

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



**Statement of Revenues, Expenditures and Changes in Fund Balance**  
FY17 Q1 as of September 30, 2016

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY17 Q1 as of September 30, 2016

**GENERAL OPERATING FUND**

|  | FY 15-16 Activity  |                     |                    | FY 16-17 Activity  |                     |                    | FY 16-17 Forecast     |                     |                         |
|--|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|-----------------------|---------------------|-------------------------|
|  | Adopted 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  | 11,979,864         | 15,082,084          | 126%               | 14,726,189         | 23,301,619          | 158%               | 23,301,619            | 8,575,430           | 37%                     |
| <b>Local Support</b>   |                    |                     |                    |                    |                     |                    |                       |                     |                         |
| Property Taxes   | 25,930,223         | 357,866             | 1%                 | 27,318,748         | 202,838             | 1%                 | 811,352               | (26,507,396)        | -3267%                  |
| Specific Ownership Taxes                                     | 3,013,326          | 670,729             | 22%                | 1,936,530          | 730,708             | 38%                | 2,922,830             | 986,300             | 34%                     |
| Other Taxes  | (200,000)          | -                   |                    | (127,094)          | -                   |                    | -                     | -                   |                         |
| <b>State Support</b>   |                    |                     |                    |                    |                     |                    |                       |                     |                         |
| State Equalization   | 91,603,310         | 23,456,636          | 26%                | 89,071,112         | 22,133,868          | 25%                | 88,535,471            | (535,641)           | -1%                     |
| State Categorical  | 3,309,379          | -                   | 0%                 | 3,420,666          | 2,730,503           | 80%                | 10,922,011            | 7,501,345           | 69%                     |
| Audit Adjustment   | -                  | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                   | 0%                      |
| <b>Other Support</b>   |                    |                     |                    |                    |                     |                    |                       |                     |                         |
| Transfer In From Other Funds                                 | -                  | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                   | 0%                      |
| Other Miscellaneous  | 431,642            | 125,758             | 29%                | 456,505            | 125,758             | 28%                | 503,032               | 46,527              | 9%                      |
| <b>Total Current Year Revenues</b>                           | <u>124,087,880</u> | <u>24,610,989</u>   | <u>20%</u>         | <u>122,076,467</u> | <u>25,923,674</u>   | <u>21%</u>         | <u>103,694,696</u>    | <u>(18,508,865)</u> | <u>-18%</u>             |
| <b>Total Available Resources</b>                             | <u>136,067,744</u> | <u>39,693,073</u>   | <u>29%</u>         | <u>136,802,656</u> | <u>49,225,293</u>   | <u>36%</u>         | <u>126,996,315</u>    | <u>(9,933,435)</u>  | <u>-8%</u>              |
| <b>EXPENDITURES</b>  |                    |                     |                    |                    |                     |                    |                       |                     |                         |
| Employee Salaries  | 60,757,440         | 13,641,775          | 22%                | 60,924,157         | 14,204,859          | 23%                | 56,819,435            | (4,104,722)         | -7%                     |
| Employee Benefits  | 17,760,063         | 4,191,687           | 24%                | 18,949,192         | 4,565,801           | 24%                | 18,263,205            | (685,987)           | -4%                     |
| Purchased Services   | 5,495,732          | 1,279,469           | 23%                | 6,450,718          | 1,598,228           | 25%                | 6,392,910             | (57,808)            | -1%                     |
| Supplies & Materials   | 5,233,684          | 1,055,880           | 20%                | 5,226,151          | 1,638,859           | 31%                | 6,555,435             | 1,329,284           | 20%                     |
| Property   | 34,700             | 47,302              | 136%               | 24,943             | (127,449)           | -511%              | (509,795)             | (534,738)           | 105%                    |
| Debt Service   | -                  | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                   | 0%                      |
| Other Expenses   | 165,447            | 81,332              | 49%                | 179,105            | 67,457              | 38%                | 269,827               | 90,722              | 34%                     |
| <b>Total Current Year Expenditures</b>                       | <u>89,447,066</u>  | <u>20,297,445</u>   | <u>23%</u>         | <u>91,754,266</u>  | <u>21,947,754</u>   | <u>24%</u>         | <u>87,791,017</u>     | <u>(3,963,249)</u>  | <u>-5%</u>              |
| <b>OTHER RESOURCES</b>                                       |                    |                     |                    |                    |                     |                    |                       |                     |                         |
| Allocation to Charter Schools                                | 24,769,428         | 6,172,995           | 25%                | 24,817,317         | 6,646,829           | 27%                | 26,587,314            | 1,769,997           | 7%                      |
| Charter School Service Charges                               | (616,976)          | (147,854)           | 24%                | (616,500)          | (163,996)           | 27%                | (655,983)             | (39,483)            | 6%                      |
| Transfer to Transportation Fund                              | 4,138,492          | -                   | 0%                 | 3,379,544          | -                   | 0%                 | -                     | (3,379,544)         | 0%                      |
| Transfer to Activity Fund                                    | 420,704            | -                   | 0%                 | 420,704            | -                   | 0%                 | -                     | (420,704)           | 0%                      |
| Transfers to Other Funds                                     | 6,101,610          | -                   | 0%                 | 5,210,950          | -                   | 0%                 | -                     | (5,210,950)         | 0%                      |
| <b>Total Other Resources</b>                                 | <u>34,813,258</u>  | <u>6,025,142</u>    | <u>17%</u>         | <u>33,212,015</u>  | <u>6,482,833</u>    | <u>20%</u>         | <u>25,931,331</u>     | <u>(7,280,684)</u>  | <u>-28%</u>             |
| <b>Total Current Year Expenditures &amp; Other Resources</b> | <u>124,260,324</u> | <u>26,322,586</u>   | <u>21%</u>         | <u>124,966,281</u> | <u>28,430,587</u>   | <u>23%</u>         | <u>113,722,349</u>    | <u>(11,243,932)</u> | <u>-10%</u>             |
| <b>Reserves Designated</b>                                   |                    |                     |                    |                    |                     |                    |                       |                     |                         |
| Contingency Reserves- 3% Per Board Policy                    | 3,214,772          | -                   | 0%                 | 3,022,964          | -                   | 0%                 | -                     | (3,022,964)         | 0%                      |
| TABOR reserve  | 2,686,051          | -                   | 0%                 | 2,765,249          | -                   | 0%                 | -                     | (2,765,249)         | 0%                      |
| Reserve for Eagle Ridge Negative Fund Balance                | -                  | -                   | 0%                 | 1,607,453          | -                   | 0%                 | -                     | (1,607,453)         | 0%                      |
| Reserve for Multi-Year Contract                              | 199,455            | -                   | 0%                 | 398,910            | -                   | 0%                 | -                     | -                   | 0%                      |
| Designated Risk Management Reserve                           | -                  | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                   | 0%                      |
| School Carry Forward   | -                  | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                   | 0%                      |
| Department Carry Forward                                     | 144,200            | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                   | 0%                      |
| Career and Technical Reserve                                 | -                  | -                   | 0%                 | 195,400            | -                   | 0%                 | -                     | -                   | 0%                      |
| <b>Ending Balance</b>  | <u>5,562,942</u>   | <u>13,370,486</u>   | <u>240%</u>        | <u>4,041,799</u>   | <u>20,794,706</u>   | <u>514%</u>        | <u>13,273,966</u>     | <u>9,232,167</u>    | <u>70%</u>              |
| Unappropriated Reserve                                       | 5,562,942          | -                   | -                  | 3,846,399          | -                   | -                  | 13,273,966            | 9,427,567           | -                       |

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  
FY17 Q1 as of September 30, 2016

**CAPITAL RESERVE FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 1,611,906         | 1,466,201           | 91%                | 1,466,201         | 722,637             | 49%                | 722,637               | (743,564)          | -103%                   |
| <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                                 | 2,160,186         | -                   | 0%                 | 1,117,285         | -                   | 0%                 | -                     | (1,117,285)        | 0%                      |
| A Other Miscellaneous  | -                 | 4,398               | 0%                 | 6,000             | -                   | 0%                 | -                     | (6,000)            | 0%                      |
| <b>Total Current Year Revenues</b>                           | <u>2,160,186</u>  | <u>4,398</u>        | <u>0%</u>          | <u>1,123,285</u>  | <u>-</u>            | <u>0%</u>          | <u>-</u>              | <u>(1,123,285)</u> | <u>0%</u>               |
| <b>Total Available Resources</b>                             | <u>3,772,092</u>  | <u>1,470,599</u>    | <u>39%</u>         | <u>2,589,486</u>  | <u>722,637</u>      | <u>28%</u>         | <u>722,637</u>        | <u>(1,866,849)</u> | <u>-258%</u>            |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | -                 | 258                 | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Employee Benefits  | -                 | 307                 | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Purchased Services   | -                 | 136,038             | 0%                 | 192,183           | 78,996              | 41%                | 315,983               | 123,800            | 39%                     |
| Supplies & Materials   | -                 | 12,912              | 0%                 | 16,000            | 3,247               | 20%                | 12,987                | (3,013)            | -23%                    |
| Property   | 900,000           | 147,416             | 16%                | 629,746           | 219,784             | 35%                | 879,134               | 249,388            | 28%                     |
| Debt Service   | 1,107,630         | 980,540             | 89%                | 1,676,135         | 645,804             | 39%                | 2,583,218             | 907,083            | 35%                     |
| Other Expenses   | 1,654,483         | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Current Year Expenditures</b>                       | <u>3,662,113</u>  | <u>1,277,470</u>    | <u>35%</u>         | <u>2,514,064</u>  | <u>947,831</u>      | <u>38%</u>         | <u>3,791,322</u>      | <u>1,277,258</u>   | <u>34%</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>3,662,113</u>  | <u>1,277,470</u>    | <u>35%</u>         | <u>2,514,064</u>  | <u>947,831</u>      | <u>38%</u>         | <u>3,791,322</u>      | <u>1,277,258</u>   | <u>34%</u>              |
| <b>Reserves Designated</b>                                   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Contingency Reserves- 3% Per Board Policy                    | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| TABOR reserve  | 109,979           | -                   | 0%                 | 75,422            | -                   | 0%                 | -                     | (75,422)           | 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>193,129</u>      | <u>0%</u>          | <u>-</u>          | <u>(225,194)</u>    | <u>0%</u>          | <u>(3,068,685)</u>    | <u>(3,068,685)</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  
FY17 Q1 as of September 30, 2016

**RISK MANAGEMENT INSURANCE FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 870,379           | 590,784             | 68%                | 590,784           | 435,607             | 74%                | 435,607               | (155,177)          | -36%                    |
| <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                                 | 810,412           | -                   | 0%                 | 844,217           | -                   | 0%                 | -                     | (844,217)          | 0%                      |
| Other Miscellaneous  | -                 | 410                 | 0%                 | 10,000            | 2,584               | 26%                | 10,336                | 336                | 3%                      |
| <b>Total Current Year Revenues</b>                           | <u>810,412</u>    | <u>410</u>          | <u>0%</u>          | <u>854,217</u>    | <u>2,584</u>        | <u>0%</u>          | <u>10,336</u>         | <u>(843,881)</u>   | <u>-8164%</u>           |
| <b>Total Available Resources</b>                             | <u>1,680,791</u>  | <u>591,194</u>      | <u>35%</u>         | <u>1,445,001</u>  | <u>438,191</u>      | <u>30%</u>         | <u>445,943</u>        | <u>(999,058)</u>   | <u>-224%</u>            |
| EXPENDITURES   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Employee Benefits  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Purchased Services   | 810,791           | 809,845             | 100%               | 856,000           | 788,988             | 92%                | 3,155,950             | 2,299,950          | 73%                     |
| Supplies & Materials   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Property   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | -                 | -                   | 0%                 | -                 | 1,000               | 0%                 | 4,000                 | 4,000              | 100%                    |
| <b>Total Current Year Expenditures</b>                       | <u>810,791</u>    | <u>809,845</u>      | <u>100%</u>        | <u>856,000</u>    | <u>789,988</u>      | <u>92%</u>         | <u>3,159,950</u>      | <u>2,303,950</u>   | <u>73%</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>810,791</u>    | <u>809,845</u>      | <u>100%</u>        | <u>856,000</u>    | <u>789,988</u>      | <u>92%</u>         | <u>3,159,950</u>      | <u>2,303,950</u>   | <u>73%</u>              |
| <b><u>Reserves Designated</u></b>                            |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Contingency Reserves- 3% Per Board Policy                    | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| TABOR reserve  | 24,324            | -                   | 0%                 | 25,680            | -                   | 0%                 | -                     | (25,680)           | 0%                      |
| Reserve for Eagle Ridge Negative Fund Balance                | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Designated Risk Management Reserve                           | 845,676           | -                   | 0%                 | 563,321           | -                   | 0%                 | -                     | (563,321)          | 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>(218,651)</u>    | <u>0%</u>          | <u>-</u>          | <u>(351,797)</u>    | <u>0%</u>          | <u>(2,714,007)</u>    | <u>(2,714,007)</u> | <u>100%</u>             |

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY17 Q1 as of September 30, 2016

**COLORADO PRESCHOOL PROGRAM FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 200,000           | 120,585             | 60%                | 240,000           | 344,226             | 143%               | 344,226               | 104,226            | 30%                     |
| <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>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Allocations From Other Funds                                 | 3,017,474         | -                   | 0%                 | 3,233,583         | -                   | 0%                 | -                     | (3,233,583)        | 0%                      |
| Other Miscellaneous  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Current Year Revenues</b>                           | <u>3,017,474</u>  | <u>-</u>            | <u>0%</u>          | <u>3,233,583</u>  | <u>-</u>            | <u>0%</u>          | <u>-</u>              | <u>(3,233,583)</u> | <u>0%</u>               |
| <b>Total Available Resources</b>                             | <u>3,217,474</u>  | <u>120,585</u>      | <u>4%</u>          | <u>3,473,583</u>  | <u>344,226</u>      | <u>10%</u>         | <u>344,226</u>        | <u>(3,129,357)</u> | <u>-909%</u>            |
| EXPENDITURES   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | 2,111,542         | 525,112             | 25%                | 2,380,485         | 526,500             | 22%                | 2,105,999             | (274,486)          | -13%                    |
| Employee Benefits  | 621,043           | 170,179             | 27%                | 726,910           | 179,245             | 25%                | 716,980               | (9,930)            | -1%                     |
| Purchased Services   | 154,900           | 1,532               | 1%                 | 157,300           | 3,933               | 3%                 | 15,733                | (141,567)          | -900%                   |
| Supplies & Materials   | 10,000            | 23,214              | 232%               | 28,320            | 15,274              | 54%                | 61,095                | 32,775             | 54%                     |
| Property   | 7,886             | 564                 | 7%                 | 3,500             | -                   | 0%                 | -                     | (3,500)            | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | 212,782           | -                   | 0%                 | 75,896            | -                   | 0%                 | -                     | (75,896)           | 0%                      |
| <b>Total Current Year Expenditures</b>                       | <u>3,118,153</u>  | <u>720,601</u>      | <u>23%</u>         | <u>3,372,411</u>  | <u>724,952</u>      | <u>21%</u>         | <u>2,899,808</u>      | <u>(472,603)</u>   | <u>-16%</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>3,118,153</u>  | <u>720,601</u>      | <u>23%</u>         | <u>3,372,411</u>  | <u>724,952</u>      | <u>21%</u>         | <u>2,899,808</u>      | <u>(472,603)</u>   | <u>-16%</u>             |
| <b><u>Reserves Designated</u></b>                            |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Contingency Reserves- 3% Per Board Policy                    | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| TABOR reserve  | 99,321            | -                   | 0%                 | 101,172           | -                   | 0%                 | -                     | (101,172)          | 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>(600,017)</u>    | <u>0%</u>          | <u>-</u>          | <u>(380,726)</u>    | <u>0%</u>          | <u>(2,555,582)</u>    | <u>(2,555,582)</u> | <u>100%</u>             |

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY17 Q1 as of September 30, 2016

**GOVERNMENT DESIGNATED GRANTS FUND**

|                 |  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|-----------------|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|                 |  | Adopted 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>A</b>        | <b>Beginning Balance</b>                                     | 821,919           | 1,055,541           | 128%               | 1,041,392         | 1,289,831           | 124%               | 1,289,831             | 248,439            | 19%                     |
|                 | <u>Local Support</u>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
|                 | Local Revenue  | -                 | -                   | 0%                 | -                 | 200                 | 0%                 | 800                   | 800                | 100%                    |
|                 | <u>State Support</u>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
|                 | State Revenue  | 1,875,898         | 1,563,849           | 83%                | 3,238,245         | 737,149             | 23%                | 2,948,595             | (289,650)          | -10%                    |
|                 | <u>Federal Support</u>                                       |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| <b>B</b>        | Federal Revenue  | 5,358,958         | 172,310             | 3%                 | 4,827,326         | 448,661             | 9%                 | 1,794,642             | -                  | 0%                      |
|                 | <u>Other Support</u>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
|                 | Transfer In From Other Funds                                 | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
|                 | Other Miscellaneous  | -                 | -                   | 0%                 | 1,672,059         | -                   | 0%                 | -                     | (1,672,059)        | 0%                      |
|                 |  | 1,630,000         |                     |                    |                   |                     |                    |                       |                    |                         |
|                 | <b>Total Current Year Revenues</b>                           | 8,864,856         | 1,736,159           | 20%                | 9,737,630         | 1,186,009           | 12%                | 4,744,037             | (1,960,909)        | -41%                    |
|                 | <b>Total Available Resources</b>                             | 9,686,775         | 2,791,700           | 29%                | 10,779,022        | 2,475,840           | 23%                | 6,033,868             | (1,712,470)        | -28%                    |
| EXPENDITURES    |  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
|                 | Employee Salaries  | 3,532,829         | 826,579             | 23%                | 3,895,591         | 932,993             | 24%                | 3,731,971             | (163,620)          | -4%                     |
|                 | Employee Benefits  | 994,840           | 269,715             | 27%                | 1,140,955         | 310,168             | 27%                | 1,240,673             | 99,718             | 8%                      |
|                 | Purchased Services   | 1,596,980         | 290,880             | 18%                | 2,173,388         | 676,062             | 31%                | 2,704,249             | 530,861            | 20%                     |
|                 | Supplies & Materials   | 328,047           | 38,248              | 12%                | 264,468           | 70,160              | 27%                | 280,641               | 16,173             | 6%                      |
|                 | Property   | 12,140            | 14,452              | 119%               | 338,175           | 11,521              | 3%                 | 46,083                | (292,092)          | -634%                   |
|                 | Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
|                 | Other Expenses   | 3,221,939         | 275                 | 0%                 | 2,966,445         | (72,351)            | -2%                | (289,403)             | (3,255,848)        | 1125%                   |
|                 | <b>Total Current Year Expenditures</b>                       | 9,686,775         | 1,440,149           | 15%                | 10,779,022        | 1,928,554           | 18%                | 7,714,215             | (3,064,807)        | -40%                    |
| 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> | 9,686,775         | 1,440,149           | 15%                | 10,779,022        | 1,928,554           | 18%                | 7,714,215             | (3,064,807)        | -40%                    |
|                 | <u>Reserves Designated</u>                                   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
|                 | Contingency Reserves- 3% Per Board Policy                    | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
|                 | TABOR reserve  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
|                 | Project Assigned Reserve                                     | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
|                 | <b>Ending Balance</b>  | -                 | 1,351,551           | 0%                 | -                 | 547,286             | 0%                 | (1,680,347)           | 1,352,337          | -80%                    |

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

B All federal grants are reimbursed in arrears.

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**PUPIL ACTIVITY FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 834,122           | 1,129,283           | 135%               | 970,721           | 1,170,175           | 121%               | 1,170,175             | 199,454            | 17%                     |
| <b><u>Local Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Local Revenue  | 3,042,970         | 725,960             | 24%                | 2,845,716         | 776,415             | 27%                | 3,105,661             | 259,945            | 8%                      |
| <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>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfer In From Other Funds                                 | 420,704           | -                   | 0%                 | 420,704           | -                   | 0%                 | -                     | (420,704)          | 0%                      |
| Other Miscellaneous  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Current Year Revenues</b>                           | <u>3,463,674</u>  | <u>725,960</u>      | <u>21%</u>         | <u>3,266,420</u>  | <u>776,415</u>      | <u>24%</u>         | <u>3,105,661</u>      | <u>(160,759)</u>   | <u>-5%</u>              |
| <b>Total Available Resources</b>                             | <u>4,297,796</u>  | <u>1,855,243</u>    | <u>43%</u>         | <u>4,237,141</u>  | <u>1,946,590</u>    | <u>46%</u>         | <u>4,275,836</u>      | <u>38,695</u>      | <u>1%</u>               |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | 27,893            | 10,828              | 39%                | 119,200           | 16,158              | 14%                | 64,632                | (54,568)           | -84%                    |
| Employee Benefits  | 5,119             | 2,816               | 55%                | 24,778            | 4,647               | 19%                | 18,587                | (6,191)            | -33%                    |
| Purchased Services   | -                 | 96,811              | 0%                 | 714,072           | 84,760              | 12%                | 339,039               | (375,033)          | -111%                   |
| Supplies & Materials   | -                 | 392,274             | 0%                 | 1,408,017         | 391,402             | 28%                | 1,565,608             | 157,591            | 10%                     |
| Property   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>A</b> Budgeted Expenditures                               | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | 4,264,784         | 15,545              | 0%                 | 1,971,074         | 12,744              | 1%                 | 50,975                | (1,920,099)        | -3767%                  |
| <b>Total Current Year Expenditures</b>                       | <u>4,297,796</u>  | <u>518,274</u>      | <u>12%</u>         | <u>4,237,141</u>  | <u>509,710</u>      | <u>12%</u>         | <u>2,038,841</u>      | <u>(2,198,300)</u> | <u>-108%</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>4,297,796</u>  | <u>518,274</u>      | <u>12%</u>         | <u>4,237,141</u>  | <u>509,710</u>      | <u>12%</u>         | <u>2,038,841</u>      | <u>(2,198,300)</u> | <u>-108%</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>1,336,969</u>    | <u>0%</u>          | <u>-</u>          | <u>1,436,880</u>    | <u>0%</u>          | <u>2,236,995</u>      | <u>2,236,995</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  
FY17 Q1 as of September 30, 2016

**TRANSPORTATION FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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  | 150,000           | 169,773             | 113%               | 169,773           | -                   | 0%                 | -                     | (169,773)          | 0%                      |
| <b>Local Support</b>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Local Revenue  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>State Support</b>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| State Revenue  | 1,325,587         | -                   | 0%                 | 1,383,432         | -                   | 0%                 | -                     | (1,383,432)        | 0%                      |
| <b>Federal Support</b>                                       |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Federal Revenue  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Other Support</b>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfer In From Other Funds                                 | 4,138,492         | -                   | 0%                 | 3,536,316         | -                   | 0%                 | -                     | (3,536,316)        | 0%                      |
| Other Miscellaneous  | 250,000           | 90,118              | 36%                | 293,000           | 33,598              | 11%                | 134,391               | (158,609)          | -118%                   |
| <b>Total Current Year Revenues</b>                           | <b>5,714,079</b>  | <b>90,118</b>       | <b>2%</b>          | <b>5,212,748</b>  | <b>33,598</b>       | <b>1%</b>          | <b>134,391</b>        | <b>(5,078,357)</b> | <b>-3779%</b>           |
| <b>Total Available Resources</b>                             | <b>5,864,079</b>  | <b>259,891</b>      | <b>4%</b>          | <b>5,382,521</b>  | <b>33,598</b>       | <b>1%</b>          | <b>134,391</b>        | <b>(5,248,130)</b> | <b>-3905%</b>           |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | 3,438,629         | 785,187             | 23%                | 3,246,352         | 828,044             | 26%                | 3,312,176             | 65,824             | 2%                      |
| Employee Benefits  | 1,252,522         | 316,147             | 25%                | 1,037,059         | 333,671             | 32%                | 1,334,686             | 297,627            | 22%                     |
| Purchased Services   | 76,900            | 13,924              | 18%                | 86,403            | 11,676              | 14%                | 46,704                | (39,699)           | -85%                    |
| Supplies & Materials   | 1,064,139         | 98,403              | 9%                 | 1,055,935         | 124,222             | 12%                | 496,887               | (559,048)          | -113%                   |
| Property   | -                 | 216                 | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| A Other Expenses   | (150,000)         | (5,140)             | 3%                 | (200,000)         | (10,307)            | 5%                 | (41,229)              | 158,771            | -385%                   |
| <b>Total Current Year Expenditures</b>                       | <b>5,682,190</b>  | <b>1,208,737</b>    | <b>21%</b>         | <b>5,225,749</b>  | <b>1,287,306</b>    | <b>25%</b>         | <b>5,149,223</b>      | <b>(76,526)</b>    | <b>-1%</b>              |
| <b>OTHER RESOURCES</b>                                       |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Charter School Service Charges                               | -                 | -                   | 0%                 | -                 | 1,968               | 0%                 | 7,873                 | 7,873              |                         |
| Transfers to Other Funds                                     | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Other Resources</b>                                 | <b>-</b>          | <b>-</b>            | <b>-</b>           | <b>-</b>          | <b>-</b>            | <b>-</b>           | <b>-</b>              | <b>-</b>           | <b>0%</b>               |
| <b>Total Current Year Expenditures &amp; Other Resources</b> | <b>5,682,190</b>  | <b>1,208,737</b>    | <b>21%</b>         | <b>5,225,749</b>  | <b>1,287,306</b>    | <b>25%</b>         | <b>5,149,223</b>      | <b>(76,526)</b>    | <b>-1%</b>              |
| <b>Reserves Designated</b>                                   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Contingency Reserves- 3% Per Board Policy                    | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| TABOR reserve  | 181,889           | -                   | 0%                 | 156,772           | -                   | 0%                 | -                     | (156,772)          | 0%                      |
| Project Assigned Reserve                                     | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Ending Balance</b>  | <b>-</b>          | <b>(948,847)</b>    | <b>0%</b>          | <b>-</b>          | <b>(1,253,708)</b>  | <b>0%</b>          | <b>(5,014,832)</b>    | <b>(5,014,832)</b> | <b>100%</b>             |

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



School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY17 Q1 as of September 30, 2016

**GROWTH IMPACT FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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  | 23,280            | 70,477              | 303%               | 70,477            | 75,418              | 107%               | 75,418                | 4,941              | 7%                      |
| <b>Local Support</b>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Local Revenue  | 38,250            | 39,926              | 104%               | 39,900            | 41,377              | 104%               | 165,509               | 125,609            | 76%                     |
| <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  | 30                | 18                  | 61%                | 112               | 33                  | 29%                | 131                   | 19                 | 15%                     |
| <b>Total Current Year Revenues</b>                           | <b>38,280</b>     | <b>39,944</b>       | <b>104%</b>        | <b>40,012</b>     | <b>41,410</b>       | <b>103%</b>        | <b>165,640</b>        | <b>125,628</b>     | <b>76%</b>              |
| <b>Total Available Resources</b>                             | <b>61,560</b>     | <b>110,421</b>      | <b>179%</b>        | <b>110,489</b>    | <b>116,828</b>      | <b>106%</b>        | <b>241,058</b>        | <b>130,569</b>     | <b>54%</b>              |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | 780               | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Employee Benefits  | 11                | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Purchased Services   | 20,635            | 10,634              | 52%                | 36,100            | 6,624               | 18%                | 26,497                | (9,603)            | -36%                    |
| Supplies & Materials   | 1,489             | 190                 | 13%                | 1,250             | 213                 | 17%                | 852                   | (398)              | -47%                    |
| Property   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | 38,645            | -                   | 0%                 | 73,139            | 79                  | 0%                 | 316                   | (72,823)           | -23045%                 |
| <b>Total Current Year Expenditures</b>                       | <b>61,560</b>     | <b>10,824</b>       | <b>18%</b>         | <b>110,489</b>    | <b>6,916</b>        | <b>6%</b>          | <b>27,665</b>         | <b>(82,824)</b>    | <b>-299%</b>            |
| <b>OTHER RESOURCES</b>                                       |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfers to Other Funds                                     | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Other Resources</b>                                 | <b>-</b>          | <b>-</b>            | <b>0%</b>          | <b>-</b>          | <b>-</b>            | <b>0%</b>          | <b>-</b>              | <b>-</b>           | <b>0%</b>               |
| <b>Total Current Year Expenditures &amp; Other Resources</b> | <b>61,560</b>     | <b>10,824</b>       | <b>18%</b>         | <b>110,489</b>    | <b>6,916</b>        | <b>6%</b>          | <b>27,665</b>         | <b>(82,824)</b>    | <b>-299%</b>            |
| <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>  | <b>-</b>          | <b>99,597</b>       | <b>0%</b>          | <b>-</b>          | <b>109,912</b>      | <b>0%</b>          | <b>213,393</b>        | <b>213,393</b>     | <b>100%</b>             |

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY17 Q1 as of September 30, 2016

**OTHER SPECIAL PROGRAMS FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 324,158           | 466,906             | 144%               | 355,807           | 493,055             | 139%               | 493,055               | 137,248            | 28%                     |
| <b>Local Support</b>   |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Local Revenue  | 763,615           | 246,745             | 32%                | 740,000           | 253,910             | 34%                | 1,015,642             | 275,642            | 27%                     |
| <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%                 | 117,037           | -                   | 0%                 | -                     | (117,037)          | 0%                      |
| Other Miscellaneous  | 1,001,760         | 408,513             | 41%                | 1,176,107         | 405,150             | 34%                | 1,620,600             | 444,493            | 27%                     |
| <b>Total Current Year Revenues</b>                           | <b>1,854,375</b>  | <b>655,258</b>      | <b>35%</b>         | <b>2,033,144</b>  | <b>659,061</b>      | <b>32%</b>         | <b>2,636,242</b>      | <b>603,098</b>     | <b>23%</b>              |
| <b>Total Available Resources</b>                             | <b>2,178,533</b>  | <b>1,122,164</b>    | <b>52%</b>         | <b>2,388,951</b>  | <b>1,152,116</b>    | <b>48%</b>         | <b>3,129,297</b>      | <b>740,346</b>     | <b>24%</b>              |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | 952,652           | 204,554             | 21%                | 957,434           | 190,580             | 20%                | 762,319               | (195,115)          | -26%                    |
| Employee Benefits  | 274,629           | 62,684              | 23%                | 276,549           | 60,998              | 22%                | 243,991               | (32,558)           | -13%                    |
| Purchased Services   | 79,845            | 1,914               | 2%                 | 149,155           | 13,365              | 9%                 | 53,460                | (95,695)           | -179%                   |
| Supplies & Materials   | 129,083           | 16,342              | 13%                | 205,396           | 27,393              | 13%                | 109,573               | (95,823)           | -87%                    |
| Property   | 10,455            | 1,152               | 11%                | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | 731,869           | 209                 | 0%                 | 800,417           | -                   | 0%                 | -                     | (800,417)          | 0%                      |
| <b>Total Current Year Expenditures</b>                       | <b>2,178,533</b>  | <b>286,855</b>      | <b>13%</b>         | <b>2,388,951</b>  | <b>292,336</b>      | <b>12%</b>         | <b>1,169,344</b>      | <b>(1,219,607)</b> | <b>-104%</b>            |
| <b>OTHER RESOURCES</b>                                       |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfers to Other Funds                                     | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Other Resources</b>                                 | <b>-</b>          | <b>-</b>            | <b>0%</b>          | <b>-</b>          | <b>-</b>            | <b>0%</b>          | <b>-</b>              | <b>-</b>           | <b>0%</b>               |
| <b>Total Current Year Expenditures &amp; Other Resources</b> | <b>2,178,533</b>  | <b>286,855</b>      | <b>13%</b>         | <b>2,388,951</b>  | <b>292,336</b>      | <b>12%</b>         | <b>1,169,344</b>      | <b>(1,219,607)</b> | <b>-104%</b>            |
| <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>  | <b>-</b>          | <b>835,310</b>      | <b>0%</b>          | <b>-</b>          | <b>859,780</b>      | <b>0%</b>          | <b>1,959,953</b>      | <b>1,959,953</b>   | <b>100%</b>             |

School District 27J  
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FY17 Q1 as of September 30, 2016

**BOND REDEMPTION FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                     |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|---------------------|-------------------------|
|  | Adopted 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>                                     | 16,538,535        | 16,963,689          | 103%               | 17,513,280        | 17,797,774          | 102%               | 17,797,774            | 284,494             | 2%                      |
| <b><u>Local Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Local Revenue  | 17,458,149        | 267,061             | 2%                 | 21,940,500        | 35                  | 0%                 | 140                   | (21,940,360)        | -15671686%              |
| <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>                                  |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Transfer In From Other Funds                                 | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| Other Miscellaneous  | 750               | 255                 | 34%                | -                 | 105                 | 0%                 | 421                   | 421                 | 100%                    |
| <b>Total Current Year Revenues</b>                           | <u>17,458,899</u> | <u>267,316</u>      | <u>2%</u>          | <u>21,940,500</u> | <u>140</u>          | <u>0%</u>          | <u>561</u>            | <u>(21,939,939)</u> | <u>-3909190%</u>        |
| <b>Total Available Resources</b>                             | <u>33,997,434</u> | <u>17,231,005</u>   | <u>51%</u>         | <u>39,453,780</u> | <u>17,797,914</u>   | <u>45%</u>         | <u>17,798,335</u>     | <u>(21,655,445)</u> | <u>-122%</u>            |
| EXPENDITURES   |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Employee Salaries  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| Employee Benefits  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| Purchased Services   | -                 | -                   | 0%                 | 42,000            | 800                 | 2%                 | 3,200                 | (38,800)            | -1213%                  |
| Supplies & Materials   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| Property   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| A Debt Service   | 11,215,000        | -                   | 0%                 | 9,545,000         | -                   | 0%                 | -                     | (9,545,000)         | 0%                      |
| Other Expenses   | 5,629,856         | -                   | 0%                 | 12,940,091        | -                   | 0%                 | -                     | (12,940,091)        | 0%                      |
| <b>Total Current Year Expenditures</b>                       | <u>16,844,856</u> | <u>-</u>            | <u>0%</u>          | <u>22,527,091</u> | <u>800</u>          | <u>0%</u>          | <u>3,200</u>          | <u>(22,523,891)</u> | <u>-703872%</u>         |
| OTHER RESOURCES  |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| 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>16,844,856</u> | <u>-</u>            | <u>0%</u>          | <u>22,527,091</u> | <u>800</u>          | <u>0%</u>          | <u>3,200</u>          | <u>(22,523,891)</u> | <u>-703872%</u>         |
| <b><u>Reserves Designated</u></b>                            |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Contingency Reserves- 3% Per Board Policy                    | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| TABOR reserve  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| Project Assigned Reserve                                     | 17,152,578        | -                   | 0%                 | 16,926,689        | -                   | 0%                 | -                     | (16,926,689)        | 0%                      |
| <b>Ending Balance</b>  | <u>-</u>          | <u>17,231,005</u>   | <u>0%</u>          | <u>-</u>          | <u>17,797,114</u>   | <u>0%</u>          | <u>17,795,135</u>     | <u>17,795,135</u>   | <u>100%</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  
FY17 Q1 as of September 30, 2016

**BUILDING FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity  |                     |                    | FY 16-17 Forecast     |                      |                         |
|--|-------------------|---------------------|--------------------|--------------------|---------------------|--------------------|-----------------------|----------------------|-------------------------|
|  | Adopted 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>                                     | 242,727           | 202,344             | 83%                | -                  | 171,740,302         | 0%                 | 171,740,302           | 171,740,302          | 100%                    |
| <b><u>Local Support</u></b>                                  |                   |                     |                    |                    |                     |                    |                       |                      |                         |
| Local Revenue  | -                 | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                    | 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>                                  |                   |                     |                    |                    |                     |                    |                       |                      |                         |
| Transfer In From Other Funds                                 | -                 | -                   | 0%                 | 185,353,909        | -                   | 0%                 | -                     | (185,353,909)        | 0%                      |
| Other Miscellaneous  | 200               | 73                  | 37%                | 1,025,000          | 308,973             | 30%                | 1,235,893             | 210,893              | 17%                     |
| <b>Total Current Year Revenues</b>                           | <u>200</u>        | <u>73</u>           | <u>37%</u>         | <u>186,378,909</u> | <u>308,973</u>      | <u>0%</u>          | <u>1,235,893</u>      | <u>(185,143,016)</u> | <u>-14981%</u>          |
| <b>Total Available Resources</b>                             | <u>242,927</u>    | <u>202,417</u>      | <u>83%</u>         | <u>186,378,909</u> | <u>172,049,275</u>  | <u>92%</u>         | <u>172,976,195</u>    | <u>(13,402,714)</u>  | <u>-8%</u>              |
| <b>EXPENDITURES</b>  |                   |                     |                    |                    |                     |                    |                       |                      |                         |
| Employee Salaries  | -                 | -                   | 0%                 | 466,130            | 128,224             | 28%                | 512,894               | 46,764               | 9%                      |
| Employee Benefits  | -                 | -                   | 0%                 | 132,880            | 39,200              | 30%                | 156,801               | 23,921               | 15%                     |
| Purchased Services   | -                 | -                   | 0%                 | 39,909,350         | -                   | 0%                 | -                     | (39,909,350)         | 0%                      |
| Supplies & Materials   | -                 | -                   | 0%                 | 10,000             | -                   | 0%                 | -                     | (10,000)             | 0%                      |
| Property   | -                 | -                   | 0%                 | 96,835,650         | -                   | 0%                 | -                     | (96,835,650)         | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                  | -                   | 0%                 | -                     | -                    | 0%                      |
| Other Expenses   | 242,927           | -                   | 0%                 | 49,024,899         | 272                 | 0%                 | 1,088                 | (49,023,811)         | -4506859%               |
| <b>Total Current Year Expenditures</b>                       | <u>242,927</u>    | <u>-</u>            | <u>0%</u>          | <u>186,378,909</u> | <u>167,696</u>      | <u>0%</u>          | <u>670,783</u>        | <u>(185,708,126)</u> | <u>-27685%</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>242,927</u>    | <u>-</u>            | <u>0%</u>          | <u>186,378,909</u> | <u>167,696</u>      | <u>0%</u>          | <u>670,783</u>        | <u>(185,708,126)</u> | <u>-27685%</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>202,417</u>      | <u>0%</u>          | <u>-</u>           | <u>171,881,579</u>  | <u>0%</u>          | <u>172,305,412</u>    | <u>172,305,412</u>   | <u>100%</u>             |

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY17 Q1 as of September 30, 2016

**NUTRITION SERVICES FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                     |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|---------------------|-------------------------|
|  | Adopted 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>                                     | 1,121,541         | 1,552,832           | 138%               | 1,222,616         | 1,798,045           | 147%               | 1,798,045             | 575,429             | 32%                     |
| <b><u>Local Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Local Revenue  | 3,531,511         | 391,181             | 11%                | 3,647,371         | 162,297             | 4%                 | 5,842,675             | 2,195,304           | 38%                     |
| <b><u>State Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| State Revenue  | 56,738            | -                   | 0%                 | 95,661            | -                   | 0%                 | -                     | (95,661)            | 0%                      |
| <b><u>Federal Support</u></b>                                |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Federal Revenue  | 1,628,536         | 87,199              | 5%                 | 1,515,562         | 0                   | 0%                 | 2                     | -                   | 0%                      |
| <b><u>Other Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Transfer In From Other Funds                                 | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| Other Miscellaneous  | -                 | 308                 | 0%                 | 1,839             | 484                 | 26%                | 17,423                | 15,584              | 89%                     |
| <b>Total Current Year Revenues</b>                           | <u>5,216,785</u>  | <u>478,687</u>      | <u>9%</u>          | <u>5,260,433</u>  | <u>162,781</u>      | <u>3%</u>          | <u>5,860,101</u>      | <u>2,115,228</u>    | <u>36%</u>              |
| <b>Total Available Resources</b>                             | <u>6,338,326</u>  | <u>2,031,519</u>    | <u>32%</u>         | <u>6,483,049</u>  | <u>1,960,826</u>    | <u>30%</u>         | <u>7,658,146</u>      | <u>2,690,657</u>    | <u>35%</u>              |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                     |                         |
| Employee Salaries  | 1,593,630         | 327,996             | 21%                | 1,966,763         | 348,749             | 18%                | 12,554,969            | 10,588,206          | 84%                     |
| Employee Benefits  | 442,046           | 108,909             | 25%                | 505,855           | 117,025             | 23%                | 4,212,913             | 3,707,058           | 88%                     |
| Purchased Services   | 83,894            | 18,920              | 23%                | 91,710            | 27,977              | 31%                | 1,007,160             | 915,450             | 91%                     |
| Supplies & Materials   | 3,043,997         | 414,295             | 14%                | 2,764,672         | 369,929             | 13%                | 13,317,452            | 10,552,780          | 79%                     |
| Property   | 51,675            | -                   | 0%                 | 27,675            | -                   | 0%                 | -                     | (27,675)            | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                   | 0%                      |
| Other Expenses   | 1,123,084         | 21                  | 0%                 | 1,126,374         | 148                 | 0%                 | 5,332                 | (1,121,042)         | -21025%                 |
| <b>Total Current Year Expenditures</b>                       | <u>6,338,326</u>  | <u>870,141</u>      | <u>14%</u>         | <u>6,483,049</u>  | <u>863,829</u>      | <u>13%</u>         | <u>31,097,826</u>     | <u>24,614,777</u>   | <u>79%</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>6,338,326</u>  | <u>870,141</u>      | <u>14%</u>         | <u>6,483,049</u>  | <u>863,829</u>      | <u>13%</u>         | <u>31,097,826</u>     | <u>24,614,777</u>   | <u>79%</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>1,161,379</u>    | <u>0%</u>          | <u>-</u>          | <u>1,096,997</u>    | <u>0%</u>          | <u>(23,439,680)</u>   | <u>(21,924,120)</u> | <u>94%</u>              |

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
FY17 Q1 as of September 30, 2016

**Childcare / Extended Day Kindergarten**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 460,000           | 465,041             | 101%               | 450,000           | 570,367             | 127%               | 570,367               | 120,367            | 21%                     |
| <b><u>Local Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Local Revenue  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 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>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfer In From Other Funds                                 | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Miscellaneous  | 1,071,000         | 220,995             | 21%                | 1,060,000         | 205,262             | 19%                | 821,048               | (238,952)          | -29%                    |
| <b>Total Current Year Revenues</b>                           | <u>1,071,000</u>  | <u>220,995</u>      | <u>21%</u>         | <u>1,060,000</u>  | <u>205,262</u>      | <u>19%</u>         | <u>821,048</u>        | <u>(238,952)</u>   | <u>-29%</u>             |
| <b>Total Available Resources</b>                             | <u>1,531,000</u>  | <u>686,036</u>      | <u>45%</u>         | <u>1,510,000</u>  | <u>775,629</u>      | <u>51%</u>         | <u>1,391,415</u>      | <u>(118,585)</u>   | <u>-9%</u>              |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | 602,037           | 141,535             | 24%                | 593,455           | 177,514             | 30%                | 710,057               | 116,602            | 16%                     |
| Employee Benefits  | 176,140           | 42,909              | 24%                | 178,065           | 53,062              | 30%                | 212,249               | 34,184             | 16%                     |
| Purchased Services   | 31,335            | 16,200              | 52%                | 57,700            | 10,767              | 19%                | 43,067                | (14,633)           | -34%                    |
| Supplies & Materials   | 63,900            | 9,225               | 14%                | 87,700            | 10,042              | 11%                | 40,169                | (47,531)           | -118%                   |
| Property   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | 657,588           | 2,671               | 0%                 | 593,080           | 10,697              | 2%                 | 42,789                | (550,291)          | -1286%                  |
| <b>Total Current Year Expenditures</b>                       | <u>1,531,000</u>  | <u>212,538</u>      | <u>14%</u>         | <u>1,510,000</u>  | <u>262,083</u>      | <u>17%</u>         | <u>1,048,332</u>      | <u>(461,668)</u>   | <u>-44%</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>1,531,000</u>  | <u>212,538</u>      | <u>14%</u>         | <u>1,510,000</u>  | <u>262,083</u>      | <u>17%</u>         | <u>1,048,332</u>      | <u>(461,668)</u>   | <u>-44%</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>473,498</u>      | <u>0%</u>          | <u>-</u>          | <u>513,546</u>      | <u>0%</u>          | <u>343,083</u>        | <u>343,083</u>     | <u>100%</u>             |

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**Print Shop**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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%                 | -                 | -                   | 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                                 | 24,538            | -                   | 0%                 | 76,037            | -                   | 0%                 | -                     | (76,037)           | 0%                      |
| Other Miscellaneous  | 147,194           | 15,340              | 10%                | 95,000            | 25,796              | 27%                | 103,185               | 8,185              | 8%                      |
| <b>Total Current Year Revenues</b>                           | <b>171,732</b>    | <b>15,340</b>       | <b>9%</b>          | <b>171,037</b>    | <b>25,796</b>       | <b>15%</b>         | <b>103,185</b>        | <b>(67,852)</b>    | <b>-66%</b>             |
| <b>Total Available Resources</b>                             | <b>171,732</b>    | <b>15,340</b>       | <b>9%</b>          | <b>171,037</b>    | <b>25,796</b>       | <b>15%</b>         | <b>103,185</b>        | <b>(67,852)</b>    | <b>-66%</b>             |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | 56,566            | 12,141              | 21%                | 56,717            | 12,707              | 22%                | 50,827                | (5,890)            | -12%                    |
| Employee Benefits  | 14,904            | 2,459               | 16%                | 14,058            | 2,678               | 19%                | 10,711                | (3,347)            | -31%                    |
| Purchased Services   | 40,262            | 6,653               | 17%                | 40,262            | 8,124               | 20%                | 32,497                | (7,765)            | -24%                    |
| Supplies & Materials   | 60,000            | 21,145              | 35%                | 60,000            | 9,120               | 15%                | 36,478                | (23,522)           | -64%                    |
| Property   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Current Year Expenditures</b>                       | <b>171,732</b>    | <b>42,397</b>       | <b>25%</b>         | <b>171,037</b>    | <b>32,628</b>       | <b>19%</b>         | <b>130,513</b>        | <b>(40,524)</b>    | <b>-31%</b>             |
| <b>OTHER RESOURCES</b>                                       |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfers to Other Funds                                     | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| <b>Total Other Resources</b>                                 | <b>-</b>          | <b>-</b>            | <b>0%</b>          | <b>-</b>          | <b>-</b>            | <b>0%</b>          | <b>-</b>              | <b>-</b>           | <b>0%</b>               |
| <b>Total Current Year Expenditures &amp; Other Resources</b> | <b>171,732</b>    | <b>42,397</b>       | <b>25%</b>         | <b>171,037</b>    | <b>32,628</b>       | <b>19%</b>         | <b>130,513</b>        | <b>(40,524)</b>    | <b>-31%</b>             |
| <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>  | <b>-</b>          | <b>(27,057)</b>     | <b>0%</b>          | <b>-</b>          | <b>(6,832)</b>      | <b>0%</b>          | <b>(27,328)</b>       | <b>(27,328)</b>    | <b>100%</b>             |

School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
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**RISK MANAGEMENT/DENTAL INSURANCE FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 546,980           | 524,311             | 96%                | 576,500           | 525,148             | 91%                | 525,148               | (51,352)           | -10%                    |
| <b><u>Local Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Local Revenue  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 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>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfer In From Other Funds                                 | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Miscellaneous  | 787,000           | 199,830             | 25%                | 865,000           | 152,898             | 18%                | 611,594               | (253,406)          | -41%                    |
| <b>Total Current Year Revenues</b>                           | <u>787,000</u>    | <u>199,830</u>      | <u>25%</u>         | <u>865,000</u>    | <u>152,898</u>      | <u>18%</u>         | <u>611,594</u>        | <u>(253,406)</u>   | <u>-41%</u>             |
| <b>Total Available Resources</b>                             | <u>1,333,980</u>  | <u>724,141</u>      | <u>54%</u>         | <u>1,441,500</u>  | <u>678,046</u>      | <u>47%</u>         | <u>1,136,742</u>      | <u>(304,758)</u>   | <u>-27%</u>             |
| <b>EXPENDITURES</b>  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Employee Salaries  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Employee Benefits  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Purchased Services   | 713,000           | 216,679             | 30%                | 790,246           | 200,785             | 25%                | 803,142               | 12,896             | 2%                      |
| Supplies & Materials   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Property   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Debt Service   | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Expenses   | 620,980           | -                   | 0%                 | 651,254           | -                   | 0%                 | -                     | (651,254)          | 0%                      |
| <b>Total Current Year Expenditures</b>                       | <u>1,333,980</u>  | <u>216,679</u>      | <u>16%</u>         | <u>1,441,500</u>  | <u>200,785</u>      | <u>14%</u>         | <u>803,142</u>        | <u>(638,358)</u>   | <u>-79%</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>1,333,980</u>  | <u>216,679</u>      | <u>16%</u>         | <u>1,441,500</u>  | <u>200,785</u>      | <u>14%</u>         | <u>803,142</u>        | <u>(638,358)</u>   | <u>-79%</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>507,462</u>      | <u>0%</u>          | <u>-</u>          | <u>477,261</u>      | <u>0%</u>          | <u>333,600</u>        | <u>333,600</u>     | <u>100%</u>             |



School District 27J  
Statement of Revenues, Expenditures and Changes in Fund Balance  
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**TRUST FUND**

|  | FY 15-16 Activity |                     |                    | FY 16-17 Activity |                     |                    | FY 16-17 Forecast     |                    |                         |
|--|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------|-----------------------|--------------------|-------------------------|
|  | Adopted 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>                                     | 39,987            | 40,041              | 100%               | 32,396            | 27,315              | 84%                | 27,315                | (5,081)            | -19%                    |
| <b><u>Local Support</u></b>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Local Revenue  | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 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>                                  |                   |                     |                    |                   |                     |                    |                       |                    |                         |
| Transfer In From Other Funds                                 | -                 | -                   | 0%                 | -                 | -                   | 0%                 | -                     | -                  | 0%                      |
| Other Miscellaneous  | -                 | 12                  | 0%                 | -                 | 21                  | 0%                 | 86                    | 86                 | 100%                    |
| <b>Total Current Year Revenues</b>                           | -                 | 12                  | 0%                 | -                 | 21                  | 0%                 | 86                    | 86                 | 100%                    |
| <b>Total Available Resources</b>                             | 39,987            | 40,053              | 100%               | 32,396            | 27,336              | 84%                | 27,401                | (4,995)            | -18%                    |
| <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   | 39,987            | 6,166               | 15%                | 32,396            | (2,000)             | -6%                | (8,000)               | (40,396)           | 505%                    |
| <b>Total Current Year Expenditures</b>                       | 39,987            | 6,166               | 15%                | 32,396            | (2,000)             | -6%                | (8,000)               | (40,396)           | 505%                    |
| <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> | 39,987            | 6,166               | 15%                | 32,396            | (2,000)             | -6%                | (8,000)               | (40,396)           | 505%                    |
| <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>  | -                 | 33,887              | 0%                 | -                 | 29,336              | 0%                 | 35,401                | 35,401             | 100%                    |