



Adopted Budget

Fiscal Year 2019-2020

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

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ORGANIZATIONAL SECTION



ADOPTED BUDGET 2019-2020

SUPERINTENDENT



Dr. Chris Fiedler
Superintendent

Thank you for reviewing the 27J Schools annual Adopted Budget. We continue to be strategic in our budgeting practices to maximize our available resources by investing in teaching and learning in our schools. We have made a significant investment in our high schools for the coming school year. This investment allows us to increase the number of teachers and support staff members serving our high school students as we prepare them for our more rigorous graduation requirements for the graduating class of 2021 and beyond. This investment will allow us to continue to chase our mission of empowering ALL students today to take control of their future tomorrow as we continue to work towards being the schools and school district we can all believe in most.

BOARD OF EDUCATION



**Roberta Thimmig, President
District 1**

MISSION STATEMENT

The 27J Schools 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.



**Greg Piotraschke, Vice President
District 7**



**Kevin Kerber, Director
District 2**



**Lloyd Worth, Director
District 3**



**Blaine Nickeson, Director
District 4**

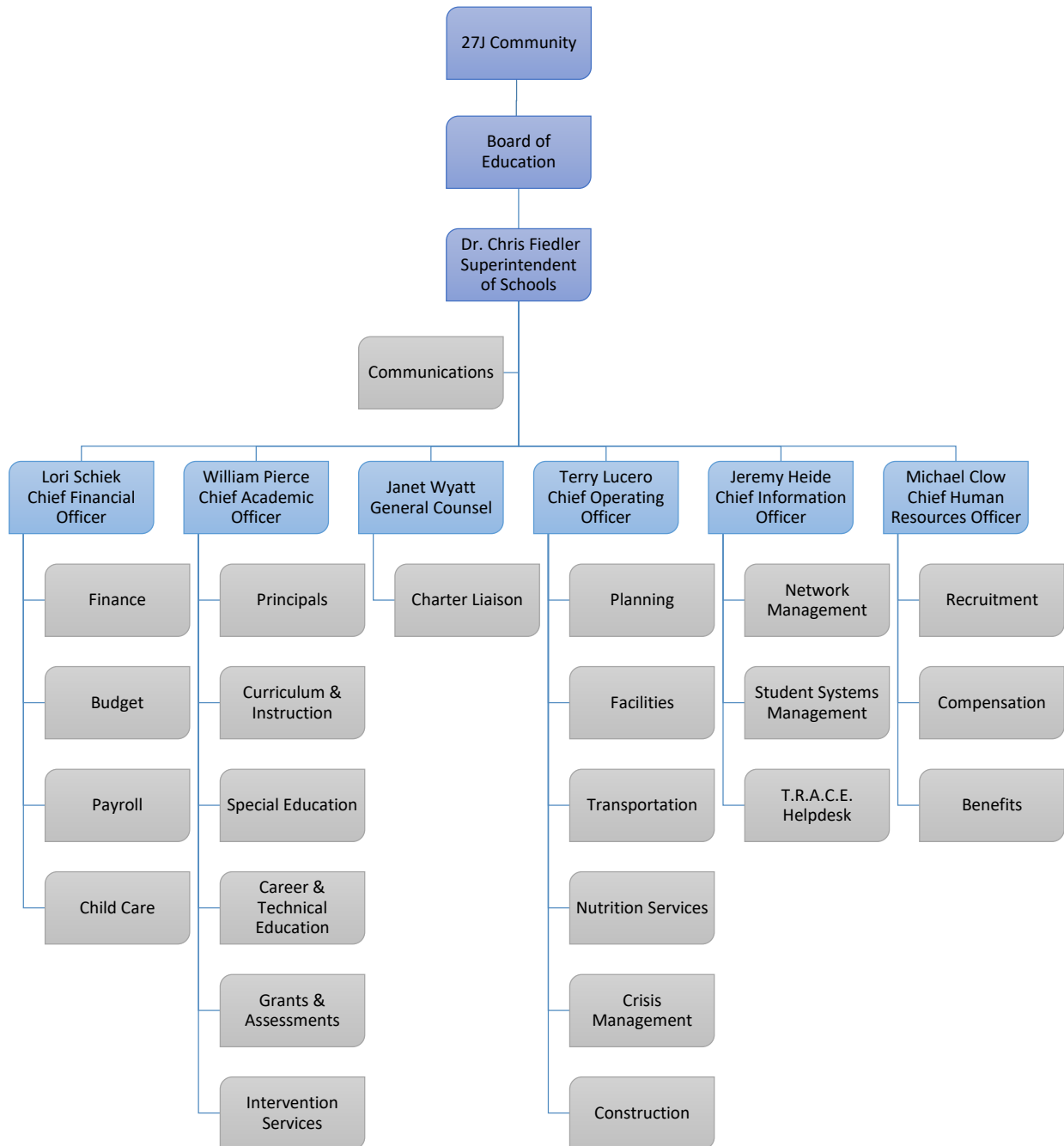


**Mandy Thomas, Director
District 5**



**Jenn Venerable, Director
District 6**

ORGANIZATIONAL CHART



DISTRICT FACTS & INFORMATION

Mission & Vision

The mission of 27J Schools, with the support of the family and community, is to ensure that ALL students have the knowledge, skills, and attitudes needed for present and future competence and success.

27J Schools was formed in 1959 upon the reorganization and consolidation of several former school districts. 27J Schools is located northeast of the Denver, Colorado metropolitan area and encompasses about 212.4 square miles in northwest Adams County, northeast Broomfield County and southwest Weld County. 27J Schools is the only school district serving the city of Brighton and also serves segments of Thornton, Commerce City, Aurora, Lochbuie and surrounding unincorporated and rural areas. All in all, the District serves a population of roughly 86,000 people.

27J Schools is the sixteenth largest district in Colorado (among 178 school districts) in terms of enrollment and the second largest in Adams County. During the 2018-2019 school year, the District reached just over 18,000 students in its 27 schools. The district has 12 elementary schools, five middle schools, four high schools (three comprehensive high schools and one alternative high school), and six charter schools. The District is anticipating enrollment increases between 500 and 1,000 students each of the next five years.

The District provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Vocational Education; an Online Education program; English as a Second Language education; Gifted and Talented; GED program and numerous other educational and support programs.

In addition, the District offers preschool programs through the Colorado Preschool Program and provides educational programming for the residents of the Adams County Youth Services Center (AYSC). The AYSC serves students from fourteen schools across Adams County by offering language arts, math, science, social studies and art. Additionally, students with special needs are provided additional educational support.

Beginning August 2018, 27J Schools made the transition to a four-day student contact week. Students attend classes Tuesday-Friday. All 27J Schools are closed on Monday, but the district administrative office remains on a five-day work week.

DISTRICT FACTS & INFORMATION (continued)

WE BELIEVE

ALL students can learn

- ALL students can be expected to master essential skills that will lead to a demonstrated proficiency in those areas necessary to become contributing, productive, and cooperative members of our society.
- ALL students can be expected to develop attitudes of adaptability, a positive work ethic, personal characteristics of caring for self and others, self-discipline, honesty, integrity, and a commitment to lifelong learning.

Success breeds success

- Students learn at different rates using various styles. It is more important that a student learns than *when* the student learns.
- Teachers will be sensitive to each student's cultural background and unique needs and capitalize on diversity to provide an enriched learning environment. Opportunities for success will be provided through appropriate learning experiences.
- Holding high, realistic expectations for achievement in all students is critical. Opportunities for success will be provided through appropriate learning experiences.
- Recognizing demonstrated mastery in ALL students leads to a positive self concept. Students will be encouraged to recognize, evaluate, and celebrate their learning successes.

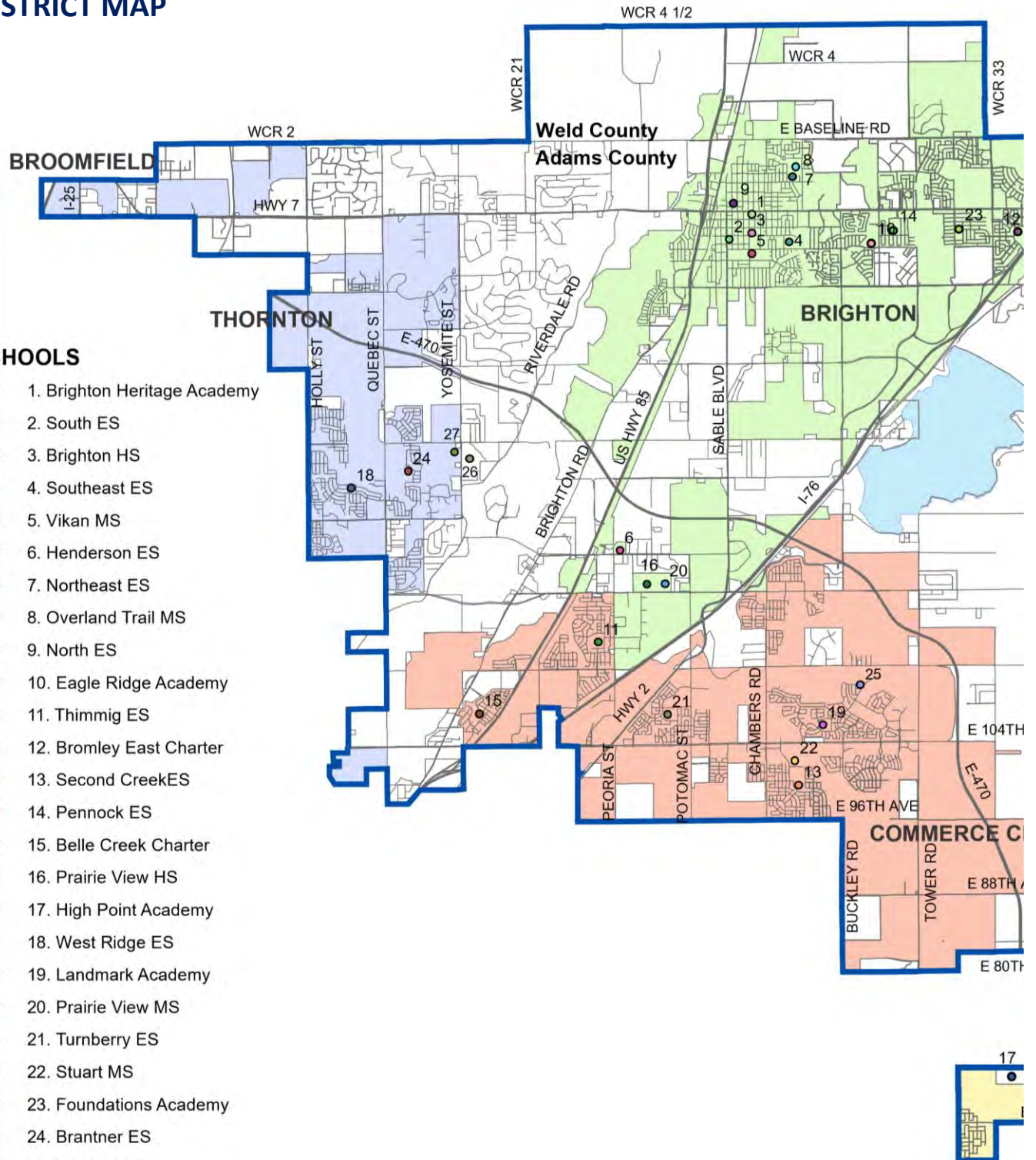
27J schools, with community support, manages conditions for success

- The combined efforts of parents, school staff, and the community in providing support and resources are essential to promote student learning.
- A safe and positive environment that is conducive to learning will be present in each school.
- Communication and involvement of staff, parents, students, and the community improve the schools.
- Success is established by designing the school structure, curriculum, instruction, and assessment around clearly-defined student outcomes.

DISTRICT MAP

SCHOOLS

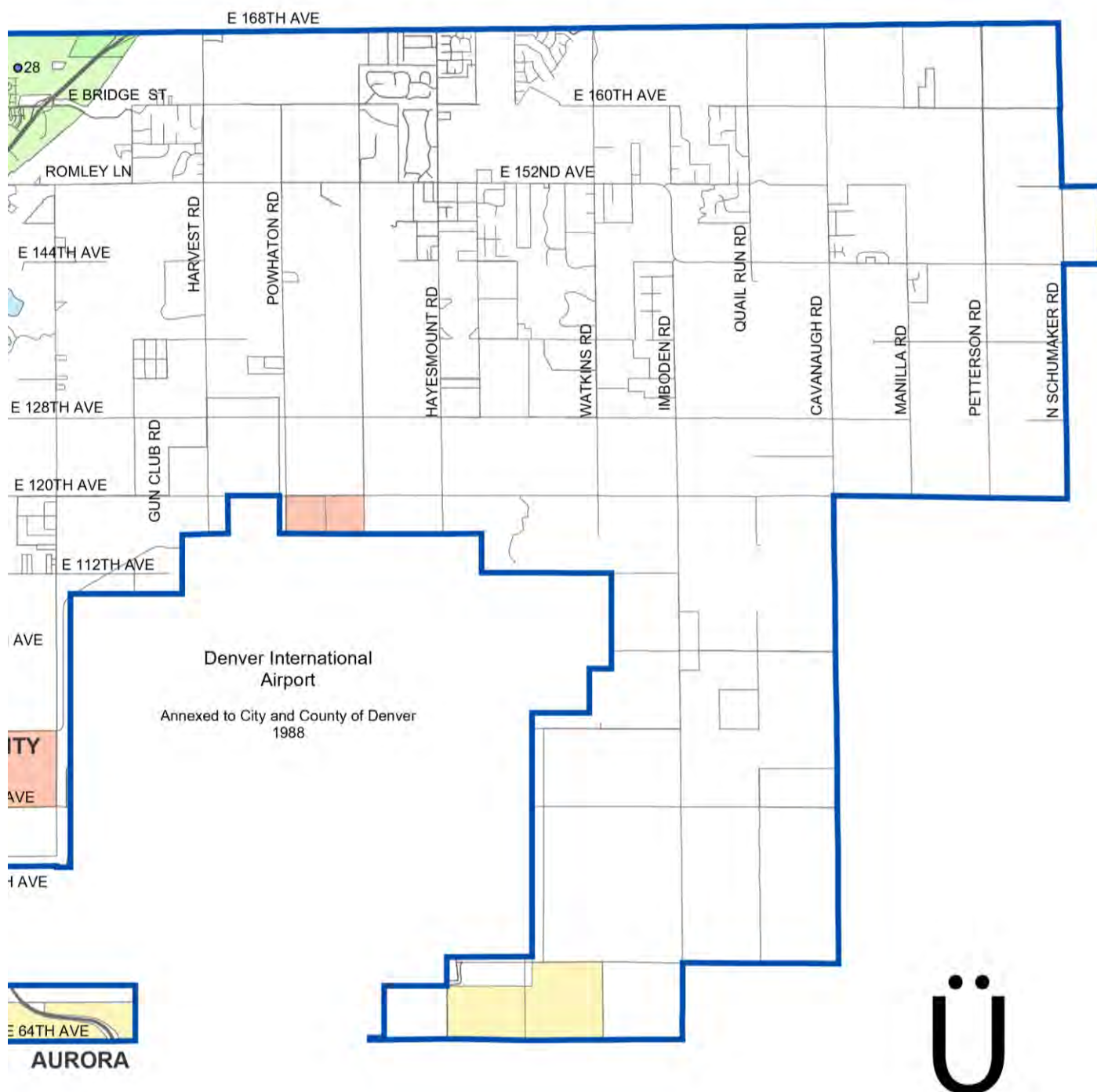
- 1. Brighton Heritage Academy
- 2. South ES
- 3. Brighton HS
- 4. Southeast ES
- 5. Vikan MS
- 6. Henderson ES
- 7. Northeast ES
- 8. Overland Trail MS
- 9. North ES
- 10. Eagle Ridge Academy
- 11. Thimmig ES
- 12. Bromley East Charter
- 13. Second Creek ES
- 14. Pennock ES
- 15. Belle Creek Charter
- 16. Prairie View HS
- 17. High Point Academy
- 18. West Ridge ES
- 19. Landmark Academy
- 20. Prairie View MS
- 21. Turnberry ES
- 22. Stuart MS
- 23. Foundations Academy
- 24. Brantner ES
- 25. Reunion ES
- 26. Riverdale Ridge HS
- 27. Rodger Quist MS
- 28. ES #13



Approximate area = 215 sq. mi.

School District 27J

District Boundary, Municipalities & Schools



27J Planning Dept
May 2017

TIMELINE OF COLORADO SCHOOL FINANCE

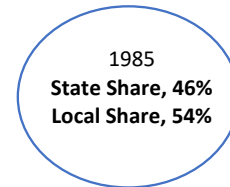
Gallagher Amendment

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



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



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.

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



2000

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.

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 population growth.

2005

2007

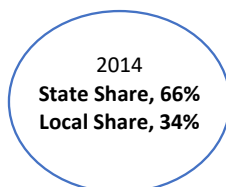
Mill Stabilization

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

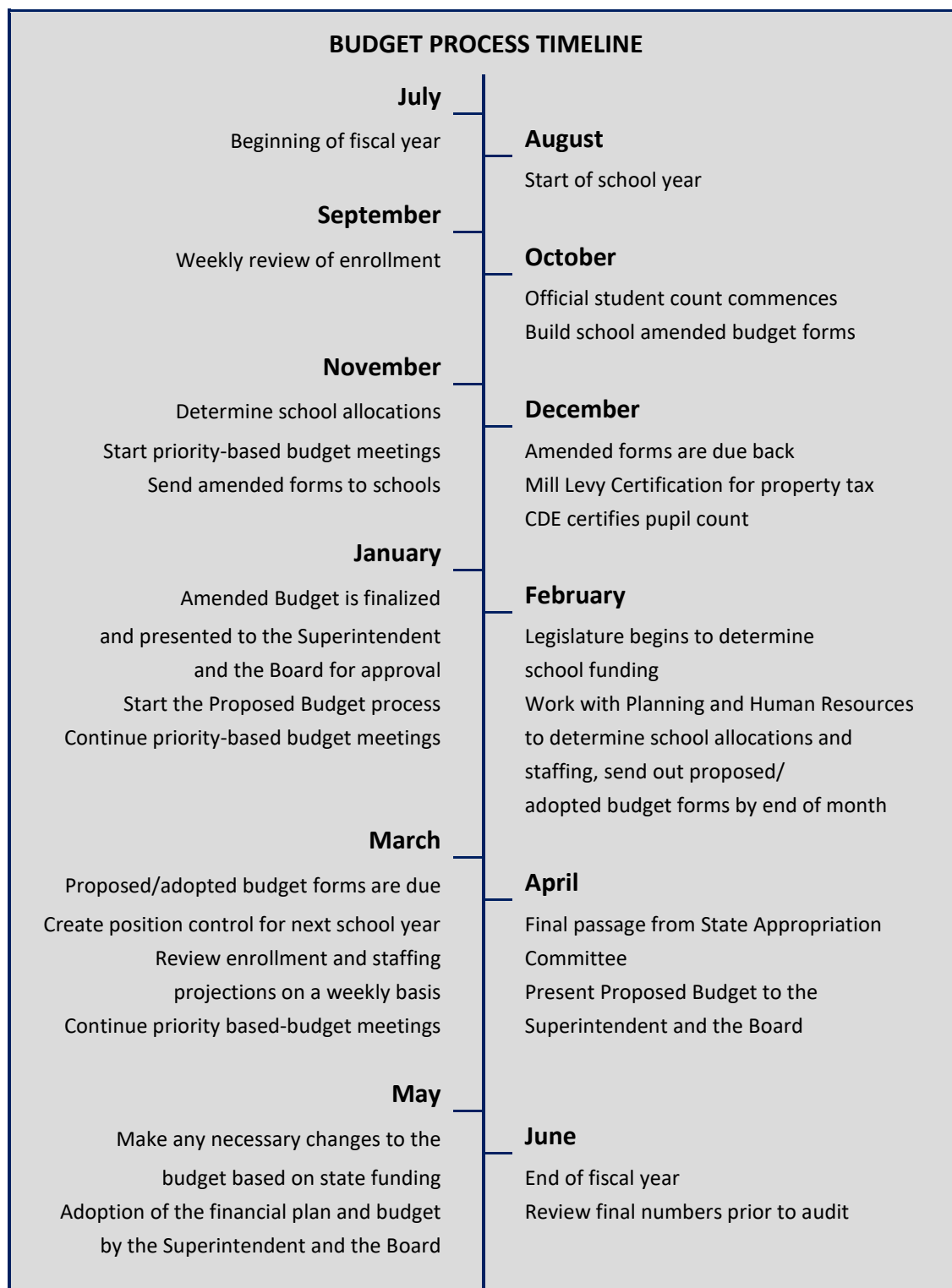
2009

Budget Stabilization 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.



BUDGET DEVELOPMENT PROCESS



BUDGET DEVELOPMENT PROCESS (continued)

School Budget Allocation

Budget process allocates State and Local funds to schools by these key principles:

1. Maximize resources in direct instruction and support of students.

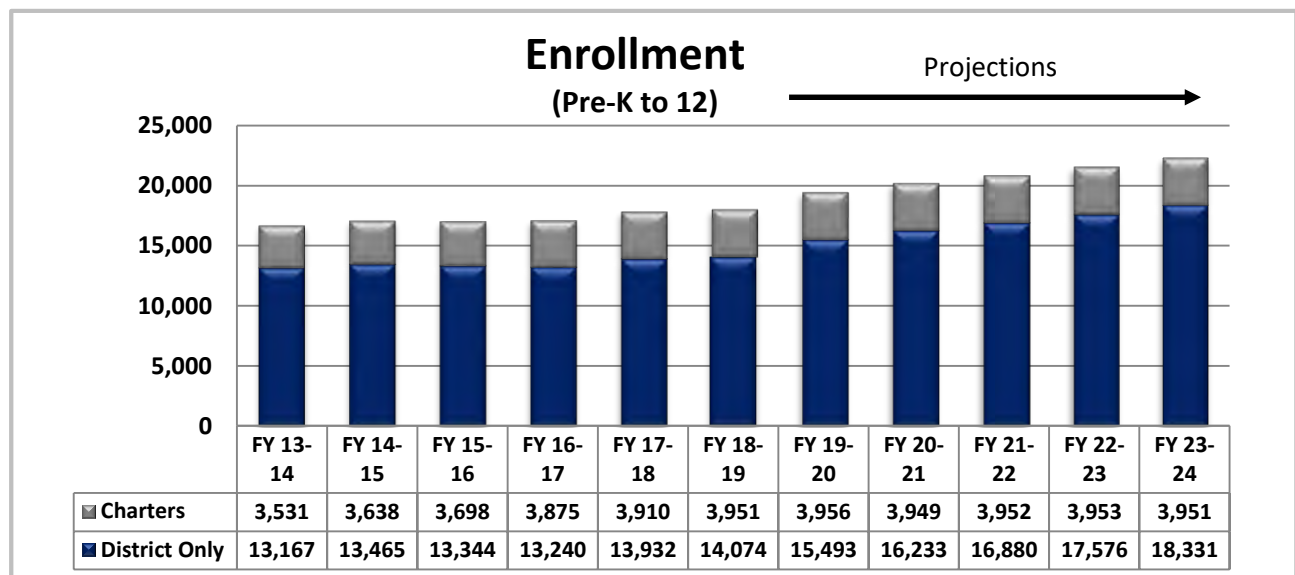
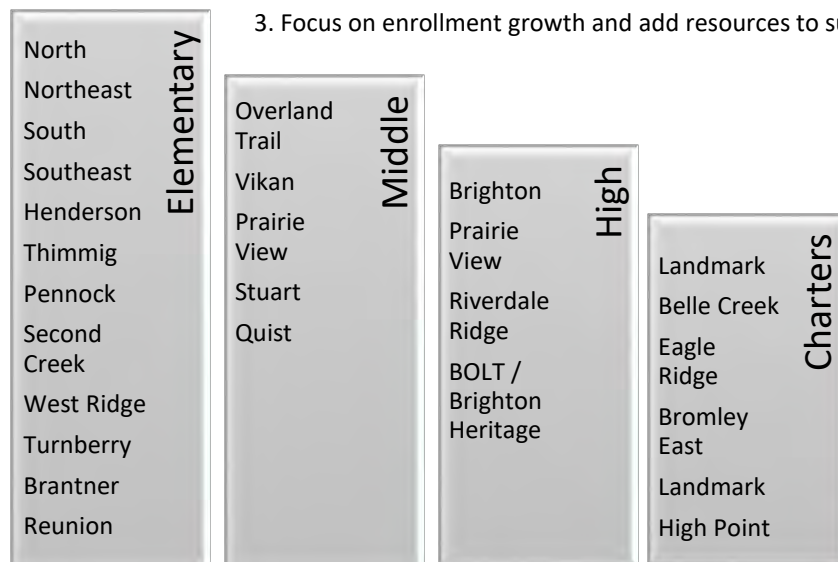
2. Student to Teacher ratios:

⇒ **Elementary 20.3:1**

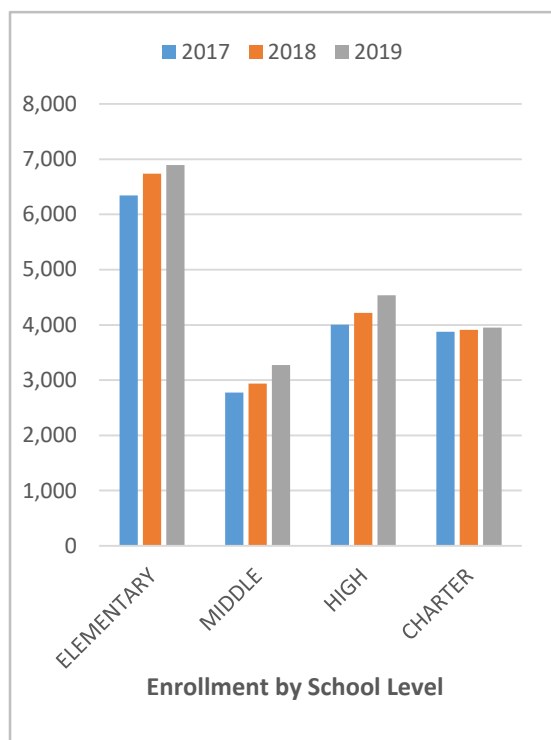
⇒ **Middle 24.6:1**

⇒ **High 21.0:1**

3. Focus on enrollment growth and add resources to support program changes.

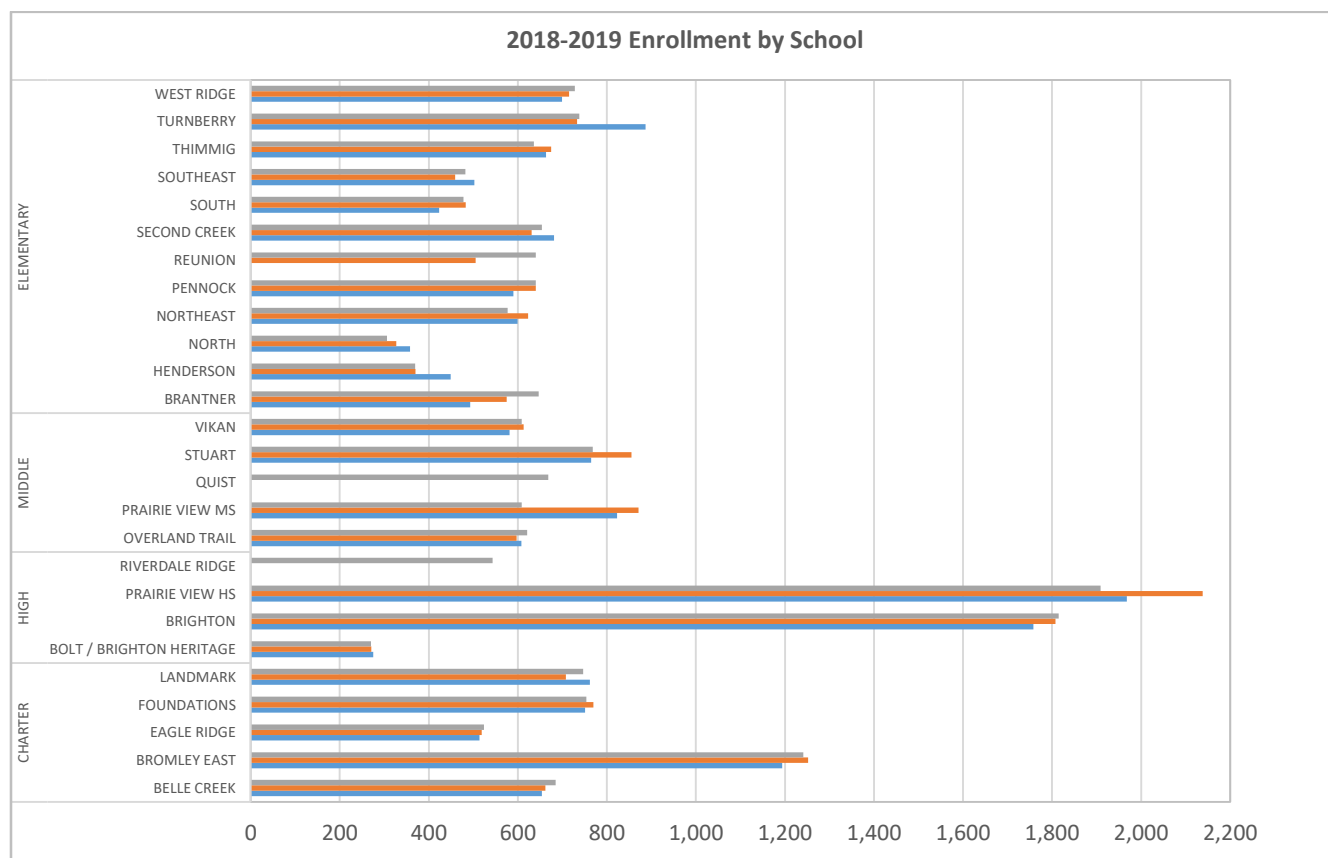


BUDGET DEVELOPMENT PROCESS (continued)



The chart on the previous page shows the yearly enrollment totals for the past five years, the current year and projections for the next five years. Including this school year, four of the past five years have seen total enrollment increases. We also forecast school year 2019-2020 and the subsequent four years to steadily increase as well. These increases are directly correlated with the growth in the overall population of our District.

The chart to the left shows enrollment at each school level for the previous three years. This presents a more-focused view of enrollment across all school levels. The 2015 bond election provided funding for three new schools, Reunion Elementary School (opened in 2017-2018), Quist Middle School, and Riverdale Ridge High School (both opened in 2018-2019). To highlight the effect of the three new schools, compare the chart to the left to the chart below which shows total enrollment by school. Enrollment at all middle and high schools either decreased or flattened, yet most elementary schools have still seen increases despite the addition of Reunion Elementary School. In order to support enrollment at the elementary school level, construction on a thirteenth elementary school began in May 2019 which will complete new school construction from the 2015 bond funding.



FINANCIAL SECTION



GENERAL FUND

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$24,603,818	\$23,802,816	(\$801,002)	-3.3%
Revenues				
Property Taxes	34,891,707	34,746,969	(144,738)	-0.4%
Specific Ownership Taxes	4,683,973	4,683,973	-	0%
Other Local Sources	-	70,000	70,000	100%
State Equalization	105,693,833	122,163,716	16,469,883	15.6%
State Categorical	3,691,975	3,691,975	-	0%
Miscellaneous	452,311	560,151	107,840	23.8%
Total Revenues	\$149,413,799	\$165,916,784	\$16,502,985	11.0%
Total Available Resources	\$174,017,617	\$189,719,600	\$15,701,983	9.0%
Expenditures				
Employee Salaries	74,709,597	85,840,292	11,130,695	14.9%
Employee Benefits	24,499,018	28,374,414	3,875,396	15.8%
Purchased Services	9,890,735	10,256,118	365,383	3.7%
Supplies & Materials	6,614,253	6,964,212	349,959	5.3%
Property	39,105	33,462	(5,643)	-14.4%
Other	172,315	170,543	(1,772)	-1.0%
Total Expenditures	\$115,925,023	\$131,639,041	\$15,714,018	13.6%
Transfers				
Charter Schools	29,807,333	32,407,830	2,600,497	8.7%
Charter School Service Charges	(792,035)	(941,766)	(149,731)	18.9%
Transfer to Other Funds	6,767,097	5,787,469	(979,628)	-14.5%
Transfer to Transportation Fund	4,256,349	4,911,599	655,250	15.4%
Transfer to Activity Fund	580,704	705,704	125,000	21.5%
Transfer to Detention Center	227,406	236,698	9,292	4.1%
Transfer to Print Shop	84,885	74,471	(10,414)	-12.3%
Transfer to Wellness	70,239	-	(70,239)	-100.0%
Total Transfers	\$41,001,978	\$43,182,005	\$2,180,027	5.3%
Total Expenditures and Transfers	\$156,927,001	\$174,821,046	\$17,894,045	11.4%
Reserves Designated				
Contingency Reserves- 3% Per Board Policy	3,739,130	4,241,681	502,551	13.4%
TABOR Reserve	3,610,052	4,094,333	484,281	13.4%
Reserve for Multi-Year Obligations	1,036,470	829,176	(207,294)	-20.0%
Assigned Reserve	5,533,700	2,500,000	(3,033,700)	-54.8%
Career and Technical Education Reserve	319,600	381,700	62,100	19.4%
Total Reserves Designated	\$14,238,952	\$12,046,890	(\$2,192,062)	-15.4%
Total Appropriations	\$171,165,953	\$186,867,936	(\$15,701,983)	-9.2%
Unassigned Reserve	\$2,851,664	\$2,851,664	\$ -	0%

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 which compensates 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 27J Schools Total Program funding formula components:

Funded K-12 Pupil Count (projected) for fiscal year 2019-2020	18,642
Per Pupil Funding	\$8,190

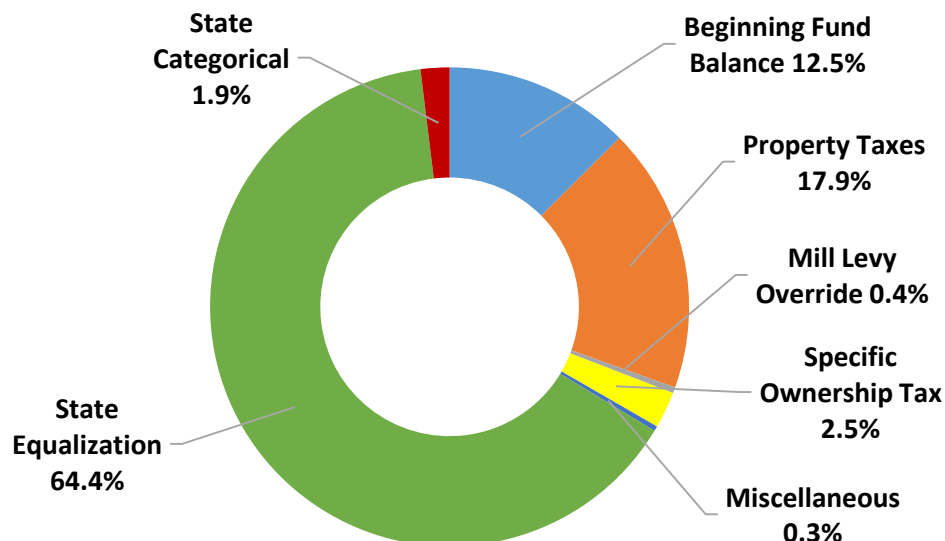
Budget Stabilization Factor

(\$12,358,861)

- ⇒ Beginning in fiscal year 2010-2011, to balance the State Budget, the Colorado Legislature implemented the Budget Stabilization Factor due to lower revenues associated with the economic downturn.
- ⇒ Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$155 million through the end of fiscal year 2019-2020.

Total Program Funding and Available Resources

The District receives revenue from a variety of state and local sources. The largest of these sources is state equalization which accounts for 74% of Total Program Funding and just over 64% of total available resources for fiscal year 2019-2020. In addition to Total Program Funding, the District has one voter-approved mill levy override for \$750,000. With the projected pupil count it will fund \$40.23 per student.



Fiscal Year 2019-2020 Adopted Budget Appropriations

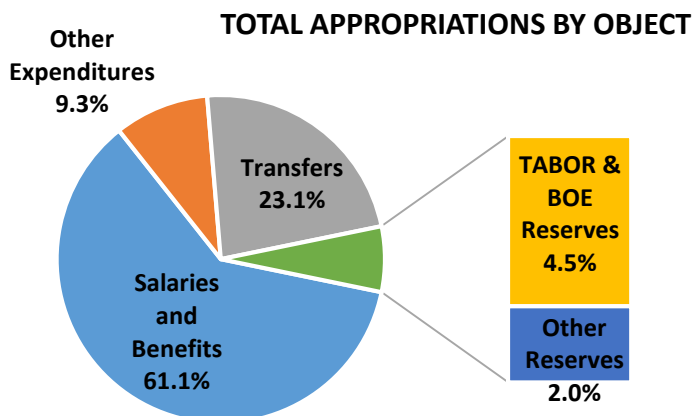
General Fund Only

- ⇒ In-District enrollment increased by 611 students
- ⇒ Per-pupil funding increased \$348 to \$8,190
- ⇒ Full Day Kindergarten funding at 1.0
- ⇒ The Budget Stabilization Factor decreased by \$1.1 million

Change from Amended Budget FY 2018-2019

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	(\$801,002)	(3.3%)
Local Tax Revenue	(144,738)	(0.4%)
State Equalization	16,469,883	15.6%
Other Resources	177,840	39.3%
TOTAL	\$15,701,983	9.0%

Total Expenditures, Transfers and Reserves		
Salaries and Benefits	\$15,006,091	14.9%
Other Expenditures	707,928	4.2%
Transfers	2,180,027	5.3%
TABOR and BOE Reserves	986,831	13.3%
Other Reserves	(3,178,894)	(15.5%)
TOTAL	\$15,701,983	9.2%



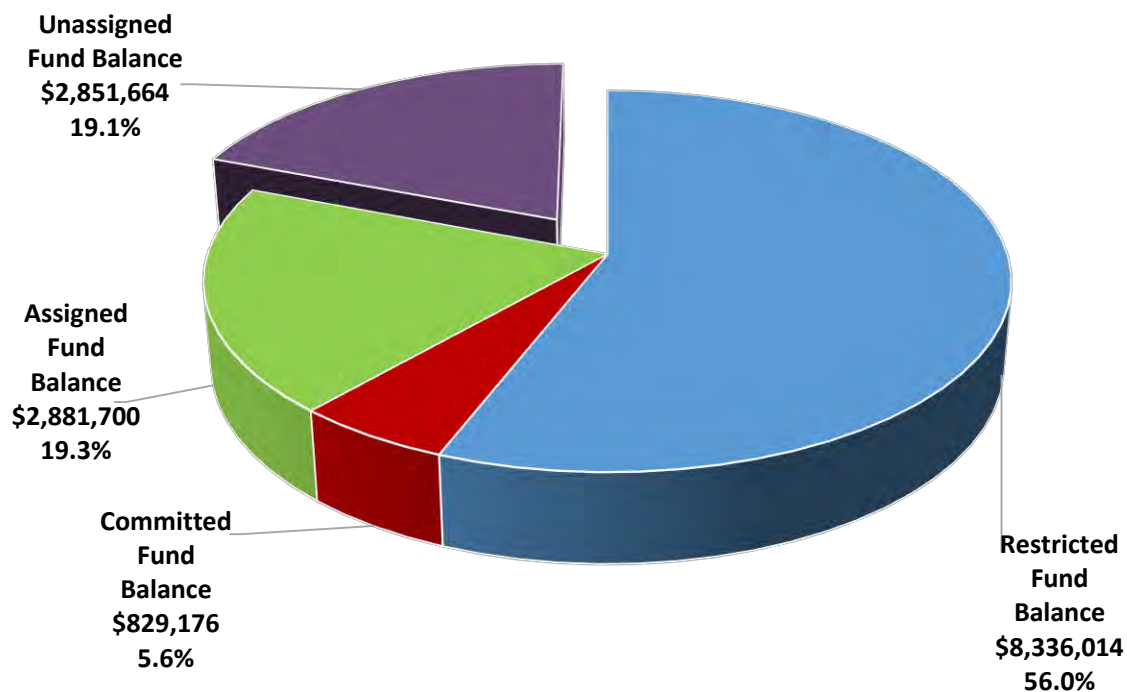
Student enrollment growth, increased per-pupil revenue, full-day kindergarten, high school initiative, and negotiated compensation resulted in an investment to salaries and benefits of \$13.9 million for fiscal year 2019-2020 as compared to Amended Budget 2018-2019. A 5.3% increase to budgeted transfers was primarily allocated to Charter Schools to account for the increase in per-pupil revenue. TABOR and BOE reserves are higher due to the overall increase in expenditures. \$3 million of reserve funding was allocated to salaries and benefits in the Adopted Budget for fiscal year 2019-2020 to implement the high school initiative.

Budgeted salaries and benefits as a percentage of total expenditures is 86.7%.

Budgeted Fiscal Year-End Fund Balance

Components of Budgeted Ending Fund Balance		Percent of General Fund Expenditures*
Restricted Fund Balances:		
Per Board Policy	\$4,241,681	3.0%
TABOR	4,094,333	2.9%
Committed Fund Balances:		
Multi-Year Obligations	829,176	0.6%
Assigned Fund Balances:		
Special Education Reserve	500,000	0.3%
Quist Middle School Opening Costs	1,000,000	0.7%
Elementary No. 13 Opening Costs	1,000,000	0.7%
Career and Technical Reserve	381,700	0.3%
Unassigned Fund Balance	2,851,664	2.0%
Total Fund Balance	\$14,898,554	10.8%

*excluding Charter School Allocations



GENERAL FUND by Department

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
Board of Education				
Superintendent's Monitoring Budget	269,896	269,896	-	0%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	186,072	358,694	172,622	92.8%
Accountability Committee	10,355	10,355	-	0%
Negotiations	136,040	142,906	6,866	5.0%
Communication Relations	221,844	290,946	69,102	31.1%
Total Board of Education	\$855,207	\$1,103,797	\$248,590	29.1%
Office of the Superintendent				
Office of the Superintendent	579,997	595,760	15,763	2.7%
Total Office of the Superintendent	\$579,997	\$595,760	\$15,763	2.7%
Student Achievement				
Special Education	13,688,048	15,454,229	1,766,181	12.9%
Pupil Support Services	3,521,254	3,982,102	460,848	13.1%
Improvement of Instruction	348,089	352,612	4,523	1.3%
Staff Development	948,536	1,014,711	66,175	7.0%
Student Intervention	792,504	866,387	73,883	9.3%
Student Assessment	461,168	481,341	20,173	4.4%
Vocational Education	269,958	346,135	76,177	28.2%
Tutoring (Mill Levy)	516,281	280,000	(236,281)	-45.8%
Textbooks (Mill Levy)	7,183	-	(7,183)	-100.0%
Total Student Achievement	\$20,553,021	\$22,777,517	\$2,224,496	10.8%
Human Resources				
Human Resources	1,004,313	1,167,736	163,423	16.3%
Total Human Resources	\$1,004,313	\$1,167,736	\$163,423	16.3%
Operations				
Operations	288,838	287,228	(1,610)	-0.6%
Crisis Management	75,702	100,285	24,583	32.5%
Swimming Pool Building Services	93,664	95,342	1,678	1.8%
Building Maintenance	1,368,386	1,468,387	100,001	7.3%
Custodial Services	184,085	396,021	211,936	115.1%
Building Services	3,678,192	4,069,445	391,253	10.6%
Grounds Services	698,233	745,182	46,949	6.7%
Community Services-Building Rental	46,281	17,249	(29,032)	-62.7%
Total Operations	\$6,433,381	\$7,179,139	\$745,758	11.6%

GENERAL FUND by Department (continued)

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
Financial Services				
Finance Office	1,173,014	1,227,731	54,717	4.7%
Risk Management	130,000	130,000	-	0%
Internal Services	662,510	650,746	(11,764)	-1.8%
Computer Operations	150,945	172,945	22,000	14.6%
Total Financial Services	\$2,116,469	\$2,181,422	\$64,953	3.1%
Information Technology				
Instructional/Informational Services	5,219,413	5,033,036	(186,377)	-3.6%
Total Information Technology	\$5,219,413	\$5,033,036	(\$186,377)	-3.6%
District-Wide				
Class Size Relief (Mill Levy)	883,483	1,106,177	222,694	25.2%
Certified Substitutes	857,273	1,005,000	147,727	17.2%
Early Retirement Plans	417,872	341,954	(75,918)	-18.2%
Temp./Vac. Leave Payoffs	370,091	484,101	114,010	30.8%
Community Services	503,450	548,450	45,000	8.9%
School Carry Forward	325,922	325,922	-	0%
Other District-Wide Budgets	14,060,408	12,584,881	(1,475,527)	-10.5%
Total District-Wide	\$17,418,499	\$16,396,485	(\$1,022,014)	-5.9%
Total General Fund by Department				
	\$54,180,300	\$56,434,892	\$2,254,592	4.2%

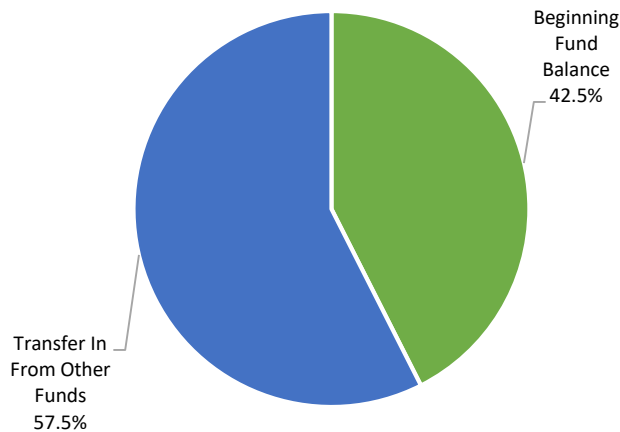
CAPITAL RESERVE FUND

Forecast of Revenues by Source and Expenditures by Object

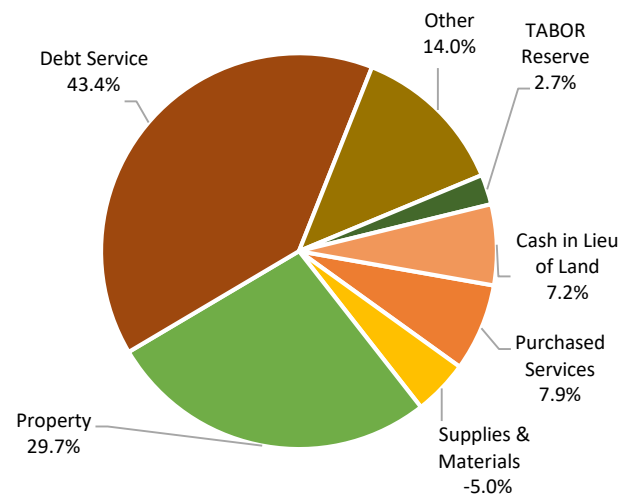
The Capital Reserve Fund is used to account for financial resources allocated primarily for the purchase of equipment, costs of repairs and maintenance or construction of capital facilities. These expenditures are exclusive of major projects accounted for through the Capital Projects Fund (Building Fund). Revenue is provided by transfer from the General Fund.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$1,841,462	\$1,760,502	(\$80,960)	-4.4%
Revenues				
Transfer In From Other Funds	1,574,585	2,378,933	804,348	51.1%
Miscellaneous	113,150	-	(113,150)	-100.0%
Total Revenues	\$1,687,735	\$2,378,933	\$691,198	41.0%
Total Available Resources	\$3,529,197	\$4,139,435	\$610,238	17.3%
Expenditures				
Purchased Services	279,662	325,336	45,674	16.3%
Supplies & Materials	42,899	(205,000)	(247,899)	-577.9%
Property	745,155	1,231,006	485,851	65.2%
Debt Service	1,876,265	1,797,836	(78,429)	-4.2%
Other	236,156	578,429	342,273	144.9%
Total Expenditures	\$3,180,137	\$3,727,607	\$547,470	17.2%
Reserves Designated				
TABOR Reserve	95,404	111,828	16,424	17.2%
Cash in Lieu of Land	253,656	300,000	46,344	18.3%
Total Reserves Designated	\$349,060	\$411,828	\$62,768	18.0%
Total Appropriations	\$3,529,197	\$4,139,435	\$610,238	17.3%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



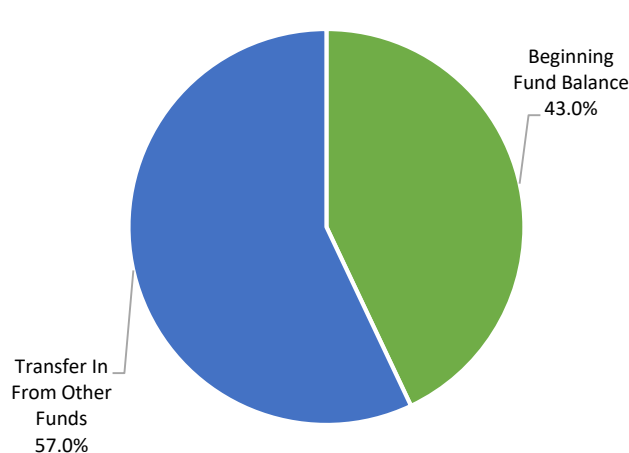
RISK MANAGEMENT INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

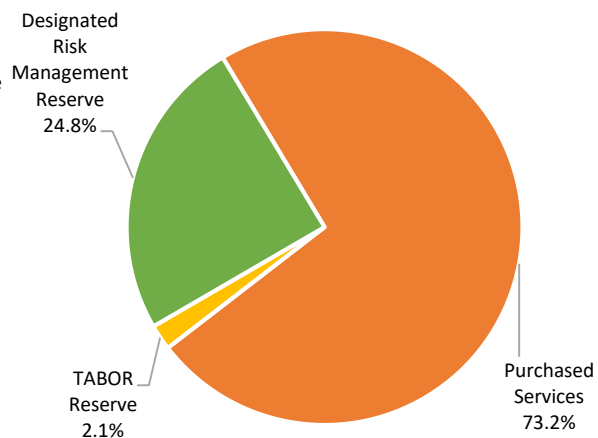
The Risk Management Fund pays for the District's property, liability and workers' compensation insurance. The District participates in a self-insurance pool managed by Rocky Mountain Risk Insurance Group for each of these programs. Revenue for this fund is provided by a transfer from the General Fund.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$977,756	\$977,756	\$ -	0%
Revenues				
Transfer In From Other Funds	1,182,065	1,297,553	115,488	9.8%
Total Revenues	\$1,182,065	\$1,297,553	\$115,488	9.8%
Total Available Resources	\$2,159,821	\$2,275,309	\$115,488	5.3%
Expenditures				
Purchased Services	1,550,000	1,664,560	114,560	7.4%
Total Expenditures	\$1,550,000	\$1,664,560	\$114,560	7.4%
Reserves Designated				
TABOR Reserve	46,500	47,428	928	2.0%
Designated Risk Management Reserve	563,321	563,321	-	0%
Total Reserves Designated	\$609,821	\$610,749	\$928	0.2%
Total Appropriations	\$2,159,821	\$2,275,309	\$115,488	5.3%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



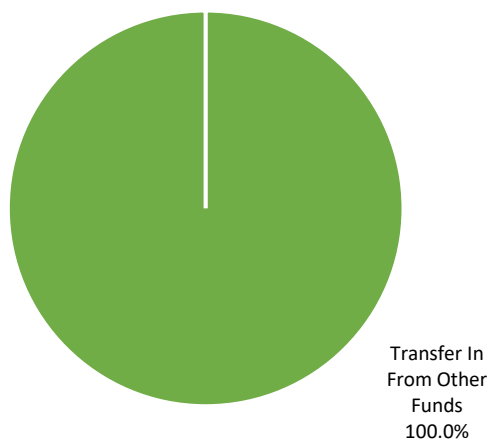
COLORADO PRESCHOOL PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

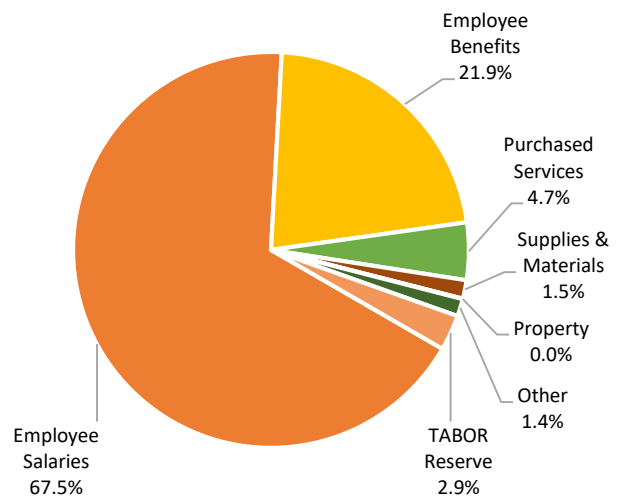
The Colorado Preschool Program Fund (CPP) is for preschool classes consisting of three through five-year old children who lack overall learning readiness due to family risk factors, language development needs, or is receiving services from the state human services department. Revenue is provided by a transfer from the General Fund.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$163,359	\$ -	(\$163,359)	-100.0%
Revenues				
Transfer In From Other Funds	3,960,887	2,525,492	(1,435,395)	-36.2%
Total Revenues	\$3,960,887	\$2,525,492	(\$1,435,395)	-36.2%
Total Available Resources	\$4,124,246	\$2,525,492	(\$1,598,754)	-38.8%
Expenditures				
Employee Salaries	2,827,125	1,705,643	(1,121,482)	-39.7%
Employee Benefits	1,055,905	553,045	(502,860)	-47.6%
Purchased Services	61,081	118,374	57,293	93.8%
Supplies & Materials	63,395	38,029	(25,366)	-40.0%
Property	1,000	1,000	-	0%
Other	1,950	35,984	34,034	100.0%
Total Expenditures	\$4,010,456	\$2,452,075	(\$1,558,381)	-38.9%
Reserves Designated				
TABOR Reserve	113,790	73,417	(40,373)	-35.5%
Total Reserves Designated	\$113,790	\$73,417	(\$40,373)	-35.5%
Total Appropriations	\$4,124,246	\$2,525,492	(\$1,598,754)	-38.8%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

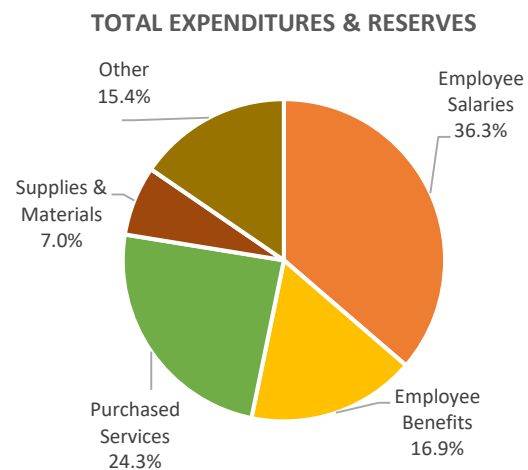
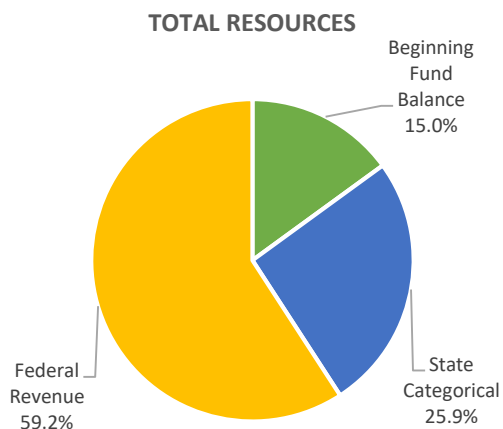


GOVERNMENTAL-DESIGNATED GRANTS FUND

Forecast of Revenues by Source and Expenditures by Object

The Governmental-Designated Purpose Grants Fund provides separate accounting for federal and state-funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from ELPA, Title, IDEA B and Medicaid in fiscal year 2020.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$1,445,516	\$1,533,601	\$88,085	6.1%
Revenues				
State Categorical	3,031,075	2,646,063	(385,012)	-12.7%
Federal Revenue	6,258,256	6,055,764	(202,492)	-3.2%
Transfer In From Other Funds	3,269	-	(3,269)	-100.0%
Miscellaneous	200,000	-	(200,000)	-100.0%
Total Revenues	\$9,492,600	\$8,701,827	(\$790,773)	-8.3%
Total Available Resources	\$10,938,116	\$10,235,428	(\$702,688)	-6.4%
Expenditures				
Employee Salaries	4,010,938	3,717,101	(293,837)	-7.3%
Employee Benefits	1,539,141	1,731,579	192,438	12.5%
Purchased Services	2,583,828	2,490,155	(93,673)	-3.6%
Supplies & Materials	322,830	715,827	392,997	121.7%
Property	10,000	-	(10,000)	-100.0%
Other	2,471,379	1,580,766	(890,613)	-36.0%
Total Expenditures	\$10,938,116	\$10,235,428	(\$702,688)	-6.4%
Total Appropriations	\$10,938,116	\$10,235,428	(\$702,688)	-6.4%

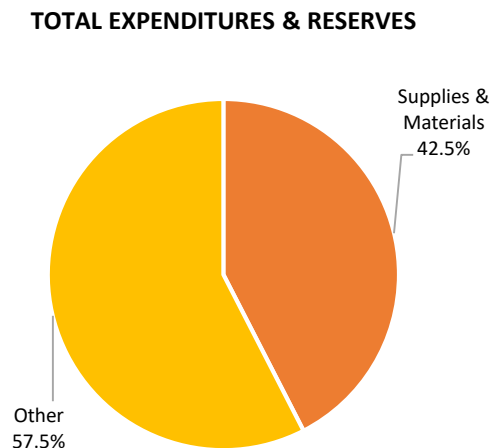
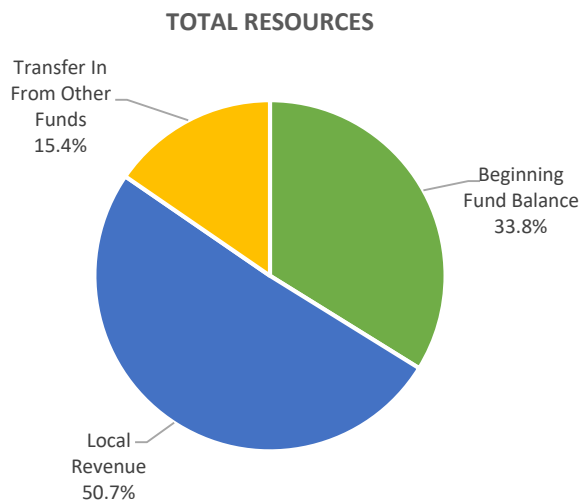


PUPIL ACTIVITY FUND

Forecast of Revenues by Source and Expenditures by Object

The Pupil Activity Fund accounts for financial transactions of all school activity funds in the District. Local revenue is generated from Board of Education approved fees and subsidy transfers from the General Fund, to include athletics. Expenditures are for school activities and consumables.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$1,220,384	\$1,548,448	\$328,064	26.9%
Revenues				
Local Revenue	2,406,184	2,322,570	(83,614)	-3.5%
Transfer In From Other Funds	580,704	705,704	125,000	21.5%
Total Revenues	\$2,986,888	\$3,028,274	\$41,386	1.4%
Total Available Resources	\$4,207,272	\$4,576,722	\$369,450	8.8%
Expenditures				
Employee Salaries	12,570	-	(12,570)	-100.0%
Employee Benefits	3,649	-	(3,649)	-100.0%
Purchased Services	363,499	-	(363,099)	-99.9%
Supplies & Materials	3,048,196	1,942,944	(1,105,652)	-36.3%
Property	10,700	-	(10,700)	-100.0%
Other	768,658	2,633,778	1,865,120	242.6%
Total Expenditures	\$4,207,272	\$4,576,722	\$369,450	8.8%
Total Appropriations	\$4,207,272	\$4,576,722	\$369,450	8.8%



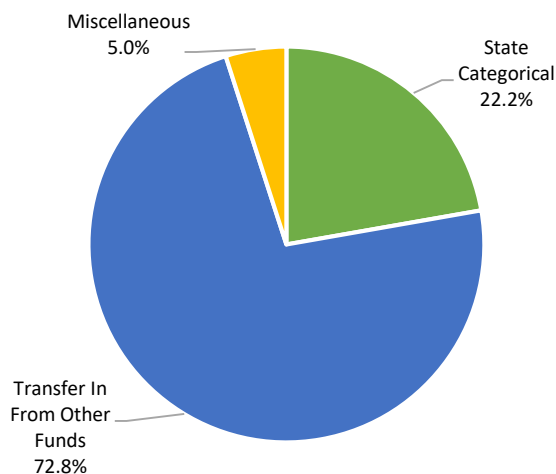
TRANSPORTATION FUND

Forecast of Revenues by Source and Expenditures by Object

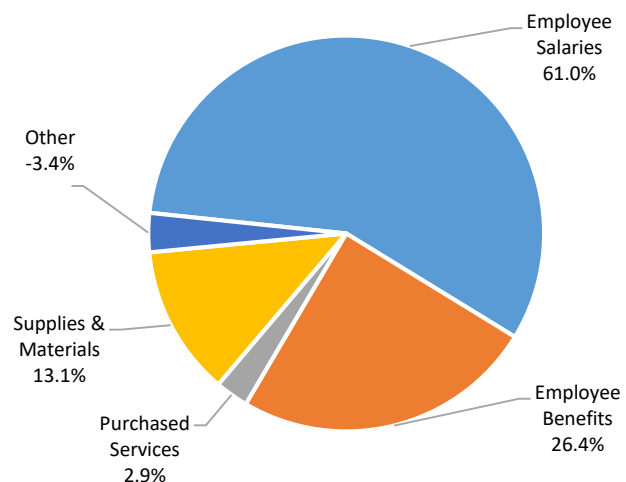
The Transportation Fund accounts for the expenses of transporting students to and from school and after-school events. Funding is provided by fees and transfer from the General Fund to cover excess transportation costs.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	0%
Revenues				
State Categorical	1,506,756	1,500,438	(6,318)	-0.4%
Transfer In From Other Funds	4,256,349	4,911,599	655,250	15.4%
Miscellaneous	266,700	335,000	68,300	25.6%
Total Revenues	\$6,029,805	\$6,747,037	\$717,232	11.9%
Total Available Resources	\$6,029,805	\$6,747,037	\$717,232	11.9%
Expenditures				
Employee Salaries	3,674,932	4,114,069	439,137	11.9%
Employee Benefits	1,565,536	1,781,648	216,112	13.8%
Purchased Services	185,442	195,955	10,513	5.7%
Supplies & Materials	833,895	885,365	51,470	6.2%
Other	(230,000)	(230,000)	-	0%
Total Expenditures	\$6,029,805	\$6,747,037	\$717,232	11.9%
Total Appropriations	\$6,029,805	\$6,747,037	\$717,232	11.9%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

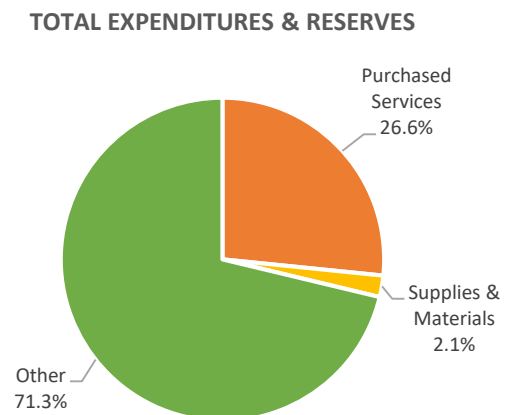
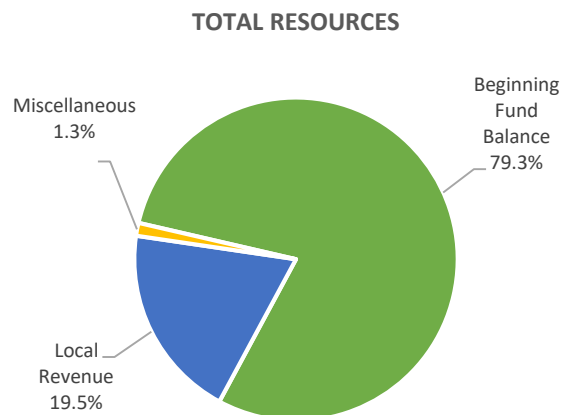


GROWTH IMPACT FUND

Forecast of Revenues by Source and Expenditures by Object

The Growth Impact Fund accounts for the revenue received from the City and County of Denver as the result of annexation by Denver of land previously within the District boundaries. Expenditures are typically for planning and research of future school sites.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$103,281	\$92,493	(\$10,788)	-10.4%
Revenues				
Local Revenue	22,713	22,713	-	0%
Miscellaneous	400	1,500	1,100	275.0%
Total Revenues	\$23,113	\$24,213	\$1,100	4.8%
Total Available Resources	\$126,394	\$116,706	(\$9,688)	-7.7%
Expenditures				
Purchased Services	31,155	31,050	(105)	-0.3%
Supplies & Materials	1,400	2,500	1,100	78.6%
Other	93,839	83,156	(10,683)	-11.4%
Total Expenditures	\$126,394	\$116,706	(\$9,688)	-7.7%
Total Appropriations	\$126,394	\$116,706	(\$9,688)	-7.7%



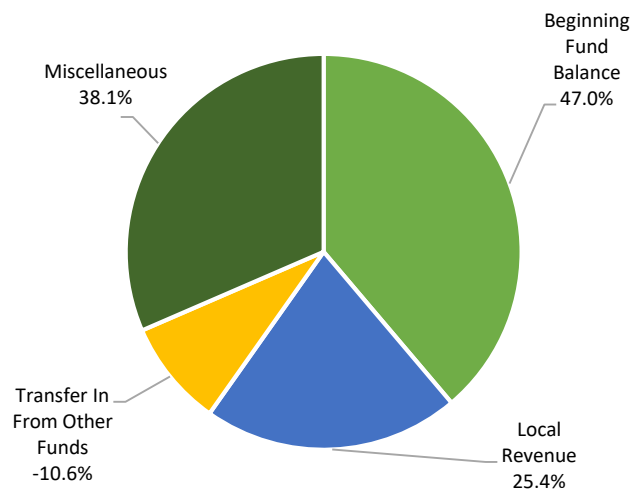
SPECIAL PROGRAMS FUND

Forecast of Revenues by Source and Expenditures by Object

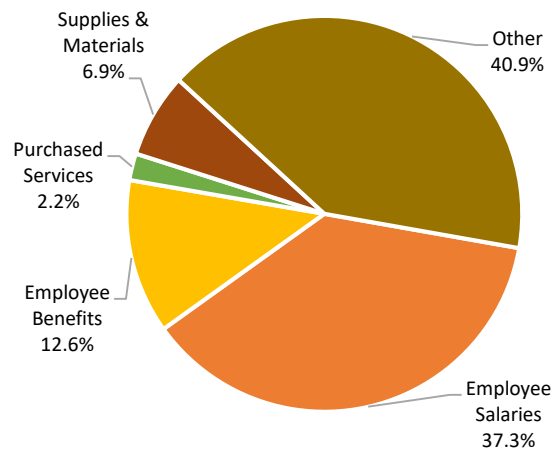
The Special Programs Fund accounts for all revenues and expenditures to provide a tuition-paid preschool program. The fund also accounts for the Detention Center School within the Adams County Detention Center, Credit Recovery and Summer School programs, Oil and Gas leases and Non-Governmental Grants.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$913,953	\$792,001	(\$121,952)	-13.3%
Revenues				
Local Revenue	355,432	427,919	72,487	20.4%
Transfer In From Other Funds	343,936	(177,811)	(521,747)	-151.7%
Miscellaneous	1,213,184	642,747	(570,437)	-47.0%
Total Revenues	\$1,912,552	\$892,855	(\$1,019,697)	-53.3%
Total Available Resources	\$2,826,505	\$1,684,856	(\$1,141,649)	-40.4%
Expenditures				
Employee Salaries	1,039,780	628,890	(410,890)	-39.5%
Employee Benefits	394,521	212,848	(181,673)	-46.0%
Purchased Services	120,318	36,847	(83,471)	-69.4%
Supplies & Materials	152,837	116,372	(36,465)	-23.9%
Property	40,243	-	(40,243)	-100.0%
Other	1,078,806	689,899	(388,907)	-36.0%
Total Expenditures	\$2,826,505	\$1,684,856	(\$1,141,649)	-40.4%
Total Appropriations	\$2,826,505	\$1,684,856	(\$1,141,649)	-40.4%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Tuition-Based Kindergarten

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$364,621	\$414,509	\$49,888	13.7%
Revenues				
Transfer To General Fund	-	(414,509)	(414,509)	100.0%
Miscellaneous	683,000	-	(683,000)	-100.0%
Total Revenues	\$683,000	(\$414,509)	(\$1,097,509)	-160.7%
Total Available Resources	\$1,047,621	\$ -	(\$1,047,621)	-100.0%
Expenditures				
Employee Salaries	486,398	-	(486,398)	-100.0%
Employee Benefits	191,765	-	(191,765)	-100.0%
Purchased Services	150	-	(150)	-100.0%
Supplies & Materials	10,000	-	(10,000)	-100.0%
Property	-	-	-	0%
Other	359,308	-	(359,308)	-100.0%
Total Expenditures	\$1,047,621	\$ -	(\$1,047,621)	-100.0%
Total Appropriations	\$1,047,621	\$ -	(\$1,047,621)	-100.0%

SPECIAL PROGRAMS FUND | Wellness

Forecast of Revenues by Source and Expenditures by Object

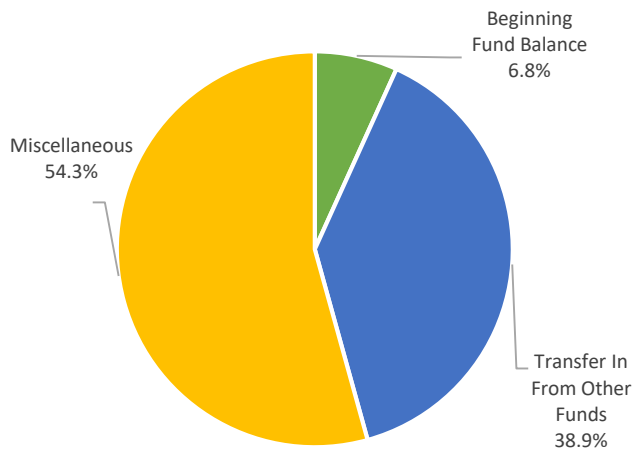
	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$50,397	\$ -	(\$50,397)	-100.0%
Revenues				
Transfer In From Other Funds	70,239	-	(70,239)	-100.0%
Total Revenues	\$70,239	\$ -	(\$70,239)	-100.0%
Total Available Resources	\$120,636	\$ -	(\$120,636)	-100.0%
Expenditures				
Employee Salaries	58,697	-	(58,697)	-100.0%
Employee Benefits	20,739	-	(20,739)	-100.0%
Purchased Services	41,000	-	(41,000)	-100.0%
Supplies & Materials	200	-	(200)	-100.0%
Total Expenditures	\$120,636	\$ -	(\$120,636)	-100.0%
Total Appropriations	\$120,636	\$ -	(\$120,636)	-100.0%

SPECIAL PROGRAMS FUND | Detention Center

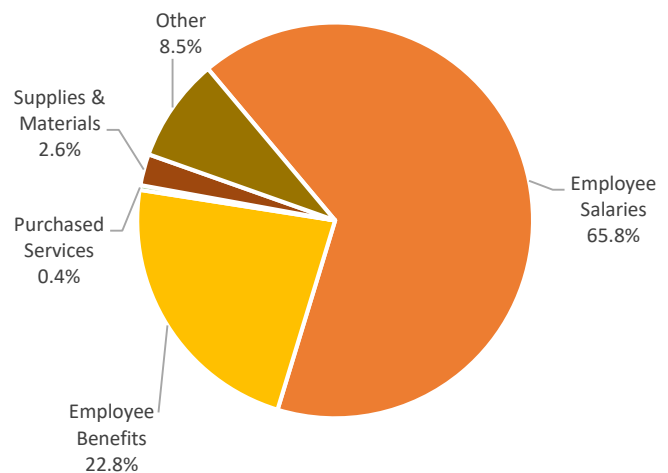
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$55,582	\$41,183	(\$14,399)	-25.9%
Revenues				
Transfer In From Other Funds	227,406	236,698	9,292	4.1%
Miscellaneous	307,184	330,211	23,027	7.5%
Total Revenues	\$534,590	\$566,909	\$32,319	6.0%
Total Available Resources	\$590,172	\$608,092	\$17,920	3.0%
Expenditures				
Employee Salaries	315,464	400,202	84,738	26.9%
Employee Benefits	107,860	138,481	30,621	28.4%
Purchased Services	2,203	2,303	100	4.5%
Supplies & Materials	15,600	15,600	-	0%
Other	149,045	51,506	(97,539)	-65.4%
Total Expenditures	\$590,172	\$608,092	\$17,920	3.0%
Total Appropriations	\$590,172	\$608,092	\$17,920	3.0%

TOTAL RESOURCES



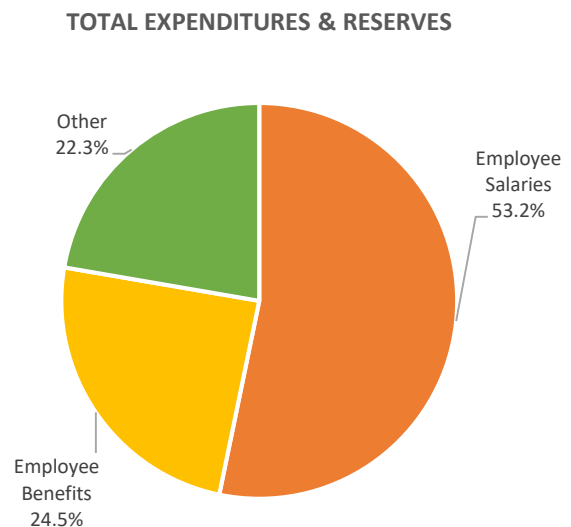
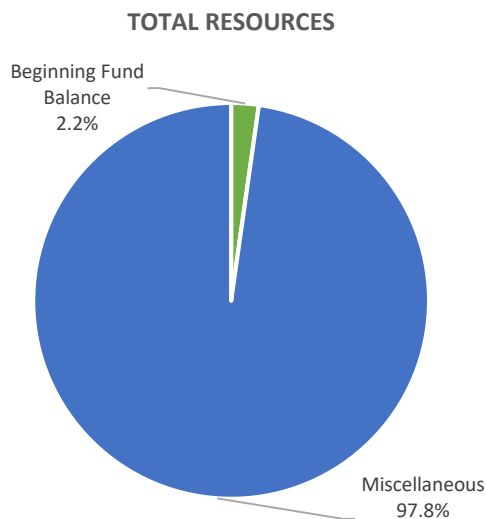
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Tuition-Based Preschool

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$27,061	\$5,000	(\$22,061)	-81.5%
Revenues				
Miscellaneous	140,250	217,520	77,270	55.1%
Total Revenues	\$140,250	\$217,520	\$77,270	55.1%
Total Available Resources	\$167,311	\$222,520	\$55,209	33.0%
Expenditures				
Employee Salaries	111,497	118,480	6,983	6.3%
Employee Benefits	55,785	54,438	(1,347)	-2.4%
Other	29	49,602	49,573	100.0%
Total Expenditures	\$167,311	\$222,520	\$55,209	33.0%
Total Appropriations	\$167,311	\$222,520	\$55,209	33.0%

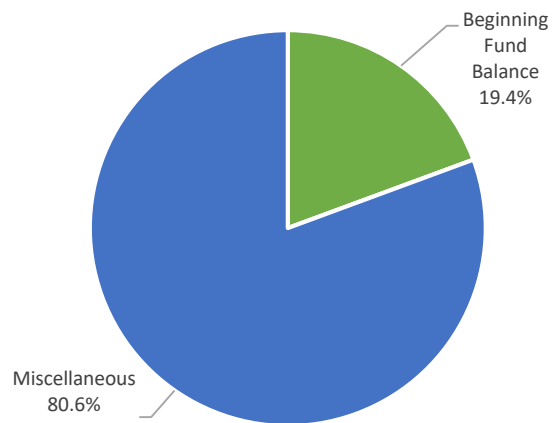


SPECIAL PROGRAMS FUND | Summer School

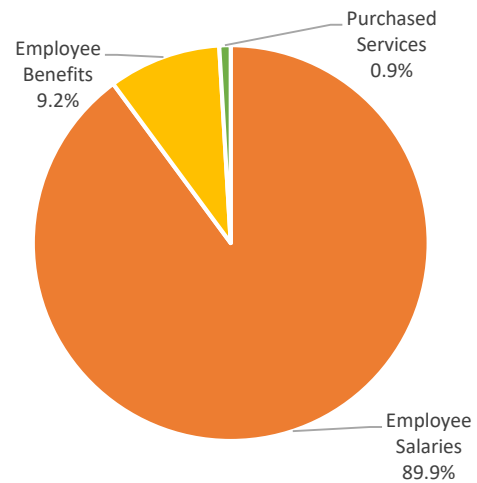
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$67,852	\$12,500	(\$55,352)	-81.6%
Revenues				
Miscellaneous	37,750	52,005	14,255	37.8%
Total Revenues	\$37,750	\$52,005	\$14,255	37.8%
Total Available Resources	\$105,602	\$64,505	(\$41,097)	-38.9%
Expenditures				
Employee Salaries	20,433	57,976	37,543	183.7%
Employee Benefits	3,039	5,929	2,890	95.1%
Purchased Services	15,846	600	(15,246)	-96.2%
Supplies & Materials	9,500	-	(9,500)	-100.0%
Other	56,784	-	(56,784)	-100.0%
Total Expenditures	\$105,602	\$64,505	(\$41,097)	-38.9%
Total Appropriations	\$105,602	\$64,505	(\$41,097)	-38.9%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

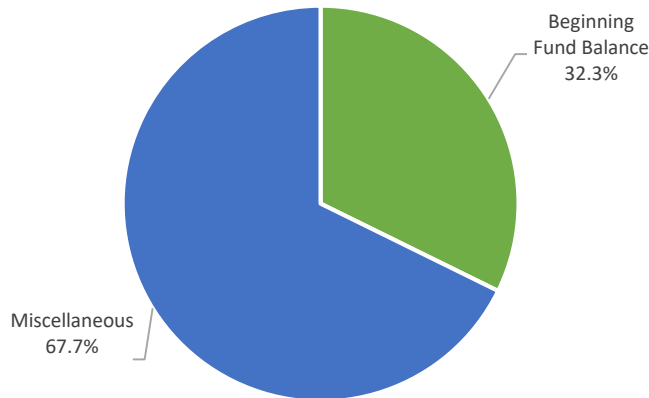


SPECIAL PROGRAMS FUND | Credit Recovery

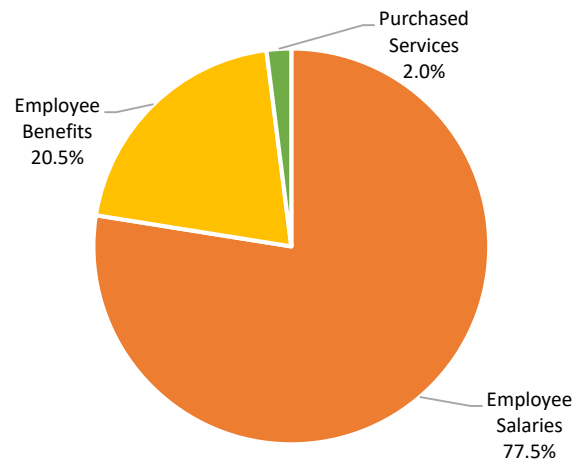
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$56,670	\$20,500	(\$36,170)	-63.8%
Revenues				
Miscellaneous	45,000	43,011	(1,989)	-4.4%
Total Revenues	\$45,000	\$43,011	(\$1,989)	-4.4%
Total Available Resources	\$101,670	\$63,511	(\$38,159)	-37.5%
Expenditures				
Employee Salaries	30,897	49,232	18,335	59.3%
Employee Benefits	11,777	13,000	1,223	10.4%
Purchased Services	30,000	1,279	(28,721)	-95.7%
Supplies & Materials	20,000	-	(20,000)	-100.0%
Other	8,996	-	(8,996)	-100.0%
Total Expenditures	\$101,670	\$63,511	(\$38,159)	-37.5%
Total Appropriations	\$101,670	\$63,511	(\$38,159)	-37.5%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

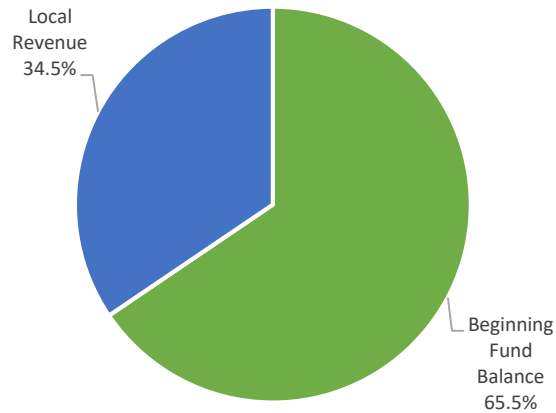


SPECIAL PROGRAMS FUND | Oil & Gas Lease

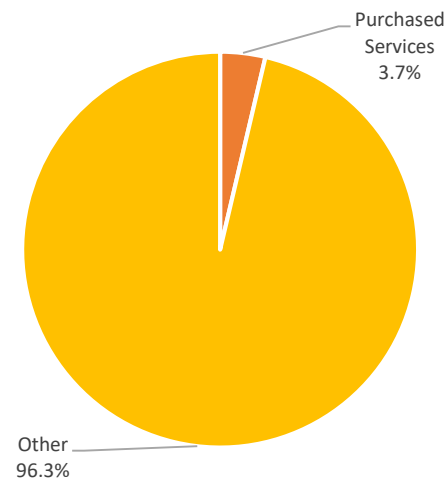
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$178,109	\$178,109	\$ -	0%
Revenues				
Local Revenue	-	93,691	93,691	100.0%
Total Revenues	\$ -	\$93,691	\$93,691	100.0%
Total Available Resources	\$178,109	\$271,800	\$93,691	52.6%
Expenditures				
Purchased Services	10,000	10,000	-	0%
Other	168,109	261,800	93,691	55.7%
Total Expenditures	\$178,109	\$271,800	\$93,691	52.6%
Total Appropriations	\$178,109	\$271,800	\$93,691	52.6%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

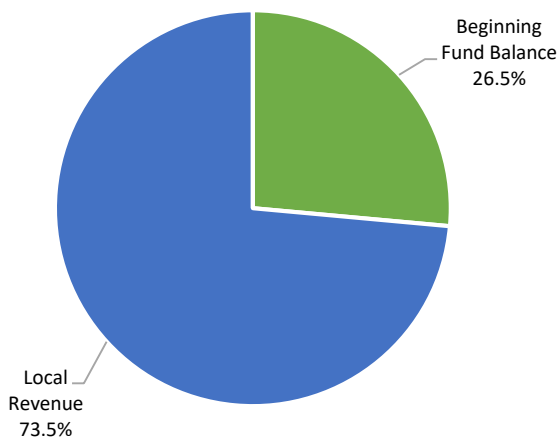


SPECIAL PROGRAMS FUND | Non-Governmental Grants

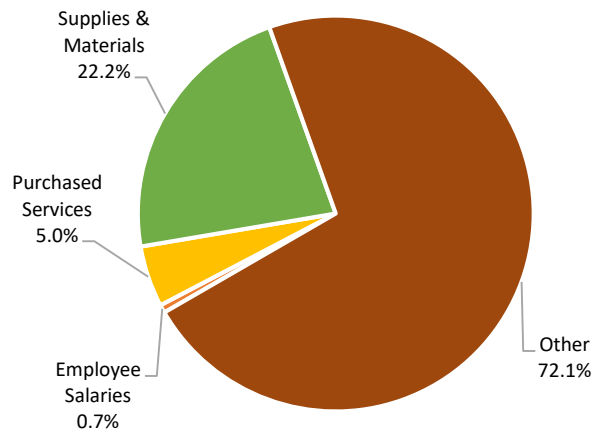
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$113,661	\$120,200	\$6,539	5.8%
Revenues				
Local Revenue	355,432	334,228	(21,204)	-6.0%
Transfer In From Other Funds	46,291	-	(46,291)	-100.0%
Total Revenues	\$401,723	\$334,228	(\$67,495)	-16.8%
Total Available Resources	\$515,384	\$454,428	(\$60,956)	-11.8%
Expenditures				
Employee Salaries	16,394	3,000	(13,394)	-81.7%
Employee Benefits	3,556	1,000	(2,556)	-71.9%
Purchased Services	21,119	22,665	1,546	7.3%
Supplies & Materials	97,537	100,772	3,235	3.3%
Property	40,243	-	(40,243)	-100.0%
Other	336,535	326,991	(9,544)	-2.8%
Total Expenditures	\$515,384	\$454,428	(\$60,956)	-11.8%
Total Appropriations	\$515,384	\$454,428	(\$60,956)	-11.8%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

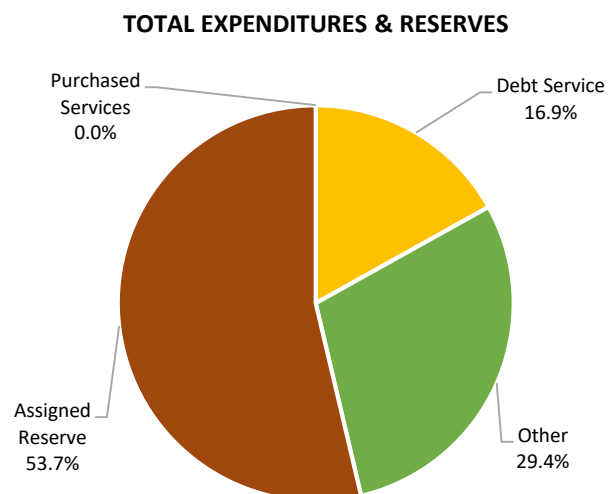
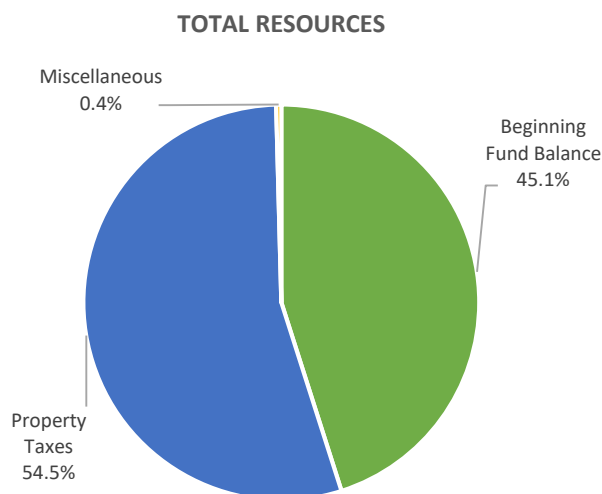


BOND REDEMPTION FUND

Forecast of Revenues by Source and Expenditures by Object

The Bond Redemption Fund mill levy for property tax collections in 2018 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$19,614,504	\$24,200,000	\$4,585,496	23.4%
Revenues				
Property Taxes	28,534,759	29,254,989	720,230	2.5%
Miscellaneous	50,000	225,000	175,000	350.0%
Total Revenues	\$28,584,759	\$29,479,989	\$895,230	3.1%
Total Available Resources	\$48,199,263	\$53,679,989	\$5,480,726	11.4%
Expenditures				
Purchased Services	21,000	10,000	(11,000)	-52.4%
Debt Service	8,000,000	9,070,000	1,070,000	13.4%
Other	16,121,348	15,782,241	(339,107)	-2.1%
Total Expenditures	\$24,142,348	\$24,862,241	\$719,893	3.0%
Reserves Designated				
Assigned Reserve	24,056,915	28,817,748	4,760,833	19.8%
Total Reserves Designated	\$24,056,915	\$28,817,748	\$4,760,833	19.8%
Total Appropriations	\$48,199,263	\$53,679,989	\$5,480,726	11.4%

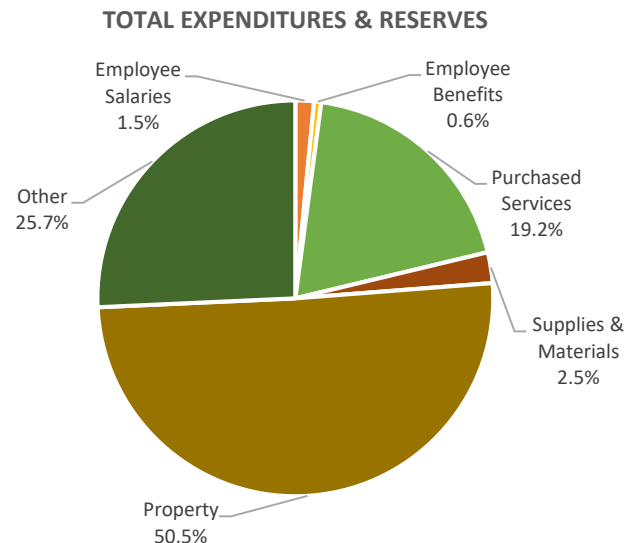
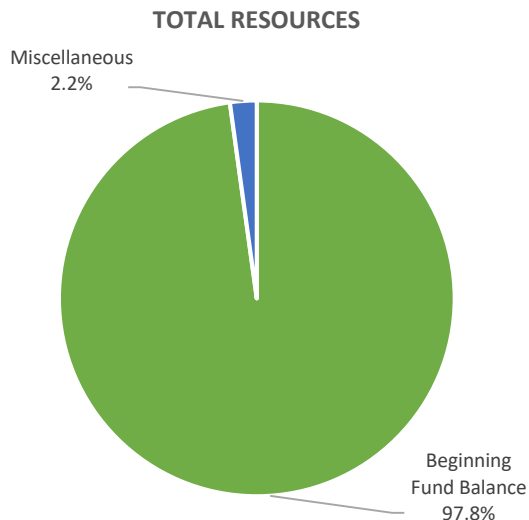


BUILDING FUND

Forecast of Revenues by Source and Expenditures by Object

The Building Fund accounts for the financial resources allocated for the acquisition or construction of major capital facilities, other than those financed by proprietary or special revenue funds.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$126,637,263	\$70,081,655	(\$56,555,608)	-44.7%
Revenues				
Miscellaneous	900,000	1,560,000	660,000	73.3%
Total Revenues	\$900,000	\$1,560,000	\$660,000	73.3%
Total Available Resources	\$127,537,263	\$71,641,655	(\$55,895,608)	-43.8%
Expenditures				
Employee Salaries	816,963	1,085,293	268,330	32.8%
Employee Benefits	243,312	418,873	175,561	72.2%
Purchased Services	42,251,904	13,722,433	(28,529,471)	-67.5%
Supplies & Materials	7,891,487	1,800,534	(6,090,953)	-77.2%
Property	54,107,181	36,190,000	(17,917,181)	-33.1%
Other	22,226,416	18,424,522	(3,801,894)	-17.1%
Total Expenditures	\$127,537,263	\$71,641,655	(\$55,895,608)	-43.8%
Total Appropriations	\$127,537,263	\$71,641,655	(\$55,895,608)	-43.8%



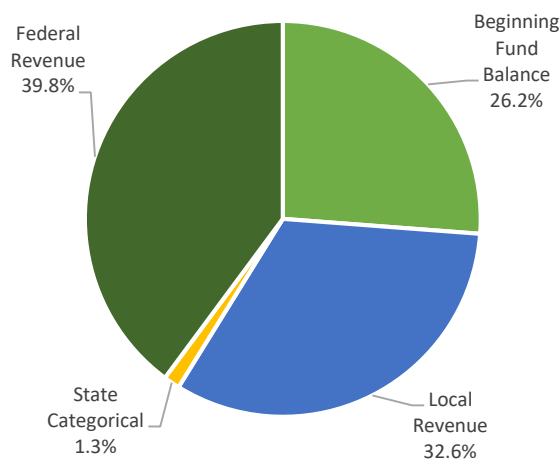
NUTRITION SERVICES FUND

Forecast of Revenues by Source and Expenditures by Object

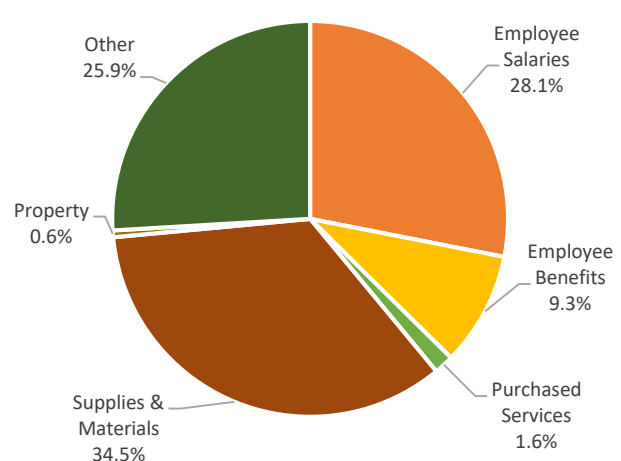
The Nutrition Services Fund receives state and federal funding as well as school lunch fees for the District school lunch program (National School Lunch Program).

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$2,330,977	\$2,040,838	(\$290,139)	-12.4%
Revenues				
Local Revenue	1,836,324	2,540,677	704,353	38.4%
State Categorical	84,261	103,367	19,106	22.7%
Federal Revenue	3,083,728	3,102,889	19,161	0.6%
Miscellaneous	15,500	13,501	(1,999)	-12.9%
Total Revenues	\$5,019,813	\$5,760,434	\$740,621	14.8%
Total Available Resources	\$7,350,790	\$7,801,272	\$450,482	6.1%
Expenditures				
Employee Salaries	1,682,826	2,190,579	507,753	30.2%
Employee Benefits	519,635	726,211	206,576	39.8%
Purchased Services	89,865	125,264	35,399	39.4%
Supplies & Materials	2,495,840	2,693,055	197,215	7.9%
Property	146,765	43,000	(103,765)	-70.7%
Other	2,415,859	2,023,163	(392,696)	-16.3%
Total Expenditures	\$7,350,790	\$7,801,272	\$450,482	6.1%
Total Appropriations	\$7,350,790	\$7,801,272	\$450,482	6.1%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



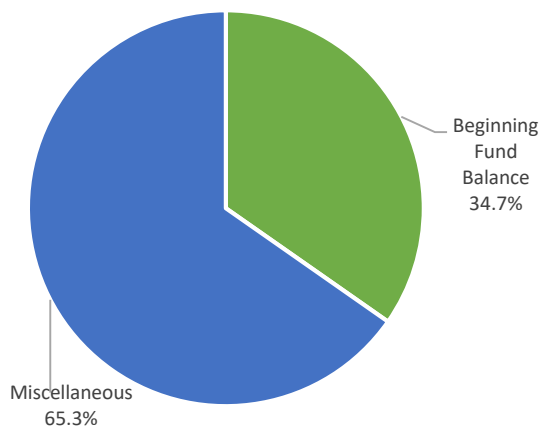
CHILD CARE PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

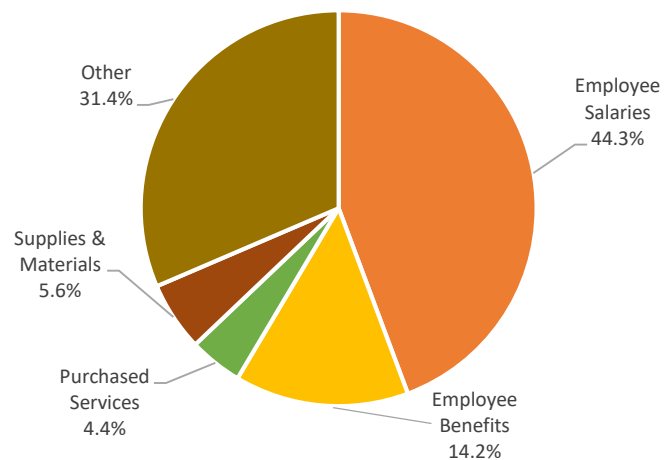
The Child Care Program Fund is a tuition-based special revenue fund used to account for before and after-school care programs as well as full-day Monday care for our K-5 enrolled students.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$728,399	\$803,566	\$75,167	10.3%
Revenues				
Miscellaneous	1,527,073	1,511,238	(15,835)	-1.0%
Total Revenues	\$1,527,073	\$1,511,238	(\$15,835)	-1.0%
Total Available Resources	\$2,255,472	\$2,314,804	\$59,332	2.6%
Expenditures				
Employee Salaries	1,033,534	1,025,809	(7,725)	-0.7%
Employee Benefits	330,731	329,266	(1,465)	-0.4%
Purchased Services	96,850	101,011	4,161	4.3%
Supplies & Materials	128,516	130,742	2,226	1.7%
Other	665,841	727,976	62,135	9.3%
Total Expenditures	\$2,255,472	\$2,314,804	\$59,332	2.6%
Total Appropriations	\$2,255,472	\$2,314,804	\$59,332	2.6%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



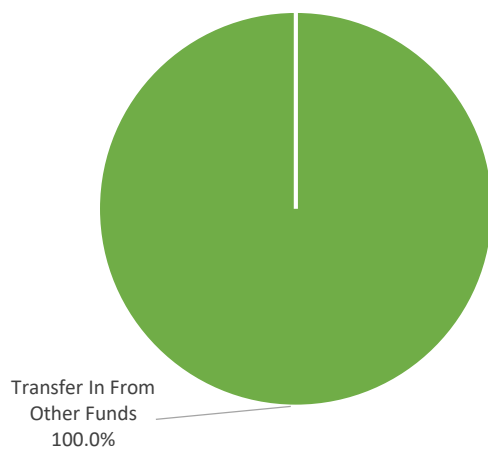
PRINT SHOP FUND

Forecast of Revenues by Source and Expenditures by Object

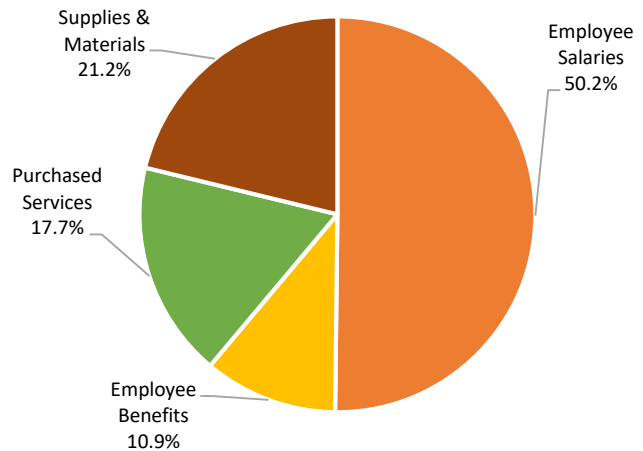
The Print Shop Fund accounts for the financial activities associated with the District Print Shop.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	0%
Revenues				
Transfer In From Other Funds	84,885	74,471	(10,414)	-12.3%
Miscellaneous	89,000	67,000	(22,000)	-24.7%
Total Revenues	\$173,885	\$141,471	(\$32,414)	-18.6%
Total Available Resources	\$173,885	\$141,471	(\$32,414)	-18.6%
Expenditures				
Employee Salaries	64,302	70,995	6,693	10.4%
Employee Benefits	14,757	15,476	719	4.9%
Purchased Services	40,326	25,000	(15,326)	-38.0%
Supplies & Materials	54,500	30,000	(24,500)	-45.0%
Total Expenditures	\$173,885	\$141,471	(\$32,414)	-18.6%
Total Appropriations	\$173,885	\$141,471	(\$32,414)	-18.6%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



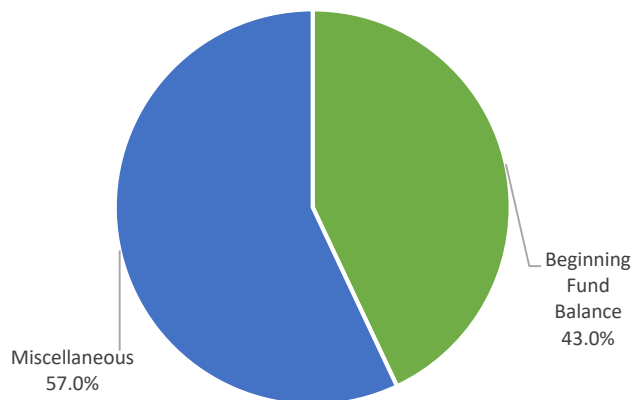
DENTAL INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

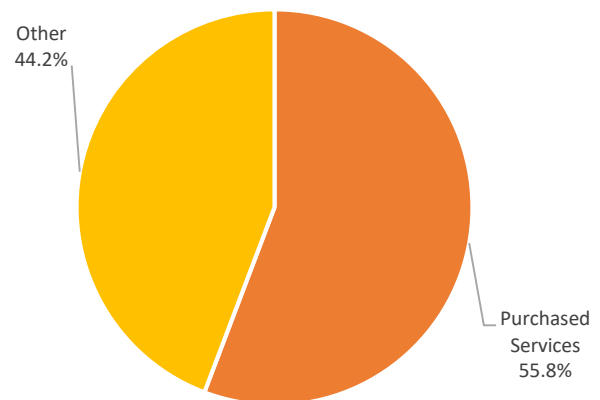
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$551,846	\$626,000	\$74,154	13.4%
Revenues				
Miscellaneous	864,000	830,000	(34,000)	-3.9%
Total Revenues	\$864,000	\$830,000	(\$34,000)	-3.9%
Total Available Resources	\$1,415,846	\$1,456,000	\$40,154	2.8%
Expenditures				
Purchased Services	842,400	812,000	(30,400)	-3.6%
Other	573,446	644,000	70,554	12.3%
Total Expenditures	\$1,415,846	\$1,456,000	\$40,154	2.8%
Total Appropriations	\$1,415,846	\$1,456,000	\$40,154	2.8%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



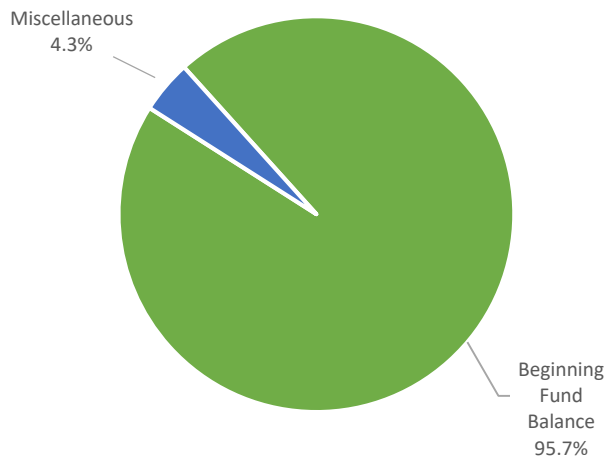
TRUST FUND

Forecast of Revenues by Source and Expenditures by Object

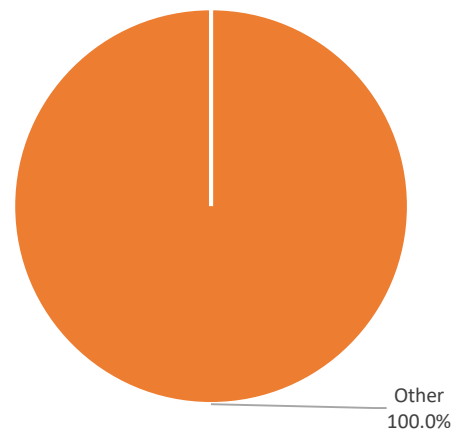
Trust funds are used to account for assets held on behalf of other funds, governments or individuals. This fund is used to account for the monies donated for student scholarships, the senior tutorial program, and any other donated, specific-purpose revenues.

	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020	Change from Prior Budget	
BEGINNING FUND BALANCE	\$24,899	\$21,900	(\$2,999)	-12.0%
Revenues				
Miscellaneous	520	987	467	89.8%
Total Revenues	\$520	\$987	\$467	89.8%
Total Available Resources	\$25,419	\$22,887	(\$2,532)	-10.0%
Expenditures				
Other	25,419	22,887	(2,532)	-10.0%
Total Expenditures	\$25,419	\$22,887	(\$2,532)	-10.0%
Total Appropriations	\$25,419	\$22,887	(\$2,532)	-10.0%

TOTAL RESOURCES



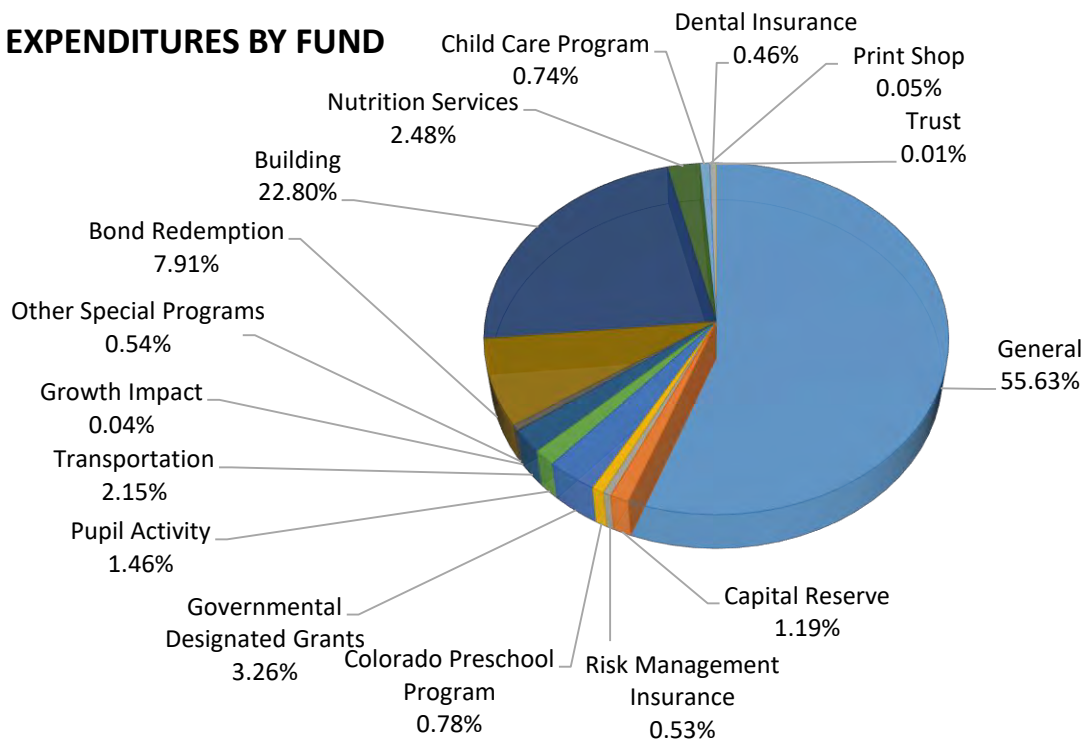
TOTAL EXPENDITURES & RESERVES



TOTAL APPROPRIATIONS BY FUND

Fund	Beginning Balance	Revenues	Expenditures/ Transfer/ Allocations	Ending Fund Balance and Reserves
General Fund	23,802,816	165,916,784	174,821,046	14,898,554
Capital Reserve Fund	1,760,502	2,378,933	3,727,607	411,828
Risk Management Insurance Fund	977,756	1,297,553	1,664,560	610,749
Colorado Preschool Program Fund	-	2,525,492	2,452,075	73,417
Governmental Designated Grants Fund	1,533,601	8,701,827	10,235,428	-
Pupil Activity Fund	1,548,448	3,028,274	4,576,722	-
Transportation Fund	-	6,747,037	6,747,037	-
Growth Impact Fund	92,493	24,213	116,706	-
Other Special Programs Fund	792,001	892,855	1,684,856	-
Bond Redemption Fund	24,200,000	29,479,989	24,862,241	28,817,748
Building Fund	70,081,655	1,560,000	71,641,655	-
Nutrition Services Fund	2,040,838	5,760,434	7,801,272	-
Child Care Program Fund	803,566	1,511,238	2,314,804	-
Print Shop Fund	-	141,471	141,471	-
Dental Insurance Fund	626,000	830,000	1,456,000	-
Trust Fund	21,900	987	22,887	-
	\$128,281,576	\$230,797,087	\$314,266,367	\$44,812,296

TOTAL EXPENDITURES BY FUND



SCHOOL SUMMARY

Forecast of School Expenditures by Object

SALARIES						
	ADMINISTRATORS	CERTIFIED	OTHER PROF.	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES
North	166,601	905,687	-	82,634	62,052	87,157
Northeast	96,646	1,807,283	-	186,993	59,778	109,512
South	154,494	1,434,951	-	158,459	77,806	64,466
Southeast	180,078	1,365,333	-	122,624	60,423	128,517
Henderson	107,307	865,654	-	54,670	42,243	108,628
Thimmig	195,602	1,604,210	-	144,223	93,280	120,754
Pennock	195,041	1,539,624	-	245,108	73,440	117,319
Second Creek	196,660	1,758,535	-	98,162	79,014	92,137
West Ridge	188,900	2,061,470	-	179,386	84,736	84,202
Turnberry	167,481	1,704,642	-	140,387	92,162	108,760
Brantner	162,125	1,577,781	-	122,234	55,364	120,528
Reunion	106,556	1,753,882	-	113,753	74,099	87,631
Total Elementary	\$1,917,491	\$18,379,052	\$ -	\$1,648,633	\$854,397	\$1,229,611
Overland Trail	166,668	1,652,484	-	22,914	89,305	143,341
Vikan	203,628	1,794,947	-	43,663	89,283	104,439
Prairie View	187,671	1,576,039	-	9,593	85,605	189,522
Stuart	188,271	1,892,496	-	18,620	92,052	196,164
Quist	246,318	1,650,085	-	20,545	32,046	32,901
Total Middle	\$992,556	\$8,566,051	\$ -	\$115,335	\$388,291	\$666,367
Brighton	554,637	5,626,908	39,506	267,437	309,898	446,680
Prairie View	655,737	5,459,448	39,860	260,126	324,920	413,803
Brighton Heritage	72,122	621,754	-	-	65,483	98,695
Bridge	-	139,981	-	-	-	-
Riverdale Ridge	310,373	2,210,044	56,567	201,527	138,601	384,960
Total High	\$1,592,869	\$14,058,135	\$135,933	\$729,090	\$838,902	\$1,344,138
BOLT	138,066	307,823	-	-	10,407	-
Total Online	\$138,066	\$307,823	\$ -	\$ -	\$10,407	\$ -
TOTAL	\$4,640,982	\$41,311,061	\$135,933	\$2,493,058	\$2,091,997	\$3,240,116

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
459,150	14,020	23,616	-	-	1,800,917
795,337	24,450	60,432	3,500	11,100	3,155,031
666,594	10,325	50,332	-	-	2,617,427
660,652	11,517	47,202	-	300	2,576,646
414,850	10,451	33,700	3,000	-	1,640,503
724,202	15,300	62,892	-	-	2,960,463
797,465	20,880	66,954	4,144	150	3,060,125
791,574	11,200	70,378	618	700	3,098,978
905,050	28,525	60,710	-	-	3,592,979
782,458	20,500	64,235	-	4,000	3,084,625
736,611	5,200	81,650	-	500	2,861,993
757,941	16,350	72,751	-	500	2,983,463
\$8,491,884	\$188,718	\$694,852	\$11,262	\$17,250	\$33,433,150
741,181	10,000	127,567	-	-	2,953,460
744,408	13,400	93,568	-	1,000	3,088,336
740,777	21,700	62,526	-	1,700	2,875,133
843,759	49,875	56,673	-	2,200	3,340,110
687,795	34,000	47,054	-	6,200	2,756,944
\$3,757,920	\$128,975	\$387,388	\$ -	\$11,100	\$15,013,983
2,431,259	105,550	237,543	-	12,625	10,032,043
2,468,843	42,000	304,443	-	-	9,969,180
307,976	4,600	24,651	-	1,100	1,196,381
57,040	38,550	21,450	-	-	257,021
1,040,613	38,000	155,631	-	4,000	4,540,316
\$6,305,731	\$228,700	\$743,718	\$ -	\$17,725	\$25,994,941
156,351	170	8,000	-	-	620,817
\$156,351	\$170	\$8,000	\$ -	\$ -	\$620,817
\$18,711,886	\$546,563	\$1,833,958	\$11,262	\$46,075	\$75,062,891

SCHOOL BUDGETS

NORTH ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 271	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	988,275	24,400
Special Education	17,803	-
Vocational Education	-	-
Co-curricular Education/Activity	578	-
Full-Day Kinder	237,416	500
Other Education	-	1,800
Students	80,380	-
Instructional Staff	-	-
School Administration	310,728	6,373
Operation/Maintenance	123,621	9,043
Subtotal	\$1,758,801	\$42,116
Total		\$1,800,917

NORTHEAST ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 531	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,147,019	87,373
Special Education	4,138	525
Vocational Education	-	-
Co-curricular Education/Activity	609	-
Full-Day Kinder	340,800	500
Other Education	-	2,325
Students	90,600	-
Instructional Staff	38,756	445
School Administration	275,720	3,300
Operation/Maintenance	151,087	11,834
Subtotal	\$3,048,729	\$106,302
Total		\$3,155,031

SCHOOL BUDGETS (continued)

SOUTH ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 431	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	1,723,329	48,664
Special Education	40,482	-
Vocational Education	-	-
Co-curricular Education/Activity	560	-
Full-Day Kinder	288,690	500
Other Education	-	191
Students	73,366	-
Instructional Staff	25,545	-
School Administration	316,286	2,158
Operation/Maintenance	87,138	10,518
Subtotal	\$2,555,396	\$62,031
Total		\$2,617,427

SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 429	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	1,626,246	40,050
Special Education	8,320	50
Vocational Education	-	-
Co-curricular Education/Activity	456	-
Full-Day Kinder	301,582	500
Other Education	-	1,400
Students	71,538	150
Instructional Staff	-	2,000
School Administration	321,212	8,112
Operation/Maintenance	182,938	12,092
Subtotal	\$2,512,292	\$64,354
Total		\$2,576,646

SCHOOL BUDGETS (continued)

HENDERSON ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 322	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	925,750	30,451
Special Education	-	-
Vocational Education	-	-
Co-curricular Education/Activity	553	-
Full-Day Kinder	187,751	500
Other Education	-	400
Students	90,968	-
Instructional Staff	3,253	100
School Administration	234,597	6,750
Operation/Maintenance	148,270	11,160
Subtotal	\$1,591,142	\$49,361
Total		\$1,640,503

THIMMIG ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 565	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	1,872,754	63,324
Special Education	2,223	-
Vocational Education	-	-
Co-curricular Education/Activity	562	-
Full-Day Kinder	334,536	500
Other Education	-	400
Students	81,955	-
Instructional Staff	33,680	350
School Administration	380,085	4,000
Operation/Maintenance	173,326	12,768
Subtotal	\$2,879,121	\$81,342
Total		\$2,960,463

SCHOOL BUDGETS (continued)

PENNOCK ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment:	585	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		1,966,874	69,225
Special Education		-	-
Vocational Education		-	-
Co-curricular Education/Activity		557	-
Full-Day Kinder		373,052	500
Other Education		-	4,256
Students		109,038	-
Instructional Staff		-	-
School Administration		342,724	11,958
Operation/Maintenance		169,123	12,818
Subtotal		\$2,961,368	\$98,757
Total			\$3,060,125

SECOND CREEK ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment:	611	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		2,111,306	55,395
Special Education		-	475
Vocational Education		-	-
Co-curricular Education/Activity		610	-
Full-Day Kinder		313,096	500
Other Education		-	1,000
Students		94,608	400
Instructional Staff		-	2,450
School Administration		370,644	13,058
Operation/Maintenance		121,818	13,618
Subtotal		\$3,012,082	\$86,896
Total			\$3,098,978

SCHOOL BUDGETS (continued)

WEST RIDGE ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 683	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,498,968	73,117
Special Education	17,372	-
Vocational Education	-	-
Co-curricular Education/Activity	706	-
Full-Day Kinder	368,090	500
Other Education	-	2,500
Students	108,108	500
Instructional Staff	-	3,400
School Administration	386,212	1,275
Operation/Maintenance	118,458	13,773
Subtotal	\$3,497,914	\$95,065
Total		\$3,592,979

TURNBERRY ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 717	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,096,830	77,723
Special Education	-	-
Vocational Education	-	-
Co-curricular Education/Activity	-	-
Full-Day Kinder	383,259	500
Other Education	-	1,000
Students	7,335	500
Instructional Staff	-	2,000
School Administration	339,890	4,555
Operation/Maintenance	157,921	13,112
Subtotal	\$2,985,235	\$99,390
Total		\$3,084,625

SCHOOL BUDGETS (continued)

BRANTNER ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 650	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	1,882,063	52,438
Special Education	-	-
Vocational Education	-	-
Co-curricular Education/Activity	561	-
Full-Day Kinder	360,033	500
Other Education	-	550
Students	86,523	-
Instructional Staff	-	6,600
School Administration	281,791	18,000
Operation/Maintenance	160,222	12,712
Subtotal	\$2,771,193	\$90,800
Total		\$2,861,993

REUNION ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 666	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	1,887,391	51,625
Special Education	-	-
Vocational Education	-	-
Co-curricular Education/Activity	468	-
Full-Day Kinder	457,577	500
Other Education	-	500
Students	97,448	-
Instructional Staff	-	-
School Administration	315,788	28,295
Operation/Maintenance	132,250	11,621
Subtotal	\$2,890,922	\$92,541
Total		\$2,983,463

SCHOOL BUDGETS (continued)

OVERLAND TRAIL MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 627	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,095,213	101,597
Special Education	-	-
Vocational Education	660	-
Co-curricular Education/Activity	40,626	-
Other Education	-	-
Students	91,301	1,250
Instructional Staff	29,976	8,250
School Administration	348,570	18,270
Operation/Maintenance	200,747	17,000
Subtotal	\$2,807,093	\$146,367
Total		\$2,953,460

VIKAN MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 634	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,264,106	79,453
Special Education	-	400
Vocational Education	-	-
Co-curricular Education/Activity	38,103	-
Other Education	-	-
Students	95,473	-
Instructional Staff	42,654	4,350
School Administration	394,303	14,010
Operation/Maintenance	139,169	16,315
Subtotal	\$2,973,808	\$114,528
Total		\$3,088,336

SCHOOL BUDGETS (continued)

PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 651	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	1,684,792	28,650
Special Education	16,551	1,000
Vocational Education	9,000	3,000
Co-curricular Education/Activity	41,102	-
Other Education	-	4,000
Students	182,846	2,000
Instructional Staff	89,022	10,200
School Administration	466,653	35,994
Operation/Maintenance	275,441	24,882
Subtotal	\$2,765,407	\$109,726
Total		\$2,875,133

STUART MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 796	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,308,643	19,700
Special Education	-	-
Vocational Education	4,550	-
Co-curricular Education/Activity	38,770	-
Other Education	-	15,000
Students	97,706	500
Instructional Staff	31,071	6,500
School Administration	457,492	60,275
Operation/Maintenance	272,630	27,273
Subtotal	\$3,210,862	\$129,248
Total		\$3,340,110

SCHOOL BUDGETS (continued)

QUIST MIDDLE SCHOOL

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 714	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,089,477	55,654
Special Education	-	-
Vocational Education	-	-
Co-curricular Education/Activity	38,999	-
Other Education	-	9,500
Students	86,692	2,400
Instructional Staff	25,853	9,200
School Administration	371,530	27,600
Operation/Maintenance	38,539	1,500
Subtotal	\$2,651,090	\$105,854
Total		\$2,756,944

BRIGHTON HIGH SCHOOL

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 1,845	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	6,069,451	147,493
Special Education	242	2,500
Vocational Education	812,730	75,950
Co-curricular Education/Activity	361,975	-
Other Education	-	1,500
Students	480,605	30,000
Instructional Staff	115,263	10,325
School Administration	1,176,551	78,175
Operation/Maintenance	619,333	49,950
Subtotal	\$9,636,150	\$395,893
Total		\$10,032,043

SCHOOL BUDGETS (continued)

PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 1,854	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	5,827,259	159,443
Special Education	-	3,000
Vocational Education	832,974	38,500
Co-curricular Education/Activity	302,832	-
Other Education	-	-
Students	512,588	30,000
Instructional Staff	114,676	3,000
School Administration	1,427,006	89,600
Operation/Maintenance	578,242	50,060
Subtotal	\$9,595,577	\$373,603
Total		\$9,969,180

BRIGHTON HERITAGE ACADEMY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 141	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	669,189	19,700
Special Education	-	100
Vocational Education	-	-
Co-curricular Education/Activity	-	-
Other Education	-	-
Students	125,933	-
Instructional Staff	-	700
School Administration	231,962	2,522
Operation/Maintenance	138,321	7,954
Subtotal	\$1,165,405	\$30,976
Total		\$1,196,381

SCHOOL BUDGETS (continued)

BRIDGE

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 52	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	197,021	60,000
Special Education	-	-
Vocational Education	-	-
Co-curricular Education/Activity	-	-
Other Education	-	-
Students	-	-
Instructional Staff	-	-
School Administration	-	-
Operation/Maintenance	-	-
Subtotal	\$197,021	\$60,000
Total		\$257,021

RIVERDALE RIDGE HIGH SCHOOL

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 850	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	2,314,877	27,500
Special Education	-	-
Vocational Education	384,758	4,500
Co-curricular Education/Activity	316,690	-
Other Education	-	4,000
Students	169,586	28,000
Instructional Staff	25,851	7,000
School Administration	580,715	93,170
Operation/Maintenance	535,128	48,541
Subtotal	\$4,327,605	\$212,711
Total		\$4,540,316

SCHOOL BUDGETS (continued)

BOLT

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



Budgeted Enrollment: 63	RESOURCE ALLOCATION	
	DISTRICT	SCHOOL
Regular Education	341,486	10,395
Special Education	-	-
Vocational Education	-	-
Co-curricular Education/Activity	-	-
Other Education	-	-
Students	73,683	-
Instructional Staff	-	-
School Administration	195,253	-
Operation/Maintenance	-	-
Subtotal	\$610,422	\$10,395
Total		\$620,817

INFORMATIONAL SECTION



GLOSSARY

Adams County Youth Services Center (AYSC) A state-operated, 30-bed juvenile detention facility serving youth ages 10-17. Educational services are provided on site by School District 27J teachers.

Adopted Budget The budget amounts and document originally approved by the Board of Education at the beginning of the budget year which consolidates all beginning-of-the-year operating appropriations.

Allocation A part of a lump-sum appropriation which is designated for expenditure for special purposes, activities, or objects.

Amended Budget The budget which includes changes to the Adopted Budget that are approved by the Board of Education and transfer within the authority of management.

Appropriation A specific amount of money authorized by the Board of Education for the purchase of goods and services. This represents the annual spending plan for the school district.

Audit An examination conducted by an outside accountant, or firm, of the utilization of the District's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used within governing regulations.

Bond A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. This is associated only with costs for capital facilities.

Budget An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent. This is a preplan to the appropriation and is used by the district in establishing annual millage rates.

Budget Stabilization Factor A calculation tool adopted by the state's General Assembly in fiscal year 2010-2011 that allows the state to reduce program funding within the current laws in order to balance their budget.

Career & Technical Education (CTE) Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

Cash in Lieu of Land Money received from the City of Brighton comes from an intergovernmental agreement that charges nonresidential developers or residential builders as part of their building permit fees for a fair market contribution in lieu of land dedicated to the School District. The District will use all funds it receives for the acquisition, planning, and development or expansion of school sites within its boundaries.

Colorado Department of Education (CDE) State agency overseeing Colorado preschool-12th grade public education, adult literacy programs, and state libraries.

Colorado Preschool Program (CPP) A state-funded early childhood education program that provides the opportunity for eligible children to attend half-day or full-day preschool.

Debt Service The payment of principal and interest on borrowed funds such as bonds.

Education Services Center (ESC) The central administrative offices of the District.

English Language Proficiency Act (ELPA) A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Fiscal Year Any period of 12 consecutive months designated as the budget year. The school district's budget year begins July 1 and ends June 30.

Fund A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance The fund equity of a government fund, which is the difference between governmental fund assets and liabilities. They are classified as non-spendable, restricted, committed, assigned and unassigned which depicts the relative strength of the spending constraints placed on the purposes for which resources can be used.

GLOSSARY (continued)

Grant A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

High School Initiative The District's strategic plan to provide more staff (i.e. lower the student-to-teacher ratio) in all high schools to support achievement of new graduation requirements.

IDEA B A federal grant program governed by The Individuals with Disabilities Education Act providing free and appropriate educational services to children with disabilities.

Medicaid A health program which provides benefits to eligible low-income adults, children, pregnant women, elderly adults, and people with disabilities. Medicaid is jointly funded by a federal-state partnership and administered by states according to federal requirements.

Mill Levy The tax rate on real property per thousand dollars of assessed property value.

Mill Levy Override The process of districts raising additional property tax revenues by additional mill levy with voter approval.

Object The account code within the chart of accounts used to classify type of expenditures salaries, benefits, purchased services, supplies, property, and other.

Per-Pupil Funding The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

Property Tax The general property tax is levied on land and buildings located within the school district. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

Purchased Services Purchased Services include contracted services, utilities, staff training, maintenance, and repair items, and legal services that are not otherwise on the District's payroll.

Salaries and Wages Payments made to district employees for work performed.

Specific Ownership Tax (SOT) An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, on which tax is computed in accordance with state schedules applicable to each sale of personal property.

Source The account code within the chart of accounts used to classify type of revenues local, intermediate, state, federal, and other.

Supplies and Materials Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

Title A federal grant program that provides financial assistance to educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Total Program Funding The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

Transfer Money that is taken from one fund under the control of the Board of Education and added to another fund under the Board's control.

DEPARTMENT OF FINANCE

School District 27J

18551 E. 160th Avenue Brighton, CO 80601

