

**School District 27J**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balance**  
**July 1, 2011 to September 30, 2011**

**GENERAL FUND**

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2011-2012	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	<b>1,555,228</b>	<b>3,115,131</b>		<b>8,293,011</b>	<b>11,348,486</b>		<b>8,293,011</b>	
<b>Revenues:</b>								
<b>Local Sources:</b>								
Property Taxes	21,707,796	348,359	2%	20,691,917	280,555	1%	20,691,917	0
Specific Ownership Taxes	2,400,000	433,462	18%	2,200,000	418,885	19%	2,200,000	0
Tuition	287,500	25,715	9%	287,500	58,964	21%	287,500	0
Transportation	50,000	966	2%	35,000	(1,586)	-5%	35,000	0
Interest on Investments	30,000	5,774	19%	12,000	4,133	34%	12,000	0
Charter Service Charges	450,000	(688)	0%	574,000	0	0%	574,000	0
Overhead Costs - Auxillary Services	725,000	1,555	0%	170,000	0	0%	170,000	0
Other Local Income	430,000	61,276	14%	407,500	82,971	20%	407,500	0
<b>Total Local Sources</b>	<b>26,080,296</b>	<b>876,419</b>	<b>3%</b>	<b>24,377,917</b>	<b>843,922</b>	<b>3%</b>	<b>24,377,917</b>	<b>0</b>
<b>State Sources:</b>								
State Equalization	71,949,483	17,634,655	25%	70,150,317	17,545,624	25%	70,150,317	0
Vocational	450,000	0	0%	400,000	0	0%	400,000	0
Special Education	2,000,000	1,851,080	93%	2,100,000	1,923,573	92%	2,100,000	0
Transportation	994,000	0	0%	0	0	0%	0	0
Other State Income	0	0	0%	0	0	0%	0	0
<b>Total State Sources</b>	<b>75,393,483</b>	<b>19,485,735</b>	<b>26%</b>	<b>72,650,317</b>	<b>19,469,197</b>	<b>27%</b>	<b>72,650,317</b>	<b>0</b>
Edu Jobs/ARRA Stabilization Funds	0	0	0%	0	0	0%	0	0
<b>Total Federal Sources</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>Total All Sources</b>	<b>101,473,779</b>	<b>20,362,154</b>	<b>20%</b>	<b>97,028,234</b>	<b>20,313,119</b>	<b>21%</b>	<b>97,028,234</b>	<b>0</b>
<b>Revenue Allocations:</b>								
Allocations to Charter Schools	17,477,622	4,182,508	24%	17,753,965	4,365,402	25%	17,753,965	0
Allocations to Colorado Preschool	1,377,905	0	0%	1,304,869	0	0%	1,304,869	0
<b>Total Allocations</b>	<b>18,855,527</b>	<b>4,182,508</b>	<b>22%</b>	<b>19,058,834</b>	<b>4,365,402</b>	<b>23%</b>	<b>19,058,834</b>	<b>0</b>
<b>Transfers:</b>								
Transfer to Mill Levy	620,850	0	0%	0	0	0%	0	0
Transfer to Colorado Preschool	295,000	0	0%	288,921	0	0%	288,921	0
Transfer to Transportation	0	0	0%	2,471,888	0	0%	2,471,888	0
Transfer to Risk Management	800,000	0	0%	1,075,000	0	0%	1,075,000	0
Transfer to Capital Reserve	1,000,000	0	0%	858,000	0	0%	858,000	0
Transfer to Student Activity/Athletics	254,600	47,828	19%	404,000	20,000	5%	404,000	0
<b>Total Transfers</b>	<b>2,970,450</b>	<b>47,828</b>	<b>2%</b>	<b>5,097,809</b>	<b>20,000</b>	<b>0%</b>	<b>5,097,809</b>	<b>0</b>
<b>Net Revenues</b>	<b>79,647,802</b>	<b>16,131,818</b>	<b>20%</b>	<b>72,871,591</b>	<b>15,967,717</b>	<b>22%</b>	<b>72,871,591</b>	<b>0</b>
<b>Total Available</b>	<b>81,203,030</b>	<b>19,246,949</b>		<b>81,164,602</b>	<b>27,316,203</b>		<b>81,164,602</b>	

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**GENERAL FUND**

	FY 2010/ 2011			FY 2011/ 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2011-2012	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Expenditures:</b>								
<b>Instruction:</b>								
Elementary	18,326,556	6,215,600	34%	18,647,329	4,509,335	24%	18,647,329	0
Middle	7,639,709	2,545,669	33%	7,213,109	1,775,834	25%	7,213,109	0
High School/Heritage Academy	8,344,009	2,830,862	34%	8,464,067	1,981,994	23%	8,464,067	0
Vocational	1,554,336	501,121	32%	1,546,729	368,183	24%	1,546,729	0
Tuition Full-Day Kinder	0	0	0%	238,028	29,917	13%	238,028	0
Preschool / Infant & Toddler	722,438	230,814	32%	926,103	177,814	19%	926,103	0
Coaching Salaries	713,295	82,922	12%	710,109	72,314	10%	710,109	0
Special Education	5,161,937	1,321,011	26%	6,362,889	1,219,004	19%	6,362,889	0
Visually Impaired	98,878	42,461	43%	98,898	19,365	20%	98,898	0
Hearing Impaired	32,925	9,917	30%	34,505	7,624	22%	34,505	0
Speech / Audiology	1,107,272	334,549	30%	1,259,168	244,597	19%	1,259,168	0
Other Instructional Services (Note 1)	1,838,998	374,686	20%	2,499,042	358,594	14%	2,499,042	0
<b>Total Instruction</b>	<b>45,540,353</b>	<b>14,489,612</b>	<b>32%</b>	<b>47,999,976</b>	<b>10,764,575</b>	<b>22%</b>	<b>47,999,976</b>	<b>0</b>
<b>Support Services:</b>								
Pupil Support Services	636,682	141,690	22%	704,841	141,068	20%	704,841	0
Community Liaisons	266,192	96,009	36%	0	20,642	0%	0	0
Social Work Services	118,713	55,285	47%	341,032	72,026	21%	341,032	0
Counseling Services	1,071,796	350,146	33%	1,080,240	248,734	23%	1,080,240	0
Health Services	329,072	101,381	31%	305,923	81,770	27%	305,923	0
Psychological Services	829,932	291,119	35%	808,965	189,933	23%	808,965	0
Audiology Services	415,279	92,900	22%	466,680	84,675	18%	466,680	0
Improvement of Instruction	447,281	108,005	24%	607,877	111,885	18%	607,877	0
Curriculum Development	141,799	37,913	27%	148,416	23,379	16%	148,416	0
Staff Development	346,971	115,707	33%	373,560	83,308	22%	373,560	0
Student Assessment & Intervention	280,565	138,037	49%	498,479	160,988	32%	498,479	0
Literacy Program	169,118	32,781	19%	153,542	31,690	21%	153,542	0
Gifted & Talented Support	45,000	300	1%	0	0	0%	0	0
Educational Library Services	629,566	254,392	40%	561,735	138,586	25%	561,735	0
Board of Education	586,417	82,323	14%	559,578	81,804	15%	559,578	0
Office of Superintendent	642,163	135,230	21%	507,970	133,527	26%	507,970	0
Charter School Services	65,691	18,321	28%	74,962	16,997	23%	74,962	0
Office of the Principal	5,868,416	1,818,021	31%	5,967,006	1,372,313	23%	5,967,006	0
Fiscal Services	2,881,696	199,796	7%	2,360,863	196,726	8%	2,360,863	0
Internal Services	60,031	23,188	39%	101,421	41,890	41%	101,421	0
Plant Operation & Maintenance	8,094,634	1,586,085	20%	7,967,911	1,528,047	19%	7,967,911	0
Pupil Transportation	3,722,482	1,071,997	29%	0	0	0%	0	0
Human Resource Services	765,791	157,797	21%	801,308	159,555	20%	801,308	0
Emergency Response & Crisis Mgt.	81,136	20,209	25%	82,978	19,862	24%	82,978	0
Technology Services	1,422,773	340,735	24%	1,407,859	283,690	20%	1,407,859	0
Other Support Services (Note 2)	430,942	43,770	10%	981,675	159,909	16%	981,675	0
<b>Total Support Services</b>	<b>30,350,138</b>	<b>7,313,137</b>	<b>24%</b>	<b>26,864,821</b>	<b>5,383,004</b>	<b>20%</b>	<b>26,864,821</b>	<b>0</b>
<b>Other Expenditures:</b>								
Community Services	218,800	18,129	8%	220,500	8,280	4%	220,500	0
Mill Levy Tutoring and Textbooks	0	0	0%	280,000	30,981	11%	280,000	0
Financial Crisis Restricted Reserve	0	0	0%	2,691,289	0	0%	2,691,289	0
District Emergency Reserve	0	0	0%	2,691,289	0	0%	2,691,289	0
Contingency Reserve	2,569,980	0	0%	416,727	0	0%	416,727	0
<b>Total Other Expenditures</b>	<b>2,788,780</b>	<b>18,129</b>	<b>1%</b>	<b>6,299,805</b>	<b>39,261</b>	<b>1%</b>	<b>6,299,805</b>	<b>0</b>
<b>Total Expenditures</b>	<b>78,679,271</b>	<b>21,820,878</b>	<b>28%</b>	<b>81,164,602</b>	<b>16,186,840</b>	<b>20%</b>	<b>81,164,602</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,523,759</b>	<b>(2,573,929)</b>		<b>0</b>	<b>11,129,363</b>		<b>0</b>	

**Note 1:** Includes substitute teachers, early retirements plans, temporary leave payoffs, incentive pay, and other instructional expenses.

**Note 2:** Includes early retirement plans, temporary leave payoffs, school resource officers, and other support service expenses.

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RISK MANAGEMENT INSURANCE FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>INSURANCE PLAN</b>								
Beginning Retained Earnings	316,482	335,830		32,219	16,626		528,489	
Revenues	50,000	3,459	7%	100,000	3,909	4%	100,000	0
Total Revenues	50,000	3,459	7%	100,000	3,909	4%	100,000	0
Transfers								
Transfers from General Fund	800,000	0	0%	1,075,000	0	0%	1,075,000	0
Total Allocations	800,000	0	0%	1,075,000	0	0%	1,075,000	0
Net Revenues	850,000	3,459	0%	1,175,000	3,909	0%	1,175,000	0
Total Available	1,166,482	339,289		1,207,219	20,535		1,703,489	
Expenses:								
Premiums & Pool Contributions	829,072	829,072	100%	922,904	920,812	100%	922,904	0
Claims & Other Costs	150,000	116,652	78%	268,946	24,034	9%	268,946	0
Contingency Reserve	717,720	0	0%	543,858	0	0%	543,858	0
Total Expenses	1,696,792	945,724	56%	1,735,708	944,846	54%	1,735,708	0
Retained Earnings	(530,310)	(606,435)		(528,489)	(924,311)		(32,219)	
<b>INVESTMENT BOCES EQUITY POOL</b>								
Retained Earnings	530,310	541,950		528,489	528,489		32,219	0
Total Ending Retained Earnings	0	(64,485)		0	(395,822)		0	

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COLORADO PRESCHOOL FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	<b>13,227</b>	<b>13,227</b>		<b>0</b>	<b>0</b>		<b>0</b>	
Allocations from General Fund	1,377,905	0	0%	1,304,869	0	0%	1,304,869	0
Transfers from General Fund	295,000	0	0%	288,921	0	0%	288,921	0
<b>Total Allocations</b>	<b>1,672,905</b>	<b>0</b>	<b>0%</b>	<b>1,593,790</b>	<b>0</b>	<b>0%</b>	<b>1,593,790</b>	<b>0</b>
<b>Net Revenues</b>	<b>1,672,905</b>	<b>0</b>	<b>0%</b>	<b>1,593,790</b>	<b>0</b>	<b>0%</b>	<b>1,593,790</b>	
<b>Total Available</b>	<b>1,686,132</b>	<b>13,227</b>		<b>1,593,790</b>	<b>0</b>		<b>1,593,790</b>	
<b>Expenditures:</b>								
Salary	1,064,374	335,823	32%	977,537	166,675	17%	977,537	0
Benefits	301,664	90,476	30%	303,038	44,090	15%	303,038	0
Other Purchased Services	232,920	12,369	5%	231,920	10,596	5%	231,920	0
Indirect Costs	80,168	0	0%	75,895	0	0%	75,895	0
Supplies and General	4,400	3,612	82%	5,400	2,621	49%	5,400	0
<b>Total Expenditures</b>	<b>1,683,526</b>	<b>442,280</b>	<b>26%</b>	<b>1,593,790</b>	<b>223,982</b>	<b>14%</b>	<b>1,593,790</b>	<b>0</b>
Contingency Reserve	2,606	0	0%	0	0	0%	0	0
<b>Total Other Expenditures</b>	<b>2,606</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>(429,053)</b>		<b>0</b>	<b>(223,982)</b>		<b>0</b>	

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TRANSPORTATION FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010- 2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011- 2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	0	0		0	0		0	
<b>Revenues</b>								
Transp Fees	0	0	0%	300,000	16,180	5%	300,000	0
Out of Dist Rev				0	3,492	0%	0	0
Rev-State Sources				1,085,000	0	0%	1,085,000	0
<b>Total Revenues</b>	0	0	0%	1,385,000	19,672	1%	1,385,000	0
<b>Transfers</b>								
Transfers from General Fund	0	0	0	2,471,888	0	0%	2,471,888	0
<b>Total Transfers</b>	0	0	0%	2,471,888	0	0%	2,471,888	0
<b>Net Revenues</b>	0	0	0%	3,856,888	19,672	1%	2,471,888	
<b>Total Available</b>	0	0		3,856,888	19,672		3,856,888	
<b>Expenditures:</b>								
Salary	0	0	0%	2,590,422	488,768	19%	2,590,422	0
Benefits	0	0	0%	751,223	158,491	21%	751,223	0
Other Vehicle Maintenance	0	0	0%	61,200	17,670	29%	61,200	0
Transportation Services	0	0	0%	30,275	9,732	32%	30,275	0
Field Trip Reimbursement	0	0	0%	(240,000)	(8,598)	4%	(240,000)	0
Bus Maintenance Services	0	0	0%	623,625	149,744	24%	623,625	0
Plant Operations & Maintenance	0	0	0%	40,143	1,518	4%	40,143	0
<b>Total Expenditures</b>	0	0	0%	3,856,888	817,325	21%	3,856,888	0
<b>Ending Fund Balance</b>	0	0		0	(797,653)		0	

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CAPITAL RESERVE FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	<b>2,079,278</b>	<b>1,444,323</b>		<b>1,132,129</b>	<b>1,122,725</b>		<b>1,132,129</b>	
<b>Revenues:</b>								
In Lieu of Land	0	0	0%	0	0	0%	0	0
Other Revenue	0	18,093	0%	0	0	0%	0	0
<b>Total Revenues</b>	<b>0</b>	<b>18,093</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>								
Transfer from General Fund	1,000,000	0	0%	858,000	0	0%	858,000	0
<b>Total Transfers</b>	<b>1,000,000</b>	<b>0</b>	<b>0%</b>	<b>858,000</b>	<b>0</b>	<b>0%</b>	<b>858,000</b>	<b>0</b>
<b>Net Revenue</b>	<b>1,000,000</b>	<b>18,093</b>	<b>2%</b>	<b>858,000</b>	<b>0</b>	<b>0%</b>	<b>858,000</b>	<b>0</b>
<b>Total Available</b>	<b>3,079,278</b>	<b>1,462,416</b>		<b>1,990,129</b>	<b>1,122,725</b>		<b>1,990,129</b>	
<b>Expenditures:</b>								
Grounds		45,268	0%	0	27,454	0%	0	0
Buildings	499,104	112,225	22%	1,073,682	89,927	8%	1,073,682	0
Technology	0	0	0%	134,000	15,382	0%	134,000	0
Equipment	70,000	30,725	44%	0	55,395	0%	0	0
Bus Lease/Debt Service	1,173,937	825	0%	682,447	0	0%	682,447	0
<b>Total Expenditures</b>	<b>1,743,041</b>	<b>189,043</b>	<b>11%</b>	<b>1,890,129</b>	<b>188,158</b>	<b>10%</b>	<b>1,890,129</b>	<b>0</b>
<b>Other Expenditures:</b>								
Contingency Reserve	760,821	0	0%	100,000	0	0%	100,000	0
Debt Service	0	0	0%	0	0	0%	0	0
Restricted Reserve-In lieu of Land	575,416	0	0%	0	0	0%	0	0
<b>Total Other Expenditures</b>	<b>1,336,237</b>	<b>0</b>	<b>0%</b>	<b>100,000</b>	<b>0</b>	<b>0%</b>	<b>100,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>3,079,278</b>	<b>189,043</b>	<b>6%</b>	<b>1,990,129</b>	<b>188,158</b>	<b>9%</b>	<b>1,990,129</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>1,273,373</b>		<b>0</b>	<b>934,567</b>		<b>0</b>	

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GROWTH IMPACT FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	<b>624,027</b>	<b>634,373</b>		<b>428,937</b>	<b>426,522</b>		<b>428,937</b>	
<b>Revenues:</b>								
Earnings on Investments	2,000	268	13%	250	93	37%	250	0
Airport Agreement Annual Payment	37,000	37,961	103%	37,000	0	0%	37,000	0
<b>Total Revenues</b>	<b>39,000</b>	<b>38,229</b>	<b>98%</b>	<b>37,250</b>	<b>93</b>	<b>0%</b>	<b>37,250</b>	<b>0</b>
<b>Total Available</b>	<b>663,027</b>	<b>672,602</b>		<b>466,187</b>	<b>426,615</b>		<b>466,187</b>	
<b>Expenditures:</b>								
Planning Services	162,000	35,411	22%	162,000	36,097	22%	162,000	0
Bus Leases - Debt Service	93,397	0	0%	0	0	0%	0	0
Contingency Reserve	407,630	0	0%	304,187	0	0%	304,187	0
<b>Total Expenditures</b>	<b>663,027</b>	<b>35,411</b>	<b>5%</b>	<b>466,187</b>	<b>36,097</b>	<b>8%</b>	<b>466,187</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>637,191</b>		<b>0</b>	<b>390,518</b>		<b>0</b>	

School District 27J  
Statement of Revenues, Expenditures and  
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SPECIAL PROGRAMS FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Pioneer Summer Tuition:</b>								
Beginning Fund Balance	(9,173)	(18,884)		(13,885)	18,798		(13,885)	
Revenues	70,000	59,230	85%	100,000	45,106	45%	100,000	0
Expenditures	60,827	52,897	87%	86,115	44,403	52%	86,115	0
Ending Fund Balance	0	(12,551)		0	19,501		0	
<b>NE Roadrunner Tuition:</b>								
Beginning Fund Balance	(48,441)	(52,025)		(72,024)	(63,922)		(72,024)	
Revenues	34,000	5,899	17%	34,000	4,440	13%	34,000	0
Expenditures	(14,441)	5,401	-37%	(38,024)	4,941	-13%	(38,024)	0
Ending Fund Balance	0	(51,527)		0	(64,423)		0	
<b>South Kidcare Tuition:</b>								
Beginning Fund Balance	3,039	(4,883)		(34,883)	(26,870)		(34,883)	
Revenues	30,000	0	0%	30,000	3,217	11%	30,000	0
Expenditures	33,039	6,515	20%	(4,883)	6,129	-126%	(4,883)	0
Ending Fund Balance	0	(11,398)		0	(29,782)		0	
<b>SE Superstars/EDK Tuition:</b>								
Beginning Fund Balance	24,684	253		(41,747)	(44,977)		(41,747)	
Revenues	85,000	12,270	14%	85,000	14,014	16%	85,000	0
Expenditures	109,684	14,694	13%	43,253	11,770	27%	43,253	0
Ending Fund Balance	0	(2,171)		0	(42,733)		0	
<b>Hendercare Tuition:</b>								
Beginning Fund Balance	16,261	(5,754)		(35,754)	(30,059)		(35,754)	
Revenues	75,000	7,526	10%	70,000	9,771	14%	70,000	0
Expenditures	91,261	10,509	12%	34,246	8,808	26%	34,246	0
Ending Fund Balance	0	(8,737)		0	(29,096)		0	
<b>Thimmigcare Tuition:</b>								
Beginning Fund Balance	24,584	3,680		(14,319)	(14,941)		(14,319)	
Revenues	90,000	11,199	12%	75,000	13,157	18%	75,000	0
Expenditures	114,584	10,869	9%	60,681	9,792	16%	60,681	0
Ending Fund Balance	0	4,010		0	(11,576)		0	
<b>PennyCare Tuition:</b>								
Beginning Fund Balance	60,743	38,608		33,608	30,490		33,608	
Revenues	90,000	18,855	21%	90,000	15,907	18%	90,000	0
Expenditures	150,743	12,241	8%	123,608	8,946	7%	123,608	0
Ending Fund Balance	0	45,222		0	37,451		0	
<b>FrontierCare Tuition:</b>								
Beginning Fund Balance	70,202	38,562		(1,438)	108		(1,438)	
Revenues	150,000	12,690	8%	100,000	15,540	16%	100,000	0
Expenditures	220,202	15,793	7%	98,562	18,806	19%	98,562	0
Ending Fund Balance	0	35,459		0	(3,158)		0	
<b>West Ridge Tuition</b>								
Beginning Fund Balance	166,721	127,344		132,343	125,997		132,343	
Revenues	135,000	15,975	12%	120,000	23,154	19%	120,000	0
Expenditures	301,721	10,870	4%	252,343	11,199	4%	252,343	0
Ending Fund Balance	0	132,449		0	137,952		0	
<b>Turnberry Tuition</b>								
Beginning Fund Balance	13,332	(10,342)		(23,342)	(31,957)		(23,342)	
Revenues	120,000	19,223	16%	110,000	18,938	17%	110,000	0
Expenditures	133,332	16,091	12%	86,658	16,258	19%	86,658	0
Ending Fund Balance	0	(7,210)		0	(29,277)		0	



**School District 27J**  
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**SPECIAL PROGRAMS FUND**

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Summer School:</b>								
Beginning Fund Balance	0	0		7,000	0		7,000	
Revenues	32,000	110	0%	32,000	60	0%	32,000	0
Expenditures	32,000	62	0%	39,000	0	0%	39,000	0
Ending Fund Balance	0	48		0	60		0	
<b>Print Shop:</b>								
Beginning Fund Balance	137,335	107,888		52,888	82,472		52,888	
Revenues	300,000	42,626	14%	220,000	17,721	8%	220,000	0
Expenditures	437,335	66,356	15%	272,888	48,515	18%	272,888	0
Ending Fund Balance	0	84,158		0	51,678		0	
<b>Research, Survey, and Planning</b>								
Beginning Fund Balance	4,000	4,000		0	0		0	
Revenues	0	0	0%	0	0	0%	0	0
Expenditures	4,000	0	0%	0	0	0%	0	0
Ending Fund Balance	0	4,000		0	0		0	
<b>Adams Youth Detention Center</b>								
Beginning Fund Balance	30,561	29,921		15,334	22,452		15,334	
Revenues	360,520	360,520	100%	360,520	360,520	100%	360,520	0
Expenditures	391,081	70,427	18%	375,854	57,981	15%	375,854	0
Ending Fund Balance	0	320,014		0	324,991		0	
<b>Summer Band:</b>								
Beginning Fund Balance	(237)	0		0	0		0	
Revenues	0	0	0%	0	0	0%	0	0
Expenditures	(237)	0	0%	0	0	0%	0	0
Ending Fund Balance	0	0		0	0		0	
<b>Heritage Community Plaza</b>								
Beginning Fund Balance	11,815	11,815		0	0		0	
Revenues	0	0	0%	0	0	0%	0	0
Expenditures	11,815	0	0%	0	0	0%	0	0
Ending Fund Balance	0	11,815		0	0		0	
<b>Total Tuition Support Fund:</b>								
Beginning Fund Balance	505,426	270,183		3,781	67,591		3,781	
Total Revenues	1,571,520	566,123	36%	1,426,520	541,543	38%	1,426,520	
Total Expenditures	2,076,946	292,725	14%	1,430,301	247,548	17%	1,430,301	
Ending Fund Balance	0	543,581		0	361,586		0	

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MILL LEVY OVERRIDE FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010- 2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011- 2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	13,195	45,650		0	0		0	
<b>Revenue Transfer:</b>								
Transfer from General Fund	620,850	0	0%	0	0	0%	0	0
<b>Total Transfers</b>	<b>620,850</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>Total Available</b>	<b>634,045</b>	<b>45,650</b>		<b>0</b>	<b>0</b>		<b>0</b>	
<b>Expenditures:</b>								
Additional FTE's	227,777	46,908	21%	0	0	0%	0	0
Tutoring	189,913	2,356	1%	0	0	0%	0	0
Staff Development	92,185	4,538	5%	0	0	0%	0	0
Textbooks	124,170	70,372	57%	0	0	0%	0	0
<b>Total Expenditures</b>	<b>634,045</b>	<b>124,174</b>	<b>20%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>(78,524)</b>		<b>0</b>	<b>0</b>		<b>0</b>	

School District 27J  
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BOND REDEMPTION FUND

	FY 2011 / 2012			FY 2010 / 2011			FY 2011 / 2012	
	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	<b>11,506,722</b>	<b>11,578,516</b>		<b>10,826,739</b>	<b>11,492,174</b>		<b>11,506,722</b>	
<b>Revenues:</b>								
Property Taxes	13,996,711	186,358	1%	14,322,631	229,813	2%	13,996,711	0
Earnings on Investments	25,000	456	2%	30,000	168	1%	25,000	0
<b>Total Revenues</b>	<b>14,021,711</b>	<b>186,814</b>	<b>1%</b>	<b>14,352,631</b>	<b>229,981</b>	<b>2%</b>	<b>14,021,711</b>	<b>0</b>
<b>Total Available</b>	<b>25,528,433</b>	<b>11,765,330</b>		<b>25,179,370</b>	<b>11,722,155</b>		<b>25,528,433</b>	
<b>Expenditures:</b>								
Bond Principal	6,635,000	0	0%	6,395,000	0	0%	6,635,000	0
Bond Interest	7,773,100	0	0%	7,893,083	0	0%	7,773,100	0
Purchased Services	50,000	0	0%	50,000	0	0%	50,000	0
Contingency Reserve	11,070,333	0	0%	10,841,287	0	0%	11,070,333	0
<b>Total Expenditures</b>	<b>25,528,433</b>	<b>0</b>	<b>0%</b>	<b>25,179,370</b>	<b>0</b>	<b>0%</b>	<b>25,528,433</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>11,765,330</b>		<b>0</b>	<b>11,722,155</b>		<b>0</b>	

School District 27J  
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BUILDING FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010- 2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2010- 2011 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	9,787,915	9,120,183		8,227,683	8,261,361		8,227,683	
<b>Revenues:</b>								
Interest on Investments	35,000	5,475	16%	25,000	56,648	227%	25,000	0
<b>Total Revenues</b>	<b>35,000</b>	<b>5,475</b>	<b>16%</b>	<b>25,000</b>	<b>56,648</b>	<b>227%</b>	<b>25,000</b>	<b>0</b>
<b>Total Available</b>	<b>9,822,915</b>	<b>9,125,658</b>		<b>8,252,683</b>	<b>8,318,009</b>		<b>8,252,683</b>	
<b>Expenditures:</b>								
Technology	0	30,515	0%	0	0	0%	0	0
Buildings	8,799,156	183,816	2%	8,252,683	171,218	2%	8,252,683	0
Planning	0	12,788	0%	0	50,032	0%	0	0
District Emergency Reserve	1,023,759	0	0%	0	0	0%	0	0
Contingency Reserve	0	0	0%	0	0	0%	0	0
<b>Total Expenditures</b>	<b>9,822,915</b>	<b>227,119</b>	<b>2%</b>	<b>8,252,683</b>	<b>221,250</b>	<b>3%</b>	<b>8,252,683</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>8,898,539</b>		<b>0</b>	<b>8,096,759</b>		<b>0</b>	

**School District 27J**  
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**NUTRITION SERVICES FUND**

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Retained Earnings</b>	<b>1,444,860</b>	<b>1,461,696</b>		<b>1,276,075</b>	<b>1,363,160</b>		<b>1,276,075</b>	
<b>Revenues:</b>								
Sales	1,768,993	346,799	20%	1,825,317	351,832	19%	1,825,317	0
Fed Reimbursement & Commodities	2,323,110	19,116	1%	2,404,813	185,642	8%	2,404,813	0
<b>Total Revenues</b>	<b>4,092,103</b>	<b>365,915</b>	<b>9%</b>	<b>4,230,130</b>	<b>537,474</b>	<b>13%</b>	<b>4,230,130</b>	<b>0</b>
<b>Total Available</b>	<b>5,536,963</b>	<b>1,827,611</b>		<b>5,506,205</b>	<b>1,900,634</b>		<b>5,506,205</b>	
<b>Expenses:</b>								
Salaries	1,447,557	302,843	21%	1,488,113	231,905	16%	1,488,113	0
Benefits	355,799	83,295	23%	391,389	58,897	15%	391,389	0
Purchased Services	82,595	19,513	24%	84,596	15,301	18%	84,596	0
General & Office Supplies	228,293	70,533	31%	260,734	38,506	15%	260,734	0
Indirect Costs	400,000	0	0%	136,633	0	0%	136,633	0
Food & Milk	1,877,972	370,415	20%	1,860,097	313,633	17%	1,860,097	0
Depreciation Expense	27,675	0	0%	27,675	0	0%	27,675	0
Reserve for Contingency	1,117,072	0	0%	1,256,968	0	0%	1,256,968	0
<b>Total Expenditures</b>	<b>5,536,963</b>	<b>846,599</b>	<b>15%</b>	<b>5,506,205</b>	<b>658,242</b>	<b>12%</b>	<b>5,506,205</b>	<b>0</b>
<b>Ending Retained Earnings</b>	<b>0</b>	<b>981,012</b>		<b>0</b>	<b>1,242,392</b>		<b>0</b>	
<b>Contributed Capital</b>	<b>0</b>			<b>0</b>			<b>0</b>	

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Statement of Revenues, Expenditures and  
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RISK MANAGEMENT DENTAL INSURANCE FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010- 2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011- 2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>SELF-FUNDED DENTAL PLAN</b>								
Beginning Retained Earnings	243,880	271,323		296,323	344,118		296,323	
Revenues:								
Dental Premiums	800,000	178,699	22%	750,000	167,629	22%	750,000	0
Total Revenues	800,000	178,699	22%	750,000	167,629	22%	750,000	0
Total Available	1,043,880	450,022		1,046,323	511,747		1,046,323	
Expenses:								
Contingency Reserve	293,880	0	0%	321,323	0	0%	321,323	0
Dental Claims & Administration Costs	750,000	181,200	24%	725,000	180,654	25%	725,000	0
Total Expenses	1,043,880	181,200	17%	1,046,323	180,654	17%	1,046,323	0
Retained Earnings	0	268,822		0	331,093		0	

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STUDENT SCHOLARSHIP TRUST FUND

	FY 2010/ 2011			FY 2011 / 2012			FY 2011/ 2012	
	ADJUSTED BUDGET 2009-2010	YEAR TO DATE	% 2010-2011 BUDGET	ADJUSTED BUDGET 2010-2011	YEAR TO DATE	% 2011-2012 BUDGET	CURRENT ESTIMATE	VARIANCE FROM CURRENT ACTUAL
<b>Beginning Fund Balance</b>	<b>63,044</b>	<b>63,044</b>		<b>61,449</b>	<b>61,065</b>		<b>61,449</b>	
<b>Revenues:</b>								
Other Revenue	5,025	201	4%	5,025	154	3%	5,025	0
<b>Total Revenues</b>	<b>5,025</b>	<b>201</b>	<b>4%</b>	<b>5,025</b>	<b>154</b>	<b>3%</b>	<b>5,025</b>	<b>0</b>
<b>Total Available</b>	<b>68,069</b>	<b>63,245</b>		<b>66,474</b>	<b>61,219</b>		<b>66,474</b>	
<b>Expenditures:</b>								
Scholarships	68,069	2,000	3%	66,474	2,000	3%	66,474	0
Purchased Services	0	0	0%	0	0	0%	0	0
<b>Total Expenditures</b>	<b>68,069</b>	<b>2,000</b>	<b>3%</b>	<b>66,474</b>	<b>2,000</b>	<b>3%</b>	<b>66,474</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>61,245</b>		<b>0</b>	<b>59,219</b>		<b>0</b>	