

SCHOOL DISTRICT 27J
"REACHING OUT IN ALL DIRECTIONS"



Statement of Revenues, Expenditures and Changes in Fund Balance

FY16 Q2 as of December 31, 2015

School District 271
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

GENERAL OPERATING FUND

		FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
		Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES										
Beginning Balance		15,280,854	14,445,359	95%	11,979,864	15,221,464	127%	15,221,464	3,241,600	21%
Local Support										
Property Taxes		22,483,765	388,017	2%	25,730,223	624,925	2%	25,730,223	-	0%
Specific Ownership Taxes		2,675,368	1,403,356	52%	3,013,326	1,595,449	53%	3,013,326	-	0%
State Support										
State Equalization		86,001,681	43,730,632	51%	91,603,310	46,893,194	51%	91,603,310	-	0%
State Categorical		3,388,113	2,743,601	81%	3,309,379	2,550,210	77%	3,309,379	-	0%
Audit Adjustment		-	(20,894)	0%	-	(21,430)	0%	(21,430)	(21,430)	100%
Other Support										
Transfer In From Other Funds		-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous		693,738	345,091	50%	431,642	304,131	70%	608,261	176,619	29%
Total Current Year Revenues		<u>115,242,665</u>	<u>48,589,803</u>	<u>42%</u>	<u>124,087,880</u>	<u>51,946,478</u>	<u>42%</u>	<u>124,243,069</u>	<u>155,189</u>	<u>0%</u>
Total Available Resources		<u>130,523,519</u>	<u>63,035,162</u>	<u>48%</u>	<u>136,067,744</u>	<u>67,167,943</u>	<u>49%</u>	<u>139,464,533</u>	<u>3,396,789</u>	<u>2%</u>
EXPENDITURES										
Employee Salaries		57,057,781	27,402,353	48%	60,757,440	27,933,983	46%	55,867,966	(4,889,474)	-9%
Employee Benefits		18,247,964	8,158,912	45%	17,760,063	8,594,464	48%	17,188,928	(571,135)	-3%
Purchased Services		4,931,690	2,983,955	61%	5,495,732	2,721,184	50%	5,442,369	(53,363)	-1%
Supplies & Materials		5,393,026	3,109,588	58%	5,233,684	2,173,860	42%	4,347,719	(885,965)	-20%
Property		66,950	86,468	129%	34,700	198,687	573%	397,373	362,673	91%
Debt Service		-	-	0%	-	-	0%	-	-	0%
Other Expenses		80,230	63,448	79%	165,447	95,638	58%	191,275	25,828	14%
Total Current Year Expenditures		<u>85,777,641</u>	<u>41,804,724</u>	<u>49%</u>	<u>89,447,066</u>	<u>41,717,815</u>	<u>47%</u>	<u>83,435,631</u>	<u>(6,011,435)</u>	<u>-7%</u>
OTHER RESOURCES										
Allocation to Charter Schools		23,318,057	12,062,708	52%	24,769,428	12,369,075	50%	24,769,428	-	0%
A Charter School Service Charges		(692,404)	(342,006)	49%	(616,976)	(311,137)	50%	(616,976)	-	0%
Transfer to Transportation Fund		3,608,074	988,914	27%	4,138,492	2,002,002	48%	4,138,492	-	0%
Transfer to Activity Fund		398,255	409,982	103%	420,704	240,000	57%	420,704	-	0%
Transfers to Other Funds		5,738,074	2,536,131	44%	6,101,610	3,138,861	51%	6,101,610	-	0%
Total Other Resources		<u>32,370,056</u>	<u>15,655,729</u>	<u>48%</u>	<u>34,813,258</u>	<u>17,438,801</u>	<u>50%</u>	<u>34,813,258</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources		<u>118,147,697</u>	<u>57,460,453</u>	<u>49%</u>	<u>124,260,324</u>	<u>59,156,617</u>	<u>48%</u>	<u>118,248,889</u>	<u>(6,011,435)</u>	<u>-5%</u>
Reserves Designated										
Contingency Reserves- 3% Per Board Policy		2,872,954	-	0%	3,214,772	-	0%	3,214,772	-	0%
TABOR reserve		2,585,477	-	0%	2,686,051	-	0%	2,686,051	-	0%
Reserve for Eagle Ridge Negative Fund Balance		155,956	-	0%	-	-	0%	-	-	0%
Reserve for Multi-Year Contract		199,455	-	0%	199,455	-	0%	199,455	-	0%
School Carry Forward		487,866	-	0%	-	-	0%	-	-	0%
Career and Technical Education Reserve		-	-	0%	144,200	-	0%	144,200	-	0%
Ending Balance		<u>6,074,114</u>	<u>5,574,709</u>	<u>92%</u>	<u>5,562,942</u>	<u>8,011,326</u>	<u>144%</u>	<u>14,971,167</u>	<u>9,408,225</u>	<u>63%</u>
Unappropriated Reserve		<u>6,074,114</u>	<u>-</u>		<u>5,562,942</u>	<u>-</u>		<u>4,819,341</u>	<u>(743,601)</u>	

A This includes the allocation of the one district mill levy to the Charters.

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

CAPITAL RESERVE FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	1,434,082	1,580,710	110%	1,611,906	1,769,499	110%	1,769,499	157,593	9%
Local Support									
Property Taxes	-	-	0%	-	-	0%	-	-	0%
Specific Ownership Taxes	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	2,673,792	673,792	25%	2,160,186	274,000	13%	2,160,186	-	0%
A Other Miscellaneous	-	1,243,372	0%	-	4,398	0%	4,398	4,398	100%
Total Current Year Revenues	<u>2,673,792</u>	<u>1,917,164</u>	<u>72%</u>	<u>2,160,186</u>	<u>278,398</u>	<u>13%</u>	<u>2,164,584</u>	<u>4,398</u>	<u>0%</u>
Total Available Resources	<u>4,107,874</u>	<u>3,497,874</u>	<u>85%</u>	<u>3,772,092</u>	<u>2,047,897</u>	<u>54%</u>	<u>3,934,083</u>	<u>161,991</u>	<u>4%</u>
EXPENDITURES									
Employee Salaries	-	705	0%	-	258	0%	258	258	100%
Employee Benefits	-	135	0%	-	366	0%	366	366	100%
Purchased Services	658,325	292,187	44%	315,000	262,673	83%	315,000	-	0%
Supplies & Materials	-	77,372	0%	-	23,948	0%	23,948	23,948	100%
Property	1,143,240	1,453,660	127%	964,947	66,643	7%	66,643	(898,304)	-1348%
Debt Service	1,614,041	1,385,755	86%	2,382,166	980,540	41%	2,382,166	-	0%
Other Expenses	585,000	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	<u>4,000,606</u>	<u>3,209,814</u>	<u>80%</u>	<u>3,662,113</u>	<u>1,334,429</u>	<u>36%</u>	<u>2,788,381</u>	<u>(873,732)</u>	<u>-31%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>4,000,606</u>	<u>3,209,814</u>	<u>80%</u>	<u>3,662,113</u>	<u>1,334,429</u>	<u>36%</u>	<u>2,788,381</u>	<u>(873,732)</u>	<u>-31%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	107,268	-	0%	109,979	-	0%	107,268	(2,711)	-3%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	-	-	0%	-	-	0%	-	-	0%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>288,060</u>	<u>0%</u>	<u>-</u>	<u>713,468</u>	<u>0%</u>	<u>1,038,434</u>	<u>1,038,434</u>	<u>100%</u>

A Proceeds from 2 leases, funds are used to purchase busses, computers and chrome books.

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

RISK MANAGEMENT INSURANCE FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	938,378	905,571	97%	870,379	590,784	68%	590,784	(279,595)	-47%
Local Support									
Property Taxes	-	-	0%	-	-	0%	-	-	0%
Specific Ownership Taxes	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	998,939	-	0%	810,412	-	0%	810,412	-	0%
Other Miscellaneous	20,000	3,169	16%	-	6,894	0%	13,788	13,788	100%
Total Current Year Revenues	<u>1,018,939</u>	<u>3,169</u>	<u>0%</u>	<u>810,412</u>	<u>6,894</u>	<u>1%</u>	<u>824,200</u>	<u>13,788</u>	<u>2%</u>
Total Available Resources	<u>1,957,317</u>	<u>908,740</u>	<u>46%</u>	<u>1,680,791</u>	<u>597,678</u>	<u>36%</u>	<u>1,414,985</u>	<u>(265,807)</u>	<u>-19%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	921,111	884,725	96%	810,791	847,119	104%	847,119	36,328	4%
Supplies & Materials	-	250	0%	-	-	0%	-	-	0%
Property	100,000	-	0%	-	-	0%	80,000	80,000	100%
Debt Service	30,633	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	<u>1,051,744</u>	<u>884,975</u>	<u>84%</u>	<u>810,791</u>	<u>847,119</u>	<u>104%</u>	<u>927,119</u>	<u>116,328</u>	<u>13%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>1,051,744</u>	<u>884,975</u>	<u>84%</u>	<u>810,791</u>	<u>847,119</u>	<u>104%</u>	<u>927,119</u>	<u>116,328</u>	<u>13%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	24,324	-	0%	-	(24,324)	0%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	905,573	-	0%	845,676	-	0%	905,573	59,897	7%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>23,765</u>	<u>0%</u>	<u>-</u>	<u>(249,441)</u>	<u>0%</u>	<u>(417,708)</u>	<u>(417,708)</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

COLORADO PRESCHOOL PROGRAM FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	108,116	120,585	112%	200,000	120,585	60%	120,585	(79,415)	-66%
Local Support									
Property Taxes	-	-	0%	-	-	0%	-	-	0%
Specific Ownership Taxes	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Allocations From Other Funds	1,955,132	1,773,339	91%	3,017,474	2,686,152	89%	3,082,474	65,000	2%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>1,955,132</u>	<u>1,773,339</u>	<u>91%</u>	<u>3,017,474</u>	<u>2,686,152</u>	<u>89%</u>	<u>3,082,474</u>	<u>65,000</u>	<u>2%</u>
Total Available Resources	<u>2,063,248</u>	<u>1,893,924</u>	<u>92%</u>	<u>3,217,474</u>	<u>2,806,737</u>	<u>87%</u>	<u>3,203,059</u>	<u>(14,415)</u>	<u>0%</u>
EXPENDITURES									
Employee Salaries	1,416,099	776,808	55%	2,111,542	1,075,002	51%	2,150,005	38,463	2%
Employee Benefits	405,856	237,592	59%	621,043	349,341	56%	698,683	77,640	11%
Purchased Services	153,600	8,348	5%	154,900	7,896	5%	7,896	(147,004)	-1862%
Supplies & Materials	20,750	39,328	190%	10,000	24,947	249%	24,947	14,947	60%
Property	6,500	-	0%	7,886	564	7%	1,128	(6,758)	-599%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	212,782	-	0%	-	(212,782)	0%
Total Current Year Expenditures	<u>2,002,805</u>	<u>1,062,076</u>	<u>53%</u>	<u>3,118,153</u>	<u>1,457,750</u>	<u>47%</u>	<u>2,882,658</u>	<u>(235,495)</u>	<u>-8%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>2,002,805</u>	<u>1,062,076</u>	<u>53%</u>	<u>3,118,153</u>	<u>1,457,750</u>	<u>47%</u>	<u>2,882,658</u>	<u>(235,495)</u>	<u>-8%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	60,443	-	0%	99,321	-	0%	60,443	(38,878)	-64%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	-	-	0%	-	-	0%	-	-	0%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>831,848</u>	<u>0%</u>	<u>-</u>	<u>1,348,987</u>	<u>0%</u>	<u>259,958</u>	<u>259,958</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

GOVERNMENT DESIGNATED GRANTS FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
A Beginning Balance	688,025	623,266	91%	821,919	1,055,541	128%	1,055,541	233,622	22%
<u>Local Support</u>									
Local Revenue	1,500,000	1,000	0%	1,630,000	-	0%	1,400,000	(230,000)	-16%
<u>State Support</u>									
State Revenue	1,089,422	1,765,073	162%	1,875,898	2,448,343	131%	2,448,343	572,445	23%
<u>Federal Support</u>									
Federal Revenue	4,492,972	676,007	15%	5,358,958	1,087,302	20%	2,174,603	-	0%
<u>Other Support</u>									
Transfer In From Other Funds	21,211	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	7,103,605	2,442,080	34%	8,864,856	3,535,645	40%	6,022,946	342,445	6%
Total Available Resources	7,791,630	3,065,346	39%	9,686,775	4,591,186	47%	7,078,488	576,067	8%
EXPENDITURES									
Employee Salaries	3,247,751	1,421,929	44%	3,532,829	1,783,714	50%	3,567,429	34,600	1%
Employee Benefits	919,459	429,723	47%	994,840	573,482	58%	1,146,963	152,123	13%
Purchased Services	1,518,855	582,139	38%	1,596,980	756,357	47%	1,512,714	(84,266)	-6%
Supplies & Materials	154,948	48,245	31%	328,047	65,587	20%	131,174	(196,873)	-150%
Property	69,411	10,252	15%	12,140	18,802	155%	37,604	25,464	68%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	1,881,206	38,642	2%	3,221,939	35,307	1%	70,613	(3,151,326)	-4463%
Total Current Year Expenditures	7,791,630	2,530,930	32%	9,686,775	3,233,248	33%	6,466,496	(3,220,279)	-50%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	7,791,630	2,530,930	32%	9,686,775	3,233,248	33%	6,466,496	(3,220,279)	-50%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	534,416	0%	-	1,357,938	0%	611,992	3,796,346	620%

A All amounts in the Government Designated Grants Fund must be spent according to the intended purpose and designated timeframe.
B All federal grants are reimbursed in arrears.

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

PUPIL ACTIVITY FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	1,313,075	1,012,871	77%	834,122	1,129,284	135%	1,129,284	295,162	26%
Local Support									
Local Revenue	3,331,240	1,553,850	47%	3,042,970	1,333,635	44%	2,667,270	(375,700)	-14%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	398,255	409,982	103%	420,704	240,000	57%	240,000	(180,704)	-75%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>3,729,495</u>	<u>1,963,832</u>	<u>53%</u>	<u>3,463,674</u>	<u>1,573,635</u>	<u>45%</u>	<u>2,907,270</u>	<u>(556,404)</u>	<u>-19%</u>
Total Available Resources	<u>5,042,570</u>	<u>2,976,703</u>	<u>59%</u>	<u>4,297,796</u>	<u>2,702,919</u>	<u>63%</u>	<u>4,036,554</u>	<u>(261,242)</u>	<u>-6%</u>
EXPENDITURES									
Employee Salaries	43,730	85,078	195%	100,535	75,139	75%	150,278	49,743	33%
Employee Benefits	13,994	19,080	136%	13,063	15,527	119%	31,054	17,991	58%
Purchased Services	-	457,830	0%	154,878	360,038	232%	720,076	565,198	78%
Supplies & Materials	-	864,960	0%	138,130	824,411	597%	1,648,821	1,510,691	92%
Property	-	25,011	0%	-	-	0%	-	-	0%
Budgeted Expenditures	4,984,846	-	0%	-	-	0%	-	-	0%
Other Expenses	-	16,790	0%	3,891,190	63,284	2%	126,569	(3,764,621)	-2974%
Total Current Year Expenditures	<u>5,042,570</u>	<u>1,468,749</u>	<u>29%</u>	<u>4,297,796</u>	<u>1,338,399</u>	<u>31%</u>	<u>2,676,798</u>	<u>(1,620,998)</u>	<u>-61%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>5,042,570</u>	<u>1,468,749</u>	<u>29%</u>	<u>4,297,796</u>	<u>1,338,399</u>	<u>31%</u>	<u>2,676,798</u>	<u>(1,620,998)</u>	<u>-61%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>1,507,954</u>	<u>0%</u>	<u>-</u>	<u>1,364,520</u>	<u>0%</u>	<u>1,359,756</u>	<u>1,359,756</u>	<u>100%</u>

A Budgeted expenditures are loaded into Other Expenses although actual expenditures vary in object code designation.

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

TRANSPORTATION FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	169,773	371,539	219%	150,000	179,941	120%	179,941	29,941	17%
Local Support									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	1,198,258	1,325,587	111%	1,325,587	1,369,735	103%	1,369,735	44,148	3%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	3,608,074	988,074	27%	4,138,492	2,002,002	48%	4,138,492	-	0%
Other Miscellaneous	240,000	139,779	58%	250,000	169,824	68%	250,000	-	0%
Total Current Year Revenues	<u>5,046,332</u>	<u>2,453,440</u>	<u>49%</u>	<u>5,714,079</u>	<u>3,541,561</u>	<u>62%</u>	<u>5,758,227</u>	<u>44,148</u>	<u>1%</u>
Total Available Resources	<u>5,216,105</u>	<u>2,824,979</u>	<u>54%</u>	<u>5,864,079</u>	<u>3,721,502</u>	<u>63%</u>	<u>5,938,168</u>	<u>74,089</u>	<u>1%</u>
EXPENDITURES									
Employee Salaries	3,221,664	1,408,817	44%	3,438,629	1,640,794	48%	3,281,588	(157,041)	-5%
Employee Benefits	1,003,148	523,887	52%	1,252,522	642,115	51%	1,284,231	31,709	2%
Purchased Services	113,305	35,313	31%	76,900	41,000	53%	82,000	5,100	6%
Supplies & Materials	990,148	394,255	40%	1,064,139	319,920	30%	1,064,139	-	0%
Property	-	-	0%	-	216	0%	432	432	100%
Debt Service	-	-	0%	-	-	0%	-	-	0%
A Other Expenses	(268,479)	(18,311)	7%	(150,000)	(30,763)	21%	(61,525)	88,475	-144%
Total Current Year Expenditures	<u>5,059,786</u>	<u>2,343,961</u>	<u>46%</u>	<u>5,682,190</u>	<u>2,613,282</u>	<u>46%</u>	<u>5,650,864</u>	<u>(31,326)</u>	<u>-1%</u>
OTHER RESOURCES									
Charter School Service Charges	(5,702)	-	0%	-	-	0%	-	-	
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>(5,702)</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>5,054,084</u>	<u>2,343,961</u>	<u>46%</u>	<u>5,682,190</u>	<u>2,613,282</u>	<u>0</u>	<u>5,650,864</u>	<u>(31,326)</u>	<u>-1%</u>
RESERVES DESIGNATED									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	162,021	-	0%	181,889	-	0%	162,021	(19,868)	-12%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>481,018</u>	<u>0%</u>	<u>-</u>	<u>1,108,219</u>	<u>0%</u>	<u>125,282</u>	<u>125,283</u>	<u>100%</u>

A Negative Other Expenses includes reimbursements for field trips (contra-expense).

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Statement of Revenues, Expenditures and Changes in Fund Balance
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GROWTH IMPACT FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 14-15 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	24,955	39,779	159%	23,280	70,477	303%	70,477	47,197	67%
Local Support									
Local Revenue	-	38,250	0%	38,250	39,926	104%	39,926	1,676	4%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	26	0%	30	67	223%	67	37	55%
Total Current Year Revenues	-	38,276	0%	38,280	39,993	104%	39,993	1,713	4%
Total Available Resources	24,955	78,055	313%	61,560	110,470	179%	110,470	48,910	44%
EXPENDITURES									
Employee Salaries	-	-	0%	780	-	0%	-	(780)	0%
Employee Benefits	-	-	0%	11	-	0%	-	(11)	0%
Purchased Services	8,170	9,762	119%	20,635	21,316	103%	42,632	21,997	52%
Supplies & Materials	1,550	209	13%	1,489	264	18%	528	(961)	-182%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	15,235	50	0%	38,645	-	0%	-	(38,645)	0%
Total Current Year Expenditures	24,955	10,021	40%	61,560	21,580	35%	43,160	(18,400)	-43%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	24,955	10,021	40%	61,560	21,580	35%	43,160	(18,400)	-43%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	68,034	0%	-	88,890	0%	67,310	67,310	100%

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

OTHER SPECIAL PROGRAMS FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	341,735	526,862	154%	324,158	466,906	144%	466,906	142,748	31%
Local Support									
Local Revenue	882,171	478,438	54%	763,615	272,109	36%	763,615	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	89,000	89,000	100%	89,000	91,788	103%	91,788	2,788	3%
Other Miscellaneous	1,095,354	510,264	47%	1,001,760	602,437	60%	1,204,874	203,114	17%
Total Current Year Revenues	<u>2,066,525</u>	<u>1,077,702</u>	<u>52%</u>	<u>1,854,375</u>	<u>966,334</u>	<u>52%</u>	<u>2,060,277</u>	<u>205,902</u>	<u>10%</u>
Total Available Resources	<u>2,408,260</u>	<u>1,604,564</u>	<u>67%</u>	<u>2,178,533</u>	<u>1,433,240</u>	<u>66%</u>	<u>2,527,184</u>	<u>348,650</u>	<u>14%</u>
EXPENDITURES									
Employee Salaries	971,507	374,205	39%	952,392	439,958	46%	879,916	(72,476)	-8%
Employee Benefits	310,883	111,318	36%	274,889	131,651	48%	263,301	(11,588)	-4%
Purchased Services	7,098	340,942	4803%	79,845	128,075	160%	256,150	176,305	69%
Supplies & Materials	418,470	34,287	8%	129,083	29,296	23%	58,591	(70,492)	-120%
Property	1,700	21,889	1288%	10,455	1,348	13%	2,696	(7,759)	-288%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	698,602	3,077	0%	731,869	2,778	0%	731,869	-	0%
Total Current Year Expenditures	<u>2,408,260</u>	<u>885,718</u>	<u>37%</u>	<u>2,178,533</u>	<u>733,105</u>	<u>34%</u>	<u>2,192,524</u>	<u>13,991</u>	<u>1%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>2,408,260</u>	<u>885,718</u>	<u>37%</u>	<u>2,178,533</u>	<u>733,105</u>	<u>34%</u>	<u>2,192,524</u>	<u>13,991</u>	<u>1%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>718,846</u>	<u>0%</u>	<u>-</u>	<u>700,135</u>	<u>0%</u>	<u>334,660</u>	<u>334,660</u>	<u>100%</u>

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Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

BOND REDEMPTION FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	12,882,907	13,575,545	105%	16,538,535	16,963,689	103%	16,963,689	425,154	3%
Local Support									
Local Revenue	15,189,449	260,675	2%	17,458,149	486,891	3%	17,458,149	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	1,000	560	56%	750	816	109%	750	-	0%
Total Current Year Revenues	15,190,449	261,235	2%	17,458,899	487,707	3%	17,458,899	-	0%
Total Available Resources	28,073,356	13,836,780	49%	33,997,434	17,451,396	51%	34,422,588	425,154	1%
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	50,000	112,750	226%	-	51,850	0%	51,850	51,850	100%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
A Debt Service	7,455,000	64,720,849	868%	11,215,000	-	0%	995,259	(10,219,741)	-1027%
Other Expenses	6,421,264	3,494,648	54%	5,629,856	-	0%	5,629,856	-	0%
Total Current Year Expenditures	13,926,264	68,328,247	491%	16,844,856	51,850	0%	6,676,965	(10,167,891)	-152%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Financing Sources	-	(57,631,220)	0%	-	-	0%	-	-	0%
Total Other Resources	-	(57,631,220)	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	13,926,264	10,697,027	77%	16,844,856	51,850	0%	6,676,965	(10,167,891)	-152%
RESERVES DESIGNATED									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	14,147,092	-	0%	17,152,578	-	0%	17,152,578	-	0%
Ending Balance	-	3,139,753	0%	-	17,399,547	0%	10,593,046	10,593,045	100%

A Debt service payments are made in December and June of each fiscal year.

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Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

BUILDING FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	264,500	264,051	100%	242,727	202,344	83%	202,344	(40,383)	-20%
Local Support									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	500	154	31%	200	25,454	12727%	50,909	50,709	100%
Total Current Year Revenues	500	154	31%	200	25,454	12727%	50,909	50,709	100%
Total Available Resources	265,000	264,205	100%	242,927	227,798	94%	253,252	10,326	4%
EXPENDITURES									
Employee Salaries	-	-	0%	-	2,685	0%	5,370	5,370	100%
Employee Benefits	-	-	0%	-	1,101	0%	2,202	2,202	100%
Purchased Services	-	-	0%	-	10,051	0%	20,102	20,102	100%
Supplies & Materials	-	-	0%	-	6,478	0%	12,956	12,956	100%
Property	-	-	0%	-	28,635	0%	57,270	57,270	100%
Debt Service	265,000	-	0%	-	-	0%	(640)	(640)	100%
Other Expenses	-	-	0%	242,927	-	0%	-	(242,927)	0%
Total Current Year Expenditures	265,000	-	0%	242,927	48,950	20%	97,260	(145,667)	-150%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	265,000	-	0%	242,927	48,950	20%	97,260	(145,667)	-150%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	264,205	0%	-	178,848	0%	155,993	155,993	100%

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Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

NUTRITION SERVICES FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	1,137,421	1,432,041	126%	1,121,541	1,577,798	141%	1,577,798	456,257	29%
Local Support									
Local Revenue	1,732,826	913,215	53%	3,531,511	648,808	18%	3,531,511	-	0%
State Support									
State Revenue	75,465	8,232	11%	56,738	1,516	3%	56,738	-	0%
Federal Support									
Federal Revenue	3,161,773	519,170	16%	1,628,536	223,709	14%	1,628,536	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	579	0%	-	1,073	0%	1,073	1,073	100%
Total Current Year Revenues	<u>4,970,064</u>	<u>1,441,196</u>	<u>29%</u>	<u>5,216,785</u>	<u>875,105</u>	<u>17%</u>	<u>5,217,858</u>	<u>1,073</u>	<u>0%</u>
Total Available Resources	<u>6,107,485</u>	<u>2,873,237</u>	<u>47%</u>	<u>6,338,326</u>	<u>2,452,903</u>	<u>39%</u>	<u>6,795,656</u>	<u>457,330</u>	<u>7%</u>
EXPENDITURES									
Employee Salaries	1,612,032	790,603	49%	1,593,630	838,134	53%	1,676,268	82,638	5%
Employee Benefits	470,290	215,698	46%	442,046	253,905	57%	507,810	65,764	13%
Purchased Services	80,136	43,416	54%	83,894	51,339	61%	102,678	18,784	18%
Supplies & Materials	2,749,909	1,349,876	49%	3,043,997	1,130,543	37%	2,261,085	(782,912)	-35%
Property	51,675	-	0%	51,675	-	0%	51,675	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	1,143,443	734	0%	1,123,084	282	0%	1,123,084	-	0%
Total Current Year Expenditures	<u>6,107,485</u>	<u>2,400,327</u>	<u>39%</u>	<u>6,338,326</u>	<u>2,274,202</u>	<u>36%</u>	<u>5,722,600</u>	<u>(615,726)</u>	<u>-11%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>6,107,485</u>	<u>2,400,327</u>	<u>39%</u>	<u>6,338,326</u>	<u>2,274,202</u>	<u>36%</u>	<u>5,722,600</u>	<u>(615,726)</u>	<u>-11%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>472,910</u>	<u>0%</u>	<u>-</u>	<u>178,701</u>	<u>0%</u>	<u>1,073,056</u>	<u>1,073,056</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
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Childcare / Extended Day Kindergarten

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	112,659	242,121	215%	460,000	465,041	101%	465,041	5,041	1%
<u>Local Support</u>									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
<u>State Support</u>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<u>Federal Support</u>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<u>Other Support</u>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	959,000	468,344	49%	1,071,000	451,418	42%	1,071,000	-	0%
Total Current Year Revenues	<u>959,000</u>	<u>468,344</u>	<u>49%</u>	<u>1,071,000</u>	<u>451,418</u>	<u>42%</u>	<u>1,071,000</u>	<u>-</u>	<u>0%</u>
Total Available Resources	<u>1,071,659</u>	<u>710,465</u>	<u>66%</u>	<u>1,531,000</u>	<u>916,459</u>	<u>60%</u>	<u>1,536,041</u>	<u>5,041</u>	<u>0%</u>
EXPENDITURES									
Employee Salaries	575,625	264,712	46%	602,037	302,494	50%	604,987	2,950	0%
Employee Benefits	167,094	74,947	45%	176,140	90,239	51%	180,477	4,337	2%
Purchased Services	24,826	15,259	61%	31,335	18,254	58%	36,509	5,174	14%
Supplies & Materials	34,078	17,748	52%	63,900	21,130	33%	42,259	(21,641)	-51%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	270,036	21,934	8%	657,588	2,671	0%	657,588	-	0%
Total Current Year Expenditures	<u>1,071,659</u>	<u>394,600</u>	<u>37%</u>	<u>1,531,000</u>	<u>434,787</u>	<u>28%</u>	<u>1,521,821</u>	<u>(9,179)</u>	<u>-1%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>1,071,659</u>	<u>394,600</u>	<u>37%</u>	<u>1,531,000</u>	<u>434,787</u>	<u>28%</u>	<u>1,521,821</u>	<u>(9,179)</u>	<u>-1%</u>
<u>Reserves Designated</u>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>315,865</u>	<u>0%</u>	<u>-</u>	<u>481,672</u>	<u>0%</u>	<u>14,221</u>	<u>14,220</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

Print Shop

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	-	-	0%	-	-	0%	-	-	0%
Local Support									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	24,538	86,921	354%	173,842	149,304	86%
Other Miscellaneous	227,060	77,827	34%	147,194	58,687	40%	122,261	(24,933)	-20%
Total Current Year Revenues	<u>227,060</u>	<u>77,827</u>	<u>34%</u>	<u>171,732</u>	<u>145,608</u>	<u>85%</u>	<u>296,103</u>	<u>124,371</u>	<u>42%</u>
Total Available Resources	<u>227,060</u>	<u>77,827</u>	<u>34%</u>	<u>171,732</u>	<u>145,608</u>	<u>85%</u>	<u>296,103</u>	<u>124,371</u>	<u>42%</u>
EXPENDITURES									
Employee Salaries	95,527	27,789	29%	56,566	24,848	44%	49,695	(6,871)	-14%
Employee Benefits	30,569	5,368	18%	14,904	5,030	34%	10,059	(4,845)	-48%
Purchased Services	40,914	16,001	39%	40,262	13,649	34%	27,299	(12,963)	-47%
Supplies & Materials	60,050	28,555	48%	60,000	27,090	45%	54,180	(5,820)	-11%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	2,557	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	<u>227,060</u>	<u>80,270</u>	<u>35%</u>	<u>171,732</u>	<u>70,617</u>	<u>41%</u>	<u>141,234</u>	<u>(30,498)</u>	<u>-22%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>227,060</u>	<u>80,270</u>	<u>35%</u>	<u>171,732</u>	<u>70,617</u>	<u>41%</u>	<u>141,234</u>	<u>(30,498)</u>	<u>-22%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>(2,443)</u>	<u>0%</u>	<u>-</u>	<u>74,992</u>	<u>0%</u>	<u>154,869</u>	<u>154,869</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

RISK MANAGEMENT/DENTAL INSURANCE FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	560,427	475,591	85%	546,980	524,311	96%	524,311	(22,669)	-4%
Local Support									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	790,000	393,875	50%	787,000	405,540	52%	811,080	24,080	3%
Total Current Year Revenues	<u>790,000</u>	<u>393,875</u>	<u>50%</u>	<u>787,000</u>	<u>405,540</u>	<u>52%</u>	<u>811,080</u>	<u>24,080</u>	<u>3%</u>
Total Available Resources	<u>1,350,427</u>	<u>869,466</u>	<u>64%</u>	<u>1,333,980</u>	<u>929,851</u>	<u>70%</u>	<u>1,335,390</u>	<u>1,411</u>	<u>0%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	620,000	332,226	54%	713,000	382,617	54%	765,234	52,234	7%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	730,427	-	0%	620,980	-	0%	598,888	(22,092)	-4%
Total Current Year Expenditures	<u>1,350,427</u>	<u>332,226</u>	<u>25%</u>	<u>1,333,980</u>	<u>382,617</u>	<u>29%</u>	<u>1,364,122</u>	<u>30,142</u>	<u>2%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>1,350,427</u>	<u>332,226</u>	<u>25%</u>	<u>1,333,980</u>	<u>382,617</u>	<u>29%</u>	<u>1,364,122</u>	<u>30,142</u>	<u>2%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>537,240</u>	<u>0%</u>	<u>-</u>	<u>547,234</u>	<u>0%</u>	<u>(28,731)</u>	<u>(28,731)</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY16 Q2 as of December 31, 2015

TRUST FUND

	FY 14-15 Activity			FY 15-16 Activity			FY 15-16 Forecast		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	48,969	48,987	100%	39,987	40,041	100%	40,041	54	0%
Local Support									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	2,500	27	1%	-	44	0%	88	88	100%
Total Current Year Revenues	<u>2,500</u>	<u>27</u>	<u>1%</u>	<u>-</u>	<u>44</u>	<u>0%</u>	<u>88</u>	<u>88</u>	<u>100%</u>
Total Available Resources	<u>51,469</u>	<u>49,014</u>	<u>95%</u>	<u>39,987</u>	<u>40,085</u>	<u>100%</u>	<u>40,128</u>	<u>142</u>	<u>0%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	-	0%	-	-	0%	-	-	0%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	51,469	9,000	17%	39,987	11,166	28%	49,041	9,054	18%
Total Current Year Expenditures	<u>51,469</u>	<u>9,000</u>	<u>17%</u>	<u>39,987</u>	<u>11,166</u>	<u>28%</u>	<u>49,041</u>	<u>9,054</u>	<u>18%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>51,469</u>	<u>9,000</u>	<u>17%</u>	<u>39,987</u>	<u>11,166</u>	<u>28%</u>	<u>49,041</u>	<u>9,054</u>	<u>18%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>40,014</u>	<u>0%</u>	<u>-</u>	<u>28,918</u>	<u>0%</u>	<u>(8,913)</u>	<u>(8,912)</u>	<u>100%</u>