

General Fund Combined Totals (including Mill Levy Overrides)

Revenue, Appropriations, Commitments and Expenditures

FY14 Q1 as of September 30, 2013

Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 129,323,268	\$ 129,323,268	\$ -	\$ 129,323,268	100.0%	\$ 139,909,417	\$ 139,909,417	\$ -	\$ 139,909,417	100.0%	\$ (52,252)	\$ 12,210,051	\$ 152,067,216	\$ 12,157,799	109% A
Local Support:															
Property Taxes	359,990,729	2,972,174	-	2,972,174	0.8%	375,218,281	4,252,587	-	4,252,587	1.1%	1,459,593	369,506,101	375,218,281	-	100%
Specific Ownership Taxes	27,315,197	5,650,643	-	5,650,643	20.7%	28,134,653	3,058,649	-	3,058,649	10.9%	2,805,405	22,270,599	28,134,653	(0)	100%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	8,541,868	934,614	-	934,614	10.9%	6,297,756	414,528	-	414,528	6.6%	654,758	5,279,454	8,448,740	2,150,984	134% B
State Support:															
State Equalization	255,908,122	62,497,268	-	62,497,268	24.4%	274,471,773	68,615,728	-	68,615,728	25.0%	22,871,909	182,984,136	274,471,773	-	100%
State Categorical	20,302,445	11,622,207	-	11,622,207	57.2%	20,911,519	14,225,053	-	14,225,053	68.0%	-	9,486,466	23,711,519	2,800,000	113% C
Charter School Capital Construction	692,189	180,812	-	180,812	26.1%	722,913	199,116	-	199,116	27.5%	66,372	457,425	722,913	-	100%
Federal Support:															
ROTC and Build America Subsidy	7,381,578	163,795	-	163,795	2.2%	1,014,921	-	990	990	0.1%	78,129	935,802	1,014,921	-	100%
Other Support:															
Other Miscellaneous	536,855,000	-	-	-	0.0%	-	-	-	-	0.0%	(20,202)	-	(20,202)	(20,202)	No Budget
Total Current Year Revenues	\$ 1,216,987,128	\$ 84,021,514	\$ -	\$ 84,021,514	6.9%	\$ 706,771,816	\$ 90,765,659	\$ 990	\$ 90,766,649	12.8%	\$ 27,915,964	\$ 590,919,984	\$ 711,702,597	\$ 4,930,782	101%
Total Available Resources	\$ 1,346,310,396	\$ 213,344,782	\$ -	\$ 213,344,782		\$ 846,681,233	\$ 230,675,076	\$ 990	\$ 230,676,066		\$ 27,863,712	\$ 603,130,035	\$ 863,769,813	\$ 17,088,581	102%
EXPENDITURES															
Employee Salaries	369,095,098	88,490,789	46,391	88,537,180	24.0%	417,971,673	93,451,912	54,253	93,506,165	22.4%	36,607,877	289,471,866	419,585,908	(1,614,235)	100% D
Employee Benefits	43,311,657	10,159,763	-	10,159,763	23.5%	60,189,520	12,327,523	-	12,327,523	20.5%	4,398,714	42,376,016	59,102,253	1,087,267	98% D
Purchased Services	38,516,837	3,807,036	3,396,142	7,203,178	18.7%	37,956,077	5,929,272	6,713,071	12,642,343	33.3%	2,277,284	21,986,495	36,906,122	1,049,955	97% E
Charter Schools	69,875,170	18,889,285	930	18,890,215	27.0%	89,322,913	27,579,801	92,109	27,671,910	31.0%	19,780,083	42,023,306	89,475,299	(152,386)	100%
Supplies & Materials	41,671,411	8,844,837	1,236,339	10,081,177	24.2%	46,315,594	12,664,577	4,639,895	17,304,472	37.4%	13,044,634	17,229,104	47,578,210	(1,262,616)	103% E
Property	4,633,421	1,456,816	40,978	1,497,794	32.3%	3,045,451	917,680	802,766	1,720,446	56.5%	708,713	609,179	3,038,338	7,113	100%
Other Expenses	7,220,028	287,154	8,012	295,166	4.1%	12,066,525	233,319	155,414	388,733	3.2%	113,384	3,428,270	3,930,387	8,136,138	33% F
Debt Service Interest and Fees	191,817,733	(45,761)	24,000	(21,761)	0.0%	48,724,112	-	-	-	0.0%	-	48,724,112	48,724,112	-	100%
Debt Service Principal	401,540,000	-	-	-	0.0%	9,305,000	-	-	-	0.0%	-	9,305,000	9,305,000	-	100%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	130,714,583	-	-	-	0.0%	90,739,619	-	-	-	0.0%	-	-	-	90,739,619	0%
Total Current Year Expenditures & Reserves	\$ 1,298,395,938	\$ 131,889,919	\$ 4,752,792	\$ 136,642,711	10.5%	\$ 815,636,484	\$ 153,104,084	\$ 12,457,508	\$ 165,561,592	20.3%	\$ 76,930,689	\$ 475,153,348	\$ 717,645,629	\$ 97,990,854	88%
OTHER RESOURCES															
Transfer In From Other Funds	27,339,212	(19,355)	-	(19,355)	-0.1%	9,465,716	(18,434)	119	(18,315)	-0.2%	(690)	9,484,721	(18,315)	9,484,031	0%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Expenditures, Reserves, and Other Resources	\$ 1,325,735,150	\$ 131,870,564	\$ 4,752,792	\$ 136,623,356	10.3%	\$ 825,102,200	\$ 153,085,650	\$ 12,457,627	\$ 165,543,277	20.1%	\$ 76,929,999	\$ 484,638,069	\$ 717,627,314	\$ 107,474,885	
Total Excess (Deficit)	\$ 20,575,246	\$ 81,474,217	\$ (4,752,792)	\$ 76,721,426		\$ 21,579,033	\$ 77,589,426	\$ (12,456,637)	\$ 65,132,789		\$ (49,066,287)	\$ 118,491,966	\$ 146,142,499	\$ 124,563,466	

Year-over-Year Variance Notes:

1. Large decrease vs. prior year due to one-time COP refinancing in FY2012-13
2. Increased mill levy pass through to charter schools

FY14 Budget to Actual Variance Notes:

- A. Beginning balance higher than budgeted due to stronger revenue collections in FY2012-13 and reduction in expenses from the COPs refinancing and ProComp Administrative Overhead reimbursement
- B. Due to additional revenue for new CPP/ECARE program
- C. Due to additional revenue for SPED funding for Tier B students
- D. Due to a large number of newly hired teachers entering the District at a lower salary compared to the salary of teachers exiting the District
- E. Line Item variances will be solved for within the appropriation of the fund
- F. Due to site-level reserves that will be transferred to other areas of the budget if needed to be spent

General Projects (Fund 13)
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
AVAILABLE RESOURCES															
Beginning Balance	\$ 11,752,583	\$ -	\$ -	\$ -	0.0%	\$ 7,565,359	\$ 7,565,359	\$ -	\$ 7,565,359	100.0%	\$ -	\$ 3,576,209	\$ 11,141,568	\$ 3,576,209	147% A
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	8,585,581	2,546,935	-	2,546,935	29.7%	7,186,456	1,870,668	-	1,870,668	26.0%	905,377	5,315,838	8,091,883	905,427	113%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
ROTC and Build America Subsidy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 8,585,581	\$ 2,546,935	\$ -	\$ 2,546,935	29.7%	\$ 7,186,456	\$ 1,870,668	\$ -	\$ 1,870,668	26.0%	\$ 905,377	\$ 5,315,838	\$ 8,091,883	\$ 905,427	113%
Total Available Resources	\$ 20,338,164	\$ 2,546,935	\$ -	\$ 2,546,935		\$ 14,751,815	\$ 9,436,027	\$ -	\$ 9,436,027		\$ 905,377	\$ 8,892,047	\$ 19,233,451	\$ 4,481,636	130%
EXPENDITURES															
Employee Salaries	14,578,095	2,987,769	-	2,987,769	20.5%	7,980,147	2,380,398	3,264	2,383,662	29.9%	820,270	5,872,063	9,075,995	(1,095,848)	114%
Employee Benefits	3,712,614	789,450	-	789,450	21.3%	2,084,604	625,972	-	625,972	30.0%	196,496	1,563,453	2,385,921	(301,317)	114%
Purchased Services	2,338,040	102,650	57,971	160,621	6.9%	1,085,173	163,572	206,415	369,987	34.1%	104,781	587,896	1,062,664	22,509	98%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	2,355,239	406,106	56,332	462,439	19.6%	957,978	221,055	47,535	268,590	28.0%	49,371	670,736	988,697	(30,719)	103%
Property	3,401,896	97,504	73,419	170,923	5.0%	3,333,805	53,245	23,170	76,415	2.3%	(3,352)	2,476,164	2,549,227	784,578	76%
Other Expenses	1,036,941	1,682	-	1,682	0.2%	635,780	30,643	-	30,643	4.8%	-	476,835	507,478	128,302	80%
Debt Service Interest and Fees	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	1,989,913	-	-	-	0.0%	1,214,179	-	-	-	0.0%	-	-	-	1,214,179	0%
Total Current Year Expenditures & Reserves	\$ 29,412,738	\$ 4,385,161	\$ 187,722	\$ 4,572,883	15.5%	\$ 17,291,666	\$ 3,474,885	\$ 280,384	\$ 3,755,269	21.7%	\$ 1,167,566	\$ 11,647,146	\$ 16,569,981	\$ 721,685	96% B
OTHER RESOURCES															
Transfer In From Other Funds	(9,074,574)	(148,249)	-	(148,249)	1.6%	(2,539,851)	-	-	-	0.0%	-	-	-	(2,539,851)	0%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 20,338,164	\$ 4,236,912	\$ 187,722	\$ 4,424,634	21.8%	\$ 14,751,815	\$ 3,474,885	\$ 280,384	\$ 3,755,269	25.5%	\$ 1,167,566	\$ 11,647,146	\$ 16,569,981	\$ (1,818,166)	
Total Excess (Deficit)	\$ -	\$ (1,689,977)	\$ (187,722)	\$ (1,877,699)		\$ -	\$ 5,961,142	\$ (280,384)	\$ 5,680,758		\$ (262,189)	\$ (2,755,099)	\$ 2,863,470	\$ 2,863,470	

Year-over-Year Variance Notes:
 1. Budgeted revenue varies from year to year due to diverse and changing revenue sources.

FY14 Budget to Actual Variance Notes:
 A. Adjustment to projected fund balance based on unaudited year end actuals.
 B. Due to the multi-year nature of these funds, underspend is expected; unspent funds will carry-forward into the next year.

Government Designated Purpose Grants Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013

Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 10,078,941	\$ 10,078,941	\$ -	\$ 10,078,941	100.0%	\$ 10,563,221	\$ 10,563,221	\$ -	\$ 10,563,221	100.0%	\$ 52,252	\$ 812,583	\$ 11,428,056	\$ 864,835	108%
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	4,837,030	414,043	-	414,043	8.6%	5,635,862	489,594	-	489,594	8.7%	243,811	4,645,143.60	5,378,549	(257,313)	95%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	14,645,134	3,106,965	-	3,106,965	21.2%	13,317,485	2,194,185	-	2,194,185	16.5%	1,133,623	11,933,512	15,261,320	1,943,835	115%
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	100,269,857	3,896,656	-	3,896,656	3.9%	93,565,006	246,332	-	246,332	0.3%	8,405,150	80,247,590.30	88,899,072	(4,665,934)	95%
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 119,752,021	\$ 7,417,664	\$ -	\$ 7,417,664	6.2%	\$ 112,518,353	\$ 2,930,111	\$ -	\$ 2,930,111	2.6%	\$ 9,782,584	\$ 96,826,246	\$ 109,538,941	\$ (2,979,412)	97%
Total Available Resources	\$ 129,830,962	\$ 17,496,605	\$ -	\$ 17,496,605		\$ 123,081,574	\$ 13,493,332	\$ -	\$ 13,493,332		\$ 9,834,836	\$ 97,638,829	\$ 120,966,997	\$ (2,114,577)	98%
EXPENDITURES															
Employee Salaries	62,595,801	14,083,243	-	14,083,243	22.5%	55,988,876	13,393,647	4,820	13,398,467	23.9%	4,225,754	37,687,920	55,312,141	676,735	99%
Employee Benefits	17,286,478	3,679,133	-	3,679,133	21.3%	15,570,451	3,615,150	-	3,615,150	23.2%	1,207,644	10,466,655	15,289,449	281,002	98%
Purchased Services	19,515,324	994,544	2,871,933	3,866,477	19.8%	25,722,398	853,331	6,134,221	6,987,552	27.2%	829,956	15,332,650	23,150,158	2,572,240	90%
Charter Schools	9,337,819	491,160	-	491,160	5.3%	5,501,800	(65,320)	-	(65,320)	-1.2%	(213,256)	5,505,286	5,226,710	275,090	95%
Supplies & Materials	5,247,467	716,467	286,611	1,003,078	19.1%	4,175,827	711,494	2,235,081	2,946,575	70.6%	255,299	641,490	3,843,364	332,463	92%
Property	1,177,809	114,535	165,038	279,573	23.7%	792,885	164,570	343,715	508,285	64.1%	226,302	24,647	759,234	33,651	96%
Other Expenses	5,444,849	688,727	-	688,727	12.6%	3,988,060	248,788	-	248,788	6.2%	14,379	2,974,981	3,238,148	749,912	81%
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	9,184,867	-	-	-	0.0%	11,105,323	-	-	-	0.0%	-	-	-	11,105,323	0%
Total Current Year Expenditures & Reserves	\$ 129,790,414	\$ 20,767,809	\$ 3,323,582	\$ 24,091,391	18.6%	\$ 122,845,620	\$ 18,921,660	\$ 8,717,837	\$ 27,639,497	22.5%	\$ 6,546,078	\$ 72,633,629	\$ 106,819,204	\$ 16,026,416	87%
OTHER RESOURCES															
Transfer In From Other Funds	40,548	-	-	-	0.0%	235,954	-	-	-	0.0%	-	-	-	235,954	0%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 129,830,962	\$ 20,767,809	\$ 3,323,582	\$ 24,091,391	18.6%	\$ 123,081,574	\$ 18,921,660	\$ 8,717,837	\$ 27,639,497	22.5%	\$ 6,546,078	\$ 72,633,629	\$ 106,819,204	\$ 16,262,370	
Total Excess (Deficit)	\$ -	\$ (3,271,204)	\$ (3,323,582)	\$ (6,594,787)		\$ -	\$ (5,428,328)	\$ (8,717,837)	\$ (14,146,165)		\$ 3,288,758	\$ 25,005,199	\$ 14,147,792	\$ 14,147,792	

Year-over-Year Variance Notes:

- Federal revenue reduction YOY primarily due to sequestration and phase out of 1003g funding.
- \$2.5M of READ Act funds awarded in September not included in adopted budget; will be added in amended budget. Projected revenue is included in forecast.

FY14 Budget to Actual Variance Notes:

- Budgeted revenue is equal to the maximum revenue we could receive; actual revenue will vary based on expenditures.
- Revenue is primarily received on a reimbursement basis; forecasted revenue is an estimate.
- Emily Griffith Technical College (EGTC) has a carry-forward fund balance of approx. \$10m annually.

Special Revenue Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 8,631,315	\$ 8,631,315	\$ -	\$ 8,631,315	100.0%	\$ 3,732,548	\$ 3,732,548	\$ -	\$ 3,732,548	100.0%	\$ -	\$ 4,649,612	\$ 8,382,180	\$ 4,649,612	225%
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	35,840,497	3,460,255	-	3,460,255	9.7%	22,319,662	1,503,528	-	1,503,528	6.7%	1,289,573	22,755,730	25,548,831	3,229,169	114%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 35,840,497	\$ 3,460,255	\$ -	\$ 3,460,255	9.7%	\$ 22,319,662	\$ 1,503,528	\$ -	\$ 1,503,528	6.7%	\$ 1,289,573	\$ 22,755,730	\$ 25,548,831	\$ 3,229,169	114%
Total Available Resources	\$ 44,471,812	\$ 12,091,570	\$ -	\$ 12,091,570		\$ 26,052,210	\$ 5,236,076	\$ -	\$ 5,236,076		\$ 1,289,573	\$ 27,405,342	\$ 33,930,991	\$ 7,878,781	130%
EXPENDITURES															
Employee Salaries	22,648,713	4,333,772	-	4,333,772	19.1%	11,932,091	5,098,533	-	5,098,533	42.7%	1,706,146	5,711,957	12,516,636	(584,545)	105%
Employee Benefits	6,140,079	1,122,832	-	1,122,832	18.3%	3,107,327	1,404,603	-	1,404,603	45.2%	511,275	1,410,954	3,326,832	(219,505)	107%
Purchased Services	11,600,404	954,036	2,663,704	3,617,740	31.2%	6,520,768	1,077,686	2,915,317	3,993,003	61.2%	462,771	1,398,679	5,854,453	666,315	90%
Charter Schools	49,312	-	30,000	30,000	60.8%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	4,183,591	244,395	15,400	259,795	6.2%	2,420,268	273,947	341,593	615,540	25.4%	101,664	1,457,093	2,174,297	245,971	90%
Property	2,770,838	163,624	58,679	222,303	8.0%	1,406,508	126,508	318,043	444,551	31.6%	186,703	544,480	1,175,734	230,774	84%
Other Expenses	2,287,293	37,003	4,413	41,416	1.8%	943,360	56,451	-	56,451	6.0%	17,945	688,663	763,059	180,301	81%
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	135,851	-	-	-	0.0%	261,643	-	-	-	0.0%	-	-	-	261,643	0%
Total Current Year Expenditures & Reserves	\$ 49,816,081	\$ 6,855,662	\$ 2,772,195	\$ 9,627,858	19.3%	\$ 26,591,965	\$ 8,037,728	\$ 3,574,953	\$ 11,612,681	43.7%	\$ 2,986,504	\$ 11,211,827	\$ 25,811,012	\$ 780,954	97%
OTHER RESOURCES															
Transfer In From Other Funds	(5,344,269)	-	-	-	0.0%	(539,755)	-	-	-	0.0%	-	-	-	(539,755)	0%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 44,471,812	\$ 6,855,662	\$ 2,772,195	\$ 9,627,858	21.6%	\$ 26,052,210	\$ 8,037,728	\$ 3,574,953	\$ 11,612,681	44.6%	\$ 2,986,504	\$ 11,211,827	\$ 25,811,012	\$ 241,199	
Total Excess (Deficit)	\$ -	\$ 5,235,908	\$ (2,772,195)	\$ 2,463,712		\$ -	\$ (2,801,652)	\$ (3,574,953)	\$ (6,376,605)		\$ (1,696,931)	\$ 16,193,516	\$ 8,119,980	\$ 8,119,980	

Year-over-Year Variance Notes:

1. Revenue reduced YOY due to movement of Kindergarten/ECE to GF and 2012 ML (\$8M)
2. Two major grants ended in FY13: Student Engagement Initiative (\$2.5M); Gates I (\$4.7M)
3. Two major grants received in FY14 not included in adopted budget, will be included in amended: Gates III (\$3.5M), Carnegie (\$0.4M). Projected revenue is included in forecast.

FY14 Budget to Actual Variance Notes:

- A. Adjustment to projected fund balance based on unaudited year end actuals.
- B. Revenue is received both up-front and on a reimbursement basis, as a result variances are expected.
- C. Expense budgets do not include expenditures related to the new revenue in items 3 and A above; will be added in the amended budget. Spending has started for these grants and is in the forecast.

ProComp Special Revenue Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 58,382,034	\$ 58,382,034	\$ -	\$ 58,382,034	100.0%	\$ 49,155,554	\$ 49,155,554	\$ -	\$ 49,155,554	100.0%	\$ -	\$ 3,411,133	\$ 52,566,687	\$ 3,411,133	107% A
Local Support:															
Property Taxes	29,198,899	271,221	-	271,221	0.9%	29,603,406	354,944	-	354,944	1.2%	121,826	29,126,636	29,603,406	-	100%
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	3,580,902	664,252	-	664,252	18.5%	2,949,333	638,938	-	638,938	21.7%	458,690	1,851,705	2,949,333	-	100%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 32,779,801	\$ 935,474	\$ -	\$ 935,474	2.9%	\$ 32,552,739	\$ 993,882	\$ -	\$ 993,882	3.1%	\$ 580,516	\$ 30,978,341	\$ 32,552,739	\$ -	100%
Total Available Resources	\$ 91,161,835	\$ 59,317,508	\$ -	\$ 59,317,508		\$ 81,708,293	\$ 50,149,436	\$ -	\$ 50,149,436		\$ 580,516	\$ 34,389,474	\$ 85,119,426	\$ 3,411,133	104%
EXPENDITURES															
Employee Salaries	34,589,946	5,792,543	-	5,792,543	16.7%	34,877,765	6,038,007	-	6,038,007	17.3%	12,648,931	15,599,069	34,286,007	591,758	98% B
Employee Benefits	5,956,389	1,006,224	-	1,006,224	16.9%	6,958,116	1,108,915	-	1,108,915	15.9%	2,523,843	3,207,300	6,840,058	118,058	98%
Purchased Services	154,546	15,072	-	15,072	9.8%	271,135	14,387	-	14,387	5.3%	7,297	249,451	271,135	-	100%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	1,305,399	14	-	14	0.0%	1,482,170	-	-	-	0.0%	-	1,278,561	1,278,561	203,609	86% C
Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Expenses	-	-	-	-	0.0%	-	54	-	54	0.0%	-	-	54	(54)	No Budget
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	49,155,555	-	-	-	0.0%	38,119,107	-	-	-	0.0%	-	-	-	38,119,107	0%
Total Current Year Expenditures & Reserves	\$ 91,161,835	\$ 6,813,853	\$ -	\$ 6,813,853	7.5%	\$ 81,708,293	\$ 7,161,363	\$ -	\$ 7,161,363	8.8%	\$ 15,180,071	\$ 20,334,381	\$ 42,675,815	\$ 39,032,478	52%
OTHER RESOURCES															
Transfer In From Other Funds	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 91,161,835	\$ 6,813,853	\$ -	\$ 6,813,853	7.5%	\$ 81,708,293	\$ 7,161,363	\$ -	\$ 7,161,363	8.8%	\$ 15,180,071	\$ 20,334,381	\$ 42,675,815	\$ 39,032,478	
Total Excess (Deficit)	\$ -	\$ 52,503,654	\$ -	\$ 52,503,654		\$ -	\$ 42,988,073	\$ -	\$ 42,988,073		\$ (14,599,555)	\$ 14,055,093	\$ 42,443,611	\$ 42,443,611	

Year-over-Year Variance Notes:
 1. Lower investment return \$'s expected due to lower total portfolio value from FY2012-13 fund use.

FY14 Budget to Actual Variance Notes:
 A. Beginning Balance higher due to lower than budgeted FY12-13 incentive payouts, and a strong investment portfolio performance which increased FY12-13 revenue
 B. Based on current payout rate. Has potential to increase as teachers earn additional Professional Development incentives
 C. Based on Transition Team approved overhead expense of 4.32% of 2005 Mill Levy Revenue

Pupil Activity Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 699,580	\$ 699,580	\$ -	\$ 699,580	100.0%	\$ 615,000	\$ 615,000	\$ -	\$ 615,000	100.0%	\$ -	\$ 139,055	\$ 754,055	\$ 139,055	123% A
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	470,000	11,085	-	11,085	2.4%	470,000	13,809	-	13,809	2.9%	72,552	399,149	485,510	15,510	103%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 470,000	\$ 11,085	\$ -	\$ 11,085	2.4%	\$ 470,000	\$ 13,809	\$ -	\$ 13,809	2.9%	\$ 72,552	\$ 399,149	\$ 485,510	\$ 15,510	103%
Total Available Resources	\$ 1,169,580	\$ 710,665	\$ -	\$ 710,665		\$ 1,085,000	\$ 628,809	\$ -	\$ 628,809		\$ 72,552	\$ 538,204	\$ 1,239,565	\$ 154,565	114%
EXPENDITURES															
Employee Salaries	1,457,995	192,999	-	192,999	13.2%	1,446,471	249,465	-	249,465	17.2%	256,539	1,056,446	1,562,450	(115,979)	108% B
Employee Benefits	274,855	36,609	-	36,609	13.3%	290,526	50,257	-	50,257	17.3%	51,954	212,062	314,273	(23,747)	108% B
Purchased Services	383,400	47,562	-	47,562	12.4%	688,450	35,729	-	35,729	5.2%	45,051	423,970	504,750	183,700	73% B
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	309,454	66,728	15,495	82,223	26.6%	584,100	21,012	-	21,012	3.6%	32,405	407,391	460,808	123,292	79% B
Property	40,000	-	-	-	0.0%	24,775	-	-	-	0.0%	-	12,060	12,060	12,715	49%
Other Expenses	690,198	30,404	-	30,404	4.4%	120,000	-	-	-	0.0%	1,717	38,876	40,593	79,407	34% C
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Expenditures & Reserves	\$ 3,155,902	\$ 374,301	\$ 15,495	\$ 389,796	12.4%	\$ 3,154,322	\$ 356,463	\$ -	\$ 356,463	11.3%	\$ 387,666	\$ 2,150,805	\$ 2,894,934	\$ 259,388	92%
OTHER RESOURCES															
Transfer In From Other Funds	(1,986,322)	-	-	-	0.0%	(2,069,322)	-	-	-	0.0%	-	(2,069,322)	(2,069,322)	-	100%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 1,169,580	\$ 374,301	\$ 15,495	\$ 389,796	33.3%	\$ 1,085,000	\$ 356,463	\$ -	\$ 356,463	32.9%	\$ 387,666	\$ 81,483	\$ 825,612	\$ 259,388	
Total Excess (Deficit)	\$ -	\$ 336,365	\$ (15,495)	\$ 320,869		\$ -	\$ 272,346	\$ -	\$ 272,346		\$ (315,114)	\$ 456,721	\$ 413,953	\$ 413,953	

Year-over-Year Variance Notes:

- Increase in budget due to expiration of SEI Grants for Athletics in Special Revenue Fund at the end of FY13 now paid out of Pupil Activity Fund
- Due to lower budgeted site-level reserves

FY14 Budget to Actual Variance Notes:

- Due to increased revenue unspent in FY2012-13
- Line item variances will be solved for within the appropriation of fund
- Due to planned savings of miscellaneous expenses

Bond Redemption Fund

Revenue, Appropriations, Commitments and Expenditures
 FY14 Q1 as of September 30, 2013

Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 72,084,732	\$ 72,084,732	\$ -	\$ 72,084,732	100.0%	\$ 103,888,967	\$ 103,888,967	\$ -	\$ 103,888,967	100.0%	\$ -	\$ (1,809,294)	\$ 102,079,673	\$ (1,809,294)	98%
Local Support:															
Property Taxes	109,209,191	756,465	-	756,465	0.7%	109,212,028	1,270,589	-	1,270,589	1.2%	437,795	107,503,644	109,212,028	-	100% A
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	279,000	20,560	-	20,560	7.4%	60,000	22,294	-	22,294	37.2%	7,693	30,013	60,000	-	100%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	67,220,000	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 178,708,191	\$ 777,024	\$ -	\$ 777,024	0.4%	\$ 109,272,028	\$ 1,292,883	\$ -	\$ 1,292,883	1.2%	\$ 445,488	\$ 107,533,657	\$ 109,272,028	\$ -	100%
Total Available Resources	\$ 248,792,923	\$ 72,861,756	\$ -	\$ 72,861,756		\$ 213,160,995	\$ 105,181,850	\$ -	\$ 105,181,850		\$ 445,488	\$ 105,724,363	\$ 211,351,701	\$ (1,809,294)	99%
EXPENDITURES															
Employee Salaries	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Employee Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Purchased Services	468,241	14,949	-	14,949	3.2%	65,000	4,650	75,000	79,650	122.5%	750	-	80,400	(15,400)	124%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Expenses	66,816,759	-	-	-	0.0%	-	48,211	-	48,211	0.0%	-	-	48,211	(48,211)	No Budget
Debt Service Interest	55,088,956	48,275	-	48,275	0.1%	62,694,566	-	-	-	0.0%	-	62,694,566	62,694,566	-	100% B
Debt Service Principal	22,470,000	-	-	-	0.0%	43,280,000	-	-	-	0.0%	-	43,280,000	43,280,000	-	100% B
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	103,888,967	-	-	-	0.0%	107,061,429	-	-	-	0.0%	-	-	-	107,061,429	0% C
Total Current Year Expenditures & Reserves	\$ 248,732,923	\$ 63,223	\$ -	\$ 63,223	0.0%	\$ 213,100,995	\$ 52,861	\$ 75,000	\$ 127,861	0.1%	\$ 750	\$ 105,974,566	\$ 106,103,177	\$ 106,997,818	50%
OTHER RESOURCES															
Transfer In From Other Funds	60,000	19,355	-	19,355	32.3%	60,000	-	-	-	0.0%	-	-	-	60,000	0%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 248,792,923	\$ 82,579	\$ -	\$ 82,579	0.0%	\$ 213,160,995	\$ 52,861	\$ 75,000	\$ 127,861	0.1%	\$ 750	\$ 105,974,566	\$ 106,103,177	\$ 107,057,818	
Total Excess (Deficit)	\$ -	\$ 72,779,178	\$ -	\$ 72,779,178		\$ -	\$ 105,128,989	\$ (75,000)	\$ 105,053,989		\$ 444,738	\$ (250,203)	\$ 105,248,524	\$ 105,248,524	

Year-over-Year Variance Notes: _____

FY14 Budget to Actual Variance Notes: _____

- A. Property tax collection amounts based on bond mill levy
- B. Comprised of all principal and interest scheduled for the District's G.O. debt.
- C. Sufficient reserves must be maintained in the Bond Redemption Fund to satisfy bond sinking fund requirements and to fund debt service through the subsequent property tax collection period.

Building Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 55,150,344	\$ 55,150,344	\$ -	\$ 55,150,344	100.0%	\$ 484,842,639	\$ 484,842,639	\$ -	\$ 484,842,639	100.0%	\$ -	\$ (6,965,025)	\$ 477,877,614	\$ (6,965,025)	99%
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	512,862,875	253,362	-	253,362	0.0%	-	917,014	-	917,014	0.0%	63,034	-	980,048	980,048	No Budget A
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 512,862,875	\$ 253,362	\$ -	\$ 253,362	0.0%	\$ -	\$ 917,014	\$ -	\$ 917,014	0.0%	\$ 63,034	\$ -	\$ 980,048	\$ 980,048	No Budget
Total Available Resources	\$ 568,013,219	\$ 55,403,706	\$ -	\$ 55,403,706		\$ 484,842,639	\$ 485,759,653	\$ -	\$ 485,759,653		\$ 63,034	\$ (6,965,025)	\$ 478,857,662	\$ (5,984,977)	99%
EXPENDITURES															
Employee Salaries	5,490,301	1,450,512	-	1,450,512	26.4%	7,421,436	1,819,319	-	1,819,319	24.5%	588,868	4,869,089	7,277,276	144,160	98%
Employee Benefits	1,340,789	342,978	-	342,978	25.6%	1,894,521	453,180	-	453,180	23.9%	136,689	1,222,851	1,812,720	81,801	96%
Purchased Services	1,794,400	2,269,264	547,850	2,817,114	157.0%	104,220	1,526,537	1,042,780	2,569,317	2465.3%	718,629	3,860,982	7,148,928	(7,044,708)	6859% B
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	15,235,926	68,965	233,795	302,761	2.0%	-	1,140,168	954,577	2,094,745	0.0%	29,307	3,391,197	5,515,249	(5,515,249)	No Budget C
Property	31,523,928	18,103,571	(13,499,415)	4,604,157	14.6%	245,251,351	18,992,392	46,430,592	65,422,984	26.7%	5,456,071	79,715,539	150,594,594	94,656,757	61% D
Other Expenses	15,000	5,901	300	6,201	41.3%	-	11,600	-	11,600	0.0%	9,101	25,699	46,400	(46,400)	No Budget
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	512,612,875	-	-	-	0.0%	230,171,111	-	-	-	0.0%	-	-	-	230,171,111	0% E
Total Current Year Expenditures & Reserves	\$ 568,013,219	\$ 22,241,191	\$ (12,717,469)	\$ 9,523,722	1.7%	\$ 484,842,639	\$ 23,943,196	\$ 48,427,949	\$ 72,371,145	14.9%	\$ 6,938,665	\$ 93,085,357	\$ 172,395,167	\$ 312,447,472	36%
OTHER RESOURCES															
Transfer In From Other Funds	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 568,013,219	\$ 22,241,191	\$ (12,717,469)	\$ 9,523,722	1.7%	\$ 484,842,639	\$ 23,943,196	\$ 48,427,949	\$ 72,371,145	14.9%	\$ 6,938,665	\$ 93,085,357	\$ 172,395,167	\$ 312,447,472	
Total Excess (Deficit)	\$ -	\$ 33,162,515	\$ 12,717,469	\$ 45,879,984		\$ -	\$ 461,816,457	\$ (48,427,949)	\$ 413,388,508		\$ (6,875,631)	\$ (100,050,382)	\$ 306,462,495	\$ 306,462,495	

Year-over-Year Variance Notes:
 1. 2012 G.O. Bond Proceeds were a one time occurrence in FY12-13
 2. Increase is related to a full year of project expenditures related to the 2012 G.O. Bond

FY14 Budget to Actual Variance Notes:
 A. No budgeted revenue, however, we are receiving interest earnings on unexpended project funds.
 B. The budget anticipated primarily legal services, but there are engineering, environmental, and other consulting services that are appropriately hitting the purchased services category. This will be updated in the amended budget.
 C. Forecast based off of Q1 run rate. No money specifically budgeted for the year for Supplies and Materials. Charges were anticipated to hit the Property line item, but they are appropriately hitting Supplies and Materials. Amended budget will be updated to for FY14 anticipated expenditures.
 D. \$34 million budgeted for the year to close out 2008 bonds, \$125 million in property expenditures expected from 2012 bonds per updated forecast provided by Bill Gerard.
 E. Budgeted expenditures were significantly higher because of uncertainty of forecasted expenditures. Updated forecasts are projecting a slower draw on fund balance. Amended budget will be updated to reflect better information.

Capital Reserve Fund

Revenue, Appropriations, Commitments and Expenditures

FY14 Q1 as of September 30, 2013

Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 20,009,922	\$ 20,009,922	\$ -	\$ 20,009,922	100.0%	\$ 107,993,884	\$ 107,993,884	\$ -	\$ 107,993,884	100.0%	\$ -	\$ (28,100,048)	\$ 79,893,836	\$ (28,100,048)	74%
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	5,203,796	120,087	-	120,087	2.3%	17,560,531	110,218	-	110,218	0.6%	83,832	25,434,988	25,629,038	8,068,507	146% A
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	101,799,151	-	-	-	0.0%	6,614,449	(8,326)	-	(8,326)	-0.1%	-	6,476,798	6,468,472	(145,977)	98% B
Total Current Year Revenues	\$ 107,002,947	\$ 120,087	\$ -	\$ 120,087	0.1%	\$ 24,174,980	\$ 101,892	\$ -	\$ 101,892	0.4%	\$ 83,832	\$ 31,911,786	\$ 32,097,510	\$ 7,922,530	133%
Total Available Resources	\$ 127,012,869	\$ 20,130,009	\$ -	\$ 20,130,009		\$ 132,168,864	\$ 108,095,776	\$ -	\$ 108,095,776		\$ 83,832	\$ 3,811,738	\$ 111,991,346	\$ (20,177,518)	85%
EXPENDITURES															
Employee Salaries	2,955,303	738,416	-	738,416	25.0%	3,622,943	753,305	-	753,305	20.8%	267,271	2,602,367	3,622,943	-	100%
Employee Benefits	904,633	209,760	-	209,760	23.2%	1,015,198	220,572	-	220,572	21.7%	76,220	718,406	1,015,198	-	100%
Purchased Services	7,800,492	1,726,223	1,493,874	3,220,097	41.3%	8,410,597	1,263,752	1,688,607	2,952,359	35.1%	611,752	5,080,190	8,644,301	(233,704)	103% C
Charter Schools	-	390	1,348	1,738	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	4,596,571	1,580,748	700,462	2,281,210	49.6%	2,974,000	1,523,319	917,405	2,440,724	82.1%	712,172	(247,082)	2,905,814	68,186	98% C
Property	8,628,354	568,721	(252,497)	316,225	3.7%	92,802,020	4,333,874	45,966,634	50,300,508	54.2%	1,844,411	12,455,783	64,600,702	28,201,318	70% C, D
Other Expenses	241,000	58,890	-	58,890	24.4%	9,164,370	54,499	-	54,499	0.6%	-	9,109,871	9,164,370	-	100%
Debt Service Interest	237,619	2,454	-	2,454	1.0%	2,598,102	-	-	-	0.0%	-	2,598,102	2,598,102	-	100%
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	112,995,622	-	-	-	0.0%	15,958,422	-	-	-	0.0%	-	-	-	15,958,422	0%
Total Current Year Expenditures & Reserves	\$ 138,359,594	\$ 4,885,602	\$ 1,943,188	\$ 6,828,789	4.9%	\$ 136,545,652	\$ 8,149,321	\$ 48,572,646	\$ 56,721,967	41.5%	\$ 3,511,826	\$ 32,317,637	\$ 92,551,430	\$ 43,994,222	68%
OTHER RESOURCES															
Transfer In From Other Funds	(11,346,725)	-	-	-	0.0%	(4,376,788)	-	-	-	0.0%	-	-	-	(4,376,788)	0%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 127,012,869	\$ 4,885,602	\$ 1,943,188	\$ 6,828,789	5.4%	\$ 132,168,864	\$ 8,149,321	\$ 48,572,646	\$ 56,721,967	42.9%	\$ 3,511,826	\$ 32,317,637	\$ 92,551,430	\$ 39,617,434	
Total Excess (Deficit)	\$ -	\$ 15,244,408	\$ (1,943,188)	\$ 13,301,220		\$ -	\$ 99,946,455	\$ (48,572,646)	\$ 51,373,809		\$ (3,427,994)	\$ (28,505,899)	\$ 19,439,916	\$ 19,439,916	

Year-over-Year Variance Notes:

1. COPs Revenue in FY12-13 to fund the Stapleton and Downtown Campus Projects was a one time occurrence
2. Increase in property expenditures is related to work on the Stapleton and Downtown Campus Projects
3. Bond subsidies are directly deposited to the CFR. This direct support in combination with FY14 General Fund Support of \$4.4 million keep us in line with total general fund support from FY12-13 of \$11.3 million.

FY14 Budget to Actual Variance Notes:

- A. Higher than anticipated DURA reimbursement revenue for Stapleton 3, higher than anticipated sale proceeds from the CLA building, and a reflection of full revenue budget for BEST Cash Grant!
- B. Reduced to reflect current sequestration estimate of 7.2%!
- C. Actuals reduced for prior-year encumbrances that were already accounted for in FY14 beginning balance
- D. Timing variances for the purchase of CAE building and additional one time maintenance requests

Food Service Fund

Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013

Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 2,254,226	\$ 2,254,226	\$ -	\$ 2,254,226	100.0%	\$ 2,318,380	\$ 2,318,380	\$ -	\$ 2,318,380	100.0%	\$ -	\$ (2,238,351)	\$ 80,029	\$ (2,238,351)	3%
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	2,700,000	495,914	-	495,914	18.4%	3,218,801	557,007	(58)	556,949	17.3%	467,621	2,194,231	3,218,801	-	100%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	265,160	-	-	-	0.0%	425,000	-	-	-	0.0%	107	424,893	425,000	-	100%
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	31,793,676	804,560	-	804,560	2.5%	33,176,872	-	-	-	0.0%	205,413	32,971,459	33,176,872	-	100%
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 34,758,836	\$ 1,300,473	\$ -	\$ 1,300,473	3.7%	\$ 36,820,673	\$ 557,007	\$ (58)	\$ 556,949	1.5%	\$ 673,141	\$ 35,590,583	\$ 36,820,673	\$ -	100%
Total Available Resources	\$ 37,013,062	\$ 3,554,899	\$ -	\$ 3,554,899		\$ 39,139,053	\$ 2,875,387	\$ (58)	\$ 2,875,329		\$ 673,141	\$ 33,352,232	\$ 36,900,702	\$ (2,238,351)	94%
EXPENDITURES															
Employee Salaries	12,381,331	2,339,113	-	2,339,113	18.9%	11,965,276	2,559,545	-	2,559,545	21.4%	1,427,479	8,519,022	12,506,046	(540,770)	105% B
Employee Benefits	3,234,370	571,844	-	571,844	17.7%	4,390,492	657,312	-	657,312	15.0%	337,065	3,275,943	4,270,320	120,172	97% B
Purchased Services	658,000	168,836	26,468	195,303	29.7%	744,100	144,487	46,888	191,375	25.7%	133,062	419,663	744,100	-	100%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	17,900,721	3,117,079	449,284	3,566,363	19.9%	17,770,808	3,587,452	230,832	3,818,284	21.5%	2,485,348	11,741,262	18,044,894	(274,086)	102%
Property	475,500	204,174	25,128	229,302	48.2%	550,000	201,322	29,152	230,474	41.9%	35,666	283,860	550,000	-	100%
Other Expenses	44,760	16,210	-	16,210	36.2%	244,350	27,184	-	27,184	11.1%	60,935	156,231	244,350	-	100%
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	2,318,380	-	-	-	0.0%	3,474,027	-	-	-	0.0%	-	-	-	3,474,027	0%
Total Current Year Expenditures & Reserves	\$ 37,013,062	\$ 6,417,255	\$ 500,879	\$ 6,918,134	18.7%	\$ 39,139,053	\$ 7,177,302	\$ 306,872	\$ 7,484,174	19.1%	\$ 4,479,555	\$ 24,395,981	\$ 36,359,710	\$ 2,779,343	93%
OTHER RESOURCES															
Transfer In From Other Funds	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 37,013,062	\$ 6,417,255	\$ 500,879	\$ 6,918,134	18.7%	\$ 39,139,053	\$ 7,177,302	\$ 306,872	\$ 7,484,174	19.1%	\$ 4,479,555	\$ 24,395,981	\$ 36,359,710	\$ 2,779,343	
Total Excess (Deficit)	\$ -	\$ (2,862,596)	\$ (500,879)	\$ (3,363,435)		\$ -	\$ (4,301,915)	\$ (306,930)	\$ (4,608,845)		\$ (3,806,414)	\$ 8,956,251	\$ 540,992	\$ 540,992	

Prior Year Ending Balance
1. Beginning balance decrease related to higher than anticipated salary and benefit expense in FY12-13

FY14 Budget to Actual Variance Notes:
A. Beginning balance lower than expected due to higher than anticipated salary and benefit expense in FY12-13
B. Anticipated budget changes within appropriation to increase salaries and decrease benefits

Warehouse/Reproduction Internal Service Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ (301,321)	\$ (301,321)	\$ -	\$ (301,321)	100.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 6,332	\$ 6,332	\$ 6,332	No Budget
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	1,881,568	445,315	-	445,315	23.7%	1,093,421	65,375	-	65,375	6.0%	3,433	1,024,613	1,093,421	-	100%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 1,881,568	\$ 445,315	\$ -	\$ 445,315	23.7%	\$ 1,093,421	\$ 65,375	\$ -	\$ 65,375	6.0%	\$ 3,433	\$ 1,024,613	\$ 1,093,421	\$ -	100%
Total Available Resources	\$ 1,580,247	\$ 143,994	\$ -	\$ 143,994		\$ 1,093,421	\$ 65,375	\$ -	\$ 65,375		\$ 3,433	\$ 1,030,945	\$ 1,099,753	\$ 6,332	101%
EXPENDITURES															
Employee Salaries	369,631	88,308	-	88,308	23.9%	97,659	37,124	-	37,124	38.0%	12,341	48,194	97,659	-	100%
Employee Benefits	113,669	25,155	-	25,155	22.1%	35,689	11,516	-	11,516	32.3%	3,832	20,341	35,689	-	100%
Purchased Services	223,460	20,943	7,478	28,421	12.7%	214,850	1,859	1,445	3,304	1.5%	777	210,769	214,850	-	100%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	625,445	260,831	790	261,621	41.8%	632,723	37,281	500	37,781	6.0%	21,451	573,491	632,723	-	100%
Property	30,000	-	-	-	0.0%	12,500	-	-	-	0.0%	-	12,500	12,500	-	100%
Other Expenses	218,042	-	-	-	0.0%	100,000	-	-	-	0.0%	-	100,000	100,000	-	100%
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Expenditures & Reserves	\$ 1,580,247	\$ 395,238	\$ 8,268	\$ 403,505	25.5%	\$ 1,093,421	\$ 87,780	\$ 1,945	\$ 89,725	8.2%	\$ 38,401	\$ 965,295	\$ 1,093,421	\$ -	100%
OTHER RESOURCES															
Transfer In From Other Funds	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 1,580,247	\$ 395,238	\$ 8,268	\$ 403,505	25.5%	\$ 1,093,421	\$ 87,780	\$ 1,945	\$ 89,725	8.2%	\$ 38,401	\$ 965,295	\$ 1,093,421	\$ -	
Total Excess (Deficit)	\$ -	\$ (251,244)	\$ (8,268)	\$ (259,511)		\$ -	\$ (22,405)	\$ (1,945)	\$ (24,350)		\$ (34,968)	\$ 65,650	\$ 6,332	\$ 6,332	

Year-over-Year Variance Notes:
 1. Decease in budget is related to the closing of the underperforming school supply store

FY14 Budget to Actual Variance Notes:

Risk Management Internal Service Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 299,214	\$ 299,214	\$ -	\$ 299,214	100.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 1,073,008	\$ 1,073,008	\$ 1,073,008	No Budget
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	10,130,344	293	-	293	0.0%	10,250,344	10,107	-	10,107	0.1%	3,873	10,207,471	10,221,451	(28,993)	100%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 10,130,344	\$ 293	\$ -	\$ 293	0.0%	\$ 10,250,344	\$ 10,107	\$ -	\$ 10,107	0.1%	\$ 3,873	\$ 10,207,471	\$ 10,221,451	\$ (28,993)	100%
Total Available Resources	\$ 10,429,558	\$ 299,507	\$ -	\$ 299,507		\$ 10,250,344	\$ 10,107	\$ -	\$ 10,107		\$ 3,873	\$ 11,280,478	\$ 11,294,459	\$ 1,044,115	110%
EXPENDITURES															
Employee Salaries	454,873	104,551	-	104,551	23.0%	470,751	110,658	-	110,658	23.5%	35,960	328,689	475,307	(4,556)	101%
Employee Benefits	117,111	26,591	-	26,591	22.7%	128,049	29,069	-	29,069	22.7%	9,613	82,038	120,720	7,329	94%
Purchased Services	9,001,132	3,334,579	45,756	3,380,335	37.6%	8,722,983	2,949,190	250,124	3,199,314	36.7%	367,361	5,244,790	8,811,465	(88,482)	101%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	68,000	14,121	-	14,121	20.8%	60,000	2,622	998	3,620	6.0%	385	54,682	58,687	1,313	98%
Property	57,000	-	-	-	0.0%	54,000	-	804	804	1.5%	804	23,694	25,302	28,698	47%
Other Expenses	567,561	400	-	400	0.1%	814,561	1,388	-	1,388	0.2%	-	(652)	736	813,825	0%
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Expenditures & Reserves	\$ 10,265,677	\$ 3,480,242	\$ 45,756	\$ 3,525,998	34.3%	\$ 10,250,344	\$ 3,092,927	\$ 251,926	\$ 3,344,853	32.6%	\$ 414,123	\$ 5,733,242	\$ 9,492,218	\$ 758,126	93%
OTHER RESOURCES															
Transfer In From Other Funds	163,881	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 10,429,558	\$ 3,480,242	\$ 45,756	\$ 3,525,998	33.8%	\$ 10,250,344	\$ 3,092,927	\$ 251,926	\$ 3,344,853	32.6%	\$ 414,123	\$ 5,733,242	\$ 9,492,218	\$ 758,126	
Total Excess (Deficit)	\$ -	\$ (3,180,735)	\$ (45,756)	\$ (3,226,491)		\$ -	\$ (3,082,820)	\$ (251,926)	\$ (3,334,748)		\$ (410,250)	\$ 5,547,237	\$ 1,802,241	\$ 1,802,241	E

Year-over-Year Variance Notes:
 1. Due to increase in budgeted site-level reserves

FY14 Budget to Actual Variance Notes:
 A. Due to increased savings in site-level reserves and liability insurance (purchased services) in FY2012-13
 B. Due to transfer to Safety and Security department in General Fund, budget will be amended to reflect transfer
 C. Due to planned savings of site-level reserves
 D. Due to new leadership in Risk Management department there is the possibility the budget will be adjusted to reflect new priorities
 E. The fund is building fund balance

DoTS Service Bureau Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
Beginning Balance	\$ 306,140	\$ 306,140	\$ -	\$ 306,140	100.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	No Budget
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	125,000	10,506	-	10,506	8.4%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 125,000	\$ 10,506	\$ -	\$ 10,506	8.4%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	No Budget
Total Available Resources	\$ 431,140	\$ 316,646	\$ -	\$ 316,646		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	No Budget
EXPENDITURES															
Employee Salaries	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Employee Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Purchased Services	81,891	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	1,000	4,350	-	4,350	435.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Property	200,000	21,463	13,979	35,442	17.7%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Expenses	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Expenditures & Reserves	\$ 282,891	\$ 25,813	\$ 13,979	\$ 39,792	14.1%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	No Budget
OTHER RESOURCES															
Transfer In From Other Funds	148,249	148,249	-	148,249	100.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 431,140	\$ 174,062	\$ 13,979	\$ 188,041	43.6%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	
Total Excess (Deficit)	\$ -	\$ 142,584	\$ (13,979)	\$ 128,605		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	

Year-over-Year Variance Notes:
 1. This fund is not being used in FY2013-14

FY14 Budget to Actual Variance Notes:
 A. This fund is not being used in FY2013-14

Private Purpose Trust Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
AVAILABLE RESOURCES															
Beginning Balance	\$ 7,366,391	\$ 7,366,391	\$ -	\$ 7,366,391	100.0%	\$ 8,401,266	\$ 8,401,266	\$ -	\$ 8,401,266	100.0%	\$ -	(716,752.00)	\$ 7,684,514	\$ (716,752)	91%
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	2,758,592	1,219,879	-	1,219,879	44.2%	3,242,050	545,098	-	545,098	16.8%	181,766	1,655,186	2,382,050	(860,000)	73% A
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 2,758,592	\$ 1,219,879	\$ -	\$ 1,219,879	44.2%	\$ 3,242,050	\$ 545,098	\$ -	\$ 545,098	16.8%	\$ 181,766	\$ 1,655,186	\$ 2,382,050	\$ (860,000)	73%
Total Available Resources	\$ 10,124,983	\$ 8,586,270	\$ -	\$ 8,586,270		\$ 11,643,316	\$ 8,946,364	\$ -	\$ 8,946,364		\$ 181,766	\$ 938,434	\$ 10,066,564	\$ (1,576,752)	86%
EXPENDITURES															
Employee Salaries	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Employee Benefits	2,200,659	601,110	-	601,110	27.3%	2,354,696	593,693	-	593,693	25.2%	215,740	1,545,263	2,354,696	-	100% B
Purchased Services	59,756	4,331	-	4,331	7.2%	59,836	-	-	-	0.0%	-	59,836	59,836	-	100%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Expenses	294,192	-	-	-	0.0%	297,424	-	-	-	0.0%	-	-	-	297,424	0% C
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	7,570,376	-	-	-	0.0%	8,931,360	-	-	-	0.0%	-	-	-	8,931,360	0%
Total Current Year Expenditures & Reserves	\$ 10,124,983	\$ 605,441	\$ -	\$ 605,441	6.0%	\$ 11,643,316	\$ 593,693	\$ -	\$ 593,693	5.1%	\$ 215,740	\$ 1,605,099	\$ 2,414,532	\$ 9,228,784	21%
OTHER RESOURCES															
Transfer In From Other Funds	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 10,124,983	\$ 605,441	\$ -	\$ 605,441	6.0%	\$ 11,643,316	\$ 593,693	\$ -	\$ 593,693	5.1%	\$ 215,740	\$ 1,605,099	\$ 2,414,532	\$ 9,228,784	
Total Excess (Deficit)	\$ -	\$ 7,980,829	\$ -	\$ 7,980,829		\$ -	\$ 8,352,671	\$ -	\$ 8,352,671		\$ (33,974)	\$ (666,665)	\$ 7,652,032	\$ 7,652,032	

Year-over-Year Variance Notes:

1. Approximately \$1 million in dividend payments were earned last year that will not be earned in FY14 because the trust is now held in interest bearing securities.

FY14 Budget to Actual Variance Notes:

- A. Trust is now held in interest bearing securities as opposed to dividend earning securities.
- B. Size and timing of life insurance payments will determine how close to budget we end up.
- C. No "Other Expenses" have been incurred since 2010. We may want to consider removing the budgeted allocation here next year.

Governmental Permanent Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q1 as of September 30, 2013
 Unaudited

	Total Actual as of September 30, 2012					Total Actual as of September 30, 2013					Forecast				
	FY 12-13					FY 13-14									
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Oct 13 Actuals	Remaining Year	Total FY14	Variance to Budget	% of Budget
AVAILABLE RESOURCES															
Beginning Balance	\$ 122,226	\$ 122,226	\$ -	\$ 122,226	100.0%	\$ 122,126	\$ 122,126	\$ -	\$ 122,126	100.0%	\$ -	\$ 1,860	\$ 123,986	\$ 1,860	102%
Local Support:															
Property Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Local Support	1,862	737	-	737	39.6%	1,800	205	-	205	11.4%	23	1,572	1,800	-	100%
State Support:															
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Federal Support:															
Federal Revenue	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Current Year Revenues	\$ 1,862	\$ 737	\$ -	\$ 737	39.6%	\$ 1,800	\$ 205	\$ -	\$ 205	11.4%	\$ 23	\$ 1,572	\$ 1,800	\$ -	100%
Total Available Resources	\$ 124,088	\$ 122,963	\$ -	\$ 122,963		\$ 123,926	\$ 122,331	\$ -	\$ 122,331		\$ 23	\$ 3,432	\$ 125,786	\$ 1,860	102%
EXPENDITURES															
Employee Salaries	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Employee Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Purchased Services	600	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Supplies & Materials	28,532	-	-	-	0.0%	29,167	-	-	-	0.0%	-	-	-	29,167	0% ^A
Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Expenses	200	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Interest	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Debt Service Principal	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Other Reserves	94,756	-	-	-	0.0%	94,759	-	-	-	0.0%	-	-	-	94,759	0%
Total Current Year Expenditures & Reserves	\$ 124,088	\$ -	\$ -	\$ -	0.0%	\$ 123,926	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 123,926	0%
OTHER RESOURCES															
Transfer In From Other Funds	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	No Budget
Total Other Resources															
Total Expenditures, Reserves, and Other Resources	\$ 124,088	\$ -	\$ -	\$ -	0.0%	\$ 123,926	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 123,926	
Total Excess (Deficit)	\$ -	\$ 122,963	\$ -	\$ 122,963		\$ -	\$ 122,331	\$ -	\$ 122,331		\$ 23	\$ 3,432	\$ 125,786	\$ 125,786	

Year-over-Year Variance Notes: _____

FY14 Budget to Actual Variance Notes: _____

A. These resources are budgeted for and kept available but are not expected be fully used