



Adams 14

Preliminary Budget

Adams County School District 14

5291 East 60th Avenue
Commerce City, CO 80022

RESOLUTION NUMBER 18-005

**BOARD OF EDUCATION
ADAMS COUNTY SCHOOL DISTRICT 14**

APPRORIATION RESOLUTION

WHEREAS: The Board of Education and the administrative staff of Adams County School District 14 of Adams County and the State of Colorado has duly adopted official budgets for the ensuing fiscal year beginning July 1, 2018, and ending June 30, 2019, as required by law; and

WHEREAS: said Board of Education will adopt in December 2018, a resolution certifying the mill levy rates, which will identify the amount of money to collect from ad valorem property taxes in 2019; and

WHEREAS: Colorado Revised State Statute 22-44-110 provides that after the adoption of the budget the Board of Education may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted; and

WHEREAS: said Board of Education is required by law to adopt a resolution appropriating the monies to be expended during such ensuing fiscal year in each fund.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF ADAMS COUNTY SCHOOL DISTRICT 14 IN ADAMS COUNTY AND THE STATE OF COLORADO that the amounts in the following schedule be appropriated to each fund as specified in the "Adopted Budget" for the ensuing fiscal year beginning July 1, 2018, and ending June 30, 2019.

General Fund	\$ 67,533,368
General Fund - Reserves	<u>20,339,736</u>
Total General Fund	87,873,104
General Fund - Risk Sub Reserve	1,885,039
Government Designated Purpose Grants Fund	14,346,993
Nutrition Services Fund	3,956,635
Athletic Special Fund	763,226
Fee Supported Fund	541,617
Bond redemption Fund	6,485,731
Capital Reserve Fund	37,532,405
Total Appropriation All Funds	\$ 153,384,750

President, Board of Education

ATTEST: _____
Secretary, Board of Education

DATE: June 26, 2018



Adams County School district 14

GOVERNMENTAL FUNDS

Most governmental functions are typically financed through these funds. The funds included in this category are:

- General Fund

- Special Revenue Funds
 - Nutrition Services
 - Designated Fund
 - Student Athletic
 - Fee Supported Fund

- Debt Service Fund
 - Bond Redemption

- Capital Projects Fund
 - Capital Reserve Fund



GENERAL FUND

As the District's major operating fund, The General Fund accounts for ordinary operating expenditures financed by property taxes, state equalization payments, service charges and other resources.

The fund includes all resources and expenditures not legally or properly accounted for in other funds. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to Colorado Revised Statutes. It is the most significant fund in relation to the District's overall operation.

**Adams County School District 14
Analysis of Ending Fund Balance
As of March 31, 2018**

Beginning Fund Balance July 1, 2017

Non-Spendable	315,129
TABOR reserve	2,297,229
Restricted Self Insurance	4,000,000
Contingency - 5% Per Board Policy	3,058,609
Carryover	-
CPP	243,827
Undesignated	<u>7,446,016</u>

Total Beginning Fund Balance		17,370,810
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Estimated 17-18 Revenues	64,805,223	
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Estimated 17-18 Expenditures	61,836,297	
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Change in Fund balance		2,968,926
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Estimated Ending Fund Balance June 30, 2018

Non-Spendable	315,129
TABOR reserve	2,297,229
Restricted Self Insurance	-
Contingency - 5% Per Board Policy	3,100,934
Carryover	-
CPP	310,000
Undesignated	<u>14,316,444</u>

		20,339,736
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Adams County School District 14
GENERAL FUND
Schedule of Revenue, Expenditures and Fund Reserve
Fiscal Year 2014-2015 - 2018-2019

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Est Actual	2018-2019 Proposed Budget
BEGINNING FUND BALANCE	\$ 9,111,430	9,212,854	\$ 13,846,677	\$ 17,370,810	\$ 20,339,736
LOCAL SUPPORT					
Property Taxes Current	19,620,958	22,145,989	21,126,181	22,578,015	23,440,155
Specific Ownership Tax	2,330,239	2,419,465	2,469,691	2,551,729	2,401,808
Other Local	1,057,130	670,127	649,794	926,937	750,616
STATE SUPPORT					
Net State Equalization	33,156,262	35,394,708	35,987,629	37,788,184	33,006,395
State Categorical	2,556,372	2,754,365	2,447,014	2,600,000	2,409,097
FEDERAL SUPPORT					
Federal Revenue	2,679,175	2,660,849	3,105,282	2,934,979	2,600,000
OTHER SUPPORT					
Tuition & Fees	180,654	93,506	-	-	-
Transfer out to Other Funds	(381,000)	(684,200)	(1,020,000)	(4,820,000)	(934,000)
Earnings on Investments	6,318	33,948	130,726	245,379	280,000
TOTAL REVENUE	61,206,108	65,488,757	64,896,317	64,805,223	63,954,071
TOTAL AVAILABLE RESOURCES	70,317,538	74,701,611	78,742,994	82,176,033	84,293,807
EXPENDITURES					
Employee Salaries	40,164,148	40,752,460	39,908,730	40,203,408	43,746,926
Employee Benefits	11,951,806	12,125,359	12,229,634	12,456,039	13,823,778
Purchased Services	4,258,048	3,833,558	2,337,552	2,161,596	2,643,138
Supplies & Materials	2,080,196	1,728,712	4,253,827	3,223,318	4,064,653
Utilities	1,807,735	1,630,051	1,868,016	1,821,898	1,962,538
Property & Equipment	821,243	660,431	639,345	841,964	510,150
Other Expenditures	21,508	124,363	135,080	1,128,074	782,185
TOTAL EXPENDITURES	61,104,684	60,854,934	61,372,184	61,836,297	67,533,368
RESERVES DESIGNATED					
Nonspendable Fund Balance - Inventory	91,848	170,345	315,129	315,129	315,129
TABOR Reserve	4,018,217	2,553,486	2,297,229	2,297,229	2,297,229
Restricted for Self Insurance	-	-	4,000,000	-	-
Contingency - 5% per Board Policy	3,329,238	3,626,251	3,068,609	3,100,934	3,376,668
Carryover	154,006	-	-	-	-
Colorado Preschool Program	-	58,827	243,827	310,000	310,000
Undesignated	1,619,545	7,437,768	7,446,016	14,316,444	10,461,413
TOTAL RESERVES	\$ 9,212,854	\$ 13,846,677	\$ 17,370,810	\$ 20,339,736	\$ 16,760,439

Adams County School District 14
GENERAL FUND
Summary of Revenue
Fiscal Year 2014-2015 To 2018-2019

DESCRIPTION	Audited Revenues		
	2014-2015 Actual	2015-2016 Actual	2016-17 Actual
LOCAL SOURCES			
1110 Property Taxes Current	\$ 15,100,947	\$ 17,668,003	\$ 16,236,181
1110 Property Taxes Override (Referendum)	4,890,000	4,890,000	4,890,000
1141 Property Taxes Abatement Levy	(369,989)	(412,014)	26,219
Total Property Tax Revenue	19,620,958	22,145,989	21,152,400
1120 Specific Ownership Tax - In Formula	1,165,119	1,209,733	1,234,846
1120 Specific Ownership Tax - Not in Formula	1,165,120	1,209,732	1,234,846
1310 Preschool Tuition	180,654	93,506	-
1311 Summer School Tuition	-	-	-
1510 Investment Interest	6,318	33,948	130,726
1851 Charter School Services	-	-	-
1900 E-Rate Revenue	92,978	65,526	44,253
1900 Facility Usage	39,192	-	-
1900 Miscellaneous Revenue	144,870	109,212	132,509
1930 Sale of Fixed Assets	-	-	-
1972 Grant Indirect Costs	440,287	436,507	391,873
1972 Nutrition Services - Indirect Cost	274,840	-	-
2050 Payments in Lieu of Taxes	64,963	58,882	54,941
TOTAL LOCAL REVENUE SOURCES	23,195,299	25,363,035	24,376,394
STATE SOURCES			
3110 Revenue State Equalization	36,011,262	38,469,708	38,762,629
Less: Allocation to Capital Reserve and Risk Mgmt.	(2,855,000)	(3,075,000)	(2,775,000)
3110 Net State Equalization	33,156,262	35,394,708	35,987,629
3120 Career & Technical Education	145,976	221,264	89,792
3130 ECEA	1,549,382	1,532,900	1,438,929
3140 ELPA	381,488	504,377	460,537
3160 Transportation	479,526	495,824	457,755
TOTAL STATE REVENUE SOURCES	35,712,634	38,149,073	38,434,642
FEDERAL SOURCES			
4000 Impact Aid Public Law 874	2,679,175	2,660,849	3,105,282
4000 Department of Defense (JROTC)	-	-	-
4020 Food Care Program - Preschool	-	-	-
TOTAL FEDERAL REVENUE SOURCES	2,679,175	2,660,849	3,105,282
SUBSIDIES TO OTHER FUNDS			
5223 Transfer to Athletics & Activities Fund	(381,000)	(575,000)	(664,000)
5229 Transfer to Fee Supported Fund	-	(109,200)	(356,000)
TOTAL SUBSIDIES TO OTHER FUNDS	(381,000)	(684,200)	(1,020,000)
TOTAL REVENUES	\$ 61,206,108	\$ 65,488,757	\$ 64,896,318

Adams County School District 14
GENERAL FUND
Summary of Revenue
Fiscal Year 2014-2015 To 2018-2019

Budget		DESCRIPTION
2017-18 Budget	2018-19 Budget	
LOCAL SOURCES		
\$ 16,386,952	\$ 18,520,155	1110 Property Taxes Current
4,890,000	4,890,000	1110 Property Taxes Override (Referendum)
55,000	30,000	1141 Property Taxes Abatement Levy
21,331,952	23,440,155	Total Property Tax Revenue
1,501,808	1,501,808	1120 Specific Ownership Tax - In Formula
900,000	900,000	1120 Specific Ownership Tax - Not in Formula
-	-	1310 Preschool Tuition
55,000	280,000	1510 Investment Interest
-	-	1851 Charter School Services
45,000	45,000	1900 E-Rate Revenue
-	-	1900 Facility Usage
113,840	123,500	1900 Miscellaneous Revenue
-	-	1930 Sale of Fixed Assets
325,000	527,116	1972 Grant Indirect Costs
-	-	1972 Nutrition Services - Indirect Cost
55,000	55,000	2050 Payments in Lieu of Taxes
24,327,600	26,872,579	TOTAL LOCAL REVENUE SOURCES
STATE SOURCES		
39,533,148	40,790,802	3110 Revenue State Equalization
(3,925,000)	(7,784,407)	Less: Allocation to Capital Reserve and Risk Mgmt.
35,608,148	33,006,395	3110 Net State Equalization
150,000	100,000	3120 Career & Technical Education
1,284,000	1,375,057	3130 ECEA
511,710	459,034	3140 ELPA
476,000	475,006	3160 Transportation
38,029,858	35,415,492	TOTAL STATE REVENUE SOURCES
FEDERAL SOURCES		
2,300,000	2,600,000	4000 Impact Aid Public Law 874
-	-	4000 Department of Defense (JROTC)
-	-	4020 Food Care Program - Preschool
2,300,000	2,600,000	TOTAL FEDERAL REVENUE SOURCES
SUBSIDIES TO OTHER FUNDS		
(664,000)	(634,000)	5223 Transfer to Athletics & Activities Fund
(231,000)	(300,000)	5229 Transfer to Fee Supported Fund
(895,000)	(934,000)	TOTAL SUBSIDIES TO OTHER FUNDS
\$ 63,762,458	\$ 63,954,071	TOTAL REVENUES

Adams County School District No 14
GENERAL FUND
Schedule of Resource Changes
Proposed Budget - Fiscal Year 2018-2019

Description	FY 2017-18 Adopted Budget	FY 2017-18 Est Actual	Change	FY 2018-2019 Budget
LOCAL SOURCES				
1110 Property Taxes Current	\$ 16,386,952	17,741,175	778,980	18,520,155
1110 Property Taxes Override (Referendum)	4,890,000	4,890,000	-	4,890,000
1141 Property Taxes Abatement Levy	55,000	75,000	(45,000)	30,000
Total Property Tax Revenue	21,331,952	22,706,175	733,980	23,440,155
1120 Specific Ownership Tax - In Formula	1,501,808	1,501,808	-	1,501,808
1120 Specific Ownership Tax - Not in Formula	900,000	956,520	(56,520)	900,000
1310 Preschool Tuition	-	-	-	-
1310 STARS Tuition	-	-	-	-
1510 Investment Interest	55,000	245,379	34,621	280,000
1900 E-Rate Revenue	45,000	43,173	1,827	45,000
1900 Facility Usage	-	-	-	-
1900 Miscellaneous Revenue	113,840	130,406	(6,906)	123,500
1930 Sale of Fixed Assets	-	-	-	-
1972 Grant Indirect Costs	325,000	518,174	8,942	527,116
1972 Nutrition Services - Indirect Cost	-	-	-	-
2050 Payments in Lieu of Taxes	55,000	63,610	-	55,000
TOTAL LOCAL REVENUE SOURCES	24,327,600	26,165,245	715,944	26,872,579
STATE SOURCES				
3110 Revenue State Equalization	39,533,148	38,139,155	2,651,647	40,790,802
Less: Allocation to Capital Reserve and Risk Management	(3,925,000)	(3,925,000)	(3,859,407)	(7,784,407)
3110 Net State Equalization	35,608,148	34,214,155	(1,207,760)	33,006,395
3120 Career & Technical Education	150,000	100,046	(46)	100,000
3130 ECEA	1,284,000	1,211,564	163,493	1,375,057
3140 ELPA	511,710	443,939	15,095	459,034
3160 Transportation	476,000	477,634	(2,628)	475,006
TOTAL STATE REVENUE SOURCES	38,029,858	36,447,338	(1,031,846)	35,415,492
FEDERAL SOURCES				
4000 Impact Aid Public Law 874	2,300,000	2,934,979	(334,979)	2,600,000
4000 Department of Defense (JROTC)	-	-	-	-
4020 Food Care Program - Preschool	-	-	-	-
TOTAL FEDERAL REVENUE SOURCES	2,300,000	2,934,979	(334,979)	2,600,000
SUBSIDIES TO OTHER FUNDS				
5200 Transfer to Other Funds	(895,000)	(895,000)	(39,000)	(934,000)
TOTAL SUBSIDIES TO OTHER FUNDS	(895,000)	(895,000)	(39,000)	(934,000)
TOTAL REVENUES	\$ 63,762,458	64,652,562	(689,881)	63,954,071

GENERAL FUND (continued)

Risk Related Activities Sub Fund

The Risk Management sub-fund is used to maintain a self-balancing set of records for insurance reserve requirements.

Risk sub-fund appropriations are not included in General Fund appropriations.

GENERAL FUND (continued)

RISK MANAGEMENT ACTIVITIES SUB-FUND

The Risk Management Fund is used to account for the resources to self-insure a portion of the District's liability, property and workers' compensation insurance needs, and provide overall risk management activities for the District. Funding is provided for:

- Property Insurance
- Liability
- Workers Compensation
- Safety Programs and Training throughout the District

The majority of expenses in this fund are premiums paid to Colorado School District Self Insurance Pool (CSDSIP) for property liability type insurance. Additionally premiums are paid to Pinnacle Insurance for Workers Compensation Coverage. Expenditures for the Risk Management Fund continue to increase as the District continues to resolve several liability claims. Insurance is by a transfer from the General Fund.

For Fiscal Year 2018-19 the General Fund will transfer \$1,625,000 into the Risk Management Fund to cover anticipated expenditures of \$1,885,039. The increase to the fund is due to an accounting change reporting the Risk Manager's salaries and benefits in the Risk Management Fund where previously they were reported in the General Fund.

Adams County School District No. 14
Risk Management - Sub Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

	Audited Expenditures		
	2014-15 Actual	2015-16 Actual	2016-17 Actual
BEGINNING FUND BALANCE	\$ 954,439	\$ 1,393,070	\$ 605,962
REVENUES			
Local Sources			
Claims Revenue	8,491	4,621	-
Total Revenue	<u>8,491</u>	<u>4,621</u>	<u>-</u>
OTHER FINANCING SOURCES			
Transfers In	<u>1,555,000</u>	<u>325,000</u>	<u>1,425,000</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>1,563,491</u>	<u>329,621</u>	<u>1,425,000</u>
TOTAL AVAILABLE RESOURCES	<u>2,517,930</u>	<u>1,722,691</u>	<u>2,030,962</u>
EXPENDITURES			
Salaries	-	-	91,504
Benefits	-	-	27,456
Purchase Services	1,124,860	1,116,729	1,313,348
Supplies and Materials	-	-	-
Other Expense	-	-	-
Total Expenditures	<u>1,124,860</u>	<u>1,116,729</u>	<u>1,432,308</u>
TOTAL RESOURCES APPROPRIATED	<u>1,124,860</u>	<u>1,116,729</u>	<u>1,432,308</u>
ENDING FUND BALANCE	<u>1,393,070</u>	<u>605,962</u>	<u>598,654</u>
TOTAL APPROPRIATION AND FUND BALANCE	<u>\$ 2,517,930</u>	<u>\$ 1,722,691</u>	<u>\$ 2,030,962</u>

Adams County School District No. 14
Risk Management - Sub Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Budget				
2017-18 Budget	2017-18 Est. Actual	Change	2018-19 Budget	
\$ 598,654	598,654	\$ 225,500	\$ 824,154	BEGINNING FUND BALANCE
				REVENUES
				Local Sources
10,000	500	-	10,000	Claims Revenue
10,000	500	-	10,000	Total Revenue
				OTHER FINANCING SOURCES
1,725,000	1,725,000	(100,000)	1,625,000	Transfers In
1,735,000	1,725,500	(100,000)	1,635,000	TOTAL REVENUES AND OTHER FINANCING SOURCES
2,333,654	2,324,154	125,500	2,459,154	TOTAL AVAILABLE RESOURCES
				EXPENDITURES
92,406	-	(92,406)		Salaries
32,281	-	(32,281)		Benefits
1,610,313	1,500,000	274,726	1,885,039	Purchase Services
-	-	-	-	Supplies and Materials
-	-	-	-	Other Expense
1,735,000	1,500,000	150,039	1,885,039	Total Expenditures
1,735,000	1,500,000	150,039	1,885,039	TOTAL RESOURCES APPROPRIATED
598,654	824,154	(24,539)	574,115	ENDING FUND BALANCE
\$ 2,333,654	\$ 2,324,154	\$ 125,500	\$ 2,459,154	TOTAL APPROPRIATION AND FUND BALANCE

SPECIAL REVENUE FUNDS

Special Revenue Funds, other than expendable trusts or funds for major capital projects, account for the proceeds of specific revenue sources. Expenditures from these funds are legally restricted to the fund's specific purposes.

- Nutritional Services
- Designated Purpose Grant Funds
- Athletic Fund
- Fee Supported Fund

Adams County School District No. 14
Special Revenue Funds
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Special Revenue Funds					
	Nutrition Services	Government Designated Purpose	Student Athletic Activity	Fee Supported	Total
BEGINNING FUND BALANCE	\$ 930,202	\$ -	\$ 85,308	\$ 167,586	\$ 1,183,096
REVENUES					
Local Sources					
Charges for Services	214,000	-	45,000	236,600	495,600
Investment Earnings	-	-	-	-	-
Local Grants	-	155,000	-	-	155,000
State Sources					
State Grants	67,800	3,928,800	-	-	3,996,600
Federal Sources					
Federal Grants	2,900,000	10,263,193	-	-	13,163,193
Donated Commodities	250,000	-	-	-	250,000
TOTAL REVENUE	3,431,800	14,346,993	45,000	236,600	18,060,393
OTHER FINANCING SOURCES					
Transfers In	-	-	634,000	300,000	934,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,431,800	14,346,993	679,000	536,600	18,994,393
TOTAL AVAILABLE RESOURCES	4,362,002	14,346,993	764,308	704,186	20,177,489
EXPENDITURES					
Employee Salaries	1,337,850	5,081,982	475,284	351,337	7,246,453
Employee Benefits	624,315	1,483,438	73,070	98,374.45	2,279,197
Purchased Services	70,850	2,604,962	84,150	58,000	2,817,962
Supplies & Materials	1,880,625	845,372	20,000	71,600	2,817,597
Utilities	-	-	110,722	-	110,722
Property & Equipment	-	1,726,278	-	-	1,726,278
Debt Services	-	-	-	-	-
Other Expenditures	42,995	2,604,962	-	(37,695)	2,610,262
TOTAL RESOURCES APPROPRIATED	3,956,635	14,346,993	763,226	541,617	19,608,470
ENDING FUND BALANCE	405,367	-	1,082	162,570	569,019
TOTAL APPROPRIATION AND FUND BALANCE	\$ 4,362,002	\$ 14,346,993	\$ 764,308	\$ 704,186	\$ 20,177,489

NUTRITIONAL SERVICES FUND

Prior to Fiscal Year 2014-15, the Food Service Fund used a proprietary (commercial type) accounting basis that included the charging of depreciation expense. Beginning in Fiscal Year 2014-15. Per the Colorado Department of Education (CDE), the Food Service Fund was designated as a Special Revenue Fund. This fund accounts for all financial activities associated with the District school breakfast, lunch, snack, summer food service and fresh fruit and vegetable grant programs. The program operates on a financially self-funded basis. Food Service accounts for operations that are financed and operated in a manner similar to private customers, sets measurable goals, and maintains a philosophy of customer service in dealing with students, parents, school staff, and the community.

With a Free and Reduced rate over 80 percent the Board of Education believes that every student will be offered a free breakfast and lunch regardless of their free and reduced status. The Board of Education believes that for many of our students the meals they receive at school may be the only meal available to many of our students. The decision to provide meals to all students has taken a financial burden on the fund, but the Nutritional Services Fund continues to be self-supporting. However, with rising food costs and increased demand from the US Department of Agriculture the Board will continue monitoring its ability to offer free food for all students in the future. For the Fiscal Year 2018-19 the Fund will spend approximately \$3,956,635. This is an increase of \$475,806 over the 2017-18 budget.

Focus Areas for Food Service

- Provide healthy and nutritious meals to enhance student learning.
- Continue to focus on operation efficiencies and consistency throughout our 14 Nutrition Programs.
- Continue to assist schools to conform and comply with USDA Reauthorization Acts as they are released and Authorized Personnel in School Kitchens Superintendent policy.
- Provide Opportunities and resources to assist in teaching students healthy behaviors and contribute to the overall learning environment.

Adams County School District No. 14
Nutrition Services Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

	Audited Expenditures		
	2014-15 Actual	2015-16 Actual	2016-17 Actual
BEGINNING FUND BALANCE	\$ 1,386,395	\$ 557,470	\$ 733,260
REVENUES			
Local Sources			
Charges for Services	106,372	110,499	67,622
Investment Earnings	373	-	-
Loss on Disposal of Capital Assets	-	-	-
State Sources			
State Grants	63,217	69,385	69,480
Federal Sources			
Federal Reimbursement	3,128,995	3,502,210	3,428,720
Donated Commodities	182,095	266,894	219,000
Contributed Capital	-	-	-
TOTAL REVENUE	<u>3,481,052</u>	<u>3,948,988</u>	<u>3,784,822</u>
TOTAL AVAILABLE RESOURCES	<u>4,867,447</u>	<u>4,506,458</u>	<u>4,518,082</u>
EXPENDITURES			
Salaries	1,251,789	1,311,447	1,296,158
Benefits	451,315	437,054	461,293
Purchased Services	114,743	110,435	56,420
Supplies and Materials	2,104,200	1,900,664	1,767,692
Other Expenses	<u>387,930</u>	<u>13,598</u>	<u>9,488</u>
TOTAL RESOURCES APPROPRIATED	<u>4,309,977</u>	<u>3,773,198</u>	<u>3,591,051</u>
ENDING FUND BALANCE	<u>557,470</u>	<u>733,260</u>	<u>927,031</u>
TOTAL APPROPRIATION AND FUND BALANCE	<u>\$ 4,867,447</u>	<u>\$ 4,506,458</u>	<u>\$ 4,518,082</u>

* Fund Balance was restated as the Nutritional Services Fund was switched from an Enterprise Fund to a Special Revenue Fund

Adams County School District No. 14
Nutrition Services Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Budget			
2017-18 Budget	2017-18 Est Actual	Change	2018-19 Budget
\$ 927,031	\$ 927,031	\$ 3,171	\$ 930,202
BEGINNING FUND BALANCE			
REVENUES			
			Local Sources
59,000	100,000	114,000	Charges for Services
-	-	-	Investment Earnings
-	-	-	Loss on Disposal of Capital Assets
		-	State Sources
67,700	65,000	2,800	State Grants
		-	Federal Sources
3,100,000	3,100,000	(200,000)	Federal Reimbursement
219,000	219,000	31,000	Donated Commodities
-	-	-	Contributed Capital
<u>3,445,700</u>	<u>3,484,000</u>	<u>(52,200)</u>	<u>3,431,800</u>
TOTAL REVENUE			
<u>4,372,731</u>	<u>4,411,031</u>	<u>(49,029)</u>	<u>4,362,002</u>
TOTAL AVAILABLE RESOURCES			
EXPENDITURES			
1,331,780	1,250,000	87,850	Salaries
497,677	450,000	174,315	Benefits
71,100	71,100	(250)	Purchased Services
1,990,000	1,700,000	180,625	Supplies and Materials
11,700	9,729	33,266	Other Expenses
<u>3,902,257</u>	<u>3,480,829</u>	<u>475,806</u>	<u>3,956,635</u>
TOTAL RESOURCES APPROPRIATED			
<u>470,474</u>	<u>930,202</u>	<u>(524,835)</u>	<u>405,367</u>
ENDING FUND BALANCE			
TOTAL APPROPRIATION AND			
<u>\$ 4,372,731</u>	<u>\$ 4,411,031</u>	<u>\$ (49,029)</u>	<u>\$ 4,362,002</u>
FUND BALANCE			

GOVERNMENT DESIGNATED PURPOSE GRANTS FUND

The Governmental Designated Purpose Grants Fund is provided to maintain a separate accounting for fully funded federal and state grant programs. These programs are restricted as to the type of expenditures for which they may be used and normally have a different fiscal period than that of the district, which may leave some resources available for use in the next fiscal year. Their grant funds supplement the regular District educational programs.

The total Fiscal Year 2018-19 Grant Fund Budget of \$14.34 million is an increase of \$2.71 million from last year's budget.

State Grants

English Language Proficiency Act (ELPA)

The ELPA Program is a categorical program that supports the requirement to provide an evidence-based English language proficiency program for all English learners. The ELPA Program provides funding intended to offset the cost of educating English learners. This goal of the program is to increase the English language proficiency and academic performance of English learners.

Colorado Reading To Ensure Academic Development Act (READ Act)

The READ Act focuses on early literacy development for all students and especially for students at risk for not achieving third grade reading proficiency. It focuses on kindergarten through third grade (K-3) literacy development, literacy assessment and individual READ plans for students identified with a significant reading deficiency.

School Counselor Corps Grant Program (SCCGP)

The purpose of this program is to increase the availability of effective school based counseling within secondary schools and is awarded on a competitive basis to those eligible school district. Grant funds are also used to increase the level of school counseling services provided to improve the graduation rate and increase the percentage of students who appropriately prepare for, apply to and continue into postsecondary education.

School to Work Alliance Program (SWAP)

The purpose of the SWAP program is to provide a wide range of services designed to help students with disabilities prepare for and engage in gainful employment consistent with their strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice. Eligible students are those who have a physical or mental impairment that results in a substantial impediment to employment, who can benefit from vocational rehabilitation services for employment and who require these services.

Federal Grants

Carl D. Perkins Career and Technical education Act (Perkins)

Perkins funds are made available to develop more fully the academic, career and technical skills of secondary and postsecondary students who elect to enroll in CTE programs. Funds assist in offering programs to develop the academic, vocational, and technical skills of students in high school. Funds from this program are designed to improve career-technical education programs and ensure access to students who are members of populations with special needs.

Individuals with Disabilities Education Act (IDEA)

IDEA Part B and Part C grants represent the federal government's assistance to local education institutes in meeting the excess costs of providing special education and related services to children with disabilities. Funds under this program are combined with state and local funds to provide a Free Appropriate Public Education (FAPE) to children with disabilities that is tailored to their individual needs. Children and youth (ages 3-21) receive special education and related services under IDEA Part B. Infants and toddlers with disabilities (birth-2) and their families receive early intervention services under IDEA Part C.

Medicaid

The Medicaid reimbursement program allows school districts to seek partial reimbursement from Medicaid for providing qualifying health related services to students. Districts are required to use reimbursement funds for additional or enhanced health and health related services to all students. Funds are also used to increase the District's outreach to uninsured students and families and to provide assistance with access to health care.

Title Programs

Title I, Part A: Improving the Academic Achievement of the Disadvantaged

Provides resources to help ensure that all children have the opportunity to receive a quality education, resulting in their attainment of high academic standards. Title I programs work to address the needs of a school's lowest performing students and those students found to be at most risk for not meeting state academic standards.

Title I, Part C: Education of Migratory Children the Migrant Education Program (MEP)

Provides supplemental support to eligible migrant children and youth. The purpose of the program is to ensure that migratory children are not penalized in any manner by disparities among curriculum, graduation requirements, academic content and student academic achievement standards, and ensure that migratory children are provided with appropriate educational services and opportunities so they can succeed in school and graduate from high school being postsecondary education or employment ready.

Title II, Part A: Improving Teacher Quality

Provides resources to increase student academic achievement by improving teacher and principal quality. This includes providing additional professional development to increase the number of highly qualified teachers in classrooms, improve the skills of principals and assistant principals in schools, and increase the effectiveness of teachers and principals. Funding also supports the development and implementation of strategies to recruit, hire, and retain high quality teachers and principals, as well as providing class size reductions.

Title III, Part A: Language Instruction for Limited English Proficient and Immigrant Student

Designed to improve and enhance the education of English language learners (ELLs) in becoming proficient in English, as well as meeting challenging state academic content and student academic achievement standards. Title III also addresses the need for family literacy, providing English language instruction for parents and preschool-age children.

Adams County School District No. 14
Government Designated Purpose Grants Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

	Federal CFDA Number	Audit Expenditures		
		2014-15 Actual	2015-16 Actual	2016-17 Actual
BEGINNING FUND BALANCE		\$ -	\$ -	\$ -
REVENUES				
Title I	84.010	2,230,347	2,437,508	2,129,042
Title I - School Improvement	84.010A	206,980	89,547	158,060
Title II Part A - Teacher Quality	84.367	362,159	306,062	345,361
Title III Part A - ELL	84.365	229,985	191,000	176,764
Title VI-B - Special Education	84.027	1,426,147	1,448,317	1,015,837
Title X - McKinney Vento	84.196A	24,389	38,864	22,683
Tiered Intervention	87.377	476,178	467,541	81,307
Fresh Fruit & Vegetable	10.582	104,599	159,599	125,076
Adult Education - EL Civics	84.002	329,536	285,510	297,297
Vocation Education	84.048	59,870	56,677	65,064
Rehabilitation Services - Vocational	84.126	262,877	286,524	
Graduation Pathways	84.360A	62,843	9,984	-
Math and Science Partnership	84.366	5,038	-	-
21st Century After School Learning	84.287C	807,500	579,569	569,188
Race to the Top	84.413A	12,264	5,459	
Other Federal Grants	N/A	644,895	884,065	1,009,251
Middle School Counselor Corp	N/A	93,059	36,636	81,140
BEST Capital Construction	N/A	-	-	1,116,382
Colorado READ Act	N/A	309,897	532,091	537,895
ELPA	N/A	229,402	800,207	583,507
Rehabilitation Services - Vocational	N/A			281,880
Other State & Local Grants	N/A	221,036	545,987	423,290
Future Grants	N/A	-	-	
TOTAL REVENUES		8,099,001	9,161,147	9,019,023
TOTAL AVAILABLE RESOURCES		8,099,001	9,161,147	9,019,023

Adams County School District No. 14
Government Designated Purpose Grants Fund
 Schedule of Revenue, Expenditures and Fund Balance
 Fiscal year 2018-2019 Adopted Budget

Budget				
2017-18 Budget	2017-18 Est Actual	Change	2018-19 Budget	
\$ -	-	\$ -	\$ -	BEGINNING FUND BALANCE
				REVENUES
2,386,675	2,100,000	(27,644)	2,359,031	Title I
289,297	250,000	(89,297)	200,000	Title I - School Improvement
407,556	300,000	(15,824)	391,732	Title II Part A - Teacher Quality
324,384	180,000	58,445	382,829	Title III Part A - ELL
1,648,725	1,540,000	(108,725)	1,540,000	Title VI-B - Special Education
28,067	28,067	-	28,067	Title X - McKinney Vento
80,000	80,000	(80,000)	-	Tiered Intervention
180,200	180,200	19,800	200,000	Fresh Fruit & Vegetable
583,559	560,000	-	583,559	Adult Education - EL Civics
73,129	50,000	-	73,129	Vocation Education
-	-	-	-	Rehabilitation Services - Vocational
-	-	-	-	Graduation Pathways
-	-	-	-	Math and Science Partnership
-	-	-	-	21st Century After School Learning
4,846	4,846	0	4,846	Race to the Top
1,461,339	1,000,000	1,038,661	2,500,000	Other Federal Grants
81,400	81,400	(1,400)	80,000	Middle School Counselor Corp
1,305,862	1,082,568	(305,862)	1,000,000	BEST Capital Construction
895,484	510,000	113,545	1,009,029	Colorado READ Act
905,537	562,100	8,544	914,081	ELPA
313,994	270,000	(8,304)	305,690	Rehabilitation Services - Vocational
665,566	370,000	109,434	775,000	Other State & Local Grants
-	-	2,000,000	2,000,000	Future Grants
11,635,619	9,149,180	2,711,374	14,346,993	TOTAL REVENUES
11,635,619	9,149,180	2,711,374	14,346,993	TOTAL AVAILABLE RESOURCES

Adams County School District No. 14
Government Designated Purpose Grants Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

		Audit Expenditures		
	Federal CFDA Number	2014-15 Actual	2015-16 Actual	2016-17 Actual
EXPENDITURES				
Title I	84.010	2,230,347	2,437,508	2,129,042
Title I - School Improvement	84.010A	206,980	89,547	158,060
Title II Part A - Teacher Quality	84.367	362,159	306,062	345,361
Title III Part A - ELL	84.365	229,985	191,000	176,764
Title VI-B - Special Education	84.027	1,426,147	1,448,317	1,015,837
Title X - McKinney Vento	84.196A	24,389	38,864	22,683
Tiered Intervention	87.377	476,178	467,541	81,307
Fresh Fruit & Vegetable	10.582	104,599	159,599	125,076
Adult Education - EL Civics	84.002	329,536	285,510	297,297
Vocation Education	84.048	59,870	56,677	65,064
Rehabilitation Services - Vocational	84.126	262,877	286,524	
Graduation Pathways	84.360A	62,843	9,984	-
Math and Science Partnership	84.366	5,038	-	-
21st Century After School Learning	84.287C	807,500	579,569	569,188
Race to the Top	84.413A	12,264	5,459	
Other Federal Grants	N/A	644,895	884,065	1,009,251
Middle School Counselor Corp	N/A	93,059	36,636	81,140
BEST Capital Construction	N/A	-	-	1,116,382
Colorado READ Act	N/A	309,897	532,091	537,895
ELPA	N/A	229,402	800,207	583,507
Rehabilitation Services - Vocational	N/A			281,880
Other State & Local Grants	N/A	221,036	545,987	423,290
Future Grants	N/A	-	-	
TOTAL RESOURCES APPROPRIATED		8,099,001	9,161,147	9,019,023
ENDING FUND BALANCE		-	-	-
TOTAL APPROPRIATION AND FUND BALANCE		\$ 8,099,001	\$ 9,161,147	\$ 9,019,023

Adams County School District No. 14
Government Designated Purpose Grants Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Budget				
2017-18 Budget	2017-18 Est Actual	Change	2018-19 Budget	
2,386,675	2,100,000	(27,644)	2,359,031	EXPENDITURES
289,297	250,000	(89,297)	200,000	Title I
407,556	300,000	(15,824)	391,732	Title I - School Improvement
324,384	180,000	58,445	382,829	Title II Part A - Teacher Quality
1,648,725	1,540,000	(108,725)	1,540,000	Title III Part A - ELL
28,067	28,067	-	28,067	Title VI-B - Special Education
80,000	80,000	(80,000)	-	Title X - McKinney Vento
180,200	180,200	19,800	200,000	Tiered Intervention
583,559	560,000	-	583,559	Fresh Fruit & Vegetable
73,129	50,000	-	73,129	Adult Education - EL Civics
-	-	-	-	Vocation Education
-	-	-	-	Rehabilitation Services - Vocational
-	-	-	-	Graduation Pathways
-	-	-	-	Math and Science Partnership
4,846	4,846	0	4,846	21st Century After School Learning
1,461,339	1,000,000	1,038,661	2,500,000	Race to the Top
81,400	81,400	(1,400)	80,000	Other Federal Grants
1,305,862	1,082,568	(305,862)	1,000,000	Middle School Counselor Corp
895,484	510,000	113,545	1,009,029	BEST Capital Construction
905,537	562,100	8,544	914,081	Colorado READ Act
313,994	270,000	(8,304)	305,690	ELPA
665,566	370,000	109,434	775,000	Rehabilitation Services - Vocational
-	-	2,000,000	2,000,000	Other State & Local Grants
11,635,619	9,149,180	2,711,374	14,346,993	Future Grants
-	-	-	-	TOTAL RESOURCES APPROPRIATED
-	-	-	-	ENDING FUND BALANCE
\$ 11,635,619	9,149,180	\$ 2,711,374	\$ 14,346,993	TOTAL APPROPRIATION AND FUND BALANCE

INTERSCHOLASTIC ATHLETIC FUND

The Interscholastic Athletic Fund provides the funding for the day-to-day operation of high school and middle school athletic programs. The Colorado high School Activities and Athletics Association (CHSAA) sanction athletic sports for all schools in Colorado.

Currently, the District offers approximately sixteen sporting opportunities for the students. High school students are charged an athletic fee. For Fiscal Year 2018-2019, the fee is \$35.00 per sport. This rates did not change from the 2017-18 fiscal year. Revenue is also generated from gate receipts at athletic events.

Financial support for a portion of student athlete transportation, athletic uniforms, materials and supplies, equipment, facility maintenance, game officials, game workers, student athlete awards, and League and State membership dues are all provided by the general fund.

In Fiscal Year 2018-2019, the Athletic Fund transfer in from the General Fund will decrease to \$634,000 and total revenues are projected to remain constant from last year. Expenditures are anticipated to increase slightly over the prior year budget, largely to cover expenses for coaches' salaries and benefits and transportation cost.

Focus Area for the Athletic Fund

- The Athletic Program provides students with the opportunity to participate in healthy, wholesome and safe student activities that promote fair play and rewards hard work in a supervised competitive environment.
- Participation in athletic programs provides students with a sense of belonging and ownership in their school and community.
- Research has shown that participants in co-curricular activities, like athletics, have higher grade point averages, better attendance in school, higher graduation rates, and better standardized test scores than students who do not participate in extra school activities.

Adams County School District No. 14
Interscholastic Athletic Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

	Audited Expenditures		
	2014-15 Actual	2015-16 Actual	2016-17 Actual
BEGINNING FUND BALANCE	\$ 128,283	\$ -	\$ 5,578
REVENUES			
Local Sources			
Gate Admissions	11,225	15,374	19,638
Student Fees	13,128	25,854	17,729
Total Revenue	<u>24,353</u>	<u>41,228</u>	<u>37,367</u>
OTHER FINANCING SOURCES			
Transfers In	<u>381,000</u>	<u>575,000</u>	<u>664,000</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>405,353</u>	<u>616,228</u>	<u>701,367</u>
TOTAL AVAILABLE RESOURCES	<u>533,636</u>	<u>616,228</u>	<u>706,945</u>
EXPENDITURES			
Instructional Services			
Classified Salaries & Benefits	290,051	445,969	434,719
Purchased Services	64,035	24,030	61,041
Supplies & Materials	75,029	33,422	40,625
Capital Outlay	28,762	9,092	14,870
Other Expenses	<u>75,759</u>	<u>98,137</u>	<u>93,707</u>
TOTAL RESOURCES APPROPRIATED	<u>533,636</u>	<u>610,650</u>	<u>644,962</u>
ENDING FUND BALANCE	<u>-</u>	<u>5,578</u>	<u>61,983</u>
TOTAL APPROPRIATION AND FUND BALANCE	<u>\$ 533,636</u>	<u>\$ 616,228</u>	<u>\$ 706,945</u>

Adams County School District No. 14
Interscholastic Athletic Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Budget			
2017-18 Budget	2017-18 Est Actual	Change	2018-19 Budget
\$ 61,983	61,983	\$ 23,325	\$ 85,308
BEGINNING FUND BALANCE			
REVENUES			
			Local Sources
21,500	20,000	(1,500)	20,000 Gate Admissions
17,000	27,000	8,000	25,000 Student Fees
38,500	47,000	6,500	45,000 Total Revenue
OTHER FINANCING SOURCES			
664,000	664,000	(30,000)	634,000 Transfers In
702,500	711,000	(23,500)	679,000 TOTAL REVENUES AND OTHER FINANCING SOURCES
764,483	772,983	(175)	764,308 TOTAL AVAILABLE RESOURCES
EXPENDITURES			
			Instructional Services
437,236	439,401	38,048	475,284 Classified Salaries & Benefits
82,403	80,000	(9,333)	73,070 Purchased Services
60,050	49,218	24,100	84,150 Supplies & Materials
20,000	12,692	-	20,000 Capital Outlay
125,169	106,364	(14,447)	110,722 Other Expenses
724,858	687,675	38,368	763,226 TOTAL RESOURCES APPROPRIATED
39,625	85,308	(38,543)	1,082 ENDING FUND BALANCE
\$ 764,483	\$ 772,983	\$ (175)	\$ 764,308 TOTAL APPROPRIATION AND FUND BALANCE



FEE SUPPORTED FUND

The Fee Supported Fund was created to account for the Adult Education operations, District's internal print shop, community facility use of buildings and grounds and the Before and After School Day-Care Program.

The Adult Education Program provides both day and evening courses for adults who want to acquire or enhance their English language skills.

The District's internal print shop provides services for both internal and external customers and charges for their services.

The community facility use of buildings and grounds accounts for fees of external usage (rental) of school buildings and grounds.

Adams County School District No. 14
Fee Supported Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

	Audited Expenditures		
	2014-15 Actual	2015-16 Actual	2016-17 Actual
BEGINNING FUND BALANCE	\$ 294,972	\$ 104,230	\$ 96,473
REVENUES			
Local Sources			
Tuition and Fees - Adult Education	39,610	22,843	31,306
Outside Printing - Printshop		14,933	2,434
Facility Use Fee		73,506	26,637
Before/After School Fees	-	128,915	177,211
Instructional Fee	-	8,503	13,413
Other Charges	-	389	-
Tuition and Fees - LAHS Child Care	-	-	6,691
Investment Earnings	-	-	-
TOTAL REVENUE	39,610	249,089	257,692
OTHER FINANCING SOURCES			
Transfers In - Adult Education	-	80,200	180,000
Transfers In - Before and After			
Transfers In - Printshop	-	29,000	30,000
Transfer In - LAHS Child Care	-	-	146,000
Transfers Out - Facility Use	-	-	-
TOTAL OTHER FINANCING SOURCES	-	109,200	355,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	39,610	358,289	612,692
TOTAL AVAILABLE RESOURCES	334,582	462,519	712,845
EXPENDITURES			
Salaries and Benefits - Adult Educations	180,107	187,756	139,914
Salaries and Benefits - Printshop	-	42,356	41,131
Salaries and Benefits - Facility Use	-	8,024	8,897
Salaries and Benefits - Daycare	-	115,016	132,229
Salaries and Benefits - LAHS Child Care			147,622
Purchased Services - Adult Education	24,493	838	9,982
Purchased Services - Printshop	-	32,696	31,718
Purchased Services - Facility Use	-	1,586	8,564
Purchased Services - Daycare			
Purchased Services - LAHS Child Care	-	342	40
Supplies and Materials - Adult Education	14,361	6,535	5,932
Supplies and Materials - LAHS Child Care		5,767	4,284
Supplies and Materials - Printshop	-	965	10,160
Supplies and Materials - Facility Use			25,800
Supplies and Materials - Daycare			
Supplies and Materials - Monaco		8,503	7,578
Other Expense - Adult Education	11,391	-	-
Other Expense - Daycare			1,011
Other Expense - LAHS Child Care		205	155
Other Expense - Printshop	-	(44,543)	(43,646)
TOTAL RESOURCES APPROPRIATED	230,352	366,046	531,369
ENDING FUND BALANCE	104,230	96,473	181,476
TOTAL APPROPRIATION AND FUND BALANCE	\$ 334,582	\$ 462,519	\$ 712,845

Adams County School District No. 14
Fee Supported Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Budget				
2017-18 Budget	2017-18 Est Actual	Change	2018-19 Budget	
\$ 178,796	178,796	\$ (11,210)	\$ 167,586	BEGINNING FUND BALANCE
REVENUES				
Local Sources				
38,000	32,184	(6,000)	32,000	Tuition and Fees - Adult Education
5,500	10,600	3,500	9,000	Outside Printing - Printshop
28,000	53,887	22,000	50,000	Facility Use Fee
191,000	126,491	(67,500)	123,500	Before/After School Fees
7,800	7,189	(700)	7,100	Instructional Fee
-	-	-	-	Other Charges
10,000	18,292	5,000	15,000	Tuition and Fees - LAHS Child Care
-	-	-	-	Investment Earnings
280,300	248,643	(43,700)	236,600	TOTAL REVENUE
OTHER FINANCING SOURCES				
30,000	30,000	125,000	155,000	Transfers In - Adult Education
			10,000	Transfers In - Before and After
46,000	46,000	(46,000)	-	Transfers In - Printshop
145,000	145,000	(10,000)	135,000	Transfer In - LAHS Child Care
-	-	-	-	Transfers Out - Facility Use
221,000	221,000	69,000	300,000	TOTAL OTHER FINANCING SOURCES
TOTAL REVENUES AND OTHER FINANCING SOURCES				
501,300	469,643	25,300	536,600	
680,096	648,439	204,096	704,186	TOTAL AVAILABLE RESOURCES
EXPENDITURES				
111,739	121,873	24,123	135,862	Salaries and Benefits - Adult Educations
59,661	37,584	(16,861)	42,800	Salaries and Benefits - Printshop
12,135	14,007	3,680	15,815	Salaries and Benefits - Facility Use
131,967	113,031	(24,882)	107,085	Salaries and Benefits - Daycare
148,836	138,146	(686)	148,150	Salaries and Benefits - LAHS Child Care
14,000	705	(9,000)	5,000	Purchased Services - Adult Education
47,000	25,670	(17,000)	30,000	Purchased Services - Printshop
9,000	13,958	11,000	20,000	Purchased Services - Facility Use
24,000		(21,000)	3,000	Purchased Services - Daycare
				Purchased Services - LAHS Child Care
10,000	21,909	12,000	22,000	Supplies and Materials - Adult Education
5,300	10,894	5,700	11,000	Supplies and Materials - LAHS Child Care
23,741	10,129	(8,741)	15,000	Supplies and Materials - Printshop
48,792	11,534		15,000	Supplies and Materials - Facility Use
9,000	123		1,500	Supplies and Materials - Daycare
7,800	6,922		7,100	Supplies and Materials - Monaco
5,805	1,286	-	5,805	Other Expense - Adult Education
6,000	3,630		6,000	Other Expense - Daycare
-	353		500	Other Expense - LAHS Child Care
(62,000)	(50,901)	12,000	(50,000)	Other Expense - Printshop
612,776	480,852	(29,667)	541,617	TOTAL RESOURCES APPROPRIATED
67,320	167,586	233,763	162,570	ENDING FUND BALANCE
TOTAL APPROPRIATION AND FUND BALANCE				
\$ 680,096	\$ 648,439	\$ 204,096	\$ 704,186	

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources and payment of long term debt used to finance governmental activities capital construction and acquisition.

Bond Redemption Fund

The Bond Redemption Fund is used to finance and account for payment of principal and interest on all long term debt of the district per C.R.S. 22-45-103(b).

Adams County School District 14
Bond Redemption Fund
Current Debt Obligation Details

The Series 2004 General Obligation Bonds dated February 25, 2005, were issued for a total of \$15,480,000 to finance improvements to school buildings. Principal payments are due annually on December 1st through 2016. Interest payments are due semiannually on June 1st and December 1st, with interest accruing at rates ranging from 3.5% to 5.0%. Expired

The Series 2006 General Obligation Bonds dated December 21, 2006, were issued for a total of \$64,625,000 to finance a new high school and make improvements to school buildings. Principal payments began, and were due annually beginning on December 1, 2009. Interest payments are due semi-annually on June 1st and December 1st, with interest accruing at rates ranging from 4.0% to 5.125%. A portion of these bonds a part of advance refunding to purchase the Series 2013 General Obligation bonds. The remaining principal payments on this Series 2006 will be made annually on December 1, 2013 through 2016. Interest will continue to be due semi-annually, and paid on June 1st and December 1st through June 2017. Refinanced to 2013 Bonds

The Series 2008 General Obligation Bonds dated January 3, 2008, were issued for a total of \$3,375,000 to finance improvements to school buildings. Principal payments are due annually beginning on December 1, 2008, through 2031. Interest payments are due semi-annually on June 1st and December 1st, with interest accruing at rates ranging from 4.0% to 5.25%. Expired

The Series 2013 General Obligation Bonds dated March 11, 2014, were issued for a total of \$62,245,000 to refinance the Series 2006 General Obligation Bonds dated December 21, 2006. Principal payments are due annually beginning on December 1, 2013, through 2031. Interest payments are due semi-annually on June 1st and December 1st, with interest accruing at rates ranging from 2.0% to 5.25%.

Advance Refunding

On March 11, 2013, the District issued \$62,245,000 of General Obligation Refunding Bonds, Series 2013, with interest rates ranging from 2.000% to 5.250% to refund a portion of the District's outstanding General Obligation, Series 2006 bonds. The net proceeds of \$70,978,155 (including \$552,630 for registered coupons issued, after issuance costs of \$541,451, plus premium of \$8,721,976) were used to advance refund the a portion of the Series 2006 bonds with a total principal amount of \$60,130,000 with interest rates ranging from 4.000% to 5.125%.

On April 1, 2015, the District refinanced their series 2007 and 2008 General Obligation Bonds, Series 2015, with interest rates ranging from 2.000% to 5.000%. The net proceeds of

Adams County School District 14
Bond Redemption Fund
Debt Service Details (continued)

\$13,575,423 were used to advance refund the a portion of the Series 2007 and Series 2008 bonds with a total principal amount of \$11,590,000 with interest rates ranging from 4.000% to 5.250%. The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refundable bonds are considered to be deceased, and the related liability for the bonds has been removed from the District's liabilities.

The advance refunding's were done in order to reduce total debt payments. The refunding decreased the District's total debt service payments by approximately \$4.0 million and \$1.6 million respectively.

For tax purposes primary residential property is assessed at 7.96% of its fair market value. All other taxable property is assessed at 29.00% of its fair market value. Per Colorado Revised Statutes (CRS), the legal general obligation bonded debt is restricted by applying one of three tests determine the legal debt margin for Colorado school districts. The three tests are as follows:

- **Standard Test** - 20% of assess property valuation.
- **Fast Growing District Test** - 25% of assessed property valuation, it the district qualifies as a "Fast Growing" school district.
 - Adams County School District 14 does not qualify as a fast growing district.
- **Market Value Test** - 6% of market value.
 - Please note that the courts have not adjudicated this test to be compliant with the Taxpayers Bill of Rights (TABOR). This test yields a higher debt limit.
 - Using the Standard Test the District's estimated unused legal debt capacity for fiscal year 2017-2018 is \$58,891,145, or 37.09% of the legal debt limit available per the standard test the District utilizes.

Adams County School District No. 14
Bond Redemption Fund
 Schedule of Revenue, Expenditures and Fund Balance
 Fiscal year 2018-2019 Adopted Budget

	Audited Expenditures		
	2014-15 Actual	2015-16 Actual	2016-17 Actual
BEGINNING FUND BALANCE	\$ 5,496,914	\$ 5,851,983	4,998,817
REVENUES			
Local Sources			
Property Taxes Current	7,186,029	6,542,074	6,089,454
Investment Income	3,456	8,423	24,813
Payments in Lieu of Taxes	43,924	43,018	45,389
TOTAL REVENUE	7,233,409	6,593,515	6,159,656
OTHER FINANCING SOURCES			
Refund Bonds Issued	11,590,000	-	-
Issuance Bond Premium	2,033,058	-	-
TOTAL OTHER FINANCING SOURCES	13,623,058	-	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	20,856,467	6,593,515	6,159,656
TOTAL RESOURCES AVAILABLE	26,353,381	12,445,498	11,158,473
EXPENDITURES			
Principal Retirement			
2004 Refinanced G.O. Bonds	1,835,000	2,000,000	1,200,000
2006A G.O. Bonds	810,000	100,000	1,085,000
2008A G.O. Bonds	105,000	110,000	115,000
2013A G.O. Bonds	940,000	-	-
2015A G.O. Bonds	-	2,000,000	-
Total Principal Retirement	3,690,000	4,210,000	2,400,000
Interest Payments			
2004 Refinanced G.O. Bonds	187,030	104,000	27,000
2006A G.O. Bonds	74,450	58,250	27,125
2007A G.O. Bonds	136,222	-	-
2008A G.O. Bonds	143,537	9,400	6,900
2013A G.O. Bonds	2,577,531	2,563,431	2,563,431
2015A G.O. Bonds	67,824	499,500	479,500
Total Interest Payments	3,186,594	3,234,581	3,103,956
Bond Issuance Cost	117,652	-	-
Bond Trustee Agent Fee	1,746	2,100	1,750
TOTAL EXPENDITURES	6,995,992	7,446,681	5,505,706
OTHER FINANCING USES			
Payment of Refunded Bond Escrow Agent	13,505,406	-	-
TOTAL OTHER FINANCING USES	13,505,406	-	-
TOTAL RESOURCES APPROPRIATED	20,501,398	7,446,681	5,505,706
ENDING FUND BALANCE - RESTRICTED	5,851,983	4,998,817	5,652,767
Assessed Valuation	612,220,050	640,714,560	637,604,680
Mill Levy	12.105	9.681	9.6810

Adams County School District No. 14
Bond Redemption Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Budget			
2017-18 Budget	Change	2018-19 Budget	
\$ 5,652,767	\$ 650,496	\$ 6,303,263	BEGINNING FUND BALANCE
			REVENUES
			Local Sources
6,234,377	338,354	6,572,731	Property Taxes Current
20,000	-	20,000	Investment Income
43,000	-	43,000	Payments in Lieu of Taxes
6,297,377	338,354	6,635,731	TOTAL REVENUE
			OTHER FINANCING SOURCES
-	-	-	Refund Bonds Issued
-	-	-	Issuance Bond Premium
-	-	-	TOTAL OTHER FINANCING SOURCES
			TOTAL REVENUE AND OTHER FINANCING SOURCES
6,297,377	338,354	6,635,731	
11,950,144	988,850	12,938,994	TOTAL RESOURCES AVAILABLE
			EXPENDITURES
			Principal Retirement
-	-	-	2004 Refinanced G.O. Bonds
-	-	-	2006A G.O. Bonds
115,000	(115,000)	-	2008A G.O. Bonds
2,510,000	1,070,000	3,580,000	2013A G.O. Bonds
-	-	-	2015A G.O. Bonds
2,625,000	955,000	3,580,000	Total Principal Retirement
			Interest Payments
-	-	-	2004 Refinanced G.O. Bonds
-	-	-	2006A G.O. Bonds
-	-	-	2007A G.O. Bonds
2,300	(2,300)	-	2008A G.O. Bonds
2,538,331	(114,600)	2,423,731	2013A G.O. Bonds
479,500	-	479,500	2015A G.O. Bonds
3,020,131	(116,900)	2,903,231	Total Interest Payments
-	-	-	Bond Issuance Cost
1,750	750	2,500	Bond Trustee Agent Fee
5,646,881	838,850	6,485,731	TOTAL EXPENDITURES
			OTHER FINANCING USES
-	-	-	Payment of Refunded Bond Escrow Agent
-	-	-	TOTAL OTHER FINANCING USES
5,646,881	838,850	6,485,731	TOTAL RESOURCES APPROPRIATED
6,303,263	150,000	6,453,263	ENDING FUND BALANCE - RESTRICTED
725,699,790	21,770,994	747,470,784	Assessed Valuation
9.057	-	9.057	Mill Levy

Adams County School District 14
BOND REDEMPTION FUND
Calculation of Legal Debt
Fiscal year 2018-2019

The Following table provides the calendar year 2019 estimate and historical calculations of the legal debt margin based upon the standard test.

Calendar Year	Assessed Value	20% Test	Maximum Debt Limit (CRS) 22-42-104(1)(a)	Less Bonded Debt on July 1st	Legal Debt Limit	% of Legal Debt Limit Available
2019 Est	747,470,784	20%	149,494,157	67,280,000	82,214,157	54.99%
2,018	725,699,790	20%	145,139,958	69,905,000	75,234,958	51.84%
2,017	637,604,680	20%	127,520,936	72,305,000	55,215,936	43.30%
2,016	640,714,560	20%	128,142,912	76,515,000	51,627,912	40.29%
2,015	612,220,050	20%	122,444,010	81,050,000	41,394,010	33.81%
2,014	614,550,160	20%	122,910,032	81,045,000	41,865,032	34.06%
2,013	565,354,990	20%	113,070,998	84,790,000	28,280,998	25.01%
2,012	556,858,540	20%	111,371,708	85,200,000	26,171,708	23.50%
2,011	562,682,490	20%	112,536,498	87,440,000	25,096,498	22.30%
2,010	572,114,590	20%	114,422,918	89,405,000	25,017,918	21.86%
2,009	558,471,120	20%	111,694,224	91,130,000	20,564,224	18.41%
2,008	542,700,500	20%	108,540,100	92,630,000	15,910,100	14.66%

The Following is the amortization schedule for the District's General Obligation Bond issues showing the debt service to be paid in fiscal year 2018-2019 and the future years on bonds currently outstanding.

Adams County School District No 14
Debt Schedule for all District Limited Obligation Bonds
Adopted Budget 2018-2019

	GO Bonds 2008		GO Bonds 2013		GO Bonds 2015		Grand Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Dec 2018			3,580,000.00	1,256,615.63		239,750.00	3,580,000.00	1,496,365.63
June 2019			1,167,115.63	1,167,115.63		239,750.00	-	1,406,865.63
Dec 2019			3,765,000.00	1,167,115.63		239,750.00	3,765,000.00	1,406,865.63
June 2020				1,072,990.63		239,750.00	-	1,312,740.63
Dec 2020			3,955,000.00	1,072,990.63		239,750.00	3,955,000.00	1,312,740.63
June 2021				993,890.63		239,750.00	-	1,233,640.63
Dec 2021			4,100,000.00	993,890.63		239,750.00	4,100,000.00	1,233,640.63
June 2022				921,140.63		239,750.00	-	1,160,890.63
Dec 2022			4,250,000.00	921,140.63		239,750.00	4,250,000.00	1,160,890.63
June 2023				836,140.63		239,750.00	-	1,075,890.63
Dec 2023			4,425,000.00	836,140.63		239,750.00	4,425,000.00	1,075,890.63
June 2024				725,515.63		239,750.00	-	965,265.63
Dec 2024			2,445,000.00	725,515.63	2,070,000.00	239,750.00	4,515,000.00	965,265.63
June 2025				664,390.63		188,000.00	-	852,390.63
Dec 2025			2,450,000.00	664,390.63	2,290,000.00	188,000.00	4,740,000.00	852,390.63
June 2026				603,140.63		130,750.00	-	733,890.63
Dec 2026			2,480,000.00	603,140.63	2,505,000.00	130,750.00	4,985,000.00	733,890.63
June 2027				543,540.63		68,125.00	-	611,665.63
Dec 2027			2,500,000.00	543,540.63	2,725,000.00	68,125.00	5,225,000.00	611,665.63
June 2028				481,040.63			-	481,040.63
Dec 2028			5,525,000.00	481,040.63			5,525,000.00	481,040.63
June 2029				337,290.63			-	337,290.63
Dec 2029			5,820,000.00	337,290.63			5,820,000.00	337,290.63
June 2030				193,671.88			-	193,671.88
Dec 2030			6,105,000.00	193,671.88			6,105,000.00	193,671.88
June 2031				98,281.25			-	98,281.25
Dec 2031			6,290,000.00	98,281.25			6,290,000.00	98,281.25
Total	-	-	57,690,000.00	18,532,915.75	9,590,000.00	3,890,500.00	67,280,000.00	22,423,415.75

CAPITAL PROJECT FUNDS

Capital Project Funds account for transfers of revenue financial resources used to acquire or construct major public capital facilities and improvements. It accounts for the construction improvement and/or purchase of public facilities including land, buildings and furnishings.

Capital Reserve Fund

Statement of Program

The Capital Reserve Fund is funded by a transfer from the General Fund. The School Finance Act no longer requires a certain minimum per pupil amount be allocated each year to fund capital improvements and insurance needs. However, a minimum amount has been allocated to the fund to finance the anticipated costs for vehicle replacement, instructional equipment replacement, technology replacement and facility maintenance projects. The expenditures are for the ongoing capital needs of the District, such as site acquisitions, building additions and improvements, purchases of equipment, technology, vehicles, property, and furniture. Expenditures are also authorized and budgeted for construction, renovations, and improvements to buildings and grounds.

Capital Reserve funding is allocated per the following categories:

- Instructional Equipment
- Technology Equipment
- Operations Equipment
- System repair
- Roof repair/replacement

Funding requests for capital reserve projects, which can include replacement equipment, technology improvements, and equipment, and instructional equipment are prepared by requesting departments in conjunction with the Maintenance and Operations Department. Requests are submitted for review and are prioritized given available funds and all other needs within the school and throughout the District. The District is unable to provide funding for major capital projects without obtaining an increase from a bond election. The District has asked through a ballot question the voters of the District to increase property taxes for the renovation and construction of school buildings. Both elections in 2014 and 2015 have failed.

Adams County School District No. 14
Capital Reserve Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

	Audited Expenditures		
	2014-15 Actual	2015-16 Actual	2016-17 Actual
BEGINNING FUND BALANCE	\$ 980,636	\$ 1,247,058	\$ 5,969,400
REVENUES			
Local Sources			
Investment Income	1,875	11,764	31,083
Other Local Revenue	349	349	46,512
Proceeds From Sale of Land	-	3,527,880	-
TOTAL REVENUE	2,224	3,539,993	77,595
OTHER FINANCING SOURCES			
Transfers In	1,300,000	2,750,000	1,350,000
Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES	1,300,000	2,750,000	1,350,000
TOTAL REVENUE AND OTHER FINANCING SOURCES	1,302,224	6,289,993	1,427,595
TOTAL RESOURCES AVAILABLE	2,282,860	7,537,051	7,396,995
EXPENDITURES			
Capital Outlay Projects			
Demolition Old High School Site	6,021	-	-
Purchase of Land	-	-	-
Building Remodel	-	-	168,359
Hazmat/Asbestos	66,662	5,980	8,560
HVAC	14,249	-	13,603
Athletic Turf - ACHS	-	-	-
Roof	173,551	191,728	995,588
BEST Grant Matching	-	-	-
Subtotal Capital Outlay	260,483	197,708	1,186,109
Other Equipment			34,156
Vehicles	-	449,339	30,291
Technology Systems	396,810	411,324	550,440
Playground Equipment	9,973	4,879	24,360
Security	1,755	25,574	40,824
Nutritional Services Equipment	-	-	-
Instructional Equipment	75,614	81,449	120,028
Safety	8,809	5,315	11,594
Sub Total Other Equipment	492,961	977,880	811,693
Other			
Grounds	-	-	8,520
Painting	-	-	8,900
Maintenance	20,574	67,749	63,493
Concrete & Asphalt	-	74,314	58,841
Other Capital Expenditures	11,784	-	-
Sub Total Other	32,358	142,063	139,754
Debt Services			
Lease Principal	179,619	179,619	218,032
Lease Interest	70,381	70,381	53,060
Subtotal Debt Service	250,000	250,000	271,091
TOTAL RESOURCES APPROPRIATED	1,035,802	1,567,651	2,408,647
ENDING FUND BALANCE	1,247,058	5,969,400	4,988,348
TOTAL APPROPRIATION AND FUND BALANCE	\$ 2,282,860	\$ 7,537,051	\$ 7,396,995

Adams County School District No. 14
Capital Reserve Fund
Schedule of Revenue, Expenditures and Fund Balance
Fiscal year 2018-2019 Adopted Budget

Budget				
2017-18 Budget	2017-18 Est Actual	Change	2018-19 Proposed Budget	
\$ 4,988,348	4,988,348	\$ 411,912	\$ 5,400,260	BEGINNING FUND BALANCE
REVENUES				
				Local Sources
28,000	40,000	-	40,000	Investment Income
5,000	7,175	(2,175)	5,000	Other Local Revenue
-	-	-	-	Proceeds From Sale of Land
33,000	47,175	(2,175)	45,000	TOTAL REVENUE
OTHER FINANCING SOURCES				
2,200,000	2,200,000	3,959,407	6,159,407	Transfers In
			26,000,000	State COP - BEST Grant
	-	-	-	Transfers Out
2,200,000	2,200,000	3,959,407	32,159,407	TOTAL OTHER FINANCING SOURCES
TOTAL REVENUE AND OTHER FINANCING SOURCES				
2,233,000	2,247,175	3,957,232	32,204,407	
7,221,348	7,235,523	4,369,144	37,604,667	TOTAL RESOURCES AVAILABLE
EXPENDITURES				
				Capital Outlay Projects
	-	-	-	Demolition Old High School Site
3,527,880	-	-	-	Purchase of Land
			33,229,407	New Building
		-	-	Building Remodel
5,000	5,000	(5,000)	-	Hazmat/Asbestos
85,800	85,800	(85,800)	-	HVAC
-	-	400,000	400,000	Athletic Turf - ACHS
1,445,194	319,934	789,250	1,109,184	Roof
-	-	631,092	631,092	BEST Grant Matching
5,063,874	410,734	1,729,542	35,369,683	Subtotal Capital Outlay
	30,082	109,918	140,000	Vehicles
814,044	750,000	118,886	868,886	Technology Systems
400,000	-	-	-	Playground Equipment
33,836	-	133,836	133,836	Security
72,046	70,000	(40,000)	30,000	Nutritional Services Equipment
113,669	75,000	(5,000)	70,000	Instructional Equipment
362,355	228,355	(228,355)		Safety
1,795,950	1,153,437	89,285	1,242,722	
		-	-	Grounds
		-	-	Painting
-		-		Maintenance
336,722	-	670,000	670,000	Concrete & Asphalt
90,431		250,000	250,000	Other Capital Expenditures
427,153	-	920,000	920,000	
				Debt Services
228,266	228,266	(228,266)	-	Lease Principal
42,826	42,826	(42,826)	-	Lease Interest
271,092	271,092	(271,092)	-	Subtotal Debt Service
7,558,069	1,835,263	2,467,735	37,532,405	TOTAL RESOURCES APPROPRIATED
(336,721)	5,400,260	1,901,409	72,262	ENDING FUND BALANCE

ADAMS COUNTY SCHOOL DISTRICT 14
Capital Reserve Fund Projects
Fiscal year 2018-19 Capital Reserve - Facilities and Capital Projects

Area	Planned Project/Item To be Acquired	Adopted Budget Fiscal Year 2018-19
Maintenance	Energy Performance	\$ -
	Concrete and Asphalt	670,000
	HVAC	-
	Plumbing	-
Maintenance Total		670,000
New/Replacement	New Building	33,229,407
	Roofing	1,109,184
	Technology	868,886
	BEST Grant Match	631,092
	Athletic Turf - ACHS	400,000
	Instructional Equipment	70,000
	Nutritional Services Equipment	30,000
	Vehicles	140,000
	Contingency	250,000
New Replacement Total		36,728,569
Safety	Fire Testing	-
	Indoor Air Quality	-
	Safety Equipment	133,836
	Door - Fire Code Project	-
Safety Total		133,836
Grand Total		\$ 37,532,405



Adams County School District 14

Five Year Budget Projections



Adams County School District 14

General Fund Forecast

Adams County School District 14
General Fund
Five-Year Forecast of Incremental Resources and Uses Assumptions

The District prepared a five-year budget forecast as a part of its annual budget development process. This forecast uses FY 2018-19 as the base year and then projects revenues and expenditures based upon certain resource and expenditure assumptions. A budget forecast is just one of many tools used in the budget development process and it is not intended to predict future events. However, it does allow the District to consider the financial effect of implementing certain policies and what it may do to offset those effects.

Resource Assumptions:

1. Funded pupil counts are projected to be flat to increase approximately 1.5% each year through 2023-24.
2. The base funding per pupil as provided by the school finance act is projected to increase an estimated 3% in FY 2018-19 and then remain at 3% thereafter.
3. The School Finance Act no longer requires a minimum mandatory allocation to the Capital Reserve and Insurance Reserve Funds. Assumptions have been built to continue funding at a constant level through FY 2023-24.
4. The mill levy override revenues are expected to remain constant at \$4.89 million dollars.
5. Other state revenues are projected to increase at a rate equal to the cost of living rate.
6. The restricted fund balance will increase or decrease incrementally each year based upon the required increase or decrease in the TABOR (Taxpayer Bill of Rights) 3% emergency reserve. In addition, the unrestricted fund balance will increase or fall by the net of anticipated total revenues less total expenditures from the preceding year.

Expenditure Assumptions:

1. The mandatory TABOR emergency reserve is maintained at 3% of the School Finance Revenue plus Other State Revenue plus Other Local & Federal Revenue.
2. Board policy requires the District's fund balance (exclusive of TABOR) to be targeted to 5% of current year expenditures.
3. Expenditures are projected to increase or decrease as tabled below:

PROJECTED ANNUAL PERCENTAGE INCREASE					
Expenditures	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries - Steps & Lanes	0.25%	2.50%	2.50%	2.50%	2.50%
Salaries - COLA	5.00%	1.50%	1.50%	1.50%	1.50%
Total Salary Increase	5.25%	4.00%	4.00%	4.00%	4.00%
Benefits	5.00%	4.00%	4.00%	4.00%	4.00%
Purchased Services	0.25%	0.25%	0.25%	0.25%	0.25%
Supplies & Materials	0.25%	0.25%	0.25%	0.25%	0.25%
Capital Outlay & Other	0.00%	0.00%	0.00%	0.00%	0.00%

Revenues do not generally increase at this rate high enough to cover the rate of increases in expenditures, so expenditures by object have been reduced in an effort to balance the budget.

ADAMS COUNTY SCHOOL DISTRICT NO 14
General Fund
Schedule of Revenues, Expenditures and Fund Balance
Five Year Budget Forecast

	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
Funded Pupil Count	7,123.10	7,123.10	7,123.10	7,123.10	7,123.10	7,133.78
Beginning Reserves:	\$ 20,339,736	\$ 16,760,439	\$ 16,282,589	\$ 14,983,910	\$ 12,953,071	\$ 9,985,333
Revenue						
Local Taxes						
Property Taxes	23,440,155	23,908,958	24,387,137	24,874,880	25,372,378	25,879,825
Other Local	3,432,424	3,501,072	3,571,094	3,642,516	3,715,366	3,789,673
Total Local	26,872,579	27,410,031	27,958,231	28,517,396	29,087,744	29,669,499
State						
Net State Equalization	36,615,802	37,714,276	38,845,704	40,011,075	41,211,408	42,447,750
Categorical	2,409,097	2,481,370	2,530,997	2,581,617	2,633,250	2,685,915
Total State	39,024,899	40,195,646	41,376,702	42,592,693	43,844,657	45,133,665
Federal						
Federal Grants	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Total Federal	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Total Revenues	63,954,071	69,164,677	70,768,933	72,394,089	74,091,401	75,912,163
Expenditures						
Teacher Salaries & Benefits	34,579,134	36,308,091	37,760,414	39,270,831	40,841,664	42,475,331
Administrator Salaries & Benefits	6,892,421	7,237,042	7,526,524	7,827,585	8,140,688	8,466,316
Classified Salaries & Benefits	13,212,501	13,873,126	14,428,051	15,005,173	15,605,380	16,229,595
Support & Technical Salaries & Benefits	2,886,648	3,030,980	3,152,220	3,278,308	3,409,441	3,545,818
Purchased Services	2,643,138	2,649,746	2,656,370	2,663,011	2,669,669	2,676,343
Supplies & Materials	4,064,653	4,074,815	4,085,002	4,095,214	4,105,452	4,115,716
Utilities	1,962,538	1,962,538	1,962,538	1,962,538	1,972,351	1,982,212
Capital Outlay	510,150	(489,850)	(489,850)	(489,850)	(492,299)	(494,761)
Other	782,185	782,185	782,185	782,185	786,096	790,026
Contingency	-	213,854	204,158	29,932	20,698	183,919
Total Expenditures	67,533,368	69,642,527	72,067,612	74,424,927	77,059,139	79,970,516
Excess/(Deficit) Revenue over Expenditures	(3,579,297)	(477,850)	(1,298,679)	(2,030,839)	(2,967,738)	(4,058,353)
Ending Fund Balance						
Nonspendable Fund Balance	315,129	173,345	173,345	173,345	173,345	173,345
Restricted Fund Balance	2,297,229	2,297,229	2,297,229	2,297,229	2,297,229	2,103,000
Committed Fund Balance	3,376,668	3,458,234	3,538,447	3,619,704	3,704,570	3,500,635
Assigned Fund Balance	-	150,000	150,000	150,000	150,000	150,000
Unassigned Fund Balance	10,771,413	10,203,781	8,824,889	6,712,793	3,660,189	-
Total Ending Fund Balance	\$ 16,760,439	\$ 16,282,589	\$ 14,983,910	\$ 12,953,071	\$ 9,985,333	\$ 5,926,980

ADAMS COUNTY SCHOOL DISTRICT NO 14
Nutritional Services Fund
Statement of Revenues, Expenditures and Fund Balance
Five Year Budget Forecast

	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
Beginning Fund Balance	\$ -	\$ 8,700	\$ 5,931	\$ 11,466	\$ 104
Revenue					
Local Sources					
Charges for Services	59,000	59,000	59,000	59,000	59,000
Investment Earnings	-	-	-	-	-
Transfer from General Fund	100,000	120,000	175,000	205,000	250,000
State Sources					
State Grants	67,700	69,731	71,823	73,978	76,197
Federal Sources					
Federal Reimbursement	3,100,000	3,162,000	3,225,240	3,289,745	3,355,540
Donated Commodities	219,000	219,000	219,000	220,000	220,000
Contributed Capital					
Total Revenue	3,545,700	3,629,731	3,750,063	3,847,722	3,960,737
Total Available Resources	3,545,700	3,638,431	3,755,994	3,859,189	3,960,841
Expenditures					
Salaries and Benefits	1,900,000	1,976,000	2,055,040	2,116,691	2,180,192
Donated Commodities	219,000	219,000	219,000	220,000	220,000
Equipment Repairs and Replacement	25,000	25,000	25,000	40,000	40,000
Contracted Services	25,000	25,000	25,000	45,000	45,000
Purchased Food	1,300,000	1,319,500	1,352,488	1,369,394	1,403,628
Supplies and Materials	63,000	63,000	63,000	63,000	63,000
Other Expenses	5,000	5,000	5,000	5,000	5,000
Total Expenditures	3,537,000	3,632,500	3,744,528	3,859,085	3,956,820
Ending Fund Balance	\$ 8,700	\$ 5,931	\$ 11,466	\$ 104	\$ 4,020

Assumptions:

Beginning in FY 2018-19 charges for lunch will be required for those students who do not meet the USDA Guidelines for Free and Reduced Meals or the General Fund will need to make a transfer to the Nutritional Services Fund in order to meet the rising cost of Salaries and Benefits and food purchases over the next five years.

ADAMS COUNTY SCHOOL DISTRICT NO 14
Government Designated Grants Purpose Fund
Schedule of Revenue, Expenditures and Fund Balance
Five Year Budget Forecast

	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Title I	2,087,416	1,814,443	1,823,515	1,832,633	1,841,796
Title I - School Improvement	201,000	202,005	203,015	204,030	205,050
Title II Part A - Teacher Quality	348,466	304,983	306,508	308,040	309,581
Title III Part A - ELL	284,243	185,164	186,090	187,021	187,956
Title VI-B - Special Education	1,547,700	1,555,439	1,563,216	1,571,032	1,578,887
Title X - McKinney Vento	28,207	28,348	28,490	28,633	28,776
Fresh Fruit & Vegetable	201,000	202,005	203,015	204,030	205,050
Adult Education - EL Civics	586,477	589,409	592,356	595,318	598,295
Vocation Education	73,495	73,862	74,231	74,603	74,976
Rehabilitation Services - Vocational	307,218	308,755	310,298	311,850	313,409
Other Federal Grants	2,517,370	2,529,957	2,542,607	2,555,320	2,568,097
Middle School Counselor Corp	80,000	80,000	80,000	80,000	80,000
BEST Capital Construction	-	-	-	-	-
Colorado READ Act	672,210	328,654	335,227	341,931	348,770
ELPA	626,363	332,890	339,548	346,339	353,265
Other State & Local Grants	150,000	150,000	150,000	150,000	150,000
Future Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUES	10,711,165	9,685,914	9,738,117	9,790,779	9,843,907
TOTAL AVAILABLE RESOURCES	10,711,165	9,685,914	9,738,117	9,790,779	9,843,907
EXPENDITURES					
Title I	2,087,416	1,814,443	1,823,515	1,832,633	1,841,796
Title I - School Improvement	201,000	202,005	203,015	204,030	205,050
Title II Part A - Teacher Quality	348,466	304,983	306,508	308,040	309,581
Title III Part A - ELL	284,243	185,164	186,090	187,021	187,956
Title VI-B - Special Education	1,547,700	1,555,439	1,563,216	1,571,032	1,578,887
Title X - McKinney Vento	28,207	28,348	28,490	28,633	28,776
Fresh Fruit & Vegetable	201,000	202,005	203,015	204,030	205,050
Adult Education - EL Civics	586,477	589,409	592,356	595,318	598,295
Vocation Education	73,495	73,862	74,231	74,603	74,976
Rehabilitation Services - Vocational	307,218	308,755	310,298	311,850	313,409
Other Federal Grants	2,517,370	2,529,957	2,542,607	2,555,320	2,568,097
Middle School Counselor Corp	80,000	80,000	80,000	80,000	80,000
BEST Capital Construction	-	-	-	-	-
Colorado READ Act	672,210	328,654	335,227	341,931	348,770
ELPA	626,363	332,890	339,548	346,339	353,265
Other State & Local Grants	150,000	150,000	150,000	150,000	150,000
Future Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL RESOURCES APPROPRIATED	10,711,165	9,685,914	9,738,117	9,790,779	9,843,907
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

ADAMS COUNTY SCHOOL DISTRICT NO 14
Athletic Fund
Scheduled of Revenues, Expenditures and Fund Balance
Five Year Budget Forecast

	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-22	Fiscal Year 2022-2023	Fiscal Year 2023-2024
BEGINNING FUND BALANCE	\$ -	\$ 11,447	\$ 4,581	\$ 16,609	\$ 1,898
REVENUES					
Local Sources					
Gate Admissions	17,000	17,000	17,000	17,000	17,000
Student Fees	21,500	21,500	21,500	21,500	21,500
Total Revenue	38,500	38,500	38,500	38,500	38,500
OTHER FINANCING SOURCES					
Transfers In	750,000	780,000	850,000	875,000	950,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	788,500	818,500	888,500	913,500	988,500
TOTAL AVAILABLE RESOURCES	788,500	829,947	893,081	930,109	990,398
EXPENDITURES					
Instructional Services					
Certificated Salaries & Benefits	482,053	506,156	521,340	536,981	553,090
Purchased Services	90,000	92,700	95,481	98,345	101,296
Supplies & Materials	60,000	60,050	60,050	60,050	60,050
Capital Outlay	20,000	20,000	20,000	20,000	20,000
Other Expenses	125,000	146,460	179,601	212,835	243,749
TOTAL RESOURCES APPROPRIATED	777,053	825,366	876,472	928,211	978,185
ENDING FUND BALANCE	\$ 11,447	\$ 4,581	\$ 16,609	\$ 1,898	\$ 12,213

ADAMS COUNTY SCHOOL DISTRICT NO 14
Fee Supported Fund
Scheduled of Revenues, Expenditures and Fund Balance
Five Year Budget Forecast

	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024
BEGINNING FUND BALANCE	\$ 110,740	\$ 141,344	\$ 154,974	\$ 150,951	\$ 128,569
REVENUES					
Local Sources					
Tuition and Fees - Adult Education	35,000	35,000	35,000	35,000	35,000
Outside Printing - Printshop	30,000	30,000	30,000	30,000	30,000
Facility Use Fee	30,000	30,000	30,000	30,000	30,000
Before/After School Fees	130,000	130,000	130,000	130,000	130,000
Investment Earnings	-	-	-	-	-
TOTAL REVENUE	225,000	225,000	225,000	225,000	225,000
OTHER FINANCING SOURCES					
Transfers In - Adult Education	180,000	180,000	180,000	180,000	180,000
Transfers In - Printshop	61,000	61,000	61,000	61,000	61,000
Transfers Out - Facility Use	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	241,000	241,000	241,000	241,000	241,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	466,000	466,000	466,000	466,000	466,000
TOTAL AVAILABLE RESOURCES	576,740	607,344	620,974	616,951	594,569
EXPENDITURES					
Salaries and Benefits - Adult Educations	220,566	229,389	238,564	248,107	258,031
Salaries and Benefits - Printshop	59,676	62,063	64,546	67,127	69,812
Salaries and Benefits - Facility Use	12,710	13,218	13,747	14,297	14,869
Salaries and Benefits - Before & After School	131,396	136,652	142,118	147,803	153,715
Purchased Services - Adult Education	1,500	1,500	1,500	1,500	1,500
Purchased Services - Printshop	89,548	89,548	89,548	89,548	89,548
Purchased Services - Facility Use	6,000	6,000	6,000	6,000	6,000
Supplies and Materials - Adult Education	5,500	5,500	5,500	5,500	5,500
Supplies and Materials - Printshop	26,000	26,000	26,000	26,000	26,000
Other Expense - Adult Education	1,000	1,000	1,000	1,000	1,000
Other Expense - Printshop	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)
TOTAL RESOURCES APPROPRIATED	435,396	452,370	470,023	488,382	507,475
ENDING FUND BALANCE	\$ 141,344	\$ 154,974	\$ 150,951	\$ 128,569	\$ 87,094

ADAMS COUNTY SCHOOL DISTRICT NO 14
Bond Redemption Fund
Schedule of Revenue, Expenditures and Fund Balance
Five Year Budget Forecast

	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-22	Fiscal Year 2022-2023	Fiscal Year 2023-24
Beginning Fund Balance	\$ 5,426,202	\$ 5,093,989	\$ 4,911,108	\$ 4,735,077	\$ 4,566,795
Revenue					
Property Tax	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000
Investment Earnings	20,000	20,000	20,000	20,000	20,000
Payment in Lieu of	-	-	-	-	-
Total Revenue	<u>6,320,000</u>	<u>6,320,000</u>	<u>6,320,000</u>	<u>6,320,000</u>	<u>6,320,000</u>
Total Available Resources	11,746,202	11,413,989	11,231,108	11,055,077	10,886,795
Expenditures					
Principal Payment	3,765,000	3,955,000	4,100,000	4,250,000	4,425,000
Interest on Bonds	2,719,606	2,546,381	2,394,531	2,236,781	2,236,781
Bond Transfer Fee	1,500	1,500	1,500	1,500	1,500
Total Expenditures	<u>6,486,106</u>	<u>6,502,881</u>	<u>6,496,031</u>	<u>6,488,281</u>	<u>6,663,281</u>
Ending Fund Balance	\$ 5,260,095	\$ 4,911,108	\$ 4,735,077	\$ 4,566,795	\$ 4,223,514

Adams County School District No 14
Debt Schedule for all District Limited Obligation Bonds
Budget 2017-2018

	GO Bonds 2008		GO Bonds 2013		GO Bonds 2015		Grand Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Dec 2018			3,580,000.00	1,256,615.63		239,750.00	3,580,000.00	1,496,365.63
June 2019				1,167,115.63		239,750.00	-	1,406,865.63
Dec 2019			3,765,000.00	1,167,115.63		239,750.00	3,765,000.00	1,406,865.63
June 2020				1,072,990.63		239,750.00	-	1,312,740.63
Dec 2020			3,955,000.00	1,072,990.63		239,750.00	3,955,000.00	1,312,740.63
June 2021				993,890.63		239,750.00	-	1,233,640.63
Dec 2021			4,100,000.00	993,890.63		239,750.00	4,100,000.00	1,233,640.63
June 2022				921,140.63		239,750.00	-	1,160,890.63
Dec 2022			4,250,000.00	921,140.63		239,750.00	4,250,000.00	1,160,890.63
June 2023				836,140.63		239,750.00	-	1,075,890.63
Dec 2023			4,425,000.00	836,140.63		239,750.00	4,425,000.00	1,075,890.63
June 2024				725,515.63		239,750.00	-	965,265.63
Dec 2024			2,445,000.00	725,515.63	2,070,000.00	239,750.00	4,515,000.00	965,265.63
June 2025				664,390.63		188,000.00	-	852,390.63
Dec 2025			2,450,000.00	664,390.63	2,290,000.00	188,000.00	4,740,000.00	852,390.63
June 2026				603,140.63		130,750.00	-	733,890.63
Dec 2026			2,480,000.00	603,140.63	2,505,000.00	130,750.00	4,985,000.00	733,890.63
June 2027				543,540.63		68,125.00	-	611,665.63
Dec 2027			2,500,000.00	543,540.63	2,725,000.00	68,125.00	5,225,000.00	611,665.63
June 2028				481,040.63			-	481,040.63
Dec 2028			5,525,000.00	481,040.63			5,525,000.00	481,040.63
June 2029				337,290.63			-	337,290.63
Dec 2029			5,820,000.00	337,290.63			5,820,000.00	337,290.63
June 2030				193,671.88			-	193,671.88
Dec 2030			6,105,000.00	193,671.88			6,105,000.00	193,671.88
June 2031				98,281.25			-	98,281.25
Dec 2031			6,290,000.00	98,281.25			6,290,000.00	98,281.25
Total	-	-	57,690,000.00	18,532,915.75	9,590,000.00	3,890,500.00	67,280,000.00	22,423,415.75

ADAMS COUNTY SCHOOL DISTRICT NO 14
Capital Reserve Fund
Schedule Revenues, Expenditures and Fund Balance
Five Year Budget Forecast

	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024
BEGINNING FUND BALANCE	\$ 383,892	\$ 187,800	\$ 136,708	\$ 156,708	\$ 151,708
REVENUES					
Local Sources					
Investment Income	30,000	30,000	30,000	30,000	30,000
TOTAL REVENUE	30,000	30,000	30,000	30,000	30,000
OTHER FINANCING SOURCES					
Transfers In	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
TOTAL OTHER FINANCING SOURCES	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
TOTAL REVENUE AND OTHER FINANCING SOURCES	2,280,000	2,280,000	2,280,000	2,280,000	2,280,000
TOTAL RESOURCES AVAILABLE	2,663,892	2,467,800	2,416,708	2,436,708	2,431,708
EXPENDITURES					
Capital Outlay Projects					
Purchase of Land	-	-	-	-	-
Vehicles	300,000	400,000	400,000	475,000	475,000
Technology Systems	450,000	450,000	450,000	450,000	450,000
Playground Equipment	120,000	120,000	120,000	120,000	120,000
Hazmat/Asbestos	5,000	5,000	5,000	5,000	5,000
Security	50,000	50,000	50,000	50,000	50,000
Concrete & Asphalt	100,000	50,000	100,000	50,000	50,000
Grounds	15,000	25,000	25,000	25,000	25,000
Painting	15,000	10,000	10,000	10,000	10,000
HVAC	50,000	50,000	50,000	50,000	50,000
Roof	150,000	150,000	150,000	150,000	150,000
Maintenance	300,000	300,000	300,000	300,000	300,000
Instructional Equipment	300,000	300,000	300,000	300,000	300,000
Safety	50,000	50,000	50,000	50,000	50,000
Other Capital Expenditures	300,000	100,000	250,000	250,000	250,000
Subtotal Capital Outlay	2,205,000	2,060,000	2,260,000	2,285,000	2,285,000
Debt Services					
Lease Principal	250,197	261,941	-	-	-
Lease Interest	20,895	9,151	-	-	-
Subtotal Debt Service	271,092	271,092	-	-	-
TOTAL RESOURCES APPROPRIATED	2,476,092	2,331,092	2,260,000	2,285,000	2,285,000
ENDING FUND BALANCE	\$ 187,800	\$ 136,708	\$ 156,708	\$ 151,708	\$ 146,708

ADAMS COUNTY SCHOOL DISTRICT No 14
School Personnel Allocations
Fiscal Year 2018-19 Adopted Budget

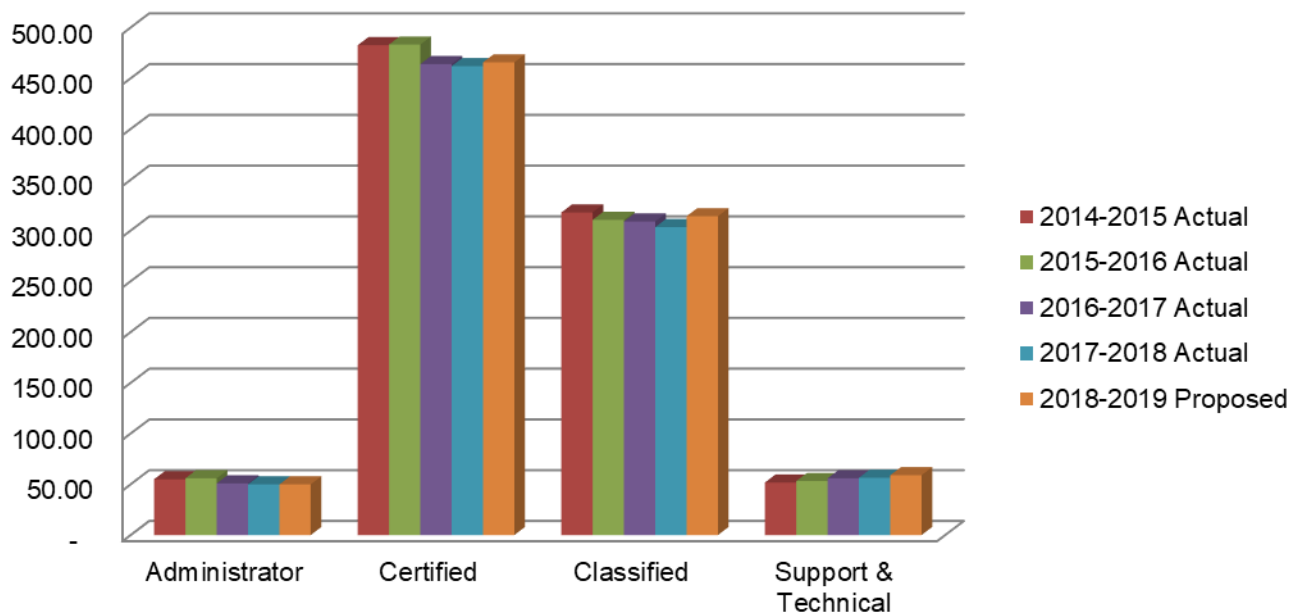
	Administrative	Certified	Classified	Support & Technical	Total
105 Alsup Elementary	2.000	25.500	12.782	-	40.282
110 Central Elementary	2.000	29.500	15.656	-	47.156
115 Dupont Elementary	2.000	29.000	14.313	-	45.313
120 Hanson Elementary	2.000	23.500	19.531	-	45.031
125 Kemp Elementary	2.000	28.100	13.907	-	44.007
130 Monaco Elementary	2.000	22.500	14.436	-	38.936
135 Rose Hill Elementary	2.000	23.500	13.844	1.000	40.344
150 Sanville Preschool	0.500	4.000	5.841	-	10.341
155 STARS Early Learning Center	0.500	6.000	10.438	-	16.938
205 Adams City Middle School	2.000	44.000	21.469	-	67.469
210 Kearney Middle School	2.000	42.700	21.438	-	66.138
305 Adams City High School	6.000	87.000	36.219	1.000	130.219
310 Lester Arnold High School	2.000	10.667	5.750	3.000	21.417
605 Board of Directors	-	0.400	-	-	0.400
615 Superintendent	2.000	-	-	-	2.000
620 Public Relations	1.000	-	-	3.000	4.000
625 Learning Services	5.000	5.000	-	2.000	12.000
630 Student Services	2.000	76.000	47.000	7.000	132.000
635 Gifted Program	-	1.000	-	-	1.000
640 Federal Programs	1.000	-	-	1.000	2.000
645 Enrollment and Registration	-	-	-	2.000	2.000
650 ELL	1.000	7.333	-	3.000	11.333
655 Student Assessment	-	-	-	3.000	3.000
660 Truancy and Intervention	1.000	-	1.000	3.000	5.000
665 Division of Operations	1.000	-	1.750	2.000	4.750
670 Financial Services	2.000	-	-	7.000	9.000
675 Purchasing Department	-	-	-	-	-
680 Human Resources	2.000	-	-	4.000	6.000
685 Information Technology	1.000	-	-	10.000	11.000
705 Operations of Plant	1.000	-	10.000	2.000	13.000
710 Maintenance of Plant	-	-	-	1.000	1.000
715 Maintenance of Grounds	-	-	6.000	1.000	7.000
725 Nutritional Services	2.000	-	3.889	1.000	6.889
730 Warehouse	-	-	1.800	-	1.800
735 Print Shop	-	-	1.000	-	1.000
740 Transportation	1.000	-	29.626	1.000	31.626
950 Adult Education	-	-	6.438	1.000	7.438
District Total	50.000	465.700	314.127	59.000	888.827

ADAMS COUNTY SCHOOL DISTRICT NO 14

Summary of Staffing by Type Fiscal Year 2018-19 Adopted Budget

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Proposed
Administrator	55.00	56.00	51.00	50.00	50.00
Certified	482.68	483.25	464.05	462.00	465.70
Classified	317.89	310.53	309.05	303.44	314.13
Support & Technical	51.80	53.30	56.00	56.50	59.00
TOTAL	907.37	903.08	880.10	871.94	888.83

ADAMS COUNTY SCHOOL DISTRICT NO 14 HISTORICAL FULL-TIME EQUIVALENT FY - 2018-19 Adopted



FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018								00 Supplemental Capital Construction, and Technology, and Maintenance Fund.		24 Full-Day Kindergarten Mill Levy Override		25 Transportatio n	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology
Budgeted Pupil Count: xx,xxx.x		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity								
Beginning Fund Balance (Includes All Reserves)			20,029,736		824,154	310,000	930,202	-	-	85,308	-	-	167,586	6,303,263	-		-
Revenues																	
Local Sources	1000 -	26,817,579	-	10,000	-	-	214,000	155,000	-	45,000	-	-	236,600	6,635,731	-	-	-
Intermediate Sources	2000 -	55,000	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-
State Sources	3000 -	39,247,699	-	-	-	3,952,200	67,800	3,928,800	-	-	-	-	-	-	-	-	-
Federal Sources	4000 -	2,600,000	-	-	-	-	2,900,000	10,263,193	-	-	-	-	-	-	-	-	-
Total Revenues			68,720,278	-	10,000	3,952,200	3,431,800	14,346,993	-	45,000	-	-	236,600	6,635,731	-	-	-
Total Beginning Fund Balance and Reserves			88,750,014	-	834,154	4,262,200	4,362,002	14,346,993	-	130,308	-	-	404,186	12,938,994	-	-	-
Total Allocations To/From Other Funds	5600,5700, 5800	(7,784,407)	-	1,625,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 -	(934,000)	-	-	-	-	-	-	-	634,000	-	-	300,000	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			80,031,607	-	2,459,154	4,262,200	4,362,002	14,346,993	-	764,308	-	-	704,186	12,938,994	-	-	-
Expenditures																	
Instruction - Program 0010 to 2099																	
Salaries	0100	24,125,648	-	-	2,070,277	-	-	4,500,000	-	380,227	-	-	-	-	-	-	-
Employee Benefits	0200	7,620,918	-	-	693,961	-	-	1,350,000	-	95,057	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	430,317	-	-	121,050	-	-	1,500,000	-	73,070	-	-	-	-	-	-	-
Supplies and Materials	0600	1,695,299	-	-	18,050	-	-	500,000	-	84,150	-	-	-	-	-	-	-
Property	0700	80,065	-	-	20,000	-	-	-	-	20,000	-	-	-	-	-	-	-
Other	0800, 0900	283,318	-	-	191,900	-	42,995	2,083,816	-	110,722	-	-	-	-	-	-	-
Total Instruction			34,235,565	-	-	3,115,238	42,995	9,933,816	-	763,226	-	-	-	-	-	-	-
Supporting Services																	
Students - Program 2100																	
Salaries	0100	2,942,840	-	-	27,400	-	-	331,799	-	-	-	-	359,770	-	-	-	-
Employee Benefits	0200	967,794	-	-	8,582	-	-	140,041	-	-	-	-	89,942	-	-	-	-
Purchased Services	0300,0400, 0500	682,560	-	-	-	-	-	-	-	-	-	-	58,000	-	-	-	-
Supplies and Materials	0600	14,295	-	-	-	-	-	-	-	-	-	-	71,600	-	-	-	-
Property	0700	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	41,300	-	-	-	-	-	-	-	-	-	-	(37,695)	-	-	-	-
Total Students			4,651,789	-	-	35,982	-	471,840	-	-	-	-	541,617	-	-	-	-
Instructional Staff - Program 2200																	
Salaries	0100	2,030,043	-	-	165,187	-	-	2,496,022	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	599,316	-	-	47,238	-	-	819,807	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	515,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	169,301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	28,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	19,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff			3,361,986	-	-	212,425	-	3,315,829	-	-	-	-	-	-	-	-	-
General Administration - Program 2300, including Program 2303 and 2304																	
Salaries	0100	351,022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	87,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	270,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	34,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	27,500	-	-	192,117	-	-	-	-	-	-	-	-	-	-	-	-
Total School Administration			780,007	-	-	192,117	-	-	-	-	-	-	-	-	-	-	-
School Administration - Program 2400																	
Salaries	0100	3,824,435	-	-	296,188	-	-	28,421	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	1,174,305	-	-	94,742	-	-	8,625	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	39,760	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	48,242	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	3,500	-	-	3,500	-	-	-	-	-	-	-	-	-	-	-	-
Total School Administration			5,099,242	-	-	397,430	-	37,046	-	-	-	-	-	-	-	-	-

FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018								00 Supplemental Capital Construction, and Maintenance Fund.		24 Full-Day Kindergarten Mill Levy Override						
Budgeted Pupil Count: xx,xxx.x	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund		23 Pupil Activity		25 Transportatio n	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology
Business Services - Program 2500, including Program 2501																
	0100	813,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0200	250,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0300,0400,															
	0500	99,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0600	10,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	7,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Business Services		1,184,539	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance - Program 2600																
	0100	3,868,607	-	-	41,009	-	-	-	-	-	-	-	-	-	-	-
	0200	1,221,887	-	-	14,051	-	-	-	-	-	-	-	-	-	-	-
	0300,0400,															
	0500	1,202,059	-	-	775	-	-	-	-	-	-	-	-	-	-	-
	0600	1,763,898	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		8,137,451	-	-	55,835	-	-	-	-	-	-	-	-	-	-	-
Student Transportation - Program 2700																
	0100	1,315,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0200	504,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0300,0400,															
	0500	252,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0600	293,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	1,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Student Transportation		2,398,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Support - Program 2800, including Program 2801																
	0100	1,750,566	-	-	-	-	64,499	-	-	-	-	-	-	-	-	-
	0200	518,685	-	-	-	-	21,246	-	-	-	-	-	-	-	-	-
	0300,0400,															
	0500	839,956	-	1,743,208	-	-	-	-	-	-	-	-	-	-	-	-
	0600	21,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	254,085	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	15,625	-	141,831	-	-	-	-	-	-	-	-	-	-	-	-
Total Central Support		3,400,117	-	1,885,039	-	-	85,745	-	-	-	-	-	-	-	-	-
Other Support - Program 2900																
	0100	62,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0200	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0300,0400,															
	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support		64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service Operations - Program 3100																
	0100	-	-	-	-	1,337,850	30,982	-	-	-	-	-	-	-	-	-
	0200	-	-	-	-	624,315	14,292	-	-	-	-	-	-	-	-	-
	0300,0400,															
	0500	-	-	-	-	69,650	-	-	-	-	-	-	-	-	-	-
	0600	-	-	-	-	1,870,625	-	-	-	-	-	-	-	-	-	-
	0700	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-
	0800, 0900	-	-	-	-	6,200	-	-	-	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	3,913,640	45,274	-	-	-	-	-	-	-	-	-
Enterprise Operations - Program 3200																
	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0300,0400,															
	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Services - Program 3300																

FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018																	
Budgeted Pupil Count: xx,xxx.x		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	24 Full-Day Kindergarten Mill Levy Override	25 Transportatio n	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology
Salaries	0100	15,189	-	-	-	-	-	85,798	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	3,650	-	-	-	-	-	29,464	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,																
	0500	115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	2,015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Services		137,854	-	-	-	-	-	115,262	-	-	-	-	-	-	-	-	-
Education for Adults - Program 3400																	
Salaries	0100	56,320	-	-	-	-	-	247,530	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	16,674	-	-	-	-	-	94,651	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,																
	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		72,994	-	-	-	-	-	342,181	-	-	-	-	-	-	-	-	-
Total Supporting Services		29,288,775	-	1,885,039	893,789	3,913,640	4,413,177	-	-	-	-	-	541,617	-	-	-	-
Property - Program 4000																	
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,																
	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	6,485,731	-	-	-
Total Property		-	-	-	-	-	-	-	-	-	-	-	-	6,485,731	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure																	
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300,0400,																
	0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Uses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		63,524,340	-	1,885,039	4,009,027	3,956,635	14,346,993	-	-	763,226	-	-	541,617	6,485,731	-	-	-
APPROPRIATED RESERVES																	
Other Reserved Fund Balance (9900)	0840	10,833,370	-	-	253,173	-	-	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	3,376,668	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	2,297,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		16,507,267	-	-	253,173	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures and Reserves		80,031,607	-	1,885,039	4,262,200	3,956,635	14,346,993	-	-	763,226	-	-	541,617	6,485,731	-	-	-
BUDGETED ENDING FUND BALANCE																	
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	574,115	-	405,367	-	-	-	1,082	-	-	162,569	6,453,263	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018 Budgeted Pupil Count: xx,xxx.x	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	00 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	24 Full-Day Kindergarten Mill Levy Override	25 Transportatio n	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		-	-	574,115	-	405,367	-	-	1,082	-	-	162,569	6,453,263	-	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?	Yes	No	Yes	Yes	Yes	No	No	Yes	No	No	Yes	No	No	No	No	

FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018		43 Capital Reserve Capital Projects	Supplemental Capital Construction, Technology, and Maintenance Fund.	50 Enterpris e Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Agency Funds: 70, 71, 75-79	72 Private-Purpose Trust	73 Agency	74 Pupil Activity Agency	85 Foundations	Component Units and Other Reportable Funds	TOTAL
Budgeted Pupil Count: xx,xxx.x		Object Source											
Beginning Fund Balance (Includes All Reserves)			5,400,260	-	-	-	-	-	-	-	-	-	34,050,509
Revenues													
Local Sources		1000 -	45,000	-	-	-	-	-	-	-	-	-	34,158,910
Intermediate Sources		2000 -	-	-	-	-	-	-	-	-	-	-	305,000
State Sources		3000 -	26,650,134	-	-	-	-	-	-	-	-	-	73,846,633
Federal Sources		4000 -	-	-	-	-	-	-	-	-	-	-	15,763,193
Total Revenues			26,695,134	-	-	-	-	-	-	-	-	-	#####
Total Beginning Fund Balance and Reserves			32,095,394	-	-	-	-	-	-	-	-	-	#####
Total Allocations To/From Other Funds		5600,5700, 5800	6,159,407	-	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds		5200 -	-	-	-	-	-	-	-	-	-	-	-
Other Sources		5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			38,254,801	-	-	-	-	-	-	-	-	-	#####
Expenditures													
Instruction - Program 0010 to 2099													
Salaries		0100	-	-	-	-	-	-	-	-	-	-	31,076,152
Employee Benefits		0200	-	-	-	-	-	-	-	-	-	-	9,759,936
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	2,124,437
Supplies and Materials		0600	-	-	-	-	-	-	-	-	-	-	2,297,499
Property		0700	488,886	-	-	-	-	-	-	-	-	-	608,951
Other		0800, 0900	70,000	-	-	-	-	-	-	-	-	-	2,782,751
Total Instruction			558,886	-	-	-	-	-	-	-	-	-	48,649,726
Supporting Services													
Students - Program 2100													
Salaries		0100	-	-	-	-	-	-	-	-	-	-	3,661,809
Employee Benefits		0200	-	-	-	-	-	-	-	-	-	-	1,206,359
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	740,560
Supplies and Materials		0600	-	-	-	-	-	-	-	-	-	-	85,895
Property		0700	-	-	-	-	-	-	-	-	-	-	3,000
Other		0800, 0900	-	-	-	-	-	-	-	-	-	-	3,605
Total Students			-	-	-	-	-	-	-	-	-	-	5,701,228
Instructional Staff - Program 2200													
Salaries		0100	-	-	-	-	-	-	-	-	-	-	4,691,252
Employee Benefits		0200	-	-	-	-	-	-	-	-	-	-	1,466,361
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	515,176
Supplies and Materials		0600	-	-	-	-	-	-	-	-	-	-	169,301
Property		0700	-	-	-	-	-	-	-	-	-	-	28,500
Other		0800, 0900	-	-	-	-	-	-	-	-	-	-	19,650
Total Instructional Staff			-	-	-	-	-	-	-	-	-	-	6,890,240
General Administration - Program 2300, including Program 2303 and 2304													
Salaries		0100	-	-	-	-	-	-	-	-	-	-	351,022
Employee Benefits		0200	-	-	-	-	-	-	-	-	-	-	87,835
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	270,750
Supplies and Materials		0600	-	-	-	-	-	-	-	-	-	-	34,900
Property		0700	-	-	-	-	-	-	-	-	-	-	8,000
Other		0800, 0900	-	-	-	-	-	-	-	-	-	-	219,617
Total School Administration			-	-	-	-	-	-	-	-	-	-	972,124
School Administration - Program 2400													
Salaries		0100	-	-	-	-	-	-	-	-	-	-	4,149,044
Employee Benefits		0200	-	-	-	-	-	-	-	-	-	-	1,277,672
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	41,260
Supplies and Materials		0600	-	-	-	-	-	-	-	-	-	-	49,742
Property		0700	-	-	-	-	-	-	-	-	-	-	9,000
Other		0800, 0900	-	-	-	-	-	-	-	-	-	-	7,000
Total School Administration			-	-	-	-	-	-	-	-	-	-	5,533,718

FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018		43	40 Supplemental Capital Construction, Technology, and Maintenance Fund.	50	60	64	70 Fiduciary: Trust and Other Agency Funds: 70, 71, 75-79	72	73	74	85	Component Units and Other Reportable Funds	TOTAL
Budgeted Pupil Count: xx,xxx.x	Object Source	Capital Reserve Capital Projects		Enterpris e Funds	Internal Service	Risk Related Activity		Private-Purpose Trust	Agency	Pupil Activity Agency	Foundations		
Business Services - Program 2500, including Program 2501													
	0100	-	-	-	-	-	-	-	-	-	-	-	813,010
	0200	-	-	-	-	-	-	-	-	-	-	-	250,186
	0300,0400,												
	0500	180,000	-	-	-	-	-	-	-	-	-	-	279,266
	0600	-	-	-	-	-	-	-	-	-	-	-	10,567
	0700	-	-	-	-	-	-	-	-	-	-	-	4,500
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	7,010
Total Business Services		180,000	-	-	-	-	-	-	-	-	-	-	1,364,539
Operations and Maintenance - Program 2600													
	0100	-	-	-	-	-	-	-	-	-	-	-	3,909,616
	0200	-	-	-	-	-	-	-	-	-	-	-	1,235,938
	0300,0400,												
	0500	1,070,000	-	-	-	-	-	-	-	-	-	-	2,272,834
	0600	-	-	-	-	-	-	-	-	-	-	-	1,763,898
	0700	173,836	-	-	-	-	-	-	-	-	-	-	249,836
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	5,000
Total Operations and Maintenance		1,243,836	-	-	-	-	-	-	-	-	-	-	9,437,122
Student Transportation - Program 2700													
	0100	-	-	-	-	-	-	-	-	-	-	-	1,315,186
	0200	-	-	-	-	-	-	-	-	-	-	-	504,260
	0300,0400,												
	0500	-	-	-	-	-	-	-	-	-	-	-	252,200
	0600	-	-	-	-	-	-	-	-	-	-	-	293,900
	0700	100,000	-	-	-	-	-	-	-	-	-	-	132,000
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	1,250
Total Student Transportation		100,000	-	-	-	-	-	-	-	-	-	-	2,498,796
Central Support - Program 2800, including Program 2801													
	0100	-	-	-	-	-	-	-	-	-	-	-	1,815,065
	0200	-	-	-	-	-	-	-	-	-	-	-	539,931
	0300,0400,												
	0500	-	-	-	-	-	-	-	-	-	-	-	2,583,164
	0600	-	-	-	-	-	-	-	-	-	-	-	21,200
	0700	450,000	-	-	-	-	-	-	-	-	-	-	704,085
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	157,456
Total Central Support		450,000	-	-	-	-	-	-	-	-	-	-	5,820,901
Other Support - Program 2900													
	0100	-	-	-	-	-	-	-	-	-	-	-	62,500
	0200	-	-	-	-	-	-	-	-	-	-	-	1,500
	0300,0400,												
	0500	-	-	-	-	-	-	-	-	-	-	-	-
	0600	-	-	-	-	-	-	-	-	-	-	-	-
	0700	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-	-	-	-	-	64,000
Food Service Operations - Program 3100													
	0100	-	-	-	-	-	-	-	-	-	-	-	1,368,832
	0200	-	-	-	-	-	-	-	-	-	-	-	638,607
	0300,0400,												
	0500	-	-	-	-	-	-	-	-	-	-	-	69,650
	0600	-	-	-	-	-	-	-	-	-	-	-	1,870,625
	0700	30,000	-	-	-	-	-	-	-	-	-	-	35,000
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	6,200
Total Other Support		30,000	-	-	-	-	-	-	-	-	-	-	3,988,914
Enterprise Operations - Program 3200													
	0100	-	-	-	-	-	-	-	-	-	-	-	-
	0200	-	-	-	-	-	-	-	-	-	-	-	-
	0300,0400,												
	0500	-	-	-	-	-	-	-	-	-	-	-	-
	0600	-	-	-	-	-	-	-	-	-	-	-	-
	0700	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-	-	-	-	-
Community Services - Program 3300													

FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018													
Budgeted Pupil Count: xx,xxx.x	Object Source	43 Capital Reserve Capital Projects	40 Supplemental Capital Construction, and Technology, and Maintenance Fund.	50 Enterpris e Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Agency Funds: 70, 71, 75-79	72 Private-Purpose Trust	73 Agency	74 Pupil Activity Agency	85 Foundations	Component Units and Other Reportable Funds	TOTAL
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	100,987
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	33,114
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-	-	115,000
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	2,000
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	2,015
Total Community Services		-	-	-	-	-	-	-	-	-	-	-	253,116
Education for Adults - Program 3400													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	303,850
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	111,325
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-	-	-	415,175
Total Supporting Services		2,003,836	-	-	-	-	-	-	-	-	-	-	42,939,873
Property - Program 4000													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	35,619,817	-	-	-	-	-	-	-	-	-	-	35,619,817
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	6,485,731
Total Property		35,619,817	-	-	-	-	-	-	-	-	-	-	42,105,548
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure													
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-
	0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Uses		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		38,182,539	-	-	-	-	-	-	-	-	-	-	#####
APPROPRIATED RESERVES													
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-	-	-	11,086,543
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	-	3,376,668
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-	-	2,297,229
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	-	-	-	-	-	-	-	-	16,760,440
Total Expenditures and Reserves		38,182,539	-	-	-	-	-	-	-	-	-	-	#####
BUDGETED ENDING FUND BALANCE													
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	72,262	-	-	-	-	-	-	-	-	-	-	7,668,658
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	-	-	-	-	-	-	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-	-

FY2017-2018 SUMMARY BUDGET

Adams County School District 14 District Code: xxxx Adopted OR Revised Budget Adopted: June 26, 2018 Budgeted Pupil Count: xx,xxx.x			40 Supplemental Capital Construction, Technology, and Maintenance Fund.	50 Enterpris e Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Agency Funds: 70, 71, 75-79	72 Private-Purpose Trust	73 Agency	74 Pupil Activity Agency	85 Foundations	Component Units and Other Reportable Funds	
Object Source	43 Capital Reserve Capital Projects												TOTAL
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	72,262	-	-	-	-	-	-	-	-	-	-	-	7,668,658
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?	Yes		No	No	No	No	No	No	No	No	No	No	Yes