



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 21,670,487	\$ 21,670,487	\$ 25,125,334		\$ 18,796,399	\$ 24,985,178	
Revenue							
<u>Local Sources</u>							
Current Property Taxes	123,028,469	123,028,469	1,350,322		121,380,967	1,034,291	
Budget Election Taxes	60,905,711	60,905,711	683,247		59,401,994	496,915	
Tax Credits and Abatements	1,505,300	1,505,300	19,490		805,300	7,460	
Delinquent Property Taxes	200,000	200,000	24,980		200,000	17,833	
Specific Ownership Taxes	10,456,442	10,456,442	2,793,401		9,314,725	2,568,155	
Tuition	271,000	271,000	113,130		271,000	81,091	
Interest on Investments	40,000	40,000	13,001		100,000	30,935	
Miscellaneous Revenue	215,000	215,000	110,982		215,000	234,887	
Services Provided to Charters	4,403,815	4,403,815	1,467,938		4,225,080	1,408,358	
Grants Indirect Cost Reimbursement	630,000	630,000	170,596		230,000	54,349	
Total Local Sources	201,655,737	201,655,737	6,747,087	3.3%	196,144,066	5,934,274	3.0%
<u>State Sources</u>							
School Finance Act - State Share	58,851,968	58,851,968	19,695,923		54,391,425	17,815,685	
Vocational Education Reimbursement	857,000	857,000	-		857,000	-	
Special Education Reimbursement	4,454,433	4,454,433	4,657,940		4,454,433	4,008,990	
ELPA Reimbursement	300,000	300,000	-		300,000	-	
Talented and Gifted Reimbursement	274,565	274,565	164,133		274,565	164,835	
READ Act	-	-	328,087		-	-	
CDE Audit Adjustments and Assessments	(25,000)	(25,000)	-		(25,000)	-	
Other State Revenue	123,825	123,825	-		123,825	-	
Total State Sources	64,836,791	64,836,791	24,846,083	38.3%	60,376,248	21,989,510	36.4%
<u>Federal Sources</u>							
Medicaid Reimbursements	775,750	775,750	219,779		775,750	280,362	
Total Federal Sources	775,750	775,750	219,779	28.3%	775,750	280,362	36.1%
Total Revenues	267,268,278	267,268,278	31,812,949	11.9%	257,296,064	28,204,146	11.0%
Total Resources	\$ 288,938,765	\$ 288,938,765	\$ 56,938,283	19.7%	\$ 276,092,463	\$ 53,189,324	19.3%



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Expenditures							
Salaries	\$ 168,822,552	\$ 168,876,913	\$ 53,503,476		\$ 161,711,092	\$ 49,826,770	
Employee Benefits	48,003,385	48,062,724	14,421,030		43,055,180	12,791,021	
Total Personnel	216,825,937	216,939,637	67,924,506	31.3%	204,766,272	62,617,791	30.6%
Purchased Services	8,553,442	8,749,634	2,941,753		10,761,524	3,058,447	
Supplies	12,078,318	11,719,937	4,137,668		9,696,187	2,695,872	
Property and Equipment	216,394	244,589	101,274		778,817	104,183	
Other Uses of Funds	4,459	24,753	231,770		(1,040)	209,014	
Total Non-Personnel	20,852,613	20,738,913	7,412,465	35.7%	21,235,488	6,067,516	28.6%
Total Expenditures	237,678,550	237,678,550	75,336,971	31.7%	226,001,760	68,685,307	30.4%
Reserves							
Contingency Reserve	\$ 7,130,357	\$ 7,130,357	\$ -		\$ 6,780,053	\$ -	
Tabor Reserve	7,130,357	7,130,357	-		6,780,053	-	
Other GAAP Reserves	30,000	30,000	-		25,628	-	
Multi Year Contract Reserve	120,000	120,000	-		120,000	-	
Warehouse Reserve	345,768	345,768	-		370,866	-	
Total Reserves	14,756,482	14,756,482	-		14,076,600	-	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Transfers To (From)							
Risk Management	\$ 3,366,687	\$ 3,366,687	\$ 1,122,228		\$ 2,989,827	\$ 996,608	
Capital Reserve Fund	2,548,797	2,548,797	849,600		3,639,297	1,213,100	
Charter Fund	20,317,434	20,317,434	6,772,479		19,944,758	6,648,257	
Preschool Fund	3,541,425	3,541,425	1,180,476		2,903,232	967,744	
Colorado Preschool Fund	1,093,182	1,093,182	364,396		1,064,792	354,932	
Food Services Fund	225,000	225,000	75,000		225,000	75,000	
Technology Fund	1,667,613	1,667,613	555,872		1,690,945	563,648	
Transportation Fund	2,732,212	2,732,212	910,740		2,385,212	795,072	
Athletic Fund	1,934,415	1,934,415	644,804		1,934,415	644,804	
Community Schools	(923,032)	(923,032)	(307,676)		(812,605)	(270,868)	
Total Transfers To (From)	36,503,733	36,503,733	12,167,919	33.3%	35,964,873	11,988,297	33.3%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 288,938,765</u>	<u>\$ 288,938,765</u>	<u>\$ 87,504,890</u>	30.3%	<u>\$ 276,043,233</u>	<u>\$ 80,673,604</u>	29.2%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,566,607)</u>		<u>\$ 49,230</u>	<u>\$ (27,484,280)</u>	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 21,670,487	\$ 21,670,487	\$ 25,125,334		\$ 18,796,399	\$ 24,985,178	
Revenue							
Local Sources	201,655,737	201,655,737	6,747,087		196,144,066	5,934,274	
State Sources	64,836,791	64,836,791	24,846,083		60,376,248	21,989,510	
Federal Sources	775,750	775,750	219,779		775,750	280,362	
Total Revenue	267,268,278	267,268,278	31,812,949	11.9%	257,296,064	28,204,146	11.0%
Total Resources	<u>\$ 288,938,765</u>	<u>\$ 288,938,765</u>	<u>\$ 56,938,283</u>	19.7%	<u>\$ 276,092,463</u>	<u>\$ 53,189,324</u>	19.3%
Expenditures							
Regular Education	\$ 124,290,738	\$ 122,652,360	\$ 39,465,684		\$ 115,819,923	\$ 35,149,508	
Special Education Programs	29,954,091	29,988,238	8,566,197		30,297,197	8,018,887	
Vocational Education	2,421,474	2,236,926	635,426		2,398,469	588,720	
Cocurricular Education and Athletics	1,116,990	1,116,990	204,251		1,138,847	214,664	
Literacy & Language Support Services	5,975,589	6,217,563	2,029,893		5,357,706	1,793,178	
Talented and Gifted Education	1,508,038	1,470,006	336,575		1,428,246	374,710	
Student Support Services	9,330,419	10,198,722	3,256,363		8,550,043	2,737,419	
Instructional Staff Services	8,187,523	8,028,354	2,760,567		7,886,300	2,449,769	
General Administration	2,888,552	3,102,384	882,573		2,731,472	748,500	
School Administration	19,401,660	20,007,426	6,398,501		18,980,991	6,114,039	
Business Services	3,472,989	3,472,989	1,160,093		3,320,300	972,830	
Operations and Maintenance	21,007,469	20,988,894	6,414,249		20,308,732	6,301,132	
Central Support Services	8,123,018	8,197,698	3,226,599		7,783,534	3,221,951	
Total Expenditures	237,678,550	237,678,550	75,336,971	31.7%	226,001,760	68,685,307	30.4%
Reserves	14,756,482	14,756,482	-		14,076,600	-	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Transfers							
Transfers To	\$ 37,426,765	\$ 37,426,765	\$ 12,475,595		\$ 36,777,478	\$ 12,259,165	
Transfers From	(923,032)	(923,032)	(307,676)		(812,605)	(270,868)	
Total Transfers	36,503,733	36,503,733	12,167,919	33.3%	35,964,873	11,988,297	33.3%
Total Expenditures, Transfers and Reserves	\$ 288,938,765	\$ 288,938,765	\$ 87,504,890	30.3%	\$ 276,043,233	\$ 80,673,604	29.2%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	\$ -	\$ -	\$ (30,566,607)		\$ 49,230	\$ (27,484,280)	

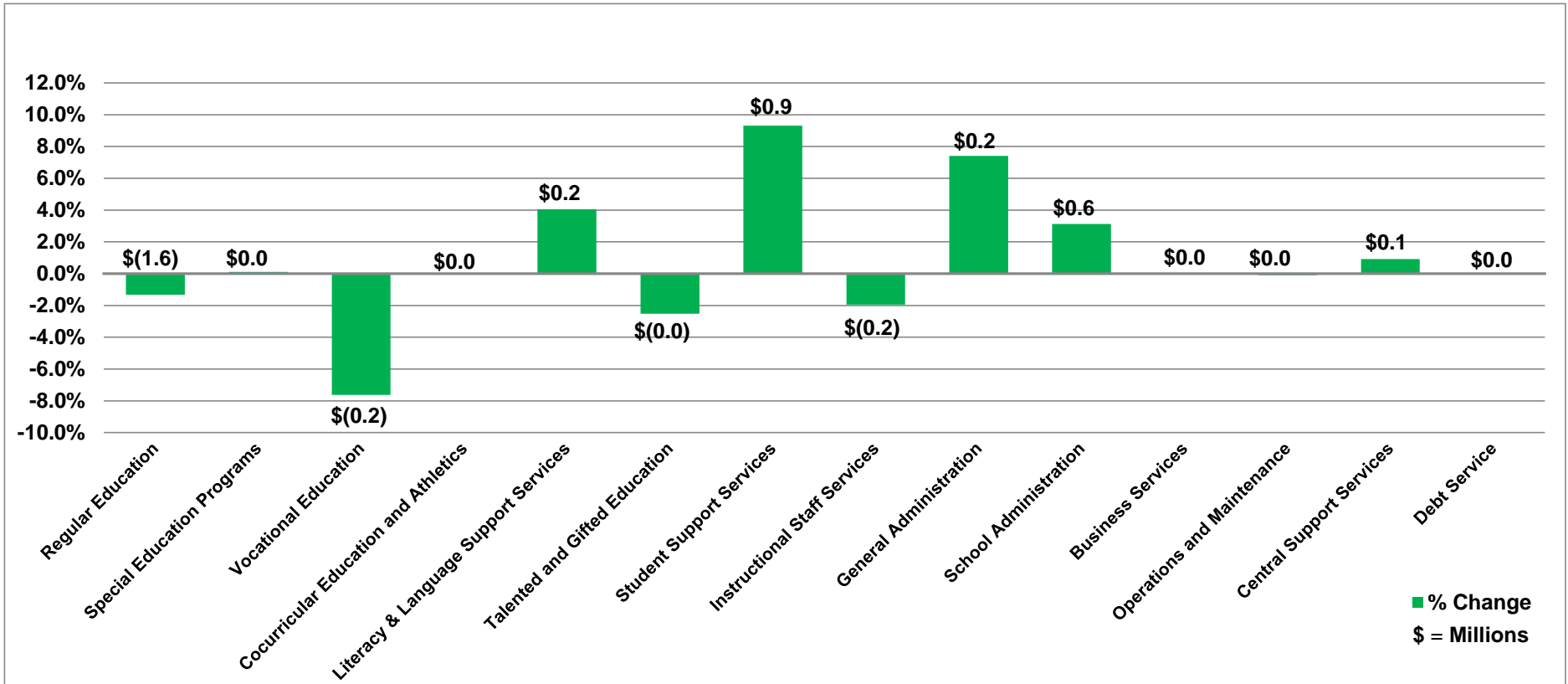


General Operating Fund
Schedule of Expenditures by Function by Object
For The Four Months Ended October 31, 2013

Expenditures	Adopted Budget	Adjusted Budget	YTD Actual	Balance	% of Adjusted Budget Used
<u>Regular Education (11)</u>					
Personnel	\$ 117,678,932	\$ 116,980,146	\$ 36,738,448	\$ 80,241,698	31.4%
Non-Personnel	6,611,806	5,672,214	2,727,236	2,944,978	48.1%
<u>Special Education Programs (12)</u>					
Personnel	28,933,102	28,868,949	8,267,440	20,601,509	28.6%
Non-Personnel	1,020,989	1,119,289	298,757	820,532	26.7%
<u>Vocational Education (13)</u>					
Personnel	2,267,275	2,024,883	550,415	1,474,468	27.2%
Non-Personnel	154,199	212,043	85,011	127,032	40.1%
<u>Cocurricular Education and Athletics (14)</u>					
Personnel	1,106,437	1,106,437	203,802	902,635	18.4%
Non-Personnel	10,553	10,553	449	10,104	4.3%
<u>Literacy & Language Support Services (16)</u>					
Personnel	5,919,426	6,161,172	2,026,305	4,134,867	32.9%
Non-Personnel	56,163	56,391	3,588	52,803	6.4%
<u>Talented and Gifted Education (17)</u>					
Personnel	1,213,680	1,177,499	305,410	872,089	25.9%
Non-Personnel	294,358	292,507	31,165	261,342	10.7%
<u>Student Support Services (21)</u>					
Personnel	8,404,747	9,237,413	3,168,852	6,068,561	34.3%
Non-Personnel	925,672	961,309	87,511	873,798	9.1%
<u>Instructional Staff Services (22)</u>					
Personnel	7,532,440	7,122,453	2,511,668	4,610,785	35.3%
Non-Personnel	655,083	905,901	248,899	657,002	27.5%
<u>General Administration (23)</u>					
Personnel	2,127,712	2,341,504	773,118	1,568,386	33.0%
Non-Personnel	760,840	760,880	109,455	651,425	14.4%
<u>School Administration (24)</u>					
Personnel	19,087,915	19,378,994	6,255,870	13,123,124	32.3%
Non-Personnel	313,745	628,432	142,631	485,801	22.7%
<u>Business Services (25)</u>					
Personnel	3,120,069	3,119,069	965,712	2,153,357	31.0%
Non-Personnel	352,920	353,920	194,381	159,539	54.9%
<u>Operations and Maintenance (26)</u>					
Personnel	13,750,460	13,736,176	4,307,232	9,428,944	31.4%
Non-Personnel	7,257,009	7,252,718	2,107,017	5,145,701	29.1%
<u>Central Support Services (28)</u>					
Personnel	5,683,742	5,684,942	1,850,234	3,834,708	32.5%
Non-Personnel	2,439,276	2,512,756	1,376,365	1,136,391	54.8%
Total Expenditures	\$ 237,678,550	\$ 237,678,550	\$ 75,336,971	\$ 162,341,579	31.7%

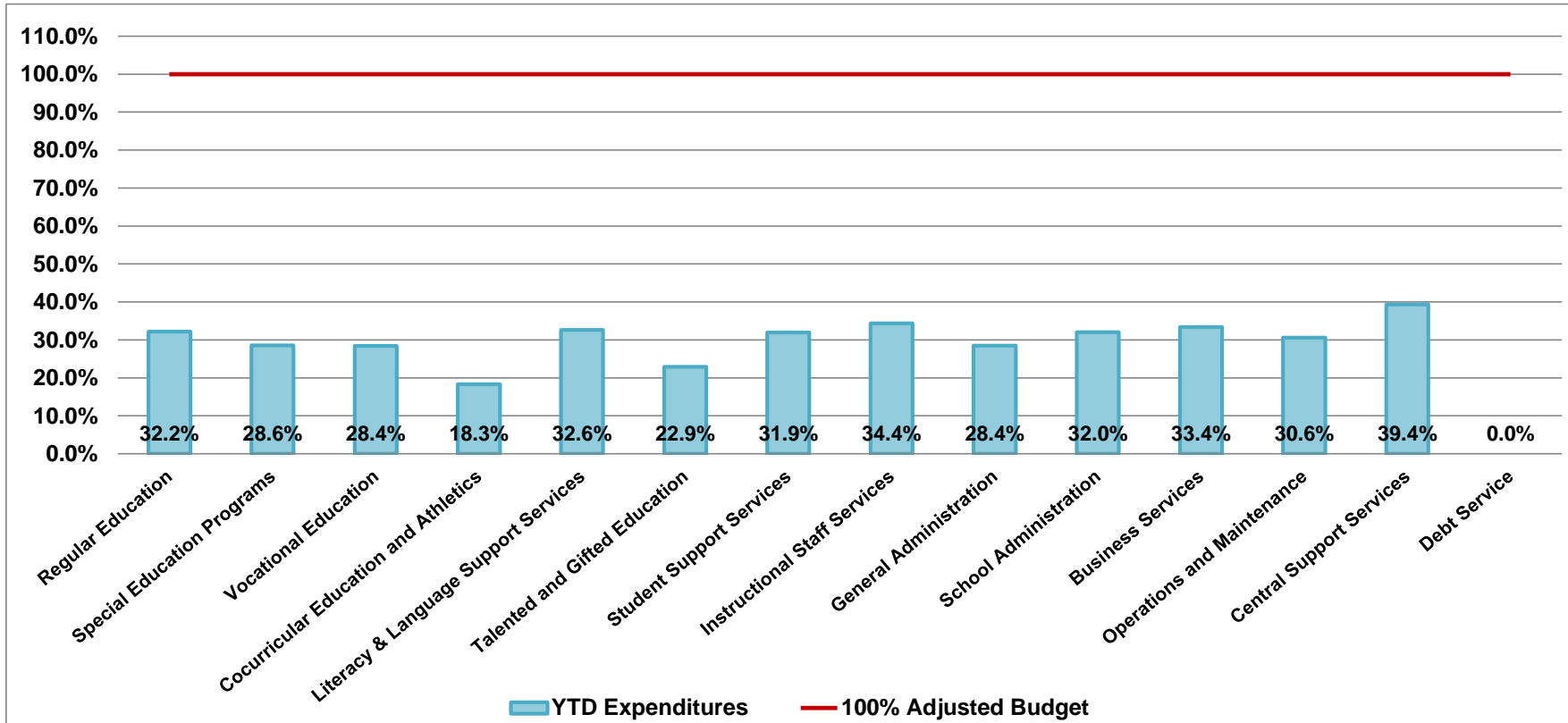


General Operating Fund
 Percentage Change from Adopted to Adjusted Budget
 For The Four Months Ended October 31, 2013





General Operating Fund
Percentage of YTD Expenditures to Adjusted Budget
For The Four Months Ended October 31, 2013



SRE	Total Adjusted Budget in millions	Variance Over/(Under) in millions
Regular Education	\$ 122.7	(\$83.2)
Special Education Programs	30.0	(\$21.4)
Vocational Education	2.2	(\$1.6)
Cocurricular Education and Athletics	1.1	(\$0.9)
Literacy & Language Support Services	6.2	(\$4.2)
Talented and Gifted Education	1.5	(\$1.1)
Student Support Services	10.2	(\$6.9)

SRE	Total Adjusted Budget in millions	Variance Over/(Under) in millions
Instructional Staff Services	\$ 8.0	(\$5.3)
General Administration	3.1	(\$2.2)
School Administration	20.0	(\$13.6)
Business Services	3.5	(\$2.3)
Operations and Maintenance	21.0	(\$14.6)
Central Support Services	8.2	(\$5.0)
Debt Service	-	\$0.0



Technology Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 1,075,431	\$ 1,075,431	\$ 1,297,893		\$ 774,691	\$ 1,056,027	
Revenue							
Transfer from General Fund	1,667,613	1,667,613	555,872		1,690,945	563,648	
Miscellaneous Local Revenue	178,272	178,272	69,308		168,214	89,149	
Total Revenue	1,845,885	1,845,885	625,180	33.9%	1,859,159	652,797	35.1%
Total Resources	<u>\$ 2,921,316</u>	<u>\$ 2,921,316</u>	<u>\$ 1,923,073</u>	65.8%	<u>\$ 2,633,850</u>	<u>\$ 1,708,824</u>	64.9%
Expenditures							
Regular Education	\$ -	\$ -	\$ 5,724		\$ 1,536,248	\$ 273,282	
Instructional Staff Services	373,700	373,700	94,635		418,000	34,904	
Central Support Services	2,462,529	2,462,529	716,060		602,888	28,256	
Total Expenditures	2,836,229	2,836,229	816,419	28.8%	2,557,136	336,442	13.2%
Emergency Reserve	85,087	85,087	-		76,714	-	
Total Expenditures and Emergency Reserve	<u>\$ 2,921,316</u>	<u>\$ 2,921,316</u>	<u>\$ 816,419</u>	27.9%	<u>\$ 2,633,850</u>	<u>\$ 336,442</u>	12.8%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,106,654</u>		<u>\$ -</u>	<u>\$ 1,372,382</u>	



Technology Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 1,075,431	\$ 1,075,431	\$ 1,297,893		\$ 774,691	\$ 1,056,027	
Revenue							
Transfer from General Fund	1,667,613	1,667,613	555,872		1,690,945	563,648	
Miscellaneous Local Revenue	178,272	178,272	69,308		168,214	89,149	
Total Revenue	1,845,885	1,845,885	625,180	33.9%	1,859,159	652,797	35.1%
Total Resources	<u>\$ 2,921,316</u>	<u>\$ 2,921,316</u>	<u>\$ 1,923,073</u>	65.8%	<u>\$ 2,633,850</u>	<u>\$ 1,708,824</u>	64.9%
Expenditures							
Salaries	\$ 11,340	\$ 11,340	\$ 720		\$ 46,610	\$ 8,945	
Employee Benefits	2,144	2,144	61		8,390	1,535	
Total Personnel	13,484	13,484	781	5.8%	55,000	10,480	19.1%
Purchased Services	128,396	128,396	23,718		174,595	28,379	
Supplies	252,000	252,000	94,307		155,000	33,379	
Property and Equipment	2,093,733	2,093,733	697,387		2,172,541	264,204	
Other Uses of Funds	348,616	348,616	226		-	-	
Total Non-Personnel	2,822,745	2,822,745	815,638	28.9%	2,502,136	325,962	13.0%
Total Expenditures	2,836,229	2,836,229	816,419	28.8%	2,557,136	336,442	13.2%
Emergency Reserve	85,087	85,087	-		76,714	-	
Total Expenditures and Emergency Reserve	<u>\$ 2,921,316</u>	<u>\$ 2,921,316</u>	<u>\$ 816,419</u>	27.9%	<u>\$ 2,633,850</u>	<u>\$ 336,442</u>	12.8%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,106,654</u>		<u>\$ -</u>	<u>\$ 1,372,382</u>	



Athletics Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Level
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 299,533	\$ 299,533	\$ 307,556		\$ 327,119	\$ 398,455	
Revenue							
Transfer from General Fund	1,934,415	1,934,415	644,804		1,934,415	644,804	
Game Admissions	140,000	142,706	29,170		130,000	37,693	
Activity Tickets	130,000	81,762	116,428		120,000	39,275	
Participation Fees	950,000	995,532	360,229		925,000	313,200	
Total Revenue	3,154,415	3,154,415	1,150,631	36.5%	3,109,415	1,034,972	33.3%
Total Resources	<u>\$ 3,453,948</u>	<u>\$ 3,453,948</u>	<u>\$ 1,458,187</u>	42.2%	<u>\$ 3,436,534</u>	<u>\$ 1,433,427</u>	41.7%
Expenditures							
Middle School	\$ 466,812	\$ 466,812	\$ 87,544		\$ 486,853	\$ 98,296	
K-8	126,007	126,007	23,692		133,000	28,990	
High School	2,170,118	2,170,118	771,752		2,171,139	682,444	
Administration	590,411	590,411	124,280		545,449	98,853	
Total Expenditures	3,353,348	3,353,348	1,007,268	30.0%	3,336,441	908,583	27.2%
Emergency Reserve	100,600	100,600	-		100,093	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,453,948</u>	<u>\$ 3,453,948</u>	<u>\$ 1,007,268</u>	29.2%	<u>\$ 3,436,534</u>	<u>\$ 908,583</u>	26.4%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,919</u>		<u>\$ -</u>	<u>\$ 524,844</u>	



Athletics Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 299,533	\$ 299,533	\$ 307,556		\$ 327,119	\$ 398,455	
Revenue							
Transfer from General Fund	1,934,415	1,934,415	644,804		1,934,415	644,804	
Game Admissions	140,000	142,706	29,170		130,000	37,693	
Activity Tickets	130,000	81,762	116,428		120,000	39,275	
Participation Fees	950,000	995,532	360,229		925,000	313,200	
Total Revenue	3,154,415	3,154,415	1,150,631	36.5%	3,109,415	1,034,972	33.3%
Total Resources	<u>\$ 3,453,948</u>	<u>\$ 3,453,948</u>	<u>\$ 1,458,187</u>	42.2%	<u>\$ 3,436,534</u>	<u>\$ 1,433,427</u>	41.7%
Expenditures							
Salaries	\$ 1,631,266	\$ 1,576,388	\$ 491,448		\$ 1,626,078	\$ 482,743	
Employee Benefits	311,447	298,200	89,228		289,361	81,142	
Total Personnel	1,942,713	1,874,588	580,676	31.0%	1,915,439	563,885	29.4%
Purchased Services	595,268	544,411	168,975		596,177	92,887	
Supplies	211,565	318,812	97,202		285,870	55,985	
Property and Equipment	176,500	146,551	50,441		177,495	68,798	
Other Uses of Funds	427,302	468,986	109,974		361,460	127,028	
Total Non-Personnel	1,410,635	1,478,760	426,592	28.8%	1,421,002	344,698	24.3%
Total Expenditures	3,353,348	3,353,348	1,007,268	30.0%	3,336,441	908,583	27.2%
Emergency Reserve	100,600	100,600	-		100,093	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,453,948</u>	<u>\$ 3,453,948</u>	<u>\$ 1,007,268</u>	29.2%	<u>\$ 3,436,534</u>	<u>\$ 908,583</u>	26.4%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,919</u>		<u>\$ -</u>	<u>\$ 524,844</u>	



Preschool Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 332,143	\$ 332,143	\$ 648,211		\$ 461,501	\$ 893,286	
Revenue							
Transfer from General Fund	3,541,425	3,541,425	1,180,476		2,903,232	967,744	
Transfer from Tuition Fund	-	-	-		95,086	31,695	
Tuition	651,585	651,585	216,762		404,250	139,674	
Total Revenue	4,193,010	4,193,010	1,397,238	33.3%	3,402,568	1,139,113	33.5%
Total Resources	<u>\$ 4,525,153</u>	<u>\$ 4,525,153</u>	<u>\$ 2,045,449</u>	45.2%	<u>\$ 3,864,069</u>	<u>\$ 2,032,399</u>	52.6%
Expenditures							
Salaries	\$ 3,095,160	\$ 3,095,160	\$ 773,352		\$ 2,548,718	\$ 567,892	
Employee Benefits	1,010,117	1,010,117	234,533		841,347	158,724	
Total Personnel	4,105,277	4,105,277	1,007,885	24.6%	3,390,065	726,616	21.4%
Purchased Services	65,021	65,021	3,839		63,767	8,191	
Supplies	223,054	223,054	75,042		97,691	18,608	
Property and Equipment	-	-	36,129		200,000	30,962	
Total Non-Personnel	288,075	288,075	115,010	39.9%	361,458	57,761	16.0%
Total Expenditures	4,393,352	4,393,352	1,122,895	25.6%	3,751,523	784,377	20.9%
Emergency Reserve	131,801	131,801	-		112,546	-	
Total Expenditures and Emergency Reserve	<u>\$ 4,525,153</u>	<u>\$ 4,525,153</u>	<u>\$ 1,122,895</u>	24.8%	<u>\$ 3,864,069</u>	<u>\$ 784,377</u>	20.3%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 922,554</u>		<u>\$ -</u>	<u>\$ 1,248,022</u>	



Risk Management Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 100,000	\$ 100,000	\$ 181,960		\$ 78,988	\$ 104,944	
Revenue							
Transfer from General Fund	3,366,687	3,366,687	1,122,228		2,989,827	996,608	
Transfer from CPP Fund	17,150	17,150	5,716		17,573	5,856	
Insurance Proceeds	-	-	500,000		-	-	
Miscellaneous Local Revenue	10,000	10,000	13,044		10,000	24,751	
Total Revenue	3,393,837	3,393,837	1,640,988	48.4%	3,017,400	1,027,215	34.0%
Total Resources	\$ 3,493,837	\$ 3,493,837	\$ 1,822,948	52.2%	\$ 3,096,388	\$ 1,132,159	36.6%
Expenditures							
Salaries	\$ 173,871	\$ 173,871	\$ 51,485		\$ 172,534	\$ 56,532	
Employee Benefits	46,500	46,500	13,302		47,945	14,032	
Total Personnel	220,371	220,371	64,787	29.4%	220,479	70,564	32.0%
Purchased Services	252,000	252,000	12,042		82,000	119,108	
Property & Liability Insurance	962,100	962,100	957,866		882,000	906,816	
Workers Comp Insurance	1,726,291	1,726,291	818,315		1,600,000	636,805	
Deductible Reserves	200,000	200,000	43,989		190,000	127,496	
Supplies	2,491	2,491	-		2,820	-	
Capital Outlay	20,000	20,000	461		20,000	-	
Other Uses of Funds	8,822	8,822	-		8,903	32	
Flood Related Expenditures	-	-	768,397		-	-	
Total Non-Personnel	3,171,704	3,171,704	2,601,070	82.0%	2,785,723	1,790,257	64.3%
Total Expenditures	3,392,075	3,392,075	2,665,857	78.6%	3,006,202	1,860,821	61.9%
Emergency Reserve	101,762	101,762	-		90,186	-	
Total Expenditures and Emergency Reserve	\$ 3,493,837	\$ 3,493,837	\$ 2,665,857	76.3%	\$ 3,096,388	\$ 1,860,821	60.1%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	\$ -	\$ -	\$ (842,909)		\$ -	\$ (728,662)	



Community Schools Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 666,899	\$ 666,899	\$ 723,584		\$ 169,575	\$ 196,781	
Revenue							
Facility Use	870,000	870,000	249,146		836,000	265,909	
Kindergarten Enrichment	2,804,041	2,804,041	903,241		2,577,969	924,448	
Lifelong Learning	735,000	735,000	433,589		600,000	286,113	
School Age Program	1,679,865	1,679,865	501,331		1,333,650	485,088	
Student Resource Guide	15,000	15,000	9,060		7,500	5,475	
Total Revenue	6,103,906	6,103,906	2,096,367	34.3%	5,355,119	1,967,033	36.7%
Total Resources	<u>\$ 6,770,805</u>	<u>\$ 6,770,805</u>	<u>\$ 2,819,951</u>	41.6%	<u>\$ 5,524,694</u>	<u>\$ 2,163,814</u>	39.2%
Expenditures							
Facility Use	\$ 381,339	\$ 381,339	\$ 114,459		\$ 380,649	\$ 117,850	
Kindergarten Enrichment	2,296,039	2,296,039	477,265		2,406,125	565,090	
Lifelong Learning	674,347	674,347	242,341		576,821	205,717	
School Age Program	1,426,397	1,426,397	303,038		1,203,749	329,713	
Student Resource Guide	40,349	40,349	566		7,500	84	
Total Expenditures	4,818,471	4,818,471	1,137,669	23.6%	4,574,844	1,218,454	26.6%
Emergency Reserve	144,554	144,554	-		137,245	-	
Transfers To (From)							
General Fund	923,032	923,032	307,676		812,605	270,868	
Total Transfers (From)	923,032	923,032	307,676		812,605	270,868	
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 5,886,057</u>	<u>\$ 5,886,057</u>	<u>\$ 1,445,345</u>	24.6%	<u>\$ 5,524,694</u>	<u>\$ 1,489,322</u>	27.0%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 884,748</u>	<u>\$ 884,748</u>	<u>\$ 1,374,606</u>		<u>\$ -</u>	<u>\$ 674,492</u>	



Community Schools Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 666,899	\$ 666,899	\$ 723,584		\$ 169,575	\$ 196,781	
Revenue							
Local Sources	6,103,906	6,103,906	2,096,367		5,355,119	1,967,033	
Total Revenue	6,103,906	6,103,906	2,096,367	34.3%	5,355,119	1,967,033	36.7%
Total Resources	<u>\$ 6,770,805</u>	<u>\$ 6,770,805</u>	<u>\$ 2,819,951</u>	41.6%	<u>\$ 5,524,694</u>	<u>\$ 2,163,814</u>	39.2%
Expenditures							
Salaries	\$ 2,967,700	\$ 2,967,700	\$ 678,984		\$ 2,923,611	\$ 788,706	
Employee Benefits	1,060,849	1,060,849	219,422		989,172	236,869	
Total Personnel	4,028,549	4,028,549	898,406	22.3%	3,912,783	1,025,575	26.2%
Purchased Services	574,671	574,671	192,473		485,722	145,883	
Supplies	164,111	164,111	38,378		123,999	41,469	
Property and Equipment	24,750	24,750			29,750	-	
Other Uses of Funds	26,390	26,390	8,412		22,590	5,527	
Total Non-Personnel	789,922	789,922	239,263	30.3%	662,061	192,879	29.1%
Total Expenditures	4,818,471	4,818,471	1,137,669	23.6%	4,574,844	1,218,454	26.6%
Emergency Reserve	144,554	144,554	-		137,245	-	
Transfers To (From)							
General Fund	923,032	923,032	307,676		812,605	270,868	
Total Transfers To (From)	923,032	923,032	307,676	33.3%	812,605	270,868	33.3%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 5,886,057</u>	<u>\$ 5,886,057</u>	<u>\$ 1,445,345</u>	24.6%	<u>\$ 5,524,694</u>	<u>\$ 1,489,322</u>	27.0%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 884,748</u>	<u>\$ 884,748</u>	<u>\$ 1,374,606</u>		<u>\$ -</u>	<u>\$ 674,492</u>	



Governmental Designated-Purpose Grants Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Four Months Ended October 31, 2013

		Fund Balance <u>7/1/2013</u>		Revenues <u>7/1/13-10/31/13</u>		Expenditures <u>7/1/13-10/31/13</u>		Fund Balance <u>10/31/2013</u>
U.S. Department of Education								
Direct Programs								
Indian Education	84.060	\$ -		\$ 1,321		\$ 1,321		\$ -
Passed Through State Department of Education								
Adult Education	84.002	-		21,884		23,221		(1,337)
Title I	84.010	-		773,645		781,457		(7,812)
Special Education	84.027	-		1,064,255		1,070,838		(6,583)
Special Education Preschool	84.173	-		22,986		33,914		(10,928)
Homeless Children	84.196	-		20,255		11,501		8,754
21st Century Community Learning Centers	84.287	-		298,847		313,579		(14,732)
ESCAPE IB Exam	84.330	-		5,170		5,170		-
English Language Acquisition	84.365	-		26,221		27,264		(1,043)
Improving Teacher Quality	84.367	-		174,403		174,956		(553)
Race to the Top	84.413	-		20,887		21,767		(880)
Passed Through State Department of Human Services								
Vocational Rehabilitation	84.126	-		109,252		115,042		(5,790)
Passed Through State Community College System								
Vocational Education	84.048	-		31,023		28,176		2,847
Other Federal Awards						5,603		(5,603)
Sub total Federal Awards				<u>2,570,149</u>		<u>2,613,809</u>		<u>(43,660)</u>
State Awards				-		248,479		193,497
Local Awards				-		293,206		107,730
Total		<u>\$ -</u>		<u>\$ 3,111,834</u>		<u>\$ 2,854,267</u>		<u>\$ 257,567</u>



Tuition Preschool Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Location
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Community Montessori Preschool	\$ 16,364	\$ 16,364	\$ 14,364		\$ 38,815	\$ 28,340	
Colorado Preschool Program	-	-	-		95,086	76,163	
Total Beginning Fund Balance	16,364	16,364	14,364		133,901	104,503	
Revenue							
Community Montessori Preschool	488,979	488,979	129,244		458,388	145,279	
Colorado Preschool Program	-	-	-		-	-	
Total Revenue	488,979	488,979	129,244	26.4%	458,388	145,279	31.7%
Total Resources	<u>\$ 505,343</u>	<u>\$ 505,343</u>	<u>\$ 143,608</u>	28.4%	<u>\$ 592,289</u>	<u>\$ 249,782</u>	42.2%
Expenditures							
Community Montessori Preschool	\$ 490,624	\$ 490,624	\$ 102,052		\$ 482,721	\$ 109,931	
Colorado Preschool Program	-	-	-		-	8,092	
Total Expenditures	490,624	490,624	102,052	20.8%	482,721	118,023	24.4%
Emergency Reserve	14,719	14,719	-		14,482	-	
Transfers To							
Preschool Fund	-	-	-		95,086	31,695	
Total Transfers	-	-	-		95,086	31,695	
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 505,343</u>	<u>\$ 505,343</u>	<u>\$ 102,052</u>	20.2%	<u>\$ 592,289</u>	<u>\$ 149,718</u>	25.3%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,556</u>		<u>\$ -</u>	<u>\$ 100,064</u>	



Transportation Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 636,216	\$ 636,216	\$ 894,884		\$ 369,813	\$ 368,777	
Revenue							
Transfer from General Fund	2,732,212	2,732,212	910,740		2,385,212	795,072	
Property Taxes	7,227,000	7,227,000	84,364		7,227,000	64,480	
Transportation Reimbursement	2,900,000	2,900,000	3,054,597		2,713,722	3,066,525	
Other Local Revenue	290,000	290,000	114,823		259,455	141,576	
Total Revenue	13,149,212	13,149,212	4,164,524	31.7%	12,585,389	4,067,653	32.3%
Total Resources	<u>\$ 13,785,428</u>	<u>\$ 13,785,428</u>	<u>\$ 5,059,408</u>	36.7%	<u>\$ 12,955,202</u>	<u>\$ 4,436,430</u>	34.2%
Expenditures							
Maintenance & Operations	\$ 29,377	\$ 29,377	\$ 8,271		\$ 42,395	\$ 8,167	
Environmental Services	191,630	191,630	43,796		181,119	1,050	
Transportation Services	2,037,223	2,037,223	437,180		2,154,637	27,401	
Administration of Transportation Services	1,453,868	1,453,868	452,468		1,320,995	512,535	
Vehicle Operations Services	8,539,534	8,539,534	1,732,781		7,817,048	1,650,554	
Monitoring Services	1,132,279	1,132,279	246,180		1,061,672	636,678	
Total Expenditures	13,383,911	13,383,911	2,920,676	21.8%	12,577,866	2,836,385	22.6%
Emergency Reserve	401,517	401,517	-		377,336	-	
Total Expenditures and Reserve	<u>\$ 13,785,428</u>	<u>\$ 13,785,428</u>	<u>\$ 2,920,676</u>	21.2%	<u>\$ 12,955,202</u>	<u>\$ 2,836,385</u>	21.9%
Excess (Deficiency) of Resources Over Expenditures and Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,138,732</u>		<u>\$ -</u>	<u>\$ 1,600,045</u>	



Transportation Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 636,216	\$ 636,216	\$ 894,884		\$ 369,813	\$ 368,777	
Revenue							
Transfer from General Fund	2,732,212	2,732,212	910,740		2,385,212	795,072	
Property Taxes	7,227,000	7,227,000	84,364		7,227,000	64,480	
Transportation Reimbursement	2,900,000	2,900,000	3,054,597		2,713,722	3,066,525	
Other Local Revenue	290,000	290,000	114,823		259,455	141,576	
Total Revenue	13,149,212	13,149,212	4,164,524	31.7%	12,585,389	4,067,653	32.3%
Total Resources	<u>\$ 13,785,428</u>	<u>\$ 13,785,428</u>	<u>\$ 5,059,408</u>	36.7%	<u>\$ 12,955,202</u>	<u>\$ 4,436,430</u>	34.2%
Expenditures							
Salaries	\$ 8,629,622	\$ 8,629,622	\$ 1,970,990		\$ 8,148,724	\$ 1,955,296	
Employee Benefits	3,282,668	3,282,668	669,167		3,034,115	533,663	
Total Personnel	11,912,290	11,912,290	2,640,157	22.2%	11,182,839	2,488,959	22.3%
Purchased Services	245,456	245,456	68,282		230,000	40,561	
Supplies	2,114,184	2,114,184	466,821		2,009,027	587,794	
Property and Equipment	6,995	6,995	-		46,000	884	
Other Uses of Funds	(895,014)	(895,014)	(254,584)		(890,000)	(281,813)	
Total Non-Personnel	1,471,621	1,471,621	280,519	19.1%	1,395,027	347,426	24.9%
Total Expenditures	13,383,911	13,383,911	2,920,676	21.8%	12,577,866	2,836,385	22.6%
Emergency Reserve	401,517	401,517	-		377,336	-	
Total Expenditures and Reserve	<u>\$ 13,785,428</u>	<u>\$ 13,785,428</u>	<u>\$ 2,920,676</u>	21.2%	<u>\$ 12,955,202</u>	<u>\$ 2,836,385</u>	21.9%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,138,732</u>		<u>\$ -</u>	<u>\$ 1,600,045</u>	



Colorado Preschool Program Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 44,000	\$ 44,000	\$ 33,714		\$ 75,211	\$ 69,942	
Revenue							
Allocation from General Fund	1,093,182	1,093,182	364,396		1,064,792	354,932	
Total Revenue	1,093,182	1,093,182	364,396	33.3%	1,064,792	354,932	33.3%
Total Resources	<u>\$ 1,137,182</u>	<u>\$ 1,137,182</u>	<u>\$ 398,110</u>	35.0%	<u>\$ 1,140,003</u>	<u>\$ 424,874</u>	37.3%
Expenditures							
Salaries	\$ 608,485	\$ 608,485	\$ 145,287		\$ 606,916	\$ 159,572	
Employee Benefits	185,075	185,075	41,792		187,098	43,531	
Total Personnel	793,560	793,560	187,079	23.6%	794,014	203,103	25.6%
Purchased Services	274,050	274,050	29,000		274,050	30,450	
Supplies	6,984	6,984	-		8,844	34	
Total Non-Personnel	281,034	281,034	29,000	10.3%	282,894	30,484	10.8%
Total Expenditures	1,074,594	1,074,594	216,079	20.1%	1,076,908	233,587	21.7%
Emergency Reserve	32,238	32,238	-		32,307	-	
Transfers To (From)							
Risk Management Fund	17,150	17,150	5,716		17,573	5,856	
Capital Reserve Fund	13,200	13,200	4,400		13,215	4,404	
Total Transfers To (From)	30,350	30,350	10,116	33.3%	30,788	10,260	33.3%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 1,137,182</u>	<u>\$ 1,137,182</u>	<u>\$ 226,195</u>	19.9%	<u>\$ 1,140,003</u>	<u>\$ 243,847</u>	21.4%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,915</u>		<u>\$ -</u>	<u>\$ 181,027</u>	



Bond Redemption Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 24,898,351	\$ 24,898,351	\$ 24,492,573		\$ 24,603,078	\$ 24,457,080	
Revenue							
Property Taxes	28,260,935	28,260,935	324,274		28,002,663	247,475	
Delinquent Taxes	20,000	20,000	4,033		20,000	3,170	
Interest Income	20,000	20,000	7,101		30,000	15,879	
Total Revenue	28,300,935	28,300,935	335,408	1.2%	28,052,663	266,524	1.0%
Total Resources	<u>\$ 53,199,286</u>	<u>\$ 53,199,286</u>	<u>\$ 24,827,981</u>	46.7%	<u>\$ 52,655,741</u>	<u>\$ 24,723,604</u>	47.0%
Expenditures							
Principal Retirements	\$ 12,790,000	\$ 12,790,000	\$ -		\$ 12,250,000	\$ -	
Interest on Debt	15,310,380	15,310,380	-		15,879,743	-	
Other Purchased Services	10,000	10,000	1,000		10,000	1,000	
Total Expenditures	<u>\$ 28,110,380</u>	<u>\$ 28,110,380</u>	<u>\$ 1,000</u>	0.0%	<u>\$ 28,139,743</u>	<u>\$ 1,000</u>	0.0%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ 25,088,906</u>	<u>\$ 25,088,906</u>	<u>\$ 24,826,981</u>		<u>\$ 24,515,998</u>	<u>\$ 24,722,604</u>	



Building Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 2,179,257	\$ 2,179,257	\$ 2,747,039		\$ 2,300,000	\$ 5,480,879	
Revenue							
Interest Income	6,000	6,000	797		25,000	5,187	
Miscellaneous Local Revenue	-	-	-		-	73,949	
Total Revenue	6,000	6,000	797	13.3%	25,000	79,136	316.5%
Total Resources	\$ 2,185,257	\$ 2,185,257	\$ 2,747,836	125.7%	\$ 2,325,000	\$ 5,560,015	239.1%
Expenditures							
Surplus Funds Projects	\$ 1,535,257	\$ 1,535,257	\$ -		\$ 713,325	\$ -	
Salaries	-	-	-		-	12,377	
Employee Benefits	-	-	-		-	3,142	
Total Personnel	-	-	-		-	15,519	
Purchased Services	-	-	89,177		-	659,148	
Supplies	-	-	39		-	1,074	
Property and Equipment	-	-	465,148		-	1,079,406	
Other Uses of Funds	-	-	2,890		-	48,035	
Total Non-Personnel	-	-	557,254		-	1,787,663	
Total Expenditures	\$ 1,535,257	\$ 1,535,257	\$ 557,254	36.3%	\$ 713,325	\$ 1,803,182	252.8%
Excess (Deficiency) of Resources Over Expenditures	\$ 650,000	\$ 650,000	\$ 2,190,582		\$ 1,611,675	\$ 3,756,833	



Capital Reserve Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 1,410,862	\$ 1,410,862	\$ 1,935,013		\$ 6,722,178	\$ 7,211,885	
Revenue							
Miscellaneous Revenue	139,638	139,638	13,100		92,142	36,123	
Transfer from General Fund	2,548,797	2,548,797	849,600		3,639,297	1,213,100	
Transfer from Colorado Preschool Fund	13,200	13,200	4,400		13,215	4,404	
Total Revenue	2,701,635	2,701,635	867,100	32.1%	3,744,654	1,253,627	33.5%
Total Resources	<u>\$ 4,112,497</u>	<u>\$ 4,112,497</u>	<u>\$ 2,802,113</u>	68.1%	<u>\$ 10,466,832</u>	<u>\$ 8,465,512</u>	80.9%
Expenditures							
Salaries, Employee Benefits, Office Expense	\$ 507,415	\$ 507,415	\$ 161,089		\$ 6,643,246	\$ 155,160	
Building Maintenance	1,060,000	1,060,000	355,795		2,066,385	739,903	
Operating Departments	1,014,450	1,014,450	163,018		950,000	953,995	
School Projects	1,410,851	1,410,851	779,164		502,341	679,649	
Total Expenditures	3,992,716	3,992,716	1,459,066	36.5%	10,161,972	2,528,707	24.9%
Emergency Reserve	119,781	119,781	-		304,860	-	
Total Expenditures and Emergency Reserve	<u>\$ 4,112,497</u>	<u>\$ 4,112,497</u>	<u>\$ 1,459,066</u>	35.5%	<u>\$ 10,466,832</u>	<u>\$ 2,528,707</u>	24.2%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,343,047</u>		<u>\$ -</u>	<u>\$ 5,936,805</u>	



Food Services Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 187,102	\$ 187,102	\$ 187,102		\$ 176,819	\$ 175,308	
Revenue							
Regular School Lunch	2,278,544	2,278,544	623,177		2,199,882	642,713	
State Reimbursement	60,000	60,000	3,440		60,000	5,057	
Federal Reimbursement	2,965,205	2,965,205	939,212		2,700,452	849,159	
Breakfast Revenue	68,293	68,293	19,598		66,515	17,164	
A La Carte	499,000	499,000	124,972		474,068	137,810	
Miscellaneous Revenue	444,037	444,037	130,682		524,150	153,350	
Transfer from General Fund	225,000	225,000	75,000		225,000	75,000	
Total Revenue	6,540,079	6,540,079	1,916,081	29.3%	6,250,067	1,880,253	30.1%
Total Resources	\$ 6,727,181	\$ 6,727,181	\$ 2,103,183	31.3%	\$ 6,426,886	\$ 2,055,561	32.0%
Expenses							
Salaries	\$ 2,902,095	\$ 2,902,095	\$ 694,300		\$ 2,663,294	\$ 692,118	
Employee Benefits	1,028,549	1,028,549	227,685		949,771	192,415	
Total Personnel	3,930,644	3,930,644	921,985	23.5%	3,613,065	884,533	24.5%
Purchased Services	110,000	110,000	63,990		205,000	46,857	
Food	2,084,100	2,084,100	611,760		1,974,875	588,355	
Supplies	140,000	140,000	42,933		175,000	35,506	
Uncollectable Accounts	100,000	100,000	10,849		85,000	23,407	
Equipment	50,000	50,000	12,224		55,000	9,236	
Equipment Depreciation	56,500	56,500	10,154		56,500	22,347	
Other Uses of Funds	60,000	60,000	25,828		75,255	31,449	
Total Non-Personnel	2,600,600	2,600,600	777,738	29.9%	2,626,630	757,157	28.8%
Total Expenditures	6,531,244	6,531,244	1,699,723	26.0%	6,239,695	1,641,690	26.3%
Emergency Reserve	195,937	195,937	-		187,191	-	
Total Expenses and Emergency Reserve	\$ 6,727,181	\$ 6,727,181	\$ 1,699,723	25.3%	\$ 6,426,886	\$ 1,641,690	25.5%
Excess (Deficiency) of Resources Over Expenses and Emergency Reserve	\$ -	\$ -	\$ 403,460		\$ -	\$ 413,871	



Health Insurance Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 4,850,045	\$ 4,850,045	\$ 5,712,975		\$ 8,072,935	\$ 7,507,165	
Revenue							
Contributions	25,120,088	25,120,088	7,358,808		23,524,500	6,719,222	
Employee Assistance Program	55,000	55,000	15,992		55,000	6,997	
Miscellaneous	468,867	468,867	49,456		150,000	14,712	
Interest Income	15,000	15,000	2,556		6,000	3,079	
Total Revenue	25,658,955	25,658,955	7,426,812	28.9%	23,735,500	6,744,010	28.4%
Total Resources	\$ 30,509,000	\$ 30,509,000	\$ 13,139,787	43.1%	\$ 31,808,435	\$ 14,251,175	44.8%
Expenses							
Salaries	\$ 124,527	\$ 124,527	\$ 39,604		\$ 115,024	\$ 39,118	
Employee Benefits	34,364	34,364	10,175		30,635	9,878	
Total Personnel	158,891	158,891	49,779	31.3%	145,659	48,996	33.6%
Purchased Services	75,000	75,000	26,344		75,000	21,000	
Health Claims Paid - Cigna	12,014,601	12,014,601	3,374,661		11,948,700	3,090,033	
Premiums Paid - Kaiser	9,523,776	9,523,776	2,915,402		9,576,288	2,485,001	
Pharmacy Claims Paid - Cigna	4,241,722	4,241,722	1,024,293		-	-	
Pharmacy Claims Paid - Express Scripts	-	-	-		2,639,711	897,914	
Stop Loss Coverage	1,043,754	1,043,754	398,170		925,000	303,695	
Administrative Fees	1,007,348	1,007,348	224,573		950,000	307,091	
Supplies	1,000	1,000	(54)		1,000	-	
Wellness Program	216,177	216,177	46,990		50,000	89,557	
Employee Assistance Program	55,000	55,000	52,935		55,000	52,935	
Eco Pass Program	317,115	317,115	645		-	-	
Total Non-Personnel	28,495,493	28,495,493	8,063,959	28.3%	26,220,699	7,247,226	27.6%
Total Expenses	28,654,384	28,654,384	8,113,738	28.3%	26,366,358	7,296,222	27.7%
Reserves	1,854,616	1,854,616	-		5,442,077	-	
Total Expenses and Reserves	\$ 30,509,000	\$ 30,509,000	\$ 8,113,738	26.6%	\$ 31,808,435	\$ 7,296,222	22.9%
Excess (Deficiency) of Resources Over Expenses and Reserve	\$ -	\$ -	\$ 5,026,049		\$ -	\$ 6,954,953	



Dental Insurance Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 452,103	\$ 452,103	\$ 445,490		\$ 489,773	\$ 472,317	
Revenue							
Contributions	2,240,172	2,240,172	665,153		2,231,112	613,942	
Interest Income	1,000	1,000	189		500	433	
Total Revenue	2,241,172	2,241,172	665,342	29.7%	2,231,612	614,375	27.5%
Total Resources	<u>\$ 2,693,275</u>	<u>\$ 2,693,275</u>	<u>\$ 1,110,832</u>	41.2%	<u>\$ 2,721,385</u>	<u>\$ 1,086,692</u>	39.9%
Expenses							
Salaries	\$ 28,165	\$ 28,165	\$ 8,679		\$ 27,389	\$ 9,283	
Employee Benefits	7,485	7,485	2,152		7,010	2,244	
Total Personnel	35,650	35,650	10,831	30.4%	34,399	11,527	33.5%
Purchased Services	20,000	20,000	5,844		12,000	5,250	
Claims Paid	2,087,738	2,087,738	486,200		2,099,654	481,232	
Administrative Fees	190,000	190,000	53,717		170,000	53,648	
Supplies	1,000	1,000	-		1,000	-	
Total Non-Personnel	2,298,738	2,298,738	545,761	23.7%	2,282,654	540,130	23.7%
Total Expenditures	2,334,388	2,334,388	556,592	23.8%	2,317,053	551,657	23.8%
Reserves	358,887	358,887	-		404,332	-	
Total Expenses and Reserves	<u>\$ 2,693,275</u>	<u>\$ 2,693,275</u>	<u>\$ 556,592</u>	20.7%	<u>\$ 2,721,385</u>	<u>\$ 551,657</u>	20.3%
Excess (Deficiency) of Resources Over Expenses, Transfers and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 554,240</u>		<u>\$ -</u>	<u>\$ 535,035</u>	



Summit Middle School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	*YTD Actual	% of Adjusted Budget	*Adjusted Budget	*YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 1,010,720	\$ 1,010,720	\$ 1,028,796		\$ 641,069	\$ 781,884	
Revenue							
Transfer from General Fund	2,969,922	2,969,922	989,976		2,900,979	966,992	
Capital Construction Funding	14,280	14,280	5,181		13,272	15,810	
Fees	72,000	72,000	53,822		-	-	
Miscellaneous Local	27,720	27,720	3,772		93,000	69,485	
Total Revenue	3,083,922	3,083,922	1,052,751	34.1%	3,007,251	1,052,287	35.0%
Total Resources	<u>\$ 4,094,642</u>	<u>\$ 4,094,642</u>	<u>\$ 2,081,547</u>	50.8%	<u>\$ 3,648,320</u>	<u>\$ 1,834,171</u>	50.3%
Expenditures							
Salaries	\$ 1,504,488	\$ 1,504,488	\$ 353,941		\$ 1,389,687	\$ 340,760	
Employee Benefits	438,386	438,386	98,366		398,525	86,911	
Total Personnel	1,942,874	1,942,874	452,307	23.3%	1,788,212	427,671	23.9%
Purchased Services	137,390	137,390	36,886		114,500	50,604	
Purchased Services From District	854,982	854,982	284,996		837,291	279,096	
Supplies	97,300	97,300	25,100		88,500	18,595	
Property and Equipment	80,020	80,020	22,882		40,500	4,717	
Other Uses of Funds	68,551	68,551	2,523		673,442	1,641	
Total Non-Personnel	1,238,243	1,238,243	372,387	30.1%	1,754,233	354,653	20.2%
Total Expenditures	3,181,117	3,181,117	824,694	25.9%	3,542,445	782,324	22.1%
Emergency Reserve	95,005	95,005	-		105,875	-	
Total Expenditures and Reserve	<u>\$ 3,276,122</u>	<u>\$ 3,276,122</u>	<u>\$ 824,694</u>	25.2%	<u>\$ 3,648,320</u>	<u>\$ 782,324</u>	21.4%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ 818,520</u>	<u>\$ 818,520</u>	<u>\$ 1,256,853</u>		<u>\$ -</u>	<u>\$ 1,051,847</u>	



Boulder Preparatory High School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	*YTD Actual	% of Adjusted Budget	*Adjusted Budget	*YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 271,325	\$ 271,325	\$ 270,078		\$ 196,521	\$ 214,502	
Revenue							
Transfer from General Fund	1,059,709	1,059,709	353,236		1,077,078	359,028	
Capital Construction Funding	10,200	10,200	3,855		9,875	3,685	
Total Revenue	1,069,909	1,069,909	357,091	33.4%	1,086,953	362,713	33.4%
Total Resources	<u>\$ 1,341,234</u>	<u>\$ 1,341,234</u>	<u>\$ 627,169</u>	46.8%	<u>\$ 1,283,474</u>	<u>\$ 577,215</u>	45.0%
Expenditures							
Salaries	\$ 636,441	\$ 636,441	\$ 203,018		\$ 514,467	\$ 159,016	
Employee Benefits	193,370	193,370	60,362		157,498	42,052	
Total Personnel	829,811	829,811	263,380	31.7%	671,965	201,068	29.9%
Purchased Services	93,049	93,049	26,925		22,500	37,162	
Purchased Services From District	221,809	221,809	73,936		226,378	75,460	
Supplies	95,400	95,400	25,131		81,400	27,840	
Property and Equipment	15,000	15,000	3,867		52,049	21,634	
Other Uses of Funds	47,397	47,397	6,766		192,087	4,954	
Total Non-Personnel	472,655	472,655	136,625	28.9%	574,414	167,050	29.1%
Total Expenditures	1,302,466	1,302,466	400,005	30.7%	1,246,379	368,118	29.5%
Emergency Reserve	38,768	38,768	-		37,095	-	
Total Expenditures and Reserve	<u>\$ 1,341,234</u>	<u>\$ 1,341,234</u>	<u>\$ 400,005</u>	29.8%	<u>\$ 1,283,474</u>	<u>\$ 368,118</u>	28.7%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,164</u>		<u>\$ -</u>	<u>\$ 209,097</u>	



Horizons K-8 School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	*YTD Actual	% of Adjusted Budget	*Adjusted Budget	*YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 415,645	\$ 415,645	\$ 432,724		\$ 490,384	\$ 414,070	
Revenue							
Transfer from General Fund	2,973,194	2,973,194	991,064		2,831,383	943,796	
Capital Construction Funding	14,148	14,148	19,207		12,834	4,790	
Returned BEST Grant Advance	-	-	71,847		-	3,538,333	
Fees	-	-	18,724		-	-	
Miscellaneous Local	163,870	163,870	30,939		51,000	-	
Total Revenue	3,151,212	3,151,212	1,131,781	35.9%	2,895,217	4,486,919	155.0%
Total Resources	\$ 3,566,857	\$ 3,566,857	\$ 1,564,505	43.9%	\$ 3,385,601	\$ 4,900,989	144.8%
Expenditures							
Salaries	\$ 1,828,113	\$ 1,828,113	\$ 437,910		\$ 1,728,085	\$ 420,538	
Employee Benefits	527,270	527,270	122,064		424,909	109,337	
Total Personnel	2,355,383	2,355,383	559,974	23.8%	2,152,994	529,875	24.6%
Purchased Services	26,557	26,557	6,297		24,710	6,889	
Purchased Services From District	613,455	613,455	204,484		588,772	196,256	
Supplies	35,657	35,657	11,091		32,651	8,386	
Property and Equipment	61,389	61,389	(2,950)		78,259	3,554,665	
Other Uses of Funds	370,939	370,939	8,206		409,978	7,454	
Total Non-Personnel	1,107,997	1,107,997	227,128	20.5%	1,134,370	3,773,650	332.7%
Total Expenditures	3,463,380	3,463,380	787,102	22.7%	3,287,364	4,303,525	130.9%
Emergency Reserve	103,477	103,477	-		98,237	-	
Total Expenditures and Reserve	\$ 3,566,857	\$ 3,566,857	\$ 787,102	22.1%	\$ 3,385,601	\$ 4,303,525	127.1%
Excess (Deficiency) of Resources Over Expenditures and Reserves	\$ -	\$ -	\$ 777,403		\$ -	\$ 597,464	



Justice High School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	*YTD Actual	% of Adjusted Budget	*Adjusted Budget	*YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 118,206	\$ 118,206	\$ 111,413		\$ 26,188	\$ 122,684	
Revenue							
Transfer from General Fund	731,713	731,713	243,904		860,634	286,880	
Capital Construction Funding	8,075	8,075	2,806		9,085	3,390	
Total Revenue	739,788	739,788	246,710	33.3%	869,719	290,270	33.4%
Total Resources	\$ 857,994	\$ 857,994	\$ 358,123	41.7%	\$ 895,907	\$ 412,954	46.1%
Expenditures							
Salaries	\$ 336,000	\$ 336,000	\$ 135,856		\$ 346,111	\$ 125,747	
Employee Benefits	98,717	98,717	36,776		101,000	33,279	
Total Personnel	434,717	434,717	172,632	39.7%	447,111	159,026	35.6%
Purchased Services	125,506	125,506	39,929		109,200	51,139	
Purchased Services From District	175,802	175,802	58,600		208,442	69,480	
Supplies	32,500	32,500	9,884		38,741	15,272	
Property and Equipment	-	-	-		919	-	
Other Uses of Funds	64,714	64,714	7,007		65,663	3,432	
Total Non-Personnel	398,522	398,522	115,420	29.0%	422,965	139,323	32.9%
Total Expenditures	833,239	833,239	288,052	34.6%	870,076	298,349	34.3%
Emergency Reserve	24,755	24,755	-		25,831	-	
Total Expenditures and Reserve	\$ 857,994	\$ 857,994	\$ 288,052	33.6%	\$ 895,907	\$ 298,349	33.3%
Excess (Deficiency) of Resources Over Expenditures and Reserves	\$ -	\$ -	\$ 70,071		\$ -	\$ 114,605	



Peak to Peak Charter School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Four Months Ended October 31, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance*	\$ 3,010,071	\$ 3,010,071	\$ 3,093,476		\$ 2,999,178	\$ 3,010,069	
Revenue							
Transfer from General Fund	12,582,896	12,582,896	4,194,299		12,274,684	4,091,561	
Capital Construction Funding	120,241	120,241	43,592		98,952	32,239	
Miscellaneous Local	2,158,840	2,158,840	639,325		2,078,128	767,964	
Total Revenue	14,861,977	14,861,977	4,877,216	32.8%	14,451,764	4,891,764	33.8%
Total Resources	<u>\$ 17,872,048</u>	<u>\$ 17,872,048</u>	<u>\$ 7,970,692</u>	44.6%	<u>\$ 17,450,942</u>	<u>\$ 7,901,833</u>	45.3%
Expenditures							
Salaries	\$ 6,936,100	\$ 6,936,100	1,645,879		\$ 6,677,425	\$ 1,695,526	
Employee Benefits	2,088,855	2,088,855	474,854		2,001,045	464,734	
Total Personnel	9,024,955	9,024,955	2,120,733	23.5%	8,678,470	2,160,260	24.9%
Purchased Services	2,132,467	2,132,467	725,817		2,107,977	784,366	
Purchased Services From District	2,537,767	2,537,767	845,922		2,364,197	788,066	
Supplies	1,161,575	1,161,575	255,788		1,154,534	285,977	
Property and Equipment	180,000	180,000	211,802		-	268,568	
Other Uses of Funds	-	-	49,725		146,586	131,084	
Total Non-Personnel	6,011,809	6,011,809	2,089,054	34.7%	5,773,294	2,258,061	39.1%
Total Expenditures	15,036,764	15,036,764	4,209,787	28.0%	14,451,764	4,418,321	30.6%
Emergency Reserve	446,975	446,975	-		430,584	-	
Total Expenditures and Reserve	<u>\$ 15,483,739</u>	<u>\$ 15,483,739</u>	<u>\$ 4,209,787</u>	27.2%	<u>\$ 14,882,348</u>	<u>\$ 4,418,321</u>	29.7%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ 2,388,309</u>	<u>\$ 2,388,309</u>	<u>\$ 3,760,905</u>		<u>\$ 2,568,594</u>	<u>\$ 3,483,512</u>	



SCHEDULE OF INVESTMENTS
For The Four Months Ended October 31, 2013

INSTITUTION	TYPE OF INVESTMENT	PURCHASE DATE	MATURITY DATE	PRINCIPAL AMOUNT	INTEREST RATE	Ratings	
						Moody	S & P
POOLED INVESTMENTS							
COLOTRUST	Local Government Trust			\$ 1,619,957	0.120%	Aaa	AAA
Wells Fargo	Money Market Fund			7,969,407	0.130%	NA	NA
				9,589,364			
BOND REDEMPTION FUND ESCROW							
COLOTRUST	Local Government Trust			\$ 24,826,980	0.120%	Aaa	AAA
BUILDING FUND							
COLOTRUST	Local Government Trust			\$ 1,814,997	0.120%	Aaa	AAA
HEALTH INSURANCE							
COLOTRUST	Local Government Trust			\$ 4,988,035	0.120%	Aaa	AAA
DENTAL INSURANCE							
COLOTRUST	Local Government Trust			\$ 416,067	0.120%	Aaa	AAA
TRUST AND AGENCY FUND INVESTMENTS							
COLOTRUST	Local Government Trust			\$ 52,695	0.120%	Aaa	AAA
COLOTRUST	Local Government Trust			79,429	0.120%	Aaa	AAA
COLOTRUST	Local Government Trust			132,083	0.120%	Aaa	AAA
COLOTRUST	Local Government Trust			887,038	0.120%	Aaa	AAA
				1,151,245			
TOTAL INVESTMENTS				\$ 42,786,688			