

General Fund Combined Totals (including Mill Levy Overrides, excluding Fund 13)

Revenue, Appropriations, Commitments and Expenditures

FY14 Q2 as of December 31, 2013

Unaudited

	Total Actual as of December 31, 2012					Total Actual as of December 31, 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 %	Remaining Year	Total FY14	Variance to Budget	% of Budget
AVAILABLE RESOURCES														
Beginning Balance	\$ 129,323,268	\$ 129,323,268	\$ -	\$ 129,323,268	100.0%	\$ 139,909,417	\$ 140,925,648	\$ -	\$ 140,925,648	100.7%	\$ -	\$ 140,925,648	\$ 1,016,231	101%
Local Support:														
Property Taxes	359,990,729	5,761,420	-	5,761,420	1.6%	375,218,281	8,369,679	-	8,369,679	2.2%	361,163,440	369,533,119	(5,685,162)	98%
Specific Ownership Taxes	27,315,197	13,029,933	-	13,029,933	47.7%	28,134,653	11,290,125	-	11,290,125	40.1%	15,227,202	26,517,327	(1,617,326)	94%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Other Local Support	8,541,868	3,989,054	-	3,989,054	46.7%	6,297,756	3,873,360	(4,181)	3,869,179	61.4%	2,475,935	6,345,114	47,358	101%
State Support:														
State Equalization	255,908,122	127,947,922	-	127,947,922	50.0%	274,471,773	137,953,482	-	137,953,482	50.3%	143,159,204	281,112,686	6,640,914	102%
State Categorical	20,302,445	16,832,350	-	16,832,350	82.9%	20,911,519	14,811,271	-	14,811,271	70.8%	9,490,856	24,302,127	3,390,608	116%
Charter School Capital Construction	692,189	301,354	-	301,354	43.5%	722,913	398,137	-	398,137	55.1%	324,776	722,913	-	100%
Federal Support:														
ROTC and Build America Subsidy	7,381,578	3,615,480	-	3,615,480	49.0%	1,014,921	3,561,383	-	3,561,383	350.9%	(2,546,462)	1,014,921	-	100%
Other Support:														
Other Miscellaneous	536,855,000	-	-	-	0.0%	-	(2,369)	(421)	(2,790)	0.0%	2,790	-	-	No Budget
Total Current Year Revenues	\$ 1,216,987,128	\$ 171,477,513	\$ -	\$ 171,477,513	14.1%	\$ 706,771,816	\$ 180,255,068	\$ (4,602)	\$ 180,250,466	25.5%	\$ 529,297,741	\$ 709,548,207	\$ 2,776,392	100%
Total Available Resources	\$ 1,346,310,396	\$ 300,800,781	\$ -	\$ 300,800,781		\$ 846,681,233	\$ 321,180,716	\$ (4,602)	\$ 321,176,114		\$ 529,297,741	\$ 850,473,855	\$ 3,792,623	100%
EXPENDITURES														
Employee Salaries	369,095,098	185,809,232	25,626	185,834,859	50.3%	417,971,673	202,056,939	557,318	202,614,257	48.5%	208,240,369	410,854,626	(7,117,047)	98%
Employee Benefits	43,311,657	20,212,078	-	20,212,078	46.7%	60,189,520	30,914,920	152,748	31,067,668	51.6%	26,936,718	58,004,386	(2,185,134)	96%
Purchased Services	38,516,837	13,049,277	4,591,004	17,640,281	45.8%	37,956,077	14,354,469	11,850,690	26,205,159	69.0%	11,024,960	37,230,119	(725,958)	98%
Charter Schools	69,875,170	36,814,046	1,180	36,815,226	52.7%	89,322,913	47,014,201	46,187,988	93,202,189	104.3%	(761,066)	92,441,123	3,118,210	103%
Supplies & Materials	41,671,411	18,751,033	389,288	19,140,321	45.9%	46,315,594	24,881,078	4,924,995	29,806,073	64.4%	17,428,919	47,234,992	919,398	102%
Property	4,633,421	2,830,441	(228,870)	2,601,571	56.1%	4,633,421	(228,870)	2,330,669	999,407	3.330,076	1,122,132	4,452,208	1,406,757	146%
Other Expenses	7,220,028	650,461	318,179	968,640	13.4%	12,066,525	338,862	108,123	446,985	3.7%	1,057,684	1,504,669	(10,561,856)	12%
Debt Service Interest and Fees	191,817,733	25,064,669	-	25,064,669	13.1%	48,724,112	30,439,709	-	30,439,709	62.5%	18,284,403	48,724,112	-	100%
Debt Service Principal	401,540,000	5,495,000	-	5,495,000	1.4%	9,305,000	4,545,668	-	4,545,668	48.9%	4,759,332	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	\$ 308,676,238	\$ 5,096,408	\$ 313,772,646	24.2%	\$ 815,636,484	\$ 356,876,515	\$ 64,781,269	\$ 421,657,784	51.7%	\$ 288,093,451	\$ 709,751,235	\$ (105,885,249)	87%
OTHER RESOURCES														
Transfer In From Other Funds	27,339,212	(41,884)	-	(41,884)	-0.2%	9,465,716	(45,993)	-	(45,993)	-0.5%	9,511,709	(45,993)	9,511,709	0%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Expenditures, Reserves, and Other Resources	\$ 1,325,735,150	\$ 308,634,354	\$ 5,096,408	\$ 313,730,762	23.7%	\$ 825,102,200	\$ 356,830,522	\$ 64,781,269	\$ 421,611,791	51.1%	\$ 297,605,160	\$ 709,705,242	\$ (115,396,958)	
Total Excess (Deficit)	\$ 20,575,246	\$ (7,833,573)	\$ (5,096,408)	\$ (12,929,981)		\$ 21,579,033	\$ (35,649,806)	\$ (64,785,871)	\$ (100,435,677)		\$ 231,692,581	\$ 140,768,613	\$ 119,189,580	

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 decreased property tax revenue for 2013 Mill Levy Certification based on 2013 Assessed Value
- C. Due to increase in Total Program for increased funded pupil count as of October 2013 Count
- D. Due to additional revenue for SPED funding for Tier B students and ECARE funding
- E. 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
- F. Line Item variances will be solved for within the appropriation of the fund
- G. Due to one-time mill levy reserve allocations for charter budget, additional charter ECE funding, and alt-ed funding from 1988 Mill Levy
- H. 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 Q2 as of December 31, 2013
 Unaudited

	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast			
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %				
AVAILABLE RESOURCES														
Beginning Balance	\$ 11,752,583	\$ -	\$ -	\$ -	0.0%	\$ 7,565,359	\$ 11,141,568	\$ -	\$ 11,141,568	147.3%	\$ -	\$ 11,141,568	\$ 3,576,209	147%
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	5,274,589	-	5,274,589	61.4%	7,186,456	4,773,929	-	4,773,929	66.4%	5,315,838	10,089,767	2,903,311	140%
State Support:														
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
State Categorical	-	-	-	-	0.0%	-	4,794,715	-	4,794,715	0.0%	-	4,794,715	4,794,715	No Budget
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Federal Support:														
ROTC and Build America Subsidy	-	-	-	-	0.0%	-	1,649	-	1,649	0.0%	-	1,649	1,649	No Budget
Other Support:														
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Current Year Revenues	\$ 8,585,581	\$ 5,274,589	\$ -	\$ 5,274,589	61.4%	\$ 7,186,456	\$ 9,570,293	\$ -	\$ 9,570,293	133.2%	\$ 5,315,838	\$ 14,886,131	\$ 7,699,675	207%
Total Available Resources	\$ 20,338,164	\$ 5,274,589	\$ -	\$ 5,274,589		\$ 14,751,815	\$ 20,711,861	\$ -	\$ 20,711,861		\$ 5,315,838	\$ 26,027,699	\$ 11,275,884	176%
EXPENDITURES														
Employee Salaries	14,578,095	6,616,457	-	6,616,457	45.4%	7,980,147	4,847,074	93,145	4,940,219	61.9%	5,872,063	10,812,282	2,832,135	135%
Employee Benefits	3,712,614	1,758,459	-	1,758,459	47.4%	2,084,604	1,263,341	-	1,263,341	60.6%	1,563,453	2,826,794	742,190	136%
Purchased Services	2,338,040	228,906	105,609	334,515	14.3%	1,085,173	405,359	182,781	588,140	54.2%	587,896	1,176,036	90,863	108%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	2,355,239	706,299	46,322	752,620	32.0%	957,978	419,442	56,978	476,420	49.7%	670,736	1,147,156	189,178	120%
Property	3,401,896	265,072	(5,096)	259,977	7.6%	3,333,805	81,973	88,596	170,569	5.1%	2,476,164	2,646,733	(687,072)	79%
Other Expenses	1,036,941	20,031	-	20,031	1.9%	635,780	132,548	-	132,548	20.8%	476,835	609,383	(26,397)	96%
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	\$ 9,595,224	\$ 146,835	\$ 9,742,058	33.1%	\$ 17,291,666	\$ 7,149,737	\$ 421,500	\$ 7,571,237	43.8%	\$ 11,647,146	\$ 19,218,383	\$ 1,926,717	111%
OTHER RESOURCES														
Transfer In From Other Funds	(9,074,574)	(99,964)	-	(99,964)	1.1%	(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	\$ 9,495,260	\$ 146,835	\$ 9,642,095	47.4%	\$ 14,751,815	\$ 7,149,737	\$ 421,500	\$ 7,571,237	51.3%	\$ 11,647,146	\$ 19,218,383	\$ 4,466,568	
Total Excess (Deficit)	\$ -	\$ (4,220,671)	\$ (146,835)	\$ (4,367,506)		\$ -	\$ 13,562,124	\$ (421,500)	\$ 13,140,624		\$ (6,331,308)	\$ 6,809,316	\$ 6,809,316	

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 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast			
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %				
Beginning Balance	\$ 10,078,941	\$ 10,078,941	\$ -	\$ 10,078,941	100.0%	\$ 10,563,221	\$ 11,480,283	\$ -	\$ 11,480,283	108.7%	\$ -	\$ 11,480,283	\$ 917,062	109%
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	1,177,764	-	1,177,764	24.3%	5,635,862	1,118,766	-	1,118,766	19.9%	4,268,733	5,387,499	(248,363)	96%
State Support:														
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
State Categorical	14,645,134	7,309,151	-	7,309,151	49.9%	13,317,485	4,598,024	-	4,598,024	34.5%	10,792,773	15,390,797	2,073,312	116%
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Federal Support:														
Federal Revenue	100,269,857	22,915,276	-	22,915,276	22.9%	93,565,006	23,399,995	-	23,399,995	25.0%	67,206,174	90,606,169	(2,958,837)	97%
Other Support:														
Other Miscellaneous	-	-	-	-	0.0%	-	52,252	-	52,252	0.0%	-	52,252	52,252	No Budget
Total Current Year Revenues	\$ 119,752,021	\$ 31,402,191	\$ -	\$ 31,402,191	26.2%	\$ 112,518,353	\$ 29,169,037	\$ -	\$ 29,169,037	25.9%	\$ 82,267,680	\$ 111,436,717	\$ (1,081,636)	99%
Total Available Resources	\$ 129,830,962	\$ 41,481,132	\$ -	\$ 41,481,132		\$ 123,081,574	\$ 40,649,320	\$ -	\$ 40,649,320		\$ 82,267,680	\$ 122,917,000	\$ (164,574)	100%
EXPENDITURES														
Employee Salaries	62,595,801	28,519,822	1,117	28,520,939	45.6%	55,988,876	26,269,750	13,599	26,283,349	46.9%	29,901,103	56,184,452	195,576	100%
Employee Benefits	17,286,478	7,699,384	-	7,699,384	44.5%	15,570,451	7,200,745	29,600	7,230,345	46.4%	8,370,523	15,600,868	30,417	100%
Purchased Services	19,515,324	3,470,482	9,532,829	13,003,311	66.6%	25,722,398	3,072,508	7,727,429	10,799,937	42.0%	12,350,221	23,150,158	(2,572,240)	90%
Charter Schools	9,337,819	1,935,462	6	1,935,468	20.7%	5,501,800	1,579,575	77,672	1,657,247	30.1%	3,569,463	5,226,710	(275,090)	95%
Supplies & Materials	5,247,467	1,864,824	1,321,406	3,186,229	60.7%	4,175,827	1,611,920	2,787,333	4,399,253	105.4%	4,399,253	8,798,506	4,622,679	211%
Property	1,177,809	560,498	112,948	673,447	57.2%	792,885	593,367	246,914	840,281	106.0%	840,281	1,680,562	887,677	212%
Other Expenses	5,444,849	1,495,384	0	1,495,384	27.5%	3,988,060	492,714	-	492,714	12.4%	492,714	985,428	(3,002,632)	25%
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	\$ 45,545,857	\$ 10,968,306	\$ 56,514,163	43.5%	\$ 122,845,620	\$ 40,820,579	\$ 10,882,547	\$ 51,703,126	42.1%	\$ 59,923,558	\$ 111,626,684	\$ (11,218,936)	91%
OTHER RESOURCES														
Transfer In From Other Funds	40,548	(48,285)	-	(48,285)	-119.1%	235,954	(48,285)	-	(48,285)	-20.5%	-	(48,285)	284,239	-20%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Other Resources														
Total Expenditures, Reserves, and Other Resources	\$ 129,830,962	\$ 45,497,572	\$ 10,968,306	\$ 56,465,878	43.5%	\$ 123,081,574	\$ 40,772,294	\$ 10,882,547	\$ 51,654,841	42.0%	\$ 59,923,558	\$ 111,578,399	\$ (11,503,175)	
Total Excess (Deficit)	\$ -	\$ (4,016,440)	\$ (10,968,306)	\$ (14,984,746)		\$ -	\$ (122,974)	\$ (10,882,547)	\$ (11,005,521)		\$ 22,344,121	\$ 11,338,600	\$ 11,338,600	C

Year-over-Year Variance Notes:

1. Federal revenue reduction YOY primarily due to sequestration and phase out of 1003g funding.
2. \$2.5M of READ Act funds awarded in September since the creation of the adopted budget. Projected revenue is included in forecast.

FY14 Budget to Actual Variance Notes:

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

Special Revenue Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast				
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget	
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %					
Beginning Balance	\$ 8,631,315	\$ 8,631,315	\$ -	\$ 8,631,315	100.0%	\$ 3,732,548	\$ 8,382,161	\$ -	\$ 8,382,161	224.6%	\$ -	\$ 8,382,161	\$ 4,649,613	225%	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	35,840,497	11,500,037	-	11,500,037	32.1%	22,319,662	7,562,128	-	7,562,128	33.9%	18,994,441	26,556,569	4,236,907	119%	
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%	-	7,594	-	7,594	0.0%	-	7,594	7,594	No Budget	
Other Support:															
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget	
Total Current Year Revenues	\$ 35,840,497	\$ 11,500,037	\$ -	\$ 11,500,037	32.1%	\$ 22,319,662	\$ 7,569,722	\$ -	\$ 7,569,722	33.9%	\$ 18,994,441	\$ 26,564,163	\$ 4,244,501	119%	
Total Available Resources	\$ 44,471,812	\$ 20,131,352	\$ -	\$ 20,131,352		\$ 26,052,210	\$ 15,951,883	\$ -	\$ 15,951,883		\$ 18,994,441	\$ 34,946,324	\$ 8,894,114	134%	B
EXPENDITURES															
Employee Salaries	22,648,713	9,916,380	-	9,916,380	43.8%	11,932,091	10,102,090	6,507	10,108,597	84.7%	5,884,087	15,992,684	4,060,593	134%	C
Employee Benefits	6,140,079	2,640,090	-	2,640,090	43.0%	3,107,327	2,814,646	-	2,814,646	90.6%	1,434,515	4,249,161	1,141,834	137%	C
Purchased Services	11,600,404	3,133,327	3,485,136	6,618,463	57.1%	6,520,768	2,699,861	2,969,310	5,669,171	86.9%	2,655,806	8,324,977	1,804,209	128%	
Charter Schools	49,312	32,309	868	33,176	67.3%	-	603	-	603	0.0%	-	603	603	No Budget	
Supplies & Materials	4,183,591	730,490	99,143	829,632	19.8%	2,420,268	606,635	249,838	856,473	35.4%	2,238,435	3,094,908	674,640	128%	
Property	2,770,838	588,736	157,128	745,864	26.9%	1,406,508	681,854	120,557	802,411	57.0%	405,640	1,208,051	(198,457)	86%	
Other Expenses	2,287,293	71,078	-	71,078	3.1%	943,360	89,132	-	89,132	9.4%	674,157	763,289	(180,071)	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	\$ 17,112,409	\$ 3,742,274	\$ 20,854,683	41.9%	\$ 26,591,965	\$ 16,994,821	\$ 3,346,212	\$ 20,341,033	76.5%	\$ 13,292,641	\$ 33,633,674	\$ 7,041,709	126%	D
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	\$ 17,112,409	\$ 3,742,274	\$ 20,854,683	46.9%	\$ 26,052,210	\$ 16,994,821	\$ 3,346,212	\$ 20,341,033	78.1%	\$ 13,292,641	\$ 33,633,674	\$ 7,581,464		
Total Excess (Deficit)	\$ -	\$ 3,018,943	\$ (3,742,274)	\$ (723,332)		\$ -	\$ (1,042,938)	\$ (3,346,212)	\$ (4,389,150)		\$ 5,701,801	\$ 1,312,651	\$ 1,312,651		

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 since creation of the adopted budget: 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. \$8M in expenses will be reduced because they are hitting Special Revenue when they should be hitting 2012 Mill Levy. Forecast has been revised down to account for this.
 D. Expense budgets do not include expenditures related to the new revenue in items 3 and A above. Spending has started for these grants and is in the forecast.

ProComp Special Revenue Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

Total Actual as of December 31, 2012					
FY 12-13					
AVAILABLE RESOURCES	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
Beginning Balance	\$ 58,382,034	\$ 58,382,034	\$ -	\$ 58,382,034	100.0%
Local Support:					
Property Taxes	29,198,899	522,139	-	522,139	1.8%
Specific Ownership Taxes	-	-	-	-	0.0%
Charter Schools	-	-	-	-	0.0%
Other Local Support	3,580,902	2,119,198	-	2,119,198	59.2%
State Support:					
State Equalization	-	-	-	-	0.0%
State Categorical	-	-	-	-	0.0%
Charter School Capital Construction	-	-	-	-	0.0%
Federal Support:					
Federal Revenue	-	-	-	-	0.0%
Other Support:					
Other Miscellaneous	-	-	-	-	0.0%
Total Current Year Revenues	\$ 32,779,801	\$ 2,641,337	\$ -	\$ 2,641,337	8.1%
Total Available Resources	\$ 91,161,835	\$ 61,023,371	\$ -	\$ 61,023,371	

EXPENDITURES					
Employee Salaries	34,589,946	21,456,367	-	21,456,367	62.0%
Employee Benefits	5,956,389	3,666,519	-	3,666,519	61.6%
Purchased Services	154,546	50,428	-	50,428	32.6%
Charter Schools	-	-	-	-	0.0%
Supplies & Materials	1,305,399	82	-	82	0.0%
Property	-	-	-	-	0.0%
Other Expenses	-	-	-	-	0.0%
Debt Service Interest	-	-	-	-	0.0%
Debt Service Principal	-	-	-	-	0.0%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	49,155,555	-	-	-	0.0%
Total Current Year Expenditures & Reserves	\$ 91,161,835	\$ 25,173,396	\$ -	\$ 25,173,396	27.6%

OTHER RESOURCES					
Transfer In From Other Funds	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	0.0%
Total Other Resources					

Total Expenditures, Reserves, and Other Resources	\$ 91,161,835	\$ 25,173,396	\$ -	\$ 25,173,396	27.6%
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Total Excess (Deficit)	\$ -	\$ 35,849,975	\$ -	\$ 35,849,975	
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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 Balace higher due to lower than budgeted FY12-13 incentive payouts, and a strong investment porfolio 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

Total Actual as of December 31, 2013					
FY 13-14					
AVAILABLE RESOURCES	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
Beginning Balance	\$ 49,155,554	\$ 52,566,684	\$ -	\$ 52,566,684	106.9%
Property Taxes	29,603,406	698,579	-	698,579	2.4%
Specific Ownership Taxes	-	-	-	-	0.0%
Charter Schools	-	-	-	-	0.0%
Other Local Support	2,949,333	1,634,534	-	1,634,534	55.4%
State Equalization	-	-	-	-	0.0%
State Categorical	-	-	-	-	0.0%
Charter School Capital Construction	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	0.0%
Other Miscellaneous	-	-	-	-	0.0%
Total Current Year Revenues	\$ 32,552,739	\$ 2,333,113	\$ -	\$ 2,333,113	7.2%
Total Available Resources	\$ 81,708,293	\$ 54,899,797	\$ -	\$ 54,899,797	

Employee Salaries	34,877,765	23,458,824	-	23,458,824	67.3%
Employee Benefits	6,958,116	4,585,511	-	4,585,511	65.9%
Purchased Services	271,135	35,796	-	35,796	13.2%
Charter Schools	-	-	-	-	0.0%
Supplies & Materials	1,482,170	220	-	220	0.0%
Property	-	-	-	-	0.0%
Other Expenses	-	54	-	54	0.0%
Debt Service Interest	-	-	-	-	0.0%
Debt Service Principal	-	-	-	-	0.0%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	38,119,107	-	-	-	0.0%
Total Current Year Expenditures & Reserves	\$ 81,708,293	\$ 28,080,405	\$ -	\$ 28,080,405	34.4%

Transfer In From Other Funds	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	0.0%
Total Other Resources					

Total Expenditures, Reserves, and Other Resources	\$ 81,708,293	\$ 28,080,405	\$ -	\$ 28,080,405	34.4%
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Total Excess (Deficit)	\$ -	\$ 26,819,392	\$ -	\$ 26,819,392	
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Forecast				
Remaining Year	Total FY14	Variance to Budget	% of	
\$ -	\$ 52,566,684	\$ 3,411,130	107%	
28,904,827	29,603,406	-	100%	
-	-	-	No Budget	
-	-	-	No Budget	
1,314,799	2,949,333	-	100%	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
\$ 30,219,626	\$ 32,552,739	\$ -	100%	
\$ 30,219,626	\$ 85,119,423	\$ 3,411,130	104%	

11,240,494	34,699,318	(178,447)	99%	
2,337,003	6,922,514	(35,602)	99%	
235,339	271,135	-	100%	
-	-	-	No Budget	
1,278,341	1,278,561	(203,609)	86%	
-	-	-	No Budget	
-	54	54	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	(38,119,107)	0%	
\$ 15,091,177	\$ 43,171,582	\$ (38,536,711)	53%	

-	-	-	No Budget	
-	-	-	No Budget	

\$ 15,091,177	\$ 43,171,582	\$ (38,536,711)		
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\$ 15,128,449	\$ 41,947,841	\$ 41,947,841		
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Pupil Activity Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast			
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %				
AVAILABLE RESOURCES														
Beginning Balance	\$ 699,580	\$ 699,580	\$ -	\$ 699,580	100.0%	\$ 615,000	\$ 754,054	\$ -	\$ 754,054	122.6%	\$ -	\$ 754,054	\$ 139,054	123%
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	225,721	-	225,721	48.0%	470,000	203,517	-	203,517	43.3%	190,541	430,556	(39,444)	92%
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	\$ 225,721	\$ -	\$ 225,721	48.0%	\$ 470,000	\$ 203,517	\$ -	\$ 203,517	43.3%	\$ 190,541	\$ 430,556	\$ (39,444)	92%
Total Available Resources	\$ 1,169,580	\$ 925,301	\$ -	\$ 925,301		\$ 1,085,000	\$ 957,571	\$ -	\$ 957,571		\$ 190,541	\$ 1,184,610	\$ 99,610	109%
EXPENDITURES														
Employee Salaries	1,457,995	764,531	-	764,531	52.4%	1,446,471	884,982	-	884,982	61.2%	683,036	1,711,448	264,977	118%
Employee Benefits	274,855	144,383	-	144,383	52.5%	290,526	178,143	-	178,143	61.3%	137,079	343,998	53,472	118%
Purchased Services	383,400	165,382	-	165,382	43.1%	688,450	140,600	2,608	143,208	20.8%	253,168	451,844	(236,606)	66%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	309,454	142,863	9,147	152,011	49.1%	584,100	100,213	-	100,213	17.2%	206,838	318,520	(265,580)	55%
Property	40,000	3,895	-	3,895	9.7%	24,775	295	-	295	1.2%	9,352	9,824	(14,951)	40%
Other Expenses	690,198	30,404	-	30,404	4.4%	120,000	1,819	-	1,819	1.5%	21,170	22,989	(97,011)	19%
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	\$ 1,251,460	\$ 9,147	\$ 1,260,607	39.9%	\$ 3,154,322	\$ 1,306,052	\$ 2,608	\$ 1,308,660	41.5%	\$ 1,310,644	\$ 2,858,623	\$ (295,699)	91%
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	\$ 1,251,460	\$ 9,147	\$ 1,260,607	107.8%	\$ 1,085,000	\$ 1,306,052	\$ 2,608	\$ 1,308,660	120.6%	\$ (758,678)	\$ 789,301	\$ (295,699)	
Total Excess (Deficit)	\$ -	\$ (326,159)	\$ (9,147)	\$ (335,306)		\$ -	\$ (348,481)	\$ (2,608)	\$ (351,089)		\$ 949,219	\$ 395,309	\$ 395,309	

Year-over-Year Variance Notes:
 1. 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
 2. Due to lower budgeted site-level reserves

FY14 Budget to Actual Variance Notes:
 A. Due to increased revenue unspent in FY2012-13
 B. Line item variances will be solved for within the appropriation of fund
 C. Due to planned savings of miscellaneous expenses

Bond Redemption Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast			
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %				
AVAILABLE RESOURCES														
Beginning Balance	\$ 72,084,732	\$ 72,084,732	\$ -	\$ 72,084,732	100.0%	\$ 103,888,967	\$ 102,079,673	\$ -	\$ 102,079,673	98.3%	\$ -	\$ 102,079,673	\$ (1,809,294)	98%
Local Support:														
Property Taxes	109,209,191	1,475,420	-	1,475,420	1.4%	109,212,028	2,531,365	-	2,531,365	2.3%	106,680,663	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	116,936	-	116,936	41.9%	60,000	182,884	-	182,884	304.8%	-	182,884	122,884	305%
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	67,220,000	-	67,220,000	100.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Current Year Revenues	\$ 176,708,191	\$ 68,812,355	\$ -	\$ 68,812,355	38.9%	\$ 109,272,028	\$ 2,714,249	\$ -	\$ 2,714,249	2.5%	\$ 106,680,663	\$ 109,394,912	\$ 122,884	100%
Total Available Resources	\$ 248,792,923	\$ 140,897,087	\$ -	\$ 140,897,087		\$ 213,160,995	\$ 104,793,922	\$ -	\$ 104,793,922		\$ 106,680,663	\$ 211,474,585	\$ (1,686,410)	99%
EXPENDITURES														
Employee Salaries	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Employee Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Purchased Services	468,241	318,970	-	318,970	68.1%	65,000	5,400	75,000	80,400	123.7%	-	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	66,816,759	-	66,816,759	100.0%	-	-	-	-	0.0%	-	-	-	No Budget
Debt Service Interest	55,088,956	24,339,054	-	24,339,054	44.2%	62,694,566	31,745,099	-	31,745,099	50.6%	30,949,467	62,694,566	-	100% B
Debt Service Principal	22,470,000	22,470,000	-	22,470,000	100.0%	43,280,000	43,280,000	-	43,280,000	100.0%	-	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	\$ 248,792,923	\$ 113,944,782	\$ -	\$ 113,944,782	45.8%	\$ 213,100,995	\$ 75,030,499	\$ 75,000	\$ 75,105,499	35.2%	\$ 30,949,467	\$ 106,054,966	\$ (107,046,029)	50%
OTHER RESOURCES														
Transfer In From Other Funds	60,000	41,884	-	41,884	69.8%	60,000	45,993	-	45,993	76.7%	-	45,993	14,007	77%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Other Resources														
Total Expenditures, Reserves, and Other Resources	\$ 248,792,923	\$ 113,986,666	\$ -	\$ 113,986,666	45.8%	\$ 213,160,995	\$ 75,076,492	\$ 75,000	\$ 75,151,492	35.3%	\$ 30,949,467	\$ 106,100,959	\$ (107,060,036)	
Total Excess (Deficit)	\$ -	\$ 26,910,421	\$ -	\$ 26,910,421		\$ -	\$ 29,717,430	\$ (75,000)	\$ 29,642,430		\$ 75,731,196	\$ 105,373,626	\$ 105,373,626	

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 Q2 as of December 31, 2013
 Unaudited

Total Actual as of December 31, 2012				
FY 12-13				
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
\$ 55,150,344	\$ 55,150,344	\$ -	\$ 55,150,344	100.0%
AVAILABLE RESOURCES				
Beginning Balance				
Local Support:				
Property Taxes	-	-	-	0.0%
Specific Ownership Taxes	-	-	-	0.0%
Charter Schools	-	-	-	0.0%
Other Local Support	512,862,875	(1,048,450)	(1,048,450)	-0.2%
State Support:				
State Equalization	-	-	-	0.0%
State Categorical	-	-	-	0.0%
Charter School Capital Construction	-	-	-	0.0%
Federal Support:				
Federal Revenue	-	-	-	0.0%
Other Support:				
Other Miscellaneous	-	514,912,236	514,912,236	0.0%
Total Current Year Revenues	\$ 512,862,875	\$ 513,863,786	\$ 513,863,786	100.2%
Total Available Resources	\$ 568,013,219	\$ 569,014,130	\$ 569,014,130	

Total Actual as of December 31, 2013				
FY 13-14				
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
\$ 484,842,639	\$ 477,877,615	\$ -	\$ 477,877,615	98.6%
AVAILABLE RESOURCES				
Beginning Balance				
Local Support:				
Property Taxes	-	-	-	0.0%
Specific Ownership Taxes	-	-	-	0.0%
Charter Schools	-	-	-	0.0%
Other Local Support	-	1,232,687	1,232,687	0.0%
State Support:				
State Equalization	-	-	-	0.0%
State Categorical	-	-	-	0.0%
Charter School Capital Construction	-	-	-	0.0%
Federal Support:				
Federal Revenue	-	-	-	0.0%
Other Support:				
Other Miscellaneous	-	-	-	0.0%
Total Current Year Revenues	\$ -	\$ 1,232,687	\$ -	0.0%
Total Available Resources	\$ 484,842,639	\$ 479,110,302	\$ 479,110,302	

Forecast			
Remaining Year	Total FY14	Variance to Budget	% of Budget
\$ -	\$ 477,877,615	\$ (6,968,024)	99%
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
1,725,762	2,958,449	2,958,449	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
\$ 1,725,762	\$ 2,958,449	\$ 2,958,449	No Budget
\$ 1,725,762	\$ 480,836,064	\$ (4,006,575)	99%

EXPENDITURES					
Employee Salaries	5,490,301	3,026,830	-	3,026,830	55.1%
Employee Benefits	1,340,789	719,967	-	719,967	53.7%
Purchased Services	1,794,400	6,276,473	(130,128)	6,146,345	342.5%
Charter Schools	-	-	-	-	0.0%
Supplies & Materials	15,235,926	(159,404)	183,460	24,055	0.2%
Property	31,523,928	49,274,148	(21,219,632)	28,054,516	89.0%
Other Expenses	15,000	1,481	-	1,481	9.9%
Debt Service Interest	-	-	-	-	0.0%
Debt Service Principal	-	-	-	-	0.0%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	512,612,875	-	-	-	0.0%
Total Current Year Expenditures & Reserves	\$ 568,013,219	\$ 59,139,494	\$ (21,166,300)	\$ 37,973,194	6.7%

7,421,436	3,670,751	-	3,670,751	49.5%
1,894,521	908,697	-	908,697	48.0%
104,220	4,410,643	2,439,541	6,850,184	6572.8%
-	-	-	-	0.0%
-	2,307,016	79,485	2,386,501	0.0%
245,251,351	42,495,562	44,728,157	87,223,719	35.6%
-	32,512	544,358	576,870	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
230,171,111	-	-	-	0.0%
\$ 484,842,639	\$ 53,825,181	\$ 47,791,541	\$ 101,616,722	21.0%

5,139,051	8,809,802	1,388,366	119%	
1,272,176	2,180,873	286,352	115%	
6,174,900	13,025,084	12,920,864	12498%	
-	-	-	No Budget	
3,229,822	5,616,323	5,616,323	No Budget	
2	63,370,875	150,594,594	(94,656,757)	61%
-	45,517	622,387	622,387	No Budget
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	-	No Budget	
-	-	(230,171,111)	0%	
\$ 79,232,341	\$ 180,849,063	\$ (303,993,576)	37%	

OTHER RESOURCES				
Transfer In From Other Funds	-	-	-	0.0%
Interfund Transfers	-	-	-	0.0%
Total Other Resources				

-	-	-	-	0.0%
-	-	-	-	0.0%

-	-	-	No Budget
-	-	-	No Budget

Total Expenditures, Reserves, and Other Resources	\$ 568,013,219	\$ 59,139,494	\$ (21,166,300)	\$ 37,973,194	6.7%
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\$ 484,842,639	\$ 53,825,181	\$ 47,791,541	\$ 101,616,722	21.0%
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\$ 79,232,341	\$ 180,849,063	\$ (303,993,576)
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Total Excess (Deficit)	\$ -	\$ 509,874,636	\$ 21,166,300	\$ 531,040,935
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\$ -	\$ 425,285,121	\$ (47,791,541)	\$ 377,493,580
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\$ (77,506,579)	\$ 299,987,001	\$ 299,987,001
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Year-over-Year Variance Notes:

- 2012 G.O. Bond Proceeds were a one time occurrence in FY12-13
- Increase is related to a full year of project expenditures related to the 2012 G.O. Bond

FY14 Budget to Actual Variance Notes:

- No budgeted revenue, however, we are receiving interest earnings on unexpended project funds.
- The budget anticipated primarily legal services during creation of the adopted budget, but there are engineering, environmental, and other consulting services that are appropriately hitting the purchased services category.
- Forecast based off average monthly spend run rate. No money specifically budgeted for the year for Supplies and Materials during creation of adopted budget. Charges were anticipated to hit the Property line item, but they are appropriately hitting Supplies and Materials.
- \$34 million budgeted for the year to close out 2008 bonds, \$125 million in property expenditures expected from 2012 bonds per forecast provided by Bill Gerard.
- Because of uncertainty of forecasted expenditures, adopted budgeted expenditures are significantly higher than actuals. Updated forecasts are projecting a slower draw on fund balance.

Capital Reserve Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast			
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %				
Beginning Balance	\$ 20,009,922	\$ 20,009,922	\$ -	\$ 20,009,922	100.0%	\$ 107,993,884	\$ 79,893,835	\$ -	\$ 79,893,835	74.0%	\$ -	\$ 79,893,835	\$ (28,100,049)	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	3,256,207	-	3,256,207	62.6%	17,560,531	5,621,177	-	5,621,177	32.0%	28,518,820	34,139,997	16,579,466	194%
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%
Total Current Year Revenues	\$ 107,002,947	\$ 3,256,207	\$ -	\$ 3,256,207	3.0%	\$ 24,174,980	\$ 5,612,851	\$ -	\$ 5,612,851	23.2%	\$ 34,995,618	\$ 40,608,469	\$ 16,433,489	168%
Total Available Resources	\$ 127,012,869	\$ 23,266,129	\$ -	\$ 23,266,129		\$ 132,168,864	\$ 85,506,686	\$ -	\$ 85,506,686		\$ 34,995,618	\$ 120,502,304	\$ (11,666,560)	91%
EXPENDITURES														
Employee Salaries	2,955,303	1,384,298	-	1,384,298	46.8%	3,622,943	1,547,480	-	1,547,480	42.7%	2,166,472	3,713,952	91,009	103%
Employee Benefits	904,633	401,767	-	401,767	44.4%	1,015,198	448,686	-	448,686	44.2%	628,160	1,076,846	61,648	106%
Purchased Services	7,800,492	3,265,595	1,720,492	4,986,087	63.9%	8,410,597	3,274,668	1,653,386	4,928,054	58.6%	4,584,535	9,512,589	1,101,992	113%
Charter Schools	-	1,463	275	1,738	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	4,596,571	2,613,157	698,993	3,312,150	72.1%	2,974,000	4,128,778	1,498,578	5,627,356	189.2%	3,132,084	8,759,440	5,785,440	295%
Property	8,628,354	879,685	(53,674)	826,011	9.6%	92,802,020	20,987,204	56,685,777	77,672,981	83.7%	20,030,524	97,703,505	4,901,485	105%
Other Expenses	241,000	123,128	-	123,128	51.1%	9,164,370	2,056,998	-	2,056,998	22.4%	10,391,501	12,448,499	3,284,129	136%
Debt Service Interest	237,619	4,434	-	4,434	1.9%	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	\$ 8,673,527	\$ 2,366,086	\$ 11,039,613	8.0%	\$ 136,545,652	\$ 32,443,814	\$ 59,837,741	\$ 92,281,555	67.6%	\$ 43,531,379	\$ 135,812,934	\$ (732,718)	99%
OTHER RESOURCES														
Transfer In From Other Funds	(11,346,725)	-	-	-	0.0%	(4,376,788)	-	-	-	0.0%	4,376,788	4,376,788	(8,753,576)	-100%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Other Resources														
Total Expenditures, Reserves, and Other Resources	\$ 127,012,869	\$ 8,673,527	\$ 2,366,086	\$ 11,039,613	8.7%	\$ 132,168,864	\$ 32,443,814	\$ 59,837,741	\$ 92,281,555	69.8%	\$ 47,908,167	\$ 140,189,722	\$ 8,020,858	
Total Excess (Deficit)	\$ -	\$ 14,592,602	\$ (2,366,086)	\$ 12,226,516		\$ -	\$ 53,062,872	\$ (59,837,741)	\$ (6,774,869)		\$ (12,912,549)	\$ (19,687,418)	\$ (19,687,418)	

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. 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.
 3. Increase in property expenditures is related to work on the Stapleton and Downtown Campus Projects
 4. Electronic media materials are now coded in supplies, last year they were under property.

FY14 Budget to Actual Variance Notes:
 A. Higher than anticipated DURA reimbursement revenue for Stapleton 3 and 1860 Lincoln, 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. Line item variances will be solved within appropriation
 D. Timing variances for the purchase of CAE building and additional one time maintenance requests
 E. Proceeds from DURA revenue related to 1860 Lincoln being used to pay down Compass notes

Food Service Fund

Revenue, Appropriations, Commitments and Expenditures
 FY14 Q2 as of December 31, 2013

Unaudited

AVAILABLE RESOURCES	Total Actual as of December 31, 2012 FY 12-13					Total Actual as of December 31, 2013 FY 13-14					Forecast			
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	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	\$ 80,028	\$ -	\$ 80,028	3.5%	\$ -	\$ 80,028	\$ (2,238,352)
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	1,796,552	-	1,796,552	66.5%	3,218,801	1,964,283	6,031	1,970,314	61.2%	2,445,744	4,416,058	1,197,257	137%
State Support:														
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
State Categorical	265,160	311,123	-	311,123	117.3%	425,000	27,275	-	27,275	6.4%	193,636	220,911	(204,089)	52%
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Federal Support:														
Federal Revenue	31,793,676	1,997,810	-	1,997,810	6.3%	33,176,872	4,944,084	-	4,944,084	14.9%	28,717,918	33,662,002	485,130	101%
Other Support:														
Other Miscellaneous	-	-	-	-	0.0%	-	(47)	-	(47)	0.0%	-	(47)	(47)	No Budget
Total Current Year Revenues	\$ 34,758,836	\$ 4,105,485	\$ -	\$ 4,105,485	11.8%	\$ 36,820,673	\$ 6,935,595	\$ 6,031	\$ 6,941,626	18.9%	\$ 31,357,298	\$ 38,298,924	\$ 1,478,251	104%
Total Available Resources	\$ 37,013,062	\$ 6,359,711	\$ -	\$ 6,359,711		\$ 39,139,053	\$ 7,015,623	\$ 6,031	\$ 7,021,654		\$ 31,357,298	\$ 38,378,952	\$ (760,101)	98%
EXPENDITURES														
Employee Salaries	12,381,331	6,425,747	-	6,425,747	51.9%	11,965,276	6,810,725	-	6,810,725	56.9%	7,371,582	14,182,307	2,217,031	119%
Employee Benefits	3,234,370	1,482,713	-	1,482,713	45.8%	4,390,492	1,660,852	-	1,660,852	37.8%	1,895,721	3,556,573	(833,919)	81%
Purchased Services	658,000	386,625	23,135	409,759	62.3%	744,100	380,864	63,060	443,924	59.7%	311,677	755,601	11,501	102%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	17,900,721	8,684,649	166,083	8,850,732	49.4%	17,770,808	9,300,565	229,290	9,529,855	53.6%	9,696,262	19,226,117	1,455,309	108%
Property	475,500	219,752	23,719	243,471	51.2%	550,000	298,013	34,710	332,723	60.5%	10,346	343,069	(206,931)	62%
Other Expenses	44,760	130,770	-	130,770	292.2%	244,350	138,073	1,404	139,477	57.1%	175,809	315,286	70,936	129%
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	\$ 17,330,256	\$ 212,937	\$ 17,543,193	47.4%	\$ 39,139,053	\$ 18,589,092	\$ 328,464	\$ 18,917,556	48.3%	\$ 19,461,397	\$ 38,378,953	\$ (760,100)	98%
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	\$ 17,330,256	\$ 212,937	\$ 17,543,193	47.4%	\$ 39,139,053	\$ 18,589,092	\$ 328,464	\$ 18,917,556	48.3%	\$ 19,461,397	\$ 38,378,953	\$ (760,100)	
Total Excess (Deficit)	\$ -	\$ (10,970,546)	\$ (212,937)	\$ (11,183,482)		\$ -	\$ (11,573,469)	\$ (322,433)	\$ (11,895,902)		\$ 11,895,901	\$ (1)	\$ (1)	

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. Increase in other local support related to increase in paid student lunches served, resulting in higher paid lunch revenue
- C. Anticipated budget changes within appropriation to increase salaries and decrease benefits
- D. Increase in food costs related to increase in students and number of meals served

Warehouse/Reproduction Internal Service Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast			
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %				
Beginning Balance	\$ (301,321)	\$ (301,321)	\$ -	\$ (301,321)	100.0%	\$ -	\$ 6,331	\$ -	\$ 6,331	0.0%	\$ -	\$ 6,331	\$ 6,331	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	842,554	-	842,554	44.8%	1,093,421	193,840	-	193,840	17.7%	899,581	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	\$ 842,554	\$ -	\$ 842,554	44.8%	\$ 1,093,421	\$ 193,840	\$ -	\$ 193,840	17.7%	\$ 899,581	\$ 1,093,421	\$ -	100%
Total Available Resources	\$ 1,580,247	\$ 541,233	\$ -	\$ 541,233		\$ 1,093,421	\$ 200,171	\$ -	\$ 200,171		\$ 899,581	\$ 1,099,752	\$ 6,331	101%
EXPENDITURES														
Employee Salaries	369,631	183,097	-	183,097	49.5%	97,659	72,435	-	72,435	74.2%	248,393	320,828	223,169	329% A
Employee Benefits	113,669	53,457	-	53,457	47.0%	35,689	22,671	-	22,671	63.5%	50,378	73,049	37,360	205% A
Purchased Services	223,460	75,540	4,165	79,705	35.7%	214,850	51,100	381	51,481	24.0%	50,720	102,201	(112,649)	48% A
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	625,445	549,968	645	550,613	88.0%	632,723	115,437	26,291	141,728	22.4%	394,072	535,800	(96,923)	85% A
Property	30,000	8,316	-	8,316	27.7%	12,500	-	-	-	0.0%	-	-	(12,500)	0%
Other Expenses	218,042	-	-	-	0.0%	100,000	-	-	-	0.0%	-	-	(100,000)	0% A
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	\$ 870,378	\$ 4,810	\$ 875,188	55.4%	\$ 1,093,421	\$ 261,643	\$ 26,672	\$ 288,315	26.4%	\$ 743,563	\$ 1,031,878	\$ (61,543)	94%
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	\$ 870,378	\$ 4,810	\$ 875,188	55.4%	\$ 1,093,421	\$ 261,643	\$ 26,672	\$ 288,315	26.4%	\$ 743,563	\$ 1,031,878	\$ (61,543)	
Total Excess (Deficit)	\$ -	\$ (329,145)	\$ (4,810)	\$ (333,955)		\$ -	\$ (61,472)	\$ (26,672)	\$ (88,144)		\$ 156,018	\$ 67,874	\$ 67,874	

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

FY14 Budget to Actual Variance Notes:
 A. Increase in salaries will be solved through non-salary savings and within appropriation

Risk Management Internal Service Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast				
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget	
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %					
Beginning Balance	\$ 299,214	\$ 299,214	\$ -	\$ 299,214	100.0%	\$ -	\$ 1,137,276	\$ -	\$ 1,137,276	0.0%	\$ -	\$ 1,137,276	\$ 1,137,276	No Budget	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	10,130,344	477	-	477	0.0%	10,250,344	18,814	-	18,814	0.2%	10,211,344	10,230,158	(20,186)	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	\$ 477	\$ -	\$ 477	0.0%	\$ 10,250,344	\$ 18,814	\$ -	\$ 18,814	0.2%	\$ 10,211,344	\$ 10,230,158	\$ (20,186)	100%	
Total Available Resources	\$ 10,429,558	\$ 299,691	\$ -	\$ 299,691		\$ 10,250,344	\$ 1,156,090	\$ -	\$ 1,156,090		\$ 10,211,344	\$ 11,367,434	\$ 1,117,090	111%	
EXPENDITURES															
Employee Salaries	454,873	215,129	-	215,129	47.3%	470,751	227,794	-	227,794	48.4%	453,806	681,600	210,849	145%	B
Employee Benefits	117,111	53,977	-	53,977	46.1%	128,049	60,733	-	60,733	47.4%	108,873	169,606	41,557	132%	B
Purchased Services	9,001,132	4,427,573	97,946	4,525,519	50.3%	8,722,983	4,186,498	202,039	4,388,537	50.3%	3,584,721	7,973,258	(749,725)	91%	
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget	
Supplies & Materials	68,000	29,230	-	29,230	43.0%	60,000	5,096	939	6,035	10.1%	36,951	42,986	(17,014)	72%	
Property	57,000	-	-	-	0.0%	54,000	4,542	3,003	7,545	14.0%	17,699	25,244	(28,756)	47%	C
Other Expenses	567,561	(238)	-	(238)	0.0%	814,561	1,388	-	1,388	0.2%	336	1,724	(812,837)	0%	D
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	\$ 4,725,671	\$ 97,946	\$ 4,823,617	47.0%	\$ 10,250,344	\$ 4,486,051	\$ 205,981	\$ 4,692,032	45.8%	\$ 4,202,386	\$ 8,894,418	\$ (1,355,926)	87%	
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	\$ 4,725,671	\$ 97,946	\$ 4,823,617	46.2%	\$ 10,250,344	\$ 4,486,051	\$ 205,981	\$ 4,692,032	45.8%	\$ 4,202,386	\$ 8,894,418	\$ (1,355,926)		
Total Excess (Deficit)	\$ -	\$ (4,425,980)	\$ (97,946)	\$ (4,523,926)		\$ -	\$ (3,329,961)	\$ (205,981)	\$ (3,535,942)		\$ 6,008,958	\$ 2,473,016	\$ 2,473,016		E

Year-over-Year Variance Notes: _____

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 additional three employees added to Risk Management department, budget will be amended to reflect transfer
- C. Due to transfer to Safety and Security department in General Fund, budget will be amended to reflect transfer
- D. Due to planned savings of site-level reserves
- E. The fund is building fund balance

DoTS Service Bureau Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES

Total Actual as of December 31, 2012				
FY 12-13				
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
Beginning Balance	\$ 306,140	\$ 306,140	\$ 306,140	100.0%
Local Support:				
Property Taxes	-	-	-	0.0%
Specific Ownership Taxes	-	-	-	0.0%
Charter Schools	-	-	-	0.0%
Other Local Support	125,000	10,711	10,711	8.6%
State Support:				
State Equalization	-	-	-	0.0%
State Categorical	-	-	-	0.0%
Charter School Capital Construction	-	-	-	0.0%
Federal Support:				
Federal Revenue	-	-	-	0.0%
Other Support:				
Other Miscellaneous	-	-	-	0.0%
Total Current Year Revenues	\$ 125,000	\$ 10,711	\$ 10,711	8.6%
Total Available Resources	\$ 431,140	\$ 316,851	\$ 316,851	

Total Actual as of December 31, 2013				
FY 13-14				
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
\$ -	\$ -	\$ -	\$ -	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
\$ -	\$ -	\$ -	\$ -	0.0%
\$ -	\$ -	\$ -	\$ -	

Forecast			
Remaining Year	Total FY14	Variance to Budget	% of Budget
\$ -	\$ -	\$ -	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
\$ -	\$ -	\$ -	No Budget
\$ -	\$ -	\$ -	No Budget

EXPENDITURES

Employee Salaries	-	-	-	-	0.0%
Employee Benefits	-	-	-	-	0.0%
Purchased Services	81,891	-	-	-	0.0%
Charter Schools	-	-	-	-	0.0%
Supplies & Materials	1,000	350	-	350	35.0%
Property	200,000	30,450	5,440	35,890	17.9%
Other Expenses	-	-	-	-	0.0%
Debt Service Interest	-	-	-	-	0.0%
Debt Service Principal	-	-	-	-	0.0%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	-	-	-	-	0.0%
Total Current Year Expenditures & Reserves	\$ 282,891	\$ 30,800	\$ 5,440	\$ 36,240	12.8%

-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
-	-	-	-	-	0.0%
\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
\$ -	\$ -	\$ -	No Budget

OTHER RESOURCES

Transfer In From Other Funds	148,249	148,249	-	148,249	100.0%
Interfund Transfers	-	-	-	-	0.0%

-	-	-	-	-	0.0%
-	-	-	-	-	0.0%

-	-	-	No Budget
-	-	-	No Budget

Total Other Resources

Total Expenditures, Reserves, and Other Resources	\$ 431,140	\$ 179,049	\$ 5,440	\$ 184,489	42.8%
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\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
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\$ -	\$ -	\$ -	
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Total Excess (Deficit)	\$ -	\$ 137,802	\$ (5,440)	\$ 132,362	
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\$ -	\$ -	\$ -	\$ -	
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\$ -	\$ -	\$ -	
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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 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES

Total Actual as of December 31, 2012					
FY 12-13					
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	
\$ 7,366,391	\$ 7,366,391	\$ -	\$ 7,366,391	100.0%	
Local Support:					
Property Taxes	-	-	-	0.0%	
Specific Ownership Taxes	-	-	-	0.0%	
Charter Schools	-	-	-	0.0%	
Other Local Support	2,758,592	2,291,737	2,291,737	83.1%	
State Support:					
State Equalization	-	-	-	0.0%	
State Categorical	-	-	-	0.0%	
Charter School Capital Construction	-	-	-	0.0%	
Federal Support:					
Federal Revenue	-	-	-	0.0%	
Other Support:					
Other Miscellaneous	-	-	-	0.0%	
Total Current Year Revenues	\$ 2,758,592	\$ 2,291,737	\$ -	\$ 2,291,737	83.1%
Total Available Resources	\$ 10,124,983	\$ 9,658,128	\$ -	\$ 9,658,128	

Total Actual as of December 31, 2013				
FY 13-14				
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
\$ 8,401,268	\$ 7,684,515	\$ -	\$ 7,684,515	91.5%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
3,242,050	1,418,278	-	1,418,278	43.7%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
\$ 3,242,050	\$ 1,418,278	\$ -	\$ 1,418,278	43.7%
\$ 11,643,316	\$ 9,102,793	\$ -	\$ 9,102,793	

Forecast			
Remaining Year	Total FY14	Variance to Budget	% of Budget
-	\$ 7,684,515	\$ (716,751)	91%
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
963,772	2,382,050	(860,000)	73%
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
\$ 963,772	\$ 2,382,050	\$ (860,000)	73%
\$ 963,772	\$ 10,066,565	\$ (1,576,751)	86%

EXPENDITURES

Employee Salaries	-	-	-	-	0.0%
Employee Benefits	2,200,659	1,422,884	-	1,422,884	64.7%
Purchased Services	59,756	13,095	-	13,095	21.9%
Charter Schools	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	0.0%
Property	-	-	-	-	0.0%
Other Expenses	294,192	-	-	-	0.0%
Debt Service Interest	-	-	-	-	0.0%
Debt Service Principal	-	-	-	-	0.0%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	7,570,376	-	-	-	0.0%
Total Current Year Expenditures & Reserves	\$ 10,124,983	\$ 1,435,979	\$ -	\$ 1,435,979	14.2%

-	-	-	-	-	0.0%
2,354,696	998,919	1,614	1,000,533	42.5%	
59,836	-	-	-	0.0%	
-	-	-	-	0.0%	
-	-	-	-	0.0%	
-	-	-	-	0.0%	
297,424	-	-	-	0.0%	
-	-	-	-	0.0%	
-	-	-	-	0.0%	
-	-	-	-	0.0%	
-	-	-	-	0.0%	
-	-	-	-	0.0%	
8,931,360	-	-	-	0.0%	
\$ 11,643,316	\$ 998,919	\$ 1,614	\$ 1,000,533	8.6%	

-	-	-	No Budget
1,354,163	2,354,696	-	100%
59,836	59,836	-	100%
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	(297,424)	0%
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	(8,931,360)	0%
\$ 1,413,999	\$ 2,414,532	\$ (9,228,784)	21%

OTHER RESOURCES

Transfer In From Other Funds	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	0.0%

-	-	-	-	-	0.0%
-	-	-	-	-	0.0%

-	-	-	No Budget
-	-	-	No Budget

Total Other Resources

\$ 10,124,983	\$ 1,435,979	\$ -	\$ 1,435,979	14.2%
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\$ 11,643,316	\$ 998,919	\$ 1,614	\$ 1,000,533	8.6%
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\$ 1,413,999	\$ 2,414,532	\$ (9,228,784)
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Total Excess (Deficit)

\$ -	\$ 8,222,149	\$ -	\$ 8,222,149
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\$ -	\$ 8,103,874	\$ (1,614)	\$ 8,102,260
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\$ (450,227)	\$ 7,652,033	\$ 7,652,033
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Year-over-Year Variance Notes:

1. Approximately \$1.3M in dividend payments were earned last year because of an abnormal surplus in the trust. This year these earnings will be \$0.3M.

FY14 Budget to Actual Variance Notes:

- A. Usual \$170,000 a month will be contributed to this fund. We are expecting a \$306,000 dividend in FY2014 from Metlife.
- 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.

Governmental Permanent Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q2 as of December 31, 2013
 Unaudited

AVAILABLE RESOURCES	Total Actual as of December 31, 2012					Total Actual as of December 31, 2013					Forecast			
	FY 12-13					FY 13-14					Remaining Year	Total FY14	Variance to Budget	% of Budget
	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %				
Beginning Balance	\$ 122,226	\$ 122,226	\$ -	\$ 122,226	100.0%	\$ 122,126	\$ 123,986	\$ -	\$ 123,986	101.5%	\$ -	\$ 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	1,193	-	1,193	64.0%	1,800	738	-	738	41.0%	1,062	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	\$ 1,193	\$ -	\$ 1,193	64.0%	\$ 1,800	\$ 738	\$ -	\$ 738	41.0%	\$ 1,062	\$ 1,800	\$ -	100%
Total Available Resources	\$ 124,088	\$ 123,419	\$ -	\$ 123,419		\$ 123,926	\$ 124,724	\$ -	\$ 124,724		\$ 1,062	\$ 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)	\$ -	\$ 123,419	\$ -	\$ 123,419		\$ -	\$ 124,724	\$ -	\$ 124,724		\$ 1,062	\$ 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 to be fully used