

SCHOOL DISTRICT 27J
"REACHING OUT IN ALL DIRECTIONS"



Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY 15 Q1 as of September 30, 2014

GENERAL OPERATING FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	17,462,925	17,462,925	100%	15,280,854	14,445,359	95%	14,445,359	(835,495)	-6%
Local Support									
Property Taxes	22,257,257	290,159	1%	22,474,502	178,183	1%	712,733.56	(21,761,768)	-3053%
Specific Ownership Taxes	2,675,368	538,461	20%	2,675,368	576,333	22%	2,305,330.72	(370,037)	-16%
Other Taxes				9,263	30,544	330%	122,175.68	112,913	92%
State Support									
State Equalization	77,468,800	19,984,362	26%	86,001,681	22,242,450	26%	88,969,799.72	2,968,119	3%
State Categorical	3,059,793	2,303,814	75%	3,388,113	-	0%	-	(3,388,113)	0%
Audit Adjustment	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	863,379	88,983	10%	693,738	117,668	17%	470,671.36	(223,067)	-47%
Total Current Year Revenues	<u>106,324,597</u>	<u>23,205,780</u>	<u>22%</u>	<u>115,242,665</u>	<u>23,145,178</u>	<u>20%</u>	<u>92,580,711</u>	<u>(22,661,954)</u>	<u>-24%</u>
Total Available Resources	<u>123,787,522</u>	<u>40,668,705</u>	<u>33%</u>	<u>130,523,519</u>	<u>37,590,537</u>	<u>29%</u>	<u>107,026,070</u>	<u>(23,497,449)</u>	<u>-22%</u>
EXPENDITURES									
Employee Salaries	54,468,411	12,681,797	23%	57,057,781	13,312,136	23%	53,248,543.68	(38,926)	0%
Employee Benefits	15,457,094	3,590,788	23%	18,247,964	3,955,209	22%	15,820,835.08	(11,074)	0%
Purchased Services	5,144,598	875,770	17%	4,931,690	1,813,242	37%	7,252,967.76	2,321,278	32%
Supplies & Materials	5,428,852	1,460,017	27%	5,393,026	1,787,717	33%	7,150,867.32	1,757,841	25%
Property	76,484	48,883	64%	66,950	80,887	121%	323,549.32	256,599	79%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	72,980	7,939	11%	80,230	51,903	65%	207,610.88	127,381	61%
Total Current Year Expenditures	<u>80,648,419</u>	<u>18,665,194</u>	<u>23%</u>	<u>85,777,641</u>	<u>21,001,094</u>	<u>24%</u>	<u>84,004,374</u>	<u>4,413,099</u>	<u>5%</u>
OTHER RESOURCES									
Allocation to Charter Schools	21,593,043	5,303,210	25%	23,318,057	6,053,608	26%	24,214,430.84	896,374	4%
Charter School Service Charges A	(663,635)	(159,225)	24%	(692,404)	(178,048)	26%	(712,193.32)	(19,789)	3%
Transfer to Transportation Fund	3,425,861	-	0%	3,608,074	-	0%	-	(3,608,074)	0%
Transfer to Activity Fund	398,255	240,000	60%	398,255	-	0%	-	(398,255)	0%
Transfers to Other Funds	6,260,377	-	0%	5,738,074	-	0%	-	(5,738,074)	0%
Total Other Resources	<u>31,013,901</u>	<u>5,383,985</u>	<u>17%</u>	<u>32,370,056</u>	<u>5,875,559</u>	<u>18%</u>	<u>23,502,238</u>	<u>(8,867,818)</u>	<u>-38%</u>
Total Current Year Expenditures & Other Resources	<u>111,662,320</u>	<u>24,049,179</u>	<u>22%</u>	<u>118,147,697</u>	<u>26,876,653</u>	<u>23%</u>	<u>107,506,612</u>	<u>(4,454,719)</u>	<u>-4%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	2,777,401	-	0%	2,872,954	-	0%	-	(2,872,954)	0%
TABOR reserve	2,434,070	-	0%	2,585,477	-	0%	-	(2,585,477)	0%
Reserve for Eagle Ridge Negative Fund Balance	155,956	-	0%	155,956	-	0%	-	(155,956)	0%
Reserve for Multi-Year Contract	-	-	0%	199,455	-	0%	-	-	0%
Designated Risk Management Reserve	-	-	0%	-	-	0%	-	-	0%
School Carry Forward	-	-	0%	487,866	-	0%	-	(487,866)	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>6,757,775</u>	<u>16,619,526</u>	<u>246%</u>	<u>6,074,114</u>	<u>10,713,884</u>	<u>176%</u>	<u>42,855,536</u>	<u>36,781,422</u>	<u>86%</u>
Unappropriated Reserve	6,668,775	-	0	6,074,114	-	-	0	6,074,114	0

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
FY15 Q1 as of September 30, 2014

CAPITAL RESERVE FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	547,647	547,647	100%	1,434,082	1,580,710	110%	1,580,710	146,628	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	3,423,522	-	0%	2,673,792	-	0%	-	(2,673,792)	0%
Other Miscellaneous	-	474,477	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>3,423,522</u>	<u>474,477</u>	<u>14%</u>	<u>2,673,792</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>(2,673,792)</u>	<u>0%</u>
Total Available Resources	<u>3,971,169</u>	<u>1,022,123</u>	<u>26%</u>	<u>4,107,874</u>	<u>1,580,710</u>	<u>38%</u>	<u>1,580,710</u>	<u>(2,527,164)</u>	<u>-160%</u>
EXPENDITURES									
Employee Salaries	36,661	9,072	25%	-	3,470	0%	13,881	13,881	100%
Employee Benefits	9,768	2,427	25%	-	1,033	0%	4,131	4,131	100%
Purchased Services	1,063,656	115,319	11%	1,027,802	101,032	10%	404,127	(623,675)	-154%
Supplies & Materials	-	128	0%	-	29,146	0%	116,586	116,586	100%
Property	1,263,587	622,766	49%	975,000	203,713	21%	814,851	(160,149)	-20%
Debt Service	1,344,044	722,167	54%	1,412,804	1,083,591	77%	4,334,365	2,921,561	67%
Other Expenses	137,788	25,060	18%	585,000	-	0%	-	(585,000)	0%
Total Current Year Expenditures	<u>3,855,504</u>	<u>1,496,939</u>	<u>39%</u>	<u>4,000,606</u>	<u>1,421,985</u>	<u>36%</u>	<u>5,687,940</u>	<u>1,687,334</u>	<u>30%</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>3,855,504</u>	<u>1,496,939</u>	<u>39%</u>	<u>4,000,606</u>	<u>1,421,985</u>	<u>36%</u>	<u>5,687,940</u>	<u>1,687,334</u>	<u>30%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	115,665	-	0%	107,268	-	0%	-	(107,268)	0%
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>(474,815)</u>	<u>0%</u>	<u>-</u>	<u>158,725</u>	<u>0%</u>	<u>(4,107,230)</u>	<u>(4,107,230)</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

RISK MANAGEMENT INSURANCE FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	913,713	913,713	100%	938,378	905,571	97%	905,571	(32,807)	-4%
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	1,152,631	-	0%	998,939	-	0%	-	(998,939)	0%
Other Miscellaneous	20,000	256	1%	20,000	1,873	9%	7,493	(12,507)	-167%
Total Current Year Revenues	1,172,631	256	0%	1,018,939	1,873	0%	7,493	(1,011,446)	-13498%
Total Available Resources	2,086,344	913,969	44%	1,957,317	907,444	46%	913,064	(1,044,253)	-114%
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	992,388	0%	921,111	864,904	94%	3,459,617	2,538,506	73%
Supplies & Materials	1,100,966	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	100,000	-	0%	-	(100,000)	0%
Debt Service	47,000	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	30,633	-	0%	-	(30,633)	0%
Total Current Year Expenditures	1,147,966	992,388	86%	1,051,744	864,904	82%	3,459,617	2,407,873	70%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	1,147,966	992,388	86%	1,051,744	864,904	82%	3,459,617	2,407,873	70%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	34,439	-	0%	-	-	0%	-	-	0%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	903,939	-	0%	905,573	-	0%	-	(905,573)	0%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	(78,419)	0%	-	42,540	0%	(2,546,553)	(2,546,553)	100%

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

COLORADO PRESCHOOL PROGRAM FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	44,609	44,609	100%	108,116	120,585	112%	120,585	12,469	10%
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	1,791,162	-	0%	1,955,132	-	0%	-	(1,955,132)	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	1,791,162	-	0%	1,955,132	-	0%	-	(1,955,132)	0%
Total Available Resources	1,835,771	44,609	2%	2,063,248	120,585	6%	120,585	(1,942,663)	-1611%
EXPENDITURES									
Employee Salaries	1,191,469	196,064	16%	1,416,099	279,702	20%	1,118,807	137,984	12%
Employee Benefits	362,217	58,795	16%	405,856	85,577	21%	342,310	42,016	12%
Purchased Services	150,800	801	1%	153,600	1,387	1%	5,547	(148,053)	-2669%
Supplies & Materials	13,038	2,314	18%	20,750	37,498	181%	149,994	129,244	86%
Property	-	-	0%	6,500	-	0%	-	(6,500)	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	1,717,524	257,973	15%	2,002,805	404,164	20%	1,616,657	154,691	10%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	1,717,524	257,973	15%	2,002,805	404,164	20%	1,616,657	154,691	10%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	53,469	-	0%	60,443	-	0%	-	(60,443)	0%
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	64,778	-	0%	-	-	0%	-	-	0%
Ending Balance	-	(213,364)	0%	-	(283,580)	0%	(1,496,072)	(2,036,911)	136%

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

GOVERNMENT DESIGNATED GRANTS FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	639,549	639,549	A 100%	688,025	754,508	110%	754,508	66,483	9%
<u>Local Support</u>									
Local Revenue	250,000	-	0%	1,500,000	(20,120)	-1%	(80,480)	(1,580,480)	1964%
<u>State Support</u>									
State Revenue	1,165,288	59,833	5%	1,089,422	845,990	78%	3,383,961	2,294,539	68%
<u>Federal Support</u>									
B Federal Revenue	4,707,262	709,492	15%	4,492,972	823,690	18%	3,294,758		0%
<u>Other Support</u>									
Transfer In From Other Funds	-	-	0%	21,211	-	0%	-	(21,211)	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>6,122,550</u>	<u>769,325</u>	<u>13%</u>	<u>7,103,605</u>	<u>1,649,560</u>	<u>23%</u>	<u>6,598,239</u>	<u>692,848</u>	<u>11%</u>
Total Available Resources	<u>6,762,099</u>	<u>1,408,875</u>	<u>21%</u>	<u>7,791,630</u>	<u>2,404,068</u>	<u>31%</u>	<u>7,352,747</u>	<u>759,331</u>	<u>10%</u>
EXPENDITURES									
Employee Salaries	3,183,809	544,447	17%	3,247,751	595,488	18%	2,381,950	(865,801)	-36%
Employee Benefits	927,618	149,821	16%	919,459	173,330	19%	693,320	(226,139)	-33%
Purchased Services	1,250,898	189,041	15%	1,518,855	136,735	9%	546,939	(971,916)	-178%
Supplies & Materials	387,406	11,615	3%	154,948	24,736	16%	98,943	(56,005)	-57%
Property	172,516	101,230	59%	69,411	-	0%	-	(69,411)	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	839,852	291	0%	1,881,206	-	0%	-	(1,881,206)	0%
Total Current Year Expenditures	<u>6,762,099</u>	<u>996,445</u>	<u>15%</u>	<u>7,791,630</u>	<u>930,288</u>	<u>12%</u>	<u>3,721,153</u>	<u>(4,070,477)</u>	<u>-109%</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>6,762,099</u>	<u>996,445</u>	<u>15%</u>	<u>7,791,630</u>	<u>930,288</u>	<u>12%</u>	<u>3,721,153</u>	<u>(4,070,477)</u>	<u>-109%</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>412,430</u>	<u>0%</u>	<u>-</u>	<u>1,473,779</u>	<u>0%</u>	<u>3,631,594</u>	<u>4,829,808</u>	<u>133%</u>

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
FY15 Q1 as of September 30, 2014

PUPIL ACTIVITY FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	1,190,327	1,190,327	100%	1,313,075	1,024,787	78%	1,024,787	(288,288)	-28%
Local Support									
Local Revenue	3,430,000	913,066	27%	3,331,240	881,492	26%	3,525,968.40	194,728	6%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	398,255	240,000	60%	398,255	-	0%	-	(398,255)	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>3,828,255</u>	<u>1,153,066</u>	<u>30%</u>	<u>3,729,495</u>	<u>881,492</u>	<u>24%</u>	<u>3,525,968</u>	<u>(203,527)</u>	<u>-6%</u>
Total Available Resources	<u>5,018,582</u>	<u>2,343,393</u>	<u>47%</u>	<u>5,042,570</u>	<u>1,906,279</u>	<u>38%</u>	<u>4,550,755</u>	<u>(491,815)</u>	<u>-11%</u>
EXPENDITURES									
Employee Salaries	-	16,470	0%	43,730	11,845	27%	47,381.04	3,651	8%
Employee Benefits	-	4,594	0%	13,994	2,657	19%	10,628.44	(3,366)	-32%
Purchased Services	-	122,266	0%	-	232,308	0%	929,233.88	929,234	100%
Supplies & Materials	-	454,256	0%	-	398,775	0%	1,595,100.88	1,595,101	100%
Property	-	81	0%	-	8,337	0%	33,348.00	33,348	100%
Budgeted Expenditures A	5,018,582	-	0%	4,984,846	-	0%	-	(4,984,846)	0%
Other Expenses	-	19,320	0%	-	6,858	0%	27,431.76	27,432	100%
Total Current Year Expenditures	<u>5,018,582</u>	<u>616,987</u>	<u>12%</u>	<u>5,042,570</u>	<u>660,781</u>	<u>13%</u>	<u>2,643,124</u>	<u>(2,399,446)</u>	<u>-91%</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>5,018,582</u>	<u>616,987</u>	<u>12%</u>	<u>5,042,570</u>	<u>660,781</u>	<u>13%</u>	<u>2,643,124</u>	<u>(2,399,446)</u>	<u>-91%</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>1,726,406</u>	<u>0%</u>	<u>-</u>	<u>1,245,498</u>	<u>0%</u>	<u>1,907,631</u>	<u>1,907,631</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
FY15 Q1 as of September 30, 2014

TRANSPORTATION FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	-	-	0%	169,773	371,539	219%	371,539	201,766	54%
Local Support									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	1,198,258	-	0%	1,198,258	-	0%	-	(1,198,258)	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	3,425,861	-	0%	3,608,074	-	0%	-	(3,608,074)	0%
Other Miscellaneous	174,222	40,996	24%	240,000	62,040	26%	248,161	8,161	3%
Total Current Year Revenues	<u>4,798,341</u>	<u>40,996</u>	<u>1%</u>	<u>5,046,332</u>	<u>62,040</u>	<u>1%</u>	<u>248,161</u>	<u>(4,798,171)</u>	<u>-1933%</u>
Total Available Resources	<u>4,798,341</u>	<u>40,996</u>	<u>1%</u>	<u>5,216,105</u>	<u>433,579</u>	<u>8%</u>	<u>619,700</u>	<u>(4,596,405)</u>	<u>-742%</u>
EXPENDITURES									
Employee Salaries	2,908,879	566,661	19%	3,221,664	607,846	19%	2,431,384	330,251	14%
Employee Benefits	1,045,583	193,069	18%	1,003,148	222,833	22%	891,333	119,749	13%
Purchased Services	97,000	36,763	38%	113,305	20,451	18%	81,803	(31,502)	-39%
Supplies & Materials	875,100	101,505	12%	990,148	123,898	13%	495,590	(494,558)	-100%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
A Other Expenses A	(267,979)	(12,833)	5%	(268,479)	(5,354)	2%	(21,417)	247,062	-1154%
Total Current Year Expenditures	<u>4,658,583</u>	<u>885,166</u>	<u>19%</u>	<u>5,059,786</u>	<u>969,673</u>	<u>19%</u>	<u>3,878,693</u>	<u>171,002</u>	<u>4%</u>
OTHER RESOURCES									
Charter School Service Charges	-	-	0%	(5,702)	-	0%	-	-	0%
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>(5,702)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>4,658,583</u>	<u>885,166</u>	<u>19%</u>	<u>5,054,084</u>	<u>969,673</u>	<u>0</u>	<u>3,878,693</u>	<u>171,002</u>	<u>4%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	139,758	-	0%	162,021	-	0%	-	(162,021)	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>(844,170)</u>	<u>0%</u>	<u>-</u>	<u>(536,094)</u>	<u>0%</u>	<u>(3,258,993)</u>	<u>(4,605,386)</u>	<u>141%</u>

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

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

GROWTH IMPACT FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	181,156	181,157	100%	24,955	39,779	159%	39,779	14,824	37%
Local Support									
Local Revenue	28,250	38,250	135%	-	38,250	0%	153,001.32	153,001	100%
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	585	52	9%	-	12	0%	47.32	47	100%
Total Current Year Revenues	<u>28,835</u>	<u>38,302</u>	<u>133%</u>	<u>-</u>	<u>38,262</u>	<u>0%</u>	<u>153,049</u>	<u>153,049</u>	<u>100%</u>
Total Available Resources	<u>209,991</u>	<u>219,459</u>	<u>105%</u>	<u>24,955</u>	<u>78,041</u>	<u>313%</u>	<u>192,827</u>	<u>167,873</u>	<u>87%</u>
EXPENDITURES									
Employee Salaries	137,185	32,667	24%	-	7,948	0%	31,791.44	31,791	100%
Employee Benefits	37,851	9,033	24%	-	2,015	0%	8,059.44	8,059	100%
Purchased Services	8,845	7,058	80%	8,170	6,557	80%	26,229.48	18,059	69%
Supplies & Materials	1,100	115	10%	1,550	95	6%	379.92	(1,170)	-308%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	55	-	0%	15,235	50	0%	199.80	(15,035)	-7525%
Total Current Year Expenditures	<u>185,036</u>	<u>48,873</u>	<u>26%</u>	<u>24,955</u>	<u>16,665</u>	<u>67%</u>	<u>66,660</u>	<u>41,705</u>	<u>63%</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>185,036</u>	<u>48,873</u>	<u>26%</u>	<u>24,955</u>	<u>16,665</u>	<u>67%</u>	<u>66,660</u>	<u>41,705</u>	<u>63%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	24,955	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>170,585</u>	<u>0%</u>	<u>-</u>	<u>61,376</u>	<u>0%</u>	<u>126,167</u>	<u>126,168</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

OTHER SPECIAL PROGRAMS FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	877,305	945,786	108%	341,735	512,230	150%	512,230	170,495	33%
Local Support									
Local Revenue	373,737	137,534	37%	882,171	276,813	31%	1,107,250.76	225,080	20%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	89,000	-	0%	89,000	-	0%	-	(89,000)	0%
Other Miscellaneous	1,020,934	590,223	58%	1,095,354	342,617	31%	1,370,469.56	275,116	20%
Total Current Year Revenues	<u>1,483,671</u>	<u>727,757</u>	<u>49%</u>	<u>2,066,525</u>	<u>619,430</u>	<u>30%</u>	<u>2,477,720</u>	<u>411,195</u>	<u>17%</u>
Total Available Resources	<u>2,360,976</u>	<u>1,673,544</u>	<u>71%</u>	<u>2,408,260</u>	<u>1,131,660</u>	<u>47%</u>	<u>2,989,950</u>	<u>581,690</u>	<u>19%</u>
EXPENDITURES									
Employee Salaries	1,032,775	281,131	27%	971,507	141,645	15%	566,579.36	(404,928)	-71%
Employee Benefits	313,312	81,767	26%	310,883	42,426	14%	169,702.44	(141,181)	-83%
Purchased Services	223,794	13,190	6%	7,098	90,234	1271%	360,937.00	353,839	98%
Supplies & Materials	314,078	74,031	24%	418,470	11,803	3%	47,212.56	(371,257)	-786%
Property	70,760	27,889	39%	1,700	8,422	495%	33,688.00	31,988	95%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	406,257	3,298	1%	698,602	3,077	0%	12,307.12	(686,295)	-5576%
Total Current Year Expenditures	<u>2,360,976</u>	<u>481,308</u>	<u>20%</u>	<u>2,408,260</u>	<u>297,607</u>	<u>12%</u>	<u>1,190,426</u>	<u>(1,217,834)</u>	<u>-102%</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>2,360,976</u>	<u>481,308</u>	<u>20%</u>	<u>2,408,260</u>	<u>297,607</u>	<u>12%</u>	<u>1,190,426</u>	<u>(1,217,834)</u>	<u>-102%</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>1,192,236</u>	<u>0%</u>	<u>-</u>	<u>834,054</u>	<u>0%</u>	<u>1,799,524</u>	<u>1,799,524</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

BOND REDEMPTION FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	12,221,506	12,221,506	100%	12,882,907	13,575,545	105%	13,575,545	692,638	5%
Local Support									
Local Revenue	14,541,871	192,478	1%	15,189,449	139,990	1%	559,960.72	(14,629,488)	-2613%
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	279	28%	1,000	226	23%	903.44	(97)	-11%
Total Current Year Revenues	<u>14,542,871</u>	<u>192,758</u>	<u>1%</u>	<u>15,190,449</u>	<u>140,216</u>	<u>1%</u>	<u>560,864</u>	<u>(14,629,585)</u>	<u>-2608%</u>
Total Available Resources	<u>26,764,377</u>	<u>12,414,263</u>	<u>46%</u>	<u>28,073,356</u>	<u>13,715,761</u>	<u>49%</u>	<u>14,136,409</u>	<u>(13,936,947)</u>	<u>-99%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	50,000	-	0%	50,000	-	0%	-	(50,000)	0%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	7,160,000	-	0%	7,455,000	-	0%	-	(7,455,000)	0%
Other Expenses	7,073,780	-	0%	6,421,264	-	0%	-	(6,421,264)	0%
Total Current Year Expenditures	<u>14,283,780</u>	<u>-</u>	<u>0%</u>	<u>13,926,264</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>(13,926,264)</u>	<u>0%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Financing Sources	-	-	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>14,283,780</u>	<u>-</u>	<u>0%</u>	<u>13,926,264</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>(13,926,264)</u>	<u>0%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	12,480,597	-	0%	14,147,092	-	0%	-	(14,147,092)	0%
Ending Balance	<u>-</u>	<u>12,414,263</u>	<u>0%</u>	<u>-</u>	<u>13,715,761</u>	<u>0%</u>	<u>14,136,409</u>	<u>14,136,409</u>	<u>100%</u>

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

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

BUILDING FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	264,000	264,000	100%	264,500	264,051	100%	264,051	(449)	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	500	77	15%	500	77	15%	309	(191)	-62%
Total Current Year Revenues	-	77	0%	500	77	15%	309	(191)	-62%
Total Available Resources	264,000	264,077	100%	265,000	264,128	100%	264,360	(640)	0%
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	264,500	-	0%	265,000	-	0%	-	(265,000)	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	264,000	-	0%	265,000	-	0%	-	(265,000)	0%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	264,000	-	0%	265,000	-	0%	-	(265,000)	0%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	264,077	0%	-	264,128	0%	264,360	264,360	100%

A Beginning fund balance due to arbitrage rebate to offset expected arbitrage expenditure in December 2012.

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

NUTRITION SERVICES FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	1,137,421	1,137,421	100%	1,137,421	1,432,041	126%	1,432,041	294,620	21%
Local Support									
Local Revenue	1,700,003	341,908	20%	1,732,826	355,534	21%	1,422,134.32	(310,692)	-22%
State Support									
State Revenue	76,012	-	0%	75,465	-	0%	-	(75,465)	0%
Federal Support									
Federal Revenue	2,967,885	23,834	1%	3,161,773	26,755	1%	107,020.04		0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	225	0%	-	287	0%	1,147.16	1,147	100%
Total Current Year Revenues	<u>4,743,900</u>	<u>365,966</u>	<u>8%</u>	<u>4,970,064</u>	<u>382,575</u>	<u>8%</u>	<u>1,530,302</u>	<u>(385,010)</u>	<u>-25%</u>
Total Available Resources	<u>5,881,321</u>	<u>1,503,387</u>	<u>26%</u>	<u>6,107,485</u>	<u>1,814,616</u>	<u>30%</u>	<u>2,962,342</u>	<u>(90,390)</u>	<u>-3%</u>
EXPENDITURES									
Employee Salaries	1,637,787	267,521	16%	1,612,032	272,496	17%	1,089,984.64	(522,047)	-48%
Employee Benefits	425,592	71,745	17%	470,290	77,727	17%	310,907.76	(159,382)	-51%
Purchased Services	66,748	21,295	32%	80,136	19,822	25%	79,288.16	(848)	-1%
Supplies & Materials	2,449,769	359,417	15%	2,749,909	449,224	16%	1,796,895.64	(953,013)	-53%
Property	51,675	13,805	27%	51,675	-	0%	-	(51,675)	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	1,249,750	1,563	0%	1,143,443	328	0%	1,311.72	(1,142,131)	-87071%
Total Current Year Expenditures	<u>4,743,900</u>	<u>735,346</u>	<u>16%</u>	<u>6,107,485</u>	<u>819,597</u>	<u>13%</u>	<u>3,278,388</u>	<u>(2,829,097)</u>	<u>-86%</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>4,743,900</u>	<u>735,346</u>	<u>16%</u>	<u>6,107,485</u>	<u>819,597</u>	<u>13%</u>	<u>3,278,388</u>	<u>(2,829,097)</u>	<u>-86%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	1,137,421	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>768,041</u>	<u>0%</u>	<u>-</u>	<u>995,019</u>	<u>0%</u>	<u>(316,046)</u>	<u>2,738,708</u>	<u>-867%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

Childcare / Extended Day Kindergarten

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	107,341	-	0%	112,659	242,121	215%	242,121	129,462	53%
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	818,000	-	0%	959,000	216,462	23%	865,848	(93,152)	-11%
Total Current Year Revenues	<u>818,000</u>	<u>-</u>	<u>0%</u>	<u>959,000</u>	<u>216,462</u>	<u>23%</u>	<u>865,848</u>	<u>(93,152)</u>	<u>-11%</u>
Total Available Resources	<u>925,341</u>	<u>-</u>	<u>0%</u>	<u>1,071,659</u>	<u>458,583</u>	<u>43%</u>	<u>1,107,969</u>	<u>36,310</u>	<u>3%</u>
EXPENDITURES									
Employee Salaries	556,628	-	0%	575,625	122,950	21%	491,798	(83,827)	-17%
Employee Benefits	146,361	-	0%	167,094	34,851	21%	139,402	(27,692)	-20%
Purchased Services	19,507	-	0%	24,826	11,944	48%	47,775	22,949	48%
Supplies & Materials	37,900	-	0%	34,078	9,731	29%	38,923	4,845	12%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	164,945	-	0%	270,036	4,386	2%	17,545	(252,491)	-1439%
Total Current Year Expenditures	<u>925,341</u>	<u>-</u>	<u>0%</u>	<u>1,071,659</u>	<u>183,861</u>	<u>17%</u>	<u>735,443</u>	<u>(336,216)</u>	<u>-46%</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>925,341</u>	<u>-</u>	<u>0%</u>	<u>1,071,659</u>	<u>183,861</u>	<u>17%</u>	<u>735,443</u>	<u>(336,216)</u>	<u>-46%</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>-</u>	<u>0%</u>	<u>-</u>	<u>274,723</u>	<u>0%</u>	<u>372,527</u>	<u>372,526</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

Print Shop

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	(38,097)	-	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%	-	-	0%	-	-	0%
Other Miscellaneous	268,454	-	0%	227,060	30,218	13%	120,872.44	(106,188)	-88%
Total Current Year Revenues	<u>268,454</u>	<u>-</u>	<u>0%</u>	<u>227,060</u>	<u>30,218</u>	<u>13%</u>	<u>120,872</u>	<u>(106,188)</u>	<u>-88%</u>
Total Available Resources	<u>230,357</u>	<u>-</u>	<u>0%</u>	<u>227,060</u>	<u>30,218</u>	<u>13%</u>	<u>120,872</u>	<u>(106,188)</u>	<u>-88%</u>
EXPENDITURES									
Employee Salaries	102,370	-	0%	95,527	14,111	15%	56,443.64	(39,083)	-69%
Employee Benefits	26,448	-	0%	30,569	2,728	9%	10,911.36	(19,658)	-180%
Purchased Services	41,489	-	0%	40,914	12,542	31%	50,169.76	9,256	18%
Supplies & Materials	60,050	-	0%	60,050	9,148	15%	36,590.36	(23,460)	-64%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	<u>230,357</u>	<u>-</u>	<u>0%</u>	<u>227,060</u>	<u>38,529</u>	<u>17%</u>	<u>154,115</u>	<u>(72,945)</u>	<u>-47%</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>230,357</u>	<u>-</u>	<u>0%</u>	<u>227,060</u>	<u>38,529</u>	<u>17%</u>	<u>154,115</u>	<u>(72,945)</u>	<u>-47%</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>-</u>	<u>0%</u>	<u>-</u>	<u>(8,311)</u>	<u>0%</u>	<u>(33,243)</u>	<u>(33,243)</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

RISK MANAGEMENT/DENTAL INSURANCE FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	449,600	449,600	100%	560,427	475,591	85%	475,591	(84,836.00)	-18%
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	710,000	178,489	25%	790,000	192,073	24%	768,294	(21,706)	-3%
Total Current Year Revenues	<u>750,000</u>	<u>178,489</u>	<u>24%</u>	<u>790,000</u>	<u>192,073</u>	<u>24%</u>	<u>768,294</u>	<u>(21,706)</u>	<u>-3%</u>
Total Available Resources	<u>1,131,911</u>	<u>628,089</u>	<u>55%</u>	<u>1,350,427</u>	<u>667,664</u>	<u>49%</u>	<u>1,243,884</u>	<u>(106,542)</u>	<u>-9%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	599,173	183,226	31%	620,000	200,082	32%	800,327	180,327	23%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	560,427	-	0%	730,427	-	0%	-	(730,427)	0%
Total Current Year Expenditures	<u>725,000</u>	<u>183,226</u>	<u>25%</u>	<u>1,350,427</u>	<u>200,082</u>	<u>15%</u>	<u>800,327</u>	<u>(550,100)</u>	<u>-69%</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>725,000</u>	<u>183,226</u>	<u>25%</u>	<u>1,350,427</u>	<u>200,082</u>	<u>15%</u>	<u>800,327</u>	<u>(550,100)</u>	<u>-69%</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>444,864</u>	<u>0%</u>	<u>-</u>	<u>467,583</u>	<u>0%</u>	<u>443,557</u>	<u>443,558</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q1 as of September 30, 2014

TRUST FUND

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 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	54,928	54,928	100%	48,969	48,987	100%	48,987	18	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	16	1%	2,500	14	1%	56	(2,444)	-4384%
Total Current Year Revenues	<u>2,500</u>	<u>16</u>	<u>1%</u>	<u>2,500</u>	<u>14</u>	<u>1%</u>	<u>56</u>	<u>(2,444)</u>	<u>-4384%</u>
Total Available Resources	<u>57,428</u>	<u>54,944</u>	<u>96%</u>	<u>51,469</u>	<u>49,001</u>	<u>95%</u>	<u>49,043</u>	<u>(2,426)</u>	<u>-5%</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	57,428	4,000	7%	51,469	7,000	14%	28,000	(23,469)	-84%
Total Current Year Expenditures	<u>57,428</u>	<u>4,000</u>	<u>7%</u>	<u>51,469</u>	<u>7,000</u>	<u>14%</u>	<u>28,000</u>	<u>(23,469)</u>	<u>-84%</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>57,428</u>	<u>4,000</u>	<u>7%</u>	<u>51,469</u>	<u>7,000</u>	<u>14%</u>	<u>28,000</u>	<u>(23,469)</u>	<u>-84%</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>50,944</u>	<u>0%</u>	<u>-</u>	<u>42,001</u>	<u>0%</u>	<u>21,043</u>	<u>21,043</u>	<u>100%</u>