

*3rd Quarterly Financial*

**BOARD OF EDUCATION**  
**July 1, 2008- March 31, 2009**

**ADAMS COUNTY SCHOOL DISTRICT 50**  
7002 Raleigh Street  
WESTMINSTER, COLORADO 80030

*Our Mission:  
Push to Excel;  
Prepare to Succeed*

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Prepared by  
Division of Financial Services

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Chief Financial Officer

## Adams County School District 50

### INTRODUCTION

Comparative budget reports for all funds are presented on the following pages for the Board of Education's review. The actual second quarter expenditures (July through December) for fiscal years 2008-09 are compared to the second quarter expenditures for 2007-08. The percentage of revenues and expenditures collected or expended to date are for comparative purposes. While not all revenues and expenditures are recorded one twelfth each month, it is a measure that can be used to review the financial reports.

To assist you in reviewing the General Fund Budget, listed below are the departments that are represented for the various functional groups.

<b>Instructional</b>	Activities dealing directly with the interaction between teachers and students.
<b>Pupils</b>	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples would be Attendance, and services for social work, student accounting, health, psychological, and audiology.
<b>Instructional Staff</b>	Activities associated with assisting the instructional staff with the content process of providing a learning experience for students. Examples are instruction and curriculum development, training services, evaluation of instructional services, and media support services.
<b>General Administration</b>	Activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administration. Examples are board of education activities, election services, legal services, tax assessment and collection, audit services, staff relations and negotiations.

## Adams County School District 50

### INTRODUCTION

<b>School Administration</b>	Activities concerned with overall administrative responsibility for a school. Includes Principals and assistant principals.
<b>Other Business</b>	Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Includes Chief Financial Officer, Business/Finance, Budgeting, Payroll, Printing, Warehousing and Purchasing.
<b>Operations and Maint.</b>	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working conditions. Includes Auxiliary Services, Maintenance, Grounds, and Custodial.
<b>Pupil Transportation</b>	Activities concerned with the transportation of students to and from their places of residence. Includes supervision, bus drivers, mechanics, and vehicle servicing and maintenance.
<b>Central Support</b>	Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing and risk mgmt. services. Includes Communications, Human Resources, and Technology Services.
<b>Other Support Services</b>	All other support services. Example would be volunteer services.

ADAMS COUNTY SCHOOL DISTRICT 50  
 GENERAL FUND ANNUAL BUDGET vs. YEAR-TO-DATE REVENUES FY 2008-2009  
 (With Comparative Actual Amounts for Fiscal Year 2007-2008)  
 Reporting Period For FY 2008-2009 - July 2008 to March 2009

	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Uncollected	% of Budget	Total Budget	Actual July - March	Uncollected	% of Budget
<b>BEGINNING FUND BALANCE.....</b>	\$ 8,350,000	\$ 11,128,897	\$ 2,778,897	133.3%	\$ 6,946,730	\$ 7,860,772	\$ 914,042	113.2%
<b>REVENUE</b>								
Local Revenues - Taxes	25,492,801	10,653,327	14,839,474	41.8%	26,327,392	11,134,173	15,193,219	42.3%
Local Revenue - Other	1,270,752	513,335	757,417	40.4%	1,288,200	933,092	335,108	73.6%
State Revenue	56,418,583	42,395,194	14,023,389	75.1%	54,595,960	40,916,090	13,679,870	74.9%
Federal Revenue	40,000	27,513	12,487	68.8%	40,000	29,887	10,113	74.7%
<b>TOTAL REVENUES</b>	<b>83,222,136</b>	<b>53,589,369</b>	<b>29,632,767</b>	<b>64.4%</b>	<b>82,231,552</b>	<b>53,013,242</b>	<b>29,218,310</b>	<b>64.5%</b>
<b>Less Allocations to:</b>								
Capital Reserve	(2,057,092)	(2,057,092)	-	100.0%	(2,085,836)	(2,085,836)	-	100.0%
Insurance Fund Transfer	(800,000)	(800,000)	-	100.0%	(800,000)	(800,000)	-	100.0%
Preschool	(2,068,278)	(2,068,278)	-	100.0%	(1,448,920)	(1,448,920)	-	100.0%
<b>Total Allocations to</b>	<b>(4,925,370)</b>	<b>(4,925,370)</b>	<b>-</b>	<b>100.0%</b>	<b>(4,334,756)</b>	<b>(4,334,756)</b>	<b>-</b>	<b>100.0%</b>
<b>↓ TOTAL RESOURCES AVAILABLE</b>	<b>\$ 86,646,766</b>	<b>\$ 59,792,896</b>	<b>\$ 32,411,664</b>	<b>69.0%</b>	<b>\$ 84,843,526</b>	<b>\$ 56,539,258</b>	<b>\$ 30,132,352</b>	<b>66.6%</b>
<b>EXPENDITURES</b>								
Salaries	53,100,597	41,766,466	11,332,131	78.7%	52,824,875	39,006,516	13,818,359	73.8%
Employee Benefits	11,763,511	8,829,781	2,933,730	75.1%	11,778,423	8,231,026	3,547,397	69.9%
Purchased Services	5,651,304	3,648,431	2,002,873	64.6%	4,748,768	3,417,415	1,331,353	72.0%
Supplies and Materials	4,157,864	2,692,335	1,465,529	64.8%	4,980,876	3,001,559	1,979,317	60.3%
Capital Outlay	463,425	381,210	82,215	82.3%	532,177	463,218	68,959	87.0%
Other	494,505	193,681	300,824	39.2%	404,177	60,600	343,577	15.0%
<b>TOTAL EXPENDITURES</b>	<b>75,631,206</b>	<b>57,513,903</b>	<b>18,117,503</b>	<b>76.1%</b>	<b>75,269,296</b>	<b>54,180,334</b>	<b>21,088,962</b>	<b>72.0%</b>
<b>INTERFUND TRANSFER</b>								
Charter School	1,995,560	1,412,879	582,681	70.8%	1,777,500	1,212,302	565,198	68.2%
Special Revenue Fund Transfer	670,000	670,000	-	100.0%	850,000	850,000	-	100.0%
<b>Total Allocations to</b>	<b>2,665,560</b>	<b>2,082,879</b>	<b>582,681</b>	<b>78.1%</b>	<b>2,627,500</b>	<b>2,062,302</b>	<b>565,198</b>	<b>78.5%</b>
<b>TOTAL USES OF RESOURCES</b>	<b>\$ 78,296,766</b>	<b>\$ 59,596,783</b>	<b>\$ 18,699,983</b>	<b>76.1%</b>	<b>\$ 77,896,796</b>	<b>\$ 56,242,636</b>	<b>\$ 21,654,160</b>	<b>72.2%</b>
<b>ENDING FUND BALANCE.....</b>	<b>\$ 8,350,000</b>	<b>\$ 196,113</b>	<b>\$ 13,711,681</b>	<b>2.4%</b>	<b>\$ 6,946,730</b>	<b>\$ 296,622</b>	<b>\$ 8,478,192</b>	<b>4.3%</b>

ADAMS COUNTY SCHOOL DISTRICT 50  
 GENERAL FUND ANNUAL BUDGET vs. YEAR-TO-DATE REVENUES FY 2008-2009  
 (With Comparative Actual Amounts for Fiscal Year 2007-2008)  
 Reporting Period For FY 2008-2009 - July 2008 to March 2009

	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Uncollected Revenues	% of Budget	Total Budget	Actual July - March	Uncollected Revenues	% of Budget
<b>REVENUES</b>								
<b>LOCAL REVENUES - TAXES</b>								
Property Taxes .....	22,557,661	8,786,243	13,771,418	39.0%	23,240,159	9,064,913	14,175,246	39.0%
Specific Ownership .....	2,935,140	1,867,084	1,068,056	63.6%	3,087,233	2,069,260	1,017,973	67.0%
<b>Total Revenues - Taxes</b>	<u>25,492,801</u>	<u>10,653,327</u>	<u>14,839,474</u>	<u>41.8%</u>	<u>26,327,392</u>	<u>11,134,173</u>	<u>15,193,219</u>	<u>42.3%</u>
<b>LOCAL REVENUE - OTHER</b>								
Preschool .....	100,000	41,451	58,549	41.5%	-	111,640	(111,640)	N/A
Interest Income .....	400,000	168,171	231,829	42.0%	400,000	398,803	1,197	99.7%
Tuition-Kindergarten .....	125,000	69,727	55,273	55.8%	125,000	24,471	100,529	19.6%
Indirect Revenue - Grants .....	335,000	159,493	175,507	47.6%	-	123,378	(123,378)	N/A
District Summer School .....	52,000	1,200	50,800	2.3%	52,000	5,340	46,660	10.3%
Tuition - Other .....	38,000	4,843	33,157	12.7%	38,000	(2,895)	40,895	-7.6%
Miscellaneous Revenue .....	220,752	68,450	152,302	31.0%	653,200	272,355	380,845	41.7%
<b>Total Revenue Other</b>	<u>1,270,752</u>	<u>513,335</u>	<u>757,417</u>	<u>40.4%</u>	<u>1,268,200</u>	<u>933,092</u>	<u>335,108</u>	<u>73.6%</u>
<b>STATE REVENUE</b>								
State Equalization .....	53,887,583	40,044,108	13,843,475	74.3%	52,055,960	38,782,960	13,273,000	74.5%
State Vocation Education .....	380,000	183,016	196,984	48.2%	380,000	115,365	264,635	30.4%
State Education Handicapped .....	1,486,000	1,525,800	(39,800)	102.7%	1,560,000	1,343,582	216,418	86.1%
State ELPA .....	260,000	244,830	15,170	94.2%	220,000	267,387	(47,387)	121.5%
State Transportation .....	405,000	397,440	7,560	98.1%	380,000	406,796	(26,796)	107.1%
<b>Total State Revenues</b>	<u>56,418,583</u>	<u>42,395,194</u>	<u>14,023,389</u>	<u>75.1%</u>	<u>54,595,960</u>	<u>40,916,090</u>	<u>13,679,870</u>	<u>74.9%</u>
<b>FEDERAL REVENUE</b>								
ROTC .....	40,000	27,513	12,487	68.8%	40,000	29,887	2,396	74.7%
<b>Total Federal Revenue</b>	<u>40,000</u>	<u>27,513</u>	<u>12,487</u>	<u>68.8%</u>	<u>40,000</u>	<u>29,887</u>	<u>10,113</u>	<u>74.7%</u>
<b>TOTAL REVENUES</b>	<u>83,222,136</u>	<u>53,589,369</u>	<u>29,632,767</u>	<u>64.4%</u>	<u>82,231,552</u>	<u>53,013,242</u>	<u>29,218,310</u>	<u>64.5%</u>
<b>Less Allocations to:</b>								
Capital Reserve .....	(2,057,092)	(2,057,092)	-	100.0%	(2,085,836)	(2,085,836)	-	100.0%
Insurance Fund Transfer .....	(800,000)	(800,000)	-	100.0%	(800,000)	(800,000)	-	100.0%
Preschool .....	(2,069,278)	(2,069,278)	-	100.0%	(1,448,920)	(1,448,920)	-	100.0%
<b>Total Transfers</b>	<u>(4,925,370)</u>	<u>(4,925,370)</u>	<u>-</u>	<u>100.0%</u>	<u>(4,334,756)</u>	<u>(4,334,756)</u>	<u>-</u>	<u>100.0%</u>
<b>Total Revenues &amp; Transfers</b>	<u>78,296,766</u>	<u>58,514,739</u>	<u>29,632,767</u>	<u>74.7%</u>	<u>77,896,796</u>	<u>57,347,998</u>	<u>29,218,310</u>	<u>73.6%</u>

ADAMS COUNTY SCHOOL DISTRICT 50  
 GENERAL FUND ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
 (With Comparative Actual Amounts for Fiscal Year 2007-2008)  
 Reporting Period For FY 2008-2009 - July 2008 to March 2009

EXPENDITURES	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
<b>INSTRUCTION</b>								
Salaries .....	\$ 34,087,042	\$ 26,851,281	\$ 7,235,761	78.8%	\$ 33,493,690	\$ 24,854,021	\$ 8,639,669	74.2%
Employee Benefits .....	7,014,254	5,552,946	1,461,308	79.2%	7,333,327	5,188,700	2,144,627	70.8%
Purchased Services .....	958,194	748,502	209,692	78.1%	808,266	421,565	386,701	52.2%
Supplies and Materials .....	1,455,867	922,240	533,627	63.4%	2,538,139	1,329,826	1,208,313	52.4%
Capital Outlay .....	352,711	230,173	122,538	65.3%	423,975	391,173	32,802	92.3%
Other .....	138,860	63,887	74,973	46.0%	146,219	65,422	80,797	44.7%
Total Instruction .....	44,006,928	34,369,027	9,637,901	78.1%	44,743,616	32,250,707	12,492,909	72.1%

<b>SUPPORTING SERVICES</b>								
<b>PUPILS</b>								
Salaries .....	\$ 2,008,675	\$ 1,938,945	\$ 69,730	96.5%	\$ 2,591,449	\$ 1,938,431	\$ 653,018	74.8%
Employee Benefits .....	415,312	380,361	34,951	91.6%	474,366	377,276	97,090	79.5%
Purchased Services .....	427,128	322,513	104,615	75.5%	335,004	317,266	17,738	94.7%
Supplies and Materials .....	12,544	13,626	(1,082)	108.6%	30,447	17,896	12,551	58.8%
Capital Outlay .....	-	-	-	N/A	-	-	-	N/A
Other .....	-	11,541	(11,541)	N/A	298	454	(156)	152.4%
Total Pupils .....	2,863,659	2,666,986	196,673	93.1%	3,431,564	2,651,323	780,241	77.3%

<b>INSTRUCTIONAL STAFF</b>								
Salaries .....	\$ 2,645,047	\$ 2,028,051	\$ 616,996	76.7%	\$ 2,519,603	\$ 1,820,468	\$ 699,135	72.3%
Employee Benefits .....	580,083	419,355	160,728	72.3%	474,592	375,360	99,232	79.1%
Purchased Services .....	1,142,617	498,565	644,052	43.6%	566,234	338,394	227,840	59.8%
Supplies and Materials .....	94,615	108,436	(13,821)	114.6%	91,421	58,678	32,743	64.2%
Capital Outlay .....	11,385	21,006	(9,621)	184.5%	17,581	8,535	9,046	48.6%
Other .....	123,200	102,855	20,345	83.5%	16,700	11,413	5,287	68.3%
Total Instructional Staff .....	4,596,947	3,178,268	1,418,679	69.1%	3,686,131	2,612,848	1,073,283	70.9%

<b>GENERAL ADMINISTRATION</b>								
Salaries .....	\$ 326,307	\$ 274,034	\$ 52,273	84.0%	\$ 350,813	\$ 252,194	\$ 98,619	71.9%
Employee Benefits .....	87,245	94,423	(7,178)	108.2%	66,167	62,856	3,311	95.0%
Purchased Services .....	378,800	237,627	141,173	62.7%	322,000	171,438	150,562	53.2%
Supplies and Materials .....	20,280	9,814	10,466	48.4%	24,900	6,284	18,706	25.2%
Capital Outlay .....	3,500	2,167	1,333	61.9%	9,000	1,089	7,911	12.1%
Other .....	47,750	39,456	8,294	82.6%	52,100	37,592	14,508	72.2%
Total General Administration .....	863,882	657,521	206,361	76.1%	825,070	531,453	293,617	64.4%

ADAMS COUNTY SCHOOL DISTRICT 50  
GENERAL FUND ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
(With Comparative Actual Amounts for Fiscal Year 2007-2008)  
Reporting Period For FY 2008-2009 - July 2008 to March 2009

EXPENDITURES	FY 2008-2009			FY 2007-2008			% of Budget
	Total Budget	Actual July - March	Remaining Balance	Total Budget	Actual July - March	Remaining Balance	
<b>SCHOOL ADMINISTRATION</b>							
Salaries .....	\$ 4,863,475	\$ 3,866,518	\$ 996,957	\$ 5,365,179	\$ 3,988,006	\$ 1,377,173	74.3%
Employee Benefits .....	1,309,373	836,093	473,280	1,416,514	821,270	595,244	58.0%
Purchased Services .....	39,026	44,303	(5,277)	49,606	48,993	613	98.8%
Supplies and Materials .....	71,990	47,038	24,952	95,227	63,717	31,510	66.9%
Capital Outlay .....	2,749	7,216	(4,467)	3,892	1,553	2,339	39.9%
Other .....	10,317	5,541	4,776	20,398	6,245	14,153	30.6%
Total School Administration .....	6,296,930	4,806,709	1,490,221	6,950,816	4,929,784	2,021,032	70.9%
<b>OTHER BUSINESS</b>							
Salaries .....	\$ 1,139,519	\$ 873,205	\$ 266,314	\$ 1,039,998	\$ 770,055	\$ 269,943	74.0%
Employee Benefits .....	291,580	185,850	105,730	241,901	155,590	86,311	64.3%
Purchased Services .....	306,674	153,069	153,605	314,013	220,961	93,052	70.4%
Supplies and Materials .....	23,579	18,333	5,246	30,583	20,921	9,662	68.4%
Capital Outlay .....	6,500	8,435	(1,935)	3,000	2,815	185	93.8%
Other .....	10,020	6,400	3,620	6,000	7,539	(1,539)	125.7%
Total Other Business .....	1,777,872	1,245,292	532,580	1,635,495	1,177,881	457,614	72.0%
<b>OPERATIONS AND MAINTENANCE</b>							
Salaries .....	\$ 4,428,070	\$ 3,171,466	\$ 1,256,604	\$ 3,910,994	\$ 2,865,564	\$ 1,045,430	73.3%
Employee Benefits .....	1,118,497	740,277	378,220	882,025	669,811	212,214	75.9%
Purchased Services .....	964,727	683,715	281,012	1,241,960	766,241	475,719	61.7%
Supplies and Materials .....	2,044,755	1,301,965	742,790	2,099,789	1,271,627	828,162	60.6%
Capital Outlay .....	54,680	47,479	7,201	54,521	38,166	16,355	70.0%
Other .....	1,350	912	438	1,850	1,203	647	65.0%
Total Operation and Maintenance .....	8,612,079	5,945,815	2,666,264	8,191,139	5,612,612	2,578,527	68.5%
<b>PUPIL TRANSPORTATION</b>							
Salaries .....	\$ 1,564,941	\$ 1,205,885	\$ 359,056	\$ 1,466,256	\$ 1,011,006	\$ 455,250	69.0%
Employee Benefits .....	432,803	285,678	147,126	435,113	265,422	169,691	61.0%
Purchased Services .....	56,978	24,134	32,844	57,812	30,995	26,817	53.6%
Supplies and Materials .....	351,148	200,622	150,526	320,086	198,035	122,051	61.9%
Capital Outlay .....	9,400	4,242	5,158	21,400	19,887	1,513	92.9%
Other .....	(156,100)	(53,443)	(102,657)	(156,300)	(72,681)	(83,619)	46.5%
Total Pupil Transportation .....	2,259,170	1,675,828	583,342	2,144,367	1,452,664	691,703	67.7%

ADAMS COUNTY SCHOOL DISTRICT 50  
 GENERAL FUND ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
 (With Comparative Actual Amounts for Fiscal Year 2007-2008)  
 Reporting Period For FY 2008-2009 - July 2008 to March 2009

EXPENDITURES	FY 2008-2009			FY 2007-2008			% of Budget
	Total Budget	Actual July - March	Remaining Balance	Total Budget	Actual July - March	Remaining Balance	
<b>CENTRAL SUPPORT</b>							
Salaries .....	\$ 1,651,117	\$ 1,283,012	\$ 368,105	\$ 1,705,513	\$ 1,321,244	\$ 384,269	77.5%
Employee Benefits .....	413,041	262,685	150,356	360,892	265,511	95,381	73.6%
Purchased Services .....	1,348,923	923,946	424,977	1,413,615	1,098,328	315,287	77.7%
Supplies and Materials .....	76,350	68,940	7,410	88,850	33,221	55,629	37.4%
Capital Outlay .....	17,500	60,492	(42,992)	-	-	-	N/A
Other .....	313,058	15,756	297,302	199,938	2,171	197,767	1.1%
Total Central Support .....	3,819,989	2,614,830	1,205,159	3,768,808	2,720,475	1,048,333	72.2%
<b>OTHER SUPPORT SERVICES</b>							
Salaries .....	\$ 386,404	\$ 276,070	\$ 110,334	\$ 358,389	\$ 185,527	\$ 172,862	51.8%
Employee Benefits .....	101,323	72,114	29,209	87,313	49,230	38,083	56.4%
Purchased Services .....	28,237	3,347	24,890	28,237	3,234	25,003	11.5%
Supplies and Materials .....	6,736	1,320	5,416	10,336	1,354	8,982	13.1%
Capital Outlay .....	5,000	-	5,000	5,000	-	5,000	0.0%
Other .....	6,050	775	5,275	4,250	1,242	3,008	29.2%
Total Other Support Services .....	533,750	353,626	180,124	493,525	240,587	252,938	48.8%
<b>INTERFUND TRANSFERS</b>							
Charter School .....	\$ 1,995,560	\$ 1,412,879	\$ 582,681	\$ 1,777,500	\$ 1,212,302	\$ 565,198	66.2%
Special Revenue Fund Transfer .....	670,000	670,000	-	850,000	850,000	-	100.0%
Total Other Support Services .....	2,665,560	2,082,879	582,681	2,627,500	2,062,302	565,198	78.5%
Total Expenditures	\$ 78,296,766	\$ 59,596,783	\$ 18,699,983	\$ 78,498,031	\$ 56,242,636	\$ 22,255,395	71.7%
<b>RECAP OF GENERAL FUND EXPENDITURES</b>							
Salaries .....	\$ 53,100,597	\$ 41,768,466	\$ 11,332,131	\$ 52,801,884	\$ 39,006,516	\$ 13,795,368	73.9%
Employee Benefits .....	11,763,511	8,829,781	2,933,730	11,772,210	8,231,026	3,541,184	69.9%
Purchased Services .....	5,651,304	3,648,431	2,002,873	5,136,747	3,417,415	1,719,332	66.5%
Supplies and Materials .....	4,157,864	2,692,335	1,465,529	5,329,868	3,001,559	2,328,309	56.3%
Capital Outlay .....	463,425	381,210	82,215	538,369	463,218	75,151	86.0%
Other .....	494,505	193,681	300,824	291,453	60,600	230,853	20.8%
Total Other Support Services .....	75,631,206	57,513,903	18,117,303	75,870,531	54,180,334	21,690,197	28.6%
Interfund Transfers .....	2,665,560	2,082,879	582,681	2,627,500	2,062,302	565,198	76.5%
Reserves .....	6,946,730	-	6,946,730	7,489,199	66,235	7,422,964	0.9%
Grand Total .....	\$ 78,296,766	\$ 59,596,783	\$ 18,699,983	\$ 78,498,031	\$ 56,242,636	\$ 22,255,395	71.7%

ADAMS COUNTY SCHOOL DISTRICT 50  
 OTHER FUNDS ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
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	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
<b>INSURANCE RESERVE</b>								
BEGINNING FUND BALANCE.....	\$ 790,000	\$ 833,354	\$ (43,354)	105.5%	\$ 796,500	\$ 800,139	\$ (3,639)	100.5%
LOCAL REVENUES								
Other .....	500	1,927	(1,427)	385.4%	2,000	90	1,910	4.5%
<b>Total Revenues</b>	<b>500</b>	<b>1,927</b>	<b>(1,427)</b>	<b>385.4%</b>	<b>2,000</b>	<b>90</b>	<b>1,910</b>	<b>4.5%</b>
TRANSFERS								
Transfer from General Fund .....	800,000	800,000	-	100.0%	800,000	800,000	-	100.0%
<b>TOTAL RESOURCES</b>	<b>1,590,500</b>	<b>1,635,281</b>	<b>(44,781)</b>	<b>102.8%</b>	<b>1,598,500</b>	<b>1,600,229</b>	<b>(1,729)</b>	<b>100.1%</b>
EXPENDITURES								
Liability Insurance .....	128,040	131,707	(3,667)	102.9%	119,100	106,950	12,150	89.8%
Property Insurance .....	168,162	153,436	14,726	91.2%	154,484	146,846	7,638	95.1%
Workers' Compensation .....	435,324	423,819	11,505	97.4%	533,610	482,355	51,255	90.4%
Uninsured Claims .....	50,000	10,088	39,912	20.2%	50,000	52,278	(2,278)	104.6%
Other .....	10,000	5,726	4,274	57.3%	10,000	10,560	(560)	105.6%
Employee Claims .....	5,000	415	4,585	8.3%	5,000	-	5,000	0.0%
<b>Total Expenditures</b>	<b>796,526</b>	<b>725,190</b>	<b>71,336</b>	<b>91.0%</b>	<b>872,194</b>	<b>798,989</b>	<b>73,205</b>	<b>91.6%</b>
RESERVES								
Restricted Assets (BOCES Pool) .....	700,000	733,409	(33,409)	104.8%	700,000	-	700,000	0.0%
Surplus.....	69,966	152,624	(82,658)	218.1%	5,111	801,240	(796,129)	15676.8%
Labor Amendment Reserves.....	24,008	24,058	(50)	100.2%	21,195	-	21,195	0.0%
<b>ENDING FUND BALANCE</b>	<b>\$ 793,974</b>	<b>\$ 910,090</b>	<b>\$ (116,116)</b>	<b>114.6%</b>	<b>\$ 726,306</b>	<b>\$ 801,240</b>	<b>\$ (74,934)</b>	<b>110.3%</b>

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**COLORADO PRESCHOOL PROGRAM**

	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
<b>BEGINNING FUND BALANCE</b> .....	\$ 400,000	\$ 362,565	\$ 37,435	90.6%	\$ 120,163	\$ 369,778	\$ (249,615)	307.7%
<b>TRANSFERS</b>								
Transfer from General Fund .....	2,068,278	2,068,278	-	100.0%	1,448,920	1,448,920	-	100.0%
<b>Total Transfers</b>	<u>2,068,278</u>	<u>2,068,278</u>	<u>-</u>	<u>100.0%</u>	<u>1,448,920</u>	<u>1,448,920</u>	<u>-</u>	<u>100.0%</u>
<b>TOTAL RESOURCES</b>	<b>2,468,278</b>	<b>2,430,843</b>	<b>37,435</b>	<b>98.5%</b>	<b>1,448,920</b>	<b>1,818,698</b>	<b>(249,615)</b>	<b>125.5%</b>
<b>EXPENDITURES</b>								
Salaries .....	\$ 1,210,856	\$ 1,017,758	193,098	84.1%	\$ 691,731	\$ 486,760	204,971	70.4%
Benefits .....	322,859	233,589	89,270	72.4%	180,077	114,472	65,605	63.6%
Purchased Services - Tuition .....	568,620	435,135	133,485	76.5%	5,900	11,596	(5,696)	196.5%
Purchased Services - Administration .....	11,090	15,377	(4,287)	138.7%	4,557	10,147	(5,590)	222.7%
Purchased Services - Instructional .....	4,300	2,548	1,752	59.3%	488,000	333,383	154,617	68.3%
Supplies and Materials Instructional .....	18,500	49,183	(30,683)	265.9%	32,011	25,726	6,285	80.4%
Supplies and Materials Administration .....	17,450	37,073	(19,623)	212.5%	24,000	16,296	7,704	67.9%
Equipment .....	101,500	136	101,364	0.1%	43,561	5,739	37,822	13.2%
Dues and Fees .....	-	-	-	N/A	-	-	-	N/A
Other .....	178,721	6,032	172,689	3.4%	-	-	-	N/A
<b>Total Expenditures</b>	<u>2,433,896</u>	<u>1,796,831</u>	<u>637,065</u>	<u>73.8%</u>	<u>1,469,837</u>	<u>1,004,119</u>	<u>465,718</u>	<u>68.3%</u>
<b>ENDING FUND BALANCE</b>	<b>\$ 34,382</b>	<b>\$ 634,012</b>	<b>\$ (599,630)</b>	<b>1844.0%</b>	<b>\$ 99,246</b>	<b>\$ 814,579</b>	<b>\$ (715,333)</b>	<b>820.8%</b>

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	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
<b>BEGINNING FUND BALANCE</b> .....	\$ 735,000	\$ 557,957	\$ 177,043	75.9%	\$ 400,000	\$ 639,620	\$ (239,620)	159.9%
<b>LOCAL REVENUES - TAXES</b>								
Sale of Assets .....	-	15,800	(15,800)	N/A	-	-	-	N/A
Other Revenue .....	35,000	31,660	3,340	90.5%	100,000	122,434	(22,434)	122.4%
<b>Total Revenues</b>	<u>35,000</u>	<u>47,460</u>	<u>(12,460)</u>	<u>135.6%</u>	<u>100,000</u>	<u>122,434</u>	<u>(22,434)</u>	<u>122.4%</u>
<b>TRANSFERS</b>								
From General Fund .....	2,057,092	2,057,092	-	100.0%	2,085,836	2,085,836	-	100.0%
<b>TOTAL RESOURCES</b>	<u>2,827,092</u>	<u>2,662,509</u>	<u>164,583</u>	<u>94.2%</u>	<u>2,585,836</u>	<u>2,847,890</u>	<u>(262,054)</u>	<u>110.1%</u>
<b>EXPENDITURES</b>								
	<u>2,807,527</u>	<u>1,690,739</u>	<u>1,116,788</u>	<u>60.2%</u>	<u>2,487,249</u>	<u>1,961,074</u>	<u>526,175</u>	<u>78.9%</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 19,565</u>	<u>\$ 971,770</u>	<u>\$ (952,205)</u>	<u>4966.9%</u>	<u>\$ 98,587</u>	<u>\$ 886,816</u>	<u>\$ (788,229)</u>	<u>899.5%</u>

ADAMS COUNTY SCHOOL DISTRICT 50  
 OTHER FUNDS ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
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<u>Government Designated Grant</u>	FY 2008-2009			FY 2007-2008			% of Budget
	Total Budget	Actual July - March	Remaining Balance	Total Budget	Actual July - March	Remaining Balance	
BEGINNING FUND BALANCE.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>REVENUE SOURCES</b>							
Federal Grants	6,663,000	4,221,102	2,441,898	6,423,000	3,383,783	3,039,217	52.7%
State Grants	150,000	143,233	6,767	250,000	938,213	(688,213)	375.3%
Local Grants	50,000	-	50,000	40,000	9,488	30,512	23.7%
<b>Total Revenues</b>	<u>6,863,000</u>	<u>4,364,335</u>	<u>2,498,665</u>	<u>6,713,000</u>	<u>4,331,484</u>	<u>2,381,516</u>	<u>64.5%</u>
<b>TOTAL RESOURCES</b>	<b>6,863,000</b>	<b>4,364,335</b>	<b>2,498,665</b>	<b>6,713,000</b>	<b>4,331,484</b>	<b>2,381,516</b>	<b>64.5%</b>
<b>EXPENDITURES</b>							
Salaries	4,385,800	2,392,488	1,993,312	2,916,091	1,422,010	1,494,081	48.8%
Benefits	772,200	507,968	264,232	520,087	289,629	230,458	55.7%
Purchased Service	1,125,000	303,878	821,122	2,208,388	727,408	1,480,980	32.9%
Supplies	435,000	114,949	320,051	664,338	198,192	466,146	29.8%
Equipment	45,000	16,832	28,168	56,428	1,971	54,457	3.5%
Other Expenditures	100,000	163,450	(63,450)	347,668	9,677	337,991	2.8%
<b>Total Revenues</b>	<u>6,863,000</u>	<u>3,499,565</u>	<u>3,363,435</u>	<u>6,713,000</u>	<u>2,648,888</u>	<u>4,064,112</u>	<u>39.5%</u>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 864,770</b>	<b>\$ (864,770)</b>	<b>\$ -</b>	<b>\$ 1,682,596</b>	<b>\$ (1,682,596)</b>	<b>N/A</b>

ADAMS COUNTY SCHOOL DISTRICT 50  
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**PUPIL ACTIVITY SPECIAL REVENUE**

	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
BEGINNING FUND BALANCE.....	\$ 4,000	\$ 10,826	\$ (6,826)	270.7%	\$ 700	\$ 13,456	\$ (12,756)	1922.3%
FEES AND REVENUE	91,000	44,948	46,052	49.4%	91,000	53,208	37,792	58.5%
TOTAL REVENUE	95,000	55,774	39,226	58.7%	91,700	66,664	25,036	72.7%
Transfer from General Fund	670,000	670,000	-	100.0%	850,000	850,000	-	100.0%
<b>TOTAL RESOURCES</b>	<b>765,000</b>	<b>725,774</b>	<b>39,226</b>	<b>94.9%</b>	<b>941,700</b>	<b>916,664</b>	<b>25,036</b>	<b>97.3%</b>
<b>EXPENDITURES</b>								
Salaries .....	\$ 489,564	\$ 402,843	86,721	82.3%	\$ 580,467	\$ 427,897	152,570	73.7%
Benefits .....	53,348	54,482	(1,134)	102.1%	68,733	72,074	(3,341)	104.9%
Purchased Services .....	88,700	22,694	66,006	25.6%	38,920	72,576	(33,656)	186.5%
Supplies and Materials .....	106,599	30,195	76,404	28.3%	82,866	53,048	29,818	64.0%
Equipment .....	10,000	6,753	3,247	67.5%	32,400	11,779	20,621	36.4%
Other .....	11,873	54,750	(42,877)	461.1%	69,100	46,627	22,473	67.5%
<b>Total Expenditures</b>	<b>760,084</b>	<b>571,715</b>	<b>188,369</b>	<b>75.2%</b>	<b>872,486</b>	<b>684,001</b>	<b>188,485</b>	<b>78.4%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,916</b>	<b>\$ 154,058</b>	<b>\$ (149,142)</b>	<b>3133.8%</b>	<b>\$ 69,214</b>	<b>\$ 232,663</b>	<b>\$ (163,449)</b>	<b>336.2%</b>

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OTHER FUNDS ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
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	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
<b><u>FEE SUPPORTED FUND</u></b>								
<b>BEGINNING FUND BALANCE</b>								
Printshop	\$ 7,300	\$ 9,573	\$ (2,273)	131.1%	\$ 1,862	\$ 4,350	\$ (2,488)	233.6%
Facility Useage	47,000	38,346	8,654	81.6%	24,435	25,290	(855)	103.5%
Instructional	-	-	-	N/A	-	-	-	N/A
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>54,300</b>	<b>47,919</b>	<b>6,381</b>	<b>88.2%</b>	<b>26,297</b>	<b>29,640</b>	<b>(3,343)</b>	<b>112.7%</b>
<b>LOCAL REVENUES</b>								
Charges for Outside Printing	-	37	(37)	N/A	-	-	-	N/A
Charges for Internal Printing	109,412	63,068	46,344	57.6%	138,900	42,916	95,984	30.9%
Rental Fees	45,000	30,867	14,133	68.6%	45,000	26,597	18,403	59.1%
Middle School Fees	25,000	4,061	20,939	16.3%	-	-	-	N/A
High School Fees	50,000	61,467	(11,467)	122.9%	-	-	-	N/A
<b>TOTAL REVENUE</b>	<b>229,412</b>	<b>159,500</b>	<b>69,912</b>	<b>69.5%</b>	<b>183,900</b>	<b>69,513</b>	<b>114,387</b>	<b>37.8%</b>
<b>TOTAL RESOURCES</b>	<b>283,712</b>	<b>207,419</b>	<b>76,293</b>	<b>73.1%</b>	<b>210,197</b>	<b>99,153</b>	<b>111,044</b>	<b>47.2%</b>
<b>EXPENDITURES</b>								
Printshop	\$ 109,412	\$ 70,910	38,502	64.8%	135,186	58,735	76,451	43.5%
Facility Usage	33,100	33,900	(800)	102.4%	18,000	12,219	5,781	67.9%
Instructional Purchased Services	15,000	166	14,834	1.1%	-	-	-	N/A
Instructional Supplies/Materials	50,000	30,175	19,825	60.4%	-	-	-	N/A
Instructional Capital	-	-	-	N/A	-	-	-	N/A
Instructional Other	10,000	-	10,000	0.0%	-	-	-	N/A
<b>TOTAL EXPENDITURES</b>	<b>217,512</b>	<b>135,151</b>	<b>82,361</b>	<b>62.1%</b>	<b>153,186</b>	<b>70,954</b>	<b>82,232</b>	<b>46.3%</b>
<b>ENDING FUND BALANCE</b>								
Printshop	7,300	1,768	5,532	24.2%	5,576	(11,469)	17,045	-205.7%
Facility Useage	58,900	35,313	23,587	60.0%	51,435	39,668	11,767	77.1%
Instructional	-	35,187	(35,187)	N/A	-	-	-	N/A
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 66,200</b>	<b>\$ 72,269</b>	<b>\$ (6,069)</b>	<b>109.2%</b>	<b>\$ 57,011</b>	<b>\$ 28,199</b>	<b>\$ 28,812</b>	<b>49.5%</b>

ADAMS COUNTY SCHOOL DISTRICT 50  
 OTHER FUNDS ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
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	FY 2008-2009			FY 2007-2008			% of Budget
	Total Budget	Actual July - March	Remaining Balance	Total Budget	Actual July - March	Remaining Balance	
<b>BEGINNING FUND BALANCE</b> .....	\$ 5,308,653	\$ 4,803,758	\$ 504,895	\$ 4,464,355	\$ 4,674,080	\$ (209,725)	104.7%
<b>LOCAL REVENUES</b>							
Interest .....	\$ 100,000	\$ 45,229	\$ 54,771	\$ 50,000	\$ 101,503	\$ (51,503)	203.0%
Property Taxes .....	7,900,000	3,043,665	4,856,335	7,723,244	2,801,969	4,921,275	36.3%
<b>Total Revenue</b>	<u>8,000,000</u>	<u>3,088,894</u>	<u>4,911,106</u>	<u>7,773,244</u>	<u>2,903,472</u>	<u>4,869,772</u>	<u>37.4%</u>
<b>TOTAL RESOURCES</b>	<b>13,308,653</b>	<b>7,892,652</b>	<b>5,416,001</b>	<b>12,237,599</b>	<b>7,577,552</b>	<b>4,660,047</b>	<b>61.9%</b>
<b>EXPENDITURES</b>							
Principal Retirements .....	\$ 2,245,000	\$ 2,245,000	\$ -	\$ 2,165,000	\$ 2,165,000	\$ -	100.0%
Interest on Debt .....	4,971,137	2,507,694	2,463,443	5,057,244	2,549,550	2,507,694	50.4%
Other - Debt Service .....	1,000	150	850	1,000	150	850	15.0%
<b>Total Expenditures</b>	<u>7,217,137</u>	<u>4,752,844</u>	<u>2,464,293</u>	<u>7,223,244</u>	<u>4,714,700</u>	<u>2,508,544</u>	<u>65.3%</u>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,091,516</b>	<b>\$ 3,139,808</b>	<b>\$ 7,880,294</b>	<b>\$ 5,014,355</b>	<b>\$ 2,862,852</b>	<b>\$ 7,168,591</b>	<b>57.1%</b>

ADAMS COUNTY SCHOOL DISTRICT 50  
 OTHER FUNDS ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
 (With Comparative Actual Amounts for Fiscal Year 2007-2008)  
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	FY 2008-2009			FY 2007-2008			% of Budget
	Total Budget	Actual July - March	Remaining Balance	Total Budget	Actual July - March	Remaining Balance	
<b>BUILDING FUND</b>							
<b>BEGINNING FUND BALANCE.....</b>	\$ 102,547,000	\$ 98,046,509	\$ 4,500,491	\$ 103,560,303	\$ 107,065,603	\$ (3,505,300)	103.4%
<b>LOCAL REVENUES</b>							
Interest Income .....	4,800,000	3,082,925	1,717,075	3,000,000	3,475,995	(475,995)	115.9%
<b>Total Revenues</b>	4,800,000	3,082,925	1,717,075	3,000,000	3,475,995	(475,995)	115.9%
<b>TOTAL RESOURCES</b>	107,347,000	101,129,434	6,217,566	106,560,303	110,541,598	(3,981,295)	103.7%
<b>EXPENDITURES</b>							
Building Improvements.....	99,925,022	21,688,232	78,236,790	65,300,000	6,028,317	59,271,683	9.2%
<b>Total Expenditures</b>	99,925,022	21,688,232	78,236,790	65,300,000	6,028,317	59,271,683	9.2%
<b>ENDING FUND BALANCE</b>	<b>\$ 7,421,978</b>	<b>\$ 79,441,201</b>	<b>\$ (72,019,223)</b>	<b>\$ 41,260,303</b>	<b>\$ 104,513,281</b>	<b>\$ (63,252,978)</b>	<b>253.3%</b>

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**ENTERPRISE FUND**

**NUTRITION SERVICES FUND**

	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
<b>RETAINED EARNINGS</b>	\$ 1,010,400	\$ 614,223	\$ 396,177	60.8%	\$ 761,200	\$ 832,050	\$ (70,850)	109.3%
<b>LOCAL REVENUES</b>								
Student Meals	200,000	153,442	46,558	76.7%	393,826	220,062	173,764	55.9%
Ala Carte	14,500	68,403	(53,903)	471.8%	18,450	33,183	(14,733)	179.9%
Adult Meals	46,300	8,521	37,779	18.4%	39,415	9,608	29,807	24.4%
Summer Program	-	37,822	(37,822)	N/A	42,047	62,580	(20,533)	148.8%
Federal Reimbursement	3,174,000	2,139,824	1,034,176	67.4%	3,146,775	2,012,408	1,134,367	64.0%
State Reimbursement	87,000	40,406	46,594	46.4%	62,500	42,624	19,876	68.2%
Cash in Lieu of Commodities	225,000	156,329	68,671	69.5%	203,000	159,303	43,697	78.5%
Rebates and Vending	-	-	-	N/A	-	-	-	N/A
Interest Income	-	-	-	N/A	-	-	-	N/A
Other	130,000	55,639	74,361	42.8%	55,000	73,062	(18,062)	132.8%
<b>Total Revenues</b>	<b>3,876,800</b>	<b>2,660,387</b>	<b>1,216,413</b>	<b>68.6%</b>	<b>3,961,013</b>	<b>2,612,830</b>	<b>1,348,183</b>	<b>66.0%</b>
<b>TOTAL RESOURCES</b>	<b>4,887,200</b>	<b>3,274,610</b>	<b>1,612,590</b>	<b>67.0%</b>	<b>4,722,213</b>	<b>3,444,880</b>	<b>1,277,333</b>	<b>73.0%</b>
<b>EXPENDITURES</b>								
Salaries	\$ 1,399,000	\$ 1,213,987	185,013	86.8%	1,357,567	977,332	380,235	72.0%
Benefits	450,000	351,872	98,128	78.2%	487,831	300,595	187,236	61.6%
Food	1,300,000	1,179,384	120,616	90.7%	1,300,000	977,006	322,994	75.2%
Commodities	-	673	(673)	N/A	-	1,235	(1,235)	N/A
Milk	425,000	329,413	95,587	77.5%	450,000	313,963	136,037	69.8%
Non-Food	2,000	1,256	744	62.8%	112,815	1,360	111,455	1.2%
Kitchenware	-	766	(766)	N/A	25,000	7,081	17,919	28.3%
Tech Supp/Maintenance	45,000	24,823	20,177	55.2%	45,000	24,670	20,330	54.8%
Travel	6,000	3,911	2,089	65.2%	9,000	4,209	4,791	46.8%
Purchased Services	53,700	40,748	12,952	75.9%	80,800	92,199	(11,399)	114.1%
Supplies & Materials	95,000	108,917	(13,917)	114.7%	10,000	95,579	(85,579)	955.8%
Office Supplies	5,000	1,791	3,209	35.8%	-	-	-	N/A
Depreciation	90,000	-	90,000	0.0%	75,000	-	75,000	0.0%
Other	6,100	16,019	(9,919)	262.6%	8,000	2,780	5,220	34.8%
<b>Total Expenditures</b>	<b>3,876,800</b>	<b>3,273,561</b>	<b>603,239</b>	<b>84.4%</b>	<b>3,961,013</b>	<b>2,798,009</b>	<b>1,163,004</b>	<b>70.6%</b>
<b>INVESTMENTS IN FIXED ASSETS</b>	-	1,442	(1,442)	N/A	-	15,854	(15,854)	N/A
<b>ENDING RETAINED EARNINGS</b>	<b>\$ 1,010,400</b>	<b>\$ (393)</b>	<b>\$ 1,010,793</b>	<b>0.0%</b>	<b>\$ 761,200</b>	<b>\$ 631,017</b>	<b>\$ 130,183</b>	<b>82.9%</b>

ADAMS COUNTY SCHOOL DISTRICT 50  
 OTHER FUNDS ANNUAL BUDGET vs. YEAR-TO-DATE EXPENDITURES FY 2008-2009  
 (With Comparative Actual Amounts for Fiscal Year 2007-2008)  
 Reporting Period For FY 2008-2009 - July 2008 to March 2009

	FY 2008-2009			FY 2007-2008				
	Total Budget	Actual July - March	Remaining Balance	% of Budget	Total Budget	Actual July - March	Remaining Balance	% of Budget
<b>STUDENT ACTIVITY FUND</b>								
BEGINNING FUND BALANCE .....	\$ 660,300	\$ 746,279	\$ (85,979)	113.0%	\$ 691,829	\$ 717,962	\$ (26,133)	103.8%
REVENUES	650,000	426,589	223,411	65.6%	800,000	555,173	244,827	69.4%
EXPENDITURES	875,000	600,828	274,172	68.7%	719,897	435,057	284,840	60.4%
<b>ENDING FUND BALANCE .....</b>	<b>\$ 435,300</b>	<b>\$ 572,040</b>	<b>\$ (136,740)</b>	<b>131.4%</b>	<b>\$ 771,932</b>	<b>\$ 838,078</b>	<b>\$ (66,146)</b>	<b>108.6%</b>