

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

Revenue, Appropriations, Commitments and Expenditures

FY14 Q3 as of March 31, 2014

Unaudited

Total Actual as of March 31, 2013					
FY 12-13					
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	
AVAILABLE RESOURCES					
Beginning Balance	\$ 129,323,268	\$ 129,323,268	\$ -	\$ 129,323,268	100.0%
Local Support:					
Property Taxes	359,990,729	151,714,100	-	151,714,100	42.1%
Specific Ownership Taxes	27,315,197	20,339,268	-	20,339,268	74.5%
Charter Schools	-	-	-	-	0.0%
Other Local Support	8,541,868	6,912,893	-	6,912,893	80.9%
State Support:					
State Equalization	255,908,122	192,352,466	-	192,352,466	75.2%
State Categorical	20,302,445	19,237,574	-	19,237,574	94.8%
Charter School Capital Construction	692,189	472,087	-	472,087	68.2%
Federal Support:					
ROTC and Build America Subsidy	7,381,578	6,972,715	-	6,972,715	94.5%
Other Support:					
Other Miscellaneous	536,855,000	-	-	-	0.0%
Total Current Year Revenues	\$ 1,216,987,128	\$ 398,001,104	\$ -	\$ 398,001,104	32.7%
Total Available Resources	\$ 1,346,310,396	\$ 527,324,372	\$ -	\$ 527,324,372	

Total Actual as of March 31, 2014					
FY 13-14					
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	
AVAILABLE RESOURCES					
Beginning Balance	\$ 140,925,651	\$ 140,925,651	\$ -	\$ 140,925,651	100.0%
Local Support:					
Property Taxes	369,533,119	160,346,065	-	160,346,065	43.4%
Specific Ownership Taxes	26,517,327	22,282,596	-	22,282,596	84.0%
Charter Schools	-	-	-	-	0.0%
Other Local Support	6,297,756	5,822,278	(3,677)	5,818,601	92.4%
State Support:					
State Equalization	282,574,524	207,250,331	-	207,250,331	73.3%
State Categorical	24,302,127	16,701,876	-	16,701,876	68.7%
Charter School Capital Construction	746,233	527,679	-	527,679	70.7%
Federal Support:					
ROTC and Build America Subsidy	1,014,921	3,813,107	-	3,813,107	375.7%
Other Support:					
Other Miscellaneous	-	-	(133)	(133)	0.0%
Total Current Year Revenues	\$ 710,986,007	\$ 416,743,932	\$ (3,810)	\$ 416,740,122	58.6%
Total Available Resources	\$ 851,911,658	\$ 557,669,583	\$ (3,810)	\$ 557,665,773	

Forecast			
Remaining Year	Total FY14	Variance to Budget	% of Budget
\$ -	\$ 140,925,651	\$ -	100%
209,187,054	369,533,119	-	100%
4,234,731	26,517,327	-	100%
-	-	-	No Budget
526,513	6,345,114	47,358	101%
73,862,355	281,112,686	(1,461,838)	99%
9,109,643	25,811,519	1,509,392	106%
195,234	722,913	(23,320)	97%
(2,798,186)	1,014,921	-	100%
133	-	-	No Budget
\$ 294,317,477	\$ 711,057,599	\$ 71,592	100%
\$ 294,317,477	\$ 851,983,250	\$ 71,592	100%

EXPENDITURES

Employee Salaries	369,095,098	279,642,825	0	279,642,825	75.8%
Employee Benefits	43,311,657	33,250,716	-	33,250,716	76.8%
Purchased Services	38,516,837	21,296,392	3,986,286	25,282,678	65.6%
Charter Schools	69,875,170	70,358,203	-	70,358,203	100.7%
Supplies & Materials	41,671,411	31,431,625	(205,850)	31,225,774	74.9%
Property	4,633,421	3,876,758	(377,580)	3,499,178	75.5%
Other Expenses	7,220,028	819,397	252,249	1,071,646	14.8%
Debt Service Interest and Fees	191,817,733	26,277,329	-	26,277,329	13.7%
Debt Service Principal	401,540,000	5,495,000	-	5,495,000	1.4%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	130,714,583	-	-	-	0.0%
Total Current Year Expenditures & Reserves	\$ 1,298,395,938	\$ 472,448,246	\$ 3,655,105	\$ 476,103,350	36.7%

Employee Salaries	424,248,485	311,096,787	60,747	311,157,534	73.3%
Employee Benefits	64,941,565	41,337,049	127,957	41,465,006	63.8%
Purchased Services	38,738,110	28,363,574	11,878,115	40,241,689	103.9%
Charter Schools	91,789,703	92,939,338	-	92,939,338	101.3%
Supplies & Materials	53,700,306	36,415,415	3,803,826	40,219,241	74.9%
Property	4,242,586	3,946,653	1,469,264	5,415,917	127.7%
Other Expenses	6,389,856	345,061	36,984	382,045	6.0%
Debt Service Interest and Fees	48,624,112	30,439,709	-	30,439,709	62.6%
Debt Service Principal	9,305,000	4,545,668	-	4,545,668	48.9%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	100,466,219	17,600	-	17,600	0.0%
Total Current Year Expenditures & Reserves	\$ 842,445,942	\$ 549,446,854	\$ 17,376,893	\$ 566,823,747	67.3%

100,759,018	411,916,552	(12,331,933)	97% A
15,515,367	56,980,373	(7,961,192)	88% A
(36,018)	40,205,671	1,467,561	104%
(498,215)	92,441,123	651,420	101%
4,254,052	44,473,293	(9,227,013)	83% B
(605,579)	4,810,338	567,752	113%
3,289,028	3,671,073	(2,718,783)	57% C
18,284,403	48,724,112	100,000	100%
4,759,332	9,305,000	-	100%
-	-	-	No Budget
-	-	-	No Budget
-	17,600	(100,448,619)	0%
\$ 145,721,388	\$ 712,545,135	\$ (129,900,807)	85%

OTHER RESOURCES

Transfer In From Other Funds	27,339,212	36,721	-	36,721	0.1%
Interfund Transfers	-	-	-	-	0.0%

9,465,716	(51,611)	-	(51,611)	-0.5%
-	-	-	-	0.0%

9,517,327	9,465,716	9,517,327	100%
-	-	-	No Budget

Total Expenditures, Reserves, and Other Resources	\$ 1,325,735,150	\$ 472,484,967	\$ 3,655,105	\$ 476,140,071	35.9%
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\$ 851,911,658	\$ 549,395,243	\$ 17,376,893	\$ 566,772,136	66.5%
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\$ 155,238,715	\$ 722,010,851	\$ (129,900,807)
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Total Excess (Deficit)	\$ 20,575,246	\$ 54,839,405	\$ (3,655,105)	\$ 51,184,301
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\$ -	\$ 8,274,340	\$ (17,380,703)	\$ (9,106,363)
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\$ 139,078,762	\$ 129,972,399	\$ 129,972,399
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FY14 Budget to Actual Variance Notes

A. Lower labor costs than budgeted due to higher than expected vacancies and slower ramping of MLO programs; lower benefit rate associated with FY 2012-13 PCOP refinancing

B. Lower Supplies & Materials due to lower than forecasted spend in 2012 MLO for textbook purchases that will be purchased in FY 2014-15

C. Other Expenses lower due to Purchased Services expenses previously budgeted in Other Expenses

General Projects (Fund 13)

Revenue, Appropriations, Commitments and Expenditures
FY14 Q3 as of March 31, 2014

Unaudited

AVAILABLE RESOURCES

Total Actual as of March 31, 2013					
FY 12-13					
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %	
\$ 11,752,583	\$ -	\$ -	\$ -	0.0%	
Beginning Balance					
Local Support:					
Property Taxes	-	-	-	0.0%	
Specific Ownership Taxes	-	-	-	0.0%	
Charter Schools	-	-	-	0.0%	
Other Local Support	8,585,581	7,123,809	7,123,809	83.0%	
State Support:					
State Equalization	-	-	-	0.0%	
State Categorical	-	-	-	0.0%	
Charter School Capital Construction	-	-	-	0.0%	
Federal Support:					
ROTC and Build America Subsidy	-	-	-	0.0%	
Other Support:					
Other Miscellaneous	-	-	-	0.0%	
Total Current Year Revenues	\$ 8,585,581	\$ 7,123,809	\$ -	\$ 7,123,809	83.0%
Total Available Resources	\$ 20,338,164	\$ 7,123,809	\$ -	\$ 7,123,809	

EXPENDITURES

Employee Salaries	14,578,095	10,113,487	-	10,113,487	69.4%
Employee Benefits	3,712,614	2,677,765	-	2,677,765	72.1%
Purchased Services	2,338,040	425,711	152,416	578,127	24.7%
Charter Schools	-	-	-	-	0.0%
Supplies & Materials	2,355,239	897,134	37,279	934,413	39.7%
Property	3,401,896	266,462	18,335	284,798	8.4%
Other Expenses	1,036,941	39,280	1,956	41,236	4.0%
Debt Service Interest and Fees	-	-	-	-	0.0%
Debt Service Principal	-	-	-	-	0.0%
Contingency Reserves- 3% Per Board Policy	-	-	-	-	0.0%
Tabor Reserve (Charter Schools)	-	-	-	-	0.0%
Other Reserves	1,989,913	-	-	-	0.0%
Total Current Year Expenditures & Reserves	\$ 29,412,738	\$ 14,419,839	\$ 209,986	\$ 14,629,826	49.7%

OTHER RESOURCES

Transfer In From Other Funds	(9,074,574)	(688,785)	-	(688,785)	7.6%
Interfund Transfers	-	-	-	-	0.0%
Total Other Resources					

Total Expenditures, Reserves, and Other Resources **\$ 20,338,164** **\$ 13,731,055** **\$ 209,986** **\$ 13,941,041** **68.5%**

Total Excess (Deficit) **\$ -** **\$ (6,607,245)** **\$ (209,986)** **\$ (6,817,232)**

FY14 Budget to Actual Variance Notes:

A. Transportation reimbursement that was previously included in Fund 10, but due to change in state reporting requirements is recognized in Fund 13

B. Expenses higher associated with additional revenues

Total Actual as of March 31, 2014				
FY 13-14				
Full Year Budget	YTD Actual	YTD Commit	Total	YTD Budget %
\$ 11,141,568	\$ 11,141,568	\$ -	\$ 11,141,568	100.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
7,763,100	7,739,688	-	7,739,688	99.7%
-	-	-	-	0.0%
-	4,857,791	-	4,857,791	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
\$ 7,763,100	\$ 12,597,479	\$ -	\$ 12,597,479	162.3%
\$ 18,904,668	\$ 23,739,047	\$ -	\$ 23,739,047	

8,372,562	7,100,489	26,464	7,126,953	85.1%
2,161,557	1,852,482	-	1,852,482	85.7%
1,212,173	721,546	276,836	998,382	82.4%
-	-	-	-	0.0%
957,911	726,514	37,314	763,828	79.7%
3,351,805	253,032	189,020	442,052	13.2%
33,320	154,781	709	155,490	466.7%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
-	-	-	-	0.0%
5,355,191	-	-	-	0.0%
\$ 21,444,519	\$ 10,808,844	\$ 530,343	\$ 11,339,187	52.9%

(2,539,851)	-	-	-	0.0%
-	-	-	-	0.0%

Total Expenditures, Reserves, and Other Resources **\$ 18,904,668** **\$ 10,808,844** **\$ 530,343** **\$ 11,339,187** **60.0%**

Total Excess (Deficit) **\$ -** **\$ 12,930,203** **\$ (530,343)** **\$ 12,399,860**

Forecast			
Remaining Year	Total FY14	Variance to Budget	% of Budget
\$ -	\$ 11,141,568	\$ -	100%
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
2,579,896	10,319,584	2,556,484	133%
-	-	-	No Budget
-	4,857,791	4,857,791	No Budget
-	-	-	No Budget
-	-	-	No Budget
\$ 2,579,896	\$ 15,177,375	\$ 7,414,275	196%
\$ 2,579,896	\$ 26,318,943	\$ 7,414,275	139%

4,188,931	11,315,884	2,943,322	135%
1,088,813	2,941,295	779,738	136%
586,808	1,585,190	373,017	131%
-	-	-	No Budget
448,947	1,212,775	254,864	127%
259,820	701,872	(2,649,933)	21%
91,391	246,881	213,561	741%
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	-	No Budget
-	-	(5,355,191)	0%
\$ 6,664,710	\$ 18,003,897	\$ (3,440,622)	84%

-	-	(2,539,851)	0%
-	-	-	No Budget

Total Expenditures, Reserves, and Other Resources **\$ 6,664,710** **\$ 18,003,897** **\$ (900,771)**

Total Excess (Deficit) **\$ (4,084,814)** **\$ 8,315,046** **\$ 8,315,046**

Government Designated Purpose Grants Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014					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%	\$ 11,580,915	\$ 11,580,915	\$ -	\$ 11,580,915	100.0%		\$ 11,580,915	\$ -	100%
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	2,959,737	-	2,959,737	61.2%	5,660,301	2,607,910	-	2,607,910	46.1%	4,268,733	6,876,643	1,216,342	121%
State Support:														
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
State Categorical	14,645,134	11,994,896	-	11,994,896	81.9%	16,732,505	6,664,470	-	6,664,470	39.8%	10,792,773	17,457,243	724,738	104%
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Federal Support:														
Federal Revenue	100,269,857	43,890,386	-	43,890,386	43.8%	100,819,327	41,744,794	-	41,744,794	41.4%	59,206,174	100,950,968	131,641	100%
Other Support:														
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Current Year Revenues	\$ 119,752,021	\$ 58,845,020	\$ -	\$ 58,845,020	49.1%	\$ 123,212,133	\$ 51,017,174	\$ -	\$ 51,017,174	41.4%	\$ 74,267,680	\$ 125,284,854	\$ 2,072,721	102%
Total Available Resources	\$ 129,830,962	\$ 68,923,961	\$ -	\$ 68,923,961		\$ 134,793,048	\$ 62,598,089	\$ -	\$ 62,598,089		\$ 74,267,680	\$ 136,865,769	\$ 2,072,721	102%
EXPENDITURES														
Employee Salaries	62,595,801	42,283,464	1,117	42,284,581	67.6%	57,255,735	26,269,750	13,599	26,283,349	45.9%	34,285,380	60,568,729	3,312,994	106%
Employee Benefits	17,286,478	11,474,923	-	11,474,923	66.4%	15,966,598	7,200,745	29,600	7,230,345	45.3%	9,403,958	16,634,303	667,705	104%
Purchased Services	19,515,324	8,714,997	7,509,177	16,224,174	83.1%	29,502,730	3,072,508	7,727,429	10,799,937	36.6%	14,046,655	24,846,592	(4,656,138)	84%
Charter Schools	9,337,819	4,629,218	6	4,629,224	49.6%	7,360,487	3,971,544	726,169	4,697,713	63.8%	6,109,957	10,807,670	3,447,183	147%
Supplies & Materials	5,247,467	3,035,973	1,153,395	4,189,368	79.8%	7,273,259	1,611,920	2,787,333	4,399,253	60.5%	5,721,773	10,121,026	2,847,767	139%
Property	1,177,809	762,388	77,088	839,477	71.3%	1,614,204	593,367	246,914	840,281	52.1%	1,092,889	1,933,170	318,966	120%
Other Expenses	5,444,849	2,218,089	0	2,218,089	40.7%	3,371,563	492,714	-	492,714	14.6%	640,836	1,133,550	(2,238,013)	34%
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%	12,212,518	-	-	-	0.0%	-	-	(12,212,518)	0%
Total Current Year Expenditures & Reserves	\$ 129,790,414	\$ 73,119,052	\$ 8,740,783	\$ 81,859,836	63.1%	\$ 134,557,094	\$ 43,212,548	\$ 11,531,044	\$ 54,743,592	40.7%	\$ 126,045,040	\$ 126,045,040	\$ (8,512,054)	94%
OTHER RESOURCES														
Transfer In From Other Funds	40,548	(102,000)	-	(102,000)	-251.6%	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	\$ 73,017,052	\$ 8,740,783	\$ 81,757,836	63.0%	\$ 134,793,048	\$ 43,212,548	\$ 11,531,044	\$ 54,743,592	40.6%	\$ -	\$ 126,045,040	\$ (8,748,008)	
Total Excess (Deficit)	\$ -	\$ (4,093,091)	\$ (8,740,783)	\$ (12,833,875)		\$ -	\$ 19,385,541	\$ (11,531,044)	\$ 7,854,497		\$ 74,267,680	\$ 10,820,729	\$ 10,820,729	

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 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014					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%	\$ 8,376,477	\$ 8,376,477	\$ -	\$ 8,376,477	100.0%		\$ 8,376,477	\$ -	100%
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	19,617,350	-	19,617,350	54.7%	29,017,716	18,695,970	-	18,695,970	64.4%	7,860,599	26,556,569	(2,461,147)	92% 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	\$ 35,840,497	\$ 19,617,350	\$ -	\$ 19,617,350	54.7%	\$ 29,017,716	\$ 18,695,970	\$ -	\$ 18,695,970	64.4%	\$ 7,860,599	\$ 26,556,569	\$ (2,461,147)	92%
Total Available Resources	\$ 44,471,812	\$ 28,248,665	\$ -	\$ 28,248,665		\$ 37,394,193	\$ 27,072,447	\$ -	\$ 27,072,447		\$ 7,860,599	\$ 34,933,046	\$ (2,461,147)	93%
EXPENDITURES														
Employee Salaries	22,648,713	15,167,859	-	15,167,859	67.0%	14,160,252	10,685,402	-	10,685,402	75.5%	2,660,288	13,345,690	(814,562)	94% B
Employee Benefits	6,140,079	4,057,207	-	4,057,207	66.1%	3,613,631	2,855,526	7,000	2,862,526	79.2%	712,668	3,575,194	(38,437)	99% B
Purchased Services	11,600,404	4,929,257	3,243,369	8,172,625	70.5%	8,449,521	4,405,189	3,139,123	7,544,312	89.3%	1,878,267	9,422,579	973,058	112%
Charter Schools	49,312	34,631	868	35,498	72.0%	-	65,048	46,500	111,548	0.0%	27,772	139,320	139,320	No Budget
Supplies & Materials	4,183,591	1,312,394	404,311	1,716,705	41.0%	2,977,511	1,140,841	124,542	1,265,383	42.5%	315,036	1,580,419	(1,397,092)	53% B
Property	2,770,838	873,073	587,158	1,460,231	52.7%	1,069,172	987,569	52,601	1,040,170	97.3%	258,966	1,299,136	229,964	122%
Other Expenses	2,287,293	119,670	650	120,320	5.3%	957,323	369,752	2,414	372,166	38.9%	92,656	464,822	(492,501)	49%
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%	6,706,538	-	-	-	0.0%	-	-	(6,706,538)	0%
Total Current Year Expenditures & Reserves	\$ 49,816,081	\$ 26,494,090	\$ 4,236,356	\$ 30,730,446	61.7%	\$ 37,933,948	\$ 20,509,327	\$ 3,372,180	\$ 23,881,507	63.0%	\$ 5,945,651	\$ 29,827,158	\$ (8,106,790)	79%
OTHER RESOURCES														
Transfer In From Other Funds	(5,344,269)	558,897	-	558,897	-10.5%	(539,755)	558,897	-	558,897	-103.5%	-	558,897	(1,098,652)	-104%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Other Resources														
Total Expenditures, Reserves, and Other Resources	\$ 44,471,812	\$ 27,052,987	\$ 4,236,356	\$ 31,289,342	70.4%	\$ 37,394,193	\$ 21,068,224	\$ 3,372,180	\$ 24,440,404	65.4%	\$ 5,945,651	\$ 30,386,055	\$ (7,008,138)	
Total Excess (Deficit)	\$ -	\$ 1,195,679	\$ (4,236,356)	\$ (3,040,677)		\$ -	\$ 6,004,223	\$ (3,372,180)	\$ 2,632,043		\$ 1,914,948	\$ 4,546,991	\$ 4,546,991	

FY14 Budget to Actual Variance Notes:

- A. Revenue is received both up-front and on a reimbursement basis, as a result variances are expected to be lower in FY 2013-14 due to timing
- B. Expenses lower due to timing of program spending, impacting revenues above

Bond Redemption Fund

Revenue, Appropriations, Commitments and Expenditures
 FY14 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014								
	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	\$ 72,084,732	\$ 72,084,732	\$ -	\$ 72,084,732	100.0%	\$ 102,079,673	\$ 102,079,673	\$ -	\$ 102,079,673	100.0%	\$ -	\$ 102,079,673	\$ -	100%
Local Support:														
Property Taxes	109,209,191	45,102,704	-	45,102,704	41.3%	109,272,028	46,732,412	-	46,732,412	42.8%	61,187,643	109,257,985	(14,043)	100% A
Specific Ownership Taxes	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Other Local Support	279,000	127,438	-	127,438	45.7%	60,000	158,245	-	158,245	263.7%	-	158,245	98,245	264%
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	\$ 112,450,142	\$ -	\$ 112,450,142	63.8%	\$ 109,332,028	\$ 46,890,657	\$ -	\$ 46,890,657	42.9%	\$ 61,187,643	\$ 109,416,230	\$ 84,202	100%
Total Available Resources	\$ 248,792,923	\$ 184,534,874	\$ -	\$ 184,534,874		\$ 211,411,701	\$ 148,970,330	\$ -	\$ 148,970,330		\$ 61,187,643	\$ 211,495,903	\$ 84,202	100%
EXPENDITURES														
Employee Salaries	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Employee Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Purchased Services	468,241	424,379	-	424,379	90.6%	65,000	21,100	75,000	96,100	147.8%	-	96,100	31,100	148% D
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	31,772,215	-	31,772,215	50.7%	30,922,351	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%	105,252,135	-	-	-	0.0%	-	-	(105,252,135)	0% C
Total Current Year Expenditures & Reserves	\$ 248,732,923	\$ 114,050,191	\$ -	\$ 114,050,191	45.9%	\$ 211,291,701	\$ 75,073,315	\$ 75,000	\$ 75,148,315	35.6%	\$ 30,922,351	\$ 106,070,666	\$ (105,221,035)	50%
OTHER RESOURCES														
Transfer In From Other Funds	60,000	46,918	-	46,918	78.2%	60,000	51,611	-	51,611	86.0%	-	51,611	8,389	86%
Interfund Transfers	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Other Resources														
Total Expenditures, Reserves, and Other Resources	\$ 248,792,923	\$ 114,097,109	\$ -	\$ 114,097,109	45.9%	\$ 211,351,701	\$ 75,124,926	\$ 75,000	\$ 75,199,926	35.6%	\$ 30,922,351	\$ 106,122,277	\$ (105,229,424)	
Total Excess (Deficit)	\$ -	\$ 70,437,765	\$ -	\$ 70,437,765		\$ 60,000	\$ 73,845,404	\$ (75,000)	\$ 73,770,404		\$ 30,265,292	\$ 105,373,626	\$ 105,313,626	

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.
- D. Related Issuance Costs for 2014A GOB

Building Fund

Revenue, Appropriations, Commitments and Expenditures
 FY14 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014								
	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	\$ 55,150,344	\$ 55,150,344	\$ -	\$ 55,150,344	100.0%	\$ 477,877,616	\$ 477,877,616	\$ -	\$ 477,877,616	100.0%	\$ -	\$ 477,877,616	\$ -	100%
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	535,465	-	535,465	0.1%	-	(20,035)	-	(20,035)	0.0%	-	(20,035)	(20,035)	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	-	514,912,236	-	514,912,236	0.0%	-	25,347,008	-	25,347,008	0.0%	-	25,347,008	25,347,008	No Budget A
Total Current Year Revenues	\$ 512,862,875	\$ 515,447,701	\$ -	\$ 515,447,701	100.5%	\$ -	\$ 25,326,973	\$ -	\$ 25,326,973	0.0%	\$ -	\$ 25,326,973	\$ 25,326,973	No Budget
Total Available Resources	\$ 568,013,219	\$ 570,598,045	\$ -	\$ 570,598,045		\$ 477,877,616	\$ 503,204,589	\$ -	\$ 503,204,589		\$ -	\$ 503,204,589	\$ 25,326,973	105%
EXPENDITURES														
Employee Salaries	5,490,301	4,500,946	-	4,500,946	82.0%	7,421,436	5,506,501	-	5,506,501	74.2%	1,835,500	7,342,001	(79,435)	99%
Employee Benefits	1,340,789	1,074,815	-	1,074,815	80.2%	1,894,521	1,350,753	-	1,350,753	71.3%	450,251	1,801,004	(93,517)	95%
Purchased Services	1,794,400	8,304,312	(198,058)	8,106,253	451.8%	104,220	7,371,985	2,775,315	10,147,300	9736.4%	2,457,328	9,829,313	9,725,093	9431% B
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	15,235,926	(574,572)	48,198	(526,374)	-3.5%	-	2,370,060	269,396	2,639,456	0.0%	790,020	3,160,080	3,160,080	No Budget C
Property	31,523,928	55,081,593	(17,022,759)	38,058,833	120.7%	245,251,351	71,683,347	52,814,703	124,498,050	50.8%	17,463,025	89,146,372	(156,104,979)	36% D
Other Expenses	15,000	8,921	-	8,921	59.5%	-	64,489	160	64,649	0.0%	21,496	85,985	85,985	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%	223,206,088	-	-	-	0.0%	-	-	(223,206,088)	0% E
Total Current Year Expenditures & Reserves	\$ 568,013,219	\$ 68,396,015	\$ (17,172,619)	\$ 51,223,395	9.0%	\$ 477,877,616	\$ 88,347,135	\$ 55,859,574	\$ 144,206,709	30.2%	\$ 23,017,621	\$ 111,364,756	\$ (366,512,860)	23%
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	\$ 68,396,015	\$ (17,172,619)	\$ 51,223,395	9.0%	\$ 477,877,616	\$ 88,347,135	\$ 55,859,574	\$ 144,206,709	30.2%	\$ 23,017,621	\$ 111,364,756	\$ (366,512,860)	
Total Excess (Deficit)	\$ -	\$ 502,202,030	\$ 17,172,619	\$ 519,374,650		\$ -	\$ 414,857,454	\$ (55,859,574)	\$ 358,997,880		\$ (23,017,621)	\$ 391,839,833	\$ 391,839,833	

FY14 Budget to Actual Variance Notes

- A. 2014A Sale proceeds reflected in Other Reserves line item; also receiving interest earnings on unexpended project funds.
- B. Line item variances will be solved within appropriation
- C. Low comparison to budget is because FY14 budget figure included anticipated spend through life of 2012 GOBs
- D. \$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.
- E. Because of uncertainty of forecasted expenditures, adopted budgeted expenditures are significantly higher than actuals. Updated forecasts are projecting a slower draw on fund balance.
- F. Due to planned savings of miscellaneous expenses and reserves

Capital Reserve Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014								
	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%	\$ 79,893,835	\$ 79,893,835	\$ -	\$ 79,893,835	100.0%	\$ 36,023,413	\$ 115,917,248	\$ 36,023,413	145%
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	4,512,284	-	4,512,284	86.7%	17,560,531	22,238,961	-	22,238,961	126.6%	4,570,937	26,809,898	9,249,367	153% A,D
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	35,195,000	-	35,195,000	34.6%	6,614,449	-	-	-	0.0%	6,468,472	6,468,472	(145,977)	98%
Total Current Year Revenues	\$ 107,002,947	\$ 39,707,284	\$ -	\$ 39,707,284	37.1%	\$ 24,174,980	\$ 22,238,961	\$ -	\$ 22,238,961	92.0%	\$ 11,039,409	\$ 33,278,370	\$ 9,103,390	138%
Total Available Resources	\$ 127,012,869	\$ 59,717,206	\$ -	\$ 59,717,206		\$ 104,068,815	\$ 102,132,796	\$ -	\$ 102,132,796		\$ 47,062,822	\$ 149,195,618	\$ 45,126,803	143%
EXPENDITURES														
Employee Salaries	2,955,303	2,172,000	-	2,172,000	73.5%	3,666,943	2,341,421	-	2,341,421	63.9%	1,222,314	3,563,735	(103,208)	97%
Employee Benefits	904,633	620,183	-	620,183	68.6%	1,027,883	676,757	-	676,757	65.8%	342,628	1,019,385	(8,498)	99%
Purchased Services	7,800,492	4,900,318	1,056,309	5,956,626	76.4%	8,353,912	5,129,312	2,267,507	7,396,819	88.5%	2,784,637	7,913,949	(439,963)	95%
Charter Schools	-	1,463	275	1,738	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	4,596,571	3,985,085	779,200	4,764,284	103.6%	2,974,000	4,967,376	885,308	5,852,684	196.8%	991,333	5,958,709	2,984,709	200% B
Property	8,628,354	1,906,247	599,408	2,505,655	29.0%	64,701,971	46,554,843	37,028,336	83,583,179	129.2%	7,026,118.67	53,580,962	(11,121,009)	83% C
Other Expenses	241,000	183,004	-	183,004	75.9%	-	59,272	2,953,006	3,012,278	0.0%	-	59,272	59,272	No Budget
Debt Service Interest	237,619	5,863	-	5,863	2.5%	2,598,102	2,002,865	-	2,002,865	77.1%	866,034	2,868,899	270,797	110%
Debt Service Principal	-	-	-	-	0.0%	9,164,370	-	-	-	0.0%	-	-	(9,164,370)	0% D
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	\$ 13,774,162	\$ 2,435,191	\$ 16,209,354	11.7%	\$ 108,445,603	\$ 61,731,846	\$ 43,134,157	\$ 104,866,003	96.7%	\$ 13,233,065	\$ 74,964,911	\$ (33,480,692)	69% C
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	\$ 13,774,162	\$ 2,435,191	\$ 16,209,354	12.8%	\$ 104,068,815	\$ 61,731,846	\$ 43,134,157	\$ 104,866,003	100.8%	\$ 17,609,853	\$ 79,341,699	\$ (24,727,116)	
Total Excess (Deficit)	\$ -	\$ 45,943,043	\$ (2,435,191)	\$ 43,507,852		\$ -	\$ 40,400,950	\$ (43,134,157)	\$ (2,733,207)		\$ 29,452,969	\$ 69,853,919	\$ 69,853,919	

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. Line item variances will be solved within appropriation
- C. Timing variances for COPs related expenditures. Construction proceeding on Stapleton projects slower than anticipated.
- D. Proceeds from DURA revenue related to 1860 Lincoln and from the sale of Contemporary Learning Academy are not being used to pre-pay Compass note

ProComp Special Revenue Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q3 as of March 31, 2014
 Unaudited

	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014					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	\$ 58,382,034	\$ 58,382,034	\$ -	\$ 58,382,034	100.0%	\$ 52,566,684	\$ 52,566,684	\$ -	\$ 52,566,684	100.0%	\$ -	\$ 52,566,684	\$ -	100% ^A
Local Support:														
Property Taxes	29,198,899	12,700,619	-	12,700,619	43.5%	29,603,406	13,147,890	-	13,147,890	44.4%	16,455,516	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	2,709,855	-	2,709,855	75.7%	2,949,333	651,838	-	651,838	22.1%	2,297,495	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	\$ 15,410,473	\$ -	\$ 15,410,473	47.0%	\$ 32,552,739	\$ 13,799,728	\$ -	\$ 13,799,728	42.4%	\$ 18,753,011	\$ 32,552,739	\$ -	100%
Total Available Resources	\$ 91,161,835	\$ 73,792,507	\$ -	\$ 73,792,507		\$ 85,119,423	\$ 66,366,412	\$ -	\$ 66,366,412		\$ 18,753,011	\$ 85,119,423	\$ -	100%
EXPENDITURES														
Employee Salaries	34,589,946	26,831,755	-	26,831,755	77.6%	34,877,765	29,176,081	-	29,176,081	83.7%	5,523,237	34,699,318	(178,447)	99% ^B
Employee Benefits	5,956,389	4,591,547	-	4,591,547	77.1%	6,958,116	5,726,921	-	5,726,921	82.3%	1,195,593	6,922,514	(35,602)	99%
Purchased Services	154,546	99,152	-	99,152	64.2%	271,135	96,657	31,562	128,219	47.3%	142,916	271,135	-	100%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	1,305,399	246	-	246	0.0%	1,482,170	220	-	220	0.0%	1,278,341	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%	41,530,237	-	-	-	0.0%	-	-	(41,530,237)	0%
Total Current Year Expenditures & Reserves	\$ 91,161,835	\$ 31,522,700	\$ -	\$ 31,522,700	34.6%	\$ 85,119,423	\$ 34,999,933	\$ 31,562	\$ 35,031,495	41.2%	\$ 8,140,087	\$ 43,171,582	\$ (41,947,841)	51%
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	\$ 31,522,700	\$ -	\$ 31,522,700	34.6%	\$ 85,119,423	\$ 34,999,933	\$ 31,562	\$ 35,031,495	41.2%	\$ 8,140,087	\$ 43,171,582	\$ (41,947,841)	
Total Excess (Deficit)	\$ -	\$ 42,269,807	\$ -	\$ 42,269,807		\$ -	\$ 31,366,479	\$ (31,562)	\$ 31,334,917		\$ 10,612,924	\$ 41,947,841	\$ 41,947,841	

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 payout rate through March 2014. Has potential to increase as teachers earn additional Professional Development incentives & Tuition Reimbursement
- C. Based on Transition Team approved overhead expense of 4.32% of 2005 Mill Levy Revenue

Food Service Fund

Revenue, Appropriations, Commitments and Expenditures
 FY14 Q3 as of March 31, 2014
 Unaudited

	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014								
	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	\$ 2,254,226	\$ 2,254,226	\$ -	\$ 2,254,226	100.0%	\$ 80,028	\$ 80,028	\$ -	\$ 80,028	100.0%	\$ -	\$ 80,028	\$ -	100%
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	2,918,453	-	2,918,453	108.1%	3,218,801	3,348,988	6,031	3,355,019	104.2%	1,248,412	4,597,400	1,378,599	143% A
State Support:														
State Equalization	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
State Categorical	265,160	395,217	-	395,217	149.0%	425,000	414,762	-	414,762	97.6%	91,138	505,900	80,900	119%
Charter School Capital Construction	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Federal Support:														
Federal Revenue	31,793,676	16,247,757	-	16,247,757	51.1%	35,415,224	18,500,479	-	18,500,479	52.2%	15,534,921	34,035,400	(1,379,824)	96% B
Other Support:														
Other Miscellaneous	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Total Current Year Revenues	\$ 34,758,836	\$ 19,561,427	\$ -	\$ 19,561,427	56.3%	\$ 39,059,025	\$ 22,264,229	\$ 6,031	\$ 22,270,260	57.0%	\$ 16,874,471	\$ 39,138,700	\$ 79,675	100%
Total Available Resources	\$ 37,013,062	\$ 21,815,653	\$ -	\$ 21,815,653		\$ 39,139,053	\$ 22,344,257	\$ 6,031	\$ 22,350,288		\$ 16,874,471	\$ 39,218,728	\$ 79,675	100%
EXPENDITURES														
Employee Salaries	12,381,331	10,141,740	-	10,141,740	81.9%	11,965,276	10,110,064	-	10,110,064	84.5%	3,956,336	14,066,400	2,101,124	118% C
Employee Benefits	3,234,370	2,321,944	-	2,321,944	71.8%	4,390,492	2,411,885	-	2,411,885	54.9%	938,515	3,350,400	(1,040,092)	76% C
Purchased Services	658,000	550,611	17,174	567,785	86.3%	744,100	629,226	63,060	692,286	93.0%	252,074	881,300	137,200	118%
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	17,900,721	13,675,415	209,338	13,884,752	77.6%	17,770,808	15,140,844	229,290	15,370,134	86.5%	4,950,356	20,091,200	2,320,392	113% D
Property	475,500	199,580	28,653	228,233	48.0%	550,000	481,046	85,254	515,756	93.8%	85,254	566,300	16,300	103%
Other Expenses	44,760	208,374	300	208,674	466.2%	244,350	238,253	1,404	239,657	98.1%	24,875	263,128	18,778	108%
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	\$ 27,097,664	\$ 255,465	\$ 27,353,129	73.9%	\$ 39,139,053	\$ 29,011,318	\$ 328,464	\$ 29,339,782	75.0%	\$ 10,207,410	\$ 39,218,728	\$ 79,675	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	\$ 37,013,062	\$ 27,097,664	\$ 255,465	\$ 27,353,129	73.9%	\$ 39,139,053	\$ 29,011,318	\$ 328,464	\$ 29,339,782	75.0%	\$ 10,207,410	\$ 39,218,728	\$ 79,675	
Total Excess (Deficit)	\$ -	\$ (5,282,011)	\$ (255,465)	\$ (5,537,476)		\$ -	\$ (6,667,061)	\$ (322,433)	\$ (6,989,494)		\$ 6,667,061	\$ -	\$ -	

FY14 Budget to Actual Variance Notes:

- A. Increase in other local support related to increase in paid student lunches served, resulting in higher paid lunch revenue
- B. Federal revenue lower due to higher number of breakfast vs lunch plates served resulting in a lower overall rate
- 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

Risk Management Internal Service Fund
Revenue, Appropriations, Commitments and Expenditures
FY14 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014					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	\$ -	\$ 1,137,276	100.0%	\$ -	\$ 1,137,276	\$ -	100%
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	15,538	-	15,538	0.2%	10,211,344	18,814	-	18,814	0.2%	10,189,966	10,208,780	(2,564)	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	\$ 15,538	\$ -	\$ 15,538	0.2%	\$ 10,211,344	\$ 18,814	\$ -	\$ 18,814	0.2%	\$ 10,189,966	\$ 10,208,780	\$ (2,564)	100%
Total Available Resources	\$ 10,429,558	\$ 314,752	\$ -	\$ 314,752		\$ 11,348,620	\$ 1,156,090	\$ -	\$ 1,156,090		\$ 10,189,966	\$ 11,346,056	\$ (2,564)	100%
EXPENDITURES														
Employee Salaries	454,873	299,312	-	299,312	65.8%	624,901	358,416	-	358,416	57.4%	233,831	592,247	(32,654)	95%
Employee Benefits	117,111	76,068	-	76,068	65.0%	170,632	95,248	-	95,248	55.8%	66,433	161,681	(8,951)	95%
Purchased Services	9,001,132	5,755,919	38,664	5,794,583	64.4%	8,526,250	5,848,394	509,012	6,357,406	74.6%	3,019,598	9,377,004	850,754	110% A
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	68,000	32,135	113	32,248	47.4%	60,000	8,961	500	9,461	15.8%	46,224	55,685	(4,315)	93%
Property	57,000	7,107	0	7,107	12.5%	15,000	4,542	-	4,542	30.3%	18,517	23,059	8,059	154% A
Other Expenses	567,561	577	-	577	0.1%	1,000	1,388	-	1,388	138.8%	280	1,668	668	167%
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%	1,950,837	-	-	-	0.0%	-	-	(1,950,837)	0% B
Total Current Year Expenditures & Reserves	\$ 10,265,677	\$ 6,171,118	\$ 38,777	\$ 6,209,895	60.5%	\$ 11,348,620	\$ 6,316,949	\$ 509,512	\$ 6,826,461	60.2%	\$ 3,384,883	\$ 10,211,344	\$ (1,137,276)	90%
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	\$ 6,171,118	\$ 38,777	\$ 6,209,895	59.5%	\$ 11,348,620	\$ 6,316,949	\$ 509,512	\$ 6,826,461	60.2%	\$ 3,384,883	\$ 10,211,344	\$ (1,137,276)	
Total Excess (Deficit)	\$ -	\$ (5,856,367)	\$ (38,777)	\$ (5,895,144)		\$ -	\$ (5,160,859)	\$ (509,512)	\$ (5,670,371)		\$ 6,805,083	\$ 1,134,712	\$ 1,134,712	

FY14 Budget to Actual Variance Notes:

- A. Due to high liability, property and workers' compensation claims
- B. Reserve of \$813K was transferred in working budget level to cover overspend in purchased services

Warehouse/Reproduction Internal Service Fund

Revenue, Appropriations, Commitments and Expenditures

FY14 Q3 as of March 31, 2014

Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014								
	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	\$ -	\$ 6,331	100.0%	\$ -	\$ 6,331	\$ -	100%
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	1,210,393	-	1,210,393	64.3%	1,093,421	362,594	-	362,594	33.2%	249,852	612,446	(480,975)	56%
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	\$ 1,210,393	\$ -	\$ 1,210,393	64.3%	\$ 1,093,421	\$ 362,594	\$ -	\$ 362,594	33.2%	\$ 249,852	\$ 612,446	\$ (480,975)	56%
Total Available Resources	\$ 1,580,247	\$ 909,072	\$ -	\$ 909,072		\$ 1,099,752	\$ 368,925	\$ -	\$ 368,925		\$ 249,852	\$ 618,777	\$ (480,975)	56%
EXPENDITURES														
Employee Salaries	369,631	162,283	-	162,283	43.9%	97,659	107,580	-	107,580	110.2%	35,860	143,440	45,781	147% A
Employee Benefits	113,669	58,325	-	58,325	51.3%	35,689	33,793	-	33,793	94.7%	11,264	45,057	9,368	126% A
Purchased Services	223,460	91,228	772	92,000	41.2%	214,850	80,078	108	80,186	37.3%	26,693	106,879	(107,971)	50% A
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	625,445	824,532	464	824,997	131.9%	632,723	190,697	186	190,883	30.2%	63,566	254,449	(378,274)	40% A
Property	30,000	8,316	-	8,316	27.7%	12,500	809	-	809	6.5%	270	1,079	(11,421)	9%
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%	6,331	-	-	-	0.0%	-	-	(6,331)	0%
Total Current Year Expenditures & Reserves	\$ 1,580,247	\$ 1,144,684	\$ 1,236	\$ 1,145,920	72.5%	\$ 1,099,752	\$ 412,957	\$ 294	\$ 413,251	37.6%	\$ 137,652	\$ 550,903	\$ (548,849)	50%
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	\$ 1,144,684	\$ 1,236	\$ 1,145,920	72.5%	\$ 1,099,752	\$ 412,957	\$ 294	\$ 413,251	37.6%	\$ 137,652	\$ 550,903	\$ (548,849)	
Total Excess (Deficit)	\$ -	\$ (235,612)	\$ (1,236)	\$ (236,848)		\$ -	\$ (44,032)	\$ (294)	\$ (44,326)		\$ 112,200	\$ 67,874	\$ 67,874	

FY14 Budget to Actual Variance Notes:

A. Increase in salaries will be solved through non-salary savings and within appropriation

Pupil Activity Fund

Revenue, Appropriations, Commitments and Expenditures
 FY14 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014					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	\$ 699,580	\$ 699,580	\$ -	\$ 699,580	100.0%	\$ 754,054	\$ 754,054	\$ -	\$ 754,054	100.0%	\$ -	\$ 754,054	\$ -	100%
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	354,254	-	354,254	75.4%	417,094	317,771	-	317,771	76.2%	99,323	417,094	-	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	\$ 470,000	\$ 354,254	\$ -	\$ 354,254	75.4%	\$ 417,094	\$ 317,771	\$ -	\$ 317,771	76.2%	\$ 99,323	\$ 417,094	\$ -	100%
Total Available Resources	\$ 1,169,580	\$ 1,053,834	\$ -	\$ 1,053,834		\$ 1,171,148	\$ 1,071,825	\$ -	\$ 1,071,825		\$ 99,323	\$ 1,171,148	\$ -	100%
EXPENDITURES														
Employee Salaries	1,457,995	1,183,177	-	1,183,177	81.2%	1,665,571	1,383,597	-	1,383,597	83.1%	371,707	1,755,304	89,733	105% A
Employee Benefits	274,855	223,233	-	223,233	81.2%	334,236	278,105	-	278,105	83.2%	74,658	352,763	18,527	106% A
Purchased Services	383,400	288,631	-	288,631	75.3%	451,844	288,279	5,528	293,807	65.0%	77,252	371,059	(80,785)	82% B
Charter Schools	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Supplies & Materials	309,454	178,136	9,147	187,284	60.5%	562,106	141,474	135,414	276,888	49.3%	147,886	424,774	(137,332)	76% B
Property	40,000	4,125	14,627	18,752	46.9%	24,775	445	-	445	1.8%	12,505	12,950	(11,825)	52% B
Other Expenses	690,198	30,404	-	30,404	4.4%	62,884	2,047	-	2,047	3.3%	21,573	23,620	(39,264)	38% 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%	139,054	-	-	-	0.0%	-	-	(139,054)	0% C
Total Current Year Expenditures & Reserves	\$ 3,155,902	\$ 1,907,707	\$ 23,774	\$ 1,931,481	61.2%	\$ 3,240,470	\$ 2,093,947	\$ 140,942	\$ 2,234,889	69.0%	\$ 705,581	\$ 2,940,470	\$ (300,000)	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	\$ 1,907,707	\$ 23,774	\$ 1,931,481	165.1%	\$ 1,171,148	\$ 2,093,947	\$ 140,942	\$ 2,234,889	190.8%	\$ (1,363,741)	\$ 871,148	\$ (300,000)	
Total Excess (Deficit)	\$ -	\$ (853,872)	\$ (23,774)	\$ (877,647)		\$ -	\$ (1,022,122)	\$ (140,942)	\$ (1,163,064)		\$ 1,463,064	\$ 300,000	\$ 300,000	

FY14 Budget to Actual Variance Notes:

- A. Line item variances will be solved for within the appropriation of fund
- B. Line item variances will be solved for within the appropriation of fund
- C. Due to planned savings of miscellaneous expenses and reserves

Private Purpose Trust Fund

Revenue, Appropriations, Commitments and Expenditures
 FY14 Q3 as of March 31, 2014
 Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014								
	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	\$ 7,366,391	\$ 7,366,391	\$ -	\$ 7,366,391	100.0%	\$ 7,684,515	\$ 7,684,515	\$ -	\$ 7,684,515	100.0%	-	\$ 7,684,515	\$ -	100%
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	2,803,605	-	2,803,605	101.6%	3,242,050	2,097,558	-	2,097,558	64.7%	248,442	2,346,000	(896,050)	72% 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	\$ 2,803,605	\$ -	\$ 2,803,605	101.6%	\$ 3,242,050	\$ 2,097,558	\$ -	\$ 2,097,558	64.7%	\$ 248,442	\$ 2,346,000	\$ (896,050)	72%
Total Available Resources	\$ 10,124,983	\$ 10,169,996	\$ -	\$ 10,169,996		\$ 10,926,565	\$ 9,782,073	\$ -	\$ 9,782,073		\$ 248,442	\$ 10,030,515	\$ (896,050)	92%
EXPENDITURES														
Employee Salaries	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	No Budget
Employee Benefits	2,200,659	1,846,857	-	1,846,857	83.9%	2,354,696	1,613,062	885	1,613,947	68.5%	537,687	2,151,634	(203,062)	91% B
Purchased Services	59,756	20,208	-	20,208	33.8%	59,836	-	-	-	0.0%	-	-	(59,836)	0%
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%	8,214,609	-	-	-	0.0%	-	-	(8,214,609)	0%
Total Current Year Expenditures & Reserves	\$ 10,124,983	\$ 1,867,065	\$ -	\$ 1,867,065	18.4%	\$ 10,926,565	\$ 1,613,062	\$ 885	\$ 1,613,947	14.8%	\$ 537,687	\$ 2,151,634	\$ (8,774,931)	20%
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	\$ 1,867,065	\$ -	\$ 1,867,065	18.4%	\$ 10,926,565	\$ 1,613,062	\$ 885	\$ 1,613,947	14.8%	\$ 537,687	\$ 2,151,634	\$ (8,774,931)	
Total Excess (Deficit)	\$ -	\$ 8,302,931	\$ -	\$ 8,302,931		\$ -	\$ 8,169,011	\$ (885)	\$ 8,168,126		\$ (289,245)	\$ 7,878,881	\$ 7,878,881	

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 Q3 as of March 31, 2014

Unaudited

AVAILABLE RESOURCES	Total Actual as of March 31, 2013					Total Actual as of March 31, 2014								
	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%	\$ 123,986	\$ 123,986	\$ -	\$ 123,986	100.0%	\$ -	\$ 123,986	\$ -	100%
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	1,805	-	1,805	97.0%	1,800	3,260	-	3,260	181.1%	-	3,260	1,460	181%
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	\$ 1,805	\$ -	\$ 1,805	97.0%	\$ 1,800	\$ 3,260	\$ -	\$ 3,260	181.1%	\$ -	\$ 3,260	\$ 1,460	181%
Total Available Resources	\$ 124,088	\$ 124,031	\$ -	\$ 124,031		\$ 125,786	\$ 127,246	\$ -	\$ 127,246		\$ -	\$ 127,246	\$ 1,460	101%
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	760	-	760	2.7%	29,167	-	-	-	0.0%	760	760	(28,407)	3% 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%	96,619	-	-	-	0.0%	-	-	(96,619)	0%
Total Current Year Expenditures & Reserves	\$ 124,088	\$ 760	\$ -	\$ 760	0.6%	\$ 125,786	\$ -	\$ -	\$ -	0.0%	\$ 760	\$ 760	\$ (125,026)	1%
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	\$ 760	\$ -	\$ 760	0.6%	\$ 125,786	\$ -	\$ -	\$ -	0.0%	\$ 760	\$ 760	\$ (125,026)	
Total Excess (Deficit)	\$ -	\$ 123,271	\$ -	\$ 123,271		\$ -	\$ 127,246	\$ -	\$ 127,246		\$ (760)	\$ 126,486	\$ 126,486	

FY14 Budget to Actual Variance Notes:

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