

# Douglas County School District

Quarterly Financial Report | Period Ending September 30, 2019



Presented to the Board of Education  
By Scott Smith, Chief Financial Officer  
and Colleen Doan, Director of Budget  
November 12, 2019

Douglas County School District Re 1  
**Quarterly Financial Report**  
For the Period Ended September 30, 2019

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# **Douglas County School District**

## **COMBINED GENERAL FUNDS FINANCIALS**

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020			2018-2019		
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 84,534,323	\$ 87,314,319	103.29%	\$ 67,639,636	\$ 67,639,636	100.00%
Revenues by Source						
Property Taxes	253,707,070	4,063,496	1.60%	238,573,399	893,161	0.37%
Specific Ownership Taxes	29,908,277	7,674,455	25.66%	29,382,644	2,300,770	7.83%
Other Local Income	31,135,828	8,831,654	28.36%	28,766,643	8,315,319	28.91%
Intergovernmental	363,447,032	104,464,596	28.74%	344,791,740	86,368,681	25.05%
Transfers In	-	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 678,198,207</b>	<b>\$ 125,034,200</b>	<b>18.44%</b>	<b>\$ 641,514,426</b>	<b>\$ 97,877,931</b>	<b>15.26%</b>
<b>Total Sources</b>	<b>\$ 762,732,530</b>	<b>\$ 212,348,519</b>	<b>27.84%</b>	<b>\$ 709,154,062</b>	<b>\$ 165,517,567</b>	<b>23.34%</b>
Expenditures by Program						
Instructional	318,954,419	55,788,580	17.49%	289,320,589	50,859,189	17.58%
Support - Students	31,070,094	7,280,238	23.43%	26,834,222	5,509,586	20.53%
Support - Instructional Staff	22,010,669	5,421,479	24.63%	22,089,448	4,451,156	20.15%
Support - General Administration	3,648,863	932,137	25.55%	3,761,745	960,850	25.54%
Support - School Administration	37,886,190	9,323,612	24.61%	41,651,132	8,510,315	20.43%
Support - Business	4,330,737	933,057	21.54%	4,285,134	1,052,301	24.56%
Support - Operations & Maintenance	45,646,624	10,872,998	23.82%	44,272,429	9,638,888	21.77%
Support - Student Transportation	-	9,305	0.00%	234,275	567	0.24%
Support - Central	24,628,215	7,653,977	31.08%	24,683,492	7,495,576	30.37%
Support - Other	776,176	(261,916)	-33.74%	1,063,829	40,808	3.84%
Contracts w/ Charter Schools	157,683,815	39,636,469	25.14%	140,597,371	34,108,588	24.26%
Non Instructional	744,961	169,695	22.78%	761,106	77,325	10.16%
Transfers Out	28,427,513	-	0.00%	30,349,723	-	0.00%
<b>Total Expenditures</b>	<b>\$ 675,808,276</b>	<b>\$ 137,759,631</b>	<b>20.38%</b>	<b>\$ 629,904,495</b>	<b>\$ 122,705,151</b>	<b>19.48%</b>
Expenditures by Object						
Salaries - 100s	316,988,206	57,921,601	18.27%	300,062,341	51,543,484	17.18%
Benefits - 200s	105,687,309	22,125,739	20.94%	98,551,153	19,808,774	20.10%
Purchased Services - 300s, 400s, 500s	30,803,827	8,164,968	26.51%	28,805,287	7,388,245	25.65%
Supplies - 600s	35,785,695	9,554,183	26.70%	29,993,985	9,392,995	31.32%
Equipment - 700s	-	-	0.00%	-	14,836	0.00%
Other - 800s, 900s	431,911	356,672	82.58%	1,544,635	448,228	29.02%
Contracts w/ Charter Schools	157,683,815	39,636,469	25.14%	140,597,371	34,108,588	24.26%
Transfers Out	28,427,513	-	0.00%	30,349,723	-	0.00%
<b>Total Expenditures</b>	<b>\$ 675,808,276</b>	<b>\$ 137,759,631</b>	<b>20.38%</b>	<b>\$ 629,904,495</b>	<b>\$ 122,705,151</b>	<b>19.48%</b>
BOE Contingency	\$ 5,118,931	\$ -	0.00%	\$ 403,687	\$ -	0.00%
<b>Net Change in Fund Balance</b>	<b>\$ (2,729,000)</b>	<b>\$ (12,725,431)</b>	<b>466.30%</b>	<b>\$ 11,206,244</b>	<b>\$ (24,827,219)</b>	<b>-221.55%</b>
<b>Ending Fund Balance</b>	<b>\$ 81,805,323</b>	<b>\$ 74,588,888</b>	<b>91.18%</b>	<b>\$ 78,845,880</b>	<b>\$ 42,812,417</b>	<b>54.30%</b>
TABOR Reserve	15,356,794	-	0.00%	15,038,500	-	0.00%
BOE Reserve	15,356,794	-	0.00%	15,038,500	-	0.00%
School Carry Over Reserve	19,301,646	-	0.00%	18,113,522	-	0.00%
Medicaid Carry Over Reserve	2,875,307	-	0.00%	1,949,220	-	0.00%
<b>Ending Fund Balance - after reserves</b>	<b>\$ 28,914,782</b>	<b>\$ 74,588,888</b>	<b>257.96%</b>	<b>\$ 28,706,138</b>	<b>\$ 42,812,417</b>	<b>149.14%</b>

Unaudited for management use only



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>84,534,323</b>	<b>87,314,319</b>	<b>103.29%</b>	<b>87,314,319</b>	<b>103.29%</b>	<b>2,779,996</b>	<b>67,639,636</b>	<b>67,639,636</b>	<b>100.00%</b>	<b>67,639,636</b>	<b>100.00%</b>	<b>-</b>	<b>29.09%</b>
<b>Revenues</b>													
Local Taxes													
Property Tax (In SFA)	179,994,070	2,781,272	1.55%	179,994,070	100.00%	-	164,860,399	621,897	0.38%	163,663,537	99.27%	(1,196,862)	9.98%
Budget Override	73,713,000	1,282,223	1.74%	73,713,000	100.00%	-	73,713,000	271,265	0.37%	73,539,785	99.77%	(173,215)	0.24%
Specific Ownership Taxes (In SFA)	17,897,628	4,592,526	25.66%	17,897,628	100.00%	-	17,376,338	1,360,632	7.83%	16,603,766	95.55%	(772,572)	7.79%
Specific Ownership Taxes (Out of SFA)	12,010,649	3,081,929	25.66%	12,010,649	100.00%	-	12,006,306	940,138	7.83%	11,472,492	95.55%	(533,814)	4.69%
Subtotal Local Taxes	\$ 283,615,347	\$ 11,737,950	4.14%	\$ 283,615,347	100.00%	\$ -	\$ 267,956,043	\$ 3,193,932	1.19%	\$ 265,279,580	99.00%	\$ (2,676,463)	6.91%
Intergovernmental Revenue													
Equalization Entitlements	337,998,981	83,726,214	24.77%	337,998,981	100.00%	-	319,433,868	81,529,122	25.52%	319,264,968	99.95%	(168,900)	5.87%
Special Education	13,363,903	14,243,356	106.58%	14,243,356	106.58%	879,453	12,363,903	-	0.00%	12,365,317	100.01%	1,414	15.19%
Vocational Education	800,293	-	0.00%	821,281	102.62%	20,988	800,293	-	0.00%	816,227	101.99%	15,934	0.62%
Gifted & Talented	651,926	639,010	98.02%	639,010	98.02%	(12,916)	634,787	-	0.00%	634,787	100.00%	-	0.67%
Charter School Capital Construction	3,885,597	993,489	25.57%	3,974,222	102.28%	88,625	3,994,970	985,288	24.66%	3,994,972	100.00%	2	-0.52%
Federal - Medicaid Reimbursement	3,148,197	618,558	19.65%	4,482,042	142.37%	1,333,845	3,457,927	659,689	19.08%	3,879,761	112.20%	421,834	15.52%
Other	3,598,135	4,243,970	117.95%	4,243,970	117.95%	645,835	4,105,992	3,194,658	77.80%	3,919,939	95.47%	(186,053)	8.27%
Subtotal Intergovernmental Revenue	\$ 363,447,032	\$ 104,464,596	28.74%	\$ 366,402,862	100.81%	\$ 2,955,830	\$ 344,791,740	\$ 86,368,757	25.05%	\$ 344,875,972	100.02%	\$ 84,232	6.24%
Other Local Revenue													
General Fund Interest	1,003,521	582,332	58.03%	1,378,942	137.41%	375,421	1,062,088	433,708	40.84%	1,378,942	129.83%	316,854	0.00%
Charter School Purchased Services	9,833,307	2,449,198	24.91%	9,833,307	100.00%	-	8,665,283	1,885,296	21.76%	8,853,018	102.17%	187,735	11.07%
Preschool	1,932,425	650,718	33.67%	1,932,425	100.00%	-	1,824,346	435,277	23.86%	1,860,899	102.00%	36,553	3.84%
School Based	9,813,000	3,465,257	35.31%	9,813,000	100.00%	-	9,560,381	4,311,654	45.10%	9,607,615	100.49%	47,234	2.14%
Other	8,553,575	1,684,150	19.69%	8,482,897	99.17%	(70,678)	7,654,545	1,249,385	16.32%	8,178,443	106.84%	523,898	3.72%
Subtotal Other Local Revenue	\$ 31,135,828	\$ 8,831,654	28.36%	\$ 31,440,571	100.98%	\$ 304,743	\$ 28,766,643	\$ 8,315,319	28.91%	\$ 29,878,918	103.87%	\$ 1,112,275	5.23%
<b>Total Revenue</b>	<b>\$ 678,198,207</b>	<b>\$ 125,034,200</b>	<b>18.44%</b>	<b>\$ 681,458,779</b>	<b>100.48%</b>	<b>\$ 3,260,572</b>	<b>\$ 641,514,426</b>	<b>\$ 97,878,008</b>	<b>15.26%</b>	<b>\$ 640,034,469</b>	<b>99.77%</b>	<b>\$ (1,479,957)</b>	<b>6.47%</b>
<b>Expenditures</b>													
Salaries													
Administrators	23,553,707	5,252,809	22.30%	20,181,575	85.68%	3,372,132	22,359,314	5,085,276	22.74%	21,680,226	96.96%	679,088	-6.91%
Certified	220,464,878	37,300,117	16.92%	218,558,304	99.14%	1,906,574	203,123,648	33,678,399	16.58%	200,894,180	98.90%	2,229,468	8.79%
ProTech	12,178,838	3,241,855	26.62%	14,275,992	117.22%	(2,097,154)	12,041,457	2,459,343	20.42%	10,741,522	89.20%	1,299,935	32.90%
Classified	52,822,311	10,564,383	20.00%	53,719,255	101.70%	(896,944)	53,350,674	8,879,525	16.64%	49,811,609	93.37%	3,539,065	7.84%
Substitutes	4,189,620	697,113	16.64%	4,355,281	103.95%	(165,661)	3,960,883	665,222	16.79%	4,355,281	109.96%	(394,398)	0.00%
Overtime	201,003	138,334	68.82%	482,535	240.06%	(281,532)	492,211	103,210	20.97%	482,535	98.03%	9,676	0.00%
Additional Pay	3,577,849	726,990	20.32%	3,803,148	106.30%	(225,299)	4,734,154	672,509	14.21%	4,157,761	87.82%	576,393	-8.53%
Benefits	105,687,309	22,125,739	20.94%	105,286,660	99.62%	400,649	98,551,153	19,808,774	20.10%	98,637,865	100.09%	(86,712)	6.74%
Purchased Professional Services	7,214,300	1,542,067	21.38%	6,898,520	95.62%	315,780	7,062,598	1,950,244	27.61%	7,308,615	103.48%	(246,017)	-5.61%
Purchased Property Services	7,485,374	2,022,719	27.02%	7,110,323	94.99%	375,051	6,311,468	1,714,495	27.16%	7,278,565	115.32%	(967,097)	-2.31%
Other Purchased Services	13,278,153	3,866,682	29.12%	15,162,756	114.19%	(1,884,603)	12,341,854	3,039,874	24.63%	14,361,887	116.37%	(2,020,033)	5.58%
Supplies	27,430,695	8,021,727	29.24%	25,388,190	92.55%	2,042,505	21,712,431	7,863,273	36.22%	20,184,762	92.96%	1,527,669	25.78%
Utilities	11,181,000	2,265,956	20.27%	11,043,898	98.77%	137,102	11,370,921	2,213,354	19.47%	11,275,630	99.16%	95,291	-2.06%
Equipment	-	-	0.00%	-	0.00%	-	-	14,836	0.00%	-	0.00%	-	0.00%
Other	431,911	356,672	82.58%	1,093,730	253.23%	(661,819)	1,544,635	448,228	29.02%	(633,238)	-41.00%	2,177,873	-272.72%
<b>Total Expenditures</b>	<b>\$ 489,696,948</b>	<b>\$ 98,123,162</b>	<b>20.04%</b>	<b>\$ 487,360,165</b>	<b>99.52%</b>	<b>\$ 2,336,783</b>	<b>\$ 458,957,401</b>	<b>\$ 88,596,563</b>	<b>19.30%</b>	<b>\$ 450,537,199</b>	<b>98.17%</b>	<b>\$ 8,420,202</b>	<b>8.17%</b>

All notes on next page

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Charter School Pass Through</b>	\$ 157,683,815	\$ 39,636,469	25.14%	\$ 157,993,830	100.20%	\$ (310,015)	\$ 140,597,371	\$ 34,108,588 <sup>D</sup>	24.26%	\$ 140,793,998	100.14%	\$ (196,627)	12.22%
<b>Transfers</b>													
Outdoor Education Fund	23,084	-	0.00%	23,084	100.00%	-	123,084	-	0.00%	123,084	100.00%	-	-81.25%
Full Day Kindergarten Fund	-	-	0.00%	-	0.00%	-	389,255	-	0.00%	389,255	100.00%	-	-100.00%
Transportation Fund	19,458,193	-	0.00%	19,458,193	100.00%	-	18,409,157	-	0.00%	18,409,157	100.00%	-	5.70%
Capital Projects Fund	260,105	-	0.00%	260,105	100.00%	-	1,493,791	-	0.00%	1,493,791	100.00%	-	-82.59%
Nutrition Services NSLP Fund	351,634	-	0.00%	351,634	100.00%	-	351,634	-	0.00%	351,634	100.00%	-	0.00%
Nutrition Services Non-NSLP Fund	93,718	-	0.00%	93,718	100.00%	-	93,718	-	0.00%	93,718	100.00%	-	0.00%
Child Care Fund	487,045	-	0.00%	487,045	100.00%	-	487,045	-	0.00%	487,045	100.00%	-	0.00%
Athletics & Activities Fund	5,314,918	-	0.00%	5,314,918	100.00%	-	5,507,064	-	0.00%	5,507,064	100.00%	-	-3.49%
COP Lease Payments Fund	2,438,816	-	0.00%	2,438,816	100.00%	-	3,494,975	-	0.00%	3,494,975	100.00%	-	-30.22%
<b>Total Transfers</b>	<b>\$ 28,427,513</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 28,427,513</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 30,349,723</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 30,349,723</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-6.33%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 675,808,276</b>	<b>\$ 137,759,631</b>	<b>20.38%</b>	<b>\$ 673,781,508</b>	<b>99.70%</b>	<b>\$ 2,026,768</b>	<b>\$ 629,904,495</b>	<b>\$ 122,705,151</b>	<b>19.48%</b>	<b>\$ 621,680,921</b>	<b>98.69%</b>	<b>\$ 8,223,574</b>	<b>8.38%</b>
BOE Contingency - 1%	5,118,931	-	0.00%	5,118,931	100.00%	-	403,687	-	0.00%	-	0.00%	403,687	
<b>Change in Fund Balance</b>	<b>(2,729,000)</b>	<b>(12,725,431)</b>		<b>2,558,341</b>	<b>-93.75%</b>	<b>5,287,341</b>	<b>11,206,244</b>	<b>(24,827,143)</b>		<b>18,353,549</b>	<b>163.78%</b>	<b>7,147,305</b>	<b>-86.06%</b>
Ending Fund Balance	81,805,323	74,588,888	91.18%	89,872,660	109.86%	8,067,337	78,845,880	42,812,493	54.30%	85,993,185	109.06%	7,147,305	4.51%
Tabor Reserve - 3%	15,356,794	-	0.00%	16,600,000	108.10%	1,243,206	15,038,500	-	0.00%	15,038,500	100.00%	-	10.38%
BOE Reserve - 3%	15,356,794	-	0.00%	16,600,000	108.10%	1,243,206	15,038,500	-	0.00%	15,038,500	100.00%	-	10.38%
School Carry Over Reserve	19,301,646	-	0.00%	21,078,104	109.20%	1,776,458 <sup>10</sup>	18,113,522	-	0.00%	21,078,104	116.37%	2,964,582	0.00%
Extended Service Severance	-	-	0.00%	266,945	0.00%	266,945	-	-	0.00%	266,945	0.00%	266,945	0.00%
Medicaid Carry Over Reserve	2,875,307	-	0.00%	3,583,304	124.62%	707,997	1,949,220	-	0.00%	2,843,817	145.90%	894,597	26.00%
Assignment of 2018 Mill Levy Override	8,369,034	-	0.00%	8,369,034	100.00%	-	-	-	0.00%	-	0.00%	-	0.00%
<b>Ending Fund Balance - after reserves</b>	<b>\$ 20,545,748</b>	<b>\$ 74,588,888</b>	<b>363.04%</b>	<b>\$ 23,375,273</b>	<b>113.77%</b>	<b>\$ 2,829,525</b>	<b>\$ 28,706,138</b>	<b>\$ 42,812,493</b>	<b>149.14%</b>	<b>\$ 31,727,319</b>	<b>110.52%</b>	<b>\$ 3,021,181</b>	<b>-26.32%</b>

**2019-2020 Budget to Projection Notes**

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> Special Education ECEA categorical grant increased funding ~\$300 per Tier B student (most severe needs) over estimate in Adopted Budget

<sup>3</sup> Medicaid reimbursement projection increased based on 2018-2019 annual true-up report and updated monthly payments

<sup>4</sup> Received Full Day Kindergarten Furniture and Equipment Grant for ~\$800K not included within Adopted Budget

<sup>5</sup> Interest earnings projected to trend similar to 2018-2019 interest earnings

<sup>6</sup> Administrators salary forecast redistributed to ProTech salary forecast due to change in job classification for certain director-level roles per Colorado Department of Education guidance

<sup>7</sup> Variance in expense line items projected by individual schools will be corrected and reflected in Revised Budget in January 2020

<sup>8</sup> Projection assumes fully spend contingency by year end; contingency use through October 31, 2019 included within First Quarter Financials report to Board of Education

<sup>9</sup> TABOR and BOE Reserve projection set to equal actual calculation for 2018-2019 included within Comprehensive Annual Financial Report

<sup>10</sup> School Carry Over Reserve projection set to equal actual 2018-2019 carry over awarded in September 2019

**Year over Year Actual Notes**

<sup>A</sup> Timing of property tax and specific ownership tax receipts delayed in 2018-2019

<sup>B</sup> Timing of Special Education and Gifted and Talented state funding received in September in 2019 (1st Quarter) and October in 2018 (2nd Quarter)

<sup>C</sup> Increase year-over-year in salaries reflects pay increases awarded in January 2019 from 5A Mill Levy Override and July 2019 annual increases

<sup>D</sup> Increase to charter school pass through reflects increase in charter school funded pupil count and pass through of increased per pupil revenue

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND CONSOLIDATED REVENUES - FUND 10  
For the Period Ended September 30, 2019**

	<u>2019-2020 Year to Date Actual</u>	<u>2018-2019 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
<b>Student Funded Pupil Count*</b>	<b>65,394</b>	<b>63,926</b>	<b>1,468</b>	<b>2.30%</b>
<b>REVENUE</b>				
Property Taxes	\$ 4,063,496	\$ 893,161	\$ 3,170,334 <sup>1</sup>	354.96%
Specific Ownership Taxes	7,674,455	2,300,770	5,373,684 <sup>1</sup>	233.56%
State Equalization	83,726,214	81,529,122	2,197,092	2.69%
Categorical Revenue	19,126,336	3,194,658	15,931,677 <sup>2</sup>	498.70%
Charter School Purchased Services	2,449,198	1,885,296	563,903	29.91%
Charter School Capital Construction	993,489	985,288	8,201	0.83%
Federal - Medicaid Reimbursement	618,558	659,689	(41,131)	-6.23%
Preschool	650,718	435,277	215,441	49.50%
School Based	3,465,257	4,311,654	(846,397)	-19.63%
Other	2,266,481	1,683,093	583,388	34.66%
	<u>\$ 125,034,200</u>	<u>\$ 97,878,008</u>	<u>\$ 27,156,192</u>	<u>27.74%</u>

<b>Property Taxes</b>	Calculated by applying the December 2019 mill levy upon the 2020 assessed valuation of residential and commercial property within the District. Prior to December 2019, property taxes will be based on the December 2018 mill levy and 2019 assessed valuation.
<b>Specific Ownership Taxes</b>	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
<b>State Equalization</b>	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
<b>Categorical Revenue</b>	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
<b>Charter School Purchased Services</b>	Revenues charged to charter schools that participate in the District purchased services agreement.
<b>Charter School Capital Construction</b>	Revenues of \$275.58 per charter school pupil received from the state and passed through to the charter schools.
<b>Federal - Medicaid Reimbursement</b>	Revenues for the Medicaid reimbursement program.
<b>Other</b>	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

\* Student Funded Pupil Count for 2019-2020 based on projected count used to build Adopted Budget. Official student count will be included within the Revised Budget and presented in 2nd Quarter Financials. Increase year-over-year due to change in funded pupil count calculation to fund full day kindergarten students as 1.00 funded pupils in 2019-2020 instead of as 0.58 funded pupils in 2018-2019.

Notes:

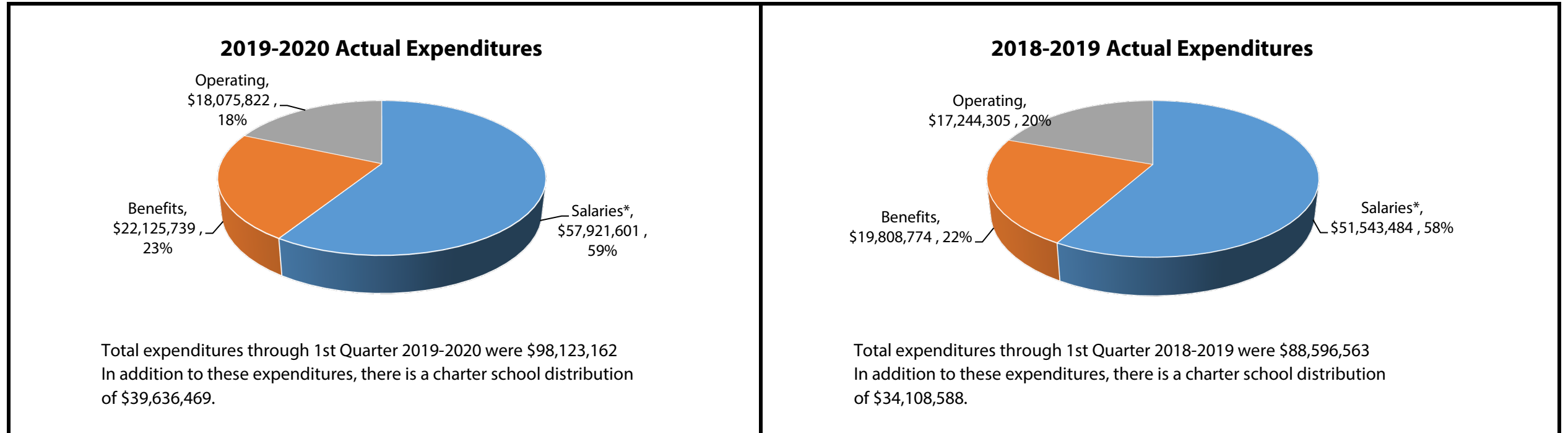
<sup>1</sup> Timing of property tax and specific ownership tax receipts delayed in 2018-2019

<sup>2</sup> Timing of Special Education state funding received in September in 2019 (1st Quarter) and October in 2018 (2nd Quarter)

Unaudited for management use only



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES  
For the Period Ended September 30, 2019**



\* Pay increases associated with 2018 Mill Levy Override began in January 2019 which were retroactively applied to the beginning of the school year and were not reflected in 2018-2019 1st Quarter

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Outdoor Education Fund - Fund 13**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	116,666	91,764	78.66%	91,764	78.66%	(24,902) <sup>1</sup>	57,772	57,772	100.00%	57,772	100.00%	-	58.84%
<b>Revenues</b>													
Tuition	1,431,955	400,245	27.95%	1,308,192	91.36%	(123,763)	1,256,405	286,653	22.82%	1,194,600	95.08%	(61,805)	9.51%
Other	-	1,701	0.00%	73,119	0.00%	73,119 <sup>2</sup>	-	-	0.00%	-	0.00%	-	-
<b>Total Revenue</b>	<b>\$ 1,431,955</b>	<b>\$ 401,946</b>	<b>28.07%</b>	<b>\$ 1,381,310</b>	<b>96.46%</b>	<b>\$ (50,645)</b>	<b>\$ 1,256,405</b>	<b>\$ 286,653</b>	<b>22.82%</b>	<b>\$ 1,194,600</b>	<b>95.08%</b>	<b>\$ (61,805)</b>	<b>15.63%</b>
Transfer from General Fund	23,084	-	0.00%	23,084	100.00%	-	123,084	-	0.00%	123,084	100.00%	-	-81.25%
<b>Total Sources</b>	<b>\$ 1,571,705</b>	<b>\$ 493,709</b>	<b>31.41%</b>	<b>\$ 1,496,158</b>	<b>95.19%</b>	<b>\$ (75,547)</b>	<b>\$ 1,437,261</b>	<b>\$ 344,425</b>	<b>23.96%</b>	<b>\$ 1,375,456</b>	<b>95.70%</b>	<b>\$ (61,805)</b>	<b>8.78%</b>
<b>Expenditures</b>													
Salaries	726,286	158,673	21.85%	682,583	93.98%	43,703	651,720	153,068	23.49%	621,121	95.30%	30,599	9.90%
Benefits	268,518	55,615	20.71%	252,767	94.13%	15,751	233,015	48,992	21.03%	193,035	82.84%	39,980	30.94%
Purchased Services	120,009	38,068	31.72%	120,009	100.00%	-	123,983	28,946	23.35%	123,631	99.72%	352	-2.93%
Supplies	248,113	65,627	26.45%	248,113	100.00%	-	270,446	69,876	25.84%	210,148	77.70%	60,298	18.07%
Equipment	-	98,219	0.00%	101,708	0.00%	(101,708) <sup>2</sup>	12,660	998 <sup>A</sup>	7.88%	79,801	630.34%	(67,141)	27.45%
Field Trips & Other	64,832	8,205	12.66%	21,518	33.19%	43,314	45,437	17,402	38.30%	55,955	123.15%	(10,518)	-61.54%
<b>Total Expenditures</b>	<b>\$ 1,427,758</b>	<b>\$ 424,406</b>	<b>29.73%</b>	<b>\$ 1,426,698</b>	<b>99.93%</b>	<b>\$ 1,060</b>	<b>\$ 1,337,261</b>	<b>\$ 319,283</b>	<b>23.88%</b>	<b>\$ 1,283,692</b>	<b>95.99%</b>	<b>\$ 53,569</b>	<b>11.14%</b>
Change in Fund Balance	27,281	(22,461)		(22,304)	-81.76%	(49,585)	42,228	(32,630)		33,992	80.50%	(8,236)	-165.62%
<b>Balance on Hand June 30</b>	<b>\$ 143,947</b>	<b>\$ 69,303</b>	<b>48.14%</b>	<b>\$ 69,460</b>	<b>48.25%</b>	<b>\$ (74,487)</b>	<b>\$ 100,000</b>	<b>\$ 25,142</b>	<b>25.14%</b>	<b>\$ 91,764</b>	<b>91.76%</b>	<b>\$ (8,236)</b>	<b>-24.31%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> State Historical Society Grant in 2019-2020 is new for the year for exterior restoration and rehabilitation and was not planned in Adopted Budget; Equipment expense includes additional grounds equipment not associated with the grant

Year over Year Actual Notes

<sup>A</sup> State Historical Society Grant in 2019-2020 is new for the year and was not planned in Adopted Budget

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Capital Projects Fund - Fund 14**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>8,038,859</b>	<b>8,563,328</b>	<b>106.52%</b>	<b>8,563,328</b>	<b>106.52%</b>	<b>524,469</b> <sup>1</sup>	<b>10,651,700</b>	<b>10,651,700</b>	<b>100.00%</b>	<b>10,651,700</b>	<b>100.00%</b>	<b>-</b>	<b>-19.61%</b>
<b>Revenues</b>													
District Technology Fee	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Revenue in Lieu of Land	1,995,000	321,507	16.12%	1,841,842	92.32%	(153,159)	1,830,018	115,068	6.29%	1,635,403	89.37%	(194,615)	12.62%
Investment Earnings	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	35,343	0.00%	35,343	0.00%	35,343 <sup>2</sup>	29,000	25	0.09%	78,357	270.20%	49,357	-54.89%
<b>Total Revenue</b>	<b>\$ 1,995,000</b>	<b>\$ 356,850</b>	<b>17.89%</b>	<b>\$ 1,877,185</b>	<b>94.09%</b>	<b>\$ (117,815)</b>	<b>\$ 1,859,018</b>	<b>\$ 115,093</b>	<b>6.19%</b>	<b>\$ 1,713,760</b>	<b>92.19%</b>	<b>\$ (145,258)</b>	<b>9.54%</b>
Transfer from General Fund	260,105	-	0.00%	260,105	100.00%	-	1,493,791	-	0.00%	1,493,791	100.00%	-	-82.59%
<b>Total Sources</b>	<b>\$ 10,293,964</b>	<b>\$ 8,920,178</b>	<b>86.65%</b>	<b>\$ 10,700,617</b>	<b>103.95%</b>	<b>\$ 406,653</b>	<b>\$ 14,004,509</b>	<b>\$ 10,766,793</b>	<b>76.88%</b>	<b>\$ 13,859,251</b>	<b>98.96%</b>	<b>\$ (145,258)</b>	<b>-22.79%</b>
<b>Expenditures</b>													
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Purchased/Property Services	-	680	0.00%	680	0.00%	(680)	231,195	101,632	43.96%	103,852	44.92%	127,343	-99.35%
Equipment/Building	845,915	848,090	100.26%	954,949	112.89%	(109,034) <sup>3</sup>	6,687,563	2,164,795	32.37%	4,252,357	63.59%	2,435,206	-77.54%
Other	962,105	480,103	49.90%	962,105	100.00%	-	926,052	460,192	49.69%	939,714	101.48%	(13,662)	2.38%
<b>Total Expenditures</b>	<b>\$ 1,808,020</b>	<b>\$ 1,328,873</b>	<b>73.50%</b>	<b>\$ 1,917,734</b>	<b>106.07%</b>	<b>\$ (109,714)</b>	<b>\$ 7,844,810</b>	<b>\$ 2,726,619</b>	<b>34.76%</b>	<b>\$ 5,295,923</b>	<b>67.51%</b>	<b>\$ 2,548,887</b>	<b>-63.79%</b>
Change in Fund Balance	447,085	(972,023)		219,556	49.11%	(227,529)	(4,492,001)	(2,611,526)		(2,088,372)	46.49%	2,403,629	-110.51%
<b>Assigned to Revenue in Lieu of Land</b>	<b>\$ 5,056,855</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,941,355</b>	<b>97.72%</b>	<b>\$ (115,500)</b>	<b>\$ 2,803,260</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,044,936</b>	<b>108.62%</b>	<b>\$ 241,676</b>	<b>62.28%</b>
<b>Assigned to School Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 31,799</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,113,229</b>	<b>3500.83%</b>	<b>\$ 1,081,430</b>	<b>-100.00%</b>
<b>Balance on Hand June 30 (Other)</b>	<b>\$ 3,429,089</b>	<b>\$ 7,591,304</b>	<b>221.38%</b>	<b>\$ 3,841,529</b>	<b>112.03%</b>	<b>\$ 412,440</b>	<b>\$ 3,324,640</b>	<b>\$ 8,040,174</b>	<b>241.84%</b>	<b>\$ 4,405,163</b>	<b>132.50%</b>	<b>\$ 1,080,523</b>	<b>-12.79%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> Other revenue is school donations/fundraisers collected for school building modifications

<sup>3</sup> Increase to equipment/building associated with increase to Balance on Hand July 1 for school funded projects budgeted in 2018-2019 carried over into 2019-2020

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Full Day Kindergarten Fund - Fund 15**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	-	-	0.00%	-	0.00%	-	1,463,749	1,463,749 <sup>A</sup>	100.00%	1,463,749	100.00%	-	-100.00%
<b>Revenues</b>													
Tuition	-	-	0.00%	-	0.00%	-	5,334,671	1,744,848	32.71%	4,746,994	88.98%	(587,677)	-100.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	249	0.00%	3,232	0.00%	3,232	-100.00%
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	7,272	0.00%	7,272	-100.00%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 5,334,671</b>	<b>\$ 1,745,098</b>	<b>32.71%</b>	<b>\$ 4,757,498</b>	<b>89.18%</b>	<b>\$ (577,173)</b>	<b>-100.00%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	389,255	-	0.00%	389,255	100.00%	-	-100.00%
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 7,187,675</b>	<b>\$ 3,208,847<sup>A</sup></b>	<b>44.64%</b>	<b>\$ 6,610,502</b>	<b>91.97%</b>	<b>\$ (577,173)</b>	<b>-100.00%</b>
<b>Expenditures</b>													
Salaries	-	-	0.00%	-	0.00%	-	3,758,923	539,991	14.37%	3,711,935	98.75%	46,988	-100.00%
Benefits	-	-	0.00%	-	0.00%	-	1,589,787	243,587	15.32%	1,375,197	86.50%	214,590	-100.00%
Purchased Services	-	-	0.00%	-	0.00%	-	584,470	1,240	0.21%	84,557	14.47%	499,913	-100.00%
Supplies	-	-	0.00%	-	0.00%	-	450,973	21,900	4.86%	115,986	25.72%	334,987	-100.00%
Other	-	-	0.00%	-	0.00%	-	125,015	-	0.00%	1,693	1.35%	123,322	-100.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 6,509,168</b>	<b>\$ 806,718</b>	<b>12.39%</b>	<b>\$ 5,289,368</b>	<b>81.26%</b>	<b>\$ 1,219,800</b>	<b>-100.00%</b>
Change in Fund Balance	-	-		-	0.00%	-	(785,242)	938,380		(142,615)	18.16%	642,627	-100.00%
<b>Assigned to School Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 678,507</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,321,134</b>	<b>194.71%</b>	<b>\$ 642,627</b>	<b>-100.00%</b>
<b>Balance on Hand June 30 (Other)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,402,129<sup>A</sup></b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes

<sup>A</sup> Full Day Kindergarten Fund discontinued at end of 2018-2019 with kindergarten funded by the State in 2019-2020 and included within General Fund

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Transportation Fund - Fund 25**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>1,507,698</b>	<b>1,611,343</b>	<b>106.87%</b>	<b>1,611,343</b>	<b>106.87%</b>	<b>103,645</b> <sup>1</sup>	<b>1,351,568</b>	<b>1,351,568</b>	<b>100.00%</b>	<b>1,351,568</b>	<b>100.00%</b>	<b>-</b>	<b>19.22%</b>
<b>Revenues</b>													
Transportation Fees	1,000,000	557,188	55.72%	1,000,000	100.00%	-	1,230,000	601,692	48.92%	1,116,764	90.79%	(113,236)	-10.46%
State Categorical	4,568,350	-	0.00%	4,568,350	100.00%	-	4,611,027	-	0.00%	4,676,581	101.42%	65,554	-2.31%
Other	722,227	132,578	18.36%	717,698	99.37%	(4,529)	802,618	129,771	16.17%	770,058	95.94%	(32,560)	-6.80%
<b>Total Revenue</b>	<b>\$ 6,290,577</b>	<b>\$ 689,766</b>	<b>10.97%</b>	<b>\$ 6,286,048</b>	<b>99.93%</b>	<b>\$ (4,529)</b>	<b>\$ 6,643,645</b>	<b>\$ 731,464</b>	<b>11.01%</b>	<b>\$ 6,563,402</b>	<b>98.79%</b>	<b>\$ (80,243)</b>	<b>-4.23%</b>
Transfer from General Fund	19,458,193	-	0.00%	19,458,193	100.00%	-	18,409,157	-	0.00%	18,409,157	100.00%	-	5.70%
<b>Total Sources</b>	<b>\$ 27,256,468</b>	<b>\$ 2,301,109</b>	<b>8.44%</b>	<b>\$ 27,355,584</b>	<b>100.36%</b>	<b>\$ 99,116</b>	<b>\$ 26,404,370</b>	<b>\$ 2,083,032</b>	<b>7.89%</b>	<b>\$ 26,324,127</b>	<b>99.70%</b>	<b>\$ (80,243)</b>	<b>3.92%</b>
<b>Expenditures</b>													
Salaries	14,352,559	3,233,265	22.53%	14,201,902	98.95%	150,657	13,758,307	2,801,320	20.36%	13,500,244	98.12%	258,063	5.20%
Benefits	6,148,449	1,544,235	25.12%	5,639,257	91.72%	509,192	5,807,858	1,405,225	24.20%	5,341,679	91.97%	466,179	5.57%
Purchased Services	3,839,084	702,114	18.29%	4,000,007	104.19%	(160,923)	4,526,453	780,509	17.24%	3,989,690	88.14%	536,763	0.26%
Supplies	1,412,571	330,682	23.41%	1,599,046	113.20%	(186,475)	1,237,685	341,519	27.59%	1,357,805	109.71%	(120,120)	17.77%
Fuel	1,780,000	391,246	21.98%	1,633,700	91.78%	146,300	1,780,000	388,207	21.81%	1,638,063	92.03%	141,937	-0.27%
Bus Purchases & Equipment	3,000	-	0.00%	-	0.00%	3,000	107,000	1,939	1.81%	135,436	126.58%	(28,436)	-100.00%
Other	(990,500)	(222,067)	22.42%	(1,110,413)	112.11%	119,913	(1,334,370)	(316,560)	23.72%	(1,250,133)	93.69%	(84,237)	-11.18%
<b>Total Expenditures</b>	<b>\$ 26,545,163</b>	<b>\$ 5,979,476</b>	<b>22.53%</b>	<b>\$ 25,963,499</b>	<b>97.81%</b>	<b>\$ 581,664</b>	<b>\$ 25,882,933</b>	<b>\$ 5,402,159</b>	<b>20.87%</b>	<b>\$ 24,712,784</b>	<b>95.48%</b>	<b>\$ 1,170,149</b>	<b>5.06%</b>
Change in Fund Balance	(796,393)	(5,289,710)		(219,258)	27.53%	577,135	(830,131)	(4,670,696)		259,775	-31.29%	1,089,906	-184.40%
<b>Balance on Hand June 30</b>	<b>\$ 711,305</b>	<b>\$ (3,678,366)</b>	<b>-517.13%</b>	<b>\$ 1,392,086</b>	<b>195.71%</b>	<b>\$ 680,781</b>	<b>\$ 521,437</b>	<b>\$ (3,319,128)</b>	<b>-636.53%</b>	<b>\$ 1,611,343</b>	<b>309.02%</b>	<b>\$ 1,089,906</b>	<b>-13.61%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> Budget to projection savings in Benefits due to lower participation in medical/dental plans by bus drivers than projected and presents opportunity to reallocate budget within Transportation department

Year over Year Actual Notes

None



# **Douglas County School District**

## **SPECIAL REVENUE FUNDS FINANCIALS**



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services NSLP Fund - Fund 21**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>1,971,118</b>	<b>1,962,158</b>	<b>99.55%</b>	<b>1,962,158</b>	<b>99.55%</b>	<b>(8,960)</b> <sup>1</sup>	<b>1,593,922</b>	<b>1,593,922</b>	<b>100.00%</b>	<b>1,593,922</b>	<b>100.00%</b>	<b>-</b>	<b>23.10%</b>
<b>Revenues</b>													
Food Sales	10,301,800	2,093,156	20.32%	10,485,190	101.78%	183,390	9,698,700	1,849,518	19.07%	9,905,722	102.13%	207,022	5.85%
Federal Reimbursement	2,550,000	550,211	21.58%	2,550,000	100.00%	-	2,550,000	520,272	20.40%	2,552,201	100.09%	2,201	-0.09%
Commodity Contribution	748,495	-	0.00%	748,495	100.00%	-	735,329	-	0.00%	738,879	100.48%	3,550	1.30%
Miscellaneous	65,000	5,887	9.06%	118,658	182.55%	53,658	105,000	975	0.93%	114,005	108.58%	9,005	4.08%
Sale of Capital Assets	-	-	0.00%	7,456	0.00%	7,456	5,000	1,000	20.00%	20,456	409.11%	15,456	-63.55%
State Match Child Nutr. & CDE Revenue	145,000	12,044	8.31%	142,117	98.01%	(2,883)	140,000	12,540	8.96%	154,657	110.47%	14,657	-8.11%
<b>Total Revenues</b>	<b>\$ 13,810,295</b>	<b>\$ 2,661,298</b>	<b>19.27%</b>	<b>\$ 14,051,916</b>	<b>101.75%</b>	<b>\$ 241,621</b>	<b>\$ 13,234,029</b>	<b>\$ 2,384,305</b>	<b>18.02%</b>	<b>\$ 13,485,920</b>	<b>101.90%</b>	<b>\$ 251,891</b>	<b>4.20%</b>
Transfer from General Fund	351,634	-	0.00%	351,634	100.00%	-	351,634	-	0.00%	351,634	100.00%	-	0.00%
<b>Total Sources</b>	<b>\$ 16,133,047</b>	<b>\$ 4,623,456</b>	<b>28.66%</b>	<b>\$ 16,365,708</b>	<b>101.44%</b>	<b>\$ 232,661</b>	<b>\$ 15,179,585</b>	<b>\$ 3,978,227</b>	<b>26.21%</b>	<b>\$ 15,431,476</b>	<b>101.66%</b>	<b>\$ 251,891</b>	<b>6.05%</b>
<b>Expenditures</b>													
Salaries	4,872,379	1,081,546	22.20%	4,930,200	101.19%	(57,821)	4,402,466	917,150	20.83%	4,493,038	102.06%	(90,572)	9.73%
Benefits	1,929,401	486,064	25.19%	1,831,947	94.95%	97,454	1,842,756	435,951	23.66%	1,754,667	95.22%	88,089	4.40%
Food & Commodities	5,273,495	1,183,307	22.44%	5,227,660	99.13%	45,835	5,322,329	1,089,441	20.47%	5,288,027	99.36%	34,302	-1.14%
Purchased Services & Repairs	468,605	95,247	20.33%	417,072	89.00%	51,533	422,200	90,058	21.33%	415,556	98.43%	6,644	0.36%
Supplies	750,380	300,014	39.98%	750,380	100.00%	-	792,380	388,197	48.99%	748,147	94.42%	44,233	0.30%
Equipment	51,000	18,357	35.99%	77,235	151.44%	(26,235)	73,000	55,579	76.14%	62,498	85.61%	10,502	23.58%
Other	794,660	9,202	1.16%	794,660	100.00%	-	702,229	85,919	12.24%	707,385	100.73%	(5,156)	12.34%
<b>Total Expenditures</b>	<b>\$ 14,139,920</b>	<b>\$ 3,173,737</b>	<b>22.45%</b>	<b>\$ 14,029,154</b>	<b>99.22%</b>	<b>\$ 110,766</b>	<b>\$ 13,557,360</b>	<b>\$ 3,062,295</b>	<b>22.59%</b>	<b>\$ 13,469,318</b>	<b>99.35%</b>	<b>\$ 88,042</b>	<b>4.16%</b>
Change in Fund Balance	22,009	(512,439)		374,396	1701.10%	352,387	28,303	(677,991)		368,236	1301.05%	339,933	1.67%
<b>Balance on Hand June 30</b>	<b>\$ 1,993,127</b>	<b>\$ 1,449,719</b>	<b>72.74%</b>	<b>\$ 2,336,554</b>	<b>117.23%</b>	<b>\$ 343,427</b>	<b>\$ 1,622,225</b>	<b>\$ 915,932</b>	<b>56.46%</b>	<b>\$ 1,962,158</b>	<b>120.95%</b>	<b>\$ 339,933</b>	<b>19.08%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services Non-NSLP Fund - Fund 28**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>29,785</b>	<b>115,358</b>	<b>387.30%</b>	<b>115,358</b>	<b>387.30%</b>	<b>85,573</b> <sup>1</sup>	<b>29,668</b>	<b>29,668</b>	<b>100.00%</b>	<b>29,668</b>	<b>100.00%</b>	<b>-</b>	<b>289%</b>
<b>Revenues</b>													
Food Sales	6,881,816	1,626,637	23.64%	6,889,638	100.11%	7,822	6,517,000	1,393,950	21.39%	6,519,582	100.04%	2,582	5.68%
Federal Reimbursement	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Commodity Contribution	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Miscellaneous	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Sale of Capital Assets	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Revenues</b>	<b>\$ 6,881,816</b>	<b>\$ 1,626,637</b>	<b>23.64%</b>	<b>\$ 6,889,638</b>	<b>100.11%</b>	<b>\$ 7,822</b>	<b>\$ 6,517,000</b>	<b>\$ 1,393,950</b>	<b>21.39%</b>	<b>\$ 6,519,582</b>	<b>100.04%</b>	<b>\$ 2,582</b>	<b>5.68%</b>
Transfer from General Fund	93,718	-	0.00%	93,718	100.00%	-	93,718	-	0.00%	93,718	100.00%	-	0.00%
<b>Total Sources</b>	<b>\$ 7,005,319</b>	<b>\$ 1,741,995</b>	<b>24.87%</b>	<b>\$ 7,098,713</b>	<b>101.33%</b>	<b>\$ 93,394</b>	<b>\$ 6,640,386</b>	<b>\$ 1,423,618</b>	<b>21.44%</b>	<b>\$ 6,642,968</b>	<b>100.04%</b>	<b>\$ 2,582</b>	<b>6.86%</b>
<b>Expenditures</b>													
Salaries	2,435,744	513,989	21.10%	2,307,784	94.75%	127,960	2,223,005	472,209	21.24%	2,225,365	100.11%	(2,360)	3.70%
Benefits	912,853	244,457	26.78%	892,508	97.77%	20,345	919,268	218,532	23.77%	862,681	93.84%	56,587	3.46%
Food & Commodities	2,872,333	678,141	23.61%	2,747,692	95.66%	124,641	2,535,000	623,349	24.59%	2,526,389	99.66%	8,611	8.76%
Purchased Services & Repairs	496,220	110,075	22.18%	501,286	101.02%	(5,066)	477,050	74,283	15.57%	468,734	98.26%	8,316	6.94%
Supplies	230,620	65,020	28.19%	230,620	100.00%	-	241,620	114,350	47.33%	236,703	97.96%	4,917	-2.57%
Equipment	24,000	-	0.00%	34,771	144.88%	(10,771)	25,000	6,678	26.71%	40,470	161.88%	(15,470)	-14.08%
Other	20,340	4,330	21.29%	129,657	637.45%	(109,317)	166,755	40,425	24.24%	167,268	100.31%	(513)	-22.49%
<b>Total Expenditures</b>	<b>\$ 6,992,110</b>	<b>\$ 1,616,011</b>	<b>23.11%</b>	<b>\$ 6,844,319</b>	<b>97.89%</b>	<b>\$ 147,791</b>	<b>\$ 6,587,698</b>	<b>\$ 1,549,826</b>	<b>23.53%</b>	<b>\$ 6,527,610</b>	<b>99.09%</b>	<b>\$ 60,088</b>	<b>4.85%</b>
Change in Fund Balance	(16,576)	10,626		139,037		155,613	23,020	(155,877)		85,690	372.24%	62,670	62.26%
<b>Balance on Hand June 30</b>	<b>\$ 13,209</b>	<b>\$ 125,984</b>	<b>953.78%</b>	<b>\$ 254,395</b>	<b>1925.92%</b>	<b>\$ 241,186</b>	<b>\$ 52,688</b>	<b>\$ (126,209)</b>	<b>-239.54%</b>	<b>\$ 115,358</b>	<b>218.95%</b>	<b>\$ 62,670</b>	<b>120.53%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Governmental Designated Purpose Grants Fund - Fund 22**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	-	-	0.00%	-	0.00%	-	185,120	185,120	100.00%	185,120	100.00%	-	-100.00%
<b>Revenues</b>													
State Revenue	3,196,567	1,121,727	35.09%	3,181,943	99.54%	(14,624)	2,779,113	80,000 <sup>A</sup>	2.88%	1,249,517	44.96%	(1,529,596)	154.65%
Federal Revenue	13,536,354	1,022,105	7.55%	12,509,762	92.42%	(1,026,592) <sup>1</sup>	13,621,397	107,285 <sup>A</sup>	0.79%	12,907,723	94.76%	(713,674)	-3.08%
Other Revenue	98,997	6,450	6.52%	243,164	245.63%	144,167) <sup>2</sup>	(50,846)	26,228	-51.58%	(128,741)	253.20%	(77,895)	-288.88%
<b>Total Revenue</b>	<b>\$ 16,831,918</b>	<b>\$ 2,150,282</b>	<b>12.78%</b>	<b>\$ 15,934,869</b>	<b>94.67%</b>	<b>\$ (897,049)</b>	<b>\$ 16,349,664</b>	<b>\$ 213,513</b>	<b>1.31%</b>	<b>\$ 14,028,499</b>	<b>85.80%</b>	<b>\$ (2,321,165)</b>	<b>13.59%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 16,831,918</b>	<b>\$ 2,150,282</b>	<b>12.78%</b>	<b>\$ 15,934,869</b>	<b>94.67%</b>	<b>\$ (897,049)</b>	<b>\$ 16,534,784</b>	<b>\$ 398,633</b>	<b>2.41%</b>	<b>\$ 14,213,619</b>	<b>85.96%</b>	<b>\$ (2,321,165)</b>	<b>12.11%</b>
<b>Expenditures</b>													
Salaries	8,616,729	1,573,064	18.26%	8,239,215	95.62%	377,514	8,431,571	1,566,480	18.58%	8,298,311	98.42%	133,260	-0.71%
Benefits	2,884,589	546,145	18.93%	2,645,090	91.70%	239,499	2,725,908	541,392	19.86%	2,620,717	96.14%	105,191	0.93%
Purchased/Property Services	2,532,655	568,186	22.43%	2,411,354	95.21%	121,301	2,648,683	290,206 <sup>A</sup>	10.96%	2,236,324	84.43%	412,359	7.83%
Supplies	658,398	30,230	4.59%	286,949	43.58%	371,449) <sup>3</sup>	455,633	21,380	4.69%	405,352	88.96%	50,281	-29.21%
Equipment	1,490,459	-	0.00%	1,457,539	97.79%	32,920	1,503,208	-	0.00%	37,077	2.47%	1,466,131	3831.09%
Other	649,088	92,283	14.22%	894,722	137.84%	(245,634) <sup>4</sup>	769,781	114,021	14.81%	615,838	80.00%	153,943	45.29%
<b>Total Expenditures</b>	<b>\$ 16,831,918</b>	<b>\$ 2,809,908</b>	<b>16.69%</b>	<b>\$ 15,934,869</b>	<b>94.67%</b>	<b>\$ 897,049</b>	<b>\$ 16,534,784</b>	<b>\$ 2,533,479</b>	<b>15.32%</b>	<b>\$ 14,213,619</b>	<b>85.96%</b>	<b>\$ 2,321,165</b>	<b>12.11%</b>
Change in Fund Balance	-	(659,627)		-	0.00%	-	(185,120)	(2,319,966)		(185,120)	100.00%	-	-100.00%
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ (659,627)</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,134,846)</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

2019-2020 Budget to Projection Notes

<sup>1</sup> Title I federal revenue projection \$1.0M lower than estimated for the Adopted Budget; the Revised Budget in January 2020 will reflect the updated Title I allocation

<sup>2</sup> Other revenue projection includes addition of Tri County Health Coalition grant not included in Adopted Budget

<sup>3</sup> Expenses for Title III grant exclusively budgeted in supplies for Adopted Budget while projection distributes expense for Title III across salaries, benefits, purchased/property services and supplies

<sup>4</sup> Year end projection for IDEA federal grant includes projected reserve not included within the Adopted Budget; the Revised Budget in January 2020 will reflect the updated IDEA budget

Year over Year Actual Notes

<sup>A</sup> Timing of state and federal grants received delayed in 2018-2019 to October while grants received in September in 2019-2020

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Athletics and Activities Fund - Fund 26**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>1,793,156</b>	<b>1,502,415</b>	<b>83.79%</b>	<b>1,502,415</b>	<b>83.79%</b>	<b>(290,741)</b> <sup>1</sup>	<b>1,478,216</b>	<b>1,478,216</b>	<b>100.00%</b>	<b>1,478,216</b>	<b>100.00%</b>	<b>-</b>	<b>1.64%</b>
<b>Revenues</b>													
Student Fees	2,646,822	1,090,745	41.21%	2,836,180	107.15%	189,358	2,578,705	1,078,562	41.83%	2,534,786	98.30%	(43,919)	11.89%
Gate Fees	809,942	158,529	19.57%	868,637	107.25%	58,695	759,480	173,233	22.81%	883,602	116.34%	124,122	-1.69%
Donations and Fundraising	2,520,222	429,264	17.03%	2,069,593	82.12%	(450,629)	2,313,465	446,375	19.29%	2,087,776	90.24%	(225,689)	-0.87%
Merchandise Sales	3,493,427	1,802,839	51.61%	4,882,240	139.76%	1,388,813	4,209,071	1,693,399	40.23%	4,772,950	113.40%	563,879	2.29%
Other Pupil Income	1,985,763	559,424	28.17%	1,025,179	51.63%	(960,584)	1,659,295	568,413	34.26%	1,369,012	82.51%	(290,283)	-25.12%
<b>Total Revenue</b>	<b>\$11,456,176</b>	<b>\$ 4,040,800</b>	<b>35.27%</b>	<b>\$ 11,681,828</b>	<b>101.97%</b>	<b>\$ 225,652</b>	<b>\$ 11,520,016</b>	<b>\$ 3,959,982</b>	<b>34.37%</b>	<b>\$ 11,648,127</b>	<b>101.11%</b>	<b>\$ 128,111</b>	<b>0.29%</b>
Transfer from General Fund	5,314,918	-	0.00%	5,314,918	100.00%	-	5,507,064	-	0.00%	5,507,064	100.00%	-	-3.49%
<b>Total Sources</b>	<b>\$18,564,250</b>	<b>\$ 5,543,215</b>	<b>29.86%</b>	<b>\$ 18,499,161</b>	<b>99.65%</b>	<b>\$ (65,089)</b>	<b>\$ 18,505,296</b>	<b>\$ 5,438,198</b>	<b>29.39%</b>	<b>\$ 18,633,407</b>	<b>100.69%</b>	<b>\$ 128,111</b>	<b>-0.72%</b>
<b>Expenditures</b>													
Salaries	5,057,221	993,964	19.65%	5,821,886	115.12%	(764,665)	5,730,695	870,257	15.19%	5,745,862	100.26%	(15,167)	1.32%
Benefits	1,103,943	218,335	19.78%	1,260,075.62	114.14%	(156,133)	1,238,282	188,821	15.25%	1,243,621	100.43%	(5,339)	1.32%
Purchased Services	5,193,839	1,234,899	23.78%	5,038,786	97.01%	155,053	5,173,552	1,383,748	26.75%	5,312,925	102.69%	(139,373)	-5.16%
Supplies	4,134,073	1,149,197	27.80%	4,005,311	96.89%	128,762	4,269,640	1,103,707	25.85%	4,169,214	97.65%	100,426	-3.93%
Equipment	118,054	85,567	72.48%	339,624	287.69%	(221,570)	180,920	93,456	51.66%	343,692	189.97%	(162,772)	-1.18%
Other	1,163,964	89,141	7.66%	207,370	17.82%	956,594)	556,947	179,537	32.24%	315,678	56.68%	241,269	-34.31%
<b>Total Expenditures</b>	<b>\$16,771,094</b>	<b>\$ 3,771,102</b>	<b>22.49%</b>	<b>\$ 16,673,053</b>	<b>99.42%</b>	<b>\$ 98,041</b>	<b>\$ 17,150,036</b>	<b>\$ 3,819,526</b>	<b>22.27%</b>	<b>\$ 17,130,992</b>	<b>99.89%</b>	<b>\$ 19,044</b>	<b>-2.67%</b>
Change in Fund Balance	-	269,698		323,693	0.00%	323,693	(122,956)	140,457		24,199	-19.68%	147,155	1237.64%
<b>Assigned to School Carry Over</b>	<b>\$ 1,793,156</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,826,108</b>	<b>101.84%</b>	<b>\$ 32,952</b>	<b>\$ 1,355,260</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,576,197</b>	<b>116.30%</b>	<b>\$ 220,937</b>	<b>15.86%</b>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ -</b>	<b>\$ 1,772,113</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,618,673</b>	<b>0.00%</b>	<b>\$ (73,782)</b>	<b>0.00%</b>	<b>\$ (73,782)</b>	<b>-100.00%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> Variance in revenue and expense line items projected by individual schools will be corrected and reflected in Revised Budget in January 2020

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Child Care Fund - Fund 29**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	5,023,041	4,044,700	80.52%	4,044,700	80.52%	(978,341) <sup>1</sup>
<b>Revenues</b>						
Tuition	12,058,344	3,344,140	27.73%	11,821,358	98.03%	(236,986)
Other	-	-	0.00%	-	0.00%	-
<b>Total Revenue</b>	<b>\$ 12,058,344</b>	<b>\$ 3,344,140</b>	<b>27.73%</b>	<b>\$ 11,821,358</b>	<b>98.03%</b>	<b>\$ (236,986)</b>
Transfer from General Fund	487,045	-	0.00%	487,045	100.00%	-
<b>Total Sources</b>	<b>\$ 17,568,430</b>	<b>\$ 7,388,840</b>	<b>42.06%</b>	<b>\$ 16,353,103</b>	<b>93.08%</b>	<b>\$ (1,215,327)</b>
<b>Expenditures</b>						
Salaries	7,230,788	1,873,793	25.91%	7,327,646	101.34%	(96,858)
Benefits	2,472,507	661,395	26.75%	2,411,742	97.54%	60,765
Purchased Services	1,244,352	365,263	29.35%	1,263,659	101.55%	(19,307)
Supplies	651,340	139,526	21.42%	642,876	98.70%	8,464
Field Trips and Other	946,402	138,512	14.64%	946,402	100.00%	-
<b>Total Expenditures</b>	<b>\$ 12,545,389</b>	<b>\$ 3,178,488</b>	<b>25.34%</b>	<b>\$ 12,592,326</b>	<b>100.37%</b>	<b>\$ (46,937)</b>
Change in Fund Balance	-	165,651		(283,923)	0.00%	(283,923)
<b>Assigned to BASE Program Carry Over</b>	<b>\$ 5,023,041</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,760,777</b>	<b>74.87%</b>	<b>\$ (1,262,264)</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ -</b>	<b>\$ 4,210,351</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>

	2018-2019						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	5,576,270	5,576,270	100.00%	5,576,270	100.00%	-	-27.47%
<b>Revenues</b>							
Tuition	12,090,353	3,209,350	26.54%	11,686,568	96.66%	(403,785)	1.15%
Other	15,000	-	0.00%	13,559	90.39%	(1,441)	-100.00%
<b>Total Revenue</b>	<b>\$ 12,105,353</b>	<b>\$ 3,209,350</b>	<b>26.51%</b>	<b>\$ 11,700,127</b>	<b>96.65%</b>	<b>\$ (405,226)</b>	<b>1.04%</b>
Transfer from General Fund	487,045	-	0.00%	487,045	100.00%	-	0.00%
<b>Total Sources</b>	<b>\$ 18,168,668</b>	<b>\$ 8,785,620</b>	<b>48.36%</b>	<b>\$ 17,763,442</b>	<b>97.77%</b>	<b>\$ (405,226)</b>	<b>-7.94%</b>
<b>Expenditures</b>							
Salaries	7,285,046	1,793,679	24.62%	7,246,816	99.48%	38,230	1.12%
Benefits	2,386,584	625,378	26.20%	2,375,571	99.54%	11,013	1.52%
Purchased Services	1,148,892	358,259	31.18%	1,256,655	109.38%	(107,763)	0.56%
Supplies	802,915	128,174	15.96%	631,524	78.65%	171,391	1.80%
Field Trips and Other	1,054,958	156,814	14.86%	2,208,175	209.31%	(1,153,217)	-57.14%
<b>Total Expenditures</b>	<b>\$ 12,678,395</b>	<b>\$ 3,062,303</b>	<b>24.15%</b>	<b>\$ 13,718,742</b>	<b>108.21%</b>	<b>\$ (1,040,347)</b>	<b>-8.21%</b>
Change in Fund Balance	(85,997)	147,047		(1,531,570)	1780.96%	(1,445,573)	-81.46%
<b>Assigned to BASE Program Carry Over</b>	<b>\$ 5,490,273</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,044,700</b>	<b>73.67%</b>	<b>\$ (1,445,573)</b>	<b>-7.02%</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ -</b>	<b>\$ 5,723,317</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

None



# **Douglas County School District**

## **DEBT SERVICE & LEASE PAYMENT FUNDS FINANCIALS**



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Redemption Fund - Fund 31**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	62,301,345	62,960,904	101.06%	62,960,904	101.06%	659,559 <sup>1</sup>
<b>Revenues</b>						
Property Taxes	52,661,639	882,475	1.68%	52,661,639	100.00%	-
Investment Earnings	832,986	383,765	46.07%	832,986	100.00%	-
<b>Total Revenues</b>	<b>\$ 53,494,625</b>	<b>\$ 1,266,239</b>	<b>2.37%</b>	<b>\$ 53,494,625</b>	<b>100.00%</b>	<b>\$ -</b>
<b>Total Sources</b>	<b>\$ 115,795,970</b>	<b>\$ 64,227,144</b>	<b>55.47%</b>	<b>\$ 116,455,529</b>	<b>100.57%</b>	<b>\$ 659,559</b>
<b>Expenditures</b>						
Principal	31,615,000	-	0.00%	31,615,000	100.00%	-
Interest	21,879,625	-	0.00%	21,879,625	100.00%	-
Fiscal Charges	5,349	100	1.87%	2,637	49.30%	2,712
Supplies	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 53,499,974</b>	<b>\$ 100</b>	<b>0.00%</b>	<b>\$ 53,497,262</b>	<b>99.99%</b>	<b>\$ 2,712</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from Bond Refunding	-	-	0.00%	-	0.00%	-
Refunding Bond Premium	-	-	0.00%	-	0.00%	-
Payment to Refunding Bond Escrow Agent	-	-	0.00%	-	0.00%	-
Transfer to/(from) General Fund	-	-	0.00%	-	0.00%	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
Change in Fund Balance	(5,349)	1,266,139		(2,637)	49.30%	2,712
<b>Balance on Hand June 30</b>	<b>\$ 62,295,996</b>	<b>\$ 64,227,044</b>	<b>103.10%</b>	<b>\$ 62,958,267</b>	<b>101.06%</b>	<b>\$ 662,271</b> <sup>2</sup>

	2018-2019						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	60,143,655	60,143,655	100.00%	60,143,655	100.00%	-	4.68%
<b>Revenues</b>							
Property Taxes	52,192,832	650,783	1.25%	52,945,266	101.44%	752,434	-0.54%
Investment Earnings	1,221,187	338,304	27.70%	1,127,854	92.36%	(93,333)	-26.14%
<b>Total Revenues</b>	<b>\$ 53,414,019</b>	<b>\$ 989,087</b>	<b>1.85%</b>	<b>\$ 54,073,120</b>	<b>101.23%</b>	<b>\$ 659,101</b>	<b>-1.07%</b>
<b>Total Sources</b>	<b>\$ 113,557,674</b>	<b>\$ 61,132,742</b>	<b>53.83%</b>	<b>\$ 114,216,775</b>	<b>100.58%</b>	<b>\$ 659,101</b>	<b>1.96%</b>
<b>Expenditures</b>							
Principal	35,745,000	-	0.00%	35,745,000	100.00%	-	-11.55%
Interest	15,509,341	-	0.00%	15,509,341	100.00%	(0)	41.07%
Fiscal Charges	4,699	200	4.26%	1,529	32.54%	3,170	72.45%
Supplies	-	-	0.00%	-	0.00%	-	-
<b>Total Expenditures</b>	<b>\$ 51,259,040</b>	<b>\$ 200</b>	<b>0.00%</b>	<b>\$ 51,255,870</b>	<b>99.99%</b>	<b>\$ 3,170</b>	<b>4.37%</b>
<b>Other Financing Sources (Uses)</b>							
Proceeds from Bond Refunding	-	-	0.00%	-	0.00%	-	-
Refunding Bond Premium	-	-	0.00%	-	0.00%	-	-
Payment to Refunding Bond Escrow Agent	-	-	0.00%	-	0.00%	-	-
Transfer to/(from) General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Change in Fund Balance	2,154,979	988,887		2,817,249	130.73%	662,270	-100.09%
<b>Balance on Hand June 30</b>	<b>\$ 62,298,634</b>	<b>\$ 61,132,542</b>	<b>98.13%</b>	<b>\$ 62,960,904</b>	<b>101.06%</b>	<b>\$ 662,270</b>	<b>0.00%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> Due to timing of property tax receipts, Year End Projection for Balance on Hand June 30 is used to pay December debt service payments in the subsequent fiscal year

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Certificate of Participation (COP) Lease Payment Fund - Fund 39**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020					2018-2019							
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	19,197	20,215	105.30%	20,215	105.30%	1,018 <sup>1</sup>	11,904	11,904	100.00%	11,904	100.00%	-	69.82%
<b>Revenues</b>													
Interest on Investment	7,500	453	6.04%	7,922	105.63%	422	9,540	635	6.65%	9,962	104.43%	422	-20.48%
Cert of Participation - AspenView	962,790	240,770	25.01%	962,790	100.00%	-	963,373	240,895	25.01%	963,373	100.00%	(0)	-0.06%
<b>Total Revenues</b>	<b>\$ 970,290</b>	<b>\$ 241,223</b>	<b>24.86%</b>	<b>\$ 970,712</b>	<b>100.04%</b>	<b>\$ 422</b>	<b>\$ 972,913</b>	<b>\$ 241,530</b>	<b>24.83%</b>	<b>\$ 973,335</b>	<b>100.04%</b>	<b>\$ 422</b>	<b>-0.27%</b>
<b>Total Sources</b>	<b>\$ 989,487</b>	<b>\$ 261,439</b>	<b>26.42%</b>	<b>\$ 990,927</b>	<b>100.15%</b>	<b>\$ 1,440</b>	<b>\$ 984,817</b>	<b>\$ 253,434</b>	<b>25.73%</b>	<b>\$ 985,239</b>	<b>100.04%</b>	<b>\$ 422</b>	<b>0.58%</b>
<b>Expenditures</b>													
Principal Retirement	2,525,000	-	0.00%	2,525,000	100.00%	-	15,020,000	- <sup>A</sup>	0.00%	15,020,000	100.00%	-	-83.19%
Interest	877,356	406,603	46.34%	877,356	100.00%	-	1,468,583	641,778 <sup>A</sup>	43.70%	1,468,583	100.00%	(0)	-40.26%
Debt Issuance Costs & Fiscal Charges	6,750	2,000	29.63%	6,750	100.00%	-	6,750	2,000	29.63%	4,750	70.37%	2,000	42.11%
<b>Total Expenditures</b>	<b>\$ 3,409,106</b>	<b>\$ 408,603</b>	<b>11.99%</b>	<b>\$ 3,409,106</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 16,495,333</b>	<b>\$ 643,778</b>	<b>3.90%</b>	<b>\$ 16,493,333</b>	<b>99.99%</b>	<b>\$ 2,000</b>	<b>-79.33%</b>
<b>Other Financing Sources (Uses)</b>													
Proceeds from COP Refunding	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Refunding COP Premium	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Payment to Refunded Escrow Agent	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Transfer from Other Funds	2,438,816	-	0.00%	2,438,816	100.00%	-	15,528,309	-	0.00%	15,528,309	100.00%	-	-84.29%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,438,816</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,438,816</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 15,528,309</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 15,528,309</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-84.29%</b>
Change in Fund Balance	-	(167,380)		422	0.00%	422	5,889	(402,248)		8,311	141.13%	2,422	-94.92%
<b>Balance on Hand June 30</b>	<b>\$ 19,197</b>	<b>\$ (147,165)</b>	<b>-766.60%</b>	<b>\$ 20,637</b>	<b>107.50%</b>	<b>\$ 1,440</b>	<b>\$ 17,793</b>	<b>\$ (390,344)</b>	<b>-2193.80%</b>	<b>\$ 20,215</b>	<b>113.61%</b>	<b>\$ 2,422</b>	<b>2.09%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

<sup>A</sup> Higher Principal and Interest in 2018-2019 compared to 2019-2020 projection due to refunded COP at the beginning of fourth quarter with payoff using Bond premium revenue



# **Douglas County School District**

## **BUILDING FUNDS FINANCIALS**

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Building Fund - Fund 41**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	267,975,833	264,948,803	98.87%	264,948,803	98.87%	(3,027,030) <sup>1</sup>
<b>Revenues</b>						
Bond Issuance	-	-	0.00%	-	0.00%	-
Interest	6,550,790	1,665,598	25.43%	6,490,744	99.08%	(60,046)
<b>Total Revenue</b>	<b>\$ 6,550,790</b>	<b>\$ 1,665,598</b>	<b>25.43%</b>	<b>\$ 6,490,744</b>	<b>99.08%</b>	<b>\$ (60,046)</b>
Transfer to/from Other Funds	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 274,526,623</b>	<b>\$ 266,614,401</b>	<b>97.12%</b>	<b>\$ 271,439,547</b>	<b>98.88%</b>	<b>\$ (3,087,076)</b>
<b>Expenditures</b>						
Salaries	66,547	16,718	25.12%	66,629	100.12%	(82)
Benefits	23,408	3,831	16.37%	21,387	91.37%	2,021
Buildings & Building Improvements	54,432,571	11,224,199	20.62%	54,440,813	100.02%	(8,242)
Purchased Services	1,763,000	248,954	14.12%	1,511,220	85.72%	251,780
Supplies	-	4,500	0.00%	4,500	0.00%	(4,500)
Debt Issuance Costs & Fiscal Charges	-	-	0.00%	-	0.00%	-
Other	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 56,285,526</b>	<b>\$ 11,498,202</b>	<b>20.43%</b>	<b>\$ 56,044,549</b>	<b>99.57%</b>	<b>\$ 240,977</b>
Change in Fund Balance	(49,734,736)	(9,832,604)		(49,553,805)	99.64%	180,931
<b>Balance on Hand June 30</b>	<b>\$ 218,241,097</b>	<b>\$ 255,116,199</b>	<b>116.90%</b>	<b>\$ 215,394,999</b>	<b>98.70%</b>	<b>\$ (2,846,098)</b>

	2018-2019						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	-	-	0.00%	-	0.00%	-	
	290,791,807	-	0.00%	290,791,808	100.00%	1	-100.00%
	2,491,153	-	0.00%	2,806,868	112.67%	315,715	131.25%
	<b>\$ 293,282,960</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 293,598,675</b>	<b>100.11%</b>	<b>\$ 315,715</b>	<b>-97.79%</b>
	(12,033,334)	-	0.00%	(12,033,334)	100.00%	-	-100.00%
	<b>\$ 281,249,626</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 281,565,341</b>	<b>100.11%</b>	<b>\$ 315,715</b>	<b>-3.60%</b>
	26,922	-	0.00%	26,922	100.00%	0	147.49%
	9,563	-	0.00%	6,094	63.73%	3,469	250.94%
	36,056,581	-	0.00%	14,445,641	40.06%	21,610,940	276.87%
	685,710	-	0.00%	707,834	103.23%	(22,124)	113.50%
	-	-	0.00%	16,129	0.00%	(16,129)	-72.10%
	1,413,917	-	0.00%	1,413,917	100.00%	(0)	-100.00%
	-	-	0.00%	-	0.00%	-	
	<b>\$ 38,192,693</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 16,616,538</b>	<b>43.51%</b>	<b>\$ 21,576,155</b>	<b>237.28%</b>
	243,056,933	-		264,948,803	109.01%	21,891,870	-118.70%
	<b>\$ 243,056,933</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 264,948,803</b>	<b>109.01%</b>	<b>\$ 21,891,870</b>	<b>-18.70%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

<sup>A</sup> Revenue and Expense did not occur in 2018-2019 until after passage of 5A Bond in November 2019 (2nd Quarter)

DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
Certificate of Participation (COP) Building Fund - Fund 45\*  
1st Quarter Budget to Actual  
For the Period Ended September 30, 2019

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
<b>Revenues</b>													
COP Issuance	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Premium on Bond	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Investment Earnings	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
<b>Expenditures</b>													
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Building & Building Improvements	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Purchased Services	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Supplies	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
Change in Fund Balance	-	-		-	0.00%	-	-	-	0.00%	-	-	-	
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

\* As of June 30, 2018 DCSD has no COP Building Fund sources remaining and the fund has been spent down to \$0

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes  
None



# **Douglas County School District**

## **INTERNAL SERVICE FUNDS FINANCIALS**



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Medical Fund - Fund 65**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	10,523,294	10,840,457	103.01%	10,840,457	103.01%	317,163 <sup>1</sup>	9,059,157	9,059,157	100.00%	9,059,157	100.00%	-	19.66%
<b>Revenues</b>													
Health Insurance Premiums	48,102,721	12,198,594	25.36%	48,651,669	101.14%	548,948	46,552,710	11,379,716 <sup>A</sup>	24.44%	46,920,697	100.79%	367,987	3.69%
Dental Insurance Premiums	3,166,800	846,198	26.72%	3,202,842	101.14%	36,042	3,147,700	763,049	24.24%	3,119,692	99.11%	(28,008)	2.67%
Investment Earnings	240,000	55,307	23.04%	234,309	97.63%	(5,691)	216,689	53,393	24.64%	247,535	114.24%	30,846	-5.34%
Other	29,260	12,246	41.85%	29,260	100.00%	-	28,968	8,500	29.34%	31,366	108.28%	2,398	-6.71%
<b>Total Revenues</b>	<b>\$ 51,538,781</b>	<b>\$ 13,112,346</b>	<b>25.44%</b>	<b>\$ 52,118,079</b>	<b>101.12%</b>	<b>\$ 579,298</b>	<b>\$ 49,946,067</b>	<b>\$ 12,204,658</b>	<b>24.44%</b>	<b>\$ 50,319,290</b>	<b>100.75%</b>	<b>\$ 373,223</b>	<b>3.57%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 62,062,075</b>	<b>\$ 23,952,803</b>	<b>38.59%</b>	<b>\$ 62,958,536</b>	<b>101.44%</b>	<b>\$ 896,461</b>	<b>\$ 59,005,224</b>	<b>\$ 21,263,815</b>	<b>36.04%</b>	<b>\$ 59,378,447</b>	<b>100.63%</b>	<b>\$ 373,223</b>	<b>6.03%</b>
<b>Expenditures</b>													
Salaries	36,900	-	0.00%	24,800	67.21%	12,100	36,900	-	0.00%	24,800	67.21%	12,100	0.00%
Benefits	2,051,663	-	0.00%	2,049,019	99.87%	2,644	7,970	-	0.00%	5,357	67.21%	2,613	38149.37%
Health Plan	45,198,161	11,336,918	25.08%	45,158,202	99.91%	39,959	43,814,460	10,955,417 <sup>A</sup>	25.00%	43,775,724	99.91%	38,736	3.16%
Dental Plan	3,313,000	825,741	24.92%	3,209,547	96.88%	103,453	3,147,700	768,844	24.43%	3,152,650	100.16%	(4,950)	1.80%
Stop Loss Premiums	666,750	165,447	24.81%	661,790	99.26%	4,960	624,217	150,718	24.15%	620,778	99.45%	3,439	6.61%
Purchased Services	942,750	226,066	23.98%	916,729	97.24%	26,021	960,150	210,903	21.97%	923,858	96.22%	36,292	-0.77%
Other	56,245	6,181	10.99%	56,245	100.00%	-	30,500	4,367	14.32%	34,823	114.18%	(4,323)	61.51%
<b>Total Expenditures</b>	<b>\$ 52,265,469</b>	<b>\$ 12,560,352</b>	<b>24.03%</b>	<b>\$ 52,076,331</b>	<b>99.64%</b>	<b>\$ 189,138</b>	<b>\$ 48,621,897</b>	<b>\$ 12,090,248</b>	<b>24.87%</b>	<b>\$ 48,537,990</b>	<b>99.83%</b>	<b>\$ 83,907</b>	<b>7.29%</b>
Change in Fund Balance	(726,688)	551,993		41,748	-5.74%	768,436	1,324,170	114,410		1,781,300	134.52%	457,130	-97.66%
<b>Balance on Hand June 30</b>	<b>\$ 9,796,606</b>	<b>\$ 11,392,450</b>	<b>116.29%</b>	<b>\$ 10,882,205</b>	<b>111.08%</b>	<b>\$ 1,085,599</b>	<b>\$ 10,383,327</b>	<b>\$ 9,173,567</b>	<b>88.35%</b>	<b>\$ 10,840,457</b>	<b>104.40%</b>	<b>\$ 457,130</b>	<b>0.39%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

<sup>A</sup> District paid Kaiser premiums increased in 2019-2020, no increases passed onto employees

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Short Term Disability Insurance Fund - Fund 66**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	792,621	775,633	97.86%	775,633	97.86%	(16,988) <sup>1</sup>	790,745	790,745	100.00%	790,745	100.00%	-	-1.91%
<b>Revenues</b>													
Short Term Disability Insurance Premiums	475,940	117,757	24.74%	471,029	98.97%	(4,911)	585,000	134,047 <sup>A</sup>	22.91%	566,451	96.83%	(18,549)	-16.85%
<b>Total Revenue</b>	<b>\$ 475,940</b>	<b>\$ 117,757</b>	<b>24.74%</b>	<b>\$ 471,029</b>	<b>98.97%</b>	<b>\$ (4,911)</b>	<b>\$ 585,000</b>	<b>\$ 134,047</b>	<b>22.91%</b>	<b>\$ 566,451</b>	<b>96.83%</b>	<b>\$ (18,549)</b>	<b>-16.85%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 1,268,561</b>	<b>\$ 893,390</b>	<b>70.43%</b>	<b>\$ 1,246,662</b>	<b>98.27%</b>	<b>\$ (21,899)</b>	<b>\$ 1,375,745</b>	<b>\$ 924,792</b>	<b>67.22%</b>	<b>\$ 1,357,196</b>	<b>98.65%</b>	<b>\$ (18,549)</b>	<b>-8.14%</b>
<b>Expenditures</b>													
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Claims	517,000	46,014	8.90%	425,998	82.40%	91,002	450,000	48,976	10.88%	414,555	92.12%	35,445	2.76%
Purchased Services	190,000	40,415	21.27%	167,416	88.11%	22,584	190,000	40,007	21.06%	167,008	87.90%	22,992	0.24%
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Expenditures</b>	<b>\$ 707,000</b>	<b>\$ 86,429</b>	<b>12.22%</b>	<b>\$ 593,415</b>	<b>83.93%</b>	<b>\$ 113,585</b>	<b>\$ 640,000</b>	<b>\$ 88,983</b>	<b>13.90%</b>	<b>\$ 581,563</b>	<b>90.87%</b>	<b>\$ 58,437</b>	<b>2.04%</b>
Change in Fund Balance	(231,060)	31,328		(122,386)	52.97%	108,674	(55,000)	45,064		(15,112)	27.48%	39,888	709.86%
<b>Balance on Hand June 30</b>	<b>\$ 561,561</b>	<b>\$ 806,961</b>	<b>143.70%</b>	<b>\$ 653,247</b>	<b>116.33%</b>	<b>\$ 91,686</b>	<b>\$ 735,745</b>	<b>\$ 835,809</b>	<b>113.60%</b>	<b>\$ 775,633</b>	<b>105.42%</b>	<b>\$ 39,888</b>	<b>-15.78%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

<sup>A</sup> Premiums decreased year-over-year with the removal of the employee buy-up payroll deduction; all employees now covered at 70% (previously buy-up amount)



# **Douglas County School District**

## **TRUST & AGENCY FUNDS FINANCIALS**

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Pupil Activity Fund - Fund 74**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020						2018-2019						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	1,120,623	1,153,727	102.95%	1,153,727	102.95%	33,104	1,199,426	1,199,426	100.00%	1,199,426	100.00%	-	-3.81%
<b>Revenue</b>													
Pupil Activity	1,701,154	358,167	21.05%	1,648,491	96.90%	(52,663)	1,697,827	350,343	20.63%	1,602,416	94.38%	(95,411)	2.88%
<b>Total Revenue</b>	<b>\$ 1,701,154</b>	<b>\$ 358,167</b>	<b>21.05%</b>	<b>\$ 1,648,491</b>	<b>96.90%</b>	<b>\$ (52,663)</b>	<b>\$ 1,697,827</b>	<b>\$ 350,343</b>	<b>20.63%</b>	<b>\$ 1,602,416</b>	<b>94.38%</b>	<b>\$ (95,411)</b>	<b>2.88%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
<b>Total Sources</b>	<b>\$ 2,821,777</b>	<b>\$ 1,511,894</b>	<b>53.58%</b>	<b>\$ 2,802,218</b>	<b>99.31%</b>	<b>\$ (19,559)</b>	<b>\$ 2,897,253</b>	<b>\$ 1,549,769</b>	<b>53.49%</b>	<b>\$ 2,801,842</b>	<b>96.71%</b>	<b>\$ (95,411)</b>	<b>0.01%</b>
<b>Expenditures</b>													
Pupil Activity													
Salaries	161,322	10,978	6.80%	123,137	76.33%	38,185	181,366	14,347	7.91%	137,977	76.08%	43,389	-10.75%
Benefits	35,249	2,399	6.80%	26,798	76.02%	8,451	39,944	3,099	7.76%	30,004	75.12%	9,940	-10.69%
Purchased/Property Services	321,319	122,170	38.02%	777,555	241.99%	(456,236)	607,882	89,611	14.74%	749,301	123.26%	(141,419)	3.77%
Supplies	1,031,041	163,873	15.89%	704,259	68.31%	326,782	816,257	141,083	17.28%	689,598	84.48%	126,659	2.13%
Equipment	65,106	-	0.00%	6,937	10.65%	58,169	64,263	-	0.00%	6,937	10.79%	57,326	0.00%
Other	87,117	3,965	4.55%	31,601	36.27%	55,516	66,124	7,015	10.61%	34,298	51.87%	31,826	-7.86%
<b>Total Pupil Activity</b>	<b>\$ 1,701,154</b>	<b>\$ 303,384</b>	<b>17.83%</b>	<b>\$ 1,670,286</b>	<b>98.19%</b>	<b>\$ 30,868</b>	<b>\$ 1,775,836</b>	<b>\$ 255,155</b>	<b>14.37%</b>	<b>\$ 1,648,115</b>	<b>92.81%</b>	<b>\$ 127,721</b>	<b>1.35%</b>
<b>Total Expenditures</b>	<b>\$ 1,701,154</b>	<b>\$ 303,384</b>	<b>17.83%</b>	<b>\$ 1,670,286</b>	<b>98.19%</b>	<b>\$ 30,868</b>	<b>\$ 1,775,836</b>	<b>\$ 255,155</b>	<b>14.37%</b>	<b>\$ 1,648,115</b>	<b>92.81%</b>	<b>\$ 127,721</b>	<b>1.35%</b>
Change in Fund Balance	-	54,783		(21,796)	0.00%	(21,796)	(78,009)	95,188		(45,699)	58.58%	32,310	-52.31%
<b>Assigned to School Program Carry Over</b>	<b>\$ 1,120,623</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,131,931</b>	<b>101.01%</b>	<b>\$ 11,308</b>	<b>\$ 371,417</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,250,686</b>	<b>336.73%</b>	<b>\$ 879,269</b>	<b>-9.50%</b>
<b>Balance on Hand June 30 - Other</b>	<b>\$ -</b>	<b>\$ 1,208,510</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 1,294,614</b>	<b>172.62%</b>	<b>\$ (96,959)</b>	<b>-12.93%</b>	<b>\$ (846,959)</b>	<b>-100.00%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> Budget will be reallocated between purchased services and supplies for the Revised Budget in January 2020 to reflect projected school spend

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Private Purpose Trust Fund - Fund 75**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2019**

	2019-2020					2018-2019							
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	33,512	34,012	101.49%	34,012	101.49%	500 <sup>1</sup>	32,912	32,912	100.00%	32,912	100.00%	-	3.34%
<b>Revenues</b>													
Contributions	56,000	-	0.00%	56,000	100.00%	-	59,600	-	0.00%	59,600	100.00%	-	-6.04%
<b>Total Revenue</b>	<b>\$ 56,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 56,000</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 59,600</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 59,600</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-6.04%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 89,512</b>	<b>\$ 34,012</b>	<b>38.00%</b>	<b>\$ 90,012</b>	<b>100.56%</b>	<b>\$ 500</b>	<b>\$ 92,512</b>	<b>\$ 32,912</b>	<b>35.58%</b>	<b>\$ 92,512</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-2.70%</b>
<b>Expenditures</b>													
Grants and Scholarships	57,000	53,000	92.98%	57,000	100.00%	-	59,000	59,000	100.00%	58,500	99.15%	500	-2.56%
<b>Total Expenditures</b>	<b>\$ 57,000</b>	<b>\$ 53,000</b>	<b>92.98%</b>	<b>\$ 57,000</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 59,000</b>	<b>\$ 59,000</b>	<b>100.00%</b>	<b>\$ 58,500</b>	<b>99.15%</b>	<b>\$ 500</b>	<b>-2.56%</b>
Change in Fund Balance	(1,000)	(53,000)		(1,000)	100.00%	-	600	(59,000)		1,100	183.33%	500	-190.91%
<b>Balance on Hand June 30</b>	<b>\$ 32,512</b>	<b>\$ (18,988)</b>	<b>-58.40%</b>	<b>\$ 33,012</b>	<b>101.54%</b>	<b>\$ 500</b>	<b>\$ 33,512</b>	<b>\$ (26,088)</b>	<b>-77.85%</b>	<b>\$ 34,012</b>	<b>101.49%</b>	<b>\$ 500</b>	<b>-2.94%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Year End Projection Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

Year over Year Actual Notes

None



# **Douglas County School District**

## **CHARTER SCHOOL FINANCIALS**



**Academy Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,369,621	\$ 1,481,600	27.59%	\$ 5,369,621	100.00%	\$ 4,638,439	\$ 1,303,723	28.11%
Mill Levy/Override	774,889	214,312	27.66%	774,889	100.00%	704,044	89,968	12.78%
Tuition	88,265	46,582	52.78%	88,265	100.00%	225,500	32,912	14.60%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	48,250	2,675	5.54%	48,250	100.00%	9,160	2,096	22.88%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	91,315	84,117	92.12%	91,315	100.00%	95,290	73,322	76.95%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	5,500	50	0.91%	5,500	100.00%	4,500	150	3.33%
Contributions/Donations	38,400	1,787	4.65%	38,400	100.00%	39,875	4,234	10.62%
Miscellaneous Revenue	1,500	-	0.00%	1,500	100.00%	1,000	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	203,580	47,876	23.52%	203,580	100.00%	171,925	32,584	18.95%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	3,670	0.00%
Other Sources	-	4,509	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,621,320</b>	<b>\$ 1,883,508</b>	<b>28.45%</b>	<b>\$ 6,621,320</b>	<b>100.00%</b>	<b>\$ 5,889,733</b>	<b>\$ 1,542,659</b>	<b>26.19%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,437,004	\$ 861,999	25.08%	\$ 3,437,004	100.00%	\$ 3,095,073	\$ 768,437	24.83%
Benefits	1,124,586	259,365	23.06%	1,124,586	100.00%	985,314	238,865	24.24%
Purchased Professional and Technical Services	114,876	8,212	7.15%	114,876	100.00%	67,125	10,232	15.24%
Purchased Property Services	697,333	177,058	25.39%	697,333	100.00%	689,291	157,502	22.85%
Other Purchased Services	529,567	118,750	22.42%	529,567	100.00%	425,380	98,655	23.19%
Supplies	202,639	65,562	32.35%	202,639	100.00%	204,310	72,721	35.59%
Property	331,500	41,291	12.46%	331,500	100.00%	283,942	182,798	64.38%
Other Expenses	101,036	8,256	8.17%	101,036	100.00%	95,182	5,975	6.28%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	2,800,000	-	0.00%	2,800,000	100.00%	2,700,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 9,338,541</b>	<b>\$ 1,540,493</b>	<b>16.50%</b>	<b>\$ 9,338,541</b>	<b>100.00%</b>	<b>\$ 8,545,617</b>	<b>\$ 1,535,185</b>	<b>17.96%</b>

**American Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	20,660,112	\$ 5,298,479	25.65%	\$ 20,665,098	100.02%	\$ 18,766,604	\$ 4,780,912	25.48%
Mill Levy/Override	3,051,083	774,877	25.40%	3,039,275	99.61%	2,834,028	331,661	11.70%
Tuition	1,755,150	491,126	27.98%	1,755,150	100.00%	2,690,304	509,475	18.94%
Transportation Fees	526,735	320,962	60.93%	528,410	100.32%	575,461	242,152	42.08%
Earnings on Investments	12,000	7,290	60.75%	50,000	416.67%	12,000	3,573	29.78%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	899,000	269,641	29.99%	794,000	88.32%	790,000	161,875	20.49%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	772,486	570,853	73.90%	767,273	99.33%	760,224	743,939	97.86%
Rental/Lease	80,000	38,449	48.06%	80,000	100.00%	85,000	39,177	46.09%
Contributions/Donations	368,100	75	0.02%	543,611	147.68%	829,053	104,277	12.58%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	5,345	2,915	54.54%
Categorical Revenue	718,819	246,854	34.34%	727,299	101.18%	725,934	108,664	14.97%
Other State Revenue	73,832	18,640	25.25%	66,437	89.98%	156,019	18,969	12.16%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	300,000	-	0.00%	300,000	100.00%	300,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 29,217,316</b>	<b>\$ 8,037,246</b>	<b>27.51%</b>	<b>\$ 29,316,553</b>	<b>100.34%</b>	<b>\$ 28,529,970</b>	<b>\$ 7,047,588</b>	<b>24.70%</b>
<b>Expenditures:</b>								
Salaries	\$ 13,644,862	\$ 2,420,416	17.74%	\$ 13,361,664	97.92%	\$ 13,128,627	\$ 2,074,552	15.80%
Benefits	4,574,162	743,130	16.25%	4,368,647	95.51%	4,318,626	861,923	19.96%
Purchased Professional and Technical Services	349,699	202,654	57.95%	601,388	171.97%	555,934	168,834	30.37%
Purchased Property Services	5,084,165	1,259,036	24.76%	5,083,915	100.00%	4,622,270	930,650	20.13%
Other Purchased Services	3,198,010	1,132,414	35.41%	3,267,210	102.16%	2,741,823	827,688	30.19%
Supplies	1,250,468	218,813	17.50%	1,227,366	98.15%	1,604,254	193,254	12.05%
Property	741,500	88,887	11.99%	1,011,637	136.43%	1,104,581	161,882	14.66%
Other Expenses	126,078	50,511	40.06%	148,548	117.82%	218,238	19,312	8.85%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	210,000	55,681	26.51%	201,000	95.71%	180,000	58,423	32.46%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 29,178,944</b>	<b>\$ 6,171,543</b>	<b>21.15%</b>	<b>\$ 29,271,375</b>	<b>100.32%</b>	<b>\$ 28,474,353</b>	<b>\$ 5,296,518</b>	<b>18.60%</b>

**Ascent Classical Academy Douglas County**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
5700 Per Pupil Revenue	\$ 4,633,745	\$ 1,057,245	22.82%	\$ 5,296,069	114.29%	\$ 2,517,753	\$977,224	38.81%
1110 Mill Levy/Override	662,324	154,201	23.28%	-	0.00%	380,335	-	0.00%
1300 Tuition	-	679	0.00%	-	0.00%	18,000	-	0.00%
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
1500 Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
1600 Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
1700 Pupil Activities	59,490	50,974	85.68%	59,490	100.00%	58,311	26,496	45.44%
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
1900 Other Local Revenue	-	60	0.00%	-	0.00%	-	750	0.00%
1910 Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
1920 Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
1990 Miscellaneous Revenue	-	110	0.00%	-	0.00%	190,236	-	0.00%
3000 Categorical Revenue	-	0	0.00%	-	0.00%	-	-	0.00%
3954 Other State Revenue	158,850	54,118	34.07%	158,850	100.00%	82,778	19,453	23.50%
4000 Grants Federal	229,000	-	0.00%	229,000	100.00%	300,762	71,762	23.86%
5200 Fund Transfer	-	-	0.00%	-	0.00%	329,000	-	0.00%
5900 Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,743,409</b>	<b>\$ 1,317,386</b>	<b>22.94%</b>	<b>\$ 5,743,409</b>	<b>100.00%</b>	<b>\$ 3,877,175</b>	<b>\$ 1,095,685</b>	<b>28.26%</b>
<b>Expenditures:</b>								
0100 Salaries	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%
0200 Benefits	-	-	0.00%	-	0.00%	-	-	0.00%
0300 Purchased Professional and Technical Services	3,314,324	738,208	22.27%	3,296,324	99.46%	2,383,525	475,583	19.95%
0400 Purchased Property Services	873,100	145,922	16.71%	873,100	100.00%	554,874	81,061	14.61%
0500 Other Purchased Services	446,361	110,460	24.75%	446,361	100.00%	245,393	71,105	28.98%
0600 Supplies	258,320	220,218	85.25%	258,320	100.00%	289,058	220,249	76.20%
0700 Property	80,600	97,753	121.28%	97,753	121.28%	180,600	179,092	99.17%
0800 Other Expenses	359,060	6,605	1.84%	30,000	8.36%	17,115	11	0.06%
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
0910 Redemption of Principal	329,000	30,000	9.12%	329,000	100.00%	-	-	0.00%
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,660,765</b>	<b>\$ 1,349,165</b>	<b>23.83%</b>	<b>\$ 5,330,858</b>	<b>94.17%</b>	<b>\$ 3,670,565</b>	<b>\$ 1,027,101</b>	<b>27.98%</b>

**Aspen View Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 7,130,933	\$ 1,792,856	25.14%	\$ 7,130,933	100.00%	\$ 6,363,069	\$ 1,615,356	25.39%
Mill Levy/Override	982,044	262,130	26.69%	982,044	100.00%	964,402	-	0.00%
Tuition	226,100	116,925	51.71%	226,100	100.00%	393,050	193,515	49.23%
Transportation Fees	-	-	0.00%	-	0.00%	7,000	-	0.00%
Earnings on Investments	7,000	2,502	35.74%	7,000	100.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	244,450	158,135	64.69%	244,450	100.00%	267,250	131,345	49.15%
Community Service Activities	200,000	81,937	40.97%	200,000	100.00%	200,000	49,308	24.65%
Other Local Revenue	74,500	5,145	6.91%	74,500	100.00%	87,000	4,939	5.68%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	2,943	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	16,696	12,525	75.02%	16,696	100.00%	16,696	176,342	1056.19%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	214,011	69,325	32.39%	214,011	100.00%	234,676	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,095,734</b>	<b>\$ 2,504,422</b>	<b>27.53%</b>	<b>\$ 9,095,734</b>	<b>100.00%</b>	<b>\$ 8,533,143</b>	<b>\$ 2,170,805</b>	<b>25.44%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,603,967	\$ 1,070,756	23.26%	\$ 4,603,967	100.00%	\$ 4,071,000	\$ 909,632	22.34%
Benefits	1,417,752	310,680	21.91%	1,417,752	100.00%	1,148,150	286,254	24.93%
Purchased Professional and Technical Services	169,100	41,235	24.38%	169,100	100.00%	164,000	43,187	26.33%
Purchased Property Services	1,245,440	319,655	25.67%	1,245,440	100.00%	1,231,000	298,936	24.28%
Other Purchased Services	641,232	162,865	25.40%	641,232	100.00%	613,000	139,127	22.70%
Supplies	479,875	229,175	47.76%	479,875	100.00%	432,500	175,934	40.68%
Property	250,000	187,400	74.96%	250,000	100.00%	311,300	115,211	37.01%
Other Expenses	25,500	2,042	8.01%	25,500	100.00%	20,000	3,208	16.04%
Other Uses of Funds	54,000	10,153	18.80%	54,000	100.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	196,000	14,421	7.36%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 8,886,866</b>	<b>\$ 2,333,961</b>	<b>26.26%</b>	<b>\$ 8,886,866</b>	<b>100.00%</b>	<b>\$ 8,186,950</b>	<b>\$ 1,985,911</b>	<b>24.26%</b>

**Ben Franklin Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 7,237,784	\$ 1,875,386	25.91%	\$ 7,237,784	100.00%	\$ 6,844,952	\$ 1,700,785	24.85%
Mill Levy/Override	1,076,304	273,603	25.42%	1,076,304	100.00%	1,037,600	117,753	11.35%
Tuition	253,860	70,478	27.76%	253,860	100.00%	439,930	137,278	31.20%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	2,500	11,941	477.66%	15,000	600.00%	2,500	3,169	126.76%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	177,055	160,534	90.67%	177,055	100.00%	262,050	255,649	97.56%
Community Service Activities	140,000	32,753	23.39%	140,000	100.00%	140,000	45,221	32.30%
Other Local Revenue	-	2,032	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,000	1,471	7.36%	20,000	100.00%	15,000	2,514	16.76%
Contributions/Donations	5,000	1,672	33.44%	5,000	100.00%	5,000	422	8.44%
Miscellaneous Revenue	-	370	0.00%	-	0.00%	250	100	40.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	18,396	10,149	55.17%	18,396	100.00%	17,717	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	32,993	0.00%	32,993	0.00%	18,331	18,331	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	231,818	60,920	26.28%	231,818	100.00%	226,662	62,758	27.69%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,162,717</b>	<b>\$ 2,534,301</b>	<b>27.66%</b>	<b>\$ 9,208,210</b>	<b>100.50%</b>	<b>\$ 9,009,992</b>	<b>\$ 2,343,980</b>	<b>26.02%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,347,203	\$ 987,051	22.71%	\$ 4,347,203	100.00%	\$ 4,136,682	\$ 877,379	21.21%
Benefits	1,161,570	244,525	21.05%	1,161,570	100.00%	1,145,070	228,316	19.94%
Purchased Professional and Technical Services	177,000	41,058	23.20%	177,000	100.00%	286,000	43,451	15.19%
Purchased Property Services	1,723,267	404,803	23.49%	1,723,267	100.00%	1,740,493	420,537	24.16%
Other Purchased Services	931,907	266,241	28.57%	931,907	100.00%	696,160	181,808	26.12%
Supplies	519,591	253,363	48.76%	519,591	100.00%	436,956	175,199	40.10%
Property	181,500	32,907	18.13%	181,500	100.00%	431,500	85,160	19.74%
Other Expenses	42,760	4,124	9.64%	42,760	100.00%	42,760	3,530	8.26%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 9,084,798</b>	<b>\$ 2,234,073</b>	<b>24.59%</b>	<b>\$ 9,084,798</b>	<b>100.00%</b>	<b>\$ 8,915,621</b>	<b>\$ 2,015,380</b>	<b>22.61%</b>

**Challenge to Excellence Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,267,404	\$ 1,047,947	24.56%	\$ 4,133,124	96.85%	\$ 3,790,764	\$ 979,494	25.84%
Mill Levy/Override	617,983	152,378	24.66%	649,067	105.03%	582,039	67,683	11.63%
Tuition	100,000	10,863	10.86%	80,000	80.00%	194,500	43,754	22.50%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	25,000	4,591	18.36%	25,000	100.00%	12,000	10,944	91.20%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	130,000	41,718	32.09%	130,000	100.00%	125,000	38,113	30.49%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	58,500	64,195	109.74%	58,500	100.00%	46,000	55,589	120.85%
Rental/Lease	-	480	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	5,000	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	5,000	-	0.00%
Categorical Revenue	-	-	0.00%	57,453	0.00%	122,280	24,316	19.89%
Other State Revenue	181,728	15,200	8.36%	179,512	98.78%	24,767	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,380,615</b>	<b>\$ 1,342,373</b>	<b>24.95%</b>	<b>\$ 5,312,656</b>	<b>98.74%</b>	<b>\$ 4,902,350</b>	<b>\$ 1,219,892</b>	<b>24.88%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,592,150	\$ 633,669	24.45%	\$ 2,672,939	103.12%	\$ 2,560,274	\$ 571,495	22.32%
Benefits	897,342	191,275	21.32%	902,739	100.60%	835,136	172,477	20.65%
Purchased Professional and Technical Services	275,930	33,136	12.01%	262,855	95.26%	222,435	32,574	14.64%
Purchased Property Services	502,362	109,703	21.84%	497,362	99.00%	496,427	118,411	23.85%
Other Purchased Services	499,752	132,297	26.47%	531,168	106.29%	430,399	93,118	21.64%
Supplies	208,493	70,710	33.91%	211,993	101.68%	286,993	49,634	17.29%
Property	76,350	49,299	64.57%	81,350	106.55%	81,350	44,810	55.08%
Other Expenses	209,045	8,092	3.87%	37,345	17.86%	9,045	5,976	66.07%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,261,424</b>	<b>\$ 1,228,181</b>	<b>23.34%</b>	<b>\$ 5,197,751</b>	<b>98.79%</b>	<b>\$ 4,922,059</b>	<b>\$ 1,088,496</b>	<b>22.11%</b>

**DCS Montessori Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 3,798,120	\$ 961,283	25.31%	\$ 3,687,000	97.07%	\$ 3,175,228	\$ 793,808	25.00%
Mill Levy/Override	534,750	139,884	26.16%	540,000	100.98%	464,120	54,860	11.82%
Tuition	791,000	288,251	36.44%	798,000	100.88%	1,144,800	364,606	31.85%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	17,500	34,043	194.53%	35,000	200.00%	17,500	6,555	37.46%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	200,000	100,998	50.50%	200,000	100.00%	200,000	122,312	61.16%
Community Service Activities	374,800	106,987	28.55%	414,000	110.46%	364,920	79,041	21.66%
Other Local Revenue	-	-	0.00%	-	0.00%	3,500	3,230	92.29%
Rental/Lease	40,000	12,090	30.23%	45,000	112.50%	40,000	9,000	22.50%
Contributions/Donations	-	2,155	0.00%	2,155	0.00%	-	658	0.00%
Miscellaneous Revenue	30,000	872	2.91%	30,000	100.00%	30,000	5,315	17.72%
Categorical Revenue	119,000	51,876	43.59%	109,000	91.60%	138,000	20,037	14.52%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	1,589	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,905,170</b>	<b>\$ 1,698,439</b>	<b>28.76%</b>	<b>\$ 5,860,155</b>	<b>99.24%</b>	<b>\$ 5,578,068</b>	<b>\$ 1,461,011</b>	<b>26.19%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,850,681	\$ 459,558	16.12%	\$ 2,804,000	98.36%	\$ 2,665,236	\$ 447,807	16.80%
Benefits	985,374	179,141	18.18%	1,000,000	101.48%	893,560	173,769	19.45%
Purchased Professional and Technical Services	275,500	57,250	20.78%	287,500	104.36%	249,500	41,559	16.66%
Purchased Property Services	771,166	190,889	24.75%	758,000	98.29%	773,667	187,929	24.29%
Other Purchased Services	399,491	96,511	24.16%	400,000	100.13%	320,540	87,267	27.22%
Supplies	267,400	64,710	24.20%	267,400	100.00%	267,400	72,541	27.13%
Property	132,000	7,353	5.57%	132,000	100.00%	163,000	18,805	11.54%
Other Expenses	10,600	3,350	31.60%	10,600	100.00%	20,600	3,252	15.79%
Other Uses of Funds	200,000	35,311	17.66%	200,000	100.00%	200,000	68,669	34.33%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,892,212</b>	<b>\$ 1,094,074</b>	<b>18.57%</b>	<b>\$ 5,859,500</b>	<b>99.44%</b>	<b>\$ 5,553,503</b>	<b>\$ 1,101,598</b>	<b>19.84%</b>

**Global Village Academy - Douglas County**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 3,362,539	\$ 868,698	25.83%	\$ 3,362,539	100.00%	\$ 2,799,463	\$ 580,941	20.75%
Mill Levy/Override	499,787	125,805	25.17%	499,787	100.00%	416,745	39,867	9.57%
Tuition	10,000	1,000	10.00%	10,000	100.00%	10,000	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	73,424	34,689	0.00%	73,424	100.00%	67,032	45,550	67.95%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	15,000	14,205	94.70%	15,000	100.00%	15,000	2,316	15.44%
Miscellaneous Revenue	1,000	160	16.00%	1,000	100.00%	34,846	1,379	3.96%
Categorical Revenue	165,167	59,322	35.92%	165,167	100.00%	156,498	15,806	0.00%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 4,126,917</b>	<b>\$ 1,103,879</b>	<b>26.75%</b>	<b>\$ 4,126,917</b>	<b>100.00%</b>	<b>\$ 3,499,584</b>	<b>\$ 685,859</b>	<b>19.60%</b>
<b>Expenditures:</b>								
Salaries	\$ 1,495,691	\$ 414,368	27.70%	\$ 1,495,691	100.00%	\$ 1,353,433	\$ 218,830	16.17%
Benefits	427,139	116,934	27.38%	427,139	100.00%	346,962	61,866	17.83%
Purchased Professional and Technical Services	229,375	80,959	35.30%	229,375	100.00%	210,268	56,154	26.71%
Purchased Property Services	1,007,959	579,135	57.46%	1,007,959	100.00%	971,930	240,242	24.72%
Other Purchased Services	642,206	149,610	23.30%	642,206	100.00%	493,723	114,161	23.12%
Supplies	77,449	113,926	147.10%	77,449	100.00%	99,488	34,635	34.81%
Property	54,300	6,440	11.86%	54,300	100.00%	19,730	16,192	82.07%
Other Expenses	34,292	8,864	25.85%	34,292	100.00%	21,116	5,052	23.92%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 3,968,411</b>	<b>\$ 1,470,236</b>	<b>37.05%</b>	<b>\$ 3,968,411</b>	<b>100.00%</b>	<b>\$ 3,516,650</b>	<b>\$ 747,132</b>	<b>21.25%</b>



**HOPE Online Learning Academy Co-Op**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
5700 Per Pupil Revenue	\$ 17,778,419	\$ 4,101,813	23.07%	\$ 16,407,250	92.29%	\$ 15,834,474	\$ 4,178,890	26.39%
1110 Mill Levy/Override	-	-	0.00%	-	0.00%	-	-	0.00%
1300 Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
1500 Earnings on Investments	2,111	658	31.16%	2,111	100.00%	2,090	146	6.99%
1600 Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
1700 Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
1910 Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
1920 Contributions/Donations	52,500	4,710	8.97%	52,500	100.00%	60,844	1,457	2.39%
1990 Miscellaneous Revenue	103,500	-	0.00%	103,500	100.00%	103,500	625	0.60%
3000 Categorical Revenue	-	42,842	0.00%	-	0.00%	-	-	0.00%
3954 Other State Revenue	308,064	92,445	30.01%	308,064	100.00%	302,152	85,250	28.21%
4000 Grants Federal	2,181,316	462,349	21.20%	2,181,316	100.00%	2,137,469	439,514	20.56%
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
5900 Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	349,102	61,676	17.67%	349,102	100.00%	452,835	70,514	15.57%
<b>Total Revenue</b>	<b>\$ 20,775,012</b>	<b>\$ 4,766,493</b>	<b>22.94%</b>	<b>\$ 19,403,843</b>	<b>93.40%</b>	<b>\$ 18,893,364</b>	<b>\$ 4,776,396</b>	<b>25.28%</b>
<b>Expenditures:</b>								
0100 Salaries	\$ 4,319,024	\$ 1,050,865	24.33%	\$ 4,123,332	95.47%	\$ 4,275,281	\$ 1,090,064	25.50%
0200 Benefits	1,424,856	319,274	22.41%	1,291,019	90.61%	1,397,907	349,836	25.03%
0300 Purchased Professional and Technical Services	329,645	182,627	55.40%	329,645	100.00%	332,242	122,704	36.93%
0400 Purchased Property Services	488,545	128,755	26.35%	488,545	100.00%	368,861	88,712	24.05%
0500 Other Purchased Services	10,871,804	2,391,226	21.99%	9,825,077	90.37%	9,898,158	2,476,484	25.02%
0600 Supplies	1,668,432	335,190	20.09%	1,668,432	100.00%	1,596,971	390,836	24.47%
0700 Property	264,754	84,208	31.81%	264,754	100.00%	244,712	62,359	25.48%
0800 Other Expenses	351,891	48,811	13.87%	351,891	100.00%	335,947	44,335	13.20%
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	337,841	96,361	28.52%	337,841	100.00%	441,890	70,514	15.96%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 20,056,792</b>	<b>\$ 4,637,316</b>	<b>23.12%</b>	<b>\$ 18,680,536</b>	<b>93.14%</b>	<b>\$ 18,891,970</b>	<b>\$ 4,695,843</b>	<b>24.86%</b>

**Leman Academy of Excellence**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,230,967	\$ 1,442,323	27.57%	\$ 6,067,221	115.99%	\$ 3,401,320	\$ 854,490	25.12%
Mill Levy/Override	802,993	210,935	26.27%	882,626	109.92%	521,945	59,278	11.36%
Tuition	-	-	0.00%	-	0.00%	155,012	41,213	26.59%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	119,358	0.00%	-	0.00%	-	6,990	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	10,328	0.00%	-	0.00%	37,032	-	0.00%
Rental/Lease	-	300	0.00%	-	0.00%	-	500	0.00%
Contributions/Donations	-	1,253	0.00%	2,861	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	168,181	0.00%	-	60	0.00%
Categorical Revenue	11,773	2,943	25.00%	8,829	75.00%	-	-	0.00%
Other State Revenue	131,479	69,300	52.71%	259,917	197.69%	112,375	24,316	21.64%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,177,212</b>	<b>\$ 1,856,740</b>	<b>30.06%</b>	<b>\$ 7,389,635</b>	<b>119.63%</b>	<b>\$ 4,227,684</b>	<b>\$ 986,846</b>	<b>23.34%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,181,372	\$ 344,567	15.80%	\$ 2,066,469	94.73%	\$ 1,634,485	\$ 273,780	16.75%
Benefits	798,808	89,513	11.21%	541,966	67.85%	425,300	84,335	19.83%
Purchased Professional and Technical Services	125,000	31,093	24.87%	146,253	117.00%	163,108	76,435	46.86%
Purchased Property Services	137,000	52,144	38.06%	223,044	162.81%	1,297,135	10,683	0.82%
Other Purchased Services	1,075,500	267,902	24.91%	1,154,991	107.39%	348,400	19,108	5.48%
Supplies	231,750	147,689	63.73%	260,690	112.49%	153,230	57,878	37.77%
Property	1,606,740	401,683	25.00%	1,644,087	102.32%	-	-	0.00%
Other Expenses	18,220	6,689	36.71%	6,959	38.19%	8,112	492	6.06%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,174,390</b>	<b>\$ 1,341,280</b>	<b>21.72%</b>	<b>\$ 6,044,459</b>	<b>97.90%</b>	<b>\$ 4,029,770</b>	<b>\$ 522,710</b>	<b>12.97%</b>

**North Star Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,186,680	\$ 1,364,651	26.31%	\$ 5,330,711	102.78%	\$ 4,886,790	\$ 1,277,466	26.14%
Mill Levy/Override	760,095	198,653	26.14%	779,397	102.54%	745,290	88,169	11.83%
Tuition	286,755	28,580	9.97%	131,250	45.77%	286,755	80,069	27.92%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	24,000	4,894	20.39%	22,000	91.67%	14,000	4,666	33.33%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	130,500	97,901	75.02%	137,840	105.62%	129,900	108,524	83.54%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	54,736	78.19%	85,000	121.43%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	13,877	27.75%	50,000	100.00%	90,000	50,596	56.22%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	11,210	11,210	100.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	35,618	-	0.00%	36,017	101.12%	35,618	-	0.00%
Grants Federal	12,522	8,310	66.36%	8,310	66.36%	12,522	-	0.00%
Fund Transfer	-	-	0.00%	70,000	0.00%	-	-	0.00%
Other Sources	-	30,436	0.00%	25,661	0.00%	70,000	-	0.00%
Cap Reserve Bond Revenue	172,490	46,501	26.96%	186,133	107.91%	196,961	32,827	16.67%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,728,660</b>	<b>\$ 1,848,539</b>	<b>27.47%</b>	<b>\$ 6,862,319</b>	<b>101.99%</b>	<b>\$ 6,479,046</b>	<b>\$ 1,653,527</b>	<b>25.52%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,405,871	\$ 849,511	24.94%	\$ 3,407,593	100.05%	\$ 3,267,741	\$ 790,930	24.20%
Benefits	1,002,409	277,038	27.64%	1,027,305	102.48%	951,719	256,349	26.94%
Purchased Professional and Technical Services	497,365	115,172	23.16%	560,210	112.64%	410,457	94,859	23.11%
Purchased Property Services	1,137,853	269,770	23.71%	1,137,853	100.00%	1,164,303	274,229	23.55%
Other Purchased Services	95,194	28,713	30.16%	101,741	106.88%	94,977	44,770	47.14%
Supplies	289,398	114,323	39.50%	286,116	98.87%	283,720	83,049	29.27%
Property	237,594	136,876	57.61%	297,094	125.04%	244,776	77,949	31.85%
Other Expenses	7,500	10,525	140.33%	10,750	143.33%	52,500	12,221	23.28%
Other Uses of Funds	45,000	-	0.00%	30,000	66.67%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	5,000	-	0.00%	2,500	50.00%	7,000	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	1,000,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,723,184</b>	<b>\$ 1,801,928</b>	<b>26.80%</b>	<b>\$ 6,861,162</b>	<b>102.05%</b>	<b>\$ 7,477,193</b>	<b>\$ 1,634,356</b>	<b>21.86%</b>

**Parker Core Knowledge Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,622,136	\$ 1,445,241	25.71%	\$ 5,622,136	100.00%	\$ 5,181,705	\$ 1,299,233	25.07%
Mill Levy/Override	809,048	209,975	25.95%	809,048	100.00%	793,723	90,030	11.34%
Tuition	708,895	110,193	15.54%	708,895	100.00%	847,336	151,231	17.85%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,585	13,393	26.48%	50,585	100.00%	50,585	10,926	21.60%
Food Services	8,425	2,268	26.92%	8,425	100.00%	8,425	2,812	33.38%
Pupil Activities	64,955	16,956	26.10%	64,955	100.00%	61,601	19,258	31.26%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	53,252	10,380	19.49%	53,252	100.00%	53,252	9,568	17.97%
Contributions/Donations	54,500	14,419	26.46%	54,500	100.00%	196,263	1,343	0.68%
Miscellaneous Revenue	118,561	107,064	90.30%	118,561	100.00%	105,361	99,456	94.40%
Categorical Revenue	167,000	46,101	27.61%	167,000	100.00%	171,121	29,763	17.39%
Other State Revenue	10,000	2,557	25.57%	10,000	100.00%	12,388	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	(11,953)	-	0.00%	(11,953)	100.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 7,655,404</b>	<b>\$ 1,978,547</b>	<b>25.85%</b>	<b>\$ 7,655,404</b>	<b>100.00%</b>	<b>\$ 7,481,760</b>	<b>\$ 1,713,620</b>	<b>22.90%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,022,168	\$ 908,707	22.59%	\$ 4,022,168	100.00%	\$ 3,820,921	\$ 858,466	22.47%
Benefits	1,295,193	288,328	22.26%	1,295,193	100.00%	1,215,275	275,941	22.71%
Purchased Professional and Technical Services	177,354	33,796	19.06%	177,354	100.00%	143,905	35,103	24.39%
Purchased Property Services	972,596	188,712	19.40%	972,596	100.00%	782,702	215,328	27.51%
Other Purchased Services	560,051	152,314	27.20%	560,051	100.00%	483,937	121,659	25.14%
Supplies	409,130	152,857	37.36%	409,130	100.00%	354,169	139,615	39.42%
Property	409,000	383,434	93.75%	409,000	100.00%	282,864	18,363	6.49%
Other Expenses	12,725	9,968	78.33%	12,725	100.00%	11,724	596	5.08%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 7,858,217</b>	<b>\$ 2,118,116</b>	<b>26.95%</b>	<b>\$ 7,858,217</b>	<b>100.00%</b>	<b>\$ 7,095,497</b>	<b>\$ 1,665,071</b>	<b>23.47%</b>

**Parker Performing Arts School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,108,916	\$ 1,564,531	25.61%	\$ 6,108,916	100.00%	\$ 5,752,295	\$1,469,650	25.55%
Mill Levy/Override	862,825	226,634	26.27%	862,825	100.00%	868,849	100,895	11.61%
Tuition	225,000	49,561	22.03%	225,000	100.00%	320,800	81,626	25.44%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	3,125	-	0.00%	3,125	100.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	150,149	18,055	12.02%	150,149	100.00%	122,960	14,332	11.66%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	96,120	98,521	102.50%	98,521	102.50%	106,200	109,468	103.08%
Rental/Lease	93,500	11,626	12.43%	93,500	100.00%	85,000	19,332	22.74%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	12,373	0.00%	-	0.00%	6,000	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	268,992	70,030	26.03%	268,992	100.00%	328,053	38,906	11.86%
Grants Federal	-	-	0.00%	-	0.00%	-	33,951	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 7,808,627</b>	<b>\$ 2,051,330</b>	<b>26.27%</b>	<b>\$ 7,811,028</b>	<b>100.03%</b>	<b>\$ 7,590,157</b>	<b>\$ 1,868,160</b>	<b>24.61%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,357,062	\$ 837,827	24.96%	\$ 3,357,062	100.00%	\$ 3,161,512	\$ 817,373	25.85%
Benefits	953,387	278,537	29.22%	953,387	100.00%	864,595	234,601	27.13%
Purchased Professional and Technical Services	128,806	51,480	39.97%	128,806	100.00%	136,496	37,571	27.53%
Purchased Property Services	2,012,363	507,097	25.20%	2,012,363	100.00%	1,941,061	489,413	25.21%
Other Purchased Services	553,027	166,336	30.08%	553,027	100.00%	506,677	122,940	24.26%
Supplies	364,599	203,958	55.94%	364,599	100.00%	302,966	156,767	51.74%
Property	37,000	41,387	111.86%	41,387	111.86%	84,000	4,693	5.59%
Other Expenses	179,512	4,406	2.45%	50,000	27.85%	115,800	9,614	8.30%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	75,000	75,000	100.00%	75,000	100.00%	440,000	245,957	55.90%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 7,660,756</b>	<b>\$ 2,166,028</b>	<b>28.27%</b>	<b>\$ 7,535,631</b>	<b>98.37%</b>	<b>\$ 7,553,107</b>	<b>\$ 2,118,929</b>	<b>28.05%</b>

**Platte River Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,150,981	\$ 1,121,369	27.01%	\$ 4,172,314	100.51%	\$ 3,988,579	\$ 1,024,710	25.69%
Mill Levy/Override	607,980	163,464	26.89%	609,523	100.25%	612,556	71,051	11.60%
Tuition	-	-	0.00%	-	0.00%	85,000	14,574	17.15%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	16,000	16,480	103.00%	30,669	191.68%	58,000	3,223	5.56%
Food Services	15,000	2,309	15.39%	15,000	100.00%	14,000	8,360	59.71%
Pupil Activities	118,289	81,698	69.07%	136,693	115.56%	130,000	120,036	92.34%
Community Service Activities	20,000	-	0.00%	6,375	31.88%	19,000	761	4.01%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	18,000	120	0.67%	11,000	61.11%	18,000	5,250	29.17%
Contributions/Donations	64,000	1,000	1.56%	60,000	93.75%	92,652	4,950	5.34%
Miscellaneous Revenue	10,000	80	0.80%	5,000	50.00%	10,500	337	3.21%
Categorical Revenue	1,000	-	0.00%	1,918	191.80%	4,598	-	0.00%
Other State Revenue	136,069	22,881	16.82%	137,239	100.86%	153,000	25,639	16.76%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,157,319</b>	<b>\$ 1,409,400</b>	<b>27.33%</b>	<b>\$ 5,185,731</b>	<b>100.55%</b>	<b>\$ 5,185,885</b>	<b>\$ 1,278,891</b>	<b>24.66%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,824,371	\$ 625,386	22.14%	\$ 2,828,601	100.15%	\$ 2,863,124	\$ 586,910	20.50%
Benefits	799,956	171,876	21.49%	825,095	103.14%	740,000	185,181	25.02%
Purchased Professional and Technical Services	65,680	6,008	9.15%	72,680	110.66%	82,500	10,764	13.05%
Purchased Property Services	142,220	13,952	9.81%	138,890	97.66%	124,500	27,031	21.71%
Other Purchased Services	545,416	118,572	21.74%	575,624	105.54%	475,324	89,499	18.83%
Supplies	207,820	26,109	12.56%	209,320	100.72%	192,000	48,220	25.11%
Property	75,875	22,150	29.19%	68,875	90.77%	129,500	1,429	1.10%
Other Expenses	399,050	96,389	24.15%	399,150	100.03%	390,550	91,185	23.35%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,060,388</b>	<b>\$ 1,080,442</b>	<b>21.35%</b>	<b>\$ 5,118,235</b>	<b>101.14%</b>	<b>\$ 4,997,498</b>	<b>\$ 1,040,219</b>	<b>20.81%</b>

**Renaissance Secondary School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 3,005,824	\$ 698,619	23.24%	\$ 2,679,696	89.15%	\$ 2,660,586	\$ 756,770	28.44%
Mill Levy/Override	429,205	102,169	23.80%	391,795	91.28%	404,088	52,465	12.98%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	388	0.00%	382	0.00%	1,038	592	56.99%
Food Services	-	3	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	385,214	275,514	71.52%	364,900	94.73%	376,518	332,441	88.29%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	1,785	0.00%	-	0.00%	-	5,172	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	3,344	0.00%	3,344	0.00%	600	600	100.00%
Miscellaneous Revenue	-	-	0.00%	1,989	0.00%	5,769	-	0.00%
Categorical Revenue	94,318	28,934	30.68%	90,115	95.54%	-	-	0.00%
Other State Revenue	25,932	7,071	27.27%	23,545	90.80%	126,016	17,508	13.89%
Grants Federal	-	-	0.00%	-	0.00%	196,500	17,799	9.06%
Fund Transfer	-	10,747	0.00%	10,747	0.00%	20,200	9,930	49.16%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	500	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 3,940,494</b>	<b>\$ 1,129,075</b>	<b>28.65%</b>	<b>\$ 3,566,514</b>	<b>90.51%</b>	<b>\$ 3,791,316</b>	<b>\$ 1,193,276</b>	<b>31.47%</b>
<b>Expenditures:</b>								
Salaries	\$ 1,749,542	\$ 274,661	15.70%	\$ 1,677,600	95.89%	\$ 1,713,526	\$ 271,766	15.86%
Benefits	559,555	105,160	18.79%	518,910	92.74%	505,734	92,373	18.27%
Purchased Professional and Technical Services	156,841	34,178	21.79%	140,998	89.90%	138,855	39,189	28.22%
Purchased Property Services	1,068,271	234,107	21.91%	862,171	80.71%	1,066,924	245,420	23.00%
Other Purchased Services	433,337	120,834	27.88%	379,883	87.66%	351,510	86,858	24.71%
Supplies	66,369	26,306	39.64%	85,272	128.48%	102,602	28,039	27.33%
Property	13,305	25,185	189.29%	31,763	238.73%	12,040	9,962	82.74%
Other Expenses	8,680	5,373	61.91%	9,620	110.83%	5,178	1,320	25.48%
Other Uses of Funds	-	-	0.00%	-	0.00%	500	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	704	0.00%	-	0.00%	196,500	17,799	9.06%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 4,080,899</b>	<b>\$ 826,509</b>	<b>20.25%</b>	<b>\$ 3,731,216</b>	<b>91.43%</b>	<b>\$ 4,118,369</b>	<b>\$ 792,725</b>	<b>19.25%</b>

**SkyView Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 10,595,851	\$ 2,611,391	24.65%	\$ 10,661,930	100.62%	\$ 9,601,995	\$ 2,437,996	25.39%
Mill Levy/Override	1,557,297	379,213	24.35%	1,549,208	99.48%	1,437,660	167,929	11.68%
Tuition	884,570	166,208	18.79%	875,210	98.94%	1,100,150	236,433	21.49%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	396,540	271,707	68.52%	389,270	98.17%	377,965	308,873	81.72%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,000	9,690	48.45%	25,000	125.00%	20,000	7,910	39.55%
Contributions/Donations	135,000	100,486	74.43%	143,000	105.93%	55,000	15,000	27.27%
Miscellaneous Revenue	31,433	64,303	204.57%	93,000	295.87%	49,433	24,808	50.19%
Categorical Revenue	471,122	109,046	23.15%	627,349	133.16%	451,970	93,316	20.65%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	25,175	0.00%	25,175	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 14,091,813</b>	<b>\$ 3,737,219</b>	<b>26.52%</b>	<b>\$ 14,389,142</b>	<b>102.11%</b>	<b>\$ 13,094,173</b>	<b>\$ 3,292,265</b>	<b>25.14%</b>
<b>Expenditures:</b>								
Salaries	\$ 7,196,351	\$ 1,378,558	19.16%	\$ 7,217,446	100.29%	\$ 6,572,968	\$ 1,184,757	18.02%
Benefits	2,184,998	457,853	20.95%	2,385,356	109.17%	1,983,516	395,065	19.92%
Purchased Professional and Technical Services	313,250	77,508	24.74%	338,032	107.91%	288,044	63,952	22.20%
Purchased Property Services	2,202,819	539,418	24.49%	2,228,029	101.14%	2,229,302	598,790	26.86%
Other Purchased Services	1,109,981	292,134	26.32%	1,133,158	102.09%	953,738	244,039	25.59%
Supplies	596,960	215,042	36.02%	617,668	103.47%	569,101	223,382	39.25%
Property	185,000	154,408	83.46%	213,000	115.14%	230,000	63,128	27.45%
Other Expenses	59,447	37,608	63.26%	35,967	60.50%	59,252	13,331	22.50%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	225,000	151,104	67.16%
<b>Total Expenditures</b>	<b>\$ 13,848,806</b>	<b>\$ 3,152,529</b>	<b>22.76%</b>	<b>\$ 14,168,656</b>	<b>102.31%</b>	<b>\$ 13,110,921</b>	<b>\$ 2,937,548</b>	<b>22.41%</b>



**STEM School Highlands Ranch**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 14,043,852	\$ 3,607,384	25.69%	\$ 14,043,852	100.00%	\$ 14,146,395	\$ 3,542,418	25.04%
Mill Levy/Override	2,061,925	525,088	25.47%	2,061,925	100.00%	990,642	244,703	24.70%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	85,000	59,437	69.93%	85,000	100.00%	35,000	29,982	85.66%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	325,380	288,078	88.54%	325,380	100.00%	738,144	431,513	58.46%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	100,120	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	54,000	16,500	30.56%	54,000	100.00%	54,000	13,500	25.00%
Contributions/Donations	150,000	156,934	104.62%	150,000	100.00%	30,000	32,930	109.77%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	537,451	65,521	12.19%	537,451	100.00%	529,461	88,244	16.67%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 17,257,608</b>	<b>\$ 4,819,062</b>	<b>27.92%</b>	<b>\$ 17,257,608</b>	<b>100.00%</b>	<b>\$ 16,523,642</b>	<b>\$ 4,383,290</b>	<b>26.53%</b>
<b>Expenditures:</b>								
Salaries	\$ 8,470,992	\$ 1,338,544	15.80%	\$ 8,470,992	100.00%	\$ 8,187,175	\$ 1,294,315	15.81%
Benefits	2,234,861	412,033	18.44%	2,234,861	100.00%	2,234,859	351,591	15.73%
Purchased Professional and Technical Services	300,960	104,497	34.72%	300,960	100.00%	233,666	16,598	7.10%
Purchased Property Services	2,538,648	588,133	23.17%	2,538,648	100.00%	2,549,799	551,103	21.61%
Other Purchased Services	1,627,460	270,894	16.65%	1,627,460	100.00%	1,194,708	283,636	23.74%
Supplies	568,423	128,209	22.56%	568,423	100.00%	578,372	161,747.88	28.37%
Property	633,200	409,100	64.61%	633,200	100.00%	1,015,000	164,076	0.00%
Other Expenses	275,200	10,293	3.74%	275,200	100.00%	1,717,000	(45)	0.00%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 16,649,744</b>	<b>\$ 3,261,703</b>	<b>19.59%</b>	<b>\$ 16,649,744</b>	<b>100.00%</b>	<b>\$ 17,710,579</b>	<b>\$ 2,823,022</b>	<b>15.94%</b>

**World Compass Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,056,262	\$ 1,315,592	26.02%	\$ 5,262,367	104.08%	\$ 4,644,623	\$1,306,492	28.13%
Mill Levy/Override	760,628	191,609	25.19%	766,435	100.76%	752,361	-	0.00%
Tuition	398,499	105,006	26.35%	420,025	105.40%	361,551	148,444	41.06%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	68,775	16,283	23.68%	65,132	94.70%	48,775	151,773	311.17%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	128,800	132,246	102.68%	128,800	100.00%	127,400	27,943	21.93%
Rental/Lease	19,740	7,143	36.18%	28,571	144.74%	19,740	-	0.00%
Contributions/Donations	15,000	-	0.00%	-	0.00%	15,000	29,325	195.50%
Miscellaneous Revenue	18,000	1,470	8.16%	5,878	32.66%	18,000	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	35,015	0.00%
Other State Revenue	157,938	77,232	48.90%	157,938	100.00%	151,260	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	125,664	0.00%	125,664	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,623,642</b>	<b>\$ 1,972,244</b>	<b>29.78%</b>	<b>\$ 6,960,810</b>	<b>105.09%</b>	<b>\$ 6,138,710</b>	<b>\$ 1,698,992</b>	<b>27.68%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,868,131	\$ 754,969	26.32%	\$ 3,019,875	105.29%	\$ 2,848,356	\$ 630,806	22.15%
Benefits	941,811	226,892	24.09%	907,567	96.36%	1,005,082	200,700	19.97%
Purchased Professional and Technical Services	331,081	133,529	40.33%	534,118	161.33%	307,223	51,389	16.73%
Purchased Property Services	1,420,123	266,384	18.76%	1,065,537	75.03%	997,938	232,157	23.26%
Other Purchased Services	476,235	140,717	29.55%	562,867	118.19%	409,497	103,590	25.30%
Supplies	236,287	120,424	50.97%	250,000	105.80%	241,519	134,697	55.77%
Property	43,218	1,338	3.10%	5,351	12.38%	35,000	107,515	307.19%
Other Expenses	186,196	12,834	6.89%	51,335	27.57%	217,364	3,552	1.63%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,503,082</b>	<b>\$ 1,657,086</b>	<b>25.48%</b>	<b>\$ 6,396,650</b>	<b>98.36%</b>	<b>\$ 6,061,979</b>	<b>\$ 1,464,406</b>	<b>24.16%</b>



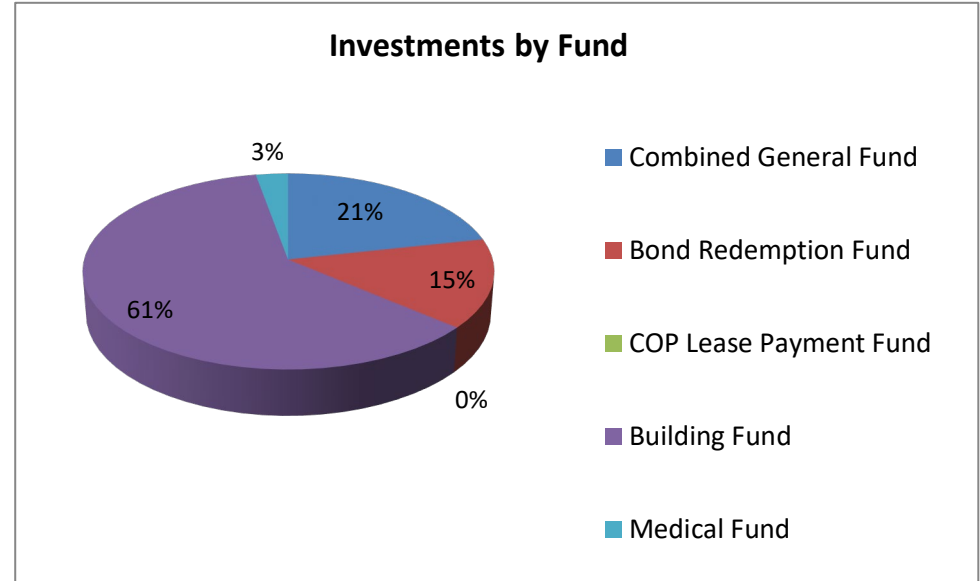
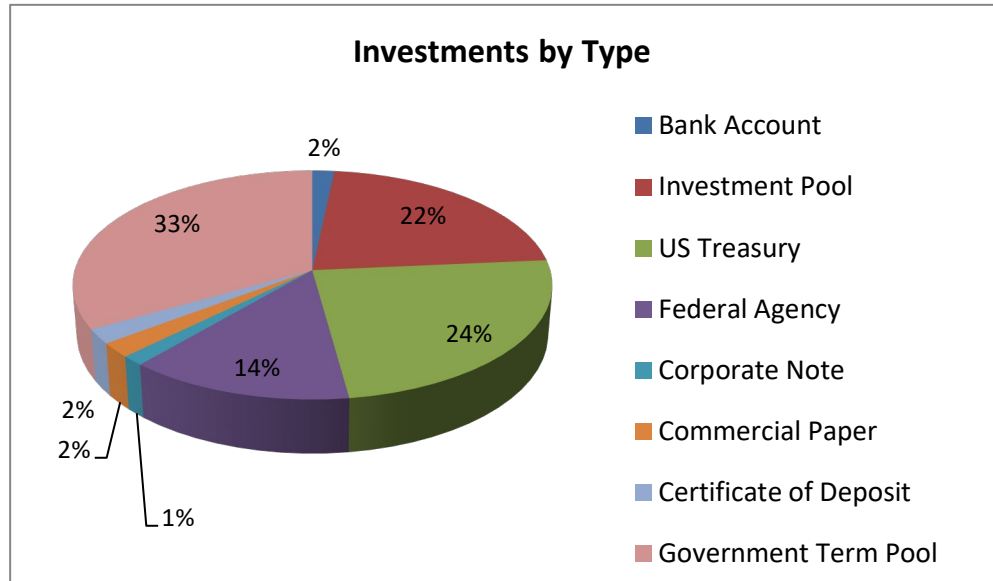
# **Douglas County School District**

## **APPENDIX**

# Douglas County School District First Quarter Ended 9/30/19

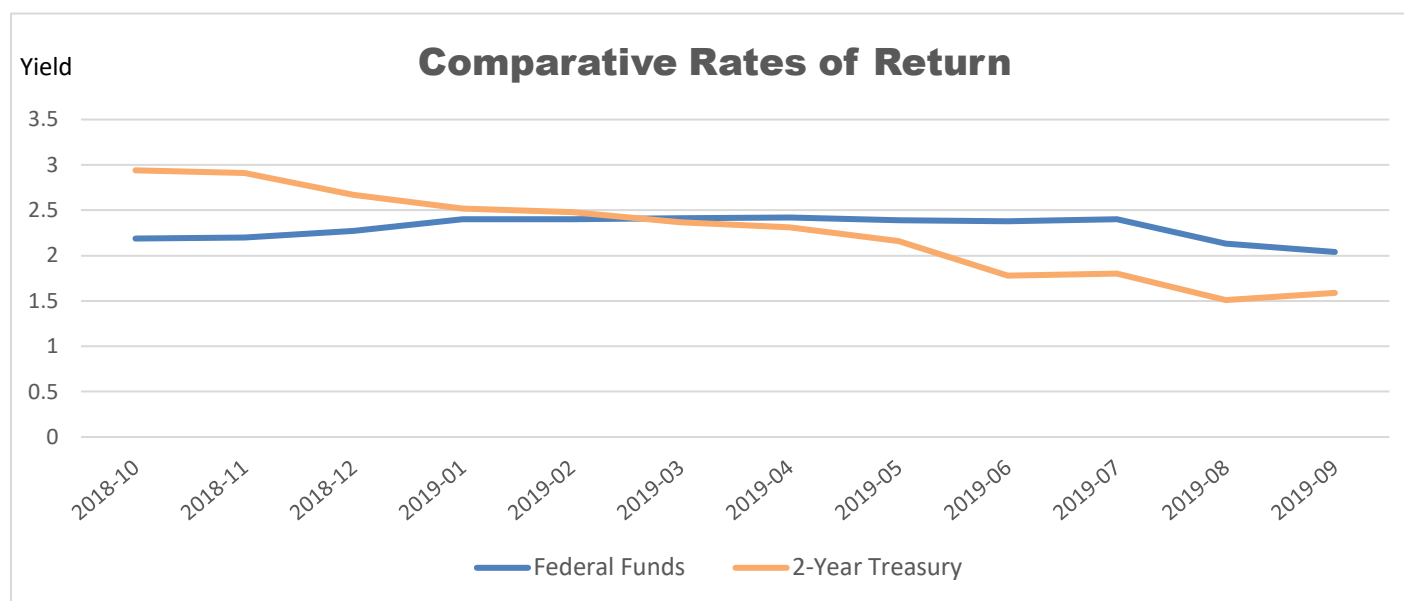
## Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 7,138,067	\$ -	\$ -	\$ -	\$ -	\$ 7,138,067
Investment Pool	38,790,945	21,918,337	1,486	19,544,484	11,977,130	92,232,383
US Treasury	-	-	-	102,262,944	-	102,262,944
Federal Agency	-	-	-	56,947,283	-	56,947,283
Corporate Note	-	-	-	5,747,073	-	5,747,073
Commercial Paper	-	-	-	8,622,752	-	8,622,752
Certificate of Deposit	-	-	-	8,650,000	-	8,650,000
Government Term Pool	45,000,352	40,005,065	-	55,000,000	-	140,005,418
<b>Total</b>	<b>\$ 90,929,364</b>	<b>\$ 61,923,402</b>	<b>\$ 1,486</b>	<b>\$ 256,774,536</b>	<b>\$ 11,977,130</b>	<b>\$ 421,605,919</b>



## Investment Income by Fund

	Invested Balance	Q1 - Quarterly Interest	Interest YTD	Q1 Yield %
Combined General Fund	\$ 90,929,364	\$ 582,331	\$ 582,331	2.02%
Bond Redemption Fund	61,923,402	383,764	383,764	2.39%
COP Lease Payment Fund	1,486	454	454	2.02%
Building Funds	256,774,536	1,665,598	1,665,598	2.67%
Medical Fund	11,977,130	55,306	55,306	2.23%
<b>Total</b>	<b>\$ 421,605,919</b>	<b>\$ 2,687,453</b>	<b>\$ 2,687,453</b>	<b>2.48%</b>



\*Rates obtained from federalreserve.gov

**Douglas County School District**  
**First Quarter Ended 9/30/19**

**Investment Portfolio**

Name of Institution	Type	Std Poors or Moody's	Purchase Date	Maturity Date	Term	Average Yield	9/30/19 Market Value
<u>Combined General Fund</u>							
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	n/a	\$ 7,138,067
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	2.23%	\$ 38,790,945
CSIP Term Pool	Term Investment Pool	AAAf	6/13/2019	11/13/2019	Various	2.25%	\$ 30,000,000
CSIP Term Pool-TABOR	Term Investment Pool	AAAf					\$ 15,000,352
Total							\$ 90,929,364
<u>Bond Redemption Fund</u>							
UMB	Investment Pool	AAAm	N/A	N/A	N/A	2.02%	\$ 21,918,337
CSIP Term Pool	Term Investment Pool	AAAf	3/26/2018	11/21/2018	240	2.33%	\$ 40,005,065
Total							\$ 61,923,402
<u>COP Lease Payment Fund</u>							
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	2.02%	\$ 508
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	2.02%	\$ 394
UMB -2015 COP	Investment Pool	AAAm	N/A	N/A	N/A	2.02%	\$ 584
Total							\$ 1,486
<u>Building Funds</u>							
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	2.23%	\$ 8,054,640
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	8/14/2019	655		\$ -
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	11/8/2019	655	2.60%	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	2/14/2020	655	2.60%	\$ 35,000,000
US Treasury	US Treasury Note	Aaa	2/14/2019	11/30/2020	655	2.52%	\$ 9,624,959
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2021	745	2.50%	\$ 14,920,111
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2021	837	2.49%	\$ 16,722,207
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2021	929	2.48%	\$ 49,046,054
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	2.47%	\$ 1,084,681
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	2.47%	\$ 9,870,282
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 994,650
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	2.53%	\$ 20,105,696
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 988,176
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 13,314,924
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 2,952,982
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,279,466
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,736,490
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,380,190
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 11,189,359
Corporate Note	Toyota Motor Credit Corp	Aa3	2/15/2019	4/8/2021	783	2.79%	\$ 2,861,995
Corporate Note	Apple Inc Corp Notes	Aa1	2/15/2019	2/9/2022	1090	2.73%	\$ 2,885,078
Commercial Paper	Natixis NY Branch	P-1	2/15/2019	8/12/2019	178		\$ -
Commercial Paper	MUFG Bank LTD/NY	P-1	2/15/2019	11/12/2019	270	2.76%	\$ 8,622,752
Certificate of Deposit	Wells Fargo Bank NA	P-1	2/14/2019	2/14/2020	365	2.71%	\$ 8,650,000
UMB	Investment Pool	AAAm	N/A	N/A	N/A	2.02%	\$ 11,489,844
Total							\$ 256,774,536
<u>Medical Fund</u>							
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	2.23%	\$ 11,977,130
Total							\$ 421,605,919

District investments are made in accordance with Board Policy DFA, Superintendent Policy DFA-R and state law

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND UTILITY BUDGET REPORT  
For the Period Ended September 30, 2019**

	2019-2020						2018-2019					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
<b>Electric</b>	7,060,000	1,465,804	21%	6,720,706	95%	339,294	7,036,554	1,454,042	21%	6,708,944	95%	327,610
<b>Natural Gas</b>	1,150,000	66,652	6%	1,350,000	117%	(200,000)	1,100,000	75,681	7%	1,501,658	137%	(401,658)
<b>Water &amp; Sewer</b>	1,213,000	250,733	21%	1,237,773	102%	(24,773)	1,212,900	250,632	21%	1,237,672	102%	(24,772)
<b>Irrigation</b>	1,050,000	428,481	41%	826,776	79%	223,224	1,000,000	376,302	38%	774,598	77%	225,402
<b>Trash</b>	313,000	54,286	17%	330,692	106%	(17,692)	313,000	56,697	18%	333,103	106%	(20,103)
<b>Snow Removal</b>	250,000	-	0%	473,224	189%	(223,224)	563,467	-	0%	614,929	109%	(51,462)
<b>Ice Melt</b>	145,000	-	0%	104,726	72%	40,274	145,000	-	0%	104,726	72%	40,274
<b>Subtotal Utilities</b>	<b>11,181,000</b>	<b>2,265,956</b>	<b>20%</b>	<b>11,043,898</b>	<b>99%</b>	<b>137,102</b>	<b>11,370,921</b>	<b>2,213,354</b>	<b>19%</b>	<b>11,275,630</b>	<b>99%</b>	<b>95,291</b>
Green Project Based Learning	-	-	0%	-	0%	-	45,590	-	0%	8,599	19%	36,991
<b>Grand Total</b>	<b>11,181,000</b>	<b>2,265,956</b>	<b>20%</b>	<b>11,043,898</b>	<b>99%</b>	<b>137,102</b>	<b>11,416,511</b>	<b>2,213,354</b>	<b>19%</b>	<b>11,284,229</b>	<b>99%</b>	<b>132,282</b>

<b>Utilities Summation Narrative:</b>	The District is right on track for utility usage starting in the 1st quarter. Savings in the 1st quarter is due to staff's ongoing efforts of mechanical upgrades, energy reduction, bond projects and installation of energy-efficient equipment. Working with Strategic Sourcing and power companies, the District also went through a tariff rate change. Savings from these initiatives will not be realized until the end of the 3rd or the 4th quarter. Natural gas usage is down by almost 6500 decatherms (Natural Gas Unit of Measure) for the 1st quarter. Due to the dryness in August and September, irrigation increased compared to last year.
<b>Electric</b>	DCSD is down 385K kWh compared to last year for the energy produced in our buildings. In September 2019 the cost for electricity was lower than in September 2018. The average cost/kWh was \$14.92 last year and it has lowered to an average of \$12.33 this year for 1st quarter. The usage was about the same as last year, the cost per kWh is what made the difference for this utility. Staff will be working on more LED conversions throughout the year as light systems fail and will monitor the savings from the lighting conversions.
<b>Natural Gas</b>	Natural Gas usage is lower this quarter compared to last year at this time. The District has used 6500 decatherms less than last year. Staff expect an increase in the 2nd quarter due to colder weather and prior year trends.
<b>Water &amp; Sewer</b>	Water and sewer are right on track with last year. Water is slightly increased but Wastewater had a slight decrease, evening out the expected cost for this utility.
<b>Irrigation</b>	Due to the dryness Colorado experienced for July and August, irrigation was up by an estimated 5000 Kgal as well as the cost per gallon increased from \$5.58 - \$5.99 per Kgals. The Grounds department has been working on shutting down the irrigation in October. These amounts should decrease by the 2nd and 3rd quarter as systems are brought off line for winterization.
<b>Trash</b>	Trash and recycle are right on track with budget. During the summer, the waste collection is on an on-call basis for June and July, keeping the cost lower for the District. The normal schedule started in August and will go through the 1st of June. In 2018-2019 school year, DCSD decreased trash by 491 tons and increased recycling by 33 tons without increasing cost through Waste Management.
<b>Snow Removal</b>	No expense for snow removal in 1st quarter as snow storms did not begin until October (2nd quarter).
<b>Ice Melt</b>	No expense for ice melt in 1st quarter as snow storms did not begin until October (2nd quarter).

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25  
For the Period Ended September 30, 2019**

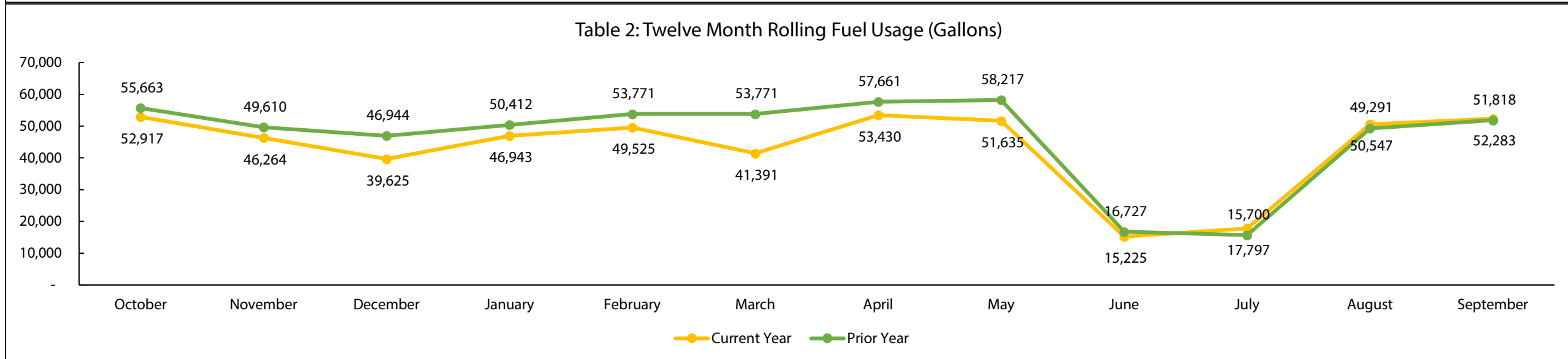
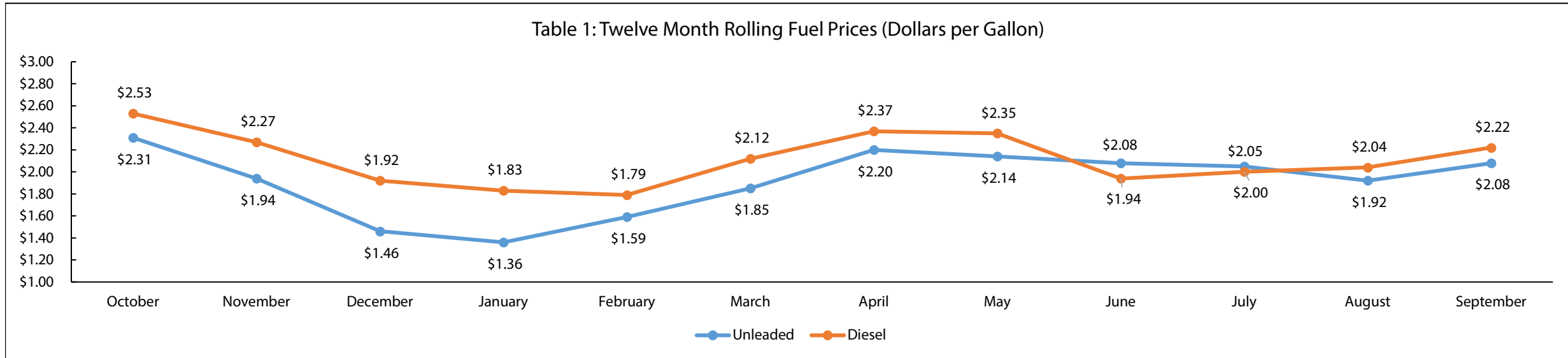
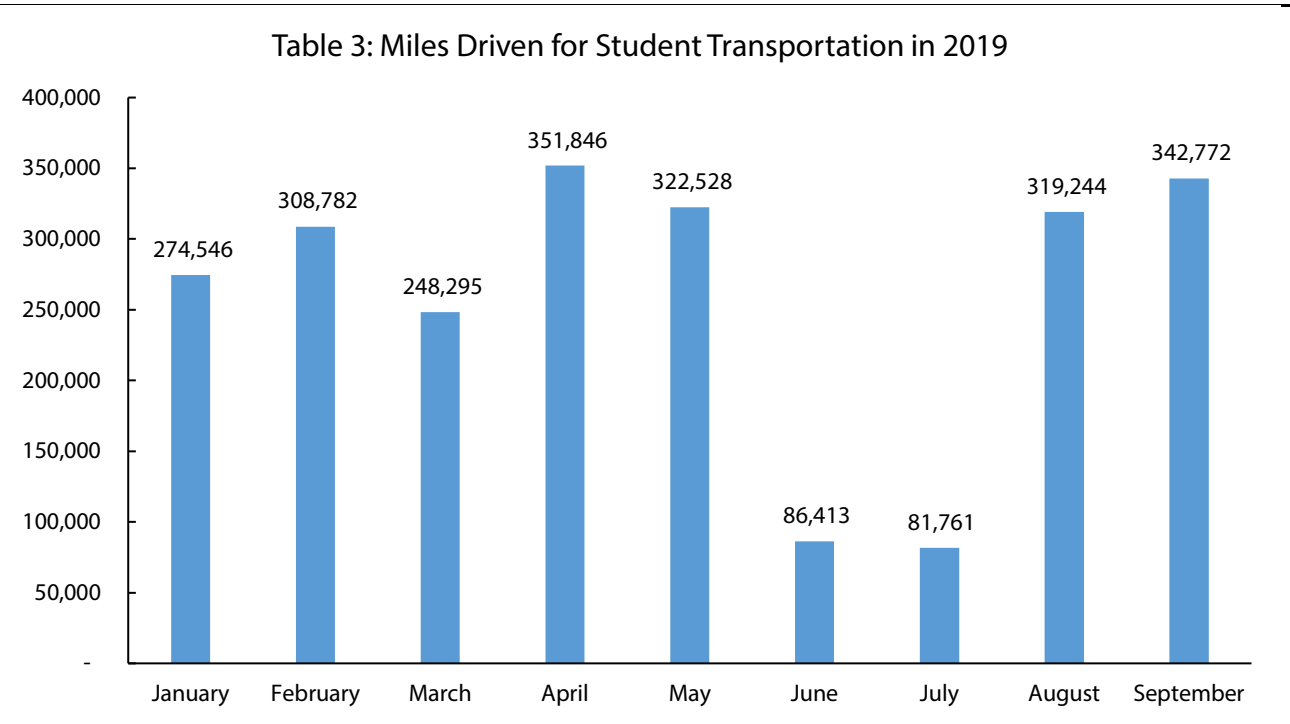


Table 1: During the 2019-2020 first quarter, diesel prices continued to increase from July 2019 through September 2019. July diesel prices were at \$2.00 per gallon and continued to increase through the end of September. Prices went up by \$0.22 per gallon to end the quarter at \$2.22. The average diesel fuel price for the quarter is \$2.09. Unleaded gas prices increased by \$0.03 in the first quarter after a huge dip in price during August of \$0.13 per gallon. Unleaded gas prices finished the quarter at \$2.08. A 10,000-gallon unleaded fuel tank was installed at the Highlands Ranch terminal to accommodate the 10 new 77 passenger gas buses purchased with Bond funds. Fuel for the new tank will be purchased in October.

Table 2: Diesel fuel usage increased in the first quarter from July to September by 29,164 gallons. This is primarily due to the minimal amount of routes/activities during July. Usage ramped up during August with the beginning of school and held steady through September. Unleaded fuel usage increased during the first quarter from July to September by 5,321 gallons following the same pattern as diesel prices due to the start of school.

Table 3: Mileage driven during July was 81,761 compared to September at 342,772. The total increase of 261,011 mileage difference between July and September. This was due to the increase in full routing implementation with the start of school and a full month of routes by September.



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28**  
**For the Period Ended September 30, 2019**

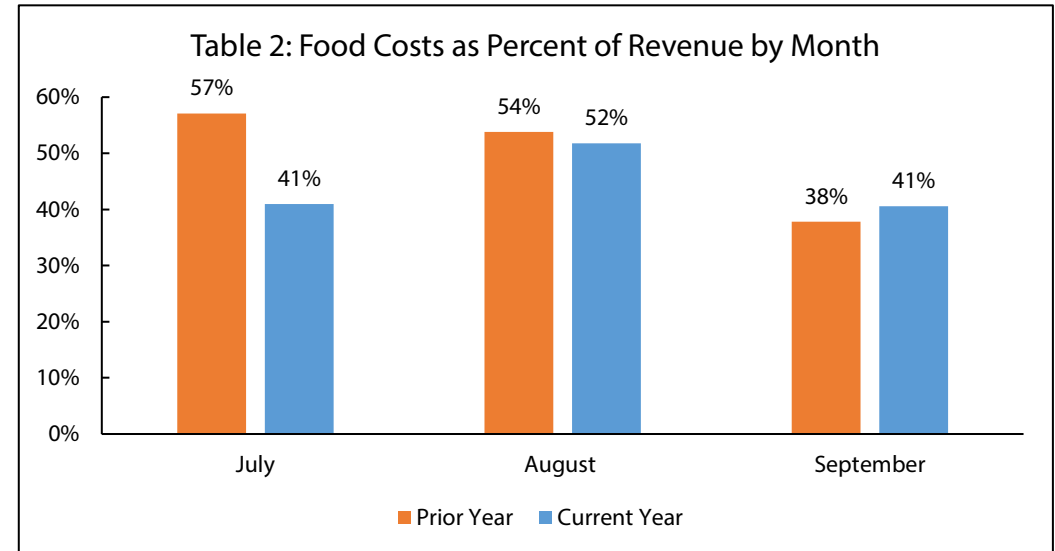
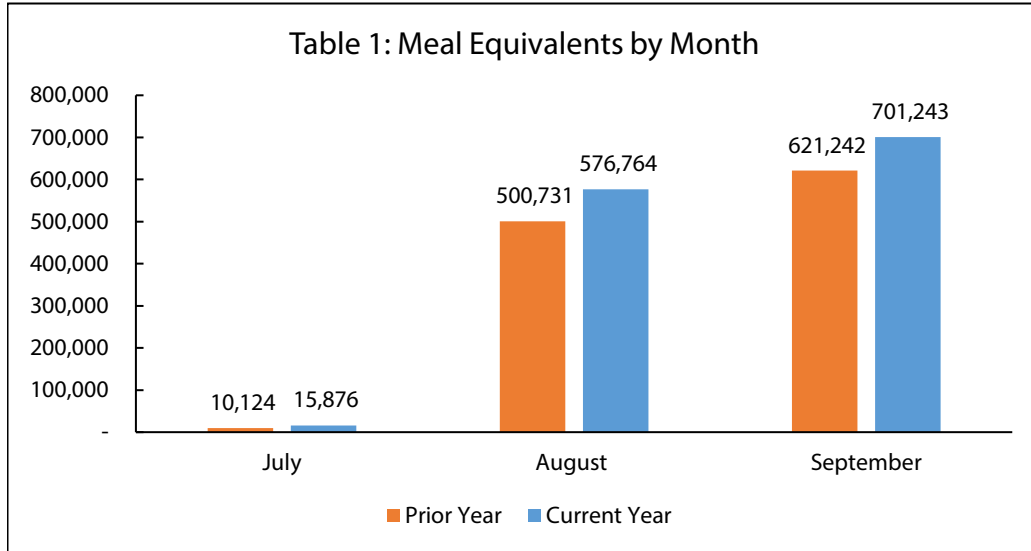
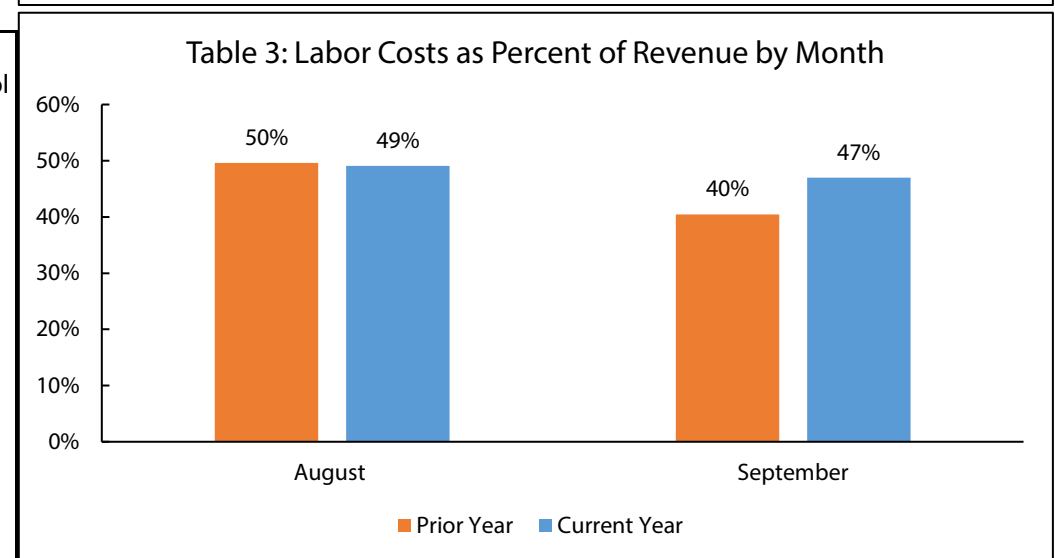


Table 1: A meal equivalent is the standard unit used to compare school-level revenue. Any dollars brought in from breakfast or ala carte sales are converted using the value of one school lunch at that site. July meal equivalents includes meals served in the Free Summer Lunch Program and the school year and regular meal service begins in August.

Table 2: Nutrition Services increased the number of meals served during the Free Summer Lunch Program and youth catering which had the effect of lowering food costs over the prior year. July is an atypical month because DCSD does not sell very many meals over summer break.

Table 3: July labor costs are not reflective of hours worked for the Free Summer Lunch Program and are therefore excluded from the graph to the right. Many Nutrition Service employees are paid over the course of 12 months and not on an hourly basis for the hours in the current month.





**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
SAMPLE FUND  
1st Quarter Budget to Actual  
For the Period Ended September 30, 2019**

	2019-2020						2018-2019					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
<b>Balance on Hand July 1</b>	116,666	32,333	27.71%	32,333	27.71%	84,333 <sup>1</sup>	57,772	57,772	100.00%	57,772	100.00%	-
<b>Revenues</b>												
Tuition	1,431,955	400,245	27.95%	1,146,613	80.07%	285,342	1,256,405	286,653	22.82%	962,645	76.62%	293,760
Other	-	1,701	0.00%	1,701	0.00%	(1,701)	-	-	0.00%	-	0.00%	-
<b>Total Revenue</b>	<b>\$ 1,431,955</b>	<b>\$ 401,946</b>	<b>28.07%</b>	<b>\$ 1,148,314</b>	<b>80.19%</b>	<b>\$ 283,642</b>	<b>\$ 1,256,405</b>	<b>\$ 286,653</b>	<b>22.82%</b>	<b>\$ 962,645</b>	<b>76.62%</b>	<b>\$ 293,760</b>
Transfer from General Fund	23,084	-	0.00%	-	0.00%	23,084	123,084	- <sup>A</sup>	0.00%	123,084	100.00%	-
<b>Total Sources</b>	<b>\$ 1,571,705</b>	<b>\$ 434,278</b>	<b>27.63%</b>	<b>\$ 1,180,646</b>	<b>75.12%</b>	<b>\$ 391,059</b>	<b>\$ 1,437,261</b>	<b>\$ 344,425</b>	<b>23.96%</b>	<b>\$ 1,143,501</b>	<b>79.56%</b>	<b>\$ 293,760</b>
<b>Expenditures</b>												
Salaries	726,286	158,673	21.85%	592,569	81.59%	133,717	651,720	153,068	23.49%	569,744	87.42%	81,976
Benefits	268,518	55,615	20.71%	207,695	77.35%	60,823	233,015	48,992	21.03%	179,741	77.14%	53,274
Purchased Services	120,009	38,068	31.72%	65,516	54.59%	54,493	123,983	28,946	23.35%	90,040	72.62%	33,943
Supplies	248,113	65,627	26.45%	190,560	76.80%	57,553 <sup>2</sup>	270,446	69,876	25.84%	173,202	64.04%	97,244
Equipment	-	98,219	0.00%	92,815	0.00%	(92,815)	12,660	998	7.88%	29,471	232.79%	(16,811)
Field Trips & Other	64,832	8,205	12.66%	51,426	79.32%	13,406	45,437	17,402	38.30%	68,971	151.79%	(23,534)
<b>Total Expenditures</b>	<b>\$ 1,427,758</b>	<b>\$ 424,406</b>	<b>29.73%</b>	<b>\$ 1,200,581</b>	<b>84.09%</b>	<b>\$ 227,177</b>	<b>\$ 1,337,261</b>	<b>\$ 319,283</b>	<b>23.88%</b>	<b>\$ 1,111,169</b>	<b>83.09%</b>	<b>\$ 226,093</b>
Change in Fund Balance	27,281	(22,461)		(52,267)		79,548	42,228	(32,630)		(25,439)		67,667
<b>Balance on Hand June 30</b>	<b>\$ 143,947</b>	<b>\$ 9,872</b>	<b>6.86%</b>	<b>\$ (19,934)</b>	<b>-13.85%</b>	<b>\$ 163,881</b>	<b>\$ 100,000</b>	<b>\$ 25,142</b>	<b>25.14%</b>	<b>\$ 32,333</b>	<b>32.33%</b>	<b>\$ 67,667</b>

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2019-2020 Budget to Projection Notes

<sup>1</sup> Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2018-2019

<sup>2</sup> Variance due to projected remaining expense of \$72,765 for 2016 Historic Grant for Outdoor Education to be spent in 2019-2020 and reflected in Revised Budget in January 2020.

EXPLAINS VARIANCE IN CURRENT YEAR TO DATE ACTUALS COMPARED TO YEAR TO DATE ACTUALS AT THE SAME POINT IN TIME THE PRIOR YEAR

Year over Year Actual Notes

<sup>A</sup> Transfer from General Fund in 2018-2019 Revised Budget for safety related expenditure to add safety gate and cameras to entrance