

SCHOOL DISTRICT 27J
"REACHING OUT IN ALL DIRECTIONS"



Statement of Revenues, Expenditures and Changes in Fund Balance

FY14 Q4 as of June 30, 2014

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

GENERAL OPERATING FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	17,721,497	17,719,831	100%	17,462,925	17,462,925	100%	17,462,925	(0)	0%
Local Support									
Property Taxes	22,319,238	22,287,666	100%	22,257,257	22,597,570	102%	22,597,570	340,313	2%
Specific Ownership Taxes	2,460,444	2,675,368	109%	2,675,368	3,013,326	113%	3,013,326	337,958	11%
State Support									
State Equalization	72,837,019	72,854,971	100%	77,468,800	78,432,380	101%	78,432,380	963,580	1%
State Categorical	2,646,691	2,761,970	104%	3,059,793	3,220,389	105%	3,220,389	160,596	5%
Audit Adjustment	-	(31,888)	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	694,600	914,551	132%	863,379	709,101	82%	709,101	(154,278)	-22%
Total Current Year Revenues	<u>100,957,992</u>	<u>101,462,639</u>	<u>100%</u>	<u>106,324,597</u>	<u>107,972,767</u>	<u>102%</u>	<u>107,972,767</u>	<u>1,648,170</u>	<u>2%</u>
Total Available Resources	<u>118,679,489</u>	<u>119,182,470</u>	<u>100%</u>	<u>123,787,522</u>	<u>125,435,692</u>	<u>101%</u>	<u>125,435,692</u>	<u>1,648,170</u>	<u>1%</u>
EXPENDITURES									
Employee Salaries	52,164,981	50,251,697	96%	54,468,411	53,580,249	98%	53,580,249	(888,162)	-2%
Employee Benefits	14,762,781	13,708,512	93%	15,457,094	15,418,215	100%	15,418,215	(38,879)	0%
Purchased Services	5,260,655	4,375,306	83%	5,144,598	5,238,648	102%	5,238,648	94,050	2%
Supplies & Materials	5,275,634	4,648,727	88%	5,428,852	5,248,432	97%	5,248,432	(180,420)	-3%
Property	38,414	1,899,388	4945%	76,484	67,214	88%	67,214	(9,270)	-14%
Debt Service	169,340	-	0%	-	-	0%	-	-	0%
Other Expenses	352,528	129,318	37%	72,980	55,623	76%	55,623	(17,357)	-31%
Total Current Year Expenditures	<u>78,024,333</u>	<u>75,012,948</u>	<u>96%</u>	<u>80,648,419</u>	<u>79,608,380</u>	<u>99%</u>	<u>79,608,380</u>	<u>(1,040,039)</u>	<u>-1%</u>
OTHER RESOURCES									
Allocation to Charter Schools	20,491,379	20,339,699	99%	21,593,043	21,654,836	100%	21,654,836	61,793	0%
Charter School Service Charges A	(605,466)	(415,609)	69%	(663,635)	(553,225)	83%	(553,225)	110,410	-20%
Transfer to Transportation Fund	2,197,205	2,143,620	98%	3,425,861	3,425,861	100%	3,425,861	-	0%
Transfer to Activity Fund	404,000	363,686	90%	398,255	413,660	104%	413,660	15,405	4%
Transfers to Other Funds	4,167,895	4,275,202	103%	6,260,377	6,521,959	104%	6,521,959	261,582	4%
Total Other Resources	<u>26,655,013</u>	<u>26,706,597</u>	<u>100%</u>	<u>31,013,901</u>	<u>31,463,091</u>	<u>101%</u>	<u>31,463,091</u>	<u>449,190</u>	<u>1%</u>
Total Current Year Expenditures & Other Resources	<u>104,679,346</u>	<u>101,719,545</u>	<u>97%</u>	<u>111,662,320</u>	<u>111,071,472</u>	<u>99%</u>	<u>111,071,472</u>	<u>(590,848)</u>	<u>-1%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	2,691,289	-	0%	2,777,401	-	0%	-	(2,777,401)	0%
TABOR reserve	2,734,642	-	0%	2,434,070	-	0%	-	(2,434,070)	0%
Reserve for Eagle Ridge Negative Fund Balance	230,122	-	0%	155,956	-	0%	-	(155,956)	0%
Designated Risk Management Reserve	-	-	0%	-	-	0%	-	-	0%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>8,344,090</u>	<u>17,462,925</u>	<u>209%</u>	<u>6,757,775</u>	<u>14,364,220</u>	<u>213%</u>	<u>14,364,220</u>	<u>7,606,445</u>	<u>53%</u>
Unappropriated Reserve	<u>8,566,435</u>	<u>-</u>	<u>0</u>	<u>6,668,775</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>6,668,775</u>	<u>0</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
FY14 Q4 as of June 30, 2014

CAPITAL RESERVE FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	798,935	798,935	100%	547,647	547,647	100%	547,647	-	0%
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	1,412,926	1,538,428	109%	3,423,522	3,423,522	100%	3,423,522	-	0%
Other Miscellaneous	-	246,625	0%	-	554,039	0%	554,039	554,039	100%
Total Current Year Revenues	<u>1,412,926</u>	<u>1,785,053</u>	<u>126%</u>	<u>3,423,522</u>	<u>3,977,561</u>	<u>116%</u>	<u>3,977,561</u>	<u>554,039</u>	<u>14%</u>
Total Available Resources	<u>2,211,861</u>	<u>2,583,988</u>	<u>117%</u>	<u>3,971,169</u>	<u>4,525,207</u>	<u>114%</u>	<u>4,525,207</u>	<u>554,039</u>	<u>12%</u>
EXPENDITURES									
Employee Salaries	-	12,802	0%	36,661	40,289	110%	40,289	3,628	9%
Employee Benefits	-	3,154	0%	9,768	10,954	112%	10,954	1,186	11%
Purchased Services	138,103	507,433	367%	1,063,656	563,572	53%	563,572	(500,084)	-89%
Supplies & Materials	134,000	93,677	70%	-	85,144	0%	85,144	85,144	100%
Property	1,100,000	540,310	49%	1,263,587	1,131,507	90%	1,131,507	(132,080)	-12%
Debt Service	545,692	749,690	137%	1,344,044	972,392	72%	972,392	(371,652)	-38%
Other Expenses	229,643	129,276	56%	137,788	140,638	102%	140,638	2,850	2%
Total Current Year Expenditures	<u>2,147,438</u>	<u>2,036,341</u>	<u>95%</u>	<u>3,855,504</u>	<u>2,944,497</u>	<u>76%</u>	<u>2,944,497</u>	<u>(911,007)</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>2,147,438</u>	<u>2,036,341</u>	<u>95%</u>	<u>3,855,504</u>	<u>2,944,497</u>	<u>76%</u>	<u>2,944,497</u>	<u>(911,007)</u>	<u>-31%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	64,423	-	0%	115,665	-	0%	-	(115,665)	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>547,647</u>	<u>0%</u>	<u>-</u>	<u>1,580,710</u>	<u>0%</u>	<u>1,580,710</u>	<u>1,580,711</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

RISK MANAGEMENT INSURANCE FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	521,523	521,523	100%	913,713	913,713	100%	913,713	-	0%
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	1,223,399	1,223,399	100%	1,152,631	1,152,631	100%	1,152,631	-	0%
Other Miscellaneous	75,000	159,416	213%	20,000	39,404	197%	39,404	19,404	49%
Total Current Year Revenues	<u>1,298,399</u>	<u>1,382,815</u>	<u>107%</u>	<u>1,172,631</u>	<u>1,192,035</u>	<u>102%</u>	<u>1,192,035</u>	<u>19,404</u>	<u>2%</u>
Total Available Resources	<u>1,819,922</u>	<u>1,904,338</u>	<u>105%</u>	<u>2,086,344</u>	<u>2,105,749</u>	<u>101%</u>	<u>2,105,749</u>	<u>19,404</u>	<u>1%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	30,000	0%	30,000	30,000	100%
Employee Benefits	-	-	0%	-	435	0%	435	435	100%
Purchased Services	911,593	990,111	109%	1,100,966	1,100,769	100%	1,100,769	(197)	0%
Supplies & Materials	342,225	514	0%	-	56,103	0%	56,103	56,103	100%
Property	-	-	0%	47,000	-	0%	-	(47,000)	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	10,000	0%	10,000	10,000	100%
Total Current Year Expenditures	<u>1,253,818</u>	<u>990,625</u>	<u>79%</u>	<u>1,147,966</u>	<u>1,197,308</u>	<u>104%</u>	<u>1,197,308</u>	<u>49,342</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>1,253,818</u>	<u>990,625</u>	<u>79%</u>	<u>1,147,966</u>	<u>1,197,308</u>	<u>104%</u>	<u>1,197,308</u>	<u>49,342</u>	<u>4%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	37,615	-	0%	34,439	-	0%	-	(34,439)	0%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	528,489	-	0%	903,939	-	0%	-	(903,939)	0%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>913,713</u>	<u>0%</u>	<u>-</u>	<u>908,441</u>	<u>0%</u>	<u>908,441</u>	<u>908,440</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

COLORADO PRESCHOOL PROGRAM FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended 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%	44,609	44,609	100%	44,609	-	0%
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	1,531,570	1,531,570	100%	1,791,162	1,791,162	100%	1,791,162	-	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>1,531,570</u>	<u>1,531,570</u>	<u>100%</u>	<u>1,791,162</u>	<u>1,791,162</u>	<u>100%</u>	<u>1,791,162</u>	<u>-</u>	<u>0%</u>
Total Available Resources	<u>1,531,570</u>	<u>1,531,570</u>	<u>100%</u>	<u>1,835,771</u>	<u>1,835,771</u>	<u>100%</u>	<u>1,835,771</u>	<u>-</u>	<u>0%</u>
EXPENDITURES									
Employee Salaries	976,281	975,717	100%	1,191,469	1,188,832	100%	1,188,832	(2,637)	0%
Employee Benefits	273,360	273,360	100%	362,217	357,874	99%	357,874	(4,343)	-1%
Purchased Services	231,920	229,307	99%	150,800	157,045	104%	157,045	6,245	4%
Supplies & Materials	5,400	8,577	159%	13,038	11,251	86%	11,251	(1,787)	-16%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	<u>1,486,961</u>	<u>1,486,961</u>	<u>100%</u>	<u>1,717,524</u>	<u>1,715,002</u>	<u>100%</u>	<u>1,715,002</u>	<u>(2,522)</u>	<u>0%</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>1,486,961</u>	<u>1,486,961</u>	<u>100%</u>	<u>1,717,524</u>	<u>1,715,002</u>	<u>100%</u>	<u>1,715,002</u>	<u>(2,522)</u>	<u>0%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	44,609	-	0%	53,469	-	0%	-	(53,469)	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%	64,778	-	0%	-	(64,778)	0%
Ending Balance	<u>-</u>	<u>44,609</u>	<u>0%</u>	<u>-</u>	<u>120,769</u>	<u>0%</u>	<u>120,769</u>	<u>120,769</u>	<u>100%</u>

School District 27J
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GOVERNMENT DESIGNATED GRANTS FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	387,126	387,126 A	100%	639,549	639,549	100%	639,549	-	0%
Local Support									
Local Revenue	172,632	340,039	197%	250,000	145,000	58%	145,000	(105,000)	-72%
State Support									
State Revenue	1,327,003	1,098,995	83%	1,165,288	1,274,290	109%	1,274,290	109,002	9%
Federal Support									
Federal Revenue	5,594,582	4,409,680	79%	4,707,262	3,796,835	81%	3,796,835	(910,427)	-24%
Other Support									
Transfer In From Other Funds	-	(1,102,297)	0%	-	-	0%	-	-	0%
Other Miscellaneous	500,000	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>7,594,217</u>	<u>4,746,417</u>	<u>63%</u>	<u>6,122,550</u>	<u>5,216,125</u>	<u>85%</u>	<u>5,216,125</u>	<u>(906,425)</u>	<u>-17%</u>
Total Available Resources	<u>7,981,343</u>	<u>5,133,543</u>	<u>64%</u>	<u>6,762,099</u>	<u>5,855,674</u>	<u>87%</u>	<u>5,855,674</u>	<u>(906,425)</u>	<u>-15%</u>
EXPENDITURES									
Employee Salaries	2,914,791	2,732,030	94%	3,183,809	3,084,253	97%	3,084,253	(99,556)	-3%
Employee Benefits	796,464	769,624	97%	927,618	897,768	97%	897,768	(29,850)	-3%
Purchased Services	1,286,099	1,243,154	97%	1,250,898	1,239,132	99%	1,239,132	(11,766)	-1%
Supplies & Materials	706,504	272,640	39%	387,406	330,709	85%	330,709	(56,697)	-17%
Property	189,334	475,138	251%	172,516	178,125	103%	178,125	5,609	3%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	2,088,151	103,705	5%	839,852	120,119	14%	120,119	(719,733)	-599%
Total Current Year Expenditures	<u>7,981,343</u>	<u>5,596,290</u>	<u>70%</u>	<u>6,762,099</u>	<u>5,850,105</u>	<u>87%</u>	<u>5,850,105</u>	<u>(911,994)</u>	<u>-16%</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>7,981,343</u>	<u>5,596,290</u>	<u>70%</u>	<u>6,762,099</u>	<u>5,850,105</u>	<u>87%</u>	<u>5,850,105</u>	<u>(911,994)</u>	<u>-16%</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>(462,747)</u>	<u>0%</u>	<u>-</u>	<u>5,570</u>	<u>0%</u>	<u>5,570</u>	<u>5,569</u>	<u>100%</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.

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PUPIL ACTIVITY FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	1,131,499	1,015,921	90%	1,190,327	1,190,327	100%	1,190,327	-	0%
Local Support									
Local Revenue	3,100,000	2,957,614	95%	3,430,000	3,047,411	89%	3,047,411	(382,589)	-13%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	404,000	363,686	90%	398,255	410,370	103%	410,370	12,115	3%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	<u>3,504,000</u>	<u>3,321,300</u>	<u>95%</u>	<u>3,828,255</u>	<u>3,457,781</u>	<u>90%</u>	<u>3,457,781</u>	<u>(370,474)</u>	<u>-11%</u>
Total Available Resources	<u>4,635,499</u>	<u>4,337,221</u>	<u>94%</u>	<u>5,018,582</u>	<u>4,648,108</u>	<u>93%</u>	<u>4,648,108</u>	<u>(370,474)</u>	<u>-8%</u>
EXPENDITURES									
Employee Salaries	-	231,374	0%	-	242,235	0%	242,235	242,235	100%
Employee Benefits	-	50,438	0%	-	58,675	0%	58,675	58,675	100%
Purchased Services	-	964,932	0%	-	1,084,285	0%	1,084,285	1,084,285	100%
Supplies & Materials	-	1,681,621	0%	-	1,951,535	0%	1,951,535	1,951,535	100%
Property	-	28,089	0%	-	13,365	0%	13,365	13,365	100%
Budgeted Expenditures A	-	-	0%	5,018,582	-	0%	-	(5,018,582)	0%
Other Expenses	4,635,499	190,440	4%	-	192,112	0%	192,112	192,112	100%
Total Current Year Expenditures	<u>4,635,499</u>	<u>3,146,895</u>	<u>68%</u>	<u>5,018,582</u>	<u>3,542,206</u>	<u>71%</u>	<u>3,542,206</u>	<u>(1,476,376)</u>	<u>-42%</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>4,635,499</u>	<u>3,146,895</u>	<u>68%</u>	<u>5,018,582</u>	<u>3,542,206</u>	<u>71%</u>	<u>3,542,206</u>	<u>(1,476,376)</u>	<u>-42%</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>1,190,327</u>	<u>0%</u>	<u>-</u>	<u>1,105,902</u>	<u>0%</u>	<u>1,105,902</u>	<u>1,105,902</u>	<u>100%</u>

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

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Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

TRANSPORTATION FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	286,614	286,614	100%	-	-	0%	-	-	0%
Local Support									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
State Support									
State Revenue	1,131,708	1,159,976	102%	1,198,258	1,225,752	102%	1,225,752	27,494	2%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	2,197,205	2,143,620	98%	3,425,861	3,425,861	100%	3,425,861	-	0%
Other Miscellaneous	335,000	360,318	108%	174,222	379,260	218%	379,260	205,038	54%
Total Current Year Revenues	<u>3,663,913</u>	<u>3,663,913</u>	<u>100%</u>	<u>4,798,341</u>	<u>5,030,872</u>	<u>105%</u>	<u>5,030,872</u>	<u>232,531</u>	<u>5%</u>
Total Available Resources	<u>3,950,527</u>	<u>3,950,527</u>	<u>100%</u>	<u>4,798,341</u>	<u>5,030,872</u>	<u>105%</u>	<u>5,030,872</u>	<u>232,531</u>	<u>5%</u>
EXPENDITURES									
Employee Salaries	2,510,795	2,627,494	105%	2,908,879	2,843,150	98%	2,843,150	(65,729)	-2%
Employee Benefits	728,132	931,464	128%	1,045,583	1,044,773	100%	1,044,773	(810)	0%
Purchased Services	83,835	78,345	93%	97,000	89,391	92%	89,391	(7,609)	-9%
Supplies & Materials	867,565	519,240	60%	875,100	899,789	103%	899,789	24,689	3%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
A Other Expenses	(239,800)	(206,016)	86%	(267,979)	(218,523)	82%	(218,523)	49,456	-23%
Total Current Year Expenditures	<u>3,950,527</u>	<u>3,950,527</u>	<u>100%</u>	<u>4,658,583</u>	<u>4,658,580</u>	<u>100%</u>	<u>4,658,580</u>	<u>(3)</u>	<u>0%</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>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>3,950,527</u>	<u>3,950,527</u>	<u>100%</u>	<u>4,658,583</u>	<u>4,658,580</u>	<u>1</u>	<u>4,658,580</u>	<u>(3)</u>	<u>0%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	139,758	-	0%	-	(139,758)	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	<u>-</u>	<u>0</u>	<u>0%</u>	<u>-</u>	<u>372,292</u>	<u>0%</u>	<u>372,292</u>	<u>372,292</u>	<u>100%</u>

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

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GROWTH IMPACT FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	315,288	315,288	100%	181,156	181,157	100%	181,157	1	0%
Local Support									
Local Revenue	37,000	38,250	103%	28,250	38,250	135%	38,250	10,000	26%
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	600	588	98%	585	168	29%	168	(417)	-248%
Total Current Year Revenues	<u>37,600</u>	<u>38,838</u>	<u>103%</u>	<u>28,835</u>	<u>38,418</u>	<u>133%</u>	<u>38,418</u>	<u>9,583</u>	<u>25%</u>
Total Available Resources	<u>352,888</u>	<u>354,126</u>	<u>100%</u>	<u>209,991</u>	<u>219,575</u>	<u>105%</u>	<u>219,575</u>	<u>9,584</u>	<u>4%</u>
EXPENDITURES									
Employee Salaries	115,424	130,678	113%	137,185	133,454	97%	133,454	(3,731)	-3%
Employee Benefits	33,473	33,818	101%	37,851	37,244	98%	37,244	(607)	-2%
Purchased Services	-	6,975	0%	8,845	8,041	91%	8,041	(804)	-10%
Supplies & Materials	10,000	1,221	12%	1,100	771	70%	771	(329)	-43%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	279	0%	55	160	291%	160	105	66%
Total Current Year Expenditures	<u>158,897</u>	<u>172,970</u>	<u>109%</u>	<u>185,036</u>	<u>179,670</u>	<u>97%</u>	<u>179,670</u>	<u>(5,366)</u>	<u>-3%</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>158,897</u>	<u>172,970</u>	<u>109%</u>	<u>185,036</u>	<u>179,670</u>	<u>97%</u>	<u>179,670</u>	<u>(5,366)</u>	<u>-3%</u>
RESERVES DESIGNATED									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	193,991	-	0%	24,955	-	0%	-	(24,955)	0%
Ending Balance	<u>-</u>	<u>181,157</u>	<u>0%</u>	<u>-</u>	<u>39,905</u>	<u>0%</u>	<u>39,905</u>	<u>39,905</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

OTHER SPECIAL PROGRAMS FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	1,270,639	1,270,639	100%	877,305	876,542	100%	876,542	(763)	0%
Local Support									
Local Revenue	102,683	641,171	624%	373,737	222,938	60%	222,938	(150,799)	-68%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	1,084,101	0%	89,000	89,000	100%	89,000	-	0%
Other Miscellaneous	2,277,942	1,947,840	86%	1,020,934	1,025,891	100%	1,021,364	430	0%
Total Current Year Revenues	<u>2,380,625</u>	<u>3,673,113</u>	<u>154%</u>	<u>1,483,671</u>	<u>1,337,829</u>	<u>90%</u>	<u>1,333,302</u>	<u>(150,369)</u>	<u>-11%</u>
Total Available Resources	<u>3,651,264</u>	<u>4,943,752</u>	<u>135%</u>	<u>2,360,976</u>	<u>2,214,371</u>	<u>94%</u>	<u>2,209,844</u>	<u>(151,132)</u>	<u>-7%</u>
EXPENDITURES									
Employee Salaries	2,382,921	1,348,653	57%	1,032,775	977,848	95%	1,037,854	5,079	0%
Employee Benefits	368,639	357,352	97%	313,312	297,513	95%	317,885	4,573	1%
Purchased Services	57,468	282,107	491%	223,794	182,464	82%	182,464	(41,330)	-23%
Supplies & Materials	559,105	515,005	92%	314,078	159,765	51%	275,393	(38,685)	-14%
Property	-	410,292	0%	70,760	81,546	115%	81,546	10,786	13%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	283,131	41,387	15%	406,257	2,771	1%	172,771	(233,487)	-135%
Total Current Year Expenditures	<u>3,651,264</u>	<u>2,954,797</u>	<u>81%</u>	<u>2,360,976</u>	<u>1,701,907</u>	<u>72%</u>	<u>2,067,913</u>	<u>(293,063)</u>	<u>-14%</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>3,651,264</u>	<u>2,954,797</u>	<u>81%</u>	<u>2,360,976</u>	<u>1,701,907</u>	<u>72%</u>	<u>2,067,913</u>	<u>(293,063)</u>	<u>-14%</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>1,988,954</u>	<u>0%</u>	<u>-</u>	<u>512,465</u>	<u>0%</u>	<u>141,931</u>	<u>141,931</u>	<u>100%</u>

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BOND REDEMPTION FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	12,286,520	12,286,520	100%	12,221,506	12,221,506	100%	12,221,506	-	0%
Local Support									
Local Revenue	14,541,871	14,497,047	100%	14,541,871	15,188,829	104%	14,541,871	-	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	1,445	144%	1,000	764	76%	1,000	-	0%
Total Current Year Revenues	14,542,871	14,498,491	100%	14,542,871	15,189,593	104%	14,542,871	-	0%
Total Available Resources	26,829,391	26,785,011	100%	26,764,377	27,411,099	102%	26,764,377	-	0%
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	14,850	0%	50,000	4,084	8%	4,084	(45,916)	-1124%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	14,591,111	14,407,463	99%	7,160,000	7,160,000	100%	7,160,000	-	0%
Other Expenses	50,000	6,871,193	13742%	7,073,780	6,671,470	94%	7,073,780	-	0%
Total Current Year Expenditures	14,641,111	21,293,506	145%	14,283,780	13,835,554	97%	14,237,864	(45,916)	0%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Financing Sources	-	(6,730,000)	0%	-	-	0%	-	-	0%
Total Other Resources	-	(6,730,000)	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	14,641,111	14,563,506	99%	14,283,780	13,835,554	97%	14,237,864	(45,916)	0%
RESERVES DESIGNATED									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	12,188,280	-	0%	12,480,597	-	0%	-	(12,480,597)	0%
Ending Balance	-	12,221,506	0%	-	13,575,545	0%	12,526,513	12,526,513	100%

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

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FY14 Q4 as of June 30, 2014

BUILDING FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended 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%	264,000	264,000	100%	264,000	-	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	-	717	0%	500	51	10%	51	(449)	-878%
Total Current Year Revenues	-	717	0%	500	51	10%	51	(449)	-878%
Total Available Resources	264,000	264,717	100%	264,500	264,051	100%	264,051	(449)	0%
EXPENDITURES									
Employee Salaries	-	717	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	-	0%	-	-	0%	-	-	0%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	264,000	-	0%	264,500	-	0%	264,551	51	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	264,000	717	0%	264,500	-	0%	264,551	51	0%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	264,000	717	0%	264,500	-	0%	264,551	51	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	-	264,000	0%	-	264,051	0%	(500)	(500)	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
FY14 Q4 as of June 30, 2014

NUTRITION SERVICES FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	1,203,541	1,203,541	100%	1,137,421	1,137,421	100%	1,137,421	-	0%
Local Support									
Local Revenue	1,598,240	1,593,635	100%	1,700,003	1,655,298	97%	1,700,003	-	0%
State Support									
State Revenue	86,030	74,091	86%	76,012	75,772	100%	76,012	-	0%
Federal Support									
Federal Revenue	2,701,185	3,044,871	113%	2,967,885	2,873,722	97%	2,967,885	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	800	291	36%	-	787	0%	787	787	100%
Total Current Year Revenues	<u>4,386,255</u>	<u>4,712,888</u>	<u>107%</u>	<u>4,743,900</u>	<u>4,605,578</u>	<u>97%</u>	<u>4,744,687</u>	<u>787</u>	<u>0%</u>
Total Available Resources	<u>5,589,796</u>	<u>5,916,428</u>	<u>106%</u>	<u>5,881,321</u>	<u>5,742,999</u>	<u>98%</u>	<u>5,882,108</u>	<u>787</u>	<u>0%</u>
EXPENDITURES									
Employee Salaries	1,483,838	1,574,153	106%	1,637,787	1,599,646	98%	1,698,375	60,588	4%
Employee Benefits	430,315	405,261	94%	425,592	431,293	101%	448,133	22,541	5%
Purchased Services	80,550	80,629	100%	66,748	90,518	136%	90,518	23,770	26%
Supplies & Materials	2,470,126	2,556,643	104%	2,449,769	2,122,181	87%	2,122,181	(327,588)	-15%
Property	27,675	33,076	120%	51,675	31,685	61%	31,685	(19,990)	-63%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	182,414	129,246	71%	1,249,750	(76,784)	-6%	(76,784)	(1,326,534)	1728%
Total Current Year Expenditures	<u>4,674,918</u>	<u>4,779,008</u>	<u>102%</u>	<u>4,743,900</u>	<u>4,198,539</u>	<u>89%</u>	<u>4,314,109</u>	<u>(1,567,212)</u>	<u>-36%</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>4,674,918</u>	<u>4,779,008</u>	<u>102%</u>	<u>4,743,900</u>	<u>4,198,539</u>	<u>89%</u>	<u>4,314,109</u>	<u>(1,567,212)</u>	<u>-36%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	914,878	-	0%	1,137,421	-	0%	-	(1,137,421)	0%
Ending Balance	<u>-</u>	<u>1,137,421</u>	<u>0%</u>	<u>-</u>	<u>1,544,460</u>	<u>0%</u>	<u>1,567,999</u>	<u>2,705,420</u>	<u>173%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

Childcare / Extended Day Kindergarten

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended 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%	107,341	107,341	100%	107,341	-	0%
Local Support									
Local Revenue	-	-	0%	818,000	979,807	120%	979,807	161,807	17%
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	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	-	-	0%	818,000	979,807	120%	979,807	161,807	17%
Total Available Resources	-	-	0%	925,341	1,087,148	117%	1,087,148	161,807	15%
EXPENDITURES									
Employee Salaries	-	-	0%	556,628	544,486	98%	544,486	(12,142)	-2%
Employee Benefits	-	-	0%	146,361	154,576	106%	154,576	8,215	5%
Purchased Services	-	-	0%	19,507	25,777	132%	25,777	6,270	24%
Supplies & Materials	-	-	0%	37,900	39,919	105%	39,919	2,019	5%
Property	-	-	0%	-	4,414	0%	4,414	4,414	100%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	164,945	33,751	20%	33,751	(131,194)	-389%
Total Current Year Expenditures	-	-	0%	925,341	802,924	87%	802,924	(122,417)	-15%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	-	-	0%	925,341	802,924	87%	802,924	(122,417)	-15%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	-	0%	-	284,224	0%	284,224	284,224	100%

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

Print Shop

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended 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%	(38,097)	(38,097)	100%	(38,097)	-	0%
Local Support									
Local Revenue	-	-	0%	268,454	153,609	57%	153,609	(114,845)	-75%
State Support									
State Revenue	-	-	0%	-	-	0%	-	-	0%
Federal Support									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
Other Support									
Transfer In From Other Funds	-	-	0%	-	65,644	0%	65,644	65,644	100%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
Total Current Year Revenues	-	-	0%	268,454	219,253	82%	219,253	(49,201)	-22%
Total Available Resources	-	-	0%	230,357	181,156	79%	181,156	(49,201)	-27%
EXPENDITURES									
Employee Salaries	-	-	0%	102,370	86,810	85%	86,810	(15,560)	-18%
Employee Benefits	-	-	0%	26,448	21,068	80%	21,068	(5,380)	-26%
Purchased Services	-	-	0%	41,489	19,536	47%	19,536	(21,953)	-112%
Supplies & Materials	-	-	0%	60,050	47,825	80%	47,825	(12,225)	-26%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	5,917	0%	5,917	5,917	100%
Total Current Year Expenditures	-	-	0%	230,357	181,156	79%	181,156	(49,201)	-27%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	-	-	0%	230,357	181,156	79%	181,156	(49,201)	-27%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	-	0%	-	(0)	0%	(0)	-	0%

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

RISK MANAGEMENT/DENTAL INSURANCE FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	381,911	381,911	100%	449,600	449,600	100%	449,600	-	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	750,000	712,205	95%	710,000	741,905	104%	741,905	31,905	4%
Total Current Year Revenues	<u>750,000</u>	<u>712,205</u>	<u>95%</u>	<u>710,000</u>	<u>741,905</u>	<u>104%</u>	<u>741,905</u>	<u>31,905</u>	<u>4%</u>
Total Available Resources	<u>1,131,911</u>	<u>1,094,116</u>	<u>97%</u>	<u>1,159,600</u>	<u>1,191,505</u>	<u>103%</u>	<u>1,191,505</u>	<u>31,905</u>	<u>3%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	725,000	644,517	89%	599,173	720,263	120%	720,263	121,090	17%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures	<u>725,000</u>	<u>644,517</u>	<u>89%</u>	<u>599,173</u>	<u>720,263</u>	<u>120%</u>	<u>720,263</u>	<u>121,090</u>	<u>17%</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>644,517</u>	<u>89%</u>	<u>599,173</u>	<u>720,263</u>	<u>120%</u>	<u>720,263</u>	<u>121,090</u>	<u>17%</u>
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	406,911	-	0%	560,427	-	0%	-	(560,427)	0%
Ending Balance	<u>-</u>	<u>449,600</u>	<u>0%</u>	<u>-</u>	<u>471,242</u>	<u>0%</u>	<u>471,242</u>	<u>471,243</u>	<u>100%</u>

School District 27J
Statement of Revenues, Expenditures and Changes in Fund Balance
FY14 Q4 as of June 30, 2014

TRUST FUND

	FY 12-13 Activity			FY 13-14 Activity			FY 13-14 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Amended Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	59,315	59,315	100%	54,928	54,928	100%	54,928	-	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	114	5%	2,500	59	2%	59	(2,441)	-4124%
Total Current Year Revenues	2,500	114	5%	2,500	59	2%	59	(2,441)	-4124%
Total Available Resources	61,815	59,428	96%	57,428	54,987	96%	54,987	(2,441)	-4%
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	61,815	4,500	7%	57,428	6,000	10%	6,000	(51,428)	-857%
Total Current Year Expenditures	61,815	4,500	7%	57,428	6,000	10%	6,000	(51,428)	-857%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Total Other Resources	-	-	0%	-	-	0%	-	-	0%
Total Current Year Expenditures & Other Resources	61,815	4,500	7%	57,428	6,000	10%	6,000	(51,428)	-857%
Reserves Designated									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
Ending Balance	-	54,928	0%	-	48,987	0%	48,987	48,987	100%