

Douglas County School District

Quarterly Financial Report | Period Ended December 31, 2018



Douglas County School District
Learn Today. Lead Tomorrow

Presented to the Board of Education
By Scott Smith, Chief Financial Officer
February 19, 2019

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended December 31, 2018

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Douglas County School District

COMBINED GENERAL FUND FINANCIALS



Douglas County School District

Lead Tomorrow

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	2018-2019				2017-2018		
	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	\$ 67,963,802	\$ 67,639,636	\$ 67,639,636	100.00%	\$ 77,891,228	\$ 77,891,228	100.00%
Revenues by Source							
Property Taxes	199,731,464	238,573,399	1,792,133	0.75%	196,020,454	2,251,852	1.15%
Specific Ownership Taxes	26,329,116	28,832,644	9,396,586	32.59%	25,170,091	9,681,172	38.46%
Other Local Income	26,103,910	28,308,264	15,354,117	54.24%	26,423,287	12,052,800	45.61%
Intergovernmental	351,941,435	343,984,221	180,160,716	52.37%	318,350,350	164,241,313	51.59%
Transfers In	-	-	-	0.00%	-	-	0.00%
Total Revenues	\$ 604,105,925	\$ 639,698,528	\$ 206,703,551	32.31%	\$ 565,964,182	\$ 188,227,137	33.26%
Total Sources	\$ 672,069,727	\$ 707,338,164	\$ 274,343,187	38.79%	\$ 643,855,410	\$ 266,118,365	41.33%
Expenditures by Program							
Instructional	293,318,136	300,051,495	122,302,182	40.76%	278,543,257	120,259,019	43.17%
Support - Students	20,589,480	21,486,590	12,510,893	58.23%	19,723,661	11,477,314	58.19%
Support - Instructional Staff	20,775,503	20,803,863	9,024,215	43.38%	20,760,071	9,411,831	45.34%
Support - General Administration	3,386,905	3,680,539	1,846,004	50.16%	4,625,478	1,511,062	32.67%
Support - School Administration	34,096,437	40,287,519	17,459,215	43.34%	36,304,115	17,315,445	47.70%
Support - Business	4,292,396	4,285,136	2,083,646	48.62%	3,868,528	2,255,521	58.30%
Support - Operations & Maintenance	40,235,873	43,427,372	19,180,408	44.17%	40,204,443	18,408,689	45.79%
Support - Student Transportation	-	-	4,292	0.00%	2,520	326,995	12976.01%
Support - Central	22,798,088	23,670,662	12,237,565	51.70%	24,734,137	11,835,086	47.85%
Support - Other	1,083,942	1,063,829	27,203	2.56%	910,618	(1,923,533)	-211.23%
Contracts w/ Charter Schools	133,963,381	141,340,255	72,577,185	51.35%	116,616,169	60,026,841	51.47%
Non Instructional	684,971	701,579	220,567	31.44%	1,105,476	605,188	54.74%
Transfers Out	23,549,146	29,364,508	29,451,904	100.30%	36,003,293	-	0.00%
Total Expenditures	\$ 598,774,258	\$ 630,163,347	\$ 298,925,278	47.44%	\$ 583,401,766	\$ 251,509,459	43.11%
BOE Contingency	\$ 5,331,667	\$ 1,647,672	\$ -	0.00%	\$ 921,504	\$ -	0.00%
Net Change in Fund Balance	\$ -	\$ 7,887,509	\$ (92,221,727)	-1169.21%	\$ (18,359,088)	\$ (63,282,322)	344.69%
Ending Fund Balance	\$ 67,963,802	\$ 75,527,145	\$ (24,582,091)	-32.55%	\$ 59,532,140	\$ 14,608,906	24.54%
TABOR Reserve	15,995,000	15,038,500	-	0.00%	15,995,000	-	0.00%
BOE Reserve	15,995,000	15,038,500	-	0.00%	15,995,000	-	0.00%
School Carry Over Reserve	17,893,819	18,113,522	-	0.00%	16,536,713	-	0.00%
Medicaid Carry Over Reserve	1,860,576	2,129,884	-	0.00%	1,937,655	-	0.00%
Ending Fund Balance - after reserves	\$ 16,219,407	\$ 25,206,739	\$ (24,582,091)	-97.52%	\$ 9,067,772	\$ 14,608,906	161.11%

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, 2018

	2018-2019							2017-2018						
	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	Year End Percentage Increase/Decrease
Balance on Hand July 1	67,963,802	67,639,636	67,639,636	100.00%	67,639,636	100.00%	-	77,891,228	77,891,228	100.00%	77,891,228	100.00%	-	-13%
Revenues														
Local Taxes														
Property Tax (In SFA)	166,018,464	164,860,399	1,462,303	0.89%	166,018,464	100.70%	1,158,065 ¹	162,307,454	1,870,528	1.15%	163,560,395	100.77%	1,252,941	2%
Budget Override	33,713,000	73,713,000	329,830	0.45%	73,713,000	100.00%	-	33,713,000	381,324	1.13%	33,713,000	100.00%	-	119%
Specific Ownership Taxes (In SFA)	15,335,836	17,376,338	5,473,199	31.50%	17,376,338	100.00%	-	14,889,161	5,726,818	38.46%	14,889,161	100.00%	-	17%
Specific Ownership Taxes (Out of SFA)	10,993,280	11,456,306	3,923,387	34.25%	11,489,088	100.29%	32,782	10,280,930	3,954,354	38.46%	11,520,055	112.05%	1,239,125	0%
Subtotal Local Taxes	\$ 226,060,580	\$ 267,406,043	\$ 11,188,719	4.18%	\$ 268,596,890	100.45%	\$ 1,190,847	\$ 221,190,545	\$ 11,933,024	5.39%	\$ 223,682,611	101.13%	\$ 2,492,066	20.08%
Intergovernmental Revenue														
Equalization Entitlements	329,297,487	319,433,868	161,999,848	50.71%	319,441,337	100.00%	7,469	295,994,909	147,781,811	49.93%	295,985,011	100.00%	(9,898)	8%
Special Education	12,067,621	12,126,926	10,914,233	90.00%	12,126,926	100.00%	-	11,727,523	10,554,771	90.00%	11,741,708	100.12%	14,185	3%
Vocational Education	665,500	800,293	-	0.00%	800,293	100.00%	-	652,546	-	0.00%	660,443	101.21%	7,897	21%
Gifted & Talented	644,675	634,787	380,872	60.00%	634,787	100.00%	-	626,506	375,904	60.00%	626,506	100.00%	-	1%
Charter School Capital Construction	3,233,042	3,941,150	1,970,576	50.00%	3,941,152	100.00%	2	3,257,004	1,640,192	50.36%	3,233,042	99.26%	(23,962)	22%
Federal - Medicaid Reimbursement	2,700,000	3,457,927	1,213,322	35.09%	3,457,927	100.00%	-	2,703,644	715,744 ^A	26.47%	2,830,796	104.70%	127,152	22%
Other	3,333,110	3,589,270	3,681,865	102.58%	3,682,407	102.59%	93,137	3,388,218	3,172,891	93.64%	3,589,072	105.93%	200,854	3%
Subtotal Intergovernmental Revenue	\$ 351,941,435	\$ 343,984,221	\$ 180,160,716	52.37%	\$ 344,084,829	100.03%	\$ 100,608	\$ 318,350,350	\$ 164,241,313	51.59%	\$ 318,666,579	100.10%	\$ 316,229	7.98%
Other Local Revenue														
General Fund Interest	864,441	1,062,088	704,628	66.34%	1,062,088	100.00%	-	681,923	352,716 ^B	51.72%	781,416	114.59%	99,493	36%
Charter School Purchased Services	7,526,578	8,671,143	4,180,003	48.21%	8,662,948	99.91%	(8,195)	6,717,279	3,164,713 ^C	47.11%	6,930,198	103.17%	212,919	25%
Preschool	1,824,346	1,824,346	982,385	53.85%	1,846,013	101.19%	21,667	2,362,140	1,022,288	43.28%	1,949,599	82.54%	(412,541)	-5%
School Based	9,200,000	9,560,381	6,141,165	64.24%	10,273,312	107.46%	712,931	9,768,865	5,959,892	61.01%	10,052,136	102.90%	283,271	2%
Other	6,688,545	7,190,306	3,345,936	46.53%	6,815,092	94.78%	(375,214)	6,893,080	1,553,191 ^D	22.53%	6,207,280	90.05%	(685,800)	10%
Subtotal Other Local Revenue	\$ 26,103,910	\$ 28,308,264	\$ 15,354,117	54.24%	\$ 28,659,453	101.24%	\$ 351,189	\$ 26,423,287	\$ 12,052,800	45.61%	\$ 25,920,630	98.10%	\$ (502,657)	10.57%
Total Revenue	\$ 604,105,925	\$ 639,698,528	\$ 206,703,551	32.31%	\$ 641,341,172	100.26%	\$ 1,642,644	\$ 565,964,182	\$ 188,227,137	33.26%	\$ 568,269,820	100.41%	\$ 2,305,638	12.86%
Expenditures														
Salaries														
Administrators	20,714,288	22,381,635	10,238,580	45.75%	21,962,213	98.13%	419,422	21,124,904	9,929,477	47.00%	19,856,068	93.99%	1,268,836	11%
Certified	201,274,626	207,635,609	82,554,869	39.76%	204,268,479	98.38%	3,367,130	187,586,671	79,151,985	42.19%	186,600,712	99.47%	985,959	9%
ProTech	11,272,240	11,722,745	5,003,837	42.68%	10,678,888	91.10%	1,043,857 ²	10,925,854	5,376,838	49.21%	10,472,149	95.85%	453,705	2%
Classified	45,187,134	51,119,983	20,355,698	39.82%	52,168,910	102.05%	(1,048,927) ³	45,773,416	20,126,619	43.97%	44,253,884	96.68%	1,519,532	18%
Substitutes	3,309,377	3,558,690	1,605,762	45.12%	3,724,041	104.65%	(165,351)	3,426,953	1,644,545	47.99%	5,138,742	149.95%	(1,711,789)	-28%
Overtime	372,331	484,737	365,753	75.45%	510,595	105.33%	(25,858)	500,962	165,433	33.02%	417,883	83.42%	83,079	22%
Additional Pay	4,924,285	5,132,333	1,707,280	33.27%	4,568,630	89.02%	563,703	5,201,097	4,086,873 ^E	78.58%	7,259,519	139.58%	(2,058,422)	-37%
Benefits	94,295,139	97,269,847	44,054,431	45.29%	97,720,635	100.46%	(450,788)	92,488,578	42,464,088	45.91%	92,635,236	100.16%	(146,658)	5%
Purchased Professional Services	7,220,198	7,620,054	3,479,220	45.66%	6,456,163	84.73%	1,163,891 ⁴	7,189,286	3,889,153	54.10%	7,022,316	97.68%	166,970	-8%
Purchased Property Services	6,239,523	6,381,630	3,242,178	50.80%	5,884,196	92.21%	497,434	7,070,478	3,176,416	44.93%	6,472,671	91.55%	597,807	-9%
Other Purchased Services	11,178,269	11,466,750	7,197,876	62.77%	13,552,207	118.19%	(2,085,457) ⁴	11,259,982	6,517,005	57.88%	13,499,544	119.89%	(2,239,562)	0%
Supplies	22,669,999	22,425,402	11,478,472	51.19%	21,780,058	97.12%	645,344	23,666,961	9,682,186 ^F	40.91%	19,936,362	84.24%	3,730,599	9%
Utilities	11,080,900	11,057,454	4,896,849	44.29%	11,167,298	100.99%	(109,844) ⁵	11,277,927	4,549,908	40.34%	10,536,706	93.43%	741,221	6%
Equipment	-	-	-	0.00%	-	0.00%	-	-	384,848	0.00%	-	0.00%	-	-
Other	1,523,422	1,201,715	715,384	59.53%	1,511,967	125.82%	(310,252)	3,289,235	336,696	10.24%	1,719,692	52.28%	1,569,543	-12%
Total Expenditures	\$ 441,261,731	\$ 459,458,584	\$ 196,896,190	42.85%	\$ 455,954,279	99.24%	\$ 3,504,305	\$ 430,782,304	\$ 191,482,071	44.45%	\$ 425,821,482	98.85%	\$ 4,960,822	7.08%

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, 2018

	2018-2019						2017-2018							
	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	Year End Percentage Increase/ (Decrease)
Charter School Pass Through	\$ 133,963,381	\$ 141,340,255	\$ 72,577,185	51.35%	\$ 141,340,255	100.00%	\$ -	\$ 116,616,169	\$ 60,026,841 ^c	51.47%	\$ 116,696,634	100.07%	\$ (80,465)	21.12%
Transfers														
Outdoor Education Fund	-	23,084	23,084	100.00%	23,084	100.00%	-	55,200	-	0.00%	55,200	100.00%	-	-58%
Full Day Kindergarten Fund	253,849	253,849	253,849	100.00%	253,849	100.00%	-	484,725	-	0.00%	484,725	100.00%	-	-48%
Risk Insurance Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Transportation Fund	14,159,919	18,409,157	18,409,157	100.00%	18,409,157	100.00%	-	16,679,232	-	0.00%	16,679,232	100.00%	-	10%
Capital Projects Fund	172,532	743,982	831,378	111.75%	831,378	111.75%	(87,396) ⁶	10,208,113	-	0.00%	10,208,113	100.00%	-	-92%
COP Building Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Nutrition Services NSLP Fund	-	351,634	351,634	100.00%	351,634	100.00%	-	-	-	0.00%	-	0.00%	-	-
Nutrition Services Non-NSLP Fund	-	93,718	93,718	100.00%	93,718	100.00%	-	-	-	0.00%	-	0.00%	-	-
Governmental Designated Purpose Grants Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Child Care Fund	-	487,045	487,045	100.00%	487,045	100.00%	-	-	-	0.00%	-	0.00%	-	-
Athletics & Activities Fund	5,467,871	5,507,064	5,507,064	100.00%	5,507,064	100.00%	-	5,226,023	-	0.00%	5,226,023	100.00%	-	5%
Bond Redemption Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
COP Lease Payments Fund	3,494,975	3,494,975	3,494,975	100.00%	3,494,975	100.00%	-	3,350,000	-	0.00%	3,350,000	100.00%	-	4%
Medical Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Pupil Activity Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Private Purpose Trust Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Transfers	\$ 23,549,146	\$ 29,364,508	\$ 29,451,904	100.30%	\$ 29,451,904	100.30%	\$ (87,396)	\$ 36,003,293	\$ -	0.00%	\$ 36,003,293	100.00%	\$ -	-18.20%
Total Expenditures and Transfers	\$ 598,774,258	\$ 630,163,347	\$ 298,925,278	47.44%	\$ 626,746,438	99.46%	\$ 3,416,909	\$ 583,401,766	\$ 251,508,912	43.11%	\$ 578,521,409	99.16%	\$ 4,880,357	8.34%
BOE Contingency - 1%	5,331,667	1,647,672	-	0.00%	1,000,000	60.69%	647,672	921,504	-	0.00%	-	0.00%	921,504	-
Change in Fund Balance	-	7,887,509	(92,221,727)	-1169.21%	13,594,734	172.36%	5,707,225	(18,359,088)	(63,281,775)	344.69%	(10,251,590)	55.84%	8,107,498	-233%
Ending Fund Balance	67,963,802	75,527,145	(24,582,091)	-32.55%	81,234,370	107.56%	5,707,225	59,532,140	14,609,453	24.54%	67,639,638	113.62%	8,107,498	20%
Tabor Reserve - 3%	15,995,000	15,038,500	-	0.00%	15,038,500	100.00%	-	15,995,000	-	0.00%	15,995,000	100.00%	-	-6%
BOE Reserve - 3%	15,995,000	15,038,500	-	0.00%	15,038,500	100.00%	-	15,995,000	-	0.00%	15,995,000	100.00%	-	-6%
School Carry Over Reserve	17,893,819	18,113,522	-	0.00%	18,887,617	104.27%	(774,095) ⁷	16,536,713	-	0.00%	18,113,522	109.54%	(1,576,809)	4%
Extended Service Severance	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Assigned to School Year 2018-2019 Budget	-	-	-	0.00%	-	0.00%	-	1,300,000	-	0.00%	1,300,000	100.00%	-	-100%
Medicaid Carry Over Reserve	1,860,576	2,129,884	-	0.00%	2,129,884	100.00%	-	1,937,655	-	0.00%	2,148,188	110.87%	(210,533)	-1%
Ending Fund Balance - after reserves	\$ 16,219,407	\$ 25,206,739	\$ (24,582,091)	-97.52%	\$ 30,139,869	119.57%	\$ 4,933,130	\$ 7,767,772	\$ 14,609,453	188.08%	\$ 14,087,928	181.36%	\$ 6,320,156	113.94%

2018-2019 Budget to Projection Notes

- ¹ 2018-2019 Revised Budget is only for School Finance Act mill levy and does not include Abatement mill levy, projection includes collection of a portion of the Abatement mill levy based on historical trends
- ² Professional Technical salaries projected to be under budget based on turnover and vacancy savings primarily in Information Technology, Business Services and Personalized Learning
- ³ Classified salaries projected to be over budget currently due to distribution of salary between General Fund, Full Day Kindergarten Fund and Government Designated Purpose Grants Fund and will be corrected by year end
- ⁴ Variance in purchased services line items based on individual school spend and will be corrected and reflected in Final Revised Budget in June 2019
- ⁵ Utilities projected to be over budget due to natural gas and snow removal usage as winter 2018-2019 has been colder and wetter than winter 2017-2018
- ⁶ Year end projection for Capital Projects Fund transfer exceeds Revised Budget due to school funded projects transferred to Capital Projects after the Revised Budget
- ⁷ Carry over to be awarded in fall 2019 projected to increase over carry over awarded in fall 2018

Year over Year Actual Notes

- ^A Annual Medicaid true up, transportation true up and monthly revenue for reimbursement program increased for 2018-2019
- ^B Interest earnings increased in 2018 to reflect new cash investment strategy
- ^C Charter school purchased services and pass through reflects increased number of students year over year with two new charter schools, increased purchased service rates charged per pupil based on actual cost of services and pass through of half of charter share of 2018 mill levy override in December 2018
- ^D Concurrent enrollment revenue and e-rate received in 2nd quarter in 2018-2019 vs 3rd quarter in 2017-2018
- ^E One time retention stipend to employees awarded in fall 2017 included within Additional Pay in 2017-2018, DCSD did not award one time retention stipends in 2018-2019
- ^F District-wide Information Technology software renewals earlier in year in 2018-2019 compared to 2017-2018 and all spend aligned with budget

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended December 31, 2018**

	<u>2018-2019 Year to Date Actual</u>	<u>2017-2018 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	63,926	63,978	(52)	-0.08%
REVENUE				
Property Taxes	\$ 1,792,133	\$ 2,251,852	\$ (459,719)	-20.42%
Specific Ownership Taxes	9,396,586	9,681,172	(284,586)	-2.94%
State Equalization	161,999,848	147,781,811	14,218,037	9.62%
Categorical Revenue	14,976,970	14,103,566	873,404	6.19%
Charter School Purchased Services	4,180,003	3,164,713	1,015,290	32.08%
Charter School Capital Construction	1,970,576	1,640,192	330,384	20.14%
Federal - Medicaid Reimbursement**	1,213,322	715,744	497,578	69.52%
Preschool	982,385	1,022,288	(39,904)	-3.90%
School Based	6,141,165	5,959,892	181,273	3.04%
Other***	4,050,564	1,905,907	2,144,658	112.53%
	<u>\$ 206,703,551</u>	<u>\$ 188,227,137</u>	<u>\$ 18,476,414</u>	<u>9.82%</u>

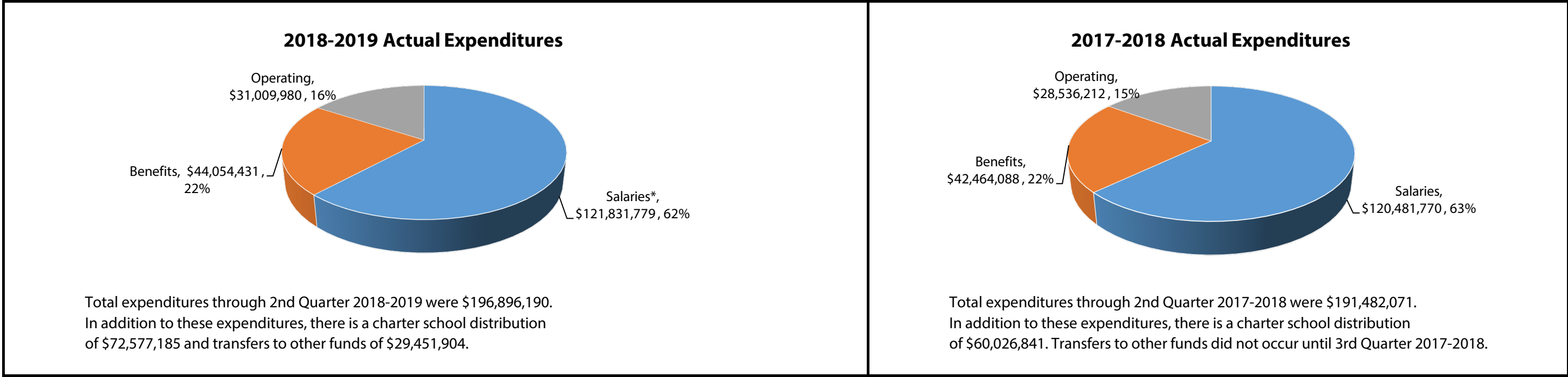
Property Taxes	Calculated by applying the December 2018 mill levy upon the 2019 assessed valuation of residential and commercial property within the District. Prior to December 2018, property taxes were based on the December 2017 mill levy and 2018 assessed valuation.
Specific Ownership Taxes	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
State Equalization	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
Categorical Revenue	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
Charter School Purchased Services	Revenues charged to charter schools that participate in the District purchased services agreement.
Charter School Capital Construction	Revenues of \$291.79 per charter school pupil received from the state and passed through to the charter schools.
Federal - Medicaid Reimbursement**	Revenues for the Medicaid reimbursement program.
Other***	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

* Student Funded Pupil Count for 2018-2019 based on official student count from October 2018

** Annual Medicaid true up, transportation true up and monthly revenue for reimbursement program increased for 2018-2019

*** Concurrent enrollment revenue and e-rate received in 2nd quarter in 2018-2019 vs 3rd quarter in 2017-2018

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended December 31, 2018**



* Pay increases associated with 2018 Mill Levy Override began in January 2019 with retro paid pay increases and will be reflected in 2018-2019 3rd Quarter Financials

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended December 31, 2018**

	2018-2019							2017-2018					
	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
Electric	7,060,000	7,036,554	3,170,102	45%	6,998,099	99%	38,455	7,013,546	2,974,755	42%	6,519,114	93%	494,432
Natural Gas	1,100,000	1,100,000	397,760	36%	1,235,359	112%	(135,359)	1,400,000	359,874	26%	1,204,283	86%	195,717
Water & Sewer	1,212,900	1,212,900	551,955	46%	1,203,910	99%	8,990	1,212,881	314,657	26%	1,020,678	84%	192,203
Irrigation	1,000,000	1,000,000	555,143	56%	967,199	97%	32,801	943,500	743,979	79%	1,048,242	111%	(104,742)
Trash	313,000	313,000	145,326	46%	312,000	100%	1,000	313,000	132,215	42%	316,034	101%	(3,034)
Snow Removal	250,000	250,000	55,196	22%	305,731	122%	(55,731)	250,000	575	0%	127,517	51%	122,483
Ice Melt	145,000	145,000	21,368	15%	145,000	100%	-	145,000	23,854	16%	53,786	37%	91,214
Subtotal Utilities	11,080,900	11,057,454	4,896,849	44%	11,167,298	101%	(109,844)	11,277,927	4,549,908	40%	10,289,653	91%	988,274
Green Project Based Learning	-	-	-	0%	39,790	0%	(39,790)	200,000	-	0%	160,210	80%	39,790
Grand Total	11,080,900	11,057,454	4,896,849	44%	11,207,088	101%	(149,634)	11,477,927	4,549,908	40%	10,449,863	91%	1,028,064

Utilities Summation Narrative:	In the past two years, two large controls projects have been completed at Highlands Ranch and Chaparral High schools. An updated control system actively communicates effectively and efficiently with a school's mechanical systems. In addition, DCSD has a few schools that are converting to LED. Staff will be monitoring the operational efficiency of these new systems over the next six months to get a deeper understanding of the return on investment and will be able to report their findings after the second quarter. Usage for the following categories are on par with previous years.
Electric	During 2018-2019 2nd Quarter, 14,937,560 KWH of electricity were used for all district facilities. The usage in 2nd Quarter decreased by 570,926 KWH from 1st Quarter. Also, 2nd Quarter had a decrease in cost per KWH which resulted in a decreased amount compared to 1st Quarter of approximately \$243,000. 2018-2019 electricity usage is in line with 2017-2018 electricity usage.
Natural Gas	Decatherms usage has risen to an estimated 92,884 units in 2018-2019 2nd Quarter as projected by previous year trends in usage. Staff expect another rise in the upcoming quarter to extend to over 100,000 decatherms. In 4th Quarter DCSD should see some reduction in use based on reduced heating needs in warmer months. The rise projected in the 3rd Quarter is due to current weather trends and increased heating needs.
Water & Sewer	Based on historical trends, August and September will be the highest cost and usage months for water in the District as school begins and normal operations resume. Water usage year-to-date was down 3,705 KGals from 2017-2018. Water & Sewer and Irrigation 2017-2018 2nd Quarter financials do not accurately reflect usage and accounts were corrected by year end.
Irrigation	The irrigation is dependent on the moisture received over the course of the year. The District ran irrigation on most sites until the first week in November before weatherization. Spring irrigation will begin in March into April depending on winter moisture levels over the winter months. June and July are the high months for irrigation usage in the District at over 29,000 gals each month and irrigation will have little usage in the winter months of December, January and February. DCSD usage in 2nd Quarter was 8,905 gallons as irrigation was shut off in late October and early November.
Trash	Trash/Recycle is on a normal schedule for 2nd Quarter. The monthly average is estimated around \$26,000 and operating normally.
Snow Removal	Snow removal is largely dependent on the weather and will vary from year to year. Due to the snow in snow in 2nd Quarter and the projected weather in 3rd Quarter, this line item is estimated to be over budget by the end of the year. A budget amendment will be proposed for the Final Revised budget before the end of fiscal year.
Ice Melt	This line item is largely dependent on the weather and will vary from year to year. Due to the snow in 1st Quarter, 2nd Quarter and the projected weather in 3rd Quarter, staff will be watching this commodity closely.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	2018-2019							2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	138,487	57,772	57,772	100.00%	57,772	100.00%	-	151,097	151,097	100.00%	151,097	100.00%	-	-62%
Revenues														
Tuition	1,256,405	1,256,405	558,987	44.49%	1,193,255	94.97%	(63,150)	1,013,591	458,599	45.24%	962,645	94.97%	(50,946)	24%
Other	-	-	-	0.00%	-	0.00%	-	-	4,098	0.00%	-	0.00%	-	-
Total Revenue	\$ 1,256,405	\$ 1,256,405	\$ 558,987	44.49%	\$ 1,193,255	94.97%	\$ (63,150)	\$ 1,013,591	\$ 462,696	45.65%	\$ 962,645	94.97%	\$ (50,946)	23.96%
Transfer from General Fund	-	23,084	23,084	100.00%	23,084	100.00%	-	55,200	-	0.00%	55,200	100.00%	-	-58%
Total Sources	\$ 1,394,892	\$ 1,337,261	\$ 639,843	47.85%	\$ 1,274,111	95.28%	\$ (63,150)	\$ 1,219,888	\$ 613,793	50.32%	\$ 1,168,942	95.82%	\$ (50,946)	9.00%
Expenditures														
Salaries	632,803	651,720	302,156	46.36%	622,059	95.45%	29,661	558,401	285,854	51.19%	569,744	102.03%	(11,343)	9%
Benefits	228,848	233,015	96,765	41.53%	199,079	85.44%	33,936	201,768	90,317	44.76%	179,741	89.08%	22,027	11%
Purchased Services	123,983	123,983	53,656	43.28%	66,515	53.65%	57,468	60,475	78,120	129.18%	90,040	148.89%	(29,565)	-26%
Supplies	285,439	270,446	111,815	41.34%	203,115	75.10%	67,331	267,656	78,067	29.17%	173,202	64.71%	94,454	17%
Equipment	12,660	12,660	-	0.00%	72,765	574.76%	(60,105)	58,200	28,867	49.60%	29,471	50.64%	28,729	147%
Field Trips & Other	45,437	45,437	28,142	61.94%	54,892	120.81%	(9,455)	56,580	22,434	39.65%	68,971	121.90%	(12,391)	-20%
Total Expenditures	\$ 1,329,170	\$ 1,337,261	\$ 592,535	44.31%	\$ 1,218,425	91.11%	\$ 118,836	\$ 1,203,080	\$ 583,658	48.51%	\$ 1,111,169	92.36%	\$ 91,912	9.65%
Change in Fund Balance	(72,765)	(57,772)	(10,463)		(2,086)		55,686	(134,289)	(120,962)		(93,323)		40,966	-98%
Balance on Hand June 30	\$ 65,722	\$ -	\$ 47,309	0.00%	\$ 55,686	0.00%	\$ 55,686	\$ 16,808	\$ 30,135	179.29%	\$ 57,774	343.73%	\$ 40,966	-3.61%

2018-2019 Budget to Projection Notes

¹ Variance due to projected remaining expense of \$72,765 for 2016 Historic Grant for Outdoor Education to be spent in 2018-2019 and reflected in Final Revised Budget in June 2019

Year over Year Actual Notes

Not applicable

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	2018-2019							2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	10,360,243	10,651,700	10,651,700	100.00%	10,651,700	100.00%	-	9,893,015	9,893,015	100.00%	9,893,015	100.00%	-	8%
Revenues														
District Technology Fee	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Revenue in Lieu of Land	1,641,623	1,641,623	1,382,485	84.21%	1,981,685	120.71%	340,062	1,762,357	1,115,853	63.32%	1,715,052	97.32%	(47,305)	16%
Investment Earnings	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	-	14,049	0.00%	14,049	0.00%	14,049	17,569	27,127	154.40%	251,231	1429.97%	233,662	-94%
Total Revenue	\$ 1,641,623	\$ 1,641,623	\$ 1,396,534	85.07%	\$ 1,995,734	121.57%	\$ 354,111	\$ 1,779,926	\$ 1,142,980	64.22%	\$ 1,966,283	110.47%	\$ (186,357)	1.50%
Transfer from General Fund	172,532	743,982	831,378	111.75%	831,378	111.75%	87,396	10,208,113	-	0.00%	10,208,113	100.00%	-	-92%
Total Sources	\$ 12,174,398	\$ 13,037,305	\$ 12,879,612	98.79%	\$ 13,478,812	103.39%	\$ 441,507	\$ 21,881,054	\$ 11,035,995	50.44%	\$ 22,067,411	100.85%	\$ 186,357	-38.92%
Expenditures														
Salaries	-	-	-	0.00%	-	0.00%	-	45,475	47,695	104.88%	47,935	105.41%	(2,460)	-100%
Benefits	-	-	-	0.00%	-	0.00%	-	9,595	10,064	104.88%	10,114	105.41%	(519)	-100%
Purchased/Property Services	506,195	556,195	101,632	18.27%	152,482	27.42%	403,713	927,535	304,042	32.78%	643,507	69.38%	284,028	-76%
Equipment/Building	5,066,225	5,427,158	3,304,394	60.89%	4,500,414	82.92%	926,745	14,596,962	5,981,810 ^A	40.98%	9,713,586	66.55%	4,883,376	-54%
Other	926,052	926,052	460,474	49.72%	920,949	99.45%	5,103	1,486,366	549,072	36.94%	1,000,570	67.32%	485,796	-8%
Total Expenditures	\$ 6,498,472	\$ 6,909,405	\$ 3,866,501	55.96%	\$ 5,573,844	80.67%	\$ 1,335,561	\$ 17,065,933	\$ 6,892,683	40.39%	\$ 11,415,713	66.89%	\$ 5,650,220	-51.17%
Change in Fund Balance	(4,684,317)	(4,523,800)	(1,638,589)		(2,746,733)		1,777,067	(5,077,894)	(5,749,703)		758,684	-14.94%	5,836,578	-462%
Assigned to Revenue in Lieu of Land	\$ 2,351,286	\$ 2,803,260	\$ -	0.00%	\$ 3,888,218	138.70%	\$ 1,084,958	\$ 1,553,026	\$ -	0.00%	\$ 2,490,830	160.39%	\$ 937,804	56.10%
Assigned to Projects to be Completed in 2018-2019	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ 3,988,524	0.00%	\$ 3,988,524	-100.00%
Balance on Hand June 30 (Other)	\$ 3,324,640	\$ 3,324,640	\$ 9,013,111	271.10%	\$ 4,016,749	120.82%	\$ 692,109	\$ 3,262,095	\$ 4,143,312	127.01%	\$ 4,172,345	127.90%	\$ 910,250	-3.73%

2018-2019 Budget to Projection Notes

¹ Cash in Lieu of Land revenue for growth related needs received at unpredictable rate from developers

² Variance in budget to forecast predominately due to timing of capital projects planned in 2017-2018 completed during the summer of 2018 (timing of project crosses two fiscal years). Additionally, savings generated as projects completed under budget or budgeted warranty not used and resulting savings not yet allocated to new projects.

³ Increase in reserve for Revenue in Lieu of Land based on higher than anticipated ending balance on reserves in 2017-2018 plus projected increase in Revenue in Lieu of Land anticipated to be unspent in 2018-2019.

Year over Year Actual Notes

^A Equipment/Building expenditures in 2018-2019 are for projects planned and budgeted in 2017-2018, but not completed until 2018-2019. Outside of school sponsored building modifications, the expenditures do not include any additional projects.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	2,000,829	1,463,749	1,463,749	100.00%	1,463,749	100.00%	-
Revenues							
Tuition	5,491,401	5,584,671	2,903,404	51.99%	4,871,645	87.23%	(713,026) ¹
Contributions/Donations	-	-	249	0.00%	274	0.00%	274
Other	-	-	20	0.00%	20	0.00%	20
Total Revenue	\$ 5,491,401	\$ 5,584,671	\$ 2,903,674	51.99%	\$ 4,871,939	87.24%	\$ (712,732)
Transfer from General Fund	253,849	253,849	253,849	100.00%	253,849	100.00%	-
Total Sources	\$ 7,746,079	\$ 7,302,269	\$ 4,621,272	63.29%	\$ 6,589,537	90.24%	\$ (712,732)
Expenditures							
Salaries	3,419,823	3,764,819	1,469,282	39.03%	3,702,591	98.35%	62,228
Benefits	1,713,581	1,841,981	597,987	32.46%	1,506,928	81.81%	335,053
Purchased Services	419,183	449,064	2,883	0.64%	66,996	14.92%	382,068 ²
Supplies	324,348	442,883	45,053	10.17%	324,348	73.24%	118,535
Other	14,466	268	387	144.28%	387	144.28%	(119)
Total Expenditures	\$ 5,891,401	\$ 6,499,015	\$ 2,115,592	32.55%	\$ 5,601,249	86.19%	\$ 897,766
Change in Fund Balance	(146,151)	(660,495)	1,041,931		(475,461)		185,034
Assigned to School Carry Over	\$ 1,854,678	\$ 803,254	\$ -	0.00%	\$ 988,288	123.04%	\$ 185,034
Balance on Hand June 30 (Scholarships)	\$ -	\$ -	\$ 2,505,680	0.00%	\$ -	0.00%	\$ -

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	1,399,891	1,399,891	100.00%	1,399,891	100.00%	-	5%
Revenues							
Tuition	4,961,347	2,594,127 ^A	52.29%	4,420,935	89.11%	(540,412)	10%
Contributions/Donations	-	345	0.00%	345	0.00%	345	-21%
Other	-	582	0.00%	952	0.00%	952	-98%
Total Revenue	\$ 4,961,347	\$ 2,595,053	52.31%	\$ 4,422,232	89.13%	\$ (539,115)	10.17%
Transfer from General Fund	484,725	-	0.00%	484,725	100.00%	-	-48%
Total Sources	\$ 6,845,963	\$ 3,994,944	58.35%	\$ 6,306,848	92.13%	\$ (539,115)	4.48%
Expenditures							
Salaries	3,104,527	1,403,918	45.22%	3,382,867	108.97%	(278,340)	9%
Benefits	1,481,172	532,473	35.95%	1,225,566	82.74%	255,606	23%
Purchased Services	722,199	209	0.03%	64,322	8.91%	657,877	4%
Supplies	307,975	37,234	12.09%	170,345	55.31%	137,630	90%
Other	65,120	43,765	67.21%	-	0.00%	65,120	
Total Expenditures	\$ 5,680,993	\$ 2,017,598	35.51%	\$ 4,843,099	85.25%	\$ 837,894	15.65%
Change in Fund Balance	(234,921)	577,455		63,857	-27.18%	298,778	-845%
Assigned to School Carry Over	\$ 1,164,970	\$ -	0.00%	\$ 1,318,799	113.20%	\$ 153,829	-25.06%
Balance on Hand June 30 (Scholarships)	\$ -	\$ 1,977,346	0.00%	\$ 144,949	0.00%	\$ 144,949	-100.00%

2018-2019 Budget to Projection Notes

¹ Tuition budget assumes all full day kindergarten enrolled students will pay tuition while projection accounts for tuition waiver for free and reduced lunch students

² Purchased Services includes budget held for scholarships for students on free and reduced lunch with tuition waiver; scholarships are a budget only account and will not be expensed

Year over Year Actual Notes

^A Increase in tuition from 2017-2018 to 2018-2019 primarily due to increase in tuition rate from maximum of \$3,350 to \$3,500 per student

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Risk Insurance Fund - Fund 18*
 2nd Quarter Budget to Actual
 For the Period Ended December 31, 2018

	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
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-
Revenues							
General Fund Transfer	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	-	0.00%	-	0.00%	-
Equipment	-	-	-	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	-	-	-		-		-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	
Revenues							
General Fund Transfer	-	-	0.00%	-	0.00%	-	
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Expenditures							
Salaries	-	-	0.00%	-	0.00%	-	
Benefits	-	-	0.00%	-	0.00%	-	
Purchased/Property Services	-	-	0.00%	-	0.00%	-	
Supplies	-	-	0.00%	-	0.00%	-	
Equipment	-	-	0.00%	-	0.00%	-	
Other	-	-	0.00%	-	0.00%	-	
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Change in Fund Balance	-	-		-	0.00%	-	
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	

* For 2017-2018 and forward the District will report all risk insurance activity within the General Fund

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	1,088,094	1,351,568	1,351,568	100.00%	1,351,568	100.00%	-
Revenues							
Transportation Fees	1,410,000	1,410,000	741,486	52.59%	1,362,802	96.65%	(47,198)
State Categorical	4,811,418	4,811,418	4,568,350	94.95%	4,568,350	94.95%	(243,068)
Other	422,227	422,227	396,052	93.80%	686,386	162.56%	264,159
Total Revenue	\$ 6,643,645	\$ 6,643,645	\$ 5,705,887	85.88%	\$ 6,617,538	99.61%	\$ (26,107)
Transfer from General Fund	14,159,919	18,409,157	18,409,157	100.00%	18,409,157	100.00%	-
Total Sources	\$ 21,891,658	\$ 26,404,370	\$ 25,466,612	96.45%	\$ 26,378,263	99.90%	\$ (26,107)
Expenditures							
Salaries	12,245,203	13,993,150	6,362,930	45.47%	13,568,150	96.96%	425,000 ¹
Benefits	5,508,582	5,892,261	2,774,339	47.08%	5,715,493	97.00%	176,768 ¹
Purchased Services	1,807,749	4,381,025	1,869,800	42.68%	4,819,323	110.00%	(438,298) ²
Supplies	1,202,987	1,128,367	690,213	61.17%	1,178,038	104.40%	(49,671)
Fuel	1,785,000	1,780,000	822,753	46.22%	1,763,147	99.05%	16,853
Bus Purchases & Equipment	40,000	40,000	63,236	158.09%	64,638	161.60%	(24,638)
Other	(1,331,870)	(1,331,870)	(582,317)	43.72%	(1,298,017)	97.46%	(33,853)
Total Expenditures	\$ 21,257,651	\$ 25,882,933	\$ 12,000,954	46.37%	\$ 25,810,772	99.72%	\$ 72,161
Change in Fund Balance	(454,087)	(830,131)	12,114,090		(784,077)		46,054
Balance on Hand June 30	\$ 634,007	\$ 521,437	\$ 13,465,658	2582.41%	\$ 567,491	108.83%	\$ 46,054

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	634,929	634,929	100.00%	634,929	100.00%	-	113%
Revenues							
Transportation Fees	1,550,000	827,458	53.38%	1,479,319	95.44%	(70,681)	-8%
State Categorical	4,760,415	4,760,416	100.00%	4,771,800	100.24%	11,385	-4%
Other	798,811	211,845	26.52%	678,180	84.90%	(120,631)	1%
Total Revenue	\$ 7,109,226	\$ 5,799,719	81.58%	\$ 6,929,299	97.47%	\$ (179,927)	-4.50%
Transfer from General Fund	16,679,232	-	0.00%	16,679,232	100.00%	-	10%
Total Sources	\$ 24,423,387	\$ 6,434,648	26.35%	\$ 24,243,460	99.26%	\$ (179,927)	8.81%
Expenditures							
Salaries	13,314,059	6,813,620 ^A	51.18%	13,223,094	99.32%	90,965	3%
Benefits	5,905,670	2,892,151 ^A	48.97%	5,404,784	91.52%	500,886	6%
Purchased Services	1,622,524	626,784 ^B	38.63%	1,918,792	118.26%	(296,268)	151%
Supplies	1,630,186	699,414	42.90%	1,258,769	77.22%	371,417	-6%
Fuel	1,785,000	792,495	44.40%	1,683,712	94.33%	101,288	5%
Bus Purchases & Equipment	680,211	629,047 ^C	92.48%	651,904	95.84%	28,307	-90%
Other	(1,042,994)	(543,777)	52.14%	(1,249,164)	119.77%	206,170	4%
Total Expenditures	\$ 23,894,656	\$ 11,909,733	49.84%	\$ 22,891,891	95.80%	\$ 1,002,765	12.75%
Change in Fund Balance	(106,198)	(6,110,015)		716,641	-674.82%	822,839	-209%
Balance on Hand June 30	\$ 528,731	\$ (5,475,086)	-1035.51%	\$ 1,351,570	255.63%	\$ 822,839	-58.01%

2018-2019 Budget to Projection Notes

¹ The planned underspend in Salaries and Benefits is due to vacant bus driver and transportation educational assistant positions

² Purchased Services projected to exceed budget due to outsourced transportation for students with special needs. Vacancy savings in salaries and benefits for bus driver positions will be moved to purchased services to offset outsourced transportation expense.

Year over Year Actual Notes

^A The decrease in Salaries and Benefits year over year is due to vacant bus driver and transportation educational assistant positions in 2018-2019 while the positions were filled in 2017-2018

^B Purchased Services increase year over year due to outsourced transportation for students with special needs

^C 2017-2018 Bus Purchases & Equipment expense was for North Transportation Terminal Mechanics Bay capital work, no additional capital work anticipated in 2018-2019

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended December 31, 2018**

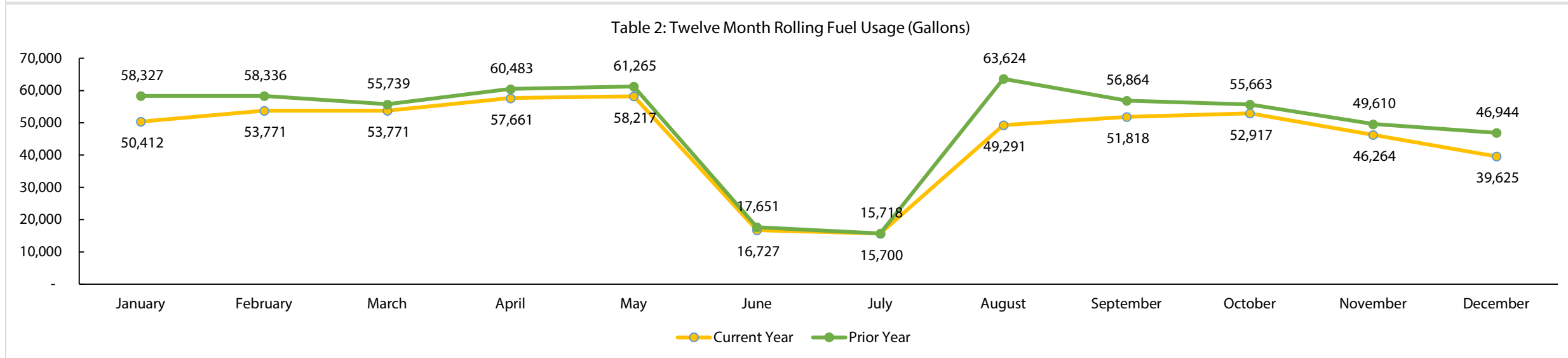
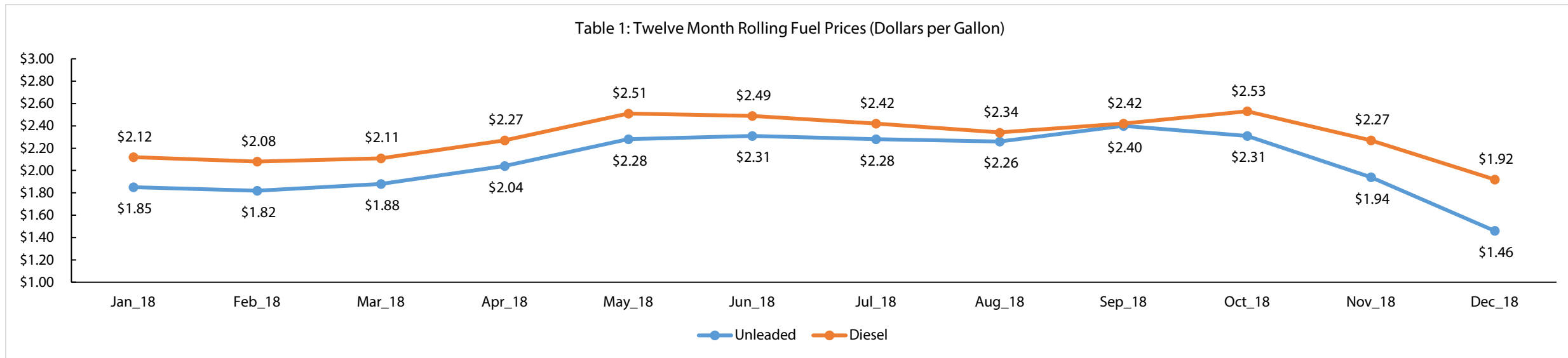


Table 1: With an influx of oil pumped in excess by Organization of the Petroleum Exporting Countries (OPEC) and its competitors worldwide, the prices per gallon have fallen significantly between Oct 2018-Dec 2018 (2018-2019 2nd Quarter). Although prices per gallon have fallen an average of \$0.43 month-to-month for unleaded in the 2018-2019 2nd Quarter, prices compared to 2017-2018 2nd Quarter have overall increased. Unleaded price is up an average of \$.04 per gallon and Diesel up \$0.10 per gallon, both combined a total of 3% increase. Although there was a significant drop in price per gallon for both Unleaded and Diesel in 2nd Quarter, Prices in 1st Quarter followed very different trends for Unleaded and Diesel. Diesel fell \$0.08 between July & August, then coincidentally increased in September by \$0.08. Unleaded on the other hand, dropped \$0.02 from July to August, but then peaked highest in the quarter with a \$0.14 increase in September and the highest unleaded price compared to previous 12 months.

Table 2: Fuel consumption in 2018-2019 2nd Quarter has decreased by 9% compared to 2017-2018 2nd Quarter. This is primarily the result of an increase in utilizing more efficient and economical vehicles which consequently minimizes the usage of diesel fuel. In addition, this decrease in trend is also due to the significant number of cut backs on field trips taken compared to prior year. Approximately 90% of fuel is consumed annually during the regular school year with the remaining 10% consumed in June and July, primarily due to bus route trainings, field trips and transportation services provided for students attending Extended School Year programs.

Douglas County School District

SPECIAL REVENUE FUNDS FINANCIALS



Douglas County School District

Lead Tomorrow

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	1,747,790	1,593,922	1,593,922	100.00%	1,593,922	100.00%	-
Revenues							
Food Sales	9,248,700	9,248,700	4,762,586	51.49%	10,098,986	109.19%	850,286
Federal Reimbursement	2,550,000	2,550,000	1,212,256	47.54%	2,424,512	95.08%	(125,488)
Commodity Contribution	735,329	735,329	-	0.00%	710,162	96.58%	(25,167)
Miscellaneous	105,000	105,000	16,455	15.67%	93,194	88.76%	(11,806)
Sale of Capital Assets	5,000	5,000	1,000	20.00%	1,000	20.00%	(4,000)
State Match Child Nutr. & CDE Revenue	140,000	140,000	123,711	88.36%	123,711	88.36%	(16,289)
Total Revenues	\$ 12,784,029	\$ 12,784,029	\$ 6,116,008	47.84%	\$ 13,451,565	105.22%	\$ 667,536
Transfer from General Fund	-	351,634	351,634	100.00%	351,634	100.00%	-
Total Sources	\$ 14,531,819	\$ 14,729,585	\$ 8,061,564	54.73%	\$ 15,397,121	104.53%	\$ 667,536
Expenditures							
Salaries	4,114,307	4,402,466	2,102,813	47.76%	4,505,001	102.33%	(102,535)
Benefits	1,779,281	1,842,756	892,799	48.45%	1,853,881	100.60%	(11,125)
Food & Commodities	5,222,329	5,222,329	2,326,554	44.55%	5,483,066	104.99%	(260,737)
Purchased Services & Repairs	422,200	422,200	209,890	49.71%	419,687	99.40%	2,513
Supplies	685,380	685,380	519,389	75.78%	809,119	118.05%	(123,739)
Equipment	80,000	80,000	55,579	69.47%	111,158	138.95%	(31,158)
Other	702,229	702,229	169,049	24.07%	686,003	97.69%	16,226
Total Expenditures	\$ 13,005,726	\$ 13,357,360	\$ 6,276,074	46.99%	\$ 13,867,915	103.82%	\$ (510,555)
Change in Fund Balance	(221,697)	(221,697)	191,569		(64,716)		156,981
Balance on Hand June 30	\$ 1,526,093	\$ 1,372,225	\$ 1,785,491	130.12%	\$ 1,529,206	111.44%	\$ 156,981

2018-2019 Budget to Projection Notes
Not applicable

Year over Year Actual Notes

^A Increase in Salaries and Benefits in 2018-2019 primarily due to pay increases awarded in July 2018 and January 2019

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	2,030,386	2,030,386	100.00%	2,030,386	100.00%	-	-21%
Revenues							
Food Sales	9,347,400	4,524,555	48.40%	8,975,315	96.02%	(372,085)	13%
Federal Reimbursement	2,360,000	1,160,223	49.16%	2,494,580	105.70%	134,580	-3%
Commodity Contribution	763,000	-	0.00%	710,162	93.08%	(52,838)	0%
Miscellaneous	85,000	45,172	53.14%	105,732	124.39%	20,732	-12%
Sale of Capital Assets	-	130	0.00%	130	0.00%	130	669%
State Match Child Nutr. & CDE Revenue	145,000	114,422	78.91%	143,122	98.70%	(1,878)	-14%
Total Revenues	\$ 12,700,400	\$ 5,844,502	46.02%	\$ 12,429,042	97.86%	\$ (271,358)	8.23%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
Total Sources	\$ 14,730,786	\$ 7,874,888	53.46%	\$ 14,459,428	98.16%	\$ (271,358)	6.48%
Expenditures							
Salaries	3,814,333	1,960,378 ^A	51.40%	4,109,310	107.73%	(294,977)	10%
Benefits	1,621,172	780,297 ^A	48.13%	1,585,534	97.80%	35,638	17%
Food & Commodities	5,193,000	2,200,631	42.38%	5,057,569	97.39%	135,431	8%
Purchased Services & Repairs	428,310	215,707	50.36%	451,727	105.47%	(23,417)	-7%
Supplies	985,128	438,288	44.49%	689,733	70.01%	295,395	17%
Equipment	344,999	56,315	16.32%	302,910	87.80%	42,089	-63%
Other	745,679	177,153	23.76%	668,721	89.68%	76,958	3%
Total Expenditures	\$ 13,132,621	\$ 5,828,769	44.38%	\$ 12,865,505	97.97%	\$ 267,116	7.79%
Change in Fund Balance	(432,221)	15,733		(436,463)	100.98%	(4,242)	-85%
Balance on Hand June 30	\$ 1,598,165	\$ 2,046,119	128.03%	\$ 1,593,923	99.73%	\$ (4,242)	-4.06%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	90,751	29,668	29,668	100.00%	29,668	100.00%	-
Revenues							
Food Sales	6,267,000	6,267,000	3,317,736	52.94%	6,536,642	104.30%	269,642
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%	-
Total Revenues	\$ 6,267,000	\$ 6,267,000	\$ 3,317,736	52.94%	\$ 6,536,642	104.30%	\$ 269,642
Transfer from General Fund	-	93,718	93,718	100.00%	93,718	100.00%	-
Total Sources	\$ 6,357,751	\$ 6,390,386	\$ 3,441,122	53.85%	\$ 6,660,028	104.22%	\$ 269,642
Expenditures							
Salaries	2,146,205	2,223,005	1,080,713	48.61%	2,231,656	100.39%	(8,651)
Benefits	902,350	919,268	444,088	48.31%	885,709	96.35%	33,559
Food & Commodities	2,375,000	2,375,000	1,333,527	56.15%	2,589,202	109.02%	(214,202)
Purchased Services & Repairs	387,050	387,050	241,713	62.45%	483,426	124.90%	(96,376)
Supplies	241,620	241,620	157,756	65.29%	222,197	91.96%	19,423
Equipment	25,000	25,000	6,678	26.71%	13,357	53.43%	11,643
Other	166,755	166,755	78,787	47.25%	157,574	94.49%	9,181
Total Expenditures	\$ 6,243,980	\$ 6,337,698	\$ 3,343,262	52.75%	\$ 6,583,121	103.87%	\$ (245,423)
Change in Fund Balance	23,020	23,020	68,192		47,239		24,219
Balance on Hand June 30	\$ 113,771	\$ 52,688	\$ 97,860	185.74%	\$ 76,907	145.97%	\$ 24,219

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	106,705	106,705	100.00%	106,705	100.00%	-	-72%
Revenues							
Food Sales	6,327,300	3,014,193	47.64%	5,747,983	90.84%	(579,317)	14%
Federal Reimbursement	-	-	0.00%	-	0.00%	-	-
Commodity Contribution	-	-	0.00%	-	0.00%	-	-
Miscellaneous	22,000	-	0.00%	-	0.00%	(22,000)	-
Sale of Capital Assets	-	-	0.00%	-	0.00%	-	-
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-	-
Total Revenues	\$ 6,349,300	\$ 3,014,193	47.47%	\$ 5,747,983	90.53%	\$ (601,317)	13.72%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 6,456,005	\$ 3,120,898	48.34%	\$ 5,854,688	90.69%	\$ (601,317)	13.76%
Expenditures							
Salaries	1,973,681	966,056 ^A	48.95%	1,957,696	99.19%	15,985	14%
Benefits	816,436	392,219 ^A	48.04%	755,353	92.52%	61,083	17%
Food & Commodities	2,600,000	1,195,664	45.99%	2,297,067	88.35%	302,933	13%
Purchased Services & Repairs	395,040	220,106	55.72%	430,391	108.95%	(35,351)	12%
Supplies	295,693	137,229	46.41%	193,122	65.31%	102,571	15%
Equipment	71,000	27,004	38.03%	27,152	38.24%	43,848	-51%
Other	304,155	81,016	26.64%	164,236	54.00%	139,919	-4%
Total Expenditures	\$ 6,456,005	\$ 3,019,295	46.77%	\$ 5,825,017	90.23%	\$ 630,988	13.01%
Change in Fund Balance	(106,705)	(5,101)		(77,034)	72.19%	29,671	-161%
Balance on Hand June 30	\$ -	\$ 101,604	0.00%	\$ 29,671	0.00%	\$ 29,671	159.20%

2018-2019 Budget to Projection Notes
Not applicable

Year over Year Actual Notes

^A Increase in Salaries and Benefits in 2018-2019 primarily due to pay increases awarded in July 2018 and January 2019

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	185,120	185,120	185,120	100.00%	185,120	100.00%	-
Revenues							
State Revenue	973,304	1,242,437	981,580	79.00%	1,241,847	99.95%	(590)
Federal Revenue	12,763,447	13,418,512	5,012,862	37.36%	13,205,419	98.41%	(213,093)
Other Revenue	210,917	(60,499)	27,678	-45.75%	(60,499)	100.00%	-
Total Revenue	\$ 13,947,668	\$ 14,600,450	\$ 6,022,120	41.25%	\$ 14,386,767	98.54%	\$ (213,683)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 14,132,788	\$ 14,785,570	\$ 6,207,240	41.98%	\$ 14,571,887	98.55%	\$ (213,683)
Expenditures							
Salaries	7,925,588	8,227,224	3,719,118	45.21%	8,180,483	99.43%	46,741
Benefits	2,781,311	2,641,769	1,226,066	46.41%	2,696,826	102.08%	(55,057)
Purchased/Property Services	2,022,280	2,496,831	731,977	29.32%	2,243,805	89.87%	253,026
Supplies	629,945	361,924	123,956	34.25%	396,197	109.47%	(34,273)
Equipment	60,450	22,312	-	0.00%	22,312	100.00%	-
Other	713,214	1,035,510	229,014	22.12%	1,032,264	99.69%	3,246
Total Expenditures	\$ 14,132,788	\$ 14,785,570	\$ 6,030,132	40.78%	\$ 14,571,887	98.55%	\$ 213,683
Change in Fund Balance	(185,120)	(185,120)	(8,011)		(185,120)		(0)
Balance on Hand June 30	\$ -	\$ -	\$ 177,109	0.00%	\$ -	0.00%	\$ -

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	185,120	185,120	100.00%	185,120	100.00%	-	0%
Revenues							
State Revenue	1,130,592	1,092,864	96.66%	996,158	88.11%	(134,434)	25%
Federal Revenue	12,621,010	4,724,625	37.43%	12,156,740	96.32%	(464,270)	9%
Other Revenue	156,471	51,572	32.96%	78,752	50.33%	(77,719)	-177%
Total Revenue	\$ 13,908,073	\$ 5,869,061	42.20%	\$ 13,231,651	95.14%	\$ (676,422)	8.73%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 14,093,193	\$ 6,054,181	42.96%	\$ 13,416,771	95.20%	\$ (676,422)	8.61%
Expenditures							
Salaries	7,702,300	3,466,838	45.01%	7,825,090	101.59%	(122,790)	5%
Benefits	2,776,203	1,121,709	40.40%	2,443,539	88.02%	332,664	10%
Purchased/Property Services	2,227,403	599,242	26.90%	2,033,330	91.29%	194,073	10%
Supplies	401,396	110,338	27.49%	243,100	60.56%	158,296	63%
Equipment	113,985	30,089	26.40%	120,957	106.12%	(6,972)	-82%
Other	686,786	208,877	30.41%	565,635	82.36%	121,151	82%
Total Expenditures	\$ 13,908,073	\$ 5,537,093	39.81%	\$ 13,231,651	95.14%	\$ 676,422	10.13%
Change in Fund Balance	-	331,968		-	0.00%	-	-
Balance on Hand June 30	\$ 185,120	\$ 517,088	279.33%	\$ 185,120	100.00%	\$ -	-100.00%

2018-2019 Budget to Projection Notes

¹ Refund to Colorado Department of Education of IDEA grant balance carried over from 2003-2004 recorded as a reduction of revenue

Year over Year Actual Notes

Not applicable

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	2,074,617	1,478,216	1,478,216	100.00%	1,478,216	100.00%	-
Revenues							
Student Fees	2,578,705	2,578,705	1,850,233	71.75%	2,797,522	108.49%	218,817 ¹
Gate Fees	765,432	765,432	467,949	61.14%	809,862	105.80%	44,430
Donations and Fundraising	2,596,863	2,566,913	1,308,819	50.99%	2,503,364	97.52%	(63,549)
Other Pupil Income	5,213,418	5,214,918	3,047,535	58.44%	5,465,861	104.81%	250,943 ¹
Total Revenue	\$ 11,154,418	\$ 11,125,968	\$ 6,674,536	59.99%	\$ 11,576,610	104.05%	\$ 450,642
Transfer from General Fund	5,467,871	5,507,064	5,507,064	100.00%	5,507,064	100.00%	-
Total Sources	\$ 18,696,906	\$ 18,111,248	\$ 13,659,816	75.42%	\$ 18,561,890	102.49%	\$ 450,642
Expenditures							
Salaries	5,703,348	5,737,206	2,863,423	49.91%	5,640,624	98.32%	96,582
Benefits	1,231,951	1,239,263	620,727	50.09%	1,222,763	98.67%	16,500
Purchased Services	4,456,620	3,936,638	2,689,863	68.33%	5,015,504	127.41%	(1,078,866) ¹
Supplies	4,536,998	4,502,696	2,086,374	46.34%	4,184,084	92.92%	318,612 ¹
Equipment	167,641	177,751	174,501	98.17%	174,501	98.17%	3,250
Other	525,731	562,512	254,910	45.32%	460,094	81.79%	102,418 ¹
Total Expenditures	\$ 16,622,289	\$ 16,156,066	\$ 8,689,799	53.79%	\$ 16,697,570	103.35%	\$ (541,504)
Change in Fund Balance	-	476,966	3,491,802		386,104		(90,862)
Assigned to School Carry Over	\$ 2,074,617	\$ 1,631,654	\$ -	0.00%	\$ 1,864,320	114.26%	\$ 232,666 ²
Balance on Hand June 30 (District-run)	\$ -	\$ 323,528	\$ 4,970,018	1536.19%	\$ -	0.00%	\$ (323,528)

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	1,152,720	1,152,720	100.00%	1,152,720	100.00%	-	28%
Revenues							
Student Fees	2,544,582	1,724,857	67.79%	2,672,146	105.01%	127,564	5%
Gate Fees	675,000	385,358	57.09%	727,271	107.74%	52,271	11%
Donations and Fundraising	2,100,000	968,999	46.14%	2,163,544	103.03%	63,544	16%
Other Pupil Income	6,158,531	3,328,504	54.05%	5,746,830	93.31%	(411,701)	-5%
Total Revenue	\$ 11,478,113	\$ 6,407,718	55.83%	\$ 11,309,792	98.53%	\$ (168,321)	2.36%
Transfer from General Fund	5,226,023	-	0.00%	5,226,023	100.00%	-	5%
Total Sources	\$ 17,856,856	\$ 7,560,438	42.34%	\$ 17,688,535	99.06%	\$ (168,321)	4.94%
Expenditures							
Salaries	5,512,458	2,807,935	50.94%	5,585,136	101.32%	(72,678)	1%
Benefits	1,080,453	599,292	55.47%	1,201,379	111.19%	(120,926)	2%
Purchased Services	4,224,713	2,400,546	56.82%	4,726,186	111.87%	(501,473)	6%
Supplies	4,511,091	1,929,506	42.77%	4,027,216	89.27%	483,875	4%
Equipment	269,700	39,968 ^A	14.82%	194,311	72.05%	75,389	-10%
Other	1,066,345	270,901	25.40%	476,084	44.65%	590,261	-3%
Total Expenditures	\$ 16,664,760	\$ 8,048,148	48.29%	\$ 16,210,313	97.27%	\$ 454,447	3.01%
Change in Fund Balance	39,376	(1,640,430)		325,501	826.65%	286,125	19%
Assigned to School Carry Over	\$ 1,129,130	\$ -	0.00%	\$ 1,555,294	137.74%	\$ 426,164	19.87%
Balance on Hand June 30 (District-run)	\$ 62,966	\$ (487,710)	-774.56%	\$ (77,073)	-122.40%	\$ (140,039)	-100.00%

2018-2019 Budget to Projection Notes

¹ Variance in revenue and expense line items projected by individual schools will be corrected and reflected in Final Revised Budget in June 2019

² School Carry Over projected to increase from prior year due to school revenue collected higher than school expenses in current year

Year over Year Actual Notes

^A Year over Year increase due to completion of school sponsored athletic capital projects in summer and fall of 2018

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	5,735,780	5,576,270	5,576,270	100.00%	5,576,270	100.00%	-
Revenues							
Tuition	12,090,353	12,090,353	5,668,138	46.88%	11,704,558	96.81%	(385,795) ¹
Other	15,000	15,000	6,447	42.98%	17,357	115.71%	2,357
Total Revenue	\$12,105,353	\$12,105,353	\$5,674,585	46.88%	\$11,721,915	96.83%	\$ (383,438)
Transfer from General Fund	-	487,045	487,045	100.00%	487,045	100.00%	-
Total Sources	\$17,841,133	\$18,168,668	\$11,737,900	64.61%	\$17,785,230	97.89%	\$ (383,438)
Expenditures							
Salaries	6,885,936	7,285,062	3,522,409	48.35%	7,139,656	98.00%	145,406
Benefits	2,298,649	2,386,568	1,205,051	50.49%	2,442,548	102.35%	(55,980)
Purchased Services	1,148,892	1,148,892	604,859	52.65%	1,350,494	117.55%	(201,602) ²
Supplies	727,618	725,468	259,982	35.84%	786,662	108.44%	(61,194)
Field Trips and Other	1,044,258	1,046,408	234,133	22.37%	793,039	75.79%	253,369 ²
Total Expenditures	\$12,105,353	\$12,592,398	\$5,826,434	46.27%	\$12,512,399	99.36%	\$ 79,999
Change in Fund Balance	-	-	335,196		(303,439)		(303,439)
Assigned to BASE Program Carry Over	\$ 5,735,780	\$ 5,576,270	\$ -	0.00%	\$ 5,272,831	94.56%	\$ (303,439)
Balance on Hand June 30 (BASE Department)	\$ -	\$ -	\$ 5,911,466	0.00%	\$ -	0.00%	\$ -

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	5,762,972	5,762,972	100.00%	5,762,972	100.00%	-	-3%
Revenues							
Tuition	12,082,358	5,643,511	46.71%	11,696,818	96.81%	(385,540)	0%
Other	18,000	6,359	35.33%	13,269	73.72%	(4,731)	31%
Total Revenue	\$12,100,358	\$5,649,870	46.69%	\$11,710,087	96.77%	\$ (390,271)	0.10%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
Total Sources	\$17,863,330	\$11,412,842	63.89%	\$17,473,059	97.82%	\$ (390,271)	1.79%
Expenditures							
Salaries	6,945,813	3,421,297 ^A	49.26%	6,807,179	98.00%	138,634	5%
Benefits	2,205,213	1,153,378 ^A	52.30%	2,267,712	102.83%	(62,499)	8%
Purchased Services	1,049,851	537,214	51.17%	1,233,161	117.46%	(183,310)	10%
Supplies	640,036	259,434	40.53%	749,687	117.13%	(109,651)	5%
Field Trips and Other	1,259,445	304,886	24.21%	839,047	66.62%	420,398	-5%
Total Expenditures	\$12,100,358	\$5,676,209	46.91%	\$11,896,786	98.32%	\$ 203,572	5.17%
Change in Fund Balance	-	(26,339)		(186,699)	0.00%	(186,699)	63%
Assigned to BASE Program Carry Over	\$ 5,762,972	\$ -	0.00%	\$ 5,576,273	96.76%	\$ (186,699)	-5.44%
Balance on Hand June 30 (BASE Department)	\$ -	\$ 5,736,633	0.00%	\$ -	0.00%	\$ -	

2018-2019 Budget to Projection Notes

¹ Tuition projected to be under budget based on waived tuition for free and reduced lunch qualifying students and foster children enrolled in BASE program

² Variance in revenue and expense line items projected by individual program sites will be corrected and reflected in Final Revised Budget in June 2019

Year over Year Actual Notes

^A Increase in Salaries and Benefits in 2018-2019 primarily due to pay increases awarded in July 2018 and January 2019

Douglas County School District

DEBT SERVICE AND LEASE PAYMENT FUNDS FINANCIALS



Douglas County School District

Lead Today. Lead Tomorrow.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	2018-2019							2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	60,093,009	60,143,655	60,143,655	100.00%	60,143,655	100.00%	-	59,416,714	59,416,714	100.00%	59,416,714	100.00%	-	1%
Revenues														
Property Taxes	46,992,350	52,192,832	463,089	0.89%	52,192,832	100.00%	-	51,384,600	676,794	1.32%	51,429,750	100.09%	45,150	1%
Investment Earnings	587,440	587,440	681,666	116.04%	1,026,492	174.74%	439,052 ¹	553,382	337,684	61.02%	682,510	123.33%	129,128	50%
Total Revenues	\$ 47,579,790	\$ 52,780,272	\$ 1,144,755	2.17%	\$ 53,219,324	100.83%	\$ 439,052	\$ 51,937,982	\$ 1,014,478	1.95%	\$ 52,112,260	100.34%	\$ 174,278	2.12%
Total Sources	\$ 107,672,799	\$ 112,923,927	\$ 61,288,410	54.27%	\$ 113,362,979	100.39%	\$ 439,052	\$ 111,354,696	\$ 60,431,192	54.27%	\$ 111,528,974	100.16%	\$ 174,278	1.64%
Expenditures														
Principal	35,745,000	35,745,000	35,745,000	100.00%	35,745,000	100.00%	-	32,624,571	32,624,571	100.00%	32,624,571	100.00%	-	10%
Interest	11,247,350	15,934,381	6,026,831	37.82%	15,509,341	97.33%	425,040 ²	18,758,742	12,731,910	67.87%	18,758,742	100.00%	-	-17%
Fiscal Charges	4,699	4,699	879	18.71%	1,637	34.84%	3,062	4,583	1,250	27.27%	2,008	43.81%	2,575	-18%
Supplies	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 46,997,049	\$ 51,684,080	\$ 41,772,710	80.82%	\$ 51,255,978	99.17%	\$ 428,102	\$ 51,387,896	\$ 45,357,731	88.27%	\$ 51,385,320	99.99%	\$ 2,576	-0.25%
Other Financing Sources (Uses)														
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%	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	-
Change in Fund Balance	582,741	1,096,192	(40,627,956)		1,963,346		1,380,605	550,086	(44,343,253)		726,940	132.15%	176,854	170%
Balance on Hand June 30	\$ 60,675,750	\$ 61,239,847	\$ 19,515,699	31.87%	\$ 62,107,001	101.42%	\$ 867,154	\$ 59,966,800	\$ 15,073,461	25.14%	\$ 60,143,654	100.29%	\$ 176,854	3.26%

2018-2019 Budget to Projection Notes

¹ Investment earnings increased to reflect new cash investment strategy

² Interest payment projection for 2018-2019 reflects first year of debt service for 2018 bond in addition to previous debt service schedules

Year over Year Actual Notes

Not applicable

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, 2018

	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
Balance on Hand July 1	12,363	11,904	11,904	100.00%	11,904	100.00%	-
Revenues							
Interest on Investment	1,540	1,540	3,550	230.52%	4,921	319.55%	3,381
Cert of Participation - AspenView	963,373	963,373	481,721	50.00%	963,373	100.00%	-
Total Revenues	\$ 964,913	\$ 964,913	\$ 485,271	50.29%	\$ 968,294	100.35%	\$ 3,381
Total Sources	\$ 977,276	\$ 976,817	\$ 497,175	50.90%	\$ 980,198	100.35%	\$ 3,381
Expenditures							
Principal Retirement	3,075,000	3,075,000	1,220,000	39.67%	3,075,000	100.00%	-
Debt Issuance Costs & Fiscal Charges	6,333	6,333	2,000	31.58%	6,750	106.58%	(417)
Interest	1,378,555	1,378,555	698,428	50.66%	1,378,555	100.00%	-
Total Expenditures	\$ 4,459,888	\$ 4,459,888	\$ 1,920,428	43.06%	\$ 4,460,305	100.01%	\$ (417)
Other Financing Sources (Uses)							
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 General Fund	3,494,975	3,494,975	3,494,975	100.00%	3,494,975	100.00%	-
Total Other Financing Sources (Uses)	\$ 3,494,975	\$ 3,494,975	\$ 3,494,975	100.00%	\$ 3,494,975	100.00%	\$ -
Change in Fund Balance	-	-	2,059,819		2,964		2,964
Balance on Hand June 30	\$ 12,363	\$ 11,904	\$ 2,071,723	17403.58%	\$ 14,868	124.90%	\$ 2,964

2018-2019 Budget to Projection Notes
Not applicable

Year over Year Actual Notes
Not applicable

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
	159,954	159,954	100.00%	159,954	100.00%	-	-93%
	2,516	1,153	45.83%	1,499	59.59%	(1,017)	228%
	963,756	481,941	50.01%	963,756	100.00%	0	0%
	\$ 966,272	\$ 483,094	50.00%	\$ 965,256	99.89%	\$ (1,016)	0.31%
	\$ 1,126,226	\$ 643,048	57.10%	\$ 1,125,210	99.91%	\$ (1,016)	-12.89%
	3,005,000	1,195,000	39.77%	3,005,000	100.00%	-	2%
	8,307	2,000	24.08%	6,750	81.26%	1,557	0%
	1,451,555	731,753	50.41%	1,451,555	100.00%	(0)	-5%
	\$ 4,464,862	\$ 1,928,753	43.20%	\$ 4,463,305	99.97%	\$ 1,557	-0.07%
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	3,350,000	-	0.00%	3,350,000	100.00%	-	4%
	\$ 3,350,000	\$ -	0.00%	\$ 3,350,000	100.00%	\$ -	4.33%
	(148,590)	(1,445,659)		(148,050)	99.64%	541	-102%
	\$ 11,364	\$ (1,285,705)	-11313.84%	\$ 11,905	104.76%	\$ 541	24.89%

Douglas County School District

BUILDING FUNDS FINANCIALS



Douglas County School District

Lead Today. Lead Tomorrow.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Bond Building Fund - Fund 41
 2nd Quarter Budget to Actual
 For the Period Ended December 31, 2018

	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
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-
Revenues							
Bond Issuance	-	249,975,000	-	0.00%	289,729,414	115.90%	39,754,414 ¹
Interest	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ -	\$ 249,975,000	\$ -	0.00%	\$ 289,729,414	115.90%	\$ 39,754,414
Transfer from General Fund	-	-	-	0.00%	-	0.00%	\$ -
Total Sources	\$ -	\$ 249,975,000	\$ -	0.00%	\$ 289,729,414	115.90%	\$ 39,754,414
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Buildings & Building Improvements	-	19,975,959	-	0.00%	19,975,959	100.00%	-
Purchased Services	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	-	0.00%	-	0.00%	-
Debt Issuance Costs & Fiscal Charges	-	1,400,000	-	0.00%	1,415,594	101.11%	(15,594)
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ -	\$ 21,375,959	\$ -	0.00%	\$ 21,391,553	100.07%	\$ (15,594)
Change in Fund Balance	-	\$ 228,599,041	-		\$ 268,337,861		39,738,820
Balance on Hand June 30	\$ -	\$ 228,599,041	\$ -	0.00%	\$ 268,337,861	117.38%	\$ 39,738,820

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	
Revenues							
Bond Issuance	-	-	0.00%	-	0.00%	-	
Interest	-	-	0.00%	-	0.00%	-	
Total Revenue	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Expenditures							
Salaries	-	-	0.00%	-	0.00%	-	
Benefits	-	-	0.00%	-	0.00%	-	
Buildings & Building Improvements	-	-	0.00%	-	0.00%	-	
Purchased Services	-	-	0.00%	-	0.00%	-	
Supplies	-	-	0.00%	-	0.00%	-	
Debt Issuance Costs & Fiscal Charges	-	-	0.00%	-	0.00%	-	
Other	-	-	0.00%	-	0.00%	-	
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Change in Fund Balance	-	-		-	0.00%	-	
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	

2018-2019 Budget to Projection Notes

¹ Bond issuance projection reflects sale of bonds at a premium on February 7, 2019 while Revised Budget reflects par amount of bonds

Year over Year Actual Notes

Not applicable

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, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	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
Balance on Hand July 1	-	-	-	0.00%	-	-	1,541,921	1,541,921	100.00%	1,541,921	100.00%	-
Revenues												
COP Issuance	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Premium on Bond	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Investment Earnings	-	-	-	0.00%	-	-	23,453	15,319	65.32%	20,637	87.99%	(2,816)
Transfers Out	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 23,453	\$ 15,319	65.32%	\$ 20,637	87.99%	\$ (2,816)
Transfer from General Fund	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 1,565,374	\$ 1,557,240	99.48%	\$ 1,562,558	99.82%	\$ (2,816)
Expenditures												
Salaries	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Building & Building Improvements	-	-	-	0.00%	-	-	1,565,374	795,180 ^A	50.80%	1,562,858	99.84%	2,516
Purchased Services	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	-	0.00%	-	-	-	9	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	-	-	(150)	0.00%	(300)	0.00%	300
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 1,565,374	\$ 795,039	50.79%	\$ 1,562,558	99.82%	\$ 2,816
Change in Fund Balance	-	-	-		-	-	(1,541,921)	(779,720)		(1,541,921)	100.00%	(0)
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ 762,201	0.00%	\$ -	0.00%	\$ -

2018-2019 Budget to Projection Notes

¹ As of June 30, 2018 DCSD has no COP Building Fund sources remaining and the fund has been spent down to \$0

Year over Year Actual Notes

^A COP funded projects in 2017-2018 include but are not limited to the following large projects: CHS Building Automation System (\$105K), District-wide Window System Modifications (\$197K), RVMS Fire Alarm System Replacement (\$135K), SMS Fire Alarm System Replacement (\$138K) and a portion of the Teddy Lane Multi-Use Tenant Finish project (\$860K)

Douglas County School District

INTERNAL SERVICE FUNDS FINANCIALS



Douglas County School District

Lead Tomorrow

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	5,491,673	9,059,157	9,059,157	100.00%	9,059,157	100.00%	-
Revenues							
Health Insurance Premiums	46,552,710	46,552,710	21,719,808	46.66%	46,077,279	98.98%	(475,431)
Dental Insurance Premiums	3,147,700	3,147,700	1,548,126	49.18%	3,095,145	98.33%	(52,555)
Investment Earnings	97,000	97,000	120,618	124.35%	206,532	212.92%	109,532
Other	9,500	9,500	12,040	126.73%	12,040	126.74%	2,540
Total Revenues	\$ 49,806,910	\$ 49,806,910	\$ 23,400,591	46.98%	\$ 49,390,996	99.16%	\$ (415,914)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 55,298,583	\$ 58,866,067	\$ 32,459,748	55.14%	\$ 58,450,153	99.29%	\$ (415,914)
Expenditures							
Salaries	36,900	36,900	-	0.00%	25,165	68.20%	11,735
Benefits	7,970	7,970	-	0.00%	5,436	68.21%	2,534
Health Plan	45,204,460	45,204,460	21,270,419	47.05%	43,230,479	95.63%	1,973,981
Dental Plan	3,116,900	3,116,900	1,566,519	50.26%	3,133,037	100.52%	(16,137)
Stop Loss Premiums	624,217	624,217	307,196	49.21%	614,391	98.43%	9,826
Purchased Services	980,150	980,150	434,356	44.32%	1,001,340	102.16%	(21,190)
Other	20,500	20,500	11,830	57.71%	23,692	115.57%	(3,192)
Total Expenditures	\$ 49,991,097	\$ 49,991,097	\$ 23,590,318	47.19%	\$ 48,033,540	96.08%	\$ 1,957,557
Change in Fund Balance	(184,187)	(184,187)	(189,727)		1,357,456		1,541,643
Balance on Hand June 30	\$ 5,307,486	\$ 8,874,970	\$ 8,869,430	99.94%	\$ 10,416,613	117.37%	\$ 1,541,643

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	5,765,889	5,765,889	100.00%	5,765,889	100.00%	-	57%
Revenues							
Health Insurance Premiums	44,530,430	22,217,945	49.89%	44,961,023	100.97%	430,593	2%
Dental Insurance Premiums	3,160,092	1,537,795	48.66%	3,084,814	97.62%	(75,278)	0%
Investment Earnings	107,694	38,741	35.97%	124,655	115.75%	16,961	66%
Other	7,059	6,235	88.33%	6,235	88.33%	(824)	93%
Total Revenues	\$ 47,805,275	\$ 23,800,716	49.79%	\$ 48,176,728	100.78%	\$ 371,453	2.52%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
Total Sources	\$ 53,571,164	\$ 29,566,605	55.19%	\$ 53,942,617	100.69%	\$ 371,453	8.36%
Expenditures							
Salaries	31,500	-	0.00%	25,165	79.89%	6,335	0%
Benefits	6,738	-	0.00%	5,436	80.67%	1,302	0%
Health Plan	43,834,526	18,200,242 ^A	41.52%	40,230,570	91.78%	3,603,956	7%
Dental Plan	3,160,092	1,553,554	49.16%	3,121,023	98.76%	39,069	0%
Stop Loss Premiums	554,102	275,383	49.70%	554,178	100.01%	(76)	11%
Purchased Services	965,594	367,869	38.10%	935,005	96.83%	30,589	7%
Other	18,612	5,921	31.81%	12,083	64.92%	6,529	96%
Total Expenditures	\$ 48,571,164	\$ 20,402,968	42.01%	\$ 44,883,459	92.41%	\$ 3,687,705	7.02%
Change in Fund Balance	(765,889)	3,397,748		3,293,268	-429.99%	4,059,157	-59%
Balance on Hand June 30	\$ 5,000,000	\$ 9,163,637	183.27%	\$ 9,059,157	181.18%	\$ 4,059,157	14.98%

2018-2019 Budget to Projection Notes

¹ 2017-2018 was a positive year for the Medical fund due to low claims in self-insured Cigna medical plans. While trending higher than in 2017-2018, budget for 2018-2019 will be revised to reflect lower than anticipated total claims for current year.

Year over Year Actual Notes

^A 2017-2018 was a positive year for the Medical fund due to low claims in self-insured Cigna medical plans.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	774,480	790,745	790,745	100.00%	790,745	100.00%	-
Revenues							
Short Term Disability Insurance Premiums	585,000	585,000	273,859	46.81%	564,150	96.44%	(20,850)
Total Revenue	\$ 585,000	\$ 585,000	\$ 273,859	46.81%	\$ 564,150	96.44%	\$ (20,850)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 1,359,480	\$ 1,375,745	\$ 1,064,604	77.38%	\$ 1,354,895	98.48%	\$ (20,850)
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	480,000	480,000	151,893	31.64%	437,656	91.18%	42,344
Purchased Services	190,000	190,000	80,763	42.51%	164,658	86.66%	25,342
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 670,000	\$ 670,000	\$ 232,656	34.72%	\$ 602,314	89.90%	\$ 67,686
Change in Fund Balance	(85,000)	(85,000)	41,203		(38,164)		46,836
Balance on Hand June 30	\$ 689,480	\$ 705,745	\$ 831,948	117.88%	\$ 752,581	106.64%	\$ 46,836

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	531,632	531,632	100.00%	531,632	100.00%	-	49%
Revenues							
Short Term Disability Insurance Premiums	850,511	416,497 ^A	48.97%	843,030	99.12%	(7,481)	-33%
Total Revenue	\$ 850,511	\$ 416,497	48.97%	\$ 843,030	99.12%	\$ (7,481)	-33.08%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 1,382,143	\$ 948,129	68.60%	\$ 1,374,662	99.46%	\$ (7,481)	-1.44%
Expenditures							
Salaries	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Claims	480,000	134,108	27.94%	419,872	87.47%	60,128	4%
Purchased Services	180,776	80,151	44.34%	164,046	90.75%	16,730	0%
Other	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 660,776	\$ 214,260	32.43%	\$ 583,917	88.37%	\$ 76,859	3.15%
Change in Fund Balance	189,735	202,238		259,113	136.57%	69,378	-115%
Balance on Hand June 30	\$ 721,367	\$ 733,870	101.73%	\$ 790,745	109.62%	\$ 69,378	-4.83%

2018-2019 Budget to Projection Notes
Not applicable

Year over Year Actual Notes

^A DCSD reduced district paid STDI percentage applied to salary in order to draw down fund balance in the STDI fund

Douglas County School District

TRUST AND AGENCY FUNDS FINANCIALS



Douglas County School District

Lead Tomorrow

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 74
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	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
Balance on Hand July 1	893,242	1,199,426	1,199,426	100.00%	1,199,426	100.00%	-
Revenue							
Pupil Activity	1,701,154	1,697,827	795,780	46.87%	1,701,154	100.20%	3,327
School Discretionary	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ 1,701,154	\$ 1,697,827	\$ 795,780	46.87%	\$ 1,701,154	100.20%	\$ 3,327
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 2,594,396	\$ 2,897,253	\$ 1,995,206	68.87%	\$ 2,900,580	100.11%	\$ 3,327
Expenditures							
Pupil Activity							
Salaries	181,366	181,366	44,215	24.38%	132,121	72.85%	49,245
Benefits	39,944	39,944	9,551	23.91%	28,539	71.45%	11,405
Purchased/Property Services	456,207	457,882	297,897	65.06%	680,144	148.54%	(222,262)
Supplies	1,643,242	1,944,424	331,989	17.07%	749,839	38.56%	1,194,585
Equipment	57,513	57,513	6,937	12.06%	9,364	16.28%	48,149
Other	216,124	216,124	13,812	6.39%	53,709	24.85%	162,415
Total Pupil Activity	\$ 2,594,396	\$ 2,897,253	\$ 704,401	24.31%	\$ 1,653,716	57.08%	\$ 1,243,537
School Discretionary							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	-	0.00%	-	0.00%	-
Equipment	-	-	-	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	0.00%	-
Total School Discretionary	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Total Expenditures	\$ 2,594,396	\$ 2,897,253	\$ 704,401	24.31%	\$ 1,653,716	57.08%	\$ 1,243,537
Change in Fund Balance	(893,242)	(1,199,426)	91,379		47,438		1,246,864
Balance on Hand June 30	\$ -	\$ -	\$ 1,290,805	0.00%	\$ 1,246,864	0.00%	\$ 1,246,864

	2017-2018						
	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	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	1,078,642	1,078,642	100.00%	1,078,642	100.00%	-	11%
Revenue							
Pupil Activity	1,606,261	776,982	48.37%	1,621,733	100.96%	15,472	5%
School Discretionary	-	6,733	0.00%	-	0.00%	-	-
Total Revenue	\$ 1,606,261	\$ 783,715	48.79%	\$ 1,621,733	100.96%	\$ 15,472	4.90%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 2,684,903	\$ 1,862,357	69.36%	\$ 2,700,375	100.58%	\$ 15,472	7.41%
Expenditures							
Pupil Activity							
Salaries	-	52,023	0.00%	139,929	0.00%	(139,929)	-6%
Benefits	-	11,450	0.00%	30,776	0.00%	(30,776)	-7%
Purchased/Property Services	-	196,625	0.00%	578,872	0.00%	(578,872)	17%
Supplies	2,184,903	260,515	11.92%	678,365	31.05%	1,506,538	11%
Equipment	-	22,190	0.00%	24,617	0.00%	(24,617)	-62%
Other	-	8,495	0.00%	48,392	0.00%	(48,392)	11%
Total Pupil Activity	\$ 2,184,903	\$ 551,297	25.23%	\$ 1,500,950	68.70%	\$ 683,953	10.18%
School Discretionary							
Salaries	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-
Purchased/Property Services	-	299	0.00%	-	0.00%	-	-
Supplies	-	16,020	0.00%	-	0.00%	-	-
Equipment	-	1,647	0.00%	-	0.00%	-	-
Other	-	-	0.00%	-	0.00%	-	-
Total School Discretionary	\$ -	\$ 17,965	0.00%	\$ -	0.00%	\$ -	-
Total Expenditures	\$ 2,184,903	\$ 569,263	26.05%	\$ 1,500,950	68.70%	\$ 683,953	10.18%
Change in Fund Balance	(578,642)	214,453		120,784	-20.87%	699,426	-61%
Balance on Hand June 30	\$ 500,000	\$ 1,293,095	258.62%	\$ 1,199,426	239.89%	\$ 699,426	3.96%

2018-2019 Budget to Projection Notes

¹ Variance in supplies includes projected carry over into 2019-2020 for school clubs also reflected in Year End Projection Balance on Hand June 30

Year over Year Actual Notes

Not applicable

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
2nd Quarter Budget to Actual
For the Period Ended December 31, 2018

	2018-2019							2017-2018						
	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 Final Revised Budget as a % of	Year End Actual	Year End Final Revised Budget as a % of	Budget to Year End Variance	Year End Percentage Increase/ (Decrease)
Balance on Hand July 1	32,912	32,912	32,912	100.00%	32,912	100.00%	-	32,312	32,312	100.00%	32,312	100.00%	-	2%
Revenues														
Contributions	61,600	61,600	31,600	51.30%	61,600	100.00%	-	60,600	29,000	47.85%	60,600	100.00%	-	2%
Total Revenue	\$ 61,600	\$ 61,600	\$ 31,600	51.30%	\$ 61,600	100.00%	\$ -	\$ 60,600	\$ 29,000	47.85%	\$ 60,600	100.00%	\$ -	1.65%
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 94,512	\$ 94,512	\$ 64,512	68.26%	\$ 94,512	100.00%	\$ -	\$ 92,912	\$ 61,312	65.99%	\$ 92,912	100.00%	\$ -	1.72%
Expenditures														
Grants and Scholarships	60,000	60,000	58,500	97.50%	59,000	98.33%	1,000 ¹	60,000	60,000	100.00%	60,000	100.00%	-	-2%
Total Expenditures	\$ 60,000	\$ 60,000	\$ 58,500	97.50%	\$ 59,000	98.33%	\$ 1,000	\$ 60,000	\$ 60,000	100.00%	\$ 60,000	100.00%	\$ -	-1.67%
Change in Fund Balance	1,600	1,600	(26,900)		2,600		(1,000)	600	(31,000)		600	100.00%	-	333%
Balance on Hand June 30	\$ 34,512	\$ 34,512	\$ 6,012	17.42%	\$ 35,512	102.90%	\$ (1,000)	\$ 32,912	\$ 1,312	3.99%	\$ 32,912	100.00%	\$ -	7.90%

2018-2019 Budget to Projection Notes

¹ One student scholarship not projected to be spent as it was awarded to a student who did not attend college and will be allocated to another student in 2019-2020

Year over Year Actual Notes

Not applicable

Douglas County School District

CHARTER SCHOOL FINANCIALS



Douglas County School District

Lead Tomorrow

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,744,839	\$ 2,459,691	51.84%	\$ 4,638,439	\$ 2,434,079	52.48%	\$ 4,638,439	\$ 4,638,439	100.00%
Mill Levy/Override	341,534	181,604	53.17%	704,044	364,049	51.71%	704,044	704,044	100.00%
Tuition	275,000	132,077	48.03%	225,500	104,745	46.45%	225,500	225,500	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	8,500	5,387	63.38%	9,160	3,744	40.87%	9,160	9,160	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	109,600	94,915	86.60%	95,290	87,760	92.10%	95,290	95,290	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	6,000	6,725	112.08%	4,500	150	3.33%	4,500	4,500	100.00%
Contributions/Donations	38,400	8,886	23.14%	39,875	7,904	19.82%	39,875	39,875	100.00%
Miscellaneous Revenue	750	1,709	227.87%	1,000	-	0.00%	1,000	1,000	100.00%
Categorical Revenue	179,452	92,221	51.39%	171,935	105,782	61.52%	171,935	171,935	100.00%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	220,000	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,924,075	\$ 2,983,215	50.36%	\$ 5,889,743	\$ 3,108,213	52.77%	\$ 5,889,743	\$ 5,889,743	100.00%
Expenditures:									
Salaries	\$ 3,152,961	\$ 1,582,080	50.18%	\$ 3,095,073	\$ 1,567,304	50.64%	\$ 3,095,073	\$ 3,095,073	100.00%
Benefits	981,678	455,803	46.43%	985,314	460,219	46.71%	985,314	985,314	100.00%
Purchased Professional and Technical Services	61,300	30,209	49.28%	67,125	31,567	47.03%	67,125	67,125	100.00%
Purchased Property Services	681,955	319,409	46.84%	689,291	322,551	46.79%	689,291	689,291	100.00%
Other Purchased Services	319,029	168,633	52.86%	425,380	206,257	48.49%	425,380	425,380	100.00%
Supplies	186,927	110,127	58.91%	204,310	117,963	57.74%	204,310	204,310	100.00%
Property	420,700	148,365	35.27%	283,942	211,704	74.56%	286,942	286,942	100.00%
Other Expenses	94,525	26,717	28.26%	95,182	28,162	29.59%	95,182	95,182	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	2,600,000	2,600,000	100.00%	2,700,000	2,700,000	100.00%	2,700,000	2,700,000	100.00%
Total Expenditures	\$ 8,499,075	\$ 5,441,343	64.02%	\$ 8,545,617	\$ 5,645,727	66.07%	\$ 8,548,617	\$ 8,548,617	100.00%

American Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 16,311,417	\$ 8,324,597	51.04%	\$ 18,766,604	\$ 9,508,939	50.67%	\$ 18,766,604	\$ 18,766,604	100.00%
Mill Levy/Override	1,209,144	617,036	51.03%	2,834,028	1,442,631	50.90%	2,834,028	2,834,028	100.00%
Tuition	2,562,100	1,408,817	54.99%	2,690,304	1,443,238	53.65%	2,690,304	2,690,304	100.00%
Transportation Fees	481,424	323,555	67.21%	575,461	367,239	63.82%	575,461	575,461	100.00%
Earnings on Investments	6,000	7,354	122.56%	12,000	7,090	59.08%	12,000	12,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	746,115	422,077	56.57%	790,086	471,896	59.73%	790,086	790,086	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	698,741	681,578	97.54%	760,138	749,691	98.63%	760,138	760,138	100.00%
Rental/Lease	89,816	80,156	89.24%	85,000	76,457	89.95%	85,000	85,000	100.00%
Contributions/Donations	314,388	143,670	45.70%	829,053	115,127	13.89%	829,053	829,053	100.00%
Miscellaneous Revenue	15,000	-	0.00%	5,345	3,065	57.35%	5,345	5,345	100.00%
Categorical Revenue	565,264	301,773	53.39%	725,934	325,993	44.91%	725,934	725,934	100.00%
Other State Revenue	196,324	56,314	28.68%	156,019	107,462	68.88%	156,019	156,019	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	300,000	-	0.00%	300,000	-	0.00%	300,000	300,000	100.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 23,495,732	\$ 12,366,926	52.63%	\$ 28,529,970	\$ 14,618,828	51.24%	\$ 28,529,970	\$ 28,529,970	100.00%
Expenditures:									
Salaries	\$ 10,866,189	\$ 4,882,200	44.93%	\$ 13,128,627	\$ 5,398,570	41.12%	\$ 13,128,627	\$ 13,128,627	100.00%
Benefits	3,564,501	1,575,473	44.20%	4,318,626	1,773,532	41.07%	4,318,626	4,318,626	100.00%
Purchased Professional and Technical Services	565,877	316,237	55.88%	555,934	283,344	50.97%	555,934	555,934	100.00%
Purchased Property Services	3,309,851	1,559,410	47.11%	4,622,270	2,011,676	43.52%	4,622,270	4,622,270	100.00%
Other Purchased Services	2,131,334	1,132,199	53.12%	2,741,823	1,402,603	51.16%	2,741,823	2,741,823	100.00%
Supplies	1,565,284	712,527	45.52%	1,604,254	450,739	28.10%	1,604,254	1,604,254	100.00%
Property	1,049,480	290,351	27.67%	1,104,581	275,276	24.92%	1,104,581	1,104,581	100.00%
Other Expenses	234,322	33,518	14.30%	218,238	46,078	21.11%	218,238	218,238	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	207,250	102,451	49.43%	180,000	95,527	53.07%	180,000	180,000	100.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 23,494,089	\$ 10,604,366	45.14%	\$ 28,474,353	\$ 11,737,345	41.22%	\$ 28,474,353	\$ 28,474,353	100.00%

Ascent Classical Academy of Douglas County
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue			0.00%	\$ 2,517,753	\$ 1,665,825	66.16%	\$ 2,517,753	\$ 2,517,753	100.00%
Mill Levy/Override			0.00%	380,335	220,410	57.95%	380,335	380,335	100.00%
Tuition			0.00%	18,000	10,168	56.49%	18,000	18,000	100.00%
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			0.00%	58,310	28,533	48.93%	58,310	58,310	100.00%
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			0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue			0.00%	-	1,997	0.00%	-	-	0.00%
Categorical Revenue			0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue			0.00%	82,778	58,359	70.50%	82,778	82,778	100.00%
Grants Federal			0.00%	300,762	71,762	23.86%	300,762	300,762	100.00%
Fund Transfer			0.00%	329,000	200,000	60.79%	329,000	329,000	100.00%
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%
Total Revenue	\$ -	\$ -	0.00%	\$ 3,686,938	\$ 2,257,054	61.22%	\$ 3,686,938	\$ 3,686,938	100.00%
Expenditures:									
Salaries			0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits			0.00%	-	-	0.00%	-	-	0.00%
Purchased Professional and Technical Services			0.00%	2,383,525	1,139,035	47.79%	2,383,525	2,383,525	100.00%
Purchased Property Services			0.00%	554,874	266,415	48.01%	554,874	554,874	100.00%
Other Purchased Services			0.00%	245,393	112,620	45.89%	245,393	245,393	100.00%
Supplies			0.00%	289,058	245,788	85.03%	289,058	289,058	100.00%
Property			0.00%	180,600	121,395	67.22%	180,600	180,600	100.00%
Other Expenses			0.00%	17,115	1,071	6.26%	17,115	17,115	100.00%
Other Uses of Funds			0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal			0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases			0.00%	-	-	0.00%	-	-	0.00%
Grant Expense			0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense			0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ 3,670,565	\$ 1,886,323	51.39%	\$ 3,670,565	\$ 3,670,565	100.00%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 5,904,610	\$ 2,984,027	50.54%	\$ 6,363,069	\$ 3,215,564	50.53%	\$ 6,363,069	\$ 6,363,069	100.00%
Mill Levy/Override	440,335	220,715	50.12%	-	-	0.00%	-	-	0.00%
Tuition	401,050	285,545	71.20%	393,050	252,943	64.35%	393,050	393,050	100.00%
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	216,130	133,905	61.96%	239,450	170,504	71.21%	239,450	239,450	100.00%
Community Service Activities	175,800	96,299	54.78%	200,000	89,223	44.61%	200,000	200,000	100.00%
Other Local Revenue	-	-	0.00%	6,500	6,088	93.66%	6,500	6,500	100.00%
Rental/Lease	1,000	210	21.00%	9,000	5,845	64.94%	9,000	9,000	100.00%
Contributions/Donations	50,000	-	0.00%	62,000	1,931	3.11%	62,000	62,000	100.00%
Miscellaneous Revenue	5,000	4,239	84.78%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	16,696	16,696	100.00%	16,696	16,696	100.00%
Other State Revenue	440,335	220,715	50.12%	964,402	489,119	50.72%	964,402	964,402	100.00%
Grants Federal	223,774	120,848	54.00%	-	-	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%	234,676	-	0.00%	234,676	234,676	100.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,858,034	\$ 4,066,502	51.75%	\$ 8,488,843	\$ 4,247,913	50.04%	\$ 8,488,843	\$ 8,488,843	100.00%
Expenditures:									
Salaries	\$ 3,719,305	\$ 1,897,300	51.01%	\$ 4,204,870	\$ 1,966,379	46.76%	\$ 4,204,870	\$ 4,204,870	100.00%
Benefits	1,164,172	599,307	51.48%	1,272,090	581,113	45.68%	1,272,090	1,272,090	100.00%
Purchased Professional and Technical Services	158,200	69,484	43.92%	143,000	76,746	53.67%	143,000	143,000	100.00%
Purchased Property Services	1,164,162	616,251	52.94%	1,276,440	601,406	47.12%	1,276,440	1,276,440	100.00%
Other Purchased Services	445,202	239,199	53.73%	564,139	306,329	54.30%	564,139	564,139	100.00%
Supplies	425,500	308,246	72.44%	480,500	272,823	56.78%	480,500	480,500	100.00%
Property	130,000	55,710	42.85%	315,000	167,592	53.20%	315,000	315,000	100.00%
Other Expenses	25,000	13,971	55.88%	25,000	13,562	54.25%	25,000	25,000	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	54,000	27,495	50.92%	54,000	29,073	53.84%	54,000	54,000	100.00%
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%
Total Expenditures	\$ 7,285,541	\$ 3,826,964	52.53%	\$ 8,335,039	\$ 4,015,023	48.17%	\$ 8,335,039	\$ 8,335,039	100.00%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 6,301,825	\$ 3,043,139	48.29%	\$ 6,844,952	\$ 3,409,202	49.81%	\$ 6,844,952	\$ 6,844,952	100.00%
Mill Levy/Override	476,923	225,258	47.23%	1,037,600	521,521	50.26%	1,037,600	1,037,600	100.00%
Tuition	448,314	272,245	60.73%	439,930	254,593	57.87%	439,930	439,930	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	2,500	2,732	109.27%	2,500	6,554	262.18%	2,500	2,500	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	242,275	276,893	114.29%	262,050	284,221	108.46%	262,050	262,050	100.00%
Community Service Activities	140,000	67,124	47.95%	140,000	66,072	47.19%	140,000	140,000	100.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	15,000	8,334	55.56%	15,000	10,752	71.68%	15,000	15,000	100.00%
Contributions/Donations	5,000	10,445	208.91%	5,000	672	13.44%	5,000	5,000	100.00%
Miscellaneous Revenue	250	37	14.85%	250	100	40.00%	250	250	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	15,819	11,242	71.07%	17,717	13,367	75.45%	17,717	17,717	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	18,331	18,331	100.00%	18,331	18,331	100.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	219,563	109,782	50.00%	226,662	125,515	55.38%	226,662	226,662	100.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,867,469	\$ 4,027,232	51.19%	\$ 9,009,992	\$ 4,710,900	52.29%	\$ 9,009,992	\$ 9,009,992	100.00%
Expenditures:									
Salaries	\$ 3,707,344	\$ 1,789,201	48.26%	\$ 4,136,682	\$ 1,932,705	46.72%	\$ 4,136,682	\$ 4,136,682	100.00%
Benefits	1,012,728	461,885	45.61%	1,145,070	458,979	40.08%	1,145,070	1,145,070	100.00%
Purchased Professional and Technical Services	134,500	58,927	43.81%	286,000	62,079	21.71%	286,000	286,000	100.00%
Purchased Property Services	1,616,535	799,791	49.48%	1,740,493	833,009	47.86%	1,740,493	1,740,493	100.00%
Other Purchased Services	689,104	328,938	47.73%	696,160	366,816	52.69%	696,160	696,160	100.00%
Supplies	395,617	217,339	54.94%	436,956	236,866	54.21%	436,956	436,956	100.00%
Property	431,250	369,801	85.75%	431,500	93,840	21.75%	431,500	431,500	100.00%
Other Expenses	55,933	7,973	14.25%	42,760	7,182	16.80%	42,760	42,760	100.00%
Other Uses of Funds	-	(93)	0.00%	-	(780)	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%
Total Expenditures	\$ 8,043,011	\$ 4,033,762	50.15%	\$ 8,915,621	\$ 3,990,696	44.76%	\$ 8,915,621	\$ 8,915,621	100.00%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,494,188	\$ 1,864,772	53.37%	\$ 3,793,615	\$ 1,943,938	51.24%	\$ 3,793,615	\$ 3,793,615	100.00%
Mill Levy/Override	271,859	-	0.00%	581,188	292,638	50.35%	581,188	581,188	100.00%
Tuition	194,500	108,712	55.89%	194,500	100,694	51.77%	194,500	194,500	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	12,000	9,201	76.67%	12,000	23,724	197.70%	12,000	12,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	120,000	92,099	76.75%	125,000	115,090	92.07%	125,000	125,000	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	181,000	65,387	36.13%	46,000	3,827	8.32%	46,000	46,000	100.00%
Rental/Lease	-	-	0.00%	-	420	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	5,000	55,710	1114.19%	5,000	5,000	100.00%
Categorical Revenue	-	-	0.00%	122,280	72,949	59.66%	122,280	122,280	100.00%
Other State Revenue	154,932	69,476	44.84%	24,767	23,111	93.31%	24,767	24,767	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	130,219	130,219	100.00%	-	-	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%
Total Revenue	\$ 4,558,698	\$ 2,339,867	51.33%	\$ 4,904,350	\$ 2,632,101	53.67%	\$ 4,904,350	\$ 4,904,350	100.00%
Expenditures:									
Salaries	\$ 2,284,103	\$ 1,111,623	48.67%	\$ 2,560,274	\$ 1,191,513	46.54%	\$ 2,560,274	\$ 2,560,274	100.00%
Benefits	721,758	330,648	45.81%	835,136	382,600	45.81%	835,136	835,136	100.00%
Purchased Professional and Technical Services	131,060	59,090	45.09%	222,435	92,705	41.68%	222,435	222,435	100.00%
Purchased Property Services	472,130	243,161	51.50%	496,427	229,804	46.29%	496,427	496,427	100.00%
Other Purchased Services	383,494	153,441	40.01%	430,399	212,929	49.47%	430,399	430,399	100.00%
Supplies	258,388	105,917	40.99%	286,993	88,198	30.73%	286,993	286,993	100.00%
Property	78,888	63,611	80.63%	81,350	44,810	55.08%	81,350	81,350	100.00%
Other Expenses	91,623	5,821	6.35%	9,045	6,033	66.70%	9,045	9,045	100.00%
Other Uses of Funds	7,035	-	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%
Total Expenditures	\$ 4,428,479	\$ 2,073,312	46.82%	\$ 4,922,059	\$ 2,248,592	45.68%	\$ 4,922,059	\$ 4,922,059	100.00%

DCS Montessori Charter School
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,007,492	\$ 1,497,771	49.80%	\$ 3,175,228	\$ 1,599,016	50.36%	\$ 3,175,228	\$ 3,163,228	99.62%
Mill Levy/Override	227,924	110,634	48.54%	464,120	245,442	52.88%	464,120	481,120	103.66%
Tuition	1,071,300	582,730	54.39%	1,144,800	639,449	55.86%	1,144,800	1,144,800	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	11,300	7,677	67.94%	17,500	14,630	83.60%	17,500	18,000	102.86%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	200,000	171,221	85.61%	200,000	192,021	96.01%	200,000	200,000	100.00%
Community Service Activities	359,700	190,080	52.84%	364,920	190,134	52.10%	364,920	364,920	100.00%
Other Local Revenue	3,500	1,430	40.86%	-	-	0.00%	-	-	0.00%
Rental/Lease	5,000	2,910	58.20%	40,000	20,100	50.25%	40,000	40,000	100.00%
Contributions/Donations	-	11,013	0.00%	-	7,758	0.00%	-	-	0.00%
Miscellaneous Revenue	6,000	35,466	591.11%	33,500	32,547	97.15%	33,500	33,500	100.00%
Categorical Revenue	112,768	61,769	54.78%	138,000	80,158	58.09%	138,000	150,000	108.70%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	7,525	0.00%	-	1,589	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%
Total Revenue	\$ 5,004,984	\$ 2,680,226	53.55%	\$ 5,578,068	\$ 3,022,842	54.19%	\$ 5,578,068	\$ 5,595,568	100.31%
Expenditures:									
Salaries	\$ 2,628,541	\$ 1,169,209	44.48%	\$ 2,665,236	\$ 1,117,891	41.94%	\$ 2,665,236	\$ 2,665,236	100.00%
Benefits	812,875	380,993	46.87%	893,560	398,320	44.58%	893,560	893,560	100.00%
Purchased Professional and Technical Services	180,800	97,891	54.14%	249,500	117,498	47.09%	249,500	249,500	100.00%
Purchased Property Services	764,566	376,686	49.27%	773,666	376,145	48.62%	773,666	773,666	100.00%
Other Purchased Services	289,468	140,311	48.47%	320,540	171,834	53.61%	320,540	320,540	100.00%
Supplies	245,400	126,741	51.65%	267,400	120,509	45.07%	267,400	265,000	99.10%
Property	97,000	37,218	38.37%	163,000	55,366	33.97%	163,000	160,000	98.16%
Other Expenses	10,600	4,526	42.70%	20,600	14,809	71.89%	20,600	20,600	100.00%
Other Uses of Funds	200,000	108,345	54.17%	200,000	107,541	53.77%	200,000	200,000	100.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	812	0.00%	-	839	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,229,250	\$ 2,442,732	46.71%	\$ 5,553,503	\$ 2,480,752	44.67%	\$ 5,553,502	\$ 5,548,102	99.90%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 2,233,879	\$ 1,193,574	53.43%	\$ 2,799,463	\$ 1,273,721	45.50%	\$ 2,799,463	\$ 2,799,463	100.00%
Mill Levy/Override	164,833	86,976	52.77%	416,745	203,396	48.81%	416,745	416,745	100.00%
Tuition	10,000	4,300	43.00%	10,000	3,000	30.00%	10,000	10,000	100.00%
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	47,144	49,190	104.34%	100,878	86,458	85.71%	100,878	100,878	100.00%
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	3,000	7,120	237.33%	15,000	12,736	84.91%	15,000	15,000	100.00%
Miscellaneous Revenue	9,000	14,112	156.80%	1,000	2,892	289.20%	1,000	1,000	100.00%
Categorical Revenue	133,026	104,712	78.72%	156,498	80,939	51.72%	156,498	156,498	100.00%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 2,600,882	\$ 1,459,984	56.13%	\$ 3,499,584	\$ 1,663,142	47.52%	\$ 3,499,584	\$ 3,499,584	100.00%
Expenditures:									
Salaries	\$ 1,093,184	\$ 544,825	49.84%	\$ 1,353,433	\$ 569,611	42.09%	\$ 1,353,433	\$ 1,353,433	100.00%
Benefits	297,254	134,531	45.26%	346,962	149,116	42.98%	346,962	346,962	100.00%
Purchased Professional and Technical Services	146,856	68,293	46.50%	210,268	127,986	60.87%	210,268	210,268	100.00%
Purchased Property Services	594,902	329,939	55.46%	971,930	470,416	48.40%	971,930	971,930	100.00%
Other Purchased Services	370,140	184,801	49.93%	493,723	216,726	43.90%	493,723	493,723	100.00%
Supplies	59,894	35,515	59.30%	99,488	97,585	98.09%	99,488	99,488	100.00%
Property	3,700	2,723	73.59%	19,730	19,706	99.88%	19,730	19,730	100.00%
Other Expenses	31,500	16,548	52.53%	21,116	7,061	33.44%	21,116	21,116	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 2,597,430	\$ 1,317,175	50.71%	\$ 3,516,650	\$ 1,658,207	47.15%	\$ 3,516,650	\$ 3,516,650	100.00%

HOPE Online Learning Academy Co-Op
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 15,868,994	\$ 7,935,432	50.01%	\$ 16,887,449	\$ 8,370,970	49.57%	\$ 16,887,449	\$ 16,887,449	100.00%
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	835	527	63.15%	362	202	55.85%	362	362	100.00%
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	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	10,000	10,604	106.04%	10,000	22,231	222.31%	10,000	10,000	100.00%
Miscellaneous Revenue	156,582	192,494	122.94%	102,500	1,000	0.98%	102,500	102,500	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	618,659	309,330	50.00%	302,137	151,068	50.00%	302,137	302,137	100.00%
Grants Federal	1,870,813	940,295	50.26%	2,057,045	977,150	47.50%	2,057,045	2,057,045	100.00%
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	470,565	189,732	40.32%	304,062	143,307	47.13%	304,062	304,062	100.00%
Total Revenue	\$ 18,996,448	\$ 9,578,415	50.42%	\$ 19,663,555	\$ 9,665,929	49.16%	\$ 19,663,555	\$ 19,663,555	100.00%
Expenditures:									
Salaries	\$ 4,335,012	\$ 2,291,446	52.86%	\$ 4,405,679	\$ 2,169,923	49.25%	\$ 4,405,679	\$ 4,405,679	100.00%
Benefits	1,818,762	734,658	40.39%	1,507,113	700,124	46.45%	1,507,113	1,507,113	100.00%
Purchased Professional and Technical Services	379,097	235,393	62.09%	364,848	191,507	52.49%	364,848	364,848	100.00%
Purchased Property Services	417,434	204,371	48.96%	413,193	186,664	45.18%	413,193	413,193	100.00%
Other Purchased Services	9,952,493	5,057,054	50.81%	10,088,050	4,986,329	49.43%	10,088,050	10,088,050	100.00%
Supplies	1,539,363	807,786	52.48%	1,597,824	805,301	50.40%	1,597,824	1,597,824	100.00%
Property	294,823	139,960	47.47%	224,527	114,261	50.89%	224,527	224,527	100.00%
Other Expenses	333,993	272,061	81.46%	308,127	72,006	23.37%	308,127	308,127	100.00%
Other Uses of Funds	3,000	288	9.59%	7,307	-	0.00%	7,307	7,307	100.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	459,849	175,489	38.16%	283,561	132,362	46.68%	283,561	283,561	100.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,533,826	\$ 9,918,505	50.78%	\$ 19,200,229	\$ 9,358,476	48.74%	\$ 19,200,229	\$ 19,200,229	100.00%

Leman Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue			0.00%	\$ 3,402,181	\$ 1,708,114	50.21%	\$ 3,402,181	\$ 3,402,521	100.01%
Mill Levy/Override			0.00%	234,576	260,400	111.01%	234,576	521,945	222.51%
Tuition			0.00%	189,000	113,937	60.28%	189,000	183,937	97.32%
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			0.00%	187,110	18,657	9.97%	187,110	24,638	13.17%
Rental/Lease			0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations			0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue			0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue			0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue			0.00%	108,000	72,949	67.55%	108,000	145,897	135.09%
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%
Total Revenue	\$ -	\$ -	0.00%	\$ 4,120,867	\$ 2,174,057	52.76%	\$ 4,120,867	\$ 4,278,938	103.84%
Expenditures:									
Salaries			0.00%	\$ 1,464,560	\$ 715,591	48.86%	\$ 1,464,560	\$ 1,645,091	112.33%
Benefits			0.00%	453,085	195,319	43.11%	453,085	450,080	99.34%
Purchased Professional and Technical Services			0.00%	232,175	76,265	32.85%	232,175	147,629	63.59%
Purchased Property Services			0.00%	1,374,000	431,253	31.39%	1,374,000	1,303,921	94.90%
Other Purchased Services			0.00%	280,877	133,324	47.47%	280,877	277,986	98.97%
Supplies			0.00%	169,500	94,661	55.85%	169,500	182,489	107.66%
Property			0.00%	5,000	-	0.00%	5,000	-	0.00%
Other Expenses			0.00%	3,149	4,568	145.06%	3,149	4,568	145.06%
Other Uses of Funds			0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal			0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases			0.00%	-	-	0.00%	-	-	0.00%
Grant Expense			0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense			0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ 3,982,346	\$ 1,650,981	41.46%	\$ 3,982,346	\$ 4,011,764	100.74%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,679,537	\$ 2,364,536	50.53%	\$ 4,886,790	\$ 2,524,305	51.66%	\$ 4,886,790	\$ 4,886,790	100.00%
Mill Levy/Override	350,627	176,200	50.25%	745,290	382,044	51.26%	745,290	745,290	100.00%
Tuition	176,700	109,237	61.82%	286,755	163,707	57.09%	286,755	286,755	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	2,000	1,414	70.70%	14,000	9,872	70.51%	14,000	14,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	121,900	109,078	89.48%	129,900	105,699	81.37%	129,900	129,900	100.00%
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	50,000	37,685	75.37%	90,000	78,849	87.61%	90,000	90,000	100.00%
Miscellaneous Revenue	-	10,443	0.00%	11,210	11,228	100.16%	11,210	11,210	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	35,618	10,938	30.71%	35,618	16,628	46.68%	35,618	35,618	100.00%
Grants Federal	28,000	28,489	101.75%	12,522	12,522	100.00%	12,522	12,522	100.00%
Fund Transfer	120,261	120,261	100.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	70,000	68,104	97.29%	70,000	70,000	100.00%
Cap Reserve Bond Revenue	162,528	85,767	52.77%	196,961	98,481	50.00%	196,961	196,961	100.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,727,171	\$ 3,054,048	53.33%	\$ 6,479,046	\$ 3,471,439	53.58%	\$ 6,479,046	\$ 6,479,046	100.00%
Expenditures:									
Salaries	\$ 2,791,453	\$ 1,418,725	50.82%	\$ 3,267,741	\$ 1,617,931	49.51%	\$ 3,267,741	\$ 3,267,741	100.00%
Benefits	823,935	433,817	52.65%	951,719	498,330	52.36%	951,719	951,719	100.00%
Purchased Professional and Technical Services	379,869	156,906	41.31%	410,457	205,354	50.03%	410,457	410,457	100.00%
Purchased Property Services	1,015,887	437,868	43.10%	1,164,303	543,461	46.68%	1,164,303	1,164,303	100.00%
Other Purchased Services	95,725	49,238	51.44%	94,977	47,202	49.70%	94,977	94,977	100.00%
Supplies	256,854	138,200	53.80%	283,720	160,496	56.57%	283,720	283,720	100.00%
Property	788,027	736,086	93.41%	244,776	99,683	40.72%	244,776	244,776	100.00%
Other Expenses	7,500	3,700	49.33%	52,500	11,807	22.49%	52,500	52,500	100.00%
Other Uses of Funds	21,000	21,000	100.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	10,000	-	0.00%	7,000	2,450	35.00%	7,000	7,000	100.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,190,250	\$ 3,395,540	54.85%	\$ 6,477,193	\$ 3,186,714	49.20%	\$ 6,477,193	\$ 6,477,193	100.00%

Parker Core Knowledge Charter
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,873,940	\$ 2,447,294	50.21%	\$ 5,181,865	\$ 2,601,316	50.20%	\$ 5,181,865	\$ 5,179,368	99.95%
Mill Levy/Override	361,570	180,784	50.00%	360,009	396,089	110.02%	360,009	797,797	221.60%
Tuition	784,760	372,863	47.51%	865,910	413,976	47.81%	865,910	865,910	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	16,000	12,135	75.84%	25,000	23,364	93.46%	25,000	25,000	100.00%
Food Services	22,500	5,656	25.14%	15,000	4,303	28.69%	15,000	15,000	100.00%
Pupil Activities	68,200	34,808	51.04%	72,900	40,700	55.83%	72,900	72,900	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	34,000	13,443	39.54%	40,000	21,173	52.93%	40,000	40,000	100.00%
Contributions/Donations	53,490	53,078	99.23%	1,800	1,934	107.44%	1,800	1,934	107.44%
Miscellaneous Revenue	111,345	122,267	109.81%	93,345	97,488	104.44%	93,345	97,488	104.44%
Categorical Revenue	165,155	83,977	50.85%	184,680	90,959	49.25%	184,680	178,578	96.70%
Other State Revenue	13,180	5,775	43.82%	8,155	5,359	65.71%	8,155	8,155	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	(17,700)	252	-1.42%	-	-	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%
Total Revenue	\$ 6,486,440	\$ 3,332,332	51.37%	\$ 6,848,664	\$ 3,696,661	53.98%	\$ 6,848,664	\$ 7,282,130	106.33%
Expenditures:									
Salaries	\$ 3,510,130	\$ 1,515,614	43.18%	\$ 3,742,358	\$ 1,839,712	49.16%	\$ 3,742,358	\$ 3,742,358	100.00%
Benefits	1,129,800	468,745	41.49%	1,220,833	553,433	45.33%	1,220,833	1,220,833	100.00%
Purchased Professional and Technical Services	130,350	72,956	55.97%	129,325	73,870	57.12%	129,325	129,325	100.00%
Purchased Property Services	754,380	355,314	47.10%	769,360	363,188	47.21%	769,360	769,360	100.00%
Other Purchased Services	383,640	190,626	49.69%	448,974	255,230	56.85%	448,974	448,974	100.00%
Supplies	367,350	241,791	65.82%	382,065	236,026	61.78%	382,065	382,065	100.00%
Property	391,090	350,781	89.69%	90,000	44,132	49.04%	90,000	90,000	100.00%
Other Expenses	17,700	7,718	43.60%	11,860	6,394	53.91%	11,860	11,860	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,684,440	\$ 3,203,545	47.93%	\$ 6,794,775	\$ 3,371,985	49.63%	\$ 6,794,775	\$ 6,794,775	100.00%

Parker Performing Arts School
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 5,472,538	\$ 2,865,926	52.37%	\$ 5,752,295	\$ 2,920,329	50.77%	\$ 5,752,295	\$ 5,752,295	100.00%
Mill Levy/Override	406,968	210,561	51.74%	868,849	438,018	50.41%	868,849	868,849	100.00%
Tuition	208,500	100,553	48.23%	320,800	160,030	49.88%	320,800	320,800	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	6,000	4,726	78.77%	-	-	0.00%	-	-	0.00%
Pupil Activities	152,000	28,854	18.98%	122,960	73,876	60.08%	122,960	122,960	100.00%
Community Service Activities	-	1,826	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	90,630	95,295	105.15%	106,200	115,208	108.48%	106,200	115,208	108.48%
Rental/Lease	65,000	24,131	37.12%	85,000	36,698	43.17%	85,000	85,000	100.00%
Contributions/Donations	-	57,112	0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	6,000	-	0.00%	6,000	6,000	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	290,040	180,843	62.35%	328,053	157,728	48.08%	328,053	328,053	100.00%
Grants Federal	196,500	-	0.00%	-	33,951	0.00%	-	33,951	0.00%
Fund Transfer	527,465	-	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%
Total Revenue	\$ 7,415,641	\$ 3,569,827	48.14%	\$ 7,590,157	\$ 3,935,839	51.85%	\$ 7,590,157	\$ 7,633,116	100.57%
Expenditures:									
Salaries	\$ 3,375,726	\$ 1,724,898	51.10%	\$ 3,161,512	\$ 1,605,139	50.77%	\$ 3,161,512	\$ 3,161,512	100.00%
Benefits	882,593	454,780	51.53%	864,595	449,476	51.99%	864,595	864,595	100.00%
Purchased Professional and Technical Services	160,961	74,601	46.35%	136,496	83,950	61.50%	136,496	136,496	100.00%
Purchased Property Services	1,788,979	909,778	50.85%	1,941,061	974,173	50.19%	1,941,061	1,941,061	100.00%
Other Purchased Services	446,596	232,266	52.01%	506,677	266,600	52.62%	506,677	506,677	100.00%
Supplies	152,480	176,584	115.81%	302,966	232,002	76.58%	302,966	302,966	100.00%
Property	25,400	18,049	71.06%	84,000	83,491	99.39%	84,000	84,000	100.00%
Other Expenses	58,000	23,088	39.81%	115,800	15,865	13.70%	115,800	115,800	100.00%
Other Uses of Funds	-	-	0.00%	440,000	294,615	66.96%	440,000	440,000	100.00%
Redemption of Principal	250,000	-	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%
Total Expenditures	\$ 7,140,735	\$ 3,614,044	50.61%	\$ 7,553,107	\$ 4,005,312	53.03%	\$ 7,553,107	\$ 7,553,107	100.00%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,848,066	\$ 1,924,415	50.01%	\$ 3,969,251	\$ 2,034,524	51.26%	\$ 3,969,251	\$ 3,969,251	100.00%
Mill Levy/Override	284,167	143,041	50.34%	600,399	307,746	51.26%	600,399	600,399	100.00%
Tuition	88,500	45,192	51.06%	85,000	47,206	55.54%	85,000	85,000	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	9,548	47.74%	10,000	29,569	295.69%	10,000	35,000	350.00%
Food Services	12,000	10,578	88.15%	17,000	9,236	54.33%	17,000	17,000	100.00%
Pupil Activities	152,000	136,777	89.98%	128,450	130,685	101.74%	128,450	135,000	105.10%
Community Service Activities	-	-	0.00%	22,500	7,132	31.70%	22,500	18,000	80.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	35,000	25,885	73.96%	18,000	8,800	48.89%	18,000	18,000	100.00%
Contributions/Donations	35,500	2,790	7.86%	44,000	51,492	117.03%	44,000	55,000	125.00%
Miscellaneous Revenue	6,000	27,793	463.22%	10,000	2,557	25.57%	10,000	10,000	100.00%
Categorical Revenue	136,497	66,708	48.87%	4,598	1,533	33.34%	4,598	4,598	100.00%
Other State Revenue	-	-	0.00%	143,961	76,917	53.43%	143,961	143,961	100.00%
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%
Total Revenue	\$ 4,617,730	\$ 2,392,727	51.82%	\$ 5,053,159	\$ 2,707,397	53.58%	\$ 5,053,159	\$ 5,091,209	100.75%
Expenditures:									
Salaries	\$ 2,583,574	\$ 1,246,133	48.23%	\$ 2,766,224	\$ 1,340,662	48.47%	\$ 2,766,224	\$ 2,766,224	100.00%
Benefits	726,000	373,163	51.40%	740,000	375,979	50.81%	740,000	740,000	100.00%
Purchased Professional and Technical Services	63,500	40,580	63.91%	82,500	29,887	36.23%	82,500	82,500	100.00%
Purchased Property Services	119,350	80,712	67.63%	132,700	57,533	43.36%	132,700	132,700	100.00%
Other Purchased Services	349,750	209,159	59.80%	490,538	228,596	46.60%	490,538	490,538	100.00%
Supplies	205,000	140,268	68.42%	230,000	89,715	39.01%	230,000	230,000	100.00%
Property	108,000	69,915	64.74%	95,200	8,920	9.37%	95,200	95,200	100.00%
Other Expenses	396,800	195,946	49.38%	385,550	187,065	48.52%	385,550	385,550	100.00%
Other Uses of Funds	50,000	-	0.00%	1,433,118	-	0.00%	1,433,118	-	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%
Total Expenditures	\$ 4,601,974	\$ 2,355,876	51.19%	\$ 6,355,830	\$ 2,318,358	36.48%	\$ 6,355,830	\$ 4,922,712	77.45%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 2,518,628	\$ 1,313,870	52.17%	\$ 2,660,586	\$ 1,480,407	55.64%	\$ 2,660,586	\$ 2,660,586	100.00%
Mill Levy/Override	188,715	82,050	43.48%	404,088	198,185	49.04%	404,088	404,088	100.00%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	604	0.00%	1,038	1,271	122.43%	1,038	1,038	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	413,020	404,510	97.94%	376,518	386,389	102.62%	376,518	376,518	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	-	70	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	-	9,318	0.00%	600	1,000	166.67%	600	600	100.00%
Miscellaneous Revenue	-	3,500	0.00%	5,769	500	8.67%	5,769	5,769	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	87,975	45,587	51.82%	126,016	52,523	41.68%	126,016	126,016	100.00%
Grants Federal	196,500	29,830	15.18%	-	-	0.00%	-	-	0.00%
Fund Transfer	135,000	-	0.00%	20,200	9,930	49.16%	20,200	20,200	100.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	196,500	17,799	9.06%	196,500	196,500	100.00%
Total Revenue	\$ 3,539,838	\$ 1,889,338	53.37%	\$ 3,791,316	\$ 2,148,004	56.66%	\$ 3,791,316	\$ 3,791,316	100.00%
Expenditures:									
Salaries	\$ 1,367,538	\$ 566,071	41.39%	\$ 1,677,949	\$ 681,657	40.62%	\$ 1,677,949	\$ 1,677,949	100.00%
Benefits	454,833	175,571	38.60%	497,887	210,142	42.21%	497,887	497,887	100.00%
Purchased Professional and Technical Services	178,561	92,021	51.53%	127,355	73,102	57.40%	127,355	127,355	100.00%
Purchased Property Services	611,170	110,978	18.16%	1,066,924	504,974	47.33%	1,066,924	1,066,924	100.00%
Other Purchased Services	250,802	96,006	38.28%	362,613	183,843	50.70%	362,613	362,613	100.00%
Supplies	128,291	72,549	56.55%	102,602	54,623	53.24%	102,602	102,602	100.00%
Property	38,000	30,070	79.13%	12,040	16,523	137.24%	12,040	12,040	100.00%
Other Expenses	14,211	3,327	23.41%	5,007	3,797	75.84%	5,007	5,007	100.00%
Other Uses of Funds	-	-	0.00%	-	(204)	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	196,500	33,330	16.96%	196,500	17,799	9.06%	196,500	196,500	100.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 3,239,907	\$ 1,179,924	36.42%	\$ 4,048,877	\$ 1,746,257	43.13%	\$ 4,048,877	\$ 4,048,877	100.00%

SkyView Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 9,216,665	\$ 4,712,835	51.13%	\$ 9,601,995	\$ 4,854,213	50.55%	\$ 9,601,995	\$ 9,600,101	99.98%
Mill Levy/Override	680,742	348,392	51.18%	1,437,660	732,178	50.93%	1,437,660	1,462,259	101.71%
Tuition	1,003,787	487,147	48.53%	1,100,150	551,243	50.11%	1,100,150	1,060,958	96.44%
Transportation Fees	-	25	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	-	86.78%	-	-	0.00%	-	-	0.00%
Pupil Activities	392,585	340,693	0.00%	377,965	345,057	91.29%	377,965	379,250	100.34%
Community Service Activities	-	-	59.95%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	101.14%	-	-	0.00%	-	-	0.00%
Rental/Lease	15,000	8,993	51.67%	20,000	14,880	74.40%	20,000	20,000	100.00%
Contributions/Donations	75,500	76,363	0.00%	55,000	55,050	100.09%	55,000	55,050	100.09%
Miscellaneous Revenue	68,398	19,875	29.06%	49,433	29,845	60.37%	49,433	49,433	100.00%
Categorical Revenue	317,980	164,291	0.00%	358,619	186,632	52.04%	358,619	358,619	100.00%
Other State Revenue	69,797	36,833	0.00%	93,351	44,009	47.14%	93,351	93,358	100.01%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	96,587	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%
Total Revenue	\$ 11,840,454	\$ 6,195,447	52.32%	\$ 13,094,173	\$ 6,813,107	52.03%	\$ 13,094,173	\$ 13,175,615	100.62%
Expenditures:									
Salaries	\$ 6,056,757	\$ 2,767,988	45.70%	\$ 6,572,969	\$ 3,027,222	46.06%	\$ 6,572,969	\$ 6,572,969	100.00%
Benefits	1,783,636	814,800	45.68%	1,983,516	936,404	47.21%	1,983,516	1,983,516	100.00%
Purchased Professional and Technical Services	228,562	114,591	50.14%	288,044	136,944	47.54%	288,044	288,044	100.00%
Purchased Property Services	2,170,631	1,102,326	50.78%	2,229,302	1,132,278	50.79%	2,229,302	2,229,302	100.00%
Other Purchased Services	850,427	379,899	44.67%	953,737	492,655	51.66%	953,737	953,799	100.01%
Supplies	505,104	308,279	61.03%	569,101	337,106	59.23%	569,101	578,099	101.58%
Property	105,000	77,782	74.08%	230,000	82,884	36.04%	230,000	280,000	121.74%
Other Expenses	29,758	18,232	61.27%	59,252	24,005	40.51%	59,252	24,413	41.20%
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%	225,000	184,491	82.00%	225,000	225,000	100.00%
Total Expenditures	\$ 11,729,875	\$ 5,583,897	47.60%	\$ 13,110,921	\$ 6,353,989	48.46%	\$ 13,110,921	\$ 13,135,142	100.18%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 12,983,337	\$ 6,632,432	51.08%	\$ 14,146,395	\$ 7,113,030	50.28%	\$ 14,146,395	\$ 14,146,395	100.00%
Mill Levy/Override	972,019	493,310	50.75%	990,642	1,088,622	109.89%	990,642	990,642	100.00%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	13,383	21,020	157.07%	35,000	58,771	167.92%	35,000	35,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	650,000	509,620	78.40%	738,144	494,682	67.02%	738,144	738,144	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	54,000	27,000	50.00%	54,000	28,000	51.85%	54,000	54,000	100.00%
Contributions/Donations	30,000	21,752	72.51%	30,000	25,876	86.25%	30,000	25,876	86.25%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	560	0.00%	-	560	0.00%
Other State Revenue	445,195	254,075	57.07%	529,461	385,629	72.83%	529,461	529,461	100.00%
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%
Total Revenue	\$ 15,147,934	\$ 7,959,210	52.54%	\$ 16,523,642	\$ 9,195,169	55.65%	\$ 16,523,642	\$ 16,520,078	99.98%
Expenditures:									
Salaries	\$ 7,559,372	\$ 3,263,565	43.17%	\$ 8,187,175	\$ 3,285,319	40.13%	\$ 8,187,175	\$ 8,187,175	100.00%
Benefits	2,191,800	841,779	38.41%	2,234,859	858,489	38.41%	2,234,859	2,234,859	100.00%
Purchased Professional and Technical Services	230,667	119,115	51.64%	233,666	102,763	43.98%	233,666	233,666	100.00%
Purchased Property Services	2,530,562	1,091,842	43.15%	2,549,799	1,074,834	42.15%	2,549,799	2,549,799	100.00%
Other Purchased Services	1,039,168	505,094	48.61%	1,194,707	626,577	52.45%	1,194,707	1,194,707	100.00%
Supplies	557,618	232,602	41.71%	578,372	223,900	38.71%	578,372	578,372	100.00%
Property	1,075,300	686,316	63.83%	1,015,000	205,006	20.20%	1,015,000	1,015,000	100.00%
Other Expenses	1,370,600	11,983	0.87%	1,717,000	13,579	0.79%	1,717,000	1,717,000	100.00%
Other Uses of Funds	-	7,678	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%
Total Expenditures	\$ 16,555,087	\$ 6,759,974	40.83%	\$ 17,710,578	\$ 6,390,466	36.08%	\$ 17,710,578	\$ 17,710,578	100.00%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual 2nd Quarter
For the Period Ended December 31, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,363,850	\$ 2,242,012	51.38%	\$4,644,623	\$2,382,187	51.29%	\$4,644,623	4,644,623	100.00%
Mill Levy/Override	-	-	0.00%	752,361	358,895	47.70%	752,361	752,361	100.00%
Tuition	328,500	231,059	70.34%	361,551	210,687	58.27%	361,551	361,551	100.00%
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	140,308	140,308	100.00%	48,775	37,250	76.37%	48,775	48,775	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	8,000	6,467	80.84%	127,400	256,063	200.99%	127,400	127,400	100.00%
Rental/Lease	-	-	0.00%	19,740	28,749	145.64%	19,740	19,740	100.00%
Contributions/Donations	30,000	-	0.00%	15,000	29,325	195.50%	15,000	15,000	100.00%
Miscellaneous Revenue	-	-	0.00%	18,000	2,316	12.87%	18,000	18,000	100.00%
Categorical Revenue	141,914	65,437	46.11%	-	-	0.00%	-	-	0.00%
Other State Revenue	-	17,094	0.00%	151,260	142,197	94.01%	151,260	151,260	100.00%
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%
Total Revenue	\$ 5,012,572	\$ 2,702,377	53.91%	\$ 6,138,710	\$ 3,447,668	56.16%	\$ 6,138,710	\$ 6,138,710	100.00%
Expenditures:									
Salaries	\$ 2,607,265	\$ 1,266,881	48.59%	\$2,848,356	\$1,374,223	48.25%	\$2,848,356	2,848,356	100.00%
Benefits	622,238	337,042	54.17%	1,005,082	421,345	41.92%	1,005,082	1,005,082	100.00%
Purchased Professional and Technical Services	198,490	134,739	67.88%	307,223	134,570	43.80%	307,223	307,223	100.00%
Purchased Property Services	849,012	397,222	46.79%	997,938	486,734	48.77%	997,938	997,938	100.00%
Other Purchased Services	383,820	153,330	39.95%	409,497	242,792	59.29%	409,497	409,497	100.00%
Supplies	247,184	140,047	56.66%	241,519	251,127	103.98%	241,519	241,519	100.00%
Property	40,000	15,695	39.24%	35,000	113,566	324.47%	35,000	113,566	324.47%
Other Expenses	240,254	5,176	2.15%	217,364	11,739	5.40%	217,364	50,000	23.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,188,263	\$ 2,450,133	47.22%	\$ 6,061,979	\$ 3,036,095	50.08%	\$ 6,061,979	\$ 5,973,181	98.54%