

Falcon School District 49



Financial Reporting

May 31, 2011

FALCON SCHOOL DISTRICT 49
MONTHLY FINANCIAL SUMMARY
May 31, 2011



92% of year concluded

Fund	Description	2010-2011			2010-2011 Year End Fund Balance			2009-2010		
		Budget	Actual	% of Budget	Budget	Anticipated	% of ExpBud	Budget	Actual	% of Budget
GENERAL FUND (10)										
	Revenue	\$80,742,463	\$73,142,918	90.59%				\$80,996,371	\$69,618,566	85.95%
	Expenditures	\$86,349,931	\$72,930,261	84.46%	\$5,602,466	\$5,602,466	5.58%	\$87,536,371	\$73,883,727	84.40%
MILL LEVY OVERRIDE FUND (16)										
	Revenue	\$7,582,595	\$4,955,750	65.36%				\$7,581,184	\$5,318,738	70.16%
	Expenditures	\$6,406,263	\$3,906,173	60.97%	\$12,224,068	\$12,224,068	189.35%	\$6,362,044	\$3,824,976	60.12%
INSURANCE RESERVE FUND (18)										
	Revenue	\$292,806	\$277,231	94.68%				\$696,305	\$629,113	90.35%
	Expenditures	\$405,894	\$188,062	46.33%	\$0	\$0	0.00%	\$786,287	\$660,348	83.98%
COLORADO PRESCHOOL PROGRAM (19)										
	Revenue	\$402,186	\$377,049	93.75%				\$428,476	\$392,770	91.67%
	Expenditures	\$475,343	\$387,461	81.51%	\$0	\$0	0.00%	\$580,081	\$383,078	66.04%
CAPITAL RESERVE FUND (21)										
	Revenue	\$1,949,516	\$1,796,446	92.15%				\$2,784,344	\$2,545,969	91.44%
	Expenditures	\$2,555,178	\$2,436,446	95.35%	\$0	\$0	0.00%	\$3,338,891	\$2,434,907	72.93%
GRANT FUND (22 & 26)										
	Revenue	\$11,000,000	\$4,315,243	39.23%				\$8,000,000	\$4,328,573	54.11%
	Expenditures	\$10,998,282	\$4,315,243	39.24%	\$0	\$0	0.00%	\$8,000,000	\$4,328,573	54.11%
BOND REDEMPTION FUND (31)										
	Revenue	\$7,764,705	\$5,065,561	65.24%				\$7,787,153	\$5,547,546	71.24%
	Expenditures	\$8,481,307	\$5,430,765	64.03%	\$9,823,684	\$9,823,684	116.71%	\$8,365,819	\$5,297,919	63.33%
BUILDING FUND (43)										
	Revenue	\$90,000	\$83,968	93.30%				\$50,000	\$139,411	278.82%
	Expenditures	\$490,443	\$213,043	43.44%	\$0	\$0	0.00%	\$500,000	\$186,871	37.37%
COP BUILDING FUND (46)										
	Revenue	\$5,000	\$1,641	32.82%				\$100,000	\$8,101	8.10%
	Expenditures	\$2,014,801	\$1,101,644	54.68%	\$0	\$0	0.00%	\$4,215,186	\$560,285	13.29%
NUTRITION SERVICES (51)										
	Revenue	\$3,342,604	\$3,205,920	95.91%				\$3,324,574	\$3,079,133	92.62%
	Expenditures	\$4,180,309	\$3,148,223	75.31%	\$476,100	\$476,100	8.13%	\$4,072,325	\$2,758,554	67.74%
HEALTH INSURANCE (64)	<i>(numbers exclude contra entries)</i>									
	Revenue	\$7,882,500	\$6,494,867	82.40%				\$6,197,014	\$5,701,458	92.00%
	Expenditures	\$9,412,401	\$6,158,251	65.43%	\$0	\$0	0.00%	\$7,669,994	\$5,296,463	69.05%
SCHOLARSHIP FUND (73)										
	Revenue	\$282	\$173	61.29%				\$388	\$264	68.03%
	Expenditures	\$9,399	\$120	1.28%	\$0	\$0	1.18%	\$10,000	\$120	1.20%
PUPIL ACTIVITY FUND (74)										
	Revenue	\$3,515,000	\$1,939,762	55.19%				\$4,415,000	\$2,310,723	52.34%
	Expenditures	\$3,910,000	\$1,863,659	47.66%	\$531,902	\$531,902	13.40%	\$4,415,000	\$2,137,186	48.41%

FALCON SCHOOL DISTRICT 49
INVESTMENT / CASH SUMMARY - ALL FUNDS
May 31, 2011

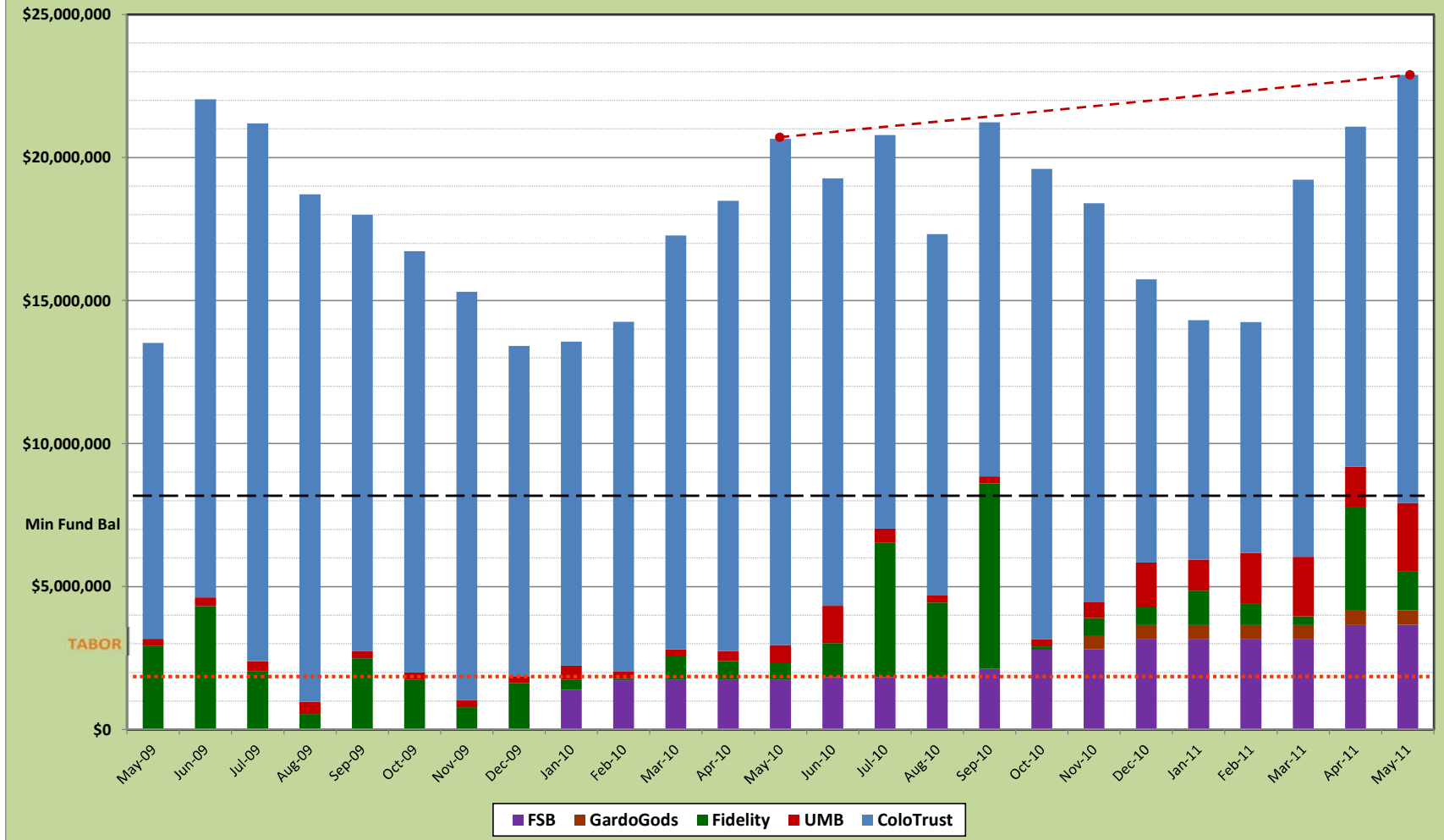


	09-10 yAct			10-11 cAct			Balance	Projected (Annualized)	
	Dist.	YTD Balance	YTD Int & Yld	Dist.	YTD Balance	YTD Int & Yld	Percent Chg	Interest \$ Var	Rate/ Vol/ Mix
Program Funds (Fund 10, 19, 21)									
<u>Financial Institution</u>									
COLOTRUST	74%	\$14,938,944	\$36k - 0.23%	64%	\$14,959,239	\$18k - 0.19%	0%	(15,666)	-8 / -11 / 3
Farmer's State Bank	9%	1,836,836	\$9k - 1.35%	16%	3,663,099	\$21k - 0.84%	99%	13,183	2 / 8 / 4
Garden of the Gods Bank				2%	502,764	\$1k - 0.86%			n/a
UMB Pooled Cash	21%	4,208,260	\$0k - 0%	16%	3,759,756	\$0k - 0.03%	-11%	(946)	-2 / 0 / 2
Other (Petty Cash)	-4%	(776,080)	n/a		369,046	n/a	-148%	-	n/a
Total Cash & Investments		20,207,960			23,253,905		15%	(3,428)	4 / -5 / 0
Bond & COP Redemption Funds (Fund 31 & 16)									
<u>Financial Institution</u>									
COLOTRUST	70%	9,785,238	\$21k - 0.26%	86%	11,042,656	\$15k - 0.19%	13%	(4,104)	-7 / 2 / 1
Bank of New York	72%	10,120,621	\$27k - 0.39%	78%	9,928,891	n/a	-2%		n/a
UMB Pooled Cash	9%	1,283,123	n/a	10%	1,282,223	n/a	0%		n/a
Other		(7,222,184)	n/a		(9,458,450)	n/a	31%		n/a
Total Cash & Investments		13,966,798			12,795,320		-8%		
COP Transaction Funds (Fund 46)									
<u>Financial Institution</u>									
COLOTRUST	15%	1,566,586	\$4k - 0.26%	0%	21,080	\$0k - 0.24%	-99%	(3,160)	-1 / -4 / 1
Bank of New York	31%	3,271,361	\$4k - 0.14%	9%	897,635	n/a	-73%		n/a
UMB Pooled Cash	-15%	(1,618,313)	n/a	-1%	(126,866)	n/a	-92%		n/a
Other		7,222,184	n/a		9,458,450	n/a	31%		n/a
Total Cash & Investments		10,441,818			10,250,299		-2%		
Insurance Reserve & Transaction Funds (Fund 18 & 64)									
<u>Financial Institution</u>									
COLOTRUST	68%	926,732	\$1k - 0.27%	58%	938,044	\$1k - 0.24%	1%	(40)	-1 / 0 / 1
Citibank	23%	315,806	n/a	47%	763,370	n/a	142%		n/a
UMB Pooled Cash	8%	114,208	n/a	-5%	(76,039)	n/a	-167%		n/a
Other		-	n/a		-	n/a	100%		n/a
Total Cash & Investments		1,356,746			1,625,376		20%		
All Other Funds (Fund 22, 43, 51, 73, 74)									
<u>Financial Institution/Purpose</u>									
Farmer's State Bank (NutrSvc)		889,849	\$17k - 1.62%		1,056,650	\$7k - 0.87%	19%	(9,020)	-9 / -2 / 2
Deposits in Process (NutrSvc)		-	n/a		8,936	n/a	100%		n/a
Activity Accts (UMB & FSB)		923,339	n/a		749,132	n/a	-19%		n/a
Other UMB Pooled Cash		307,149	n/a		938,032	n/a	205%		n/a
Other (Cash Drawers)		776,580	n/a		(356,451)	n/a	-146%		n/a
Total Cash & Investments		2,896,918			2,396,297		-17%		
Total Cash & Investments by Institution									
COLOTRUST	56%	27,217,500	\$63k - 0.25%	54%	26,961,019	\$37k - 0.19%	-1%	(22,969)	-15 / -11 / 3
Bank of New York	27%	13,391,982	\$32k - 0.32%	22%	10,826,526		-19%		
Farmer's State Bank	6%	3,128,622	\$27k - 1.05%	10%	4,989,097	\$28k - 0.84%	59%	4,163	-6 / 11 / -1
Garden of the Gods Bank		0	n/a	1%	502,764	n/a			n/a
Citibank	1%	315,806	n/a	2%	763,370	n/a	142%		n/a
UMB	10%	4,815,830	n/a	12%	6,256,890	n/a	30%		n/a
Other (Petty Cash, DiP)	0%	500	n/a	0%	21,531	n/a	4206%		n/a
Grand Total Cash & Investments		48,870,240			50,321,197		3%		

FALCON SCHOOL DISTRICT 49
GENERAL FUND CASH TREND
 May 31, 2011



General Fund Cash Balance Trend by Bank Account



<u>5/31/2009</u>			<u>2/28/2010</u>		<u>5/31/2010</u>			<u>2/28/2011</u>		<u>5/31/2011</u>	
10,347,546	-----	ColoTrust	12,222,600	-----	17,695,662	-----	ColoTrust	8,066,244	-----	14,959,239	-----
250,800	-----	UMB	249,663	-----	606,014	-----	UMB	1,782,080	-----	2,388,153	-----
2,919,097	-----	Fidelity	51,622	-----	619,646	-----	Fidelity	738,210	-----	1,371,603	-----
-	-----	GardoGods	-	-----	-	-----	GardoGods	500,627	-----	502,764	-----
-	-----	FSB	1,729,621	-----	1,735,012	-----	FSB	3,156,571	-----	3,663,099	-----
<u>13,517,443</u>			<u>14,253,506</u>		<u>20,656,334</u>			<u>14,243,733</u>		<u>22,884,859</u>	

Falcon School District 49
District Financial Summary
by Operating Fund
May 31, 2011
2010-11 Fiscal Year



Percent of year completed	General	Insurance/Risk	Grants	Bonds & CoP's	Cap Reserve	MLO / COP Building Fund	Nutrition Services	Fiduciary	Total
92%	10,19	18,64	22,26	16,31	21,43	46	51	73,74	
Fund #s ->									

Consolidated Balance Sheet Summary

10-11 cAct

Assets									
Pooled Cash	3,793,028	(76,039)	357,878	1,282,223	238,098	(126,866)	-	308,784	5,777,107
Other Cash	19,125,802	1,701,414	-	20,971,547	-	918,715	1,068,475	758,137	44,544,090
External Receivables	16,320	-	1,048,865	-	-	-	124,873	-	1,190,058
Interfund Receivables	1,412,101	-	51,639	-	-	-	(200,745)	-	1,262,995
Other Assets (Taxes Rec.)	-	-	-	-	-	-	560,221	-	560,221
Total Assets	24,347,251	1,625,376	1,458,382	22,253,770	238,098	791,849	1,552,825	1,066,920	53,334,471
Liabilities									
Accounts Payable	-	-	-	-	-	117,949	-	-	117,949
Interfund Payables	-	-	(1,261,928)	-	(1,067)	-	-	-	(1,262,995)
Payroll Liabilities	(13,089,231)	443,401	-	-	-	-	(127,779)	-	(12,773,609)
Deferred Revenue	(558,434)	-	(196,454)	-	-	-	-	(421,617)	(1,176,504)
Other Liabilities	340	-	-	-	-	-	(189,638)	-	(189,298)
Total Liabilities	(13,647,325)	443,401	(1,458,382)	-	(1,067)	117,949	(317,417)	(421,617)	(15,284,457)
Equity									
BoY Fund Balance	(10,497,680)	(1,642,991)	-	(21,569,397)	(1,006,106)	(2,009,801)	(1,177,710)	(928,032)	(38,831,717)
Other Equity Adjustments	-	-	-	-	-	-	-	358,884.14	358,884
Current Year Results	(202,245)	(425,786)	-	(684,373)	769,075	1,100,003	(57,698)	(76,156)	422,819
Total Equity (Fund Balance)	(10,699,926)	(2,068,777)	0	(22,253,770)	(237,031)	(909,799)	(1,235,408)	(645,304)	(38,050,014)
			(0%)		9%	83%	39%	35%	40%
Total Liabilities & Equity	(24,347,251)	(1,625,376)	(1,458,382)	(22,253,770)	(238,098)	(791,849)	(1,552,825)	(1,066,920)	(53,334,471)
Interfund Netting	1,412,101	-	(1,210,289)	-	(1,067)	-	(200,745)	-	-

10-11 cAct									
Revenue	(73,519,968)	(359,140)	(4,315,243)	(10,021,311)	(1,880,414)	(1,641)	(3,205,920)	(1,939,935)	(95,243,573)
Expense	73,317,723	(66,646)	4,315,243	9,336,938	2,649,489	1,101,644	3,148,223	1,863,779	95,666,392
Net Results	(202,245)	(425,786)	-	(684,373)	769,075	1,100,003	(57,698)	(76,156)	422,819
Expense 10-11 cAct % of 10-11 cBud	84%	(3%)	39%	63%	87%	55%	75%	48%	75%
10-11 cBud									
Revenue	(81,144,649)	(325,306)	(11,000,000)	(15,347,300)	(2,039,516)	(5,000)	(3,342,604)	(3,515,282)	(116,719,657)
Expense	86,825,274	1,968,295	10,998,282	14,887,570	3,045,621	2,014,801	4,180,309	3,919,399	127,839,551
Net Results	5,680,625	1,642,989	(1,718)	(459,730)	1,006,105	2,009,801	837,705	404,117	11,119,894
10-11 cAct Encumbrances	(72,279,360)	(6,257,489)	(4,056,440)	(9,336,938)	(2,602,295)	(294,220)	(2,629,735)	(1,840,547)	(99,297,024)

Falcon School District 49
 District Financial Summary
 by Operating Fund
 May 31, 2011
 2010-11 Fiscal Year



Percent of year completed	92%	General	Insurance/Risk	Grants	Bonds & CoP's	Cap Reserve	MLO / COP Building Fund	Nutrition Services	Fiduciary	Total
Fund #s ->	10,19	18,64	22,26	16,31	21,43	46	51	73,74		
Revenue Categorical	Actual									10-11 cAct
Property Tax	11,224,859	-	-	9,506,888	-	-	-	-	-	20,731,747
Specific Ownership Tax	1,889,262	-	-	516,364	-	-	-	-	-	2,405,626
Abatements	(41,389)	-	-	(35,367)	-	-	-	-	-	(76,756)
Subtotal Net Tax Revenue	13,072,732	-	-	9,987,886	-	-	-	-	-	23,060,618
Charter School Cost Reimb.	1,901,080	-	-	-	-	-	-	-	-	1,901,080
Interest Income	43,647	1,745	-	19,155	-	1,641	7,578	47	-	73,814
All Other Local Revenue	765,740	87,577	121,788	14,270	-	-	1,989,050	1,939,888	-	4,918,313
Total Local Revenue	15,783,199	89,322	121,788	10,021,311	-	1,641	1,996,628	1,939,935	-	29,953,825
State Share (Equalization)	64,925,700	-	-	-	-	-	-	-	-	64,925,700
All Other State Revenue	3,231,652	-	206,430	-	-	-	53,676	-	-	3,491,758
Total State Revenue	68,157,351	-	206,430	-	-	-	53,676	-	-	68,417,458
Federal Revenue	4,641,483	-	3,987,024	-	-	-	1,155,616	-	-	9,784,124
Interfund Transfers	(2,061,490)	269,818	-	-	1,791,672	-	-	-	-	-
Per-Pupil Direct Allocations	-	-	-	-	-	-	-	-	-	-
Charter School Allocation	(14,901,656)	-	-	-	-	-	-	-	-	(14,901,656)
All Other Revenue	1,901,080	(0)	(0)	0	88,742	-	-	-	-	1,989,822
Total Other Revenue	(15,062,066)	269,818	(0)	0	1,880,414	-	-	-	-	(12,911,833)
Total Revenue	73,519,968	359,140	4,315,243	10,021,311	1,880,414	1,641	3,205,920	1,939,935	-	95,243,573
Expense Categorical by Object										
Regular Salaries	(45,513,318)	-	(1,319,323)	-	-	-	(949,132)	-	-	(47,781,772)
Other Salaries (sub, extra, etc.)	(5,067,035)	-	(228,073)	-	-	-	(104,726)	-	-	(5,399,834)
Medicare	(688,465)	-	(22,166)	-	-	-	(14,164)	-	-	(724,795)
PERA (employer share)	(6,475,115)	-	(200,641)	-	-	-	(133,000)	-	-	(6,808,756)
Insurance & Other	(5,082,508)	-	(135,648)	-	-	-	(103,787)	-	-	(5,321,943)
Total Personnel Costs	(62,826,440)	-	(1,905,851)	-	-	-	(1,304,808)	-	-	(66,037,099)
Purchase Services-Professionals	(1,579,364)	(6,162,518)	(621,752)	(23,075)	(11,783)	(47,923)	(25,257)	(280,410)	-	(8,752,081)
Purchase Services-Property	(964,397)	(24,592)	(3,106)	-	(171,633)	(16,156)	(78,115)	(3,773)	-	(1,261,772)
Purchase Services-Other	(2,302,309)	6,253,755	(829,804)	-	(131)	(129)	(41,246)	(383,122)	-	2,697,015
Supplies	(4,960,699)	-	(349,462)	-	(3,888)	(1,896)	(1,630,417)	(650,127)	-	(7,596,490)
Equipment	(326,079)	-	(492,018)	-	(996,569)	(1,029,302)	(62,447)	(8,395)	-	(2,914,810)
Other	(358,435)	-	(113,250)	(9,313,863)	(1,465,485)	(6,239)	(5,933)	(537,951)	-	(11,801,154)
Total Implementation Costs	(10,491,282)	66,646	(2,409,392)	(9,336,938)	(2,649,489)	(1,101,644)	(1,843,415)	(1,863,779)	-	(29,629,293)
Total Expense	(73,317,723)	66,646	(4,315,243)	(9,336,938)	(2,649,489)	(1,101,644)	(3,148,223)	(1,863,779)	-	(95,666,392)
Net Revenue (Expense)	202,245	425,786	-	684,373	(769,075)	(1,100,003)	57,698	76,156	-	(422,819)

Falcon School District 49
District Financial Summary
by Operating Fund
May 31, 2011
2010-11 Fiscal Year



Percent of year completedd 92%		General	Insurance/Risk	Grants	Bonds & CoP's	Cap Reserve	MLO / COP Building Fund	Nutrition Services	Fiduciary	Total	
Fund #s ->		10,19	18,64	22,26	16,31	21,43	46	51	73,74		
Expense Categorical by Program		Budget									10-11 cAct
<u>Instructional</u>											
Elementary School	0010	(13,488,237)	-	(336,219)	-	-	-	-	(229,119)	(14,053,576)	
Middle School	0020	(6,959,702)	-	(224,726)	-	-	-	-	(53,683)	(7,238,111)	
High School	0030	(8,246,134)	-	(96,841)	-	-	-	-	(220,416)	(8,563,392)	
Curriculum	0010-0030, loc 630	(811,429)	-	(35,695)	-	-	-	-	-	(847,124)	
Regular Education PreSchool	0040	(736,227)	-	-	-	-	-	-	-	(736,227)	
Post Secondary (Voc Ed)	0050	(1,057,584)	-	-	-	-	-	-	-	(1,057,584)	
Gifted & Talented Ed	0070	(352,777)	-	-	-	-	-	-	-	(352,777)	
Alternative Ed	0090	(947,227)	-	(10,233)	-	-	-	-	(120)	(957,580)	
ESL Ed	0091	(595,490)	-	(34,491)	-	-	-	-	-	(629,980)	
Summer School	0092	(158,918)	-	-	-	-	-	-	(33,230)	(192,148)	
Falcon Virtual Academy	0093	(399,042)	-	-	-	-	-	-	-	(399,042)	
Special Education	1700	(7,420,898)	-	(1,905,852)	-	-	-	-	(1,467)	(9,328,218)	
Extracurricular Athletics	1800	(852,440)	-	-	-	-	-	-	(502,390)	(1,354,830)	
Extracurricular Non-Athletics	1900	(232,127)	-	14	-	-	-	-	(804,971)	(1,037,085)	
Total Instructional		(42,258,232)	-	(2,644,044)	-	-	-	-	(1,845,398)	(46,747,674)	
<u>Support</u>											
Student Services	2100	(1,770,268)	-	(195,170)	-	-	-	-	-	(1,965,439)	
Attendance Services	2112	(695,207)	-	-	-	-	-	-	-	(695,207)	
Section 504	2119	-	-	-	-	-	-	-	-	-	
Guidance Counseling	2120	(1,525,750)	-	(205,991)	-	-	-	-	(7,577)	(1,739,317)	
ESL Support	2190	(4,412)	-	-	-	-	-	-	-	(4,412)	
Learning Services	2210	(1,694,749)	-	(311,337)	-	-	-	-	-	(2,006,087)	
Mentor Program	2212	(33,828)	-	(336,694)	-	-	-	-	-	(370,522)	
Staff Dev (Instructional)	2213	(191,946)	-	(77,145)	-	-	-	-	(251)	(269,341)	
Assessment	2214	(454,774)	-	-	-	-	-	-	-	(454,774)	
Grant Writing	2219	(69,583)	-	-	-	-	-	-	-	(69,583)	
School Libraries	2222	(949,449)	-	-	-	-	-	-	-	(949,449)	
Spec Ed Supervision	2231	(459,204)	-	(429,280)	-	-	-	-	-	(888,483)	
Voc Ed Supervision	2232	(159,136)	-	(63,355)	-	-	-	-	-	(222,491)	
Extracurric. (N/A) Supervision	2234	(48,207)	-	-	-	-	-	-	-	(48,207)	
Career Pathways	2239	-	-	(5,400)	-	-	-	-	-	(5,400)	
Board of Education	2310	(428,250)	-	-	(11,101)	-	-	-	-	(439,351)	
Superintendent & Comm Rel.	2321	(712,572)	-	-	-	-	-	-	-	(712,572)	
School Administration	2410	(4,680,457)	-	-	-	-	-	-	(10,292)	(4,690,749)	
Business Services	2500	(855,844)	-	-	-	-	-	-	-	(855,844)	

Falcon School District 49
District Financial Summary
by Operating Fund
May 31, 2011
2010-11 Fiscal Year



Percent of year completedd	92%	General	Insurance/Risk	Grants	Bonds & CoP's	Cap Reserve	MLO / COP Building Fund	Nutrition Services	Fiduciary	Total
Fund #s ->	10,19	18,64	22,26	16,31	21,43	46	51	73,74		
Ops & Maint - Plant Svcs	2600	(7,095,005)	(19,030)	-	-	(239,424)	-	-	-	(7,353,460)
Security Svcs-Facilities	2660	(9,568)	-	-	-	(1,500)	-	-	-	(11,068)
Security Svcs-Safety	2661	(652,338)	-	-	-	-	-	-	-	(652,338)
Student Transport Svcs	2700	(3,241,194)	-	-	-	(610,590)	-	-	-	(3,851,784)
Communications	2820	(137,489)	-	-	-	-	-	-	-	(137,489)
Human Resources	2830	(583,243)	254,708	-	-	-	-	-	-	(328,535)
Information Systems	2840	(1,168,117)	-	-	-	(62,012)	-	-	-	(1,230,129)
Telecommunications	2845	(944,612)	-	-	-	-	-	-	-	(944,612)
Risk Management Svcs	2850	(502,080)	(159,203)	(5,755)	-	-	-	(25,841)	-	(692,879)
Other Support Svcs	2900	(998,471)	-	-	-	-	-	(3,122,382)	-	(4,120,852)
Planning & Construction	4010	(457,153)	(9,829)	-	-	(272,767)	(1,101,644)	-	-	(1,841,393)
Total Support		(30,522,904)	66,646	(1,630,128)	(11,101)	(1,186,293)	(1,101,644)	(3,148,223)	(18,120)	(37,551,768)
Debt Service/SWAP	5000	(317,833)	-	(41,071)	(9,325,837)	(1,463,196)	-	-	-	(11,147,935)
Facilities Acq & Construct Svcs	4000	(160,602)	-	-	-	-	-	-	-	(160,602)
Mold Remediation	2662	(58,151)	-	-	-	-	-	-	-	(58,151)
All Other Expense	6000-9999	-	-	-	-	-	-	-	(261)	(261)
Total Expense		(73,317,723)	66,646	(4,315,243)	(9,336,938)	(2,649,489)	(1,101,644)	(3,148,223)	(1,863,779)	(95,666,392)
Instructional Supplies & Materials		1,630,648.28	-	314,222.42	-	3,888.40	1,896.07	14,116.94	-	1,964,772.11
per pupil		116.24	-	22.40	-	0.28	0.14	1.01	-	140.06

Falcon School District 49
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Percent of year completed	92%	General	Insurance/Risk	Grants	Bonds & CoP's	Cap Reserve	MLO / COP Building Fund	Nutrition Services	Fiduciary	Total
Fund #s ->	10,19	18,64	22,26	16,31	21,43	46	51	73,74		
Revenue Categorical	Budget									10-11 cBud
Property Tax	17,217,626	-	-	14,623,300	-	-	-	-	-	31,840,926
Specific Ownership Tax	2,338,082	-	-	650,000	-	-	-	-	-	2,988,082
Abatements	-	-	-	-	-	-	-	-	-	-
Subtotal Net Tax Revenue	19,555,708	-	-	15,273,300	-	-	-	-	-	34,829,008
Charter School Cost Reimb.	2,014,841	-	-	-	-	-	-	-	-	2,014,841
Interest Income	65,000	2,500	-	15,000	-	5,000	82,000	50		169,550
All Other Local Revenue	485,050	35,000	183,784	59,000	140,000	-	1,954,042	3,515,232		6,372,108
Total Local Revenue	22,120,598	37,500	183,784	15,347,300	140,000	5,000	2,036,042	3,515,282		43,385,506
State Share (Equalization)	71,434,032	-	-	-	-	-	-	-	-	71,434,032
All Other State Revenue	3,035,863	-	256,905	-	-	-	14,963	-	-	3,307,731
Total State Revenue	74,469,895	-	256,905	-	-	-	14,963	-		74,741,763
Federal Revenue	910,000	-	10,559,311	-	-	-	1,291,599	-		12,760,910
Interfund Transfers	(2,187,322)	287,806	-	-	1,899,516	-	-	-	-	-
Per-Pupil Direct Allocations	-	-	-	-	-	-	-	-	-	-
Charter School Allocation	(16,183,363)	-	-	-	-	-	-	-	-	(16,183,363)
All Other Revenue	2,014,841	-	-	-	-	-	-	-	-	2,014,841
Total Other Revenue	(16,355,844)	287,806	-	-	1,899,516	-	-	-		(14,168,522)
Total Revenue	81,144,649	325,306	11,000,000	15,347,300	2,039,516	5,000	3,342,604	3,515,282		116,719,657
Expense Categorical by Object										
Regular Salaries	(50,238,322)	-	(6,534,902)	-	-	-	(889,977)	-	-	(57,663,200)
Other Salaries	(5,032,778)	-	(365,863)	-	-	-	(95,537)	-	-	(5,494,179)
Medicare	(762,694)	-	(4,066)	-	-	-	(13,516)	-	-	(780,276)
PERA (employer share)	(7,151,004)	-	(36,663)	-	-	-	(121,909)	-	-	(7,309,575)
Insurance	(5,636,830)	-	(761,991)	-	-	-	(267,901)	-	-	(6,666,723)
Total Personnel Costs	(68,821,628)	-	(7,703,485)	-	-	-	(1,388,840)	-	-	(77,913,953)
	79%	24.5%	11.6%	-	-	-	40.9%	-	-	23.4%
Purchase Services-Professionals	(2,364,099)	(8,712,401)	(720,253)	(423,500)	-	(47,300)	(146,500)	-	-	(12,414,053)
Purchase Services-Property	(1,422,373)	(74,606)	(5,001)	-	(1,236,342)	(16,200)	(75,000)	-	-	(2,829,521)
Purchase Services-Other	(2,539,451)	7,568,712	(960,966)	-	-	(200)	(35,000)	-	-	4,033,095
Supplies	(5,891,186)	-	(892,594)	-	-	(2,000)	(1,927,097)	(3,910,000)	-	(12,622,877)
Equipment	(692,117)	-	(598,807)	-	(276,287)	(1,898,601)	(196,215)	-	-	(3,662,027)
Other	(5,094,419)	(750,000)	(117,178)	(14,464,070)	(1,532,992)	(50,500)	(411,657)	(9,399)	-	(22,430,215)
Total Implementation Costs	(18,003,646)	(1,968,295)	(3,294,797)	(14,887,570)	(3,045,621)	(2,014,801)	(2,791,469)	(3,919,399)	-	(49,925,598)
Total Expense	(86,825,274)	(1,968,295)	(10,998,282)	(14,887,570)	(3,045,621)	(2,014,801)	(4,180,309)	(3,919,399)		(127,839,551)
Net Revenue (Expense)	(5,680,625)	(1,642,989)	1,718	459,730	(1,006,105)	(2,009,801)	(837,705)	(404,117)		(11,119,894)

Falcon School District 49
District Financial Summary
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Percent of year completed	92%	General	Insurance/Risk	Grants	Bonds & CoP's	Cap Reserve	MLO / COP Building Fund	Nutrition Services	Fiduciary	Total
Fund #s ->		10,19	18,64	22,26	16,31	21,43	46	51	73,74	

Expense Categorical by Program

Budget

10-11 cBud

<u>Instructional</u>										
Elementary School	0010	(14,829,873)	(50,000)	(6,005,035)	-	-	-	-	-	(20,884,908)
Middle School	0020	(7,770,636)	-	(402,111)	-	-	-	-	-	(8,172,747)
High School	0030	(9,292,485)	-	(173,491)	-	-	-	-	(9,000)	(9,474,977)
Curriculum	0010-0030, loc 630	(789,715)	-	(40,448)	-	-	-	-	-	(830,163)
Regular Education PreSchool	0040	(831,326)	-	-	-	-	-	-	-	(831,326)
Post Secondary	0050	(1,164,237)	-	-	-	-	-	-	-	(1,164,237)
Gifted & Talented Ed	0070	(402,942)	-	-	-	-	-	-	-	(402,942)
Alternative Ed	0090	(1,014,062)	-	(20,459)	-	-	-	-	(399)	(1,034,920)
ESL Ed	0091	(657,973)	-	(36,624)	-	-	-	-	-	(694,597)
Summer School	0092	(160,132)	-	-	-	-	-	-	-	(160,132)
Falcon Virtual Academy	0093	(549,147)	-	(3,000)	-	-	-	-	-	(552,147)
Special Education	1700	(8,783,383)	-	(2,356,065)	-	-	-	-	-	(11,139,448)
Extracurricular Athletics	1800	(989,931)	-	-	-	-	-	-	-	(989,931)
Extracurricular Non-Athletics	1900	(292,395)	-	-	-	-	-	-	-	(292,395)
Total Instructional		(47,528,235)	(50,000)	(9,037,233)	-	-	-	-	(9,399)	(56,624,867)
<u>Support</u>										
Student Services	2100	(2,111,171)	-	(167,688)	-	-	-	-	-	(2,278,859)
Attendance Services	2112	(805,401)	-	-	-	-	-	-	-	(805,401)
Section 504	2119	(161)	-	-	-	-	-	-	-	(161)
Guidance Counseling	2120	(1,648,907)	-	(256,205)	-	-	-	-	-	(1,905,112)
ESL Support	2190	(6,063)	-	(1,500)	-	-	-	-	-	(7,563)
Curriculum & Instruction	2210	(2,028,190)	-	(537,766)	-	-	-	-	-	(2,565,956)
Mentor Program	2212	(119,967)	-	(302,860)	-	-	-	-	-	(422,827)
Staff Dev (Instructional)	2213	(210,196)	-	(104,195)	-	-	-	-	-	(314,391)
Assessment	2214	(456,065)	-	-	-	-	-	-	-	(456,065)
Grant Writing	2219	(75,631)	-	-	-	-	-	-	-	(75,631)
School Libraries	2222	(1,037,118)	-	-	-	-	-	-	-	(1,037,118)
Spec Ed Supervision	2231	(557,670)	-	(470,189)	-	-	-	-	-	(1,027,859)
Voc Ed Supervision	2232	(213,363)	-	(85,916)	-	-	-	-	-	(299,279)
Extracurric. (N/A) Supervision	2234	(122,939)	-	-	-	-	-	-	-	(122,939)
Career Pathways	2239	-	-	(9,232)	-	-	-	-	-	(9,232)
Board of Education	2310	(479,599)	-	-	-	-	-	-	-	(479,599)
Superintendent & Comm Rel.	2321	(708,846)	-	-	-	-	-	-	-	(708,846)
School Administration	2410	(5,139,596)	-	-	-	-	-	-	-	(5,139,596)
Business Services	2500	(1,031,078)	-	-	-	-	-	-	-	(1,031,078)

Falcon School District 49
District Financial Summary
by Operating Fund
May 31, 2011
2010-11 Fiscal Year



Percent of year completedd	92%	General	Insurance/Risk	Grants	Bonds & CoP's	Cap Reserve	MLO / COP Building Fund	Nutrition Services	Fiduciary	Total
Fund #s ->		10,19	18,64	22,26	16,31	21,43	46	51	73,74	
Ops & Maint - Plant Svcs	2600	(8,248,718)	(74,606)	-	-	-	-	-	-	(8,323,324)
Security Svcs-Facilities	2660	(45,926)	-	-	-	-	-	-	-	(45,926)
Security Svcs-Safety	2661	(776,630)	-	-	-	-	-	-	-	(776,630)
Student Transport Svcs	2700	(3,548,574)	-	-	-	-	-	-	-	(3,548,574)
Communications	2820	(147,336)	-	-	-	-	-	-	-	(147,336)
Human Resources	2830	(711,534)	(812,401)	-	-	-	-	-	-	(1,523,935)
Information Systems	2840	(1,285,435)	-	-	-	-	-	-	-	(1,285,435)
Telecommunications	2845	(652,500)	-	-	-	-	-	-	-	(652,500)
Risk Management Svcs	2850	(670,643)	(281,288)	(4,428)	-	-	-	(24,378)	-	(980,737)
Other Support Svcs	2900	(762,326)	-	-	-	-	-	(3,801,774)	-	(4,564,100)
Planning & Construction	4010	(499,511)	-	-	-	(1,512,629)	(1,964,801)	-	-	(3,976,941)
Total Support		(34,101,095)	(1,168,295)	(1,939,979)	-	(1,512,629)	(1,964,801)	(3,826,152)	-	(44,512,950)
Debt Service/SWAP	5000	(375,439)	-	(21,071)	(14,887,570)	(1,485,929)	-	-	-	(16,770,008)
Facilities Acq & Construct Svcs	4000	(250,000)	-	-	-	-	-	-	-	(250,000)
Mold Remediation	2662	(186,052)	-	-	-	-	-	-	-	(186,052)
All Other Expense	6000-9999	(4,384,453)	(750,000)	-	-	(47,063)	(50,000)	(354,157)	(3,910,000)	(9,495,674)
Total Expense		(86,825,274)	(1,968,295)	(10,998,282)	(14,887,570)	(3,045,621)	(2,014,801)	(4,180,309)	(3,919,399)	(127,839,551)
Instructional Supplies & Materials		2,128,028.53	-	496,170.54	-	-	2,000.00	23,000.00	-	2,649,199.07
per pupil		151.70	-	35.37	-	-	0.14	1.64	-	188.85

MONTHLY REVENUE SUMMARY -GENERAL FUND:

May 31, 2011



		09-10 yAct	10-11 cBud	10-11 cAct	% BUDGET
LOCAL					
* Property Taxes	17% of Revenue Budget	\$17,157,676	\$17,217,626	\$11,193,613	65%
* Delinquent Taxes & Interest		6,895	-	(10,143)	-
* Specific Ownership Tax		1,614,652	1,613,082	1,298,499	80%
Specific Ownership Tax-Bond		735,558	725,000	590,763	81%
Tuition & Fees		606,923	600,000	537,730	90%
Local Grants & Donations		70,449	70,000	-	-
Earnings on Investments		46,050	65,000	43,647	67%
Charter School Purchased Services		1,859,232	2,014,841	1,901,080	94%
Other Local Revenue		577,888	1,829,890	2,129,090	116%
TOTAL LOCAL REVENUE		\$22,675,322	\$24,135,439	\$17,684,279	73%
STATE					
* Equalization - State Share	72%	\$73,173,215	\$71,434,032	\$64,925,700	91%
Equalization - CDE Audit Adjustment		(314,066)	-	(111,143)	
Vocational Education		315,347	197,900	194,701	98%
Special Education		2,035,073	1,929,542	2,197,340	114%
Transportation		793,647	725,000	773,084	107%
Transportation - CDE Audit Adjustment		(67,220)	-	-	
Gifted Revenue		128,250	125,000	131,283	105%
Other State Revenue		60,340	58,421	46,387	79%
TOTAL STATE REVENUE		\$76,124,585	\$74,469,895	\$68,157,351	92%
FEDERAL					
Public law 874 - Impact Aid		\$488,939	\$500,000	\$660,691	132%
Other Federal Resources		407,742	410,000	3,980,792	971%
TOTAL FEDERAL REVENUE		\$896,681	\$910,000	\$4,641,483	510%
TOTAL REVENUE		\$99,696,588	\$99,515,334	\$90,483,113	91%
Less: Capital & Insurance Transfers		(3,408,649)	(2,187,322)	(2,061,490)	94%
Less: CPP Transfer		(428,476)	(402,186)	(377,049)	94%
Less: Charter School PPR Transfers		(15,170,101)	(16,183,363)	(14,901,656)	92%
NET REVENUE		\$80,689,361	\$80,742,463	\$73,142,918	91%
* Included in School Finance Act Formula		-	-	-	
District Coordinated School Student FTE			11,512.82	11,512.82	100.0%
District Coordinated School Net PPR			\$7,013.27	\$6,353.17	91%
Charter School Student FTE			2,515.02	2,515.02	

FALCON SCHOOL DISTRICT 49
MONTHLY EXPENSE SUMMARY -GENERAL FUND:
INSTRUCTIONAL PROGRAMS
May 31, 2011



INSTRUCTIONAL PROGRAMS

92% of year concluded

Program	Description	TOTAL PROGRAM		% BUDGET EXPENDED
		10-11 cBud	10-11 cAct	
0010	ELEMENTARY INSTRUCTION	\$14,829,873	\$13,488,237	91%
0020	MIDDLE SCHOOL INSTRUCTION	7,770,636	6,959,702	90%
0030	HIGH SCHOOL INSTRUCTION	9,292,485	8,246,134	89%
0010-0030	CURRICULUM	789,715	811,429	103%
0040	REGULAR EDUCATION PRE-SCHOOL	404,013	364,467	90%
0050	POST SECONDARY EDUCATION	1,164,237	1,057,584	91%
0070	GIFTED AND TALENTED EDUCATION	402,942	352,777	88%
0090	ALTERNATIVE EDUCATION	1,014,062	947,227	93%
0091	ENGLISH AS A SECOND LANGUAGE ED	657,973	595,490	91%
0092	SUMMER SCHOOL	160,132	158,918	99%
0093	FALCON VIRTUAL ACADEMY	549,147	399,042	73%
1700	SPECIAL EDUCATION	8,783,383	7,420,898	84%
1800	EXTRA CURRICULAR - ATHLETICS	989,931	852,440	86%
1900	EXTRA CURRICULAR - NON ATHLETICS	292,395	232,127	79%
TOTAL INSTRUCTIONAL PROGRAMS:		\$47,100,922	\$41,886,472	89%

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FALCON SCHOOL DISTRICT 49
MONTHLY EXPENSE SUMMARY -GENERAL FUND:
SUPPORT PROGRAMS
May 31, 2011



SUPPORT PROGRAMS		TOTAL PROGRAM		
92% of year concluded		EXPENDITURES		% BUDGET
Program	Description	10-11 cBud	10-11 cAct	EXPENDED
2100	SUPPORT SERVICES-STUDENTS	\$2,111,171	\$1,770,268	84%
2112	ATTENDANCE SERVICE	805,401	695,207	86%
2119	SECTION 504	161	-	-
2120	GUIDANCE-COUNSELING	1,648,907	1,525,750	93%
2190	ESL	6,063	4,412	73%
2210	CURRICULUM & INSTRUCTION	2,028,190	1,694,749	84%
2212	MENTOR PROGRAM	119,967	33,828	28%
2213	STAFF DEVELOP - INSTRUCTIONAL	210,196	191,946	91%
2214	ASSESSMENT	456,065	454,774	100%
2219	OTHER IMPROVEMENT OF INSTR SVCS-GRAI	75,631	69,583	92%
2222	SCHOOL LIBRARIES	1,037,118	949,449	92%
2231	SUPERVISION OF SPED & PRESCHOOL	525,651	457,906	87%
2232	SUPERVISION OF VOC ED	213,363	159,136	75%
2234	SUPERVISION OF EXTRA CURRICULAR ED	122,939	48,207	39%
2239	CAREER PATHWAYS	-	-	-
2310	BOARD OF EDUCATION	479,599	428,250	89%
2321	SUPERINTENDENT'S OFFICE	708,846	712,572	101%
2410	SCHOOL ADMINISTRATION	5,139,596	4,680,457	91%
2500	BUSINESS SERVICES	1,031,078	855,844	83%
2600	FACILITIES MAINTENANCE & OPERATIONS	8,248,718	7,095,005	86%
2660	SECURITY SERVICES-FACILITIES	45,926	9,568	21%
2661	SECURITY SERVICES-SAFETY	776,630	652,338	84%
2710	STUDENT TRANSPORTATION SERVICES	3,548,574	3,241,194	91%
2820	COMMUNICATIONS	147,336	137,489	93%
2830	HUMAN RESOURCES	711,534	583,243	82%
2840	INFORMATION SYSTEMS	1,285,435	1,168,117	91%
2845	TELECOMMUNICATIONS	652,500	944,612	145%
2850	RISK MANAGEMENT SERVICES	662,335	500,996	76%
2900	OTHER SUPPORT SERVICES	762,326	998,471	131%
4010	FACILITIES ACQUISITION & CONSTRUCTION	491,808	443,833	90%
TOTAL SUPPORT PROGRAMS		\$34,053,065	\$30,507,203	90%

FALCON SCHOOL DISTRICT 49
MONTHLY EXPENSE SUMMARY -GENERAL FUND:
SUPPORT PROGRAMS (cont.)
May 31, 2011



OTHER USES OF FUNDS AND RESERVES 92% of year concluded		TOTAL PROGRAM		
		EXPENDITURES		% BUDGET
		10-11 cBud	10-11 cAct	EXPENDED
2690	MOLD REMEDIATION	\$186,052	\$58,151	31%
4000	OTHER MAJOR REMODELING OR REPAIR	250,000	160,602	64%
4500	LEARNING SERVICES MODULAR MOVE	-	-	-
5100	DEBT SERVICE	289,223	317,833	110%
5264	TRANSFER TO HEALTH INSURANCE FUND	-	-	-
5000	MATCHING FUNDS (Debt Svc/SWAP)	86,216	-	-
9100	OPERATING RESERVES-District	1,148,012	-	-
9100	OPERATING RESERVES-Schools	236,442	-	-
9100	FISCAL EMERGENCY RESERVES-School Finar	-	-	-
TOTAL OTHER USES OF FUNDS		\$2,195,944	\$536,586	24%
TOTAL NON-INSTRUCTIONAL SPEND		\$36,249,008	\$31,043,789	86%
TABOR RESERVE		\$3,000,000	\$0	-

MONTHLY EXPENSE SUMMARY - TOTAL GENERAL FUND:

TOTAL INSTRUCTIONAL PROGRAMS	\$47,100,922	\$41,886,472	89%
TOTAL SUPPORT PROGRAMS	34,053,065	30,507,203	90%
TOTAL OTHER USES OF FUNDS	2,195,944	536,586	24%
TABOR RESERVE	3,000,000	-	-
TOTAL GENERAL FUND	\$86,349,931	\$72,930,261	84%

FALCON SCHOOL DISTRICT 49
MONTHLY EXPENSE SUMMARY L2 -GENERAL FUND:
INSTRUCTIONAL PROGRAMS
May 31, 2011



92% of year concluded

Program	Description		TOTAL PROGRAM EXPENDITURES			
			COST ELEMENTS			
			PERSONNEL	IMPLEMENTATION	TOTAL	
0010	ELEMENTARY INSTRUCTION	10-11 cAct	13,080,042	408,195	13,488,237	-
		10-11 cBud	14,222,614	607,259	14,829,873	-
0020	MIDDLE SCHOOL INSTRUCTION	10-11 cAct	6,759,097	200,605	6,959,702	-
		10-11 cBud	7,428,635	342,001	7,770,636	-
0030	HIGH SCHOOL INSTRUCTION	10-11 cAct	7,984,941	261,194	8,246,134	-
		10-11 cBud	8,874,158	418,328	9,292,485	-
0010-0030	CURRICULUM	10-11 cAct	-	811,429	811,429	-
		10-11 cBud	-	789,715	789,715	-
0040	REGULAR EDUCATION PRE-SCHOOL	10-11 cAct	360,820	3,647	364,467	-
		10-11 cBud	387,426	16,587	404,013	-
0050	POST SECONDARY EDUCATION	10-11 cAct	796,550	261,034	1,057,584	-
		10-11 cBud	772,911	391,326	1,164,237	-
0070	GIFTED AND TALENTED EDUCATION	10-11 cAct	331,460	21,317	352,777	-
		10-11 cBud	366,860	36,082	402,942	-
0090	ALTERNATIVE EDUCATION	10-11 cAct	729,895	217,332	947,227	-
		10-11 cBud	734,790	279,272	1,014,062	-
0091	ENGLISH AS A SECOND LANGUAGE	10-11 cAct	595,087	403	595,490	-
		10-11 cBud	657,973	-	657,973	-
0092	SUMMER SCHOOL	10-11 cAct	158,524	394	158,918	-
		10-11 cBud	160,032	100	160,132	-
0093	FALCON VIRTUAL ACADEMY	10-11 cAct	147,535	251,507	399,042	-
		10-11 cBud	136,905	412,242	549,147	-
1700	SPECIAL EDUCATION	10-11 cAct	7,155,025	265,873	7,420,898	-
		10-11 cBud	8,192,204	591,179	8,783,383	-
1800	EXTRA CURRICULAR - ATHLETICS	10-11 cAct	615,500	236,940	852,440	-
		10-11 cBud	734,586	255,345	989,931	-
1900	EXTRA CURRICULAR - NON ATHLETICS	10-11 cAct	226,704	5,423	232,127	-
		10-11 cBud	213,656	78,738	292,395	-
Total Instructional		10-11 cAct	38,941,180	2,945,292	41,886,472	
		10-11 cBud	42,882,749	4,218,174	47,100,922	

FALCON SCHOOL DISTRICT 49
MONTHLY EXPENSE SUMMARY L2 -GENERAL FUND:
SUPPORT PROGRAMS
May 31, 2011



92% of year concluded

Program	Description		TOTAL PROGRAM EXPENDITURES			
			COST ELEMENTS			
			PERSONNEL	IMPLEMENTATION	TOTAL	
2100	SUPPORT SERVICES-STUDENTS	10-11 cAct	1,647,061	123,207	1,770,268	-
		10-11 cBud	1,860,623	250,548	2,111,171	-
2112	ATTENDANCE SERVICE	10-11 cAct	692,445	2,762	695,207	-
		10-11 cBud	798,901	6,500	805,401	-
2119	SECTION 504	10-11 cAct	-	-	-	-
		10-11 cBud	161	-	161	-
2120	GUIDANCE-COUNSELING	10-11 cAct	1,519,272	6,478	1,525,750	-
		10-11 cBud	1,638,880	10,027	1,648,907	-
2190	ESL	10-11 cAct	-	4,412	4,412	-
		10-11 cBud	-	6,063	6,063	-
2210	CURRICULUM & INSTRUCTION	10-11 cAct	1,637,675	57,075	1,694,749	-
		10-11 cBud	1,857,062	171,128	2,028,190	-
2212	MENTOR PROGRAM	10-11 cAct	33,285	543	33,828	-
		10-11 cBud	117,153	2,814	119,967	-
2213	STAFF DEVELOP - INSTRUCTIONAL	10-11 cAct	89,443	102,503	191,946	-
		10-11 cBud	59,045	151,151	210,196	-
2214	ASSESSMENT	10-11 cAct	131,903	322,871	454,774	-
		10-11 cBud	131,321	324,744	456,065	-
2219	OTHER IMPROVEMENT OF INSTR SVCS	10-11 cAct	64,465	5,117	69,583	-
		10-11 cBud	69,435	6,196	75,631	-
2222	SCHOOL LIBRARIES	10-11 cAct	943,609	5,840	949,449	-
		10-11 cBud	1,021,863	15,255	1,037,118	-
2231	SUPERVISION OF SPED & PRESCHOOL	10-11 cAct	381,276	76,630	457,906	-
		10-11 cBud	436,111	89,540	525,651	-
2232	SUPERVISION OF VOC ED	10-11 cAct	135,262	23,874	159,136	-
		10-11 cBud	171,922	41,441	213,363	-
2234	SUPERVISION OF EXTRA CURRICULAR	10-11 cAct	45,072	3,135	48,207	-
		10-11 cBud	91,095	31,844	122,939	-
2239	CAREER PATHWAYS	10-11 cAct	-	-	-	-
		10-11 cBud	-	-	-	-
2310	BOARD OF EDUCATION	10-11 cAct	-	428,250	428,250	-
		10-11 cBud	-	479,599	479,599	-
2321	SUPERINTENDENT'S OFFICE	10-11 cAct	696,278	16,294	712,572	-
		10-11 cBud	678,754	30,092	708,846	-

FALCON SCHOOL DISTRICT 49
MONTHLY EXPENSE SUMMARY L2 -GENERAL FUND:
SUPPORT PROGRAMS (cont.)
May 31, 2011



92% of year concluded

Program	Description		TOTAL PROGRAM EXPENDITURES			
			COST ELEMENTS			
			PERSONNEL	IMPLEMENTATION	TOTAL	
2410	SCHOOL ADMINISTRATION	10-11 cAct	4,487,754	192,703	4,680,457	-
		10-11 cBud	4,827,367	312,228	5,139,596	-
2500	BUSINESS SERVICES	10-11 cAct	799,982	55,862	855,844	-
		10-11 cBud	923,943	107,135	1,031,078	-
2600	FACILITIES MAINTENANCE & OPERATIONS	10-11 cAct	4,318,065	2,776,940	7,095,005	-
		10-11 cBud	4,696,954	3,551,764	8,248,718	-
2660	SECURITY SERVICES-FACILITIES	10-11 cAct	-	9,568	9,568	-
		10-11 cBud	-	45,926	45,926	-
2661	SECURITY SERVICES-SAFETY	10-11 cAct	491,196	161,143	652,338	-
		10-11 cBud	519,950	256,680	776,630	-
2710	STUDENT TRANSPORTATION SERVICES	10-11 cAct	2,755,450	485,744	3,241,194	-
		10-11 cBud	3,050,542	498,032	3,548,574	-
2820	COMMUNICATIONS	10-11 cAct	85,723	51,766	137,489	-
		10-11 cBud	90,571	56,765	147,336	-
2830	HUMAN RESOURCES	10-11 cAct	526,375	56,867	583,243	-
		10-11 cBud	607,134	104,400	711,534	-
2840	INFORMATION SYSTEMS	10-11 cAct	899,409	268,708	1,168,117	-
		10-11 cBud	1,029,205	256,230	1,285,435	-
2845	TELECOMMUNICATIONS	10-11 cAct	-	944,612	944,612	-
		10-11 cBud	-	652,500	652,500	-
2850	RISK MANAGEMENT SERVICES	10-11 cAct	-	500,996	500,996	-
		10-11 cBud	-	662,335	662,335	-
2900	OTHER SUPPORT SERVICES	10-11 cAct	998,074	397	998,471	-
		10-11 cBud	759,326	3,000	762,326	-
4010	FACILITIES ACQUISITION & CONSTRUCTION	10-11 cAct	197,294	246,539	443,833	-
		10-11 cBud	210,658	281,150	491,808	-
Total Non-Instructional		10-11 cAct	23,576,367	6,930,835	30,507,203	
		10-11 cBud	25,647,977	8,405,087	34,053,065	

FALCON SCHOOL DISTRICT 49
MONTHLY EXPENSE SUMMARY L2 -GENERAL FUND:
SUPPORT PROGRAMS (cont.)
May 31, 2011



92% of year concluded

Program	Description	TOTAL PROGRAM EXPENDITURES				
		COST ELEMENTS				
		PERSONNEL	IMPLEMENTATION	TOTAL		
OTHER USES OF FUNDS AND RESERVES						
	SWAP / Debt Service	10-11 cAct	-	317,833	317,833	-
		10-11 cBud	-	375,439	375,439	-
	Facilities Acq & Const Svcs	10-11 cAct	-	160,602	160,602	-
		10-11 cBud	-	250,000	250,000	-
	Mold Remediation	10-11 cAct	-	58,151	58,151	-
		10-11 cBud	-	186,052	186,052	-
	All Other Expense	10-11 cAct	-	-	-	-
		10-11 cBud	-	4,384,453	4,384,453	-
Total Other Uses / Reserves		10-11 cAct	-	536,586	536,586	
		10-11 cBud	-	5,195,944	5,195,944	
Total Instructional		10-11 cAct	38,941,180	2,945,292	41,886,472	
Total Non-Instructional			23,576,367	6,930,835	30,507,203	
Total Other Uses / Reserves			-	536,586	536,586	
Grand Total			62,517,547	10,412,714	72,930,261	
Total Instructional		10-11 cBud	42,882,749	4,218,174	47,100,922	
Total Non-Instructional			25,647,977	8,405,087	34,053,065	
Total Other Uses / Reserves			-	5,195,944	5,195,944	
Grand Total			68,530,726	17,819,205	86,349,931	
			66,906,718	19,455,624	86,362,342	
Total Instructional		Variance	3,941,569	1,272,881	5,214,450	
Total Non-Instructional			2,071,610	1,474,252	3,545,862	
Total Other Uses / Reserves			-	4,659,358	4,659,358	
Grand Total			6,013,178	7,406,491	13,419,670	



Falcon School District 49
 District Financial Summary
 Key Financial Categories
 May 31, 2011



2010-11 Fiscal Year
 Percent of year completed 92%

Salaries & Benefits

fund	S&B Category ->	Regular			Stipends, Extra Duty, Allowances			Gross Salary Paid	General	Life Insurance	LTD	Medicare	PERA	Tuition Reimburs	Health	Dental	Vision	Dist Paid Employee Benefits	Total Salary & Benefits		
		Salary 0110	Subs 0120	Overtime 0130	X Duty 0150	Stipends 0154	Milge, PERA 0152														
10		96%																			
10-11 cAct																					
Job Class																					
-	Administrators	11%	5,902,716	-	45,665	-	33,631	125,839	6,107,851	-	204	7,422	81,953	660,623	-	263,086	19,744	2,197	1,035,228	7,143,080	
-	Prof Instructional	63%	29,696,975	848,403	7,260	219,817	711,856	540,838	32,025,150	-	35,816	46,884	438,483	4,233,246	6,689	2,633,588	220,273	24,915	7,639,895	39,665,045	
-	Prof Other	3%	1,285,990	-	11,854	17,812	2,061	20,814	1,338,531	-	851	1,966	18,676	173,316	-	99,858	8,569	967	304,203	1,642,734	
-	Paraprofessionals	7%	3,016,334	212,660	3,999	48,072	38,161	180,406	3,499,631	-	6,300	4,322	46,979	434,899	-	585,692	59,570	6,654	1,144,416	4,644,047	
-	Admin Support	5%	2,378,606	32,264	42,221	6,852	-	54,937	2,514,880	-	3,620	3,680	33,472	311,901	-	236,468	23,933	2,576	615,651	3,130,530	
-	Other	10%	4,377,364	102,923	143,800	136,875	-	90,740	4,851,702	-	7,224	6,570	65,565	628,507	-	667,573	58,459	6,511	1,440,410	6,292,112	
Total			46,657,984	1,196,250	254,800	429,427	785,709	1,013,574	50,337,745	-	54,015	70,845	685,129	6,442,491	6,689	4,486,265	390,549	43,820	12,179,802	62,517,547	
			74.6%	1.9%	0.4%	0.7%	1.3%	1.6%	80.5%	-	0.1%	0.1%	1.1%	10.3%	0.0%	7.2%	0.6%	0.1%	19.5%		
			2,222,710.75																		

10-11 cBud

10-11 cBud																					
Job Class																					
-	Administrators	11%	6,077,432	-	56,370	-	35,282	130,709	6,299,792	-	255	8,119	86,750	714,323	-	289,641	21,768	2,410	1,123,267	7,423,059	
-	Prof Instructional	64%	32,769,813	783,688	8,466	345,970	771,223	540,838	35,219,998	-	39,510	51,847	486,131	4,665,354	8,460	2,902,637	243,060	27,466	8,424,465	43,644,463	
-	Prof Other	3%	1,430,016	-	12,578	21,026	2,230	21,185	1,487,035	-	1,007	2,286	21,856	201,160	-	116,077	9,980	1,126	353,492	1,840,527	
-	Paraprofessionals	8%	3,421,052	225,541	4,330	47,772	38,906	180,406	3,918,007	-	7,189	4,931	53,651	494,036	-	668,952	67,974	7,588	1,304,321	5,222,328	
-	Admin Support	5%	2,673,734	38,510	50,463	7,778	-	55,030	2,825,515	-	4,103	4,162	38,084	351,611	-	267,249	27,271	2,945	695,425	3,520,940	
-	Other	10%	4,808,067	111,761	164,720	132,963	-	90,740	5,308,251	-	7,884	7,186	71,723	683,038	-	730,436	63,792	7,100	1,571,157	6,879,408	
Total			51,180,114	1,159,500	296,927	555,509	847,641	1,018,907	55,058,598	-	59,947	78,531	758,195	7,109,522	8,460	4,974,992	433,845	48,636	13,472,127	68,530,726	
			74.7%	1.7%	0.4%	0.8%	1.2%	1.5%	80.3%	-	0.1%	0.1%	1.1%	10.4%	0.0%	7.3%	0.6%	0.1%	19.7%		
			2,422,056.97																		

10-11 cAct % of 10-11 cBud

10-11 cAct % of 10-11 cBud																				
Job Class																				
-	Administrators	1%	97.1%	-	81.0%	-	95.3%	96.3%	97.0%	-	79.8%	91.4%	94.5%	92.5%	-	90.8%	90.7%	91.2%	92.2%	96.2%
-	Prof Instructional	0%	90.6%	108.3%	85.8%	63.5%	92.3%	100.0%	90.9%	-	90.7%	90.4%	90.2%	90.7%	79.1%	90.7%	90.6%	90.7%	90.7%	90.9%
-	Prof Other	0%	89.9%	-	94.2%	84.7%	92.4%	98.3%	90.0%	-	84.5%	86.0%	85.5%	86.2%	-	86.0%	85.9%	85.9%	86.1%	89.3%
-	Paraprofessionals	0%	88.2%	94.3%	92.4%	100.6%	98.1%	100.0%	89.3%	-	87.6%	87.6%	87.6%	88.0%	-	87.6%	87.6%	87.7%	87.7%	88.9%
-	Admin Support	0%	89.0%	83.8%	83.7%	88.1%	-	99.8%	89.0%	-	88.2%	88.4%	87.9%	88.7%	-	88.5%	87.8%	87.5%	88.5%	88.9%
-	Other	0%	91.0%	92.1%	87.3%	102.9%	-	100.0%	91.4%	-	91.6%	91.4%	91.4%	92.0%	-	91.4%	91.6%	91.7%	91.7%	91.5%
Total			91.2%	103.2%	85.8%	77.3%	92.7%	99.5%	91.4%	-	90.1%	90.2%	90.4%	90.6%	79.1%	90.2%	90.0%	90.1%	90.4%	91.2%
			257.120				92.0%		132.637										169.648	302.285

Falcon School District 49
District Financial Summary
Key Financial Categories
May 31, 2011

2010-11 Fiscal Year
 Percent of year completed 92%
Utilities & Supplies



Building / Location ->	Evans 131	Falcon E 132	Meridian R 134	Remington 135	Ridgeview 136	Wood Hills 137	Springs Rnch 138	Stetson 139	Odyssey 140	Falcon M 220	Horizon 225	Skyview 230	Falcon H 310	Sand Creek 315	Vista Rdg 320	PLC 510	Central Office	All Other	
10-11 cAct																			1,914,312
Object Code																			
0411 Water/Sewage	15,286	11,522	17,415	10,746	10,117	23,955	14,600	21,155	6,790	50,916	34,103	22,320	28,695	60,742	39,714	15,944	8,839	392,858	
0421 Disposal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(520)	98,008	97,488	
0621 Natural Gas	16,745	10,142	14,531	15,161	16,139	18,593	12,875	20,437	10,115	31,755	16,846	32,464	43,288	52,493	40,806	14,465	38,282	405,138	
0622 Electricity	35,939	24,929	34,000	43,989	46,045	43,882	42,726	39,288	36,589	85,124	61,724	73,017	111,163	137,530	104,743	47,323	50,818	1,018,828	
0610 Supplies-Instructional	48,098	16,300	44,948	23,540	41,569	27,155	43,170	43,420	34,121	42,156	44,810	65,121	83,417	64,498	61,539	15,664	-	699,527	
Supplies-Other	(2,734)	(685)	(11,081)	3,485	9,378	(1,422)	1,864	(11,220)	(1,302)	14,169	(8,132)	2,468	19,910	20,571	15,397	1,744	600,813	653,225	
0640 Books	3,015	940	16,485	133	-	3,490	732	14,733	9,238	2,431	2,797	12,068	6,974	5,620	6,966	1,987	46,208	133,817	
0643 Periodicals	-	250	-	-	-	434	-	599	302	4,257	607	2,225	2,247	257	3,930	163	4,515	19,785	

10-11 cBud																			2,393,172
Object Code																			
0411 Water/Sewage	15,151	6,445	30,595	17,939	18,146	23,184	25,932	32,259	10,990	91,654	36,071	34,550	122,220	74,736	75,469	9,723	6,369	631,433	
0421 Disposal Services	1,000	5,522	6,821	7,271	1,000	1,000	1,000	6,427	1,000	1,000	1,000	1,000	1,000	1,000	14,206	8,127	67,657	126,031	
0621 Natural Gas	23,315	15,356	16,629	19,848	16,593	17,448	18,820	30,358	16,252	38,443	24,516	47,488	44,603	77,907	56,461	26,398	31,948	522,383	
0622 Electricity	42,963	31,588	39,289	41,897	48,587	43,104	42,779	43,124	39,714	99,337	59,187	79,910	120,881	143,226	103,122	55,489	79,128	1,113,325	
0610 Supplies-Instructional	54,756	21,421	51,850	23,564	47,535	75,113	47,150	46,340	41,089	56,965	60,134	110,815	107,375	94,191	84,018	19,208	-	941,525	
Supplies-Other	1,889	1,597	(4,756)	16,077	16,994	4,109	7,529	(8,292)	(114)	36,197	(6,023)	3,146	46,965	36,436	27,209	3,963	648,947	831,873	
0640 Books	3,059	1,000	17,200	134	-	1,000	2,700	14,249	11,148	4,000	3,154	14,315	10,700	7,226	7,490	2,354	79,404	179,134	
0643 Periodicals	-	550	-	-	1,632	1,200	235	235	440	4,600	1,450	3,500	1,500	150	7,000	323	11,162	33,977	

10-11 cAct % of 10-11 cBud																			80%
Object Code																			
0411 Water/Sewage	101%	179%	57%	60%	56%	103%	56%	66%	62%	56%	95%	65%	23%	81%	53%	164%	139%	62%	
0421 Disposal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6%)	145%	77%	
0621 Natural Gas	72%	66%	87%	76%	97%	107%	68%	67%	62%	83%	69%	68%	97%	67%	72%	55%	120%	78%	
0622 Electricity	84%	79%	87%	105%	95%	102%	100%	91%	92%	86%	104%	91%	92%	96%	102%	85%	64%	92%	
0610 Supplies-Instructional	88%	76%	87%	100%	87%	36%	92%	94%	83%	74%	75%	59%	78%	68%	73%	82%	-	74%	
Supplies-Other	(145%)	(43%)	233%	22%	55%	(35%)	25%	135%	1,142%	39%	135%	78%	42%	56%	57%	44%	93%	79%	
0640 Books	99%	94%	96%	99%	-	349%	27%	103%	83%	61%	89%	84%	65%	78%	93%	84%	58%	75%	
0643 Periodicals	-	45%	-	-	-	36%	-	255%	69%	93%	42%	64%	150%	172%	56%	50%	40%	58%	

Falcon School District 49
 District Financial Summary
 Key Financial Categories
 May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

Nutrition Services 10-11 cAct	Bldg Loc	Evans	Falcon E	Meridian R	Remington	Ridgeview	Wood Hills	Springs Rnch	Stetson	Odyssey	Falcon M	Horizon	Skyview	Falcon H	Sand Creek	Vista Rdg	PLC	PPSEL	Warehouse								
		131	132	134	135	136	137	138	139	140	220	225	230	310	315	320	510	910	740								
Income & Expense Items																											
Student Meal Revenue		51,814	31,405	70,076	64,764	60,027	85,786	69,808	73,142	51,226	134,292	76,814	154,456	104,124	26,491	82,177	8,035	21,501	Emp. Meals								
Adult Meal Revenue		1,837	1,219	2,061	1,498	1,046	2,468	1,147	475	2,758	2,368	1,205	2,178	1,437	773	526	1,148	183	25,305								
Ala Cart Revenue		4,190	2,810	4,878	1,093	4,111	13,460	4,117	5,309	3,921	56,810	38,489	84,121	185,738	111,466	113,606	10,097	2,569	All Other Rev								
Federal/State Revenue		138,136	58,430	36,824	79,493	55,773	52,124	54,545	48,308	97,456	81,623	98,892	102,121	63,681	61,824	58,454	14,723	17,525	223,637								
Total Revenue		195,977	93,864	113,839	146,847	120,956	153,837	129,617	127,233	155,361	275,093	215,400	342,877	354,980	200,554	254,764	34,003	41,778	248,941								
Salaries & Benefits		(44,661)	(48,827)	(41,584)	(43,928)	(33,644)	(63,533)	(32,970)	(42,072)	(39,010)	(88,202)	(70,585)	(109,486)	(103,420)	(69,820)	(67,385)	(15,857)	(30,493)	(359,329)								
Employee Meal Benefits		(1,286)	(647)	(1,142)	(1,437)	(233)	(1,584)	(219)	(1,065)	(1,052)	(1,974)	(1,825)	(2,811)	(3,227)	(2,397)	(2,381)	(1,461)	(566)	-								
Food Supplies		(12,807)	(7,824)	(8,817)	(10,243)	(14,168)	(14,994)	(10,947)	(13,588)	(11,064)	(65,087)	(31,745)	(115,412)	(173,569)	(81,348)	(107,812)	(5,549)	(6,000)	(570,512)								
Purchased Services		(1,720)	(3,165)	(1,733)	(2,259)	(10,466)	(1,339)	(2,124)	(1,010)	(585)	(7,902)	(6,276)	(5,861)	(2,055)	(2,593)	(5,877)	(1,308)	-	(88,344)								
Other Supplies & Equipment		(21,308)	(11,573)	(12,404)	(16,366)	(15,079)	(17,867)	(15,036)	(15,634)	(15,152)	(22,572)	(20,554)	(19,712)	(27,330)	(9,876)	(17,881)	(2,915)	(3,674)	(147,078)								
Total Expense		(81,782)	(72,035)	(65,680)	(74,233)	(73,589)	(99,318)	(61,295)	(73,368)	(66,864)	(185,737)	(130,985)	(253,282)	(309,600)	(166,034)	(201,335)	(27,090)	(40,733)	(1,165,262)								
Net Income		114,195	21,830	48,158	72,614	47,366	54,519	68,321	53,865	88,497	89,356	84,415	89,594	45,380	34,520	53,428	6,913	1,045	(916,321)								
																		10-11 cAct		57,698 Operating Income / (Loss)		Total Rev / Exp		3,205,920		(3,148,223)	
																		10-11 cBud				Total Net Inc		57,698			
Income & Expense Items																											
Student Meal Revenue		47,486	19,525	55,244	48,368	74,556	89,077	70,928	81,620	55,416	138,212	84,504	188,041	114,936	18,589	74,071	13,685	35,360	Emp. Meals								
Adult Meal Revenue		153	857	1,142	1,509	1,658	2,302	1,246	346	4,563	2,530	2,085	2,687	1,604	748	217	2,043	465	802,452								
Ala Cart Revenue		6,721	2,808	4,834	650	4,731	12,714	4,316	4,611	2,490	60,182	43,373	91,809	189,813	149,586	114,530	20,413	4,679	All Other Rev								
Federal/State Revenue		130,570	38,453	31,245	72,759	73,163	50,015	46,797	67,531	91,639	76,472	116,611	118,146	63,507	46,829	57,755	25,501	21,139	(542,011)								
Total Revenue		184,930	61,643	92,465	123,286	154,108	154,108	123,286	154,108	154,108	277,395	246,573	400,682	369,860	215,752	246,573	61,643	61,643	260,441								
Salaries & Benefits		(41,410)	(45,081)	(38,494)	(39,667)	(32,651)	(49,997)	(30,563)	(40,658)	(38,663)	(74,959)	(66,042)	(102,392)	(95,892)	(70,011)	(65,831)	(17,225)	(33,156)	(422,117)								
Employee Meal Benefits		(1,372)	(353)	(900)	(1,072)	(825)	(1,429)	(820)	(1,161)	(1,074)	(1,732)	(2,064)	(2,775)	(3,262)	(3,227)	(2,606)	(1,480)	(1,269)	-								
Food Supplies		(9,016)	(6,410)	(6,636)	(7,344)	(10,169)	(11,934)	(8,120)	(12,278)	(7,978)	(32,868)	(32,948)	(145,673)	(202,391)	(102,000)	(102,214)	(6,007)	(5,234)	(635,268)								
Purchased Services		(1,707)	(3,271)	(7,128)	(1,351)	(4,182)	(4,139)	(2,050)	(1,654)	(3,259)	(5,495)	(6,957)	(5,982)	(5,093)	(4,742)	(6,373)	(2,429)	-	(78,805)								
Other Supplies & Equipment		(22,349)	(91,235)	(15,850)	(13,932)	(18,654)	(23,535)	(17,314)	(21,397)	(17,079)	(27,166)	(18,651)	(37,260)	(30,504)	(13,284)	(23,706)	(4,415)	(5,312)	(29,072)								
Total Expense		(75,854)	(146,349)	(69,008)	(63,366)	(66,481)	(91,034)	(58,867)	(77,148)	(68,053)	(142,220)	(126,662)	(294,082)	(337,142)	(193,264)	(200,730)	(31,556)	(44,971)	(2,093,523)								
Net Income		109,076	(84,706)	23,457	59,920	87,627	63,074	64,419	76,960	86,055	135,175	119,911	106,600	32,718	22,488	45,843	30,087	16,672	(1,833,082)								
																		10-11 cBud		(352,333) Operating Income / (Loss)		Total Rev / Exp		3,342,604		(4,180,309)	
																		10-11 cAct % of 10-11 cBud				Total Net Inc		(837,705)			
Income & Expense Items																											
Student Meal Revenue		109%	161%	127%	134%	81%	96%	98%	90%	92%	97%	91%	82%	91%	143%	111%	59%	61%	-								
Adult Meal Revenue		1,201%	142%	180%	99%	63%	107%	92%	137%	60%	94%	58%	81%	90%	103%	243%	56%	39%	3%								
Ala Cart Revenue		62%	100%	101%	168%	87%	106%	95%	115%	157%	94%	89%	92%	98%	75%	99%	49%	55%	-								
Federal/State Revenue		106%	152%	118%	109%	76%	104%	117%	72%	106%	107%	85%	86%	100%	132%	101%	58%	83%	(41%)								
Total Revenue		106%	152%	123%	119%	78%	100%	105%	83%	101%	99%	87%	86%	96%	93%	103%	55%	68%	96%								
Salaries & Benefits		108%	108%	108%	111%	103%	127%	108%	103%	101%	118%	107%	107%	108%	100%	102%	92%	92%	85%								
Employee Meal Benefits		94%	183%	127%	134%	28%	111%	27%	92%	98%	114%	88%	101%	99%	74%	91%	99%	45%	-								
Food Supplies		142%	122%	133%	139%	139%	126%	135%	111%	139%	198%	96%	79%	86%	80%	105%	92%	115%	90%								
Purchased Services		101%	97%	24%	167%	250%	32%	104%	61%	18%	144%	90%	98%	40%	55%	92%	54%	-	112%								
Other Supplies & Equipment		95%	13%	78%	117%	81%	76%	87%	73%	89%	83%	110%	53%	90%	74%	75%	66%	69%	506%								
Total Expense		108%	49%	95%	117%	111%	109%	104%	95%	98%	131%	103%	86%	92%	86%	100%	86%	91%	56%								

Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

		Beginning Balance		Total	Total		Revenue &	Current Year	Ending Balance
		Sheet Revenue	Recognized	Personnel	Implementation	Grand	Expense	Net Receipts	Sheet Revenue
		(Accr) / Defer	Revenue	Costs	Costs	Total Spend	Balance Test	(Distributions)	(Accr) / Defer
Grant Programs - 10-11 cAct									
GDP	4000	-	-	-	-	-	-	-	-
EIE	1004	-	-	-	-	-	-	-	-
FMS FNBFC	1005	9,634	1,739	-	(1,739)	(1,739)	-	-	7,895
Lokheed Martin	1006	-	-	-	-	-	-	-	-
Daniels	1007	-	-	-	-	-	-	-	-
Caring for Colorado	1009	40,400	36,568	-	(36,568)	(36,568)	-	-	3,832
SCHS-SCETC	1017	-	8,884	-	(8,884)	(8,884)	-	10,000	1,116
DELCOM Scholarship	1019	1,000	-	-	-	-	-	-	1,000
PLC-IEEE	1020	0	-	-	-	-	-	-	0
Project Lead the Way	1030	-	-	-	-	-	-	-	-
Boston MOS	1032	1,011	5,233	(2,883)	(2,350)	(5,233)	-	4,935	713
Morgridge Family Grant	1035	10,304	58,586	-	(58,586)	(58,586)	-	100,000	51,718
Project Lead the Way-201005	1036	2,500	-	-	-	-	-	-	2,500
School Activity Stipends	1097	-	(14)	(1,162)	1,176	14	-	-	14
Stipend Reimbursements	1099	-	10,792	(10,734)	(58)	(10,792)	-	16,446	5,655
Expelled Students	3183	605	65,930	(36,721)	(29,210)	(65,930)	-	68,142	2,817
Counselor Corp	3192	14,467	140,500	(123,193)	(17,307)	(140,500)	-	163,763	37,729
At Risk Students	3940	-	-	-	-	-	-	-	-
Title I	4010	CI (127,934)	377,493	(215,708)	(161,785)	(377,493)	-	441,823	(63,604)
IDEA Title VIB	4027	CI (162,189)	1,626,080	(612,305)	(1,013,775)	(1,626,080)	-	1,521,673	(266,596)
Carl Perkins	4048	CI (7,551)	31,685	-	(31,685)	(31,685)	-	6,663	(32,573)
IDEA Title VIB PS	4173	(10,906)	19,568	(12,357)	(7,211)	(19,568)	-	36,957	6,483
Title IV Safe & Drug Free	4186	CI (9,290)	1,728	-	(1,728)	(1,728)	-	9,016	(2,002)
Title V	4298	-	-	-	-	-	-	-	-
Title IId Enhance Ed thru tech	4318	CI (3,633)	806	-	(806)	(806)	-	3,293	(1,146)
Title IIIa English Lang Acquis	4365	CI (14,735)	32,751	(1,608)	(31,143)	(32,751)	-	26,466	(21,020)
Title IIa Reading First	4367	CI (66,045)	115,504	(17,964)	(97,540)	(115,504)	-	166,194	(15,355)
Title II-D ARRA	4386	(2,781)	(364)	-	364	364	-	2,417	-
TITLE I-A-ARRA	4389	CI (65,626)	65,313	(11,391)	(53,923)	(65,313)	-	85,044	(45,895)
ARRA IDEA B	4391	CI (604,660)	772,362	(402,541)	(369,821)	(772,362)	-	1,237,044	(139,978)
ARRA PRESCH IDEA B	4392	(12,127)	41,446	(40,052)	(1,394)	(41,446)	-	79,223	25,651
REMS	5184	-	-	-	-	-	-	-	-
STEM	5215	CI (9,073)	1,622	-	(1,622)	(1,622)	-	8,678	(2,017)
SCHOOL IMPROVE PROG	5377	CI (42,133)	47,752	(18,271)	(29,481)	(47,752)	-	52,945	(36,940)
Swap Risk WkComp	6126	(13,657)	63,573	(59,759)	(3,814)	(63,573)	-	85,503	8,273
STEM 2010-11	6215	-	85,939	(21,601)	(64,338)	(85,939)	-	86,761	822
Title VB Charter Startup	6282	-	-	-	-	-	-	40,236	-
NBCT Stipend	6397	-	-	-	-	-	-	-	-
DODEA-AIM	7030	CI (185,873)	587,162	(237,423)	(349,739)	(587,162)	-	403,981	(369,054)
TITLE III-SAI Engl Lang Acq	7365	-	22,424	-	(22,424)	(22,424)	-	22,424	-
Medicaid	9003	CI 506	94,181	(80,179)	(14,002)	(94,181)	-	81,225	(12,449)
Dept of Defense	9005	-	-	-	-	-	-	-	-
Combined Grant Results		(1,257,785)	4,315,243	(1,905,851)	(2,409,392)	(4,315,243)	-	4,760,853	(852,411)
Fund 22	Accrued	(1,338,212)	4,193,455	(1,891,071)	(2,302,383)	(4,193,455)	-	4,629,472	(926,853)
Fund 26	Deferred	80,428	121,788	(14,779)	(107,009)	(121,788)	-	131,381	74,443
Combined		(1,257,785)	4,315,243	(1,905,851)	(2,409,392)	(4,315,243)	-	4,760,853	(852,411)

Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

		Beginning Balance	Recognized	Total	Total	Grand	Revenue &	Current Year	Ending Balance
		Sheet Revenue	Revenue	Personnel	Implementation	Total Spend	Expense	Net Receipts	Sheet Revenue
		(Accr) / Defer		Costs	Costs		Balance Test	(Distributions)	(Accr) / Defer
							(should be zero)		
Grant Programs - 10-11 cBud									
GDP	4000	-	5,521,835.19	(5,179,553)	(342,282)	(5,521,835.19)	-	5,521,835	-
EIE	1004	-	-	-	-	-	-	-	-
FMS FNBFC	1005	9,634	9,634	-	(9,634)	(9,634)	-	-	-
Lokheed Martin	1006	-	-	-	-	-	-	-	-
Daniels	1007	-	-	-	-	-	-	-	-
Caring for Colorado	1009	40,400	40,400	-	(40,400)	(40,400)	-	-	-
Agilent	1010	-	-	-	-	-	-	-	-
SCHS-SCETC	1017	-	-	-	-	-	-	-	-
DELCOM Scholarship	1019	1,000	-	-	-	-	-	(1,000)	-
PLC-IEEE	1020	0	-	-	-	-	-	(0)	-
Project Lead the Way	1030	-	-	-	-	-	-	-	-
Boston MOS	1032	1,011	5,946	(2,900)	(3,046)	(5,946)	-	4,935	-
Morgridge Family Grant	1035	10,304	110,304	-	(108,586)	(108,586)	1,718	100,000	-
Project Lead the Way-201005	1036	2,500	2,500	-	(2,500)	(2,500)	-	-	-
School Acivity Stipends	1097	-	-	-	-	-	-	-	-
Stipend Reimbursements	1099	-	-	-	-	-	-	-	-
Expelled Students	3183	605	73,500	(38,500)	(35,000)	(73,500)	-	72,895	-
Counselor Corp	3192	14,467	183,405	(157,241)	(26,164)	(183,405)	-	168,938	-
At Risk Students	3940	-	-	-	-	-	-	-	-
Title I	4010	(127,934)	572,851	(279,260)	(293,591)	(572,851.00)	-	700,785	-
IDEA Title VIB	4027	(162,189)	2,043,775	(933,143)	(1,110,632)	(2,043,775.00)	-	2,205,964	-
Carl Perkins	4048	(7,551)	42,230	(2,297)	(39,933)	(42,230.00)	-	49,781	-
IDEA Title VIB PS	4173	(10,906)	30,660.00	(16,700)	(13,960)	(30,660.00)	-	41,566	-
Title IV	4186	(9,290)	5,692	-	(5,692)	(5,692.00)	-	14,982	-
Title V	4298	-	-	-	-	-	-	-	-
Title II	4318	(3,633)	1,582	-	(1,582)	(1,582.00)	-	5,215	-
Title III	4365	(14,735)	43,009	(7,000)	(36,009)	(43,009.00)	-	57,744	-
Title II	4367	(66,045)	212,570	(63,090)	(149,480)	(212,570.00)	-	278,615	-
Title II-D ARRA	4386	(2,781)	(364)	-	364	364.07	-	2,417	-
TITLE I-A-ARRA	4389	(65,626)	105,662	(27,269)	(78,393)	(105,662.00)	-	171,288	-
ARRA IDEA B	4391	(604,660)	876,252	(480,657)	(395,595)	(876,252.18)	-	1,480,912	-
ARRA PRESCH IDEA B	4392	(12,127)	65,008	(63,066)	(1,942)	(65,008.12)	-	77,135	-
REMS	5184	-	-	-	-	-	-	-	-
STEM	5215	(9,073)	-	-	-	-	-	9,073	-
SCHOOL IMPROVE PROG	5377	(42,133)	101,861.90	(42,900)	(58,962)	(101,861.90)	-	143,995	-
Swap Risk WkComp	6126	(13,657)	86,215.52	(73,716)	(12,500)	(86,215.52)	-	99,873	-
STEM 2010-11	6215	-	97,962.00	(25,137)	(72,825)	(97,962.00)	-	97,962	-
Title VB Charter Startup	6282	-	-	-	-	-	-	-	-
NBCT Stipend	6397	-	-	-	-	-	-	-	-
DODEA-AIM	7030	(185,873)	730,083	(311,056)	(419,027)	(730,083.00)	-	915,956	-
TITLE III-SAI	7365	-	22,426	-	(22,426)	(22,426.00)	-	22,426	-
Medicaid	9003	506	-	-	-	-	-	(506)	-
Dept of Defense	9005	-	-	-	-	-	-	-	-
Combined Grant Results		(1,257,785)	10,985,000	(7,703,485)	(3,279,797)	(10,983,282)	1,718	12,242,785	-
Fund 22 Accrued		(1,338,212)	10,816,216	(7,700,585)	(3,115,631)	(10,816,216)	-	6,617,015	-
Fund 26 Deferred		80,428	183,784	(2,900)	(179,167)	(182,067)	1,718	5,625,770	-
Combined		(1,257,785)	11,000,000	(7,703,485)	(3,294,797)	(10,998,282)	1,718	12,242,785	-

Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

		Beginning Balance	Recognized	Total	Total	Grand	Revenue &	Current Year	Ending Balance
		Sheet Revenue	Revenue	Personnel	Implementation	Total Spend	Expense	Net Receipts	Sheet Revenue
		(Accr) / Defer		Costs	Costs		Balance Test	(Distributions)	(Accr) / Defer
Special Revenue Grants \$ Var							(should be zero)		
GDP	4000	-	5,521,835	(5,179,553)	(342,282)	(5,521,835)	-	5,521,835	-
EIE	1004	-	-	-	-	-	-	-	-
FMS FNBFC	1005	-	7,895	-	(7,895)	(7,895)	-	(0)	(7,895)
Lokheed Martin	1006	-	-	-	-	-	-	-	-
Daniels	1007	-	-	-	-	-	-	-	-
Caring for Colorado	1009	-	3,832	-	(3,832)	(3,832)	-	0	(3,832)
Agilent	1010	-	-	-	-	-	-	-	-
SCHS-SCETC	1017	-	(8,884)	-	8,884	8,884	-	(10,000)	(1,116)
DELCOM Scholarship	1019	-	-	-	-	-	-	(1,000)	(1,000)
PLC-IEEE	1020	-	-	-	-	-	-	(0)	(0)
Project Lead the Way	1030	-	-	-	-	-	-	-	-
Boston MOS	1032	-	713	(17)	(696)	(713)	-	-	(713)
Morgridge Family Grant	1035	-	51,718	-	(50,000)	(50,000)	1,718	-	(51,718)
Project Lead the Way-201005	1036	-	2,500	-	(2,500)	(2,500)	-	-	(2,500)
School Acivity Stipends	1097	-	14	1,162	(1,176)	(14)	-	-	(14)
Stipend Reimbursements	1099	-	(10,792)	10,734	58	10,792	-	(16,446)	(5,655)
Expelled Students	3183	-	7,570	(1,779)	(5,790)	(7,570)	-	4,753	(2,817)
Counselor Corp	3192	-	42,905	(34,048)	(8,857)	(42,905)	-	5,175	(37,729)
At Risk Students	3940	-	-	-	-	-	-	-	-
Title I	4010	CI	195,358	(63,552)	(131,806)	(195,358)	-	258,962	63,604
IDEA Title VIB	4027	CI	417,695	(320,838)	(96,857)	(417,695)	-	684,291	266,596
Carl Perkins	4048	CI	10,545	(2,297)	(8,248)	(10,545)	-	43,118	32,573
IDEA Title VIB PS	4173	-	11,092	(4,343)	(6,749)	(11,092)	-	4,609	(6,483)
Title IV	4186	CI	3,964	-	(3,964)	(3,964)	-	5,966	2,002
Title V	4298	-	-	-	-	-	-	-	-
Title II	4318	CI	776	-	(776)	(776)	-	1,922	1,146
Title III	4365	CI	10,258	(5,392)	(4,866)	(10,258)	-	31,278	21,020
Title II	4367	CI	97,066	(45,126)	(51,940)	(97,066)	-	112,421	15,355
Title II-D ARRA	4386	-	-	-	-	-	-	-	-
TITLE I-A-ARRA	4389	CI	40,349	(15,878)	(24,470)	(40,349)	-	86,244	45,895
ARRA IDEA B	4391	CI	103,890	(78,116)	(25,774)	(103,890)	-	243,868	139,978
ARRA IDEA B	4391	-	23,563	(23,014)	(548)	(23,563)	-	(2,088)	(25,651)
REMS	5184	-	-	-	-	-	-	-	-
STEM	5215	CI	(1,622)	-	1,622	1,622	-	395	2,017
SCHOOL IMPROVE PROG	5377	CI	54,110	(24,629)	(29,481)	(54,110)	-	91,050	36,940
Swap Risk WkComp	6126	-	22,643	(13,957)	(8,686)	(22,643)	-	14,370	(8,273)
STEM 2010-11	6215	-	12,023	(3,536)	(8,487)	(12,023)	-	11,201	(822)
Title VB Charter Startup	6282	-	-	-	-	-	-	-	-
NBCT Stipend	6397	-	-	-	-	-	-	-	-
DODEA-AIM	7030	CI	142,921	(73,633)	(69,288)	(142,921)	-	511,974	369,054
TITLE III-SAI	7365	-	2	-	(2)	(2)	-	2	-
Medicaid	9003	CI	(94,181)	80,179	14,002	94,181	-	(81,731)	12,449
Dept of Defense	9005	-	-	-	-	-	-	-	-
Combined Grant Results		-	6,669,757	(5,797,634)	(870,405)	(6,668,039)	1,718	7,522,168	852,411
		-	(13,000)	-	13,000	13,000	-	-	-
Fund 22	Accrued	-	6,622,761	(5,809,514)	(813,247.34)	(6,622,761.09)	-	2,027,779	1,048,865
Fund 26	Deferred	-	61,996	11,879	(72,158)	(60,278)	1,718	5,494,389	(196,454)
Combined		-	6,684,757	(5,797,634)	(885,405)	(6,683,039)	1,718	7,522,168	852,411

Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

		Beginning Balance		Total	Total		Revenue &	Current Year	Ending Balance
		Sheet Revenue	Recognized	Personnel	Implementation	Grand	Expense	Net Receipts	Sheet Revenue
		(Accr) / Defer	Revenue	Costs	Costs	Total Spend	Balance Test	(Distributions)	(Accr) / Defer
Other Designated Funding									
CVA Fund 10	3120	-	194,701	(888,104)	(336,078)	(1,224,182)	(1,029,481)		-
ECEA Fund 10	3130	-	2,197,340	(8,833,096)	(488,629)	(9,321,725)	(7,124,385)		
ELPA Fund 10	3140	-	52,579	(595,087)	(6,923)	(602,010)	(549,431)		
G&T Fund 10	3150	-	131,283	(331,460)	(22,506)	(353,966)	(222,683)		
Transportation 10	3160	-	773,084	(2,755,450)	(485,744)	(3,241,194)	(2,468,111)		
DOE ImpAid 10	4041	-	660,691	-	-	-	660,691		
DOD ROTC 10	9001	-	136,821	(361,314)	(1,427)	(362,741)	(225,920)		
DOD ImpAid 10	9005	-	186,302	-	-	-	186,302		
CPP Fund 19	3141	73,157	377,049	(308,893)	(77,806)	(386,699)	(9,650)	367,400	63,508
State NutrMatch 51	3161	-	(36,949)	-	-	-	(36,949)	(36,949)	-
Start Smart 51	3164	-	(3,960)	-	-	-	(3,960)	(3,960)	-
K-2 Reduced 51	3169	-	(11,267)	-	-	-	(11,267)	(11,267)	-
Commodities 51	4550	-	-	-	-	-	-	-	-
FR Bkfast 51	4553	-	(85,316)	-	-	-	(85,316)	(85,316)	-
FR Lunch 51	4555	-	(1,070,301)	-	-	-	(1,070,301)	(1,070,301)	-
Other Designated Funding Budget									
CVA Fund 10	3120	-	197,900	(889,722)	(457,038)	(1,346,759)	(1,148,859)		-
ECEA Fund 10	3130	-	1,929,542	(10,090,382)	(975,944)	(11,066,325)	(9,136,783)		
ELPA Fund 10	3140	-	58,421	(657,973)	(9,965)	(667,938)	(609,517)		
G&T Fund 10	3150	-	125,000	(366,860)	(38,754)	(405,614)	(280,614)		
Transportation 10	3160	-	725,000	(3,050,542)	(498,032)	(3,548,574)	(2,823,574)		
DOE ImpAid 10	4041	-	500,000	-	-	-	500,000		
DOD ROTC 10	9001	-	-	(401,984)	(2,096)	(404,080)	(404,080)		
DOD ImpAid 10	9005	-	-	-	-	-	-		
CPP Fund 19	3141	73,157	402,186	(290,902)	(164,594)	(455,496)	(53,310)	348,876	19,847
State NutrMatch 51	3161	-	-	-	-	-	-	-	-
Start Smart 51	3164	-	(4,450)	-	-	-	(4,450)	(4,450)	-
K-2 Reduced 51	3169	-	(10,513)	-	-	-	(10,513)	(10,513)	-
Commodities 51	4550	-	-	-	-	-	-	-	-
FR Bkfast 51	4553	-	(86,248)	-	-	-	(86,248)	(86,248)	-
FR Lunch 51	4555	-	(1,026,921)	-	-	-	(1,026,921)	(1,026,921)	-
Other Designated Funding A/B var.									
CVA Fund 10	3120	-	3,199	(1,618)	(120,960)	(122,578)	(119,379)		-
ECEA Fund 10	3130	-	(267,798)	(1,257,286)	(487,315)	(1,744,600)	(2,012,398)		
ELPA Fund 10	3140	-	5,842	(62,886)	(3,042)	(65,928)	(60,086)		
G&T Fund 10	3150	-	(6,283)	(35,400)	(16,248)	(51,648)	(57,931)		
Transportation 10	3160	-	(48,084)	(295,092)	(12,288)	(307,380)	(355,463)		
DOE ImpAid 10	4041	-	(160,691)	-	-	-	(160,691)		
DOD ROTC 10	9001	-	(136,821)	(40,670)	(669)	(41,339)	(178,160)		
DOD ImpAid 10	9005	-	(186,302)	-	-	-	(186,302)		
CPP Fund 19	3141	-	25,137	17,991	(86,788)	(68,797)	(43,660)	(18,524)	(43,660)
State NutrMatch 51	3161	-	36,949	-	-	-	36,949	36,949	-
Start Smart 51	3164	-	(490)	-	-	-	(490)	(490)	-
K-2 Reduced 51	3169	-	754	-	-	-	754	754	-
Commodities 51	4550	-	-	-	-	-	-	-	-
FR Bkfast 51	4553	-	(933)	-	-	-	(933)	(933)	-
FR Lunch 51	4555	-	43,380	-	-	-	43,380	43,380	-

Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

Beginning Balance Sheet Revenue (Accr) / Deter	Recognized Revenue	Total Personnel Costs	Total Implementation Costs	Grand Total Spend	Revenue & Expense Balance Test	Current Year Net Receipts (Distributions)	Ending Balance Sheet Revenue (Accr) / Deter
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Special Education Programs & Special Education Component of General Programs

10-11 cAct

Designated Funding	Grant Code						
ECEA Fund 10	3130	-	2,197,340	(8,833,096)	(488,629)	(9,321,725)	(7,124,385)
Program Name	Prog #						
Total Instructional Programs	00XX	-	-	-	(21)	(21)	(21)
Technical Ed	1600	-	-	-	50	50	50
General	1700	-	(4,332,752)	(41)	(4,332,793)	(4,332,793)	(4,332,793)
Total SPED School Levels	170X	-	(137,976)	(189,566)	(327,542)	(327,542)	(327,542)
Adaptive Physical Disability	1710	-	(121,620)	(3,116)	(124,736)	(124,736)	(124,736)
Preschool	1740	-	(618,779)	-	(618,779)	(618,779)	(618,779)
Speech Path / Language	1750	-	(256,681)	-	(256,681)	(256,681)	(256,681)
SWAAAC	1760	-	(198,972)	-	(198,972)	(198,972)	(198,972)
Preschool	1770	-	(64,201)	-	(64,201)	(64,201)	(64,201)
Speech Path / Language	1771	-	(807,121)	(1,380)	(808,501)	(808,501)	(808,501)
SWAAAC	1780	-	(136,745)	(4,989)	(141,734)	(141,734)	(141,734)
Preschool	1791	-	(480,177)	(66,782)	(546,959)	(546,959)	(546,959)
Elevates	1797	-	-	-	-	-	-
Summer School	1799	-	-	-	-	-	-
Social Work / Behavioral S	2113	-	(437,413)	(277)	(437,689)	(437,689)	(437,689)
SWAAAC Admin	2126	-	-	-	-	-	-
Health Svc / Nurses	2130	-	(272,810)	(3,337)	(276,148)	(276,148)	(276,148)
Psychologist	2140	-	(392,247)	(53,502)	(445,749)	(445,749)	(445,749)
Occupational/Physical Ther	2160	-	(213,753)	(56,097)	(269,850)	(269,850)	(269,850)
Administration	2231	-	(361,849)	(76,630)	(438,479)	(438,479)	(438,479)
Legal	2315	-	-	(1,080)	(1,080)	(1,080)	(1,080)
Workman's Comp	2850	-	-	(31,861)	(31,861)	(31,861)	(31,861)
Debt Service	5100	-	-	-	-	-	-

Grant	Grant Code						
IDEA Title VIB 22	4027	(162,189)	1,626,080	(612,305)	(1,013,775)	(1,626,080)	1,521,673
Program Name	Prog #						(266,596)
General	1700	-	-	-	-	-	-
Total School Programs	170X	-	(400,079)	(738,278)	(1,138,357)	(1,138,357)	(1,138,357)
Preschool	1740	-	(69,355)	-	(69,355)	(69,355)	(69,355)
Health Svc / Nurses	2130	-	(5,644)	(6,646)	(12,290)	(12,290)	(12,290)
Psychologist	2140	-	-	(9,410)	(9,410)	(9,410)	(9,410)
Administration	2231	-	(137,227)	(257,268)	(394,495)	(394,495)	(394,495)
Workman's Comp	2850	-	-	(2,172)	(2,172)	(2,172)	(2,172)
Debt Service	5100	-	-	-	-	-	-

Grant	Grant Code						
IDEA Title VIB PS 22	4173	(10,906)	19,568	(12,357)	(7,211)	(19,568)	36,957
Program Name	Prog #						6,483
Preschool	0041	-	-	-	-	-	-
Preschool	1791	-	(12,357)	(7,178)	(19,535)	(19,535)	(19,535)
Workman's Comp	2850	-	-	(33)	(33)	(33)	(33)

Grand Total Consolidated			3,842,988	(9,457,757)	(1,509,616)	(10,967,373)	(7,124,385)	1,558,630	(260,112)
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Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

Beginning Balance Sheet Revenue (Accr) / Deter	Recognized Revenue	Total Personnel Costs	Total Implementation Costs	Grand Total Spend	Revenue & Expense Balance Test	Current Year Net Receipts (Distributions)	Ending Balance Sheet Revenue (Accr) / Deter
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Special Education Programs & *Special Education Component of General Programs*

10-11 cBud

Designated Funding	Grant Code						
ECEA Fund 10	3130	-	1,929,542	(10,090,382)	(975,944)	(11,066,325)	(9,136,783)
Program Name	Prog #						
Total Intructional Programs	00XX	-	-	-	-	-	-
Technical Ed	1600	-	-	-	(950)	(950)	(950)
General	1700	-	(5,012,109)	-	-	(5,012,109)	(5,012,109)
Total School Programs	170X	-	(133,160)	(410,594)	(543,754)	(543,754)	(543,754)
Adaptive Physical Disability	1710	-	(140,694)	(8,220)	(148,914)	(148,914)	(148,914)
Preschool	1740	-	(701,909)	-	(701,909)	(701,909)	(701,909)
Speech Path / Language	1750	-	(291,029)	-	(291,029)	(291,029)	(291,029)
SWAAAC	1760	-	(223,727)	-	(223,727)	(223,727)	(223,727)
Preschool	1770	-	(72,007)	-	(72,007)	(72,007)	(72,007)
Speech Path / Language	1771	-	(930,211)	(93,438)	(1,023,649)	(1,023,649)	(1,023,649)
SWAAAC	1780	-	(154,783)	(10,218)	(165,001)	(165,001)	(165,001)
Preschool	1791	-	(532,633)	(68,710)	(601,343)	(601,343)	(601,343)
Elevates	1797	-	-	-	-	-	-
Summer School	1799	-	60	-	60	60	60
Social Work / Behavioral S	2113	-	(475,297)	(3,686)	(478,983)	(478,983)	(478,983)
SWAAAC Admin	2126	-	-	-	-	-	-
Health Svc / Nurses	2130	-	(312,207)	(9,800)	(322,007)	(322,007)	(322,007)
Psychologist	2140	-	(451,286)	(110,155)	(561,441)	(561,441)	(561,441)
Occupational/Physical Ther	2160	-	(245,935)	(114,466)	(360,401)	(360,401)	(360,401)
Administration	2231	-	(413,451)	(89,540)	(502,991)	(502,991)	(502,991)
Legal	2315	-	-	(1,002)	(1,002)	(1,002)	(1,002)
Workman's Comp	2850	-	-	(55,166)	(55,166)	(55,166)	(55,166)
Debt Service	5100	-	-	-	-	-	-

Grant	Grant Code						
IDEA Title VIB 22	4027	(162,189)	2,043,775	(933,143)	(1,110,632)	(2,043,775)	2,205,964
Program Name	Prog #						
General	1700	-	-	-	-	-	-
Total School Programs	170X	-	(627,226)	(817,685)	(1,444,911)	(1,444,911)	(1,444,911)
Preschool	1740	-	(101,442)	-	(101,442)	(101,442)	(101,442)
Health Svc / Nurses	2130	-	(8,777)	(13,714)	(22,491)	(22,491)	(22,491)
Psychologist	2140	-	-	(4,742)	(4,742)	(4,742)	(4,742)
Administration	2231	-	(195,698)	(274,491)	(470,189)	(470,189)	(470,189)
Workman's Comp	2850	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-

Grant	Grant Code						
IDEA Title VIB PS 22	4173	(10,906)	30,660	(16,700)	(13,960)	(30,660)	41,566
Program Name	Prog #						
Preschool	0041	-	-	-	-	-	-
Preschool	1791	-	(16,700)	(13,960)	(30,660)	(30,660)	(30,660)
Workman's Comp	2850	-	-	-	-	-	-

Grand Total Consolidated			4,003,977	(11,040,225)	(2,100,536)	(13,140,760)	(9,136,783)	2,247,529	-
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Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

Beginning Balance Sheet Revenue (Accr) / Deter	Recognized Revenue	Total Personnel Costs	Total Implementation Costs	Grand Total Spend	Revenue & Expense Balance Test	Current Year Net Receipts (Distributions)	Ending Balance Sheet Revenue (Accr) / Deter
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Special Education Programs & Special Education Component of General Programs

cAct v cBud

Designated Funding	Grant Code						
ECEA Fund 10	3130	-	267,798	1,257,286	487,315	1,744,600	2,012,398
Program Name	Prog #						
Total Intructional Programs	00XX	-	-	-	(21)	(21)	(21)
Technical Ed	1600	-	-	-	1,000	1,000	1,000
General	1700	-	-	679,357	(41)	679,316	679,316
Total School Programs	170X	-	(4,816)	(4,816)	221,028	216,212	216,212
Adaptive Physical Disability	1710	-	-	19,074	5,104	24,178	24,178
Preschool	1740	-	-	83,130	-	83,130	83,130
Speech Path / Language	1750	-	-	34,349	-	34,349	34,349
SWAAAC	1760	-	-	24,755	-	24,755	24,755
Preschool	1770	-	-	7,807	-	7,807	7,807
Speech Path / Language	1771	-	-	123,090	92,058	215,148	215,148
SWAAAC	1780	-	-	18,038	5,229	23,267	23,267
Preschool	1791	-	-	52,456	1,928	54,384	54,384
Elevates	1797	-	-	-	-	-	-
Summer School	1799	-	-	(60)	-	(60)	(60)
Social Work / Behavioral Sp	2113	-	-	37,885	3,409	41,294	41,294
SWAAAC Admin	2126	-	-	-	-	-	-
Health Svc / Nurses	2130	-	-	39,397	6,463	45,860	45,860
Psychologist	2140	-	-	59,040	56,653	115,693	115,693
Occupational/Physical Ther	2160	-	-	32,182	58,369	90,551	90,551
Administration	2231	-	-	51,603	12,910	64,513	64,513
Legal	2315	-	-	-	(78)	(78)	(78)
Workman's Comp	2850	-	-	-	23,305	23,305	23,305
Debt Service	5100	-	-	-	-	-	-

Grant	Grant Code						
IDEA Title VIB 22	4027	-	(417,695)	320,838	96,857	417,695	(684,291)
Program Name	Prog #						(266,596)
General	1700	-	-	-	-	-	-
Total School Programs	170X	-	-	227,147	79,407	306,554	306,554
Preschool	1740	-	-	32,087	-	32,087	32,087
Health Svc / Nurses	2130	-	-	3,133	7,068	10,201	10,201
Psychologist	2140	-	-	-	(4,668)	(4,668)	(4,668)
Administration	2231	-	-	58,471	17,223	75,694	75,694
Workman's Comp	2850	-	-	-	(2,172)	(2,172)	(2,172)
Debt Service	5100	-	-	-	-	-	-

Grant	Grant Code						
IDEA Title VIB PS 22	4173	-	(11,092)	4,343	6,749	11,092	(4,609)
Program Name	Prog #						6,483
Preschool	0041	-	-	-	-	-	-
Preschool	1791	-	-	4,343	6,782	11,125	11,125
Workman's Comp	2850	-	-	-	(33)	(33)	(33)

Grand Total Consolidated			(160,989)	1,582,467	590,920	2,173,387	2,012,398
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Falcon School District 49
District Financial Summary
Grant Accounting Review
May 31, 2011



2010-11 Fiscal Year

Percent of year completed 92%

Beginning Balance Sheet Revenue (Accr) / Defer	Recognized Revenue	Total Personnel Costs	Total Implementation Costs	Grand Total Spend	Revenue & Expense Balance Test	Current Year Net Receipts (Distributions)	Ending Balance Sheet Revenue (Accr) / Defer
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Consolidated PreSchool Analysis

Tuition Based Fund 10	Program 0040							
CY Headcount is 104	10-11 cAct	79,866	(360,820)	(3,647)	(364,467)	(284,602)	79,866	-
27% of total PK; and	10-11 cBud	-	(387,426)	(16,587)	(404,013)	(404,013)	-	-
45% of Tuition + CPP.	cAct v cBud	(79,866)	(26,606)	(12,940)	(39,545)	(119,411)	(79,866)	-
LY is 88, 26% & 41%	09-10 yAct	66,302	(417,352)	(7,605)	(424,957)	(358,655)	66,302	-
						29% of total spend		
						46% of non-SPED		

Colorado Preschool Program Fund 19	Program 0040							
CY Headcount is 125	10-11 cAct	73,157	(308,893)	(77,806)	(386,699)	(9,650)	303,892	-
33% of total PK; and	10-11 cBud	73,157	(290,902)	(164,594)	(455,496)	(53,310)	329,029	-
54% of Tuition + CPP.	cAct v cBud	25,137	17,991	(86,788)	(68,797)	(43,660)	25,137	-
LY is 125, 36% & 58%	09-10 yAct	151,605	(394,291)	(112,633)	(506,924)	(78,448)	350,028	73,157
						35% of total spend		
						54% of non-SPED		

PreK Special Ed Fund 10	Program 1791							
CY Headcount is 145	10-11 cAct	-	480,177	66,770	546,947	546,947	-	-
38% of total PK.	10-11 cBud	-	532,633	66,492	599,125	599,125	-	-
	cAct v cBud	-	52,456	(278)	52,178	52,178	-	-
	09-10 yAct	-	(435,911)	(80,890)	(516,801)	(516,801)	-	-
						36% of total spend		

All Preschool Programs All Funds								
	10-11 cAct	456,915	(189,536)	(14,683)	(204,219)	252,696	456,915	-
	10-11 cBud	402,186	(145,694)	(114,689)	(260,383)	141,803	402,186	-
	cAct v cBud	(54,729)	43,842	(100,006)	(56,164)	(110,893)	(54,729)	-
	09-10 yAct	494,778	(1,247,553)	(201,128)	(1,448,681)	(953,903)	567,935	73,157