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## FY15-16 Q2 Financials

# General Fund without Special Projects



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 130,800	\$ 130,800	100%	\$ 90,633	\$ 90,633	100%
<b>Revenue</b>						
Property Taxes	\$ 363,306	\$ 5,410	1%	\$ 452,686	\$ 6,234	1%
State Categorical	\$ 33,909	\$ 15,554	46%	\$ 35,778	\$ 19,800	55%
State Equalization	\$ 341,637	\$ 165,359	48%	\$ 294,600	\$ 173,067	59%
Specific Ownership Taxes	\$ 27,351	\$ 15,016	55%	\$ 38,648	\$ 17,003	44%
Federal Revenue	\$ 3,200	\$ 3,739	117%	\$ 1,000	\$ 412	41%
Other Local Support	\$ 15,339	\$ 5,344	35%	\$ 5,250	\$ 5,610	107%
Charter School Capital Construction	\$ 1,494	\$ 597	40%	\$ 2,394	\$ 1,117	47%
Other Miscellaneous	\$ -	\$ 2	0%	\$ -	\$ 2	0%
<b>Total Revenue</b>	<b>\$ 786,235</b>	<b>211,021</b>	<b>27%</b>	<b>\$ 830,358</b>	<b>223,245</b>	<b>27%</b>
<b>Expense</b>						
Employee Salaries	\$ 454,605	\$ 160,327	35%	\$ 482,712	\$ 227,913	47%
Employee Benefits	\$ 62,465	\$ 27,875	45%	\$ 59,274	\$ 19,609	33%
Charter Schools	\$ 102,579	\$ 52,225	51%	\$ 119,948	\$ 61,884	52%
Supplies & Materials	\$ 50,575	\$ 25,608	51%	\$ 51,351	\$ 26,151	51%
Purchased Services	\$ 49,603	\$ 22,511	45%	\$ 44,795	\$ 27,235	61%
Property	\$ 6,313	\$ 4,184	66%	\$ 4,763	\$ 3,804	80%
Debt Service Interest	\$ 45,873	\$ 22,944	50%	\$ 45,873	\$ 23,005	50%
Debt Service Principal	\$ 13,360	\$ 13,360	100%	\$ 13,360	\$ 14,730	110%
Other Expenses	\$ 1,309	\$ 504	39%	\$ 1,645	\$ 519	32%
Interfund Transfers	\$ 11,514	\$ (42)	0%	\$ 3,480	\$ -	0%
Site Assigned Reserves	\$ 5,957	\$ -	0%	\$ 16,257	\$ -	0%
School Location/Relocation Support	\$ 858	\$ -	0%	\$ 16	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ 5,256	\$ 1,034	20%	\$ 3,679	\$ 1,087	30%
<b>Total Expense</b>	<b>\$ 810,268</b>	<b>\$ 330,530</b>	<b>41%</b>	<b>\$ 847,154</b>	<b>\$ 405,938</b>	<b>48%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ 23,294	\$ -	0%	\$ 24,992	\$ -	0%
Assigned Reserves	\$ 71	\$ -	0%	\$ 1,847	\$ -	0%
General Contingency	\$ 3,419	\$ -	0%	\$ 13,539	\$ -	0%
CDE Audit	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%
Utilities	\$ 2,000	\$ -	0%	\$ 1,000	\$ -	0%
School Location/Relocation Support Reserves	\$ 3,000	\$ -	0%	\$ 2,886	\$ -	0%
Unassigned Teacher Reserves	\$ 6,000	\$ -	0%	\$ 6,000	\$ -	0%
Risk Fund Reserves	\$ 1,000	\$ -	0%	\$ 3,000	\$ -	0%
Additional Student Supports	\$ 1,500	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ 41,284</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 54,264</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriation</b>	<b>\$ 851,552</b>	<b>\$ 330,530</b>	<b>39%</b>	<b>\$ 901,417</b>	<b>\$ 405,938</b>	<b>45%</b>
<b>Unappropriated Reserves</b>	\$ 65,483	\$ -	0%	\$ 19,573	\$ 0	0%

# General Fund with Special Projects



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 139,414	\$ 139,414	100%	\$ 106,553	\$ 106,553	100%
<b>Revenue</b>						
Property Taxes	\$ 363,306	\$ 5,410	1%	\$ 452,686	\$ 6,234	1%
State Categorical	\$ 33,909	\$ 20,616	61%	\$ 35,778	\$ 19,800	55%
State Equalization	\$ 341,637	\$ 165,359	48%	\$ 294,600	\$ 173,067	59%
Specific Ownership Taxes	\$ 27,351	\$ 15,016	55%	\$ 38,648	\$ 17,003	44%
Federal Revenue	\$ 3,200	\$ 3,739	117%	\$ 1,000	\$ 412	41%
Other Local Support	\$ 25,540	\$ 9,698	38%	\$ 13,949	\$ 10,186	73%
Charter School Capital Construction	\$ 1,494	\$ 597	40%	\$ 2,394	\$ 1,117	47%
Other Miscellaneous	\$ -	\$ 2	0%	\$ -	\$ 2	0%
<b>Total Revenue</b>	<b>\$ 796,436</b>	<b>220,437</b>	<b>28%</b>	<b>\$ 839,056</b>	<b>227,821</b>	<b>27%</b>
<b>Expense</b>						
Employee Salaries	\$ 463,147	\$ 164,009	35%	\$ 491,586	\$ 232,255	47%
Employee Benefits	\$ 64,505	\$ 28,712	45%	\$ 61,455	\$ 20,522	33%
Charter Schools	\$ 102,579	\$ 52,225	51%	\$ 119,948	\$ 61,884	52%
Supplies & Materials	\$ 51,619	\$ 26,413	51%	\$ 52,339	\$ 26,620	51%
Purchased Services	\$ 51,375	\$ 23,319	45%	\$ 45,696	\$ 27,831	61%
Property	\$ 9,745	\$ 4,455	46%	\$ 5,125	\$ 3,993	78%
Debt Service Interest	\$ 45,873	\$ 22,944	50%	\$ 45,873	\$ 23,005	50%
Debt Service Principal	\$ 13,360	\$ 13,360	100%	\$ 13,360	\$ 14,730	110%
Other Expenses	\$ 1,344	\$ 551	41%	\$ 1,680	\$ 576	34%
Interfund Transfers	\$ 8,778	\$ (42)	0%	\$ 665	\$ -	0%
Site Assigned Reserves	\$ 6,919	\$ -	0%	\$ 16,858	\$ -	0%
School Location/Relocation Support	\$ 858	\$ -	0%	\$ 16	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ 5,256	\$ 1,034	20%	\$ 3,679	\$ 1,087	30%
<b>Total Expense</b>	<b>\$ 825,359</b>	<b>\$ 336,981</b>	<b>41%</b>	<b>\$ 858,280</b>	<b>\$ 412,505</b>	<b>48%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ 23,294	\$ -	0%	\$ 24,992	\$ -	0%
Assigned Reserves	\$ 3,795	\$ -	0%	\$ 14,788	\$ (1)	0%
General Contingency	\$ 3,419	\$ -	0%	\$ 13,539	\$ -	0%
CDE Audit	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%
Utilities	\$ 2,000	\$ -	0%	\$ 1,000	\$ -	0%
School Location/Relocation Support Reserves	\$ 3,000	\$ -	0%	\$ 2,886	\$ -	0%
Unassigned Teacher Reserves	\$ 6,000	\$ -	0%	\$ 6,000	\$ -	0%
Risk Fund Reserves	\$ 1,000	\$ -	0%	\$ 3,000	\$ -	0%
Additional Student Supports	\$ 1,500	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ 45,008</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 67,205</b>	<b>\$ (1)</b>	<b>0%</b>
<b>Total Appropriation</b>	<b>\$ 870,367</b>	<b>\$ 336,981</b>	<b>39%</b>	<b>\$ 925,485</b>	<b>\$ 412,504</b>	<b>45%</b>
<b>Unappropriated Reserves</b>	\$ 65,483	\$ -	0%	\$ 20,124	\$ 0	0%

# Special Projects



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 8,614	\$ 8,614	100%	\$ 15,920	\$ 15,920	100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ 5,062	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 10,201	\$ 4,354	43%	\$ 8,699	\$ 4,576	53%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	\$ 10,201	\$ 9,416	92%	\$ 8,699	\$ 4,576	53%
<b>Expense</b>						
Employee Salaries	\$ 8,542	\$ 3,683	43%	\$ 8,873	\$ 4,342	49%
Employee Benefits	\$ 2,040	\$ 837	41%	\$ 2,181	\$ 913	42%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ 1,044	\$ 804	77%	\$ 988	\$ 469	47%
Purchased Services	\$ 1,772	\$ 808	46%	\$ 901	\$ 596	66%
Property	\$ 3,432	\$ 272	8%	\$ 363	\$ 189	52%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 35	\$ 47	135%	\$ 34	\$ 57	166%
Interfund Transfers	\$ (2,736)	\$ -	0%	\$ (2,815)	\$ -	0%
Site Assigned Reserves	\$ 962	\$ -	0%	\$ 601	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 15,091	\$ 6,450	43%	\$ 11,126	\$ 6,566	59%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ 3,724	\$ -	0%	\$ 12,942	\$ (1)	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ 3,724	\$ -	0%	\$ 12,942	\$ (1)	0%
<b>Total Appropriation</b>	\$ 18,815	\$ 6,450	34%	\$ 24,068	\$ 6,566	27%
<b>Unappropriated Reserves</b>	\$ -	\$ -	0%	\$ 551	\$ -	0%

# Government Designated Purpose Grants Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 10,006	\$ 10,006	100%	\$ 14,246	\$ 14,205	100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ 25,940	\$ 20,475	79%	\$ 20,936	\$ 16,903	81%
State Equalization	\$ -	\$ 46	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ 98,945	\$ 34,304	35%	\$ 90,152	\$ 28,694	32%
Other Local Support	\$ 7,026	\$ 1,460	21%	\$ 9,719	\$ 2,651	27%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	<b>\$ 131,911</b>	<b>\$ 56,286</b>	<b>43%</b>	<b>\$ 120,807</b>	<b>\$ 48,249</b>	<b>40%</b>
<b>Expense</b>						
Employee Salaries	\$ 62,643	\$ 22,703	36%	\$ 64,662	\$ 28,164	44%
Employee Benefits	\$ 17,272	\$ 5,659	33%	\$ 16,801	\$ 6,640	40%
Charter Schools	\$ 7,638	\$ 2,045	27%	\$ 9,393	\$ 3,534	38%
Supplies & Materials	\$ 4,877	\$ 1,876	38%	\$ 7,710	\$ 1,607	21%
Purchased Services	\$ 19,094	\$ 5,485	29%	\$ 16,822	\$ 5,293	31%
Property	\$ 2,215	\$ 1,299	59%	\$ 2,913	\$ 1,315	45%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 5,189	\$ 1,892	36%	\$ 5,366	\$ 3,044	57%
Interfund Transfers	\$ 338	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ 1,685	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	<b>\$ 119,265</b>	<b>\$ 40,958</b>	<b>34%</b>	<b>\$ 125,352</b>	<b>\$ 49,597</b>	<b>40%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ 20,926	\$ -	0%	\$ 5,404	\$ 69	1%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ 20,926</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 5,404</b>	<b>\$ 69</b>	<b>1%</b>
<b>Total Appropriation</b>	<b>\$ 140,192</b>	<b>\$ 40,958</b>	<b>29%</b>	<b>\$ 130,756</b>	<b>\$ 49,667</b>	<b>38%</b>
<b>Unappropriated Reserves</b>	<b>\$ 1,726</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,297</b>	<b>\$ -</b>	<b>0%</b>

# Pupil Activity Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 300	\$ 300	100%	\$ 2,178	\$ 2,178	100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 712	\$ 182	26%	\$ 874	\$ 202	23%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	\$ 712	\$ 182	26%	\$ 874	\$ 202	23%
<b>Expense</b>						
Employee Salaries	\$ 1,441	\$ 859	60%	\$ 2,439	\$ 1,172	48%
Employee Benefits	\$ 259	\$ 152	59%	\$ 439	\$ 197	45%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ 770	\$ 235	30%	\$ 903	\$ 155	17%
Purchased Services	\$ 545	\$ 176	32%	\$ 938	\$ 182	19%
Property	\$ 25	\$ 14	56%	\$ 28	\$ 37	134%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 84	\$ 29	35%	\$ 915	\$ 58	6%
Interfund Transfers	\$ (2,111)	\$ -	0%	\$ (4,806)	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 1,012	\$ 1,464	145%	\$ 854	\$ 1,801	211%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ 2,197	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ -	\$ -	0%	\$ 2,197	\$ -	0%
<b>Total Appropriation</b>	\$ 1,012	\$ 1,464	145%	\$ 3,051	\$ 1,801	59%
<b>Unappropriated Reserves</b>	\$ -	\$ -	0%	\$ -	\$ -	0%

# Special Revenue Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 10,360	\$ 10,360	100%	\$ 7,682	\$ 7,682	100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 27,585	\$ 10,980	40%	\$ 26,754	\$ 8,401	31%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	\$ 27,585	\$ 10,980	40%	\$ 26,754	\$ 8,401	31%
<b>Expense</b>						
Employee Salaries	\$ 13,723	\$ 5,836	43%	\$ 13,322	\$ 6,280	47%
Employee Benefits	\$ 3,422	\$ 1,415	41%	\$ 3,412	\$ 1,485	44%
Charter Schools	\$ 431	\$ 104	24%	\$ 594	\$ (58)	-10%
Supplies & Materials	\$ 3,853	\$ 526	14%	\$ 2,259	\$ 928	41%
Purchased Services	\$ 5,711	\$ 1,929	34%	\$ 5,103	\$ 2,891	57%
Property	\$ 1,380	\$ 984	71%	\$ 1,303	\$ 584	45%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 513	\$ 166	32%	\$ 270	\$ 273	101%
Interfund Transfers	\$ (350)	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ 475	\$ -	0%	\$ 3,806	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 29,158	\$ 10,961	38%	\$ 30,068	\$ 12,383	41%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ 144	\$ -	0%	\$ 1,294	\$ -	0%
General Contingency	\$ 491	\$ -	0%	\$ 3,074	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ 636	\$ -	0%	\$ 4,368	\$ -	0%
<b>Total Appropriation</b>	\$ 29,793	\$ 10,961	37%	\$ 34,436	\$ 12,383	36%
<b>Unappropriated Reserves</b>	\$ 8,152	\$ -	0%	\$ -	\$ -	0%

# ProComp Special Revenue Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 44,699	\$ 44,699	100%	\$ 31,352	\$ 31,352	100%
<b>Revenue</b>						
Property Taxes	\$ 30,462	\$ 443	1%	\$ 31,443	\$ 522	2%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 2,139	\$ (1,942)	-91%	\$ 894	\$ (1,297)	-145%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	\$ 32,601	\$ (1,499)	-5%	\$ 32,337	\$ (774)	-2%
<b>Expense</b>						
Employee Salaries	\$ 35,781	\$ 21,033	59%	\$ 37,376	\$ 20,884	56%
Employee Benefits	\$ 6,289	\$ 3,698	59%	\$ 5,828	\$ 3,256	56%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ 1,523	\$ -	0%	\$ 1,202	\$ 0	0%
Purchased Services	\$ 213	\$ 81	38%	\$ 240	\$ 78	33%
Property	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ -	\$ -	0%	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 43,807	\$ 24,812	57%	\$ 44,646	\$ 24,219	54%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ 1,500	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ -	\$ -	0%	\$ 1,500	\$ -	0%
<b>Total Appropriation</b>	\$ 43,807	\$ 24,812	57%	\$ 46,146	\$ 24,219	52%
<b>Unappropriated Reserves</b>	\$ 33,493	\$ -	0%	\$ 17,543	\$ -	0%



# Bond Redemption Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 105,630	\$ 105,630	100%	\$ 109,762	\$ 109,762	100%
<b>Revenue</b>						
Property Taxes	\$ 109,208	\$ 1,600	1%	\$ 110,632	\$ (5)	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 221	\$ 187	84%	\$ 220	\$ 250	114%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ 173,396	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	<b>\$ 109,429</b>	<b>175,182</b>	<b>160%</b>	<b>\$ 110,852</b>	<b>246</b>	<b>0%</b>
<b>Expense</b>						
Employee Salaries	\$ -	\$ -	0%	\$ -	\$ -	0%
Employee Benefits	\$ -	\$ -	0%	\$ -	\$ -	0%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ -	\$ -	0%	\$ -	\$ -	0%
Purchased Services	\$ 65	\$ 743	1143%	\$ 65	\$ 10	16%
Property	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Interest	\$ 62,471	\$ 31,771	51%	\$ 60,078	\$ 30,269	50%
Debt Service Principal	\$ 43,765	\$ 43,765	100%	\$ 51,555	\$ 44,318	86%
Other Expenses	\$ -	\$ 172,655	0%	\$ -	\$ -	0%
Interfund Transfers	\$ 60	\$ 42	69%	\$ 60	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	<b>\$ 106,361</b>	<b>\$ 248,976</b>	<b>234%</b>	<b>\$ 111,759</b>	<b>\$ 74,597</b>	<b>67%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ 108,855	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 108,855</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriation</b>	<b>\$ 106,361</b>	<b>\$ 248,976</b>	<b>234%</b>	<b>\$ 220,614</b>	<b>\$ 74,597</b>	<b>34%</b>
<b>Unappropriated Reserves</b>	<b>\$ 108,698</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Building Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 389,695	\$ 389,695	100%	\$ 202,717	\$ 202,717	100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 500	\$ (426)	-85%	\$ -	\$ (425)	0%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	\$ 500	\$ (426)	-85%	\$ -	\$ (425)	0%
<b>Expense</b>						
Employee Salaries	\$ 7,295	\$ 3,663	50%	\$ 7,492	\$ 3,550	47%
Employee Benefits	\$ 1,678	\$ 829	49%	\$ 1,805	\$ 727	40%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ 17	0%
Supplies & Materials	\$ -	\$ 522	0%	\$ -	\$ 394	0%
Purchased Services	\$ -	\$ 3,187	0%	\$ 386	\$ 1,497	387%
Property	\$ 144,963	\$ 67,157	46%	\$ 143,145	\$ 65,464	46%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 24,010	\$ 55	0%	\$ -	\$ 24	0%
Interfund Transfers	\$ -	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 177,945	\$ 75,413	42%	\$ 152,828	\$ 71,672	47%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ 49,889	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ -	\$ -	0%	\$ 49,889	\$ -	0%
<b>Total Appropriation</b>	\$ 177,945	\$ 75,413	42%	\$ 202,717	\$ 71,672	35%
<b>Unappropriated Reserves</b>	\$ 212,250	\$ -	0%	\$ -	\$ -	0%

# Capital Reserve Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 50,014	\$ 50,014	100%	\$ 24,355	\$ 26,305	108%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ 3,248	0%
Other Local Support	\$ 20,528	\$ 4,660	23%	\$ 58,608	\$ 2,212	4%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ 6,468	\$ -	0%	\$ 9,614	\$ 9,681	101%
<b>Total Revenue</b>	\$ 26,997	\$ 4,660	17%	\$ 68,222	\$ 15,141	22%
<b>Expense</b>						
Employee Salaries	\$ 3,913	\$ 1,762	45%	\$ -	\$ -	0%
Employee Benefits	\$ 1,020	\$ 477	47%	\$ -	\$ -	0%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ 6,113	\$ 3,258	53%	\$ 3,280	\$ 1,300	40%
Purchased Services	\$ 7,601	\$ 4,863	64%	\$ 7,734	\$ 3,498	45%
Property	\$ 4,510	\$ 17,096	379%	\$ 27,822	\$ 18,231	66%
Debt Service Interest	\$ -	\$ 1,678	0%	\$ -	\$ 1,678	0%
Debt Service Principal	\$ 241	\$ -	0%	\$ 20,953	\$ -	0%
Other Expenses	\$ 1,285	\$ (973)	-76%	\$ 51	\$ (262)	-520%
Interfund Transfers	\$ (6,377)	\$ -	0%	\$ 5,474	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 18,307	\$ 28,161	154%	\$ 65,313	\$ 24,444	37%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ 57,474	\$ -	0%	\$ 26,275	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ 57,474	\$ -	0%	\$ 26,275	\$ -	0%
<b>Total Appropriation</b>	\$ 75,780	\$ 28,161	37%	\$ 91,587	\$ 24,444	27%
<b>Unappropriated Reserves</b>	\$ 1,231	\$ -	0%	\$ 989	\$ -	0%

# Food Service Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ (760)	\$ (760)	100%	\$ -	\$ 0	0%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ 395	\$ 11	3%	\$ 400	\$ 133	33%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ 36,846	\$ 1,599	4%	\$ 38,206	\$ 12,623	33%
Other Local Support	\$ 3,093	\$ 2,052	66%	\$ 4,606	\$ 2,314	50%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ (0)	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	<b>\$ 40,334</b>	<b>\$ 3,662</b>	<b>9%</b>	<b>\$ 43,212</b>	<b>\$ 15,071</b>	<b>35%</b>
<b>Expense</b>						
Employee Salaries	\$ 11,951	\$ 6,775	57%	\$ 16,172	\$ 7,968	49%
Employee Benefits	\$ 4,035	\$ 1,469	36%	\$ 3,174	\$ 1,571	50%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ 21,904	\$ 10,014	46%	\$ 22,896	\$ 9,709	42%
Purchased Services	\$ 823	\$ 393	48%	\$ 903	\$ 520	58%
Property	\$ 558	\$ 339	61%	\$ 558	\$ 288	52%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 255	\$ 125	49%	\$ 252	\$ 124	49%
Interfund Transfers	\$ -	\$ -	0%	\$ (1,393)	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	<b>\$ 39,525</b>	<b>\$ 19,115</b>	<b>48%</b>	<b>\$ 42,562</b>	<b>\$ 20,179</b>	<b>47%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ 48	\$ -	0%	\$ 650	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ 48</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriation</b>	<b>\$ 39,573</b>	<b>\$ 19,115</b>	<b>48%</b>	<b>\$ 43,212</b>	<b>\$ 20,179</b>	<b>47%</b>
<b>Unappropriated Reserves</b>	\$ -	\$ -	0%	\$ -	\$ -	0%

# Warehouse/Reproduction Internal Service Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 178	\$ 178	100%	\$ 22	\$ (22)	-100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 1,011	\$ 97	10%	\$ 931	\$ 448	48%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	<b>\$ 1,011</b>	<b>\$ 97</b>	<b>10%</b>	<b>\$ 931</b>	<b>\$ 448</b>	<b>48%</b>
<b>Expense</b>						
Employee Salaries	\$ 65	\$ 90	138%	\$ 77	\$ 42	54%
Employee Benefits	\$ 20	\$ 25	127%	\$ 22	\$ 10	46%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ 624	\$ 446	71%	\$ 629	\$ 276	44%
Purchased Services	\$ 203	\$ 58	29%	\$ 203	\$ 116	57%
Property	\$ -	\$ 4	0%	\$ -	\$ -	0%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 100	\$ -	0%	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	<b>\$ 1,011</b>	<b>\$ 622</b>	<b>62%</b>	<b>\$ 930</b>	<b>\$ 443</b>	<b>48%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ 1	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriation</b>	<b>\$ 1,011</b>	<b>\$ 622</b>	<b>62%</b>	<b>\$ 931</b>	<b>\$ 443</b>	<b>48%</b>
<b>Unappropriated Reserves</b>	<b>\$ 178</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>0%</b>

# Private Purpose Trust Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 7,685	\$ 7,685	100%	\$ 7,620	\$ 7,901	104%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 2,641	\$ 1,076	41%	\$ 2,172	\$ 1,573	72%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	\$ 2,641	\$ 1,076	41%	\$ 2,172	\$ 1,573	72%
<b>Expense</b>						
Employee Salaries	\$ -	\$ -	0%	\$ -	\$ -	0%
Employee Benefits	\$ -	\$ 994	0%	\$ 2,380	\$ 967	41%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ -	\$ -	0%	\$ -	\$ -	0%
Purchased Services	\$ -	\$ -	0%	\$ -	\$ -	0%
Property	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 10,326	\$ -	0%	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 10,326	\$ 994	10%	\$ 2,380	\$ 967	41%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ 7,412	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ -	\$ -	0%	\$ 7,412	\$ -	0%
<b>Total Appropriation</b>	\$ 10,326	\$ 994	10%	\$ 9,792	\$ 967	10%
<b>Unappropriated Reserves</b>	\$ -	\$ -	0%	\$ -	\$ -	0%

# Governmental Permanent Fund



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 128	\$ 128	100%	\$ 124	\$ 129	104%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 4	\$ 1	37%	\$ 4	\$ 1	31%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	\$ 4	\$ 1	37%	\$ 4	\$ 1	31%
<b>Expense</b>						
Employee Salaries	\$ -	\$ -	0%	\$ -	\$ -	0%
Employee Benefits	\$ -	\$ -	0%	\$ -	\$ -	0%
Charter Schools	\$ -	\$ -	0%	\$ -	\$ -	0%
Supplies & Materials	\$ 131	\$ -	0%	\$ 128	\$ -	0%
Purchased Services	\$ -	\$ -	0%	\$ -	\$ 1	0%
Property	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ -	\$ -	0%	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	\$ 131	\$ -	0%	\$ 128	\$ 1	1%
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
General Contingency	\$ -	\$ -	0%	\$ -	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriation</b>	\$ 131	\$ -	0%	\$ 128	\$ 1	1%
<b>Unappropriated Reserves</b>	\$ -	\$ -	0%	\$ -	\$ -	0%

Currently, DPS is reporting grant information into 2 fund rollups: **Government Designated Purpose Grants** and **Special Revenue**.

- The **Government Designated Purpose Grants** contains all Grants received from Federal, State, and Local Sources,
- The **Special Revenue Fund** rollup contains all Private, Foundation & Individual Grants as well as ECE, Denver Preschool Program and Kinder Tuition

**Current Reporting Format:**

Fund Rollup Title	Fund Purpose	Fund Number	Amended Budget Appropriation (in \$000's)	
<b>Government Designated Purpose Grant Fund</b>	All Federal, State, and Local Grants	22	\$	<b>130,756</b>
Special Revenue Fund	Private, Foundation and Indiv. Grants	26	\$	14,983
Special Revenue Fund	ECE, DPP& Kinder Tuition	29	\$	19,453
<b>Total Special Revenue Fund</b>			\$	<b>34,436</b>
<b>Total Combined Appropriation</b>			\$	<b>165,192</b>

**Reporting Change to CAFR Format**

In order to help align with reporting requirements of GASB 54, we are proposing a reporting change to all Grant Funds

- By changing the reporting structure, we will now align directly with the reporting structure of our Comprehensive Annual Financial Report

**Changes Include:**

- Combining all Federal, State, and Local Grants with all Private, Foundation, and Individual Grants
- Reporting all ECE, Denver Preschool Program, and Kinder Tuition Funding as a separate fund

**CAFR Reporting Format:**

Fund Rollup Title	Fund Purpose	Fund Number	Amended Budget Appropriation (in \$000's)	
Grant Special Revenue	Federal, State, and Local Grants	22	\$	130,756
Grant Special Revenue	Private, Foundation and Indiv. Grants	26	\$	14,983
<b>Total Grant Special Revenue</b>			\$	<b>145,739</b>
<b>Tuition Special Revenue Fund</b>	ECE, DPP& Kinder Tuition	29	\$	<b>19,453</b>
<b>Total Combined Appropriation</b>			\$	<b>165,192</b>

**This change in reporting format does not change current appropriation.**

The fund rollups displayed on pages 5 & 7 are consistent with the Current Reporting Format listed above.



# Grants Special Revenue- CAFR Format



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 20,366	\$ 20,366	100%	\$ 21,928	\$ 21,887	100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ 25,940	\$ 20,475	79%	\$ 20,936	\$ 16,903	81%
State Equalization	\$ -	\$ 46	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ 98,945	\$ 34,304	35%	\$ 90,152	\$ 28,694	32%
Other Local Support	\$ 34,611	\$ 12,441	36%	\$ 36,473	\$ 11,052	30%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	<b>\$ 159,496</b>	<b>67,266</b>	<b>42%</b>	<b>\$ 147,561</b>	<b>56,649</b>	<b>38%</b>
<b>Expense</b>						
Employee Salaries	\$ 76,366	\$ 28,539	37%	\$ 77,984	\$ 34,444	44%
Employee Benefits	\$ 20,693	\$ 7,074	34%	\$ 20,213	\$ 8,125	40%
Charter Schools	\$ 8,069	\$ 2,149	27%	\$ 9,987	\$ 3,476	35%
Supplies & Materials	\$ 8,730	\$ 2,401	28%	\$ 9,970	\$ 2,535	25%
Purchased Services	\$ 24,805	\$ 7,414	30%	\$ 21,925	\$ 8,184	37%
Property	\$ 3,595	\$ 2,284	64%	\$ 4,216	\$ 1,898	45%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ 5,702	\$ 2,058	36%	\$ 5,635	\$ 3,317	59%
Interfund Transfers	\$ (12)	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ 475	\$ -	0%	\$ 5,490	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	<b>\$ 148,423</b>	<b>\$ 51,919</b>	<b>35%</b>	<b>\$ 155,420</b>	<b>\$ 61,980</b>	<b>40%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ 21,071	\$ -	0%	\$ 6,698	\$ 69	1%
General Contingency	\$ 491	\$ -	0%	\$ 3,074	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ 21,562</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 9,773</b>	<b>\$ 69</b>	<b>1%</b>
<b>Total Appropriation</b>	<b>\$ 169,985</b>	<b>\$ 51,919</b>	<b>31%</b>	<b>\$ 165,192</b>	<b>\$ 62,049</b>	<b>38%</b>
<b>Unappropriated Reserves</b>	\$ 9,878	\$ -	0%	\$ 4,297	\$ -	0%

# Tuition Special Revenue Fund - CAFR Format



Unaudited (\$'s in Thousands)	FY14-15			FY15-16		
	Amended Budget	Q2 Actual	Q2 % of Budget	Amended Budget	Q2 Actual	Q2 % of Budget
<b>Beginning Balance</b>	\$ 5,169	\$ 5,169	100%	\$ 4,983	\$ 4,983	100%
<b>Revenue</b>						
Property Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	0%	\$ -	\$ -	0%
State Equalization	\$ -	\$ -	0%	\$ -	\$ -	0%
Specific Ownership Taxes	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal Revenue	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Local Support	\$ 8,520	\$ 4,826	57%	\$ 10,000	\$ 5,735	57%
Charter School Capital Construction	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Miscellaneous	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Revenue</b>	<b>\$ 8,520</b>	<b>\$ 4,826</b>	<b>57%</b>	<b>\$ 10,000</b>	<b>\$ 5,735</b>	<b>57%</b>
<b>Expense</b>						
Employee Salaries	\$ 5,023	\$ 1,545	31%	\$ 6,607	\$ 3,091	47%
Employee Benefits	\$ 1,461	\$ 488	33%	\$ 2,016	\$ 836	41%
Charter Schools	\$ -	\$ (30)	0%	\$ -	\$ (115)	0%
Supplies & Materials	\$ 779	\$ 154	20%	\$ 969	\$ 324	33%
Purchased Services	\$ 230	\$ 31	13%	\$ 250	\$ 140	56%
Property	\$ 60	\$ 23	38%	\$ 130	\$ 220	169%
Debt Service Interest	\$ -	\$ -	0%	\$ -	\$ -	0%
Debt Service Principal	\$ -	\$ -	0%	\$ -	\$ -	0%
Other Expenses	\$ -	\$ 4	0%	\$ -	\$ 0	0%
Interfund Transfers	\$ -	\$ -	0%	\$ -	\$ -	0%
Site Assigned Reserves	\$ 475	\$ -	0%	\$ 1,936	\$ -	0%
School Location/Relocation Support	\$ -	\$ -	0%	\$ -	\$ -	0%
School Carry Forward	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Expense</b>	<b>\$ 8,029</b>	<b>\$ 2,213</b>	<b>28%</b>	<b>\$ 11,909</b>	<b>\$ 4,496</b>	<b>38%</b>
<b>Appropriated Reserves</b>						
Restricted – TABOR Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Assigned Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
General Contingency	\$ 491	\$ -	0%	\$ 3,074	\$ -	0%
CDE Audit	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	0%	\$ -	\$ -	0%
School Location/Relocation Support Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Unassigned Teacher Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Risk Fund Reserves	\$ -	\$ -	0%	\$ -	\$ -	0%
Additional Student Supports	\$ -	\$ -	0%	\$ -	\$ -	0%
<b>Total Appropriated Reserves</b>	<b>\$ 491</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 3,074</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriation</b>	<b>\$ 8,520</b>	<b>\$ 2,213</b>	<b>26%</b>	<b>\$ 14,983</b>	<b>\$ 4,496</b>	<b>30%</b>
<b>Unappropriated Reserves</b>	<b>\$ 5,813</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>