

**SCHOOL DISTRICT 27J**  
**"REACHING OUT IN ALL DIRECTIONS"**



**Statement of Revenues, Expenditures and Changes in Fund Balance**  
FY13 Q2 as of December 31, 2012

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**GENERAL OPERATING FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	11,347,021	11,347,021	100%	12,444,797	17,943,842	144%	17,943,842	5,499,045 A	31%
<b>Local Support</b>									
Property Taxes	21,087,042	617,901	3%	21,067,601	504,000	2%	21,067,601	-	0%
Specific Ownership Taxes	2,400,000	1,049,785	44%	2,444,820	1,110,567	45%	2,444,820	-	0%
<b>State Support</b>									
State Equalization	70,387,822	35,035,326	50%	74,145,424	36,340,286	49%	74,145,424	-	0%
State Categorical	2,644,449	2,157,416	82%	2,644,449	1,970,591	75%	2,644,449	-	0%
Audit Adjustment	(253,240)	(114,238)	45%	(250,000)	-	0%	(250,000)	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	912,000	287,207	31%	627,500	692,515	110%	627,500	-	0%
<b>Total Current Year Revenues</b>	<u>97,178,073</u>	<u>39,033,397</u>	<u>40%</u>	<u>100,679,794</u>	<u>40,617,959</u>	<u>40%</u>	<u>100,679,794</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>108,525,094</u>	<u>50,380,418</u>	<u>46%</u>	<u>113,124,591</u>	<u>58,561,801</u>	<u>52%</u>	<u>118,623,636</u>	<u>5,499,045</u>	<u>5%</u>
<b>EXPENDITURES</b>									
Employee Salaries	50,408,425	23,600,826	47%	51,834,133	24,566,512	47%	49,133,024	(2,701,109) B	-5%
Employee Benefits	14,009,134	6,150,967	44%	14,746,912	6,499,910	44%	12,999,821	(1,747,091) B	-13%
Purchased Services	5,826,266	2,220,574	38%	5,029,377	2,362,191	47%	4,724,381	(304,996)	-6%
Supplies & Materials	5,297,685	1,730,294	33%	4,845,108	2,354,403	49%	4,708,806	(136,302)	-3%
Property	62,000	10,907	18%	33,000	14,409	44%	28,818	(4,182)	-15%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	473,275	51,864	11%	422,070	36,457	9%	72,913	(349,157)	-479%
<b>Total Current Year Expenditures</b>	<u>76,076,785</u>	<u>33,765,433</u>	<u>44%</u>	<u>76,910,600</u>	<u>35,833,882</u>	<u>47%</u>	<u>71,667,763</u>	<u>(5,242,837)</u>	<u>-7%</u>
<b>OTHER RESOURCES</b>									
Allocation to Charter Schools	18,937,722	8,907,930	47%	20,238,654	9,892,333	49%	20,491,379	252,725	1%
Charter School Service Charges	(481,040)	-	0%	(587,678)	(289,875)	49%	(605,466)	(17,788)	3%
Transfer to Transportation Fund	2,471,888	-	0%	2,427,036	-	0%	2,127,937	(299,099)	-14%
Transfer to Activity Fund	404,000	69,000	17%	404,000	-	0%	404,000	-	0%
Transfers to Other Funds	3,526,790	3,234,759	92%	4,259,862	4,031,895	95%	4,259,862	-	0%
Other Financing Sources	-	-	0%	-	(113,418)	0%	(113,418)	(113,418)	100%
<b>Total Other Resources</b>	<u>24,859,360</u>	<u>12,211,689</u>	<u>49%</u>	<u>26,741,874</u>	<u>13,520,934</u>	<u>51%</u>	<u>26,677,712</u>	<u>(64,162)</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>100,936,145</u>	<u>45,977,122</u>	<u>46%</u>	<u>103,652,474</u>	<u>49,354,816</u>	<u>48%</u>	<u>98,345,475</u>	<u>(5,306,999)</u>	<u>-5%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	2,691,289	-	0%	2,691,289	-	0%	-	(2,691,289)	0%
TABOR reserve	2,691,289	-	0%	2,544,642	-	0%	-	(2,544,642)	0%
Reserve for Eagle Ridge Negative Fund Balance	107,444	-	0%	150,000	-	0%	-	(150,000)	0%
Designated Risk Management Reserve	-	-	0%	-	-	0%	-	-	0%
School Carry Forward	-	-	0%	515,000	-	0%	-	(515,000)	0%
Department Carry Forward	-	-	0%	285,000	-	0%	-	(285,000)	0%
Undesignated Reserve	-	-	0%	3,286,186	-	0%	-	(3,286,186)	0%
<b>Ending Balance</b>	<u>2,098,928</u>	<u>4,403,296</u>	<u>210%</u>	<u>-</u>	<u>9,206,985</u>	<u>0%</u>	<u>20,278,161</u>	<u>20,278,161</u>	<u>100%</u>

A General Operating Fund beginning balance variance includes \$1,886,359 in bus and computer leases escrowed and committed in Fiscal Year 2011-12, \$840,404 in school and department carry forward reallocated in Fiscal Year 2012-13, and \$2.7 million in salary and benefits vacancy saving;  
B Salaries and benefits variances to budget due to vacancy savings.

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**CAPITAL RESERVE FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	1,122,725	1,122,725	100%	700,000	798,935	114%	798,935	98,935	12%
<b>Local Support</b>									
Property Taxes	-	-	0%	-	-	0%	-	-	0%
Specific Ownership Taxes	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	858,000	858,000	100%	1,511,861	1,511,861	100%	1,511,861	-	0%
Other Miscellaneous	-	-	0%	-	69,149	0%	69,149	69,149	100%
<b>Total Current Year Revenues</b>	<u>858,000</u>	<u>858,000</u>	<u>100%</u>	<u>1,511,861</u>	<u>1,581,010</u>	<u>105%</u>	<u>1,581,010</u>	<u>69,149</u>	<u>4%</u>
<b>Total Available Resources</b>	<u>1,980,725</u>	<u>1,980,725</u>	<u>100%</u>	<u>2,211,861</u>	<u>2,379,945</u>	<u>108%</u>	<u>2,379,945</u>	<u>168,084</u>	<u>7%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	166,277	167,086	100%	138,103	266,130	193%	532,261	394,158	74%
Supplies & Materials	134,000	22,135	17%	134,000	21,191	16%	42,381	(91,619)	-216%
Property	-	55,395	0%	1,100,000	82,629	8%	165,259	(934,741)	-566%
Debt Service	1,455,564	348,918	24%	545,692	690,839	127%	1,381,678	835,986	61%
Other Expenses	234,288	70,074	30%	229,643	77,920	34%	155,840	(73,803)	-47%
<b>Total Current Year Expenditures</b>	<u>1,990,129</u>	<u>663,608</u>	<u>33%</u>	<u>2,147,438</u>	<u>1,138,710</u>	<u>53%</u>	<u>2,277,419</u>	<u>129,981</u>	<u>6%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>1,990,129</u>	<u>663,608</u>	<u>33%</u>	<u>2,147,438</u>	<u>1,138,710</u>	<u>53%</u>	<u>2,277,419</u>	<u>129,981</u>	<u>6%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	64,423	-	0%	-	(64,423)	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%
<b>Ending Balance</b>	<u>(9,404)</u>	<u>1,317,117</u>	<u>-14006%</u>	<u>-</u>	<u>1,241,235</u>	<u>0%</u>	<u>102,526</u>	<u>102,526</u>	<u>100%</u>

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Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**RISK MANAGEMENT INSURANCE FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	545,115	545,115	100%	528,489	521,523	99%	521,523	(6,966)	-1%
<b>Local Support</b>									
Property Taxes	-	-	0%	-	-	0%	-	-	0%
Specific Ownership Taxes	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	1,075,500	1,075,000	100%	1,216,432	1,216,433	100%	1,216,432	-	0%
Other Miscellaneous	100,000	4,189	4%	75,000	8,068	11%	75,000	-	0%
<b>Total Current Year Revenues</b>	<u>1,075,500</u>	<u>1,079,189</u>	<u>100%</u>	<u>1,291,432</u>	<u>1,224,501</u>	<u>95%</u>	<u>1,291,432</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>1,720,615</u>	<u>1,624,304</u>	<u>94%</u>	<u>1,819,921</u>	<u>1,746,024</u>	<u>96%</u>	<u>1,812,955</u>	<u>(6,966)</u>	<u>0%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	922,904	961,599	104%	984,871	952,439	97%	984,871	-	0%
Supplies & Materials	268,946	180	0%	268,946	-	0%	268,946	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures</b>	<u>1,191,850</u>	<u>961,779</u>	<u>81%</u>	<u>1,253,817</u>	<u>952,439</u>	<u>76%</u>	<u>1,253,817</u>	<u>-</u>	<u>0%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>1,191,850</u>	<u>961,779</u>	<u>81%</u>	<u>1,253,817</u>	<u>952,439</u>	<u>76%</u>	<u>1,253,817</u>	<u>-</u>	<u>0%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	37,615	-	0%	-	(37,615)	0%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	528,489	-	0%	528,489	-	0%	-	(528,489)	0%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>276</u>	<u>662,525</u>	<u>240045%</u>	<u>-</u>	<u>793,585</u>	<u>0%</u>	<u>559,138</u>	<u>559,138</u>	<u>100%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**COLORADO PRESCHOOL PROGRAM FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	-	-	0%	-	-	0%	-	-	0%
<b>Local Support</b>									
Property Taxes	-	-	0%	-	-	0%	-	-	0%
Specific Ownership Taxes	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	1,593,790	1,301,759	82%	1,531,569	1,303,601	85%	1,531,569	-	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Revenues</b>	<u>1,593,790</u>	<u>1,301,759</u>	<u>82%</u>	<u>1,531,569</u>	<u>1,303,601</u>	<u>85%</u>	<u>1,531,569</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>1,593,790</u>	<u>1,301,759</u>	<u>82%</u>	<u>1,531,569</u>	<u>1,303,601</u>	<u>85%</u>	<u>1,531,569</u>	<u>-</u>	<u>0%</u>
<b>EXPENDITURES</b>									
Employee Salaries	977,537	408,033	42%	976,281	422,467	43%	844,933	(131,348)	-16%
Employee Benefits	303,038	111,958	37%	273,359	121,428	44%	242,857	(30,502)	-13%
Purchased Services	231,920	35,914	15%	231,920	75,861	33%	151,722	(80,198)	-53%
Supplies & Materials	5,400	9,009	167%	5,400	3,299	61%	6,599	1,199	18%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	75,895	-	0%	-	632	0%	1,263	1,263	100%
<b>Total Current Year Expenditures</b>	<u>1,593,790</u>	<u>564,915</u>	<u>35%</u>	<u>1,486,960</u>	<u>623,687</u>	<u>42%</u>	<u>1,247,373</u>	<u>(239,587)</u>	<u>-19%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>1,593,790</u>	<u>564,915</u>	<u>35%</u>	<u>1,486,960</u>	<u>623,687</u>	<u>42%</u>	<u>1,247,373</u>	<u>(239,587)</u>	<u>-19%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	44,609	-	0%	-	(44,609)	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%
<b>Ending Balance</b>	<u>-</u>	<u>736,844</u>	<u>0%</u>	<u>-</u>	<u>679,914</u>	<u>0%</u>	<u>284,196</u>	<u>284,196</u>	<u>100%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**GOVERNMENT DESIGNATED GRANTS FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	1,965,637	1,965,637	100%	-	1,489,423 A	0%	-	-	0%
<b>Local Support</b>									
Local Revenue	-	98,200	0%	2,685,575 B	172,632	6%	2,685,575	-	0%
<b>State Support</b>									
State Revenue	-	196,398	0%	624,720	202,182	32%	624,720	-	0%
<b>Federal Support</b>									
Federal Revenue	-	935,609	0%	3,663,571	1,346,054	37%	3,663,571	-	0%
<b>C Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	5,500,000	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Revenues</b>	<u>5,500,000</u>	<u>1,230,208</u>	<u>22%</u>	<u>6,973,866</u>	<u>1,720,868</u>	<u>25%</u>	<u>6,973,866</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>7,465,637</u>	<u>3,195,845</u>	<u>43%</u>	<u>6,973,866</u>	<u>3,210,291</u>	<u>46%</u>	<u>6,973,866</u>	<u>-</u>	<u>0%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	1,025,863	0%	3,748,004	1,154,371	31%	2,308,743	(1,439,261)	-62%
Employee Benefits	-	274,098	0%	562,021	316,417	56%	632,835	70,814	11%
Purchased Services	-	358,350	0%	975,696	247,802	25%	495,605	(480,091)	-97%
Supplies & Materials	-	110,127	0%	1,353,508	39,781	3%	79,562	(1,273,946)	-1601%
Property	-	97,881	0%	-	27,000	0%	54,000	54,000	100%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	7,465,637	16,241	0%	334,637	78,510	23%	157,020	(177,617)	-113%
<b>Total Current Year Expenditures</b>	<u>7,465,637</u>	<u>1,882,560</u>	<u>25%</u>	<u>6,973,866</u>	<u>1,863,882</u>	<u>27%</u>	<u>3,727,764</u>	<u>(3,246,102)</u>	<u>-87%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>7,465,637</u>	<u>1,882,560</u>	<u>25%</u>	<u>6,973,866</u>	<u>1,863,882</u>	<u>27%</u>	<u>3,727,764</u>	<u>(3,246,102)</u>	<u>-87%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>1,313,286</u>	<u>0%</u>	<u>-</u>	<u>1,346,408</u>	<u>0%</u>	<u>3,246,102</u>	<u>3,246,102</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 Local revenue budget includes an estimated local grant beginning fund balance and \$753,000 in undesignated grants revenue.

C All federal grants are reimbursed in arrears.

Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**PUPIL ACTIVITY FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised Budget* A	Year to Date Actual	YTD as % of Budget	Adopted Budget* A	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	1,047,142	893,400	85%	1,047,142	1,131,499	108%	1,131,499	84,357	7%
<b><u>Local Support</u></b>									
Local Revenue	3,100,000	1,404,166	45%	3,100,000	1,516,974	49%	3,100,000	-	0%
<b><u>State Support</u></b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b><u>Federal Support</u></b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b><u>Other Support</u></b>									
<b>B</b> Transfer In From Other Funds	404,000	69,000	17%	404,000	-	0%	404,000	-	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Revenues</b>	<u>3,504,000</u>	<u>1,473,166</u>	<u>42%</u>	<u>3,504,000</u>	<u>1,516,974</u>	<u>43%</u>	<u>3,504,000</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>4,551,142</u>	<u>2,366,567</u>	<u>52%</u>	<u>4,551,142</u>	<u>2,648,473</u>	<u>58%</u>	<u>4,635,499</u>	<u>84,357</u>	<u>2%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	85,884	0%	-	97,842	0%	195,685	195,685	100%
Employee Benefits	-	17,648	0%	-	21,243	0%	42,485	42,485	100%
Purchased Services	-	247,846	0%	-	275,052	0%	550,104	550,104	100%
Supplies & Materials	-	807,740	0%	-	997,608	0%	1,995,217	1,995,217	100%
Property	-	1,600	0%	-	15,635	0%	31,270	31,270	100%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	4,551,142	90,456	2%	4,551,142	79,602	2%	159,205	(4,391,938)	-2759%
<b>Total Current Year Expenditures</b>	<u>4,551,142</u>	<u>1,251,174</u>	<u>27%</u>	<u>4,551,142</u>	<u>1,486,983</u>	<u>33%</u>	<u>2,973,965</u>	<u>(1,577,177)</u>	<u>-53%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>4,551,142</u>	<u>1,251,174</u>	<u>27%</u>	<u>4,551,142</u>	<u>1,486,983</u>	<u>33%</u>	<u>2,973,965</u>	<u>(1,577,177)</u>	<u>-53%</u>
<b><u>Reserves Designated</u></b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>1,115,393</u>	<u>0%</u>	<u>-</u>	<u>1,161,491</u>	<u>0%</u>	<u>1,661,534</u>	<u>1,661,534</u>	<u>100%</u>

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

B The transfer from the General Operating Fund is done at year-end.

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**TRANSPORTATION FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
Beginning Balance	-	-	0%	-	286,614	0%	286,614	286,614	100%
<b>Local Support</b>									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	1,185,491	1,185,491	100%	1,185,491	1,202,556	101%	1,185,491	-	0%
<b>Federal Support</b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	2,471,888	-	0%	2,427,036	-	0%	2,127,937	(299,099)	-14%
Other Miscellaneous	199,509	65,474	33%	335,000	92,360	28%	335,000	-	0%
<b>Total Current Year Revenues</b>	<u>3,856,888</u>	<u>1,250,965</u>	<u>32%</u>	<u>3,947,527</u>	<u>1,294,916</u>	<u>33%</u>	<u>3,648,428</u>	<u>(299,099)</u>	<u>-8%</u>
<b>Total Available Resources</b>	<u>3,856,888</u>	<u>1,250,965</u>	<u>32%</u>	<u>3,947,527</u>	<u>1,581,530</u>	<u>40%</u>	<u>3,935,042</u>	<u>(12,485)</u>	<u>0%</u>
<b>EXPENDITURES</b>									
Employee Salaries	2,590,422	1,136,717	44%	2,510,795	1,188,465	47%	2,376,931	(133,864)	-6%
Employee Benefits	751,223	374,446	50%	728,131	400,904	55%	801,808	73,677	9%
Purchased Services	80,775	58,152	72%	83,835	45,042	54%	90,083	6,248	7%
Supplies & Materials	674,118	376,185	56%	864,566	405,787	47%	811,574	(52,992)	-7%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
A Other Expenses	(239,650)	(93,041)	39%	(239,800)	(72,677)	30%	(145,354)	94,446	-65%
<b>Total Current Year Expenditures</b>	<u>3,856,888</u>	<u>1,852,459</u>	<u>48%</u>	<u>3,947,527</u>	<u>1,967,521</u>	<u>50%</u>	<u>3,935,042</u>	<u>(12,485)</u>	<u>0%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>3,856,888</u>	<u>1,852,459</u>	<u>48%</u>	<u>3,947,527</u>	<u>1,967,521</u>	<u>0</u>	<u>3,935,042</u>	<u>(12,485)</u>	<u>0%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>(601,494)</u>	<u>0%</u>	<u>-</u>	<u>(385,992)</u>	<u>0%</u>	<u>(0)</u>	<u>(0)</u>	<u>100%</u>

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



School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**GROWTH IMPACT FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	426,522	426,522	100%	312,230	315,288	101%	315,288	3,058	1%
<b>Local Support</b>									
Local Revenue	37,000	38,312	104%	37,000	38,250	103%	38,250	1,250	3%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Federal Support</b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	250	169	67%	250	333	133%	250	-	0%
<b>Total Current Year Revenues</b>	<u>37,250</u>	<u>38,481</u>	<u>103%</u>	<u>37,250</u>	<u>38,584</u>	<u>104%</u>	<u>38,500</u>	<u>1,250</u>	<u>3%</u>
<b>Total Available Resources</b>	<u>463,772</u>	<u>465,003</u>	<u>100%</u>	<u>349,480</u>	<u>353,872</u>	<u>101%</u>	<u>353,789</u>	<u>4,309</u>	<u>1%</u>
<b>EXPENDITURES</b>									
Employee Salaries	152,000	57,452	38%	115,424	58,211	50%	116,422	998	1%
Employee Benefits	10,000	13,971	140%	33,473	14,675	44%	29,350	(4,123)	-14%
Purchased Services	-	3,045	0%	-	8,992	0%	17,985	17,985	100%
Supplies & Materials	-	972	0%	10,000	753	8%	1,506	(8,495)	-564%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	494	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures</b>	<u>162,000</u>	<u>75,934</u>	<u>47%</u>	<u>158,897</u>	<u>82,631</u>	<u>52%</u>	<u>165,262</u>	<u>6,365</u>	<u>4%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>162,000</u>	<u>75,934</u>	<u>47%</u>	<u>158,897</u>	<u>82,631</u>	<u>52%</u>	<u>165,262</u>	<u>6,365</u>	<u>4%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	301,772	-	0%	190,583	-	0%	-	(190,583)	0%
<b>Ending Balance</b>	<u>-</u>	<u>389,069</u>	<u>0%</u>	<u>-</u>	<u>271,241</u>	<u>0%</u>	<u>188,527</u>	<u>188,527</u>	<u>100%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**OTHER SPECIAL PROGRAMS FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised Budget <sup>A</sup>	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
<b>REVENUES</b>									
<b>Beginning Balance</b>	67,590	67,691	100%	199,784	168,342	84%	168,342	(31,442)	-19%
<b>Local Support</b>									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Federal Support</b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	1,426,520	778,424	55%	2,016,442	767,176	38%	2,016,442	-	0%
<b>Total Current Year Revenues</b>	<u>1,426,520</u>	<u>778,424</u>	<u>55%</u>	<u>2,016,442</u>	<u>767,176</u>	<u>38%</u>	<u>2,016,442</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>1,494,110</u>	<u>846,115</u>	<u>57%</u>	<u>2,216,226</u>	<u>935,518</u>	<u>42%</u>	<u>2,184,784</u>	<u>(31,442)</u>	<u>-1%</u>
<b>EXPENDITURES</b>									
Employee Salaries	266,301	362,160	136%	1,376,611	596,232	43%	1,192,463	(184,148)	-15%
Employee Benefits	71,263	88,376	124%	396,183	159,696	40%	319,392	(76,791)	-24%
Purchased Services	5,125	248,696	4853%	45,867	72,790	159%	145,580	99,713	68%
Supplies & Materials	1,136,117	53,528	5%	217,831	367,064	169%	734,128	516,297	70%
Property	-	591,733	0%	-	390,179	0%	780,357	780,357	100%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	15,304	11,989	78%	179,734	1,205	1%	2,409	(177,325)	-7360%
<b>Total Current Year Expenditures</b>	<u>1,494,110</u>	<u>1,356,482</u>	<u>91%</u>	<u>2,216,226</u>	<u>1,587,165</u>	<u>72%</u>	<u>3,174,330</u>	<u>958,104</u>	<u>30%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>1,494,110</u>	<u>1,356,482</u>	<u>91%</u>	<u>2,216,226</u>	<u>1,587,165</u>	<u>72%</u>	<u>3,174,330</u>	<u>958,104</u>	<u>30%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>(510,368)</u>	<u>0%</u>	<u>-</u>	<u>(651,647)</u>	<u>0%</u>	<u>(989,546)</u>	<u>(989,546)</u>	<u>100%</u>

A Prior to Fiscal Year 2012-13 the District did not budget daycare expenditures to the object code level.

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Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**BOND REDEMPTION FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
Beginning Balance	11,578,515	11,578,516	100%	11,286,353	12,286,520	109%	12,286,520	1,000,167	8%
<b>Local Support</b>									
Local Revenue	13,996,711	351,510	3%	13,999,581	320,536	2%	13,999,581	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Federal Support</b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	25,000	486	2%	25,000	1,059	4%	25,000	-	0%
<b>Total Current Year Revenues</b>	<u>14,021,711</u>	<u>351,995</u>	<u>3%</u>	<u>14,024,581</u>	<u>321,595</u>	<u>2%</u>	<u>14,024,581</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>25,600,226</u>	<u>11,930,511</u>	<u>47%</u>	<u>25,310,934</u>	<u>12,608,115</u>	<u>50%</u>	<u>26,311,101</u>	<u>1,000,167</u>	<u>4%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	2,100	0%	-	600	0%	1,200	1,200	100%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
A Debt Service	14,263,873	6,665,000	47%	14,591,111	6,254,864	43%	14,591,111	-	0%
Other Expenses	50,000	3,853,537	7707%	50,000	4,264,618	8529%	50,000	-	0%
<b>Total Current Year Expenditures</b>	<u>14,313,873</u>	<u>10,520,637</u>	<u>73%</u>	<u>14,641,111</u>	<u>10,520,082</u>	<u>72%</u>	<u>14,642,311</u>	<u>1,200</u>	<u>0%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Financing Sources	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>14,313,873</u>	<u>10,520,637</u>	<u>73%</u>	<u>14,641,111</u>	<u>10,520,082</u>	<u>72%</u>	<u>14,642,311</u>	<u>1,200</u>	<u>0%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	11,286,353	-	0%	10,669,823	-	0%	-	(10,669,823)	0%
<b>Ending Balance</b>	<u>-</u>	<u>1,409,874</u>	<u>0%</u>	<u>-</u>	<u>2,088,033</u>	<u>0%</u>	<u>11,668,790</u>	<u>11,668,790</u>	<u>100%</u>

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

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Statement of Revenues, Expenditures and Changes in Fund Balance  
FY13 Q2 as of December 31, 2012

**BUILDING FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	7,255,233	7,255,233	100%	-	264,000 A	0%	264,000	264,000	100%
<b>Local Support</b>									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Federal Support</b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	85,000	85,182	100%	-	484	0%	-	-	0%
<b>Total Current Year Revenues</b>	85,000	85,182	100%	-	484	0%	-	-	0%
<b>Total Available Resources</b>	7,340,233	7,340,415	100%	-	264,484	0%	264,000	264,000	100%
<b>EXPENDITURES</b>									
Employee Salaries	-	76,698	0%	-	-	0%	-	-	0%
Employee Benefits	-	19,100	0%	-	-	0%	-	-	0%
Purchased Services	-	12,769	0%	-	-	0%	-	-	0%
Supplies & Materials	-	111	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	7,340,233	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures</b>	7,340,233	108,678	1%	-	-	0%	-	-	0%
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures &amp; Other Resources</b>	7,340,233	108,678	1%	-	-	0%	-	-	0%
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	-	7,231,737	0%	-	264,484	0%	264,000	264,000	100%

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

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**NUTRITION SERVICES FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	1,363,160	1,363,160	100%	1,520,113	1,203,541	79%	1,203,541	(316,572)	-26%
<b>Local Support</b>									
Local Revenue	1,739,264	784,257	45%	1,598,240	825,658	52%	1,598,240	-	0%
<b>State Support</b>									
State Revenue	86,504	10,187	12%	86,030	51,571	60%	86,030	-	0%
<b>Federal Support</b>									
Federal Revenue	2,404,812	993,161	41%	2,701,185	450,813 A	17%	2,701,185	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Revenues</b>	4,230,580	1,787,605	42%	4,385,455	1,328,042	30%	4,385,455	-	0%
<b>Total Available Resources</b>	5,593,740	3,150,765	56%	5,905,568	2,531,583	43%	5,588,996	(316,572)	-6%
<b>EXPENDITURES</b>									
Employee Salaries	1,488,113	639,828	43%	1,483,838	726,107	49%	1,452,214	(31,624)	-2%
Employee Benefits	391,389	154,795	40%	430,315	179,324	42%	358,647	(71,668)	-20%
Purchased Services	84,596	42,989	51%	80,550	34,277	43%	68,553	(11,997)	-18%
Supplies & Materials	2,088,134	844,056	40%	2,470,126	1,216,211	49%	2,432,422	(37,704)	-2%
Property	27,675	13,780	50%	27,675	25,460	92%	50,920	23,245	46%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	169,330	17,206	10%	182,414	20,613	11%	41,226	(141,188)	-342%
<b>Total Current Year Expenditures</b>	4,249,237	1,712,653	40%	4,674,918	2,201,991	47%	4,403,982	(270,936)	-6%
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures &amp; Other Resources</b>	4,249,237	1,712,653	40%	4,674,918	2,201,991	47%	4,403,982	(270,936)	-6%
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	1,344,053	-	0%	1,230,650	-	0%	-	(1,230,650)	0%
<b>Ending Balance</b>	450	1,438,112	319580%	-	329,591	0%	1,185,014	1,185,014	100%

A Include August though September 2012. As of February 2012, October through December 2012 reimbursements have been received.

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**RISK MANAGEMENT/DENTAL INSURANCE FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	344,118	344,118	100%	392,542	381,911	97%	381,911	(10,631)	-3%
<b>Local Support</b>									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Federal Support</b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	750,000	339,483	45%	750,000	348,858	47%	750,000	-	0%
<b>Total Current Year Revenues</b>	<u>750,000</u>	<u>339,483</u>	<u>45%</u>	<u>750,000</u>	<u>348,858</u>	<u>47%</u>	<u>750,000</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>1,094,118</u>	<u>683,601</u>	<u>62%</u>	<u>1,142,542</u>	<u>730,769</u>	<u>64%</u>	<u>1,131,911</u>	<u>(10,631)</u>	<u>-1%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	725,000	297,436	41%	725,000	284,500	39%	569,001	(155,999)	-27%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures</b>	<u>725,000</u>	<u>297,436</u>	<u>41%</u>	<u>725,000</u>	<u>284,500</u>	<u>39%</u>	<u>569,001</u>	<u>(155,999)</u>	<u>-27%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>725,000</u>	<u>297,436</u>	<u>41%</u>	<u>725,000</u>	<u>284,500</u>	<u>39%</u>	<u>569,001</u>	<u>(155,999)</u>	<u>-27%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	369,118	-	0%	417,542	-	0%	-	(417,542)	0%
<b>Ending Balance</b>	<u>-</u>	<u>386,165</u>	<u>0%</u>	<u>-</u>	<u>446,269</u>	<u>0%</u>	<u>562,910</u>	<u>562,910</u>	<u>100%</u>

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**TRUST FUND**

	FY 11-12 Activity			FY 12-13 Activity			FY 12-13 Forecast		
	Revised 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
<b>REVENUES</b>									
<b>Beginning Balance</b>	61,065	61,065	100%	59,606	59,315	100%	59,315	(291)	0%
<b>Local Support</b>									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
<b>State Support</b>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Federal Support</b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	5,025	212	4%	2,500	63	3%	2,500	-	0%
<b>Total Current Year Revenues</b>	<u>5,025</u>	<u>212</u>	<u>4%</u>	<u>2,500</u>	<u>63</u>	<u>3%</u>	<u>2,500</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>66,090</u>	<u>61,278</u>	<u>93%</u>	<u>62,106</u>	<u>59,377</u>	<u>96%</u>	<u>61,815</u>	<u>(291)</u>	<u>0%</u>
<b>EXPENDITURES</b>									
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	66,090	2,000	3%	62,106	4,500	7%	9,000	(53,106)	-590%
<b>Total Current Year Expenditures</b>	<u>66,090</u>	<u>2,000</u>	<u>3%</u>	<u>62,106</u>	<u>4,500</u>	<u>7%</u>	<u>9,000</u>	<u>(53,106)</u>	<u>-590%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>66,090</u>	<u>2,000</u>	<u>3%</u>	<u>62,106</u>	<u>4,500</u>	<u>7%</u>	<u>9,000</u>	<u>(53,106)</u>	<u>-590%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>59,278</u>	<u>0%</u>	<u>-</u>	<u>54,877</u>	<u>0%</u>	<u>52,815</u>	<u>52,815</u>	<u>100%</u>