

# Douglas County School District

Quarterly Financial Report | Period Ending December 31, 2019



Presented to the Board of Education  
By Scott Smith, Chief Financial Officer  
and Colleen Doan, Director of Budget  
February 18, 2020

Douglas County School District Re 1  
**Quarterly Financial Report**  
For the Period Ended December 31, 2019

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# **Douglas County School District**

## **COMBINED GENERAL FUNDS FINANCIALS**

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020				2018-2019		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 84,534,323	\$ 87,381,177	\$ 87,381,177	100.00%	\$ 67,639,636	\$ 67,639,636	100.00%
Revenues by Source							
Property Taxes	253,707,070	259,105,639	5,494,531	2.12%	238,573,399	1,792,133	0.75%
Specific Ownership Taxes	29,908,277	29,908,277	15,465,258	51.71%	29,382,644	9,396,586	31.98%
Other Local Income	31,135,828	33,021,143	15,540,775	47.06%	28,766,643	15,366,729	53.42%
Intergovernmental	363,447,032	363,884,940	189,919,550	52.19%	344,791,740	180,160,716	52.25%
<b>Total Revenues</b>	<b>\$ 678,198,207</b>	<b>\$ 685,919,999</b>	<b>\$ 226,420,114</b>	<b>33.01%</b>	<b>\$ 641,514,426</b>	<b>\$ 212,216,163</b>	<b>33.08%</b>
<b>Total Sources</b>	<b>\$ 762,732,530</b>	<b>\$ 773,301,176</b>	<b>\$ 313,801,291</b>	<b>40.58%</b>	<b>\$ 709,154,062</b>	<b>\$ 279,855,799</b>	<b>39.46%</b>
Expenditures by Program							
Instructional	318,954,419	320,360,802	131,852,107	41.16%	289,320,589	122,352,955	42.29%
Support - Students	31,070,094	33,184,029	16,060,599	48.40%	26,834,222	12,511,334	46.62%
Support - Instructional Staff	22,010,669	27,208,704	11,172,247	41.06%	22,089,448	9,064,320	41.03%
Support - General Administration	3,648,863	3,938,057	1,813,882	46.06%	3,761,745	1,847,484	49.11%
Support - School Administration	37,886,190	40,405,633	18,925,294	46.84%	41,651,132	17,459,723	41.92%
Support - Business	4,330,737	4,562,664	2,425,921	53.17%	4,285,134	2,039,630	47.60%
Support - Operations & Maintenance	45,646,624	45,955,278	21,694,787	47.21%	44,272,429	19,185,151	43.33%
Support - Student Transportation	-	(13,093)	9,605	-73.36%	234,275	4,292	1.83%
Support - Central	24,628,215	24,503,328	13,305,400	54.30%	24,683,492	12,237,210	49.58%
Support - Other	776,176	782,576	124,801	15.95%	1,063,829	27,203	2.56%
Contracts w/ Charter Schools	157,683,815	154,044,794	78,571,561	51.01%	140,597,371	72,577,185	51.62%
Non Instructional	744,961	766,672	374,235	48.81%	761,106	220,567	28.98%
Transfers Out	28,427,513	30,920,312	30,219,523	97.73%	30,349,723	29,451,904	97.04%
<b>Total Expenditures</b>	<b>\$ 675,808,276</b>	<b>\$ 686,619,756</b>	<b>\$ 326,549,963</b>	<b>47.56%</b>	<b>\$ 629,904,495</b>	<b>\$ 298,978,958</b>	<b>47.46%</b>
Expenditures by Object							
Salaries - 100s	316,988,206	319,571,983	136,032,231	42.57%	300,062,341	121,831,779	40.60%
Benefits - 200s	105,687,309	107,727,786	48,047,171	44.60%	98,551,153	44,054,431	44.70%
Purchased Services - 300s, 400s, 500s	30,803,827	33,534,106	16,534,746	49.31%	28,805,287	15,239,023	52.90%
Supplies - 600s	35,785,695	38,334,446	16,440,736	42.89%	29,993,985	15,109,096	50.37%
Equipment - 700s	-	-	-	0.00%	-	75,950	0.00%
Other - 800s, 900s	431,911	2,486,329	703,994	28.31%	1,544,635	639,591	41.41%
Contracts w/ Charter Schools	157,683,815	154,044,794	78,571,561	51.01%	140,597,371	72,577,185	51.62%
Transfers Out	28,427,513	30,920,312	30,219,523	97.73%	30,349,723	29,451,904	97.04%
<b>Total Expenditures</b>	<b>\$ 675,808,276</b>	<b>\$ 686,619,756</b>	<b>\$ 326,549,963</b>	<b>47.56%</b>	<b>\$ 629,904,495</b>	<b>\$ 298,978,958</b>	<b>47.46%</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>\$ (699,757)</b>	<b>\$ (100,129,849)</b>	<b>14309.23%</b>	<b>\$ 11,206,244</b>	<b>\$ (86,762,795)</b>	<b>-774.24%</b>
<b>Ending Fund Balance</b>	<b>\$ 81,805,323</b>	<b>\$ 86,681,420</b>	<b>\$ (12,748,672)</b>	<b>-14.71%</b>	<b>\$ 78,845,880</b>	<b>\$ (19,123,159)</b>	<b>-24.25%</b>
TABOR Reserve	15,356,794	16,600,000	-	0.00%	15,038,500	-	0.00%
BOE Reserve	15,356,794	16,600,000	-	0.00%	15,038,500	-	0.00%
School Carry Over Reserve	19,301,646	21,793,449	-	0.00%	18,113,522	-	0.00%
Medicaid Carry Over Reserve	2,875,307	3,090,301	-	0.00%	1,949,220	-	0.00%
<b>Ending Fund Balance - after reserves</b>	<b>\$ 28,914,782</b>	<b>\$ 28,597,670</b>	<b>\$ (12,748,672)</b>	<b>-44.58%</b>	<b>\$ 28,706,138</b>	<b>\$ (19,123,159)</b>	<b>-66.62%</b>

Unaudited for management use only



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						2018-2019							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised 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>87,381,177</b>	<b>87,381,177</b>	<b>100.00%</b>	<b>87,381,177</b>	<b>100.00%</b>	<b>-</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>29.19%</b>
<b>Revenues</b>														
Local Taxes														
Property Tax (In SFA)	179,994,070	185,392,639	3,767,439	2.03%	185,392,639	100.00%	-	164,860,399	1,188,408 <sup>A</sup>	0.72%	163,663,537	99.27%	(1,196,862)	13.28%
Budget Override	73,713,000	73,713,000	1,727,092	2.34%	73,713,000	100.00%	-	73,713,000	603,725 <sup>A</sup>	0.82%	73,539,785	99.77%	(173,215)	0.24%
Specific Ownership Taxes (In SFA)	17,897,628	15,942,634	8,243,769	51.71%	15,942,634	100.00%	-	17,376,338	5,556,963 <sup>A</sup>	31.98%	16,603,766	95.55%	(772,572)	-3.98%
Specific Ownership Taxes (Out of SFA)	12,010,649	13,965,643	7,221,488.08	51.71%	14,442,976	103.42%	477,333	12,006,306	3,839,623 <sup>A</sup>	31.98%	11,472,492	95.55%	(533,814)	25.89%
Subtotal Local Taxes	\$ 283,615,347	\$ 289,013,916	\$ 20,959,789	7.25%	\$ 289,491,249	100.17%	\$ 477,333	\$ 267,956,043	\$ 11,188,719	4.18%	\$ 265,279,580	99.00%	\$ (2,676,463)	9.13%
Intergovernmental Revenue														
Equalization Entitlements	337,998,981	335,511,373	167,515,938	49.93%	335,511,373	100.00%	-	319,433,868	161,999,848	50.71%	319,264,968	99.95%	(168,900)	5.09%
Special Education	13,363,903	14,243,356	14,243,356	100.00%	14,243,356	100.00%	-	12,363,903	10,914,233 <sup>B</sup>	88.27%	12,365,317	100.01%	1,414	15.19%
Vocational Education	800,293	875,382	-	0.00%	875,382	100.00%	-	800,293	-	0.00%	816,227	101.99%	15,934	7.25%
Gifted & Talented	651,926	639,010	639,010	100.00%	639,010	100.00%	-	634,787	380,872	60.00%	634,787	100.00%	-	0.67%
Charter School Capital Construction	3,885,597	3,974,222	1,987,067	50.00%	3,974,222	100.00%	-	3,994,970	1,970,576	49.33%	3,994,972	100.00%	2	-0.52%
Federal - Medicaid Reimbursement	3,148,197	4,489,456	1,216,685	27.10%	4,489,456	100.00%	-	3,457,927	1,213,322	35.09%	3,879,761	112.20%	421,834	15.71%
Other	3,598,135	4,152,141	4,317,494	103.98%	12,348,734	297.41%	8,196,593 <sup>1</sup>	4,105,992	3,681,475	89.66%	12,033,443	293.07%	7,927,451	2.62%
Subtotal Intergovernmental Revenue	\$ 363,447,032	\$ 363,884,940	\$ 189,919,550	52.19%	\$ 372,081,533	102.25%	\$ 8,196,593	\$ 344,791,740	\$ 180,160,326	52.25%	\$ 352,989,476	102.38%	\$ 8,197,736	5.41%
Other Local Revenue														
General Fund Interest	1,003,521	1,400,000	881,350	62.95%	1,400,000	100.00%	-	1,062,088	704,628	66.34%	1,378,942	129.83%	316,854	1.53%
Charter School Purchased Services	9,833,307	11,245,325	5,438,029	48.36%	11,298,062	100.47%	52,737	8,665,283	4,180,003	48.24%	8,853,018	102.17%	187,735	27.62%
Preschool	1,932,425	1,932,425	1,091,739	56.50%	1,970,254	101.96%	37,829	1,824,346	982,385	53.85%	1,860,899	102.00%	36,553	5.88%
School Based	9,813,000	9,859,900	5,736,118	58.18%	8,431,038	85.51%	(1,428,862)	9,560,381	6,155,725	64.39%	9,607,615	100.49%	47,234	-12.25%
Other	8,553,575	8,583,493	2,393,539	27.89%	8,744,859	101.88%	161,366	7,654,545	3,343,988	43.69%	8,182,111	106.89%	527,566	6.88%
Subtotal Other Local Revenue	\$ 31,135,828	\$ 33,021,143	\$ 15,540,775	47.06%	\$ 31,844,213	96.44%	\$ (1,176,930)	\$ 28,766,643	\$ 15,366,729	53.42%	\$ 29,882,586	103.88%	\$ 1,115,943	6.56%
<b>Total Revenue</b>	<b>\$ 678,198,207</b>	<b>\$ 685,919,999</b>	<b>\$ 226,420,114</b>	<b>33.01%</b>	<b>\$ 693,416,994</b>	<b>101.09%</b>	<b>\$ 7,496,995</b>	<b>\$ 641,514,426</b>	<b>\$ 206,715,774</b>	<b>32.22%</b>	<b>\$ 648,151,641</b>	<b>101.03%</b>	<b>\$ 6,637,215</b>	<b>6.98%</b>
<b>Expenditures</b>		319,571,983			317,128,219	99.24%	2,443,764							
Salaries														
Administrators	23,553,707	21,474,502	10,003,618	46.58%	19,944,274	92.87%	1,530,228	22,359,314	10,238,580 <sup>C</sup>	45.79%	21,680,226	96.96%	679,088	-8.01%
Certified	220,464,878	220,239,248	91,077,221	41.35%	218,348,755	99.14%	1,890,493	203,123,648	82,554,869 <sup>C</sup>	40.64%	200,894,180	98.90%	2,229,468	8.69%
ProTech	12,178,838	14,575,868	7,000,341	48.03%	14,341,047	98.39%	234,821	12,041,457	5,003,837 <sup>C</sup>	41.56%	10,741,522	89.20%	1,299,935	33.51%
Classified	52,822,311	54,873,845	24,311,121	44.30%	55,740,900	101.58%	(867,055)	53,350,674	20,570,916 <sup>C</sup>	38.56%	49,811,609	93.37%	3,539,065	11.90%
Substitutes	4,189,620	4,294,279	1,873,858	43.64%	3,747,716	87.27%	546,563	3,960,883	1,839,212	46.43%	4,355,281	109.96%	(394,398)	-13.95%
Overtime	201,003	218,665	241,802	110.58%	573,081	262.08%	(354,416)	492,211	150,536	30.58%	482,535	98.03%	9,676	18.76%
Additional Pay	3,577,849	3,895,576	1,524,270	39.13%	4,432,445	113.78%	(536,869)	4,734,154	1,473,830	31.13%	4,157,761	87.82%	576,393	6.61%
Benefits	105,687,309	107,727,786	48,047,171	44.60%	115,744,411	107.44%	(8,016,625) <sup>1</sup>	98,551,153	44,054,431	44.70%	106,698,531	108.27%	(8,147,378)	8.48%
Purchased Professional Services	7,214,300	8,187,835	4,144,027	50.61%	7,267,962	88.77%	919,873 <sup>2</sup>	7,062,598	3,483,623	49.32%	7,308,615	103.48%	(246,017)	-0.56%
Purchased Property Services	7,485,374	7,328,570	3,562,155	48.61%	6,614,219	90.25%	714,351 <sup>2</sup>	6,311,468	3,244,283	51.40%	7,278,565	115.32%	(967,097)	-9.13%
Other Purchased Services	13,278,153	15,191,701	7,326,633	48.23%	16,886,621	111.16%	(1,694,920) <sup>2</sup>	12,341,854	7,203,498	58.37%	14,353,226	116.30%	(2,011,372)	17.65%
Supplies	27,430,695	29,979,446	12,973,380	43.27%	27,870,117	92.96%	2,109,329 <sup>2,3</sup>	21,712,431	11,519,865	53.06%	20,184,762	92.96%	1,527,669	38.08%
Utilities	11,181,000	11,181,000	4,969,287	44.44%	11,034,305	98.69%	146,695	11,370,921	4,896,849	43.06%	11,275,630	99.16%	95,291	-2.14%
Equipment	-	-	-	0.00%	-	0.00%	-	-	75,950	0.00%	-	0.00%	-	0.00%
Other	431,911	2,486,329	703,994	28.31%	2,008,374	80.78%	477,955	1,544,635	639,591	41.41%	(634,935)	-41.11%	2,179,570	-416.31%
<b>Total Expenditures</b>	<b>\$ 489,696,948</b>	<b>\$ 501,654,650</b>	<b>\$ 217,758,878</b>	<b>43.41%</b>	<b>\$ 504,554,228</b>	<b>100.58%</b>	<b>\$ (2,899,578)</b>	<b>\$ 458,957,401</b>	<b>\$ 196,949,870</b>	<b>42.91%</b>	<b>\$ 458,587,507</b>	<b>99.92%</b>	<b>\$ 369,894</b>	<b>10.02%</b>

All notes on next page

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Charter School Pass Through</b>	\$ 157,683,815	\$ 154,044,794	\$ 78,571,561	51.01%	\$ 154,030,025	99.99%	\$ 14,769
<b>Transfers</b>							
Outdoor Education Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-
Full Day Kindergarten Fund	-	-	-	0.00%	-	0.00%	-
Transportation Fund	19,458,193	19,524,934	19,458,193	99.66%	19,524,934	100.00%	-
Capital Projects Fund	260,105	2,210,372	1,752,028	79.26%	2,353,070	106.46%	(142,698)
Nutrition Services NSLP Fund	351,634	351,634	351,634	100.00%	351,634	100.00%	-
Nutrition Services Non-NSLP Fund	93,718	93,718	93,718	100.00%	93,718	100.00%	-
Child Care Fund	487,045	487,045	487,045	100.00%	487,045	100.00%	-
Athletics & Activities Fund	5,314,918	5,790,709	5,615,005	96.97%	5,790,709	100.00%	-
COP Lease Payments Fund	2,438,816	2,438,816	2,438,816	100.00%	2,438,816	100.00%	-
<b>Total Transfers</b>	<b>\$ 28,427,513</b>	<b>\$ 30,920,312</b>	<b>\$ 30,219,523</b>	<b>97.73%</b>	<b>\$ 31,063,010</b>	<b>100.46%</b>	<b>\$ (142,698)</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 675,808,276</b>	<b>\$ 686,619,756</b>	<b>\$ 326,549,963</b>	<b>47.56%</b>	<b>\$ 689,647,263</b>	<b>100.44%</b>	<b>\$ (3,027,507)</b>
BOE Contingency - 1%	5,118,931	-	-	0.00%	-	0.00%	-
<b>Change in Fund Balance</b>	<b>(2,729,000)</b>	<b>(699,757)</b>	<b>(100,129,849)</b>		<b>3,769,731</b>	<b>-538.72%</b>	<b>4,469,488</b>
Ending Fund Balance	81,805,323	86,681,420	(12,748,672)	-14.71%	91,150,908	105.16%	4,469,488
Tabor Reserve - 3%	15,356,794	16,600,000	-	0.00%	16,600,000	100.00%	-
BOE Reserve - 3%	15,356,794	16,600,000	-	0.00%	16,600,000	100.00%	-
School Carry Over Reserve	19,301,646	21,793,449	-	0.00%	22,030,275	101.09%	236,826
Extended Service Severance	-	-	-	0.00%	-	0.00%	-
Medicaid Carry Over Reserve	2,875,307	3,090,301	-	0.00%	3,109,633	100.63%	19,332
Assignment of 2018 Mill Levy Override	8,369,034	8,426,131	-	0.00%	8,426,131	100.00%	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 20,545,748</b>	<b>\$ 20,171,539</b>	<b>\$ (12,748,672)</b>	<b>-63.20%</b>	<b>\$ 24,384,869</b>	<b>120.89%</b>	<b>\$ 4,213,330</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
	\$ 140,597,371	\$ 72,577,185	51.62%	\$ 140,793,998	100.14%	\$ (196,627)	9.40%
	123,084	23,084	18.75%	123,084	100.00%	-	-81.25%
	389,255	253,849	65.21%	389,255	100.00%	-	-100.00%
	18,409,157	18,409,157	100.00%	18,409,157	100.00%	-	6.06%
	1,493,791	831,378	55.66%	1,493,791	100.00%	-	57.52%
	351,634	351,634	100.00%	351,634	100.00%	-	0.00%
	93,718	93,718	100.00%	93,718	100.00%	-	0.00%
	487,045	487,045	100.00%	487,045	100.00%	-	0.00%
	5,507,064	5,507,064	100.00%	5,507,064	100.00%	-	5.15%
	3,494,975	3,494,975	100.00%	3,494,975	100.00%	-	-30.22%
	<b>\$ 30,349,723</b>	<b>\$ 29,451,904</b>	<b>97.04%</b>	<b>\$ 30,349,723</b>	<b>100.00%</b>	<b>\$ -</b>	<b>2.35%</b>
	<b>\$ 629,904,495</b>	<b>\$ 298,978,958</b>	<b>47.46%</b>	<b>\$ 629,731,229</b>	<b>99.97%</b>	<b>\$ 173,266</b>	<b>9.51%</b>
	403,687	-	0.00%	-	0.00%	403,687	
	<b>11,206,244</b>	<b>(92,263,184)</b>		<b>18,420,413</b>	<b>164.38%</b>	<b>7,214,169</b>	<b>-79.54%</b>
	78,845,880	(24,623,548)	-31.23%	86,060,049	109.15%	7,214,169	5.92%
	15,038,500	-	0.00%	16,600,000	110.38%	1,561,500	0.00%
	15,038,500	-	0.00%	16,600,000	110.38%	1,561,500	0.00%
	18,113,522	-	0.00%	21,169,996	116.87%	3,056,474	4.06%
	-	-	0.00%	266,945	0.00%	266,945	-100.00%
	1,949,220	-	0.00%	2,843,817	145.90%	894,597	9.35%
	-	-	0.00%	10,669,034	0.00%	10,669,034	-21.02%
	<b>\$ 28,706,138</b>	<b>\$ (24,623,548)</b>	<b>-85.78%</b>	<b>\$ 17,910,257</b>	<b>62.39%</b>	<b>\$ (10,795,881)</b>	<b>36.15%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Projection of district-share of annual net pension liability for PERA

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

<sup>3</sup> Forecast includes anticipated spend of curriculum resources allocated in Revised Budget

Year over Year Actual Notes

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

<sup>B</sup> Special Education State Categorical grant fully received in fall 2019 while grant was received in two installments in 2018-2019

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

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND CONSOLIDATED REVENUES - FUND 10  
For the Period Ended December 31, 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>65,405</b>	<b>63,926</b>	<b>1,479</b>	<b>2.31%</b>
<b>REVENUE</b>				
Property Taxes	\$ 5,494,531	\$ 1,792,133	\$ 3,702,398 <sup>1</sup>	206.59%
Specific Ownership Taxes	15,465,258	9,396,586	6,068,671 <sup>1</sup>	64.58%
State Equalization	167,515,938	161,999,848	5,516,091	3.40%
Categorical Revenue	19,199,860	14,976,580	4,223,280	28.20%
Charter School Purchased Services	5,438,029	4,180,003	1,258,027	30.10%
Charter School Capital Construction	1,987,067	1,970,576	16,491	0.84%
Federal - Medicaid Reimbursement	1,216,685	1,213,322	3,363	0.28%
Preschool	1,091,739	982,385	109,355	11.13%
School Based	5,736,118	6,155,725	(419,607)	-6.82%
Other	3,274,889	4,048,616	(773,727)	-19.11%
	<u>\$ 226,420,114</u>	<u>\$ 206,715,774</u>	<u>\$ 19,704,340</u>	<u>9.53%</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 official student count included within the Revised Budget. 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.

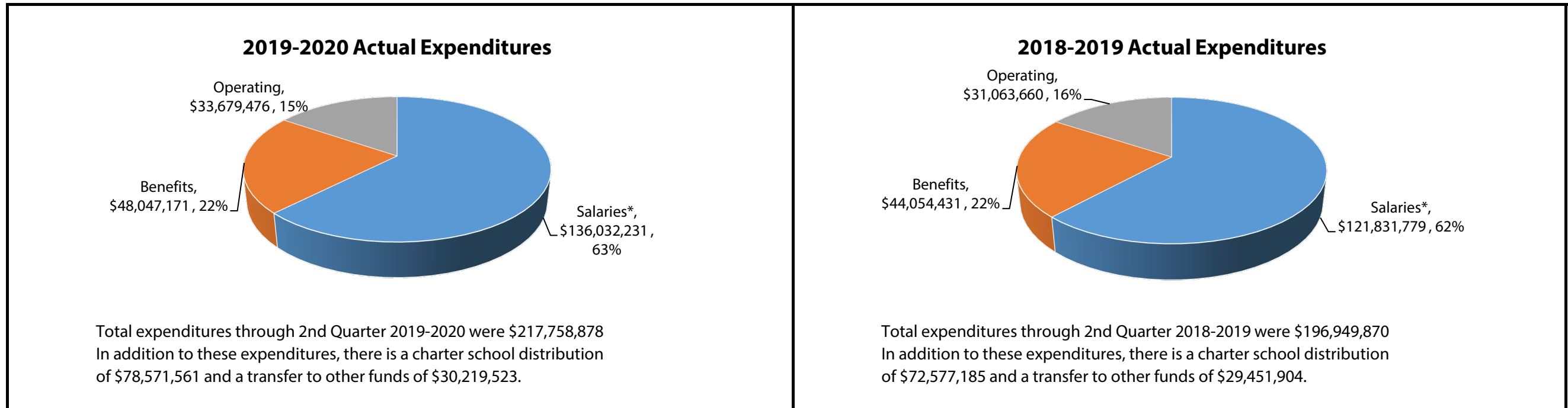
Notes:

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

Unaudited for management use only



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES  
For the Period Ended December 31, 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 2nd Quarter

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Outdoor Education Fund - Fund 13**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	116,666	91,766	91,766	100.00%	91,766	100.00%	-
<b>Revenues</b>							
Tuition	1,431,955	1,431,955	651,379	45.49%	1,344,197	93.87%	(87,758)
Other	-	104,337	134,520	128.93%	134,520	128.93%	30,183
<b>Total Revenue</b>	<b>\$ 1,431,955</b>	<b>\$ 1,536,292</b>	<b>\$ 785,899</b>	<b>51.16%</b>	<b>\$ 1,478,716</b>	<b>96.25%</b>	<b>\$ (57,576)</b>
Transfer from General Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-
<b>Total Sources</b>	<b>\$ 1,571,705</b>	<b>\$ 1,651,142</b>	<b>\$ 900,749</b>	<b>54.55%</b>	<b>\$ 1,593,566</b>	<b>96.51%</b>	<b>\$ (57,576)</b>
<b>Expenditures</b>							
Salaries	726,286	726,286	328,099	45.17%	683,581	94.12%	42,705
Benefits	268,518	253,461	110,792	43.71%	230,830	91.07%	22,631
Purchased Services	120,009	120,009	72,006	60.00%	141,814	118.17%	(21,805)
Supplies	248,113	248,113	110,554	44.56%	197,034	79.41%	51,079
Equipment	-	102,636	98,483	95.95%	196,966	191.91%	(94,330)
Field Trips & Other	64,832	64,832	31,740	48.96%	59,553	91.86%	5,279
<b>Total Expenditures</b>	<b>\$ 1,427,758</b>	<b>\$ 1,515,337</b>	<b>\$ 751,675</b>	<b>49.60%</b>	<b>\$ 1,509,779</b>	<b>99.63%</b>	<b>\$ 5,558</b>
Change in Fund Balance	27,281	44,039	57,308		(7,979)	-18.12%	(52,018)
<b>Balance on Hand June 30</b>	<b>\$ 143,947</b>	<b>\$ 135,805</b>	<b>\$ 149,074</b>	<b>109.77%</b>	<b>\$ 83,787</b>	<b>61.70%</b>	<b>\$ (52,018)</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>	57,772	57,772	100.00%	57,772	100.00%	-	58.84%
<b>Revenues</b>							
Tuition	1,256,405	558,987	44.49%	1,194,600	95.08%	(61,805)	12.52%
Other	-	-	0.00%	-	0.00%	-	-
<b>Total Revenue</b>	<b>\$ 1,256,405</b>	<b>\$ 558,987</b>	<b>44.49%</b>	<b>\$ 1,194,600</b>	<b>95.08%</b>	<b>\$ (61,805)</b>	<b>23.78%</b>
Transfer from General Fund	123,084	23,084	18.75%	123,084	100.00%	-	-81.25%
<b>Total Sources</b>	<b>\$ 1,437,261</b>	<b>\$ 639,843</b>	<b>44.52%</b>	<b>\$ 1,375,456</b>	<b>95.70%</b>	<b>\$ (61,805)</b>	<b>15.86%</b>
<b>Expenditures</b>							
Salaries	651,720	302,103	46.35%	621,121	95.30%	30,599	10.06%
Benefits	233,015	96,754	41.52%	193,035	82.84%	39,980	19.58%
Purchased Services	123,983	53,683	43.30%	123,631	99.72%	352	14.71%
Supplies	270,446	112,813	41.71%	210,146	77.70%	60,300	-6.24%
Equipment	12,660	(998)	-7.88%	79,801	630.34%	(67,141)	146.82%
Field Trips & Other	45,437	28,142	61.94%	55,955	123.15%	(10,518)	6.43%
<b>Total Expenditures</b>	<b>\$ 1,337,261</b>	<b>\$ 592,498</b>	<b>44.31%</b>	<b>\$ 1,283,690</b>	<b>95.99%</b>	<b>\$ 53,571</b>	<b>17.61%</b>
Change in Fund Balance	42,228	(10,427)		33,994	80.50%	(8,234)	-123.47%
<b>Balance on Hand June 30</b>	<b>\$ 100,000</b>	<b>\$ 47,345</b>	<b>47.35%</b>	<b>\$ 91,766</b>	<b>91.77%</b>	<b>\$ (8,234)</b>	<b>-8.69%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> State Historical Society Grant in 2019-2020 is new for the year for exterior restoration and rehabilitation; 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 for exterior restoration and rehabilitation

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Capital Projects Fund - Fund 14**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	8,038,859	8,563,325	8,563,325	100.00%	8,563,325	100.00%	-
<b>Revenues</b>							
Revenue in Lieu of Land	1,995,000	1,675,228	983,036	58.68%	1,675,228	100.00%	-
Investment Earnings	-	-	-	0.00%	-	0.00%	-
Other	-	10,000	70,458	704.58%	70,458	704.58%	60,458 <sup>1</sup>
<b>Total Revenue</b>	<b>\$ 1,995,000</b>	<b>\$ 1,685,228</b>	<b>\$ 1,053,493</b>	<b>62.51%</b>	<b>\$ 1,745,686</b>	<b>103.59%</b>	<b>\$ 60,458</b>
Transfer from General Fund	260,105	2,210,371	1,752,028	79.26%	2,353,070	106.46%	142,699 <sup>2</sup>
<b>Total Sources</b>	<b>\$ 10,293,964</b>	<b>\$ 12,458,924</b>	<b>\$ 11,368,846</b>	<b>91.25%</b>	<b>\$ 12,662,081</b>	<b>101.63%</b>	<b>\$ 203,157</b>
<b>Expenditures</b>							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	680	680	100.00%	680	100.00%	-
Equipment/Building	845,915	2,539,285	1,471,156	57.94%	2,639,079	103.93%	(99,794) <sup>2</sup>
Other	962,105	962,105	495,995	51.55%	962,105	100.00%	-
<b>Total Expenditures</b>	<b>\$ 1,808,020</b>	<b>\$ 3,502,070</b>	<b>\$ 1,967,831</b>	<b>56.19%</b>	<b>\$ 3,601,864</b>	<b>102.85%</b>	<b>\$ (99,794)</b>
Change in Fund Balance	447,085	393,529	837,690		496,892	126.27%	103,363
<b>Assigned to Revenue in Lieu of Land</b>	<b>\$ 5,056,855</b>	<b>\$ 4,244,694</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,244,694</b>	<b>100.00%</b>	<b>\$ -</b>
<b>Assigned to School Carry Over</b>	<b>\$ -</b>	<b>\$ 1,349,541</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 992,368</b>	<b>73.53%</b>	<b>\$ (357,173)</b>
<b>Balance on Hand June 30 (Other)</b>	<b>\$ 3,429,089</b>	<b>\$ 3,362,619</b>	<b>\$ 9,401,015</b>	<b>279.57%</b>	<b>\$ 3,823,155</b>	<b>113.70%</b>	<b>\$ 460,536</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
	10,651,700	10,651,700	100.00%	10,651,700	100.00%	-	-19.61%
	1,830,018	1,382,485	75.54%	1,635,403	89.37%	(194,615)	2.44%
	-	-	0.00%	-	0.00%	-	-
	29,000	14,049	48.44%	78,357	270.20%	49,357	-10.08%
	<b>\$ 1,859,018</b>	<b>\$ 1,396,534</b>	<b>75.12%</b>	<b>\$ 1,713,760</b>	<b>92.19%</b>	<b>\$ (145,258)</b>	<b>1.86%</b>
	1,493,791	831,378	55.66%	1,493,791	100.00%	-	57.52%
	<b>\$ 14,004,509</b>	<b>\$ 12,879,612</b>	<b>91.97%</b>	<b>\$ 13,859,251</b>	<b>98.96%</b>	<b>\$ (145,258)</b>	<b>-8.64%</b>
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	231,195	101,632	43.96%	103,852	44.92%	127,343	-99.35%
	3,748,642	3,307,114	88.22%	4,252,360	113.44%	(503,718)	-37.94%
	926,052	460,474	49.72%	939,714	101.48%	(13,662)	2.38%
	<b>\$ 4,905,889</b>	<b>\$ 3,869,221</b>	<b>78.87%</b>	<b>\$ 5,295,926</b>	<b>107.95%</b>	<b>\$ (390,037)</b>	<b>-31.99%</b>
	(1,553,080)	(1,641,309)		(2,088,375)	134.47%	(535,295)	-123.79%
	<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>39.40%</b>
	<b>\$ 2,970,720</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,113,229</b>	<b>37.47%</b>	<b>\$ (1,857,491)</b>	<b>-10.86%</b>
	<b>\$ 3,324,640</b>	<b>\$ 9,010,391</b>	<b>271.02%</b>	<b>\$ 4,405,160</b>	<b>132.50%</b>	<b>\$ 1,080,520</b>	<b>-13.21%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Other revenue is school donations/fundraisers collected for school building modifications

<sup>2</sup> Increase to transfer from General Fund and Equipment/Building due to new school building modifications since the Revised Budget

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Full Day Kindergarten Fund - Fund 15**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	-	-	-	0.00%	-	0.00%	-
<b>Revenues</b>							
Tuition	-	-	-	0.00%	-	0.00%	-
Contributions/Donations	-	-	-	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	0.00%	-
<b>Total Revenue</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%	-
<b>Total Sources</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%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased Services	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	-	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</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%	-
<b>Assigned to School Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Balance on Hand June 30 (Other)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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
	1,463,749	1,463,749 <sup>A</sup>	100.00%	1,463,749	100.00%	-	-100.00%
	5,334,671	2,903,404	54.43%	4,746,994	88.98%	(587,677)	-100.00%
	-	249	0.00%	3,232	0.00%	3,232	-100.00%
	-	20	0.00%	7,272	0.00%	7,272	-100.00%
	<b>\$ 5,334,671</b>	<b>\$ 2,903,674</b>	<b>54.43%</b>	<b>\$ 4,757,498</b>	<b>89.18%</b>	<b>\$ (577,173)</b>	<b>-100.00%</b>
	389,255	253,849	65.21%	389,255	100.00%	-	-100.00%
	<b>\$ 7,187,675</b>	<b>\$ 4,621,272 <sup>A</sup></b>	<b>64.29%</b>	<b>\$ 6,610,502</b>	<b>91.97%</b>	<b>\$ (577,173)</b>	<b>-100.00%</b>
	3,758,923	1,469,282	39.09%	3,711,941	98.75%	46,982	-100.00%
	1,589,787	597,987	37.61%	1,375,197	86.50%	214,590	-100.00%
	584,470	2,883	0.49%	84,557	14.47%	499,913	-100.00%
	450,973	45,053	9.99%	115,986	25.72%	334,987	-100.00%
	268	387	144.28%	1,693	631.80%	(1,425)	-100.00%
	<b>\$ 6,384,421</b>	<b>\$ 2,115,592</b>	<b>33.14%</b>	<b>\$ 5,289,374</b>	<b>82.85%</b>	<b>\$ 1,095,047</b>	<b>-100.00%</b>
	(660,495)	1,041,931		(142,621)	21.59%	517,874	-100.00%
	<b>\$ 678,507</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,321,128</b>	<b>194.71%</b>	<b>\$ 642,621</b>	<b>-100.00%</b>
	<b>\$ 124,747</b>	<b>\$ 2,505,680 <sup>A</sup></b>	<b>2008.61%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (124,747)</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**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	1,507,698	1,611,318	1,611,318	100.00%	1,611,318	100.00%	-
<b>Revenues</b>							
Transportation Fees	1,000,000	1,000,000	679,165	67.92%	1,022,894	102.29%	22,894
State Categorical	4,568,350	5,038,167	5,038,167	100.00%	5,038,167	100.00%	(0)
Other	722,227	722,227	227,694	31.53%	601,634	83.30%	(120,593)
<b>Total Revenue</b>	<b>\$ 6,290,577</b>	<b>\$ 6,760,394</b>	<b>\$ 5,945,026</b>	<b>87.94%</b>	<b>\$ 6,662,695</b>	<b>98.55%</b>	<b>\$ (97,699)</b>
Transfer from General Fund	19,458,193	19,524,934	19,458,193	99.66%	19,524,934	100.00%	-
<b>Total Sources</b>	<b>\$ 27,256,468</b>	<b>\$ 27,896,646</b>	<b>\$ 27,014,537</b>	<b>96.84%</b>	<b>\$ 27,798,947</b>	<b>99.65%</b>	<b>\$ (97,699)</b>
<b>Expenditures</b>							
Salaries	14,352,559	14,887,121	6,805,908	45.72%	14,803,541	99.44%	83,580
Benefits	6,148,449	6,151,613	2,913,822	47.37%	5,803,008	94.33%	348,605
Purchased Services	3,839,084	3,689,084	1,646,485	44.63%	3,705,573	100.45%	(16,489)
Supplies	1,412,571	1,565,571	687,807	43.93%	1,416,588	90.48%	148,983
Fuel	1,780,000	1,780,000	857,307	48.16%	1,735,104	97.48%	44,896
Bus Purchases & Equipment	3,000	-	-	0.00%	-	0.00%	-
Other	(990,500)	(990,500)	(608,035)	61.39%	(1,144,737)	115.57%	154,237
<b>Total Expenditures</b>	<b>\$ 26,545,163</b>	<b>\$ 27,082,889</b>	<b>\$ 12,303,294</b>	<b>45.43%</b>	<b>\$ 26,319,077</b>	<b>97.18%</b>	<b>\$ (763,812)</b>
Change in Fund Balance	(796,393)	(797,561)	13,099,924		(131,448)	16.48%	666,113
<b>Balance on Hand June 30</b>	<b>\$ 711,305</b>	<b>\$ 813,757</b>	<b>\$ 14,711,242</b>	<b>1807.82%</b>	<b>\$ 1,479,870</b>	<b>181.86%</b>	<b>\$ 666,113</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>	1,351,568	1,351,568	100.00%	1,351,568	100.00%	-	19.22%
<b>Revenues</b>							
Transportation Fees	1,230,000	741,486	60.28%	1,116,764	90.79%	(113,236)	-8.41%
State Categorical	4,611,027	4,568,350	99.07%	4,676,581	101.42%	65,554	7.73%
Other	802,618	396,052	49.34%	770,058	95.94%	(32,560)	-21.87%
<b>Total Revenue</b>	<b>\$ 6,643,645</b>	<b>\$ 5,705,887</b>	<b>85.88%</b>	<b>\$ 6,563,402</b>	<b>98.79%</b>	<b>\$ (80,243)</b>	<b>1.51%</b>
Transfer from General Fund	18,409,157	18,409,157	100.00%	18,409,157	100.00%	-	6.06%
<b>Total Sources</b>	<b>\$ 26,404,370</b>	<b>\$ 25,466,612</b>	<b>96.45%</b>	<b>\$ 26,324,127</b>	<b>99.70%</b>	<b>\$ (80,243)</b>	<b>5.60%</b>
<b>Expenditures</b>							
Salaries	13,758,307	6,362,930	46.25%	13,500,244	98.12%	258,063	9.65%
Benefits	5,807,858	2,774,339	47.77%	5,341,679	91.97%	466,179	8.64%
Purchased Services	4,526,453	1,872,024	41.36%	3,989,690	88.14%	536,763	-7.12%
Supplies	1,237,685	696,345	56.26%	1,357,805	109.71%	(120,120)	4.33%
Fuel	1,780,000	835,833	46.96%	1,638,063	92.03%	141,937	5.92%
Bus Purchases & Equipment	107,000	63,236	59.10%	135,461	126.60%	(28,461)	-100.00%
Other	(1,334,370)	(582,317)	43.64%	(1,250,133)	93.69%	(84,237)	-8.43%
<b>Total Expenditures</b>	<b>\$ 25,882,933</b>	<b>\$ 12,022,390</b>	<b>46.45%</b>	<b>\$ 24,712,809</b>	<b>95.48%</b>	<b>\$ 1,170,124</b>	<b>6.50%</b>
Change in Fund Balance	(830,131)	12,092,654		259,750	-31.29%	1,089,881	-150.61%
<b>Balance on Hand June 30</b>	<b>\$ 521,437</b>	<b>\$ 13,444,222</b>	<b>2578.30%</b>	<b>\$ 1,611,318</b>	<b>309.01%</b>	<b>\$ 1,089,881</b>	<b>-8.16%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup>Increase to charges to other departments and schools for fuel, labor and parts for district vehicles

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**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	1,971,118	1,962,156	1,962,156	100.00%	1,962,156	100.00%	-
<b>Revenues</b>							
Food Sales	10,301,800	10,301,800	5,019,784	48.73%	10,420,077	101.15%	118,277
Federal Reimbursement	2,550,000	2,550,000	1,298,640	50.93%	2,597,280	101.85%	47,280
Commodity Contribution	748,495	822,352	-	0.00%	822,352	100.00%	-
Miscellaneous	65,000	65,000	15,938	24.52%	31,819	48.95%	(33,181)
Sale of Capital Assets	-	-	9,677	0.00%	9,677	0.00%	9,677
State Match Child Nutr. & CDE Revenue	145,000	145,000	128,667	88.74%	161,667	111.49%	16,667
<b>Total Revenues</b>	<b>\$ 13,810,295</b>	<b>\$ 13,884,152</b>	<b>\$ 6,472,706</b>	<b>46.62%</b>	<b>\$ 14,042,872</b>	<b>101.14%</b>	<b>\$ 158,720</b>
Transfer from General Fund	351,634	351,634	351,634	100.00%	351,634	100.00%	-
<b>Total Sources</b>	<b>\$ 16,133,047</b>	<b>\$ 16,197,942</b>	<b>\$ 8,786,496</b>	<b>54.24%</b>	<b>\$ 16,356,662</b>	<b>100.98%</b>	<b>\$ (158,720)</b>
<b>Expenditures</b>							
Salaries	4,872,379	4,934,047	2,332,615	47.28%	4,853,419	98.37%	80,628
Benefits	1,929,401	2,042,816	939,113	45.97%	1,943,287	95.13%	99,529
Food & Commodities	5,273,495	5,347,352	2,566,542	48.00%	5,528,014	103.38%	(180,662)
Purchased Services & Repairs	468,605	468,605	204,535	43.65%	411,317	87.77%	57,288
Supplies	750,380	750,380	498,758	66.47%	727,771	96.99%	22,609
Equipment	51,000	51,000	55,779	109.37%	51,000	100.00%	-
Other	794,660	794,660	24,443	3.08%	794,660	100.00%	-
<b>Total Expenditures</b>	<b>\$ 14,139,920</b>	<b>\$ 14,388,860</b>	<b>\$ 6,621,785</b>	<b>46.02%</b>	<b>\$ 14,309,469</b>	<b>99.45%</b>	<b>\$ 79,391</b>
Change in Fund Balance	22,009	(153,074)	202,555		85,037	-55.55%	238,111
<b>Balance on Hand June 30</b>	<b>\$ 1,993,127</b>	<b>\$ 1,809,082</b>	<b>\$ 2,164,711</b>	<b>119.66%</b>	<b>\$ 2,047,193</b>	<b>113.16%</b>	<b>\$ 238,111</b>

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes  
None

	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>	1,593,922	1,593,922	100.00%	1,593,922	100.00%	-	23.10%
<b>Revenues</b>							
Food Sales	9,698,700	4,762,586	49.11%	9,905,722	102.13%	207,022	5.19%
Federal Reimbursement	2,550,000	1,212,256	47.54%	2,552,199	100.09%	2,199	1.77%
Commodity Contribution	735,329	-	0.00%	738,879	100.48%	3,550	11.30%
Miscellaneous	105,000	16,455	15.67%	114,005	108.58%	9,005	-72.09%
Sale of Capital Assets	5,000	1,000	20.00%	20,456	409.11%	15,456	-52.69%
State Match Child Nutr. & CDE Revenue	140,000	123,711	88.36%	154,657	110.47%	14,657	4.53%
<b>Total Revenues</b>	<b>\$ 13,234,029</b>	<b>\$ 6,116,008</b>	<b>46.21%</b>	<b>\$ 13,485,918</b>	<b>101.90%</b>	<b>\$ 251,889</b>	<b>4.13%</b>
Transfer from General Fund	351,634	351,634	100.00%	351,634	100.00%	-	0.00%
<b>Total Sources</b>	<b>\$ 15,179,585</b>	<b>\$ 8,061,564</b>	<b>53.11%</b>	<b>\$ 15,431,474</b>	<b>101.66%</b>	<b>\$ 251,889</b>	<b>6.00%</b>
<b>Expenditures</b>							
Salaries	4,402,466	2,102,813	47.76%	4,493,038	102.06%	(90,572)	8.02%
Benefits	1,842,756	892,799	48.45%	1,754,667	95.22%	88,089	10.75%
Food & Commodities	5,322,329	2,326,554	43.71%	5,288,027	99.36%	34,302	4.54%
Purchased Services & Repairs	422,200	208,511	49.39%	415,556	98.43%	6,644	-1.02%
Supplies	792,380	519,134	65.52%	748,147	94.42%	44,233	-2.72%
Equipment	73,000	55,579	76.14%	62,498	85.61%	10,502	-18.40%
Other	702,229	169,049	24.07%	707,385	100.73%	(5,156)	12.34%
<b>Total Expenditures</b>	<b>\$ 13,557,360</b>	<b>\$ 6,274,439</b>	<b>46.28%</b>	<b>\$ 13,469,318</b>	<b>99.35%</b>	<b>\$ 88,042</b>	<b>6.24%</b>
Change in Fund Balance	28,303	193,203		368,234	1301.04%	339,931	-76.91%
<b>Balance on Hand June 30</b>	<b>\$ 1,622,225</b>	<b>\$ 1,787,125</b>	<b>110.17%</b>	<b>\$ 1,962,156</b>	<b>120.95%</b>	<b>\$ 339,931</b>	<b>4.33%</b>

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services Non-NSLP Fund - Fund 28**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	29,785	115,361	115,361	100.00%	115,361	100.00%	-
<b>Revenues</b>							
Food Sales	6,881,816	6,881,816	3,651,130	53.05%	6,917,790	100.52%	35,974
Federal Reimbursement	-	-	-	0.00%	-	0.00%	-
Commodity Contribution	-	-	-	0.00%	-	0.00%	-
Miscellaneous	-	-	-	0.00%	-	0.00%	-
Sale of Capital Assets	-	-	-	0.00%	-	0.00%	-
State Match Child Nutr. & CDE Revenue	-	-	-	0.00%	-	0.00%	-
<b>Total Revenues</b>	<b>\$ 6,881,816</b>	<b>\$ 6,881,816</b>	<b>\$ 3,651,130</b>	<b>53.05%</b>	<b>\$ 6,917,790</b>	<b>100.52%</b>	<b>\$ 35,974</b>
Transfer from General Fund	93,718	93,718	93,718	100.00%	93,718	100.00%	-
<b>Total Sources</b>	<b>\$ 7,005,319</b>	<b>\$ 7,090,895</b>	<b>\$ 3,860,209</b>	<b>54.44%</b>	<b>\$ 7,126,869</b>	<b>100.51%</b>	<b>\$ (35,974)</b>
<b>Expenditures</b>							
Salaries	2,435,744	2,435,744	1,179,329	48.42%	2,406,838	98.81%	28,906
Benefits	912,853	952,169	500,811	52.60%	917,860	96.40%	34,309
Food & Commodities	2,872,333	2,872,333	1,410,822	49.12%	2,821,597	98.23%	50,736
Purchased Services & Repairs	496,220	496,220	258,903	52.17%	484,499	97.64%	11,721
Supplies	230,620	230,620	132,555	57.48%	219,396	95.13%	11,224
Equipment	24,000	24,000	-	0.00%	33,792	140.80%	(9,792)
Other	20,340	20,340	10,809	53.14%	18,783	92.35%	1,557
<b>Total Expenditures</b>	<b>\$ 6,992,110</b>	<b>\$ 7,031,426</b>	<b>\$ 3,493,229</b>	<b>49.68%</b>	<b>\$ 6,902,765</b>	<b>98.17%</b>	<b>\$ 128,661</b>
Change in Fund Balance	(16,576)	(55,892)	251,619		108,743		164,635
<b>Balance on Hand June 30</b>	<b>\$ 13,209</b>	<b>\$ 59,469</b>	<b>\$ 366,980</b>	<b>617.10%</b>	<b>\$ 224,104</b>	<b>376.84%</b>	<b>\$ 164,635</b>

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes  
None

	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>	29,668	29,668	100.00%	29,668	100.00%	-	289%
<b>Revenues</b>							
Food Sales	6,517,000	3,317,707	50.91%	6,519,585	100.04%	2,585	6.11%
Federal Reimbursement	-	-	0.00%	-	0.00%	-	-
Commodity Contribution	-	-	0.00%	-	0.00%	-	-
Miscellaneous	-	-	0.00%	-	0.00%	-	-
Sale of Capital Assets	-	-	0.00%	-	0.00%	-	-
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-	-
<b>Total Revenues</b>	<b>\$ 6,517,000</b>	<b>\$ 3,317,707</b>	<b>50.91%</b>	<b>\$ 6,519,585</b>	<b>100.04%</b>	<b>\$ 2,585</b>	<b>6.11%</b>
Transfer from General Fund	93,718	93,718	100.00%	93,718	100.00%	-	0.00%
<b>Total Sources</b>	<b>\$ 6,640,386</b>	<b>\$ 3,441,093</b>	<b>51.82%</b>	<b>\$ 6,642,971</b>	<b>100.04%</b>	<b>\$ 2,585</b>	<b>7.28%</b>
<b>Expenditures</b>							
Salaries	2,223,005	1,080,713	48.61%	2,225,365	100.11%	(2,360)	8.15%
Benefits	919,268	444,088	48.31%	862,681	93.84%	56,587	6.40%
Food & Commodities	2,535,000	1,333,527	52.60%	2,526,389	99.66%	8,611	11.68%
Purchased Services & Repairs	477,050	243,138	50.97%	468,734	98.26%	8,316	3.36%
Supplies	241,620	157,756	65.29%	236,703	97.96%	4,917	-7.31%
Equipment	25,000	6,678	26.71%	40,470	161.88%	(15,470)	-16.50%
Other	166,755	78,787	47.25%	167,268	100.31%	(513)	-88.77%
<b>Total Expenditures</b>	<b>\$ 6,587,698</b>	<b>\$ 3,344,687</b>	<b>50.77%</b>	<b>\$ 6,527,610</b>	<b>99.09%</b>	<b>\$ 60,088</b>	<b>5.75%</b>
Change in Fund Balance	23,020	66,739		85,693	372.25%	62,673	26.90%
<b>Balance on Hand June 30</b>	<b>\$ 52,688</b>	<b>\$ 96,407</b>	<b>182.98%</b>	<b>\$ 115,361</b>	<b>218.95%</b>	<b>\$ 62,673</b>	<b>94.26%</b>

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Governmental Designated Purpose Grants Fund - Fund 22**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	-	-	-	0.00%	-	0.00%	-
<b>Revenues</b>							
State Revenue	3,196,567	2,846,942	1,628,901	57.22%	2,846,942	100.00%	-
Federal Revenue	13,536,354	12,707,125	4,233,359	33.31%	12,966,582	102.04%	259,457
Other Revenue	98,997	580,191	73,840	12.73%	580,191	100.00%	-
<b>Total Revenue</b>	<b>\$ 16,831,918</b>	<b>\$ 16,134,258</b>	<b>\$ 5,936,099</b>	<b>36.79%</b>	<b>\$ 16,393,715</b>	<b>101.61%</b>	<b>\$ 259,457</b> <sup>1</sup>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 16,831,918</b>	<b>\$ 16,134,258</b>	<b>\$ 5,936,099</b>	<b>36.79%</b>	<b>\$ 16,393,715</b>	<b>101.61%</b>	<b>\$ 259,457</b>
<b>Expenditures</b>							
Salaries	8,616,729	8,278,072	3,583,664	43.29%	8,323,821	100.55%	(45,749)
Benefits	2,884,589	2,644,549	1,151,154	43.53%	2,652,143	100.29%	(7,594)
Purchased/Property Services	2,532,655	2,440,456	1,157,892	47.45%	2,628,422	107.70%	(187,966)
Supplies	658,398	376,396	85,757	22.78%	357,834	95.07%	18,562
Equipment	1,490,459	1,500,066	-	0.00%	1,495,399	99.69%	4,667
Other	649,088	894,719	207,840	23.23%	936,097	104.62%	(41,378)
<b>Total Expenditures</b>	<b>\$ 16,831,918</b>	<b>\$ 16,134,258</b>	<b>\$ 6,186,307</b>	<b>38.34%</b>	<b>\$ 16,393,715</b>	<b>101.61%</b>	<b>\$ (259,457)</b> <sup>1</sup>
Change in Fund Balance	-	-	(250,208)		(0)	0.00%	(0)
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (250,208)</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>	185,120	185,120	100.00%	185,120	100.00%	-	-100.00%
<b>Revenues</b>							
State Revenue	2,779,113	981,580	35.32%	1,249,517	44.96%	(1,529,596)	127.84%
Federal Revenue	13,621,397	5,012,862	36.80%	12,907,723	94.76%	(713,674)	0.46%
Other Revenue	(50,846)	27,678	-54.43%	(128,741)	253.20%	(77,895)	-550.67%
<b>Total Revenue</b>	<b>\$ 16,349,664</b>	<b>\$ 6,022,120</b>	<b>36.83%</b>	<b>\$ 14,028,499</b>	<b>85.80%</b>	<b>\$ (2,321,165)</b>	<b>16.86%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 16,349,664</b>	<b>\$ 6,022,120</b>	<b>36.83%</b>	<b>\$ 14,028,499</b>	<b>85.80%</b>	<b>\$ (2,321,165)</b>	<b>16.86%</b>
<b>Expenditures</b>							
Salaries	8,431,571	3,719,118	44.11%	8,298,311	98.42%	133,260	0.31%
Benefits	2,725,908	1,226,066	44.98%	2,620,717	96.14%	105,191	1.20%
Purchased/Property Services	2,648,683	731,977	27.64%	2,236,324	84.43%	412,359	17.53%
Supplies	455,633	123,956	27.21%	405,352	88.96%	50,281	-11.72%
Equipment	1,503,208	-	0.00%	37,077	2.47%	1,466,131	3933.21%
Other	769,781	229,014	29.75%	615,838	80.00%	153,943	52.00%
<b>Total Expenditures</b>	<b>\$ 16,534,784</b>	<b>\$ 6,030,132</b>	<b>36.47%</b>	<b>\$ 14,213,619</b>	<b>85.96%</b>	<b>\$ 2,321,165</b>	<b>15.34%</b>
Change in Fund Balance	(185,120)	(8,011)		(185,120)	100.00%	-	-100.00%
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ 177,109</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Increase to federal Title allocations anticipated before year end

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Athletics and Activities Fund - Fund 26**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	1,793,156	1,502,422	1,502,422	100.00%	1,502,422	100.00%	-
<b>Revenues</b>							
Student Fees	2,646,822	2,647,762	1,497,563	56.56%	2,745,620	103.70%	97,858
Gate Fees	809,942	809,942	462,889	57.15%	878,542	108.47%	68,600
Donations and Fundraising	2,520,222	2,337,530	1,201,778	51.41%	1,980,735	84.74%	(356,795)
Merchandise Sales	3,493,427	4,562,477	2,817,562	61.76%	4,895,463	107.30%	332,986
Other Pupil Income	1,985,763	1,785,763	647,758	36.27%	1,100,781	61.64%	(684,982)
<b>Total Revenue</b>	<b>\$ 11,456,176</b>	<b>\$ 12,143,474</b>	<b>\$ 6,627,551</b>	<b>54.58%</b>	<b>\$ 11,601,141</b>	<b>95.53%</b>	<b>\$ (542,333)</b>
Transfer from General Fund	5,314,918	5,790,709	5,615,005	96.97%	5,790,709	100.00%	-
<b>Total Sources</b>	<b>\$ 18,564,250</b>	<b>\$ 19,436,605</b>	<b>\$ 13,744,978</b>	<b>70.72%</b>	<b>\$ 18,894,272</b>	<b>97.21%</b>	<b>\$ 542,333</b>
<b>Expenditures</b>							
Salaries	5,057,221	5,388,775	2,880,288	53.45%	5,504,585	102.15%	(115,810)
Benefits	1,103,943	1,176,389	630,805	53.62%	1,203,888	102.34%	(27,499)
Purchased Services	5,193,839	5,235,638	2,566,102	49.01%	5,175,637	98.85%	60,001
Supplies	4,134,073	4,422,332	2,337,448	52.86%	4,369,969	98.82%	52,363
Equipment	118,054	624,146	191,107	30.62%	360,298	57.73%	263,848
Other	1,163,964	863,964	182,514	21.13%	243,282	28.16%	620,682
<b>Total Expenditures</b>	<b>\$ 16,771,094</b>	<b>\$ 17,711,244</b>	<b>\$ 8,788,264</b>	<b>49.62%</b>	<b>\$ 16,857,658</b>	<b>95.18%</b>	<b>\$ 853,586</b>
Change in Fund Balance	-	222,939	3,454,292		534,192	239.61%	311,253
<b>Assigned to School Carry Over</b>	<b>\$ 1,793,156</b>	<b>\$ 1,725,361</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,036,614</b>	<b>118.04%</b>	<b>\$ 311,253</b>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,956,714</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>	1,478,216	1,478,216	100.00%	1,478,216	100.00%	-	1.64%
<b>Revenues</b>							
Student Fees	2,578,705	1,546,960	59.99%	2,534,786	98.30%	(43,919)	8.32%
Gate Fees	759,480	467,949	61.61%	883,602	116.34%	124,122	-0.57%
Donations and Fundraising	2,313,465	1,308,819	56.57%	2,087,776	90.24%	(225,689)	-5.13%
Merchandise Sales	4,209,071	2,695,049	64.03%	4,772,950	113.40%	563,879	2.57%
Other Pupil Income	1,659,295	655,759	39.52%	1,369,012	82.51%	(290,283)	-19.59%
<b>Total Revenue</b>	<b>\$ 11,520,016</b>	<b>\$ 6,674,536</b>	<b>57.94%</b>	<b>\$ 11,648,127</b>	<b>101.11%</b>	<b>\$ 128,111</b>	<b>-0.40%</b>
Transfer from General Fund	5,507,064	5,507,064	100.00%	5,507,064	100.00%	-	5.15%
<b>Total Sources</b>	<b>\$ 18,505,296</b>	<b>\$ 13,659,816</b>	<b>73.82%</b>	<b>\$ 18,633,407</b>	<b>100.69%</b>	<b>\$ 128,111</b>	<b>1.40%</b>
<b>Expenditures</b>							
Salaries	5,730,695	2,863,173	49.96%	5,745,855	100.26%	(15,160)	-4.20%
Benefits	1,238,282	620,673	50.12%	1,243,621	100.43%	(5,339)	-3.19%
Purchased Services	5,173,552	2,694,185	52.08%	5,312,926	102.69%	(139,374)	-2.58%
Supplies	4,269,640	2,105,465	49.31%	4,169,214	97.65%	100,426	4.82%
Equipment	180,920	174,501	96.45%	343,692	189.97%	(162,772)	4.83%
Other	556,947	254,910	45.77%	315,677	56.68%	241,270	-22.93%
<b>Total Expenditures</b>	<b>\$ 17,150,036</b>	<b>\$ 8,712,908</b>	<b>50.80%</b>	<b>\$ 17,130,985</b>	<b>99.89%</b>	<b>\$ 19,051</b>	<b>-1.60%</b>
Change in Fund Balance	(122,956)	3,468,692		24,206	-19.69%	147,162	2106.88%
<b>Assigned to School Carry Over</b>	<b>\$ 1,355,260</b>	<b>\$ (6,130)</b>	<b>-0.45%</b>	<b>\$ 1,576,197</b>	<b>116.30%</b>	<b>\$ 220,937</b>	<b>29.21%</b>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ -</b>	<b>\$ 4,953,038</b>	<b>0.00%</b>	<b>\$ (73,775)</b>	<b>0.00%</b>	<b>\$ (73,775)</b>	<b>-100.00%</b>

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes  
None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Child Care Fund - Fund 29**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	5,023,041	4,044,700	4,044,700	100.00%	4,044,700	100.00%	-
<b>Revenues</b>							
Tuition	12,058,344	12,058,344	5,627,347	46.67%	11,645,777	96.58%	(412,567) <sup>1</sup>
Other	-	-	-	0.00%	-	0.00%	-
<b>Total Revenue</b>	<b>\$ 12,058,344</b>	<b>\$ 12,058,344</b>	<b>\$ 5,627,347</b>	<b>46.67%</b>	<b>\$ 11,645,777</b>	<b>96.58%</b>	<b>\$ (412,567)</b>
Transfer from General Fund	487,045	487,045	487,045	100.00%	487,045	100.00%	-
<b>Total Sources</b>	<b>\$ 17,568,430</b>	<b>\$ 16,590,089</b>	<b>\$ 10,159,092</b>	<b>61.24%</b>	<b>\$ 16,177,522</b>	<b>97.51%</b>	<b>\$ (412,567)</b>
<b>Expenditures</b>							
Salaries	7,230,788	7,230,788	3,511,586	48.56%	7,236,709	100.08%	(5,921)
Benefits	2,472,507	2,472,507	1,202,245	48.62%	2,404,490	97.25%	68,017
Purchased Services	1,244,352	1,244,352	619,376	49.78%	1,229,575	98.81%	14,777
Supplies	651,340	651,340	281,948	43.29%	644,575	98.96%	6,765
Field Trips and Other	946,402	946,402	216,388	22.86%	946,402	100.00%	-
<b>Total Expenditures</b>	<b>\$ 12,545,389</b>	<b>\$ 12,545,389</b>	<b>\$ 5,831,544</b>	<b>46.48%</b>	<b>\$ 12,461,750</b>	<b>99.33%</b>	<b>\$ 83,639</b>
Change in Fund Balance	-	-	282,848		(328,927)	0.00%	(328,927)
<b>Assigned to BASE Program Carry Over</b>	<b>\$ 5,023,041</b>	<b>\$ 4,044,700</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,715,773</b>	<b>91.87%</b>	<b>\$ (328,927)</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,327,548</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	5,668,138	46.88%	11,686,568	96.66%	(403,785)	-0.35%
Other	15,000	6,447	42.98%	13,559	90.39%	(1,441)	-100.00%
<b>Total Revenue</b>	<b>\$ 12,105,353</b>	<b>\$ 5,674,585</b>	<b>46.88%</b>	<b>\$ 11,700,127</b>	<b>96.65%</b>	<b>\$ (405,226)</b>	<b>-0.46%</b>
Transfer from General Fund	487,045	487,045	100.00%	487,045	100.00%	-	0.00%
<b>Total Sources</b>	<b>\$ 18,168,668</b>	<b>\$ 11,737,900</b>	<b>64.61%</b>	<b>\$ 17,763,442</b>	<b>97.77%</b>	<b>\$ (405,226)</b>	<b>-8.93%</b>
<b>Expenditures</b>							
Salaries	7,285,046	3,522,409	48.35%	7,246,816	99.48%	38,230	-0.14%
Benefits	2,386,584	1,205,051	50.49%	2,375,571	99.54%	11,013	1.22%
Purchased Services	1,148,892	604,859	52.65%	1,256,655	109.38%	(107,763)	-2.15%
Supplies	802,915	259,982	32.38%	631,524	78.65%	171,391	2.07%
Field Trips and Other	1,054,958	234,733	22.25%	2,208,175	209.31%	(1,153,217)	-57.14%
<b>Total Expenditures</b>	<b>\$ 12,678,395</b>	<b>\$ 5,827,034</b>	<b>45.96%</b>	<b>\$ 13,718,742</b>	<b>108.21%</b>	<b>\$ (1,040,347)</b>	<b>-9.16%</b>
Change in Fund Balance	(85,997)	334,596		(1,531,570)	1780.96%	(1,445,573)	-78.52%
<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>-8.13%</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ -</b>	<b>\$ 5,910,866</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

2019-2020 Budget to Projection Notes

<sup>1</sup> Tuition projected under budget as 9 sites closed kinder enrichment programs due to the implementation of free full day kindergarten and capping enrollment due to staffing ratio changes

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**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020							2018-2019						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised 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>	62,301,345	61,833,048	61,833,048	100.00%	61,833,048	100.00%	-	60,143,655	60,143,655	100.00%	60,143,655	100.00%	-	2.81%
<b>Revenues</b>														
Property Taxes	52,661,639	58,693,094	571,740	0.97%	58,693,094	100.00%	-	52,192,832	463,089	0.89%	51,817,409	99.28%	(375,423)	13.27%
Investment Earnings	832,986	1,072,014	699,259	65.23%	1,072,014	100.00%	-	1,221,187	681,666	55.82%	1,127,854	92.36%	(93,333)	-4.95%
<b>Total Revenues</b>	<b>\$ 53,494,625</b>	<b>\$ 59,765,108</b>	<b>\$ 1,271,000</b>	<b>2.13%</b>	<b>\$ 59,765,108</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 53,414,019</b>	<b>\$ 1,144,755</b>	<b>2.14%</b>	<b>\$ 52,945,263</b>	<b>99.12%</b>	<b>\$ (468,756)</b>	<b>12.88%</b>
<b>Total Sources</b>	<b>\$ 115,795,970</b>	<b>\$ 121,598,156</b>	<b>\$ 63,104,048</b>	<b>51.90%</b>	<b>\$ 121,598,156</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 113,557,674</b>	<b>\$ 61,288,410</b>	<b>53.97%</b>	<b>\$ 113,088,918</b>	<b>99.59%</b>	<b>\$ (468,756)</b>	<b>7.52%</b>
<b>Expenditures</b>														
Principal	31,615,000	31,615,000	31,615,000	100.00%	31,615,000	100.00%	-	35,745,000	35,745,000	100.00%	35,745,000	100.00%	-	-11.55%
Interest	21,879,625	21,879,625	11,213,944	51.25%	21,879,625	100.00%	-	15,509,341	6,026,831	38.86%	15,509,341	100.00%	(0)	41.07%
Fiscal Charges	5,349	5,349	750	14.02%	1,400	26.17%	3,949	4,699	879	18.71%	1,529	32.54%	3,170	-8.45%
<b>Total Expenditures</b>	<b>\$ 53,499,974</b>	<b>\$ 53,499,974</b>	<b>\$ 42,829,694</b>	<b>80.06%</b>	<b>\$ 53,496,025</b>	<b>99.99%</b>	<b>\$ 3,949</b>	<b>\$ 51,259,040</b>	<b>\$ 41,772,710</b>	<b>81.49%</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%	-	-	-	0.00%	-	0.00%	-	-
Refunding Bond Premium	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Transfer to/(from) General Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</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>-</b>
Change in Fund Balance	(5,349)	6,265,134	(41,558,694)		6,269,083	100.06%	3,949	2,154,979	(40,627,956)		1,689,392	78.39%	(465,587)	271.09%
<b>Balance on Hand June 30</b>	<b>\$ 62,295,996</b>	<b>\$ 68,098,182</b>	<b>\$ 20,274,354</b>	<b>29.77%</b>	<b>\$ 68,102,131</b>	<b>100.01%</b>	<b>\$ 3,949</b>	<b>\$ 62,298,634</b>	<b>\$ 19,515,699</b>	<b>31.33%</b>	<b>\$ 61,833,047</b>	<b>99.25%</b>	<b>\$ (465,587)</b>	<b>10.14%</b>

**2019-2020 Budget to Projection Notes**

<sup>1</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**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	19,197	20,215	20,215	100.00%	20,215	100.00%	-
<b>Revenues</b>							
Interest on Investment	7,500	8,315	4,533	54.52%	10,945	131.63%	2,630
Cert of Participation - AspenView	962,790	962,790	481,541	50.02%	962,790	100.00%	-
<b>Total Revenues</b>	<b>\$ 970,290</b>	<b>\$ 971,105</b>	<b>\$ 486,074</b>	<b>50.05%</b>	<b>\$ 973,735</b>	<b>100.27%</b>	<b>\$ 2,630</b>
<b>Total Sources</b>	<b>\$ 989,487</b>	<b>\$ 991,320</b>	<b>\$ 506,289</b>	<b>51.07%</b>	<b>\$ 993,951</b>	<b>100.27%</b>	<b>\$ 2,631</b>
<b>Expenditures</b>							
Principal Retirement	2,525,000	2,525,000	1,255,000	49.70%	2,525,000	100.00%	-
Interest	877,356	877,356	444,953	50.72%	877,356	100.00%	-
Debt Issuance Costs & Fiscal Charges	6,750	6,750	2,000	29.63%	6,750	100.00%	-
<b>Total Expenditures</b>	<b>\$ 3,409,106</b>	<b>\$ 3,409,106</b>	<b>\$ 1,701,953</b>	<b>49.92%</b>	<b>\$ 3,409,106</b>	<b>100.00%</b>	<b>\$ -</b>
<b>Other Financing Sources (Uses)</b>							
Proceeds from COP Refunding	-	-	-	0.00%	-	0.00%	-
Refunding COP Premium	-	-	-	0.00%	-	0.00%	-
Payment to Refunded Escrow Agent	-	-	-	0.00%	-	0.00%	-
Transfer from Other Funds	2,438,816	2,438,816	2,438,816	100.00%	2,438,816	100.00%	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,438,816</b>	<b>\$ 2,438,816</b>	<b>\$ 2,438,816</b>	<b>100.00%</b>	<b>\$ 2,438,816</b>	<b>100.00%</b>	<b>\$ -</b>
Change in Fund Balance	-	815	1,222,937		3,445	422.75%	2,630
<b>Balance on Hand June 30</b>	<b>\$ 19,197</b>	<b>\$ 21,030</b>	<b>\$ 1,243,152</b>	<b>5911.33%</b>	<b>\$ 23,661</b>	<b>112.51%</b>	<b>\$ 2,631</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>	11,904	11,904	100.00%	11,904	100.00%	-	69.82%
<b>Revenues</b>							
Interest on Investment	9,540	3,550	37.21%	9,962	104.43%	422	9.87%
Cert of Participation - AspenView	963,373	481,721	50.00%	963,373	100.00%	(0)	-0.06%
<b>Total Revenues</b>	<b>\$ 972,913</b>	<b>\$ 485,271</b>	<b>49.88%</b>	<b>\$ 973,335</b>	<b>100.04%</b>	<b>\$ 422</b>	<b>0.04%</b>
<b>Total Sources</b>	<b>\$ 984,817</b>	<b>\$ 497,175</b>	<b>50.48%</b>	<b>\$ 985,239</b>	<b>100.04%</b>	<b>\$ 422</b>	<b>0.88%</b>
<b>Expenditures</b>							
Principal Retirement	15,020,000	1,220,000	8.12%	15,020,000	100.00%	-	-83.19%
Interest	1,468,583	698,428	47.56%	1,468,583	100.00%	(0)	-40.26%
Debt Issuance Costs & Fiscal Charges	6,750	2,000	29.63%	4,750	70.37%	2,000	42.11%
<b>Total Expenditures</b>	<b>\$ 16,495,333</b>	<b>\$ 1,920,428</b>	<b>11.64%</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%	-	-
Refunding COP Premium	-	-	0.00%	-	0.00%	-	-
Payment to Refunded Escrow Agent	-	-	0.00%	-	0.00%	-	-
Transfer from Other Funds	15,528,309	3,494,975	22.51%	15,528,309	100.00%	-	-84.29%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 15,528,309</b>	<b>\$ 3,494,975</b>	<b>22.51%</b>	<b>\$ 15,528,309</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-84.29%</b>
Change in Fund Balance	5,889	2,059,819		8,311	141.13%	2,422	-58.54%
<b>Balance on Hand June 30</b>	<b>\$ 17,793</b>	<b>\$ 2,071,723</b>	<b>11643.47%</b>	<b>\$ 20,215</b>	<b>113.61%</b>	<b>\$ 2,422</b>	<b>17.04%</b>

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes  
None



# **Douglas County School District**

## **BUILDING FUNDS FINANCIALS**

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Building Fund - Fund 41**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	267,975,833	267,785,742	267,785,742	100.00%	267,785,742	100.00%	-
<b>Revenues</b>							
Bond Issuance	-	-	-	0.00%	-	0.00%	-
Interest	6,550,790	5,581,445	3,307,684	59.26%	5,581,445	100.00%	-
<b>Total Revenue</b>	<b>\$ 6,550,790</b>	<b>\$ 5,581,445</b>	<b>\$ 3,307,684</b>	<b>59.26%</b>	<b>\$ 5,581,445</b>	<b>100.00%</b>	<b>\$ -</b>
Transfer to/from Other Funds	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 274,526,623</b>	<b>\$ 273,367,187</b>	<b>\$ 271,093,426</b>	<b>99.17%</b>	<b>\$ 273,367,187</b>	<b>100.00%</b>	<b>\$ -</b>
<b>Expenditures</b>							
Salaries	66,547	66,547	33,437	50.25%	66,872	100.49%	(325)
Benefits	23,408	23,408	7,663	32.74%	15,251	65.15%	8,157
Buildings & Building Improvements	54,432,571	60,344,335	18,605,823	30.83%	60,090,826	99.58%	253,509
Purchased Services	1,763,000	1,350,686	612,286	45.33%	1,348,286	99.82%	2,400
Supplies	-	56,269	4,500	8.00%	47,269	84.01%	9,000
Debt Issuance Costs & Fiscal Charges	-	-	-	0.00%	-	0.00%	-
Other	-	-	419	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 56,285,526</b>	<b>\$ 61,841,245</b>	<b>\$ 19,264,128</b>	<b>31.15%</b>	<b>\$ 61,568,505</b>	<b>99.56%</b>	<b>\$ 272,740</b>
Change in Fund Balance	(49,734,736)	(56,259,800)	(15,956,444)		(55,987,060)	99.52%	272,740
<b>Balance on Hand June 30</b>	<b>\$ 218,241,097</b>	<b>\$ 211,525,942</b>	<b>\$ 251,829,298</b>	<b>119.05%</b>	<b>\$ 211,798,682</b>	<b>100.13%</b>	<b>\$ 272,740</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%	5,643,807	226.55%	3,152,654	-1.10%
	<b>\$ 293,282,960</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 296,435,615</b>	<b>101.07%</b>	<b>\$ 3,152,655</b>	<b>-98.12%</b>
	(12,033,334)	-	0.00%	(12,033,334)	100.00%	-	-100.00%
	<b>\$ 281,249,626</b>	<b>\$ -<sup>A</sup></b>	<b>0.00%</b>	<b>\$ 284,402,281</b>	<b>101.12%</b>	<b>\$ 3,152,655</b>	<b>-3.88%</b>
	26,922	-	0.00%	26,922	100.00%	0	148.40%
	9,563	-	0.00%	6,094	63.73%	3,469	150.26%
	36,056,581	-	0.00%	14,445,641	40.06%	21,610,940	315.98%
	685,710	-	0.00%	707,834	103.23%	(22,124)	90.48%
	-	-	0.00%	16,129	0.00%	(16,129)	193.06%
	1,413,917	-	0.00%	1,413,917	100.00%	(0)	-100.00%
	-	-	0.00%	-	0.00%	-	-
	<b>\$ 38,192,693</b>	<b>\$ -<sup>A</sup></b>	<b>0.00%</b>	<b>\$ 16,616,538</b>	<b>43.51%</b>	<b>\$ 21,576,155</b>	<b>270.53%</b>
	243,056,933	-		267,785,743	110.17%	24,728,810	-120.91%
	<b>\$ 243,056,933</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 267,785,743</b>	<b>110.17%</b>	<b>\$ 24,728,810</b>	<b>-20.91%</b>

2019-2020 Budget to Projection Notes  
None

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 2018 and sale of bonds in February 2019 (3rd Quarter)

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Certificate of Participation (COP) Building Fund - Fund 45\***  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

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

\* 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**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	<b>10,523,294</b>	<b>10,842,778</b>	<b>10,842,778</b>	<b>100.00%</b>	<b>10,842,778</b>	<b>100.00%</b>	<b>-</b>
<b>Revenues</b>							
Health Insurance Premiums	48,102,721	49,334,120	24,889,375	50.45%	49,353,810	100.04%	19,690
Dental Insurance Premiums	3,166,800	3,256,536	1,709,708	52.50%	3,276,853	100.62%	20,317
Investment Earnings	240,000	240,000	108,575	45.24%	214,677	89.45%	(25,323)
Other	29,260	29,260	12,092	41.33%	32,112	109.75%	2,852
<b>Total Revenues</b>	<b>\$ 51,538,781</b>	<b>\$ 52,859,916</b>	<b>\$ 26,719,750</b>	<b>50.55%</b>	<b>\$ 52,877,452</b>	<b>100.03%</b>	<b>\$ 17,536</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 62,062,075</b>	<b>\$ 63,702,694</b>	<b>\$ 37,562,528</b>	<b>58.97%</b>	<b>\$ 63,720,230</b>	<b>100.03%</b>	<b>\$ 17,536</b>
<b>Expenditures</b>							
Salaries	36,900	36,900	-	0.00%	24,800	67.21%	12,100
Benefits	2,051,663	2,579,579	1,304,008	50.55%	2,586,289	100.26%	(6,710)
Health Plan	45,198,161	46,395,309	24,162,211	52.08%	46,038,125	99.23%	357,184
Dental Plan	3,313,000	3,402,736	1,709,801	50.25%	3,426,276	100.69%	(23,540)
Stop Loss Premiums	666,750	666,750	340,927	51.13%	681,854	102.27%	(15,104)
Purchased Services	942,750	942,750	455,891	48.36%	934,399	99.11%	8,351
Other	56,245	56,245	18,986	33.76%	41,980	74.64%	(14,265)
<b>Total Expenditures</b>	<b>\$ 52,265,469</b>	<b>\$ 54,080,269</b>	<b>\$ 27,991,824</b>	<b>51.76%</b>	<b>\$ 53,733,723</b>	<b>99.36%</b>	<b>\$ 346,546</b>
Change in Fund Balance	(726,688)	(1,220,353)	(1,272,074)		(856,271)	70.17%	364,082
<b>Balance on Hand June 30</b>	<b>\$ 9,796,606</b>	<b>\$ 9,622,425</b>	<b>\$ 9,570,704</b>	<b>99.46%</b>	<b>\$ 9,986,507</b>	<b>103.78%</b>	<b>\$ 364,082</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>	<b>9,059,157</b>	<b>9,059,157</b>	<b>100.00%</b>	<b>9,059,157</b>	<b>100.00%</b>	<b>-</b>	<b>19.69%</b>
<b>Revenues</b>							
Health Insurance Premiums	46,552,710	21,719,808 <sup>A</sup>	46.66%	46,920,696	100.79%	367,986	5.19%
Dental Insurance Premiums	3,147,700	1,548,126	49.18%	3,119,692	99.11%	(28,008)	5.04%
Investment Earnings	216,689	120,618	55.66%	247,535	114.24%	30,846	-13.27%
Other	28,968	12,040	41.56%	33,687	116.29%	4,719	-4.68%
<b>Total Revenues</b>	<b>\$ 49,946,067</b>	<b>\$ 23,400,591</b>	<b>46.85%</b>	<b>\$ 50,321,611</b>	<b>100.75%</b>	<b>\$ 375,544</b>	<b>5.08%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 59,005,224</b>	<b>\$ 32,459,748</b>	<b>55.01%</b>	<b>\$ 59,380,768</b>	<b>100.64%</b>	<b>\$ 375,544</b>	<b>7.31%</b>
<b>Expenditures</b>							
Salaries	36,900	-	0.00%	24,800	67.21%	12,100	0.00%
Benefits	7,970	- <sup>B</sup>	0.00%	5,357	67.21%	2,613	48178.69%
Health Plan	43,814,460	21,270,419 <sup>C</sup>	48.55%	43,775,724	99.91%	38,736	5.17%
Dental Plan	3,147,700	1,566,519	49.77%	3,152,650	100.16%	(4,950)	8.68%
Stop Loss Premiums	624,217	307,196	49.21%	620,778	99.45%	3,439	9.84%
Purchased Services	960,150	456,647	47.56%	923,858	96.22%	36,292	1.14%
Other	30,500	11,830	38.79%	34,823	114.18%	(4,323)	20.55%
<b>Total Expenditures</b>	<b>\$ 48,621,897</b>	<b>\$ 23,612,610</b>	<b>48.56%</b>	<b>\$ 48,537,990</b>	<b>99.83%</b>	<b>\$ 83,907</b>	<b>10.70%</b>
Change in Fund Balance	1,324,170	(212,019)		1,783,621	134.70%	459,451	-148.01%
<b>Balance on Hand June 30</b>	<b>\$ 10,383,327</b>	<b>\$ 8,847,138</b>	<b>85.21%</b>	<b>\$ 10,842,778</b>	<b>104.42%</b>	<b>\$ 459,451</b>	<b>-7.90%</b>

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes

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

<sup>B</sup> District contributions to employees' Health Savings Accounts are directly charged to the Medical Fund in 2019-2020 and were charged to the other funds to align with employees' payroll in 2018-2019

<sup>C</sup> Cigna Allegiance health plans trending ~10% higher than in prior year based on actual medical and pharmaceutical costs

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Short Term Disability Insurance Fund - Fund 66**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	792,621	775,633	775,633	100.00%	775,633	100.00%	(0)
<b>Revenues</b>							
Short Term Disability Insurance Premiums	475,940	475,940	242,746	51.00%	485,493	102.01%	9,553
<b>Total Revenue</b>	<b>\$ 475,940</b>	<b>\$ 475,940</b>	<b>\$ 242,746</b>	<b>51.00%</b>	<b>\$ 485,493</b>	<b>102.01%</b>	<b>\$ 9,553</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 1,268,561</b>	<b>\$ 1,251,573</b>	<b>\$ 1,018,379</b>	<b>81.37%</b>	<b>\$ 1,261,126</b>	<b>100.76%</b>	<b>\$ 9,553</b>
<b>Expenditures</b>							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	517,000	517,000	144,943	28.04%	404,425	78.23%	112,575
Purchased Services	190,000	190,000	81,812	43.06%	164,249	86.45%	25,751
Other	-	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 707,000</b>	<b>\$ 707,000</b>	<b>\$ 226,755</b>	<b>32.07%</b>	<b>\$ 568,673</b>	<b>80.43%</b>	<b>\$ 138,327</b>
Change in Fund Balance	(231,060)	(231,060)	15,992		(83,180)	36.00%	(147,880)
<b>Balance on Hand June 30</b>	<b>\$ 561,561</b>	<b>\$ 544,573</b>	<b>\$ 791,625</b>	<b>145.37%</b>	<b>\$ 692,453</b>	<b>127.16%</b>	<b>\$ 147,880</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
	790,745	790,745	100.00%	790,745	100.00%	-	-1.91%
	585,000	273,859 <sup>A</sup>	46.81%	566,451	96.83%	(18,549)	-14.29%
	<b>\$ 585,000</b>	<b>\$ 273,859</b>	<b>46.81%</b>	<b>\$ 566,451</b>	<b>96.83%</b>	<b>\$ (18,549)</b>	<b>-14.29%</b>
	-	-	0.00%	-	0.00%	-	
	<b>\$ 1,375,745</b>	<b>\$ 1,064,604</b>	<b>77.38%</b>	<b>\$ 1,357,196</b>	<b>98.65%</b>	<b>\$ (18,549)</b>	<b>-7.08%</b>
	-	-	0.00%	-	0.00%	-	
	-	-	0.00%	-	0.00%	-	
	450,000	151,893	33.75%	414,555	92.12%	35,445	-2.44%
	190,000	80,763	42.51%	167,008	87.90%	22,992	-1.65%
	-	-	0.00%	-	0.00%	-	
	<b>\$ 640,000</b>	<b>\$ 232,656</b>	<b>36.35%</b>	<b>\$ 581,563</b>	<b>90.87%</b>	<b>\$ 58,437</b>	<b>-2.22%</b>
	(55,000)	41,203		(15,112)	27.48%	39,888	450.42%
	<b>\$ 735,745</b>	<b>\$ 831,948</b>	<b>113.08%</b>	<b>\$ 775,633</b>	<b>105.42%</b>	<b>\$ 39,888</b>	<b>-10.72%</b>

2019-2020 Budget to Projection Notes

<sup>1</sup> Claims trending below budget as fewer members are utilizing short term disability on on leave than the prior year

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**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	1,120,623	1,153,729	1,153,729	100.00%	1,153,729	100.00%	-
<b>Revenue</b>							
Pupil Activity	1,701,154	1,697,993	783,848	46.16%	1,588,894	93.57%	(109,099)
<b>Total Revenue</b>	<b>\$ 1,701,154</b>	<b>\$ 1,697,993</b>	<b>\$ 783,848</b>	<b>46.16%</b>	<b>\$ 1,588,894</b>	<b>93.57%</b>	<b>\$ (109,099)</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 2,821,777</b>	<b>\$ 2,851,722</b>	<b>\$ 1,937,577</b>	<b>67.94%</b>	<b>\$ 2,742,623</b>	<b>96.17%</b>	<b>\$ (109,099)</b>
<b>Expenditures</b>							
Pupil Activity							
Salaries	161,322	161,322	38,149	23.65%	131,710	81.64%	29,612
Benefits	35,249	35,249	8,334	23.64%	28,744	81.55%	6,505
Purchased/Property Services	321,319	121,319	253,306	208.79%	481,878	397.20%	(360,559)
Supplies	1,031,041	1,125,342	382,909	34.03%	736,275	65.43%	389,067
Equipment	65,106	65,106	13,226	20.31%	6,518	10.01%	58,588
Other	87,117	87,117	8,846	10.15%	29,332	33.67%	57,785
Total Pupil Activity	\$ 1,701,154	\$ 1,595,455	\$ 704,770	44.17%	\$ 1,414,457	88.66%	\$ 180,998
<b>Total Expenditures</b>	<b>\$ 1,701,154</b>	<b>\$ 1,595,455</b>	<b>\$ 704,770</b>	<b>44.17%</b>	<b>\$ 1,414,457</b>	<b>88.66%</b>	<b>\$ 180,998</b>
Change in Fund Balance	-	102,538	79,078		174,437	170.12%	71,899
<b>Assigned to School Program Carry Over</b>	<b>\$ 1,120,623</b>	<b>\$ 1,256,267</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,328,166</b>	<b>105.72%</b>	<b>\$ 71,899</b>
<b>Balance on Hand June 30 - Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,232,807</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>	1,199,426	1,199,426	100.00%	1,199,426	100.00%	-	-3.81%
<b>Revenue</b>							
Pupil Activity	1,697,827	796,800	46.93%	1,602,418	94.38%	(95,409)	-0.84%
<b>Total Revenue</b>	<b>\$ 1,697,827</b>	<b>\$ 796,800</b>	<b>46.93%</b>	<b>\$ 1,602,418</b>	<b>94.38%</b>	<b>\$ (95,409)</b>	<b>-0.84%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 2,897,253</b>	<b>\$ 1,996,226</b>	<b>68.90%</b>	<b>\$ 2,801,844</b>	<b>96.71%</b>	<b>\$ (95,409)</b>	<b>-2.11%</b>
<b>Expenditures</b>							
Pupil Activity							
Salaries	181,366	44,215	24.38%	137,977	76.08%	43,389	-4.54%
Benefits	39,944	9,551	23.91%	30,004	75.12%	9,940	-4.20%
Purchased/Property Services	607,882	297,897	49.01%	749,301	123.26%	(141,419)	-35.69%
Supplies	816,257	331,989	40.67%	689,598	84.48%	126,659	6.77%
Equipment	64,263	6,937	10.79%	6,937	10.79%	57,326	-6.03%
Other	66,124	13,812	20.89%	34,298	51.87%	31,826	-14.48%
Total Pupil Activity	\$ 1,775,836	\$ 704,401	39.67%	\$ 1,648,115	92.81%	\$ 127,721	-14.18%
<b>Total Expenditures</b>	<b>\$ 1,775,836</b>	<b>\$ 704,401</b>	<b>39.67%</b>	<b>\$ 1,648,115</b>	<b>92.81%</b>	<b>\$ 127,721</b>	<b>-14.18%</b>
Change in Fund Balance	(78,009)	92,399		(45,697)	58.58%	32,312	-481.73%
<b>Assigned to School Program Carry Over</b>	<b>\$ 371,417</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,153,729</b>	<b>310.63%</b>	<b>\$ 782,312</b>	<b>15.12%</b>
<b>Balance on Hand June 30 - Other</b>	<b>\$ 750,000</b>	<b>\$ 1,291,825</b>	<b>172.24%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (750,000)</b>	

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes  
None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Private Purpose Trust Fund - Fund 75**  
**2nd Quarter Budget to Actual**  
**For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	33,512	34,012	34,012	100.00%	34,012	100.00%	-
<b>Revenues</b>							
Contributions	56,000	56,000	28,000	50.00%	56,000	100.00%	-
<b>Total Revenue</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 28,000</b>	<b>50.00%</b>	<b>\$ 56,000</b>	<b>100.00%</b>	<b>\$ -</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 89,512</b>	<b>\$ 90,012</b>	<b>\$ 62,012</b>	<b>68.89%</b>	<b>\$ 90,012</b>	<b>100.00%</b>	<b>\$ -</b>
<b>Expenditures</b>							
Grants and Scholarships	57,000	55,000	55,000	100.00%	55,000	100.00%	-
<b>Total Expenditures</b>	<b>\$ 57,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>100.00%</b>	<b>\$ 55,000</b>	<b>100.00%</b>	<b>\$ -</b>
Change in Fund Balance	(1,000)	1,000	(27,000)		1,000	100.00%	-
<b>Balance on Hand June 30</b>	<b>\$ 32,512</b>	<b>\$ 35,012</b>	<b>\$ 7,012</b>	<b>20.03%</b>	<b>\$ 35,012</b>	<b>100.00%</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
	32,912	32,912	100.00%	32,912	100.00%	-	3.34%
	59,600	31,600	53.02%	59,600	100.00%	-	-6.04%
	<b>\$ 59,600</b>	<b>\$ 31,600</b>	<b>53.02%</b>	<b>\$ 59,600</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-6.04%</b>
	-	-	0.00%	-	0.00%	-	
	<b>\$ 92,512</b>	<b>\$ 64,512</b>	<b>69.73%</b>	<b>\$ 92,512</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-2.70%</b>
	59,000	58,500	99.15%	58,500	99.15%	500	-5.98%
	<b>\$ 59,000</b>	<b>\$ 58,500</b>	<b>99.15%</b>	<b>\$ 58,500</b>	<b>99.15%</b>	<b>\$ 500</b>	<b>-5.98%</b>
	600	(26,900)		1,100	183.33%	500	-9.09%
	<b>\$ 33,512</b>	<b>\$ 6,012</b>	<b>17.94%</b>	<b>\$ 34,012</b>	<b>101.49%</b>	<b>\$ 500</b>	<b>2.94%</b>

2019-2020 Budget to Projection Notes  
None

Year over Year Actual Notes  
None



# **Douglas County School District**

## **CHARTER SCHOOL FINANCIALS**



**Academy Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,391,661	\$ 2,890,810	53.62%	\$ 5,391,661	100.00%	\$ 4,638,439	\$ 2,434,079	52.48%
Mill Levy/Override	778,068	416,619	53.55%	778,068	100.00%	704,044	364,049	51.71%
Tuition	113,750	76,901	67.61%	113,750	100.00%	225,500	104,745	46.45%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	48,750	9,385	19.25%	48,750	100.00%	9,160	3,744	40.87%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	91,315	107,872	118.13%	91,315	100.00%	95,290	87,760	92.10%
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	9,673	25.19%	38,400	100.00%	39,875	7,904	19.82%
Miscellaneous Revenue	1,000	1,110	111.00%	1,000	100.00%	1,000	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	204,388	93,070	45.54%	204,388	100.00%	171,925	105,782	61.53%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	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>\$ 6,672,832</b>	<b>\$ 3,609,999</b>	<b>54.10%</b>	<b>\$ 6,672,832</b>	<b>100.00%</b>	<b>\$ 5,889,733</b>	<b>\$ 3,108,213</b>	<b>52.77%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,437,003	\$ 1,769,299	51.48%	\$ 3,437,003	100.00%	\$ 3,095,073	\$ 1,567,304	50.64%
Benefits	1,139,880	546,643	47.96%	1,139,880	100.00%	985,314	460,219	46.71%
Purchased Professional and Technical Services	116,776	37,205	31.86%	116,776	100.00%	67,125	31,567	47.03%
Purchased Property Services	697,333	348,832	50.02%	697,333	100.00%	689,291	322,551	46.79%
Other Purchased Services	552,156	256,976	46.54%	552,156	100.00%	425,380	206,257	48.49%
Supplies	205,089	107,216	52.28%	205,089	100.00%	204,310	117,963	57.74%
Property	365,250	59,021	16.16%	365,250	100.00%	283,942	211,704	74.56%
Other Expenses	101,036	39,493	39.09%	101,036	100.00%	95,182	28,162	29.59%
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	2,800,000	100.00%	2,800,000	100.00%	2,700,000	2,700,000	100.00%
<b>Total Expenditures</b>	<b>\$ 9,414,523</b>	<b>\$ 5,964,685</b>	<b>63.36%</b>	<b>\$ 9,414,523</b>	<b>100.00%</b>	<b>\$ 8,545,617</b>	<b>\$ 5,645,727</b>	<b>66.07%</b>

**American Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 20,793,131	\$ 10,507,731	50.53%	\$ 20,580,166	98.98%	\$ 18,766,604	\$ 9,508,939	50.67%
Mill Levy/Override	3,039,084	1,527,236	50.25%	2,941,884	96.80%	2,834,028	1,442,631	50.90%
Tuition	1,755,150	973,462	55.46%	1,765,000	100.56%	2,690,304	1,443,238	53.65%
Transportation Fees	528,361	390,134	73.84%	550,000	104.10%	575,461	367,239	63.82%
Earnings on Investments	70,000	33,242	47.49%	70,000	100.00%	12,000	7,090	59.08%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	794,000	463,939	58.43%	815,000	102.64%	790,000	471,896	59.73%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	767,231	575,846	75.06%	800,000	104.27%	760,224	749,691	98.61%
Rental/Lease	80,000	38,149	47.69%	80,000	100.00%	85,000	76,457	89.95%
Contributions/Donations	855,775	37,163	4.34%	955,000	111.59%	829,053	115,127	13.89%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	5,345	3,065	57.35%
Categorical Revenue	700,413	378,236	54.00%	740,000	105.65%	725,934	325,993	44.91%
Other State Revenue	74,432	98,477	132.30%	160,000	214.96%	156,019	107,462	68.88%
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>\$ 29,757,577</b>	<b>\$ 15,023,615</b>	<b>50.49%</b>	<b>\$ 29,757,050</b>	<b>100.00%</b>	<b>\$ 28,529,970</b>	<b>\$ 14,618,828</b>	<b>51.24%</b>
<b>Expenditures:</b>								
Salaries	\$ 13,570,393	\$ 6,044,096	44.54%	\$ 13,570,393	100.00%	\$ 13,128,627	\$ 5,398,570	41.12%
Benefits	4,335,536	1,928,686	44.49%	4,335,536	100.00%	4,318,626	1,773,532	41.07%
Purchased Professional and Technical Services	727,428	152,778	21.00%	727,428	100.00%	555,934	283,344	50.97%
Purchased Property Services	5,109,377	2,541,822	49.75%	5,109,377	100.00%	4,622,270	2,011,676	43.52%
Other Purchased Services	3,250,087	1,805,143	55.54%	3,250,087	100.00%	2,741,823	1,402,603	51.16%
Supplies	1,205,404	506,985	42.06%	1,205,404	100.00%	1,604,254	450,739	28.10%
Property	1,198,643	309,979	25.86%	1,198,643	100.00%	1,104,581	275,276	24.92%
Other Expenses	155,255	72,035	46.40%	155,255	100.00%	218,238	46,078	21.11%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	201,000	120,173	59.79%	201,000	100.00%	180,000	95,527	53.07%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 29,753,123</b>	<b>\$ 13,481,697</b>	<b>45.31%</b>	<b>\$ 29,753,123</b>	<b>100.00%</b>	<b>\$ 28,474,353</b>	<b>\$ 11,737,345</b>	<b>41.22%</b>

**Ascent Classical Academy Douglas County**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,633,745	\$ 2,122,514	45.81%	\$ 4,260,151	91.94%	\$ 2,517,753	\$1,665,825	66.16%
Mill Levy/Override	662,324	307,494	46.43%	634,099	95.74%	380,335	220,410	57.95%
Tuition	-	679	0.00%	679	0.00%	18,000	10,168	56.49%
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	59,490	90,296	151.78%	137,105	230.47%	58,311	28,533	48.93%
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	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	140	0.00%	133,000	0.00%	190,236	1,997	1.05%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	158,850	99,259	62.49%	181,935	114.53%	82,778	58,359	70.50%
Grants Federal	229,000	-	0.00%	229,000	100.00%	300,762	71,762	23.86%
Fund Transfer	-	-	0.00%	-	0.00%	329,000	200,000	60.79%
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>\$ 2,620,381</b>	<b>45.62%</b>	<b>\$ 5,575,969</b>	<b>97.08%</b>	<b>\$ 3,877,175</b>	<b>\$ 2,257,054</b>	<b>58.21%</b>
<b>Expenditures:</b>								
Salaries	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits	-	-	0.00%	-	0.00%	-	-	0.00%
Purchased Professional and Technical Services	3,314,324	1,564,335	47.20%	3,403,134	102.68%	2,383,525	1,139,035	47.79%
Purchased Property Services	873,100	378,740	43.38%	742,466	85.04%	554,874	266,415	48.01%
Other Purchased Services	446,361	216,046	48.40%	504,483	113.02%	245,393	112,620	45.89%
Supplies	258,320	235,943	91.34%	299,346	115.88%	289,058	245,788	85.03%
Property	80,600	124,643	154.64%	236,643	293.60%	180,600	121,395	67.22%
Other Expenses	359,060	13,153	3.66%	30,353	8.45%	17,115	1,071	6.26%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	329,000	120,971	36.77%	219,971	66.86%	-	-	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>\$ 5,660,765</b>	<b>\$ 2,653,830</b>	<b>46.88%</b>	<b>\$ 5,436,396</b>	<b>96.04%</b>	<b>\$ 3,670,565</b>	<b>\$ 1,886,323</b>	<b>51.39%</b>

**Aspen View Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 7,433,031	\$ 3,607,994	0.00%	\$ 7,433,031	206.02%	\$ 6,363,069	\$ 3,215,564	50.53%
Mill Levy/Override	1,079,533	524,105	48.55%	1,079,533	100.00%	964,402	-	0.00%
Tuition	224,900	156,515	69.59%	224,900	100.00%	393,050	252,943	64.35%
Transportation Fees	18,000	8,263	45.91%	18,000	100.00%	7,000	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	244,450	216,755	88.67%	244,450	100.00%	267,250	170,504	63.80%
Community Service Activities	220,000	112,943	51.34%	220,000	100.00%	200,000	89,223	44.61%
Other Local Revenue	-	-	0.00%	-	0.00%	87,000	6,088	7.00%
Rental/Lease	10,000	5,040	50.40%	10,000	100.00%	-	5,845	0.00%
Contributions/Donations	64,500	7,328	11.36%	64,500	100.00%	-	1,931	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	40,532	22,769	56.18%	40,532	100.00%	-	16,696	0.00%
Other State Revenue	17,659	10,375	58.75%	17,659	100.00%	16,696	489,119	2929.56%
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	233,011	116,430	49.97%	233,011	100.00%	234,676	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,585,616</b>	<b>\$ 4,788,517</b>	<b>49.96%</b>	<b>\$ 9,585,616</b>	<b>100.00%</b>	<b>\$ 8,533,143</b>	<b>\$ 4,247,913</b>	<b>49.78%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,667,718	\$ 2,313,988	49.57%	\$ 4,667,718	100.00%	\$ 4,071,000	\$ 1,966,379	48.30%
Benefits	1,418,676	643,116	45.33%	1,418,676	100.00%	1,148,150	581,113	50.61%
Purchased Professional and Technical Services	192,100	72,077	37.52%	192,100	100.00%	164,000	76,746	46.80%
Purchased Property Services	1,269,290	646,405	50.93%	1,269,290	100.00%	1,231,000	601,406	48.86%
Other Purchased Services	748,854	383,278	51.18%	748,854	100.00%	613,000	306,329	49.97%
Supplies	489,875	315,475	64.40%	489,875	100.00%	432,500	272,823	63.08%
Property	330,000	220,989	66.97%	330,000	100.00%	311,300	167,592	53.84%
Other Expenses	12,331	2,068	16.77%	12,331	100.00%	20,000	13,562	67.81%
Other Uses of Funds	285,153	10,153	3.56%	285,153	100.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	196,000	29,073	14.83%
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>\$ 9,413,997</b>	<b>\$ 4,607,548</b>	<b>48.94%</b>	<b>\$ 9,413,997</b>	<b>100.00%</b>	<b>\$ 8,186,950</b>	<b>\$ 4,015,023</b>	<b>49.04%</b>

**Ben Franklin Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 7,484,522	\$ 3,743,740	50.02%	\$ 7,484,522	100.00%	\$ 6,844,952	\$ 3,409,202	49.81%
Mill Levy/Override	1,084,872	542,608	50.02%	1,084,872	100.00%	1,037,600	521,521	50.26%
Tuition	253,860	142,034	55.95%	253,860	100.00%	439,930	254,593	57.87%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	44,000	29,519	67.09%	44,000	100.00%	2,500	6,554	262.18%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	183,513	227,074	123.74%	230,000	125.33%	262,050	284,221	108.46%
Community Service Activities	140,000	57,328	40.95%	140,000	100.00%	140,000	66,072	47.19%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,000	8,918	44.59%	20,000	100.00%	15,000	10,752	71.68%
Contributions/Donations	15,000	12,467	83.11%	15,000	100.00%	5,000	672	13.44%
Miscellaneous Revenue	-	2,815	0.00%	3,500	0.00%	250	100	40.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	9,843	11,938	121.29%	11,938	121.28%	17,717	13,367	75.45%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	32,993	32,993	100.00%	32,993	100.00%	18,331	18,331	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	233,664	121,845	52.15%	233,664	100.00%	226,662	125,515	55.38%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,502,267</b>	<b>\$ 4,933,280</b>	<b>51.92%</b>	<b>\$ 9,554,349</b>	<b>100.55%</b>	<b>\$ 9,009,992</b>	<b>\$ 4,710,900</b>	<b>52.29%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,413,252	\$ 2,115,701	47.94%	\$ 4,413,252	100.00%	\$ 4,136,682	\$ 1,932,705	46.72%
Benefits	1,176,002	536,283	45.60%	1,176,002	100.00%	1,145,070	458,979	40.08%
Purchased Professional and Technical Services	192,000	53,546	27.89%	192,000	100.00%	286,000	62,079	21.71%
Purchased Property Services	1,720,798	817,168	47.49%	1,720,798	100.00%	1,740,493	833,009	47.86%
Other Purchased Services	944,211	523,543	55.45%	944,211	100.00%	696,160	366,816	52.69%
Supplies	563,440	317,659	56.38%	563,440	100.00%	436,956	236,866	54.21%
Property	185,500	32,998	17.79%	185,500	100.00%	431,500	93,840	21.75%
Other Expenses	68,875	9,988	14.50%	68,875	100.00%	42,760	7,182	16.80%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	(780)	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>\$ 9,264,078</b>	<b>\$ 4,406,885</b>	<b>47.57%</b>	<b>\$ 9,264,078</b>	<b>100.00%</b>	<b>\$ 8,915,621</b>	<b>\$ 3,990,696</b>	<b>44.76%</b>

**Challenge to Excellence**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,133,124	\$ 2,096,994	50.74%	\$ 4,133,124	100.00%	\$ 3,790,764	\$ 1,943,938	51.28%
Mill Levy/Override	591,614	302,973	51.21%	591,614	100.00%	582,039	292,638	50.28%
Tuition	80,000	31,966	39.96%	80,000	100.00%	194,500	100,694	51.77%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	35,000	26,191	74.83%	35,000	100.00%	12,000	23,724	197.70%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	130,000	110,780	85.22%	130,000	100.00%	125,000	115,090	92.07%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	138,500	72,382	52.26%	138,500	100.00%	46,000	55,710	121.11%
Rental/Lease	-	480	0.00%	480	0.00%	-	420	0.00%
Contributions/Donations	-	5,000	0.00%	55,000	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	5,000	3,827	76.54%
Categorical Revenue	-	-	0.00%	-	0.00%	122,280	-	0.00%
Other State Revenue	259,700	103,269	39.76%	259,700	100.00%	24,767	96,059	387.85%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	16,072	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>\$ 5,367,938</b>	<b>\$ 2,750,035</b>	<b>51.23%</b>	<b>\$ 5,423,418</b>	<b>101.03%</b>	<b>\$ 4,902,350</b>	<b>\$ 2,648,173</b>	<b>54.02%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,672,939	\$ 1,296,383	48.50%	\$ 2,672,939	100.00%	\$ 2,560,274	\$ 1,191,513	46.54%
Benefits	982,928	395,798	40.27%	982,928	100.00%	835,136	382,600	45.81%
Purchased Professional and Technical Services	262,855	98,112	37.33%	262,855	100.00%	222,435	92,429	41.55%
Purchased Property Services	523,362	218,976	41.84%	523,362	100.00%	496,427	230,340	46.40%
Other Purchased Services	531,168	246,707	46.45%	531,168	100.00%	430,399	215,057	49.97%
Supplies	211,993	108,446	51.16%	211,993	100.00%	286,993	88,303	30.77%
Property	611,350	55,181	9.03%	611,350	100.00%	81,350	44,810	55.08%
Other Expenses	47,345	8,126	17.16%	47,345	100.00%	9,045	6,033	66.70%
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>\$ 5,843,940</b>	<b>\$ 2,427,730</b>	<b>41.54%</b>	<b>\$ 5,843,940</b>	<b>100.00%</b>	<b>\$ 4,922,059</b>	<b>\$ 2,251,084</b>	<b>45.73%</b>

**DCS Montessori Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 3,697,656	\$ 1,901,038	51.41%	\$ 3,697,656	100.00%	\$ 3,175,228	\$ 1,599,016	50.36%
Mill Levy/Override	539,168	274,198	50.86%	539,168	100.00%	464,120	245,442	52.88%
Tuition	796,400	460,013	57.76%	796,400	100.00%	1,144,800	639,449	55.86%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	37,500	47,142	125.71%	50,000	133.33%	17,500	14,630	83.60%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	250,000	177,944	71.18%	250,000	100.00%	200,000	192,021	96.01%
Community Service Activities	414,240	217,873	52.60%	414,240	100.00%	364,920	190,134	52.10%
Other Local Revenue	-	-	0.00%	-	0.00%	3,500	-	0.00%
Rental/Lease	45,000	25,715	57.14%	45,000	100.00%	40,000	20,100	50.25%
Contributions/Donations	-	2,155	0.00%	-	0.00%	-	7,758	0.00%
Miscellaneous Revenue	30,000	1,183	3.94%	10,000	33.33%	30,000	32,547	108.49%
Categorical Revenue	208,585	82,432	39.52%	208,585	100.00%	138,000	80,158	58.09%
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>\$ 6,018,548</b>	<b>\$ 3,189,694</b>	<b>53.00%</b>	<b>\$ 6,011,049</b>	<b>99.88%</b>	<b>\$ 5,578,068</b>	<b>\$ 3,022,844</b>	<b>54.19%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,830,000	\$ 1,186,510	41.93%	\$ 2,830,000	100.00%	\$ 2,665,236	\$ 1,117,891	41.94%
Benefits	1,077,655	420,699	39.04%	1,067,655	99.07%	893,560	398,320	44.58%
Purchased Professional and Technical Services	302,500	141,449	46.76%	302,500	100.00%	249,500	117,498	47.09%
Purchased Property Services	757,375	377,563	49.85%	757,375	100.00%	773,667	376,145	48.62%
Other Purchased Services	422,675	201,860	47.76%	422,675	100.00%	320,540	171,834	53.61%
Supplies	267,400	108,607	40.62%	266,000	99.48%	267,400	120,509	45.07%
Property	112,000	10,464	9.34%	95,000	84.82%	163,000	55,366	33.97%
Other Expenses	19,600	12,558	64.07%	19,600	100.00%	20,600	14,809	71.89%
Other Uses of Funds	250,000	73,900	29.56%	250,000	100.00%	200,000	107,541	53.77%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	839	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,039,205</b>	<b>\$ 2,533,610</b>	<b>41.95%</b>	<b>\$ 6,010,805</b>	<b>99.53%</b>	<b>\$ 5,553,503</b>	<b>\$ 2,480,752</b>	<b>44.67%</b>

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

**Global Village Academy - Douglas County**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	3,219,121	\$ 1,700,347	52.82%	3,219,121	100.00%	\$ 2,799,463	\$ 1,273,721	45.50%
Mill Levy/Override	466,079	244,256	52.41%	466,079	100.00%	416,745	203,396	48.81%
Tuition	10,000	1,000	10.00%	10,000	100.00%	10,000	3,000	30.00%
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	41,186	56.09%	73,424	100.00%	67,032	56,906	84.89%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	3,000	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	30,000	16,337	54.46%	30,000	100.00%	15,000	12,736	84.91%
Miscellaneous Revenue	1,000	1,495	149.50%	1,000	100.00%	34,846	2,892	8.30%
Categorical Revenue	181,730	90,435	49.76%	181,730	100.00%	156,498	80,939	51.72%
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>\$ 3,981,354</b>	<b>\$ 2,098,056</b>	<b>52.70%</b>	<b>\$ 3,981,354</b>	<b>100.00%</b>	<b>\$ 3,499,584</b>	<b>\$ 1,633,590</b>	<b>46.68%</b>
<b>Expenditures:</b>								
Salaries	\$ 1,495,691	\$ 786,872	52.61%	\$ 1,495,691	100.00%	\$ 1,353,433	\$ 526,914	38.93%
Benefits	427,139	229,505	53.73%	427,139	100.00%	346,962	149,116	42.98%
Purchased Professional and Technical Services	229,375	102,681	44.77%	229,375	100.00%	210,268	127,986	60.87%
Purchased Property Services	775,638	442,000	56.99%	775,638	100.00%	971,930	470,416	48.40%
Other Purchased Services	569,530	308,687	54.20%	569,530	100.00%	493,723	216,726	43.90%
Supplies	112,949	141,662	125.42%	112,949	100.00%	99,488	59,332	59.64%
Property	307,585	345,684	112.39%	307,585	100.00%	19,730	24,306	123.19%
Other Expenses	18,292	18,333	100.22%	18,292	100.00%	21,116	6,868	32.53%
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>\$ 3,936,199</b>	<b>\$ 2,375,424</b>	<b>60.35%</b>	<b>\$ 3,936,199</b>	<b>100.00%</b>	<b>\$ 3,516,650</b>	<b>\$ 1,581,664</b>	<b>44.98%</b>



**HOPE Online Learning Academy Co-Op**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 16,465,212	\$ 8,176,820	49.66%	\$ 16,353,441	99.32%	\$ 15,834,474	\$ 8,370,970	52.87%
Mill Levy/Override	-	-	0.00%	-	0.00%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	2,111	1,060	50.24%	1,840	87.19%	2,090	202	9.67%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
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	52,500	38,638	73.60%	81,138	154.55%	60,844	22,231	36.54%
Miscellaneous Revenue	103,500	1,671	1.61%	3,796	3.67%	103,500	1,000	0.97%
Categorical Revenue	485,478	201,204	41.44%	529,792	109.13%	-	-	0.00%
Other State Revenue	364,877	200,658	54.99%	447,887	122.75%	302,152	151,068	50.00%
Grants Federal	2,271,540	985,895	43.40%	2,341,540	103.08%	2,137,469	977,150	45.72%
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%	452,835	143,307	31.65%
<b>Total Revenue</b>	<b>\$ 19,745,218</b>	<b>\$ 9,605,947</b>	<b>48.65%</b>	<b>\$ 19,759,435</b>	<b>100.07%</b>	<b>\$ 18,893,364</b>	<b>\$ 9,665,929</b>	<b>51.16%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,420,209	\$ 2,124,802	48.07%	\$ 4,447,074	100.61%	\$ 4,275,281	\$ 2,169,923	50.76%
Benefits	1,408,082	666,424	47.33%	1,604,381	113.94%	1,397,907	700,124	50.08%
Purchased Professional and Technical Services	530,288	307,809	58.05%	599,840	113.12%	332,242	191,507	57.64%
Purchased Property Services	580,565	276,405	47.61%	580,550	100.00%	368,861	186,664	50.61%
Other Purchased Services	9,574,140	4,568,616	47.72%	9,161,093	95.69%	9,898,158	4,986,329	50.38%
Supplies	1,581,947	702,454	44.40%	1,588,197	100.40%	1,596,971	805,301	50.43%
Property	237,159	133,712	56.38%	236,959	99.92%	244,712	114,261	46.69%
Other Expenses	358,400	88,579	24.72%	266,108	74.25%	335,947	72,006	21.43%
Other Uses of Funds	47,464	40,013	84.30%	47,464	100.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	466,696	191,041	40.93%	536,696	115.00%	441,890	132,362	29.95%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 19,204,951</b>	<b>\$ 9,099,854</b>	<b>47.38%</b>	<b>\$ 19,068,361</b>	<b>99.29%</b>	<b>\$ 18,891,970</b>	<b>\$ 9,358,476</b>	<b>49.54%</b>

**Leman Academy of Excellence**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,076,051	\$ 2,979,178	49.03%	\$ 5,865,670	96.54%	\$ 3,401,320	\$ 1,708,114	50.22%
Mill Levy/Override	882,626	427,330	48.42%	830,110	94.05%	521,945	260,400	49.89%
Tuition	613	613	100.00%	613	100.00%	155,012	113,937	73.50%
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	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	171,218	147,963	86.42%	171,609	100.23%	37,032	18,657	50.38%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	2,861	2,861	100.00%	2,861	100.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	185,130	88,675	47.90%	185,130	100.00%	112,375	72,949	64.92%
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>\$ 7,318,499</b>	<b>\$ 3,646,620</b>	<b>49.83%</b>	<b>\$ 7,055,993</b>	<b>96.41%</b>	<b>\$ 4,227,684</b>	<b>\$ 2,174,057</b>	<b>51.42%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,166,470	\$ 873,006	40.30%	\$ 2,053,730	94.80%	\$ 1,634,485	\$ 715,591	43.78%
Benefits	566,966	238,410	42.05%	552,653	97.48%	425,300	195,319	45.92%
Purchased Professional and Technical Services	170,005	74,020	43.54%	175,522	103.25%	163,108	76,265	46.76%
Purchased Property Services	1,872,503	499,675	26.68%	1,864,039	99.55%	1,297,135	431,253	33.25%
Other Purchased Services	1,200,917	576,369	47.99%	1,233,300	102.70%	348,400	133,324	38.27%
Supplies	264,873	173,504	65.50%	258,595	97.63%	153,230	94,661	61.78%
Property	60,000	-	0.00%	60,000	100.00%	-	-	0.00%
Other Expenses	8,480	7,593	89.54%	11,003	129.75%	8,112	4,568	56.31%
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>\$ 6,310,214</b>	<b>\$ 2,442,578</b>	<b>38.71%</b>	<b>\$ 6,208,842</b>	<b>98.39%</b>	<b>\$ 4,029,770</b>	<b>\$ 1,650,981</b>	<b>40.97%</b>

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

**North Star Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,330,711	\$ 2,701,171	50.67%	\$ 5,330,711	100.00%	\$ 4,886,790	\$ 2,524,305	51.66%
Mill Levy/Override	779,397	392,582	50.37%	779,397	100.00%	745,290	382,044	51.26%
Tuition	131,250	67,930	51.76%	131,250	100.00%	286,755	163,707	57.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	8,820	44.10%	20,000	100.00%	14,000	9,872	70.51%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	137,840	112,361	81.52%	137,840	100.00%	129,900	105,699	81.37%
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	50,000	34,875	69.75%	50,000	100.00%	90,000	78,849	87.61%
Miscellaneous Revenue	25,661	25,738	100.30%	25,661	100.00%	11,210	11,228	100.16%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	36,017	22,491	62.45%	36,017	100.00%	35,618	16,628	46.68%
Grants Federal	8,310	8,310	100.00%	8,310	100.00%	12,522	12,522	100.00%
Fund Transfer	70,000	-	0.00%	70,000	100.00%	-	-	0.00%
Other Sources	85,000	77,792	91.52%	85,000	100.00%	70,000	68,104	97.29%
Cap Reserve Bond Revenue	186,133	93,006	49.97%	186,133	100.00%	196,961	98,481	50.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,860,318</b>	<b>\$ 3,545,076</b>	<b>51.68%</b>	<b>\$ 6,860,318</b>	<b>100.00%</b>	<b>\$ 6,479,046</b>	<b>\$ 3,471,439</b>	<b>53.58%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,407,593	\$ 1,720,524	50.49%	\$ 3,407,593	100.00%	\$ 3,267,741	\$ 1,617,931	49.51%
Benefits	1,027,305	528,229	51.42%	1,027,305	100.00%	951,719	498,330	52.36%
Purchased Professional and Technical Services	536,685	254,321	47.39%	536,685	100.00%	410,457	205,354	50.03%
Purchased Property Services	1,137,853	545,730	47.96%	1,137,853	100.00%	1,164,303	543,461	46.68%
Other Purchased Services	101,741	47,484	46.67%	101,741	100.00%	94,977	47,202	49.70%
Supplies	286,116	176,665	61.75%	286,116	100.00%	283,720	160,496	56.57%
Property	297,094	159,597	53.72%	297,094	100.00%	244,776	99,683	40.72%
Other Expenses	10,750	12,379	115.15%	10,750	100.00%	52,500	11,807	22.49%
Other Uses of Funds	50,000	-	0.00%	50,000	100.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	2,500	1,060	42.40%	2,500	100.00%	7,000	2,450	35.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	1,000,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,857,636</b>	<b>\$ 3,445,989</b>	<b>50.25%</b>	<b>\$ 6,857,636</b>	<b>100.00%</b>	<b>\$ 7,477,193</b>	<b>\$ 3,186,714</b>	<b>42.62%</b>

**Parker Core Knowledge**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,621,774	\$ 2,881,687	51.26%	\$ 5,702,774	101.44%	\$ 5,181,705	\$ 2,601,316	50.20%
Mill Levy/Override	809,048	416,425	51.47%	815,048	100.74%	793,723	396,089	49.90%
Tuition	708,805	331,196	46.73%	708,805	100.00%	847,336	415,981	49.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,585	24,599	48.63%	50,585	100.00%	50,585	23,364	46.19%
Food Services	8,425	8,605	102.13%	8,425	100.00%	8,425	4,679	55.53%
Pupil Activities	64,955	39,244	60.42%	64,955	100.00%	61,601	38,064	61.79%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	53,252	23,488	44.11%	53,252	100.00%	53,252	23,191	43.55%
Contributions/Donations	61,000	44,498	72.95%	61,000	100.00%	196,263	3,766	1.92%
Miscellaneous Revenue	108,708	112,050	103.07%	108,708	100.00%	105,361	101,647	96.48%
Categorical Revenue	167,000	92,207	55.21%	167,000	100.00%	171,121	89,289	52.18%
Other State Revenue	100,956	2,557	2.53%	100,956	100.00%	12,388	1,670	13.48%
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>\$ 7,742,555</b>	<b>\$ 3,976,556</b>	<b>51.36%</b>	<b>\$ 7,829,555</b>	<b>101.12%</b>	<b>\$ 7,481,760</b>	<b>\$ 3,699,055</b>	<b>49.44%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,012,777	\$ 1,908,612	47.56%	\$ 4,012,777	100.00%	\$ 3,820,921	\$ 1,839,712	48.15%
Benefits	1,386,149	603,554	43.54%	1,386,149	100.00%	1,215,275	553,980	45.58%
Purchased Professional and Technical Services	205,413	90,281	43.95%	205,413	100.00%	143,905	73,905	51.36%
Purchased Property Services	794,587	391,999	49.33%	794,587	100.00%	782,702	384,275	49.10%
Other Purchased Services	615,304	304,717	49.52%	615,304	100.00%	483,937	255,230	52.74%
Supplies	409,130	248,982	60.86%	409,130	100.00%	354,169	216,775	61.21%
Property	548,441	463,685	84.55%	548,441	100.00%	282,864	43,788	15.48%
Other Expenses	17,724	12,920	72.90%	17,724	100.00%	11,724	6,411	54.68%
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>\$ 7,989,525</b>	<b>\$ 4,024,749</b>	<b>50.38%</b>	<b>\$ 7,989,525</b>	<b>100.00%</b>	<b>\$ 7,095,497</b>	<b>\$ 3,374,076</b>	<b>47.55%</b>

**Parker Performing Arts School**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,021,223	\$ 3,069,940	50.99%	\$ 6,021,223	100.00%	\$ 5,752,295	\$2,920,329	50.77%
Mill Levy/Override	880,530	441,382	50.13%	882,764	100.25%	868,849	438,018	50.41%
Tuition	225,000	99,252	44.11%	198,503	88.22%	320,800	160,030	49.88%
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	158,949	67,086	42.21%	158,949	100.00%	122,960	73,876	60.08%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	111,225	114,728	103.15%	229,456	206.30%	106,200	115,208	108.48%
Rental/Lease	93,500	27,561	29.48%	93,500	100.00%	85,000	36,698	43.17%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	6,000	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	362,112	126,400	34.91%	252,800	69.81%	328,053	157,728	48.08%
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>\$ 7,855,664</b>	<b>\$ 3,946,349</b>	<b>50.24%</b>	<b>\$ 7,840,321</b>	<b>99.80%</b>	<b>\$ 7,590,157</b>	<b>\$ 3,935,838</b>	<b>51.85%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,313,112	\$ 1,688,060	50.95%	\$ 3,313,112	100.00%	\$ 3,161,512	\$ 1,605,139	50.77%
Benefits	1,094,920	492,269	44.96%	984,537	89.92%	864,595	449,476	51.99%
Purchased Professional and Technical Services	158,806	98,333	61.92%	158,806	100.00%	136,496	83,950	61.50%
Purchased Property Services	2,024,363	989,287	48.87%	1,978,575	97.74%	1,941,061	974,173	50.19%
Other Purchased Services	670,536	351,154	52.37%	670,536	100.00%	506,677	266,600	52.62%
Supplies	380,599	261,305	68.66%	380,599	100.00%	302,966	232,002	76.58%
Property	46,500	45,729	98.34%	91,458	196.68%	84,000	83,491	99.39%
Other Expenses	73,780	4,843	6.56%	9,687	13.13%	115,800	15,865	13.70%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	294,615	0.00%
Redemption of Principal	75,000	75,000	100.00%	75,000	100.00%	440,000	-	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>\$ 7,837,616</b>	<b>\$ 4,005,979</b>	<b>51.11%</b>	<b>\$ 7,662,310</b>	<b>97.76%</b>	<b>\$ 7,553,107</b>	<b>\$ 4,005,311</b>	<b>53.03%</b>

**Platte River Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,172,314	\$ 2,200,824	52.75%	\$ 4,172,314	100.00%	\$ 3,988,579	\$ 2,034,524	51.01%
Mill Levy/Override	609,522	318,419	52.24%	609,522	100.00%	612,556	307,746	50.24%
Tuition	-	1,000	0.00%	-	0.00%	85,000	47,206	55.54%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	30,669	26,703	87.07%	30,669	100.00%	58,000	29,569	50.98%
Food Services	15,000	9,172	61.14%	15,000	100.00%	14,000	9,236	65.97%
Pupil Activities	127,693	135,768	106.32%	127,693	100.00%	130,000	130,685	100.53%
Community Service Activities	15,750	6,538	41.51%	15,750	100.00%	19,000	7,132	37.54%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	11,000	5,085	46.23%	11,000	100.00%	18,000	8,800	48.89%
Contributions/Donations	60,000	18,393	30.66%	60,000	100.00%	92,652	51,492	55.58%
Miscellaneous Revenue	5,000	728	14.55%	5,000	100.00%	10,500	2,557	24.35%
Categorical Revenue	81,253	-	0.00%	81,253	100.00%	4,598	1,533	33.34%
Other State Revenue	137,239	68,618	50.00%	137,239	100.00%	153,000	76,917	50.27%
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>\$ 5,265,440</b>	<b>\$ 2,791,248</b>	<b>53.01%</b>	<b>\$ 5,265,440</b>	<b>100.00%</b>	<b>\$ 5,185,885</b>	<b>\$ 2,707,397</b>	<b>52.21%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,828,601	\$ 1,330,932	47.05%	\$ 2,828,601	100.00%	\$ 2,863,124	\$ 1,340,662	46.83%
Benefits	904,430	376,224	41.60%	904,430	100.00%	740,000	375,979	50.81%
Purchased Professional and Technical Services	79,680	31,119	39.06%	79,680	100.00%	82,500	29,887	36.23%
Purchased Property Services	138,890	78,592	56.59%	138,890	100.00%	124,500	57,533	46.21%
Other Purchased Services	579,124	280,726	48.47%	579,124	100.00%	475,324	228,596	48.09%
Supplies	209,320	87,797	41.94%	209,320	100.00%	192,000	89,715	46.73%
Property	79,500	31,251	39.31%	79,500	100.00%	129,500	8,920	6.89%
Other Expenses	399,150	199,076	49.88%	399,150	100.00%	390,550	187,065	47.90%
Other Uses of Funds	1,586,982	-	0.00%	1,586,982	100.00%	-	-	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>\$ 6,805,677</b>	<b>\$ 2,415,718</b>	<b>35.50%</b>	<b>\$ 6,805,677</b>	<b>100.00%</b>	<b>\$ 4,997,498</b>	<b>\$ 2,318,357</b>	<b>46.39%</b>

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

**Renaissance Secondary School**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 2,667,404	\$ 1,365,680	51.20%	\$ 2,667,404	100.00%	\$ 2,660,586	\$ 1,480,407	55.64%
Mill Levy/Override	389,998	198,503	50.90%	389,998	100.00%	404,088	198,185	49.04%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	567	650	114.54%	650	114.55%	1,038	1,271	122.43%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	374,431	318,765	85.13%	374,431	100.00%	376,518	386,389	102.62%
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	3,344	3,123	93.39%	3,123	93.40%	600	1,000	166.67%
Miscellaneous Revenue	3,586	2,396	66.80%	2,396	66.81%	5,769	500	8.67%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	120,114	72,503	60.36%	120,114	100.00%	126,016	52,523	41.68%
Grants Federal	-	-	0.00%	-	0.00%	196,500	17,799	9.06%
Fund Transfer	10,747	10,747	100.00%	10,747	100.00%	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	-	918	0.00%	918	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 3,570,192</b>	<b>\$ 1,973,285</b>	<b>55.27%</b>	<b>\$ 3,569,781</b>	<b>99.99%</b>	<b>\$ 3,791,316</b>	<b>\$ 2,148,004</b>	<b>56.66%</b>
<b>Expenditures:</b>								
Salaries	\$ 1,693,170	\$ 692,923	40.92%	\$ 1,693,170	100.00%	\$ 1,713,526	\$ 681,658	39.78%
Benefits	499,054	179,599	35.99%	499,054	100.00%	505,734	210,142	41.55%
Purchased Professional and Technical Services	142,674	72,990	51.16%	142,674	100.00%	138,855	73,102	52.65%
Purchased Property Services	867,471	506,019	58.33%	867,471	100.00%	1,066,924	504,974	47.33%
Other Purchased Services	398,114	205,789	51.69%	398,114	100.00%	351,510	183,843	52.30%
Supplies	92,950	54,429	58.56%	92,950	100.00%	102,602	54,623	53.24%
Property	38,311	27,615	72.08%	38,311	100.00%	12,040	16,523	137.24%
Other Expenses	9,620	6,078	63.17%	9,620	100.00%	5,178	3,797	73.32%
Other Uses of Funds	704	-	0.00%	-	0.00%	500	(204)	-40.80%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	1,418	0.00%	1,418	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>\$ 3,767,068</b>	<b>\$ 1,746,859</b>	<b>46.37%</b>	<b>\$ 3,767,782</b>	<b>100.02%</b>	<b>\$ 4,118,369</b>	<b>\$ 1,746,257</b>	<b>42.40%</b>

**SkyView Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 10,656,735	\$ 5,239,606	49.17%	\$ 10,564,639	99.14%	\$ 9,601,995	\$ 4,854,213	50.55%
Mill Levy/Override	1,548,010	756,073	48.84%	1,500,380	96.92%	1,437,660	732,178	50.93%
Tuition	867,700	413,687	47.68%	826,100	95.21%	1,100,150	551,243	50.11%
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	389,085	339,247	87.19%	389,085	100.00%	377,965	345,057	91.29%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	30,000	16,978	56.59%	30,000	100.00%	20,000	14,880	74.40%
Contributions/Donations	145,071	145,146	100.05%	145,146	100.05%	55,000	55,050	100.09%
Miscellaneous Revenue	93,000	75,797	81.50%	93,000	100.00%	49,433	29,845	60.37%
Categorical Revenue	356,049	170,167	47.79%	356,049	100.00%	451,970	186,632	41.29%
Other State Revenue	271,188	49,022	18.08%	271,188	100.00%	-	44,009	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	25,175	25,175	100.00%	25,175	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>\$ 14,382,013</b>	<b>\$ 7,230,898</b>	<b>50.28%</b>	<b>\$ 14,200,762</b>	<b>98.74%</b>	<b>\$ 13,094,173</b>	<b>\$ 6,813,107</b>	<b>52.03%</b>
<b>Expenditures:</b>								
Salaries	\$ 7,206,387	\$ 3,332,656	46.25%	\$ 7,132,417	98.97%	\$ 6,572,968	\$ 3,027,222	46.06%
Benefits	2,386,161	1,036,943	43.46%	2,386,160	100.00%	1,983,516	936,404	47.21%
Purchased Professional and Technical Services	331,533	158,700	47.87%	327,532	98.79%	288,044	136,944	47.54%
Purchased Property Services	2,228,029	1,089,990	48.92%	2,225,529	99.89%	2,229,302	1,132,278	50.79%
Other Purchased Services	1,221,006	581,389	47.62%	1,221,006	100.00%	953,738	492,655	51.66%
Supplies	607,670	314,270	51.72%	550,209	90.54%	569,101	337,106	59.23%
Property	215,000	161,201	74.98%	210,000	97.67%	230,000	82,884	36.04%
Other Expenses	73,339	27,953	38.11%	34,000	46.36%	59,252	24,005	40.51%
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	184,491	82.00%
<b>Total Expenditures</b>	<b>\$ 14,269,125</b>	<b>\$ 6,703,102</b>	<b>46.98%</b>	<b>\$ 14,086,853</b>	<b>98.72%</b>	<b>\$ 13,110,921</b>	<b>\$ 6,353,989</b>	<b>48.46%</b>



**STEM School Highlands Ranch**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 14,043,852	\$ 7,191,186	51.21%	\$ 14,382,372	102.41%	\$ 14,146,395	\$ 7,113,030	50.28%
Mill Levy/Override	2,061,925	1,040,281	50.45%	2,080,561	100.90%	990,642	1,088,622	109.89%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	85,000	91,940	108.16%	140,000	164.71%	35,000	58,774	167.93%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	325,380	331,675	101.93%	331,675	101.93%	738,144	494,682	67.02%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	54,000	33,000	61.11%	66,000	122.22%	54,000	28,000	51.85%
Contributions/Donations	150,000	190,118	126.75%	200,000	133.33%	30,000	58,906	196.35%
Miscellaneous Revenue	-	220	0.00%	220	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	560	0.00%
Other State Revenue	537,451	296,073	55.09%	509,835	94.86%	529,461	385,629	72.83%
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>\$ 9,174,492</b>	<b>53.16%</b>	<b>\$ 17,710,662</b>	<b>102.63%</b>	<b>\$ 16,523,642</b>	<b>\$ 9,228,203</b>	<b>55.85%</b>
<b>Expenditures:</b>								
Salaries	\$ 9,024,100	\$ 3,504,441	38.83%	\$ 8,410,659	93.20%	\$ 8,187,175	\$ 3,281,570	40.08%
Benefits	2,234,861	947,210	42.38%	1,894,421	84.77%	2,234,859	858,489	38.41%
Purchased Professional and Technical Services	300,960	148,204	49.24%	296,408	98.49%	233,666	65,939	28.22%
Purchased Property Services	2,257,473	1,119,698	49.60%	2,239,395	99.20%	2,549,799	1,107,493	43.43%
Other Purchased Services	1,627,460	717,854	44.11%	1,435,708	88.22%	1,194,708	667,151	55.84%
Supplies	598,006	203,932	34.10%	407,864	68.20%	578,372	223,756	38.69%
Property	633,200	412,622	65.16%	825,244	130.33%	1,015,000	205,006	20.20%
Other Expenses	275,200	25,532	9.28%	51,065	18.56%	1,717,000	13,579	0.79%
Other Uses of Funds	-	110,000	0.00%	110,000	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>\$ 16,951,260</b>	<b>\$ 7,189,493</b>	<b>42.41%</b>	<b>\$ 15,670,763</b>	<b>92.45%</b>	<b>\$ 17,710,579</b>	<b>\$ 6,422,982</b>	<b>36.27%</b>

**World Compass Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter**  
**For the Period Ended December 31, 2019**

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,072,705	\$ 2,573,094	50.72%	\$ 5,072,705	100.00%	\$ 4,644,623	\$2,382,187	51.29%
Mill Levy/Override	741,562	372,318	50.21%	741,562	100.00%	752,361	358,895	47.70%
Tuition	350,590	191,303	54.57%	350,590	100.00%	361,551	210,687	58.27%
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	90,000	60,896	67.66%	90,000	100.00%	48,775	37,250	76.37%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	140,000	146,799	104.86%	146,799	104.86%	127,400	256,063	200.99%
Rental/Lease	19,740	14,227	72.07%	19,740	100.00%	19,740	28,749	145.64%
Contributions/Donations	15,000	-	0.00%	15,000	100.00%	15,000	29,325	195.50%
Miscellaneous Revenue	1,300	10,929	840.70%	10,929	840.70%	18,000	2,316	12.87%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	257,178	135,222	52.58%	257,178	100.00%	151,260	142,197	94.01%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	143,000	143,112	100.08%	143,112	100.08%	-	-	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>\$ 6,831,075</b>	<b>\$ 3,647,898</b>	<b>53.40%</b>	<b>\$ 6,847,615</b>	<b>100.24%</b>	<b>\$ 6,138,710</b>	<b>\$ 3,447,668</b>	<b>56.16%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,987,367	\$ 1,481,742	49.60%	\$ 2,963,485	99.20%	\$ 2,848,356	\$ 1,374,223	48.25%
Benefits	1,004,250	439,027	43.72%	878,055	87.43%	1,005,082	421,345	41.92%
Purchased Professional and Technical Services	323,656	249,991	77.24%	400,000	123.59%	307,223	134,570	43.80%
Purchased Property Services	1,426,873	646,858	45.33%	1,426,873	100.00%	997,938	486,734	48.77%
Other Purchased Services	587,085	293,994	50.08%	587,988	100.15%	409,497	242,792	59.29%
Supplies	172,787	140,764	81.47%	172,787	100.00%	241,519	251,127	103.98%
Property	45,218	38,638	85.45%	45,218	100.00%	35,000	113,566	324.47%
Other Expenses	27,948	22,026	78.81%	27,948	100.00%	217,364	11,739	5.40%
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>\$ 6,575,184</b>	<b>\$ 3,313,041</b>	<b>50.39%</b>	<b>\$ 6,502,353</b>	<b>98.89%</b>	<b>\$ 6,061,979</b>	<b>\$ 3,036,095</b>	<b>50.08%</b>



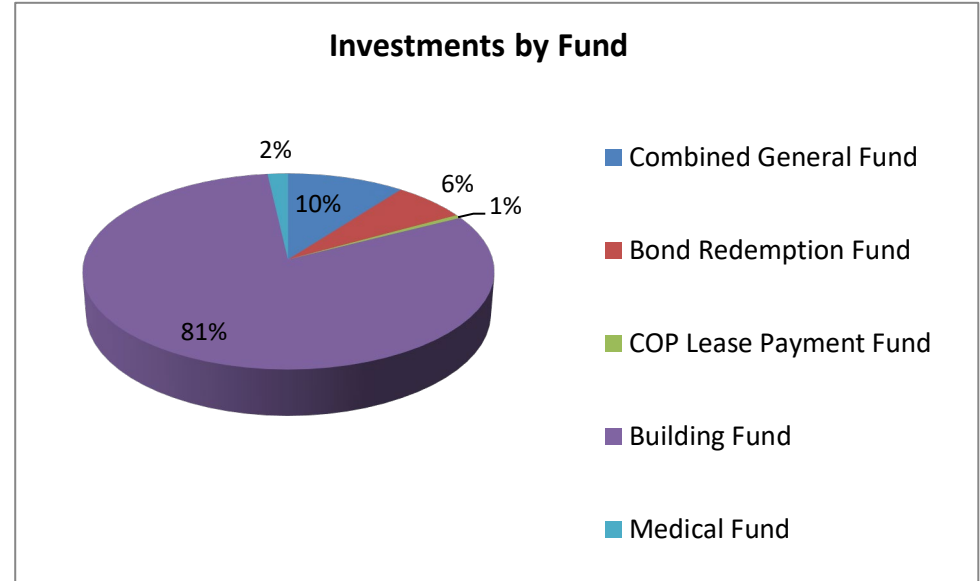
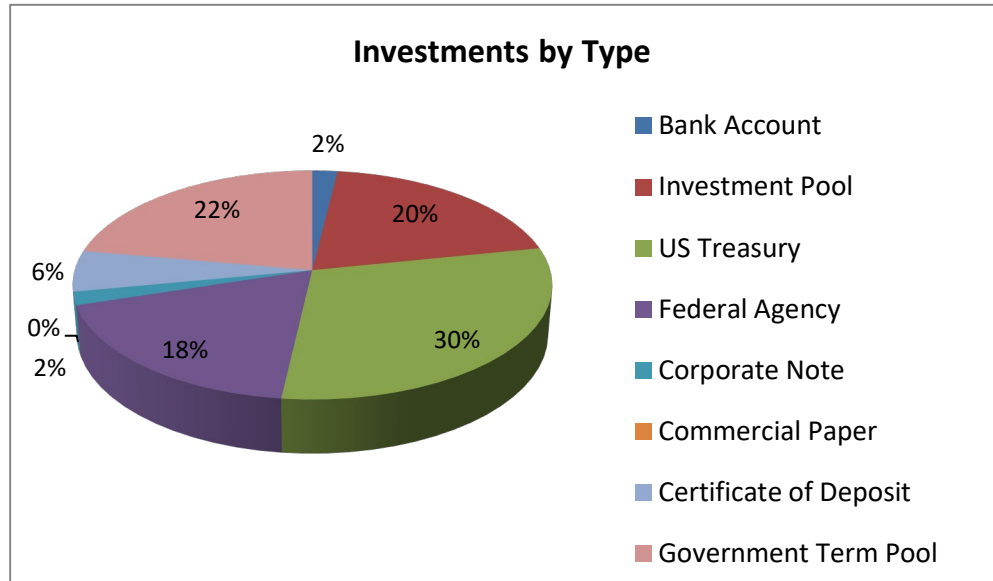
# **Douglas County School District**

## **APPENDIX**

# Douglas County School District Second Quarter Ended 12/31/19

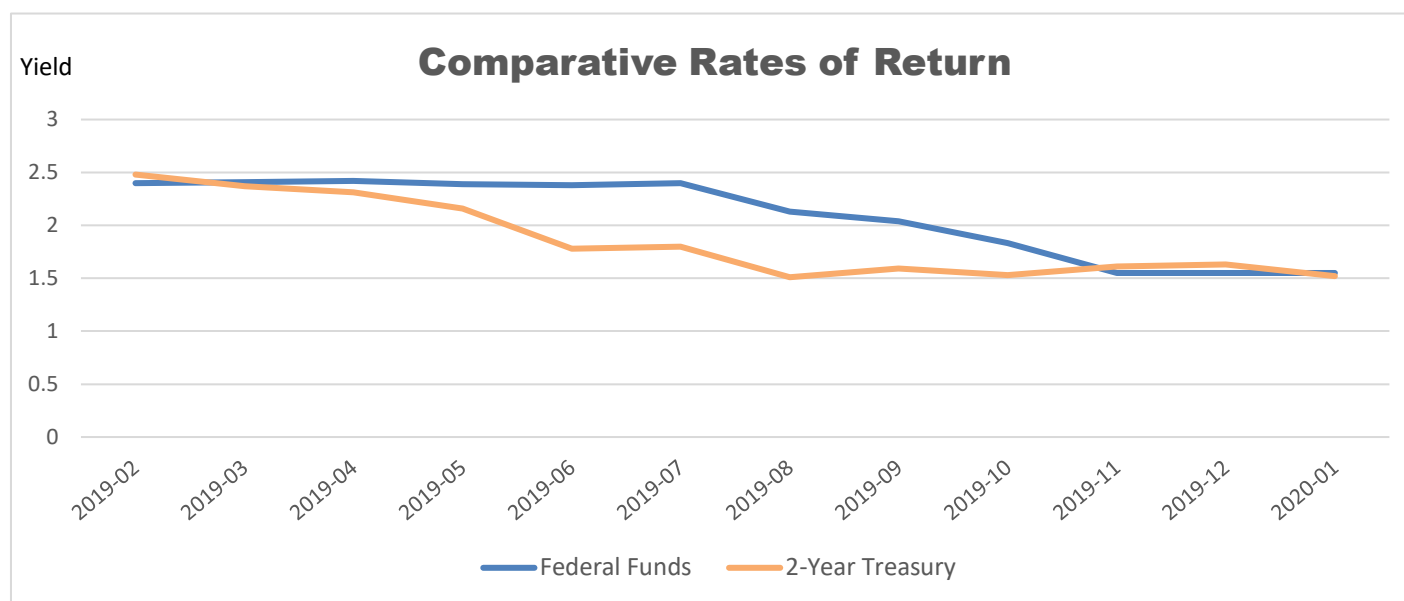
## Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 6,005,428	\$ -	\$ -	\$ -	\$ -	6,005,428
Investment Pool	11,270,487	1,290,148	1,680,679	41,867,616	5,575,338	61,684,268
US Treasury	-	-	-	93,221,745	-	93,221,745
Federal Agency	-	-	-	56,945,775	-	56,945,775
Corporate Note	-	-	-	5,754,749	-	5,754,749
Commercial Paper	-	-	-	-	-	-
Certificate of Deposit	-	-	-	17,945,000	-	17,945,000
Government Term Pool	15,000,354	18,986,155	-	35,000,000	-	68,986,509
<b>Total</b>	<b>\$ 32,276,269</b>	<b>\$ 20,276,303</b>	<b>\$ 1,680,679</b>	<b>\$ 250,734,885</b>	<b>\$ 5,575,338</b>	<b>\$ 310,543,474</b>



## Investment Income by Fund

	Invested Balance	Q2 - Quarterly Interest	Interest YTD	Q2 Yield %
Combined General Fund	\$ 32,276,269	\$ 299,019	\$ 881,350	1.55%
Bond Redemption Fund	20,276,303	315,495	699,259	2.54%
COP Lease Payment Fund	1,680,679	4,080	4,533	1.73%
Building Funds	250,734,885	1,642,086	3,307,684	2.49%
Medical Fund	5,575,338	49,998	108,575	1.77%
<b>Total</b>	<b>\$ 310,543,474</b>	<b>\$ 2,310,678</b>	<b>\$ 5,001,401</b>	<b>2.38%</b>



\*Rates obtained from [federalreserve.gov](http://federalreserve.gov)

**Douglas County School District**  
**Second Quarter Ended 12/31/19**

**Investment Portfolio**

Name of Institution	Type	Std Poors or		Purchase Date	Maturity Date	Term	Average Yield	9/30/19 Market	12/31/2019
		Moody's						Value	Market Value
<u>Combined General Fund</u>									
Bank Account	Earnings Credit	AAAm		N/A	N/A	N/A	n/a	\$ 7,138,067	\$ 6,005,428
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	2.23%	\$ 38,790,945	\$ 11,270,487
CSIP Term Pool	Term Investment Pool	AAAf	6/13/2019	11/13/2019	153	2.25%	\$ 30,000,000	\$ -	
CSIP Term Pool-TABOR	Term Investment Pool	AAAf	7/5/2019	3/29/2020	268	2.00%	\$ 15,000,352	\$ 15,000,354	
Total								\$ 90,929,364	\$ 32,276,269
<u>Bond Redemption Fund</u>									
UMB	Investment Pool	AAAm		N/A	N/A	N/A	2.02%	\$ 21,918,337	\$ 1,290,148
CSIP Term Pool	Term Investment Pool	AAAf	3/26/2018	11/21/2018	240	2.33%	\$ 40,005,065	\$ 18,986,155	
Total								\$ 61,923,402	\$ 20,276,303
<u>COP Lease Payment Fund</u>									
UMB - 2012 COP	Investment Pool	AAAm		N/A	N/A	N/A	2.02%	\$ 508	\$ 804,840
UMB - 2016 COP	Investment Pool	AAAm		N/A	N/A	N/A	2.02%	\$ 394	\$ 873,352
UMB -2015 COP	Investment Pool	AAAm		N/A	N/A	N/A	2.02%	\$ 584	\$ 2,487
Total								\$ 1,486	\$ 1,680,679
<u>Building Funds</u>									
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	2.23%	\$ 8,054,640	\$ 32,501,400
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	\$ 35,000,000	
US Treasury	US Treasury Note	Aaa	2/14/2019	11/30/2020	655	2.52%	\$ 9,624,959	\$ 405,828	
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2021	745	2.50%	\$ 14,920,111	\$ 14,971,215	
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2021	837	2.49%	\$ 16,722,207	\$ 16,767,872	
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2021	929	2.48%	\$ 49,046,054	\$ 49,103,525	
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	2.47%	\$ 1,084,681	\$ 1,086,244	
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	2.47%	\$ 9,870,282	\$ 9,890,417	
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 994,650	\$ 996,644	
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	2.53%	\$ 20,105,696	\$ 20,083,286	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 988,176	\$ 989,477	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 13,314,924	\$ 13,332,132	
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 2,952,982	\$ 2,956,762	
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,279,466	\$ 5,285,943	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,736,490	\$ 1,737,109	
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,380,190	\$ 1,379,535	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 11,189,359	\$ 11,181,531	
Corporate Note	Toyota Motor Credit Corp	Aa3	2/15/2019	4/8/2021	783	2.79%	\$ 2,861,995	\$ 2,868,157	
Corporate Note	Apple Inc Corp Notes	Aa1	2/15/2019	2/9/2022	1090	2.73%	\$ 2,885,078	\$ 2,886,592	
Commercial Paper	Natixis NY Branch	P-1	2/15/2019	8/12/2019	178	2.66%	\$ -	\$ -	
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	\$ 8,650,000	
Certificate of Deposit	Tornonto Dominion Bank	P-1	12/4/2019	11/30/2020	362	1.81%	\$ -	\$ 9,295,000	
UMB	Investment Pool	AAAm		N/A	N/A	N/A	2.02%	\$ 11,489,844	\$ 9,366,216
Total								\$ 256,774,536	\$ 250,734,885
<u>Medical Fund</u>									
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	2.23%	\$ 11,977,130	\$ 5,575,338
Total								\$ 421,605,919	\$ 310,543,474

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND UTILITY BUDGET REPORT  
For the Period Ended December 31, 2019**

	2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date		Year End		Budget to Projection Variance
			Year to Date Actual	as a % of Revised Budget	Year End Projection	as a % of Revised Budget	
<b>Electric</b>	7,060,000	7,060,000	3,029,614	43%	6,473,354	92%	586,646
<b>Natural Gas</b>	1,150,000	1,150,000	389,536	34%	1,487,393	129%	(337,393)
<b>Water &amp; Sewer</b>	1,213,000	1,213,000	563,267	46%	1,248,984	103%	(35,984)
<b>Irrigation</b>	1,050,000	1,050,000	615,673	59%	835,129	80%	214,871
<b>Trash</b>	313,000	313,000	142,300	45%	317,420	101%	(4,420)
<b>Snow Removal</b>	250,000	250,000	180,691	72%	540,461	216%	(290,461)
<b>Ice Melt</b>	145,000	145,000	48,207	33%	131,565	91%	13,435
<b>Subtotal Utilities</b>	<b>11,181,000</b>	<b>11,181,000</b>	<b>4,969,287</b>	<b>44%</b>	<b>11,034,305</b>	<b>99%</b>	<b>146,695</b>
Green Project Based Learning	-	1,294	1,294	100%	1,294	100%	-
<b>Grand Total</b>	<b>11,181,000</b>	<b>11,182,294</b>	<b>4,970,581</b>	<b>44%</b>	<b>11,035,599</b>	<b>99%</b>	<b>146,695</b>

	2018-2019					
	Final Revised Annual Budget	Year to Date Actual	Year to Date		Year End	Budget to Year End Variance
			Final Revised Budget	as a % of Final Revised Budget		
	7,036,554	3,170,102	45%	6,708,944	95%	327,610
	1,100,000	397,760	36%	1,501,658	137%	(401,658)
	1,212,900	551,955	46%	1,237,672	102%	(24,772)
	1,000,000	555,143	56%	774,598	77%	225,402
	313,000	145,326	46%	333,103	106%	(20,103)
	563,467	55,196	10%	614,929	109%	(51,462)
	145,000	21,368	15%	104,726	72%	40,274
	<b>11,370,921</b>	<b>4,896,849</b>	<b>43%</b>	<b>11,275,630</b>	<b>99%</b>	<b>95,291</b>
	45,590	-	0%	8,599	19%	36,991
	<b>11,416,511</b>	<b>4,896,849</b>	<b>43%</b>	<b>11,284,229</b>	<b>99%</b>	<b>132,282</b>

<b>Utilities Summation Narrative:</b>	Despite colder temperatures in 2019-2020 2nd quarter compared to 2018-2019 2nd quarter, DCSD is on track to be able to keep costs under budget. Usage has increased but costs for utilities are still on track for the quarter due to rate changes for the year.
<b>Electric</b>	Usage was elevated during the 2nd quarter by an estimated 2 million kWh compared to 1st quarter due to the colder temperatures. However, due to staff's ongoing efforts for building management and rate evaluation efforts with Xcel and IREA, staff were able to keep the cost down. Cost for electricity decreased to an average rate of \$0.0856 per kWh (2019-2020 2nd quarter) from \$0.1083 per kWh (2018-2019 2nd quarter). Costs per kWh have lowered but year-to-date actuals are only \$140K lower than 2018-2019 2nd quarter due to the amount of electricity used.
<b>Natural Gas</b>	Natural Gas usage (measuring in Decotherms - dth), despite the colder weather, is slightly lower than 2018-2019 2nd quarter. However, natural gas is projected to exceed budget in 2019-2020 as in 2018-2019. Due to staff's transport gas efforts, there is a decrease in cost to an average \$4.35 per dth, decreasing usage for transport gas in 2nd quarter.
<b>Water &amp; Sewer</b>	Water/ Wastewater is right on trend in 2019-2020 2nd quarter with 2018-2019 2nd quarter.
<b>Irrigation</b>	Irrigation was elevated in 2019-2020 2nd quarter compared with 2018-2019 2nd quarter by a small amount. Usage was up by an estimated 2000 kgal from last year but still trending to be under budget.
<b>Trash</b>	Trash and Recycling decreased the loads by an estimated 80 loads. Staff have increased the use of roll-off dumpsters to remove older furniture for the incoming new items. This has increased the cost slightly by an average of \$9.00 per load. DCSD renewed with Waste Management for 2020-2021 with the same pricing as this year.
<b>Snow Removal</b>	A substantial amount of the budget for snow removal has been spent as of December due to the increased snow this year. During the 2019-2020 2nd quarter there were three school snow day closures and several late starts. Snowfall of 3 to 6 inches costs an estimated amount of \$40K per storm.
<b>Ice Melt</b>	DCSD purchased better equipment for spreading Ice Melt which will lead to lower costs. The cost per truckload is approximately \$2800. The projection is trending on track with budget based on 2019-2020 2nd quarter.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25  
For the Period Ended December 31, 2019**

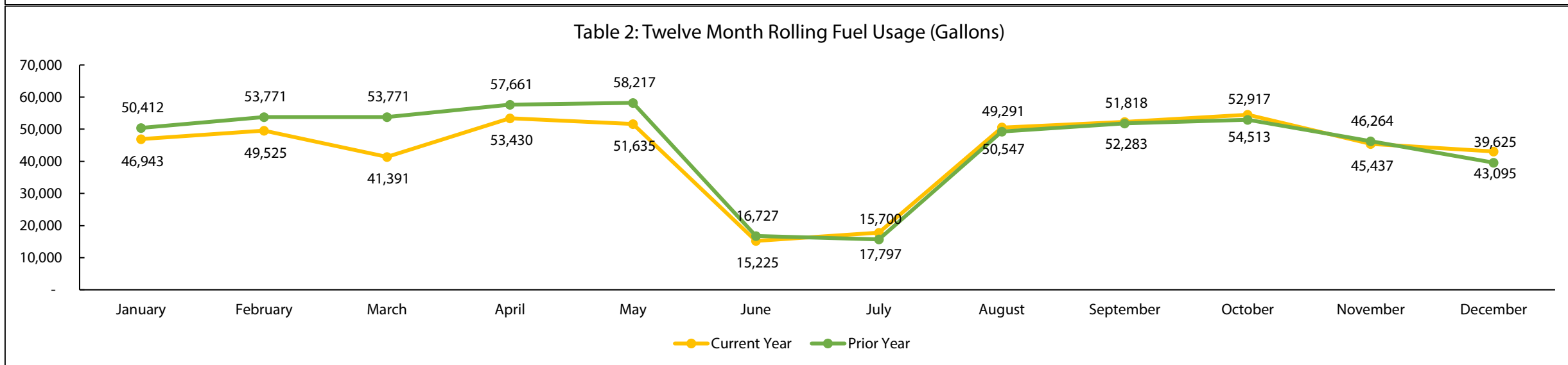
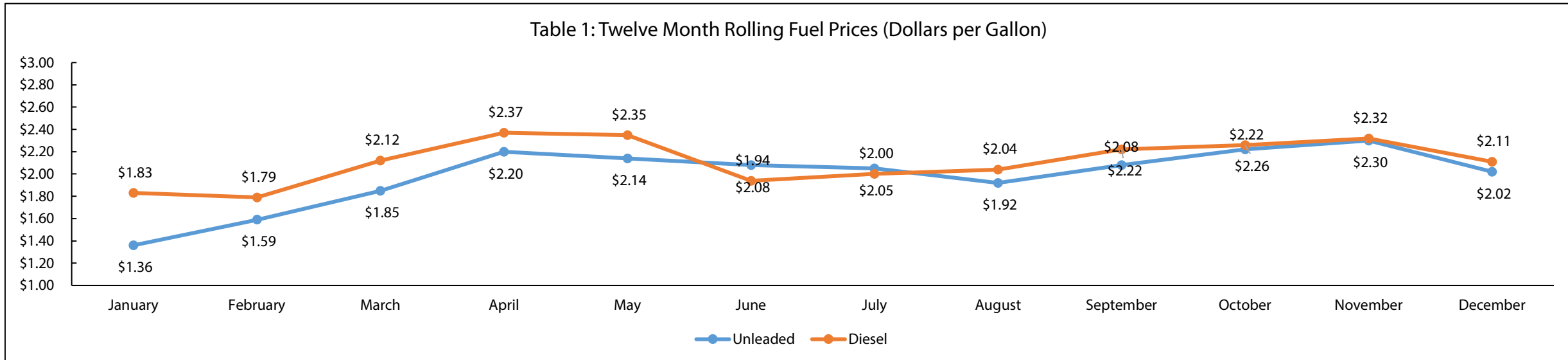
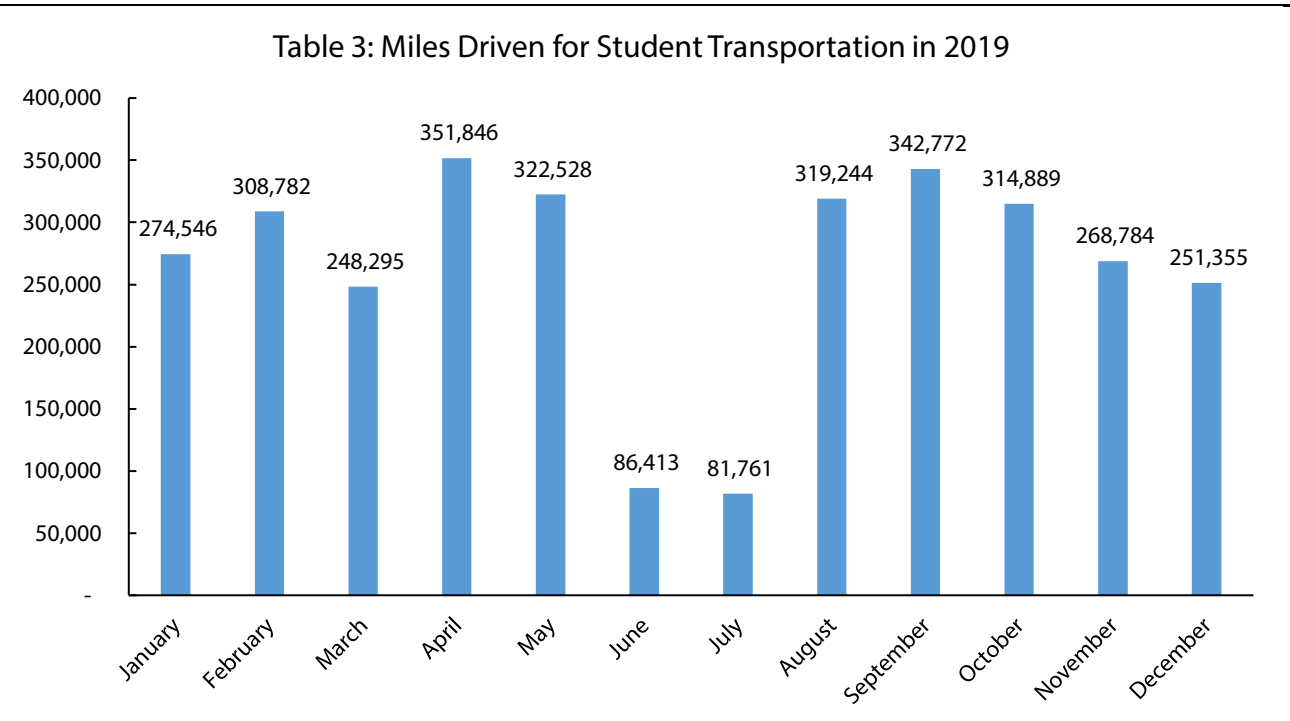


Table 1: During the 2019-2020 2nd quarter, diesel prices continued to increase from September 2019 through October 2019. October diesel prices were at \$2.26 per gallon and continued to increase through the end of October but finished the quarter at \$2.11 per gallon. Prices for unleaded gasoline were at \$2.22 for October but spiked in November and ended the quarter at \$2.02 per gallon. Fuel prices dropped globally during this period and the United States focused on using US oil in place of foreign oil.

Table 2: Diesel fuel usage for October was at 36,298 gallons and steadily decreased through November and December by 9,106 gallons. October is the highest activity month due to sports trips and the number of in-school days. The same applies to unleaded gallons used in the 2nd quarter. Unleaded gallons used during the 2nd quarter decreased by 2,313 gallons. All of the new gas-powered General Education buses were in service by the end of October. Diesel fuel usage will begin to be off-set by increased unleaded usage trends moving into the third quarter of 2019-2020.

Table 3: Miles driven for the 2nd quarter coincide with the fuel usage amounts. More miles were driven during October consistently decreasing into November and December (albeit less miles than in September). With reduced in-school days during November and December and fewer activity trips, by December the miles were considerably reduced from October.



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28**  
**For the Period Ended December 31, 2019**

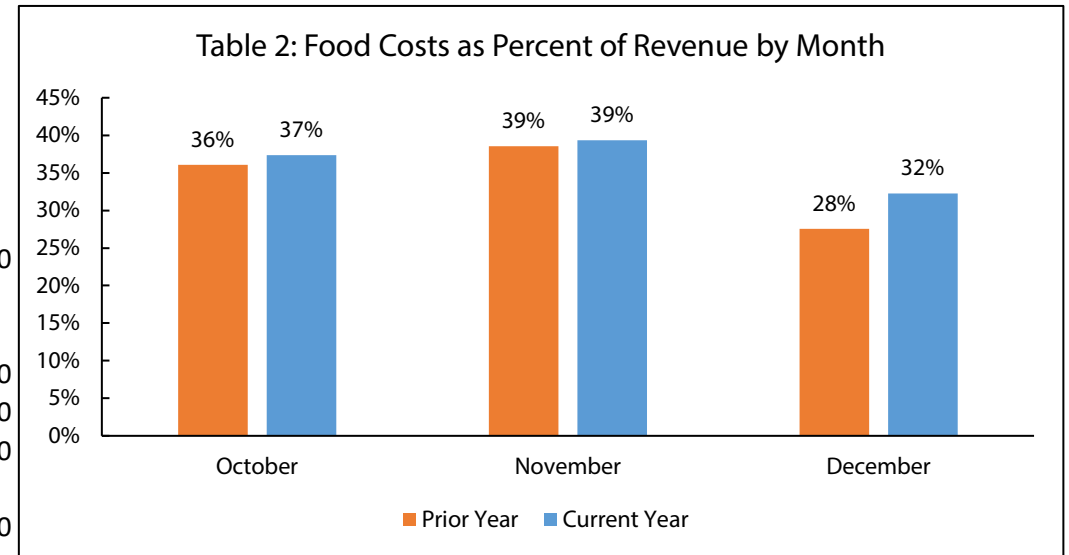
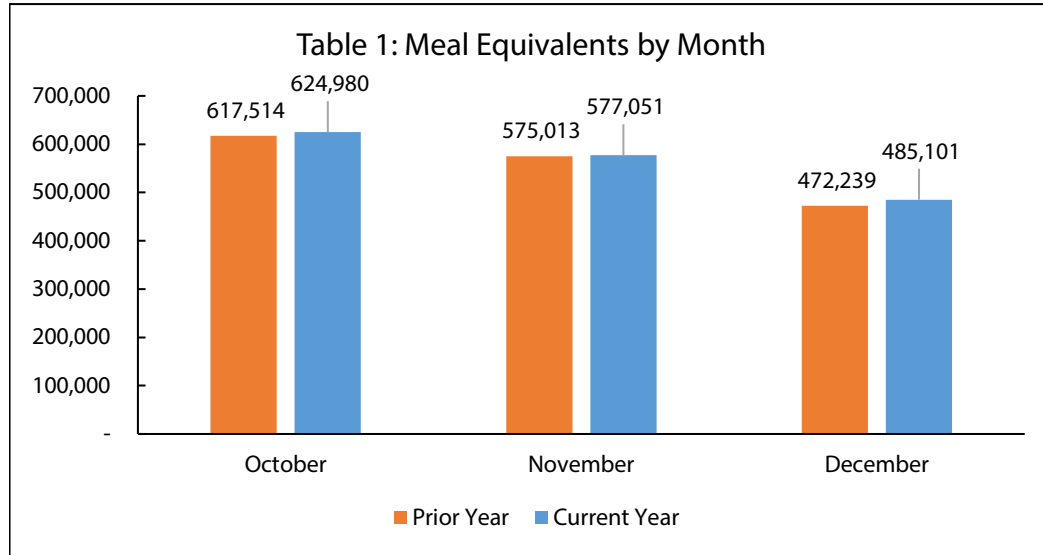
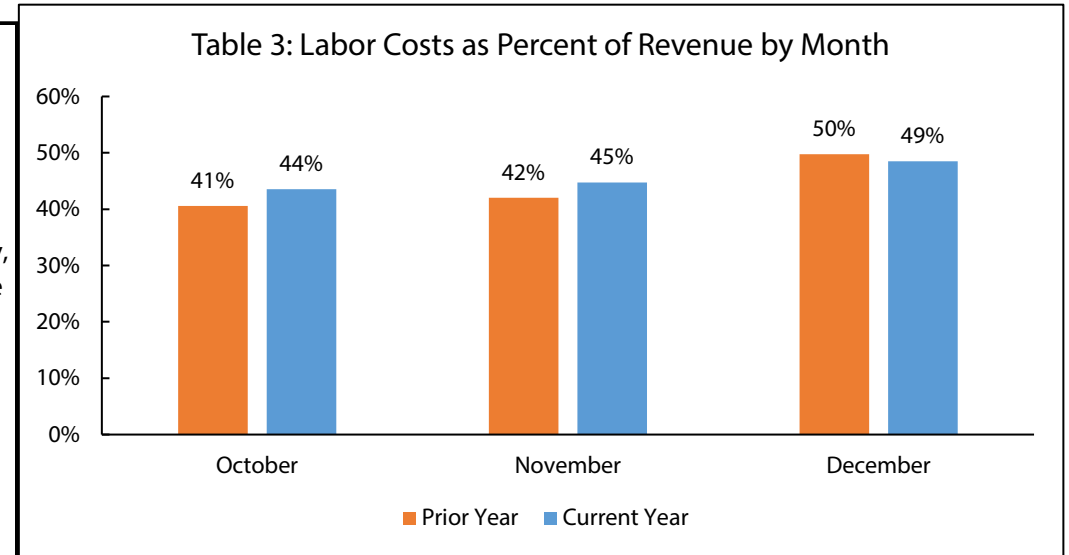


Table 1: A meal equivalent is the standard unit used to compare school-level revenue. Any dollars brought in from breakfast or ala carte sales are converted using the value of one school lunch at that site. October is a full month (4 weeks), November is a 3 week month and December is a 2.5 week month with high school not serving due to finals.

Table 2: Consumer Price Index for food went up 2% year-over-year and DCSD is feeding more meals than in the previous year. Deliveries of food are not consistent when staff take inventory, meaning some school inventories might be higher at month end skewing the food cost for the month.

Table 3: Labor costs are consistent with food costs and consistent year-over-year.





**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
SAMPLE FUND  
2nd Quarter Budget to Actual  
For the Period Ended December 31, 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	651,379	45.49%	1,146,613	80.07%	285,342	1,256,405	558,987	44.49%	962,645	76.62%	293,760
Other	-	2,101	0.00%	2,101	0.00%	(2,101)	-	-	0.00%	-	0.00%	-
<b>Total Revenue</b>	<b>\$ 1,431,955</b>	<b>\$ 653,480</b>	<b>45.64%</b>	<b>\$ 1,148,714</b>	<b>80.22%</b>	<b>\$ 283,242</b>	<b>\$ 1,256,405</b>	<b>\$ 558,987</b>	<b>44.49%</b>	<b>\$ 962,645</b>	<b>76.62%</b>	<b>\$ 293,760</b>
Transfer from General Fund	23,084	23,084	100.00%	23,084	100.00%	-	123,084	23,084 <sup>A</sup>	18.75%	123,084	100.00%	-
<b>Total Sources</b>	<b>\$ 1,571,705</b>	<b>\$ 708,896</b>	<b>45.10%</b>	<b>\$ 1,204,130</b>	<b>76.61%</b>	<b>\$ 367,575</b>	<b>\$ 1,437,261</b>	<b>\$ 639,843</b>	<b>44.52%</b>	<b>\$ 1,143,501</b>	<b>79.56%</b>	<b>\$ 293,760</b>
<b>Expenditures</b>												
Salaries	726,286	328,099	45.17%	592,569	81.59%	133,717	651,720	302,103	46.35%	569,744	87.42%	81,976
Benefits	268,518	110,792	41.26%	200,097	74.52%	68,421	233,015	96,754	41.52%	179,741	77.14%	53,274
Purchased Services	120,009	72,006	60.00%	65,516	54.59%	54,493	123,983	53,683	43.30%	90,040	72.62%	33,943
Supplies	248,113	110,554	44.56%	190,560	76.80%	57,553 <sup>2</sup>	270,446	112,813	41.71%	173,202	64.04%	97,244
Equipment	-	98,483	0.00%	92,815	0.00%	(92,815)	12,660	(998)	-7.88%	29,471	232.79%	(16,811)
Field Trips & Other	64,832	31,740	48.96%	51,426	79.32%	13,406	45,437	28,142	61.94%	68,971	151.79%	(23,534)
<b>Total Expenditures</b>	<b>\$ 1,427,758</b>	<b>\$ 751,675</b>	<b>52.65%</b>	<b>\$ 1,192,983</b>	<b>83.56%</b>	<b>\$ 234,775</b>	<b>\$ 1,337,261</b>	<b>\$ 592,498</b>	<b>44.31%</b>	<b>\$ 1,111,169</b>	<b>83.09%</b>	<b>\$ 226,093</b>
Change in Fund Balance	27,281	(75,111)		(21,185)		48,466	42,228	(10,427)		(25,439)		67,667
<b>Balance on Hand June 30</b>	<b>\$ 143,947</b>	<b>\$ (42,779)</b>	<b>-29.72%</b>	<b>\$ 11,148</b>	<b>7.74%</b>	<b>\$ 132,799</b>	<b>\$ 100,000</b>	<b>\$ 47,345</b>	<b>47.35%</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



# **Douglas County School District**

**QUESTIONS ?**