

# Douglas County School District

Quarterly Financial Report | Period Ended March 31, 2019



Douglas County School District  
*Learn Today. Lead Tomorrow*

Presented to the Board of Education  
By Scott Smith, Chief Financial Officer  
and Colleen Doan, Director of Budget  
May 14, 2019

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

**Table of Contents**

COMBINED GENERAL FUND FINANCIALS

General Fund Budget to Actual – Fund 10.....1  
General Fund Consolidated Revenues – Fund 10.....4  
General Fund Comparison of Actual Expenditures – Fund 10 .....5  
General Fund Utility Budget Report – Fund 10 .....6  
Outdoor Education Fund Budget to Actual – Fund 13 .....7  
Capital Projects Fund Budget to Actual – Fund 14 .....8  
Full Day Kindergarten Fund Budget to Actual – Fund 15 .....9  
Risk Insurance Fund Budget to Actual – Fund 18 (No Activity).....10  
Transportation Fund Budget to Actual – Fund 25 .....11  
Transportation Fund Monthly Fuel Expense Report – Fund 25 .....12

SPECIAL REVENUE FUNDS FINANCIALS

Nutrition Services NSLP Fund Budget to Actual – Fund 21 .....14  
Nutrition Services Non-NSLP Fund Budget to Actual – Fund 28 .....15  
Governmental Designated Purpose Grants Fund Budget to Actual – Fund 22 .....16  
Athletics and Activities Fund Budget to Actual – Fund 26.....17  
Child Care Fund Budget to Actual – Fund 29.....18

DEBT SERVICE AND LEASE PAYMENT FUNDS FINANCIALS

Bond Redemption Fund Budget to Actual – Fund 31 .....20  
Certificate of Participation (COP) Lease Payment Fund Budget to Actual – Fund 39..... 21

BUILDING FUNDS FINANCIALS

Bond Building Funds Budget to Actual – Fund 41 (No Activity)..... 23  
Certificate of Participation (COP) Building Fund Budget to Actual – Fund 45..... 24

INTERNAL SERVICE FUNDS FINANCIALS

Medical Fund Budget to Actual – Fund 65 .....26  
Short Term Disability Insurance Fund Budget to Actual – Fund 66 ..... 27

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

**Table of Contents** (Continued)

TRUST AND AGENCY FUNDS FINANCIALS	
Pupil Activity Fund Budget to Actual – Fund 74.....	29
Private Purpose Trust Fund Budget to Actual – Fund 75 .....	30
CHARTER SCHOOL FINANCIALS	
Academy Charter School Budget to Actual .....	32
Ascent Classical Academy of Douglas County Budget to Actual.....	33
American Academy Charter School Budget to Actual .....	34
Aspen View Academy Charter School Budget to Actual.....	35
Ben Franklin Academy Charter School Budget to Actual .....	36
Challenge to Excellence Charter School Budget to Actual .....	37
DCS Montessori Charter School Budget to Actual .....	38
Global Village Academy Charter School Budget to Actual.....	39
HOPE Online Learning Academy Charter School Budget to Actual .....	40
Leman Academy Budget to Actual.....	41
North Star Charter School Budget to Actual .....	42
Parker Core Knowledge Charter School Budget to Actual .....	43
Parker Performing Arts Charter School Budget to Actual .....	44
Platte River Academy Charter School Budget to Actual .....	45
Renaissance Secondary School Budget to Actual.....	46
SkyView Academy Charter School Budget to Actual .....	47
STEM School Highlands Ranch Budget to Actual .....	48
World Compass Academy Charter School Budget to Actual .....	49
APPENDIX	
Investments by Type by Fund and Investment Income by Fund.....	51
Investment Portfolio.....	52



# Douglas County School District

## COMBINED GENERAL FUND FINANCIALS



Douglas County School District

*Lead Tomorrow*



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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	105,056,600	44.04%	196,020,454	89,129,227	45.47%
Specific Ownership Taxes	26,329,116	28,832,644	16,439,889	57.02%	25,170,091	15,604,059	61.99%
Other Local Income	26,103,910	28,308,264	21,456,098	75.79%	26,423,287	18,504,165	70.03%
Intergovernmental	351,941,435	343,984,221	262,260,472	76.24%	318,350,350	240,806,987	75.64%
Transfers In	-	-	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 604,105,925</b>	<b>\$ 639,698,528</b>	<b>\$ 405,213,060</b>	<b>63.34%</b>	<b>\$ 565,964,182</b>	<b>\$ 364,044,437</b>	<b>64.32%</b>
<b>Total Sources</b>	<b>\$ 672,069,727</b>	<b>\$ 707,338,164</b>	<b>\$ 472,852,696</b>	<b>66.85%</b>	<b>\$ 643,855,410</b>	<b>\$ 441,935,665</b>	<b>68.64%</b>
Expenditures by Program							
Instructional	293,318,136	300,051,495	199,200,657	66.39%	278,543,257	188,523,580	67.68%
Support - Students	20,589,480	21,486,590	20,000,418	93.08%	19,723,661	17,989,068	91.21%
Support - Instructional Staff	20,775,503	20,803,863	13,656,244	65.64%	20,760,071	13,790,553	66.43%
Support - General Administration	3,386,905	3,680,539	2,807,774	76.29%	4,625,478	2,327,147	50.31%
Support - School Administration	34,096,437	40,287,519	27,507,056	68.28%	36,304,115	25,876,146	71.28%
Support - Business	4,292,396	4,285,136	3,261,122	76.10%	3,868,528	3,286,712	84.96%
Support - Operations & Maintenance	40,235,873	43,427,372	30,036,501	69.16%	40,204,443	27,663,450	68.81%
Support - Student Transportation	-	-	5,831	0.00%	2,520	115,639	4588.86%
Support - Central	22,798,088	23,670,662	16,398,428	69.28%	24,734,137	15,871,243	64.17%
Support - Other	1,083,942	1,063,829	82,998	7.80%	910,618	(2,669,586)	-293.16%
Contracts w/ Charter Schools	133,963,381	141,340,255	106,296,842	75.21%	116,616,169	88,401,645	75.81%
Non Instructional	684,971	701,579	357,142	50.91%	1,105,476	811,241	73.38%
Transfers Out	23,549,146	29,364,508	29,451,904	100.30%	36,003,293	35,122,735	97.55%
<b>Total Expenditures</b>	<b>\$ 598,774,258</b>	<b>\$ 630,163,347</b>	<b>\$ 449,062,916</b>	<b>71.26%</b>	<b>\$ 583,401,766</b>	<b>\$ 417,109,572</b>	<b>71.50%</b>
BOE Contingency	\$ 5,331,667	\$ 1,647,672	\$ -	0.00%	\$ 921,504	\$ -	0.00%
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 7,887,509</b>	<b>\$ (43,849,856)</b>	<b>-555.94%</b>	<b>\$ (18,359,088)</b>	<b>\$ (53,065,135)</b>	<b>289.04%</b>
<b>Ending Fund Balance</b>	<b>\$ 67,963,802</b>	<b>\$ 75,527,145</b>	<b>\$ 23,789,780</b>	<b>31.50%</b>	<b>\$ 59,532,140</b>	<b>\$ 24,826,093</b>	<b>41.70%</b>
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%
<b>Ending Fund Balance - after reserves</b>	<b>\$ 16,219,407</b>	<b>\$ 25,206,739</b>	<b>\$ 23,789,780</b>	<b>94.38%</b>	<b>\$ 9,067,772</b>	<b>\$ 24,826,093</b>	<b>273.78%</b>

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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)
<b>Balance on Hand July 1</b>	<b>67,963,802</b>	<b>67,639,636</b>	<b>67,639,636</b>	<b>100.00%</b>	<b>67,639,636</b>	<b>100.00%</b>	<b>-</b>	<b>77,891,228</b>	<b>77,891,228</b>	<b>100.00%</b>	<b>77,891,228</b>	<b>100.00%</b>	<b>-</b>	<b>-13%</b>
<b>Revenues</b>														
Local Taxes														
Property Tax (In SFA)	166,018,464	164,860,399	72,416,661	43.93%	165,404,750	100.33%	544,351 <sup>1</sup>	162,307,454	73,802,159	45.47%	163,560,395	100.77%	1,252,941	1%
Budget Override	33,713,000	73,713,000	32,639,940	44.28%	73,713,000	100.00%	-	33,713,000	15,327,068 <sup>A</sup>	45.46%	33,713,000	100.00%	-	119%
Specific Ownership Taxes (In SFA)	15,335,836	17,376,338	9,575,690	55.11%	17,376,338	100.00%	-	14,889,161	9,230,453	61.99%	14,889,161	100.00%	-	17%
Specific Ownership Taxes (Out of SFA)	10,993,280	11,456,306	6,864,200	59.92%	12,010,649	104.84%	554,343	10,280,930	6,373,606	61.99%	11,520,055	112.05%	1,239,125	4%
Subtotal Local Taxes	\$ 226,060,580	\$ 267,406,043	\$ 121,496,490	45.44%	\$ 268,504,737	100.41%	\$ 1,098,694	\$ 221,190,545	\$ 104,733,286	47.35%	\$ 223,682,611	101.13%	\$ 2,492,066	20.04%
Intergovernmental Revenue														
Equalization Entitlements	329,297,487	319,433,868	240,632,548	75.33%	319,441,337	100.00%	7,469	295,994,909	221,673,461	74.89%	295,985,011	100.00%	(9,898)	8%
Special Education	12,067,621	12,126,926	11,151,210	91.95%	12,363,903	101.95%	236,977 <sup>2</sup>	11,727,523	10,554,771	90.00%	11,741,708	100.12%	14,185	5%
Vocational Education	665,500	800,293	401,985	50.23%	800,293	100.00%	-	652,546	334,171	51.21%	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	2,638,199	66.94%	3,414,506	86.64%	(526,644) <sup>3</sup>	3,257,004	2,441,716	74.97%	3,233,042	99.26%	(23,962)	6%
Federal - Medicaid Reimbursement	2,700,000	3,457,927	3,173,676	91.78%	3,572,385	103.31%	114,458	2,703,644	2,140,433	79.17%	2,830,796	104.70%	127,152	26%
Other	3,333,110	3,589,270	3,881,983	108.16%	3,691,371	102.84%	102,101	3,388,218	3,286,531	97.00%	3,589,072	105.93%	200,854	3%
Subtotal Intergovernmental Revenue	\$ 351,941,435	\$ 343,984,221	\$ 262,260,472	76.24%	\$ 343,918,582	99.98%	\$ (65,639)	\$ 318,350,350	\$ 240,806,987	75.64%	\$ 318,666,579	100.10%	\$ 316,229	7.92%
Other Local Revenue														
General Fund Interest	864,441	1,062,088	936,543	88.18%	1,212,983	114.21%	150,895	681,923	470,519 <sup>B</sup>	69.00%	781,416	114.59%	99,493	55%
Charter School Purchased Services	7,526,578	8,671,143	6,555,975	75.61%	8,636,208	99.60%	(34,935)	6,717,279	4,962,920 <sup>C</sup>	73.88%	6,930,198	103.17%	212,919	25%
Preschool	1,824,346	1,824,346	1,584,798	86.87%	1,915,196	104.98%	90,850	2,362,140	1,619,101	68.54%	1,949,599	82.54%	(412,541)	-2%
School Based	9,200,000	9,560,381	7,807,454	81.66%	10,023,678	104.85%	463,297	9,768,865	7,869,752	80.56%	10,052,136	102.90%	283,271	0%
Other	6,688,545	7,190,306	4,571,328	63.58%	7,258,348	100.95%	68,042	6,893,080	3,580,862 <sup>D</sup>	51.95%	6,207,280	90.05%	(685,800)	17%
Subtotal Other Local Revenue	\$ 26,103,910	\$ 28,308,264	\$ 21,456,098	75.79%	\$ 29,046,413	102.61%	\$ 738,149	\$ 26,423,287	\$ 18,503,154	70.03%	\$ 25,920,630	98.10%	\$ (502,657)	12.06%
<b>Total Revenue</b>	<b>\$ 604,105,925</b>	<b>\$ 639,698,528</b>	<b>\$ 405,213,060</b>	<b>63.34%</b>	<b>\$ 641,469,731</b>	<b>100.28%</b>	<b>\$ 1,771,203</b>	<b>\$ 565,964,182</b>	<b>\$ 364,043,427</b>	<b>64.32%</b>	<b>\$ 568,269,820</b>	<b>100.41%</b>	<b>\$ 2,305,638</b>	<b>12.88%</b>
<b>Expenditures</b>														
Salaries														
Administrators	20,714,288	22,381,635	16,229,446	72.51%	21,707,288	96.99%	674,347	21,124,904	14,908,498 <sup>E</sup>	70.57%	19,856,068	93.99%	1,268,836	9%
Certified	201,274,626	207,635,609	134,927,466	64.98%	202,107,318	97.34%	5,528,291 <sup>4</sup>	187,586,671	125,931,548 <sup>E</sup>	67.13%	186,600,712	99.47%	985,959	8%
ProTech	11,272,240	11,722,745	7,945,511	67.78%	10,640,629	90.77%	1,082,116	10,925,854	7,976,838	73.01%	10,472,149	95.85%	453,705	2%
Classified	45,187,134	51,119,983	34,923,297	68.32%	52,892,020	103.47%	(1,772,037) <sup>4</sup>	45,773,416	31,323,661 <sup>E</sup>	68.43%	44,253,884	96.68%	1,519,532	20%
Substitutes	3,309,377	3,558,690	2,695,802	75.75%	5,442,146	152.93%	(1,883,456) <sup>4</sup>	3,426,953	2,826,927	82.49%	5,138,742	149.95%	(1,711,789)	6%
Overtime	372,331	484,737	400,547	82.63%	534,063	110.18%	(49,326)	500,962	357,498	71.36%	417,883	83.42%	83,079	28%
Additional Pay	4,924,285	5,132,333	2,404,937	46.86%	4,414,778	86.02%	717,555	5,201,097	4,830,900	92.88%	7,259,519	139.58%	(2,058,422)	-39%
Benefits	94,295,139	97,269,847	69,867,541	71.83%	97,766,657	100.51%	(496,810)	92,488,578	65,693,683 <sup>F</sup>	71.03%	92,635,236	100.16%	(146,658)	6%
Purchased Professional Services	7,220,198	7,620,054	4,793,173	62.90%	6,537,035	85.79%	1,083,019 <sup>5</sup>	7,189,286	5,205,970	72.41%	7,022,316	97.68%	166,970	-7%
Purchased Property Services	6,239,523	6,381,630	4,638,569	72.69%	5,785,902	90.66%	595,728	7,070,478	4,855,410	68.67%	6,472,671	91.55%	597,807	-11%
Other Purchased Services	11,178,269	11,466,750	10,868,921	94.79%	12,942,785	112.87%	(1,476,035) <sup>5</sup>	11,259,982	9,188,160	81.60%	13,499,544	119.89%	(2,239,562)	-4%
Supplies	22,669,999	22,425,402	14,536,408	64.82%	22,193,473	98.97%	231,929	23,666,961	12,315,947	52.04%	19,936,362	84.24%	3,730,599	11%
Utilities	11,080,900	11,057,454	8,074,458	73.02%	11,031,212	99.76%	26,242 <sup>6</sup>	11,277,927	7,265,965 <sup>G</sup>	64.43%	10,536,706	93.43%	741,221	5%
Equipment	-	-	-	0.00%	-	0.00%	-	-	536,363	0.00%	-	0.00%	-	-
Other	1,523,422	1,201,715	1,008,094	83.89%	1,333,782	110.99%	(132,067)	3,289,235	367,277	11.17%	1,719,692	52.28%	1,569,543	-22%
<b>Total Expenditures</b>	<b>\$ 441,261,731</b>	<b>\$ 459,458,584</b>	<b>\$ 313,314,170</b>	<b>68.19%</b>	<b>\$ 455,329,087</b>	<b>99.10%</b>	<b>\$ 4,129,497</b>	<b>\$ 430,782,304</b>	<b>\$ 293,584,645</b>	<b>68.15%</b>	<b>\$ 425,821,482</b>	<b>98.85%</b>	<b>\$ 4,960,822</b>	<b>6.93%</b>

All notes on next page

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Charter School Pass Through</b>	\$ 133,963,381	\$ 141,340,255	\$ 106,296,842	75.21%	\$ 140,016,904	99.06%	\$ 1,323,351 <sup>3</sup>	\$ 116,616,169	\$ 88,401,645 <sup>H</sup>	75.81%	\$ 116,696,634	100.07%	\$ (80,465)	19.98%
<b>Transfers</b>														
Outdoor Education Fund	-	23,084	23,084	100.00%	123,084	533.20%	(100,000) <sup>7</sup>	55,200	55,200	100.00%	55,200	100.00%	-	123%
Full Day Kindergarten Fund	253,849	253,849	253,849	100.00%	253,849	100.00%	-	484,725	484,725	100.00%	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	16,656,232	99.86%	16,679,232	100.00%	-	10%
Capital Projects Fund	172,532	743,982	831,378	111.75%	831,378	111.75%	(87,396) <sup>8</sup>	10,208,113	9,355,198	91.64%	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	5,221,380	99.91%	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	3,350,000	100.00%	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%	-	-
<b>Total Transfers</b>	\$ 23,549,146	\$ 29,364,508	\$ 29,451,904	100.30%	\$ 29,551,904	100.64%	\$ (187,396)	\$ 36,003,293	\$ 35,122,735	97.55%	\$ 36,003,293	100.00%	\$ -	-19.92%
<b>Total Expenditures and Transfers</b>	\$ 598,774,258	\$ 630,163,347	\$ 449,062,916	71.26%	\$ 624,897,895	99.16%	\$ 5,265,452	\$ 583,401,766	\$ 417,109,025	71.50%	\$ 578,521,409	99.16%	\$ 4,880,357	8.02%
BOE Contingency - 1%	5,331,667	1,647,672	-	0.00%	881,119	53.48%	766,553	921,504	-	0.00%	-	0.00%	921,504	-
<b>Change in Fund Balance</b>	-	<b>7,887,509</b>	<b>(43,849,856)</b>	<b>-555.94%</b>	<b>15,690,717</b>	<b>198.93%</b>	<b>7,803,208</b>	<b>(18,359,088)</b>	<b>(53,065,598)</b>	<b>289.04%</b>	<b>(10,251,590)</b>	<b>55.84%</b>	<b>8,107,498</b>	<b>-253%</b>
Ending Fund Balance	67,963,802	75,527,145	23,789,780	31.50%	83,330,353	110.33%	7,803,208	59,532,140	24,825,630	41.70%	67,639,638	113.62%	8,107,498	23%
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%	17,996,294	99.35%	117,228	16,536,713	-	0.00%	18,113,522	109.54%	(1,576,809)	-1%
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%	2,570,631	120.69%	(440,747)	1,937,655	-	0.00%	2,148,188	110.87%	(210,533)	20%
<b>Ending Fund Balance - after reserves</b>	\$ 16,219,407	\$ 25,206,739	\$ 23,789,780	94.38%	\$ 32,686,428	129.67%	\$ 7,479,689	\$ 7,767,772	\$ 24,825,630	319.60%	\$ 14,087,928	181.36%	\$ 6,320,156	132.02%

**2018-2019 Budget to Projection Notes**

- <sup>1</sup> Property Tax Revised Budget does not include anticipated collection of abatement property tax
- <sup>2</sup> ECEA Child Find categorical grant not included in Revised Budget, but will be included in Final Revised Budget
- <sup>3</sup> Charter School Capital Construction reduced by State from \$291.79 per charter school pupil to \$256.30 per charter school pupil after Revised Budget
- <sup>4</sup> Certified salaries projected to be under budget and classified salaries projected to be over budget currently due to distribution of salary budget between General Fund, Full Day Kindergarten Fund and Government Designated Purpose Grants Fund and will be corrected by year end; note, certified salaries are expected to increase \$16M year-over-year
- <sup>5</sup> Variance in purchased services line items based on individual school spend and will be corrected and reflected in Final Revised Budget in June 2019
- <sup>6</sup> Utilities projected to exceed budget primarily due to snow removal and natural gas spend for wetter and colder winter than usual. Funds will be transferred from contingency to utilities in Final Revised Budget to reflect snow removal required for bomb cyclone in March 2019
- <sup>7</sup> Interfund transfer to Outdoor Education Fund will be increased to reflect accounting change in recording of deferred revenue
- <sup>8</sup> Year end projection for Capital Projects Fund transfer exceeds Revised Budget due to school funded projects transferred to Capital Projects after the Revised Budget and will be corrected with Final Revised Budget

**Year over Year Actual Notes**

- <sup>A</sup> Property tax increase reflects collection of mill levy override beginning in January 2019 from 5A ballot measure
- <sup>B</sup> Interest earnings increased in 2018 to reflect new cash investment strategy
- <sup>C</sup> Charter school purchased services 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
- <sup>D</sup> Other primarily reflects increase in concurrent enrollment revenue due to increased participation in concurrent enrollment programming
- <sup>E</sup> Pay increases associated with 2018 Mill Levy Override began in January 2019 with retro paid pay increases and are reflected in 2018-2019 3rd Quarter Financials
- <sup>F</sup> Benefit increases to PERA rate and Medical premiums fully absorbed by District with no premium increase passed on to employees in 2018-2019
- <sup>G</sup> Utilities increases due primarily to snow removal and natural gas spend for wetter and colder winter than usual
- <sup>H</sup> Charter school pass through increase reflects increased number of students year over year with two new charter schools and pass through of half of charter share of 2018 mill levy override in December 2018



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND CONSOLIDATED REVENUES - FUND 10  
For the Period Ended March 31, 2019**

	<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>
<b>Student Funded Pupil Count*</b>	<b>63,926</b>	<b>63,978</b>	<b>(52)</b>	<b>-0.08%</b>
<b>REVENUE</b>				
Property Taxes	\$ 105,056,600	\$ 89,129,227	\$ 15,927,373 <sup>1</sup>	17.87%
Specific Ownership Taxes	16,439,889	15,604,059	835,831	5.36%
State Equalization	240,632,548	221,673,461	18,959,087 <sup>2</sup>	8.55%
Categorical Revenue	15,816,050	14,551,377	1,264,673	8.69%
Charter School Purchased Services	6,555,975	4,962,920	1,593,055 <sup>3</sup>	32.10%
Charter School Capital Construction	2,638,199	2,441,716	196,482	8.05%
Federal - Medicaid Reimbursement	3,173,676	2,140,433	1,033,243 <sup>4</sup>	48.27%
Preschool	1,584,798	1,619,101	(34,303)	-2.12%
School Based	7,807,454	7,869,752	(62,298)	-0.79%
Other	5,507,871	4,051,381	1,456,490 <sup>5</sup>	35.95%
	<u>\$ 405,213,060</u>	<u>\$ 364,043,427</u>	<u>\$ 41,169,633</u>	<u>11.31%</u>

<b>Property Taxes</b>	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.
<b>Specific Ownership Taxes</b>	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
<b>State Equalization</b>	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
<b>Categorical Revenue</b>	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
<b>Charter School Purchased Services</b>	Revenues charged to charter schools that participate in the District purchased services agreement.
<b>Charter School Capital Construction</b>	Revenues of \$256.30 per charter school pupil received from the state and passed through to the charter schools.
<b>Federal - Medicaid Reimbursement</b>	Revenues for the Medicaid reimbursement program.
<b>Other</b>	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

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

<sup>1</sup> Property tax increase reflects collection of mill levy override beginning in January 2019 from 5A ballot measure

<sup>2</sup> State equalization reflects increase in Per Pupil Revenue of \$459 from \$7,389 in 2017-2018 to \$7,848 in 2018-2019

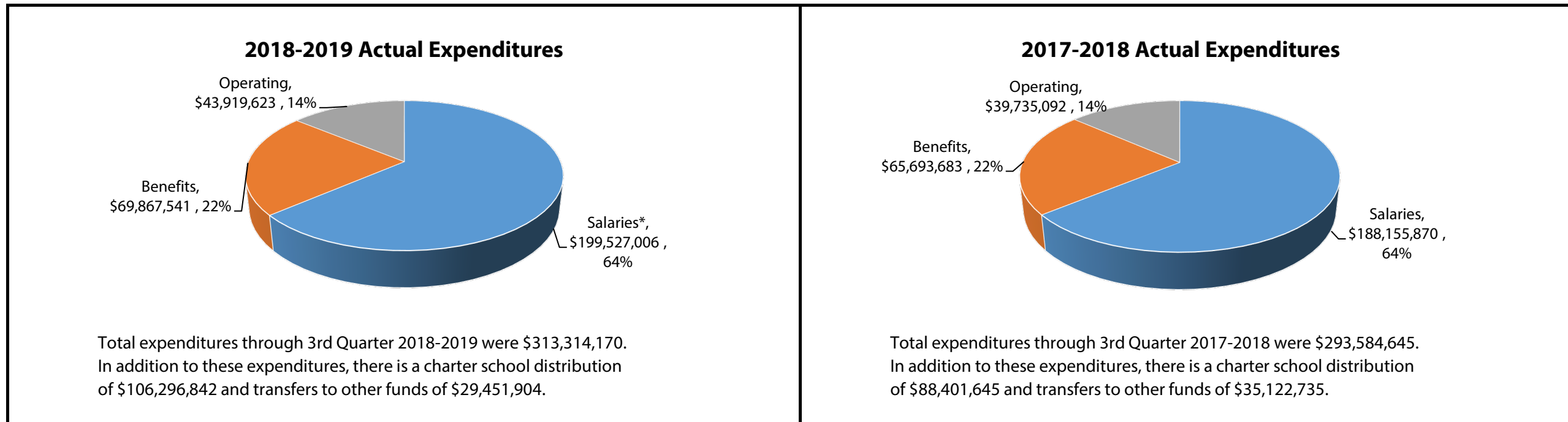
<sup>3</sup> Charter school purchased services reflects increased number of students year over year with two new charter schools, increased purchased service rates charged per pupil based on actual cost of services

<sup>4</sup> Annual Medicaid true up, transportation true up and monthly revenue for reimbursement program increased for 2018-2019

<sup>5</sup> Other primarily reflects increase in interest earnings due to new investment strategy and increase in concurrent enrollment revenue due to increased participation in concurrent enrollment programming

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES  
For the Period Ended March 31, 2019**



\* Pay increases associated with 2018 Mill Levy Override began in January 2019 which were retroactively applied to the beginning of the school year and are reflected in 2018-2019 3rd Quarter Financials

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

	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
<b>Electric</b>	7,060,000	7,036,554	4,781,106	68%	6,491,106	92%	545,448	7,013,546	4,532,646	65%	6,519,114	93%	494,432
<b>Natural Gas</b>	1,100,000	1,100,000	1,093,695	99%	1,391,273	126%	(291,273)	1,400,000	896,915	64%	1,204,283	86%	195,717
<b>Water &amp; Sewer</b>	1,212,900	1,212,900	898,915	74%	1,198,553	99%	14,347	1,212,881	648,558	53%	1,020,678	84%	192,203
<b>Irrigation</b>	1,000,000	1,000,000	600,288	60%	902,450	90%	97,550	943,500	789,520	84%	1,048,242	111%	(104,742)
<b>Trash</b>	313,000	313,000	231,979	74%	315,979	101%	(2,979)	313,000	217,419	69%	316,034	101%	(3,034)
<b>Snow Removal</b>	250,000	250,000	379,890	152%	563,467	225%	(313,467)	250,000	127,121	51%	127,517	51%	122,483
<b>Ice Melt</b>	145,000	145,000	88,585	61%	168,383	116%	(23,383)	145,000	53,786	37%	53,786	37%	91,214
<b>Subtotal Utilities</b>	<b>11,080,900</b>	<b>11,057,454</b>	<b>8,074,458</b>	<b>73%</b>	<b>11,031,212</b>	<b>100%</b>	<b>26,242</b>	<b>11,277,927</b>	<b>7,265,965</b>	<b>64%</b>	<b>10,289,653</b>	<b>91%</b>	<b>988,274</b>
Green Project Based Learning	-	-	-	0%	39,790	0%	(39,790)	200,000	-	0%	160,210	80%	39,790
<b>Grand Total</b>	<b>11,080,900</b>	<b>11,057,454</b>	<b>8,074,458</b>	<b>73%</b>	<b>11,071,002</b>	<b>100%</b>	<b>(13,548)</b>	<b>11,477,927</b>	<b>7,265,965</b>	<b>63%</b>	<b>10,449,863</b>	<b>91%</b>	<b>1,028,064</b>

<b>Utilities Summation Narrative:</b>	Updated control systems actively communicate effectively and efficiently with a school's mechanical systems. DCSD staff monitor the operational efficiency of these systems to get a deeper understanding of the District's return on investment. Weather has played a significant role on utility numbers this year. Usage for the some of the below categories are on par with previous years.
<b>Electric</b>	Even though the District's spend is \$248K higher this year based on the colder weather, when comparing to last year DCSD staff are projecting an amount of \$1.7 million for fourth quarter leaving total spend under \$7 million for electricity for 2018-2019. The district has used 16,058,879 kWh for third quarter, up 675,298 kWh from 2017-2018 third quarter.
<b>Natural Gas</b>	The temperatures in 2018-2019 have increased the District's natural gas usage by \$196K over 2017-2018. DCSD staff are expecting a drop for fourth quarter as weather improves and buildings' heat will be turned down at the end of third quarter and into the fourth quarter. District buildings have used 129,018 of natural gas (dth) for third quarter and staff expect to see a decrease to around 50,000 dth for fourth quarter.
<b>Water &amp; Sewer</b>	Based on historical trends, the District is currently tracking under budget in third quarter with expected fourth quarter usage going down in June with school being out for summer break.
<b>Irrigation</b>	Due to all of the moisture in the third quarter of 2018-2019, the District is down \$189K from 2017-2018 third quarter spend. This is a result of District's irrigation being turned on later in the season compared to last year. The Grounds department is planning to turn on irrigation in the fourth quarter, so DCSD staff expect to start to see an increase in usage and spend then.
<b>Trash</b>	Waste and recycle spend is averaging around \$28K a month. DCSD staff are expecting a small increase in the fourth quarter as school comes to an end with year end pickups. The services will be put on hold for the summer months as in years past, starting in early June.
<b>Snow Removal</b>	2018-2019 third quarter snow removal increased over 2017-2018 third quarter due to weather. Spend is \$130K over the 2018-2019 Revised Budget thus far in the third quarter due to an increase number of storms compared to last year. A budget amendment will be proposed for the Final Revised budget before the end of the fiscal year to increase funds for snow removal from contingency.
<b>Ice Melt</b>	Due to the lower temperature and increased snow in 2018-2019, Ice Melt has been trending to be over budget this year.



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Outdoor Education Fund - Fund 13**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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)
<b>Balance on Hand July 1</b>	138,487	57,772	57,772	100.00%	57,772	100.00%	-	151,097	151,097	100.00%	151,097	100.00%	-	-62%
<b>Revenues</b>														
Tuition	1,256,405	1,256,405	840,013	66.86%	1,182,411	94.11%	(73,994) <sup>1</sup>	1,013,591	641,248	63.26%	962,645	94.97%	(50,946)	23%
Other	-	-	-	0.00%	-	0.00%	-	-	616	0.00%	-	0.00%	-	-
<b>Total Revenue</b>	<b>\$ 1,256,405</b>	<b>\$ 1,256,405</b>	<b>\$ 840,013</b>	<b>66.86%</b>	<b>\$ 1,182,411</b>	<b>94.11%</b>	<b>\$ (73,994)</b>	<b>\$ 1,013,591</b>	<b>\$ 641,863</b>	<b>63.33%</b>	<b>\$ 962,645</b>	<b>94.97%</b>	<b>\$ (50,946)</b>	<b>22.83%</b>
Transfer from General Fund	-	23,084	23,084	100.00%	123,084	533.20%	100,000 <sup>2</sup>	55,200	55,200	100.00%	55,200	100.00%	-	123%
<b>Total Sources</b>	<b>\$ 1,394,892</b>	<b>\$ 1,337,261</b>	<b>\$ 920,869</b>	<b>68.86%</b>	<b>\$ 1,363,267</b>	<b>101.94%</b>	<b>\$ 26,006</b>	<b>\$ 1,219,888</b>	<b>\$ 848,160</b>	<b>69.53%</b>	<b>\$ 1,168,942</b>	<b>95.82%</b>	<b>\$ (50,946)</b>	<b>16.62%</b>
<b>Expenditures</b>														
Salaries	632,803	651,720	459,373	70.49%	618,431	94.89%	33,289	558,401	417,269	74.73%	569,744	102.03%	(11,343)	9%
Benefits	228,848	233,015	145,355	62.38%	193,876	83.20%	39,139	201,768	132,771	65.80%	179,741	89.08%	22,027	8%
Purchased Services	123,983	123,983	83,810	67.60%	110,914	89.46%	13,069	60,475	66,282	109.60%	90,040	148.89%	(29,565)	23%
Supplies	285,439	270,446	158,316	58.54%	207,481	76.72%	62,965 <sup>3</sup>	267,656	112,342	41.97%	173,202	64.71%	94,454	20%
Equipment	12,660	12,660	-	0.00%	72,426	572.09%	(59,766) <sup>3</sup>	58,200	29,977	51.51%	29,471	50.64%	28,729	146%
Field Trips & Other	45,437	45,437	36,556	80.45%	43,472	95.68%	1,965	56,580	30,462	53.84%	68,971	121.90%	(12,391)	-37%
<b>Total Expenditures</b>	<b>\$ 1,329,170</b>	<b>\$ 1,337,261</b>	<b>\$ 883,409</b>	<b>66.06%</b>	<b>\$ 1,246,601</b>	<b>93.22%</b>	<b>\$ 90,660</b>	<b>\$ 1,203,080</b>	<b>\$ 789,103</b>	<b>65.59%</b>	<b>\$ 1,111,169</b>	<b>92.36%</b>	<b>\$ 91,912</b>	<b>12.19%</b>
Change in Fund Balance	(72,765)	(57,772)	(20,312)		58,894		116,666	(134,289)	(92,040)		(93,323)		40,966	-163%
<b>Balance on Hand June 30</b>	<b>\$ 65,722</b>	<b>\$ -</b>	<b>\$ 37,460</b>	<b>0.00%</b>	<b>\$ 116,666</b>	<b>0.00%</b>	<b>\$ 116,666</b>	<b>\$ 16,808</b>	<b>\$ 59,057</b>	<b>351.36%</b>	<b>\$ 57,774</b>	<b>343.73%</b>	<b>\$ 40,966</b>	<b>101.94%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> Outdoor Education tuition revenue projected under budget due to change in accounting for deferred revenue and loss of revenue due to mandatory weather and emergency cancellations

<sup>2</sup> Increase to interfund transfer will be reflected in Final Revised Budget to account for accounting change for deferred revenue

<sup>3</sup> Variance due to projected remaining expense of \$72,426 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	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%
<b>Revenues</b>														
District Technology Fee	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Revenue in Lieu of Land	1,641,623	1,641,623	1,496,788	91.18%	1,995,717	121.57%	354,094	1,762,357	1,237,510	70.22%	1,715,052	97.32%	(47,305)	16%
Investment Earnings	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	-	25,163	0.00%	28,593	0.00%	28,593	17,569	157,339	895.55%	251,231	1429.97%	233,662	-89%
<b>Total Revenue</b>	<b>\$ 1,641,623</b>	<b>\$ 1,641,623</b>	<b>\$ 1,521,951</b>	<b>92.71%</b>	<b>\$ 2,024,310</b>	<b>123.31%</b>	<b>\$ 382,687</b>	<b>\$ 1,779,926</b>	<b>\$ 1,394,849</b>	<b>78.37%</b>	<b>\$ 1,966,283</b>	<b>110.47%</b>	<b>\$ (186,357)</b>	<b>2.95%</b>
Transfer from General Fund	172,532	743,982	831,378	111.75%	831,378	111.75%	87,396	10,208,113	9,355,198 <sup>A</sup>	91.64%	10,208,113	100.00%	-	-92%
<b>Total Sources</b>	<b>\$ 12,174,398</b>	<b>\$ 13,037,305</b>	<b>\$ 13,005,029</b>	<b>99.75%</b>	<b>\$ 13,507,388</b>	<b>103.61%</b>	<b>\$ 470,083</b>	<b>\$ 21,881,054</b>	<b>\$ 20,643,062</b>	<b>94.34%</b>	<b>\$ 22,067,411</b>	<b>100.85%</b>	<b>\$ 186,357</b>	<b>-38.79%</b>
<b>Expenditures</b>														
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%	101,633	18.27%	454,562	927,535	423,353	45.64%	643,507	69.38%	284,028	-84%
Equipment/Building	5,066,225	5,427,158	3,725,163	68.64%	4,439,323	81.80%	987,835	14,596,962	6,563,890 <sup>B</sup>	44.97%	9,713,586	66.55%	4,883,376	-54%
Other	926,052	926,052	924,723	99.86%	927,574	100.16%	(1,522)	1,486,366	1,009,735	67.93%	1,000,570	67.32%	485,796	-7%
<b>Total Expenditures</b>	<b>\$ 6,498,472</b>	<b>\$ 6,909,405</b>	<b>\$ 4,751,518</b>	<b>68.77%</b>	<b>\$ 5,468,530</b>	<b>79.15%</b>	<b>\$ 1,440,875</b>	<b>\$ 17,065,933</b>	<b>\$ 8,054,736</b>	<b>47.20%</b>	<b>\$ 11,415,713</b>	<b>66.89%</b>	<b>\$ 5,650,220</b>	<b>-52.10%</b>
Change in Fund Balance	(4,684,317)	(4,523,800)	(2,398,189)		(2,612,841)		1,910,959	(5,077,894)	2,695,310		758,684	-14.94%	5,836,578	-444%
<b>Assigned to Revenue in Lieu of Land</b>	<b>\$ 2,351,286</b>	<b>\$ 2,803,260</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,763,855</b>	<b>134.27%</b>	<b>\$ 960,595</b>	<b>\$ 1,553,026</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,490,830</b>	<b>160.39%</b>	<b>\$ 937,804</b>	<b>51.11%</b>
<b>Assigned to Projects to be Completed in 2018-2019</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,988,524</b>	<b>0.00%</b>	<b>\$ 3,988,524</b>	<b>-100.00%</b>
<b>Balance on Hand June 30 (Other)</b>	<b>\$ 3,324,640</b>	<b>\$ 3,324,640</b>	<b>\$ 8,253,511</b>	<b>248.25%</b>	<b>\$ 4,275,003</b>	<b>128.59%</b>	<b>\$ 950,363</b>	<b>\$ 3,262,095</b>	<b>\$ 12,588,325</b>	<b>385.90%</b>	<b>\$ 4,172,345</b>	<b>127.90%</b>	<b>\$ 910,250</b>	<b>2.46%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> Cash in Lieu of Land revenue for growth related needs received at unpredictable rate from developers; budget will be increased for Final Revised Budget

<sup>2</sup> Variance in budget to forecast predominately due to timing of mobile moves in the summer of 2018 (timing of project crosses two fiscal years); both increase in Revenue in Lieu of Land and decrease in mobile moves funding via Revenue in Lieu of Land contribute to the increase projected in the reserve assigned to Revenue in Lieu of Land at year end

<sup>3</sup> 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 and resulting savings not yet allocated to new projects

Year over Year Actual Notes

<sup>A</sup> 2017-2018 interfund transfer included \$3.6 million of General Fund reserves to dedicate to district managed capital projects and \$4.1 million for student and staff device refresh, neither budget item was funded in the Capital Projects Fund in 2018-2019

<sup>B</sup> 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 newly funded expenditures do not include additional projects

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Full Day Kindergarten Fund - Fund 15**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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)
<b>Balance on Hand July 1</b>	<b>2,000,829</b>	<b>1,463,749</b>	<b>1,463,749</b>	<b>100.00%</b>	<b>1,463,749</b>	<b>100.00%</b>	<b>-</b>	<b>1,399,891</b>	<b>1,399,891</b>	<b>100.00%</b>	<b>1,399,891</b>	<b>100.00%</b>	<b>-</b>	<b>5%</b>
<b>Revenues</b>														
Tuition	5,491,401	5,584,671	4,169,348	74.66%	5,003,254	89.59%	(581,417) <sup>1</sup>	4,961,347	3,767,539 <sup>A</sup>	75.94%	4,420,935	89.11%	(540,412)	13%
Contributions/Donations	-	-	249	0.00%	274	0.00%	274	-	345	0.00%	345	0.00%	345	-21%
Other	-	-	510	0.00%	510	0.00%	510	-	967	0.00%	952	0.00%	952	-46%
<b>Total Revenue</b>	<b>\$ 5,491,401</b>	<b>\$ 5,584,671</b>	<b>\$ 4,170,107</b>	<b>74.67%</b>	<b>\$ 5,004,038</b>	<b>89.60%</b>	<b>\$ (580,633)</b>	<b>\$ 4,961,347</b>	<b>\$ 3,768,852</b>	<b>75.96%</b>	<b>\$ 4,422,232</b>	<b>89.13%</b>	<b>\$ (539,115)</b>	<b>13.16%</b>
Transfer from General Fund	253,849	253,849	253,849	100.00%	253,849	100.00%	-	484,725	484,725	100.00%	484,725	100.00%	-	-48%
<b>Total Sources</b>	<b>\$ 7,746,079</b>	<b>\$ 7,302,269</b>	<b>\$ 5,887,705</b>	<b>80.63%</b>	<b>\$ 6,721,636</b>	<b>92.05%</b>	<b>\$ (580,633)</b>	<b>\$ 6,845,963</b>	<b>\$ 5,653,468</b>	<b>82.58%</b>	<b>\$ 6,306,848</b>	<b>92.13%</b>	<b>\$ (539,115)</b>	<b>6.58%</b>
<b>Expenditures</b>														
Salaries	3,419,823	3,764,819	2,540,421	67.48%	3,794,767	100.80%	(29,948)	3,104,527	2,315,557	74.59%	3,382,867	108.97%	(278,340)	12%
Benefits	1,713,581	1,841,981	994,530	53.99%	1,321,479	71.74%	520,502	1,481,172	873,639	58.98%	1,225,566	82.74%	255,606	8%
Purchased Services	419,183	449,064	83,335	18.56%	125,003	27.84%	324,061 <sup>2</sup>	722,199	553	0.08%	64,322	8.91%	657,877	94%
Supplies	324,348	442,883	61,530	13.89%	174,089	39.31%	268,794	307,975	56,927	18.48%	170,345	55.31%	137,630	2%
Other	14,466	268	387	144.28%	387	144.28%	(119)	65,120	73,165	112.35%	-	0.00%	65,120	
<b>Total Expenditures</b>	<b>\$ 5,891,401</b>	<b>\$ 6,499,015</b>	<b>\$ 3,680,203</b>	<b>56.63%</b>	<b>\$ 5,415,724</b>	<b>83.33%</b>	<b>\$ 1,083,291</b>	<b>\$ 5,680,993</b>	<b>\$ 3,319,842</b>	<b>58.44%</b>	<b>\$ 4,843,099</b>	<b>85.25%</b>	<b>\$ 837,894</b>	<b>11.82%</b>
Change in Fund Balance	(146,151)	(660,495)	743,753		(157,837)		502,658	(234,921)	933,735		63,857	-27.18%	298,778	-347%
<b>Assigned to School Carry Over</b>	<b>\$ 1,854,678</b>	<b>\$ 803,254</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,305,912</b>	<b>162.58%</b>	<b>\$ 502,658</b>	<b>\$ 1,164,970</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,318,799</b>	<b>113.20%</b>	<b>\$ 153,829</b>	<b>-0.98%</b>
<b>Balance on Hand June 30 (Scholarships)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,207,502</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,333,626</b>	<b>0.00%</b>	<b>\$ 144,949</b>	<b>0.00%</b>	<b>\$ 144,949</b>	<b>-100.00%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> Tuition budget assumes all full day kindergarten enrolled students will pay tuition while projection accounts for tuition waiver for free and reduced lunch students; Final Revised Budget will be adjusted accordingly

<sup>2</sup> 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

<sup>A</sup> 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\*  
 3rd Quarter Budget to Actual  
 For the Period Ended March 31, 2019

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

	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)
<b>Balance on Hand July 1</b>	-	-	0.00%	-	0.00%	-	
<b>Revenues</b>							
General Fund Transfer	-	-	0.00%	-	0.00%	-	
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
<b>Expenditures</b>							
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%	-	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
Change in Fund Balance	-	-		-	0.00%	-	
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

\* 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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)
<b>Balance on Hand July 1</b>	1,088,094	1,351,568	1,351,568	100.00%	1,351,568	100.00%	-	634,929	634,929	100.00%	634,929	100.00%	-	113%
<b>Revenues</b>														
Transportation Fees	1,410,000	1,410,000	903,959	64.11%	1,206,971	85.60%	(203,029) <sup>1</sup>	1,550,000	1,089,129	70.27%	1,479,319	95.44%	(70,681)	-18%
State Categorical	4,811,418	4,811,418	4,568,350	94.95%	4,568,350	94.95%	(243,068)	4,760,415	4,760,416	100.00%	4,771,800	100.24%	11,385	-4%
Other	422,227	422,227	630,029	149.22%	802,618	190.09%	380,391 <sup>1</sup>	798,811	454,719	56.92%	678,180	84.90%	(120,631)	18%
<b>Total Revenue</b>	<b>\$ 6,643,645</b>	<b>\$ 6,643,645</b>	<b>\$ 6,102,337</b>	<b>91.85%</b>	<b>\$ 6,577,939</b>	<b>99.01%</b>	<b>\$ (65,706)</b>	<b>\$ 7,109,226</b>	<b>\$ 6,304,264</b>	<b>88.68%</b>	<b>\$ 6,929,299</b>	<b>97.47%</b>	<b>\$ (179,927)</b>	<b>-5.07%</b>
Transfer from General Fund	14,159,919	18,409,157	18,409,157	100.00%	18,409,157	100.00%	-	16,679,232	16,656,232	99.86%	16,679,232	100.00%	-	10%
<b>Total Sources</b>	<b>\$ 21,891,658</b>	<b>\$ 26,404,370</b>	<b>\$ 25,863,062</b>	<b>97.95%</b>	<b>\$ 26,338,664</b>	<b>99.75%</b>	<b>\$ (65,706)</b>	<b>\$ 24,423,387</b>	<b>\$ 23,595,425</b>	<b>96.61%</b>	<b>\$ 24,243,460</b>	<b>99.26%</b>	<b>\$ (179,927)</b>	<b>8.64%</b>
<b>Expenditures</b>														
Salaries	12,245,203	13,993,150	9,929,675	70.96%	13,300,450	95.05%	692,700 <sup>2</sup>	13,314,059	10,080,206	75.71%	13,223,094	99.32%	90,965	1%
Benefits	5,508,582	5,892,261	4,151,297	70.45%	5,508,372	93.48%	383,889 <sup>2</sup>	5,905,670	4,251,666	71.99%	5,404,784	91.52%	500,886	2%
Purchased Services	1,807,749	4,381,025	2,988,707	68.22%	4,142,452	94.55%	238,573 <sup>3</sup>	1,622,524	1,305,584 <sup>A</sup>	80.47%	1,918,792	118.26%	(296,268)	116%
Supplies	1,202,987	1,128,367	1,022,272	90.60%	1,260,954	111.75%	(132,587)	1,630,186	1,075,378	65.97%	1,258,769	77.22%	371,417	0%
Fuel	1,785,000	1,780,000	1,206,339	67.77%	1,551,800	87.18%	228,200 <sup>4</sup>	1,785,000	1,243,832	69.68%	1,683,712	94.33%	101,288	-8%
Bus Purchases & Equipment	40,000	40,000	70,140	175.35%	80,578	201.44%	(40,578)	680,211	698,323 <sup>B</sup>	102.66%	651,904	95.84%	28,307	-88%
Other	(1,331,870)	(1,331,870)	(900,974)	67.65%	(1,013,640)	76.11%	(318,230)	(1,042,994)	(825,058)	79.10%	(1,249,164)	119.77%	206,170	-19%
<b>Total Expenditures</b>	<b>\$ 21,257,651</b>	<b>\$ 25,882,933</b>	<b>\$ 18,467,455</b>	<b>71.35%</b>	<b>\$ 24,830,966</b>	<b>95.94%</b>	<b>\$ 1,051,967</b>	<b>\$ 23,894,656</b>	<b>\$ 17,829,931</b>	<b>74.62%</b>	<b>\$ 22,891,891</b>	<b>95.80%</b>	<b>\$ 1,002,765</b>	<b>8.47%</b>
Change in Fund Balance	(454,087)	(830,131)	6,044,039		156,130		986,261	(106,198)	5,130,564		716,641	-674.82%	822,839	-78%
<b>Balance on Hand June 30</b>	<b>\$ 634,007</b>	<b>\$ 521,437</b>	<b>\$ 7,395,607</b>	<b>1418.31%</b>	<b>\$ 1,507,698</b>	<b>289.14%</b>	<b>\$ 986,261</b>	<b>\$ 528,731</b>	<b>\$ 5,765,493</b>	<b>1090.44%</b>	<b>\$ 1,351,570</b>	<b>255.63%</b>	<b>\$ 822,839</b>	<b>11.55%</b>

**2018-2019 Budget to Projection Notes**

- <sup>1</sup> Final Revised Budget will redistribute revenue budget between Transportation Fees and Other Revenue to reflect current trend of lower student fees
- <sup>2</sup> The planned underspend in Salaries and Benefits is due to vacant budget driver and transportation educational assistant positions
- <sup>3</sup> The planned underspend in Purchased Services is due to delayed billing from Joint Service Facility with South Metro Fire Department and delays to planned repairs and maintenance
- <sup>4</sup> Fuel expense projected under budget primarily due to less field trips than expected using District buses when budget built

**Year over Year Actual Notes**

- <sup>A</sup> Purchased Services increase year over year due to outsourced transportation for students with special needs
- <sup>B</sup> 2017-2018 Bus Purchases & Equipment expense was for North Transportation Terminal Mechanics Bay capital work

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

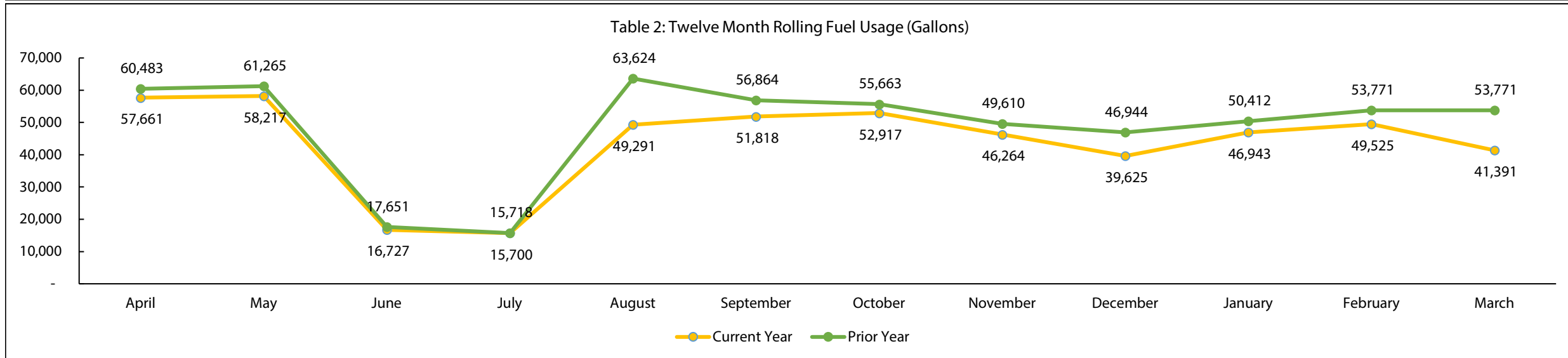
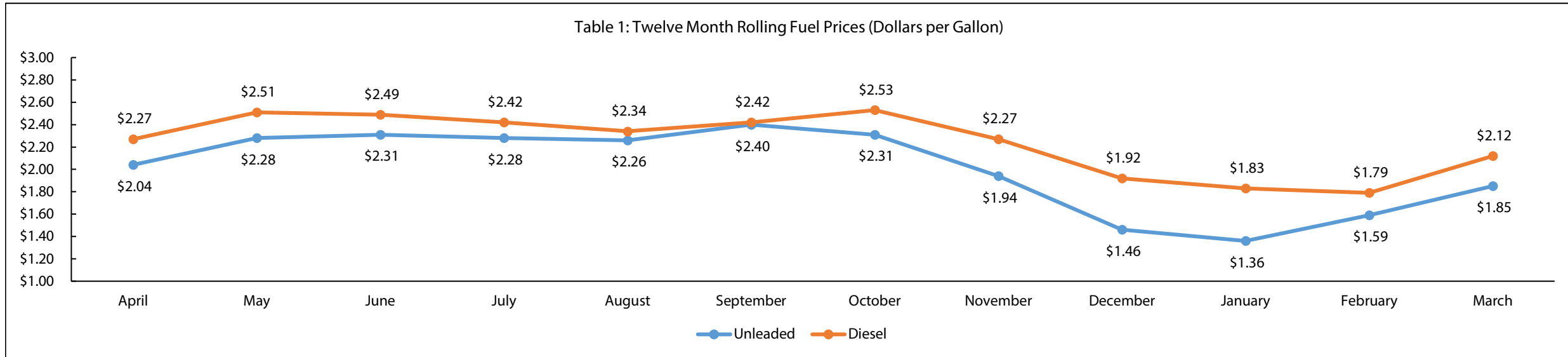
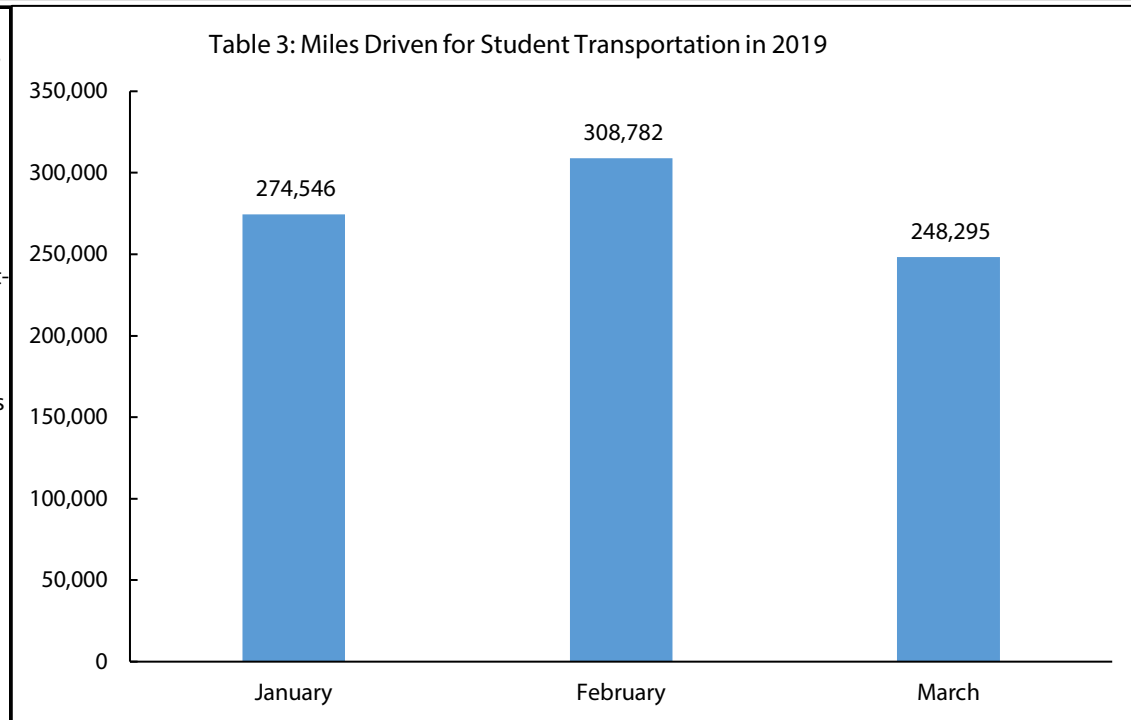


Table 1: The price per gallon for fuel during 2018-2019 third quarter has increased on average \$0.39 from January to March 2019. This upward trend in fuel prices is generally expected during this time of year. Crude oil production is an important factor that affects oil prices. An agreement among members of the Organization of the Petroleum Exporting Countries (OPEC) and several non-OPEC countries to reduce productivity, effective January 2019, has contributed to this increase in the price per gallon toward the end of third quarter. Although fuel prices have increased, the price on average is currently down \$0.22 per gallon compared to 2017-2018 third quarter. This trend is expected to continue throughout spring and summer.

Table 2: The gallons of fuel consumed during 2018-2019 compared to prior year has shown a consistent reduction throughout the school year. This on average 12% reduction during third quarter year-over-year is due to a significant drop in the utilization of district-wide vehicles. Because of the high turnover in bus driver positions and the challenges currently faced within the Transportation department to hire and maintain drivers, the District has significantly increased their outsourced transportation services throughout 2018-2019. Although fuel prices on average have increased from January, the rate of increase is not significant enough to increase the fuel spend over the prior year when combined with overall lower consumption. Fuel spend year-to-date in 2018-2019 is \$48k less compared to 2017-2018.

Table 3: There was a significant drop in miles driven during the months of January and March compared to February. This variance is primarily due to the closing of schools district-wide, as student enjoyed winter and spring breaks. Schools were closed for four days in January during winter break and two weeks in March for spring break. In addition to the extended days off, the district declared one snow day in January and two in March, due to a Bomb Cyclone that struck Colorado. February peaked highest for number of miles driven within the 3rd quarter, as there were no snow days and no school breaks scheduled.





# 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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)
<b>Balance on Hand July 1</b>	1,747,790	1,593,922	1,593,922	100.00%	1,593,922	100.00%	-	2,030,386	2,030,386	100.00%	2,030,386	100.00%	-	-21%
<b>Revenues</b>														
Food Sales	9,248,700	9,248,700	7,714,930	83.42%	9,980,349	107.91%	731,649 <sup>1</sup>	9,347,400	7,292,901	78.02%	8,975,315	96.02%	(372,085)	11%
Federal Reimbursement	2,550,000	2,550,000	1,915,432	75.11%	2,543,033	99.73%	(6,967)	2,360,000	1,889,257	80.05%	2,494,580	105.70%	134,580	2%
Commodity Contribution	735,329	735,329	-	0.00%	735,329	100.00%	-	763,000	-	0.00%	710,162	93.08%	(52,838)	4%
Miscellaneous	105,000	105,000	50,540	48.13%	81,141	77.28%	(23,859)	85,000	75,132	88.39%	105,732	124.39%	20,732	-23%
Sale of Capital Assets	5,000	5,000	2,005	40.09%	2,005	40.09%	(2,995)	-	130	0.00%	130	0.00%	130	1442%
State Match Child Nutr. & CDE Revenue	140,000	140,000	141,248	100.89%	152,507	108.93%	12,507	145,000	128,318	88.49%	143,122	98.70%	(1,878)	7%
<b>Total Revenues</b>	<b>\$ 12,784,029</b>	<b>\$ 12,784,029</b>	<b>\$ 9,824,154</b>	<b>76.85%</b>	<b>\$ 13,494,364</b>	<b>105.56%</b>	<b>\$ 710,335</b>	<b>\$ 12,700,400</b>	<b>\$ 9,385,738</b>	<b>73.90%</b>	<b>\$ 12,429,042</b>	<b>97.86%</b>	<b>\$ (271,358)</b>	<b>8.57%</b>
Transfer from General Fund	-	351,634	351,634	100.00%	351,634	100.00%	-	-	- <sup>A</sup>	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 14,531,819</b>	<b>\$ 14,729,585</b>	<b>\$ 11,769,710</b>	<b>79.91%</b>	<b>\$ 15,439,920</b>	<b>104.82%</b>	<b>\$ 710,335</b>	<b>\$ 14,730,786</b>	<b>\$ 11,416,124</b>	<b>77.50%</b>	<b>\$ 14,459,428</b>	<b>98.16%</b>	<b>\$ (271,358)</b>	<b>6.78%</b>
<b>Expenditures</b>														
Salaries	4,114,307	4,402,466	3,349,921	76.09%	4,402,702	100.01%	(236)	3,814,333	3,040,156 <sup>A</sup>	79.70%	4,109,310	107.73%	(294,977)	7%
Benefits	1,779,281	1,842,756	1,353,067	73.43%	1,752,739	95.12%	90,017	1,621,172	1,198,259 <sup>A</sup>	73.91%	1,585,534	97.80%	35,638	11%
Food & Commodities	5,222,329	5,222,329	3,691,538	70.69%	5,348,717	102.42%	(126,388) <sup>1</sup>	5,193,000	3,538,749	68.14%	5,057,569	97.39%	135,431	6%
Purchased Services & Repairs	422,200	422,200	323,000	76.50%	423,960	100.42%	(1,760)	428,310	355,797	83.07%	451,727	105.47%	(23,417)	-6%
Supplies	685,380	685,380	650,264	94.88%	800,443	116.79%	(115,063) <sup>1</sup>	985,128	589,277	59.82%	689,733	70.01%	295,395	16%
Equipment	80,000	80,000	55,579	69.47%	74,330	92.91%	5,670	344,999	71,257	20.65%	302,910	87.80%	42,089	-75%
Other	702,229	702,229	267,831	38.14%	665,911	94.83%	36,318	745,679	268,480	36.00%	668,721	89.68%	76,958	0%
<b>Total Expenditures</b>	<b>\$ 13,005,726</b>	<b>\$ 13,357,360</b>	<b>\$ 9,691,200</b>	<b>72.55%</b>	<b>\$ 13,468,802</b>	<b>100.83%</b>	<b>\$ (111,442)</b>	<b>\$ 13,132,621</b>	<b>\$ 9,061,975</b>	<b>69.00%</b>	<b>\$ 12,865,505</b>	<b>97.97%</b>	<b>\$ 267,116</b>	<b>4.69%</b>
Change in Fund Balance	(221,697)	(221,697)	484,589		377,196		598,893	(432,221)	323,763		(436,463)	100.98%	(4,242)	-186%
<b>Balance on Hand June 30</b>	<b>\$ 1,526,093</b>	<b>\$ 1,372,225</b>	<b>\$ 2,078,511</b>	<b>151.47%</b>	<b>\$ 1,971,118</b>	<b>143.64%</b>	<b>\$ 598,893</b>	<b>\$ 1,598,165</b>	<b>\$ 2,354,149</b>	<b>147.30%</b>	<b>\$ 1,593,923</b>	<b>99.73%</b>	<b>\$ (4,242)</b>	<b>23.66%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> Food sales and corresponding Food & Commodities and Supplies expenses projected to exceed budget and prior year end actual due to addition of one charter school and increase to a la carte sales by 8%

Year over Year Actual Notes

<sup>A</sup> Transfer from General Fund and increase in Salaries and Benefits in 2018-2019 due to pay increases awarded in January 2019

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services Non-NSLP Fund - Fund 28**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	90,751	29,668	29,668	100.00%	29,668	100.00%	-
<b>Revenues</b>							
Food Sales	6,267,000	6,267,000	5,263,613	83.99%	6,522,276	104.07%	255,276
Federal Reimbursement	-	-	-	0.00%	-	0.00%	-
Commodity Contribution	-	-	-	0.00%	-	0.00%	-
Miscellaneous	-	-	-	0.00%	-	0.00%	-
Sale of Capital Assets	-	-	-	0.00%	-	0.00%	-
State Match Child Nutr. & CDE Revenue	-	-	-	0.00%	-	0.00%	-
<b>Total Revenues</b>	<b>\$ 6,267,000</b>	<b>\$ 6,267,000</b>	<b>\$ 5,263,613</b>	<b>83.99%</b>	<b>\$ 6,522,276</b>	<b>104.07%</b>	<b>\$ 255,276</b>
Transfer from General Fund	-	93,718	93,718	100.00%	93,718	100.00%	-
<b>Total Sources</b>	<b>\$ 6,357,751</b>	<b>\$ 6,390,386</b>	<b>\$ 5,386,999</b>	<b>84.30%</b>	<b>\$ 6,645,662</b>	<b>103.99%</b>	<b>\$ 255,276</b>
<b>Expenditures</b>							
Salaries	2,146,205	2,223,005	1,696,352	76.31%	2,292,886	103.14%	(69,881)
Benefits	902,350	919,268	672,248	73.13%	849,219	92.38%	70,049
Food & Commodities	2,375,000	2,375,000	2,086,789	87.86%	2,565,590	108.02%	(190,590)
Purchased Services & Repairs	387,050	387,050	375,439	97.00%	457,679	118.25%	(70,629)
Supplies	241,620	241,620	208,852	86.44%	278,287	115.18%	(36,667)
Equipment	25,000	25,000	6,678	26.71%	6,906	27.62%	18,094
Other	166,755	166,755	125,132	75.04%	165,311	99.13%	1,444
<b>Total Expenditures</b>	<b>\$ 6,243,980</b>	<b>\$ 6,337,698</b>	<b>\$ 5,171,491</b>	<b>81.60%</b>	<b>\$ 6,615,877</b>	<b>104.39%</b>	<b>\$ (278,179)</b>
Change in Fund Balance	23,020	23,020	185,840		117		(22,903)
<b>Balance on Hand June 30</b>	<b>\$ 113,771</b>	<b>\$ 52,688</b>	<b>\$ 215,508</b>	<b>409.03%</b>	<b>\$ 29,785</b>	<b>56.53%</b>	<b>\$ (22,903)</b>

	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)
<b>Balance on Hand July 1</b>	106,705	106,705	100.00%	106,705	100.00%	-	-72%
<b>Revenues</b>							
Food Sales	6,327,300	4,847,514	76.61%	5,747,983	90.84%	(579,317)	13%
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%	-	-
<b>Total Revenues</b>	<b>\$ 6,349,300</b>	<b>\$ 4,847,514</b>	<b>76.35%</b>	<b>\$ 5,747,983</b>	<b>90.53%</b>	<b>\$ (601,317)</b>	<b>13.47%</b>
Transfer from General Fund	-	- <sup>A</sup>	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 6,456,005</b>	<b>\$ 4,954,219</b>	<b>76.74%</b>	<b>\$ 5,854,688</b>	<b>90.69%</b>	<b>\$ (601,317)</b>	<b>13.51%</b>
<b>Expenditures</b>							
Salaries	1,973,681	1,529,933 <sup>A</sup>	77.52%	1,957,696	99.19%	15,985	17%
Benefits	816,436	596,180 <sup>A</sup>	73.02%	755,353	92.52%	61,083	12%
Food & Commodities	2,600,000	1,921,414	73.90%	2,297,067	88.35%	302,933	12%
Purchased Services & Repairs	395,040	346,298	87.66%	430,391	108.95%	(35,351)	6%
Supplies	295,693	172,868	58.46%	193,122	65.31%	102,571	44%
Equipment	71,000	27,004	38.03%	27,152	38.24%	43,848	-75%
Other	304,155	123,040	40.45%	164,236	54.00%	139,919	1%
<b>Total Expenditures</b>	<b>\$ 6,456,005</b>	<b>\$ 4,716,738</b>	<b>73.06%</b>	<b>\$ 5,825,017</b>	<b>90.23%</b>	<b>\$ 630,988</b>	<b>13.58%</b>
Change in Fund Balance	(106,705)	130,776		(77,034)	72.19%	29,671	-100%
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ 237,481</b>	<b>0.00%</b>	<b>\$ 29,671</b>	<b>0.00%</b>	<b>\$ 29,671</b>	<b>0.39%</b>

2018-2019 Budget to Projection Notes  
Not applicable

Year over Year Actual Notes

<sup>A</sup> Transfer from General Fund and increase in Salaries and Benefits in 2018-2019 due to pay increases awarded in January 2019

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Governmental Designated Purpose Grants Fund - Fund 22**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	185,120	185,120	185,120	100.00%	185,120	100.00%	-
<b>Revenues</b>							
State Revenue	973,304	1,242,437	1,111,680	89.48%	1,144,675	92.13%	(97,762)
Federal Revenue	12,763,447	13,418,512	7,491,668	55.83%	13,430,102	100.09%	11,590
Other Revenue	210,917	(60,499)	(155,464)	256.97%	(60,499)	100.00%	-
<b>Total Revenue</b>	<b>\$ 13,947,668</b>	<b>\$ 14,600,450</b>	<b>\$ 8,447,884</b>	<b>57.86%</b>	<b>\$ 14,514,278</b>	<b>99.41%</b>	<b>\$ (86,172)</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 14,132,788</b>	<b>\$ 14,785,570</b>	<b>\$ 8,633,004</b>	<b>58.39%</b>	<b>\$ 14,699,398</b>	<b>99.42%</b>	<b>\$ (86,172)</b>
<b>Expenditures</b>							
Salaries	7,925,588	8,227,224	5,858,693	71.21%	8,136,643	98.90%	90,581
Benefits	2,781,311	2,641,769	1,874,478	70.96%	2,603,304	98.54%	38,465
Purchased/Property Services	2,022,280	2,496,831	1,273,469	51.00%	2,445,064	97.93%	51,767
Supplies	629,945	361,924	221,871	61.30%	309,406	85.49%	52,518
Equipment	60,450	22,312	16,785	75.23%	22,380	100.30%	(68)
Other	713,214	1,035,510	425,525	41.09%	1,182,602	114.20%	(147,092)
<b>Total Expenditures</b>	<b>\$ 14,132,788</b>	<b>\$ 14,785,570</b>	<b>\$ 9,670,821</b>	<b>65.41%</b>	<b>\$ 14,699,398</b>	<b>99.42%</b>	<b>\$ 86,172</b>
Change in Fund Balance	(185,120)	(185,120)	(1,222,937)		(185,120)		-
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,037,817)</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>

	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)
<b>Balance on Hand July 1</b>	185,120	185,120	100.00%	185,120	100.00%	-	0%
<b>Revenues</b>							
State Revenue	1,130,592	1,095,664	96.91%	996,158	88.11%	(134,434)	15%
Federal Revenue	12,621,010	8,000,005	63.39%	12,156,740	96.32%	(464,270)	10%
Other Revenue	156,471	82,236	52.56%	78,752	50.33%	(77,719)	-177%
<b>Total Revenue</b>	<b>\$ 13,908,073</b>	<b>\$ 9,177,905</b>	<b>65.99%</b>	<b>\$ 13,231,651</b>	<b>95.14%</b>	<b>\$ (676,422)</b>	<b>9.69%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 14,093,193</b>	<b>\$ 9,363,025</b>	<b>66.44%</b>	<b>\$ 13,416,771</b>	<b>95.20%</b>	<b>\$ (676,422)</b>	<b>9.56%</b>
<b>Expenditures</b>							
Salaries	7,702,300	5,366,034	69.67%	7,825,090	101.59%	(122,790)	4%
Benefits	2,776,203	1,729,791	62.31%	2,443,539	88.02%	332,664	7%
Purchased/Property Services	2,227,403	988,912	44.40%	2,033,330	91.29%	194,073	20%
Supplies	401,396	155,486	38.74%	243,100	60.56%	158,296	27%
Equipment	113,985	30,210	26.50%	120,957	106.12%	(6,972)	-81%
Other	686,786	386,079	56.22%	565,635	82.36%	121,151	109%
<b>Total Expenditures</b>	<b>\$ 13,908,073</b>	<b>\$ 8,656,513</b>	<b>62.24%</b>	<b>\$ 13,231,651</b>	<b>95.14%</b>	<b>\$ 676,422</b>	<b>11.09%</b>
Change in Fund Balance	-	521,391		-	0.00%	-	-
<b>Balance on Hand June 30</b>	<b>\$ 185,120</b>	<b>\$ 706,511</b>	<b>381.65%</b>	<b>\$ 185,120</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-100.00%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	<b>2,074,617</b>	<b>1,478,216</b>	<b>1,478,216</b>	<b>100.00%</b>	<b>1,478,216</b>	<b>100.00%</b>	<b>-</b>
<b>Revenues</b>							
Student Fees	2,578,705	2,578,705	2,673,579	103.68%	2,925,167	113.44%	346,462 <sup>1</sup>
Gate Fees	765,432	765,432	736,147	96.17%	831,366	108.61%	65,934
Donations and Fundraising	2,596,863	2,566,913	1,655,836	64.51%	2,314,136	90.15%	(252,777) <sup>1</sup>
Other Pupil Income	5,213,418	5,214,918	4,319,368	82.83%	5,468,366	104.86%	253,448 <sup>1</sup>
<b>Total Revenue</b>	<b>\$ 11,154,418</b>	<b>\$ 11,125,968</b>	<b>\$ 9,384,931</b>	<b>84.35%</b>	<b>\$ 11,539,035</b>	<b>103.71%</b>	<b>\$ 413,067</b>
Transfer from General Fund	5,467,871	5,507,064	5,507,064	100.00%	5,507,064	100.00%	-
<b>Total Sources</b>	<b>\$ 18,696,906</b>	<b>\$ 18,111,248</b>	<b>\$ 16,370,211</b>	<b>90.39%</b>	<b>\$ 18,524,315</b>	<b>102.28%</b>	<b>\$ 413,067</b>
<b>Expenditures</b>							
Salaries	5,703,348	5,737,206	4,317,518	75.25%	5,674,629	98.91%	62,577
Benefits	1,231,951	1,239,263	934,459	75.40%	1,235,135	99.67%	4,128
Purchased Services	4,456,620	3,936,638	4,204,897	106.81%	5,084,999	129.17%	(1,148,361) <sup>1</sup>
Supplies	4,536,998	4,502,696	3,069,255	68.16%	4,143,453	92.02%	359,243
Equipment	167,641	177,751	232,167	130.61%	241,214	135.70%	(63,463)
Other	525,731	562,512	285,143	50.69%	351,729	62.53%	210,783
<b>Total Expenditures</b>	<b>\$ 16,622,289</b>	<b>\$ 16,156,066</b>	<b>\$ 13,043,439</b>	<b>80.73%</b>	<b>\$ 16,731,159</b>	<b>103.56%</b>	<b>\$ (575,093)</b>
Change in Fund Balance	-	476,966	1,848,555		314,940		(162,026)
<b>Assigned to School Carry Over</b>	<b>\$ 2,074,617</b>	<b>\$ 1,631,654</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,793,156</b>	<b>109.90%</b>	<b>\$ 161,502</b> <sup>2</sup>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ -</b>	<b>\$ 323,528</b>	<b>\$ 3,326,771</b>	<b>1028.28%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (323,528)</b>

	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)
<b>Balance on Hand July 1</b>	<b>1,152,720</b>	<b>1,152,720</b>	<b>100.00%</b>	<b>1,152,720</b>	<b>100.00%</b>	<b>-</b>	<b>28%</b>
<b>Revenues</b>							
Student Fees	2,544,582	2,517,770	98.95%	2,672,146	105.01%	127,564	9%
Gate Fees	675,000	604,835	89.61%	727,271	107.74%	52,271	14%
Donations and Fundraising	2,100,000	1,612,809	76.80%	2,163,544	103.03%	63,544	7%
Other Pupil Income	6,158,531	4,434,562	72.01%	5,746,830	93.31%	(411,701)	-5%
<b>Total Revenue</b>	<b>\$ 11,478,113</b>	<b>\$ 9,169,976</b>	<b>79.89%</b>	<b>\$ 11,309,792</b>	<b>98.53%</b>	<b>\$ (168,321)</b>	<b>2.03%</b>
Transfer from General Fund	5,226,023	5,221,380	99.91%	5,226,023	100.00%	-	5%
<b>Total Sources</b>	<b>\$ 17,856,856</b>	<b>\$ 15,544,076</b>	<b>87.05%</b>	<b>\$ 17,688,535</b>	<b>99.06%</b>	<b>\$ (168,321)</b>	<b>4.72%</b>
<b>Expenditures</b>							
Salaries	5,512,458	4,133,802	74.99%	5,585,136	101.32%	(72,678)	2%
Benefits	1,080,453	886,705	82.07%	1,201,379	111.19%	(120,926)	3%
Purchased Services	4,224,713	3,549,431 <sup>A</sup>	84.02%	4,726,186	111.87%	(501,473)	8%
Supplies	4,511,091	2,836,812	62.89%	4,027,216	89.27%	483,875	3%
Equipment	269,700	184,367	68.36%	194,311	72.05%	75,389	24%
Other	1,066,345	378,847	35.53%	476,084	44.65%	590,261	-26%
<b>Total Expenditures</b>	<b>\$ 16,664,760</b>	<b>\$ 11,969,963</b>	<b>71.83%</b>	<b>\$ 16,210,313</b>	<b>97.27%</b>	<b>\$ 454,447</b>	<b>3.21%</b>
Change in Fund Balance	39,376	2,421,393		325,501	826.65%	286,125	-3%
<b>Assigned to School Carry Over</b>	<b>\$ 1,129,130</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,555,294</b>	<b>137.74%</b>	<b>\$ 426,164</b>	<b>15.29%</b>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ 62,966</b>	<b>\$ 3,574,113</b>	<b>5676.26%</b>	<b>\$ (77,073)</b>	<b>-122.40%</b>	<b>\$ (140,039)</b>	<b>-100.00%</b>

2018-2019 Budget to Projection Notes

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

<sup>2</sup> 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

<sup>A</sup> Year over Year increase in Purchased Services primarily due to travel and registration for school sponsored athletics and activities events and facility rental for hockey ice time or high school prom



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
Child Care Fund - Fund 29  
3rd Quarter Budget to Actual  
For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	5,735,780	5,576,270	5,576,270	100.00%	5,576,270	100.00%	-
<b>Revenues</b>							
Tuition	12,090,353	12,090,353	8,162,544	67.51%	11,620,345	96.11%	(470,008) <sup>1</sup>
Other	15,000	15,000	13,177	87.85%	17,569	117.13%	2,569
<b>Total Revenue</b>	<b>\$12,105,353</b>	<b>\$12,105,353</b>	<b>\$8,175,721</b>	<b>67.54%</b>	<b>\$11,637,915</b>	<b>96.14%</b>	<b>\$ (467,438)</b>
Transfer from General Fund	-	487,045	487,045	100.00%	487,045	100.00%	-
<b>Total Sources</b>	<b>\$17,841,133</b>	<b>\$18,168,668</b>	<b>\$14,239,036</b>	<b>78.37%</b>	<b>\$17,701,230</b>	<b>97.43%</b>	<b>\$ (467,438)</b>
<b>Expenditures</b>							
Salaries	6,885,936	7,285,062	5,332,339	73.20%	7,258,294	99.63%	26,768
Benefits	2,298,649	2,386,568	1,793,018	75.13%	2,387,675	100.05%	(1,107)
Purchased Services	1,148,892	1,148,892	814,478	70.89%	1,257,324	109.44%	(108,432)
Supplies	727,618	725,468	393,623	54.26%	767,730	105.83%	(42,262)
Field Trips and Other	1,044,258	1,046,408	308,144	29.45%	1,007,166	96.25%	39,242
<b>Total Expenditures</b>	<b>\$12,105,353</b>	<b>\$12,592,398</b>	<b>\$8,641,601</b>	<b>68.63%</b>	<b>\$12,678,188</b>	<b>100.68%</b>	<b>\$ (85,790)</b>
Change in Fund Balance	-	-	21,165		(553,229)		(553,229)
<b>Assigned to BASE Program Carry Over</b>	<b>\$ 5,735,780</b>	<b>\$ 5,576,270</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 5,023,041</b>	<b>90.08%</b>	<b>\$ (553,229)</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,597,435</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>

	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)
<b>Balance on Hand July 1</b>	5,762,972	5,762,972	100.00%	5,762,972	100.00%	-	-3%
<b>Revenues</b>							
Tuition	12,082,358	8,237,425	68.18%	11,696,818	96.81%	(385,540)	-1%
Other	18,000	13,269	73.72%	13,269	73.72%	(4,731)	32%
<b>Total Revenue</b>	<b>\$12,100,358</b>	<b>\$8,250,694</b>	<b>68.19%</b>	<b>\$11,710,087</b>	<b>96.77%</b>	<b>\$ (390,271)</b>	<b>-0.62%</b>
Transfer from General Fund	-	- <sup>A</sup>	0.00%	-	0.00%	-	
<b>Total Sources</b>	<b>\$17,863,330</b>	<b>\$14,013,666</b>	<b>78.45%</b>	<b>\$17,473,059</b>	<b>97.82%</b>	<b>\$ (390,271)</b>	<b>1.31%</b>
<b>Expenditures</b>							
Salaries	6,945,813	5,033,788 <sup>A</sup>	72.47%	6,807,179	98.00%	138,634	7%
Benefits	2,205,213	1,711,694 <sup>A</sup>	77.62%	2,267,712	102.83%	(62,499)	5%
Purchased Services	1,049,851	785,669	74.84%	1,233,161	117.46%	(183,310)	2%
Supplies	640,036	368,735	57.61%	749,687	117.13%	(109,651)	2%
Field Trips and Other	1,259,445	515,821	40.96%	839,047	66.62%	420,398	20%
<b>Total Expenditures</b>	<b>\$12,100,358</b>	<b>\$8,415,707</b>	<b>69.55%</b>	<b>\$11,896,786</b>	<b>98.32%</b>	<b>\$ 203,572</b>	<b>6.57%</b>
Change in Fund Balance	-	(165,013)		(186,699)	0.00%	(186,699)	196%
<b>Assigned to BASE Program Carry Over</b>	<b>\$ 5,762,972</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 5,576,273</b>	<b>96.76%</b>	<b>\$ (186,699)</b>	<b>-9.92%</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ -</b>	<b>\$ 5,597,959</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

2018-2019 Budget to Projection Notes

<sup>1</sup> Tuition projected to be under budget based on waived tuition for free and reduced lunch qualifying students and foster children enrolled in BASE program and multiple snow day tuition refunds in 2018-2019 third quarter

Year over Year Actual Notes

<sup>A</sup> Transfer from General Fund and increase in Salaries and Benefits in 2018-2019 due to pay increases awarded in January 2019

# Douglas County School District

## DEBT SERVICE AND LEASE PAYMENT FUNDS FINANCIALS



Douglas County School District

*Lead Tomorrow*

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Redemption Fund - Fund 31**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	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%
<b>Revenues</b>														
Property Taxes	46,992,350	52,192,832	22,987,934	44.04%	52,192,832	100.00%	-	51,384,600	23,286,761	45.32%	51,429,750	100.09%	45,150	1%
Investment Earnings	587,440	587,440	840,557	143.09%	1,221,187	207.88%	633,747 <sup>1</sup>	553,382	409,606	74.02%	682,510	123.33%	129,128	79%
<b>Total Revenues</b>	<b>\$ 47,579,790</b>	<b>\$ 52,780,272</b>	<b>\$ 23,828,491</b>	<b>45.15%</b>	<b>\$ 53,414,019</b>	<b>101.20%</b>	<b>\$ 633,747</b>	<b>\$ 51,937,982</b>	<b>\$ 23,696,366</b>	<b>45.62%</b>	<b>\$ 52,112,260</b>	<b>100.34%</b>	<b>\$ 174,278</b>	<b>2.50%</b>
<b>Total Sources</b>	<b>\$ 107,672,799</b>	<b>\$ 112,923,927</b>	<b>\$ 83,972,146</b>	<b>74.36%</b>	<b>\$ 113,557,674</b>	<b>100.56%</b>	<b>\$ 633,747</b>	<b>\$ 111,354,696</b>	<b>\$ 83,113,080</b>	<b>74.64%</b>	<b>\$ 111,528,974</b>	<b>100.16%</b>	<b>\$ 174,278</b>	<b>1.82%</b>
<b>Expenditures</b>														
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 <sup>2</sup>	18,758,742	12,731,910	67.87%	18,758,742	100.00%	-	-17%
Fiscal Charges	4,699	4,699	1,529	32.54%	1,988	42.31%	2,711	4,583	1,950	42.55%	2,008	43.81%	2,575	-1%
Supplies	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Expenditures</b>	<b>\$ 46,997,049</b>	<b>\$ 51,684,080</b>	<b>\$ 41,773,360</b>	<b>80.82%</b>	<b>\$ 51,256,329</b>	<b>99.17%</b>	<b>\$ 427,751</b>	<b>\$ 51,387,896</b>	<b>\$ 45,358,431</b>	<b>88.27%</b>	<b>\$ 51,385,320</b>	<b>99.99%</b>	<b>\$ 2,576</b>	<b>-0.25%</b>
<b>Other Financing Sources (Uses)</b>														
Proceeds from Bond Refunding	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Refunding Bond Premium	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Transfer to/(from) General Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Change in Fund Balance	582,741	1,096,192	(17,944,869)		2,157,690		1,574,949	550,086	(21,662,065)		726,940	132.15%	176,854	197%
<b>Balance on Hand June 30</b>	<b>\$ 60,675,750</b>	<b>\$ 61,239,847</b>	<b>\$ 42,198,786</b>	<b>68.91%</b>	<b>\$ 62,301,345</b>	<b>101.73%</b>	<b>\$ 1,061,498</b>	<b>\$ 59,966,800</b>	<b>\$ 37,754,649</b>	<b>62.96%</b>	<b>\$ 60,143,654</b>	<b>100.29%</b>	<b>\$ 176,854</b>	<b>3.59%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> Investment earnings increased to reflect new cash investment strategy; budget will be adjusted for Final Revised Budget

<sup>2</sup> 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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 Increase/Decrease Percentage
<b>Balance on Hand July 1</b>	12,363	11,904	11,904	100.00%	11,904	100.00%	-	159,954	159,954	100.00%	159,954	100.00%	-	-93%
<b>Revenues</b>														
Interest on Investment	1,540	1,540	6,937	450.47%	9,250	600.63%	7,710	2,516	1,157	45.98%	1,499	59.59%	(1,017)	517%
Cert of Participation - AspenView	963,373	963,373	722,547	75.00%	963,373	100.00%	-	963,756	722,861	75.00%	963,756	100.00%	0	0%
<b>Total Revenues</b>	<b>\$ 964,913</b>	<b>\$ 964,913</b>	<b>\$ 729,484</b>	<b>75.60%</b>	<b>\$ 972,623</b>	<b>100.80%</b>	<b>\$ 7,710</b>	<b>\$ 966,272</b>	<b>\$ 724,018</b>	<b>74.93%</b>	<b>\$ 965,256</b>	<b>99.89%</b>	<b>\$ (1,016)</b>	<b>0.76%</b>
<b>Total Sources</b>	<b>\$ 977,276</b>	<b>\$ 976,817</b>	<b>\$ 741,388</b>	<b>75.90%</b>	<b>\$ 984,527</b>	<b>100.79%</b>	<b>\$ 7,710</b>	<b>\$ 1,126,226</b>	<b>\$ 883,972</b>	<b>78.49%</b>	<b>\$ 1,125,210</b>	<b>99.91%</b>	<b>\$ (1,016)</b>	<b>-12.50%</b>
<b>Expenditures</b>														
Principal Retirement	3,075,000	3,075,000	3,075,000	100.00%	15,020,000	488.46%	(11,945,000) <sup>1</sup>	3,005,000	3,005,000	100.00%	3,005,000	100.00%	-	400%
Debt Issuance Costs & Fiscal Charges	6,333	6,333	4,750	75.00%	6,750	106.58%	(417)	8,307	4,750	57.18%	6,750	81.26%	1,557	0%
Interest	1,378,555	1,378,555	1,340,205	97.22%	1,468,583	106.53%	(90,028) <sup>1</sup>	1,451,555	1,394,905	96.10%	1,451,555	100.00%	(0)	1%
<b>Total Expenditures</b>	<b>\$ 4,459,888</b>	<b>\$ 4,459,888</b>	<b>\$ 4,419,955</b>	<b>99.10%</b>	<b>\$ 16,495,333</b>	<b>369.86%</b>	<b>\$ (12,035,445)</b>	<b>\$ 4,464,862</b>	<b>\$ 4,404,655</b>	<b>98.65%</b>	<b>\$ 4,463,305</b>	<b>99.97%</b>	<b>\$ 1,557</b>	<b>269.58%</b>
<b>Other Financing Sources (Uses)</b>														
Proceeds from COP Refunding	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Refunding COP Premium	-	-	-	0.00%	12,035,028	0.00%	(12,035,028) <sup>1</sup>	-	-	0.00%	-	0.00%	-	-
Payment to Refunded Escrow Agent	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Transfer from General Fund	3,494,975	3,494,975	3,494,975	100.00%	3,494,975	100.00%	-	3,350,000	3,350,000	100.00%	3,350,000	100.00%	-	4%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 3,494,975</b>	<b>\$ 3,494,975</b>	<b>\$ 3,494,975</b>	<b>100.00%</b>	<b>\$ 15,530,003</b>	<b>444.35%</b>	<b>\$ (12,035,028)</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>100.00%</b>	<b>\$ 3,350,000</b>	<b>100.00%</b>	<b>\$ -</b>	<b>363.58%</b>
Change in Fund Balance	-	-	(195,496)		7,293		7,293	(148,590)	(330,637)		(148,050)	99.64%	541	-105%
<b>Balance on Hand June 30</b>	<b>\$ 12,363</b>	<b>\$ 11,904</b>	<b>\$ (183,592)</b>	<b>-1542.27%</b>	<b>\$ 19,197</b>	<b>161.26%</b>	<b>\$ 7,293</b>	<b>\$ 11,364</b>	<b>\$ (170,683)</b>	<b>-1501.96%</b>	<b>\$ 11,905</b>	<b>104.76%</b>	<b>\$ 541</b>	<b>61.26%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> Increase to Principal and Interest due to refunded COP premium at the beginning of fourth quarter with payoff using Bond premium revenue

Year over Year Actual Notes

Not applicable

# 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	-	-	-	0.00%	-	0.00%	-
<b>Revenues</b>							
Bond Issuance	-	249,975,000	249,975,000	100.00%	290,791,808	116.33%	40,816,808 <sup>1</sup>
Interest	-	-	1,058,221	0.00%	2,491,153	0.00%	2,491,153 <sup>2</sup>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 249,975,000</b>	<b>\$ 251,033,221</b>	<b>100.42%</b>	<b>\$ 293,282,961</b>	<b>117.32%</b>	<b>\$ 43,307,961</b>
Transfer to/from Other Funds	-	-	-	0.00%	(12,035,028)	0.00%	\$ (12,035,028)
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ 249,975,000</b>	<b>\$ 251,033,221</b>	<b>100.42%</b>	<b>\$ 281,247,932</b>	<b>112.51%</b>	<b>\$ 31,272,932</b>
<b>Expenditures</b>							
Salaries	-	-	10,769	0.00%	26,922	0.00%	(26,922)
Benefits	-	-	2,438	0.00%	9,561	0.00%	(9,561)
Buildings & Building Improvements	-	19,975,959	296,054	1.48%	11,203,489	56.08%	8,772,470 <sup>3</sup>
Purchased Services	-	-	183,918	0.00%	609,346	0.00%	(609,346)
Supplies	-	-	11,365	0.00%	11,365	0.00%	(11,365)
Debt Issuance Costs & Fiscal Charges	-	1,400,000	1,411,417	100.82%	1,411,417	100.82%	(11,417)
Other	-	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 21,375,959</b>	<b>\$ 1,915,961</b>	<b>8.96%</b>	<b>\$ 13,272,100</b>	<b>62.09%</b>	<b>\$ 8,103,859</b>
Change in Fund Balance	-	\$ 228,599,041	249,117,260		\$ 267,975,833		39,376,792
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ 228,599,041</b>	<b>\$ 249,117,260</b>	<b>108.98%</b>	<b>\$ 267,975,833</b>	<b>117.23%</b>	<b>\$ 39,376,792</b>

	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)
<b>Balance on Hand July 1</b>	-	-	0.00%	-	0.00%	-	
<b>Revenues</b>							
Bond Issuance	-	-	0.00%	-	0.00%	-	
Interest	-	-	0.00%	-	0.00%	-	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
Transfer to/from Other Funds	-	-	0.00%	-	0.00%	-	
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
<b>Expenditures</b>							
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%	-	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
Change in Fund Balance	-	-		-	0.00%	-	
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	

2018-2019 Budget to Projection Notes

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

<sup>2</sup> Investment earnings increased to reflect new cash investment strategy

<sup>3</sup> Projection for Buildings & Building Improvements reflects timing of projects over summer 2019 (crosses two fiscal years)

Year over Year Actual Notes

Not applicable



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Certificate of Participation (COP) Building Fund - Fund 45**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	-	-	-	0.00%	-	-	1,541,921	1,541,921	100.00%	1,541,921	100.00%	-
<b>Revenues</b>												
COP Issuance	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Premium on Bond	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Investment Earnings	-	-	-	0.00%	-	-	23,453	19,544	83.33%	20,637	87.99%	(2,816)
Transfers Out	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,453</b>	<b>\$ 19,544</b>	<b>83.33%</b>	<b>\$ 20,637</b>	<b>87.99%</b>	<b>\$ (2,816)</b>
Transfer from General Fund	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,565,374</b>	<b>\$ 1,561,465</b>	<b>99.75%</b>	<b>\$ 1,562,558</b>	<b>99.82%</b>	<b>\$ (2,816)</b>
<b>Expenditures</b>												
Salaries	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%	-
Building & Building Improvements	-	-	-	0.00%	-	-	1,565,374	1,395,180 <sup>A</sup>	89.13%	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%	-	-	-	(300)	0.00%	(300)	0.00%	300
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,565,374</b>	<b>\$ 1,394,889</b>	<b>89.11%</b>	<b>\$ 1,562,558</b>	<b>99.82%</b>	<b>\$ 2,816</b>
Change in Fund Balance	-	-	-		-	-	(1,541,921)	(1,375,345)		(1,541,921)	100.00%	(0)
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166,576</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> 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

<sup>A</sup> 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	5,491,673	9,059,157	9,059,157	100.00%	9,059,157	100.00%	-
<b>Revenues</b>							
Health Insurance Premiums	46,552,710	46,552,710	35,068,862	75.33%	46,115,305	99.06%	(437,405)
Dental Insurance Premiums	3,147,700	3,147,700	2,335,519	74.20%	3,105,835	98.67%	(41,865)
Investment Earnings	97,000	97,000	181,334	186.94%	229,984	237.10%	132,984
Other	9,500	9,500	27,174	286.04%	27,174	286.04%	17,674
<b>Total Revenues</b>	<b>\$ 49,806,910</b>	<b>\$ 49,806,910</b>	<b>\$ 37,612,890</b>	<b>75.52%</b>	<b>\$ 49,478,298</b>	<b>99.34%</b>	<b>\$ (328,612)</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 55,298,583</b>	<b>\$ 58,866,067</b>	<b>\$ 46,672,047</b>	<b>79.29%</b>	<b>\$ 58,537,455</b>	<b>99.44%</b>	<b>\$ (328,612)</b>
<b>Expenditures</b>							
Salaries	36,900	36,900	-	0.00%	24,825	67.28%	12,075
Benefits	7,970	7,970	-	0.00%	5,362	67.28%	2,608
Health Plan	45,204,460	45,204,460	32,379,743	71.63%	43,272,489	95.73%	1,931,971
Dental Plan	3,116,900	3,116,900	2,361,886	75.78%	3,149,181	101.04%	(32,281)
Stop Loss Premiums	624,217	624,217	464,060	74.34%	618,747	99.12%	5,470
Purchased Services	980,150	980,150	695,266	70.93%	923,561	94.23%	56,589
Other	20,500	20,500	17,796	86.81%	19,995	97.54%	505
<b>Total Expenditures</b>	<b>\$ 49,991,097</b>	<b>\$ 49,991,097</b>	<b>\$ 35,918,752</b>	<b>71.85%</b>	<b>\$ 48,014,161</b>	<b>96.05%</b>	<b>\$ 1,976,936</b>
Change in Fund Balance	(184,187)	(184,187)	1,694,139		1,464,137		1,648,324
<b>Balance on Hand June 30</b>	<b>\$ 5,307,486</b>	<b>\$ 8,874,970</b>	<b>\$ 10,753,296</b>	<b>121.16%</b>	<b>\$ 10,523,294</b>	<b>118.57%</b>	<b>\$ 1,648,324</b>

	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)
<b>Balance on Hand July 1</b>	5,765,889	5,765,889	100.00%	5,765,889	100.00%	-	57%
<b>Revenues</b>							
Health Insurance Premiums	44,530,430	33,574,919	75.40%	44,961,023	100.97%	430,593	3%
Dental Insurance Premiums	3,160,092	2,314,498	73.24%	3,084,814	97.62%	(75,278)	1%
Investment Earnings	107,694	76,005	70.58%	124,655	115.75%	16,961	84%
Other	7,059	6,235	88.33%	6,235	88.33%	(824)	336%
<b>Total Revenues</b>	<b>\$ 47,805,275</b>	<b>\$ 35,971,658</b>	<b>75.25%</b>	<b>\$ 48,176,728</b>	<b>100.78%</b>	<b>\$ 371,453</b>	<b>2.70%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
<b>Total Sources</b>	<b>\$ 53,571,164</b>	<b>\$ 41,737,547</b>	<b>77.91%</b>	<b>\$ 53,942,617</b>	<b>100.69%</b>	<b>\$ 371,453</b>	<b>8.52%</b>
<b>Expenditures</b>							
Salaries	31,500	340	1.08%	25,165	79.89%	6,335	-1%
Benefits	6,738	73	1.09%	5,436	80.67%	1,302	-1%
Health Plan	43,834,526	30,421,945 <sup>A</sup>	69.40%	40,230,570	91.78%	3,603,956	8%
Dental Plan	3,160,092	2,342,071	74.11%	3,121,023	98.76%	39,069	1%
Stop Loss Premiums	554,102	414,928	74.88%	554,178	100.01%	(76)	12%
Purchased Services	965,594	706,710	73.19%	935,005	96.83%	30,589	-1%
Other	18,612	8,261	44.38%	12,083	64.92%	6,529	65%
<b>Total Expenditures</b>	<b>\$ 48,571,164</b>	<b>\$ 33,894,328</b>	<b>69.78%</b>	<b>\$ 44,883,459</b>	<b>92.41%</b>	<b>\$ 3,687,705</b>	<b>6.98%</b>
Change in Fund Balance	(765,889)	2,077,330		3,293,268	-429.99%	4,059,157	-56%
<b>Balance on Hand June 30</b>	<b>\$ 5,000,000</b>	<b>\$ 7,843,219</b>	<b>156.86%</b>	<b>\$ 9,059,157</b>	<b>181.18%</b>	<b>\$ 4,059,157</b>	<b>16.16%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> 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

<sup>A</sup> 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	774,480	790,745	790,745	100.00%	790,745	100.00%	-
<b>Revenues</b>							
Short Term Disability Insurance Premiums	585,000	585,000	422,116	72.16%	576,892	98.61%	(8,108)
<b>Total Revenue</b>	<b>\$ 585,000</b>	<b>\$ 585,000</b>	<b>\$ 422,116</b>	<b>72.16%</b>	<b>\$ 576,892</b>	<b>98.61%</b>	<b>\$ (8,108)</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 1,359,480</b>	<b>\$ 1,375,745</b>	<b>\$ 1,212,861</b>	<b>88.16%</b>	<b>\$ 1,367,637</b>	<b>99.41%</b>	<b>\$ (8,108)</b>
<b>Expenditures</b>							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	480,000	480,000	263,597	54.92%	409,796	85.37%	70,204
Purchased Services	190,000	190,000	123,238	64.86%	165,220	86.96%	24,780
Other	-	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 670,000</b>	<b>\$ 670,000</b>	<b>\$ 386,836</b>	<b>57.74%</b>	<b>\$ 575,016</b>	<b>85.82%</b>	<b>\$ 94,984</b>
Change in Fund Balance	(85,000)	(85,000)	35,281		1,876		86,876
<b>Balance on Hand June 30</b>	<b>\$ 689,480</b>	<b>\$ 705,745</b>	<b>\$ 826,026</b>	<b>117.04%</b>	<b>\$ 792,621</b>	<b>112.31%</b>	<b>\$ 86,876</b>

	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)
<b>Balance on Hand July 1</b>	531,632	531,632	100.00%	531,632	100.00%	-	49%
<b>Revenues</b>							
Short Term Disability Insurance Premiums	850,511	629,764 <sup>A</sup>	74.05%	843,030	99.12%	(7,481)	-32%
<b>Total Revenue</b>	<b>\$ 850,511</b>	<b>\$ 629,764</b>	<b>74.05%</b>	<b>\$ 843,030</b>	<b>99.12%</b>	<b>\$ (7,481)</b>	<b>-31.57%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 1,382,143</b>	<b>\$ 1,161,396</b>	<b>84.03%</b>	<b>\$ 1,374,662</b>	<b>99.46%</b>	<b>\$ (7,481)</b>	<b>-0.51%</b>
<b>Expenditures</b>							
Salaries	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Claims	480,000	283,668	59.10%	419,872	87.47%	60,128	-2%
Purchased Services	180,776	122,064	67.52%	164,046	90.75%	16,730	1%
Other	-	-	0.00%	-	0.00%	-	-
<b>Total Expenditures</b>	<b>\$ 660,776</b>	<b>\$ 405,732</b>	<b>61.40%</b>	<b>\$ 583,917</b>	<b>88.37%</b>	<b>\$ 76,859</b>	<b>-1.52%</b>
Change in Fund Balance	189,735	224,032		259,113	136.57%	69,378	-99%
<b>Balance on Hand June 30</b>	<b>\$ 721,367</b>	<b>\$ 755,664</b>	<b>104.75%</b>	<b>\$ 790,745</b>	<b>109.62%</b>	<b>\$ 69,378</b>	<b>0.24%</b>

2018-2019 Budget to Projection Notes  
Not applicable

Year over Year Actual Notes

<sup>A</sup> 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**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	893,242	1,199,426	1,199,426	100.00%	1,199,426	100.00%	-
<b>Revenue</b>							
Pupil Activity	1,701,154	1,697,827	1,171,180	68.98%	1,572,912	92.64%	(124,915)
School Discretionary	-	-	-	0.00%	-	0.00%	-
<b>Total Revenue</b>	<b>\$ 1,701,154</b>	<b>\$ 1,697,827</b>	<b>\$ 1,171,180</b>	<b>68.98%</b>	<b>\$ 1,572,912</b>	<b>92.64%</b>	<b>\$ (124,915)</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 2,594,396</b>	<b>\$ 2,897,253</b>	<b>\$ 2,370,605</b>	<b>81.82%</b>	<b>\$ 2,772,338</b>	<b>95.69%</b>	<b>\$ (124,915)</b>
<b>Expenditures</b>							
Pupil Activity							
Salaries	181,366	181,366	71,609	39.48%	129,055	71.16%	52,311
Benefits	39,944	39,944	15,459	38.70%	27,860	69.75%	12,084
Purchased/Property Services	456,207	457,882	549,953	120.11%	722,249	157.74%	(264,367)
Supplies	1,643,242	1,944,424	500,406	25.74%	728,481	37.47%	1,215,943
Equipment	57,513	57,513	7,236	12.58%	7,236	12.58%	50,277
Other	216,124	216,124	21,101	9.76%	36,834	17.04%	179,290
<b>Total Pupil Activity</b>	<b>\$ 2,594,396</b>	<b>\$ 2,897,253</b>	<b>\$ 1,165,765</b>	<b>40.24%</b>	<b>\$ 1,651,714</b>	<b>57.01%</b>	<b>\$ 1,245,539</b>
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%	-
<b>Total School Discretionary</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 2,594,396</b>	<b>\$ 2,897,253</b>	<b>\$ 1,165,765</b>	<b>40.24%</b>	<b>\$ 1,651,714</b>	<b>57.01%</b>	<b>\$ 1,245,539</b>
Change in Fund Balance	(893,242)	(1,199,426)	5,415		(78,803)		1,120,623
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,204,841</b>	<b>0.00%</b>	<b>\$ 1,120,623</b>	<b>0.00%</b>	<b>\$ 1,120,623</b>

	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)
<b>Balance on Hand July 1</b>	1,078,642	1,078,642	100.00%	1,078,642	100.00%	-	11%
<b>Revenue</b>							
Pupil Activity	1,606,261	1,213,773	75.57%	1,621,733	100.96%	15,472	-3%
School Discretionary	-	-	0.00%	-	0.00%	-	-
<b>Total Revenue</b>	<b>\$ 1,606,261</b>	<b>\$ 1,213,773</b>	<b>75.57%</b>	<b>\$ 1,621,733</b>	<b>100.96%</b>	<b>\$ 15,472</b>	<b>-3.01%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 2,684,903</b>	<b>\$ 2,292,415</b>	<b>85.38%</b>	<b>\$ 2,700,375</b>	<b>100.58%</b>	<b>\$ 15,472</b>	<b>2.66%</b>
<b>Expenditures</b>							
Pupil Activity							
Salaries	-	82,233	0.00%	139,929	0.00%	(139,929)	-8%
Benefits	-	18,046	0.00%	30,776	0.00%	(30,776)	-9%
Purchased/Property Services	-	399,708	0.00%	578,872	0.00%	(578,872)	25%
Supplies	2,184,903	433,859	19.86%	678,365	31.05%	1,506,538	7%
Equipment	-	40,020	0.00%	24,617	0.00%	(24,617)	-71%
Other	-	32,495	0.00%	48,392	0.00%	(48,392)	-24%
<b>Total Pupil Activity</b>	<b>\$ 2,184,903</b>	<b>\$ 1,006,360</b>	<b>46.06%</b>	<b>\$ 1,500,950</b>	<b>68.70%</b>	<b>\$ 683,953</b>	<b>10.04%</b>
School Discretionary							
Salaries	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-
Purchased/Property Services	-	-	0.00%	-	0.00%	-	-
Supplies	-	885	0.00%	-	0.00%	-	-
Equipment	-	-	0.00%	-	0.00%	-	-
Other	-	-	0.00%	-	0.00%	-	-
<b>Total School Discretionary</b>	<b>\$ -</b>	<b>\$ 885</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 2,184,903</b>	<b>\$ 1,007,245</b>	<b>46.10%</b>	<b>\$ 1,500,950</b>	<b>68.70%</b>	<b>\$ 683,953</b>	<b>10.04%</b>
Change in Fund Balance	(578,642)	206,528		120,784	-20.87%	699,426	-165%
<b>Balance on Hand June 30</b>	<b>\$ 500,000</b>	<b>\$ 1,285,170</b>	<b>257.03%</b>	<b>\$ 1,199,426</b>	<b>239.89%</b>	<b>\$ 699,426</b>	<b>-6.57%</b>

2018-2019 Budget to Projection Notes

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

Year over Year Actual Notes

Not applicable

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Private Purpose Trust Fund - Fund 75**  
**3rd Quarter Budget to Actual**  
**For the Period Ended March 31, 2019**

	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
<b>Balance on Hand July 1</b>	32,912	32,912	32,912	100.00%	32,912	100.00%	-
<b>Revenues</b>							
Contributions	61,600	61,600	31,600	51.30%	59,600	96.75%	(2,000) <sup>1</sup>
<b>Total Revenue</b>	<b>\$ 61,600</b>	<b>\$ 61,600</b>	<b>\$ 31,600</b>	<b>51.30%</b>	<b>\$ 59,600</b>	<b>96.75%</b>	<b>\$ (2,000)</b>
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 94,512</b>	<b>\$ 94,512</b>	<b>\$ 64,512</b>	<b>68.26%</b>	<b>\$ 92,512</b>	<b>97.88%</b>	<b>\$ (2,000)</b>
<b>Expenditures</b>							
Grants and Scholarships	60,000	60,000	59,700	99.50%	59,000	98.33%	1,000 <sup>2</sup>
<b>Total Expenditures</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 59,700</b>	<b>99.50%</b>	<b>\$ 59,000</b>	<b>98.33%</b>	<b>\$ 1,000</b>
Change in Fund Balance	1,600	1,600	(28,100)		600		1,000
<b>Balance on Hand June 30</b>	<b>\$ 34,512</b>	<b>\$ 34,512</b>	<b>\$ 4,812</b>	<b>13.94%</b>	<b>\$ 33,512</b>	<b>97.10%</b>	<b>\$ 1,000</b>

	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)
<b>Balance on Hand July 1</b>	32,312	32,312	100.00%	32,312	100.00%	-	2%
<b>Revenues</b>							
Contributions	60,600	29,000	47.85%	60,600	100.00%	-	-2%
<b>Total Revenue</b>	<b>\$ 60,600</b>	<b>\$ 29,000</b>	<b>47.85%</b>	<b>\$ 60,600</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-1.65%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 92,912</b>	<b>\$ 61,312</b>	<b>65.99%</b>	<b>\$ 92,912</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-0.43%</b>
<b>Expenditures</b>							
Grants and Scholarships	60,000	60,000	100.00%	60,000	100.00%	-	-2%
<b>Total Expenditures</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>100.00%</b>	<b>\$ 60,000</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-1.67%</b>
Change in Fund Balance	600	(31,000)		600	100.00%	-	0%
<b>Balance on Hand June 30</b>	<b>\$ 32,912</b>	<b>\$ 1,312</b>	<b>3.99%</b>	<b>\$ 32,912</b>	<b>100.00%</b>	<b>\$ -</b>	<b>1.82%</b>

2018-2019 Budget to Projection Notes

<sup>1</sup> Calendar year 2019 distribution from PS Miller Trust will be lower than projected at the beginning of the year

<sup>2</sup> 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 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 4,744,839	\$ 3,639,609	76.71%	\$ 4,638,439	\$ 3,584,023	77.27%	\$ 4,638,439	\$ 4,638,439	100.00%
Mill Levy/Override	341,534	268,646	78.66%	704,044	542,645	77.08%	704,044	704,044	100.00%
Tuition	275,000	211,504	76.91%	225,500	188,375	83.54%	225,500	225,500	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	8,500	7,433	87.45%	9,160	8,750	95.52%	9,160	9,160	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	109,600	106,010	96.72%	95,290	91,673	96.20%	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	7,355	122.58%	4,500	200	4.44%	4,500	4,500	100.00%
Contributions/Donations	38,400	11,955	31.13%	39,875	13,329	33.43%	39,875	39,875	100.00%
Miscellaneous Revenue	750	608	81.07%	1,000	667	66.70%	1,000	1,000	100.00%
Categorical Revenue	179,452	137,113	76.41%	171,935	137,803	80.15%	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%	-	8,611	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%
<b>Total Revenue</b>	<b>\$ 5,924,075</b>	<b>\$ 4,390,233</b>	<b>74.11%</b>	<b>\$ 5,889,743</b>	<b>\$ 4,576,076</b>	<b>77.70%</b>	<b>\$ 5,889,743</b>	<b>\$ 5,889,743</b>	<b>100.00%</b>
<b>Expenditures:</b>									
Salaries	\$ 3,152,961	\$ 2,312,279	73.34%	\$ 3,095,073	\$ 2,273,554	73.46%	\$ 3,095,073	\$ 3,095,073	100.00%
Benefits	981,678	683,726	69.65%	985,314	682,111	69.23%	985,314	985,314	100.00%
Purchased Professional and Technical Services	61,300	42,980	70.11%	67,125	56,327	83.91%	67,125	67,125	100.00%
Purchased Property Services	681,955	484,925	71.11%	689,291	491,748	71.34%	689,291	689,291	100.00%
Other Purchased Services	319,029	257,573	80.74%	425,380	315,870	74.26%	425,380	425,380	100.00%
Supplies	186,927	148,995	79.71%	204,310	151,234	74.02%	204,310	204,310	100.00%
Property	420,700	151,012	35.90%	283,942	239,140	84.22%	283,942	283,942	100.00%
Other Expenses	94,525	32,576	34.46%	95,182	38,040	39.97%	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%
<b>Total Expenditures</b>	<b>\$ 8,499,075</b>	<b>\$ 6,714,066</b>	<b>79.00%</b>	<b>\$ 8,545,617</b>	<b>\$ 6,948,024</b>	<b>81.31%</b>	<b>\$ 8,545,617</b>	<b>\$ 8,545,617</b>	<b>100.00%</b>

**American Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 16,311,417	\$ 12,312,792	75.49%	\$ 18,766,604	\$ 14,127,885	75.28%	\$ 18,766,604	\$ 18,766,604	100.00%
Mill Levy/Override	1,209,144	913,981	75.59%	2,834,028	2,160,205	76.22%	2,834,028	2,834,028	100.00%
Tuition	2,562,100	2,115,603	82.57%	2,690,304	2,179,942	81.03%	2,690,304	2,690,304	100.00%
Transportation Fees	481,424	422,897	87.84%	575,461	412,508	71.68%	575,461	575,461	100.00%
Earnings on Investments	6,000	11,075	184.58%	12,000	11,105	92.54%	12,000	12,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	746,115	622,267	83.40%	790,086	708,186	89.63%	790,086	790,086	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	698,741	690,067	98.76%	760,138	753,980	99.19%	760,138	760,138	100.00%
Rental/Lease	89,816	98,086	109.21%	85,000	80,032	94.16%	85,000	85,000	100.00%
Contributions/Donations	314,388	158,957	50.56%	829,053	259,024	31.24%	829,053	829,053	100.00%
Miscellaneous Revenue	15,000	-	0.00%	5,345	15,664	293.09%	5,345	15,664	293.09%
Categorical Revenue	565,264	446,884	79.06%	725,934	449,287	61.89%	725,934	725,934	100.00%
Other State Revenue	196,324	93,936	47.85%	156,019	140,805	90.25%	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%
<b>Total Revenue</b>	<b>\$ 23,495,732</b>	<b>\$ 17,886,546</b>	<b>76.13%</b>	<b>\$ 28,529,970</b>	<b>\$ 21,298,623</b>	<b>74.65%</b>	<b>\$ 28,529,970</b>	<b>\$ 28,540,290</b>	<b>100.04%</b>
<b>Expenditures:</b>									
Salaries	\$ 10,866,189	\$ 7,636,075	70.27%	\$ 13,128,627	\$ 8,502,376	64.76%	\$ 13,128,627	\$ 13,128,627	100.00%
Benefits	3,564,501	2,493,494	69.95%	4,318,626	2,789,055	64.58%	4,318,626	4,318,626	100.00%
Purchased Professional and Technical Services	565,877	451,420	79.77%	555,934	393,593	70.80%	555,934	555,934	100.00%
Purchased Property Services	3,309,851	2,368,398	71.56%	4,622,270	3,259,110	70.51%	4,622,270	4,622,270	100.00%
Other Purchased Services	2,131,334	1,555,302	72.97%	2,741,823	1,860,082	67.84%	2,741,823	2,741,823	100.00%
Supplies	1,565,284	938,130	59.93%	1,604,254	708,429	44.16%	1,604,254	1,604,254	100.00%
Property	1,049,480	328,218	31.27%	1,104,581	323,398	29.28%	1,104,581	1,104,581	100.00%
Other Expenses	234,322	46,209	19.72%	218,238	57,047	26.14%	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	144,340	69.65%	180,000	146,880	81.60%	180,000	180,000	100.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 23,494,089</b>	<b>\$ 15,961,586</b>	<b>67.94%</b>	<b>\$ 28,474,353</b>	<b>\$ 18,039,970</b>	<b>63.36%</b>	<b>\$ 28,474,353</b>	<b>\$ 28,474,353</b>	<b>100.00%</b>

**Ascent Classical Academy of Douglas County**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue			0.00%	\$ 2,517,753	\$ 2,094,269	83.18%	\$ 2,517,753	\$ 2,523,209	100.22%
Mill Levy/Override			0.00%	380,335	303,052	79.68%	380,335	380,335	100.00%
Tuition			0.00%	18,000	18,338	101.88%	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%	-	2,190	0.00%	-	-	0.00%
Pupil Activities			0.00%	58,311	31,597	54.19%	58,311	58,311	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%	190,236	-	0.00%	190,236	190,236	100.00%
Categorical Revenue			0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue			0.00%	82,778	73,907	89.28%	82,778	88,370	106.76%
Grants Federal			0.00%	300,762	231,938	77.12%	300,762	300,762	100.00%
Fund Transfer			0.00%	329,000	100,000	30.40%	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%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,877,175</b>	<b>\$ 2,855,291</b>	<b>73.64%</b>	<b>\$ 3,877,175</b>	<b>\$ 3,888,223</b>	<b>100.28%</b>
<b>Expenditures:</b>									
Salaries			0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits			0.00%	-	-	0.00%	-	-	0.00%
Purchased Professional and Technical Services			0.00%	2,383,525	1,757,779	73.75%	2,383,525	2,478,804	104.00%
Purchased Property Services			0.00%	554,874	414,947	74.78%	554,874	579,623	104.46%
Other Purchased Services			0.00%	245,393	145,347	59.23%	245,393	181,133	73.81%
Supplies			0.00%	289,058	266,307	92.13%	289,058	291,807	100.95%
Property			0.00%	180,600	123,541	68.41%	180,600	126,541	70.07%
Other Expenses			0.00%	17,115	1,144	6.68%	17,115	1,444	8.44%
Other Uses of Funds			0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal			0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases			0.00%	-	-	0.00%	-	-	0.00%
Grant Expense			0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense			0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,670,565</b>	<b>\$ 2,709,064</b>	<b>73.81%</b>	<b>\$ 3,670,565</b>	<b>\$ 3,659,352</b>	<b>99.69%</b>

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

**Aspen View Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 5,904,610	\$ 4,446,233	75.30%	\$ 6,363,069	\$ 4,791,450	75.30%	\$ 6,363,069	\$ 6,363,069	100.00%
Mill Levy/Override	440,335	330,043	74.95%	964,402	733,233	76.03%	964,402	964,402	100.00%
Tuition	401,050	316,337	78.88%	393,050	255,178	64.92%	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	172,501	79.81%	239,450	204,521	85.41%	239,450	239,450	100.00%
Community Service Activities	175,800	137,916	78.45%	200,000	131,463	65.73%	200,000	200,000	100.00%
Other Local Revenue	-	-	0.00%	6,500	9,800	150.77%	6,500	9,800	150.77%
Rental/Lease	1,000	7,530	753.00%	9,000	9,375	104.17%	9,000	9,375	104.17%
Contributions/Donations	50,000	-	0.00%	62,000	9,194	14.83%	62,000	62,000	100.00%
Miscellaneous Revenue	5,000	2,894	57.88%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	16,696	16,696	100.00%	16,696	16,696	100.00%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	223,774	161,076	71.98%	-	-	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%
<b>Total Revenue</b>	<b>\$ 7,417,699</b>	<b>\$ 5,574,529</b>	<b>75.15%</b>	<b>\$ 8,488,843</b>	<b>\$ 6,160,910</b>	<b>72.58%</b>	<b>\$ 8,488,843</b>	<b>\$ 8,492,518</b>	<b>100.04%</b>
<b>Expenditures:</b>									
Salaries	\$ 3,719,305	\$ 2,792,727	75.09%	\$ 4,204,870	\$ 3,004,379	71.45%	\$ 4,204,870	\$ 4,204,870	100.00%
Benefits	1,164,172	918,013	78.86%	1,272,090	868,816	68.30%	1,272,090	1,272,090	100.00%
Purchased Professional and Technical Services	158,200	108,626	68.66%	143,000	126,896	88.74%	143,000	143,000	100.00%
Purchased Property Services	1,164,162	906,355	77.85%	1,276,440	900,235	70.53%	1,276,440	1,276,440	100.00%
Other Purchased Services	445,202	351,904	79.04%	564,139	471,768	83.63%	564,139	564,139	100.00%
Supplies	425,500	354,557	83.33%	480,500	332,673	69.23%	480,500	480,500	100.00%
Property	130,000	67,950	52.27%	315,000	206,574	65.58%	315,000	315,000	100.00%
Other Expenses	25,000	17,591	70.36%	25,000	16,268	65.07%	25,000	25,000	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	54,000	41,582	77.00%	54,000	43,953	81.39%	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%
<b>Total Expenditures</b>	<b>\$ 7,285,541</b>	<b>\$ 5,559,307</b>	<b>76.31%</b>	<b>\$ 8,335,039</b>	<b>\$ 5,971,562</b>	<b>71.64%</b>	<b>\$ 8,335,039</b>	<b>\$ 8,335,039</b>	<b>100.00%</b>

**Ben Franklin Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 6,301,825	\$ 4,664,868	74.02%	\$ 6,844,952	\$ 5,131,865	74.97%	\$ 6,844,952	\$ 6,854,530	100.14%
Mill Levy/Override	476,923	345,826	72.51%	1,037,600	785,478	75.70%	1,037,600	1,049,436	101.14%
Tuition	448,314	390,137	87.02%	439,930	357,482	81.26%	439,930	474,224	107.80%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	2,500	4,444	177.76%	2,500	10,114	404.57%	2,500	13,792	551.67%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	242,275	322,819	133.24%	262,050	319,082	121.76%	262,050	319,082	121.76%
Community Service Activities	140,000	90,727	64.81%	140,000	86,161	61.54%	140,000	140,000	100.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	15,000	18,764	125.09%	15,000	16,352	109.01%	15,000	20,852	139.01%
Contributions/Donations	5,000	3,883	77.66%	5,000	4,417	88.34%	5,000	5,000	100.00%
Miscellaneous Revenue	250	152	60.65%	250	1,175	470.10%	250	1,175	470.10%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	15,819	13,531	85.54%	17,717	15,882	89.64%	17,717	17,717	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	8,727	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	167,512	76.29%	226,662	184,000	81.18%	226,662	225,943	99.68%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 7,867,469</b>	<b>\$ 6,031,391</b>	<b>76.66%</b>	<b>\$ 9,009,992</b>	<b>\$ 6,930,340</b>	<b>76.92%</b>	<b>\$ 9,009,992</b>	<b>\$ 9,140,082</b>	<b>101.44%</b>
<b>Expenditures:</b>									
Salaries	\$ 3,707,344	\$ 2,682,657	72.36%	\$ 4,136,682	\$ 2,933,663	70.92%	\$ 4,136,682	\$ 4,136,682	100.00%
Benefits	1,012,728	700,925	69.21%	1,145,070	750,634	65.55%	1,145,070	1,145,070	100.00%
Purchased Professional and Technical Services	134,500	79,581	59.17%	286,000	116,473	40.72%	286,000	286,000	100.00%
Purchased Property Services	1,616,535	1,200,277	74.25%	1,740,493	1,245,063	71.54%	1,740,493	1,740,493	100.00%
Other Purchased Services	689,104	521,150	75.63%	696,160	549,486	78.93%	696,160	696,160	100.00%
Supplies	395,617	276,170	69.81%	436,956	297,208	68.02%	436,956	436,956	100.00%
Property	431,250	398,313	92.36%	431,500	112,075	25.97%	431,500	431,500	100.00%
Other Expenses	55,933	19,513	34.89%	42,760	15,475	36.19%	42,760	42,760	100.00%
Other Uses of Funds	-	(1,165)	0.00%	-	(780)	0.00%	-	(780)	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 8,043,011</b>	<b>\$ 5,877,421</b>	<b>73.07%</b>	<b>\$ 8,915,621</b>	<b>\$ 6,019,296</b>	<b>67.51%</b>	<b>\$ 8,915,621</b>	<b>\$ 8,914,841</b>	<b>99.99%</b>

**Challenge to Excellence Charter School**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 3,494,188	\$ 2,622,792	75.06%	\$ 3,793,615	\$ 2,879,775	75.91%	\$ 3,793,615	\$ 3,815,634	100.58%
Mill Levy/Override	271,859	194,471	71.53%	581,188	437,348	75.25%	581,188	582,039	100.15%
Tuition	194,500	166,146	85.42%	194,500	155,653	80.03%	194,500	185,953	95.61%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	12,000	15,298	127.48%	12,000	37,463	312.19%	12,000	50,963	424.69%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	120,000	110,349	91.96%	125,000	126,060	100.85%	125,000	134,060	107.25%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	181,000	66,262	36.61%	46,000	57,038	124.00%	46,000	62,338	135.52%
Rental/Lease	-	171	0.00%	-	1,171	0.00%	-	1,171	0.00%
Contributions/Donations	-	-	0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	5,000	5,254	105.08%	5,000	5,000	100.00%
Categorical Revenue	-	-	0.00%	122,280	132,789	108.59%	122,280	180,789	147.85%
Other State Revenue	154,932	110,755	71.49%	24,767	-	0.00%	24,767	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	130,219	0.00%	-	16,072	0.00%	-	16,072	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 4,428,479</b>	<b>\$ 3,416,463</b>	<b>77.15%</b>	<b>\$ 4,904,350</b>	<b>\$ 3,848,623</b>	<b>78.47%</b>	<b>\$ 4,904,350</b>	<b>\$ 5,034,018</b>	<b>102.64%</b>
<b>Expenditures:</b>									
Salaries	\$ 2,284,103	\$ 1,671,845	73.19%	\$ 2,560,274	\$ 1,845,299	72.07%	\$ 2,560,274	\$ 2,524,299	98.59%
Benefits	721,758	498,142	69.02%	835,136	583,277	69.84%	835,136	808,277	96.78%
Purchased Professional and Technical Services	131,060	76,209	58.15%	222,435	127,476	57.31%	222,435	186,476	83.83%
Purchased Property Services	472,130	358,821	76.00%	496,427	348,485	70.20%	496,427	466,535	93.98%
Other Purchased Services	383,494	256,030	66.76%	430,399	306,526	71.22%	430,399	417,120	96.91%
Supplies	258,388	178,757	69.18%	286,993	121,821	42.45%	286,993	318,707	111.05%
Property	78,888	63,611	80.63%	81,350	45,543	55.98%	81,350	60,543	74.42%
Other Expenses	91,623	6,192	6.76%	9,045	5,993	66.26%	9,045	6,500	71.86%
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%
<b>Total Expenditures</b>	<b>\$ 4,428,479</b>	<b>\$ 3,109,606</b>	<b>70.22%</b>	<b>\$ 4,922,059</b>	<b>\$ 3,384,422</b>	<b>68.76%</b>	<b>\$ 4,922,059</b>	<b>\$ 4,788,458</b>	<b>97.29%</b>



**DCS Montessori Charter School**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 3,007,492	\$ 2,269,379	75.46%	\$ 3,175,228	\$ 2,427,611	76.45%	\$ 3,175,228	\$ 3,163,228	99.62%
Mill Levy/Override	227,924	167,198	73.36%	464,120	370,525	79.83%	464,120	481,120	103.66%
Tuition	1,071,300	883,059	82.43%	1,144,800	931,787	81.39%	1,144,800	1,144,800	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	11,300	16,296	144.21%	17,500	25,427	145.30%	17,500	25,000	142.86%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	200,000	216,053	108.03%	200,000	236,539	118.27%	200,000	235,000	117.50%
Community Service Activities	359,700	304,416	84.63%	364,920	296,266	81.19%	364,920	364,920	100.00%
Other Local Revenue	3,500	2,334	66.69%	3,500	1,354	38.69%	3,500	1,350	38.57%
Rental/Lease	5,000	5,415	108.30%	40,000	31,120	77.80%	40,000	35,000	87.50%
Contributions/Donations	-	11,561	0.00%	-	8,311	0.00%	-	8,000	0.00%
Miscellaneous Revenue	6,000	37,238	620.64%	30,000	50,210	167.37%	30,000	50,000	166.67%
Categorical Revenue	112,768	90,654	80.39%	138,000	103,693	75.14%	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%	-	1,589	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	2,000	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,004,984</b>	<b>\$ 4,011,129</b>	<b>80.14%</b>	<b>\$ 5,578,068</b>	<b>\$ 4,486,432</b>	<b>80.43%</b>	<b>\$ 5,578,068</b>	<b>\$ 5,660,007</b>	<b>101.47%</b>
<b>Expenditures:</b>									
Salaries	\$ 2,628,541	\$ 1,813,731	69.00%	\$ 2,665,236	\$ 1,881,150	70.58%	\$ 2,665,236	\$ 2,665,236	100.00%
Benefits	812,875	594,297	73.11%	893,560	617,785	69.14%	893,560	900,000	100.72%
Purchased Professional and Technical Services	180,800	150,627	83.31%	249,500	189,836	76.09%	249,500	260,000	104.21%
Purchased Property Services	764,566	565,929	74.02%	773,666	560,611	72.46%	773,666	773,666	100.00%
Other Purchased Services	289,468	225,364	77.85%	320,540	247,906	77.34%	320,540	320,540	100.00%
Supplies	245,400	172,514	70.30%	267,400	167,585	62.67%	267,400	275,000	102.84%
Property	97,000	54,458	56.14%	163,000	96,326	59.10%	163,000	163,000	100.00%
Other Expenses	10,600	4,526	42.70%	20,600	15,809	76.74%	20,600	20,600	100.00%
Other Uses of Funds	200,000	151,372	75.69%	200,000	234,787	117.39%	200,000	235,000	117.50%
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%
<b>Total Expenditures</b>	<b>\$ 5,229,250</b>	<b>\$ 3,733,629</b>	<b>71.40%</b>	<b>\$ 5,553,503</b>	<b>\$ 4,012,634</b>	<b>72.25%</b>	<b>\$ 5,553,502</b>	<b>\$ 5,613,042</b>	<b>101.07%</b>

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

**Global Village Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 2,233,879	\$ 1,647,736	73.76%	\$ 2,799,463	\$ 2,042,376	72.96%	\$ 2,799,463	\$ 2,811,021	100.41%
Mill Levy/Override	164,833	113,858	69.07%	416,745	314,857	75.55%	416,745	416,745	100.00%
Tuition	10,000	9,300	93.00%	10,000	5,000	50.00%	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	50,399	106.90%	100,878	57,600	57.10%	100,878	115,000	114.00%
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	35,636	1187.87%	15,000	42,521	283.47%	15,000	15,000	100.00%
Miscellaneous Revenue	9,000	14,643	162.70%	1,000	3,012	301.20%	1,000	1,000	100.00%
Categorical Revenue	133,026	120,570	90.64%	156,498	111,083	70.98%	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%
<b>Total Revenue</b>	<b>\$ 2,600,882</b>	<b>\$ 1,992,142</b>	<b>76.59%</b>	<b>\$ 3,499,584</b>	<b>\$ 2,576,449</b>	<b>73.62%</b>	<b>\$ 3,499,584</b>	<b>\$ 3,525,264</b>	<b>100.73%</b>
<b>Expenditures:</b>									
Salaries	\$ 1,093,184	\$ 808,271	73.94%	\$ 1,353,433	\$ 966,121	71.38%	\$ 1,353,433	\$ 1,355,000	100.12%
Benefits	297,254	202,028	67.96%	346,962	263,179	75.85%	346,962	346,962	100.00%
Purchased Professional and Technical Services	146,856	124,162	84.55%	210,268	174,560	83.02%	210,268	216,000	102.73%
Purchased Property Services	594,902	521,837	87.72%	971,930	718,219	73.90%	971,930	971,930	100.00%
Other Purchased Services	370,140	240,519	64.98%	493,723	355,619	72.03%	493,723	493,723	100.00%
Supplies	59,894	51,339	85.72%	99,488	108,621	109.18%	99,488	115,000	115.59%
Property	3,700	24,671	666.78%	19,730	26,225	132.92%	19,730	26,000	131.78%
Other Expenses	31,500	18,436	58.53%	21,116	7,774	36.82%	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%
<b>Total Expenditures</b>	<b>\$ 2,597,430</b>	<b>\$ 1,991,263</b>	<b>76.66%</b>	<b>\$ 3,516,650</b>	<b>\$ 2,620,318</b>	<b>74.51%</b>	<b>\$ 3,516,650</b>	<b>\$ 3,545,731</b>	<b>100.83%</b>

**HOPE Online Learning Academy Co-Op**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 15,868,994	\$ 11,900,770	74.99%	\$ 16,887,449	\$ 11,875,856	70.32%	\$ 16,887,449	\$ 15,834,474	93.76%
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	1,165	139.50%	362	1,409	389.17%	362	2,090	577.35%
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	15,119	151.19%	10,000	55,001	550.01%	10,000	60,844	608.44%
Miscellaneous Revenue	156,582	172,381	110.09%	102,500	3,177	3.10%	102,500	103,500	100.98%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	618,659	463,994	75.00%	302,137	226,614	75.00%	302,137	302,152	100.00%
Grants Federal	1,870,813	1,494,302	79.87%	2,057,045	1,522,338	74.01%	2,057,045	2,143,426	104.20%
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	283,454	60.24%	304,062	206,364	67.87%	304,062	326,406	107.35%
<b>Total Revenue</b>	<b>\$ 18,996,448</b>	<b>\$ 14,331,186</b>	<b>75.44%</b>	<b>\$ 19,663,555</b>	<b>\$ 13,890,758</b>	<b>70.64%</b>	<b>\$ 19,663,555</b>	<b>\$ 18,772,892</b>	<b>95.47%</b>
<b>Expenditures:</b>									
Salaries	\$ 4,335,012	\$ 3,439,245	79.34%	\$ 4,405,679	\$ 3,226,842	73.24%	\$ 4,405,679	\$ 4,279,831	97.14%
Benefits	1,818,762	1,116,503	61.39%	1,507,113	1,049,725	69.65%	1,507,113	1,405,774	93.28%
Purchased Professional and Technical Services	379,097	356,070	93.93%	364,848	261,238	71.60%	364,848	334,242	91.61%
Purchased Property Services	417,434	261,146	62.56%	413,193	270,154	65.38%	413,193	368,861	89.27%
Other Purchased Services	9,952,493	7,614,134	76.50%	10,088,050	7,497,013	74.32%	10,088,050	9,898,108	98.12%
Supplies	1,539,363	1,196,481	77.73%	1,597,824	1,176,739	73.65%	1,597,824	1,618,058	101.27%
Property	294,823	207,445	70.36%	224,527	180,895	80.57%	224,527	244,060	108.70%
Other Expenses	333,993	302,300	90.51%	308,127	133,593	43.36%	308,127	304,148	98.71%
Other Uses of Funds	3,000	288	9.59%	7,307	-	0.00%	7,307	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	459,849	265,694	57.78%	283,561	195,419	68.92%	283,561	315,461	111.25%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 19,533,826</b>	<b>\$ 14,759,305</b>	<b>75.56%</b>	<b>\$ 19,200,229</b>	<b>\$ 13,991,620</b>	<b>72.87%</b>	<b>\$ 19,200,229</b>	<b>\$ 18,768,543</b>	<b>97.75%</b>

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

**Leman Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue			0.00%	\$ 3,402,181	\$ 2,560,007	75.25%	\$ 3,402,181	\$ 3,411,901	100.29%
Mill Levy/Override			0.00%	234,576	391,172	166.76%	234,576	521,945	222.51%
Tuition			0.00%	189,000	141,150	74.68%	189,000	154,662	81.83%
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	32,207	17.21%	187,110	35,189	18.81%
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	103,656	95.98%	108,000	131,479	121.74%
Grants Federal			0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer			0.00%	-	-	0.00%	-	-	0.00%
Other Sources			0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue			0.00%	-	-	0.00%	-	-	0.00%
Grants Local			0.00%	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,120,867</b>	<b>\$ 3,228,192</b>	<b>78.34%</b>	<b>\$ 4,120,867</b>	<b>\$ 4,255,176</b>	<b>103.26%</b>
<b>Expenditures:</b>									
Salaries			0.00%	\$ 1,464,560	\$ 1,118,017	76.34%	\$ 1,464,560	\$ 1,629,017	111.23%
Benefits			0.00%	453,085	286,055	63.13%	453,085	434,412	95.88%
Purchased Professional and Technical Services			0.00%	232,175	85,001	36.61%	232,175	123,722	53.29%
Purchased Property Services			0.00%	1,374,000	865,202	62.97%	1,374,000	1,300,766	94.67%
Other Purchased Services			0.00%	280,877	236,409	84.17%	280,877	371,880	132.40%
Supplies			0.00%	169,500	121,392	71.62%	169,500	165,196	97.46%
Property			0.00%	5,000	-	0.00%	5,000	-	0.00%
Other Expenses			0.00%	3,149	6,893	218.89%	3,149	7,321	232.49%
Other Uses of Funds			0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal			0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases			0.00%	-	-	0.00%	-	-	0.00%
Grant Expense			0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense			0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,982,346</b>	<b>\$ 2,718,969</b>	<b>68.28%</b>	<b>\$ 3,982,346</b>	<b>\$ 4,032,314</b>	<b>101.25%</b>

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

**North Star Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 4,679,537	\$ 3,553,837	75.94%	\$ 4,886,790	\$ 3,741,091	76.56%	\$ 4,886,790	\$ 4,955,310	101.40%
Mill Levy/Override	350,627	264,299	75.38%	745,290	571,360	76.66%	745,290	745,290	100.00%
Tuition	176,700	147,002	83.19%	286,755	236,269	82.39%	286,755	286,755	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	2,000	3,061	153.05%	14,000	14,777	105.55%	14,000	19,250	137.50%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	121,900	122,453	100.45%	129,900	106,585	82.05%	129,900	129,900	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	70,000	89,792	128.27%	70,000	95,000	135.71%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	38,002	76.00%	50,000	40,427	80.85%	50,000	50,000	100.00%
Miscellaneous Revenue	-	10,458	0.00%	11,210	11,245	100.31%	11,210	11,300	100.80%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	35,618	22,389	62.86%	35,618	28,373	79.66%	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%	40,000	40,000	100.00%	40,000	40,000	100.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	162,528	128,537	79.09%	196,961	130,243	66.13%	196,961	172,490	87.58%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,727,171</b>	<b>\$ 4,438,788</b>	<b>77.50%</b>	<b>\$ 6,479,046</b>	<b>\$ 5,022,684</b>	<b>77.52%</b>	<b>\$ 6,479,046</b>	<b>\$ 6,553,435</b>	<b>101.15%</b>
<b>Expenditures:</b>									
Salaries	\$ 2,791,453	\$ 2,088,006	74.80%	\$ 3,267,741	\$ 2,437,899	74.61%	\$ 3,267,741	\$ 3,267,741	100.00%
Benefits	823,935	593,478	72.03%	951,719	720,937	75.75%	951,719	951,719	100.00%
Purchased Professional and Technical Services	379,869	258,434	68.03%	410,457	308,503	75.16%	410,457	400,457	97.56%
Purchased Property Services	1,015,887	714,790	70.36%	1,164,303	819,493	70.38%	1,164,303	1,164,303	100.00%
Other Purchased Services	95,725	65,960	68.91%	94,977	65,514	68.98%	94,977	94,977	100.00%
Supplies	256,854	177,603	69.15%	283,720	193,733	68.28%	283,720	283,720	100.00%
Property	788,027	763,232	96.85%	244,776	127,598	52.13%	244,776	234,776	95.91%
Other Expenses	7,500	3,331	44.41%	52,500	11,188	21.31%	52,500	32,500	61.90%
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	380	3.80%	7,000	2,450	35.00%	7,000	7,000	100.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,190,250</b>	<b>\$ 4,686,214</b>	<b>75.70%</b>	<b>\$ 6,477,193</b>	<b>\$ 4,687,315</b>	<b>72.37%</b>	<b>\$ 6,477,193</b>	<b>\$ 6,437,193</b>	<b>99.38%</b>

**Parker Core Knowledge Charter**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 4,873,940	\$ 3,674,490	75.39%	\$ 5,181,865	\$ 3,886,279	75.00%	\$ 5,181,865	\$ 5,179,368	99.95%
Mill Levy/Override	361,570	272,520	75.37%	360,009	595,293	165.35%	360,009	797,797	221.60%
Tuition	784,760	608,322	77.52%	865,910	695,218	80.29%	865,910	865,910	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	16,000	19,075	119.22%	25,000	37,939	151.76%	25,000	37,939	151.76%
Food Services	22,500	13,296	59.09%	15,000	6,739	44.93%	15,000	15,000	100.00%
Pupil Activities	68,200	54,001	79.18%	72,900	49,068	67.31%	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	29,722	87.42%	40,000	39,940	99.85%	40,000	40,000	100.00%
Contributions/Donations	53,490	58,853	110.03%	1,800	3,962	220.12%	1,800	3,962	220.11%
Miscellaneous Revenue	111,345	141,522	127.10%	93,345	105,347	112.86%	93,345	105,347	112.86%
Categorical Revenue	165,155	125,576	76.04%	184,680	123,378	66.81%	184,680	178,578	96.70%
Other State Revenue	13,180	14,141	107.29%	8,155	12,388	151.91%	8,155	12,388	151.91%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	(17,700)	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,486,440</b>	<b>\$ 5,011,517</b>	<b>77.26%</b>	<b>\$ 6,848,664</b>	<b>\$ 5,555,550</b>	<b>81.12%</b>	<b>\$ 6,848,664</b>	<b>\$ 7,309,189</b>	<b>106.72%</b>
<b>Expenditures:</b>									
Salaries	\$ 3,510,130	\$ 2,496,099	71.11%	\$ 3,742,358	\$ 2,753,473	73.58%	\$ 3,742,358	\$ 3,742,358	100.00%
Benefits	1,129,800	801,543	70.95%	1,220,833	841,008	68.89%	1,220,833	1,220,833	100.00%
Purchased Professional and Technical Services	130,350	93,300	71.58%	129,325	108,452	83.86%	129,325	129,325	100.00%
Purchased Property Services	754,380	567,654	75.25%	769,360	594,011	77.21%	769,360	769,360	100.00%
Other Purchased Services	383,640	285,685	74.47%	448,974	364,124	81.10%	448,974	448,974	100.00%
Supplies	367,350	297,778	81.06%	382,065	288,168	75.42%	382,065	382,065	100.00%
Property	391,090	368,783	94.30%	90,000	73,435	81.59%	90,000	90,000	100.00%
Other Expenses	17,700	10,524	59.46%	11,860	8,794	74.14%	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%
<b>Total Expenditures</b>	<b>\$ 6,684,440</b>	<b>\$ 4,921,366</b>	<b>73.62%</b>	<b>\$ 6,794,775</b>	<b>\$ 5,031,465</b>	<b>74.05%</b>	<b>\$ 6,794,775</b>	<b>\$ 6,794,775</b>	<b>100.00%</b>

**Parker Performing Arts School**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 5,472,538	\$ 4,179,313	76.37%	\$ 5,752,295	\$ 4,333,151	75.33%	\$ 5,752,295	\$ 5,752,295	100.00%
Mill Levy/Override	406,968	311,242	76.48%	868,849	655,479	75.44%	868,849	868,849	100.00%
Tuition	208,500	134,483	64.50%	320,800	242,507	75.59%	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	7,125	118.74%	-	-	0.00%	-	-	0.00%
Pupil Activities	152,000	56,111	36.92%	122,960	89,075	72.44%	122,960	122,960	100.00%
Community Service Activities	-	2,634	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	90,630	97,420	107.49%	106,200	115,258	108.53%	106,200	120,000	112.99%
Rental/Lease	65,000	53,753	82.70%	85,000	58,833	69.21%	85,000	85,000	100.00%
Contributions/Donations	-	64,319	0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	6,000	3,867	64.45%	6,000	6,000	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	290,040	272,367	93.91%	328,053	200,726	61.19%	328,053	328,053	100.00%
Grants Federal	196,500	117,966	60.03%	-	-	0.00%	-	-	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%
<b>Total Revenue</b>	<b>\$ 7,415,641</b>	<b>\$ 5,296,732</b>	<b>71.43%</b>	<b>\$ 7,590,157</b>	<b>\$ 5,698,895</b>	<b>75.08%</b>	<b>\$ 7,590,157</b>	<b>\$ 7,603,957</b>	<b>100.18%</b>
<b>Expenditures:</b>									
Salaries	\$ 3,375,726	\$ 2,560,788	75.86%	\$ 3,161,512	\$ 2,384,176	75.41%	\$ 3,161,512	\$ 3,161,512	100.00%
Benefits	882,593	698,615	79.15%	864,595	657,577	76.06%	864,595	864,595	100.00%
Purchased Professional and Technical Services	160,961	152,723	94.88%	136,496	121,485	89.00%	136,496	136,496	100.00%
Purchased Property Services	1,788,979	1,398,685	78.18%	1,941,061	1,474,843	75.98%	1,941,061	1,941,061	100.00%
Other Purchased Services	446,596	415,843	93.11%	506,677	407,326	80.39%	506,677	506,677	100.00%
Supplies	152,480	204,278	133.97%	302,966	282,012	93.08%	302,966	302,966	100.00%
Property	25,400	28,956	114.00%	84,000	87,166	103.77%	84,000	88,000	104.76%
Other Expenses	58,000	27,868	48.05%	115,800	27,480	23.73%	115,800	50,000	43.18%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	250,000	-	0.00%	440,000	441,879	100.43%	440,000	442,000	100.45%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 7,140,735</b>	<b>\$ 5,487,755</b>	<b>76.85%</b>	<b>\$ 7,553,107</b>	<b>\$ 5,883,945</b>	<b>77.90%</b>	<b>\$ 7,553,107</b>	<b>\$ 7,493,307</b>	<b>99.21%</b>

**Platte River Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 3,848,066	\$ 2,888,031	75.05%	\$ 3,969,251	\$ 3,015,375	75.97%	\$ 3,969,251	\$ 3,995,727	100.67%
Mill Levy/Override	284,167	214,698	75.55%	600,399	460,184	76.65%	600,399	612,621	102.04%
Tuition	88,500	75,116	84.88%	85,000	59,931	70.51%	85,000	85,000	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	4,217	21.09%	10,000	47,343	473.43%	10,000	51,000	510.00%
Food Services	12,000	12,785	106.54%	17,000	11,333	66.67%	17,000	15,000	88.24%
Pupil Activities	135,500	139,980	103.31%	128,450	134,225	104.50%	128,450	136,000	105.88%
Community Service Activities	16,500	11,161	67.64%	22,500	11,746	52.20%	22,500	17,000	75.56%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	35,000	31,243	89.27%	18,000	17,481	97.11%	18,000	18,000	100.00%
Contributions/Donations	35,500	46,113	129.90%	44,000	54,252	123.30%	44,000	58,000	131.82%
Miscellaneous Revenue	6,000	33,176	552.93%	10,000	10,273	102.73%	10,000	12,000	120.00%
Categorical Revenue	136,497	102,321	74.96%	4,598	3,066	66.68%	4,598	4,599	100.02%
Other State Revenue	-	-	0.00%	143,961	102,665	71.31%	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%
<b>Total Revenue</b>	<b>\$ 4,617,730</b>	<b>\$ 3,558,841</b>	<b>77.07%</b>	<b>\$ 5,053,159</b>	<b>\$ 3,927,874</b>	<b>77.73%</b>	<b>\$ 5,053,159</b>	<b>\$ 5,148,908</b>	<b>101.89%</b>
<b>Expenditures:</b>									
Salaries	\$ 2,583,574	\$ 1,884,066	72.92%	\$ 2,766,224	\$ 2,008,538	72.61%	\$ 2,766,224	\$ 2,766,224	100.00%
Benefits	726,000	550,521	75.83%	740,000	555,480	75.06%	740,000	740,000	100.00%
Purchased Professional and Technical Services	63,500	57,275	90.20%	82,500	37,321	45.24%	82,500	82,500	100.00%
Purchased Property Services	119,350	122,210	102.40%	132,700	96,290	72.56%	132,700	132,700	100.00%
Other Purchased Services	349,750	316,912	90.61%	490,538	336,599	68.62%	490,538	490,538	100.00%
Supplies	205,000	198,460	96.81%	230,000	140,054	60.89%	230,000	230,000	100.00%
Property	108,000	87,770	81.27%	95,200	43,802	46.01%	95,200	95,200	100.00%
Other Expenses	396,800	286,519	72.21%	385,550	293,412	76.10%	385,550	385,550	100.00%
Other Uses of Funds	50,000	-	0.00%	1,433,118	-	0.00%	1,433,118	1,433,118	100.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 4,601,974</b>	<b>\$ 3,503,733</b>	<b>76.14%</b>	<b>\$ 6,355,830</b>	<b>\$ 3,511,496</b>	<b>55.25%</b>	<b>\$ 6,355,830</b>	<b>\$ 6,355,830</b>	<b>100.00%</b>



**Renaissance Secondary School**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 2,518,628	\$ 1,907,517	75.74%	\$ 2,660,586	\$ 2,059,642	77.41%	\$ 2,660,586	\$ 2,659,826	99.97%
Mill Levy/Override	188,715	145,076	76.88%	404,088	310,261	76.78%	404,088	408,160	101.01%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	956	0.00%	1,038	1,864	179.53%	1,038	1,857	178.88%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	379,023	413,220	109.02%	376,518	399,128	106.00%	376,518	399,139	106.01%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	6,247	0.00%	-	-	0.00%
Rental/Lease	-	210	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	-	10,298	0.00%	600	2,465	410.83%	600	1,965	327.50%
Miscellaneous Revenue	-	3,500	0.00%	5,769	-	0.00%	5,769	9,397	162.89%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	87,911	0.00%
Other State Revenue	88,922	68,100	76.58%	126,016	88,157	69.96%	126,016	27,469	21.80%
Grants Federal	196,500	30,510	15.53%	196,500	29,999	15.27%	196,500	214,299	109.06%
Fund Transfer	(25,000)	-	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%	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 3,346,787</b>	<b>\$ 2,579,387</b>	<b>77.07%</b>	<b>\$ 3,791,316</b>	<b>\$ 2,907,692</b>	<b>76.69%</b>	<b>\$ 3,791,316</b>	<b>\$ 3,830,224</b>	<b>101.03%</b>
<b>Expenditures:</b>									
Salaries	\$ 1,283,552	\$ 893,587	69.62%	\$ 1,713,526	\$ 1,108,024	64.66%	\$ 1,713,526	\$ 1,690,570	98.66%
Benefits	475,658	269,073	56.57%	505,734	334,463	66.13%	505,734	505,734	100.00%
Purchased Professional and Technical Services	151,282	121,603	80.38%	138,855	90,285	65.02%	138,855	137,520	99.04%
Purchased Property Services	598,970	327,552	54.69%	1,066,924	779,968	73.10%	1,066,924	1,069,750	100.26%
Other Purchased Services	368,677	159,123	43.16%	351,510	252,255	71.76%	351,510	348,443	99.13%
Supplies	126,648	89,809	70.91%	102,602	68,338	66.60%	102,602	118,172	115.17%
Property	-	42,236	0.00%	12,040	20,674	171.72%	12,040	8,280	68.77%
Other Expenses	7,646	7,530	98.49%	5,178	5,543	107.05%	5,178	6,879	132.84%
Other Uses of Funds	-	-	0.00%	500	-	0.00%	500	500	100.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	196,500	30,510	15.53%	196,500	32,977	16.78%	196,500	214,299	109.06%
Cap Reserve Expense	-	-	0.00%	25,000	-	0.00%	25,000	25,000	100.00%
<b>Total Expenditures</b>	<b>\$ 3,208,933</b>	<b>\$ 1,941,024</b>	<b>60.49%</b>	<b>\$ 4,118,369</b>	<b>\$ 2,692,528</b>	<b>65.38%</b>	<b>\$ 4,118,369</b>	<b>\$ 4,125,147</b>	<b>100.16%</b>

**SkyView Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 9,216,665	\$ 6,951,502	75.42%	\$ 9,601,995	\$ 7,226,724	75.26%	\$ 9,601,995	\$ 9,600,101	99.98%
Mill Levy/Override	680,742	514,949	75.65%	1,437,660	1,097,219	76.32%	1,437,660	1,462,259	101.71%
Tuition	1,003,787	793,869	79.09%	1,100,150	836,017	75.99%	1,100,150	1,060,958	96.44%
Transportation Fees	-	57	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	-	94.06%	-	-	0.00%	-	-	0.00%
Pupil Activities	392,585	369,271	0.00%	377,965	375,656	99.39%	377,965	377,000	99.74%
Community Service Activities	-	-	84.83%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	26,361	102.47%	-	-	0.00%	-	-	0.00%
Rental/Lease	15,000	12,725	77.65%	20,000	16,500	82.50%	20,000	25,000	125.00%
Contributions/Donations	75,500	77,363	0.00%	55,000	55,050	100.09%	55,000	55,050	100.09%
Miscellaneous Revenue	68,398	-	0.00%	49,433	47,181	95.44%	49,433	49,433	100.00%
Categorical Revenue	317,980	246,920	0.00%	358,619	264,541	73.77%	358,619	314,684	87.75%
Other State Revenue	69,797	53,315	0.00%	93,351	68,684	73.58%	93,351	93,358	100.01%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	96,587	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%
<b>Total Revenue</b>	<b>\$ 11,840,454</b>	<b>\$ 9,046,332</b>	<b>76.40%</b>	<b>\$ 13,094,173</b>	<b>\$ 10,084,159</b>	<b>77.01%</b>	<b>\$ 13,094,173</b>	<b>\$ 13,134,430</b>	<b>100.31%</b>
<b>Expenditures:</b>									
Salaries	\$ 6,056,757	\$ 4,348,483	71.80%	\$ 6,572,969	\$ 4,746,317	72.21%	\$ 6,572,969	\$ 6,527,718	99.31%
Benefits	1,783,636	1,292,107	72.44%	1,983,516	1,461,218	73.67%	1,983,516	1,991,775	100.42%
Purchased Professional and Technical Services	228,562	175,654	76.85%	288,044	197,000	68.39%	288,044	280,693	97.45%
Purchased Property Services	2,170,631	1,645,839	75.82%	2,229,302	1,694,102	75.99%	2,229,302	2,248,302	100.85%
Other Purchased Services	850,427	565,664	66.52%	953,737	738,599	77.44%	953,737	973,335	102.05%
Supplies	505,104	395,221	78.25%	569,101	447,753	78.68%	569,101	560,827	98.55%
Property	105,000	80,580	76.74%	230,000	184,175	80.08%	230,000	270,000	117.39%
Other Expenses	29,758	18,232	61.27%	59,252	28,905	48.78%	59,252	30,000	50.63%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	225,000	226,587	100.71%	225,000	226,587	100.71%
<b>Total Expenditures</b>	<b>\$ 11,729,875</b>	<b>\$ 8,521,780</b>	<b>72.65%</b>	<b>\$ 13,110,921</b>	<b>\$ 9,724,656</b>	<b>74.17%</b>	<b>\$ 13,110,921</b>	<b>\$ 13,109,237</b>	<b>99.99%</b>

**STEM School Highlands Ranch**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 12,983,337	\$ 9,853,239	75.89%	\$ 14,146,395	\$ 10,740,612	75.92%	\$ 14,146,395	\$ 14,146,395	100.00%
Mill Levy/Override	972,019	733,601	75.47%	990,642	1,641,928	165.74%	990,642	1,641,928	165.74%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	13,383	34,794	259.99%	35,000	95,917	274.05%	35,000	95,917	274.05%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	650,000	560,073	86.17%	738,144	539,186	73.05%	738,144	625,000	84.67%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	54,000	40,500	75.00%	54,000	44,500	82.41%	54,000	54,000	100.00%
Contributions/Donations	30,000	40,907	136.36%	30,000	100,566	335.22%	30,000	100,566	335.22%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	560	0.00%	-	-	0.00%
Other State Revenue	445,195	385,921	86.69%	529,461	507,974	95.94%	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%
<b>Total Revenue</b>	<b>\$ 15,147,934</b>	<b>\$ 11,649,035</b>	<b>76.90%</b>	<b>\$ 16,523,642</b>	<b>\$ 13,671,243</b>	<b>82.74%</b>	<b>\$ 16,523,642</b>	<b>\$ 17,193,267</b>	<b>104.05%</b>
<b>Expenditures:</b>									
Salaries	\$ 7,559,372	\$ 5,200,918	68.80%	\$ 8,187,175	\$ 5,294,522	64.67%	\$ 8,187,175	\$ 7,059,363	86.22%
Benefits	2,191,800	1,343,930	61.32%	2,234,859	1,369,635	61.29%	2,234,859	1,826,179	81.71%
Purchased Professional and Technical Services	230,667	236,402	102.49%	233,666	215,808	92.36%	233,666	220,000	94.15%
Purchased Property Services	2,530,562	1,656,853	65.47%	2,549,799	1,656,691	64.97%	2,549,799	2,208,921	86.63%
Other Purchased Services	1,039,168	765,648	73.68%	1,194,707	1,105,187	92.51%	1,194,707	1,200,000	100.44%
Supplies	557,618	291,273	52.24%	578,372	311,928	53.93%	578,372	415,904	71.91%
Property	1,075,300	711,820	66.20%	1,015,000	248,640	24.50%	1,015,000	750,000	73.89%
Other Expenses	1,370,600	20,224	1.48%	1,717,000	26,071	1.52%	1,717,000	34,762	2.02%
Other Uses of Funds	-	7,677	0.00%	-	63,000	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 16,555,087</b>	<b>\$ 10,234,745</b>	<b>61.82%</b>	<b>\$ 17,710,578</b>	<b>\$ 10,291,482</b>	<b>58.11%</b>	<b>\$ 17,710,578</b>	<b>\$ 13,715,129</b>	<b>77.44%</b>

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

**World Compass Academy**  
**Schedule of Income and Expenditures - Budget to Actual 3rd Quarter**  
**For the Period Ended March 31, 2019**

	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
<b>Revenue:</b>									
Per Pupil Revenue	\$ 4,363,850	\$ 3,301,848	75.66%	\$ 4,644,623	\$ 3,524,660	75.89%	\$ 4,644,623	\$ 4,699,546	101.18%
Mill Levy/Override	-	-	0.00%	752,361	536,365	71.29%	752,361	715,153	95.05%
Tuition	328,500	363,860	110.76%	361,551	463,179	128.11%	361,551	617,572	170.81%
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	142,889	101.84%	48,775	74,999	153.77%	48,775	99,999	205.02%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	8,000	24,525	306.56%	127,400	182,642	143.36%	127,400	243,523	191.15%
Rental/Lease	-	-	0.00%	19,740	36,289	183.83%	19,740	48,385	245.11%
Contributions/Donations	30,000	-	0.00%	15,000	29,425	196.17%	15,000	39,233	261.55%
Miscellaneous Revenue	-	-	0.00%	18,000	5,576	30.98%	18,000	7,435	41.30%
Categorical Revenue	141,914	121,326	85.49%	-	-	0.00%	-	-	0.00%
Other State Revenue	-	-	0.00%	151,260	175,733	116.18%	151,260	175,733	116.18%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,012,572</b>	<b>\$ 3,954,448</b>	<b>78.89%</b>	<b>\$ 6,138,710</b>	<b>\$ 5,028,868</b>	<b>81.92%</b>	<b>\$ 6,138,710</b>	<b>\$ 6,646,579</b>	<b>108.27%</b>
<b>Expenditures:</b>									
Salaries	\$ 2,607,265	\$ 1,864,125	71.50%	\$ 2,848,356	\$ 2,076,240	72.89%	\$ 2,848,356	\$ 2,848,356	100.00%
Benefits	622,238	518,311	83.30%	1,005,082	638,715	63.55%	1,005,082	1,005,082	100.00%
Purchased Professional and Technical Services	198,490	197,309	99.41%	307,223	213,683	69.55%	307,223	307,223	100.00%
Purchased Property Services	849,012	541,624	63.79%	997,938	781,255	78.29%	997,938	997,938	100.00%
Other Purchased Services	383,820	234,361	61.06%	409,497	359,277	87.74%	409,497	479,036	116.98%
Supplies	247,184	163,957	66.33%	241,519	264,329	109.44%	241,519	352,439	145.93%
Property	40,000	21,516	53.79%	35,000	21,970	62.77%	35,000	29,293	83.69%
Other Expenses	240,254	7,464	3.11%	217,364	12,083	5.56%	217,364	16,111	7.41%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,188,263</b>	<b>\$ 3,548,666</b>	<b>68.40%</b>	<b>\$ 6,061,979</b>	<b>\$ 4,367,553</b>	<b>72.05%</b>	<b>\$ 6,061,979</b>	<b>\$ 6,035,478</b>	<b>99.56%</b>

# Douglas County School District

## APPENDIX



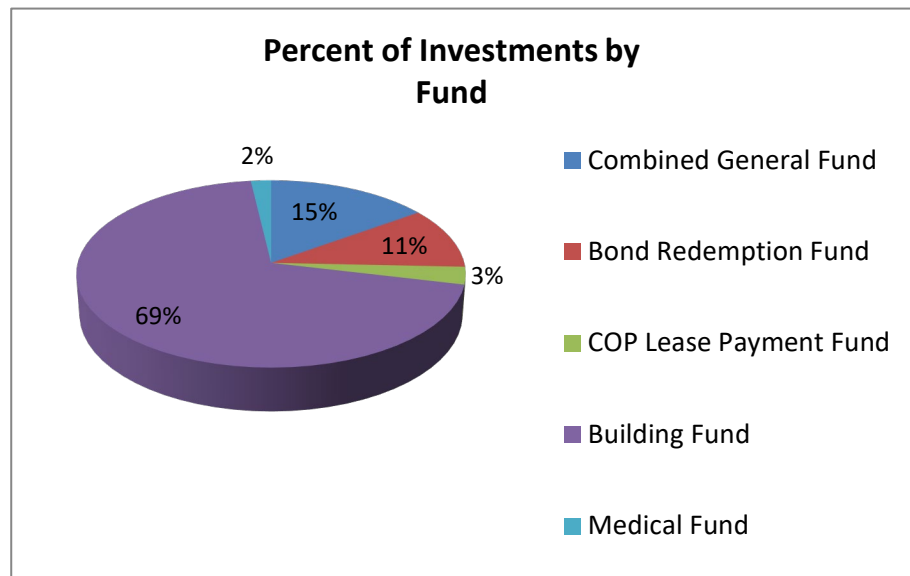
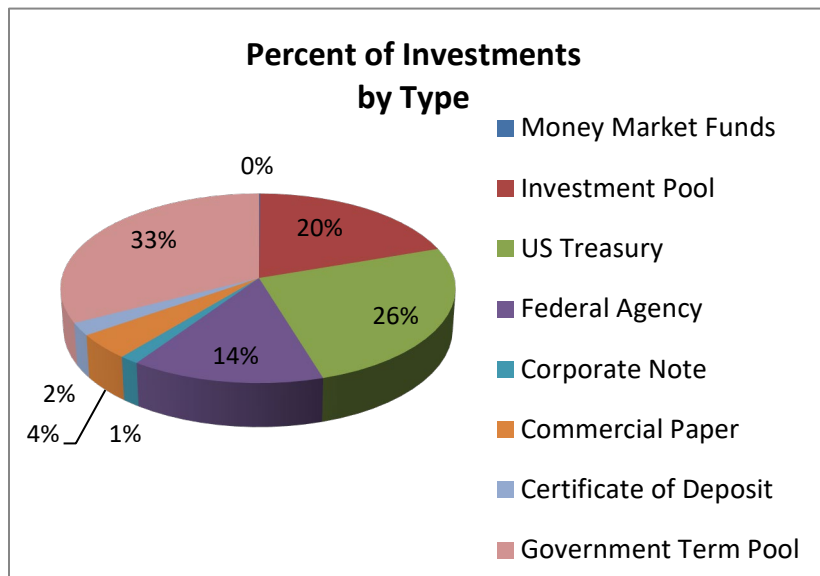
Douglas County School District

*Lead Tomorrow*

# Douglas County School District Third Quarter Ended 3/31/19

## Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Money Market Funds	\$ 349,588	\$ -	\$ -	\$ -	\$ -	\$ 349,588
Investment Pool	45,044,500	2,137,033	12,039,632	11,901,778	7,512,823	78,635,766
US Treasury				101,924,822		101,924,822
Federal Agency				56,949,897		56,949,897
Corporate Note				5,731,844		5,731,844
Commercial Paper				17,178,915		17,178,915
Certificate of Deposit				8,650,000		8,650,000
Government Term Pool	15,007,989	40,005,005	-	75,000,000		130,012,994
<b>Total</b>	<b>\$ 60,402,077</b>	<b>\$ 42,142,038</b>	<b>\$ 12,039,632</b>	<b>\$ 277,337,256</b>	<b>\$ 7,512,823</b>	<b>\$ 399,433,826</b>



## Investment Income by Fund

	Invested Balance	Q3 - Quarterly Interest	Interest YTD	Weighted Average Quarterly Portfolio %	Weighted Average Yearly Portfolio %	Prior Year Average Yearly Portfolio %
Combined General Fund	\$ 60,402,077	\$ 137,090	\$ 902,155	1.21%	1.81%	0.57%
Bond Redemption Fund	42,142,038	124,700	661,412	1.62%	1.94%	0.66%
COP Lease Payment Fund	12,039,632	3,387	6,438	0.19%	0.23%	0.20%
Building Funds	277,337,256	1,138,288	1,138,288	3.28%	0.10%	1.18%
Medical Fund	7,512,823	58,344	176,836	2.54%	2.58%	1.58%
<b>Total</b>	<b>\$ 399,433,826</b>	<b>\$ 1,461,809</b>	<b>\$ 2,885,130</b>	<b>1.77%</b>	<b>1.33%</b>	<b>0.84%</b>

**Douglas County School District  
Third Quarter Ended 3/31/19**

**Investment Portfolio**

<b>Name of Institution</b>	<b>Type</b>	<b>Std Poors or Moody's</b>	<b>Purchase Date</b>	<b>Maturity Date</b>	<b>Term</b>	<b>9/30/18 Market Value</b>	<b>12/31/2018 Market Value</b>	<b>3/31/2019 Market Value</b>
<u>Combined General Fund</u>								
CSIP Pooled	Investment Pool	AAAm	N/A	N/A	N/A	\$ 10,226,326	\$ 1,593,344	\$ 45,044,500
Wells Fargo	Earnings Credit	AAAm	N/A	N/A	N/A	\$ 11,869,296	\$ 12,193,410	\$ 349,588
CSIP Term Pool Tabor	Term Investment Pool	AAAf	3/26/2018	12/21/2018	270	\$ 16,000,000	\$ 16,291,622	\$ 15,007,989
CSIP Term Pool	Term Investment Pool	AAAf	5/16/2018	10/15/2018	152	\$ 30,000,000	\$ -	\$ -
<u>Bond Redemption Fund</u>								
UMB	Investment Pool	AAAm	N/A	N/A	N/A	\$ 23,687,787	\$ 19,488,170	\$ 2,137,033
CSIP Term Pool	Term Investment Pool	AAAf	3/26/2018	11/21/2018	240	\$ 37,000,000	\$ 4,974	\$ 40,005,005
<u>COP Lease Payment Fund</u>								
UMB	Investment Pool	AAAm	N/A	N/A	N/A	\$ 322	\$ 795,673	\$ 1,813
UMB	Investment Pool	AAAm	N/A	N/A	N/A	\$ 302	\$ 835,212	\$ 12,035,849
UMB	Investment Pool	AAAm	N/A	N/A	N/A	\$ 257	\$ 868,302	\$ 1,467
UMB	Investment Pool	AAAm	N/A	N/A	N/A	\$ 1,121	\$ 501	\$ 504
<u>Building Funds</u>								
CSIP Pooled	Investment Pool	AAAm	N/A	N/A	N/A	\$ -	\$ -	\$ 10,915,710
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	8/14/2019	181	\$ -	\$ -	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	11/8/2019	267	\$ -	\$ -	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	2/14/2020	365	\$ -	\$ -	\$ 35,000,000
US Treasury	US Treasury Note	Aaa	2/14/2019	11/30/2020	655	\$ -	\$ -	\$ 9,635,378
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2021	745	\$ -	\$ -	\$ 14,820,408
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2021	837	\$ -	\$ -	\$ 16,631,792
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2021	929	\$ -	\$ -	\$ 48,933,919
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	\$ -	\$ -	\$ 1,081,632
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	\$ -	\$ -	\$ 9,830,995
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	\$ -	\$ -	\$ 990,698
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	\$ -	\$ -	\$ 20,149,925
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	\$ -	\$ -	\$ 985,640
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	\$ -	\$ -	\$ 13,280,596
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	\$ -	\$ -	\$ 2,945,511
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	\$ -	\$ -	\$ 5,266,665
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	\$ -	\$ -	\$ 1,735,248
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	\$ -	\$ -	\$ 1,381,474
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	\$ -	\$ -	\$ 11,204,838
Corporate Note	Toyota Mortor Credit Corp	Aa3	2/15/2019	4/8/2021	783	\$ -	\$ -	\$ 2,849,825
Corporate Note	Apple Inc Corp Notes	Aa1	2/15/2019	2/9/2022	1090	\$ -	\$ -	\$ 2,882,019
Commercial Paper	Natixis NY Branch	P-1	2/15/2019	8/12/2019	178	\$ -	\$ -	\$ 8,674,884
Commercial Paper	MUFG Bank LTD/NY	P-1	2/15/2019	11/12/2019	270	\$ -	\$ -	\$ 8,504,031
Certificate of Deposit	Wells Fargo Bank NA	P-1	2/14/2019	2/14/2020	365	\$ -	\$ -	\$ 8,650,000
UMB	Investment Pool	AAAm	N/A	N/A	N/A	\$ -	\$ -	\$ 986,068
<u>Medical Fund</u>								
CSIP Medical fund	Investment Pool	AAAm	N/A	N/A	N/A	\$ 9,143,499	\$ 10,894,521	\$ 7,512,823

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