



Discover a World of Opportunity™

FINANCE AND AUDIT COMMITTEE

FY16-17 AMENDED BUDGET

January 17th, 2017

SUMMARY OF CHANGES FROM ADOPTED TO AMENDED BUDGET

All Funds

Beginning Balances updated to reflect actual FY15-16 ending balances

General Fund (Including Special Projects)

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

Grants Special Revenue Fund

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

Pupil Activity Fund

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

ProComp Special Revenue Fund

No change to appropriation of \$47.5M

Tuition Special Revenue Fund

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

SUMMARY OF CHANGES FROM ADOPTED TO AMENDED BUDGET

Bond Redemption Fund

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

Building Fund

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

Capital Reserve Fund

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

Food Service Fund

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

Warehouse/Reproduction Internal Service Fund

No change to appropriation of \$924k

Private Purpose Trust Fund and Government Permanent Fund

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

General Fund without Special Projects

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

General Fund with Special Projects

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 87,036	\$ 7,506	\$ 94,542
Revenue			
Property Taxes	\$ 458,299	\$ 55,416	\$ 513,715
State Categorical	\$ 35,374	\$ (3,895)	\$ 31,479
State Equalization	\$ 308,506	\$ (10,512)	\$ 297,994
Specific Ownership Taxes	\$ 39,148	\$ 4,106	\$ 43,254
Federal Revenue	\$ 1,000	\$ -	\$ 1,000
Other Local Support	\$ 15,184	\$ 7,407	\$ 22,591
Charter School Capital Construction	\$ 2,717	\$ 175	\$ 2,892
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 860,228	\$ 52,697	\$ 912,925
Expense			
Employee Salaries	\$ 493,498	\$ 5,279	\$ 498,777
Employee Benefits	\$ 61,796	\$ 1,021	\$ 62,817
Charter Schools	\$ 131,602	\$ 13,563	\$ 145,165
Supplies & Materials	\$ 41,316	\$ 7,808	\$ 49,124
Purchased Services	\$ 46,524	\$ 275	\$ 46,799
Property	\$ 2,868	\$ 2,286	\$ 5,155
Debt Service Interest	\$ 45,775	\$ -	\$ 45,775
Debt Service Principal	\$ 18,780	\$ -	\$ 18,780
Other Expenses	\$ 1,252	\$ (751)	\$ 501
Site Assigned Reserves	\$ 15,476	\$ (3,007)	\$ 12,469
School Location/Relocation Support	\$ 843	\$ (420)	\$ 423
School Carry Forward	\$ 13,000	\$ (13,000)	\$ -
Unassigned Teacher	\$ 3,722	\$ 17	\$ 3,739
Total Expense	\$ 876,452	\$ 13,071	\$ 889,523
Appropriated Reserves			
Restricted – TABOR Reserves	\$ 25,353	\$ 1,681	\$ 27,034
Assigned Reserves	\$ 11,474	\$ 10,105	\$ 21,578
General Contingency	\$ 9,719	\$ 5,281	\$ 15,000
CDE Audit	\$ 1,000	\$ -	\$ 1,000
Utilities	\$ 2,000	\$ -	\$ 2,000
School Location/Relocation Support Reserves	\$ 3,000	\$ -	\$ 3,000
Unassigned Teacher Reserves	\$ 4,000	\$ -	\$ 4,000
Risk Fund Reserves	\$ 2,000	\$ -	\$ 2,000
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 58,545	\$ 17,067	\$ 75,612
Interfund Transfers	\$ (5,509)	\$ 633	\$ (4,875)
Total Appropriation	\$ 929,488	\$ 30,771	\$ 960,260
Unappropriated Reserves	\$ 17,776	\$ 29,432	\$ 47,208

Special Projects

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 12,366	\$ 5,173	\$ 17,540
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 9,934	\$ 1,873	\$ 11,807
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 9,934	\$ 1,873	\$ 11,807
Expense			
Employee Salaries	\$ 9,414	\$ (356)	\$ 9,058
Employee Benefits	\$ 2,207	\$ (67)	\$ 2,140
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 1,248	\$ 227	\$ 1,475
Purchased Services	\$ 1,365	\$ 170	\$ 1,534
Property	\$ 436	\$ 301	\$ 738
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 159	\$ (172)	\$ (13)
Site Assigned Reserves	\$ 325	\$ (325)	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -
Total Expense	\$ 15,155	\$ (222)	\$ 14,933
Appropriated Reserves			
Restricted – TABOR Reserves	\$ -	\$ -	\$ -
Assigned Reserves	\$ 9,935	\$ 7,605	\$ 17,540
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 9,935	\$ 7,605	\$ 17,540
Interfund Transfers	\$ (2,790)	\$ (336)	\$ (3,126)
Total Appropriation	\$ 22,300	\$ 7,046	\$ 29,346
Unappropriated Reserves	\$ -	\$ -	\$ -

Grants Special Revenue Fund

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 18,391	\$ 11,991	\$ 30,382
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ 18,352	\$ 1,374	\$ 19,726
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ 80,887	\$ 2,682	\$ 83,569
Other Local Support	\$ 17,072	\$ 6,425	\$ 23,498
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 116,311	\$ 10,482	\$ 126,793
Expense			
Employee Salaries	\$ 57,814	\$ (6,619)	\$ 51,195
Employee Benefits	\$ 15,459	\$ (1,985)	\$ 13,475
Charter Schools	\$ 8,481	\$ 660	\$ 9,141
Supplies & Materials	\$ 7,009	\$ (1,521)	\$ 5,489
Purchased Services	\$ 20,381	\$ 14,584	\$ 34,965
Property	\$ 1,878	\$ 81	\$ 1,959
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 7,394	\$ 97	\$ 7,491
Site Assigned Reserves	\$ 7,606	\$ (1,269)	\$ 6,337
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -
Total Expense	\$ 126,023	\$ 4,028	\$ 130,051
Appropriated Reserves			
Restricted – TABOR Reserves	\$ -	\$ -	\$ -
Assigned Reserves	\$ 1,894	\$ 15,634	\$ 17,528
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 1,894	\$ 15,634	\$ 17,528
Interfund Transfers	\$ 596	\$ (633)	\$ (38)
Total Appropriation	\$ 128,512	\$ 19,029	\$ 147,541
Unappropriated Reserves	\$ 6,190	\$ 3,444	\$ 9,633

Pupil Activity Fund

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 2,178	\$ 991	\$ 3,169
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 874	\$ (64)	\$ 810
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 874	\$ (64)	\$ 810
Expense			
Employee Salaries	\$ 2,217	\$ -	\$ 2,217
Employee Benefits	\$ 416	\$ -	\$ 416
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 553	\$ -	\$ 553
Purchased Services	\$ 977	\$ (64)	\$ 913
Property	\$ 28	\$ -	\$ 28
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ 943	\$ -	\$ 943
Site Assigned Reserves	\$ 757	\$ -	\$ 757
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -
Total Expense	\$ 5,891	\$ (64)	\$ 5,827
Appropriated Reserves			
Restricted – TABOR Reserves	\$ -	\$ -	\$ -
Assigned Reserves	\$ 1,998	\$ 991	\$ 2,989
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 1,998	\$ 991	\$ 2,989
Interfund Transfers	\$ (4,838)	\$ -	\$ (4,838)
Total Appropriation	\$ 3,051	\$ 927	\$ 3,978
Unappropriated Reserves	\$ -	\$ -	\$ -

ProComp Special Revenue Fund

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 19,043	\$ (698)	\$ 18,345
Revenue			
Property Taxes	\$ 32,072	\$ -	\$ 32,072
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 712	\$ -	\$ 712
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 32,784	\$ -	\$ 32,784
Expense			
Employee Salaries	\$ 38,058	\$ -	\$ 38,058
Employee Benefits	\$ 6,448	\$ -	\$ 6,448
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 1,202	\$ -	\$ 1,202
Purchased Services	\$ 240	\$ -	\$ 240
Property	\$ -	\$ -	\$ -
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -
Total Expense	\$ 45,948	\$ -	\$ 45,948
Appropriated Reserves			
Restricted – TABOR Reserves	\$ -	\$ -	\$ -
Assigned Reserves	\$ 1,500	\$ -	\$ 1,500
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 1,500	\$ -	\$ 1,500
Interfund Transfers	\$ -	\$ -	\$ -
Total Appropriation	\$ 47,448	\$ -	\$ 47,448
Unappropriated Reserves	\$ 4,380	\$ (698)	\$ 3,682

Tuition Special Revenue Fund

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 5,000	\$ 351	\$ 5,351
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 15,400	\$ 770	\$ 16,170
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 15,400	\$ 770	\$ 16,170
Expense			
Employee Salaries	\$ 7,789	\$ 1,314	\$ 9,103
Employee Benefits	\$ 2,163	\$ 363	\$ 2,525
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ 1,001	\$ 14	\$ 1,015
Purchased Services	\$ 250	\$ 13	\$ 263
Property	\$ 140	\$ -	\$ 140
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ 2,441	\$ (909)	\$ 1,532
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -
Total Expense	\$ 13,783	\$ 794	\$ 14,577
Appropriated Reserves			
Restricted – TABOR Reserves	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ -	\$ -
General Contingency	\$ 2,617	\$ 327	\$ 2,943
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 2,617	\$ 327	\$ 2,943
Interfund Transfers	\$ 4,000	\$ -	\$ 4,000
Total Appropriation	\$ 20,400	\$ 1,121	\$ 21,521
Unappropriated Reserves	\$ -	\$ -	\$ -

Bond Redemption Fund

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 113,603	\$ 26,678	\$ 140,281
Revenue			
Property Taxes	\$ 111,739	\$ -	\$ 111,739
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 400	\$ -	\$ 400
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -
Total Revenue	\$ 112,139	\$ -	\$ 112,139
Expense			
Employee Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -
Purchased Services	\$ 65	\$ -	\$ 65
Property	\$ -	\$ -	\$ -
Debt Service Interest	\$ 58,575	\$ -	\$ 58,575
Debt Service Principal	\$ 70,467	\$ -	\$ 70,467
Other Expenses	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -
Total Expense	\$ 129,107	\$ -	\$ 129,107
Appropriated Reserves			
Restricted – TABOR Reserves	\$ -	\$ -	\$ -
Assigned Reserves	\$ 96,565	\$ 26,678	\$ 123,242
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ 96,565	\$ 26,678	\$ 123,242
Interfund Transfers	\$ 70	\$ -	\$ 70
Total Appropriation	\$ 225,742	\$ 26,678	\$ 252,419
Unappropriated Reserves	\$ -	\$ -	\$ -

Building Fund

Unaudited (\$'s in Thousands)	FY16-17 Adopted Budget	Adjustments	FY16-17 Amended Budget
Beginning Balance	\$ 49,211	\$ 38,281	\$ 87,492
Revenue			
Property Taxes	\$ -	\$ -	\$ -
State Categorical	\$ -	\$ -	\$ -
State Equalization	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Other Local Support	\$ 276	\$ -	\$ 276
Charter School Capital Construction	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ 535,000	\$ 535,000
Total Revenue	\$ 276	\$ 535,000	\$ 535,276
Expense			
Employee Salaries	\$ 7,580	\$ -	\$ 7,580
Employee Benefits	\$ 1,639	\$ -	\$ 1,639
Charter Schools	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Property	\$ 40,269	\$ 100,000	\$ 140,269
Debt Service Interest	\$ -	\$ -	\$ -
Debt Service Principal	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Site Assigned Reserves	\$ -	\$ -	\$ -
School Location/Relocation Support	\$ -	\$ -	\$ -
School Carry Forward	\$ -	\$ -	\$ -
Unassigned Teacher	\$ -	\$ -	\$ -
Total Expense	\$ 49,488	\$ 100,000	\$ 149,488
Appropriated Reserves			
Restricted – TABOR Reserves	\$ -	\$ -	\$ -
Assigned Reserves	\$ -	\$ 68,281	\$ 68,281
General Contingency	\$ -	\$ -	\$ -
CDE Audit	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -
School Location/Relocation Support Reserves	\$ -	\$ -	\$ -
Unassigned Teacher Reserves	\$ -	\$ -	\$ -
Risk Fund Reserves	\$ -	\$ -	\$ -
Additional Student Supports	\$ -	\$ -	\$ -
Total Appropriated Reserves	\$ -	\$ 68,281	\$ 68,281
Interfund Transfers	\$ -	\$ -	\$ -
Total Appropriation	\$ 49,488	\$ 168,281	\$ 217,768
Unappropriated Reserves	\$ -	\$ 405,000	\$ 405,000

Capital Reserve Fund

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

Food Service Fund

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

Warehouse/Reproduction Internal Service Fund

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

Private Purpose Trust Fund

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

Governmental Permanent Fund



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