

Adopted Budget



Fiscal Year 2017 - 2018

School District 27J

18551 E. 160th Avenue | Brighton, CO 80601

Adopted Budget 2017 - 2018

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Introductory Section

Board Policy 3.F Financial Planning & Budgeting

- **“Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board’s goals priorities, risk financial jeopardy, or fail to be derived from a multi-year plan.”**
 - ⇒ Must include credible projections of revenue and expenses
 - ⇒ Disclose planning assumptions
 - ⇒ Shall not expend more funds than are conservatively projected to be received



Dr. Chris Fiedler
Superintendent

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Board of Education



MISSION STATEMENT

The School District 27J Board of Education is committed to the School District's overall success and improvement. The central focus of all meetings and discussions will be on establishing, monitoring, and supporting the District's goals. We will actively engage all segments of our community in this ongoing focus and provide an instructional program to assure that our students meet or exceed the highest and most rigorous standards.



**Patrick Day, President
District 5**



**Roberta Thimmig, Vice President
District 1**



**Rick Doucet, Director
District 2**



**Lloyd Worth, Director
District 3**



**Blaine Nickeson, Director
District 4**



**Jenn Venerable, Director
District 6**



**Greg Piotraschke, Director
District 7**

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District Information

Schools:

- 12 Elementary Schools
- 4 Middle Schools
- 2 Comprehensive High Schools
- 1 Alternative School
- 5 Charter Schools
- 1 Online School

Cities:

- Brighton
- Commerce City
- Thornton
- Aurora
- Broomfield

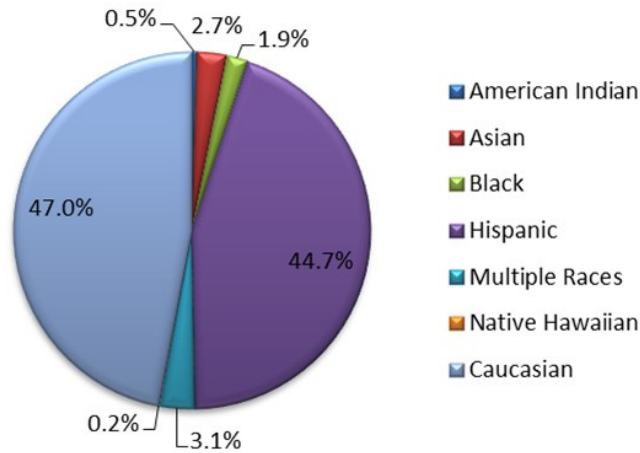
Counties:

- Adams
- Weld
- Broomfield

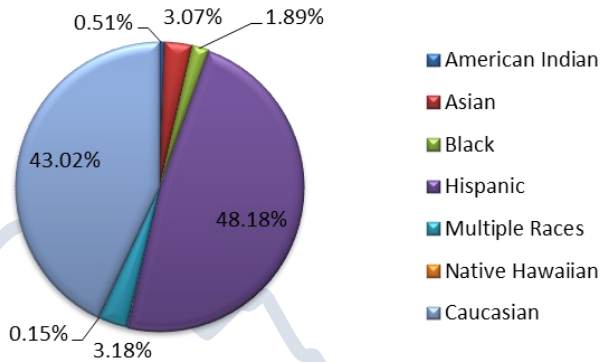
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Student Demographics

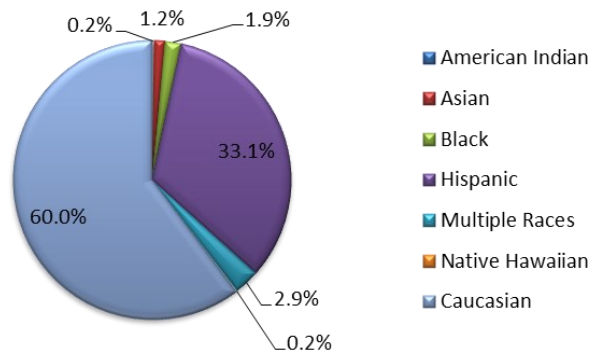
District Total



District-Managed Total



Charter Total



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Budget Development

- **Timeline created to accommodate additional collaboration**
 - ⇒ Executive Leadership begins meeting weekly in December to discuss district resource priorities
 - ⇒ Budget forms issued to school and department leaders in March prior to legislature's action on School Finance Act
- **Adopted Budget includes the General Operating Fund as well as fifteen other funds**
 - ⇒ Planned expenditures of the projected available resources for each fund were based on priority needs subject to restrictions and alignment with the Global Goals and Board Policy
- **Due to timing of the budget revenue assumptions had to be made**
 - ⇒ Beginning balance for each Fund - Actual will be known when the audit is complete in November
 - ⇒ Student Enrollment and State Funding - Actual enrollment will be determined from October count as certified by the state in December
 - ⇒ Property Tax Collections - Actual assessed value will be available December 1

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A Timeline of School Finance Legislation and Consequences

Gallagher Amendment

Residential assessment rate to be adjusted every two years, and the state will adjust property tax assessment rates to maintain proportional relationship between revenue raised from residential and business property (With business representing 55% and residential 45%).

1982



School Finance Act

Determines how most of the funding from state and local tax collections are distributed across Colorado's 178 school districts through a formula reflecting student and district characteristics, attempting to make adjustments for equity.

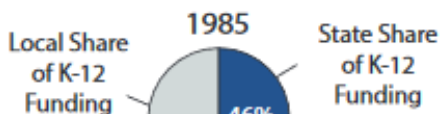
1994

1992



TABOR (Taxpayer's Bill of Rights)

Set limits on amount of revenue that can be collected by state and local governments, imposed a limit on property taxes, and eliminated the ability of elected officials to increase revenue or change property assessment rates.



Funding for schools comes from two sources: local dollars (generated by property tax) and state dollars (from income and sales tax).

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A Timeline of School Finance Legislation and Consequences

(continued)

Amendment 23

Established minimum increase in “base” per pupil funding by at least the rate of inflation and created the State Education Fund with the goal of catching K-12 funding up to 1988-89 levels adjusted for inflation.

2000



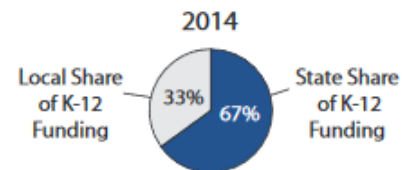
Mill Stabilization

SB07-199 fixed the 1994 school finance law that automatically cut local property taxes (mill levies) when collections were estimated to exceed TABOR provisions on property tax collections.

2005

2007

2009



Referendum C

Allowed Colorado to retain and spend revenue collected above TABOR limit for five years and allows the state to retain and spend all revenue up to a “cap,” which is equal to the previous year’s revenue allowance plus inflation and

“Negative Factor”

Legislators decide that only certain parts of the school finance formula must grow by inflation. This allowed the creation of a budget stabilization factor that amounts to a reduction in revenue for schools. This allowed compliance with A23 while cutting K-12 funding.

The following information are from: <http://www.coloradofiscal.org/wp-content/uploads/2015/05/school-finance-timeline-CFI.pdf>

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Budget Calendar

July	August	September
Beginning of Fiscal Year	Budget Development	Budget Development
October	November	December
Official Pupil Count Expectation of the Board Report	Governor Proposes Budget	Governor Supplemental Budget
January	February	March
Amended Budget Presentation Expectation of the Board Report	Enrollment and Revenue Projections	Staffing Ratios Determined Budget Forms Completed by Staff
April	May	June
Proposed Budget	Board to Adopt Budget Expectation of the Board Report	

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School Finance Act

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, funding is also allocated for At-Risk and On-line pupil counts.

The following outlines School District 27J's Total Program formula components.

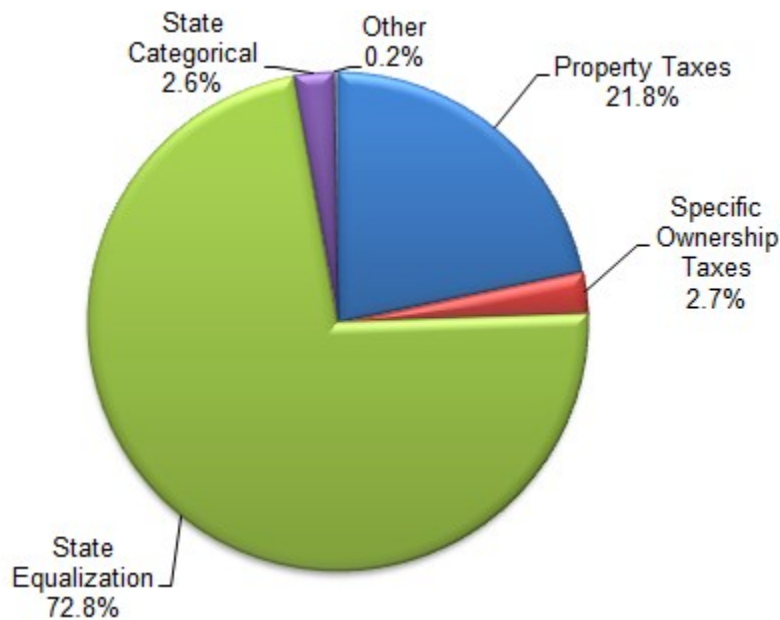
Funded K-12 Pupil Count (Projections)	Base and Factor Per Pupil Funding	At-Risk Funding	On-line Funding	Negative Factor
16,804	\$7,389	\$4,998,068	\$0	(16,010,363)

Beginning in FY10-11, the Colorado Legislature implemented the Negative Factor, due to lower revenues associated with the economic downturn. Since 2010 the Negative Factor decreased School District 27J revenue by \$113M through fiscal year 2017.

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Sources of Total Program Funding

School District 27J receives revenue from a variety of state and local sources with the largest being state equalization which accounts for 73% of Total Program. Local revenue is a combination of property taxes and specific ownership tax. In addition to Total Program the District has one voter approved mill levy override for \$750,000.

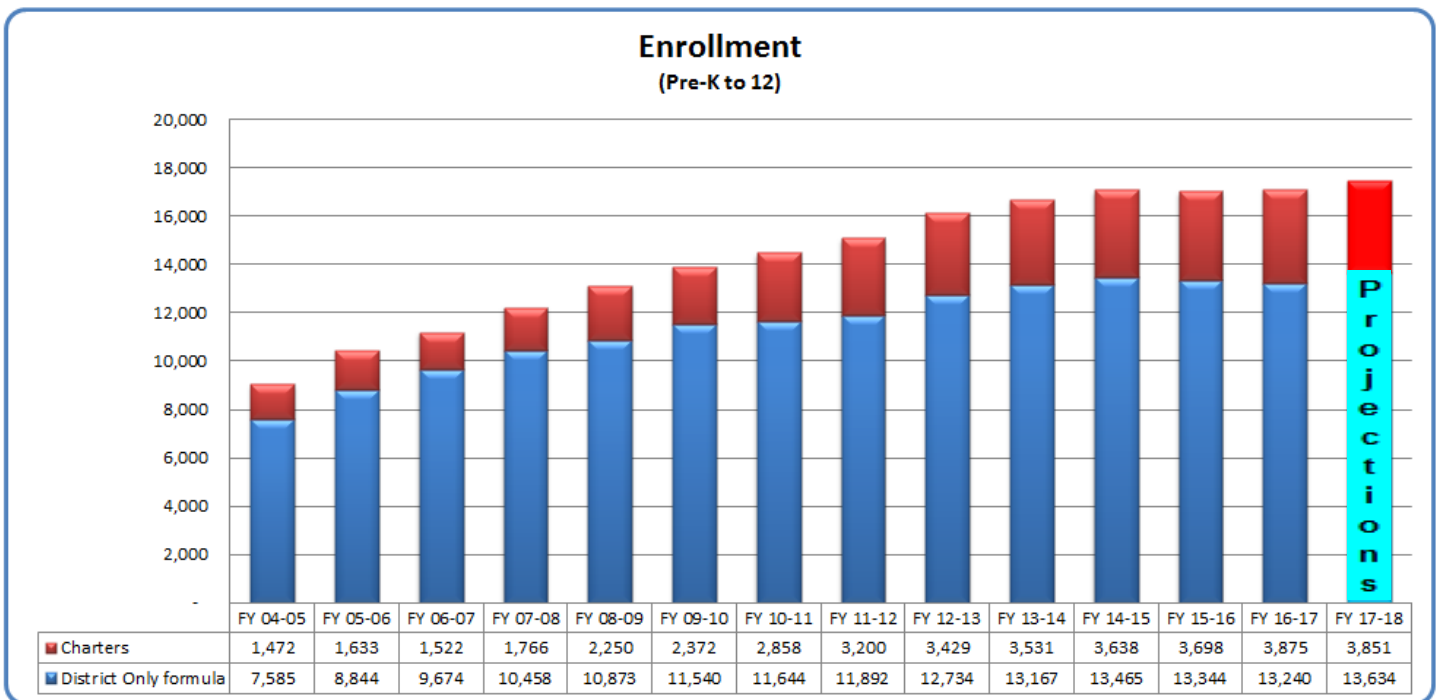


% Amount may not equal to 100% due to rounding

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Key Principles

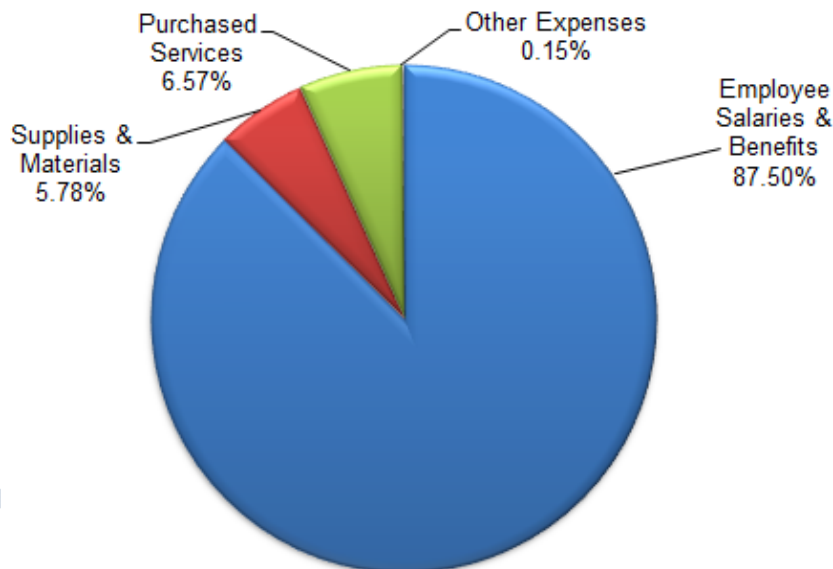
- Maximize resources in direct instruction and support of students. Average student teacher ratios:
 - ⇒ Elementary 23.1:1
 - ⇒ Middle 24.6:1
 - ⇒ High 25.9:1
- Focus on enrollment growth and add resources to support scheduling changes



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General Fund Expense Assumptions

- Maintain fiscal stability by keeping expenditures in-line with revenue expectations
- Honor treatment of faculty and staff
 - ⇒ Maintain benefits programs
 - ⇒ Increase pension contributions(.5%), both employee and District (AED & SAED), per statute



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Fund Summaries



General Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	18,850,891	19,189,984	(339,093)	-2%
<u>Local Support</u>				
Property Taxes	27,672,898	26,084,287	1,588,611	6%
Specific Ownership Taxes	3,436,530	3,436,530	-	0%
Other Taxes	(127,094)	(127,094)	-	0%
<u>State Support</u>				
State Equalization	92,528,027	88,817,625	3,710,402	4%
State Categorical	3,248,568	3,318,667	(70,099)	-2%
<u>Other Support</u>				
Other Miscellaneous	425,447	456,205	(30,758)	-7%
Total Current Year Revenues	<u>127,184,376</u>	<u>121,986,220</u>	<u>5,198,156</u>	<u>4%</u>
Total Available Resources	<u>146,035,267</u>	<u>141,176,204</u>	<u>4,859,063</u>	<u>3%</u>
<u>Expenditures</u>				
Employee Salaries	63,771,275	60,483,328	3,287,947	5%
Employee Benefits	20,029,415	18,914,294	1,115,121	6%
Purchased Services	6,296,725	6,523,659	(226,934)	-3%
Supplies & Materials	5,505,892	5,616,011	(110,119)	-2%
Property	29,818	45,241	(15,423)	-34%
Debt Service	-	-	-	0%
Other Expenditures	144,078	175,334	(31,256)	-18%
Total Current Year Expenditures	<u>95,777,203</u>	<u>91,757,867</u>	<u>4,019,336</u>	<u>4%</u>
<u>Other Resources</u>				
Allocation to Charter Schools	26,948,801	26,605,703	343,098	1%
Charter School Service Charges	(583,818)	(616,500)	32,682	5%
Transfers to Other Funds	5,979,968	6,362,922	(382,954)	-6%
Transfer to Transportation Fund	4,035,916	3,536,316	499,600	14%
Transfer to Activity Fund	420,704	420,704	-	0%
Transfer to Detention Center	164,496	164,496	-	0%
Transfer to Print Shop	73,994	77,268	(3,274)	-4%
Transfer to Wellness	41,000	41,000	-	0%
Total Other Resources	<u>37,081,061</u>	<u>36,591,909</u>	<u>489,152</u>	<u>1%</u>
Total Current Year Expenditures & Other Resources	<u>132,858,264</u>	<u>128,349,776</u>	<u>4,508,488</u>	<u>4%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	3,194,798	3,070,817	123,981	4%
TABOR Reserve	3,073,721	2,774,106	299,615	11%
Reserve for Multi-Year Obligations	398,910	398,910	-	0%
Assigned Operating Amended/Adopted Budget	3,400,410	2,540,796	859,614	34%
Designated Risk Management Reserve	-	-	-	0%
Career and Technical Education Reserve	257,500	195,400	62,100	32%
Total Appropriations	<u>143,183,603</u>	<u>137,329,805</u>	<u>5,853,798</u>	<u>4%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	2,851,664	3,846,399	(994,735)	-26%

General Fund by Department

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Board of Education</u>				
2201 Superintendent's Monitoring Budget	269,896	302,399	(32,503)	-11%
2202 Board of Education Policy Governance	31,000	31,000	-	0%
2203 Legal Services	232,238	232,238	-	0%
2204 Accountability Committee	10,355	10,355	-	0%
2205 Negotiations	112,611	114,879	(2,268)	-2%
2206 Communication Relations	179,151	138,902	40,249	29%
Total Board of Education	835,251	829,773	5,478	1%
<u>Office of the Superintendent</u>				
2301 Office of the Superintendent	591,983	592,913	(930)	0%
Total Office of the Superintendent	591,983	592,913	(930)	0%
<u>Chief Academic Officer</u>				
2101 Special Education	11,243,440	10,652,580	590,860	6%
2102 Pupil Support Services	3,491,177	3,335,998	155,179	5%
2111 Improvement of Instruction	374,984	371,476	3,508	1%
2112 Math Curriculum	-	45,272	(45,272)	-100%
2113 Staff Development	826,640	741,040	85,600	12%
2114 Student Intervention	741,903	707,195	34,708	5%
2115 Student Assessment	430,364	440,022	(9,658)	-2%
2116 Literacy	-	-	-	0%
2117 Vocational Education	239,408	446,925	(207,517)	-46%
2121 Tutoring (Mill Levy)	326,307	429,475	(103,168)	-24%
2122 Textbooks (Mill Levy)	286,988	338,423	(51,435)	-15%
Total Chief Academic Officer	17,961,211	17,508,406	452,805	3%
<u>Human Resources</u>				
2501 Human Resources	913,727	936,146	(22,419)	-2%
Total Human Resources	913,727	936,146	(22,419)	-2%
<u>Chief Operations Officer</u>				
2711 Operations	336,802	344,104	(7,302)	-2%
2712 Crisis Management	50,490	50,490	-	0%
2721 Swimming Pool Building Services	90,016	90,737	(721)	-1%
2722 Building Maintenance	1,190,433	1,193,275	(2,842)	0%
2723 Custodial Services	95,261	91,697	3,564	4%
2724 Building Services	3,317,620	3,178,920	138,700	4%
2725 Grounds Services	516,700	524,314	(7,614)	-1%
2726 Community Services-Building Rental	46,222	46,222	-	0%
Total Chief Operations Officer	5,643,544	5,519,759	123,785	2%

General Fund by Department (continued)

		FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Fiscal and Internal Services</u>					
2401	Finance Office	1,023,018	991,746	31,272	3%
2402	Risk Management	130,000	150,000	(20,000)	-13%
2403	Internal Services	1,300,263	1,306,745	(6,482)	0%
2601	Computer Operations	70,945	50,945	20,000	39%
Total Fiscal and Internal Services		2,524,226	2,499,436	24,790	1%
<u>Technology Resources and Computer Education</u>					
2602	Instructional/Informational Services	2,815,598	2,782,836	32,762	1%
Total Technology Resources and Computer Education		2,815,598	2,782,836	32,762	1%
<u>District Wide Budgets</u>					
2801	Class Size Relief (Mill Levy)	566,259	1,080,751	(514,492)	-48%
2802	Certified Substitutes	1,070,630	1,110,000	(39,370)	-4%
2803	Early Retirement Plans	672,457	659,478	12,979	2%
2804	Temp/Vac Leave Payoffs	396,562	396,717	(155)	0%
2805	Community Services	277,450	277,450	-	0%
2851	School Carry Forward	490,191	490,191	-	0%
2800	Other District Wide Budgets	6,417,513	3,249,154	3,168,359	98%
Total District Wide Budgets		9,891,062	7,263,741	2,627,321	36%
 <u>TOTAL GENERAL FUND BY DEPARTMENTS</u>		 41,176,602	 37,933,010	 3,243,592	 9%

Capital Reserve Fund

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	1,094,419	1,094,419	-	0%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	1,312,850	1,489,067	(176,217)	-12%
Other Miscellaneous	-	6,000	(6,000)	-100%
Total Current Year Revenues	1,312,850	1,495,067	(182,217)	-12%
Total Available Resources	2,407,269	2,589,486	(182,217)	-7%
<u>Expenditures</u>				
Enterprise Resource Planning System	250,000	443,000	(193,000)	-44%
Computer and Bus Leases	1,225,589	1,034,592	190,997	18%
United Power COP Payment	232,732	230,775	1,957	1%
Augmentation Lease	85,484	85,438	46	0%
BLRC CAM Fees	130,991	130,991	-	0%
Modular Lease	60,558	30,342	30,216	100%
Transfer to Transportation Fund	-	2,000	(2,000)	-100%
BHS Sewer Line Repair	-	1,850	(1,850)	-100%
Transfer to Grounds/Facilities	-	126,746	(126,746)	-100%
Transportation Equipment Repairs/Mini Bus	-	101,000	(101,000)	-100%
Other Projects	351,800	327,330	24,470	7%
Total Current Year Expenditures	2,337,154	2,514,064	(176,910)	-7%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	70,115	75,422	(5,307)	-7%
Total Appropriations	2,407,269	2,589,486	(182,217)	-7%

Risk Management Insurance Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	545,859	513,195	32,664	6%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	1,627,652	2,058,629	(430,977)	-21%
Other Miscellaneous	10,000	10,000	-	0%
Total Current Year Revenues	<u>1,637,652</u>	<u>2,068,629</u>	<u>(430,977)</u>	<u>-21%</u>
Total Available Resources	<u>2,183,511</u>	<u>2,581,824</u>	<u>(398,313)</u>	<u>-15%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	1,573,000	1,959,712	(386,712)	-20%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	<u>1,573,000</u>	<u>1,959,712</u>	<u>(386,712)</u>	<u>-20%</u>
<u>Reserves Designated</u>				
TABOR Reserve	47,190	58,791	(11,601)	-20%
Designated Risk Management Reserve	563,321	563,321	-	0%
Total Appropriations	<u>2,183,511</u>	<u>2,581,824</u>	<u>(398,313)</u>	<u>-15%</u>

Colorado Preschool Program Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
Beginning Balance	123,284	227,406	(104,122)	-46%
<u>Revenues</u>				
Local Support				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
State Support				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
Other Support				
Transfer In From Other Funds	3,039,466	3,187,061	(147,595)	-5%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	<u>3,039,466</u>	<u>3,187,061</u>	<u>(147,595)</u>	<u>-5%</u>
Total Available Resources	<u>3,162,750</u>	<u>3,414,467</u>	<u>(251,717)</u>	<u>-7%</u>
<u>Expenditures</u>				
Employee Salaries	2,181,976	2,260,827	(78,851)	-3%
Employee Benefits	741,201	691,827	49,374	7%
Purchased Services	16,900	157,300	(140,400)	-89%
Supplies & Materials	41,650	28,320	13,330	47%
Property	1,500	3,500	(2,000)	-57%
Debt Service	-	-	-	0%
Other Expenditures	88,721	173,242	(84,521)	-49%
Total Current Year Expenditures	<u>3,071,948</u>	<u>3,315,016</u>	<u>(243,068)</u>	<u>-7%</u>
Reserves Designated				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	90,802	99,451	(8,649)	-9%
Total Appropriations	<u>3,162,750</u>	<u>3,414,467</u>	<u>(251,717)</u>	<u>-7%</u>

Government Designated Grants Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	940,374	1,267,538	(327,164)	-26%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	3,350,397	3,702,354	(351,957)	-10%
<u>Federal Support</u>				
Federal Revenue	4,877,252	4,883,508	(6,256)	0%
<u>Other Support</u>				
Other Miscellaneous	500,000	1,670,000	(1,170,000)	-70%
Total Current Year Revenues	<u>8,727,649</u>	<u>10,255,862</u>	<u>(1,528,213)</u>	<u>-15%</u>
Total Available Resources	<u>9,668,023</u>	<u>11,523,400</u>	<u>(1,855,377)</u>	<u>-16%</u>
<u>Expenditures</u>				
Employee Salaries	4,489,879	3,979,618	510,261	13%
Employee Benefits	1,299,834	1,258,942	40,892	3%
Purchased Services	2,553,127	2,670,510	(117,383)	-4%
Supplies & Materials	287,790	320,874	(33,084)	-10%
Property	10,318	339,057	(328,739)	-97%
Debt Service	-	-	-	0%
Other Expenditures	1,027,075	2,954,399	(1,927,324)	-65%
Total Current Year Expenditures	<u>9,668,023</u>	<u>11,523,400</u>	<u>(1,855,377)</u>	<u>-16%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	<u>9,668,023</u>	<u>11,523,400</u>	<u>(1,855,377)</u>	<u>-16%</u>

Pupil Activity Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	1,240,295	1,157,368	82,927	7%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Local Revenue	3,639,158	2,845,716	793,442	28%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	420,704	420,704	-	0%
Total Current Year Revenues	<u>4,059,862</u>	<u>3,266,420</u>	<u>793,442</u>	<u>24%</u>
Total Available Resources	<u>5,300,157</u>	<u>4,423,788</u>	<u>876,369</u>	<u>20%</u>
<u>Expenditures</u>				
Employee Salaries	-	119,200	(119,200)	-100%
Employee Benefits	-	24,778	(24,778)	-100%
Purchased Services	-	714,072	(714,072)	-100%
Supplies & Materials	2,129,299	1,408,017	721,282	51%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	3,170,858	2,157,721	1,013,137	47%
Total Current Year Expenditures	<u>5,300,157</u>	<u>4,423,788</u>	<u>876,369</u>	<u>20%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
Total Appropriations	<u>5,300,157</u>	<u>4,423,788</u>	<u>876,369</u>	<u>20%</u>

Transportation Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	-	169,773	(169,773)	-100%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	1,448,998	1,448,998	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	4,035,916	3,510,991	524,925	15%
Other Miscellaneous	315,000	293,000	22,000	8%
Total Current Year Revenues	<u>5,799,914</u>	<u>5,252,989</u>	<u>546,925</u>	<u>10%</u>
Total Available Resources	<u>5,799,914</u>	<u>5,422,762</u>	<u>377,152</u>	<u>7%</u>
<u>Expenditures</u>				
Employee Salaries	3,427,688	3,189,237	238,451	7%
Employee Benefits	1,363,331	1,312,510	50,821	4%
Purchased Services	188,437	144,405	44,032	30%
Supplies & Materials	844,720	818,665	26,055	3%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	(182,207)	(200,000)	17,793	9%
Total Current Year Expenditures	<u>5,641,969</u>	<u>5,264,817</u>	<u>377,152</u>	<u>7%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	157,945	157,945	-	0%
Total Appropriations	<u>5,799,914</u>	<u>5,422,762</u>	<u>377,152</u>	<u>7%</u>

Growth Impact Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	80,000	75,419	4,581	6%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Revenue	42,000	41,377	623	2%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	100	100	-	0%
Total Current Year Revenues	<u>42,100</u>	<u>41,477</u>	<u>623</u>	<u>2%</u>
Total Available Resources	<u>122,100</u>	<u>116,896</u>	<u>5,204</u>	<u>4%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	16,455	36,100	(19,645)	-54%
Supplies & Materials	1,250	1,250	-	0%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	104,395	79,546	24,849	31%
Total Current Year Expenditures	<u>122,100</u>	<u>116,896</u>	<u>5,204</u>	<u>4%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	<u>122,100</u>	<u>116,896</u>	<u>5,204</u>	<u>4%</u>

Other Special Programs Fund - All Programs

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	686,305	517,443	168,862	33%
<u>Local Support</u>				
Local Revenue	837,452	757,630	79,822	11%
<u>Other Support</u>				
Transfer In From Other Funds	279,490	282,764	(3,274)	-1%
Other Miscellaneous	1,380,504	1,083,596	296,908	27%
Total Current Year Revenues	<u>2,497,446</u>	<u>2,123,990</u>	<u>373,456</u>	<u>18%</u>
Total Available Resources	<u>3,183,751</u>	<u>2,641,433</u>	<u>542,318</u>	<u>21%</u>
<u>Expenditures</u>				
Employee Salaries	1,272,681	907,420	365,261	40%
Employee Benefits	404,077	270,947	133,130	49%
Purchased Services	279,690	250,389	29,301	12%
Supplies & Materials	271,577	271,594	(17)	0%
Other Expenditures	955,726	941,083	14,643	2%
Total Current Year Expenditures	<u>3,183,751</u>	<u>2,641,433</u>	<u>542,318</u>	<u>21%</u>
Total Appropriations	<u>3,183,751</u>	<u>2,641,433</u>	<u>542,318</u>	<u>21%</u>

Other Special Programs Fund - Tuition Based Kindergarten

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	119,000	40,000	79,000	198%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	780,000	572,460	207,540	36%
Total Current Year Revenues	780,000	572,460	207,540	36%
Total Available Resources	899,000	612,460	286,540	47%
<u>Expenditures</u>				
Employee Salaries	629,123	309,444	319,679	103%
Employee Benefits	185,814	93,800	92,014	98%
Purchased Services	150	150	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	83,913	209,066	(125,153)	-60%
Total Current Year Expenditures	899,000	612,460	286,540	47%
Total Appropriations	899,000	612,460	286,540	47%

Other Special Programs Fund - Detention Center

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	-	(26,743)	26,743	100%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	164,496	164,496	-	0%
Other Miscellaneous	335,504	318,640	16,864	5%
Total Current Year Revenues	500,000	483,136	16,864	3%
Total Available Resources	500,000	456,393	43,607	10%
<u>Expenditures</u>				
Employee Salaries	331,373	312,214	19,159	6%
Employee Benefits	94,025	94,064	(39)	0%
Purchased Services	2,203	2,700	(497)	-18%
Supplies & Materials	15,600	15,600	-	0%
Other Expenditures	56,799	31,815	24,984	79%
Total Current Year Expenditures	500,000	456,393	43,607	10%
Total Appropriations	500,000	456,393	43,607	10%

Other Special Programs Fund - Wellness Program

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	170,456	240,462	(70,006)	-29%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	41,000	41,000	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	41,000	41,000	-	0%
Total Available Resources	211,456	281,462	(70,006)	-25%
<u>Expenditures</u>				
Employee Salaries	56,537	54,515	2,022	4%
Employee Benefits	16,880	16,271	609	4%
Purchased Services	41,000	41,000	-	0%
Supplies & Materials	52,741	122,736	(69,995)	-57%
Other Expenditures	44,298	46,940	(2,642)	-6%
Total Current Year Expenditures	211,456	281,462	(70,006)	-25%
Total Appropriations	211,456	281,462	(70,006)	-25%

Other Special Programs Fund - Tuition Based Preschool

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	4,750	-	4,750	100%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	59,500	42,396	17,104	40%
Total Current Year Revenues	59,500	42,396	17,104	40%
Total Available Resources	64,250	42,396	21,854	52%
<u>Expenditures</u>				
Employee Salaries	31,542	33,187	(1,645)	-5%
Employee Benefits	9,549	9,209	340	4%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	23,159	-	23,159	100%
Total Current Year Expenditures	64,250	42,396	21,854	52%
Total Appropriations	64,250	42,396	21,854	52%

Other Special Programs Fund - Summer School

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	38,670	-	38,670	100%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	37,500	-	37,500	100%
Total Current Year Revenues	37,500	-	37,500	0%
Total Available Resources	76,170	-	76,170	0%
<u>Expenditures</u>				
Employee Salaries	10,370	-	10,370	100%
Employee Benefits	3,039	-	3,039	100%
Purchased Services	53,244	-	53,244	100%
Supplies & Materials	9,517	-	9,517	100%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	76,170	-	76,170	100%
Total Appropriations	76,170	-	76,170	100%

Other Special Programs Fund - Credit Recovery

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	44,766	-	44,766	100%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	73,000	55,100	17,900	32%
Total Current Year Revenues	73,000	55,100	17,900	32%
Total Available Resources	117,766	55,100	62,666	114%
<u>Expenditures</u>				
Employee Salaries	8,296	7,610	686	9%
Employee Benefits	4,091	2,303	1,788	78%
Purchased Services	20,000	44,187	(24,187)	-55%
Supplies & Materials	41,000	1,000	40,000	4000%
Other Expenditures	44,379	-	44,379	100%
Total Current Year Expenditures	117,766	55,100	62,666	114%
Total Appropriations	117,766	55,100	62,666	114%

Other Special Programs Fund - Print Shop

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	-	-	-	0%
<u>Local Support</u>				0%
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	73,994	77,268	(3,274)	-4%
Other Miscellaneous	95,000	95,000	-	0%
Total Current Year Revenues	168,994	172,268	(3,274)	-2%
Total Available Resources	168,994	172,268	(3,274)	-2%
<u>Expenditures</u>				
Employee Salaries	57,830	56,707	1,123	2%
Employee Benefits	16,161	15,299	862	6%
Purchased Services	40,426	40,262	164	0%
Supplies & Materials	54,577	60,000	(5,423)	-9%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	168,994	172,268	(3,274)	-2%
Total Appropriations	168,994	172,268	(3,274)	-2%

Other Special Programs Fund - Oil and Gas Lease

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	46,570	-	46,570	100%
<u>Local Support</u>				
Local Revenue	273,490	-	273,490	100%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	273,490	-	273,490	100%
Total Available Resources	320,060	-	320,060	100%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	10,000	-	10,000	100%
Supplies & Materials	-	-	-	0%
Other Expenditures	310,060	-	310,060	100%
Total Current Year Expenditures	320,060	-	320,060	100%
Total Appropriations	320,060	-	320,060	100%
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Other Special Programs Fund - Non-Governmental Grants

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	262,093	263,724	(1,631)	-1%
<u>Local Support</u>				
Local Revenue	563,962	757,630	(193,668)	-26%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	563,962	757,630	(193,668)	-26%
Total Available Resources	826,055	1,021,354	(195,299)	-19%
<u>Expenditures</u>				
Employee Salaries	147,610	133,743	13,867	10%
Employee Benefits	74,518	40,001	34,517	86%
Purchased Services	112,667	122,090	(9,423)	-8%
Supplies & Materials	98,142	72,258	25,884	36%
Other Expenditures	393,118	653,262	(260,144)	-40%
Total Current Year Expenditures	826,055	1,021,354	(195,299)	-19%
Total Appropriations	826,055	1,021,354	(195,299)	-19%

Bond Redemption Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	17,745,300	17,797,774	(52,474)	0%
<u>Local Support</u>				
Property Taxes	21,958,000	21,925,000	33,000	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Sources-GO Debt Refinancing	1,900	40,104,845	(40,102,945)	-100%
Total Current Year Revenues	<u>21,959,900</u>	<u>62,029,845</u>	<u>(40,069,945)</u>	<u>-65%</u>
Total Available Resources	<u>39,705,200</u>	<u>79,827,619</u>	<u>(40,122,419)</u>	<u>-50%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	42,000	374,011	(332,011)	-89%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	9,920,000	50,279,842	(40,359,842)	-80%
Other Expenditures	12,050,346	14,669,279	(2,618,933)	-18%
Total Current Year Expenditures	<u>22,012,346</u>	<u>65,323,132</u>	<u>(43,310,786)</u>	<u>-66%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Project Assigned Reserve	17,692,854	14,504,487	3,188,367	22%
Total Appropriations	<u>39,705,200</u>	<u>79,827,619</u>	<u>(40,122,419)</u>	<u>-50%</u>

Building Fund

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	111,117,004	171,324,713	(60,207,709)	-35%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	98,000,000	-	98,000,000	100%
Other Miscellaneous	1,415,000	1,025,000	390,000	38%
Total Current Year Revenues	99,415,000	1,025,000	98,390,000	9599%
Total Available Resources	210,532,004	172,349,713	38,182,291	22%
<u>Expenditures</u>				
Employee Salaries	991,968	873,175	118,793	14%
Employee Benefits	300,973	264,551	36,422	14%
Purchased Services	4,643,339	29,989,517	(25,346,178)	-85%
Supplies & Materials	549,250	831,525	(282,275)	-34%
Property	198,556,803	132,454,254	66,102,549	50%
Debt Service	-	-	-	0%
Other Expenditures	5,489,671	7,936,691	(2,447,020)	-31%
Total Current Year Expenditures	210,532,004	172,349,713	38,182,291	22%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	210,532,004	172,349,713	38,182,291	22%

Nutrition Services Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	1,798,045	1,798,045	-	0%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Local Revenue	1,886,335	3,647,371	(1,761,036)	-48%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	97,124	95,661	1,463	2%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	3,370,003	1,515,562	1,854,441	122%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	1,839	1,839	-	0%
Total Current Year Revenues	<u>5,355,301</u>	<u>5,260,433</u>	<u>94,868</u>	<u>2%</u>
Total Available Resources	<u>7,153,346</u>	<u>7,058,478</u>	<u>94,868</u>	<u>1%</u>
<u>Expenditures</u>				
Employee Salaries	2,061,354	2,118,708	(57,354)	-3%
Employee Benefits	663,168	568,094	95,074	17%
Purchased Services	91,485	91,710	(225)	0%
Supplies & Materials	2,607,724	2,764,672	(156,948)	-6%
Property	27,675	27,675	-	0%
Debt Service	-	-	-	0%
Other Expenditures	1,701,940	1,487,619	214,321	14%
Total Current Year Expenditures	<u>7,153,346</u>	<u>7,058,478</u>	<u>94,868</u>	<u>1%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	<u>7,153,346</u>	<u>7,058,478</u>	<u>94,868</u>	<u>1%</u>

Child Care Program Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	800,300	570,367	229,933	40%
<u>Local Support</u>				
Property Taxes		-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	1,333,437	1,060,000	273,437	26%
Total Current Year Revenues	<u>1,333,437</u>	<u>1,060,000</u>	<u>273,437</u>	<u>26%</u>
Total Available Resources	<u>2,133,737</u>	<u>1,630,367</u>	<u>503,370</u>	<u>31%</u>
<u>Expenditures</u>				
Employee Salaries	822,059	607,318	214,741	35%
Employee Benefits	214,021	181,464	32,557	18%
Purchased Services	90,450	57,800	32,650	56%
Supplies & Materials	154,330	87,700	66,630	76%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	852,877	696,085	156,792	23%
Total Current Year Expenditures	<u>2,133,737</u>	<u>1,630,367</u>	<u>503,370</u>	<u>31%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	<u>2,133,737</u>	<u>1,630,367</u>	<u>503,370</u>	<u>31%</u>

Dental Insurance Fund

	<u>FY 17-18 Adopted Budget</u>	<u>FY 16-17 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
Beginning Balance	493,970	525,148	(31,178)	-6%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	834,500	865,000	(30,500)	-4%
Total Current Year Revenues	<u>834,500</u>	<u>865,000</u>	<u>(30,500)</u>	<u>-4%</u>
Total Available Resources	<u>1,328,470</u>	<u>1,390,148</u>	<u>(61,678)</u>	<u>-4%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	865,515	790,246	75,269	10%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	462,955	599,902	(136,947)	-23%
Total Current Year Expenditures	<u>1,328,470</u>	<u>1,390,148</u>	<u>(61,678)</u>	<u>-4%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	<u>1,328,470</u>	<u>1,390,148</u>	<u>(61,678)</u>	<u>-4%</u>

Trust Fund

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	20,625	27,315	(6,690)	-24%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	-	-	-	0%
Total Available Resources	20,625	27,315	(6,690)	-24%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	20,625	27,315	(6,690)	-24%
Total Current Year Expenditures	20,625	27,315	(6,690)	-24%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	20,625	27,315	(6,690)	-24%

Adopted Budget 2017 - 2018

School Summaries



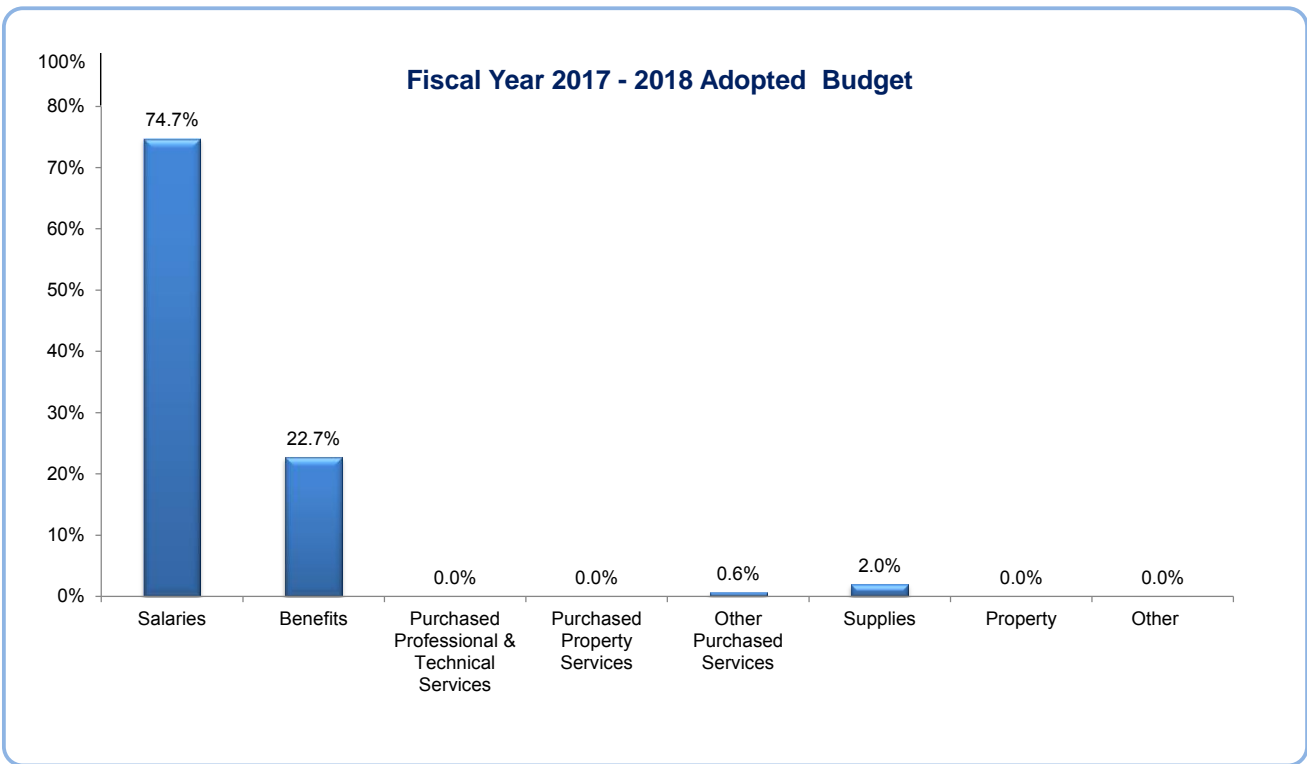
Fiscal Year 2017 - 2018 Adopted Budget

	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0101 North Elementary	1,618,585	1,662,770	(44,185)	-3%
0102 Northeast Elementary	2,256,259	2,291,633	(35,374)	-2%
0103 South Elementary	2,204,152	2,210,794	(6,642)	0%
0104 Southeast Elementary	2,200,192	2,239,366	(39,174)	-2%
0105 Henderson Elementary	1,742,466	1,782,034	(39,568)	-2%
0106 Thimmig Elementary	2,335,600	2,352,093	(16,493)	-1%
0107 Pennock Elementary	2,358,092	2,379,449	(21,357)	-1%
0108 Second Creek Elementary	2,515,904	2,497,557	18,347	1%
0109 West Ridge Elementary	2,741,193	2,754,764	(13,571)	0%
0110 Turnberry Elementary	2,341,193	3,008,659	(667,466)	-22%
0111 Brantner Elementary	1,782,679	1,722,131	60,548	4%
0112 Reunion Elementary	1,413,063	127,394	1,285,669	1009%
Total Elementary Schools	25,509,378	25,028,644	480,734	2%
0201 Overland Trail Middle School	2,572,519	2,577,724	(5,205)	0%
0202 Vikan Middle School	2,542,779	2,473,621	69,158	3%
0203 Prairie View Middle School	3,367,227	3,366,628	599	0%
0204 Stuart Middle School	2,929,351	2,914,123	15,228	1%
Total Middle Schools	11,411,876	11,332,096	79,780	1%
0301 Brighton High School	7,919,775	7,834,955	84,820	1%
0302 Prairie View High School	7,927,414	7,946,775	(19,361)	0%
0303 Brighton Heritage Academy	1,142,951	1,171,383	(28,432)	-2%
0304 Bridge	220,110	252,960	(32,850)	-13%
Total High Schools	17,210,250	17,206,073	4,177	0%
0461 BOLT	469,097	453,444	15,653	3%
Total Online School	469,097	453,444	15,653	3%
TOTAL	54,600,601	54,020,257	580,344	1%

Fiscal Year 2017 - 2018 Adopted Budget

School Name: **North Elementary**
 Dept Number: **0101**

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,208,885	1,240,420	(31,535)	-3%
0200	Benefits	367,340	379,317	(11,977)	-3%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,240	11,720	(1,480)	-13%
0600	Supplies	31,847	31,213	634	2%
0700	Property	-	-	-	0%
0800	Other	273	100	173	173%
TOTAL		\$ 1,618,585	1,662,770	(44,185)	-3%
2017-2018 K-12 Enrollment used in budget		<u>302</u>	<u>304</u>		

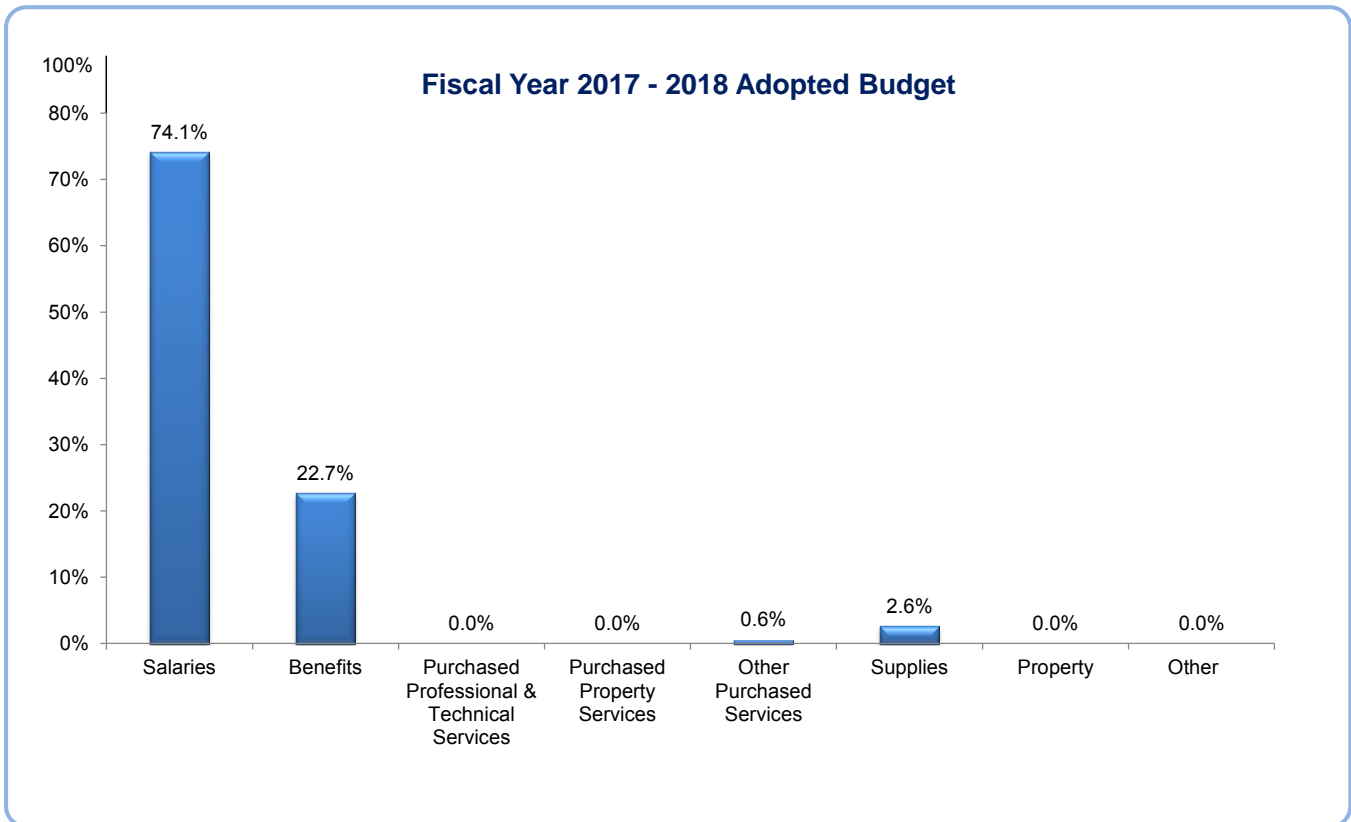


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Northeast Elementary
Dept Number: 0102

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,672,321	1,684,580	(12,259)	-1%
0200	Benefits	512,247	514,979	(2,732)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	500	(500)	-100%
0500	Other Purchased Services	13,150	18,450	(5,300)	-29%
0600	Supplies	58,541	73,124	(14,583)	-20%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,256,259	2,291,633	(35,374)	-2%
2017-2018 K-12 Enrollment used in budget		526	536		

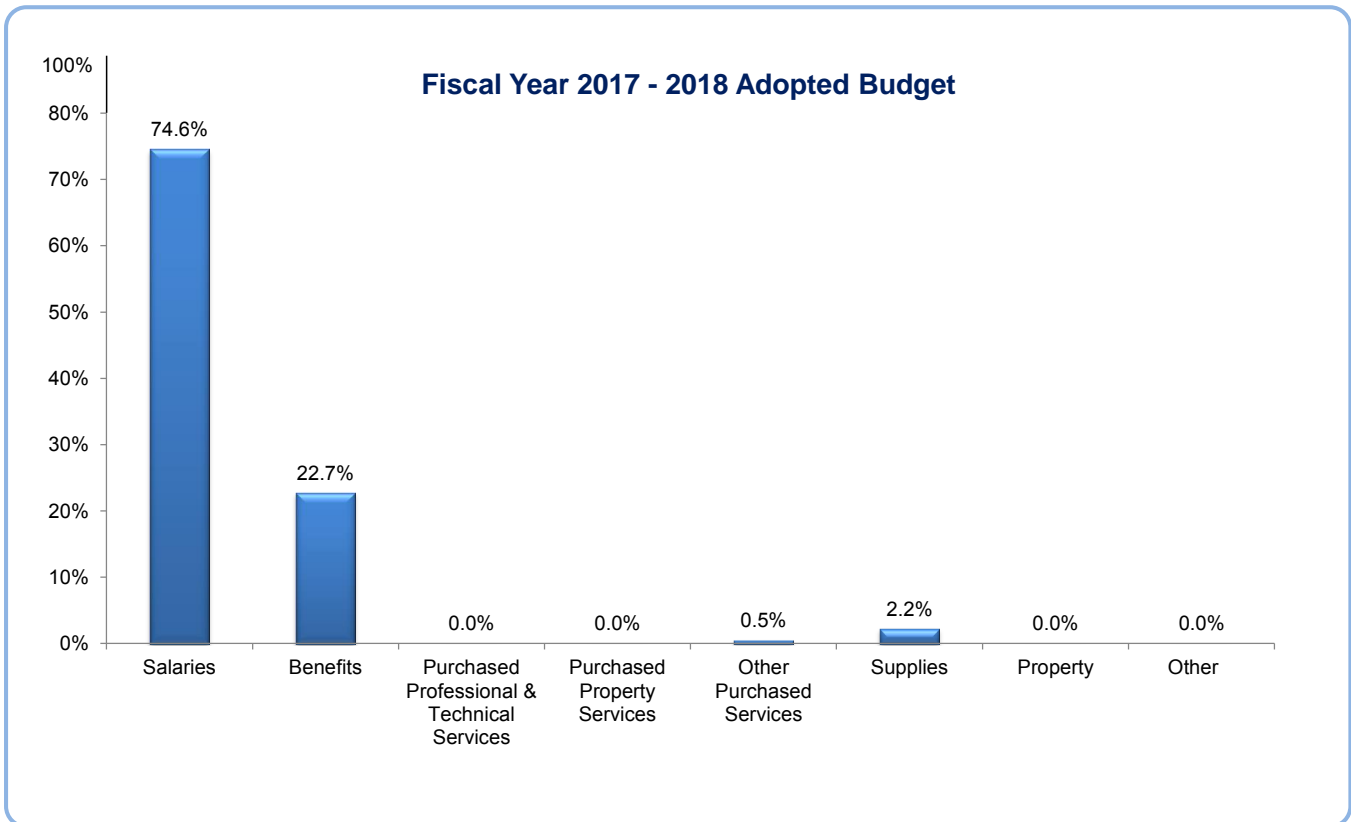


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: South Elementary
Dept Number: 0103

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,643,759	1,643,386	373	0%
0200	Benefits	501,363	501,351	12	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,176	7,378	2,798	38%
0600	Supplies	48,854	58,679	(9,825)	-17%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,204,152	2,210,794	(6,642)	0%
2017-2018 K-12 Enrollment used in budget		419	423		

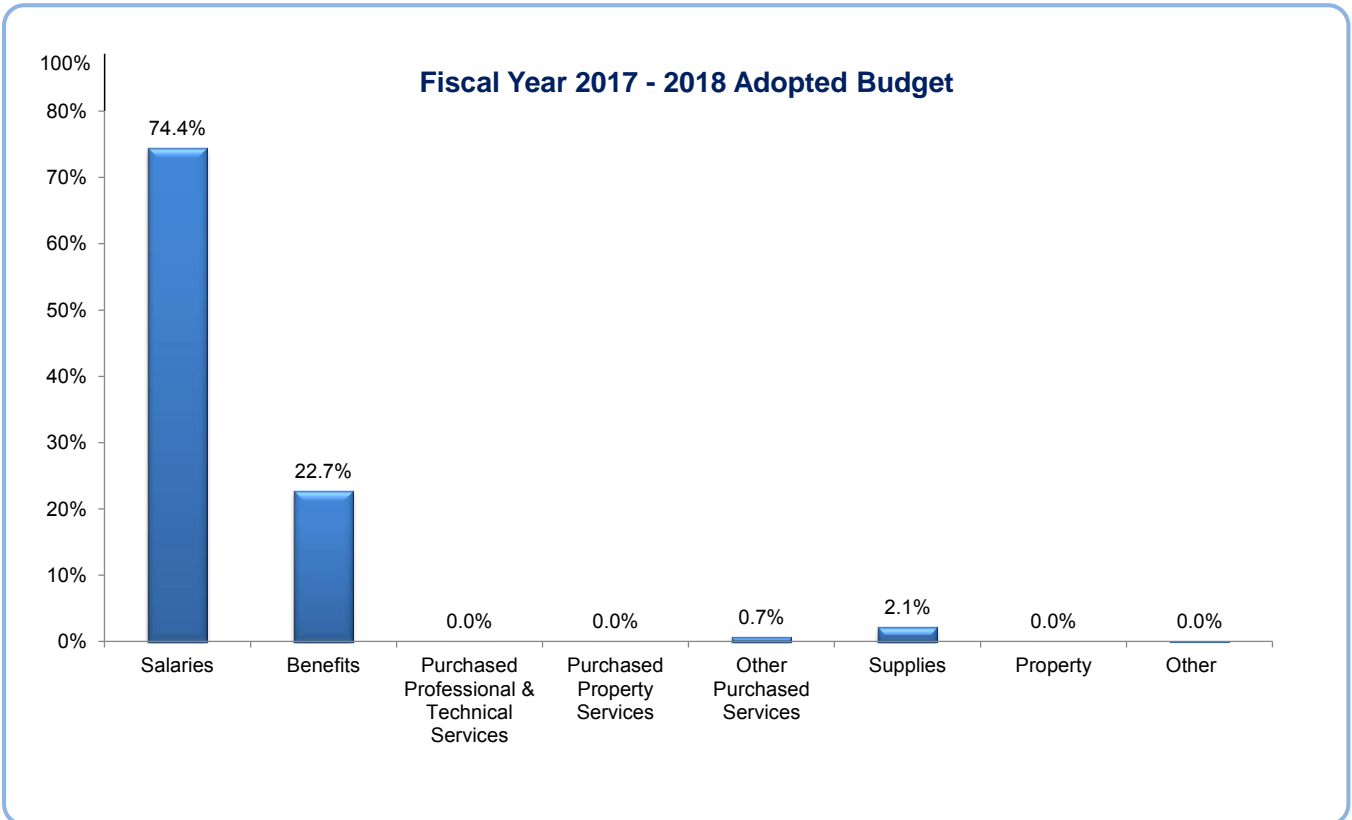


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Southeast Elementary
Dept Number: 0104

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,637,677	1,655,037	(17,360)	-1%
0200	Benefits	500,511	504,927	(4,416)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,580	28,800	(14,220)	-49%
0600	Supplies	46,924	47,102	(178)	0%
0700	Property	-	3,000	(3,000)	-100%
0800	Other	500	500	-	0%
	TOTAL	\$ 2,200,192	2,239,366	(39,174)	-2%
2017-2018 K-12 Enrollment used in budget		484	502		

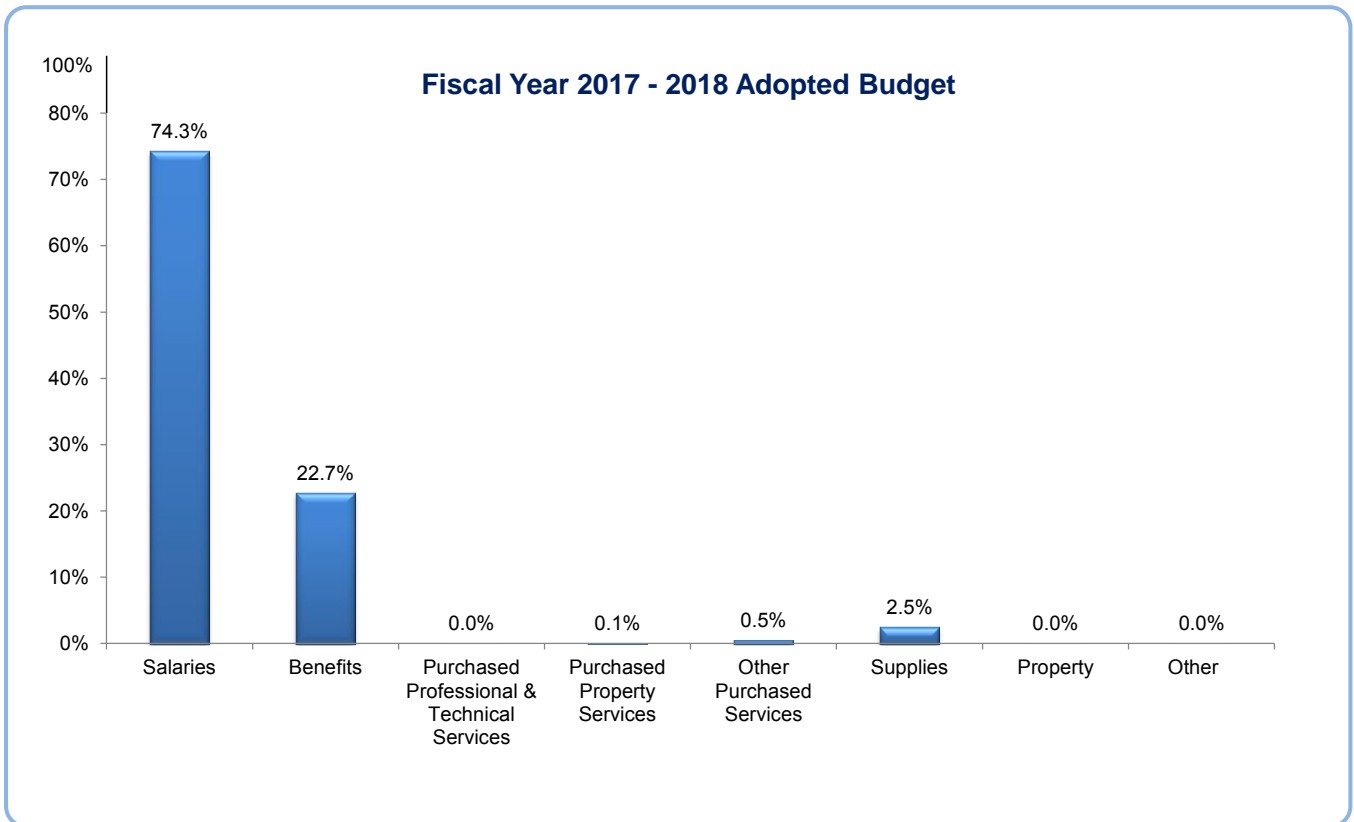


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Fiscal Year 2017 - 2018 Adopted Budget

School Name: Henderson Elementary
Dept Number: 0105

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,293,881	1,311,061	(17,180)	-1%
0200	Benefits	395,922	400,768	(4,846)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	1,000	2,000	(1,000)	-50%
0500	Other Purchased Services	8,800	9,350	(550)	-6%
0600	Supplies	42,863	58,855	(15,992)	-27%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
TOTAL		\$ 1,742,466	1,782,034	(39,568)	-2%
2017-2018 K-12 Enrollment used in budget		364	398		

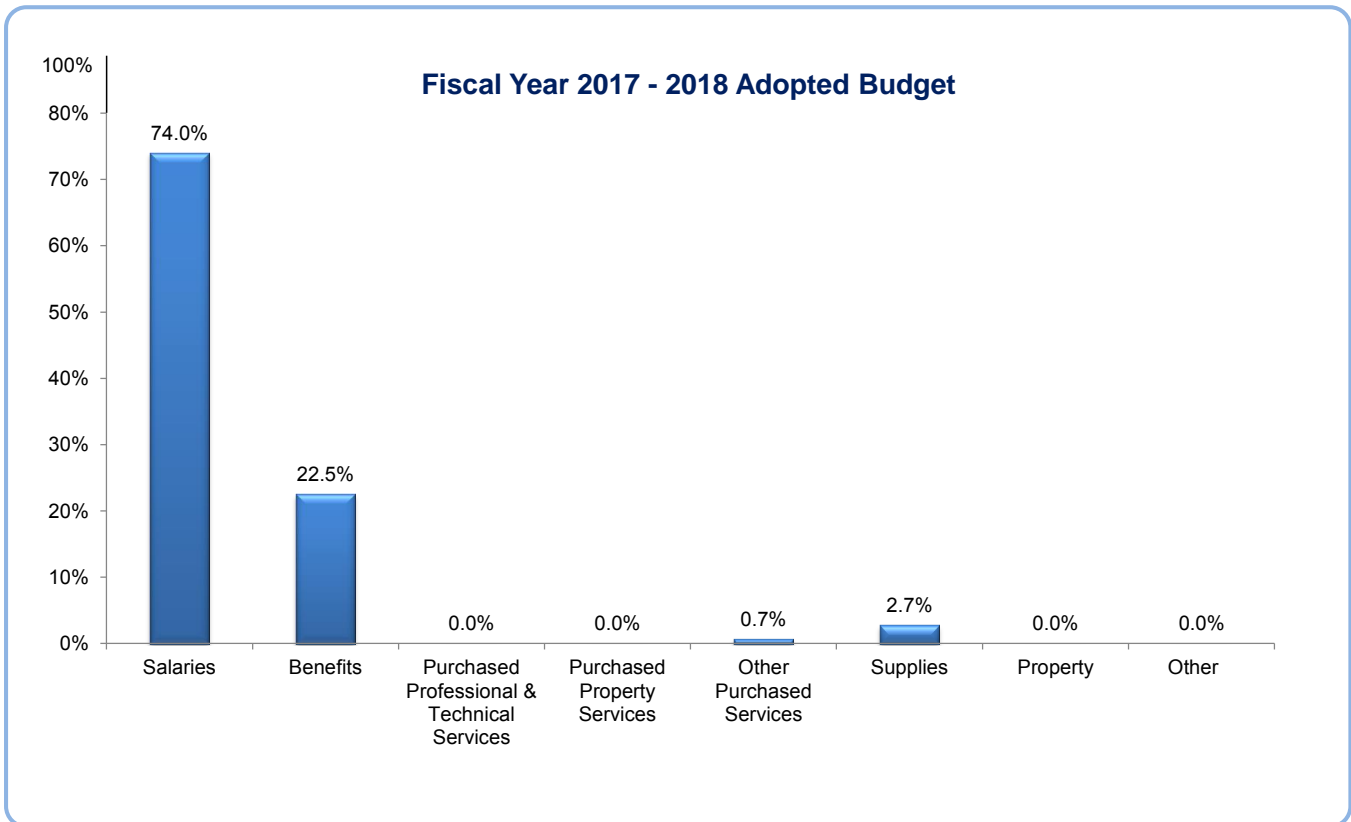


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Fiscal Year 2017 - 2018 Adopted Budget

School Name: Thimmig Elementary
Dept Number: 0106

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,728,585	1,738,074	(9,489)	-1%
0200	Benefits	526,167	529,579	(3,412)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	17,000	22,500	(5,500)	-24%
0600	Supplies	63,848	61,940	1,908	3%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
TOTAL		\$ 2,335,600	2,352,093	(16,493)	-1%
2017-2018 K-12 Enrollment used in budget		597	604		

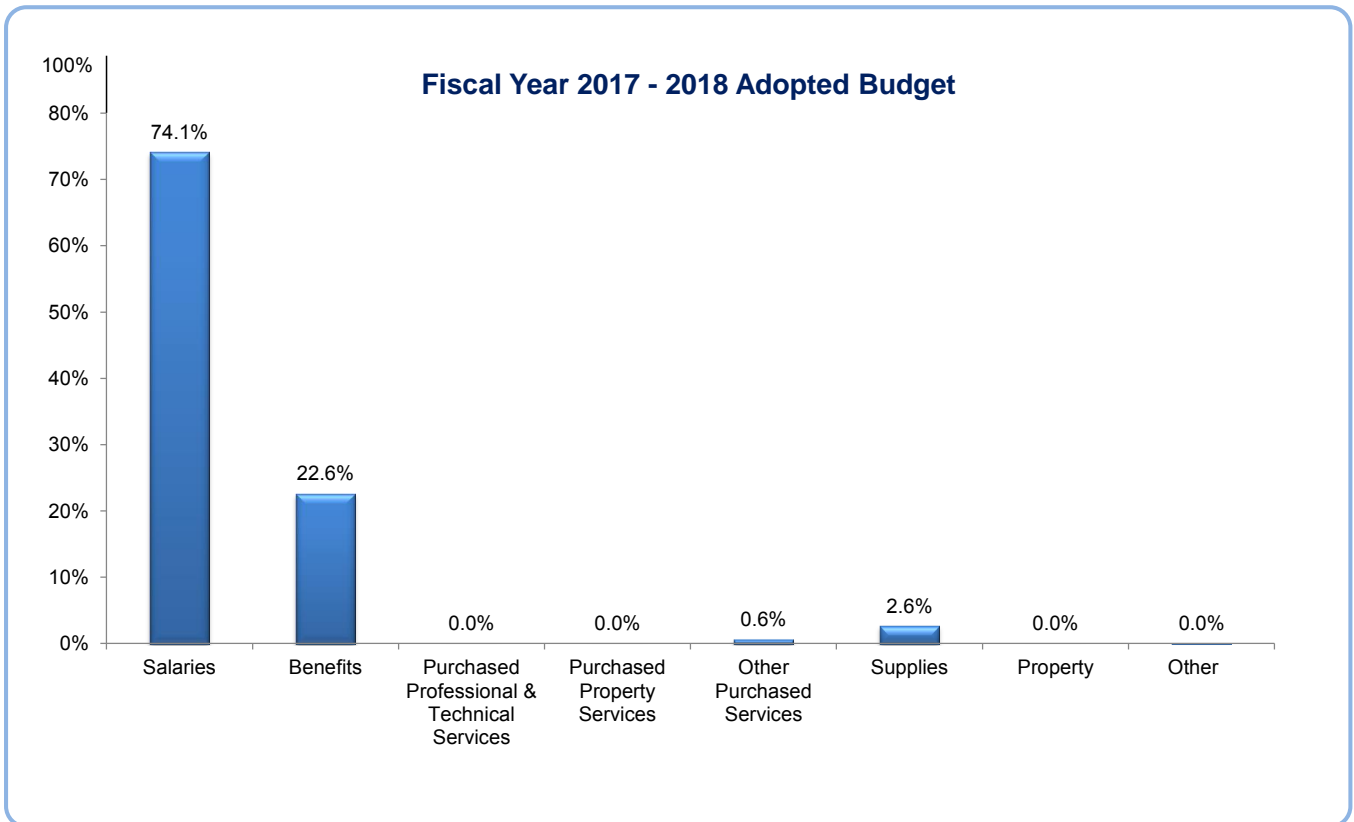


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Fiscal Year 2017 - 2018 Adopted Budget

School Name: Pennock Elementary
Dept Number: 0107

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,746,814	1,762,347	(15,533)	-1%
0200	Benefits	533,496	538,089	(4,593)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,885	15,570	(685)	-4%
0600	Supplies	62,397	62,743	(346)	-1%
0700	Property	-	-	-	0%
0800	Other	500	700	(200)	-29%
	TOTAL	\$ 2,358,092	2,379,449	(21,357)	-1%
2017-2018 K-12 Enrollment used in budget		563	589		

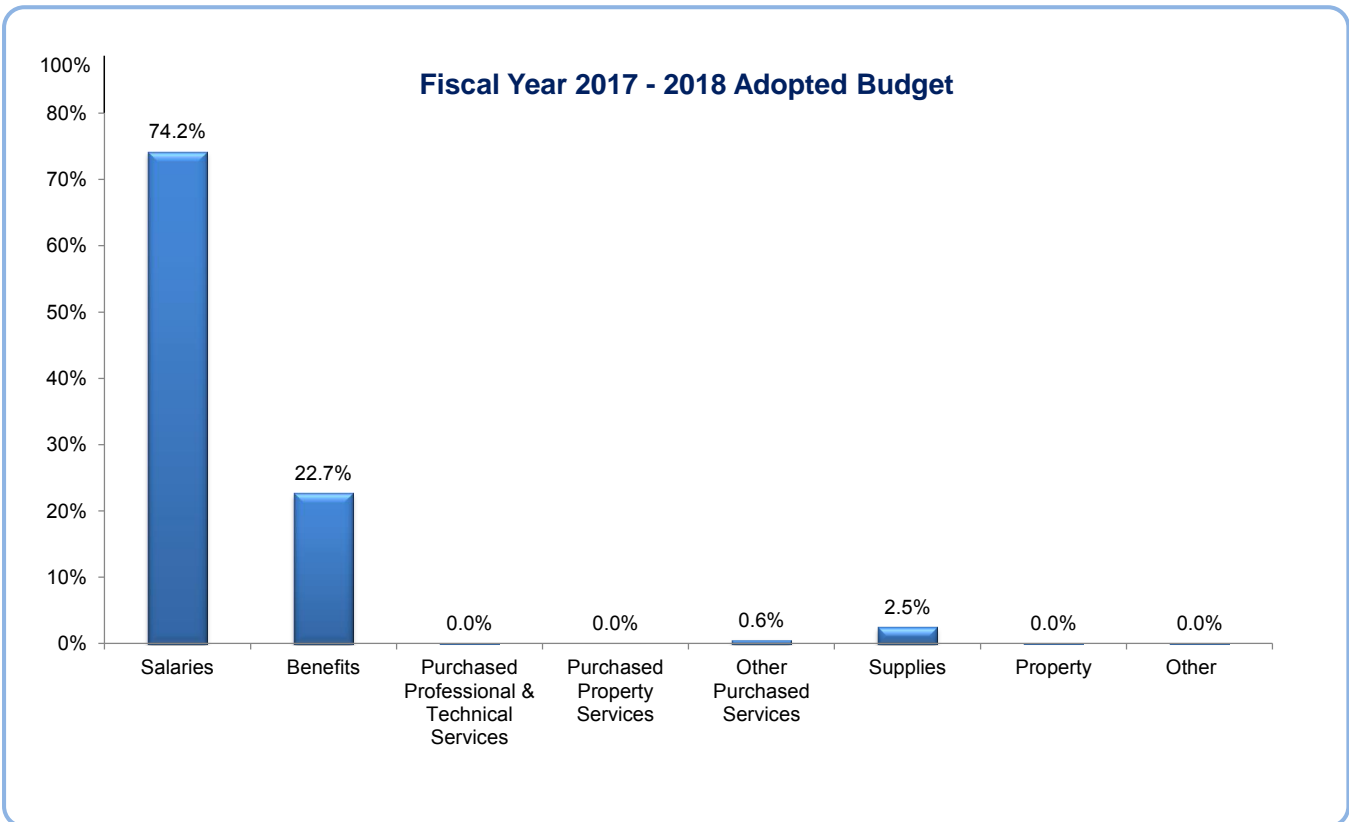


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Second Creek Elementary
Dept Number: 0108

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,866,564	1,809,488	57,076	3%
0200	Benefits	570,784	552,995	17,789	3%
0300	Purchased Professional & Technical Services	250	250	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,445	26,245	(11,800)	-45%
0600	Supplies	62,551	106,786	(44,235)	-41%
0700	Property	610	1,093	(483)	-44%
0800	Other	700	700	-	0%
	TOTAL	\$ 2,515,904	2,497,557	18,347	1%
2017-2018 K-12 Enrollment used in budget		568	589		

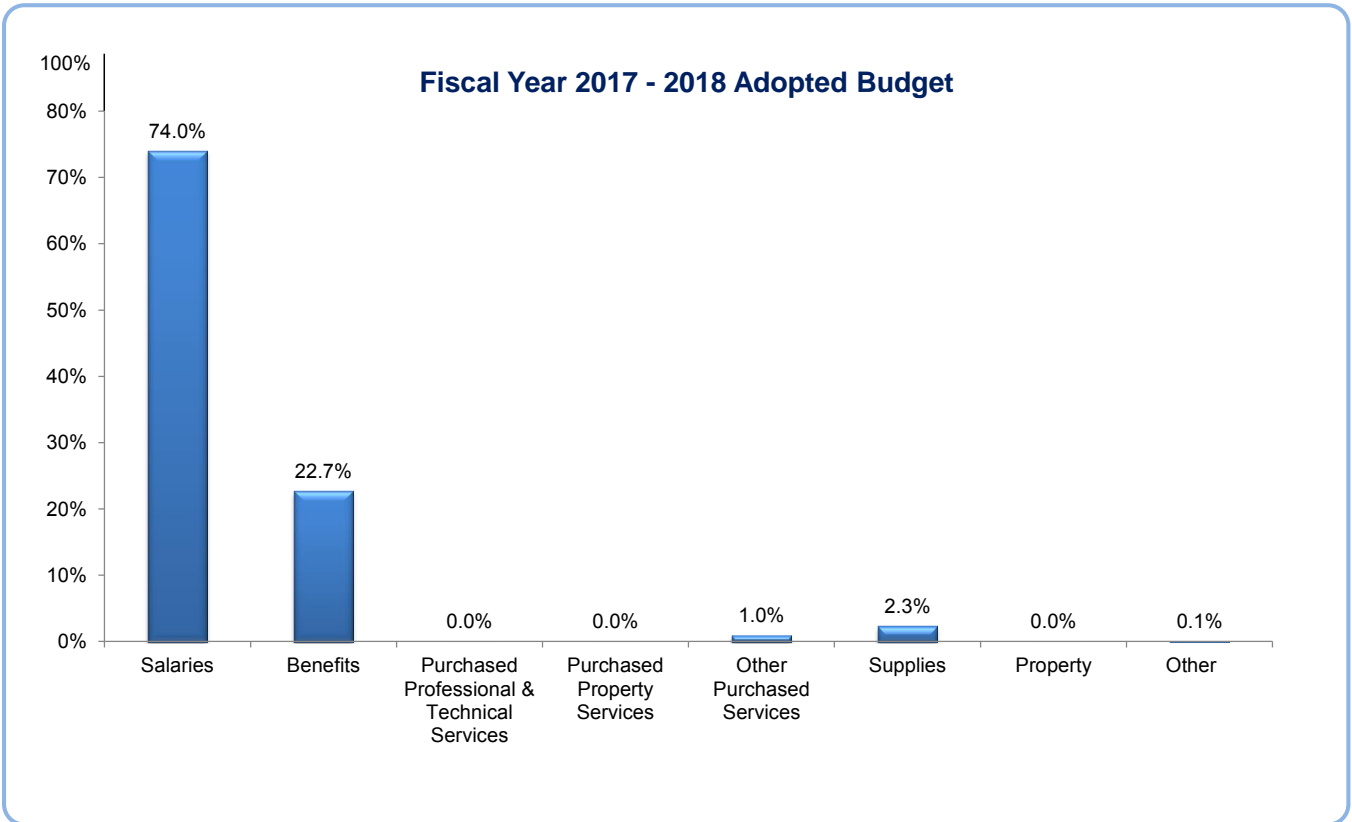


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: West Ridge Elementary
Dept Number: 0109

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,029,570	2,026,433	3,137	0%
0200	Benefits	621,073	619,712	1,361	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	26,600	27,100	(500)	-2%
0600	Supplies	62,300	78,369	(16,069)	-21%
0700	Property	-	-	-	0%
0800	Other	1,650	3,150	(1,500)	-48%
TOTAL		\$ 2,741,193	2,754,764	(13,571)	0%
2017-2018 K-12 Enrollment used in budget		674	649		

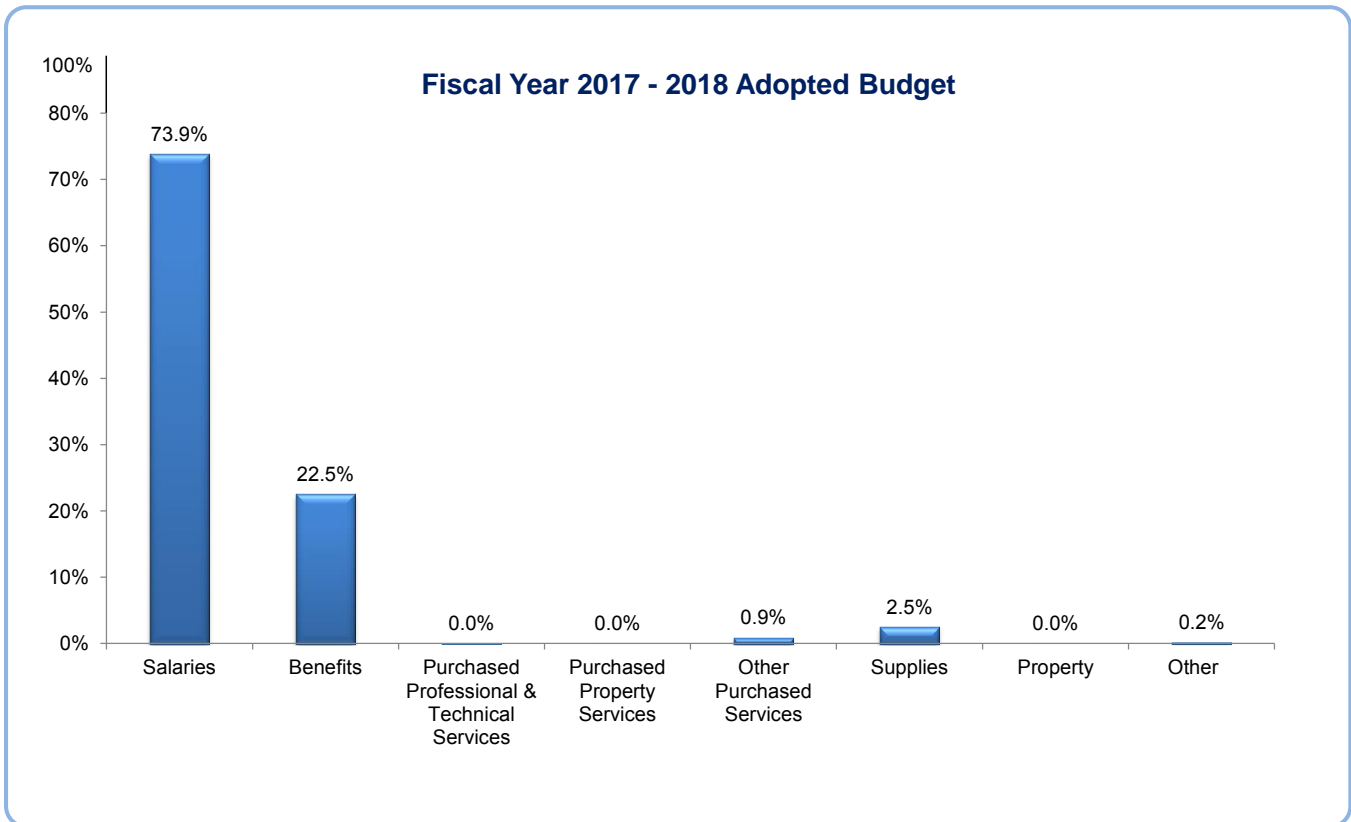


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Fiscal Year 2017 - 2018 Adopted Budget

School Name: Turnberry Elementary
Dept Number: 0110

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,729,188	2,204,809	(475,621)	-22%
0200	Benefits	527,632	673,924	(146,292)	-22%
0300	Purchased Professional & Technical Services	1,000	1,000	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	20,829	39,000	(18,171)	-47%
0600	Supplies	58,544	84,926	(26,382)	-31%
0700	Property	-	-	-	0%
0800	Other	4,000	5,000	(1,000)	-20%
	TOTAL	\$ 2,341,193	3,008,659	(667,466)	-22%
2017-2018 K-12 Enrollment used in budget		645	886		

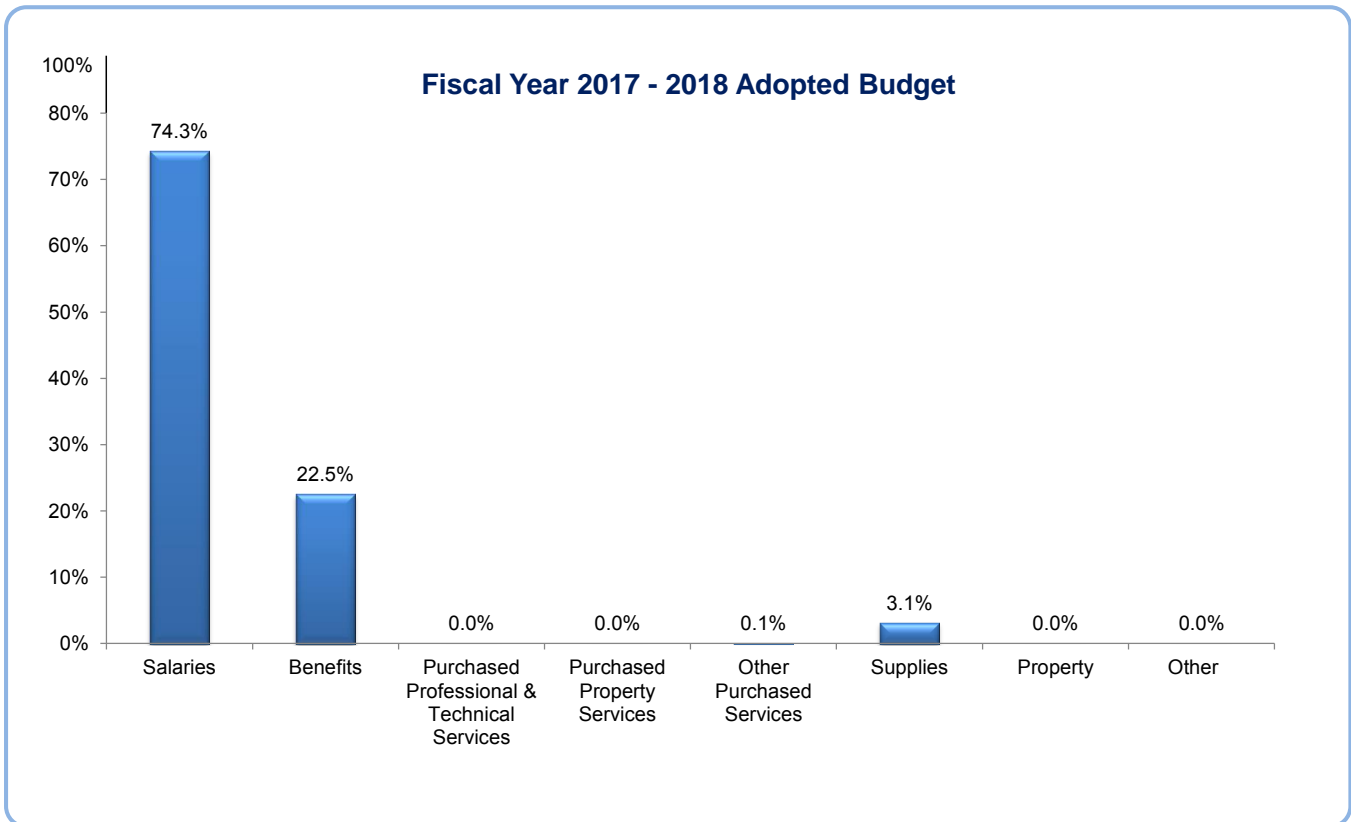


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Brantner Elementary
Dept Number: 0111

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,323,832	1,265,093	58,739	5%
0200	Benefits	401,718	387,140	14,578	4%
0300	Purchased Professional & Technical Services	-	17,508	(17,508)	-100%
0400	Purchased Property Services	-	35,526	(35,526)	-100%
0500	Other Purchased Services	1,250	-	1,250	100%
0600	Supplies	55,879	16,864	39,015	231%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 1,782,679	1,722,131	60,548	4%
2017-2018 K-12 Enrollment used in budget		477	441		

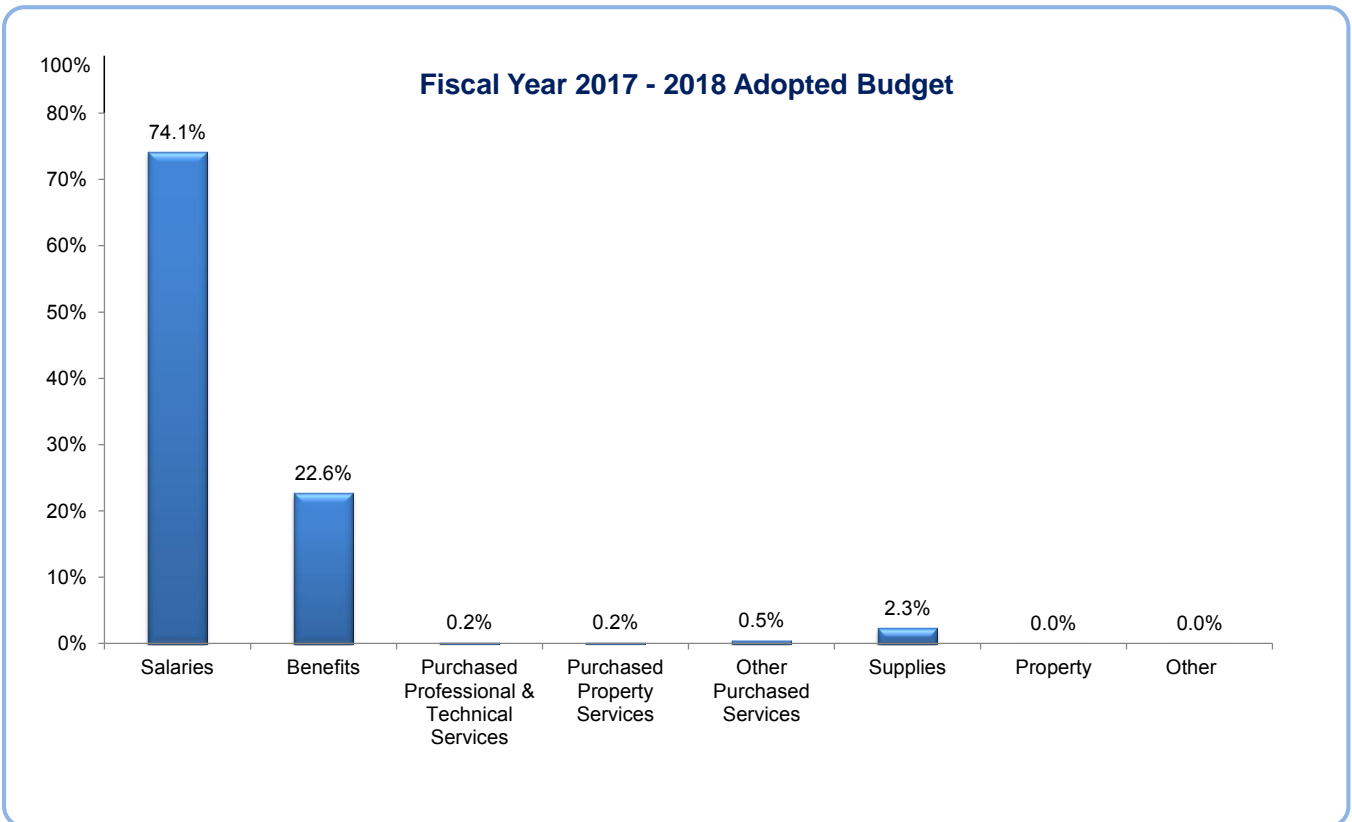


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Reunion Elementary
Dept Number: 0112

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,047,728	97,500	950,228	975%
0200	Benefits	320,006	29,894	290,112	970%
0300	Purchased Professional & Technical Services	3,000	-	3,000	100%
0400	Purchased Property Services	3,000	-	3,000	100%
0500	Other Purchased Services	6,500	-	6,500	100%
0600	Supplies	32,829	-	32,829	100%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
TOTAL		\$ 1,413,063	127,394	1,285,669	1009%
2017-2018 K-12 Enrollment used in budget		334	N/A		

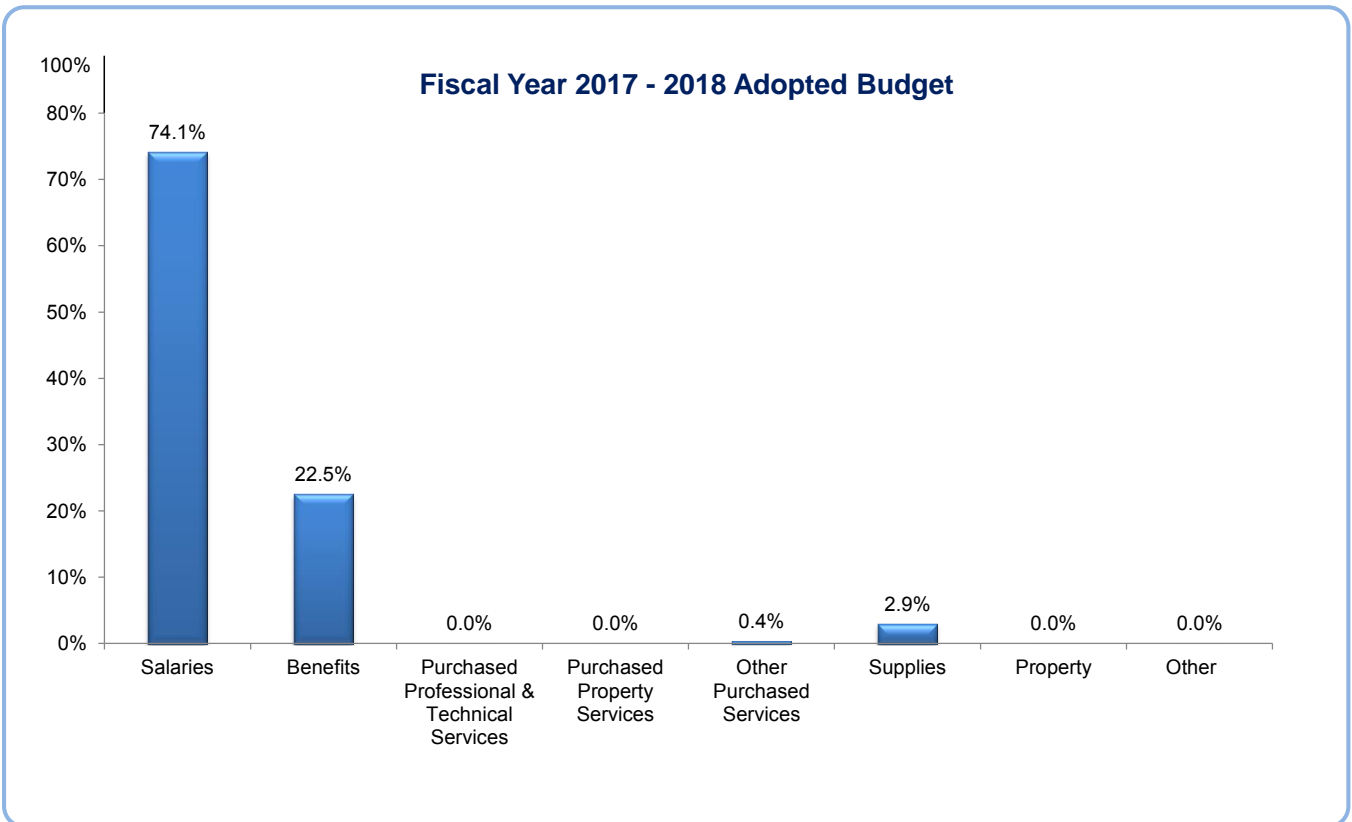


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Overland Trail Middle School
Dept Number: 0201

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,906,801	1,888,391	18,410	1%
0200	Benefits	579,974	573,897	6,077	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	600	(600)	-100%
0500	Other Purchased Services	10,000	10,000	-	0%
0600	Supplies	75,744	104,836	(29,092)	-28%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,572,519	2,577,724	(5,205)	0%
2017-2018 K-12 Enrollment used in budget		604	608		

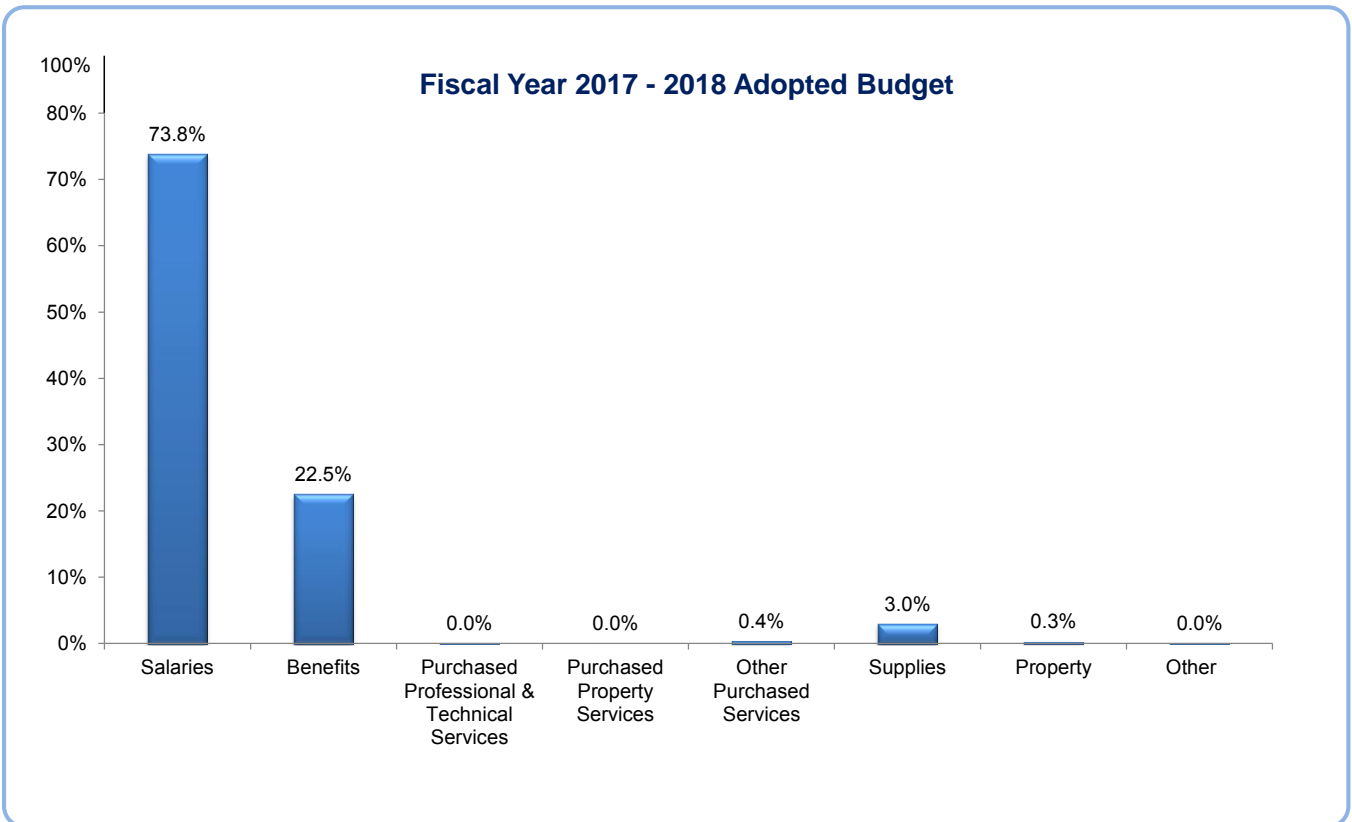


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Vikan Middle School
Dept Number: 0202

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,876,115	1,837,300	38,815	2%
0200	Benefits	573,303	559,856	13,447	2%
0300	Purchased Professional & Technical Services	700	275	425	155%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	9,700	16,500	(6,800)	-41%
0600	Supplies	75,031	50,461	24,570	49%
0700	Property	7,330	-	7,330	100%
0800	Other	600	9,229	(8,629)	-93%
TOTAL		\$ 2,542,779	2,473,621	69,158	3%
2017-2018 K-12 Enrollment used in budget		605	581		

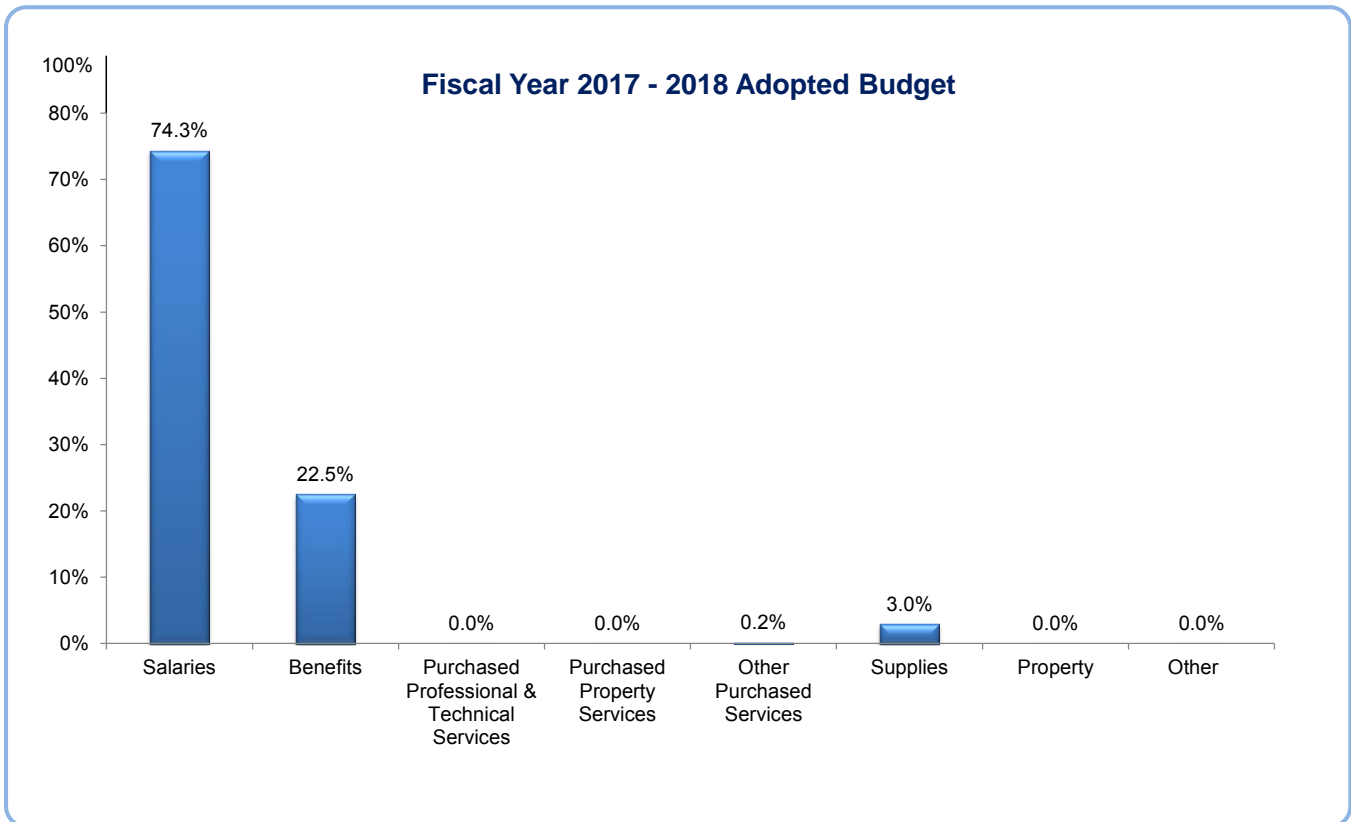


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Prairie View Middle School
Dept Number: 0203

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,503,441	2,493,973	9,468	0%
0200	Benefits	757,474	758,500	(1,026)	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	6,200	10,600	(4,400)	-42%
0600	Supplies	100,112	103,455	(3,343)	-3%
0700	Property	-	-	-	0%
0800	Other	-	100	(100)	-100%
	TOTAL	\$ 3,367,227	3,366,628	599	0%
2017-2018 K-12 Enrollment used in budget		856	823		

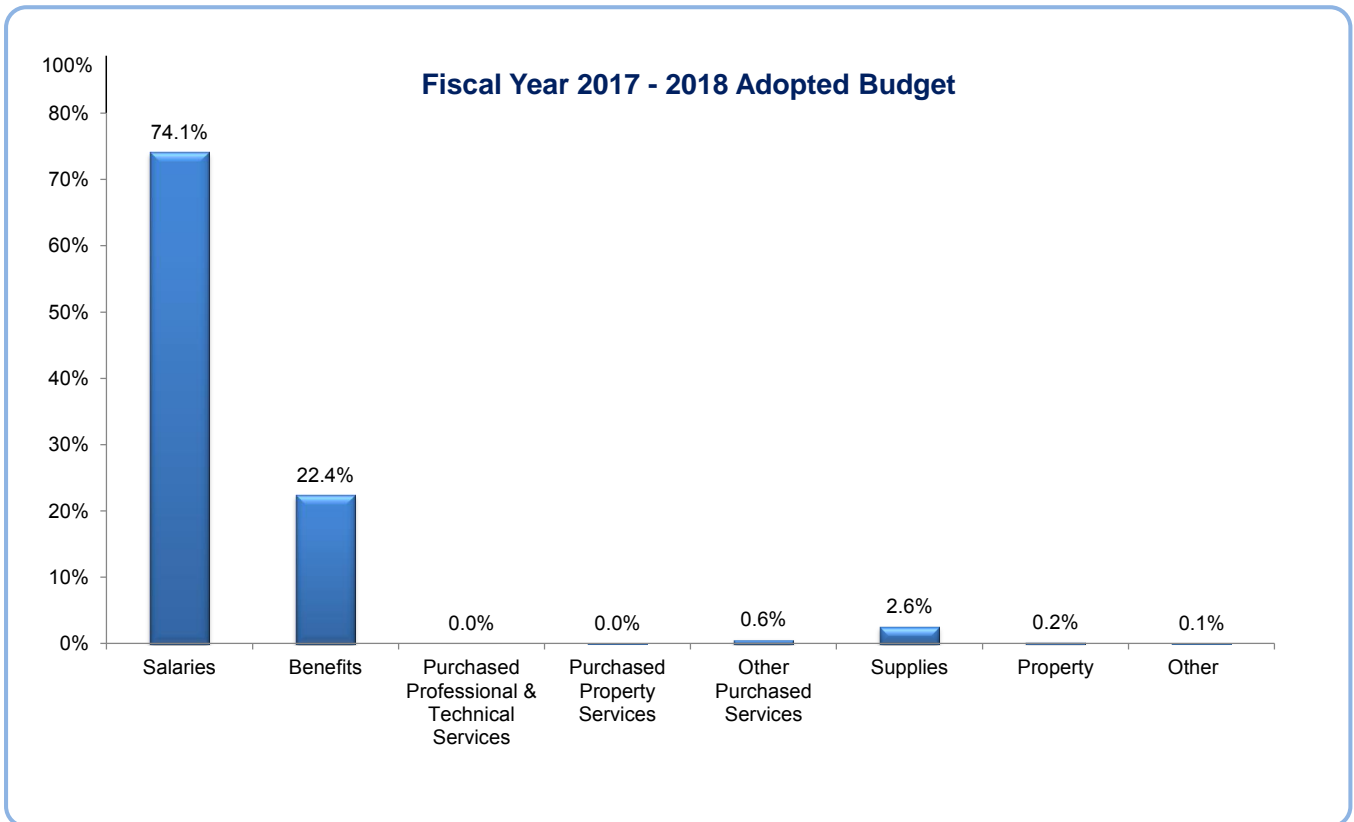


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: **Stuart Middle School**
Dept Number: **0204**

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,171,393	2,171,723	(330)	0%
0200	Benefits	657,361	657,970	(609)	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	264	264	-	0%
0500	Other Purchased Services	17,100	10,045	7,055	70%
0600	Supplies	74,833	73,121	1,712	2%
0700	Property	6,900	-	6,900	100%
0800	Other	1,500	1,000	500	50%
	TOTAL	\$ 2,929,351	2,914,123	15,228	1%
2017-2018 K-12 Enrollment used in budget		796	765		

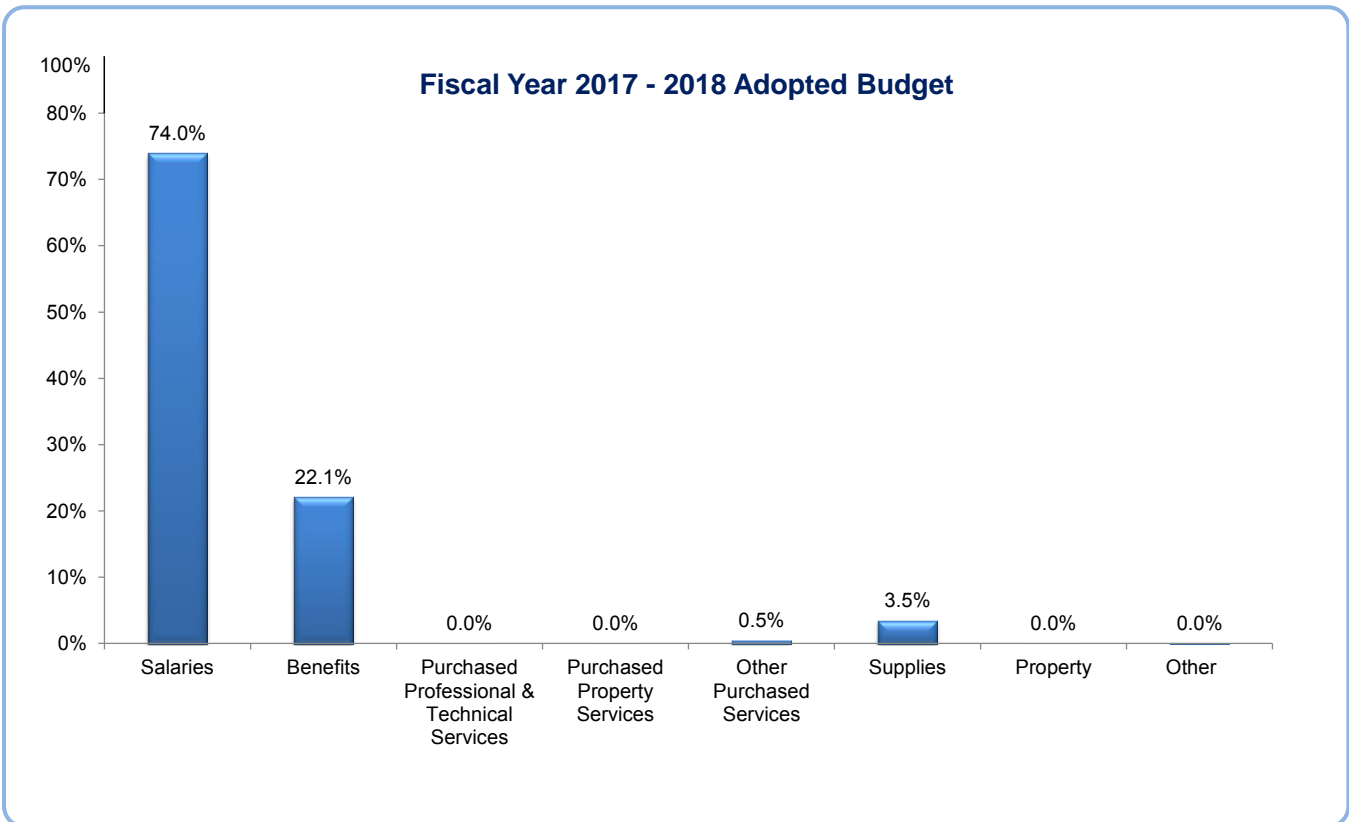


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Brighton High School
Dept Number: 0301

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	5,858,375	5,776,424	81,951	1%
0200	Benefits	1,747,640	1,723,461	24,179	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	36,536	36,536	-	0%
0600	Supplies	274,124	295,434	(21,310)	-7%
0700	Property	-	-	-	0%
0800	Other	3,100	3,100	-	0%
	TOTAL	\$ 7,919,775	7,834,955	84,820	1%
2017-2018 K-12 Enrollment used in budget		1,838	1,736		

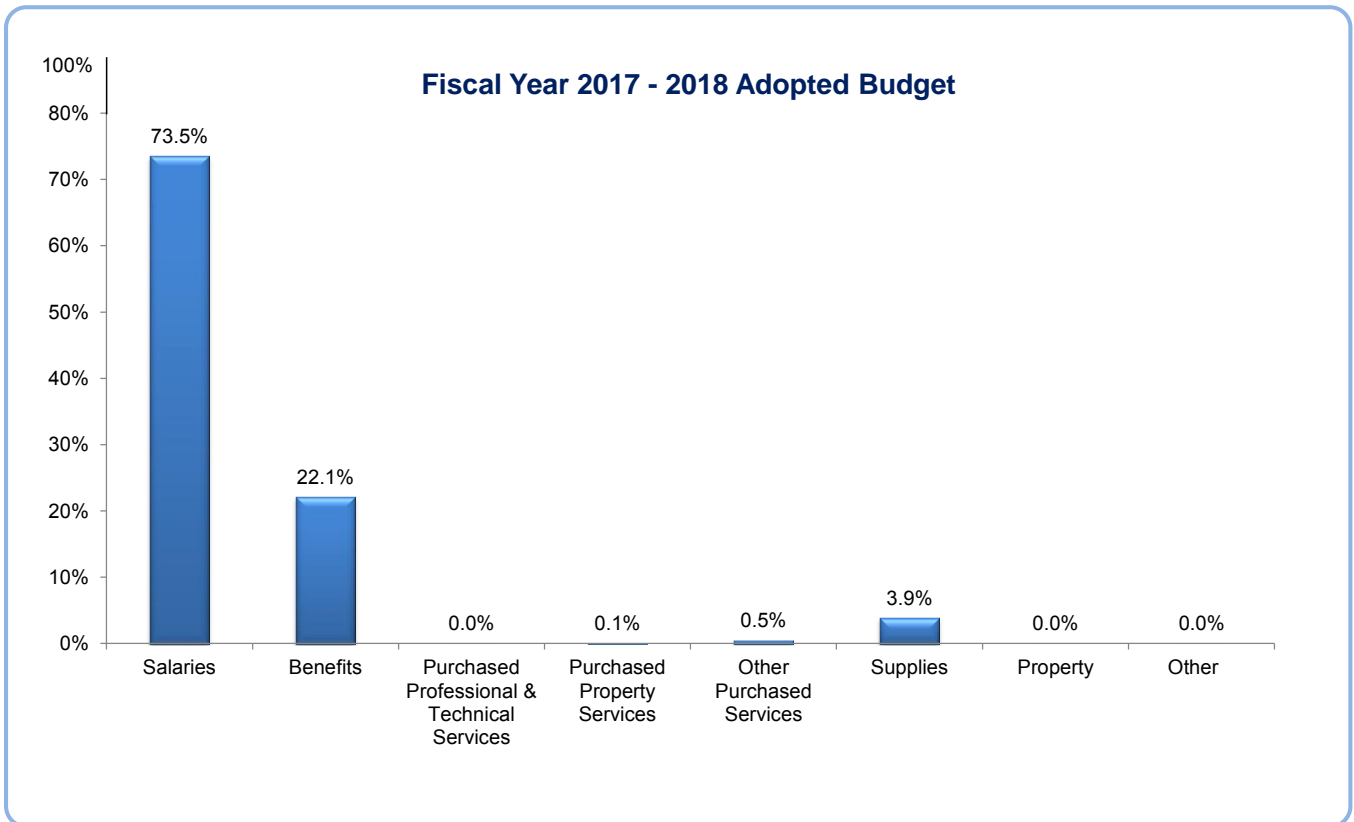


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Prairie View High School
Dept Number: 0302

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	5,825,056	5,815,969	9,087	0%
0200	Benefits	1,754,099	1,733,704	20,395	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	4,100	9,500	(5,400)	-57%
0500	Other Purchased Services	37,000	38,500	(1,500)	-4%
0600	Supplies	307,159	323,424	(16,265)	-5%
0700	Property	-	17,878	(17,878)	-100%
0800	Other	-	7,800	(7,800)	-100%
	TOTAL	\$ 7,927,414	7,946,775	(19,361)	0%
2017-2018 K-12 Enrollment used in budget		2,064	1,957		

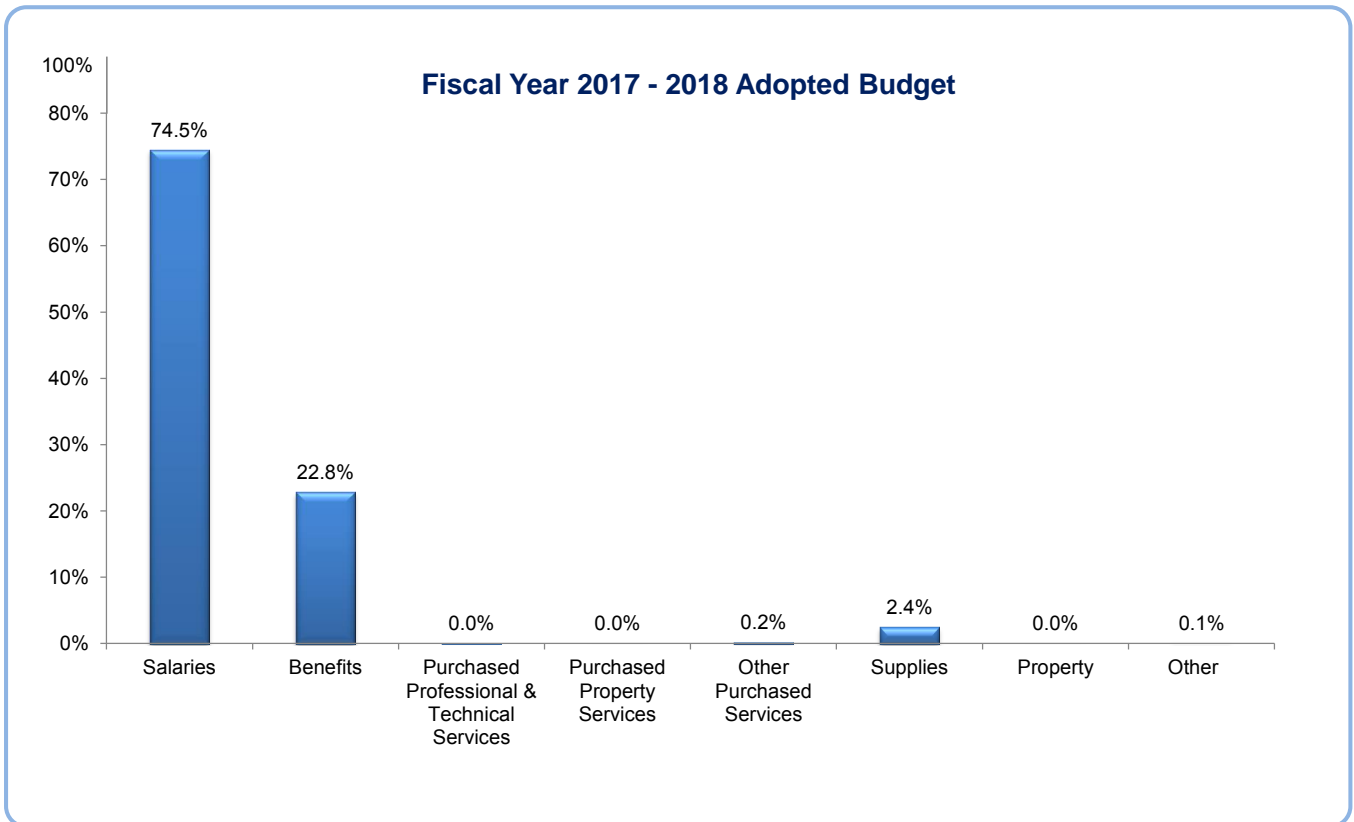


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: Brighton Heritage Academy
Dept Number: 0303

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	851,375	861,819	(10,444)	-1%
0200	Benefits	260,748	263,246	(2,498)	-1%
0300	Purchased Professional & Technical Services	250	500	(250)	-50%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	1,970	6,820	(4,850)	-71%
0600	Supplies	27,708	32,995	(5,287)	-16%
0700	Property	-	4,603	(4,603)	-100%
0800	Other	900	1,400	(500)	-36%
	TOTAL	\$ 1,142,951	1,171,383	(28,432)	-2%
2017-2018 K-12 Enrollment used in budget		141	164		

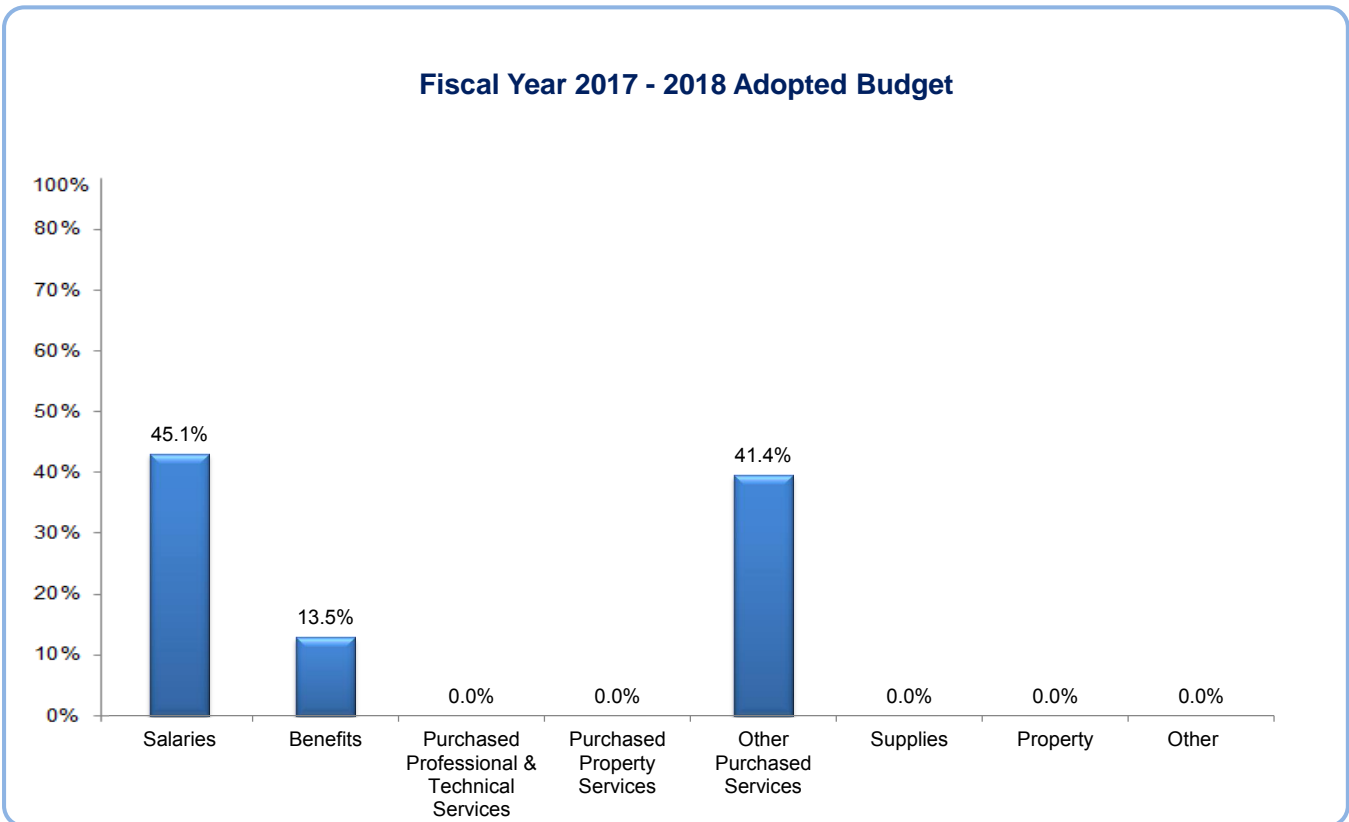


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: **Bridge**
 Dept Number: **0304**

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	99,202	-	99,202	100%
0200	Benefits	29,755	-	29,755	100%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	91,153	252,960	(161,807)	-64%
0600	Supplies	-	-	-	0%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
TOTAL		\$ 220,110	252,960	(32,850)	-13%
2017-2018 K-12 Enrollment used in budget		40	40		

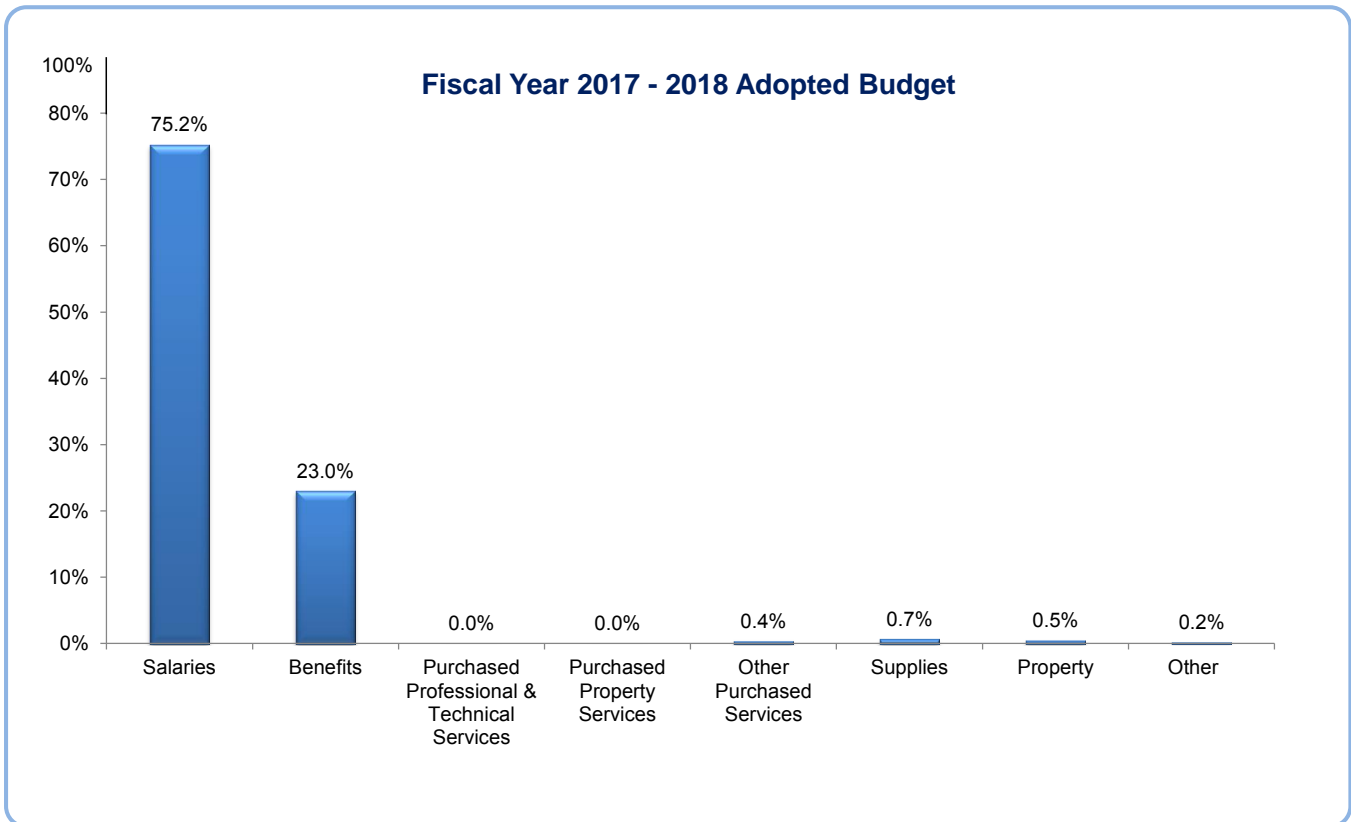


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Adopted Budget

School Name: BOLT
Dept Number: 0461

Object	Description	FY 17-18 Adopted Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	352,990	341,054	11,936	3%
0200	Benefits	107,979	104,027	3,952	4%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	2,000	3,249	(1,249)	-38%
0600	Supplies	3,200	2,947	253	9%
0700	Property	2,128	2,167	(39)	-2%
0800	Other	800	-	800	100%
TOTAL		\$ 469,097	453,444	15,653	3%
2017-2018 K-12 Enrollment used in budget		56	56		



% Amount may not equal to 100% due to rounding

Adopted Budget 2017 - 2018

Informational Section

Glossary of Terms

Fund Types

General Fund

The General Fund, by law, can be used to account for any legal expenditure of the district, but traditionally is used to account for the day-to-day operating expenses of the District. This fund accounts for the District's ordinary operations and is financed primarily from property taxes and state aid. It is the most significant fund in relation to the District's overall operations.

Capital Reserve Fund

This fund is provided by state statute. The fund is used to account for financial resources to be used for the acquisition of equipment or construction of capital facilities (other than those financed by the Governmental Designated Purpose Grants or Proprietary Funds), and excluding major projects accounted for through a Capital Projects Fund. Revenue is provided by transfer from the General Fund.

Risk Management Insurance Fund

This fund is provided for by state statute so that school districts can provide or accumulate funds to pay for commercial insurance, co-insurance participation, or self-insurance pool participation, including related administrative expenses. Revenue is provided by transfer from the General Fund.

Colorado Preschool Program Fund

This fund is provided by state statute. This fund is used to fund a program for preschool classes for three through five year-old children who lack overall learning readiness due to family risk factors, language development needs, or is receiving services from the state human services department. Revenue is provided by transfer from the General Fund.

Special Revenue Funds

Special Revenue Funds account for the proceeds of revenue sources that are legally restricted to expenditures for specific purposes.

Governmental Designated-Purpose Grants Fund

This fund is provided to maintain a separate accounting for federal, state, and locally funded grant programs that may have a different fiscal period than that of the other funds of the District. These are specific-purpose monies that must be used for the purpose for which they are granted.

Pupil Activity Fund

This fund accounts for financial transactions of all school activity funds in the District. Revenues are those raised by clubs and/or school building support groups. Expenditures are for school activity functions.

Transportation Fund

This fund accounts for fees imposed for the purpose of paying excess transportation costs, state categorical program funding and all transportation costs.

Growth Impact Fund

This fund accounts for the revenues received from the City and County of Denver, Colorado as the result of an annexation by Denver of land previously within the District boundaries.

Other Special Programs Fund

This fund accounts for all revenues and costs of providing day care to people who live within the District. This fund also accounts for the Detention Center School. School District 27J provides this program for the Adams County Detention Center. All other school districts that make up the catchment area for the center are billed an amount in proportion to their number of students. Also included are the district print shop, credit recovery and summer school programs.

Debt Service (Bond Redemption Fund)

The Debt Service (Bond Redemption) Fund accounts for the accumulation of resources for payment of general obligation long-term debt principal and interest. Revenues are based upon a property tax mill levy set by the School Board to redeem the District's bonded indebtedness.

Capital Project Fund (Building Fund)

The Capital Project (Building) Fund accounts for financial resources used for the acquisition of construction of major capital facilities (other than those that may be financed by proprietary funds or reported through a special revenue fund as allowed by state statute).

Proprietary Funds

Proprietary funds account for operations that are financed and operated in a manner similar to private enterprises, where the cost of providing goods or services to the general public is financed or recovered primarily by user charges.

Enterprise (Nutrition Services) Fund

This fund accounts for all financial activities associated with the District school lunch program (National School Lunch Program).

Enterprise (Child Care Program) Fund

This fund accounts for all financial activities associated with the District before and after school care program.

Internal Service (Dental Insurance) Fund

This fund accounts for the self-insured dental plan covering the district's employees.

Trust Funds

Trust funds are used to account for assets held on behalf of other funds, governments or individuals. This fund is used to account for the monies donated for student scholarships, the senior tutorial program and any other donated specific purpose revenues.



DEPARTMENT OF FINANCE

School District 27J

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