ul style="list-style-type: none"> • Continue prior investment in strategic reading program pilot 	Sustain	\$0	\$300

5 Year Forecast Detail

Current Forecast						
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Revenue						
Total Program Revenue Baseline ¹	\$833,067	\$830,358	\$850,294	\$875,454	\$898,105	\$920,913
Change in Formula Revenue	(\$2,709)	\$18,125	\$17,808	\$21,167	\$18,267	\$10,395
Change in 2012 MLO	\$0	\$1,311	\$7,352	\$1,484	\$4,541	\$1,604
ECE Tuition Increase	\$0	\$500	\$0	\$0	\$0	\$0
Total Program Revenue	\$830,358	\$850,294	\$875,454	\$898,105	\$920,913	\$932,912
Expense						
Expense Baseline	\$844,067	\$845,154	\$858,578	\$875,733	\$891,489	\$918,632
Change in Enrollment and Other Expense Changes	\$1,087	\$13,177	\$13,439	\$12,417	\$10,252	\$4,644
Teacher Leadership	\$0	\$2,500	\$4,600	\$0	\$0	\$0
Grant Cliffs	\$0	\$5,546	\$3,316	\$600	\$0	\$0
Expense Reductions	\$0	(\$20,187)	(\$4,200)	\$0	\$0	\$0
Incremental Expenses	\$0	\$12,388	\$0	\$2,740	\$16,891	\$8,436
Total Expense	\$845,154	\$858,578	\$875,733	\$891,489	\$918,632	\$931,712
Net Change in Fund Balance	(\$14,796)	(\$8,284)	(\$278)	\$6,616	\$2,281	\$1,200
Fund Balance	\$91,757	\$83,473	\$83,194	\$89,811	\$92,091	\$93,291
10% of Revenue	\$83,036	\$85,029	\$87,545	\$89,811	\$92,091	\$93,291

¹ Includes all General Fund revenue sources (Program Funding, Specific Ownership Taxes and Mill Levy Overrides)

- Based on Amended FY15-16 and Proposed FY16-17 Budget
- Includes no increase to FY16-17 Negative Factor based on FY16-17 Proposed School Finance Act
 - Includes \$7.5M increased to Negative Factor in FY17-18

Fund Summaries

General Fund

General Fund Description

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

The General Fund is comprised of the following 3 funds:

General Fund (Fund 10): Includes revenue from local, state, and federal sources, with the main source being Total Program revenue determined by the School Finance Act. Also included are revenues from all voter-approved Mill Levy Overrides (passed in 1988, 1998, 2003, and 2012), state categorical sources, specific ownership taxes, and charter school capital construction

Colorado Preschool Program (Fund 19): Colorado General Assembly initiative to prepare four and five year old children with specific at-risk factors in need of language development.

Special Projects (Fund 13): Per GASB 54, this fund was created to distinguish projects based on funding sources. Funds that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed and monies which have not been restricted, committed or assigned to a specific purpose

General Fund excl. Special Projects

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 106,358	\$ (15,725)	\$ 90,633	\$ (15,963)	\$ 74,670
Revenue	\$ 833,067	\$ (2,729)	\$ 830,337	\$ 19,957	\$ 850,294
Expenses (incl. Interfund Transfers)	\$ 842,567	\$ 4,566	\$ 847,133	\$ 11,445	\$ 858,578
Ending Balance	\$ 96,857	\$ (23,021)	\$ 73,837	\$ (7,451)	\$ 66,386
Source / (Use) of Fund Balance	\$ (9,500)	\$ (7,296)	\$ (16,796)	\$ 8,512	\$ (8,284)
Appropriated Reserves	\$ 50,577	\$ 3,687	\$ 54,264	\$ (5,654)	\$ 48,610
Unappropriated Reserves	\$ 46,280	\$ (26,707)	\$ 19,573	\$ (1,797)	\$ 17,776
Total Reserves	\$ 96,857	\$ (23,021)	\$ 73,837	\$ (7,451)	\$ 66,386
Total Appropriation	\$ 893,144	\$ 8,253	\$ 901,397	\$ 5,791	\$ 907,188

- The General Fund inclusive of the General Operating Fund, Mill Levy Overrides, and Colorado Preschool Program is expected to have a use of fund balance of \$8.3M
- This includes reductions over FY15-16 of ~\$20M, combined with additional investments into Teacher Leadership, SBB, Center Programs, and Mental Health Supports
 - Full detail of reductions and Investments can be found on slides 20-26

General Fund incl. Special Projects

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 115,850	\$ (9,297)	\$ 106,553	\$ (19,517)	\$ 87,036
Revenue	\$ 841,480	\$ (2,444)	\$ 839,036	\$ 21,192	\$ 860,228
Expenses (incl. Interfund Transfers)	\$ 853,318	\$ 4,941	\$ 858,259	\$ 12,684	\$ 870,943
Ending Balance	\$ 104,012	\$ (16,682)	\$ 87,329	\$ (11,008)	\$ 76,321
Source / (Use) of Fund Balance	\$ (11,838)	\$ (7,385)	\$ (19,223)	\$ 8,508	\$ (10,715)
Appropriated Reserves	\$ 57,731	\$ 9,474	\$ 67,205	\$ (8,660)	\$ 58,545
Unappropriated Reserves	\$ 46,280	\$ (26,156)	\$ 20,124	\$ (2,348)	\$ 17,776
Total Reserves	\$ 104,012	\$ (16,682)	\$ 87,329	\$ (11,008)	\$ 76,321
Total Appropriation	\$ 911,050	\$ 14,415	\$ 925,465	\$ 4,023	\$ 929,488

- The Special Projects Fund is forecasting an additional use of funds of ~\$2.4M due to the use of fund balance in support of Kaleidoscope Corner, Emily Griffith Technical College and one-time technology projects
- FY16-17 Beginning Fund Balance based on FY15-16 Amended Budget

Capital Funds

Capital Projects Building Fund

Fund description: The capital projects building fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure of capital outlays, including the acquisition or construction of capital facilities and other capital assets

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 181,142	\$ 21,575	\$ 202,717	\$ (153,506)	\$ 49,211
Revenue	\$ -	\$ -	\$ -	\$ 276	\$ 276
Expenses (incl. Interfund Transfers)	\$ 152,828	\$ -	\$ 152,828	\$ (103,341)	\$ 49,488
Ending Balance	\$ 28,314	\$ 21,575	\$ 49,889	\$ (49,889)	\$ -
Source / (Use) of Fund Balance	\$ (152,828)	\$ -	\$ (152,828)	\$ 103,617	\$ (49,211)
Appropriated Reserves	\$ -	\$ 49,889	\$ 49,889	\$ (49,889)	\$ -
Unappropriated Reserves	\$ 28,314	\$ (28,314)	\$ -	\$ -	\$ -
Total Reserves	\$ 28,314	\$ 21,575	\$ 49,889	\$ (49,889)	\$ -
Total Appropriation	\$ 152,828	\$ 49,889	\$ 202,717	\$ (153,230)	\$ 49,488

Major projects include:

- Blair ECE Center
- -2626 W. Evans – Phase 3
- Northfield 6-12 Campus – Sandoval addition
- Rishel-Kipp 16 classroom addition

Capital Reserve Fund

Fund description: This capital projects fund is used to accumulate resources, primarily general fund support, for the acquisition, renovation and maintenance of capital assets as required by state statute

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 11,261	\$ 13,094	\$ 24,355	\$ (9,088)	\$ 15,267
Revenue	\$ 40,723	\$ 27,498	\$ 68,222	\$ (37,745)	\$ 30,476
Expenses (incl. Interfund Transfers)	\$ 42,343	\$ 22,970	\$ 65,313	\$ (21,982)	\$ 43,331
Ending Balance	\$ 9,642	\$ 17,622	\$ 27,264	\$ (24,851)	\$ 2,413
Source / (Use) of Fund Balance	\$ (1,619)	\$ 4,528	\$ 2,909	\$ (15,763)	\$ (12,855)
Appropriated Reserves	\$ 28	\$ 26,247	\$ 26,275	\$ (23,862)	\$ 2,413
Unappropriated Reserves	\$ 9,614	\$ (8,625)	\$ 989	\$ (989)	\$ -
Total Reserves	\$ 9,642	\$ 17,622	\$ 27,264	\$ (24,851)	\$ 2,413
Total Appropriation	\$ 42,370	\$ 49,217	\$ 91,587	\$ (45,844)	\$ 45,743

- Major FY16-17 Expense drivers include:
 - I-70 Corridor construction projects (Swansea)
 - Recurring Capital Maintenance projects
 - Debt Service payments & refinancing

- Additional projects dependent on outside revenue sources may be added during the FY16-17 Amended budget process

Bond Redemption Fund

Fund description: The bond redemption fund (debt service fund) accounts for and reports financial resources that are restricted or committed for the payment of principal and interest on long-term general obligation debt of the School District as a result of the issuance of general obligation bonds

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 105,374	\$ 4,388	\$ 109,762	\$ 3,842	\$ 113,603
Revenue	\$ 110,852	\$ -	\$ 110,852	\$ 1,286	\$ 112,139
Expenses (incl. Interfund Transfers)	\$ 111,759	\$ -	\$ 111,759	\$ 17,419	\$ 129,177
Ending Balance	\$ 104,467	\$ 4,388	\$ 108,855	\$ (12,291)	\$ 96,565
Source / (Use) of Fund Balance	\$ (906)	\$ -	\$ (906)	\$ (16,132)	\$ (17,038)
Appropriated Reserves	\$ 104,467	\$ 4,388	\$ 108,855	\$ (12,291)	\$ 96,565
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ 104,467	\$ 4,388	\$ 108,855	\$ (12,291)	\$ 96,565
Total Appropriation	\$ 216,226	\$ 4,388	\$ 220,614	\$ 5,128	\$ 225,742

- Any major changes from a potential voter-approved 2016 Bond issuance would be adjusted during the FY16-17 Amended Budget process
- There are no other material operational changes planned for FY16-17

Grant Funds

Grants Special Revenue Fund

Fund description: The Grants Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes other than debt service or capital projects including state funding for Emily Griffith Technical College and federal funding through the Title I, II, III and IDEA programs as well as other miscellaneous government grants.

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 18,056	\$ (1,110)	\$ 16,945	\$ 1,446	\$ 18,391
Revenue	\$ 129,061	\$ 8,500	\$ 137,561	\$ (20,918)	\$ 116,643
Expenses (incl. Interfund Transfers)	\$ 128,842	\$ 14,670	\$ 143,511	\$ (16,561)	\$ 126,950
Ending Balance	\$ 18,275	\$ (7,280)	\$ 10,995	\$ (2,912)	\$ 8,084
Source / (Use) of Fund Balance	\$ 219	\$ (6,169)	\$ (5,950)	\$ (4,357)	\$ (10,307)
Appropriated Reserves	\$ 16,673	\$ (9,974)	\$ 6,698	\$ (4,804)	\$ 1,894
Unappropriated Reserves	\$ 1,602	\$ 2,694	\$ 4,297	\$ 1,893	\$ 6,190
Total Reserves	\$ 18,275	\$ (7,280)	\$ 10,995	\$ (2,912)	\$ 8,084
Total Appropriation	\$ 145,514	\$ 4,695	\$ 150,210	\$ (21,365)	\$ 128,844

- Major expense reductions include:
 - ~\$3M decrease in Federal Formula Funding (Title I & IDEA)
 - ~\$8.7M of grant completion (I3, TIG, Gates and Wallace Grants)

- Fund balance includes Emily Griffith Technical College operating reserve

Tuition Special Revenue Fund

Fund description: The tuition special revenue fund accounts for the revenue and expenses for providing early childhood education and full day kindergarten. Revenues are primarily derived from tuition billings.

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 2,000	\$ 2,983	\$ 4,983	\$ 17	\$ 5,000
Revenue	\$ 10,000	\$ -	\$ 10,000	\$ 5,400	\$ 15,400
Expenses (incl. Interfund Transfers)	\$ 11,795	\$ 113	\$ 11,909	\$ 5,875	\$ 17,783
Ending Balance	\$ 205	\$ 2,869	\$ 3,074	\$ (457)	\$ 2,617
Source / (Use) of Fund Balance	\$ (1,795)	\$ (113)	\$ (1,909)	\$ (475)	\$ (2,383)
Appropriated Reserves	\$ 205	\$ 2,869	\$ 3,074	\$ (457)	\$ 2,617
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ 205	\$ 2,869	\$ 3,074	\$ (457)	\$ 2,617
Total Appropriation	\$ 12,000	\$ 2,983	\$ 14,983	\$ 5,417	\$ 20,400

- \$4M of revenue and expense (via interfund transfer to General Fund) increased to include Kinder tuition
- \$600k revenue increase due to board-approved ECE tuition rate increase

Other Funds

ProComp Trust Fund

Fund description: This special revenue fund is used to account for the proceeds of the voter-approved taxes from the 2005 Mill Levy Override. Its investments and expenditures are for the professional compensation system for teachers

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 34,097	\$ (2,745)	\$ 31,352	\$ (12,309)	\$ 19,043
Revenue	\$ 33,122	\$ (785)	\$ 32,337	\$ 447	\$ 32,784
Expenses (incl. Interfund Transfers)	\$ 40,637	\$ 4,009	\$ 44,646	\$ 1,301	\$ 45,948
Ending Balance	\$ 26,582	\$ (7,539)	\$ 19,043	\$ (13,163)	\$ 5,880
Source / (Use) of Fund Balance	\$ (7,515)	\$ (4,794)	\$ (12,309)	\$ (854)	\$ (13,163)
Appropriated Reserves	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Unappropriated Reserves	\$ 26,582	\$ (9,039)	\$ 17,543	\$ (13,163)	\$ 4,380
Total Reserves	\$ 26,582	\$ (7,539)	\$ 19,043	\$ (13,163)	\$ 5,880
Total Appropriation	\$ 40,637	\$ 5,509	\$ 46,146	\$ 1,301	\$ 47,448

- Budget based on estimates of teacher incentive payouts based on current ProComp payment structure and population
- Budget is subject to change based on ProComp Trust Board and Transition Team approval, or any negotiated changes to the ProComp payment structure

Food Service Fund

Fund description: The food services fund accounts for the revenue and expenses related to providing breakfasts and lunches to District students and employees

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 43,212	\$ -	\$ 43,212	\$ (855)	\$ 42,357
Expenses (incl. Interfund Transfers)	\$ 42,596	\$ (34)	\$ 42,562	\$ (855)	\$ 41,707
Ending Balance	\$ 616	\$ 34	\$ 650	\$ -	\$ 650
Source / (Use) of Fund Balance	\$ 616	\$ 34	\$ 650	\$ -	\$ 650
Appropriated Reserves	\$ 616	\$ 34	\$ 650	\$ -	\$ 650
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ 616	\$ 34	\$ 650	\$ -	\$ 650
Total Appropriation	\$ 43,212	\$ -	\$ 43,212	\$ (855)	\$ 42,357

- Decrease in \$850k of revenue due to forecasted decrease of participation in lunch programs and a lower FRL student enrollment

Pupil Activity Fund

Fund description: The pupil activity special revenue fund accounts for the revenue and expenditures of sponsoring athletic events at middle and high schools

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 350	\$ 1,828	\$ 2,178	\$ -	\$ 2,178
Revenue	\$ 568	\$ 306	\$ 874	\$ -	\$ 874
Expenses (incl. Interfund Transfers)	\$ 638	\$ 216	\$ 854	\$ 199	\$ 1,053
Ending Balance	\$ 280	\$ 1,918	\$ 2,197	\$ (199)	\$ 1,998
Source / (Use) of Fund Balance	\$ (70)	\$ 90	\$ 20	\$ (199)	\$ (179)
Appropriated Reserves	\$ 280	\$ 1,918	\$ 2,197	\$ (199)	\$ 1,998
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ 280	\$ 1,918	\$ 2,197	\$ (199)	\$ 1,998
Total Appropriation	\$ 918	\$ 2,134	\$ 3,051	\$ -	\$ 3,051

Warehouse/Reproduction Internal Service Fund

Fund description: This fund accounts for the revenue and expenses associated with central copying services, office supplies, postage and rental of equipment purchased by schools and departments

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ -	\$ 22	\$ 22	\$ -	\$ 22
Revenue	\$ 931	\$ -	\$ 931	\$ (29)	\$ 902
Expenses (incl. Interfund Transfers)	\$ 930	\$ -	\$ 930	\$ (7)	\$ 923
Ending Balance	\$ 1	\$ 22	\$ 23	\$ (22)	\$ 1
Source / (Use) of Fund Balance	\$ 1	\$ -	\$ 1	\$ (22)	\$ (21)
Appropriated Reserves	\$ 1	\$ -	\$ 1	\$ -	\$ 1
Unappropriated Reserves	\$ -	\$ 22	\$ 22	\$ (22)	\$ 0
Total Reserves	\$ 1	\$ 22	\$ 23	\$ (22)	\$ 1
Total Appropriation	\$ 931	\$ -	\$ 931	\$ (7)	\$ 924

- Slight decrease in budgeted revenue & expenses due to reduced services provided to schools and departments

Private Purpose Trust Fund

Fund description: This fund is not for the benefit of DPS; the beneficiaries are individuals or other organizations (COBRA, retiree health and life insurance trusts, DCTA & Paraprofessionals education trusts)

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 7,620	\$ -	\$ 7,620	\$ -	\$ 7,620
Revenue	\$ 2,172	\$ -	\$ 2,172	\$ -	\$ 2,172
Expenses (incl. Interfund Transfers)	\$ 2,380	\$ -	\$ 2,380	\$ -	\$ 2,380
Ending Balance	\$ 7,412	\$ -	\$ 7,412	\$ -	\$ 7,412
Source / (Use) of Fund Balance	\$ (208)	\$ -	\$ (208)	\$ -	\$ (208)
Appropriated Reserves	\$ 7,412	\$ -	\$ 7,412	\$ -	\$ 7,412
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ 7,412	\$ -	\$ 7,412	\$ -	\$ 7,412
Total Appropriation	\$ 9,792	\$ -	\$ 9,792	\$ -	\$ 9,792

Governmental Permanent Fund

Fund description: This fund is used to account for and report resources that are restricted to the extent that only earnings and not principal may be used for purposes that support the District's programs

Unaudited (\$'s in Thousands)	FY15-16 Adopted Budget	Adjustments	FY15-16 Amended Budget	Adjustments	FY16-17 Proposed Budget
Beginning Balance	\$ 124	\$ -	\$ 124	\$ 5	\$ 129
Revenue	\$ 4	\$ -	\$ 4	\$ (4)	\$ -
Expenses (incl. Interfund Transfers)	\$ 128	\$ -	\$ 128	\$ 1	\$ 129
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Source / (Use) of Fund Balance	\$ (124)	\$ -	\$ (124)	\$ (5)	\$ (129)
Appropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	\$ 128	\$ -	\$ 128	\$ 1	\$ 129

Appendix

SBB Per Student Base & Formula Weights

Factor	FY16-17 Funding	Description
Base Per Pupil	\$3,966 for all schools K-12 (K=1.0)	The base funding for all students. This amount has historically been adjusted in coordination with changing compensation for teachers.

Formula Weights:

Guest Teachers (Substitutes)	\$52	Per student funding for guest teachers
Supplemental Base for Center Programs	\$7,480 x Number of Center Programs at the school	Additional funding based on the number of center programs in a school
Student Based ELL Weight	\$400 per student	Additional funds for each student identified as CELA
Free and Reduced Lunch Supplemental Funds	\$461 for Elementary \$496 for Secondary	Additional funds for each student eligible for free or reduced lunch
Gifted & Talented Per Pupil	\$120 per student	Additional funds for each student identified as Gifted & Talented
Targeted Interventions	\$100,000-\$250,000 SPF "Orange" and "Red" per school	Additional funding for schools scoring "Red" or "Orange" on the School Performance Framework
Performance Allocation	\$35 -\$115 per student	Per student funding for school wide improvement on the SPF: \$35 per student – maintain SPF Green \$65 per student – maintain SPF Blue \$95 per – growth to Orange \$100 per – growth to Yellow \$105 per – growth to Green \$115 per – growth to Blue

SBB Additional Allocation Funding

Factor	FY16-17 Funding	Description
Technology	\$22 per student– 1998 Mill Levy \$45 per student– 2012 Mill Levy	1998 - For the purchase of technology equipment, software, repair, training or technology support staff . 2012 - Purpose is to schools access to educational technology resources to further student learning and engagement
ECE	.50 FTE /Half Day 3.5 hrs. Para /Half Day 4 hrs. Para (Head Start)/Half Day \$48.25/pupil – Half Day \$96.50/pupil – Full Day	Funding to provide for teacher FTEs, paraprofessional support, and classroom supplies
Tutoring	\$69 per student	Funding to boost academic achievement in literacy, math, and science through additional facilitator, teacher, intervention teacher, reading/writing para, staff development and/or supplies
SIG	Awarded by Mill Levy Committee	Targeted at schools working on turnaround initiatives and schools piloting innovative practices
Title I	\$365/\$415 per FRL student, \$5.92 per FRL student for parent involvement	To provide supplementary programs to support the needs of the lowest performing student population
Budget Assistance	Awarded by CSO Team	Additional funding to support specific programs or determined school needs

SBB factors and Comparison FY2015-16 vs FY2016-17

Factor	FY 2015-16 Funding	FY 2016-17 Funding	Description
Base Per Pupil	\$3,932 for all schools K-12 (K=1.0)	\$3,966 for all schools K-12 (K=1.0)	The base funding for all students. This amount has been adjusted in coordination with changing compensation for teachers tied to inflation. Add'l weights for guest teacher & Neg Para excluded
Student Based ELL Weight	\$397 per student	\$400 per student	Additional funds for each student identified as CELA
Free and Reduced Lunch Supplemental Funds	\$457 for Elementary \$492 for Secondary	\$461 for Elementary \$496 for Secondary	Additional funds for each student eligible for free or reduced lunch
Gifted & Talented Per Pupil	\$118 per student	\$120 per student	Additional funds for each student identified as Gifted & Talented
Targeted Interventions	\$100,000-\$250,000 SPF "Orange" and "Red" per school	\$100,000-\$250,000 SPF "Orange" and "Red" per school	Additional funding for schools scoring "Red" or "Orange" on the School Performance Framework
Performance Allocation	\$65 -\$115 per student	\$65 -\$115 per student	Per student funding for school wide improvement on the SPF: \$65 per student - SPF Blue \$95 per – growth to Orange \$100 per – growth to Yellow \$105 per – growth to Green \$115 per – growth to Blue
Supplemental Base for Center Programs	\$7480 x Number of Center Programs at the school	\$7480 x Number of Center Programs at the school	Additional funding based on the number of center programs in a school
English Language Learners	ELA Para Hours ESL Teachers TNLI Teachers	ELA Para Hours ESL Teachers TNLI Teachers	Based upon the number of projected Spanish speaking ELA students

SBB School Enrollment Variance Summary

FY15-16 October Count Comparison to FY16-17 Enrollment Projections						
School Type	Declining more than 16 Students	Declining less than 16 Students	Increasing less than 16 Students	Increasing more than 16 Students	New Schools	Phase Out/Closed Schools
Elementary Schools	33	24	14	9	1	1
K-8 Schools	4	7	4	0	0	0
Middle Schools	2	2	3	3	3	1
Alternatives	0	6	3	2	0	0
6-12 Schools	3	2	2	2	0	0
High Schools	6	2	5	4	0	0
Charter / Contract Schools	8	20	12	17	6	1
Total	56	63	43	37	10	3

- Top 5 Schools projected to increase in enrollment (as a % of current enrollment):
 - Columbine ES (56%)
 - McKinley-Thatcher ES (11%)
 - McAuliffe International MS (11%)
 - KIPP Denver Collegiate HS (10%)
 - DCIS @ Fairmont ES (9%)
- Top 5 Schools projected to decrease in enrollment (as a % of current enrollment):
 - Henry MS (-39%)
 - Morey MS (-27%)
 - Noel Community Arts School 6-12 (-21%)
 - Oakland ES (-16%)
 - Wyatt Academy K-8 (-15%)
- The 4 Phase Out / Closed schools are Barrett ES, Escuela Tlatelolco E-12 and Kepner MS

Detailed Fund Schedules

General Fund without Special Projects

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 106,358	\$ (15,725)	\$ 90,633	\$ (15,963)	\$ 74,670
Revenue					
Property Taxes	\$ 405,204	\$ 47,482	\$ 452,686	\$ 5,612	\$ 458,299
State Categorical	\$ 33,909	\$ 1,870	\$ 35,778	\$ (404)	\$ 35,374
State Equalization	\$ 351,158	\$ (56,578)	\$ 294,580	\$ 13,927	\$ 308,506
Specific Ownership Taxes	\$ 30,860	\$ 7,789	\$ 38,648	\$ 500	\$ 39,148
Federal Revenue	\$ 4,200	\$ (3,200)	\$ 1,000	\$ -	\$ 1,000
Other Local Support	\$ 5,250	\$ -	\$ 5,250	\$ -	\$ 5,250
Charter School Capital Construction	\$ 2,486	\$ (92)	\$ 2,394	\$ 322	\$ 2,717
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 833,067	\$ (2,729)	\$ 830,337	\$ 19,957	\$ 850,294
Expense					
Employee Salaries	\$ 472,292	\$ 10,420	\$ 482,712	\$ 758	\$ 483,471
Employee Benefits	\$ 57,314	\$ 1,960	\$ 59,274	\$ 177	\$ 59,451
Charter Schools	\$ 122,762	\$ (2,835)	\$ 119,927	\$ 11,675	\$ 131,602
Supplies & Materials	\$ 39,598	\$ 11,753	\$ 51,351	\$ (11,283)	\$ 40,068
Purchased Services	\$ 44,110	\$ 685	\$ 44,795	\$ 364	\$ 45,159
Property	\$ 2,664	\$ 2,098	\$ 4,763	\$ (2,331)	\$ 2,432
Debt Service Interest	\$ 45,873	\$ -	\$ 45,873	\$ (98)	\$ 45,775
Debt Service Principal	\$ 13,360	\$ -	\$ 13,360	\$ 5,420	\$ 18,780
Other Expenses	\$ 3,611	\$ (1,965)	\$ 1,645	\$ (553)	\$ 1,093
Site Assigned Reserves	\$ 20,584	\$ (4,327)	\$ 16,257	\$ (356)	\$ 15,901
School Location/Relocation Support	\$ 1,304	\$ (1,288)	\$ 16	\$ 827	\$ 843
School Carry Forward	\$ 13,500	\$ (13,500)	\$ -	\$ 13,000	\$ 13,000
Unassigned Teacher	\$ 3,934	\$ (254)	\$ 3,679	\$ 43	\$ 3,722
Total Expense	840,905	\$ 2,748	\$ 843,653	\$ 17,644	\$ 861,297
Appropriated Reserves					
Restricted – TABOR Reserves	\$ 24,992	\$ -	\$ 24,992	\$ 361	\$ 25,353
Assigned Reserves	\$ 1,883	\$ (36)	\$ 1,847	\$ (308)	\$ 1,538
General Contingency	\$ 9,702	\$ 3,837	\$ 13,539	\$ (3,821)	\$ 9,719
CDE Audit	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Utilities	\$ 2,000	\$ (1,000)	\$ 1,000	\$ 1,000	\$ 2,000
School Location/Relocation Support Reserves	\$ 3,000	\$ (114)	\$ 2,886	\$ 114	\$ 3,000
Unassigned Teacher Reserves	\$ 6,000	\$ -	\$ 6,000	\$ (2,000)	\$ 4,000
Risk Fund Reserves	\$ 2,000	\$ 1,000	\$ 3,000	\$ (1,000)	\$ 2,000
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 50,577	\$ 3,687	\$ 54,264	\$ (5,654)	\$ 48,610
Interfund Transfers	\$ 1,662	\$ 1,818	\$ 3,480	\$ (6,199)	\$ (2,719)
Total Appropriation	893,144	\$ 8,253	\$ 901,397	\$ 5,791	\$ 907,188
Unappropriated Reserves	\$ 46,280	\$ (26,707)	\$ 19,573	\$ (1,797)	\$ 17,776

General Fund with Special Projects

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 115,850	\$ (9,297)	\$ 106,553	\$ (19,517)	\$ 87,036
Revenue					
Property Taxes	\$ 405,204	\$ 47,482	\$ 452,686	\$ 5,612	\$ 458,299
State Categorical	\$ 33,909	\$ 1,870	\$ 35,778	\$ (404)	\$ 35,374
State Equalization	\$ 351,158	\$ (56,578)	\$ 294,580	\$ 13,927	\$ 308,506
Specific Ownership Taxes	\$ 30,860	\$ 7,789	\$ 38,648	\$ 500	\$ 39,148
Federal Revenue	\$ 4,200	\$ (3,200)	\$ 1,000	\$ -	\$ 1,000
Other Local Support	\$ 13,664	\$ 285	\$ 13,949	\$ 1,235	\$ 15,184
Charter School Capital Construction	\$ 2,486	\$ (92)	\$ 2,394	\$ 322	\$ 2,717
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 841,480	\$ (2,444)	\$ 839,036	\$ 21,192	\$ 860,228
Expense					
Employee Salaries	\$ 480,860	\$ 10,725	\$ 491,586	\$ 1,300	\$ 492,885
Employee Benefits	\$ 59,460	\$ 1,995	\$ 61,455	\$ 204	\$ 61,658
Charter Schools	\$ 122,762	\$ (2,835)	\$ 119,927	\$ 11,675	\$ 131,602
Supplies & Materials	\$ 40,584	\$ 11,754	\$ 52,339	\$ (11,023)	\$ 41,316
Purchased Services	\$ 45,001	\$ 696	\$ 45,696	\$ 827	\$ 46,524
Property	\$ 3,027	\$ 2,098	\$ 5,125	\$ (2,257)	\$ 2,868
Debt Service Interest	\$ 45,873	\$ -	\$ 45,873	\$ (98)	\$ 45,775
Debt Service Principal	\$ 13,360	\$ -	\$ 13,360	\$ 5,420	\$ 18,780
Other Expenses	\$ 3,645	\$ (1,965)	\$ 1,680	\$ (428)	\$ 1,252
Site Assigned Reserves	\$ 20,887	\$ (4,029)	\$ 16,858	\$ (632)	\$ 16,226
School Location/Relocation Support	\$ 1,304	\$ (1,288)	\$ 16	\$ 827	\$ 843
School Carry Forward	\$ 13,500	\$ (13,500)	\$ -	\$ 13,000	\$ 13,000
Unassigned Teacher	\$ 3,934	\$ (254)	\$ 3,679	\$ 43	\$ 3,722
Total Expense	854,196	\$ 3,398	\$ 857,594	\$ 18,858	\$ 876,452
Appropriated Reserves					
Restricted – TABOR Reserves	\$ 24,992	\$ -	\$ 24,992	\$ 361	\$ 25,353
Assigned Reserves	\$ 9,037	\$ 5,751	\$ 14,788	\$ (3,315)	\$ 11,474
General Contingency	\$ 9,702	\$ 3,837	\$ 13,539	\$ (3,821)	\$ 9,719
CDE Audit	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Utilities	\$ 2,000	\$ (1,000)	\$ 1,000	\$ 1,000	\$ 2,000
School Location/Relocation Support Reserves	\$ 3,000	\$ (114)	\$ 2,886	\$ 114	\$ 3,000
Unassigned Teacher Reserves	\$ 6,000	\$ -	\$ 6,000	\$ (2,000)	\$ 4,000
Risk Fund Reserves	\$ 2,000	\$ 1,000	\$ 3,000	\$ (1,000)	\$ 2,000
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 57,731	\$ 9,474	\$ 67,205	\$ (8,660)	\$ 58,545
Interfund Transfers	\$ (878)	\$ 1,543	\$ 665	\$ (6,174)	\$ (5,509)
Total Appropriation	911,050	\$ 14,415	\$ 925,465	\$ 4,023	\$ 929,488
Unappropriated Reserves	\$ 46,280	\$ (26,156)	\$ 20,124	\$ (2,348)	\$ 17,776

Special Projects

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 9,492	\$ 6,428	\$ 15,920	\$ (3,554)	\$ 12,366
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 8,413	\$ 285	\$ 8,699	\$ 1,235	\$ 9,934
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 8,413	\$ 285	\$ 8,699	\$ 1,235	\$ 9,934
Expense					
Employee Salaries	\$ 8,568	\$ 305	\$ 8,873	\$ 541	\$ 9,414
Employee Benefits	\$ 2,146	\$ 35	\$ 2,181	\$ 27	\$ 2,207
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 987	\$ 1	\$ 988	\$ 261	\$ 1,248
Purchased Services	\$ 891	\$ 10	\$ 901	\$ 463	\$ 1,365
Property	\$ 363	\$ -	\$ 363	\$ 74	\$ 436
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ 34	\$ -	\$ 34	\$ 125	\$ 159
Site Assigned Reserves	\$ 303	\$ 298	\$ 601	\$ (276)	\$ 325
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	13,291	\$ 650	\$ 13,941	\$ 1,214	\$ 15,155
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 7,154	\$ 5,787	\$ 12,942	\$ (3,006)	\$ 9,935
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 7,154	\$ 5,787	\$ 12,942	\$ (3,006)	\$ 9,935
Interfund Transfers	\$ (2,540)	\$ (275)	\$ (2,815)	\$ 25	\$ (2,790)
Total Appropriation	17,906	\$ 6,162	\$ 24,068	\$ (1,768)	\$ 22,300
Unappropriated Reserves	\$ -	\$ 551	\$ 551	\$ (551)	\$ -

Grants Special Revenue Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 18,056	\$ (1,110)	\$ 16,945	\$ 1,446	\$ 18,391
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ 26,015	\$ (5,079)	\$ 20,936	\$ (2,584)	\$ 18,352
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ 84,444	\$ 5,708	\$ 90,152	\$ (8,934)	\$ 81,219
Other Local Support	\$ 18,601	\$ 7,871	\$ 26,473	\$ (9,401)	\$ 17,072
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 129,061	\$ 8,500	\$ 137,561	\$ (20,918)	\$ 116,643
Expense					
Employee Salaries	\$ 59,886	\$ 11,490	\$ 71,377	\$ (13,347)	\$ 58,029
Employee Benefits	\$ 16,457	\$ 1,740	\$ 18,197	\$ (2,687)	\$ 15,510
Charter Schools	\$ 6,575	\$ 3,412	\$ 9,987	\$ (1,507)	\$ 8,481
Supplies & Materials	\$ 6,404	\$ 2,597	\$ 9,000	\$ (2,054)	\$ 6,947
Purchased Services	\$ 14,936	\$ 6,739	\$ 21,675	\$ (1,308)	\$ 20,367
Property	\$ 2,106	\$ 1,980	\$ 4,086	\$ (2,208)	\$ 1,878
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ 4,597	\$ 1,038	\$ 5,635	\$ 1,903	\$ 7,538
Site Assigned Reserves	\$ 18,231	\$ (14,677)	\$ 3,554	\$ 4,053	\$ 7,606
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	129,192	\$ 14,320	\$ 143,511	\$ (17,156)	\$ 126,355
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 16,673	\$ (9,974)	\$ 6,698	\$ (4,804)	\$ 1,894
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 16,673	\$ (9,974)	\$ 6,698	\$ (4,804)	\$ 1,894
Interfund Transfers	\$ (350)	\$ 350	\$ -	\$ 596	\$ 596
Total Appropriation	145,514	\$ 4,695	\$ 150,210	\$ (21,365)	\$ 128,844
Unappropriated Reserves	\$ 1,602	\$ 2,694	\$ 4,297	\$ 1,893	\$ 6,190

Pupil Activity Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 350	\$ 1,828	\$ 2,178	\$ -	\$ 2,178
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 568	\$ 306	\$ 874	\$ -	\$ 874
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 568	\$ 306	\$ 874	\$ -	\$ 874
Expense					
Employee Salaries	\$ 1,982	\$ 457	\$ 2,439	\$ (221)	\$ 2,217
Employee Benefits	\$ 345	\$ 93	\$ 439	\$ (22)	\$ 416
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 860	\$ 43	\$ 903	\$ (350)	\$ 553
Purchased Services	\$ 778	\$ 160	\$ 938	\$ 39	\$ 977
Property	\$ 28	\$ -	\$ 28	\$ -	\$ 28
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ 952	\$ (37)	\$ 915	\$ 28	\$ 943
Site Assigned Reserves	\$ -	\$ -	\$ -	\$ 757	\$ 757
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	4,944	716	5,660	231	5,891
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 280	\$ 1,918	\$ 2,197	\$ (199)	\$ 1,998
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 280	\$ 1,918	\$ 2,197	\$ (199)	\$ 1,998
Interfund Transfers	\$ (4,306)	\$ (500)	\$ (4,806)	\$ (31)	\$ (4,838)
Total Appropriation	918	2,134	3,051	-	3,051
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -

ProComp Special Revenue Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 34,097	\$ (2,745)	\$ 31,352	\$ (12,309)	\$ 19,043
Revenue					
Property Taxes	\$ 31,413	\$ 31	\$ 31,443	\$ 629	\$ 32,072
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 1,709	\$ (816)	\$ 894	\$ (181)	\$ 712
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 33,122	\$ (785)	\$ 32,337	\$ 447	\$ 32,784
Expense					
Employee Salaries	\$ 33,589	\$ 3,788	\$ 37,376	\$ 682	\$ 38,058
Employee Benefits	\$ 5,233	\$ 595	\$ 5,828	\$ 620	\$ 6,448
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 1,576	\$ (374)	\$ 1,202	\$ -	\$ 1,202
Purchased Services	\$ 240	\$ -	\$ 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	40,637	\$ 4,009	\$ 44,646	\$ 1,301	\$ 45,948
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	40,637	\$ 5,509	\$ 46,146	\$ 1,301	\$ 47,448
Unappropriated Reserves	\$ 26,582	\$ (9,039)	\$ 17,543	\$ (13,163)	\$ 4,380

Tuition Special Revenue Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 2,000	\$ 2,983	\$ 4,983	\$ 17	\$ 5,000
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 10,000	\$ -	\$ 10,000	\$ 5,400	\$ 15,400
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 10,000	\$ -	\$ 10,000	\$ 5,400	\$ 15,400
Expense					
Employee Salaries	\$ 6,518	\$ 89	\$ 6,607	\$ 1,182	\$ 7,789
Employee Benefits	\$ 1,994	\$ 23	\$ 2,016	\$ 146	\$ 2,163
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 967	\$ 2	\$ 969	\$ 31	\$ 1,001
Purchased Services	\$ 250	\$ -	\$ 250	\$ -	\$ 250
Property	\$ 130	\$ -	\$ 130	\$ 10	\$ 140
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ 1,936	\$ -	\$ 1,936	\$ 505	\$ 2,441
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	11,795	\$ 113	\$ 11,909	\$ 1,875	\$ 13,783
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
General Contingency	\$ 205	\$ 2,869	\$ 3,074	\$ (457)	\$ 2,617
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 205	\$ 2,869	\$ 3,074	\$ (457)	\$ 2,617
Interfund Transfers	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
Total Appropriation	12,000	\$ 2,983	\$ 14,983	\$ 5,417	\$ 20,400
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -

Bond Redemption Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 105,374	\$ 4,388	\$ 109,762	\$ 3,842	\$ 113,603
Revenue					
Property Taxes	\$ 110,632	\$ -	\$ 110,632	\$ 1,106	\$ 111,739
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 220	\$ -	\$ 220	\$ 180	\$ 400
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 110,852	\$ -	\$ 110,852	\$ 1,286	\$ 112,139
Expense					
Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ 65	\$ -	\$ 65	\$ -	\$ 65
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Interest	\$ 60,078	\$ -	\$ 60,078	\$ (1,503)	\$ 58,575
Debt Service Principal	\$ 51,555	\$ -	\$ 51,555	\$ 18,912	\$ 70,467
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	111,699	\$ -	\$ 111,699	\$ 17,409	\$ 129,107
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 104,467	\$ 4,388	\$ 108,855	\$ (12,291)	\$ 96,565
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 104,467	\$ 4,388	\$ 108,855	\$ (12,291)	\$ 96,565
Interfund Transfers	\$ 60	\$ -	\$ 60	\$ 10	\$ 70
Total Appropriation	216,226	\$ 4,388	\$ 220,614	\$ 5,128	\$ 225,742
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -

Building Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 181,142	\$ 21,575	\$ 202,717	\$ (153,506)	\$ 49,211
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ -	\$ -	\$ -	\$ 276	\$ 276
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 276	\$ 276
Expense					
Employee Salaries	\$ 7,492	\$ -	\$ 7,492	\$ 88	\$ 7,580
Employee Benefits	\$ 1,805	\$ -	\$ 1,805	\$ (167)	\$ 1,639
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ 386	\$ -	\$ 386	\$ (386)	\$ -
Property	\$ 143,145	\$ -	\$ 143,145	\$ (102,876)	\$ 40,269
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	152,828	\$ -	\$ 152,828	\$ (103,341)	\$ 49,488
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ 49,889	\$ 49,889	\$ (49,889)	\$ -
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ 49,889	\$ 49,889	\$ (49,889)	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	152,828	\$ 49,889	\$ 202,717	\$ (153,230)	\$ 49,488
Unappropriated Reserves	\$ 28,314	\$ (28,314)	\$ -	\$ -	\$ -

Capital Reserve Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 11,261	\$ 13,094	\$ 24,355	\$ (9,088)	\$ 15,267
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 34,255	\$ 24,353	\$ 58,608	\$ (28,132)	\$ 30,476
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ 6,468	\$ 3,145	\$ 9,614	\$ (9,614)	\$ -
Total Revenue	\$ 40,723	\$ 27,498	\$ 68,222	\$ (37,745)	\$ 30,476
Expense					
Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 3,280	\$ -	\$ 3,280	\$ (3,280)	\$ -
Purchased Services	\$ 7,058	\$ 676	\$ 7,734	\$ (3,674)	\$ 4,060
Property	\$ 6,964	\$ 20,858	\$ 27,822	\$ (16,859)	\$ 10,963
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ 19,516	\$ 1,437	\$ 20,953	\$ 931	\$ 21,884
Other Expenses	\$ 51	\$ -	\$ 51	\$ (51)	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	36,868	\$ 22,970	\$ 59,839	\$ (22,932)	\$ 36,907
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 28	\$ 26,247	\$ 26,275	\$ (23,862)	\$ 2,413
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 28	\$ 26,247	\$ 26,275	\$ (23,862)	\$ 2,413
Interfund Transfers	\$ 5,474	\$ -	\$ 5,474	\$ 950	\$ 6,424
Total Appropriation	42,370	\$ 49,217	\$ 91,587	\$ (45,844)	\$ 45,743
Unappropriated Reserves	\$ 9,614	\$ (8,625)	\$ 989	\$ (989)	\$ -

Food Service Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ 400	\$ -	\$ 400	\$ (70)	\$ 330
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ 38,206	\$ -	\$ 38,206	\$ (1,766)	\$ 36,440
Other Local Support	\$ 4,606	\$ -	\$ 4,606	\$ 981	\$ 5,587
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 43,212	\$ -	\$ 43,212	\$ (855)	\$ 42,357
Expense					
Employee Salaries	\$ 14,886	\$ 1,286	\$ 16,172	\$ 391	\$ 16,563
Employee Benefits	\$ 2,974	\$ 200	\$ 3,174	\$ 463	\$ 3,637
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 23,024	\$ (127)	\$ 22,896	\$ (1,659)	\$ 21,237
Purchased Services	\$ 903	\$ -	\$ 903	\$ (70)	\$ 833
Property	\$ 558	\$ -	\$ 558	\$ (455)	\$ 103
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ 252	\$ -	\$ 252	\$ (175)	\$ 77
Site Assigned Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	42,596	1,359	43,955	(1,505)	42,450
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 616	\$ 34	\$ 650	\$ -	\$ 650
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 616	\$ 34	\$ 650	\$ -	\$ 650
Interfund Transfers	\$ -	\$ (1,393)	\$ (1,393)	\$ 650	\$ (743)
Total Appropriation	43,212	\$ -	43,212	(855)	42,357
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -

Warehouse/Reproduction Internal Service Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ -	\$ 22	\$ 22	\$ -	\$ 22
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 931	\$ -	\$ 931	\$ (29)	\$ 902
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 931	\$ -	\$ 931	\$ (29)	\$ 902
Expense					
Employee Salaries	\$ 77	\$ -	\$ 77	\$ (5)	\$ 72
Employee Benefits	\$ 22	\$ -	\$ 22	\$ (3)	\$ 19
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 629	\$ -	\$ 629	\$ -	\$ 629
Purchased Services	\$ 203	\$ -	\$ 203	\$ 1	\$ 204
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 930	\$ -	\$ 930	\$ (7)	\$ 923
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 1	\$ -	\$ 1	\$ -	\$ 1
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 1	\$ -	\$ 1	\$ -	\$ 1
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	931	\$ -	\$ 931	\$ (7)	\$ 924
Unappropriated Reserves	\$ -	\$ 22	\$ 22	\$ (22)	\$ 0

Private Purpose Trust Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 7,620	\$ -	\$ 7,620	\$ -	\$ 7,620
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 2,172	\$ -	\$ 2,172	\$ -	\$ 2,172
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,172	\$ -	\$ 2,172	\$ -	\$ 2,172
Expense					
Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 2,380	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	2,380	\$ -	\$ 2,380	\$ -	\$ 2,380
Appropriated Reserves					
Restricted – TABOR Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Reserves	\$ 7,412	\$ -	\$ 7,412	\$ -	\$ 7,412
General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 7,412	\$ -	\$ 7,412	\$ -	\$ 7,412
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	9,792	\$ -	\$ 9,792	\$ -	\$ 9,792
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -

Governmental Permanent Fund

Unaudited (\$'s in Thousands)	FY15-16	Adjustments	FY15-16	Adjustments	FY16-17
	Adopted Budget		Amended Budget		Proposed Budget
Beginning Balance	\$ 124	\$ -	\$ 124	\$ 5	\$ 129
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Support	\$ 4	\$ -	\$ 4	\$ (4)	\$ -
Charter School Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 4	\$ -	\$ 4	\$ (4)	\$ -
Expense					
Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 128	\$ -	\$ 128	\$ 1	\$ 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	\$ 128	\$ -	\$ 128	\$ 1	\$ 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 Appropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	\$ 128	\$ -	\$ 128	\$ 1	\$ 129
Unappropriated Reserves	\$ -	\$ -	\$ -	\$ -	\$ -