



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 24,985,178	\$ 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	85,654,534		117,567,321	86,417,503	
Budget Election Taxes	59,479,260	59,479,260	43,157,614		56,610,500	41,387,957	
Tax Credits and Abatements	1,505,300	1,505,300	1,199,693		1,075,300	623,345	
Delinquent Property Taxes	200,000	200,000	127,961		200,000	223,108	
Specific Ownership Taxes	9,314,725	9,314,725	8,738,125		8,497,497	8,193,225	
Tuition	271,000	271,000	286,585		271,000	306,869	
Interest on Investments	40,000	40,000	43,499		100,000	63,997	
Miscellaneous Revenue	215,000	215,000	358,772		215,000	194,279	
Services Provided to Charters	4,233,041	4,233,041	3,880,285		4,109,945	3,780,046	
Grants Indirect Cost Reimbursement	230,000	230,000	190,565		340,199	168,612	
Total Local Sources	197,154,988	197,154,988	143,637,633	72.9%	188,986,762	141,358,941	74.8%
<u>State Sources</u>							
School Finance Act - State Share	54,149,059	54,149,059	52,753,698		55,944,647	51,624,737	
Vocational Education Reimbursement	857,000	857,000	889,474		835,305	680,692	
Special Education Reimbursement	4,454,433	4,454,433	4,538,668		4,231,589	4,581,176	
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)	(45,768)	
Other State Revenue	123,825	123,825	92,257		153,825	114,244	
Total State Sources	60,133,882	60,133,882	58,832,358	97.8%	61,720,224	57,484,159	93.1%
<u>Federal Sources</u>							
Medicaid Reimbursements	775,750	775,750	973,430		775,750	1,222,991	
Total Federal Sources	775,750	775,750	973,430	125.5%	775,750	1,222,991	157.7%
Total Revenues	258,064,620	258,064,620	203,443,421	78.8%	251,482,736	200,066,091	79.6%
Total Resources	\$ 283,049,798	\$ 283,049,798	\$ 228,428,599	80.7%	\$ 279,174,180	\$ 227,757,535	81.6%



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 31, 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	\$ 162,841,516	\$ 144,255,235		\$ 158,643,710	\$ 140,991,154	
Employee Benefits	43,032,934	43,388,865	38,122,414		41,467,802	36,292,296	
Total Personnel	204,836,161	206,230,381	182,377,649	88.4%	200,111,512	177,283,450	88.6%
Purchased Services	12,856,617	11,204,222	8,269,157		11,710,617	9,025,116	
Supplies	12,020,097	11,807,562	7,727,800		12,233,318	8,029,771	
Property and Equipment	216,394	481,230	435,442		676,676	936,867	
Other Uses of Funds	7,227	213,101	532,919		3,459,258	3,730,167	
Total Non-Personnel	25,100,335	23,706,115	16,965,318	71.6%	28,079,869	21,721,921	77.4%
Total Expenditures	229,936,496	229,936,496	199,342,967	86.7%	228,191,381	199,005,371	87.2%
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 Eleven Months Ended May 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	\$ 2,931,429	\$ 2,931,429	\$ 2,687,144		\$ 2,502,493	\$ 2,293,952	
Capital Reserve Fund	3,674,297	3,674,297	3,368,106		5,842,472	5,355,599	
Charter Fund	19,836,484	19,836,484	18,183,445		19,547,105	17,893,109	
Preschool Fund	2,819,863	2,819,863	2,584,875		2,575,015	2,360,430	
Colorado Preschool Fund	1,064,792	1,064,792	976,061		1,064,625	975,907	
Food Services Fund	225,000	225,000	206,250		-	-	
Technology Fund	2,202,945	2,202,945	2,019,369		1,831,226	1,678,624	
Transportation Fund	2,385,212	2,385,212	2,186,446		2,065,077	1,892,987	
Athletic Fund	1,934,415	1,934,415	1,773,211		1,934,415	1,773,214	
Community Schools	(897,282)	(897,282)	(822,508)		(587,605)	(538,638)	
Total Transfers To (From)	36,177,155	36,177,155	33,162,399	91.7%	36,774,823	33,685,184	91.6%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 280,426,335</u>	<u>\$ 280,426,335</u>	<u>\$ 232,505,366</u>	82.9%	<u>\$ 279,174,180</u>	<u>\$ 232,690,555</u>	83.3%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 2,623,463</u>	<u>\$ 2,623,463</u>	<u>\$ (4,076,767)</u>		<u>\$ -</u>	<u>\$ (4,933,020)</u>	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eleven Months Ended May 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	\$ 24,985,178	\$ 24,985,178	\$ 24,985,178		\$ 27,691,444	\$ 27,691,444	
Revenue							
Local Sources	197,154,988	197,154,988	143,637,633		188,986,762	141,358,941	
State Sources	60,133,882	60,133,882	58,832,358		61,720,224	57,484,159	
Federal Sources	775,750	775,750	973,430		775,750	1,222,991	
Total Revenue	258,064,620	258,064,620	203,443,421	78.8%	251,482,736	200,066,091	79.6%
Total Resources	<u>\$ 283,049,798</u>	<u>\$ 283,049,798</u>	<u>\$ 228,428,599</u>	80.7%	<u>\$ 279,174,180</u>	<u>\$ 227,757,535</u>	81.6%
Expenditures							
Regular Education	\$ 118,422,302	\$ 116,368,296	\$ 100,924,692		\$ 112,768,191	\$ 98,016,244	
Special Education Programs	28,750,825	29,335,652	25,706,455		29,846,697	26,356,911	
Vocational Education	2,681,704	2,137,985	1,735,236		2,206,375	1,757,580	
Cocurricular Education and Athletics	1,105,089	1,040,546	977,335		1,162,647	1,015,307	
Literacy & Language Support Services	5,627,462	5,764,681	5,131,699		5,924,482	5,504,386	
Talented and Gifted Education	1,443,591	1,514,737	1,205,203		1,386,468	1,176,363	
Student Support Services	9,941,005	10,579,610	8,646,909		8,550,196	6,883,855	
Instructional Staff Services	8,167,679	8,263,539	6,954,024		8,433,688	7,077,254	
General Administration	2,860,641	2,909,026	2,503,563		3,169,447	2,546,121	
School Administration	18,116,252	19,026,178	16,953,815		18,761,164	16,500,824	
Business Services	3,888,215	3,938,215	2,825,059		3,111,009	2,502,301	
Operations and Maintenance	20,728,884	20,775,385	17,861,719		19,914,798	17,912,349	
Central Support Services	8,202,847	8,282,646	7,917,258		9,676,219	8,488,813	
Debt Service	-	-	-		3,280,000	3,267,063	
Total Expenditures	229,936,496	229,936,496	199,342,967	86.7%	228,191,381	199,005,371	87.2%
Reserves	14,312,684	14,312,684	-		14,207,976	-	



General Operating Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eleven Months Ended May 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	\$ 37,074,437	\$ 37,074,437	\$ 33,984,907		\$ 37,362,428	\$ 34,223,822	
Transfers From	(897,282)	(897,282)	(822,508)		(587,605)	(538,638)	
Total Transfers	36,177,155	36,177,155	33,162,399	91.7%	36,774,823	33,685,184	91.6%
Total Expenditures, Transfers and Reserves	\$ 280,426,335	\$ 280,426,335	\$ 232,505,366	82.9%	\$ 279,174,180	\$ 232,690,555	83.3%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	\$ 2,623,463	\$ 2,623,463	\$ (4,076,767)		\$ -	\$ (4,933,020)	

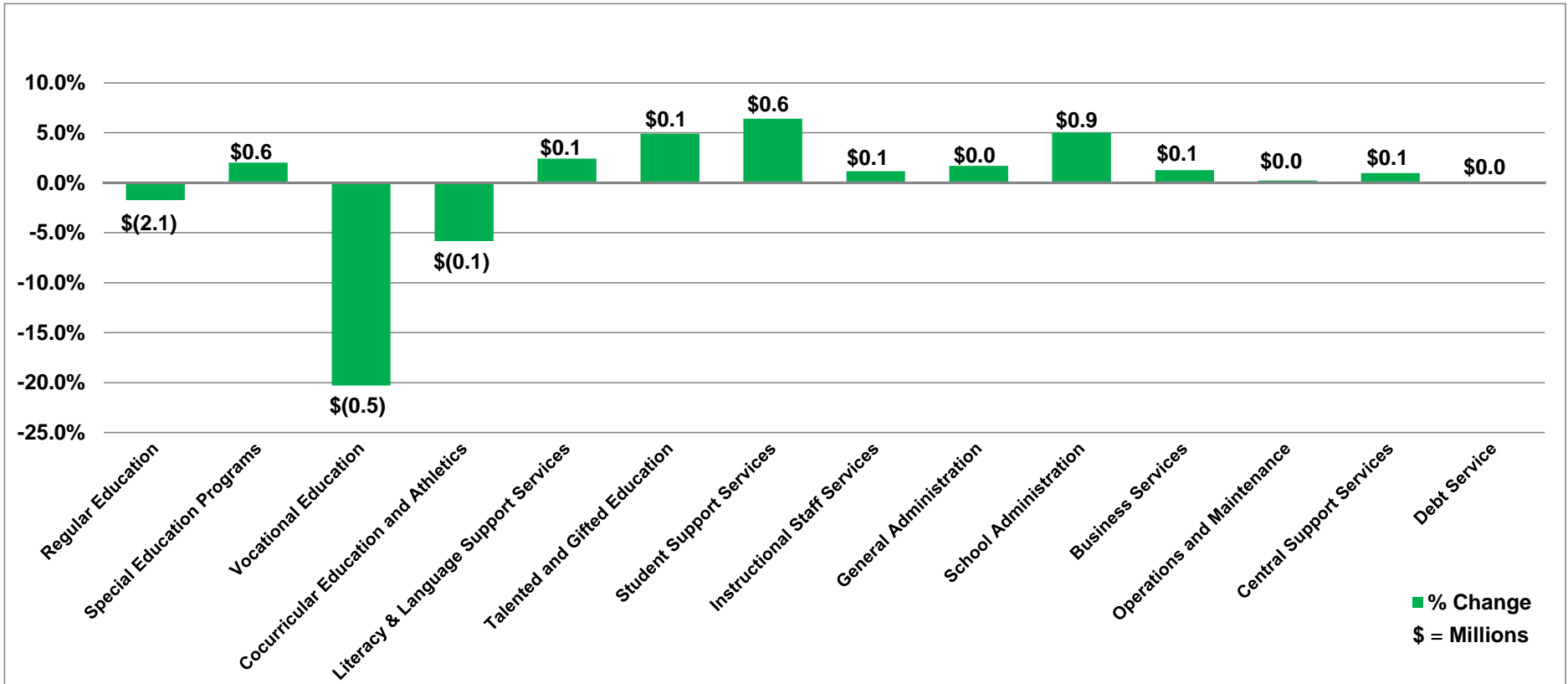


General Operating Fund
Schedule of Expenditures by Function by Object
For The Eleven Months Ended May 31, 2013

Expenditures	Adopted Budget	Adjusted Budget	YTD Actual	Balance	% of Adjusted Budget Used
<u>Regular Education (11)</u>					
Personnel	\$ 110,323,457	\$ 109,730,558	\$ 97,096,488	\$ 12,634,070	88.5%
Non-Personnel	8,098,845	6,637,738	3,828,204	2,809,534	57.7%
<u>Special Education Programs (12)</u>					
Personnel	27,729,836	28,078,900	24,456,283	3,622,617	87.1%
Non-Personnel	1,020,989	1,256,752	1,250,172	6,580	99.5%
<u>Vocational Education (13)</u>					
Personnel	2,527,505	1,918,333	1,576,047	342,286	82.2%
Non-Personnel	154,199	219,652	159,189	60,463	72.5%
<u>Cocurricular Education and Athletics (14)</u>					
Personnel	1,094,536	1,030,793	976,475	54,318	94.7%
Non-Personnel	10,553	9,753	860	8,893	8.8%
<u>Literacy & Language Support Services (16)</u>					
Personnel	5,533,299	5,685,378	5,112,630	572,748	89.9%
Non-Personnel	94,163	79,303	19,069	60,234	24.0%
<u>Talented and Gifted Education (17)</u>					
Personnel	1,149,233	1,150,843	1,031,522	119,321	89.6%
Non-Personnel	294,358	363,894	173,681	190,213	47.7%
<u>Student Support Services (21)</u>					
Personnel	7,876,496	9,175,003	8,154,117	1,020,886	88.9%
Non-Personnel	2,064,509	1,404,607	492,792	911,815	35.1%
<u>Instructional Staff Services (22)</u>					
Personnel	6,903,063	6,846,554	6,288,170	558,384	91.8%
Non-Personnel	1,264,616	1,416,985	665,854	751,131	47.0%
<u>General Administration (23)</u>					
Personnel	2,024,264	2,040,354	1,847,107	193,247	90.5%
Non-Personnel	836,377	868,672	656,456	212,216	75.6%
<u>School Administration (24)</u>					
Personnel	17,782,507	18,645,397	16,679,250	1,966,147	89.5%
Non-Personnel	333,745	380,781	274,565	106,216	72.1%
<u>Business Services (25)</u>					
Personnel	3,008,366	2,996,912	2,604,548	392,364	86.9%
Non-Personnel	879,849	941,303	220,511	720,792	23.4%
<u>Operations and Maintenance (26)</u>					
Personnel	13,425,711	13,439,508	11,525,485	1,914,023	85.8%
Non-Personnel	7,303,173	7,335,877	6,336,234	999,643	86.4%
<u>Central Support Services (28)</u>					
Personnel	5,457,888	5,491,847	5,029,527	462,320	91.6%
Non-Personnel	2,744,959	2,790,799	2,887,731	(96,932)	103.5%
Total Expenditures	\$ 229,936,496	\$ 229,936,496	\$ 199,342,967	\$ 30,593,529	86.7%

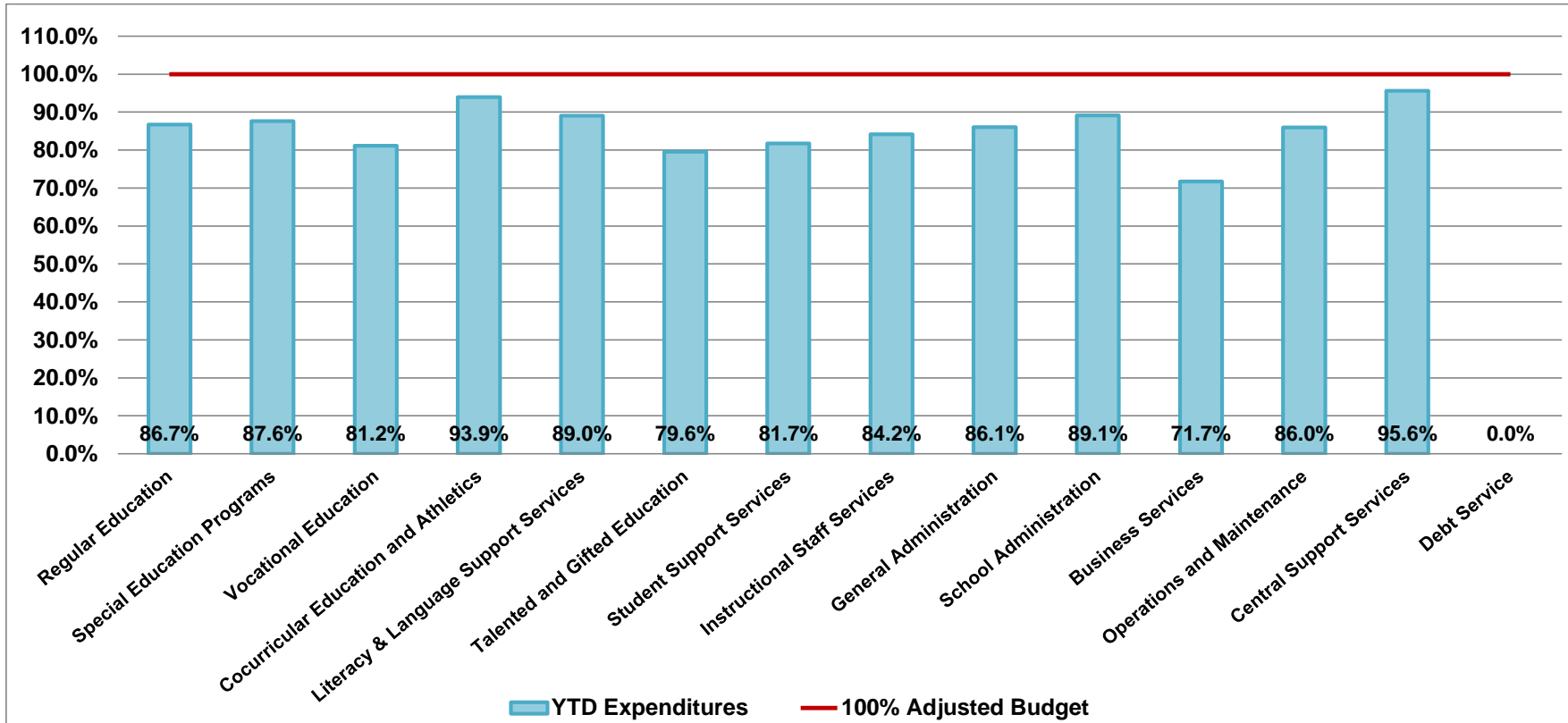


General Operating Fund
 Percentage Change from Adopted to Adjusted Budget
 For The Eleven Months Ended May 31, 2013





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



SRE	Total Adjusted Budget in millions	Variance Over/(Under) in millions
Regular Education	\$ 116.4	(\$15.4)
Special Education Programs	29.3	(\$3.6)
Vocational Education	2.1	(\$0.4)
Cocurricular Education and Athletics	1.0	(\$0.1)
Literacy & Language Support Services	5.8	(\$0.6)
Talented and Gifted Education	1.5	(\$0.3)
Student Support Services	10.6	(\$1.9)

SRE	Total Adjusted Budget in millions	Variance Over/(Under) in millions
Instructional Staff Services	\$ 8.3	(\$1.3)
General Administration	2.9	(\$0.4)
School Administration	19.0	(\$2.1)
Business Services	3.9	(\$1.1)
Operations and Maintenance	20.8	(\$2.9)
Central Support Services	8.3	(\$0.4)
Debt Service	-	\$0.0



Technology Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eleven Months Ended May 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	\$ 1,056,027	\$ 1,056,027	\$ 1,056,027		\$ 1,339,234	\$ 1,339,234	
Revenue							
Transfer from General Fund	2,202,945	2,202,945	2,019,369		1,831,226	1,678,624	
Miscellaneous Local Revenue	151,214	151,214	169,370		178,595	181,025	
Total Revenue	2,354,159	2,354,159	2,188,739	93.0%	2,009,821	1,859,649	92.5%
Total Resources	<u>\$ 3,410,186</u>	<u>\$ 3,410,186</u>	<u>\$ 3,244,766</u>	95.1%	<u>\$ 3,349,055</u>	<u>\$ 3,198,883</u>	95.5%
Expenditures							
Regular Education	\$ 1,536,248	\$ 1,536,248	\$ 1,210,331		\$ 1,765,336	\$ 1,888,364	
Instructional Staff Services	418,000	418,000	155,047		417,855	168,644	
Central Support Services	1,356,612	1,356,612	610,509		1,068,319	120,543	
Total Expenditures	3,310,860	3,310,860	1,975,887	59.7%	3,251,510	2,177,551	67.0%
Emergency Reserve	99,326	99,326	-		97,545	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,410,186</u>	<u>\$ 3,410,186</u>	<u>\$ 1,975,887</u>	57.9%	<u>\$ 3,349,055</u>	<u>\$ 2,177,551</u>	65.0%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,268,879</u>		<u>\$ -</u>	<u>\$ 1,021,332</u>	



Technology Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 1,056,027	\$ 1,056,027	\$ 1,056,027		\$ 1,339,234	\$ 1,339,234	
Revenue							
Transfer from General Fund	2,202,945	2,202,945	2,019,369		1,831,226	1,678,624	
Miscellaneous Local Revenue	151,214	151,214	169,370		178,595	181,025	
Total Revenue	2,354,159	2,354,159	2,188,739	93.0%	2,009,821	1,859,649	92.5%
Total Resources	<u>\$ 3,410,186</u>	<u>\$ 3,410,186</u>	<u>\$ 3,244,766</u>	95.1%	<u>\$ 3,349,055</u>	<u>\$ 3,198,883</u>	95.5%
Expenditures							
Salaries	\$ 63,560	\$ 63,560	\$ 3,123		\$ 125,815	\$ 20,929	
Employee Benefits	11,440	11,440	(943)		21,478	6,196	
Total Personnel	75,000	75,000	2,180	2.9%	147,293	27,125	18.4%
Purchased Services	139,845	139,845	90,281		89,200	25,433	
Supplies	265,000	265,000	65,867		270,562	83,788	
Property and Equipment	2,831,015	2,831,015	1,817,432		2,009,890	2,039,254	
Other Uses of Funds	-	-	127		734,565	1,951	
Total Non-Personnel	3,235,860	3,235,860	1,973,707	61.0%	3,104,217	2,150,426	69.3%
Total Expenditures	3,310,860	3,310,860	1,975,887	59.7%	3,251,510	2,177,551	67.0%
Emergency Reserve	99,326	99,326	-		97,545	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,410,186</u>	<u>\$ 3,410,186</u>	<u>\$ 1,975,887</u>	57.9%	<u>\$ 3,349,055</u>	<u>\$ 2,177,551</u>	65.0%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,268,879</u>		<u>\$ -</u>	<u>\$ 1,021,332</u>	



Athletics Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Level
For The Eleven Months Ended May 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	\$ 398,455	\$ 398,455	\$ 398,455		\$ 402,076	\$ 402,076	
Revenue							
Transfer from General Fund	1,934,415	1,934,415	1,773,211		1,934,415	1,773,214	
Game Admissions	130,000	131,588	137,440		140,000	132,228	
Activity Tickets	140,000	141,171	85,220		115,000	113,828	
Participation Fees	950,000	947,241	958,741		830,000	914,680	
Total Revenue	3,154,415	3,154,415	2,954,612	93.7%	3,019,415	2,933,950	97.2%
Total Resources	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 3,353,067</u>	94.4%	<u>\$ 3,421,491</u>	<u>\$ 3,336,026</u>	97.5%
Expenditures							
Middle School	\$ 423,656	\$ 426,624	\$ 418,183		\$ 442,510	\$ 426,375	
K-8	129,232	127,234	126,685		125,365	106,127	
High School	2,130,523	2,144,696	1,965,875		2,015,200	2,036,917	
Administration	765,977	750,834	464,048		738,761	366,494	
Total Expenditures	3,449,388	3,449,388	2,974,791	86.2%	3,321,836	2,935,913	88.4%
Emergency Reserve	103,482	103,482	-		99,655	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 2,974,791</u>	83.7%	<u>\$ 3,421,491</u>	<u>\$ 2,935,913</u>	85.8%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 378,276</u>		<u>\$ -</u>	<u>\$ 400,113</u>	



Athletics Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 398,455	\$ 398,455	\$ 398,455		\$ 402,076	\$ 402,076	
Revenue							
Transfer from General Fund	1,934,415	1,934,415	1,773,211		1,934,415	1,773,214	
Game Admissions	130,000	131,588	137,440		140,000	132,228	
Activity Tickets	140,000	141,171	85,220		115,000	113,828	
Participation Fees	950,000	947,241	958,741		830,000	914,680	
Total Revenue	3,154,415	3,154,415	2,954,612	93.7%	3,019,415	2,933,950	97.2%
Total Resources	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 3,353,067</u>	94.4%	<u>\$ 3,421,491</u>	<u>\$ 3,336,026</u>	97.5%
Expenditures							
Salaries	\$ 1,640,379	1,611,864	1,551,451		\$ 1,578,323	\$ 1,544,563	
Employee Benefits	290,675	286,222	286,103		264,338	254,103	
Total Personnel	1,931,054	1,898,086	1,837,554	96.8%	1,842,661	1,798,666	97.6%
Purchased Services	638,061	658,375	500,720		618,732	449,647	
Supplies	299,759	309,126	144,021		276,893	203,894	
Property and Equipment	199,181	166,500	178,563		177,300	149,446	
Other Uses of Funds	381,333	417,301	313,933		406,250	334,260	
Total Non-Personnel	1,518,334	1,551,302	1,137,237	73.3%	1,479,175	1,137,247	76.9%
Total Expenditures	3,449,388	3,449,388	2,974,791	86.2%	3,321,836	2,935,913	88.4%
Emergency Reserve	103,482	103,482	-		99,655	-	
Total Expenditures and Emergency Reserve	<u>\$ 3,552,870</u>	<u>\$ 3,552,870</u>	<u>\$ 2,974,791</u>	83.7%	<u>\$ 3,421,491</u>	<u>\$ 2,935,913</u>	85.8%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 378,276</u>		<u>\$ -</u>	<u>\$ 400,113</u>	



Preschool Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 893,286	\$ 893,286	\$ 893,286		\$ 769,839	\$ 769,839	
Revenue							
Transfer from General Fund	2,819,863	2,819,863	2,584,875		2,575,015	2,360,430	
Transfer from Tuition Fund	76,163	76,163	69,816		-	-	
Tuition	404,250	404,250	443,385		-	-	
Total Revenue	3,300,276	3,300,276	3,098,076	93.9%	2,575,015	2,360,430	91.7%
Total Resources	\$ 4,193,562	\$ 4,193,562	\$ 3,991,362	95.2%	\$ 3,344,854	\$ 3,130,269	93.6%
Expenditures							
Salaries	\$ 2,540,651	\$ 2,547,241	\$ 2,115,767		\$ 1,755,076	\$ 1,466,116	
Employee Benefits	837,455	838,642	644,150		570,086	434,382	
Total Personnel	3,378,106	3,385,883	2,759,917	81.5%	2,325,162	1,900,498	81.7%
Purchased Services	63,767	63,767	24,130		103,454	44,218	
Supplies	429,546	421,769	67,307		618,815	129,958	
Property and Equipment	200,000	200,000	200,200		200,000	60,332	
Other Uses of Funds	-	-	5,022		-	11,383	
Total Non-Personnel	693,313	685,536	296,659	43.3%	922,269	245,891	26.7%
Total Expenditures	4,071,419	4,071,419	3,056,576	75.1%	3,247,431	2,146,389	66.1%
Emergency Reserve	122,143	122,143	-		97,423	-	
Total Expenditures and Emergency Reserve	\$ 4,193,562	\$ 4,193,562	\$ 3,056,576	72.9%	\$ 3,344,854	\$ 2,146,389	64.2%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	\$ -	\$ -	\$ 934,786		\$ -	\$ 983,880	



Risk Management Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 104,944	\$ 104,944	\$ 104,944		\$ 93,731	\$ 93,731	
Revenue							
Transfer from General Fund	2,931,429	2,931,429	2,687,144		2,502,493	2,293,952	
Transfer from CPP Fund	17,234	17,234	15,798		15,698	14,390	
Miscellaneous Local Revenue	10,000	10,000	26,731		100,000	93,651	
Total Revenue	2,958,663	2,958,663	2,729,673	92.3%	2,618,191	2,401,993	91.7%
Total Resources	\$ 3,063,607	\$ 3,063,607	\$ 2,834,617	92.5%	\$ 2,711,922	\$ 2,495,724	92.0%
Expenditures							
Salaries	\$ 176,692	\$ 176,692	\$ 161,741		\$ 168,385	\$ 149,063	
Employee Benefits	48,681	48,681	40,948		45,640	36,667	
Total Personnel	225,373	225,373	202,689	89.9%	214,025	185,730	86.8%
Purchased Services	232,000	232,000	193,881		82,000	48,688	
Property & Liability Insurance	922,000	922,000	907,733		837,155	847,064	
Workers Comp Insurance	1,273,609	1,273,609	1,273,609		1,279,754	1,279,754	
Deductible Reserves	290,000	290,000	245,189		190,000	153,584	
Supplies	2,491	2,491	703		1,000	1,545	
Capital Outlay	20,000	20,000	4,082		20,000	14,420	
Other Uses of Funds	8,903	8,903	32		9,000	1,511	
Total Non-Personnel	2,749,003	2,749,003	2,625,229	95.5%	2,418,909	2,346,566	97.0%
Total Expenditures	2,974,376	2,974,376	2,827,918	95.1%	2,632,934	2,532,296	96.2%
Emergency Reserve	89,231	89,231	-		78,988	-	
Total Expenditures and Emergency Reserve	\$ 3,063,607	\$ 3,063,607	\$ 2,827,918	92.3%	\$ 2,711,922	\$ 2,532,296	93.4%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	\$ -	\$ -	\$ 6,699		\$ -	\$ (36,572)	



Community Schools Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Eleven Months Ended May 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	\$ 196,781	\$ 196,781	\$ 196,781		\$ 166,666	\$ 166,666	
Revenue							
Facility Use	836,000	836,000	771,207		820,000	703,349	
Kindergarten Enrichment	2,621,769	2,621,769	2,768,665		2,622,279	2,553,532	
Lifelong Learning	700,000	700,000	778,290		520,000	639,572	
School Age Program	1,525,642	1,525,642	1,514,319		1,296,686	1,302,291	
Student Resource Guide	7,500	7,500	6,451		7,500	7,200	
Total Revenue	5,690,911	5,690,911	5,838,932	102.6%	5,266,465	5,205,944	98.9%
Total Resources	<u>\$ 5,887,692</u>	<u>\$ 5,887,692</u>	<u>\$ 6,035,713</u>	102.5%	<u>\$ 5,433,131</u>	<u>\$ 5,372,610</u>	98.9%
Expenditures							
Facility Use	\$ 367,142	\$ 367,142	\$ 334,761		\$ 374,620	\$ 324,912	
Kindergarten Enrichment	2,199,093	2,199,093	1,848,984		2,421,170	2,109,816	
Lifelong Learning	638,191	638,191	560,487		519,560	511,656	
School Age Program	1,319,843	1,319,843	1,146,634		1,163,098	1,094,332	
Student Resource Guide	7,500	7,500	2,872		7,500	2,404	
Total Expenditures	4,531,769	4,531,769	3,893,738	85.9%	4,485,948	4,043,120	90.1%
Emergency Reserve	135,953	135,953	-		134,578	-	
Transfers To (From)							
Food Services Fund	-	-	-		225,000	206,250	
General Fund	897,282	897,282	822,508		587,605	538,638	
Total Transfers (From)	897,282	897,282	822,508		812,605	744,888	
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 5,565,004</u>	<u>\$ 5,565,004</u>	<u>\$ 4,716,246</u>	84.7%	<u>\$ 5,433,131</u>	<u>\$ 4,788,008</u>	88.1%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 322,688</u>	<u>\$ 322,688</u>	<u>\$ 1,319,467</u>		<u>\$ -</u>	<u>\$ 584,602</u>	



Community Schools Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 196,781	\$ 196,781	\$ 196,781		\$ 166,666	\$ 166,666	
Revenue							
Local Sources	5,690,911	5,690,911	5,838,932		5,266,465	5,205,944	
Total Revenue	5,690,911	5,690,911	5,838,932	102.6%	5,266,465	5,205,944	98.9%
Total Resources	<u>\$ 5,887,692</u>	<u>\$ 5,887,692</u>	<u>\$ 6,035,713</u>	102.5%	<u>\$ 5,433,131</u>	<u>\$ 5,372,610</u>	98.9%
Expenditures							
Salaries	\$ 2,787,533	\$ 2,787,533	\$ 2,488,571		\$ 2,904,366	\$ 2,633,579	
Employee Benefits	961,347	961,347	783,983		961,382	819,359	
Total Personnel	3,748,880	3,748,880	3,272,554	87.3%	3,865,748	3,452,938	89.3%
Purchased Services	572,737	572,737	469,843		455,612	439,792	
Supplies	153,812	153,812	135,065		124,398	110,236	
Property and Equipment	29,750	29,750	-		16,600	9,401	
Other Uses of Funds	26,590	26,590	16,276		23,590	30,753	
Total Non-Personnel	782,889	782,889	621,184	79.3%	620,200	590,182	95.2%
Total Expenditures	4,531,769	4,531,769	3,893,738	85.9%	4,485,948	4,043,120	90.1%
Emergency Reserve	135,953	135,953	-		134,578	-	
Transfers To (From)							
Food Services Fund	-	-	-		225,000	206,250	
General Fund	897,282	897,282	822,508		587,605	538,638	
Total Transfers To (From)	897,282	897,282	822,508	91.7%	812,605	744,888	91.7%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 5,565,004</u>	<u>\$ 5,565,004</u>	<u>\$ 4,716,246</u>	84.7%	<u>\$ 5,433,131</u>	<u>\$ 4,788,008</u>	88.1%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 322,688</u>	<u>\$ 322,688</u>	<u>\$ 1,319,467</u>		<u>\$ -</u>	<u>\$ 584,602</u>	



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

		<u>Fund Balance 7/1/2012</u>		<u>Revenues 7/1/12-5/31/13</u>		<u>Expenditures 7/1/12-5/31/13</u>		<u>Fund Balance 5/31/2013</u>
U.S. Department of Education								
Direct Programs								
Indian Education	84.060	\$ -		\$ 20,964		\$ 20,974		\$ (10)
Passed Through State Department of Education								
Adult Education	84.002	-		91,588		92,350		(762)
Title I	84.010	-		2,276,512		2,263,419		13,093
Special Education	84.027	-		4,372,913		4,373,061		(148)
Special Education Preschool	84.173	-		79,419		79,419		-
Homeless Children	84.196	-		26,986		26,986		-
21st Century Community Learning Centers	84.287	-		754,963		767,319		(12,356)
Education Technology	84.318	-		2,774		2,774		-
ESCAPE IB Exam	84.330	-		17,158		17,158		-
English Language Acquisition	84.365	-		157,623		158,327		(704)
Improving Teacher Quality	84.367	-		725,778		725,778		-
Race to the Top	84.413	-		90,277		90,392		(115)
Passed Through State Department of Human Services								
Vocational Rehabilitation	84.126	-		325,637		359,283		(33,646)
Passed Through State Community College System								
Vocational Education	84.048	-		144,526		145,004		(478)
Other Federal Awards		-		8,630		14,472		(5,842)
Sub total Federal Awards		-		9,095,748		9,136,716		(40,968)
State Awards		-		371,591		301,299		70,292
Local Awards		-		554,117		426,303		127,814
Total		<u>\$ -</u>		<u>\$ 10,021,456</u>		<u>\$ 9,864,318</u>		<u>\$ 157,138</u>



Tuition Preschool Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Location
For The Eleven Months Ended May 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	\$ 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	454,907		456,357	447,283	
Colorado Preschool Program	-	-	-		370,627	393,303	
Total Revenue	464,808	464,808	454,907	97.9%	826,984	840,586	101.6%
Total Resources	<u>\$ 569,311</u>	<u>\$ 569,311</u>	<u>\$ 559,410</u>	98.3%	<u>\$ 933,453</u>	<u>\$ 947,055</u>	101.5%
Expenditures							
Community Montessori Preschool	\$ 478,784	\$ 478,784	\$ 425,424		\$ 484,780	\$ 418,572	
Colorado Preschool Program	-	-	(3,239)		421,485	331,647	
Total Expenditures	478,784	478,784	422,185	88.2%	906,265	750,219	82.8%
Emergency Reserve	14,364	14,364	-		27,188	-	
Transfers To							
Preschool Fund	76,163	76,163	69,816		-	-	
Total Transfers	76,163	76,163	69,816		-	-	
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 569,311</u>	<u>\$ 569,311</u>	<u>\$ 492,001</u>	86.4%	<u>\$ 933,453</u>	<u>\$ 750,219</u>	80.4%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,409</u>		<u>\$ -</u>	<u>\$ 196,836</u>	



Transportation Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Program
For The Eleven Months Ended May 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	\$ 368,777	\$ 368,777	\$ 368,777		\$ 261,429	\$ 261,429	
Revenue							
Transfer from General Fund	2,385,212	2,385,212	2,186,446		2,065,077	1,892,987	
Property Taxes	7,227,000	7,227,000	5,285,970		7,227,000	5,321,415	
Transportation Reimbursement	2,921,497	2,921,497	3,066,525		2,848,370	2,848,487	
Other Local Revenue	340,421	340,421	242,221		259,455	261,444	
Total Revenue	12,874,130	12,874,130	10,781,162	83.7%	12,399,902	10,324,333	83.3%
Total Resources	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 11,149,939</u>	84.2%	<u>\$ 12,661,331</u>	<u>\$ 10,585,762</u>	83.6%
Expenditures							
Maintenance & Operations	\$ 32,203	\$ 32,203	\$ 34,206		\$ 44,477	\$ 28,952	
Environmental Services	188,954	188,954	124,697		178,279	162,756	
Transportation Services	2,154,742	2,154,742	1,800,349		1,817,052	1,839,661	
Administration of Transportation Services	1,376,721	1,376,721	1,231,634		1,252,819	1,113,845	
Vehicle Operations Services	8,042,899	8,042,899	6,835,350		7,799,557	6,890,492	
Monitoring Services	1,061,672	1,061,672	981,287		1,200,370	1,228,186	
Total Expenditures	12,857,191	12,857,191	11,007,523	85.6%	12,292,554	11,263,892	91.6%
Emergency Reserve	385,716	385,716	-		368,777	-	
Total Expenditures and Reserve	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 11,007,523</u>	83.1%	<u>\$ 12,661,331</u>	<u>\$ 11,263,892</u>	89.0%
Excess (Deficiency) of Resources Over Expenditures and Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,416</u>		<u>\$ -</u>	<u>\$ (678,130)</u>	



Transportation Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 368,777	\$ 368,777	\$ 368,777		\$ 261,429	\$ 261,429	
Revenue							
Transfer from General Fund	2,385,212	2,385,212	2,186,446		2,065,077	1,892,987	
Property Taxes	7,227,000	7,227,000	5,285,970		7,227,000	5,321,415	
Transportation Reimbursement	2,921,497	2,921,497	3,066,525		2,848,370	2,848,487	
Other Local Revenue	340,421	340,421	242,221		259,455	261,444	
Total Revenue	12,874,130	12,874,130	10,781,162	83.7%	12,399,902	10,324,333	83.3%
Total Resources	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 11,149,939</u>	84.2%	<u>\$ 12,661,331</u>	<u>\$ 10,585,762</u>	83.6%
Expenditures							
Salaries	\$ 8,197,119	\$ 8,197,119	\$ 7,297,634		\$ 7,957,841	\$ 7,380,892	
Employee Benefits	3,039,190	3,039,190	2,410,361		3,015,129	2,577,420	
Total Personnel	11,236,309	11,236,309	9,707,995	86.4%	10,972,970	9,958,312	90.8%
Purchased Services	263,725	263,725	215,343		187,718	184,359	
Supplies	2,217,601	2,217,601	1,913,328		1,888,484	1,923,796	
Property and Equipment	47,357	47,357	3,641		37,279	45,692	
Other Uses of Funds	(907,801)	(907,801)	(832,784)		(793,897)	(848,267)	
Total Non-Personnel	1,620,882	1,620,882	1,299,528	80.2%	1,319,584	1,305,580	98.9%
Total Expenditures	12,857,191	12,857,191	11,007,523	85.6%	12,292,554	11,263,892	91.6%
Emergency Reserve	385,716	385,716	-		368,777	-	
Total Expenditures and Reserve	<u>\$ 13,242,907</u>	<u>\$ 13,242,907</u>	<u>\$ 11,007,523</u>	83.1%	<u>\$ 12,661,331</u>	<u>\$ 11,263,892</u>	89.0%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,416</u>		<u>\$ -</u>	<u>\$ (678,130)</u>	



Colorado Preschool Program Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 69,942	\$ 69,942	\$ 69,942		\$ 55,863	\$ 55,863	
Revenue							
Allocation from General Fund	1,064,792	1,064,792	976,061		1,064,625	975,907	
Total Revenue	1,064,792	1,064,792	976,061	91.7%	1,064,625	975,907	91.7%
Total Resources	<u>\$ 1,134,734</u>	<u>\$ 1,134,734</u>	<u>\$ 1,046,003</u>	92.2%	<u>\$ 1,120,488</u>	<u>\$ 1,031,770</u>	92.1%
Expenditures							
Salaries	\$ 600,661	\$ 600,661	\$ 552,422		\$ 559,791	\$ 509,217	
Employee Benefits	185,571	185,571	163,196		171,602	149,366	
Total Personnel	786,232	786,232	715,618	91.0%	731,393	658,583	90.0%
Purchased Services	274,050	274,050	250,270		285,228	237,220	
Supplies	11,836	11,836	-		43,993	-	
Total Non-Personnel	285,886	285,886	250,270	87.5%	329,221	237,220	72.1%
Total Expenditures	1,072,118	1,072,118	965,888	90.1%	1,060,614	895,803	84.5%
Emergency Reserve	30,452	30,452	-		31,818	-	
Transfers To (From)							
Risk Management Fund	17,573	17,573	15,798		15,698	14,390	
Capital Reserve Fund	13,215	13,215	12,117		12,358	11,328	
Total Transfers To (From)	30,788	30,788	27,915	90.7%	28,056	25,718	91.7%
Total Expenditures, Transfers and Emergency Reserve	<u>\$ 1,133,358</u>	<u>\$ 1,133,358</u>	<u>\$ 993,803</u>	87.7%	<u>\$ 1,120,488</u>	<u>\$ 921,521</u>	82.2%
Excess (Deficiency) of Resources Over Expenditures, Transfers and Reserves	<u>\$ 1,376</u>	<u>\$ 1,376</u>	<u>\$ 52,200</u>		<u>\$ -</u>	<u>\$ 110,249</u>	



Bond Redemption Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 24,457,080	\$ 24,457,080	\$ 24,457,080		\$ 24,325,632	\$ 24,325,632	
Revenue							
Property Taxes	28,541,014	28,541,014	20,551,702		28,409,639	20,635,808	
Delinquent Taxes	20,000	20,000	17,750		10,000	29,304	
Interest Income	20,000	20,000	31,288		32,000	14,177	
Total Revenue	28,581,014	28,581,014	20,600,740	72.1%	28,451,639	20,679,289	72.7%
Total Resources	<u>\$ 53,038,094</u>	<u>\$ 53,038,094</u>	<u>\$ 45,057,820</u>	85.0%	<u>\$ 52,777,271</u>	<u>\$ 45,004,921</u>	85.3%
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	8,077,747		16,419,193	8,341,446	
Other Purchased Services	10,000	10,000	2,550		10,000	2,550	
Total Expenditures	<u>\$ 28,139,743</u>	<u>\$ 28,139,743</u>	<u>\$ 20,330,297</u>	72.2%	<u>\$ 28,174,193</u>	<u>\$ 20,088,996</u>	71.3%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ 24,898,351</u>	<u>\$ 24,898,351</u>	<u>\$ 24,727,523</u>		<u>\$ 24,603,078</u>	<u>\$ 24,915,925</u>	



Building Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 5,480,879	\$ 5,480,879	\$ 5,480,879		\$ 40,349,760	\$ 40,349,760	
Revenue							
Interest Income	25,000	25,000	8,265		200,000	(25,144)	
Miscellaneous Local Revenue	-	-	73,949		-	156,360	
Total Revenue	25,000	25,000	82,214	328.9%	200,000	131,216	65.6%
Total Resources	<u>\$ 5,505,879</u>	<u>\$ 5,505,879</u>	<u>\$ 5,563,093</u>	101.0%	<u>\$ 40,549,760</u>	<u>\$ 40,480,976</u>	99.8%
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	-	-	11,226		-	710,099	
Employee Benefits	-	-	2,801		-	168,547	
Total Personnel	-	-	14,027		-	878,646	
Purchased Services	-	-	824,144		-	2,942,735	
Supplies	-	-	3,304		-	13,365	
Property and Equipment	-	-	1,736,530		-	29,049,380	
Other Uses of Funds	-	-	65,507		-	36,266	
Total Non-Personnel	-	-	2,629,485		-	32,041,746	
Total Expenditures	<u>\$ 4,187,414</u>	<u>\$ 4,187,414</u>	<u>\$ 2,643,512</u>	63.1%	<u>\$ 33,639,303</u>	<u>\$ 32,920,392</u>	97.9%
Excess (Deficiency) of Resources Over Expenditures	<u>\$ 1,318,465</u>	<u>\$ 1,318,465</u>	<u>\$ 2,919,581</u>		<u>\$ 6,910,457</u>	<u>\$ 7,560,584</u>	



Capital Reserve Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Function
For The Eleven Months Ended May 31, 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	165,733		4,929,260	5,075,472	
Transfer from General Fund	3,674,297	3,674,297	3,368,106		5,842,472	5,355,599	
Transfer from Colorado Preschool Fund	13,218	13,218	12,117		12,358	11,328	
Total Revenue	3,793,157	3,793,157	3,545,956	93.5%	10,784,090	10,442,399	96.8%
Total Resources	<u>\$ 11,005,042</u>	<u>\$ 11,005,042</u>	<u>\$ 10,757,841</u>	97.8%	<u>\$ 17,499,877</u>	<u>\$ 17,158,186</u>	98.0%
Expenditures							
Salaries, Employee Benefits, Office Expense	\$ 502,345	\$ 502,345	\$ 415,778		\$ 373,832	\$ 304,567	
Building Maintenance	1,451,439	1,451,439	1,155,944		1,615,000	1,013,096	
Operating Departments	1,822,822	1,822,822	1,125,617		4,128,655	2,769,329	
School Projects	6,907,901	6,907,901	5,234,498		10,872,685	5,268,440	
Total Expenditures	10,684,507	10,684,507	7,931,837	74.2%	16,990,172	9,355,432	55.1%
Emergency Reserve	320,535	320,535	-		509,705	-	
Total Expenditures and Emergency Reserve	<u>\$ 11,005,042</u>	<u>\$ 11,005,042</u>	<u>\$ 7,931,837</u>	72.1%	<u>\$ 17,499,877</u>	<u>\$ 9,355,432</u>	53.5%
Excess (Deficiency) of Resources Over Expenditures and Emergency Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,826,004</u>		<u>\$ -</u>	<u>\$ 7,802,754</u>	



Food Services Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 175,308	\$ 175,308	\$ 175,308		\$ 185,889	\$ 185,889	
Revenue							
Regular School Lunch	2,199,882	2,199,882	2,153,153		2,057,202	2,034,758	
State Reimbursement	60,000	60,000	67,722		75,000	61,898	
Federal Reimbursement	2,791,000	2,791,000	2,718,410		2,628,673	2,619,355	
Breakfast Revenue	66,515	66,515	65,433		48,324	54,723	
A La Carte	500,000	500,000	482,535		477,102	440,143	
Miscellaneous Revenue	406,139	406,139	382,841		321,731	285,487	
Transfer from General Fund	225,000	225,000	206,250		-	-	
Transfer from Community Schools Fund	-	-	-		225,000	206,250	
Total Revenue	6,248,536	6,248,536	6,076,344	97.2%	5,833,032	5,702,614	97.8%
Total Resources	\$ 6,423,844	\$ 6,423,844	\$ 6,251,652	97.3%	\$ 6,018,921	\$ 5,888,503	97.8%
Expenses							
Salaries	\$ 2,702,073	\$ 2,702,073	\$ 2,610,489		\$ 2,600,000	\$ 2,364,196	
Employee Benefits	963,916	963,916	804,226		872,000	806,628	
Total Personnel	3,665,989	3,665,989	3,414,715	93.1%	3,472,000	3,170,824	91.3%
Purchased Services	158,267	158,267	130,934		175,000	198,727	
Food	2,015,986	2,015,986	2,044,273		1,784,717	1,833,710	
Supplies	150,000	150,000	124,184		175,000	144,765	
Uncollectable Accounts	60,000	60,000	72,662		50,000	60,130	
Equipment	50,000	50,000	37,108		55,000	21,730	
Equipment Depreciation	56,500	56,500	46,769		56,500	51,299	
Other Uses of Funds	80,000	80,000	33,938		75,396	71,923	
Total Non-Personnel	2,570,753	2,570,753	2,489,868	96.9%	2,371,613	2,382,284	100.4%
Total Expenditures	6,236,742	6,236,742	5,904,583	94.7%	5,843,613	5,553,108	95.0%
Emergency Reserve	187,102	187,102	-		175,308	-	
Total Expenses and Emergency Reserve	\$ 6,423,844	\$ 6,423,844	\$ 5,904,583	91.9%	\$ 6,018,921	\$ 5,553,108	92.3%
Excess (Deficiency) of Resources Over Expenses and Emergency Reserve	\$ -	\$ -	\$ 347,069		\$ -	\$ 335,395	



Health Insurance Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 7,507,165	\$ 7,507,165	\$ 7,507,165		\$ 8,528,606	\$ 8,528,606	
Revenue							
Contributions	23,524,500	23,524,500	20,631,688		23,077,444	21,487,462	
Interest Income	8,000	8,000	11,955		5,000	10,342	
Employee Assistance Program	55,000	55,000	47,303		55,000	49,188	
Eco Pass Program	114,000	114,000	120,948		-	-	
Wellness Program	50,000	50,000	-		50,000	-	
Miscellaneous	100,000	100,000	150,649		150,000	130,927	
Total Revenue	23,851,500	23,851,500	20,962,543	87.9%	23,337,444	21,677,919	92.9%
Total Resources	\$ 31,358,665	\$ 31,358,665	\$ 28,469,708	90.8%	\$ 31,866,050	\$ 30,206,525	94.8%
Expenses							
Salaries	\$ 118,536	\$ 118,536	\$ 107,431		\$ 117,669	\$ 102,578	
Employee Benefits	31,255	31,255	27,555		27,967	25,914	
Total Personnel	149,791	149,791	134,986	90.1%	145,636	128,492	88.2%
Purchased Services	75,000	75,000	70,969		75,000	57,094	
Health Claims Paid - Cigna	11,948,700	11,948,700	8,405,645		10,190,875	8,200,012	
Premiums Paid - Kaiser	9,576,288	9,576,288	8,514,139		8,500,000	8,708,116	
Pharmacy Claims Paid - Express Scripts	2,639,711	2,639,711	3,116,687		3,115,615	2,678,290	
Stop Loss Coverage	925,000	925,000	835,423		918,853	745,382	
Administrative Fees	950,000	950,000	847,179		993,174	758,015	
Supplies	1,000	1,000	-		1,000	10	
Eco Pass Program	150,000	150,000	142,046		-	-	
Wellness Program	50,000	50,000	217,199		50,000	75,590	
Employee Assistance Program	55,000	55,000	52,935		55,000	52,935	
Total Non-Personnel	26,370,699	26,370,699	22,202,222	84.2%	23,899,517	21,275,444	89.0%
Total Expenses	26,520,490	26,520,490	22,337,208	84.2%	24,045,153	21,403,936	89.0%
Reserves	4,838,175	4,838,175	-		7,820,897	-	
Total Expenses and Reserves	\$ 31,358,665	\$ 31,358,665	\$ 22,337,208	71.2%	\$ 31,866,050	\$ 21,403,936	67.2%
Excess (Deficiency) of Resources Over Expenses and Reserve	\$ -	\$ -	\$ 6,132,500		\$ -	\$ 8,802,589	



Dental Insurance Fund
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 472,317	\$ 472,317	\$ 472,317		\$ 482,931	\$ 482,931	
Revenue							
Contributions	2,231,112	2,231,112	1,890,747		2,210,184	1,916,445	
Interest Income	500	500	841		500	781	
Total Revenue	2,231,612	2,231,612	1,891,588	84.8%	2,210,684	1,917,226	86.7%
Total Resources	<u>\$ 2,703,929</u>	<u>\$ 2,703,929</u>	<u>\$ 2,363,905</u>	87.4%	<u>\$ 2,693,615</u>	<u>\$ 2,400,157</u>	89.1%
Expenses							
Salaries	\$ 28,116	\$ 28,116	\$ 25,866		\$ 26,677	\$ 24,365	
Employee Benefits	7,141	7,141	6,510		6,477	5,879	
Total Personnel	35,257	35,257	32,376	91.8%	33,154	30,244	91.2%
Purchased Services	15,000	15,000	13,719		12,000	15,094	
Claims Paid	2,099,654	2,099,654	1,607,482		2,060,157	1,574,862	
Administrative Fees	170,000	170,000	144,916		170,000	148,157	
Supplies	1,000	1,000	-		1,000	30	
Total Non-Personnel	2,285,654	2,285,654	1,766,117	77.3%	2,243,157	1,738,143	77.5%
Total Expenditures	2,320,911	2,320,911	1,798,493	77.5%	2,276,311	1,768,387	77.7%
Reserves	383,018	383,018	-		417,304	-	
Total Expenses and Reserves	<u>\$ 2,703,929</u>	<u>\$ 2,703,929</u>	<u>\$ 1,798,493</u>	66.5%	<u>\$ 2,693,615</u>	<u>\$ 1,768,387</u>	65.7%
Excess (Deficiency) of Resources Over Expenses, Transfers and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 565,412</u>		<u>\$ -</u>	<u>\$ 631,770</u>	



Summit Middle School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 781,884	\$ 781,884	\$ 781,884		\$ 521,984	\$ 521,984	
Revenue							
Transfer from General Fund	2,964,250	2,964,250	2,717,229		2,850,594	2,622,420	
Capital Construction Funding	25,846	25,846	33,451		13,360	11,039	
Fees	70,000	70,000	85,131		-	-	
Miscellaneous Local	27,000	27,000	49,080		20,000	18,502	
Total Revenue	3,087,096	3,087,096	2,884,891	93.4%	2,883,954	2,651,961	92.0%
Total Resources	<u>\$ 3,868,980</u>	<u>\$ 3,868,980</u>	<u>\$ 3,666,775</u>	94.8%	<u>\$ 3,405,938</u>	<u>\$ 3,173,945</u>	93.2%
Expenditures							
Salaries	\$ 1,402,469	\$ 1,402,469	\$ 1,203,664		\$ 1,350,481	\$ 1,086,003	
Employee Benefits	407,927	407,927	300,818		378,670	293,779	
Total Personnel	1,810,396	1,810,396	1,504,482	83.1%	1,729,151	1,379,782	79.8%
Purchased Services	146,346	146,346	129,397		140,000	113,587	
Purchased Services From District	840,329	840,329	770,300		832,126	783,657	
Supplies	95,000	95,000	63,386		54,100	35,099	
Property and Equipment	80,500	80,500	28,231		17,360	1,328	
Other Uses of Funds	784,473	784,473	12,367		534,388	7,617	
Total Non-Personnel	1,946,648	1,946,648	1,003,681	51.6%	1,577,974	941,288	59.7%
Total Expenditures	3,757,044	3,757,044	2,508,163	66.8%	3,307,125	2,321,070	70.2%
Emergency Reserve	111,936	111,936	-		98,813	-	
Total Expenditures and Reserve	<u>\$ 3,868,980</u>	<u>\$ 3,868,980</u>	<u>\$ 2,508,163</u>	64.8%	<u>\$ 3,405,938</u>	<u>\$ 2,321,070</u>	68.1%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,158,612</u>		<u>\$ -</u>	<u>\$ 852,875</u>	

* Amounts include school operating funds accounted through the District's Fund 11 only.



Boulder Preparatory High School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 214,502	\$ 214,502	\$ 214,502		\$ 248,390	\$ 248,390	
Revenue							
Transfer from General Fund	1,039,277	1,039,277	952,671		1,067,712	955,247	
At Risk Supplemental Aid	-	-	32,191		-	-	
Capital Construction Funding	10,612	10,612	9,496		10,000	8,871	
Miscellaneous Local	-	-	2,400		-	466	
Total Revenue	1,049,889	1,049,889	996,758	94.9%	1,077,712	964,584	89.5%
Total Resources	<u>\$ 1,264,391</u>	<u>\$ 1,264,391</u>	<u>\$ 1,211,260</u>	95.8%	<u>\$ 1,326,102</u>	<u>\$ 1,212,974</u>	91.5%
Expenditures							
Salaries	\$ 446,600	\$ 446,600	\$ 466,469		\$ 573,000	\$ 521,972	
Employee Benefits	137,682	137,682	128,504		142,000	136,973	
Total Personnel	584,282	584,282	594,973	101.8%	715,000	658,945	92.2%
Purchased Services	129,900	129,900	57,473		25,000	50,726	
Purchased Services From District	216,151	216,151	198,139		223,385	199,855	
Supplies	75,500	75,500	64,649		85,000	69,212	
Property and Equipment	17,000	17,000	18,715		22,000	35,467	
Other Uses of Funds	205,040	205,040	26,855		217,384	14,176	
Total Non-Personnel	643,591	643,591	365,831	56.8%	572,769	369,436	64.5%
Total Expenditures	1,227,873	1,227,873	960,804	78.2%	1,287,769	1,028,381	79.9%
Emergency Reserve	36,518	36,518	-		38,333	-	
Total Expenditures and Reserve	<u>\$ 1,264,391</u>	<u>\$ 1,264,391</u>	<u>\$ 960,804</u>	76.0%	<u>\$ 1,326,102</u>	<u>\$ 1,028,381</u>	77.5%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,456</u>		<u>\$ -</u>	<u>\$ 184,593</u>	

* Amounts include school operating funds accounted through the District's Fund 11 only.



Horizons K-8 School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 414,070	\$ 414,070	\$ 414,070		\$ 614,105	\$ 614,105	
Revenue							
Transfer from General Fund	2,828,645	2,828,645	2,592,925		2,737,082	2,508,992	
Capital Construction Funding	14,365	14,365	13,070		12,676	12,561	
BEST Grant	3,103,715	3,103,715	2,624,572		-	-	
Miscellaneous Local	207,364	207,364	121,507		84,000	61,289	
Total Revenue	6,154,089	6,154,089	5,352,074	87.0%	2,833,758	2,582,842	91.1%
Total Resources	\$ 6,568,159	\$ 6,568,159	\$ 5,766,144	87.8%	\$ 3,447,863	\$ 3,196,947	92.7%
Expenditures							
Salaries	\$ 1,811,475	\$ 1,811,475	\$ 1,490,558		\$ 1,636,049	\$ 1,362,825	
Employee Benefits	494,257	494,257	417,390		426,066	376,504	
Total Personnel	2,305,732	2,305,732	1,907,948	82.7%	2,062,115	1,739,329	84.3%
Purchased Services	27,633	27,633	23,803		16,500	24,657	
Purchased Services From District	599,727	599,727	549,748		565,939	518,778	
Supplies	36,349	36,349	29,184		33,000	25,956	
Property and Equipment	3,165,104	3,165,104	2,669,204		274,000	307,314	
Other Uses of Funds	333,126	333,126	14,507		396,254	15,847	
Total Non-Personnel	4,161,939	4,161,939	3,286,446	79.0%	1,285,693	892,552	69.4%
Total Expenditures	6,467,671	6,467,671	5,194,394	80.3%	3,347,808	2,631,881	78.6%
Emergency Reserve	100,488	100,488	-		100,055	-	
Total Expenditures and Reserve	\$ 6,568,159	\$ 6,568,159	\$ 5,194,394	79.1%	\$ 3,447,863	\$ 2,631,881	76.3%
Excess (Deficiency) of Resources Over Expenditures and Reserves	\$ -	\$ -	\$ 571,750		\$ -	\$ 565,066	

* Amounts include school operating funds accounted through the District's Fund 11 only.



Justice High School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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	\$ 122,684	\$ 122,684	\$ 122,684		\$ 139,620	\$ 139,620	
Revenue							
Transfer from General Fund	706,417	706,417	647,549		726,237	645,176	
At Risk Supplemental Aid	-	-	30,482		-	-	
Capital Construction Funding	8,224	8,224	7,569		7,840	7,025	
Miscellaneous Local	-	-	600		-	17,699	
Total Revenue	714,641	714,641	686,200	96.0%	734,077	669,900	91.3%
Total Resources	\$ 837,325	\$ 837,325	\$ 808,884	96.6%	\$ 873,697	\$ 809,520	92.7%
Expenditures							
Salaries	\$ 324,617	\$ 324,617	\$ 320,514		\$ 357,000	\$ 318,274	
Employee Benefits	91,730	91,730	83,194		113,700	80,690	
Total Personnel	416,347	416,347	403,708	97.0%	470,700	398,964	84.8%
Purchased Services	116,953	116,953	109,375		73,785	94,723	
Purchased Services From District	171,356	171,356	157,076		181,992	161,958	
Supplies	38,700	38,700	31,012		20,000	30,363	
Property and Equipment	-	-	-		10,000	-	
Other Uses of Funds	69,820	69,820	16,755		92,000	30,679	
Total Non-Personnel	396,829	396,829	314,218	79.2%	377,777	317,723	84.1%
Total Expenditures	813,176	813,176	717,926	88.3%	848,477	716,687	84.5%
Emergency Reserve	24,149	24,149	-		25,220	-	
Total Expenditures and Reserve	\$ 837,325	\$ 837,325	\$ 717,926	85.7%	\$ 873,697	\$ 716,687	82.0%
Excess (Deficiency) of Resources Over Expenditures and Reserves	\$ -	\$ -	\$ 90,958		\$ -	\$ 92,833	

* Amounts include school operating funds accounted through the District's Fund 11 only.



Peak to Peak Charter School
Schedule of Resources, Expenditures, Reserves and Transfers by Object
For The Eleven Months Ended May 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*	\$ 3,010,069	\$ 3,010,069	\$ 3,010,069		\$ 2,751,912	\$ 2,751,912	
Revenue							
Transfer from General Fund	12,297,895	12,297,895	11,273,070		12,175,935	11,175,012	
Capital Construction Funding	125,111	125,111	113,736		113,264	102,594	
Miscellaneous Local	2,131,406	2,131,406	1,716,947		1,673,769	1,522,946	
Total Revenue	14,554,412	14,554,412	13,103,753	90.0%	13,962,968	12,800,552	91.7%
Total Resources	<u>\$ 17,564,481</u>	<u>\$ 17,564,481</u>	<u>\$ 16,113,822</u>	91.7%	<u>\$ 16,714,880</u>	<u>\$ 15,552,464</u>	93.0%
Expenditures							
Salaries	\$ 6,442,193	\$ 6,442,193	\$ 5,532,768		\$ 6,413,342	\$ 5,225,677	
Employee Benefits	1,979,751	1,979,751	1,533,945		1,933,207	1,462,907	
Total Personnel	8,421,944	8,421,944	7,066,713	83.9%	8,346,549	6,688,584	80.1%
Purchased Services	2,128,622	2,128,622	2,155,171		2,135,064	2,105,870	
Purchased Services From District	2,405,478	2,405,478	2,205,022		2,308,143	2,115,798	
Supplies	1,345,871	1,345,871	834,699		1,496,010	783,440	
Property and Equipment	252,208	252,208	293,274		30,000	66,636	
Other Uses of Funds	287	287	287,758		-	563,897	
Total Non-Personnel	6,132,466	6,132,466	5,775,924	94.2%	5,969,217	5,635,641	94.4%
Total Expenditures	14,554,410	14,554,410	12,842,637	88.2%	14,315,766	12,324,225	86.1%
Emergency Reserve	432,879	432,879	-		420,795	-	
Total Expenditures and Reserve	<u>\$ 14,987,289</u>	<u>\$ 14,987,289</u>	<u>\$ 12,842,637</u>	85.7%	<u>\$ 14,736,561</u>	<u>\$ 12,324,225</u>	83.6%
Excess (Deficiency) of Resources Over Expenditures and Reserves	<u>\$ 2,577,192</u>	<u>\$ 2,577,192</u>	<u>\$ 3,271,185</u>		<u>\$ 1,978,319</u>	<u>\$ 3,228,239</u>	

* Amounts include school operating funds accounted through the District's Fund 11 only. Please see the School's Financial Transparency website for financial information of the entire reporting entity.



SCHEDULE OF INVESTMENTS
For The Eleven Months Ended May 31, 2013

INSTITUTION	TYPE OF INVESTMENT	PURCHASE DATE	MATURITY DATE	PRINCIPAL AMOUNT	INTEREST RATE	Ratings	
						Moody	S & P
POOLED INVESTMENTS							
COLOTRUST	Local Government Trust			\$ 862,697	0.120%	Aaa	AAA
Wells Fargo	Money Market Fund			22,853,499	0.160%	NA	NA
				23,716,196			
BOND REDEMPTION FUND ESCROW							
COLOTRUST	Local Government Trust			\$ 24,734,641	0.120%	Aaa	AAA
BUILDING FUND							
COLOTRUST	Local Government Trust			\$ 2,783,939	0.120%	Aaa	AAA
HEALTH INSURANCE							
COLOTRUST	Local Government Trust			\$ 4,084,998	0.120%	Aaa	AAA
DENTAL INSURANCE							
COLOTRUST	Local Government Trust			\$ 390,834	0.120%	Aaa	AAA
TRUST AND AGENCY FUND INVESTMENTS							
COLOTRUST	Local Government Trust			\$ 58,038	0.120%	Aaa	AAA
COLOTRUST	Local Government Trust			80,890	0.120%	Aaa	AAA
COLOTRUST	Local Government Trust			132,018	0.120%	Aaa	AAA
COLOTRUST	Local Government Trust			886,610	0.120%	Aaa	AAA
				1,157,556			
TOTAL INVESTMENTS				\$ 56,868,164			