

FY 2014-15 Amended Budget

January 12, 2015



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Amended Budget Appropriation Changes

- **General Fund (including Special Projects):** Increase in appropriation of \$2M due to higher than forecasted carryover and donations in the Special Projects Fund (School donations, After-school programs, etc). We are forecasting and updating the budget to reflect a \$4M use of General Fund balance, a reduction of \$4.1M from the Adopted Budget.
- **Government Designated Purpose Grants:** Increase in appropriation of \$17M due to higher projected revenue and associated expenses. Revenue increase is due to higher than expected READ Act and ELPA funding as well as higher than budgeted Federal carryforward and revenue.
- **Pupil Activity:** Increase in appropriation of \$215K due to higher forecasted Materials & Supplies.
- **Special Revenue Fund:** Increase in appropriation of \$5.2M due to a higher than budgeted Beginning Balance (carryforward).
- **ProComp Special Revenue Fund:** Increase in appropriation of \$1M due to higher population earning Hard to Serve incentive and tuition and student loan reimbursements.
- **Building Fund:** Increase in appropriation of \$18.7M due to adjusting the budget for expected timing of spend of Bond projects.
- **Capital Reserve Fund:** Decrease in appropriation of \$8.8M due to updating the budget to reflect actual Beginning Balance and timing of COP repayments.
- **Private Purpose Trust and Government Permanent Funds:** Increase of appropriation of \$6.3M and \$7K respectively to correct for actual Beginning Balances and expected spend.

Total General Fund w/Special Projects

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 139,425	\$ 3,600	\$ 143,025
Revenue			
Property Taxes	\$ 376,914	\$ (13,609)	\$ 363,306
State Categorical	\$ 33,909	\$ -	\$ 33,909
State Equalization	\$ 317,022	\$ 24,615	\$ 341,637
Specific Ownership Taxes	\$ 27,351	\$ -	\$ 27,351
Federal Revenue	\$ 3,200	\$ -	\$ 3,200
Other Local Support	\$ 23,733	\$ 1,807	\$ 25,540
Charter School Capital Construction	\$ 856	\$ 638	\$ 1,494
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 782,985	\$ 13,451	\$ 796,436
Expense			
Employee Salaries	\$ 449,099	\$ 14,049	\$ 463,147
Employee Benefits	\$ 61,369	\$ 3,136	\$ 64,505
Charter Schools	\$ 104,945	\$ (2,365)	\$ 102,579
Supplies & Materials	\$ 41,361	\$ 10,258	\$ 51,619
Purchased Services	\$ 49,308	\$ 2,118	\$ 51,425
Property	\$ 8,921	\$ 823	\$ 9,745
Debt Service Interest	\$ 45,873	\$ -	\$ 45,873
Debt Service Principal	\$ 13,360	\$ -	\$ 13,360
Other Expenses	\$ 677	\$ 667	\$ 1,344
Interfund Transfers	\$ 8,778	\$ -	\$ 8,778
Site Assigned Reserves	\$ 14,968	\$ (6,724)	\$ 8,245
School Location/Relocation Support	\$ 498	\$ 361	\$ 858
School Carry Forward	\$ 12,465	\$ (12,465)	\$ -
Unassigned Teachers	\$ 5,258	\$ 32	\$ 5,289
Total Expense	816,879	9,889	\$ 826,768
Appropriated Reserves			
Restricted - TABOR Reserve	\$ 22,974	\$ 359	\$ 23,332
Assigned Reserves	\$ 2,757	\$ 1,539	\$ 4,296
General Contingency	\$ 12,628	\$ (9,781)	\$ 2,847
CDE Audit	\$ 1,000	\$ -	\$ 1,000
Utilities	\$ 2,000	\$ -	\$ 2,000
School Location/Relocation Support Reserves	\$ 3,000	\$ -	\$ 3,000
Unassigned Teacher Reserves	\$ 6,000	\$ -	\$ 6,000
Risk Fund Reserve	\$ 1,000	\$ -	\$ 1,000
Additional Student Supports	\$ 1,500	\$ -	\$ 1,500
Total Appropriated Reserves	\$ 52,858	\$ (7,883)	\$ 44,975
Total Appropriation	\$ 869,737	\$ 2,006	\$ 871,743
Unappropriated Reserves	\$ 52,673	\$ 15,045	\$ 67,718



Operating General Fund (Company 10,18,19)

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 77,806	\$ (1,193)	\$ 76,613
Revenue			
Property Taxes	\$ 289,172	\$ (12,659)	\$ 276,513
State Categorical	\$ 33,909	\$ -	\$ 33,909
State Equalization	\$ 317,022	\$ 24,615	\$ 341,637
Specific Ownership Taxes	\$ 27,351	\$ -	\$ 27,351
Federal Revenue	\$ 3,200	\$ -	\$ 3,200
Other Local Support	\$ 15,339	\$ -	\$ 15,339
Charter School Capital Construction	\$ 856	\$ 638	\$ 1,494
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 686,848	\$ 12,594	\$ 699,442
Expense			
Employee Salaries	\$ 397,855	\$ 12,939	\$ 410,794
Employee Benefits	\$ 47,809	\$ 2,875	\$ 50,684
Charter Schools	\$ 92,279	\$ (2,690)	\$ 89,589
Supplies & Materials	\$ 24,070	\$ 10,045	\$ 34,115
Purchased Services	\$ 42,820	\$ 2,163	\$ 44,983
Property	\$ 2,343	\$ 926	\$ 3,269
Debt Service Interest	\$ 45,873	\$ -	\$ 45,873
Debt Service Principal	\$ 13,360	\$ -	\$ 13,360
Other Expenses	\$ 625	\$ 616	\$ 1,241
Interfund Transfers	\$ (1,947)	\$ -	\$ (1,947)
Site Assigned Reserves	\$ 10,711	\$ (5,378)	\$ 5,334
School Location/Relocation Support	\$ 498	\$ 361	\$ 858
School Carry Forward	\$ 12,465	\$ (12,465)	\$ -
Unassigned Teachers	\$ 5,258	\$ 32	\$ 5,289
Total Expense	694,020	9,422	\$ 703,442
Appropriated Reserves			
Restricted - TABOR Reserve	\$ 20,303	\$ 359	\$ 20,661
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ 12,628	\$ (9,781)	\$ 2,847
CDE Audit	\$ 1,000	\$ -	\$ 1,000
Utilities	\$ 2,000	\$ -	\$ 2,000
School Location/Relocation Support Reserves	\$ 3,000	\$ -	\$ 3,000
Unassigned Teacher Reserves	\$ 6,000	\$ -	\$ 6,000
Risk Fund Reserve	\$ 1,000	\$ -	\$ 1,000
Additional Student Supports	\$ 1,500	\$ -	\$ 1,500
Total Appropriated Reserves	\$ 47,431	\$ (9,422)	\$ 38,008
Total Appropriation	\$ 741,450	\$ -	\$ 741,450
Unappropriated Reserves	\$ 23,204	\$ 11,402	\$ 34,605

1998 Mill Levy - (Company 12)

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 4,284	\$ 747	\$ 5,031
Revenue			
Property Taxes	\$ 16,745	\$ -	\$ 16,745
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ -	\$ -	\$ -
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 16,745	\$ -	\$ 16,745
Expense			
Employee Salaries	\$ 7,110	\$ 129	\$ 7,239
Employee Benefits	\$ 1,763	\$ 19	\$ 1,782
Charter Schools	\$ 2,510	\$ (53)	\$ 2,458
Supplies & Materials	\$ 2,309	\$ 277	\$ 2,586
Purchased Services	\$ 474	\$ -	\$ 474
Property	\$ 770	\$ 19	\$ 789
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 20	\$ -	\$ 20
Interfund Transfers	\$ 3,049	\$ -	\$ 3,049
Site Assigned Reserves	\$ 450	\$ (444)	\$ 6
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	18,455	\$ (53)	\$ 18,403
Appropriated Reserves			
Restricted - TABOR Reserve	\$ 502	\$ -	\$ 502
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 502	\$ -	\$ 502
Total Appropriation	18,958	\$ (53)	\$ 18,905
Unappropriated Reserves	\$ 2,072	\$ 799	\$ 2,871

2012 Mill Levy - (Company 14)



Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 35,503	\$ 4,210	\$ 39,713
Revenue			
Property Taxes	\$ 51,298	\$ (950)	\$ 50,348
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ -	\$ -	\$ -
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 51,298	\$ (950)	\$ 50,348
Expense			
Employee Salaries	\$ 26,836	\$ 417	\$ 27,253
Employee Benefits	\$ 7,552	\$ 94	\$ 7,646
Charter Schools	\$ 7,509	\$ 424	\$ 7,933
Supplies & Materials	\$ 9,767	\$ (459)	\$ 9,308
Purchased Services	\$ 3,363	\$ (205)	\$ 3,158
Property	\$ 2,576	\$ (327)	\$ 2,250
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ 45	\$ 45
Interfund Transfers	\$ 6,143	\$ -	\$ 6,143
Site Assigned Reserves	\$ 2,505	\$ (562)	\$ 1,943
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	66,251	\$ (572)	\$ 65,679
Appropriated Reserves			
Restricted - TABOR Reserve	\$ 1,577	\$ -	\$ 1,577
Assigned Reserves	\$ -	\$ 572	\$ 572
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 1,577	\$ 572	\$ 2,149
Total Appropriation	67,828	\$ -	\$ 67,828
Unappropriated Reserves	\$ 18,972	\$ 3,260	\$ 22,232

2003 Mill Levy - (Company 16)



Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 13,517	\$ (4,073)	\$ 9,444
Revenue			
Property Taxes	\$ 19,700	\$ -	\$ 19,700
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ -	\$ -	\$ -
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 19,700	\$ -	\$ 19,700
Expense			
Employee Salaries	\$ 9,266	\$ 53	\$ 9,319
Employee Benefits	\$ 2,338	\$ 16	\$ 2,353
Charter Schools	\$ 2,647	\$ (47)	\$ 2,600
Supplies & Materials	\$ 4,293	\$ 272	\$ 4,565
Purchased Services	\$ 1,038	\$ -	\$ 1,038
Property	\$ 5	\$ -	\$ 5
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 3	\$ -	\$ 3
Interfund Transfers	\$ 4,270	\$ -	\$ 4,270
Site Assigned Reserves	\$ 341	\$ (341)	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	24,200	\$ (47)	\$ 24,153
Appropriated Reserves			
Restricted - TABOR Reserve	\$ 591	\$ -	\$ 591
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 591	\$ -	\$ 591
Total Appropriation	24,791	\$ (47)	\$ 24,744
Unappropriated Reserves	\$ 8,426	\$ (4,026)	\$ 4,400



General Projects (Company 13)

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 8,315	\$ 3,909	\$ 12,224
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 8,394	\$ 1,807	\$ 10,201
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 8,394	\$ 1,807	\$ 10,201
Expense			
Employee Salaries	\$ 8,030	\$ 511	\$ 8,542
Employee Benefits	\$ 1,907	\$ 133	\$ 2,040
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 921	\$ 123	\$ 1,044
Purchased Services	\$ 1,612	\$ 160	\$ 1,772
Property	\$ 3,227	\$ 205	\$ 3,432
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 29	\$ 6	\$ 35
Interfund Transfers	\$ (2,736)	\$ -	\$ (2,736)
Site Assigned Reserves	\$ 962	\$ -	\$ 962
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	13,952	\$ 1,138	\$ 15,091
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ 2,757	\$ 967	\$ 3,724
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 2,757	\$ 967	\$ 3,724
Total Appropriation	16,709	\$ 2,105	\$ 18,815
Unappropriated Reserves	\$ -	\$ 3,610	\$ 3,610



Government Designated Purpose Grants Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 10,821	\$ (814)	\$ 10,006
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ 14,651	\$ 11,288	\$ 25,940
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ 93,540	\$ 5,406	\$ 98,945
Other Local Support	\$ 6,656	\$ 370	\$ 7,026
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 114,847	\$ 17,064	\$ 131,911
Expense			
Employee Salaries	\$ 57,008	\$ 5,636	\$ 62,643
Employee Benefits	\$ 16,047	\$ 1,225	\$ 17,272
Charter Schools	\$ 6,203	\$ 1,435	\$ 7,638
Supplies & Materials	\$ 4,604	\$ 272	\$ 4,877
Purchased Services	\$ 15,739	\$ 3,355	\$ 19,094
Property	\$ 1,475	\$ 739	\$ 2,215
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 4,421	\$ 768	\$ 5,189
Interfund Transfers	\$ 338	\$ -	\$ 338
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	105,835	\$ 13,430	\$ 119,265
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ 17,274	\$ 3,652	\$ 20,926
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 17,274	\$ 3,652	\$ 20,926
Total Appropriation	123,109	\$ 17,082	\$ 140,192
Unappropriated Reserves	\$ 2,558	\$ (832)	\$ 1,726



Pupil Activity Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 300	\$ 58	\$ 358
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 712	\$ -	\$ 712
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 712	\$ -	\$ 712
Expense			
Employee Salaries	\$ 1,441	\$ -	\$ 1,441
Employee Benefits	\$ 259	\$ -	\$ 259
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 535	\$ 235	\$ 770
Purchased Services	\$ 507	\$ 38	\$ 545
Property	\$ 25	\$ -	\$ 25
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 142	\$ (58)	\$ 84
Interfund Transfers	\$ (2,111)	\$ -	\$ (2,111)
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	797	\$ 215	\$ 1,012
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ -	\$ -
Total Appropriation	797	\$ 215	\$ 1,012
Unappropriated Reserves	\$ 215	\$ (157)	\$ 58

Special Revenue Fund



Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 4,547	\$ 5,813	\$ 10,360
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 22,372	\$ 5,213	\$ 27,585
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 22,372	\$ 5,213	\$ 27,585
Expense			
Employee Salaries	\$ 11,405	\$ 2,319	\$ 13,723
Employee Benefits	\$ 2,957	\$ 465	\$ 3,422
Charter Schools	\$ -	\$ 431	\$ 431
Supplies & Materials	\$ 4,143	\$ (290)	\$ 3,853
Purchased Services	\$ 3,410	\$ 2,302	\$ 5,711
Property	\$ 935	\$ 445	\$ 1,380
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 999	\$ (486)	\$ 513
Interfund Transfers	\$ (350)	\$ -	\$ (350)
Site Assigned Reserves	\$ 475	\$ -	\$ 475
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	\$ 23,974	\$ 5,184	\$ 29,158
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ 606	\$ 30	\$ 636
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 606	\$ 30	\$ 636
Total Appropriation	\$ 24,580	\$ 5,213	\$ 29,793
Unappropriated Reserves	\$ 2,339	\$ 5,813	\$ 8,152

ProComp Special Revenue Fund



Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 41,948	\$ 2,751	\$ 44,699
Revenue			
Property Taxes	\$ 30,462	\$ -	\$ 30,462
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 2,139	\$ -	\$ 2,139
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 32,601	\$ -	\$ 32,601
Expense			
Employee Salaries	\$ 34,931	\$ 851	\$ 35,781
Employee Benefits	\$ 6,140	\$ 149	\$ 6,289
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 1,523	\$ -	\$ 1,523
Purchased Services	\$ 213	\$ -	\$ 213
Property	\$ -	\$ -	\$ -
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	42,807	\$ 1,000	\$ 43,807
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ -	\$ -
Total Appropriation	42,807	\$ 1,000	\$ 43,807
Unappropriated Reserves	\$ 31,742	\$ 1,751	\$ 33,493



Bond Redemption Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 105,374	\$ 256	\$ 105,630
Revenue			
Property Taxes	\$ 109,208	\$ -	\$ 109,208
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 221	\$ -	\$ 221
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 109,429	\$ -	\$ 109,429
Expense			
Employee Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -
Purchased Services	\$ 65	\$ -	\$ 65
Property	\$ -	\$ -	\$ -
Debt Service Interest	\$ 62,471	\$ -	\$ 62,471
Debt Service Principal	\$ 43,765	\$ -	\$ 43,765
Other Expenses	\$ -	\$ -	\$ -
Interfund Transfers	\$ 60	\$ -	\$ 60
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	106,361	\$ -	\$ 106,361
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ -	\$ -
Total Appropriation	106,361	\$ -	\$ 106,361
Unappropriated Reserves	\$ 108,442	\$ 256	\$ 108,698

Building Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 391,840	\$ (2,145)	\$ 389,695
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 500	\$ -	\$ 500
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 500	\$ -	\$ 500
Expense			
Employee Salaries	\$ 7,295	\$ -	\$ 7,295
Employee Benefits	\$ 1,678	\$ -	\$ 1,678
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Property	\$ 126,295	\$ 18,668	\$ 144,963
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 24,010	\$ -	\$ 24,010
Interfund Transfers	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	159,277	\$ 18,668	\$ 177,945
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ -	\$ -
Total Appropriation	159,277	\$ 18,668	\$ 177,945
Unappropriated Reserves	\$ 233,063	\$ (20,813)	\$ 212,250

Capital Reserve Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 69,854	\$ (17,881)	\$ 51,973
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 9,226	\$ 11,302	\$ 20,528
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ 6,468	\$ -	\$ 6,468
Total Revenue	\$ 15,695	\$ 11,302	\$ 26,997
Expense			
Employee Salaries	\$ 3,913	\$ -	\$ 3,913
Employee Benefits	\$ 1,020	\$ -	\$ 1,020
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 6,113	\$ -	\$ 6,113
Purchased Services	\$ 8,096	\$ (494)	\$ 7,601
Property	\$ 48,813	\$ (44,303)	\$ 4,510
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ 241	\$ -	\$ 241
Other Expenses	\$ 1,285	\$ -	\$ 1,285
Interfund Transfers	\$ (6,377)	\$ -	\$ (6,377)
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	63,104	\$ (44,797)	\$ 18,307
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ 21,456	\$ 36,018	\$ 57,474
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 21,456	\$ 36,018	\$ 57,474
Total Appropriation	84,560	\$ (8,779)	\$ 75,780
Unappropriated Reserves	\$ 989	\$ 2,200	\$ 3,189

Food Service Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ -	\$ -	\$ -
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ 395	\$ -	\$ 395
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ 36,846	\$ -	\$ 36,846
Other Local Support	\$ 3,093	\$ -	\$ 3,093
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 40,334	\$ -	\$ 40,334
Expense			
Employee Salaries	\$ 11,951	\$ -	\$ 11,951
Employee Benefits	\$ 4,315	\$ -	\$ 4,315
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 22,385	\$ -	\$ 22,385
Purchased Services	\$ 823	\$ -	\$ 823
Property	\$ 558	\$ -	\$ 558
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 255	\$ -	\$ 255
Interfund Transfers	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	40,285	\$ -	\$ 40,285
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ 48	\$ -	\$ 48
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 48	\$ -	\$ 48
Total Appropriation	40,334	\$ -	\$ 40,334
Unappropriated Reserves	\$ -	\$ -	\$ -

Warehouse/Reproduction Internal Service Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ 68	\$ 110	\$ 178
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 1,011	\$ -	\$ 1,011
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 1,011	\$ -	\$ 1,011
Expense			
Employee Salaries	\$ 65	\$ -	\$ 65
Employee Benefits	\$ 20	\$ -	\$ 20
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 624	\$ -	\$ 624
Purchased Services	\$ 203	\$ -	\$ 203
Property	\$ -	\$ -	\$ -
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 100	\$ -	\$ 100
Interfund Transfers	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	1,011	\$ -	\$ 1,011
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ -	\$ -
Total Appropriation	1,011	\$ -	\$ 1,011
Unappropriated Reserves	\$ 68	\$ 110	\$ 178

Private Purpose Trust Fund

Unaudited (\$'s in Thousands)	FY14-15 Adopted Budget	FY14-15 Adjustments	FY14-15 Amended Budget
Beginning Balance	\$ 4,000	\$ 3,744	\$ 7,744
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ -	\$ 2,641	\$ 2,641
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 2,641	\$ 2,641
Expense			
Employee Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ 4,000	\$ (4,000)	\$ -
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ 10,326	\$ 10,326
Interfund Transfers	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	4,000	\$ 6,326	\$ 10,326
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ -	\$ -
Total Appropriation	4,000	\$ 6,326	\$ 10,326
Unappropriated Reserves	\$ -	\$ 60	\$ 60

Governmental Permanent Fund

Unaudited (\$'s in Thousands)	FY14-15	FY14-15	FY14-15
	Adopted Budget	Adjustments	Amended Budget
Beginning Balance	\$ -	\$ 128	\$ 128
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 124	\$ (120)	\$ 4
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 124	\$ (120)	\$ 4
Expense			
Employee Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 124	\$ 7	\$ 131
Purchased Services	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teachers	\$ -	\$ -	\$ -
Total Expense	124	\$ 7	\$ 131
Appropriated Reserves			
Restricted - TABOR Reserve	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserve	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ -	\$ -
Total Appropriation	124	\$ 7	\$ 131
Unappropriated Reserves	\$ -	\$ 0	\$ 0