

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



**Statement of Revenues, Expenditures and Changes in Fund Balance**  
FY15 Q3 as of March 31, 2015

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**GENERAL OPERATING FUND**

		FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
		Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>										
<b>Beginning Balance</b>		17,462,925	17,462,925	100%	14,445,359	14,445,359	100%	14,445,359	-	0%
<b>Local Support</b>										
Property Taxes		22,257,257	9,075,800	41%	22,695,424	9,484,140	42%	22,695,424	-	0%
Specific Ownership Taxes		2,675,368	2,239,280	84%	3,013,326	2,500,731	83%	3,013,326	-	0%
<b>State Support</b>										
State Equalization		77,468,800	58,118,711	75%	87,631,877	65,527,887	75%	87,459,804	(172,073)	0%
State Categorical		3,059,793	2,810,601	92%	3,309,379	2,693,505	81%	3,309,379	-	0%
Audit Adjustment		-	-	0%	-	-	0%	-	-	0%
<b>Other Support</b>										
Transfer In From Other Funds		-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous		863,379	601,259	70%	502,874	483,516	96%	520,740	17,866	3%
<b>Total Current Year Revenues</b>		<u>106,324,597</u>	<u>72,845,650</u>	<u>69%</u>	<u>117,152,880</u>	<u>80,689,779</u>	<u>69%</u>	<u>116,998,673</u>	<u>(154,207)</u>	<u>0%</u>
<b>Total Available Resources</b>		<u>123,787,522</u>	<u>90,308,575</u>	<u>73%</u>	<u>131,598,239</u>	<u>95,135,138</u>	<u>72%</u>	<u>131,444,032</u>	<u>(154,207)</u>	<u>0%</u>
<b>EXPENDITURES</b>										
Employee Salaries		54,468,411	39,795,337	73%	57,801,309	41,711,393	72%	55,745,732	(2,055,577)	-4%
Employee Benefits		15,457,094	11,309,386	73%	16,847,439	12,453,943	74%	16,723,720	(123,719)	-1%
Purchased Services		5,144,598	3,652,574	71%	5,482,825	4,068,035	74%	5,354,123	(128,702)	-2%
Supplies & Materials		5,428,852	4,140,625	76%	5,741,156	3,627,987	63%	4,789,995	(951,161)	-20%
Property		76,484	38,618	50%	113,250	90,538	80%	110,319	(2,931)	-3%
Debt Service		-	-	0%	-	-	0%	-	-	0%
Other Expenses		72,980	53,143	73%	152,338	86,228	57%	114,970	(37,368)	-33%
<b>Total Current Year Expenditures</b>		<u>80,648,419</u>	<u>58,989,683</u>	<u>73%</u>	<u>86,138,317</u>	<u>62,038,123</u>	<u>72%</u>	<u>82,838,859</u>	<u>(3,299,458)</u>	<u>-4%</u>
<b>OTHER RESOURCES</b>										
Allocation to Charter Schools		21,593,043	16,186,985	75%	23,757,994	17,930,180	75%	23,757,738	(256)	0%
Charter School Service Charges		(663,635)	(433,522)	65%	(619,376)	(502,939)	81%	(619,376)	-	0%
Transfer to Transportation Fund		3,425,861	2,968,936	87%	3,487,166	1,569,820	45%	3,487,166	-	0%
Transfer to Activity Fund		398,255	261,714	66%	410,000	410,822	100%	410,822	822	0%
Transfers to Other Funds		6,260,377	5,873,636	94%	7,360,658	6,229,997	85%	8,325,658	965,000	12%
<b>Total Other Resources</b>		<u>31,013,901</u>	<u>24,857,750</u>	<u>80%</u>	<u>34,396,442</u>	<u>25,637,880</u>	<u>75%</u>	<u>35,362,008</u>	<u>965,566</u>	<u>3%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>111,662,320</u>	<u>83,847,433</u>	<u>75%</u>	<u>120,534,759</u>	<u>87,676,002</u>	<u>73%</u>	<u>118,200,867</u>	<u>(2,333,892)</u>	<u>-2%</u>
<b>Reserves Designated</b>										
Contingency Reserves- 3% Per Board Policy		2,777,401	-	0%	3,182,040	-	0%	3,182,040	-	0%
TABOR reserve		2,434,070	-	0%	2,597,624	-	0%	2,597,624	-	0%
Reserve for Eagle Ridge Negative Fund Balance		155,956	-	0%	65,565	-	0%	65,565	-	0%
Reserve for Multi-Year Contract		-	-	0%	398,910	-	0%	398,910	-	0%
Designated Risk Management Reserve		-	-	0%	-	-	0%	-	-	0%
School Carry Forward		-	-	0%	-	-	0%	-	-	0%
Department Carry Forward		-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>		<u>6,757,775</u>	<u>6,461,142</u>	<u>96%</u>	<u>4,819,341</u>	<u>7,459,136</u>	<u>155%</u>	<u>6,999,026</u>	<u>2,179,685</u>	<u>31%</u>
Unappropriated Reserve		6,668,775	-	-	4,819,341	-	-	4,819,341	-	-

A This includes the allocation of the one district mill levy to the Charters.

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**CAPITAL RESERVE FUND**

		FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
		Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES										
<b>Beginning Balance</b>		547,647	547,647	100%	1,580,710	1,580,710	100%	1,580,710	-	0%
<b><u>Local Support</u></b>										
Property Taxes		-	-	0%	-	-	0%	-	-	0%
Specific Ownership Taxes		-	-	0%	-	-	0%	-	-	0%
<b><u>State Support</u></b>										
State Revenue		-	-	0%	-	-	0%	-	-	0%
<b><u>Other Support</u></b>										
Transfer In From Other Funds		3,423,522	3,144,141	92%	3,474,694	3,474,694	100%	4,374,694	900,000	21%
A Other Miscellaneous		-	484,627	0%	-	1,244,636	0%	1,244,636	1,244,636	100%
<b>Total Current Year Revenues</b>		<u>3,423,522</u>	<u>3,628,768</u>	<u>106%</u>	<u>3,474,694</u>	<u>4,719,330</u>	<u>136%</u>	<u>5,619,330</u>	<u>2,144,636</u>	<u>38%</u>
<b>Total Available Resources</b>		<u>3,971,169</u>	<u>4,176,414</u>	<u>105%</u>	<u>5,055,404</u>	<u>6,300,040</u>	<u>125%</u>	<u>7,200,040</u>	<u>2,144,636</u>	<u>30%</u>
EXPENDITURES										
Employee Salaries		36,661	27,515	75%	-	705	0%	705	705	100%
Employee Benefits		9,768	7,426	76%	-	135	0%	135	135	100%
Purchased Services		1,063,656	500,069	47%	658,325	371,599	56%	658,325	-	0%
Supplies & Materials		-	58,397	0%	-	84,314	0%	84,314	84,314	100%
Property		1,263,587	948,260	75%	2,775,000	2,400,373	86%	2,400,373	(374,627)	-16%
Debt Service		1,344,044	949,992	71%	1,474,834	1,414,952	96%	1,474,834	-	0%
Other Expenses		137,788	85,246	62%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures</b>		<u>3,855,504</u>	<u>2,576,903</u>	<u>67%</u>	<u>4,908,159</u>	<u>4,272,078</u>	<u>87%</u>	<u>4,618,686</u>	<u>(289,473)</u>	<u>-6%</u>
OTHER RESOURCES										
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>3,855,504</u>	<u>2,576,903</u>	<u>67%</u>	<u>4,908,159</u>	<u>4,272,078</u>	<u>87%</u>	<u>4,618,686</u>	<u>(289,473)</u>	<u>-6%</u>
<b><u>Reserves Designated</u></b>										
Contingency Reserves- 3% Per Board Policy		-	-	0%	-	-	0%	-	-	0%
TABOR reserve		115,665	-	0%	147,245	-	0%	107,268	(39,977)	-37%
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>1,599,511</u>	<u>0%</u>	<u>-</u>	<u>2,027,962</u>	<u>0%</u>	<u>2,474,086</u>	<u>2,474,086</u>	<u>100%</u>

A Proceeds from 2 leases, funds are used to purchase busses, computers and chrome books.

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**RISK MANAGEMENT INSURANCE FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	913,713	913,713	100%	905,571	905,571	100%	905,571	-	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	1,152,631	1,152,631	100%	870,731	870,731	100%	870,731	-	0%
Other Miscellaneous	20,000	17,563	88%	-	29,790	0%	29,790	29,790	100%
<b>Total Current Year Revenues</b>	<u>1,172,631</u>	<u>1,170,194</u>	<u>100%</u>	<u>870,731</u>	<u>900,521</u>	<u>103%</u>	<u>900,521</u>	<u>29,790</u>	<u>3%</u>
<b>Total Available Resources</b>	<u>2,086,344</u>	<u>2,083,908</u>	<u>100%</u>	<u>1,776,302</u>	<u>1,806,092</u>	<u>102%</u>	<u>1,806,092</u>	<u>29,790</u>	<u>2%</u>
<b>EXPENDITURES</b>									
Employee Salaries		30,000	0%	-	-	0%	-	-	0%
Employee Benefits	-	435	0%	-	-	0%	-	-	0%
Purchased Services	-	1,061,048	0%	899,322	934,908	104%	975,000	75,678	8%
Supplies & Materials	1,100,966	56,103	5%	-	305	0%	406	406	100%
Property	-	-	0%	-	500	0%	500	500	100%
Debt Service	47,000	-	0%	-	-	0%	-	-	0%
Other Expenses	-	10,000	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures</b>	<u>1,147,966</u>	<u>1,157,586</u>	<u>101%</u>	<u>899,322</u>	<u>935,713</u>	<u>104%</u>	<u>975,906</u>	<u>76,584</u>	<u>8%</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>1,147,966</u>	<u>1,157,586</u>	<u>101%</u>	<u>899,322</u>	<u>935,713</u>	<u>104%</u>	<u>975,906</u>	<u>76,584</u>	<u>8%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	34,439	-	0%	26,980	-	0%	26,980	-	0%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	903,939	-	0%	850,000	-	0%	803,205	(46,795)	-6%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>926,322</u>	<u>0%</u>	<u>-</u>	<u>870,379</u>	<u>0%</u>	<u>0</u>	<u>1</u>	<u>160%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**COLORADO PRESCHOOL PROGRAM FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
<b>Beginning Balance</b>	44,609	44,609	100%	120,585	120,585	100%	120,585	(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>									
Allocations From Other Funds	1,791,162	1,576,864	88%	2,904,000	1,773,339	61%	2,969,000	65,000	2%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Revenues</b>	<u>1,791,162</u>	<u>1,576,864</u>	<u>88%</u>	<u>2,904,000</u>	<u>1,773,339</u>	<u>61%</u>	<u>2,969,000</u>	<u>65,000</u>	<u>2%</u>
<b>Total Available Resources</b>	<u>1,835,771</u>	<u>1,621,473</u>	<u>88%</u>	<u>3,024,585</u>	<u>1,893,924</u>	<u>63%</u>	<u>3,089,585</u>	<u>65,000</u>	<u>2%</u>
EXPENDITURES									
Employee Salaries	1,191,469	820,561	69%	2,040,680	1,295,152	63%	1,765,000	(275,680)	-16%
Employee Benefits	362,217	243,204	67%	598,121	400,486	67%	547,150	(50,971)	-9%
Purchased Services	150,800	108,229	72%	153,600	86,499	56%	122,749	(30,851)	-25%
Supplies & Materials	13,038	6,487	50%	19,970	40,850	205%	100,000	80,030	80%
Property	-	-	0%	6,500	-	0%	6,500	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	-	0%	117,620	-	0%	117,620	-	0%
<b>Total Current Year Expenditures</b>	<u>1,717,524</u>	<u>1,178,482</u>	<u>69%</u>	<u>2,936,491</u>	<u>1,822,987</u>	<u>62%</u>	<u>2,659,019</u>	<u>(277,472)</u>	<u>-10%</u>
OTHER RESOURCES									
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>1,717,524</u>	<u>1,178,482</u>	<u>69%</u>	<u>2,936,491</u>	<u>1,822,987</u>	<u>62%</u>	<u>2,659,019</u>	<u>(277,472)</u>	<u>-10%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	53,469	-	0%	88,094	-	0%	60,443	(27,651)	-46%
Reserve for Eagle Ridge Negative Fund Balance	-	-	0%	-	-	0%	-	-	0%
Designated Risk Management Reserve	-	-	0%	-	-	0%	-	-	0%
School Carry Forward	-	-	0%	-	-	0%	-	-	0%
Department Carry Forward	-	-	0%	-	-	0%	-	-	0%
Undesignated Reserve	64,778	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>442,991</u>	<u>0%</u>	<u>-</u>	<u>70,937</u>	<u>0%</u>	<u>370,123</u>	<u>370,123</u>	<u>100%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**GOVERNMENT DESIGNATED GRANTS FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>A Beginning Balance</b>	639,549	639,549	100%	626,339	623,266	100%	623,266	(3,073)	0%
<b><u>Local Support</u></b>									
Local Revenue	250,000	-	0%	500,000	1,000	0%	500,000	-	0%
<b><u>State Support</u></b>									
State Revenue	1,165,288	1,120,996	96%	2,246,535	2,218,435	99%	2,175,583	(70,952)	-3%
<b><u>Federal Support</u></b>									
<b>B Federal Revenue</b>	4,707,262	2,431,065	52%	5,320,741	2,063,741	39%	5,134,525	-	0%
<b><u>Other Support</u></b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Revenues</b>	<u>6,122,550</u>	<u>3,552,061</u>	<u>58%</u>	<u>8,067,276</u>	<u>4,283,176</u>	<u>53%</u>	<u>7,810,108</u>	<u>(70,952)</u>	<u>-1%</u>
<b>Total Available Resources</b>	<u>6,762,099</u>	<u>4,191,611</u>	<u>62%</u>	<u>8,693,615</u>	<u>4,906,442</u>	<u>56%</u>	<u>8,433,374</u>	<u>(74,025)</u>	<u>-1%</u>
<b>EXPENDITURES</b>									
Employee Salaries	3,183,809	2,123,873	67%	3,501,144	2,258,843	65%	3,500,000	(1,144)	0%
Employee Benefits	927,618	603,526	65%	1,057,776	696,703	66%	1,085,000	27,224	3%
Purchased Services	1,250,898	681,935	55%	1,607,746	1,184,047	74%	1,578,729	(29,017)	-2%
Supplies & Materials	387,406	180,800	47%	163,751	148,349	91%	255,000	91,249	36%
Property	172,516	152,775	89%	51,973	7,252	14%	15,000	(36,973)	-246%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	839,852	70,677	8%	2,311,225	67,851	3%	90,469	(2,220,756)	-2455%
<b>Total Current Year Expenditures</b>	<u>6,762,099</u>	<u>3,813,585</u>	<u>56%</u>	<u>8,693,615</u>	<u>4,363,045</u>	<u>50%</u>	<u>6,524,198</u>	<u>(2,169,417)</u>	<u>-33%</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>6,762,099</u>	<u>3,813,585</u>	<u>56%</u>	<u>8,693,615</u>	<u>4,363,045</u>	<u>50%</u>	<u>6,524,198</u>	<u>(2,169,417)</u>	<u>-33%</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>378,026</u>	<u>0%</u>	<u>-</u>	<u>543,397</u>	<u>0%</u>	<u>1,909,177</u>	<u>2,095,392</u>	<u>110%</u>

A All amounts in the Government Designated Grants Fund must be spent according to the intended purpose and designated timeframe.

B All federal grants are reimbursed in arrears.

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**PUPIL ACTIVITY FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	1,190,327	1,190,327	100%	1,027,503	1,008,394	98%	1,008,394	(19,109)	-2%
<u>Local Support</u>									
Local Revenue	3,430,000	2,161,715	63%	3,331,240	2,150,606	65%	2,867,474	(463,766)	-16%
<u>State Support</u>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<u>Federal Support</u>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<u>Other Support</u>									
Transfer In From Other Funds	398,255	261,714	66%	410,000	410,822	100%	410,822	822	0%
Other Miscellaneous	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Revenues</b>	<u>3,828,255</u>	<u>2,423,429</u>	<u>63%</u>	<u>3,741,240</u>	<u>2,561,428</u>	<u>68%</u>	<u>3,278,297</u>	<u>(462,943)</u>	<u>-14%</u>
<b>Total Available Resources</b>	<u>5,018,582</u>	<u>3,613,755</u>	<u>72%</u>	<u>4,768,743</u>	<u>3,569,822</u>	<u>75%</u>	<u>4,286,691</u>	<u>(482,052)</u>	<u>-11%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	163,625	0%	27,893	129,958	466%	173,278	145,385	84%
Employee Benefits	-	39,016	0%	5,119	29,866	583%	39,822	34,703	87%
Purchased Services	-	586,119	0%	-	661,587	0%	922,269	922,269	100%
Supplies & Materials	-	1,430,725	0%	-	1,245,081	0%	1,660,107	1,660,107	100%
Property	-	1,661	0%	-	25,011	0%	25,011	25,011	100%
<b>A</b> Budgeted Expenditures	5,018,582	-	0%	-	-	0%	-	-	0%
Other Expenses	-	110,221	0%	4,735,731	110,271	2%	147,029	(4,588,702)	-3121%
<b>Total Current Year Expenditures</b>	<u>5,018,582</u>	<u>2,331,368</u>	<u>46%</u>	<u>4,768,743</u>	<u>2,201,774</u>	<u>46%</u>	<u>2,967,515</u>	<u>(1,801,228)</u>	<u>-61%</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>5,018,582</u>	<u>2,331,368</u>	<u>46%</u>	<u>4,768,743</u>	<u>2,201,774</u>	<u>46%</u>	<u>2,967,515</u>	<u>(1,801,228)</u>	<u>-61%</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>1,282,387</u>	<u>0%</u>	<u>-</u>	<u>1,368,048</u>	<u>0%</u>	<u>1,319,175</u>	<u>1,319,175</u>	<u>100%</u>

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

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**TRANSPORTATION FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	-	-	0%	371,539	371,539	100%	371,539	-	0%
<b><u>Local Support</u></b>									
Local Revenue	-	-	0%	-	-	0%	-	-	0%
<b><u>State Support</u></b>									
State Revenue	1,198,258	1,198,258	100%	1,325,587	1,325,587	100%	1,325,587	-	0%
<b><u>Federal Support</u></b>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<b><u>Other Support</u></b>									
Transfer In From Other Funds	3,425,861	2,968,936	87%	3,487,166	1,569,820	45%	3,487,166	-	0%
Other Miscellaneous	174,222	256,133	147%	200,000	226,101	113%	273,461	73,461	27%
<b>Total Current Year Revenues</b>	<u>4,798,341</u>	<u>4,423,327</u>	<u>92%</u>	<u>5,012,753</u>	<u>3,121,508</u>	<u>62%</u>	<u>5,086,214</u>	<u>73,461</u>	<u>1%</u>
<b>Total Available Resources</b>	<u>4,798,341</u>	<u>4,423,327</u>	<u>92%</u>	<u>5,384,292</u>	<u>3,493,047</u>	<u>65%</u>	<u>5,457,753</u>	<u>73,461</u>	<u>1%</u>
<b>EXPENDITURES</b>									
Employee Salaries	2,908,879	2,093,486	72%	3,097,273	2,176,699	70%	2,931,011	(166,262)	-6%
Employee Benefits	1,045,583	741,187	71%	1,087,527	829,339	76%	1,128,439	40,912	4%
Purchased Services	97,000	64,517	67%	113,305	67,612	60%	90,150	(23,155)	-26%
Supplies & Materials	875,100	637,684	73%	989,368	554,353	56%	989,368	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
A Other Expenses	(267,979)	(114,010)	43%	(60,000)	(123,162)	205%	(175,000)	(115,000)	66%
<b>Total Current Year Expenditures</b>	<u>4,658,583</u>	<u>3,422,863</u>	<u>73%</u>	<u>5,227,473</u>	<u>3,504,840</u>	<u>67%</u>	<u>4,963,968</u>	<u>(263,505)</u>	<u>-5%</u>
<b>OTHER RESOURCES</b>									
Charter School Service Charges	-	-	0%	-	(17,992)	0%	(17,992)	(17,992)	0%
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>4,658,583</u>	<u>3,422,863</u>	<u>73%</u>	<u>5,227,473</u>	<u>3,504,840</u>	<u>67%</u>	<u>4,963,968</u>	<u>(263,505)</u>	<u>-5%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	139,758	-	0%	156,819	-	0%	148,919	(7,900)	-5%
Project Assigned Reserve	-	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>1,000,463</u>	<u>0%</u>	<u>-</u>	<u>(11,793)</u>	<u>0%</u>	<u>344,866</u>	<u>344,866</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  
FY15 Q3 as of March 31, 2015

**GROWTH IMPACT FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	181,156	181,157	100%	39,779	39,779	100%	39,779	-	0%
<b>Local Support</b>									
Local Revenue	28,250	38,250	135%	-	38,250	0%	38,250	38,250	100%
<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	585	128	22%	-	45	0%	45	45	100%
<b>Total Current Year Revenues</b>	<u>28,835</u>	<u>38,378</u>	<u>133%</u>	<u>-</u>	<u>38,295</u>	<u>0%</u>	<u>38,295</u>	<u>38,295</u>	<u>100%</u>
<b>Total Available Resources</b>	<u>209,991</u>	<u>219,535</u>	<u>105%</u>	<u>39,779</u>	<u>78,074</u>	<u>196%</u>	<u>78,074</u>	<u>38,295</u>	<u>49%</u>
<b>EXPENDITURES</b>									
Employee Salaries	137,185	100,335	73%	-	-	0%	-	-	0%
Employee Benefits	37,851	27,772	73%	-	-	0%	-	-	0%
Purchased Services	8,845	8,120	92%	8,170	6,950	85%	9,267	1,097	12%
Supplies & Materials	1,100	600	55%	1,550	443	29%	591	(959)	-162%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	55	-	0%	30,059	60	0%	80	(29,979)	-37505%
<b>Total Current Year Expenditures</b>	<u>185,036</u>	<u>136,828</u>	<u>74%</u>	<u>39,779</u>	<u>7,454</u>	<u>19%</u>	<u>9,938</u>	<u>(29,841)</u>	<u>-300%</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>185,036</u>	<u>136,828</u>	<u>74%</u>	<u>39,779</u>	<u>7,454</u>	<u>19%</u>	<u>9,938</u>	<u>(29,841)</u>	<u>-300%</u>
<b>Reserves Designated</b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	24,955	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>82,707</u>	<u>0%</u>	<u>-</u>	<u>70,621</u>	<u>0%</u>	<u>68,136</u>	<u>68,136</u>	<u>100%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**OTHER SPECIAL PROGRAMS FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	877,305	876,542	100%	697,587	526,862	76%	526,862	(170,725)	-32%
<b>Local Support</b>									
Local Revenue	373,737	216,363	58%	477,047	624,368	131%	630,467	153,420	24%
<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	89,000	-	0%	96,032	96,032	100%	96,032	-	0%
Other Miscellaneous	1,020,934	835,513	82%	840,312	720,186	86%	780,000	(60,312)	-8%
<b>Total Current Year Revenues</b>	<u>1,483,671</u>	<u>1,051,876</u>	<u>71%</u>	<u>1,413,391</u>	<u>1,440,586</u>	<u>102%</u>	<u>1,506,499</u>	<u>93,108</u>	<u>6%</u>
<b>Total Available Resources</b>	<u>2,360,976</u>	<u>1,928,419</u>	<u>82%</u>	<u>2,110,978</u>	<u>1,967,447</u>	<u>93%</u>	<u>2,033,361</u>	<u>(77,617)</u>	<u>-4%</u>
EXPENDITURES									
Employee Salaries	1,032,775	654,959	63%	943,811	586,819	62%	782,426	(161,385)	-21%
Employee Benefits	313,312	198,582	63%	258,764	180,375	70%	240,500	(18,264)	-8%
Purchased Services	223,794	172,030	77%	393,417	348,962	89%	465,283	71,866	15%
Supplies & Materials	314,078	76,923	24%	218,973	63,119	29%	84,159	(134,814)	-160%
Property	70,760	71,155	101%	32,666	25,496	78%	33,995	1,329	4%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	406,257	1,274	0%	263,347	3,077	1%	263,347	-	0%
<b>Total Current Year Expenditures</b>	<u>2,360,976</u>	<u>1,174,922</u>	<u>50%</u>	<u>2,110,978</u>	<u>1,207,849</u>	<u>57%</u>	<u>1,869,710</u>	<u>(241,268)</u>	<u>-13%</u>
OTHER RESOURCES									
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>2,360,976</u>	<u>1,174,922</u>	<u>50%</u>	<u>2,110,978</u>	<u>1,207,849</u>	<u>57%</u>	<u>1,869,710</u>	<u>(241,268)</u>	<u>-13%</u>
Reserves Designated									
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>753,497</u>	<u>0%</u>	<u>-</u>	<u>759,598</u>	<u>0%</u>	<u>163,651</u>	<u>163,651</u>	<u>100%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**BOND REDEMPTION FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
Beginning Balance	12,221,506	12,221,506	100%	13,575,545	13,575,545	100%	13,575,545	-	0%
<u>Local Support</u>									
Local Revenue	14,541,871	6,141,383	42%	16,560,674	6,973,112	42%	16,560,674	-	0%
<u>State Support</u>									
State Revenue	-	-	0%	-	-	0%	-	-	0%
<u>Federal Support</u>									
Federal Revenue	-	-	0%	-	-	0%	-	-	0%
<u>Other Support</u>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	1,000	621	62%	1,000	635	64%	1,000	-	0%
<b>Total Current Year Revenues</b>	<u>14,542,871</u>	<u>6,142,004</u>	<u>42%</u>	<u>16,561,674</u>	<u>6,973,747</u>	<u>42%</u>	<u>16,561,674</u>	<u>-</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>26,764,377</u>	<u>18,363,510</u>	<u>69%</u>	<u>30,137,219</u>	<u>20,549,292</u>	<u>68%</u>	<u>30,137,219</u>	<u>-</u>	<u>0%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	50,000	2,750	6%	146,000	147,750	101%	147,750	1,750	1%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
A Debt Service	7,160,000	7,160,000	100%	64,720,849	64,720,849	100%	64,720,849	(0)	0%
Other Expenses	7,073,780	3,391,711	48%	6,341,383	3,494,648	55%	6,341,383	-	0%
<b>Total Current Year Expenditures</b>	<u>14,283,780</u>	<u>10,554,461</u>	<u>74%</u>	<u>71,208,232</u>	<u>68,363,247</u>	<u>96%</u>	<u>71,209,982</u>	<u>1,750</u>	<u>0%</u>
<b>OTHER RESOURCES</b>									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Financing Sources	-	-	0%	(57,631,220)	(57,631,220)	100%	(57,631,220)	-	0%
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>(57,631,220)</u>	<u>(57,631,220)</u>	<u>100%</u>	<u>(57,631,220)</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>14,283,780</u>	<u>10,554,461</u>	<u>74%</u>	<u>13,577,012</u>	<u>10,732,027</u>	<u>79%</u>	<u>13,578,762</u>	<u>1,750</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	12,480,597	-	0%	16,560,207	-	0%	16,558,457	(1,750)	0%
<b>Ending Balance</b>	<u>-</u>	<u>7,809,049</u>	<u>0%</u>	<u>-</u>	<u>9,817,265</u>	<u>0%</u>	<u>(0)</u>	<u>0</u>	<u>-76%</u>

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

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**BUILDING FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	264,000	264,000	100%	264,051	264,051	100%	264,051	-	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	500	202	40%	250	236	94%	315	65	21%
<b>Total Current Year Revenues</b>	-	202	0%	250	236	94%	315	65	21%
<b>Total Available Resources</b>	264,000	264,202	100%	264,301	264,287	100%	264,366	65	0%
<b>EXPENDITURES</b>									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	-	0%	-	21,560	0%	21,560	21,560	100%
Supplies & Materials	-	2,529	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	264,500	-	0%	264,301	-	0%	242,741	(21,560)	-9%
Other Expenses	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures</b>	264,000	2,529	1%	264,301	21,560	8%	264,301	-	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>	264,000	2,529	1%	264,301	21,560	8%	264,301	-	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>	-	261,674	0%	-	242,727	0%	65	65	100%

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**NUTRITION SERVICES FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	1,137,421	1,137,421	100%	1,432,041	1,284,573	90%	1,284,573	(147,468)	-11%
<b><u>Local Support</u></b>									
Local Revenue	1,700,003	1,353,327	80%	1,732,826	1,367,937	79%	1,732,826	-	0%
<b><u>State Support</u></b>									
State Revenue	76,012	63,894	84%	75,465	22,669	30%	83,548	8,083	10%
<b><u>Federal Support</u></b>									
Federal Revenue	2,967,885	1,677,376	57%	3,161,773	1,364,560	43%	3,161,773	-	0%
<b><u>Other Support</u></b>									
Transfer In From Other Funds	-	-	0%	-	-	0%	-	-	0%
Other Miscellaneous	-	548	0%	-	896	0%	896	896	100%
<b>Total Current Year Revenues</b>	<u>4,743,900</u>	<u>3,095,145</u>	<u>65%</u>	<u>4,970,064</u>	<u>2,756,062</u>	<u>55%</u>	<u>4,979,043</u>	<u>8,979</u>	<u>0%</u>
<b>Total Available Resources</b>	<u>5,881,321</u>	<u>4,232,566</u>	<u>72%</u>	<u>6,402,105</u>	<u>4,040,635</u>	<u>63%</u>	<u>6,263,616</u>	<u>(138,489)</u>	<u>-2%</u>
<b>EXPENDITURES</b>									
Employee Salaries	1,637,787	1,171,024	72%	2,104,600	1,221,855	58%	1,629,140	(475,460)	-29%
Employee Benefits	425,592	305,379	72%	608,550	341,659	56%	455,546	(153,004)	-34%
Purchased Services	66,748	60,679	91%	80,136	67,138	84%	89,517	9,381	10%
Supplies & Materials	2,449,769	1,651,023	67%	2,749,909	1,995,775	73%	2,661,033	(88,876)	-3%
Property	51,675	31,685	61%	51,675	-	0%	51,675	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	1,249,750	41,177	3%	807,235	850	0%	807,235	-	0%
<b>Total Current Year Expenditures</b>	<u>4,743,900</u>	<u>3,260,968</u>	<u>69%</u>	<u>6,402,105</u>	<u>3,627,277</u>	<u>57%</u>	<u>5,694,146</u>	<u>(707,959)</u>	<u>-12%</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>4,743,900</u>	<u>3,260,968</u>	<u>69%</u>	<u>6,402,105</u>	<u>3,627,277</u>	<u>57%</u>	<u>5,694,146</u>	<u>(707,959)</u>	<u>-12%</u>
<b><u>Reserves Designated</u></b>									
Contingency Reserves- 3% Per Board Policy	-	-	0%	-	-	0%	-	-	0%
TABOR reserve	-	-	0%	-	-	0%	-	-	0%
Project Assigned Reserve	1,137,421	-	0%	-	-	0%	-	-	0%
<b>Ending Balance</b>	<u>-</u>	<u>971,598</u>	<u>0%</u>	<u>-</u>	<u>413,358</u>	<u>0%</u>	<u>569,470</u>	<u>569,470</u>	<u>100%</u>

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**Childcare / Extended Day Kindergarten**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	107,341	107,341	100%	242,121	262,288	108%	262,288	20,167	8%
<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	818,000	-	0%	954,000	740,672	78%	954,000	-	0%
<b>Total Current Year Revenues</b>	818,000	-	0%	954,000	740,672	78%	954,000	-	0%
<b>Total Available Resources</b>	925,341	107,341	12%	1,196,121	1,002,959	84%	1,216,288	20,167	2%
<b>EXPENDITURES</b>									
Employee Salaries	556,628	368,835	66%	582,946	391,090	67%	521,453	(61,493)	-12%
Employee Benefits	146,361	103,869	71%	180,659	114,637	63%	152,849	(27,810)	-18%
Purchased Services	19,507	14,063	72%	25,574	16,180	63%	21,573	(4,001)	-19%
Supplies & Materials	37,900	23,394	62%	34,300	25,732	75%	34,309	9	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	164,945	14,095	9%	372,642	27,757	7%	372,642	-	0%
<b>Total Current Year Expenditures</b>	925,341	524,257	57%	1,196,121	575,395	48%	1,102,826	(93,295)	-8%
<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>	925,341	524,257	57%	1,196,121	575,395	48%	1,102,826	(93,295)	-8%
<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>	-	(416,915)	0%	-	427,564	0%	113,461	113,462	100%

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**Print Shop**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
<b>Beginning Balance</b>	(38,097)	(38,097)	100%	-	-	0%	-	-	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%	15,201	15,201	100%	15,201	-	0%
Other Miscellaneous	268,454	-	0%	155,654	102,535	66%	141,600	(14,054)	-10%
<b>Total Current Year Revenues</b>	268,454	-	0%	170,855	117,736	69%	156,801	(14,054)	-9%
<b>Total Available Resources</b>	230,357	(38,097)	-17%	170,855	117,736	69%	156,801	(14,054)	-9%
EXPENDITURES									
Employee Salaries	102,370	71,059	69%	55,424	42,003	76%	56,003	579	1%
Employee Benefits	26,448	18,036	68%	14,467	8,237	57%	10,983	(3,484)	-32%
Purchased Services	41,489	7,437	18%	40,914	22,842	56%	30,456	(10,458)	-34%
Supplies & Materials	60,050	37,698	63%	60,050	37,720	63%	50,293	(9,757)	-19%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	-	3,138	0%	-	3,599	0%	4,798	4,798	100%
<b>Total Current Year Expenditures</b>	230,357	137,367	60%	170,855	114,400	67%	152,533	(18,322)	-12%
OTHER RESOURCES									
Transfers to Other Funds	-	-	0%	-	-	0%	-	-	0%
<b>Total Other Resources</b>	-	-	0%	-	-	0%	-	-	0%
<b>Total Current Year Expenditures &amp; Other Resources</b>	230,357	137,367	60%	170,855	114,400	67%	152,533	(18,322)	-12%
<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>	-	(175,464)	0%	-	3,336	0%	4,267	4,267	100%

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**RISK MANAGEMENT/DENTAL INSURANCE FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
<b>REVENUES</b>									
<b>Beginning Balance</b>	449,600	449,600	100%	475,591	475,591	100%	475,591	-	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	710,000	552,901	78%	787,000	596,749	76%	795,666	8,666	1%
<b>Total Current Year Revenues</b>	<u>750,000</u>	<u>552,901</u>	<u>74%</u>	<u>787,000</u>	<u>596,749</u>	<u>76%</u>	<u>795,666</u>	<u>8,666</u>	<u>1%</u>
<b>Total Available Resources</b>	<u>1,131,911</u>	<u>1,002,501</u>	<u>89%</u>	<u>1,262,591</u>	<u>1,072,340</u>	<u>85%</u>	<u>1,271,256</u>	<u>8,666</u>	<u>1%</u>
<b>EXPENDITURES</b>									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	599,173	522,541	87%	642,000	535,042	83%	672,368	30,368	5%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	560,427	-	0%	620,591	-	0%	598,888	(21,703)	-4%
<b>Total Current Year Expenditures</b>	<u>725,000</u>	<u>522,541</u>	<u>72%</u>	<u>1,262,591</u>	<u>535,042</u>	<u>42%</u>	<u>1,271,256</u>	<u>8,665</u>	<u>1%</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>522,541</u>	<u>72%</u>	<u>1,262,591</u>	<u>535,042</u>	<u>42%</u>	<u>1,271,256</u>	<u>8,665</u>	<u>1%</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>479,960</u>	<u>0%</u>	<u>-</u>	<u>537,298</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>132%</u>



School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY15 Q3 as of March 31, 2015

**TRUST FUND**

	FY 13-14 Activity			FY 14-15 Activity			FY 14-15 Forecast		
	Amended Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Year to Date Actual	YTD as % of Budget	Est'd Year End Actual	Variance to Budget	Variance as % of Budget
REVENUES									
Beginning Balance	54,928	54,928	100%	48,987	48,987	100%	48,987	-	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	2,500	41	2%	500	39	8%	53	(447)	-852%
<b>Total Current Year Revenues</b>	<u>2,500</u>	<u>41</u>	<u>2%</u>	<u>500</u>	<u>39</u>	<u>8%</u>	<u>53</u>	<u>(447)</u>	<u>-852%</u>
<b>Total Available Resources</b>	<u>57,428</u>	<u>54,969</u>	<u>96%</u>	<u>49,487</u>	<u>49,027</u>	<u>99%</u>	<u>49,040</u>	<u>(447)</u>	<u>-1%</u>
EXPENDITURES									
Employee Salaries	-	-	0%	-	-	0%	-	-	0%
Employee Benefits	-	-	0%	-	-	0%	-	-	0%
Purchased Services	-	-	0%	-	-	0%	-	-	0%
Supplies & Materials	-	-	0%	-	-	0%	-	-	0%
Property	-	-	0%	-	-	0%	-	-	0%
Debt Service	-	-	0%	-	-	0%	-	-	0%
Other Expenses	57,428	6,000	10%	49,487	9,000	18%	49,040	(447)	-1%
<b>Total Current Year Expenditures</b>	<u>57,428</u>	<u>6,000</u>	<u>10%</u>	<u>49,487</u>	<u>9,000</u>	<u>18%</u>	<u>49,040</u>	<u>(447)</u>	<u>-1%</u>
OTHER RESOURCES									
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>57,428</u>	<u>6,000</u>	<u>10%</u>	<u>49,487</u>	<u>9,000</u>	<u>18%</u>	<u>49,040</u>	<u>(447)</u>	<u>-1%</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>48,969</u>	<u>0%</u>	<u>-</u>	<u>40,027</u>	<u>0%</u>	<u>(0)</u>	<u>(0)</u>	<u>175%</u>