

HUERFANO SCHOOL DISTRICT RE-1

**First Quarter Financial Report
Fiscal Year 2016-17**

HUERFANO SCHOOL DISTRICT RE-1
1ST QUARTER FISCAL YEAR 2016/17 - GENERAL FUND BY PROGRAM (Fund 10 Only)
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

Statute requires the board of education to review the financial condition of the district at least quarterly during the fiscal year. The board shall require the appropriate district personnel to submit a financial report covering the fiscal actions involving the general fund and any other funds that the board may request, at least quarterly.

	Adopted Budget 2015-16	Year to Date 9/30/2015	% Received or Expended 2015-16	Adopted Budget 2016-17	Year to date 9/30/2016	% Received or Expended 2016-17	Increase (Decrease) from Prior Year
I REVENUES							
1 Current Property Tax	\$ 1,938,600	\$ 55,110	2.8%	\$ 2,217,000	\$ 86,535	3.90%	\$ 31,425
2 Specific Ownership Taxes	\$ 194,800	\$ 35,020	18.0%	\$ 226,900	\$ 74,145	32.68%	\$ 39,125
3 Public School Finance Act	\$ 1,947,100	\$ 485,389	24.9%	\$ 1,762,000	\$ 440,510	25.00%	\$ (44,879)
Total School Finance	<u>\$ 4,080,500</u>	<u>\$ 575,519</u>	<u>14.1%</u>	<u>\$ 4,205,900</u>	<u>\$ 601,190</u>	<u>14.29%</u>	<u>\$ 25,671</u>
4 Other Taxes and Penalties	\$ 18,500	\$ 18,139	98.0%	\$ 18,500	\$ 6,031	32.60%	\$ (12,108)
5 Specific Ownership Taxes--Bond	\$ 42,500	\$ -	0.0%	\$ 42,500	\$ 13,645	32.11%	\$ 13,645
6 Mineral Lease	\$ 2,500	\$ 2,602	104.1%	\$ 2,500	\$ -	0.00%	\$ (2,602)
7 Secure Rural Funding	\$ 25,000	\$ 73,624	294.5%	\$ 73,600	\$ -	0.00%	\$ (73,624)
8 Cash in Lieu of Land Deductions	\$ 7,000	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
9 Earnings on Investments	\$ 2,000	\$ 584	29.2%	\$ 2,900	\$ 1,893	65.28%	\$ 1,309
10 Rent/Leases	\$ 30,000	\$ 6,017	20.1%	\$ 30,000	\$ 6,700	22.33%	\$ 683
11 Local Grants	\$ 20,000	\$ -	0.0%	\$ 14,000	\$ 450	3.21%	\$ 450
12 Other Local Revenue	\$ 97,700	\$ 4,546	4.7%	\$ 15,000	\$ 834	5.56%	\$ (3,712)
13 Small Attendance Center	\$ 91,500	\$ -	0.0%	\$ 134,200	\$ -	0.00%	\$ -
14 Read Act	\$ 20,000	\$ 17,212	86.1%	\$ 20,000	\$ 24,565	122.83%	\$ 7,353
15 Education of Handicapped via BOCES	\$ 8,000	\$ -	0.0%	\$ 1,000	\$ -	0.00%	\$ -
16 Transportation	\$ 55,000	\$ -	0.0%	\$ 59,300	\$ -	0.00%	\$ -
17 Other State Sources	\$ 2,000	\$ 3,907	195.4%	\$ 7,800	\$ -	0.00%	\$ (3,907)
18 State Revenue Adjustments	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
19 Transfer from (to) Insurance	\$ (90,000)	\$ (38,000)	42.2%	\$ -	\$ -	0.00%	\$ 38,000
20 Transfer from (to) Activities	\$ (40,000)	\$ -	0.0%	\$ (40,000)	\$ -	0.00%	\$ -
21 Transfer from (to) Nutrition Services	\$ -	\$ -	0.0%	\$ (10,000)	\$ -	0.00%	\$ -
22 Transfer from (to) Capital Projects	\$ (80,000)	\$ -	0.0%	\$ (150,000)	\$ -	0.00%	\$ -
23 Allocation to Colorado Preschool	\$ (163,400)	\$ (25,654)	15.7%	\$ (167,500)	\$ (14,791)	8.83%	\$ 10,863
Total Revenues	<u>\$ 4,128,800</u>	<u>\$ 638,496</u>	<u>15.5%</u>	<u>\$ 4,259,700</u>	<u>\$ 640,517</u>	<u>15.04%</u>	<u>\$ 2,021</u>
II TOTAL EXPENDITURES							
1 Salaries	\$ 2,441,400	\$ 538,669	22.1%	\$ 2,466,100	\$ 568,528	23.05%	\$ 29,859
2 Fringe Benefits	\$ 823,600	\$ 184,474	22.4%	\$ 843,600	\$ 194,285	23.03%	\$ 9,811
3 Purchased Services	\$ 375,775	\$ 70,022	18.6%	\$ 513,575	\$ 151,968	29.59%	\$ 81,946
4 Supplies - Materials	\$ 397,900	\$ 66,662	16.8%	\$ 396,675	\$ 79,253	19.98%	\$ 12,591
5 Capital Outlay	\$ 33,800	\$ 3,966	11.7%	\$ 31,000	\$ 5,788	18.67%	\$ 1,822
6 Other Expense	\$ 9,900	\$ 1,400	14.1%	\$ 8,750	\$ 750	8.57%	\$ (650)
Total Expenditures	<u>\$ 4,082,375</u>	<u>\$ 865,193</u>	<u>21.2%</u>	<u>\$ 4,259,700</u>	<u>\$ 1,000,572</u>	<u>23.49%</u>	<u>\$ 135,379</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 46,425	\$ (226,697)		\$ -	\$ (360,055)		\$ (133,358)
Beginning Fund Balance	\$ 1,407,000	\$ 1,407,000		\$ 1,887,300	\$ 1,887,300		\$ 480,300
Ending Fund Balance	<u>\$ 1,453,425</u>	<u>\$ 1,180,303</u>		<u>\$ 1,887,300</u>	<u>\$ 1,527,245</u>		<u>\$ 346,942</u>

HUERFANO SCHOOL DISTRICT RE-1
1ST QUARTER FISCAL YEAR 2016/17 - GENERAL FUND BY PROGRAM (Fund 10 Only)
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

Statute requires the board of education to review the financial condition of the district at least quarterly during the fiscal year. The board shall require the appropriate district personnel to submit a financial report covering the fiscal actions involving the general fund and any other funds that the board may request, at least quarterly.

	Adopted Budget 2015-16	Year to Date 9/30/2015	% Received or Expended 2015-16	Adopted Budget 2016-17	Year to date 9/30/2016	% Received or Expended 2016-17	Increase (Decrease) from Prior Year
III EXPENDITURE DETAIL							
A Instruction - 0010-2099							
1 Salaries	\$ 1,446,400	\$ 329,723	22.8%	\$ 1,492,200	\$ 339,458	22.75%	\$ 9,735
2 Fringe Benefits	\$ 500,270	\$ 107,332	21.5%	\$ 516,700	\$ 115,521	22.36%	\$ 8,189
3 Purchased Services	\$ 134,775	\$ -	0.0%	\$ 143,500	\$ 1,100	0.77%	\$ 1,100
4 Supplies - Materials	\$ 34,750	\$ 11,138	32.1%	\$ 48,700	\$ 8,211	16.86%	\$ (2,927)
5 Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 2,116,195	\$ 448,193	21.2%	\$ 2,201,100	\$ 464,290	21.09%	\$ 16,097
B Pupil Support- 2100							
1 Salaries	\$ 82,800	\$ 24,893	30.1%	\$ 84,800	\$ 21,861	25.78%	\$ (3,032)
2 Fringe Benefits	\$ 27,400	\$ 7,100	25.9%	\$ 28,400	\$ 7,554	26.60%	\$ 454
3 Purchased Services	\$ 200	\$ -	0.0%	\$ 200	\$ -	0.00%	\$ -
4 Supplies - Materials	\$ 300	\$ -	0.0%	\$ 150	\$ -	0.00%	\$ -
5 Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 110,700	\$ 31,993	28.9%	\$ 113,550	\$ 29,415	25.90%	\$ (2,578)
C Instructional Support -2200							
1 Salaries	\$ 4,800	\$ -	0.0%	\$ -	\$ 1,649	0.00%	\$ 1,649
2 Fringe Benefits	\$ 970	\$ -	0.0%	\$ -	\$ 764	0.00%	\$ 764
3 Purchased Services	\$ 3,300	\$ 9,017	273.2%	\$ 2,100	\$ 8,117	386.52%	\$ (900)
4 Supplies - Materials	\$ 950	\$ -	0.0%	\$ 650	\$ -	0.00%	\$ -
5 Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 10,020	\$ 9,017	90.0%	\$ 2,750	\$ 10,530	382.91%	\$ 1,513
D Support Svce -General Admin -2300							
1 Salaries	\$ 132,300	\$ 33,052	25.0%	\$ 136,300	\$ 34,732	25.48%	\$ 1,680
2 Fringe Benefits	\$ 54,920	\$ 6,605	12.0%	\$ 57,300	\$ 14,106	24.62%	\$ 7,501
3 Purchased Services	\$ 42,000	\$ 9,771	23.3%	\$ 41,500	\$ 8,861	21.35%	\$ (910)
4 Supplies - Materials	\$ 1,900	\$ -	0.0%	\$ 1,650	\$ 425	25.76%	\$ 425
5 Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
6 Other Expense	\$ 9,900	\$ 1,400	0.0%	\$ 8,750	\$ 750	8.57%	\$ (650)
	\$ 241,020	\$ 50,828	21.1%	\$ 245,500	\$ 58,874	23.98%	\$ 8,046
E Support Svce -School Admin - 2400							
1 Salaries	\$ 281,500	\$ 53,272	18.9%	\$ 254,900	\$ 60,033	23.55%	\$ 6,761
2 Fringe Benefits	\$ 84,590	\$ 16,156	19.1%	\$ 79,200	\$ 19,734	24.92%	\$ 3,578
3 Purchased Services	\$ 24,000	\$ 10,825	45.1%	\$ 44,800	\$ 5,565	12.42%	\$ (5,260)
4 Supplies - Materials	\$ 19,650	\$ 9,606	48.9%	\$ 14,325	\$ 3,586	25.03%	\$ (6,020)
5 Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 409,740	\$ 89,859	21.9%	\$ 393,225	\$ 88,918	22.61%	\$ (941)
F Business Services -2500							
1 Salaries	\$ 129,200	\$ 29,101	22.5%	\$ 119,900	\$ 27,887	23.26%	\$ (1,214)
2 Fringe Benefits	\$ 38,980	\$ 9,465	24.3%	\$ 40,600	\$ 8,137	20.04%	\$ (1,328)
3 Purchased Services	\$ 31,000	\$ 7,260	23.4%	\$ 35,550	\$ 11,719	32.96%	\$ 4,459
4 Supplies - Materials	\$ 8,250	\$ 4,940	59.9%	\$ 8,150	\$ 2,067	25.36%	\$ (2,873)
5 Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 207,430	\$ 50,766	24.5%	\$ 204,200	\$ 49,810	24.39%	\$ (956)

HUERFANO SCHOOL DISTRICT RE-1
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COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

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	Adopted Budget 2015-16	Year to Date 9/30/2015	% Received or Expended 2015-16	Adopted Budget 2016-17	Year to date 9/30/2016	% Received or Expended 2016-17	Increase (Decrease) from Prior Year
G Facilities, Main. & Operation of Plant -2600							
1 Salaries	\$ 177,200	\$ 45,392	25.6%	\$ 185,200	\$ 46,324	25.01%	\$ 932
2 Fringe Benefits	\$ 66,760	\$ 16,555	24.8%	\$ 69,400	\$ 17,203	24.79%	\$ 648
3 Purchased Services	\$ 80,000	\$ 17,799	22.2%	\$ 76,225	\$ 23,098	30.30%	\$ 5,299
4 Supplies - Materials	\$ 236,400	\$ 31,659	13.4%	\$ 245,600	\$ 50,937	20.74%	\$ 19,278
5 Capital Outlay	\$ 3,000	\$ -	0.0%	\$ 3,000	\$ -	0.00%	\$ -
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 563,360	\$ 111,405	19.8%	\$ 579,425	\$ 137,562	23.74%	\$ 26,157
H Pupil Transportation Services -2700							
1 Salaries	\$ 109,800	\$ 15,905	14.5%	\$ 113,100	\$ 17,788	15.73%	\$ 1,883
2 Fringe Benefits	\$ 27,290	\$ 4,403	16.1%	\$ 28,600	\$ 4,788	16.74%	\$ 385
3 Purchased Services	\$ 9,500	\$ 2,455	25.8%	\$ 12,900	\$ 2,995	23.22%	\$ 540
4 Supplies - Materials	\$ 83,200	\$ 9,319	11.2%	\$ 63,050	\$ 14,027	22.25%	\$ 4,708
5 Capital Outlay	\$ 2,800	\$ -	0.0%	\$ 2,000	\$ 1,470	73.50%	\$ 1,470
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 232,590	\$ 32,082	13.8%	\$ 219,650	\$ 41,068	18.70%	\$ 8,986
I Support Svce - Central Services -2800							
1 Salaries	\$ 77,400	\$ 7,331	9.5%	\$ 79,700	\$ 18,796	23.58%	\$ 11,465
2 Fringe Benefits	\$ 22,420	\$ 16,858	75.2%	\$ 23,400	\$ 6,478	27.68%	\$ (10,380)
3 Purchased Services	\$ 50,000	\$ 12,501	25.0%	\$ 156,700	\$ 89,560	57.15%	\$ 77,059
4 Supplies - Materials	\$ 12,500	\$ -	0.0%	\$ 14,400	\$ -	0.00%	\$ -
5 Capital Outlay	\$ 28,000	\$ 3,966	0.0%	\$ 23,000	\$ 4,318	18.77%	\$ 352
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 190,320	\$ 40,656	21.4%	\$ 297,200	\$ 119,152	40.09%	\$ 78,496
J Other Support Services							
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
2 Fringe Benefits	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
3 Purchased Services	\$ 1,000	\$ 394	39.4%	\$ 100	\$ 953	953.05%	\$ 559
4 Supplies & Materials	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
5 Capital Outlay	\$ -	\$ -	0.0%	\$ 3,000	\$ -	0.00%	\$ -
6 Other Expense	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -
	\$ 1,000	\$ 394	39.4%	\$ 3,100	\$ 953	30.74%	\$ 559
K Reserves & Contingencies							
1 Tabor Reserve	\$ 138,300			\$ 160,850			
2 Unassigned	\$ 1,315,125			\$ 1,726,450			
Total Expenditures	\$ 5,535,800	\$ 865,193	15.6%	\$ 6,147,000	\$ 1,000,572	16.28%	\$ 135,379

HUERFANO SCHOOL DISTRICT RE-1
1ST QTR FISCAL YEAR 2016/17 - INSURANCE RESERVE FUND 18
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

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I REVENUES								
1	Other Local Revenue	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
2	Transfer From General Fund	\$ 90,000	\$ 38,000	42.2%	\$ -	\$ -	-	\$ (38,000)
3	Allocation From General Fund	\$ -						\$ -
Total Revenues		\$ 90,000	\$ 38,000	42.2%	\$ -	\$ -	-	\$ (38,000)
II TOTAL EXPENDITURES								
4	Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
5	Fringe Benefits	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
6	Purchased Services	\$ 90,000	\$ 76,276	84.8%	\$ -	\$ -	-	\$ (76,276)
7	Supplies - Materials	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
8	Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
9	Other Expense	\$ 30,000	\$ -	0.0%	\$ -	\$ -	-	\$ -
Total Expenditures		\$ 120,000	\$ 76,276	63.6%	\$ -	\$ -	-	\$ (76,276)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES								
10		\$ (30,000)	\$ (38,276)	127.6%	\$ -	\$ -	-	\$ 38,276
11	Beginning Fund Balance	\$ 30,000	\$ 30,000		\$ -	\$ -		\$ (30,000)
12	Ending Fund Balance	\$ -	\$ (8,276)		\$ -	\$ -		\$ 8,276
III EXPENDITURE DETAIL								
Support Svce - Central Services								
13	Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
14	Fringe Benefits	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
15	Purchased Services	\$ 90,000	\$ 76,276	84.8%	\$ -	\$ -	-	\$ (76,276)
16	Supplies - Materials	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
17	Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
18	Other Expense	\$ 30,000	\$ -	0.0%	\$ -	\$ -	-	\$ -
		\$ 120,000	\$ 76,276	63.6%	\$ -	\$ -	-	\$ (76,276)
19	Reserves & Contingencies							
	Unassigned	\$ -						
21	Total Expenditures	\$ 120,000	\$ 76,276	63.6%	\$ -	\$ -	0%	\$ (76,276)

HUERFANO SCHOOL DISTRICT RE-1
1ST QTR FISCAL YEAR 2016/17 -COLORADO PRESCHOOL PROGRAM FUND 19
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

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I REVENUES							
1 Other Local Revenue	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 ECARE State Funding	\$ 43,400	\$ 25,654	59.1%	\$ 44,950	\$ -	0.0%	\$ (25,654)
3 Allocation From General Fund	\$ 120,000	\$ -	0.0%	\$ 122,550	\$ 14,791	12.1%	\$ (14,791)
Total Revenues	\$ 163,400	\$ 25,654	59.1%	\$ 167,500	\$ 14,791	8.8%	\$ (10,863)
II TOTAL EXPENDITURES							
4 Salaries	\$ 97,200	\$ 18,747	19.3%	\$ 91,500	\$ 16,474	18.0%	\$ (2,273)
5 Fringe Benefits	\$ 35,000	\$ 5,618	16.1%	\$ 34,200	\$ 5,713	16.7%	\$ 95
6 Purchased Services	\$ 28,200	\$ -	0.0%	\$ 28,200	\$ -	0.0%	\$ -
7 Supplies - Materials	\$ 2,500	\$ 1,289	51.6%	\$ 4,000	\$ 1,441	36.0%	\$ 152
8 Capital Outlay	\$ 1,000	\$ -	0.0%	\$ 1,000	\$ -	0.0%	\$ -
9 Other Expense	\$ 25,000	\$ -	0.0%	\$ 8,600	\$ -	0.0%	\$ -
Total Expenditures	\$ 188,900	\$ 25,654	13.6%	\$ 167,500	\$ 23,628	14.1%	\$ (2,026)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES							
10	\$ (25,500)	\$ (25,884)	45.5%	\$ -	\$ (0)		
11 Beginning Fund Balance	\$ 25,500	\$ 25,884	0.0%	\$ 0	\$ 0		
12 Ending Fund Balance	\$ -	\$ 0	45.5%	\$ 0	\$ (0)		
III EXPENDITURE DETAIL							
Instruction							
13 Salaries	\$ 97,200	\$ 18,747	19.3%	\$ 83,500	\$ 16,474	19.7%	\$ (2,273)
14 Fringe Benefits	\$ 35,000	\$ 5,618	16.1%	\$ 31,700	\$ 5,713	18.0%	\$ 95
15 Purchased Services	\$ 27,900	\$ -	0.0%	\$ 27,900	\$ -	0.0%	\$ -
16 Supplies - Materials	\$ 2,500	\$ 1,289	51.6%	\$ 4,000	\$ 1,441	36.0%	\$ 152
17 Capital Outlay	\$ 1,000	\$ -	0.0%	\$ 1,000	\$ -	0.0%	\$ -
18 Other Expense	\$ 400	\$ -	0.0%	\$ 400	\$ -	0.0%	\$ -
	\$ 164,000	\$ 25,654	15.6%	\$ 148,500	\$ 23,628	15.9%	\$ (2,026)
Support Svce - Central Services							
19 Salaries	\$ -	\$ -	0.0%	\$ 8,000	\$ -	0.0%	\$ -
20 Fringe Benefits	\$ -	\$ -	0.0%	\$ 2,500	\$ -	0.0%	\$ -
21 Purchased Services	\$ 300	\$ -	0.0%	\$ 300	\$ -	0.0%	\$ -
22 Supplies - Materials	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
23 Capital Outlay	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
24 Other Expense	\$ 24,600	\$ -	0.0%	\$ 8,200	\$ -	0.0%	\$ -
	\$ 24,900	\$ -	0.0%	\$ 19,000	\$ -	0.0%	\$ -
25 Reserves & Contingencies				\$ -	\$ -		
Unassigned	\$ -	\$ -		\$ -	\$ -		
26 Total Expenditures	\$ 188,900	\$ 25,654	15.6%	\$ 167,500	\$ 23,628	14.1%	\$ (2,026)

HUERFANO SCHOOL DISTRICT RE-1
1ST QUARTER FISCAL YEAR 2016/17 - OTHER FUNDS
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

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	Adopted Budget 2015-16	Year to Date #####	% Received or Expended 2015-16	Adopted Budget 2016-17	Year to date #####	% Received or Expended 2016-17	Increase (Decrease) from Prior Year
Grant Fund							
Beginning Fund Balance	-	-		-	-		
Revenue	390,500	17,138	4.4%	455,000	46,155	10.1%	29,017
Expenditures	390,500	40,797	10.4%	455,000	9,124	2.0%	(31,673)
Revenue over (under) expenditures	-	(23,659)		-	37,031		
Ending Fund Balance	-	(23,659)		-	37,031		
Special Revenue Funds							
Food Service Fund							
Beginning Fund Balance	140,000	140,000		55,700	55,700		
Revenue	231,000	572	0.2%	218,700	1,215	0.6%	643
Expenditures	371,000	40,314	10.9%	274,400	47,516	17.3%	7,202
Revenue over (under) expenditures	(140,000)	(39,742)		(55,700)	(46,301)		
Ending Fund Balance	-	100,258		-	9,399		
Student Activity Fund							
Beginning Fund Balance	100,000	100,000		88,600	88,600		
Revenue	117,100	9,816	8.4%	132,600	20,733	15.6%	10,917
Expenditures	217,100	23,349	10.8%	221,200	16,967	7.7%	(6,382)
Revenue over (under) expenditures	(100,000)	(13,533)		(88,600)	3,766		
Ending Fund Balance	-	86,467		-	92,366		
Bond Redemption Fund							
Beginning Fund Balance	675,000	675,000		687,300	687,300		
Revenue	412,100	13,076	3.2%	415,700	56,459	13.6%	43,383
Expenditures	1,087,100	450	0.0%	1,103,000	450	0.0%	-
Revenue over (under) expenditures	(675,000)	12,626		(687,300)	56,009		
Ending Fund Balance	-	687,626		-	743,309		
Capital Projects Fund							
Beginning Fund Balance	460,000	460,000		299,600	299,600		
Revenue	110,100	57	0.1%	150,300	216	0.1%	159
Expenditures	570,100	98,880	17.3%	449,900	-	0.0%	(98,880)
Revenue over (under) expenditures	(460,000)	(98,823)		(299,600)	216		
Ending Fund Balance	-	361,177		-	299,816		