



FINANCIAL STATEMENTS

For The Three Months Ended September 30, 2014

**Prepared by:
Business Services Division
Leslie Stafford, Chief Operations Officer**



FINANCIAL STATEMENTS
For The Three Months Ended September 30, 2014

Table of Contents

GENERAL FUND	3
Notes to the Combined General Fund Financials Statements	4
General Operating Fund by Object	8
General Operating Fund by Function	11
General Operating Fund by Function by Object	13
Percentage Change from Adopted to Adjusted Budget	14
Percentage of YTD Expenditures to Adjusted Budget	15
Comparative Revenue and Expenditures to Prior Year	16
Technology Fund by Object	17
Athletics Fund by Object	18
Athletics Fund by Level	19
Preschool Fund by Object	20
Risk Management Fund by Object	21
Community School Fund by Object	22
Community School Fund by Program	23
Tuition Preschool Fund by Object	24
Colorado Preschool Program Fund by Object	25
OTHER FUNDS	26
Notes to the Other Fund Financial Statements	27
Food Services Fund by Object	29
Governmental Designated-Purpose Grants Fund by Program	30
Transportation Fund by Object	31
Transportation Fund by Program	32
Bond Redemption Fund by Object	33
2006 Building Fund by Object	34
Capital Reserve Fund by Function	35
Health Insurance Fund by Object	36
Dental Insurance Fund by Object	37
COMPONENT UNITS	38
Summit Middle School by Object	39
Boulder Preparatory School by Object	40
Horizons K-8 School by Object	41
Justice High School by Object	42
Peak to Peak Charter School by Object	43
INVESTMENTS	44
FUND BALANCE COMPARISON	45



FUND BALANCE COMPARISONS
For The Three Months Ended September 30, 2014

	<u>ESTIMATED YEAR END FUND BALANCE *</u>	<u>BUDGETED YEAR END FUND BALANCE *</u>	<u>VARIANCE</u>	<u>YEAR END FUND BALANCE AS A % OF THE ANNUAL BUDGET</u>
GENERAL FUND	\$ 404,737	\$ 404,737	\$ -	0.16%
TECHNOLOGY FUND	\$ -	\$ -	\$ -	0.00%
ATHLETICS FUND	\$ -	\$ -	\$ -	0.00%
PRESCHOOL FUND	\$ -	\$ -	\$ -	0.00%
RISK MANAGEMENT FUND	\$ -	\$ -	\$ -	0.00%
COMMUNITY SCHOOL FUND	\$ 1,265,080	\$ 1,265,080	\$ -	24.07%
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND	\$ -	\$ -	\$ -	0.00%
TUITION BASED PRESCHOOL FUND	\$ -	\$ -	\$ -	0.00%
COLORADO PRESCHOOL FUND	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION FUND	\$ -	\$ -	\$ -	0.00%
BOND REDEMPTION FUND	\$ 25,204,314	\$ 25,204,314	\$ -	89.74%
BUILDING FUND	\$ -	\$ -	\$ -	0.00%
CAPITAL RESERVE FUND	\$ -	\$ -	\$ -	0.00%
FOOD SERVICES FUND	\$ -	\$ -	\$ -	0.00%
HEALTH INSURANCE FUND	\$ -	\$ -	\$ -	0.00%
DENTAL INSURANCE FUND	\$ -	\$ -	\$ -	0.00%

* NOTE: The Actual and Budgeted Year End Fund Balance columns present ending balances net of budgeted reserves.