

SCHOOL DISTRICT 27J
"REACHING OUT IN ALL DIRECTIONS"



Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 2014

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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	578,127	3%	22,483,765	388,017	2%	22,483,765	-	0%
Specific Ownership Taxes		2,675,368	1,311,395	49%	2,675,368	1,403,356	52%	2,675,368	-	0%
State Support										
State Equalization		77,468,800	38,723,810	50%	86,001,681	43,730,632	51%	86,001,681	-	0%
State Categorical		3,059,793	2,614,369	85%	3,388,113	2,743,601	81%	3,388,113	-	0%
Audit Adjustment		-	-	0%	-	(20,894)	0%	(20,894)	(20,894)	100%
Other Support										
Transfer In From Other Funds		-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous		863,379	298,400	35%	693,738	345,091	50%	690,181	(3,557)	-1%
Total Current Year Revenues		<u>106,324,597</u>	<u>43,526,100</u>	<u>41%</u>	<u>115,242,665</u>	<u>48,589,802</u>	<u>42%</u>	<u>115,218,214</u>	<u>(24,451)</u>	<u>0%</u>
Total Available Resources		<u>123,787,522</u>	<u>60,989,025</u>	<u>49%</u>	<u>130,523,519</u>	<u>63,035,162</u>	<u>48%</u>	<u>129,663,573</u>	<u>(859,946)</u>	<u>-1%</u>
EXPENDITURES										
Employee Salaries		54,468,411	26,364,089	48%	57,057,781	27,402,353	48%	54,804,705	(2,253,076)	-4%
Employee Benefits		15,457,094	7,419,435	48%	18,247,964	8,158,912	45%	16,317,825	(1,930,139)	-12%
Purchased Services		5,144,598	2,535,942	49%	4,931,690	2,983,955	61%	5,967,910	1,036,220	17%
Supplies & Materials		5,428,852	3,045,653	56%	5,393,026	3,109,588	58%	6,219,175	826,149	13%
Property		76,484	21,947	29%	66,950	86,468	129%	172,936	105,986	61%
Debt Service		-	-	0%	-	-	0%	-	-	0%
Other Expenses		72,980	37,703	52%	80,230	63,448	79%	126,897	46,667	37%
Total Current Year Expenditures		<u>80,648,419</u>	<u>39,424,770</u>	<u>49%</u>	<u>85,777,641</u>	<u>41,804,724</u>	<u>49%</u>	<u>83,609,448</u>	<u>(2,168,193)</u>	<u>-3%</u>
OTHER RESOURCES										
Allocation to Charter Schools		21,593,043	10,828,236	50%	23,318,057	12,062,708	52%	23,318,057	-	0%
Charter School Service Charges		(663,635)	(326,407)	49%	(692,404)	(342,006)	49%	(692,404)	-	0%
Transfer to Transportation Fund		3,425,861	2,968,936	87%	3,608,074	988,914	27%	3,608,074	-	0%
Transfer to Activity Fund		398,255	240,000	60%	398,255	409,982	103%	409,982	11,727	3%
Transfers to Other Funds		6,260,377	5,873,636	94%	5,738,074	2,536,131	44%	6,703,074	965,000	14%
Total Other Resources		<u>31,013,901</u>	<u>19,584,401</u>	<u>63%</u>	<u>32,370,056</u>	<u>15,655,729</u>	<u>48%</u>	<u>33,346,783</u>	<u>976,727</u>	<u>3%</u>
Total Current Year Expenditures & Other Resources		<u>111,662,320</u>	<u>59,009,171</u>	<u>53%</u>	<u>118,147,697</u>	<u>57,460,453</u>	<u>49%</u>	<u>116,956,231</u>	<u>(1,191,466)</u>	<u>-1%</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%	199,455	-	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>1,979,854</u>	<u>29%</u>	<u>6,074,114</u>	<u>5,574,708</u>	<u>92%</u>	<u>6,405,634</u>	<u>331,520</u>	<u>5%</u>
Unappropriated Reserve		6,668,775	-	0	6,074,114	-	-	4,819,341	(1,254,773)	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 Q2 as of December 31, 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	3,144,141	92%	2,673,792	673,792	25%	3,573,792	900,000	25%
A Other Miscellaneous	-	476,977	0%	-	1,243,372	0%	1,243,372	1,243,372	100%
Total Current Year Revenues	3,423,522	3,621,118	106%	2,673,792	1,917,164	72%	4,817,164	2,143,372	44%
Total Available Resources	3,971,169	4,168,764	105%	4,107,874	3,497,874	85%	6,397,874	2,290,000	36%
EXPENDITURES									
Employee Salaries	36,661	18,368	50%	-	705	0%	705	705	100%
Employee Benefits	9,768	4,897	50%	-	135	0%	135	135	100%
Purchased Services	1,063,656	334,128	31%	1,027,802	292,187	28%	1,027,802	-	0%
Supplies & Materials	-	14,591	0%	-	77,372	0%	77,372	77,372	100%
Property	1,263,587	839,418	66%	975,000	1,453,660	149%	1,453,660	478,660	33%
Debt Service	1,344,044	915,478	68%	1,412,804	1,385,755	98%	1,412,804	-	0%
Other Expenses	137,788	84,161	61%	585,000	-	0%	585,000	-	0%
Total Current Year Expenditures	3,855,504	2,211,041	57%	4,000,606	3,209,814	80%	4,557,478	556,872	12%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	3,855,504	2,211,041	57%	4,000,606	3,209,814	80%	4,557,478	556,872	12%
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	-	1,957,723	0%	-	288,060	0%	1,733,128	1,733,128	100%

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
FY15 Q2 as of December 31, 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	1,152,631	100%	998,939	-	0%	998,939	-	0%
Other Miscellaneous	20,000	456	2%	20,000	3,169	16%	6,339	(13,661)	-216%
Total Current Year Revenues	<u>1,172,631</u>	<u>1,153,087</u>	<u>98%</u>	<u>1,018,939</u>	<u>3,169</u>	<u>0%</u>	<u>1,005,278</u>	<u>(13,661)</u>	<u>-1%</u>
Total Available Resources	<u>2,086,344</u>	<u>2,066,800</u>	<u>99%</u>	<u>1,957,317</u>	<u>908,740</u>	<u>46%</u>	<u>1,910,848</u>	<u>(46,468)</u>	<u>-2%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	1,021,746	0%	921,111	884,725	96%	884,725	(36,386)	-4%
Supplies & Materials	1,100,966	-	0%	-	250	0%	500	500	100%
Property	-	-	0%	100,000	-	0%	80,000	(20,000)	-25%
Debt Service	47,000	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	30,633	-	0%	30,633	-	0%
Total Current Year Expenditures	<u>1,147,966</u>	<u>1,021,746</u>	<u>89%</u>	<u>1,051,744</u>	<u>884,975</u>	<u>84%</u>	<u>995,858</u>	<u>(55,886)</u>	<u>-6%</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>1,147,966</u>	<u>1,021,746</u>	<u>89%</u>	<u>1,051,744</u>	<u>884,975</u>	<u>84%</u>	<u>995,858</u>	<u>(55,886)</u>	<u>-6%</u>
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	<u>-</u>	<u>1,045,054</u>	<u>0%</u>	<u>-</u>	<u>23,765</u>	<u>0%</u>	<u>9,417</u>	<u>9,418</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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	1,576,864	88%	1,955,132	1,773,339	91%	2,020,132	65,000	3%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>1,791,162</u>	<u>1,576,864</u>	<u>88%</u>	<u>1,955,132</u>	<u>1,773,339</u>	<u>91%</u>	<u>2,020,132</u>	<u>65,000</u>	<u>3%</u>
Total Available Resources	<u>1,835,771</u>	<u>1,621,473</u>	<u>88%</u>	<u>2,063,248</u>	<u>1,893,924</u>	<u>92%</u>	<u>2,140,717</u>	<u>77,469</u>	<u>4%</u>
EXPENDITURES									
Employee Salaries	1,191,469	502,989	42%	1,416,099	776,808	55%	1,553,616	137,517	9%
Employee Benefits	362,217	148,707	41%	405,856	237,592	59%	475,184	69,328	15%
Purchased Services	150,800	5,542	4%	153,600	8,348	5%	8,348	(145,252)	-1740%
Supplies & Materials	13,038	3,835	29%	20,750	39,328	190%	39,328	18,578	47%
Property	-	-	0%	6,500	-	0%	-	(6,500)	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	<u>1,717,524</u>	<u>661,073</u>	<u>38%</u>	<u>2,002,805</u>	<u>1,062,075</u>	<u>53%</u>	<u>2,076,475</u>	<u>73,670</u>	<u>4%</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>1,717,524</u>	<u>661,073</u>	<u>38%</u>	<u>2,002,805</u>	<u>1,062,075</u>	<u>53%</u>	<u>2,076,475</u>	<u>73,670</u>	<u>4%</u>
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	<u>-</u>	<u>960,400</u>	<u>0%</u>	<u>-</u>	<u>831,848</u>	<u>0%</u>	<u>3,798</u>	<u>3,798</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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									
A Beginning Balance	639,549	639,549	100%	688,025	623,266	91%	623,266	(64,759)	-10%
<u>Local Support</u>									
Local Revenue	250,000	-	0%	1,500,000	1,000	0%	1,402,000	(98,000)	-7%
<u>State Support</u>									
State Revenue	1,165,288	625,446	54%	1,089,422	1,765,073	162%	1,765,073	675,651	38%
<u>Federal Support</u>									
B Federal Revenue	4,707,262	1,408,034	30%	4,492,972	676,007	15%	1,352,014	-	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>2,033,480</u>	<u>33%</u>	<u>7,103,605</u>	<u>2,442,081</u>	<u>34%</u>	<u>4,519,088</u>	<u>556,440</u>	<u>12%</u>
Total Available Resources	<u>6,762,099</u>	<u>2,673,030</u>	<u>40%</u>	<u>7,791,630</u>	<u>3,065,347</u>	<u>39%</u>	<u>5,142,354</u>	<u>491,681</u>	<u>10%</u>
EXPENDITURES									
Employee Salaries	3,183,809	1,327,935	42%	3,247,751	1,421,929	44%	2,843,858	(403,893)	-14%
Employee Benefits	927,618	370,494	40%	919,459	429,723	47%	859,446	(60,013)	-7%
Purchased Services	1,250,898	337,344	27%	1,518,855	582,139	38%	1,164,277	(354,578)	-30%
Supplies & Materials	387,406	35,514	9%	154,948	48,245	31%	96,490	(58,458)	-61%
Property	172,516	150,946	87%	69,411	10,252	15%	20,504	(48,907)	-239%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	839,852	38,616	5%	1,881,206	38,642	2%	77,284	(1,803,922)	-2334%
Total Current Year Expenditures	<u>6,762,099</u>	<u>2,260,848</u>	<u>33%</u>	<u>7,791,630</u>	<u>2,530,930</u>	<u>32%</u>	<u>5,061,859</u>	<u>(2,729,771)</u>	<u>-54%</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>2,260,848</u>	<u>33%</u>	<u>7,791,630</u>	<u>2,530,930</u>	<u>32%</u>	<u>5,061,859</u>	<u>(2,729,771)</u>	<u>-54%</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>412,182</u>	<u>0%</u>	<u>-</u>	<u>534,417</u>	<u>0%</u>	<u>80,495</u>	<u>3,221,452</u>	<u>4002%</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 Q2 as of December 31, 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	1,012,871	77%	1,012,871	(300,204)	-30%
Local Support									
Local Revenue	3,430,000	1,613,850	47%	3,331,240	1,553,850	47%	3,107,701	(223,539)	-7%
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	409,982	103%	409,982	11,727	3%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>3,828,255</u>	<u>1,853,850</u>	<u>48%</u>	<u>3,729,495</u>	<u>1,963,832</u>	<u>53%</u>	<u>3,517,682</u>	<u>(211,813)</u>	<u>-6%</u>
Total Available Resources	<u>5,018,582</u>	<u>3,044,177</u>	<u>61%</u>	<u>5,042,570</u>	<u>2,976,703</u>	<u>59%</u>	<u>4,530,553</u>	<u>(512,017)</u>	<u>-11%</u>
EXPENDITURES									
Employee Salaries	-	100,286	0%	43,730	85,078	195%	170,156	126,426	74%
Employee Benefits	-	23,048	0%	13,994	19,080	136%	38,159	24,165	63%
Purchased Services	-	311,806	0%	-	457,830	0%	915,660	915,660	100%
Supplies & Materials	-	1,031,992	0%	-	864,960	0%	1,729,919	1,729,919	100%
Property	-	3,661	0%	-	25,011	0%	50,022	50,022	100%
Budgeted Expenditures	5,018,582	-	0%	4,984,846	-	0%	-	(4,984,846)	0%
Other Expenses	-	69,307	0%	-	16,790	0%	33,580	33,580	100%
Total Current Year Expenditures	<u>5,018,582</u>	<u>1,540,099</u>	<u>31%</u>	<u>5,042,570</u>	<u>1,468,748</u>	<u>29%</u>	<u>2,937,496</u>	<u>(2,105,074)</u>	<u>-72%</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>1,540,099</u>	<u>31%</u>	<u>5,042,570</u>	<u>1,468,748</u>	<u>29%</u>	<u>2,937,496</u>	<u>(2,105,074)</u>	<u>-72%</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>1,504,077</u>	<u>0%</u>	<u>-</u>	<u>1,507,955</u>	<u>0%</u>	<u>1,593,057</u>	<u>1,593,057</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 Q2 as of December 31, 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	1,198,258	100%	1,198,258	1,325,587	111%	1,325,587	127,329	10%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	3,425,861	2,968,936	87%	3,608,074	988,074	27%	3,608,074	-	0%
Other Miscellaneous	174,222	123,225	71%	240,000	139,779	58%	240,000	-	0%
Total Current Year Revenues	<u>4,798,341</u>	<u>4,290,419</u>	<u>89%</u>	<u>5,046,332</u>	<u>2,453,439</u>	<u>49%</u>	<u>5,173,661</u>	<u>127,329</u>	<u>2%</u>
Total Available Resources	<u>4,798,341</u>	<u>4,290,419</u>	<u>89%</u>	<u>5,216,105</u>	<u>2,824,978</u>	<u>54%</u>	<u>5,545,200</u>	<u>329,095</u>	<u>6%</u>
EXPENDITURES									
Employee Salaries	2,908,879	1,351,437	46%	3,221,664	1,408,817	44%	2,817,633	(404,031)	-14%
Employee Benefits	1,045,583	466,030	45%	1,003,148	523,887	52%	1,047,775	44,627	4%
Purchased Services	97,000	51,484	53%	113,305	35,313	31%	70,626	(42,679)	-60%
Supplies & Materials	875,100	323,613	37%	990,148	394,255	40%	990,148	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
A Other Expenses	(267,979)	(66,260)	25%	(268,479)	(18,311)	7%	(36,622)	231,857	-633%
Total Current Year Expenditures	<u>4,658,583</u>	<u>2,126,304</u>	<u>46%</u>	<u>5,059,786</u>	<u>2,343,961</u>	<u>46%</u>	<u>4,889,560</u>	<u>(170,226)</u>	<u>-3%</u>
OTHER RESOURCES									
Charter School Service Charges	-	-	0%	(5,702)	-	0%	-	5,702	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>2,126,304</u>	<u>46%</u>	<u>5,054,084</u>	<u>2,343,961</u>	<u>0</u>	<u>4,889,560</u>	<u>(170,226)</u>	<u>-3%</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>2,164,115</u>	<u>0%</u>	<u>-</u>	<u>481,017</u>	<u>0%</u>	<u>493,619</u>	<u>499,320</u>	<u>101%</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 Q2 as of December 31, 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%
<u>Local Support</u>									
Local Revenue	28,250	38,250	135%	-	38,250	0%	38,250	38,250	100%
<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	585	103	18%	-	26	0%	26	26	100%
Total Current Year Revenues	28,835	38,354	133%	-	38,277	0%	38,277	38,277	100%
Total Available Resources	209,991	219,510	105%	24,955	78,055	313%	78,055	53,101	68%
EXPENDITURES									
Employee Salaries	137,185	67,441	49%	-	-	0%	-	-	0%
Employee Benefits	37,851	18,424	49%	-	-	0%	-	-	0%
Purchased Services	8,845	7,361	83%	8,170	9,762	119%	19,523	11,353	58%
Supplies & Materials	1,100	940	85%	1,550	209	14%	419	(1,131)	-270%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	55	-	0%	15,235	50	0%	100	(15,135)	-15150%
Total Current Year Expenditures	185,036	94,166	51%	24,955	10,021	40%	20,042	(4,913)	-25%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	185,036	94,166	51%	24,955	10,021	40%	20,042	(4,913)	-25%
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	-	125,345	0%	-	68,034	0%	58,013	58,014	100%

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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	526,862	154%	526,862	185,127	35%
<u>Local Support</u>									
Local Revenue	373,737	165,244	44%	882,171	478,438	54%	882,171	-	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	89,000	-	0%	89,000	89,000	100%	89,000	-	0%
Other Miscellaneous	1,020,934	1,115,064	109%	1,095,354	510,264	47%	1,020,528	(74,826)	-7%
Total Current Year Revenues	<u>1,483,671</u>	<u>1,280,307</u>	<u>86%</u>	<u>2,066,525</u>	<u>1,077,702</u>	<u>52%</u>	<u>1,991,699</u>	<u>(74,826)</u>	<u>-4%</u>
Total Available Resources	<u>2,360,976</u>	<u>2,226,094</u>	<u>94%</u>	<u>2,408,260</u>	<u>1,604,564</u>	<u>67%</u>	<u>2,518,561</u>	<u>110,301</u>	<u>4%</u>
EXPENDITURES									
Employee Salaries	1,032,775	699,152	68%	971,507	374,205	39%	748,411	(223,096)	-30%
Employee Benefits	313,312	201,192	64%	310,883	111,318	36%	222,635	(88,248)	-40%
Purchased Services	223,794	66,508	30%	7,098	340,942	4803%	681,884	674,786	99%
Supplies & Materials	314,078	90,541	29%	418,470	34,287	8%	68,574	(349,896)	-510%
Property	70,760	62,744	89%	1,700	21,889	1288%	43,779	42,079	96%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	406,257	9,956	2%	698,602	3,077	0%	698,602	-	0%
Total Current Year Expenditures	<u>2,360,976</u>	<u>1,130,093</u>	<u>48%</u>	<u>2,408,260</u>	<u>885,718</u>	<u>37%</u>	<u>2,463,885</u>	<u>55,625</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>2,360,976</u>	<u>1,130,093</u>	<u>48%</u>	<u>2,408,260</u>	<u>885,718</u>	<u>37%</u>	<u>2,463,885</u>	<u>55,625</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>1,096,001</u>	<u>0%</u>	<u>-</u>	<u>718,845</u>	<u>0%</u>	<u>54,676</u>	<u>54,676</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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%
<u>Local Support</u>									
Local Revenue	14,541,871	385,628	3%	15,189,449	260,675	2%	15,189,449	-	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	1,000	586	59%	1,000	560	56%	1,000	-	0%
Total Current Year Revenues	<u>14,542,871</u>	<u>386,214</u>	<u>3%</u>	<u>15,190,449</u>	<u>261,235</u>	<u>2%</u>	<u>15,190,449</u>	<u>-</u>	<u>0%</u>
Total Available Resources	<u>26,764,377</u>	<u>12,607,720</u>	<u>47%</u>	<u>28,073,356</u>	<u>13,836,780</u>	<u>49%</u>	<u>28,765,994</u>	<u>692,638</u>	<u>2%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	50,000	-	0%	50,000	112,750	226%	112,750	62,750	56%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
A Debt Service	7,160,000	7,160,000	100%	7,455,000	64,720,849	868%	65,716,108	58,261,108	89%
Other Expenses	7,073,780	3,391,711	48%	6,421,264	3,494,648	54%	6,421,264	-	0%
Total Current Year Expenditures	<u>14,283,780</u>	<u>10,551,711</u>	<u>74%</u>	<u>13,926,264</u>	<u>68,328,247</u>	<u>491%</u>	<u>72,250,122</u>	<u>58,323,858</u>	<u>81%</u>
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Financing Sources	-	-	0%	-	(57,631,220)	0%	(57,631,220)	(57,631,220)	100%
Total Other Resources	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>(57,631,220)</u>	<u>0%</u>	<u>(57,631,220)</u>	<u>(57,631,220)</u>	<u>100%</u>
Total Current Year Expenditures & Other Resources	<u>14,283,780</u>	<u>10,551,711</u>	<u>74%</u>	<u>13,926,264</u>	<u>10,697,027</u>	<u>77%</u>	<u>14,618,902</u>	<u>58,323,858</u>	<u>399%</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>2,056,009</u>	<u>0%</u>	<u>-</u>	<u>3,139,752</u>	<u>0%</u>	<u>(0)</u>	<u>(57,631,220)</u>	<u>33900716471%</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 Q2 as of December 31, 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	153	31%	500	154	31%	309	(192)	-62%
Total Current Year Revenues	-	153	0%	500	154	31%	309	(192)	-62%
Total Available Resources	264,000	264,153	100%	265,000	264,206	100%	264,360	(641)	0%
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	-	0%	-	-	0%	-	-	0%
Supplies & Materials	-	2,529	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	264,500	-	0%	265,000	-	0%	264,360	(640)	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	264,000	2,529	1%	265,000	-	0%	264,360	(640)	0%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	264,000	2,529	1%	265,000	-	0%	264,360	(640)	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	-	261,625	0%	-	264,206	0%	(0)	(1)	667%

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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	838,779	49%	1,732,826	913,215	53%	1,732,826	-	0%
State Support									
State Revenue	76,012	56,102	74%	75,465	8,232	11%	75,465	-	0%
Federal Support									
Federal Revenue	2,967,885	893,405	30%	3,161,773	519,170	16%	3,161,773	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	441	0%	-	579	0%	579	579	100%
Total Current Year Revenues	<u>4,743,900</u>	<u>1,788,728</u>	<u>38%</u>	<u>4,970,064</u>	<u>1,441,196</u>	<u>29%</u>	<u>4,970,643</u>	<u>579</u>	<u>0%</u>
Total Available Resources	<u>5,881,321</u>	<u>2,926,149</u>	<u>50%</u>	<u>6,107,485</u>	<u>2,873,237</u>	<u>47%</u>	<u>6,402,683</u>	<u>295,199</u>	<u>5%</u>
EXPENDITURES									
Employee Salaries	1,637,787	766,462	47%	1,612,032	790,603	49%	1,581,207	(30,825)	-2%
Employee Benefits	425,592	195,616	46%	470,290	215,698	46%	431,397	(38,894)	-9%
Purchased Services	66,748	39,792	60%	80,136	43,416	54%	86,833	6,696	8%
Supplies & Materials	2,449,769	1,037,446	42%	2,749,909	1,349,876	49%	2,699,753	(50,156)	-2%
Property	51,675	31,685	61%	51,675	-	0%	51,675	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	1,249,750	16,291	1%	1,143,443	734	0%	1,143,443	-	0%
Total Current Year Expenditures	<u>4,743,900</u>	<u>2,087,292</u>	<u>44%</u>	<u>6,107,485</u>	<u>2,400,328</u>	<u>39%</u>	<u>5,994,307</u>	<u>(113,178)</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>4,743,900</u>	<u>2,087,292</u>	<u>44%</u>	<u>6,107,485</u>	<u>2,400,328</u>	<u>39%</u>	<u>5,994,307</u>	<u>(113,178)</u>	<u>-2%</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>838,856</u>	<u>0%</u>	<u>-</u>	<u>472,908</u>	<u>0%</u>	<u>408,377</u>	<u>408,377</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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	468,344	49%	959,000	-	0%
Total Current Year Revenues	<u>818,000</u>	<u>-</u>	<u>0%</u>	<u>959,000</u>	<u>468,344</u>	<u>49%</u>	<u>959,000</u>	<u>-</u>	<u>0%</u>
Total Available Resources	<u>925,341</u>	<u>-</u>	<u>0%</u>	<u>1,071,659</u>	<u>710,465</u>	<u>66%</u>	<u>1,201,121</u>	<u>129,462</u>	<u>11%</u>
EXPENDITURES									
Employee Salaries	556,628	-	0%	575,625	264,712	46%	529,424	(46,201)	-9%
Employee Benefits	146,361	-	0%	167,094	74,947	45%	149,894	(17,200)	-11%
Purchased Services	19,507	-	0%	24,826	15,259	61%	30,518	5,692	19%
Supplies & Materials	37,900	-	0%	34,078	17,748	52%	35,496	1,418	4%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	164,945	-	0%	270,036	21,934	8%	270,036	-	0%
Total Current Year Expenditures	<u>925,341</u>	<u>-</u>	<u>0%</u>	<u>1,071,659</u>	<u>394,600</u>	<u>37%</u>	<u>1,015,368</u>	<u>(56,291)</u>	<u>-6%</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>394,600</u>	<u>37%</u>	<u>1,015,368</u>	<u>(56,291)</u>	<u>-6%</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>315,865</u>	<u>0%</u>	<u>185,753</u>	<u>185,753</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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	77,827	34%	160,540	(66,520)	-41%
Total Current Year Revenues	<u>268,454</u>	<u>-</u>	<u>0%</u>	<u>227,060</u>	<u>77,827</u>	<u>34%</u>	<u>160,540</u>	<u>(66,520)</u>	<u>-41%</u>
Total Available Resources	<u>230,357</u>	<u>-</u>	<u>0%</u>	<u>227,060</u>	<u>77,827</u>	<u>34%</u>	<u>160,540</u>	<u>(66,520)</u>	<u>-41%</u>
EXPENDITURES									
Employee Salaries	102,370	-	0%	95,527	27,789	29%	55,578	(39,949)	-72%
Employee Benefits	26,448	-	0%	30,569	5,368	18%	10,736	(19,833)	-185%
Purchased Services	41,489	-	0%	40,914	16,001	39%	32,001	(8,913)	-28%
Supplies & Materials	60,050	-	0%	60,050	28,555	48%	57,109	(2,941)	-5%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	2,557	0%	5,115	5,115	100%
Total Current Year Expenditures	<u>230,357</u>	<u>-</u>	<u>0%</u>	<u>227,060</u>	<u>80,270</u>	<u>35%</u>	<u>160,540</u>	<u>(66,520)</u>	<u>-41%</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>80,270</u>	<u>35%</u>	<u>160,540</u>	<u>(66,520)</u>	<u>-41%</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>(2,443)</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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)	-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	365,314	51%	790,000	393,875	50%	787,750	(2,250)	0%
Total Current Year Revenues	<u>750,000</u>	<u>365,314</u>	<u>49%</u>	<u>790,000</u>	<u>393,875</u>	<u>50%</u>	<u>787,750</u>	<u>(2,250)</u>	<u>0%</u>
Total Available Resources	<u>1,131,911</u>	<u>814,913</u>	<u>72%</u>	<u>1,350,427</u>	<u>869,466</u>	<u>64%</u>	<u>1,263,340</u>	<u>(87,086)</u>	<u>-7%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	599,173	312,101	52%	620,000	332,226	54%	664,452	44,452	7%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	560,427	-	0%	730,427	-	0%	598,888	(131,539)	-22%
Total Current Year Expenditures	<u>725,000</u>	<u>312,101</u>	<u>43%</u>	<u>1,350,427</u>	<u>332,226</u>	<u>25%</u>	<u>1,263,340</u>	<u>(87,087)</u>	<u>-7%</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>312,101</u>	<u>43%</u>	<u>1,350,427</u>	<u>332,226</u>	<u>25%</u>	<u>1,263,340</u>	<u>(87,087)</u>	<u>-7%</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>502,812</u>	<u>0%</u>	<u>-</u>	<u>537,240</u>	<u>0%</u>	<u>0</u>	<u>1</u>	<u>126%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY15 Q2 as of December 31, 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	32	1%	2,500	27	1%	54	(2,446)	-4542%
Total Current Year Revenues	<u>2,500</u>	<u>32</u>	<u>1%</u>	<u>2,500</u>	<u>27</u>	<u>1%</u>	<u>54</u>	<u>(2,446)</u>	<u>-4542%</u>
Total Available Resources	<u>57,428</u>	<u>54,960</u>	<u>96%</u>	<u>51,469</u>	<u>49,014</u>	<u>95%</u>	<u>49,041</u>	<u>(2,428)</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	6,000	10%	51,469	9,000	17%	49,041	(2,428)	-5%
Total Current Year Expenditures	<u>57,428</u>	<u>6,000</u>	<u>10%</u>	<u>51,469</u>	<u>9,000</u>	<u>17%</u>	<u>49,041</u>	<u>(2,428)</u>	<u>-5%</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>6,000</u>	<u>10%</u>	<u>51,469</u>	<u>9,000</u>	<u>17%</u>	<u>49,041</u>	<u>(2,428)</u>	<u>-5%</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>48,960</u>	<u>0%</u>	<u>-</u>	<u>40,014</u>	<u>0%</u>	<u>0</u>	<u>(0)</u>	<u>-233%</u>