



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 24,985,178	\$ 24,985,178	\$ 24,985,178		\$ 27,691,444	\$ 27,691,444	
Revenue							
<u>Local Sources</u>							
Current Property Taxes	121,666,662	121,666,662	4,562,737		117,567,321	5,268,144	
Budget Election Taxes	59,479,260	59,479,260	2,262,472		56,610,500	2,468,413	
Tax Credits and Abatements	1,505,300	1,505,300	52,318		1,075,300	38,000	
Delinquent Property Taxes	200,000	200,000	70,825		200,000	146,121	
Specific Ownership Taxes	9,314,725	9,314,725	6,041,611		8,497,497	5,632,801	
Tuition	271,000	271,390	120,416		271,000	197,991	
Interest on Investments	40,000	40,000	38,486		100,000	33,066	
Miscellaneous Revenue	215,000	215,000	265,417		215,000	130,221	
Services Provided to Charters	4,233,041	4,233,041	2,822,015		4,109,945	2,741,062	
Grants Indirect Cost Reimbursement	230,000	230,000	128,139		340,199	126,748	
Total Local Sources	197,154,988	197,155,378	16,364,436	8.3%	188,986,762	16,782,567	8.9%
<u>State Sources</u>							
School Finance Act Funding	54,149,059	54,149,059	38,145,106		55,944,647	37,269,786	
Vocational Education Reimbursement	857,000	857,000	592,983		835,305	453,794	
Special Education Reimbursement	4,454,433	4,454,433	4,009,194		4,231,589	3,919,551	
ELPA Reimbursement	300,000	300,000	283,536		305,293	248,783	
Talented and Gifted Reimbursement	274,565	274,565	274,725		274,565	280,295	
CDE Audit Adjustments and Assessments	(25,000)	(25,000)	-		(25,000)	-	
Other State Revenue	123,825	123,825	-		153,825	-	
Total State Sources	60,133,882	60,133,882	43,305,544	72.0%	61,720,224	42,172,209	68.3%
<u>Federal Sources</u>							
Medicaid Reimbursements	775,750	775,750	520,598		775,750	466,750	
Total Federal Sources	775,750	775,750	520,598	67.1%	775,750	466,750	60.2%
Total Revenues	258,064,620	258,065,010	60,190,578	23.3%	251,482,736	59,421,526	23.6%
Total Resources	\$ 283,049,798	\$ 283,050,188	\$ 85,175,756	30.1%	\$ 279,174,180	\$ 87,112,970	31.2%



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Expenditures							
Salaries	\$ 161,803,227	\$ 162,876,677	\$ 103,451,788		\$ 158,699,808	\$ 101,533,548	
Employee Benefits	43,032,934	43,403,320	27,203,749		41,482,505	26,091,396	
Total Personnel	204,836,161	206,279,997	130,655,537	63.3%	200,182,313	127,624,944	63.8%
Purchased Services	12,856,617	11,211,134	5,875,548		11,660,900	6,447,785	
Supplies	12,020,097	11,801,727	5,759,305		12,215,274	5,931,023	
Property and Equipment	216,394	437,786	219,189		673,769	409,950	
Other Uses of Funds	7,227	206,242	345,865		3,459,125	324,554	
Total Non-Personnel	25,100,335	23,656,889	12,199,907	51.6%	28,009,068	13,113,312	46.8%
Total Expenditures	229,936,496	229,936,886	142,855,444	62.1%	228,191,381	140,738,256	61.7%
Reserves							
Contingency Reserve	\$ 6,898,095	\$ 6,898,095	\$ -		\$ 6,845,741	\$ -	
Tabor Reserve	6,898,095	6,898,095	-		6,845,741	-	
Other GAAP Reserves	25,628	25,628	-		25,628	-	
Multi Year Contract Reserve	120,000	120,000	-		120,000	-	
Warehouse Reserve	370,866	370,866	-		370,866	-	
Total Reserves	14,312,684	14,312,684	-		14,207,976	-	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 2,931,429	\$ 2,931,429	\$ 1,954,286		\$ 2,502,493	\$ 1,668,328	
Capital Reserve Fund	3,674,297	3,674,297	2,449,533		5,842,472	3,894,982	
Charter Fund	19,836,484	19,836,484	13,224,326		19,547,105	13,035,374	
Preschool Fund	2,819,863	2,819,863	1,879,911		2,575,015	1,716,676	
Colorado Preschool Fund	1,064,792	1,064,792	709,864		1,064,625	709,751	
Food Services Fund	225,000	225,000	150,000		-	-	
Technology Fund	2,202,945	2,202,945	1,468,632		1,831,226	1,220,818	
Transportation Fund	2,385,212	2,385,212	1,590,144		2,065,077	1,376,718	
Athletic Fund	1,934,415	1,934,415	1,289,608		1,934,415	1,289,609	
Community Schools	(897,282)	(897,282)	(598,186)		(587,605)	(391,736)	
Total Transfers To (From)	36,177,155	36,177,155	24,118,118	66.7%	36,774,823	24,520,520	66.7%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 280,426,335</u>	<u>\$ 280,426,725</u>	<u>\$ 166,973,562</u>	59.5%	<u>\$ 279,174,180</u>	<u>\$ 165,258,776</u>	59.2%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 2,623,463</u>	<u>\$ 2,623,463</u>	<u>\$ (81,797,806)</u>		<u>\$ -</u>	<u>\$ (78,145,806)</u>	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eight Months Ended February 28, 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	\$ 24,985,178	\$ 24,985,178	\$ 24,985,178		\$ 27,691,444	\$ 27,691,444	
Revenue							
Local Sources	197,154,988	197,155,378	16,364,436		188,986,762	16,782,567	
State Sources	60,133,882	60,133,882	43,305,544		61,720,224	42,172,209	
Federal Sources	775,750	775,750	520,598		775,750	466,750	
Total Revenue	258,064,620	258,065,010	60,190,578	23.3%	251,482,736	59,421,526	23.6%
Total Resources	\$283,049,798	\$283,050,188	\$ 85,175,756	30.1%	\$ 279,174,180	\$ 87,112,970	31.2%
Expenditures							
Regular Education	\$ 118,422,302	\$ 116,314,720	\$ 72,104,235		\$ 112,767,091	\$ 70,804,731	
Special Education Programs	28,750,825	29,335,652	18,364,320		29,826,054	18,812,689	
Vocational Education	2,681,704	2,239,077	1,252,056		2,217,316	1,242,804	
Cocurricular Education and Athletics	1,105,089	1,042,204	640,866		1,191,337	625,471	
Literacy & Language Support Services	5,627,462	5,764,681	3,580,383		5,937,410	3,937,491	
Talented and Gifted Education	1,443,591	1,512,567	814,435		1,402,275	814,605	
Student Support Services	9,941,005	10,572,514	5,990,814		8,540,984	4,950,760	
Instructional Staff Services	8,167,679	8,265,044	4,941,353		8,795,418	5,126,110	
General Administration	2,860,641	2,863,064	1,579,030		2,775,099	1,686,183	
School Administration	18,116,252	19,052,297	12,284,193		18,761,506	11,929,111	
Business Services	3,888,215	3,938,215	2,036,208		3,111,009	1,786,619	
Operations and Maintenance	20,728,884	20,775,384	13,109,082		19,909,663	12,895,974	
Central Support Services	8,202,847	8,261,467	6,158,469		9,676,219	6,062,927	
Debt Service	-	-	-		3,280,000	62,781	
Total Expenditures	229,936,496	229,936,886	142,855,444	62.1%	228,191,381	140,738,256	61.7%
Reserves	14,312,684	14,312,684	-		14,207,976	-	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eight Months Ended February 28, 2013

	Current Year				Prior Year		
	Adopted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Transfers							
Transfers To	\$ 37,074,437	\$ 37,074,437	\$ 24,716,304		\$ 37,362,428	\$ 24,912,256	
Transfers From	(897,282)	(897,282)	(598,186)		(587,605)	(391,736)	
Total Transfers	36,177,155	36,177,155	24,118,118	66.7%	36,774,823	24,520,520	66.7%
Total Expenditures, Transfers and Reserves	<u>\$280,426,335</u>	<u>\$280,426,725</u>	<u>\$166,973,562</u>	59.5%	<u>\$279,174,180</u>	<u>\$165,258,776</u>	59.2%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 2,623,463</u>	<u>\$ 2,623,463</u>	<u>\$ (81,797,806)</u>		<u>\$ -</u>	<u>\$ (78,145,806)</u>	

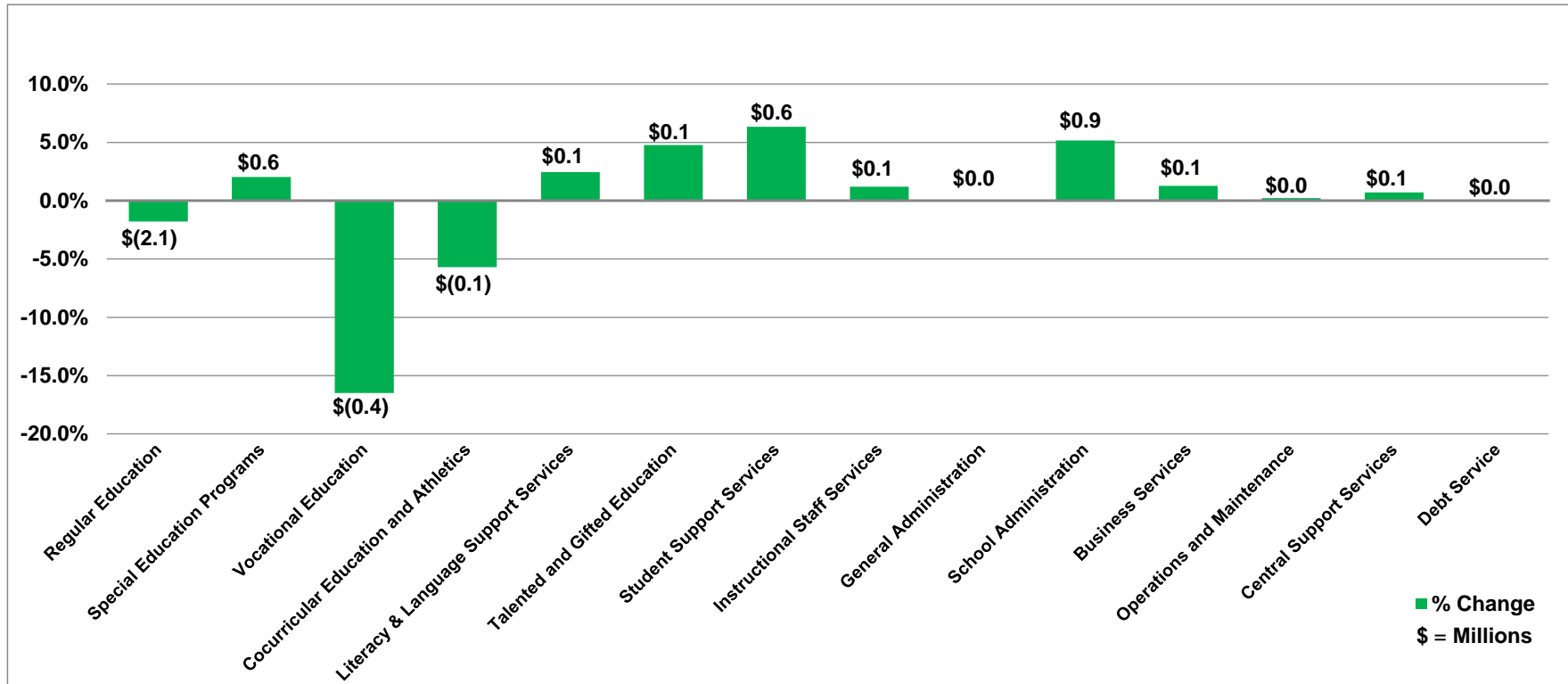


General Operating Fund
Schedule of Expenditures by Function by Object
For The Eight Months Ended February 28, 2013

Expenditures	Adopted Budget	Adjusted Budget	YTD Actual	Balance	% of Adjusted Budget Used
<u>Regular Education (11)</u>					
Personnel	\$ 110,323,457	\$ 109,706,712	\$ 69,616,290	\$ 40,090,422	63.5%
Non-Personnel	8,098,845	6,608,008	2,487,945	4,120,063	37.7%
<u>Special Education Programs (12)</u>					
Personnel	27,729,836	28,078,899	17,569,356	10,509,543	62.6%
Non-Personnel	1,020,989	1,256,753	794,964	461,789	63.3%
<u>Vocational Education (13)</u>					
Personnel	2,527,505	2,019,425	1,128,924	890,501	55.9%
Non-Personnel	154,199	219,652	123,132	96,520	56.1%
<u>Cocurricular Education and Athletics (14)</u>					
Personnel	1,094,536	1,032,451	639,791	392,660	62.0%
Non-Personnel	10,553	9,753	1,075	8,678	11.0%
<u>Literacy & Language Support Services (16)</u>					
Personnel	5,533,299	5,685,378	3,564,740	2,120,638	62.7%
Non-Personnel	94,163	79,303	15,643	63,660	19.7%
<u>Talented and Gifted Education (17)</u>					
Personnel	1,149,233	1,150,473	711,494	438,979	61.8%
Non-Personnel	294,358	362,094	102,941	259,153	28.4%
<u>Student Support Services (21)</u>					
Personnel	7,876,496	9,174,513	5,618,269	3,556,244	61.2%
Non-Personnel	2,064,509	1,398,001	372,545	1,025,456	26.6%
<u>Instructional Staff Services (22)</u>					
Personnel	6,903,063	6,844,408	4,448,261	2,396,147	65.0%
Non-Personnel	1,264,616	1,420,636	493,092	927,544	34.7%
<u>General Administration (23)</u>					
Personnel	2,024,264	2,023,383	1,331,950	691,433	65.8%
Non-Personnel	836,377	839,681	247,080	592,601	29.4%
<u>School Administration (24)</u>					
Personnel	17,782,507	18,644,635	12,132,402	6,512,233	65.1%
Non-Personnel	333,745	407,662	151,791	255,871	37.2%
<u>Business Services (25)</u>					
Personnel	3,008,366	3,008,366	1,873,861	1,134,505	62.3%
Non-Personnel	879,849	929,849	162,347	767,502	17.5%
<u>Operations and Maintenance (26)</u>					
Personnel	13,425,711	13,439,507	8,367,210	5,072,297	62.3%
Non-Personnel	7,303,173	7,335,877	4,741,872	2,594,005	64.6%
<u>Central Support Services (28)</u>					
Personnel	5,457,888	5,471,847	3,652,988	1,818,859	66.8%
Non-Personnel	2,744,959	2,789,620	2,505,481	284,139	89.8%
Total Expenditures	\$ 229,936,496	\$ 229,936,886	\$ 142,855,444	\$ 87,081,442	62.1%

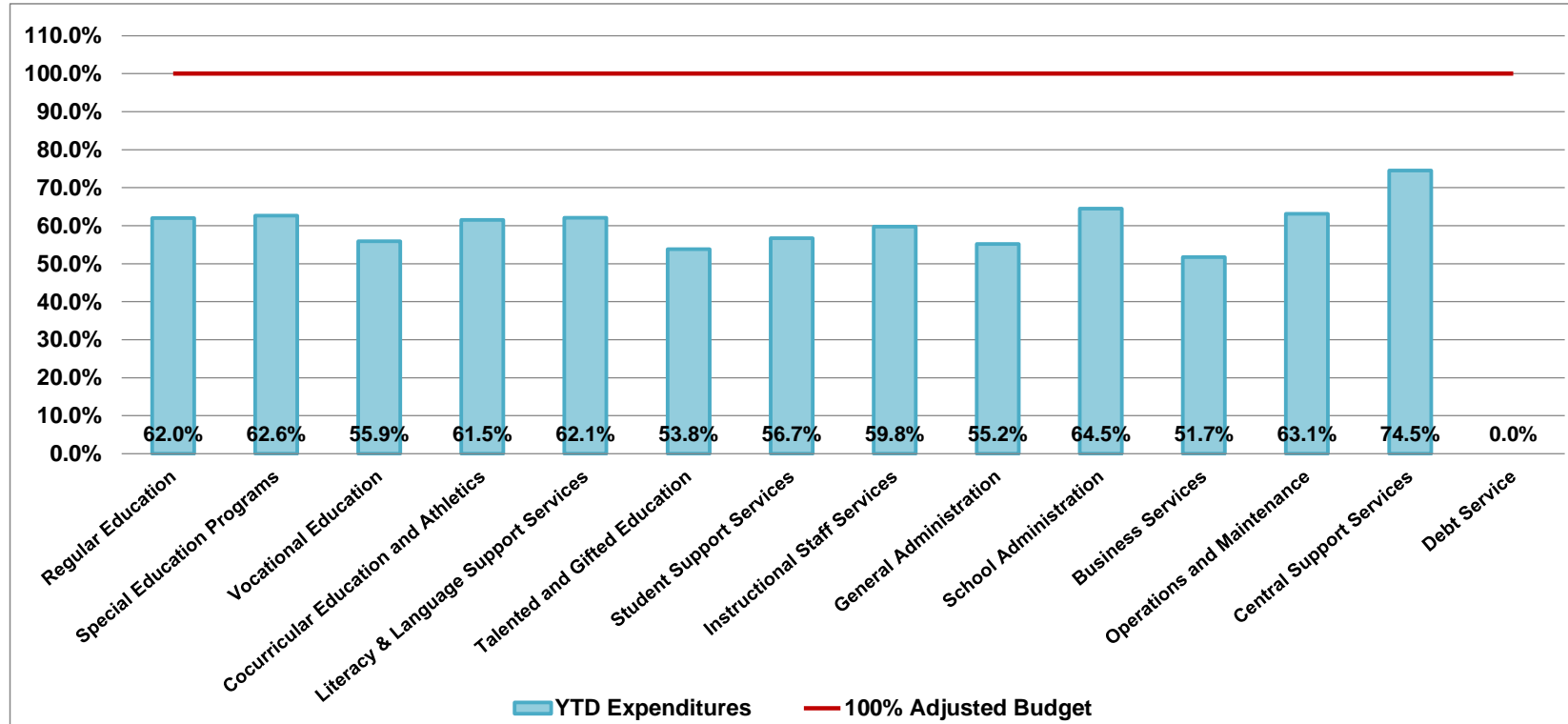


General Operating Fund
 Percentage Change from Adopted to Adjusted Budget
For The Eight Months Ended February 28, 2013





General Operating Fund
Percentage of YTD Expenditures to Adjusted Budget
For The Eight Months Ended February 28, 2013



SRE	Total Adjusted Budget in millions	Variance Over/(Under) in millions
Regular Education	\$ 116.3	(\$44.2)
Special Education Programs	29.3	(\$11.0)
Vocational Education	2.2	(\$1.0)
Cocurricular Education and Athletics	1.0	(\$0.4)
Literacy & Language Support Services	5.8	(\$2.2)
Talented and Gifted Education	1.5	(\$0.7)
Student Support Services	10.6	(\$4.6)

SRE	Total Adjusted Budget in millions	Variance Over/(Under) in millions
Instructional Staff Services	\$ 8.3	(\$3.3)
General Administration	2.9	(\$1.3)
School Administration	19.1	(\$6.8)
Business Services	3.9	(\$1.9)
Operations and Maintenance	20.8	(\$7.7)
Central Support Services	8.3	(\$2.1)
Debt Service	-	\$0.0



Technology Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eight Months Ended February 28, 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	\$ 1,056,027	\$ 1,056,027	\$ 1,056,027		\$ 1,339,234	\$ 1,339,234	
Revenue							
Transfer from General Fund	2,202,945	2,202,945	1,468,632		1,831,226	1,220,818	
Miscellaneous Local Revenue	151,214	151,214	111,704		178,595	177,874	
Total Revenue	2,354,159	2,354,159	1,580,336	67.1%	2,009,821	1,398,692	69.6%
Total Resources	\$ 3,410,186	\$ 3,410,186	\$ 2,636,363	77.3%	\$ 3,349,055	\$ 2,737,926	81.8%
Expenditures							
Regular Education	\$ 1,536,248	\$ 1,536,248	\$ 477,023		\$ 1,765,336	\$ 783,872	
Instructional Staff Services	418,000	418,000	87,976		417,855	130,440	
Central Support Services	1,356,612	1,356,612	245,074		1,068,319	135,728	
Total Expenditures	3,310,860	3,310,860	810,073	24.5%	3,251,510	1,050,040	32.3%
Emergency Reserve	99,326	99,326	-		97,545	-	
Total Expenditures and Emergency Reserve	\$ 3,410,186	\$ 3,410,186	\$ 810,073	23.8%	\$ 3,349,055	\$ 1,050,040	31.4%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	\$ -	\$ -	\$ 1,826,290		\$ -	\$ 1,687,886	



Technology Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 1,056,027	\$ 1,056,027	\$ 1,056,027		\$ 1,339,234	\$ 1,339,234	
Revenue							
Transfer from General Fund	2,202,945	2,202,945	1,468,632		1,831,226	1,220,818	
Miscellaneous Local Revenue	151,214	151,214	111,704		178,595	177,874	
Total Revenue	2,354,159	2,354,159	1,580,336	67.1%	2,009,821	1,398,692	69.6%
Total Resources	<u>\$ 3,410,186</u>	<u>\$ 3,410,186</u>	<u>\$ 2,636,363</u>	77.3%	<u>\$ 3,349,055</u>	<u>\$ 2,737,926</u>	81.8%
Expenditures							
Salaries	\$ 63,560	\$ 63,560	\$ 78,570		\$ 125,815	\$ 8,616	
Employee Benefits	11,440	11,440	17,967		21,478	4,181	
Total Personnel	75,000	75,000	96,537	128.7%	147,293	12,797	8.7%
Purchased Services	139,845	139,845	39,897		89,200	14,763	
Supplies	265,000	265,000	33,379		270,562	74,303	
Property and Equipment	2,831,015	2,831,015	640,153		1,998,150	946,252	
Other Uses of Funds	-	-	107		746,305	1,925	
Total Non-Personnel	3,235,860	3,235,860	713,536	22.1%	3,104,217	1,037,243	33.4%
Total Expenditures	3,310,860	3,310,860	810,073	24.5%	3,251,510	1,050,040	32.3%
Emergency Reserve	99,326	99,326	-		97,545	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,410,186</u>	<u>\$ 3,410,186</u>	<u>\$ 810,073</u>	23.8%	<u>\$ 3,349,055</u>	<u>\$ 1,050,040</u>	31.4%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,826,290</u>		<u>\$ -</u>	<u>\$ 1,687,886</u>	



Athletics Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Level
For The Eight Months Ended February 28, 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	\$ 398,455	\$ 398,455	\$ 398,455		\$ 402,076	\$ 402,076	
Revenue							
Transfer from General Fund	1,934,415	1,934,415	1,289,608		1,934,415	1,289,609	
Game Admissions	130,000	131,588	125,698		140,000	94,362	
Activity Tickets	140,000	141,171	70,651		115,000	113,828	
Participation Fees	950,000	947,241	594,603		830,000	582,308	
Total Revenue	3,154,415	3,154,415	2,080,560	66.0%	3,019,415	2,080,107	68.9%
Total Resources	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 2,479,015</u>	69.8%	<u>\$ 3,421,491</u>	<u>\$ 2,482,183</u>	72.5%
Expenditures							
Middle School	\$ 423,656	\$ 426,624	\$ 287,536		\$ 416,468	\$ 259,414	
K-8	129,232	127,234	86,506		315,299	246,999	
High School	2,130,523	2,144,696	1,386,559		1,796,318	1,350,486	
Administration	765,977	750,834	313,277		793,751	150,888	
Total Expenditures	3,449,388	3,449,388	2,073,878	60.1%	3,321,836	2,007,787	60.4%
Emergency Reserve	103,482	103,482	-		99,655	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 2,073,878</u>	58.4%	<u>\$ 3,421,491</u>	<u>\$ 2,007,787</u>	58.7%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 405,137</u>		<u>\$ -</u>	<u>\$ 474,396</u>	



Athletics Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 398,455	\$ 398,455	\$ 398,455		\$ 402,076	\$ 402,076	
Revenue							
Transfer from General Fund	1,934,415	1,934,415	1,289,608		1,934,415	1,289,609	
Game Admissions	130,000	131,588	125,698		140,000	94,362	
Activity Tickets	140,000	141,171	70,651		115,000	113,828	
Participation Fees	950,000	947,241	594,603		830,000	582,308	
Total Revenue	3,154,415	3,154,415	2,080,560	66.0%	3,019,415	2,080,107	68.9%
Total Resources	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 2,479,015</u>	69.8%	<u>\$ 3,421,491</u>	<u>\$ 2,482,183</u>	72.5%
Expenditures							
Salaries	\$ 1,640,379	\$ 1,611,864	\$ 1,072,201		\$ 1,560,634	\$ 1,074,911	
Employee Benefits	290,675	286,222	194,438		261,369	175,735	
Total Personnel	1,931,054	1,898,086	1,266,639	66.7%	1,822,003	1,250,646	68.6%
Purchased Services	638,061	658,375	355,290		618,732	312,876	
Supplies	299,759	309,126	108,076		297,551	141,272	
Property and Equipment	199,181	166,500	120,649		177,300	92,010	
Other Uses of Funds	381,333	417,301	223,224		406,250	210,983	
Total Non-Personnel	1,518,334	1,551,302	807,239	52.0%	1,499,833	757,141	50.5%
Total Expenditures	3,449,388	3,449,388	2,073,878	60.1%	3,321,836	2,007,787	60.4%
Emergency Reserve	103,482	103,482	-		99,655	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 2,073,878</u>	58.4%	<u>\$ 3,421,491</u>	<u>\$ 2,007,787</u>	58.7%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 405,137</u>		<u>\$ -</u>	<u>\$ 474,396</u>	



Preschool Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 893,286	\$ 893,286	\$ 893,286		\$ 769,839	\$ 769,839	
Revenue							
Transfer from General Fund	2,819,863	2,819,863	1,879,911		2,575,015	1,716,676	
Transfer from Tuition Fund	76,163	76,163	50,775		-	-	
Tuition	404,250	404,250	342,866		-	-	
Total Revenue	3,300,276	3,300,276	2,273,552	68.9%	2,575,015	1,716,676	66.7%
Total Resources	<u>\$ 4,193,562</u>	<u>\$ 4,193,562</u>	<u>\$ 3,166,838</u>	75.5%	<u>\$ 3,344,854</u>	<u>\$ 2,486,515</u>	74.3%
Expenditures							
Salaries	\$ 2,540,651	\$ 2,547,241	\$ 1,418,874		\$ 1,755,076	\$ 1,012,051	
Employee Benefits	837,455	838,642	420,137		570,086	295,679	
Total Personnel	3,378,106	3,385,883	1,839,011	54.3%	2,325,162	1,307,730	56.2%
Purchased Services	63,767	63,767	15,611		103,454	16,684	
Supplies	429,546	421,769	40,327		618,815	88,990	
Property and Equipment	200,000	200,000	176,847		200,000	60,332	
Other Uses of Funds	-	-	-		-	9,384	
Total Non-Personnel	693,313	685,536	232,785	34.0%	922,269	175,390	19.0%
Total Expenditures	4,071,419	4,071,419	2,071,796	50.9%	3,247,431	1,483,120	45.7%
Emergency Reserve	122,143	122,143	-		97,423	-	
Total Expenditures and Emergency Reserve	<u>\$ 4,193,562</u>	<u>\$ 4,193,562</u>	<u>\$ 2,071,796</u>	49.4%	<u>\$ 3,344,854</u>	<u>\$ 1,483,120</u>	44.3%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,095,042</u>		<u>\$ -</u>	<u>\$ 1,003,395</u>	



Risk Management Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 104,944	\$ 104,944	\$ 104,944		\$ 93,731	\$ 93,731	
Revenue							
Transfer from General Fund	2,931,429	2,931,429	1,954,286		2,502,493	1,668,328	
Transfer from CPP Fund	17,234	17,234	11,490		15,698	10,465	
Miscellaneous Local Revenue	10,000	10,000	26,300		100,000	93,320	
Total Revenue	2,958,663	2,958,663	1,992,076	67.3%	2,618,191	1,772,113	67.7%
Total Resources	\$ 3,063,607	\$ 3,063,607	\$ 2,097,020	68.4%	\$ 2,711,922	\$ 1,865,844	68.8%
Expenditures							
Salaries	\$ 176,692	\$ 176,692	\$ 114,649		\$ 168,385	\$ 112,041	
Employee Benefits	48,681	48,681	28,944		45,640	27,152	
Total Personnel	225,373	225,373	143,593	63.7%	214,025	139,193	65.0%
Purchased Services	232,000	232,000	173,011		82,000	33,151	
Property & Liability Insurance	922,000	922,000	907,733		837,155	848,028	
Workers Comp Insurance	1,273,609	1,273,609	636,805		1,279,754	639,877	
Deductible Reserves	290,000	290,000	172,331		190,000	93,688	
Supplies	2,491	2,491	-		1,000	514	
Capital Outlay	20,000	20,000	17,687		20,000	8,495	
Other Uses of Funds	8,903	8,903	31		9,000	1,494	
Total Non-Personnel	2,749,003	2,749,003	1,907,598	69.4%	2,418,909	1,625,247	67.2%
Total Expenditures	2,974,376	2,974,376	2,051,191	69.0%	2,632,934	1,764,440	67.0%
Emergency Reserve	89,231	89,231	-		78,988	-	
Total Expenditures and Emergency Reserve	\$ 3,063,607	\$ 3,063,607	\$ 2,051,191	67.0%	\$ 2,711,922	\$ 1,764,440	65.1%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	\$ -	\$ -	\$ 45,829		\$ -	\$ 101,404	



Community Schools Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Eight Months Ended February 28, 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	\$ 196,781	\$ 196,781	\$ 196,781		\$ 166,666	\$ 166,666	
Revenue							
Facility Use	836,000	836,000	540,507		820,000	474,059	
Kindergarten Enrichment	2,621,769	2,621,769	2,001,538		2,622,279	1,868,527	
Lifelong Learning	700,000	700,000	512,483		520,000	428,291	
School Age Program	1,525,642	1,525,642	1,096,290		1,296,686	931,784	
Student Resource Guide	7,500	7,500	6,075		7,500	6,825	
Total Revenue	5,690,911	5,690,911	4,156,893	73.0%	5,266,465	3,709,486	70.4%
Total Resources	<u>\$ 5,887,692</u>	<u>\$ 5,887,692</u>	<u>\$ 4,353,674</u>	73.9%	<u>\$ 5,433,131</u>	<u>\$ 3,876,152</u>	71.3%
Expenditures							
Facility Use	\$ 367,142	\$ 367,142	\$ 239,399		\$ 374,620	\$ 233,250	
Kindergarten Enrichment	2,199,093	2,199,093	1,297,767		2,421,170	1,495,353	
Lifelong Learning	638,191	638,191	397,238		519,560	335,518	
School Age Program	1,319,843	1,319,843	786,316		1,163,098	759,064	
Student Resource Guide	7,500	7,500	169		7,500	1,120	
Total Expenditures	4,531,769	4,531,769	2,720,889	60.0%	4,485,948	2,824,305	63.0%
Emergency Reserve	135,953	135,953	-		134,578	-	
Transfers To (From)							
Food Services Fund	-	-	-		225,000	150,000	
General Fund	897,282	897,282	598,186		587,605	391,736	
Total Transfers (From)	897,282	897,282	598,186		812,605	541,736	
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 5,565,004</u>	<u>\$ 5,565,004</u>	<u>\$ 3,319,075</u>	59.6%	<u>\$ 5,433,131</u>	<u>\$ 3,366,041</u>	62.0%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 322,688</u>	<u>\$ 322,688</u>	<u>\$ 1,034,599</u>		<u>\$ -</u>	<u>\$ 510,111</u>	



Community Schools Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 196,781	\$ 196,781	\$ 196,781		\$ 166,666	\$ 166,666	
Revenue							
Local Sources	5,690,911	5,690,911	4,156,893		5,266,465	3,709,486	
Total Revenue	5,690,911	5,690,911	4,156,893	73.0%	5,266,465	3,709,486	70.4%
Total Resources	\$ 5,887,692	\$ 5,887,692	\$ 4,353,674	73.9%	\$ 5,433,131	\$ 3,876,152	71.3%
Expenditures							
Salaries	\$ 2,787,533	\$ 2,787,533	\$ 1,758,253		\$ 2,904,366	\$ 1,864,517	
Employee Benefits	961,347	961,347	546,395		961,382	576,246	
Total Personnel	3,748,880	3,748,880	2,304,648	61.5%	3,865,748	2,440,763	63.1%
Purchased Services	572,737	572,737	316,290		455,612	282,215	
Supplies	153,812	153,812	88,440		124,398	74,532	
Property and Equipment	29,750	29,750	-		16,600	7,334	
Other Uses of Funds	26,590	26,590	11,511		23,590	19,461	
Total Non-Personnel	782,889	782,889	416,241	53.2%	620,200	383,542	61.8%
Total Expenditures	4,531,769	4,531,769	2,720,889	60.0%	4,485,948	2,824,305	63.0%
Emergency Reserve	135,953	135,953	-		134,578	-	
Transfers To (From)							
Food Services Fund	-	-	-		225,000	150,000	
General Fund	897,282	897,282	598,186		587,605	391,736	
Total Transfers To (From)	897,282	897,282	598,186	66.7%	812,605	541,736	66.7%
Total Expenditures, Transfers and Emergency Reserve	\$ 5,565,004	\$ 5,565,004	\$ 3,319,075	59.6%	\$ 5,433,131	\$ 3,366,041	62.0%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	\$ 322,688	\$ 322,688	\$ 1,034,599		\$ -	\$ 510,111	



Governmental Designated-Purpose Grants Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Eight Months Ended February 28, 2013

		<u>Fund</u>		<u>Revenues</u>		<u>Expenditures</u>		<u>Fund</u>
		<u>Balance</u>		<u>7/1/12-2/28/13</u>		<u>7/1/12-2/28/13</u>		<u>Balance</u>
		<u>7/1/2012</u>						<u>2/28/2013</u>
U.S. Department of Education								
Direct Programs								
Indian Education	84.060	\$ -		\$ 13,254		\$ 11,361		\$ 1,893
Passed Through State Department of Education								
Adult Education	84.002	-		59,340		60,102		(762)
Title I	84.010	-		1,519,730		1,526,012		(6,282)
Special Education	84.027	-		2,942,223		2,951,249		(9,026)
Special Education Preschool	84.173	-		57,699		57,844		(145)
Homeless Children	84.196	-		14,824		17,410		(2,586)
21st Century Community Learning Centers	84.287	-		468,453		514,085		(45,632)
Education Technology	84.318	-		2,774		2,774		-
ESCAPE IB Exam	84.330	-		17,158		17,158		-
English Language Acquisition	84.365	-		125,099		125,228		(129)
Improving Teacher Quality	84.367	-		506,918		510,205		(3,287)
Race to the Top	84.413	-		54,444		54,621		(177)
Passed Through State Department of Human Services								
Vocational Rehabilitation	84.126	-		238,707		255,660		(16,953)
Passed Through State Community College System								
Vocational Education	84.048	-		112,947		115,582		(2,635)
Other Federal Awards				2,923		8,783		(5,860)
Sub total Federal Awards				<u>6,136,493</u>		<u>6,228,074</u>		<u>(91,581)</u>
State Awards				-		212,694		158,897
Local Awards				<u>273,167</u>		<u>291,721</u>		<u>(18,554)</u>
Total		<u>\$ -</u>		<u>\$ 6,781,251</u>		<u>\$ 6,732,489</u>		<u>\$ 48,762</u>



Tuition Preschool Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Location
For The Eight Months Ended February 28, 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	\$ 28,340	\$ 28,340	\$ 28,340		\$ 42,967	\$ 42,967	
Colorado Preschool Program	76,163	76,163	76,163		63,502	63,502	
Total Beginning Fund Balance	104,503	104,503	104,503		106,469	106,469	
Revenue							
Community Montessori Preschool	464,808	464,808	328,686		456,357	332,680	
Colorado Preschool Program	-	-	-		370,627	287,024	
Total Revenue	464,808	464,808	328,686	70.7%	826,984	619,704	74.9%
Total Resources	\$ 569,311	\$ 569,311	\$ 433,189	76.1%	\$ 933,453	\$ 726,173	77.8%
Expenditures							
Community Montessori Preschool	\$ 478,784	\$ 478,784	\$ 303,220		\$ 484,780	\$ 296,029	
Colorado Preschool Program	-	-	23,057		421,485	235,463	
Total Expenditures	478,784	478,784	326,277	68.1%	906,265	531,492	58.6%
Emergency Reserve	14,364	14,364	-		27,188	-	
Transfers To							
Preschool Fund	76,163	76,163	50,775		-	-	
Total Transfers	76,163	76,163	50,775		-	-	
Total Expenditures, Transfers and Emergency Reserve	\$ 569,311	\$ 569,311	\$ 377,052	66.2%	\$ 933,453	\$ 531,492	56.9%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	\$ -	\$ -	\$ 56,137		\$ -	\$ 194,681	



Transportation Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Eight Months Ended February 28, 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	\$ 368,777	\$ 368,777	\$ 368,777		\$ 261,429	\$ 261,429	
Revenue							
Transfer from General Fund	2,385,212	2,385,212	1,590,144		2,065,077	1,376,718	
Property Taxes	7,227,000	7,227,000	283,934		7,227,000	324,593	
Transportation Reimbursement	2,921,497	2,921,497	3,066,525		2,848,370	2,848,487	
Other Local Revenue	340,421	340,421	199,882		259,455	210,672	
Total Revenue	12,874,130	12,874,130	5,140,485	39.9%	12,399,902	4,760,470	38.4%
Total Resources	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 5,509,262</u>	41.6%	<u>\$ 12,661,331</u>	<u>\$ 5,021,899</u>	39.7%
Expenditures							
Maintenance & Operations	\$ 32,203	\$ 32,203	\$ 27,494		\$ 44,477	\$ 20,479	
Environmental Services	188,954	188,954	89,077		178,279	116,765	
Transportation Services	2,154,742	2,154,742	1,161,175		1,817,052	1,257,653	
Administration of Transportation Services	1,376,721	1,376,721	886,138		1,252,819	777,801	
Vehicle Operations Services	8,042,899	8,042,899	4,680,423		7,799,557	4,844,408	
Monitoring Services	1,061,672	1,061,672	660,229		1,200,370	842,950	
Total Expenditures	12,857,191	12,857,191	7,504,536	58.4%	12,292,554	7,860,056	63.9%
Emergency Reserve	385,716	385,716	-		368,777	-	
Total Expenditures and Reserve	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 7,504,536</u>	56.7%	<u>\$ 12,661,331</u>	<u>\$ 7,860,056</u>	62.1%
Excess (Deficiency) of Resources Over Expenditures and Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,995,274)</u>		<u>\$ -</u>	<u>\$ (2,838,157)</u>	



Transportation Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 368,777	\$ 368,777	\$ 368,777		\$ 261,429	\$ 261,429	
Revenue							
Transfer from General Fund	2,385,212	2,385,212	1,590,144		2,065,077	1,376,718	
Property Taxes	7,227,000	7,227,000	283,934		7,227,000	324,593	
Transportation Reimbursement	2,921,497	2,921,497	3,066,525		2,848,370	2,848,487	
Other Local Revenue	340,421	340,421	199,882		259,455	210,672	
Total Revenue	12,874,130	12,874,130	5,140,485	39.9%	12,399,902	4,760,470	38.4%
Total Resources	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 5,509,262</u>	41.6%	<u>\$ 12,661,331</u>	<u>\$ 5,021,899</u>	39.7%
Expenditures							
Salaries	\$ 8,197,119	\$ 8,197,119	\$ 5,043,098		\$ 7,957,841	\$ 5,116,551	
Employee Benefits	3,039,190	3,039,190	1,606,163		3,015,129	1,790,039	
Total Personnel	11,236,309	11,236,309	6,649,261	59.2%	10,972,970	6,906,590	62.9%
Purchased Services	263,725	263,725	122,854		187,718	113,386	
Supplies	2,217,601	2,217,601	1,261,918		1,888,484	1,314,724	
Property and Equipment	47,357	47,357	2,637		37,279	22,334	
Other Uses of Funds	(907,801)	(907,801)	(532,134)		(793,897)	(496,978)	
Total Non-Personnel	1,620,882	1,620,882	855,275	52.8%	1,319,584	953,466	72.3%
Total Expenditures	12,857,191	12,857,191	7,504,536	58.4%	12,292,554	7,860,056	63.9%
Emergency Reserve	385,716	385,716	-		368,777	-	
Total Expenditures and Reserve	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 7,504,536</u>	56.7%	<u>\$ 12,661,331</u>	<u>\$ 7,860,056</u>	62.1%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,995,274)</u>		<u>\$ -</u>	<u>\$ (2,838,157)</u>	



Colorado Preschool Program Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 69,942	\$ 69,942	\$ 69,942		\$ 55,863	\$ 55,863	
Revenue							
Allocation from General Fund	1,064,792	1,064,792	709,864		1,064,625	709,751	
Total Revenue	1,064,792	1,064,792	709,864	66.7%	1,064,625	709,751	66.7%
Total Resources	<u>\$ 1,134,734</u>	<u>\$ 1,134,734</u>	<u>\$ 779,806</u>	68.7%	<u>\$ 1,120,488</u>	<u>\$ 765,614</u>	68.3%
Expenditures							
Salaries	\$ 600,661	\$ 600,661	\$ 390,164		\$ 559,791	\$ 360,700	
Employee Benefits	185,571	185,571	112,752		171,602	103,641	
Total Personnel	786,232	786,232	502,916	64.0%	731,393	464,341	63.5%
Purchased Services	274,050	274,050	138,910		285,228	148,480	
Supplies	11,836	11,836	-		43,993	-	
Total Non-Personnel	285,886	285,886	138,910	48.6%	329,221	148,480	45.1%
Total Expenditures	1,072,118	1,072,118	641,826	59.9%	1,060,614	612,821	57.8%
Emergency Reserve	30,452	30,452	-		31,818	-	
Transfers To (From)							
Risk Management Fund	17,573	17,573	11,490		15,698	10,465	
Capital Reserve Fund	13,215	13,215	8,812		12,358	8,239	
Total Transfers To (From)	30,788	30,788	20,302	65.9%	28,056	18,704	66.7%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 1,133,358</u>	<u>\$ 1,133,358</u>	<u>\$ 662,128</u>	58.4%	<u>\$ 1,120,488</u>	<u>\$ 631,525</u>	56.4%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 1,376</u>	<u>\$ 1,376</u>	<u>\$ 117,678</u>		<u>\$ -</u>	<u>\$ 134,089</u>	



Bond Redemption Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 24,457,080	\$ 24,457,080	\$ 24,457,080		\$ 24,325,632	\$ 24,325,632	
Revenue							
Property Taxes	28,541,014	28,541,014	1,090,155		28,409,639	1,235,857	
Delinquent Taxes	20,000	20,000	8,450		10,000	15,880	
Interest Income	20,000	20,000	27,635		32,000	8,897	
Total Revenue	28,581,014	28,581,014	1,126,240	3.9%	28,451,639	1,260,634	4.4%
Total Resources	<u>\$ 53,038,094</u>	<u>\$ 53,038,094</u>	<u>\$ 25,583,320</u>	48.2%	<u>\$ 52,777,271</u>	<u>\$ 25,586,266</u>	48.5%
Expenditures							
Principal Retirements	\$ 12,250,000	\$ 12,250,000	\$ 12,250,000		\$ 11,745,000	\$ 11,745,000	
Interest on Debt	15,879,743	15,879,743	8,077,746		16,419,193	8,341,447	
Other Purchased Services	10,000	10,000	1,800		10,000	1,800	
Total Expenditures	<u>\$ 28,139,743</u>	<u>\$ 28,139,743</u>	<u>\$ 20,329,546</u>	72.2%	<u>\$ 28,174,193</u>	<u>\$ 20,088,247</u>	71.3%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ 24,898,351</u>	<u>\$ 24,898,351</u>	<u>\$ 5,253,774</u>		<u>\$ 24,603,078</u>	<u>\$ 5,498,019</u>	



Building Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 5,480,879	\$ 5,480,879	\$ 5,480,879		\$ 40,349,760	\$ 40,349,760	
Revenue							
Interest Income	25,000	25,000	7,293		200,000	23,076	
Miscellaneous Local Revenue	-	-	73,949		-	-	
Total Revenue	25,000	25,000	81,242	325.0%	200,000	23,076	11.5%
Total Resources	<u>\$ 5,505,879</u>	<u>\$ 5,505,879</u>	<u>\$ 5,562,121</u>	101.0%	<u>\$ 40,549,760</u>	<u>\$ 40,372,836</u>	99.6%
Expenditures							
Phase II Building Fund Projects	\$ 2,799,326	\$ 2,799,326	\$ -		\$ 33,639,303	\$ -	
Surplus Funds Projects	1,388,088	1,388,088	-		-	-	
Salaries	-	-	10,843		-	601,003	
Employee Benefits	-	-	2,672		-	140,643	
Total Personnel	-	-	13,515		-	741,646	
Purchased Services	-	-	792,609		-	2,300,904	
Supplies	-	-	1,700		-	1,576	
Property and Equipment	-	-	1,516,616		-	25,610,261	
Other Uses of Funds	-	-	59,764		-	31,251	
Total Non-Personnel	-	-	2,370,689		-	27,943,992	
Total Expenditures	<u>\$ 4,187,414</u>	<u>\$ 4,187,414</u>	<u>\$ 2,384,204</u>	56.9%	<u>\$ 33,639,303</u>	<u>\$ 28,685,638</u>	85.3%
Excess (Deficiency) of Resources Over Expenditures	<u>\$ 1,318,465</u>	<u>\$ 1,318,465</u>	<u>\$ 3,177,917</u>		<u>\$ 6,910,457</u>	<u>\$ 11,687,198</u>	



Capital Reserve Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eight Months Ended February 28, 2013

	Current Year				Prior Year		
	Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget	Adjusted Budget	YTD Actual	% of Adjusted Budget
Fund Balance							
Beginning Fund Balance	\$ 7,211,885	\$ 7,211,885	\$ 7,211,885		\$ 6,715,787	\$ 6,715,787	
Revenue							
Miscellaneous Revenue	105,642	105,642	121,083		4,929,260	4,724,100	
Transfer from General Fund	3,674,297	3,674,297	2,449,533		5,842,472	3,894,982	
Transfer from Colorado Preschool Fund	13,218	13,218	8,812		12,358	8,239	
Total Revenue	3,793,157	3,793,157	2,579,428	68.0%	10,784,090	8,627,321	80.0%
Total Resources	<u>\$ 11,005,042</u>	<u>\$ 11,005,042</u>	<u>\$ 9,791,313</u>	89.0%	<u>\$ 17,499,877</u>	<u>\$ 15,343,108</u>	87.7%
Expenditures							
Salaries, Employee Benefits, Office Expense	\$ 502,345	\$ 502,345	\$ 304,078		\$ 373,832	\$ 202,934	
Building Maintenance	1,451,439	1,451,439	954,972		1,615,000	938,144	
Operating Departments	1,822,822	1,822,822	1,098,247		4,128,655	2,588,484	
School Projects	6,907,901	6,907,901	2,994,810		10,872,685	4,716,359	
Total Expenditures	10,684,507	10,684,507	5,352,107	50.1%	16,990,172	8,445,921	49.7%
Emergency Reserve	320,535	320,535	-		509,705	-	
Total Expenditures and Emergency Reserve	<u>\$ 11,005,042</u>	<u>\$ 11,005,042</u>	<u>\$ 5,352,107</u>	48.6%	<u>\$ 17,499,877</u>	<u>\$ 8,445,921</u>	48.3%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,439,206</u>		<u>\$ -</u>	<u>\$ 6,897,187</u>	



Food Services Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 175,308	\$ 175,308	\$ 175,308		\$ 185,889	\$ 185,889	
Revenue							
Regular School Lunch	2,199,882	2,199,882	1,505,023		2,057,202	1,430,537	
State Reimbursement	60,000	60,000	61,590		75,000	56,380	
Federal Reimbursement	2,791,000	2,791,000	1,916,023		2,628,673	1,848,810	
Breakfast Revenue	66,515	66,515	42,525		48,324	35,315	
A La Carte	500,000	500,000	335,652		477,102	313,167	
Miscellaneous Revenue	406,139	406,139	250,298		321,731	169,587	
Transfer from General Fund	225,000	225,000	150,000		-	-	
Transfer from Community Schools Fund	-	-	-		225,000	150,000	
Total Revenue	6,248,536	6,248,536	4,261,111	68.2%	5,833,032	4,003,796	68.6%
Total Resources	\$ 6,423,844	\$ 6,423,844	\$ 4,436,419	69.1%	\$ 6,018,921	\$ 4,189,685	69.6%
Expenses							
Salaries	\$ 2,702,073	\$ 2,702,073	\$ 1,812,465		\$ 2,600,000	\$ 1,662,715	
Employee Benefits	963,916	963,916	548,034		872,000	577,225	
Total Personnel	3,665,989	3,665,989	2,360,499	64.4%	3,472,000	2,239,940	64.5%
Purchased Services	158,267	158,267	99,520		175,000	82,304	
Food	2,015,986	2,015,986	1,391,301		1,784,717	1,364,174	
Supplies	150,000	150,000	88,958		175,000	107,462	
Uncollectable Accounts	60,000	60,000	64,098		50,000	47,906	
Equipment	50,000	50,000	27,159		55,000	15,039	
Equipment Depreciation	56,500	56,500	35,010		56,500	38,010	
Other Uses of Funds	80,000	80,000	23,948		75,396	53,758	
Total Non-Personnel	2,570,753	2,570,753	1,729,994	67.3%	2,371,613	1,708,653	72.0%
Total Expenditures	6,236,742	6,236,742	4,090,493	65.6%	5,843,613	3,948,593	67.6%
Emergency Reserve	187,102	187,102	-		175,308	-	
Total Expenses and Emergency Reserve	\$ 6,423,844	\$ 6,423,844	\$ 4,090,493	63.7%	\$ 6,018,921	\$ 3,948,593	65.6%
Excess (Deficiency) of Resources Over Expenses and Emergency Reserve	\$ -	\$ -	\$ 345,926		\$ -	\$ 241,092	



Health Insurance Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 7,507,165	\$ 7,507,165	\$ 7,507,165		\$ 8,528,606	\$ 8,528,606	
Revenue							
Contributions	23,524,500	23,524,500	14,657,583		23,077,444	15,456,758	
Interest Income	8,000	8,000	10,555		5,000	7,187	
Employee Assistance Program	55,000	55,000	33,326		55,000	35,092	
Eco Pass Program	114,000	114,000	24,789		-	-	
Wellness Program	50,000	50,000	-		50,000	-	
Miscellaneous	100,000	100,000	104,449		150,000	88,032	
Total Revenue	23,851,500	23,851,500	14,830,702	62.2%	23,337,444	15,587,069	66.8%
Total Resources	<u>\$ 31,358,665</u>	<u>\$ 31,358,665</u>	<u>\$ 22,337,867</u>	71.2%	<u>\$ 31,866,050</u>	<u>\$ 24,115,675</u>	75.7%
Expenses							
Salaries	\$ 118,536	\$ 118,536	\$ 78,282		\$ 117,669	\$ 74,602	
Employee Benefits	31,255	31,255	20,031		27,967	18,747	
Total Personnel	149,791	149,791	98,313	65.6%	145,636	93,349	64.1%
Purchased Services	75,000	75,000	55,875		75,000	42,600	
Health Claims Paid - Cigna	11,948,700	11,948,700	5,907,904		10,190,875	6,173,312	
Premiums Paid - Kaiser	9,576,288	9,576,288	6,192,991		8,500,000	6,320,385	
Pharmacy Claims Paid - Express Scripts	2,639,711	2,639,711	2,162,312		3,115,615	1,793,739	
Stop Loss Coverage	925,000	925,000	614,526		918,853	542,320	
Administrative Fees	950,000	950,000	606,371		993,174	551,446	
Supplies	1,000	1,000	330		1,000	10	
Eco Pass Program	150,000	150,000	142,046		-	-	
Wellness Program	50,000	50,000	12,923		50,000	54,897	
Employee Assistance Program	55,000	55,000	52,935		55,000	52,935	
Total Non-Personnel	26,370,699	26,370,699	15,748,213	59.7%	23,899,517	15,531,644	65.0%
Total Expenses	26,520,490	26,520,490	15,846,526	59.8%	24,045,153	15,624,993	65.0%
Reserves	4,838,175	4,838,175	-		7,820,897	-	
Total Expenses and Reserves	<u>\$ 31,358,665</u>	<u>\$ 31,358,665</u>	<u>\$ 15,846,526</u>	50.5%	<u>\$ 31,866,050</u>	<u>\$ 15,624,993</u>	49.0%
Excess (Deficiency) of Resources Over Expenses and Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,491,341</u>		<u>\$ -</u>	<u>\$ 8,490,682</u>	



Dental Insurance Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 472,317	\$ 472,317	\$ 472,317		\$ 482,931	\$ 482,931	
Revenue							
Contributions	2,231,112	2,231,112	1,345,616		2,210,184	1,371,047	
Interest Income	500	500	709		500	553	
Total Revenue	2,231,612	2,231,612	1,346,325	60.3%	2,210,684	1,371,600	62.0%
Total Resources	<u>\$ 2,703,929</u>	<u>\$ 2,703,929</u>	<u>\$ 1,818,642</u>	67.3%	<u>\$ 2,693,615</u>	<u>\$ 1,854,531</u>	68.8%
Expenses							
Salaries	\$ 28,116	\$ 28,116	\$ 18,696		\$ 26,677	\$ 17,720	
Employee Benefits	7,141	7,141	4,651		6,477	4,252	
Total Personnel	35,257	35,257	23,347	66.2%	33,154	21,972	66.3%
Purchased Services	15,000	15,000	9,125		12,000	10,500	
Claims Paid	2,099,654	2,099,654	1,115,584		2,060,157	1,080,682	
Administrative Fees	170,000	170,000	107,667		170,000	107,250	
Supplies	1,000	1,000	-		1,000	-	
Total Non-Personnel	2,285,654	2,285,654	1,232,376	53.9%	2,243,157	1,198,432	53.4%
Total Expenditures	2,320,911	2,320,911	1,255,723	54.1%	2,276,311	1,220,404	53.6%
Reserves	383,018	383,018	-		417,304	-	
Total Expenses and Reserves	<u>\$ 2,703,929</u>	<u>\$ 2,703,929</u>	<u>\$ 1,255,723</u>	46.4%	<u>\$ 2,693,615</u>	<u>\$ 1,220,404</u>	45.3%
Excess (Deficiency) of Resources Over Expenses, Transfers and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 562,919</u>		<u>\$ -</u>	<u>\$ 634,127</u>	



Summit Middle School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 781,884	\$ 781,884	\$ 781,884		\$ 521,984	\$ 521,984	
Revenue							
Transfer from General Fund	2,964,250	2,964,250	1,976,166		2,850,594	1,900,396	
Capital Construction Funding	25,846	25,846	20,762		13,360	7,813	
Fees	70,000	70,000	73,666		-	-	
Miscellaneous Local	27,000	27,000	17,941		20,000	6,867	
Total Revenue	3,087,096	3,087,096	2,088,535	67.7%	2,883,954	1,915,076	66.4%
Total Resources	<u>\$ 3,868,980</u>	<u>\$ 3,868,980</u>	<u>\$ 2,870,419</u>	74.2%	<u>\$ 3,405,938</u>	<u>\$ 2,437,060</u>	71.6%
Expenditures							
Salaries	\$ 1,402,469	\$ 1,402,469	\$ 842,080		\$ 1,350,331	\$ 754,209	
Employee Benefits	407,927	407,927	210,153		373,052	208,559	
Total Personnel	1,810,396	1,810,396	1,052,233	58.1%	1,723,383	962,768	55.9%
Purchased Services	146,346	146,346	92,476		110,400	87,936	
Purchased Services From District	840,329	840,329	560,213		832,126	554,752	
Supplies	95,000	95,000	39,955		54,100	15,468	
Property and Equipment	80,500	80,500	7,735		5,500	684	
Other Uses of Funds	784,473	784,473	9,547		581,616	4,379	
Total Non-Personnel	1,946,648	1,946,648	709,926	36.5%	1,583,742	663,219	41.9%
Total Expenditures	3,757,044	3,757,044	1,762,159	46.9%	3,307,125	1,625,987	49.2%
Emergency Reserve	111,936	111,936	-		98,813	-	
Total Expenditures and Reserve	<u>\$ 3,868,980</u>	<u>\$ 3,868,980</u>	<u>\$ 1,762,159</u>	45.5%	<u>\$ 3,405,938</u>	<u>\$ 1,625,987</u>	47.7%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,108,260</u>		<u>\$ -</u>	<u>\$ 811,073</u>	



Boulder Preparatory High School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 214,502	\$ 214,502	\$ 214,502		\$ 248,390	\$ 248,390	
Revenue							
Transfer from General Fund	1,039,277	1,039,277	692,853		1,067,712	711,808	
Capital Construction Funding	10,612	10,612	7,210		10,000	5,813	
Miscellaneous Local	-	-	2,400		-	466	
Total Revenue	1,049,889	1,049,889	702,463	66.9%	1,077,712	718,087	66.6%
Total Resources	<u>\$ 1,264,391</u>	<u>\$ 1,264,391</u>	<u>\$ 916,965</u>	72.5%	<u>\$ 1,326,102</u>	<u>\$ 966,477</u>	72.9%
Expenditures							
Salaries	\$ 446,600	\$ 446,600	\$ 317,963		\$ 555,713	\$ 376,515	
Employee Benefits	137,682	137,682	85,853		151,287	100,104	
Total Personnel	584,282	584,282	403,816	69.1%	707,000	476,619	67.4%
Purchased Services	129,900	129,900	43,473		45,960	41,368	
Purchased Services From District	216,151	216,151	144,103		223,385	148,925	
Supplies	75,500	75,500	48,680		85,500	48,057	
Property and Equipment	17,000	17,000	11,811		42,000	25,673	
Other Uses of Funds	205,040	205,040	14,135		183,924	10,055	
Total Non-Personnel	643,591	643,591	262,202	40.7%	580,769	274,078	47.2%
Total Expenditures	1,227,873	1,227,873	666,018	54.2%	1,287,769	750,697	58.3%
Emergency Reserve	36,518	36,518	-		38,333	-	
Total Expenditures and Reserve	<u>\$ 1,264,391</u>	<u>\$ 1,264,391</u>	<u>\$ 666,018</u>	52.7%	<u>\$ 1,326,102</u>	<u>\$ 750,697</u>	56.6%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,947</u>		<u>\$ -</u>	<u>\$ 215,780</u>	



Horizons K-8 School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 414,070	\$ 414,070	\$ 414,070		\$ 614,105	\$ 614,105	
Revenue							
Transfer from General Fund	2,828,645	2,828,645	1,885,765		2,737,082	1,824,722	
Capital Construction Funding	14,365	14,365	9,555		12,676	7,371	
BEST Grant	3,103,715	3,103,715	2,245,850		-	-	
Miscellaneous Local	207,364	207,364	37,697		84,000	40,127	
Total Revenue	6,154,089	6,154,089	4,178,867	67.9%	2,833,758	1,872,220	66.1%
Total Resources	<u>\$ 6,568,159</u>	<u>\$ 6,568,159</u>	<u>\$ 4,592,937</u>	69.9%	<u>\$ 3,447,863</u>	<u>\$ 2,486,325</u>	72.1%
Expenditures							
Salaries	\$ 1,811,475	\$ 1,811,475	\$ 974,437		\$ 1,726,680	\$ 952,445	
Employee Benefits	494,257	494,257	272,058		450,126	266,887	
Total Personnel	2,305,732	2,305,732	1,246,495	54.1%	2,176,806	1,219,332	56.0%
Purchased Services	27,633	27,633	14,335		38,120	18,032	
Purchased Services From District	599,727	599,727	399,811		565,939	377,293	
Supplies	36,349	36,349	18,094		45,700	20,096	
Property and Equipment	3,165,104	3,165,104	2,278,075		373,000	246,753	
Other Uses of Funds	333,126	333,126	12,740		148,243	12,876	
Total Non-Personnel	4,161,939	4,161,939	2,723,055	65.4%	1,171,002	675,050	57.6%
Total Expenditures	6,467,671	6,467,671	3,969,550	61.4%	3,347,808	1,894,382	56.6%
Emergency Reserve	100,488	100,488	-		100,055	-	
Total Expenditures and Reserve	<u>\$ 6,568,159</u>	<u>\$ 6,568,159</u>	<u>\$ 3,969,550</u>	60.4%	<u>\$ 3,447,863</u>	<u>\$ 1,894,382</u>	54.9%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 623,387</u>		<u>\$ -</u>	<u>\$ 591,943</u>	



Justice High School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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	\$ 122,684	\$ 122,684	\$ 122,684		\$ 139,620	\$ 139,620	
Revenue							
Transfer from General Fund	706,417	706,417	470,945		726,237	484,158	
Capital Construction Funding	8,224	8,224	6,342		7,840	5,116	
Miscellaneous Local	-	-	500		-	15,299	
Total Revenue	714,641	714,641	477,787	66.9%	734,077	504,573	68.7%
Total Resources	\$ 837,325	\$ 837,325	\$ 600,471	71.7%	\$ 873,697	\$ 644,193	73.7%
Expenditures							
Salaries	\$ 324,617	\$ 324,617	\$ 220,362		\$ 324,200	\$ 224,146	
Employee Benefits	91,730	91,730	57,888		111,312	57,335	
Total Personnel	416,347	416,347	278,250	66.8%	435,512	281,481	64.6%
Purchased Services	116,953	116,953	83,548		138,200	70,586	
Purchased Services From District	171,356	171,356	114,236		181,992	121,329	
Supplies	38,700	38,700	22,816		45,700	24,706	
Property and Equipment	-	-	-		24,000	-	
Other Uses of Funds	69,820	69,820	5,485		23,073	30,481	
Total Non-Personnel	396,829	396,829	226,085	57.0%	412,965	247,102	59.8%
Total Expenditures	813,176	813,176	504,335	62.0%	848,477	528,583	62.3%
Emergency Reserve	24,149	24,149	-		25,220	-	
Total Expenditures and Reserve	\$ 837,325	\$ 837,325	\$ 504,335	60.2%	\$ 873,697	\$ 528,583	60.5%
Excess (Deficiency) of Resources Over Expenditures and Reserves	\$ -	\$ -	\$ 96,136		\$ -	\$ 115,610	



Peak to Peak Charter School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eight Months Ended February 28, 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*	\$ 3,010,069	\$ 3,010,069	\$ 3,010,069		\$ 2,751,912	\$ 2,751,912	
Revenue							
Transfer from General Fund	12,297,895	12,297,895	8,198,597		12,165,480	8,131,028	
Capital Construction Funding	125,111	125,111	72,891		113,072	65,715	
Miscellaneous Local	2,131,406	2,131,406	1,330,127		1,864,005	1,139,699	
Total Revenue	14,554,412	14,554,412	9,601,614	66.0%	14,142,557	9,336,442	66.0%
Total Resources	<u>\$ 17,564,481</u>	<u>\$ 17,564,481</u>	<u>\$ 12,611,683</u>	71.8%	<u>\$ 16,894,469</u>	<u>\$ 12,088,354</u>	71.6%
Expenditures							
Salaries	\$ 6,442,193	\$ 6,442,193	\$ 3,832,917		\$ 6,413,342	\$ 3,693,755	
Employee Benefits	1,979,751	1,979,751	1,057,098		1,933,207	1,056,161	
Total Personnel	8,421,944	8,421,944	4,890,015	58.1%	8,346,549	4,749,916	56.9%
Purchased Services	2,128,622	2,128,622	1,529,227		2,135,064	1,496,456	
Purchased Services From District	2,405,478	2,405,478	1,603,652		2,306,503	1,538,762	
Supplies	1,345,871	1,345,871	563,294		1,496,010	519,282	
Property and Equipment	252,208	252,208	293,074		30,000	70,103	
Other Uses of Funds	287	287	214,427		-	469,607	
Total Non-Personnel	6,132,466	6,132,466	4,203,674	68.5%	5,967,577	4,094,210	68.6%
Total Expenditures	14,554,410	14,554,410	9,093,689	62.5%	14,314,126	8,844,126	61.8%
Emergency Reserve	432,879	432,879	-		426,032	-	
Total Expenditures and Reserve	<u>\$ 14,987,289</u>	<u>\$ 14,987,289</u>	<u>\$ 9,093,689</u>	60.7%	<u>\$ 14,740,158</u>	<u>\$ 8,844,126</u>	60.0%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ 2,577,192</u>	<u>\$ 2,577,192</u>	<u>\$ 3,517,994</u>		<u>\$ 2,154,311</u>	<u>\$ 3,244,228</u>	



SCHEDULE OF INVESTMENTS

February 28, 2013

INSTITUTION	TYPE OF INVESTMENT	PURCHASE DATE	MATURITY DATE	PRINCIPAL AMOUNT	INTEREST RATE	Ratings	
						Moody	S & P
POOLED INVESTMENTS							
COLOTRUST	Local Government Trust			\$ 8,141,468	0.160%	Aaa	AAA
Wells Fargo	Money Market Fund			3,558,486	0.180%	NA	NA
				11,699,954			
BOND REDEMPTION FUND ESCROW							
COLOTRUST	Local Government Trust			\$ 5,260,891	0.160%	Aaa	AAA
BUILDING FUND							
COLOTRUST	Local Government Trust			\$ 3,052,967	0.160%	Aaa	AAA
HEALTH INSURANCE							
COLOTRUST	Local Government Trust			\$ 5,133,598	0.160%	Aaa	AAA
DENTAL INSURANCE							
COLOTRUST	Local Government Trust			\$ 490,702	0.160%	Aaa	AAA
TRUST AND AGENCY FUND INVESTMENTS							
COLOTRUST	Local Government Trust			\$ 58,018	0.160%	Aaa	AAA
COLOTRUST	Local Government Trust			80,863	0.160%	Aaa	AAA
COLOTRUST	Local Government Trust			131,974	0.160%	Aaa	AAA
COLOTRUST	Local Government Trust			886,313	0.160%	Aaa	AAA
				1,157,168			
TOTAL INVESTMENTS				\$ 26,795,280			