

Douglas County School District

Quarterly Financial Report | Period Ended September 30, 2018



Douglas County School District
Learn Today. Lead Tomorrow

Presented to the Board of Education
By Scott Smith, Chief Financial Officer
November 27, 2018

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended September 30, 2018

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Douglas County School District

COMBINED GENERAL FUND FINANCIALS



Douglas County School District

Lead Tomorrow

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019			2017-2018		
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 67,963,802	\$ 67,755,109	99.69%	\$ 77,891,226	\$ 77,891,226	100.00%
Revenues by Source						
Property Taxes	199,731,464	893,161	0.45%	196,020,454	863,631	0.44%
Specific Ownership Taxes	26,329,116	2,300,770	8.74%	25,170,091	2,507,960	9.96%
Other Local Income	26,103,910	8,306,838	31.82%	26,423,287	7,248,872	27.43%
Intergovernmental	351,941,435	86,368,757	24.54%	318,350,350	94,467,096	29.67%
Transfers In	-	-	0.00%	-	-	0.00%
Total Revenues	\$ 604,105,925	\$ 97,869,527	16.20%	\$ 565,964,182	\$ 105,087,558	18.57%
Total Sources	\$ 672,069,727	\$ 165,624,636	24.64%	\$ 643,855,408	\$ 182,978,784	28.42%
Expenditures by Program						
Instructional	293,318,136	50,798,263	17.32%	278,543,255	49,595,408	17.81%
Support - Students	20,589,480	5,509,541	26.76%	19,723,661	4,983,131	25.26%
Support - Instructional Staff	20,775,503	4,448,353	21.41%	20,760,071	4,373,150	21.07%
Support - General Administration	3,386,905	958,658	28.30%	4,625,478	679,290	14.69%
Support - School Administration	34,096,437	8,503,505	24.94%	36,304,115	8,396,599	23.13%
Support - Business	4,292,396	947,871	22.08%	3,868,528	1,148,700	29.69%
Support - Operations & Maintenance	40,235,873	9,497,344	23.60%	40,204,443	9,204,467	22.89%
Support - Student Transportation	-	567	0.00%	2,520	95,933	3806.87%
Support - Central	22,798,088	7,134,555	31.29%	24,734,137	6,665,303	26.95%
Support - Other	1,083,942	40,808	3.76%	910,618	(1,159,323)	-127.31%
Contracts w/ Charter Schools	133,963,381	34,108,588	25.46%	116,616,169	30,505,742	26.16%
Non Instructional	684,971	77,308	11.29%	1,105,476	337,371	30.52%
Transfers Out	23,549,146	-	0.00%	36,003,293	-	0.00%
Total Expenditures	\$ 598,774,258	\$ 122,025,361	20.38%	\$ 583,401,764	\$ 114,825,771	19.68%
BOE Contingency	\$ 5,331,667	\$ -	0.00%	\$ 921,504	\$ -	0.00%
Net Change in Fund Balance	\$ -	\$ (24,155,835)	0.00%	\$ (18,359,086)	\$ (9,738,212)	53.04%
Ending Fund Balance	\$ 67,963,802	\$ 43,599,274	64.15%	\$ 59,532,140	\$ 68,153,014	114.48%
TABOR Reserve	15,995,000	-	0.00%	15,995,000	-	0.00%
BOE Reserve	15,995,000	-	0.00%	15,995,000	-	0.00%
School Carry Over Reserve	17,893,819	-	0.00%	16,536,713	-	0.00%
Medicaid Carry Over Reserve	1,860,576	-	0.00%	1,937,655	-	0.00%
Ending Fund Balance - after reserves	\$ 16,219,407	\$ 43,599,274	268.81%	\$ 9,067,772	\$ 68,153,014	751.60%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Actual	Year to Date as a % of Budget	Actual	Year End as a % of Budget	Budget to Variance
Balance on Hand July 1	67,963,802	67,755,109	99.69%	67,755,109	99.69%	208,693	77,891,226	77,891,226	100.00%	77,891,226	100.00%	-
Revenues												
Local Taxes												
Property Tax (In SFA)	166,018,464	744,963	0.45%	166,018,464	100.00%	-	162,307,454	708,889	0.44%	163,560,395	100.77%	(1,252,941)
Budget Override	33,713,000	148,199	0.44%	33,713,000	100.00%	-	33,713,000	154,743	0.46%	33,713,000	100.00%	-
Specific Ownership Taxes (In SFA)	15,335,836	1,340,122	8.74%	15,335,836	100.00%	-	14,889,161	1,483,563	9.96%	14,889,161	100.00%	-
Specific Ownership Taxes (Out of SFA)	10,993,280	960,648	8.74%	11,456,306	104.21%	(463,026)	10,280,930	1,024,397	9.96%	11,520,055	112.05%	(1,239,125)
Subtotal Local Taxes	\$ 226,060,580	\$ 3,193,932	1.41%	\$ 226,523,606	100.20%	\$ (463,026)	\$ 221,190,545	\$ 3,371,591	1.52%	\$ 223,682,611	101.13%	\$ (2,492,066)
Intergovernmental Revenue												
Equalization Entitlements	329,297,487	81,529,122	24.76%	329,297,487	100.00%	-	295,994,909	79,282,588	26.79%	295,985,011	100.00%	9,898
Special Education	12,067,621	-	0.00%	12,126,926	100.49%	(59,305)	11,727,523	10,554,771 ^A	90.00%	11,741,708	100.12%	(14,185)
Vocational Education	665,500	-	0.00%	1,026,016	154.17%	(360,516) ²	652,546	-	0.00%	660,443	101.21%	(7,897)
Gifted & Talented	644,675	-	0.00%	634,787	98.47%	9,888	626,506	375,904	60.00%	626,506	100.00%	-
Charter School Capital Construction	3,233,042	985,288	30.48%	3,941,152	121.90%	(708,110) ³	3,257,004	820,096	25.18%	3,233,042	99.26%	23,962
Federal - Medicaid Reimbursement	2,700,000	659,689	24.43%	3,457,927	128.07%	(757,927) ⁴	2,703,644	334,605	12.38%	2,830,796	104.70%	(127,152)
Other	3,333,110	3,194,658	95.85%	3,415,755	102.48%	(82,645)	3,388,218	3,099,132	91.47%	3,589,072	105.93%	(200,854)
Subtotal Intergovernmental Revenue	\$ 351,941,435	\$ 86,368,757	24.54%	\$ 353,900,050	100.56%	\$ (1,958,615)	\$ 318,350,350	\$ 94,467,096	29.67%	\$ 318,666,579	100.10%	\$ (316,229)
Other Local Revenue												
General Fund Interest	864,441	433,708	50.17%	985,139	113.96%	(120,698)	681,923	229,985 ^B	33.73%	781,416	114.59%	(99,493)
Charter School Purchased Services	7,526,578	1,885,296	25.05%	8,013,724	106.47%	(487,146)	6,717,279	1,550,100	23.08%	6,930,198	103.17%	(212,919)
Preschool	1,824,346	434,767	23.83%	1,894,339	103.84%	(69,993)	2,362,140	469,047	19.86%	1,949,599	82.54%	412,541
School Based	9,200,000	4,315,076	46.90%	10,160,947	110.45%	(960,947)	9,768,865	4,240,230	43.41%	10,052,136	102.90%	(283,271)
Other	6,688,545	1,237,992	18.51%	5,754,342	86.03%	934,203	6,893,080	759,510	11.02%	6,211,755	90.12%	681,325
Subtotal Other Local Revenue	\$ 26,103,910	\$ 8,306,838	31.82%	\$ 26,808,491	102.70%	\$ (704,581)	\$ 26,423,287	\$ 7,248,872	27.43%	\$ 25,925,104	98.11%	\$ 498,183
Total Revenue	\$ 604,105,925	\$ 97,869,527	16.20%	\$ 607,232,148	100.52%	\$ (3,126,223)	\$ 565,964,182	\$ 105,087,558	18.57%	\$ 568,274,294	100.41%	\$ (2,310,112)
Expenditures												
Salaries												
Administrators	20,714,288	5,085,276	24.55%	20,256,308	97.79%	457,980	21,124,904	4,950,105	23.43%	19,856,068	93.99%	1,268,836
Certified	201,274,626	33,678,399	16.73%	197,919,620	98.33%	3,355,006	187,586,671	32,255,497	17.19%	186,600,712	99.47%	985,959
ProTech	11,272,240	2,459,343	21.82%	10,248,606	90.92%	1,023,634	10,925,854	2,685,042	24.58%	10,472,149	95.85%	453,705
Classified	45,187,134	8,879,525	19.65%	44,388,158	98.23%	798,976	45,773,416	8,950,099	19.55%	44,253,884	96.68%	1,519,532
Substitutes	3,309,377	565,517	17.09%	3,279,661	99.10%	29,716	3,426,953	563,550	16.44%	5,138,742	149.95%	(1,711,789)
Overtime	372,331	103,210	27.72%	421,894	113.31%	(49,563)	500,962	99,199	19.80%	417,883	83.42%	83,079
Additional Pay	4,924,285	772,334	15.68%	5,090,532	103.38%	(166,247)	5,201,097	872,425	16.77%	7,259,519	139.58%	(2,058,422)
Benefits	94,295,139	19,808,803	21.01%	92,967,767	98.59%	1,327,372	92,488,576	18,862,140 ^C	20.39%	92,635,236	100.16%	(146,660)
Purchased Professional Services	7,220,198	1,815,230	25.14%	6,678,371	92.50%	541,827	7,189,286	2,160,742	30.06%	7,025,711	97.72%	163,575
Purchased Property Services	6,239,523	1,595,637	25.57%	5,640,753	90.40%	598,770	7,070,478	1,705,346	24.12%	6,474,919	91.58%	595,559
Other Purchased Services	11,178,269	3,029,163	27.10%	11,675,187	104.45%	(496,918)	11,259,982	2,949,707	26.20%	13,499,544	119.89%	(2,239,562)
Supplies	22,669,999	7,449,456	32.86%	21,273,190	93.84%	1,396,809	23,666,961	5,861,986	24.77%	20,066,774	84.79%	3,600,187
Utilities	11,080,900	2,213,354	19.97%	10,539,246	95.11%	541,654	11,277,927	2,088,056	18.51%	10,289,653	91.24%	988,274
Equipment	-	-	0.00%	-	0.00%	-	-	155,397	0.00%	1,719,692	0.00%	(1,719,692)
Other	1,523,422	461,525	30.30%	1,817,840	119.33%	(294,418)	3,289,235	160,737	4.89%	-	0.00%	3,289,235
Total Expenditures	\$ 441,261,731	\$ 87,916,773	19.92%	\$ 432,197,130	97.95%	\$ 9,064,601	\$ 430,782,302	\$ 84,320,028	19.57%	\$ 425,710,484	98.82%	\$ 5,071,818

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019					2017-2018						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Actual	Year to Date as a % of Budget	Actual	Year End as a % of Budget	Budget to Variance
Charter School Pass Through	\$ 133,963,381	\$ 34,108,588	25.46%	\$ 136,743,654	102.08%	\$ (2,780,273)	\$ 116,616,169	\$ 30,505,742 ^D	26.16%	\$ 116,696,634	100.07%	\$ (80,465)
Transfers												
Outdoor Education Fund	-	-	0.00%	-	0.00%	-	55,200	-	0.00%	55,200	100.00%	-
Full Day Kindergarten Fund	253,849	-	0.00%	253,849	100.00%	-	484,725	-	0.00%	484,725	100.00%	-
Risk Insurance Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Transportation Fund	14,159,919	-	0.00%	14,159,919	100.00%	-	16,679,232	-	0.00%	16,679,232	100.00%	-
Capital Projects Fund	172,532	-	0.00%	172,532	100.00%	-	10,208,113	-	0.00%	10,208,113	100.00%	-
COP Building Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Nutrition Services Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Governmental Designated Purpose Grants Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Child Care Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Athletics & Activities Fund	5,467,871	-	0.00%	5,467,871	100.00%	-	5,226,023	-	0.00%	5,226,023	100.00%	-
Bond Redemption Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
COP Lease Payments Fund	3,494,975	-	0.00%	3,494,975	100.00%	-	3,350,000	-	0.00%	3,350,000	100.00%	-
Medical Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Pupil Activity Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Private Purpose Trust Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Transfers	\$ 23,549,146	\$ -	0.00%	\$ 23,549,146	100.00%	\$ -	\$ 36,003,293	\$ -	0.00%	\$ 36,003,293	100.00%	\$ -
Total Expenditures and Transfers	\$ 598,774,258	\$ 122,025,361	20.38%	\$ 592,489,930	98.95%	\$ 6,284,328	\$ 583,401,764	\$ 114,825,771	19.68%	\$ 578,410,411	99.14%	\$ 4,991,353
BOE Contingency - 1%	5,331,667	-	0.00%	2,500,000	46.89%	2,831,667 ⁵	921,504	-	0.00%	-	0.00%	921,504
Change in Fund Balance	-	(24,155,835)	0.00%	12,242,217	0.00%	(12,242,217)	(18,359,086)	(9,738,212)	53.04%	(10,136,117)	55.21%	(8,222,969)
Ending Fund Balance	67,963,802	43,599,274	64.15%	79,997,326	117.71%	(12,033,524)	59,532,140	68,153,014	114.48%	67,755,109	113.81%	(8,222,969)
Tabor Reserve - 3%	15,995,000	-	0.00%	15,995,000	100.00%	-	15,995,000	-	0.00%	15,995,000	100.00%	-
BOE Reserve - 3%	15,995,000	-	0.00%	15,995,000	100.00%	-	15,995,000	-	0.00%	15,995,000	100.00%	-
School Carry Over Reserve	17,893,819	-	0.00%	18,113,522	101.23%	(219,703) ⁶	16,536,713	-	0.00%	18,231,188	110.25%	(1,694,475)
Extended Service Severance	-	-	0.00%	332,469	0.00%	(332,469) ⁶	-	-	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%	-
Medicaid Carry Over Reserve	1,860,576	-	0.00%	2,148,188	115.46%	(287,612) ⁶	1,937,655	-	0.00%	2,148,188	110.87%	(210,533)
Ending Fund Balance - after reserves	\$ 16,219,407	\$ 43,599,274	268.81%	\$ 27,413,147	169.01%	\$ (11,193,740) ⁷	\$ 7,767,772	\$ 68,153,014	877.38%	\$ 14,085,733	181.34%	\$ (6,317,961)

2018-2019 Budget to Projection Notes

- ¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018
- ² Forecast based on Career and Technical Act reimbursement submission for 2017-2018 qualifying expenses, budget will be amendment once reimbursement approved by State
- ³ Adopted Budget for Charter School Capital Construction did not include Capital Construction for Leman Academy, a new charter school that opened in 2018-2019, the addition is included within Year End Projection
- ⁴ Forecast based on annual true up and transportation true up for Medicaid increases over prior year
- ⁵ Forecast for contingency use anticipates requests for increased budget primarily due to unanticipated, yet required Special Education staffing
- ⁶ Ending Fund Balance estimate to be assigned on Comprehensive Annual Financial Report
- ⁷ Budget to Projection Variance of \$11.2M reflects projected increase to ending fund balance before amending budget for October Count (actual enrollment) or additional Mill Levy Override

Year over Year Actual Notes

- ^A Timing of Special Education state funding received in September in 2017 (1st quarter) and October in 2018 (2nd quarter)
- ^B Interest earnings increased in 2018 to reflect new cash investment strategy
- ^C Benefits increased to reflect ~4% increase premium cost (not passed on to employees) and PERA rate increase for 2018-2019
- ^D Charter school pass through reflects increase number of students year over year with two new charter schools

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended September 30, 2018**

	<u>2018-2019 Year to Date Actual</u>	<u>2017-2018 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	64,977	63,978	999	1.56%
REVENUE				
Property Taxes	\$ 893,161	\$ 863,631	\$ 29,530	3.42%
Specific Ownership Taxes	2,300,770	2,507,960	(207,189)	-8.26%
State Equalization	81,529,122	79,282,588	2,246,534	2.83%
Categorical Revenue**	3,194,658	14,029,807	(10,835,148)	-77.23%
Charter School Purchased Services	1,885,296	1,550,100	335,196	21.62%
Charter School Capital Construction	985,288	820,096	165,192	20.14%
Federal - Medicaid Reimbursement	659,689	334,605	325,084	97.15%
Preschool	434,767	469,047	(34,280)	-7.31%
School Based	4,315,076	4,240,230	74,846	1.77%
Other	1,671,700	989,495	682,204	68.94%
	<u>\$ 97,869,527</u>	<u>\$ 105,087,558</u>	<u>\$ (7,218,032)</u>	<u>-6.87%</u>

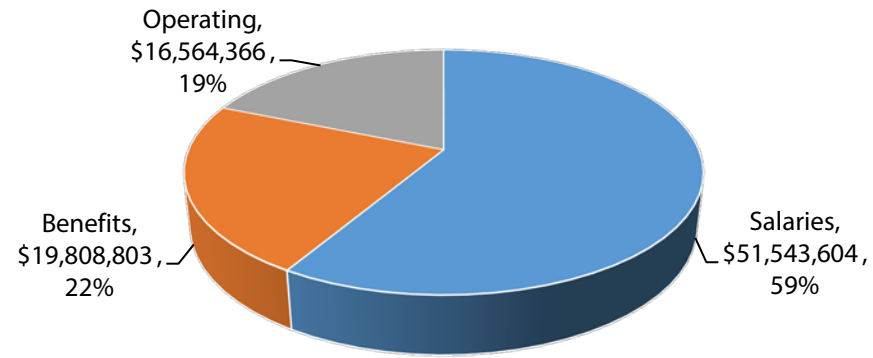
Property Taxes	Calculated by applying the December 2018 mill levy upon the 2019 assessed valuation of residential and commercial property within the District. Prior to December 2018, property taxes were based on the December 2017 mill levy and 2018 assessed valuation.
Specific Ownership Taxes	Vehicle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

* Student Funded Pupil Count for 2018-2019 based on projected count used to build Adopted Budget. Official student count will be included within the Revised Budget and presented in 2nd Quarter Financials.

** Timing of Special Education state funding received in September in 2017 (1st Quarter) and October in 2018 (2nd Quarter).

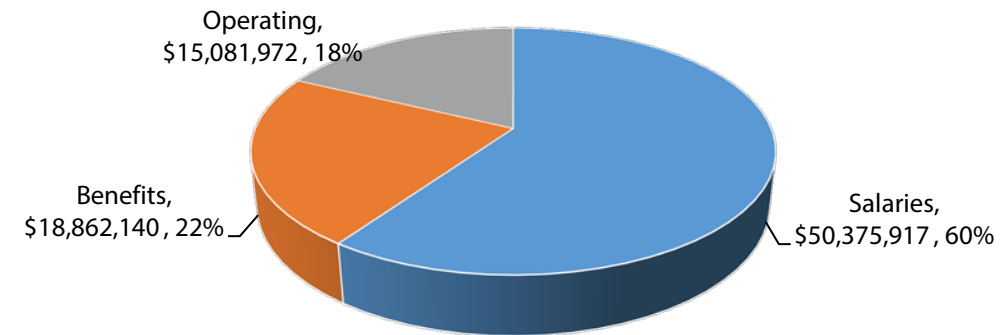
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended September 30, 2018**

2018-2019 Actual Expenditures



Total expenditures through 1st Quarter 2018-2019 were \$87,916,773
In addition to these expenditures, there is a charter school distribution of \$34,108,588.

2017-2018 Actual Expenditures



Total expenditures through 1st Quarter 2017-2018 were \$84,320,028.
In addition to these expenditures, there is a charter school distribution of \$30,505,742.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended September 30, 2018**

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Electric	7,060,000	1,454,042	21%	6,567,617	93%	492,383	7,013,546	1,405,539	20%	6,519,114	93%	494,432
Natural Gas	1,100,000	75,681	7%	1,190,705	108%	(90,705)	1,400,000	89,259	6%	1,204,283	86%	195,717
Water & Sewer	1,212,900	250,632	21%	1,002,527	83%	210,373	1,212,881	513,923	42%	1,020,678	84%	192,203
Irrigation	1,000,000	376,302	38%	1,156,717	116%	(156,717)	943,500	22,686	2%	1,048,242	111%	(104,742)
Trash	313,000	56,697	18%	226,789	72%	86,211	313,000	46,193	15%	316,034	101%	(3,034)
Snow Removal	250,000	-	0%	250,000	100%	-	250,000	-	0%	127,517	51%	122,483
Ice Melt	145,000	-	0%	145,000	100%	-	145,000	10,456	7%	53,786	37%	91,214
Subtotal Utilities	11,080,900	2,213,354	20%	10,539,355	95%	541,545	11,277,927	2,088,056	19%	10,289,653	91%	988,274
Green Project Based Learning	-	-	0%	39,790	0%	(39,790)	200,000	-	0%	160,210	80%	39,790
Grand Total	11,080,900	2,213,354	20%	10,579,145	95%	501,755	11,477,927	2,088,056	18%	10,449,863	91%	1,028,064

Utilities Summation Narrative:	In the past two years, two large controls projects have been completed at Highlands Ranch HS and Chaparral HS. An updated control system actively communicates effectively and efficiently with a school's mechanical systems. DCSD staff will be monitoring the operational efficiency of these new systems over the next six months to get a deeper understanding of the return on investment and will be able to report findings after the second quarter. Usage for the following categories are on par with previous years.
Electric	In July, DCSD used 4,577,124 KWH for electricity for all district facilities. The usage rose to 5,409,142 KWH in August and stayed consistent in September with 5,459,926 KWH. This ramp up in usage is attributed to the start of school cooling needs and will begin to see a drop in usage over the next quarter. This year's usage is on par with last year's usage
Natural Gas	In July, DCSD used 4,515 decatherms and saw a steady increase to 7,640 decatherms in September as more mechanical systems are brought online to meet the heating needs of the district. The second quarter will see sharp rise to a projected 37,500 decatherms while under full heating mode in the buildings. Over the last year, the district has been trending lower in natural gas costs and units (decatherms) compared to the prior year.
Water & Sewer	Based on historical trends, August and September will be the highest cost and usage months for water in the district as school begins and normal operations return. Water usage was down 2,263 KGals from last year's totals. The 2017-2018 Year to Date Actuals for Water & Sewer included a large percentage of Irrigation costs as well that were reallocated to Irrigation later in the fiscal year.
Irrigation	The irrigation is dependent on the moisture received over the course of the year. The district ran irrigation on most sites until the first week in November before weatherization. Spring irrigation will begin in March into April depending on winter moisture levels over the winter months. June and July are the high months for irrigation usage in the district at over 29,000 gallons each month and will have little usage in the winter months of December, January, and February.
Trash	In July and August trash was on a summer limited pick up schedule and resumed normal schedule during the start of school. The only possible increase staff is watching is the increased restriction on "dirty " recyclables showing up in DCSD three yard containers that are requiring extra processing by the vendor.
Snow Removal	No financial activity for snow removal in 2018-2019 First Quarter due to first snow storm for the fiscal year occurring in October instead of September.
Ice Melt	No financial activity for ice melt in 2018-2019 First Quarter due to first snow storm for the fiscal year occurring in October instead of September.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	138,487	57,774	41.72%	57,774	41.72%	80,713 ¹	151,097	151,097	100.00%	151,097	100.00%	-
Revenues												
Tuition	1,256,405	286,653	22.82%	1,146,613	91.26%	109,792	1,013,591	264,191	26.06%	962,645	94.97%	50,946
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ 1,256,405	\$ 286,653	22.82%	\$ 1,146,613	91.26%	\$ 109,792	\$ 1,013,591	\$ 264,191	26.06%	\$ 962,645	94.97%	\$ 50,946
Transfer from General Fund	-	-	0.00%	-	0.00%	-	55,200	- ^A	0.00%	55,200	100.00%	-
Total Sources	\$ 1,394,892	\$ 344,427	24.69%	\$ 1,204,387	86.34%	\$ 190,505	\$ 1,219,888	\$ 415,288	34.04%	\$ 1,168,942	95.82%	\$ 50,946
Expenditures												
Salaries	632,803	153,068	24.19%	592,569	93.64%	40,234	558,401	147,532	26.42%	569,744	102.03%	(11,343)
Benefits	228,848	48,992	21.41%	189,663	82.88%	39,185	201,768	45,770	22.68%	179,741	89.08%	22,027
Purchased Services	123,983	28,946	23.35%	65,516	52.84%	58,467	60,475	53,352	88.22%	90,040	148.89%	(29,565)
Supplies	285,439	69,876	24.48%	190,560	66.76%	94,879 ²	267,656	52,452	19.60%	173,202	64.71%	94,454
Equipment	12,660	998	7.88%	92,815	733.14%	(80,155) ²	58,200	9,421	16.19%	29,471	50.64%	28,729
Field Trips & Other	45,437	17,402	38.30%	51,426	113.18%	(5,989)	56,580	8,556	15.12%	68,971	121.90%	(12,391)
Total Expenditures	\$ 1,329,170	\$ 319,283	24.02%	\$ 1,182,549	88.97%	\$ 146,621	\$ 1,203,080	\$ 317,082	26.36%	\$ 1,111,169	92.36%	\$ 91,912
Change in Fund Balance	(72,765)	(32,630)		(35,936)		(36,829)	(134,289)	(52,891)		(93,323)		(40,966)
Balance on Hand June 30	\$ 65,722	\$ 25,144	38.26%	\$ 21,838	33.23%	\$ 43,884	\$ 16,808	\$ 98,206	584.28%	\$ 57,774	343.73%	\$ (40,966)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Variance due to projected remaining expense of \$72,765 for 2016 Historic Grant for Outdoor Education to be spent in 2018-2019 and reflected in Revised Budget in January 2019.

Year over Year Actual Notes

^A Transfer from General Fund in 2017-2018 Revised Budget for safety related expenditure to add safety gate and cameras to entrance

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	10,360,243	10,523,510	101.58%	10,523,510	101.58%	(163,267) ¹	9,893,015	9,893,015	100.00%	9,893,015	100.00%	-
Revenues												
District Technology Fee	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Revenue in Lieu of Land	1,641,623	115,068	7.01%	1,067,936	65.05%	573,687 ²	1,762,357	762,184 ^A	43.25%	1,715,052	97.32%	47,305
Investment Earnings	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other	-	25	0.00%	25	0.00%	(25)	17,569	19,782	112.59%	120,795	687.54%	(103,226)
Total Revenue	\$ 1,641,623	\$ 115,093	7.01%	\$ 1,067,961	65.06%	\$ 573,662	\$ 1,779,926	\$ 781,966	43.93%	\$ 1,835,847	103.14%	\$ (55,921)
Transfer from General Fund	172,532	-	0.00%	172,532	100.00%	-	10,208,113	-	0.00%	10,208,113	100.00%	-
Total Sources	\$ 12,174,398	\$ 10,638,603	87.39%	\$ 11,764,003	96.63%	\$ 410,395	\$ 21,881,054	\$ 10,674,981	48.79%	\$ 21,936,975	100.26%	\$ (55,921)
Expenditures												
Salaries	-	-	0.00%	-	0.00%	-	45,475	45,475	100.00%	47,935	105.41%	(2,460)
Benefits	-	-	0.00%	-	0.00%	-	9,595	9,595	100.00%	10,114	105.41%	(519)
Purchased/Property Services	506,195	101,632	20.08%	552,321	109.11%	(46,126)	927,535	192,818	20.79%	643,507	69.38%	284,028
Equipment/Building	5,066,225	2,164,795	42.73%	3,988,524	78.73%	1,077,701 ³	14,596,962	4,635,692 ^B	31.76%	9,710,449	66.52%	4,886,513
Other	926,052	460,192	49.69%	935,338	101.00%	(9,286)	1,486,366	526,314	35.41%	1,001,460	67.38%	484,906
Total Expenditures	\$ 6,498,472	\$ 2,726,619	41.96%	\$ 5,476,183	84.27%	\$ 1,022,289	\$ 17,065,933	\$ 5,409,895	31.70%	\$ 11,413,465	66.88%	\$ 5,652,468
Change in Fund Balance	(4,684,317)	(2,611,526)		(4,235,689)		(448,628)	(5,077,894)	(4,627,929)		630,495	-12.42%	(5,708,389)
Assigned to Revenue in Lieu of Land	\$ 2,351,286	\$ -	0.00%	\$ 1,917,143	81.54%	\$ 434,143	\$ 1,553,026	\$ -	0.00%	\$ 2,490,830	160.39%	\$ (937,804)
Assigned to Projects to be Completed in 2018-2019	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ 3,988,524	0.00%	\$ (3,988,524)
Balance on Hand June 30 (Other)	\$ 3,324,640	\$ 7,911,983	237.98%	\$ 4,370,677	131.46%	\$ (1,046,037) ³	\$ 3,262,095	\$ 5,265,086	161.40%	\$ 4,044,156	123.97%	\$ (782,061)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Cash in Lieu of Revenue for growth related needs received at unpredictable rate from developers. 2017-2018 First Quarter included over \$700,000 in Parker region alone.

³ Variance in budget to forecast due to timing of capital projects planned in 2017-2018 completed during the summer of 2018 (timing of project crosses two fiscal years) as well as savings in completed projects under budget not yet allocated to new projects

Year over Year Actual Notes

^A Cash in Lieu of Revenue for growth related needs received at unpredictable rate from developers. 2017-2018 First Quarter included over \$700,000 in Parker region alone.

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	2,000,829	1,462,783	73.11%	1,462,783	73.11%	538,046 ¹	1,399,891	1,399,891	100.00%	1,399,891	100.00%	-
Revenues												
Tuition	5,491,401	1,745,198	31.78%	4,927,339	89.73%	564,062 ²	4,961,347	1,686,734	34.00%	4,420,935	89.11%	540,412
Contributions/Donations	-	249	0.00%	249	0.00%	(249)	-	345	0.00%	345	0.00%	(345)
Other	-	-	0.00%	-	0.00%	-	-	(315)	0.00%	(14)	0.00%	14
Total Revenue	\$ 5,491,401	\$ 1,745,448	31.79%	\$ 4,927,588	89.73%	\$ 563,813	\$ 4,961,347	\$ 1,686,764	34.00%	\$ 4,421,266	89.11%	\$ 540,081
Transfer from General Fund	253,849	-	0.00%	253,849	100.00%	-	484,725	-	0.00%	484,725	100.00%	-
Total Sources	\$ 7,746,079	\$ 3,208,231	41.42%	\$ 6,644,220	85.78%	\$ 1,101,859	\$ 6,845,963	\$ 3,086,655	45.09%	\$ 6,305,882	92.11%	\$ 540,081
Expenditures												
Salaries	3,419,823	539,991	15.79%	3,397,603	99.35%	22,220	3,104,527	525,255	16.92%	3,382,867	108.97%	(278,340)
Benefits	1,713,581	243,587	14.22%	1,532,640	89.44%	180,941	1,481,172	221,634	14.96%	1,225,566	82.74%	255,606
Purchased Services	419,183	1,240	0.30%	66,682	15.91%	352,501 ³	722,199	(1,120)	-0.16%	64,322	8.91%	657,877
Supplies	324,348	21,900	6.75%	314,030	96.82%	10,318	307,975	15,414	5.00%	170,345	55.31%	137,630
Other	14,466	-	0.00%	14,466	100.00%	-	65,120	29,065	44.63%	-	0.00%	65,120
Total Expenditures	\$ 5,891,401	\$ 806,718	13.69%	\$ 5,325,421	90.39%	\$ 565,980	\$ 5,680,993	\$ 790,247	13.91%	\$ 4,843,099	85.25%	\$ 837,894
Change in Fund Balance	(146,151)	938,730		(143,984)		(2,167)	(234,921)	896,517		62,892	-26.77%	(297,813)
Assigned to School Carry Over	\$ 1,854,678	\$ -	0.00%	\$ 1,318,799	71.11%	\$ 535,879 ⁴	\$ 1,164,970	\$ -	0.00%	\$ 1,318,799	113.20%	\$ (153,829)
Balance on Hand June 30 (Scholarships)	\$ -	\$ 2,401,513	0.00%	\$ -	0.00%	\$ -	\$ -	\$ 2,296,408	0.00%	\$ 143,984	0.00%	\$ (143,984)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Tuition budget assumes all full day kindergarten enrolled students will pay tuition while projection accounts for tuition waiver for free and reduced lunch students

³ 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

⁴ Year End Projection reflects School Carry Over awarded in September 2018

Year over Year Actual Notes

Not applicable

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Risk Insurance Fund - Fund 18*
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2018

	2018-2019					2017-2018						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Revenues												
General Fund Transfer	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Expenditures												
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Equipment	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	-	-		-		-	-	-		-	0.00%	-
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	1,088,094	1,339,078	123.07%	1,339,078	123.07%	(250,984)	634,929	634,929	100.00%	634,929	100.00%	-
Revenues												
Transportation Fees	1,410,000	602,042	42.70%	1,407,255	99.81%	2,745	1,550,000	674,106	43.49%	1,479,319	95.44%	70,681
State Categorical	4,811,418	-	0.00%	4,811,418	100.00%	-	4,760,415	-	0.00%	4,771,800	100.24%	(11,385)
Other	422,227	129,771	30.73%	519,086	122.94%	(96,859)	798,811	88,541	11.08%	678,180	84.90%	120,631
Total Revenue	\$ 6,643,645	\$ 731,813	11.02%	\$ 6,737,758	101.42%	\$ (94,113)	\$ 7,109,226	\$ 762,647	10.73%	\$ 6,929,299	97.47%	\$ 179,927
Transfer from General Fund	14,159,919	-	0.00%	14,159,919	100.00%	-	16,679,232	-	0.00%	16,679,232	100.00%	-
Total Sources	\$ 21,891,658	\$ 2,070,892	9.46%	\$ 22,236,756	101.58%	\$ (345,098)	\$ 24,423,387	\$ 1,397,576	5.72%	\$ 24,243,460	99.26%	\$ 179,927
Expenditures												
Salaries	12,245,203	2,801,320	22.88%	11,815,692	96.49%	429,511	13,314,059	3,293,102 ^A	24.73%	13,223,094	99.32%	90,965
Benefits	5,508,582	1,405,225	25.51%	5,504,830	99.93%	3,752	5,905,670	1,479,306 ^A	25.05%	5,404,784	91.52%	500,886
Purchased Services	1,807,749	779,497	43.12%	2,405,235	133.05%	(597,486)	1,622,524	305,546 ^B	18.83%	1,931,283	119.03%	(308,759)
Supplies	1,202,987	340,918	28.34%	1,238,417	102.95%	(35,430)	1,630,186	361,270	22.16%	1,258,769	77.22%	371,417
Fuel	1,785,000	388,207	21.75%	1,737,855	97.36%	47,145	1,785,000	334,065	18.72%	1,683,712	94.33%	101,288
Bus Purchases & Equipment	40,000	1,939	4.85%	40,000	100.00%	-	680,211	99,481	14.62%	651,904	95.84%	28,307
Other	(1,331,870)	(316,861)	23.79%	(1,269,923)	95.35%	(61,947)	(1,042,994)	(296,103)	28.39%	(1,249,164)	119.77%	206,170
Total Expenditures	\$ 21,257,651	\$ 5,400,245	25.40%	\$ 21,472,106	101.01%	\$ (214,455)	\$ 23,894,656	\$ 5,576,667	23.34%	\$ 22,904,382	95.86%	\$ 990,274
Change in Fund Balance	(454,087)	(4,668,432)		(574,428)		120,341	(106,198)	(4,814,019)		704,149	-663.05%	(810,347)
Balance on Hand June 30	\$ 634,007	\$ (3,329,354)	-525.13%	\$ 764,650	120.61%	\$ (130,643)	\$ 528,731	\$ (4,179,090)	-790.40%	\$ 1,339,078	253.26%	\$ (810,347)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² The planned underspend in Salaries is due to vacant bus driver and transportation educational assistant positions

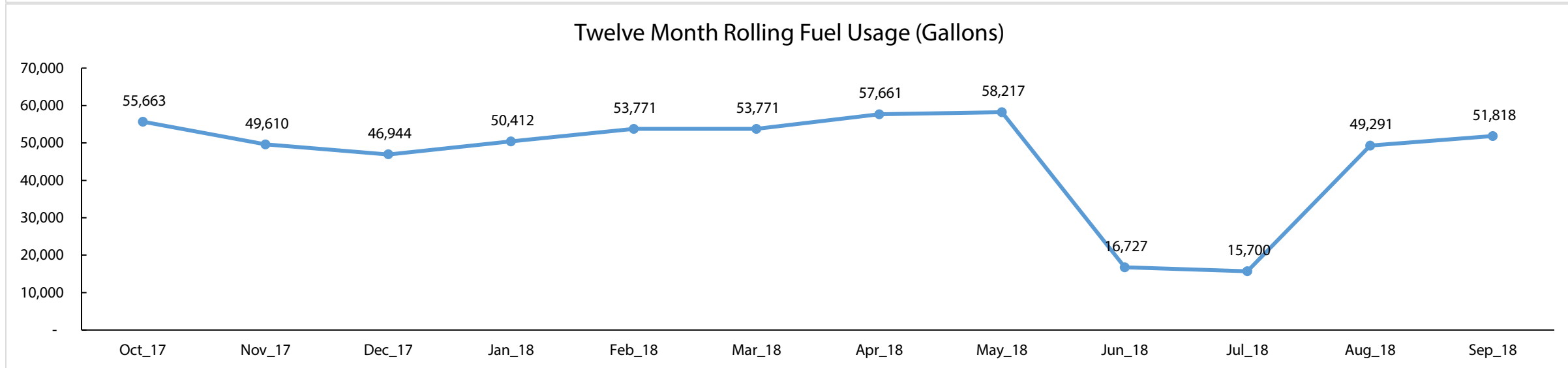
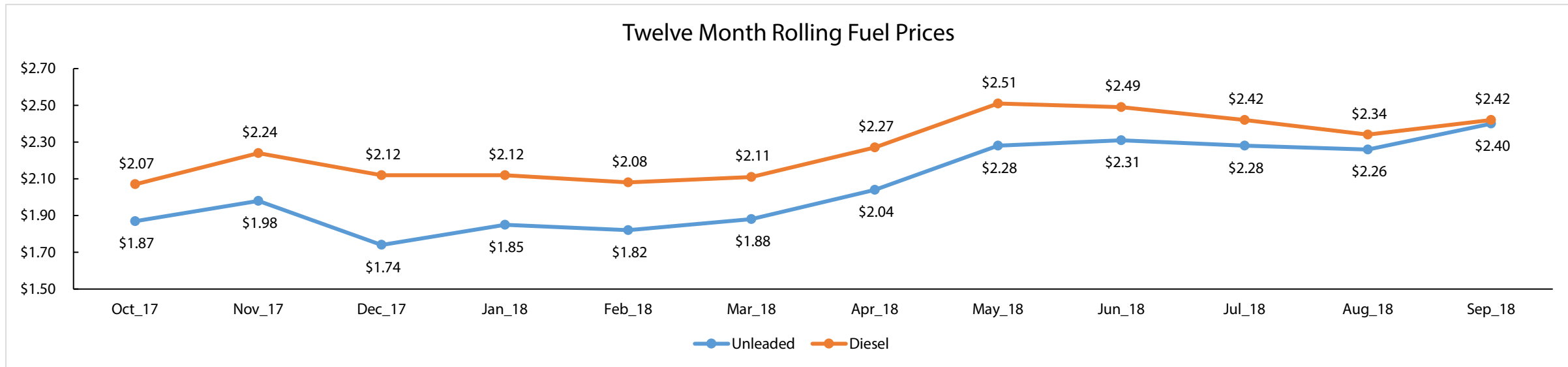
³ Purchased Services projected to exceed budget due to unplanned increase in outsourced transportation for students with special needs. An increase to the budget will be reflected in the Revised Budget in January 2019.

Year over Year Actual Notes

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

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

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended September 30, 2018**



Prices in 2018-2019 First Quarter (Jul-Sep 18) have followed very different trends for Unleaded and Diesel. While Diesel fell by 3% from July to August and then increased back to the July price in September, Unleaded showed a very small 2 cent drop, followed by a 6% increase in September. This September increase brought Unleaded to within 2 cents of the price of Diesel, the smallest difference the last 12 months. While the trend has been increasing prices, the US Energy Information Administration expects the price of fuel to fall at the end of 2018 and into 2019, as production and inventories of crude oil increase.

Fuel consumption remained decreased slightly from 2017-2018 First Quarter to 2018-2019 First Quarter. Year over year fuel consumption decreased due to the optimization of routes driven. Terminal managers and schedulers worked to consolidate the routes driven by bus drivers. 2018-2019 First Quarter fuel consumption decreased by about 10% on average compared to the same month in the prior year.

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
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	1,747,790	1,552,381	88.82%	1,552,381	88.82%	195,409
Revenues						
Food Sales ¹	9,248,700	1,849,777	20.00%	8,888,869	96.11%	359,831
Federal Reimbursement	2,550,000	520,272	20.40%	2,582,241	101.26%	(32,241)
Commodity Contribution	735,329	-	0.00%	735,329	100.00%	-
Miscellaneous	105,000	943	0.90%	78,779	75.03%	26,221
Sale of Capital Assets	5,000	1,000	20.00%	1,000	20.00%	4,000
State Match Child Nutr. & CDE Revenue	140,000	12,540	8.96%	140,000	100.00%	-
Total Revenues	\$ 12,784,029	\$ 2,384,533	18.65%	\$ 12,426,218	97.20%	\$ 357,811
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 14,531,819	\$ 3,936,914	27.09%	\$ 13,978,599	96.19%	\$ 553,220
Expenditures						
Salaries	4,114,307	917,150	22.29%	4,100,023	99.65%	14,284
Benefits	1,779,281	435,951	24.50%	1,743,805	98.01%	35,476
Food & Commodities	5,222,329	1,093,544	20.94%	5,155,041	98.71%	67,288
Purchased Services & Repairs	422,200	90,058	21.33%	449,093	106.37%	(26,893)
Supplies	685,380	388,197	56.64%	783,512	114.32%	(98,132)
Equipment	80,000	55,579	69.47%	80,000	100.00%	-
Other	702,229	85,919	12.24%	665,685	94.80%	36,544
Total Expenditures	\$ 13,005,726	\$ 3,066,398	23.58%	\$ 12,977,160	99.78%	\$ 28,566
Change in Fund Balance	(221,697)	(681,866)		(550,942)		329,245
Balance on Hand June 30	\$ 1,526,093	\$ 870,515	57.04%	\$ 1,001,439	65.62%	\$ 524,654

	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
Balance on Hand July 1	2,030,386	2,030,386	100.00%	2,030,386	100.00%	-
Revenues						
Food Sales ¹	9,347,400	1,927,838	20.62%	8,795,296	94.09%	552,104
Federal Reimbursement	2,360,000	454,889	19.27%	2,516,858	106.65%	(156,858)
Commodity Contribution	763,000	-	0.00%	710,162	93.08%	52,838
Miscellaneous	85,000	27,897	32.82%	105,732	124.39%	(20,732)
Sale of Capital Assets	-	130	0.00%	130	0.00%	(130)
State Match Child Nutr. & CDE Revenue	145,000	8,156	5.63%	120,844	83.34%	24,156
Total Revenues	\$ 12,700,400	\$ 2,418,911	19.05%	\$ 12,249,022	96.45%	\$ 451,378
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 14,730,786	\$ 4,449,297	30.20%	\$ 14,279,408	96.94%	\$ 451,378
Expenditures						
Salaries	3,814,333	926,437	24.29%	4,160,762	109.08%	(346,429)
Benefits	1,621,172	397,806	24.54%	1,596,540	98.48%	24,632
Food & Commodities	5,193,000	984,628	18.96%	5,154,231	99.25%	38,769
Purchased Services & Repairs	428,310	92,683	21.64%	451,727	105.47%	(23,417)
Supplies	985,128	287,911	29.23%	710,046	72.08%	275,082
Equipment	344,999	50,800	14.72%	302,910	87.80%	42,089
Other	745,679	86,693	11.63%	350,811	47.05%	394,868
Total Expenditures	\$ 13,132,621	\$ 2,826,957	21.53%	\$ 12,727,027	96.91%	\$ 405,594
Change in Fund Balance	(432,221)	(408,047)		(478,005)	110.59%	45,784
Balance on Hand June 30	\$ 1,598,165	\$ 1,622,339	101.51%	\$ 1,552,381	97.14%	\$ 45,784

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

Year over Year Actual Notes

Not applicable

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	90,751	27,339	30.13%	27,339	30.13%	63,412 ¹
Revenues						
Food Sales	6,267,000	1,394,061	22.24%	5,813,604	92.77%	453,396
Federal Reimbursement	-	-	0.00%	-	0.00%	-
Commodity Contribution	-	-	0.00%	-	0.00%	-
Miscellaneous	-	-	0.00%	-	0.00%	-
Sale of Capital Assets	-	-	0.00%	-	0.00%	-
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-
Total Revenues	\$ 6,267,000	\$ 1,394,061	22.24%	\$ 5,813,604	92.77%	\$ 453,396
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 6,357,751	\$ 1,421,401	22.36%	\$ 5,840,944	91.87%	\$ 516,807
Expenditures						
Salaries	2,146,205	472,209	22.00%	1,888,834	88.01%	257,371
Benefits	902,350	218,532	24.22%	874,129	96.87%	28,221
Food & Commodities	2,375,000	621,221	26.16%	2,331,795	98.18%	43,205
Purchased Services & Repairs	387,050	74,114	19.15%	296,454	76.59%	90,596
Supplies	241,620	114,350	47.33%	200,562	83.01%	41,058
Equipment	25,000	6,678	26.71%	25,000	100.00%	-
Other	166,755	40,425	24.24%	165,285	99.12%	1,470
Total Expenditures	\$ 6,243,980	\$ 1,547,529	24.78%	\$ 5,782,059	92.60%	\$ 461,921
Change in Fund Balance	23,020	(153,468)		31,545		(8,525)
Balance on Hand June 30	\$ 113,771	\$ (126,128)	-110.86%	\$ 58,884	51.76%	\$ 54,887

	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
Balance on Hand July 1	106,705	106,705	100.00%	106,705	100.00%	-
Revenues						
Food Sales	6,327,300	1,328,440	21.00%	5,745,651	90.81%	581,649
Federal Reimbursement	-	-	0.00%	-	0.00%	-
Commodity Contribution	-	-	0.00%	-	0.00%	-
Miscellaneous	22,000	-	0.00%	-	0.00%	22,000
Sale of Capital Assets	-	-	0.00%	-	0.00%	-
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-
Total Revenues	\$ 6,349,300	\$ 1,328,440	20.92%	\$ 5,745,651	90.49%	\$ 603,649
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 6,456,005	\$ 1,435,145	22.23%	\$ 5,852,356	90.65%	\$ 603,649
Expenditures						
Salaries	1,973,681	369,541	18.72%	1,957,696	99.19%	15,985
Benefits	816,436	171,336	20.99%	755,353	92.52%	61,083
Food & Commodities	2,600,000	563,732	21.68%	2,297,067	88.35%	302,933
Purchased Services & Repairs	395,040	93,286	23.61%	430,391	108.95%	(35,351)
Supplies	295,693	106,113	35.89%	193,122	65.31%	102,571
Equipment	71,000	-	0.00%	27,152	38.24%	43,848
Other	304,155	38,312	12.60%	164,236	54.00%	139,919
Total Expenditures	\$ 6,456,005	\$ 1,342,319	20.79%	\$ 5,825,017	90.23%	\$ 630,988
Change in Fund Balance	(106,705)	(13,880)		(79,366)	74.38%	(27,339)
Balance on Hand June 30	\$ -	\$ 92,825	0.00%	\$ 27,339	0.00%	\$ (27,339)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

Year over Year Actual Notes

Not applicable

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	185,120	185,120	100.00%	185,120	100.00%	-	185,120	185,120	100.00%	185,120	100.00%	-
Revenues												
State Revenue	973,304	80,000	8.22%	1,208,357	124.15%	(235,053) ¹	1,130,592	1,065,611 ^A	94.25%	996,158	88.11%	134,434
Federal Revenue	12,763,447	107,285	0.84%	12,923,270	101.25%	(159,823) ¹	12,621,010	28,766	0.23%	12,156,740	96.32%	464,270
Other Revenue	210,917	26,228	12.44%	522,331	247.65%	(311,414) ¹	156,471	43,376	27.72%	78,752	50.33%	77,719
Total Revenue	\$ 13,947,668	\$ 213,513	1.53%	\$ 14,653,958	105.06%	\$ (706,290)	\$ 13,908,073	\$ 1,137,753	8.18%	\$ 13,231,651	95.14%	\$ 676,422
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 14,132,788	\$ 398,633	2.82%	\$ 14,839,078	105.00%	\$ (706,290)	\$ 14,093,193	\$ 1,322,873	9.39%	\$ 13,416,771	95.20%	\$ 676,422
Expenditures												
Salaries	7,925,588	1,566,600	19.77%	7,789,519	98.28%	136,069	7,702,300	1,416,827	18.39%	7,825,090	101.59%	(122,790)
Benefits	2,781,311	541,417	19.47%	2,692,060	96.79%	89,251	2,776,203	492,410	17.74%	2,443,539	88.02%	332,664
Purchased/Property Services	2,022,280	290,706	14.38%	2,022,280	100.00%	-	2,227,403	211,608	9.50%	2,033,330	91.29%	194,073
Supplies	629,945	21,380	3.39%	1,561,555	247.89%	(931,610) ¹	401,396	88,074	21.94%	243,100	60.56%	158,296
Equipment	60,450	-	0.00%	60,450	100.00%	-	113,985	8,275	7.26%	120,957	106.12%	(6,972)
Other	713,214	114,021	15.99%	713,214	100.00%	-	686,786	2,564	0.37%	565,635	82.36%	121,151
Total Expenditures	\$ 14,132,788	\$ 2,534,124	17.93%	\$ 14,839,078	105.00%	\$ (706,290)	\$ 13,908,073	\$ 2,219,758	15.96%	\$ 13,231,651	95.14%	\$ 676,422
Change in Fund Balance	(185,120)	(2,320,611)		(185,120)		-	-	(1,082,005)		-	0.00%	-
Balance on Hand June 30	\$ -	\$ (2,135,491)	0.00%	\$ 0	0.00%	\$ -	\$ 185,120	\$ (896,885)	-484.49%	\$ 185,120	100.00%	\$ -

2018-2019 Budget to Projection Notes

¹ Grant allocations determined after Adopted Budget approved in June 2018 and budget will be increased to reflect increased allocations for Revised Budget in January 2019

Year over Year Actual Notes

^A School Health Professional Grant received in September in 2017 (First Quarter), but not until October in 2018 (Second Quarter) for year to date actual variance in State Revenue

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	2,074,617	1,476,221	71.16%	1,476,221	71.16%	598,396 ¹	1,152,720	1,152,720	100.00%	1,152,720	100.00%	-
Revenues												
Student Fees	2,578,705	1,375,215	53.33%	2,713,123	105.21%	(134,418)	2,544,582	1,334,238	52.43%	2,672,146	105.01%	(127,564)
Gate Fees	765,432	173,233	22.63%	774,705	101.21%	(9,273)	675,000	125,798	18.64%	727,271	107.74%	(52,271)
Donations and Fundraising	2,596,863	446,375	17.19%	2,170,896	83.60%	425,967	2,100,000	439,723	20.94%	2,163,544	103.03%	(63,544)
Other Pupil Income	5,213,418	1,965,567	37.70%	5,604,277	107.50%	(390,859)	6,158,531	2,107,421	34.22%	5,746,830	93.31%	411,701
Total Revenue	\$ 11,154,418	\$ 3,960,390	35.51%	\$ 11,263,001	100.97%	\$ (108,583)	\$ 11,478,113	\$ 4,007,181	34.91%	\$ 11,309,792	98.53%	\$ 168,321
Transfer from General Fund	5,467,871	-	0.00%	5,467,871	100.00%	-	5,226,023	-	0.00%	5,226,023	100.00%	-
Total Sources	\$ 18,696,906	\$ 5,436,611	29.08%	\$ 18,207,093	97.38%	\$ 489,813	\$ 17,856,856	\$ 5,159,901	28.90%	\$ 17,688,535	99.06%	\$ 168,321
Expenditures												
Salaries	5,703,348	870,017	15.25%	5,629,909	98.71%	73,439	5,512,458	827,244	15.01%	5,587,136	101.35%	(74,678)
Benefits	1,231,951	188,769	15.32%	1,216,906	98.78%	15,045	1,080,453	179,065	16.57%	1,201,379	111.19%	(120,926)
Purchased Services	4,456,620	1,336,916	30.00%	4,863,310	109.13%	(406,690)	4,224,713	1,198,283	28.36%	4,726,186	111.87%	(501,473)
Supplies	4,536,998	1,096,389	24.17%	4,140,985	91.27%	396,013	4,511,091	973,298	21.58%	4,027,216	89.27%	483,875
Equipment	167,641	93,456	55.75%	276,647	165.02%	(109,006)	269,700	11,120 ^A	4.12%	194,311	72.05%	75,389
Other	525,731	178,718	33.99%	489,590	93.13%	36,142	1,066,345	165,282	15.50%	476,084	44.65%	590,261
Total Expenditures	\$ 16,622,289	\$ 3,764,266	22.65%	\$ 16,617,347	99.97%	\$ 4,942	\$ 16,664,760	\$ 3,354,293	20.13%	\$ 16,212,313	97.29%	\$ 452,447
Change in Fund Balance	-	196,124		113,525		(113,525)	39,376	652,888		323,501	821.57%	(284,125)
Assigned to School Carry Over	\$ 2,074,617	\$ -	0.00%	\$ 1,555,294	74.97%	\$ 519,323	\$ 1,129,130	\$ -	0.00%	\$ 1,555,294	137.74%	\$ (426,164)
Balance on Hand June 30 (District-run)	\$ -	\$ 1,672,346	0.00%	\$ 34,452	0.00%	\$ (34,452)	\$ 62,966	\$ 1,805,608	2867.59%	\$ (79,073)	-125.58%	\$ 142,039

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Variance in revenue and expense line items projected by individual schools will be corrected and reflected in Revised Budget in January 2019

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019					
	Adopted	Year to Date		Year End		Budget to
	Annual	Year to Date	as a % of	Year End	as a % of	
Budget	Actual	Adopted	Projection	Adopted	Projection	Variance
Balance on Hand July 1	5,735,780	5,576,273	97.22%	5,576,273	97.22%	159,507 ¹
Revenues						
Tuition	12,090,353	3,210,256	26.55%	11,677,409	96.58%	412,944
Other	15,000	-	0.00%	13,344	88.96%	1,656
Total Revenue	\$ 12,105,353	\$ 3,210,256	26.52%	\$ 11,690,753	96.58%	\$ 414,600
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 17,841,133	\$ 8,786,529	49.25%	\$ 17,267,026	96.78%	\$ 574,107
Expenditures						
Salaries	6,885,936	1,794,117	26.05%	7,025,698	102.03%	(139,762)
Benefits	2,298,649	625,472	27.21%	2,449,327	106.56%	(150,678)
Purchased Services	1,148,892	358,088	31.17%	1,263,921	110.01%	(115,029)
Supplies	727,618	128,039	17.60%	500,758	68.82%	226,860
Field Trips and Other	1,044,258	157,116	15.05%	615,078	58.90%	429,180
Total Expenditures	\$ 12,105,353	\$ 3,062,833	25.30%	\$ 11,854,782	97.93%	\$ 250,571 ²
Change in Fund Balance	-	147,424		(164,029)		164,029
Assigned to BASE Program Carry Over	\$ 5,735,780	\$ -	0.00%	\$ 5,412,244	94.36%	\$ 323,536
Balance on Hand June 30 (BASE Department)	\$ -	\$ 5,723,697	0.00%	\$ -	0.00%	\$ -

	2017-2018					
	Final Revised	Year to Date		Year End		Budget to
	Annual	Year to Date	as a % of	Year End	as a % of	
Budget	Actual	Final Revised	Actual	Final Revised	Year End	Variance
	5,762,972	5,762,972	100.00%	5,762,972	100.00%	-
	12,082,358	3,229,656	26.73%	11,696,818	96.81%	385,540
	18,000	(75)	-0.42%	13,269	73.72%	4,731
	\$ 12,100,358	\$ 3,229,581	26.69%	\$ 11,710,087	96.77%	\$ 390,271
	-	-	0.00%	-	0.00%	-
	\$ 17,863,330	\$ 8,992,553	50.34%	\$ 17,473,059	97.82%	\$ 390,271
	6,945,813	1,780,230	25.63%	6,807,179	98.00%	138,634
	2,205,213	599,417	27.18%	2,267,712	102.83%	(62,499)
	1,049,851	325,168	30.97%	1,233,161	117.46%	(183,310)
	640,036	121,547	18.99%	749,687	117.13%	(109,651)
	1,259,445	217,811	17.29%	839,047	66.62%	420,398
	\$ 12,100,358	\$ 3,044,172	25.16%	\$ 11,896,786	98.32%	\$ 203,572
	-	185,408		(186,699)	0.00%	186,699
	\$ 5,762,972	\$ -	0.00%	\$ 5,576,273	96.76%	\$ 186,699
	\$ -	\$ 5,948,380	0.00%	\$ -	0.00%	\$ -

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

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

Year over Year Actual Notes

Not applicable

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
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	60,093,009	60,143,654	100.08%	60,143,654	100.08%	(50,645) ¹	59,416,714	59,416,714	100.00%	59,416,714	100.00%	-
Revenues												
Property Taxes	46,992,350	650,783	1.38%	46,992,350	100.00%	-	51,384,600	255,513	0.50%	51,429,750	100.09%	(45,150)
Investment Earnings	587,440	338,304	57.59%	849,366	144.59%	(261,926) ²	553,382	171,448 ^A	30.98%	682,510	123.33%	(129,128)
Total Revenues	\$ 47,579,790	\$ 989,087	2.08%	\$ 47,841,716	100.55%	\$ (261,926)	\$ 51,937,982	\$ 426,961	0.82%	\$ 52,112,260	100.34%	\$ (174,278)
Total Sources	\$ 107,672,799	\$ 61,132,741	56.78%	\$ 107,985,370	100.29%	\$ (312,571)	\$ 111,354,696	\$ 59,843,675	53.74%	\$ 111,528,974	100.16%	\$ (174,278)
Expenditures												
Principal	35,745,000	-	0.00%	35,745,000	100.00%	-	32,624,571	-	0.00%	32,624,571	100.00%	0
Interest	11,247,350	-	0.00%	11,247,350	100.00%	-	18,758,742	-	0.00%	18,758,742	100.00%	0
Fiscal Charges	4,699	200	4.26%	1,808	38.48%	2,891	4,583	400	8.73%	2,008	43.81%	2,575
Supplies	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 46,997,049	\$ 200	0.00%	\$ 46,994,158	99.99%	\$ 2,891	\$ 51,387,896	\$ 400	0.00%	\$ 51,385,320	99.99%	\$ 2,576
Other Financing Sources (Uses)												
Proceeds from Bond Refunding	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Refunding Bond Premium	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Payment to Refunding Bond Escrow Agent	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Transfer to/(from) General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Financing Sources (Uses)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	582,741	988,887		847,558		(264,817)	550,086	426,561		726,940	132.15%	(176,854)
Balance on Hand June 30	\$ 60,675,750	\$ 61,132,541	100.75%	\$ 60,991,212	100.52%	\$ (315,462) ³	\$ 59,966,800	\$ 59,843,275	99.79%	\$ 60,143,654	100.29%	\$ (176,854)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Investment earnings increased to reflect new cash investment strategy

³ Due to timing of property tax receipts, Year End Projection for Balance on Hand June 30 is used to pay December debt service payments in the subsequent fiscal year

Year over Year Actual Notes

^A Investment earnings increased to reflect new cash investment strategy

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	12,363	11,905	96.29%	11,905	96.29%	458 ¹	159,954	159,954	100.00%	159,954	100.00%	-
Revenues												
Interest on Investment	1,540	635	41.21%	2,538	164.81%	(998)	2,516	128	5.08%	1,499	59.59%	1,017
Cert of Participation - AspenView	963,373	240,895	25.01%	963,373	100.00%	-	963,756	240,970	25.00%	963,756	100.00%	(0)
Total Revenues	\$ 964,913	\$ 241,530	25.03%	\$ 965,911	100.10%	\$ (998)	\$ 966,272	\$ 241,098	24.95%	\$ 965,256	99.89%	\$ 1,016
Total Sources	\$ 977,276	\$ 253,434	25.93%	\$ 977,816	100.06%	\$ (540)	\$ 1,126,226	\$ 401,052	35.61%	\$ 1,125,210	99.91%	\$ 1,016
Expenditures												
Principal Retirement	3,075,000	-	0.00%	3,075,000	100.00%	-	3,005,000	-	0.00%	3,005,000	100.00%	-
Debt Issuance Costs & Fiscal Charges	6,333	2,000	31.58%	8,000	126.32%	(1,667)	8,307	2,000	24.08%	6,750	81.26%	1,557
Interest	1,378,555	641,778	46.55%	1,378,555	100.00%	-	1,451,555	663,153	45.69%	1,451,555	100.00%	(0)
Total Expenditures	\$ 4,459,888	\$ 643,778	14.43%	\$ 4,461,555	100.04%	\$ (1,667)	\$ 4,464,862	\$ 665,153	14.90%	\$ 4,463,305	99.97%	\$ 1,557
Other Financing Sources (Uses)												
Proceeds from COP Refunding	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Refunding COP Premium	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Payment to Refunded Escrow Agent	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Transfer from General Fund	3,494,975	-	0.00%	3,494,975	100.00%	-	3,350,000	-	0.00%	3,350,000	100.00%	-
Total Other Financing Sources (Uses)	\$ 3,494,975	\$ -	0.00%	\$ 3,494,975	100.00%	\$ -	\$ 3,350,000	\$ -	0.00%	\$ 3,350,000	100.00%	\$ -
Change in Fund Balance	-	(402,248)		(669)		669	(148,590)	(424,054)		(148,050)	99.64%	(541)
Balance on Hand June 30	\$ 12,363	\$ (390,343)	-3157.35%	\$ 11,236	90.88%	\$ 1,127	\$ 11,364	\$ (264,100)	-2324.01%	\$ 11,905	104.76%	\$ (541)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

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
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2018

	2018-2019					2017-2018						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Revenues												
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Interest	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Expenditures												
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Buildings & Building Improvements	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Purchased Services	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Equipment	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	-	-		-		-	-	-		-	0.00%	-
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019					2017-2018						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	1,541,921	1,541,921	100.00%	1,541,921	100.00%	-
Revenues												
COP Issuance	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Premium on Bond	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Investment Earnings	-	-	0.00%	-	0.00%	-	23,453	8,918	38.03%	20,637	87.99%	2,816
Transfers Out	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 23,453	\$ 8,918	38.03%	\$ 20,637	87.99%	\$ 2,816
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 1,565,374	\$ 1,550,839	99.07%	\$ 1,562,558	99.82%	\$ 2,816
Expenditures												
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Building & Building Improvements	-	-	0.00%	-	0.00%	-	1,565,374	699,287 ^A	44.67%	1,562,858	99.84%	2,516
Purchased Services	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	0.00%	-	0.00%	-	-	9	0.00%	-	0.00%	-
Other	-	-	0.00%	-	0.00%	-	-	(150)	0.00%	(300)	0.00%	300
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 1,565,374	\$ 699,145	44.66%	\$ 1,562,558	99.82%	\$ 2,816
Change in Fund Balance	-	-		-		-	(1,541,921)	(690,227)		(1,541,921)	100.00%	-
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ 851,694	0.00%	\$ (0)	0.00%	\$ -

2018-2019 Budget to Projection Notes

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

Year over Year Actual Notes

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

Douglas County School District

INTERNAL SERVICE FUNDS FINANCIALS



Douglas County School District

Lead Tomorrow

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	5,491,673	9,059,182	164.96%	9,059,182	164.96%	(3,567,509)	5,765,889	5,765,889	100.00%	5,765,889	100.00%	-
Revenues												
Health Insurance Premiums	46,552,710	11,379,716	24.44%	45,497,355	97.73%	1,055,355	44,530,430	10,896,881 ^A	24.47%	44,961,023	100.97%	(430,593)
Dental Insurance Premiums	3,147,700	763,049	24.24%	3,052,195	96.97%	95,505	3,160,092	756,891	23.95%	3,084,814	97.62%	75,278
Investment Earnings	97,000	53,393	55.04%	213,573	220.18%	(116,573)	107,694	18,984 ^B	17.63%	124,655	115.75%	(16,961)
Other	9,500	8,500	89.47%	8,500	89.47%	1,000	7,059	2,845	40.30%	6,260	88.68%	799
Total Revenues	\$ 49,806,910	\$ 12,204,658	24.50%	\$ 48,771,623	97.92%	\$ 1,035,287	\$ 47,805,275	\$ 11,675,601	24.42%	\$ 48,176,753	100.78%	\$ (371,478)
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 55,298,583	\$ 21,263,840	38.45%	\$ 57,830,805	104.58%	\$ (2,532,222)	\$ 53,571,164	\$ 17,441,490	32.56%	\$ 53,942,642	100.69%	\$ (371,478)
Expenditures												
Salaries	36,900	-	0.00%	25,165	68.20%	11,735	31,500	-	0.00%	25,165	79.89%	6,335
Benefits	7,970	-	0.00%	5,436	68.20%	2,534	6,738	-	0.00%	5,436	80.67%	1,302
Health Plan	45,204,460	10,955,417	24.24%	43,315,948	95.82%	1,888,512	43,834,526	9,575,249 ^C	21.84%	40,230,570	91.78%	3,603,956
Dental Plan	3,116,900	768,844	24.67%	3,075,376	98.67%	41,524	3,160,092	750,465	23.75%	3,121,023	98.76%	39,069
Stop Loss Premiums	624,217	150,718	24.15%	602,871	96.58%	21,346	554,102	133,074	24.02%	554,178	100.01%	(76)
Purchased Services	980,150	210,903	21.52%	902,608	92.09%	77,542	965,594	239,799	24.83%	935,005	96.83%	30,589
Other	20,500	4,367	21.30%	17,501	85.37%	2,999	18,612	4,383	23.55%	12,083	64.92%	6,529
Total Expenditures	\$ 49,991,097	\$ 12,090,248	24.18%	\$ 47,944,904	95.91%	\$ 2,046,193	\$ 48,571,164	\$ 10,702,969	22.04%	\$ 44,883,459	92.41%	\$ 3,687,705
Change in Fund Balance	(184,187)	114,410		826,719		(1,010,906)	(765,889)	972,631		3,293,293	-430.00%	(4,059,182)
Balance on Hand June 30	\$ 5,307,486	\$ 9,173,592	172.84%	\$ 9,885,901	186.26%	\$ (4,578,415)	\$ 5,000,000	\$ 6,738,520	134.77%	\$ 9,059,182	181.18%	\$ (4,059,182)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Adopted Budget for premiums built off projected medical plan enrollment and will be updated to reflect actual medical plan enrollment for Revised Budget in January 2019

³ Investment earnings increased to reflect new cash investment strategy

⁴ 2017-2018 was a positive year for the Medical fund due to low claims in self-insured Cigna medical plans. While trending higher than in 2017-2018, budget for 2018-2019 will be revised to reflect lower than anticipated total claims for current year.

Year over Year Actual Notes

^A Employer paid premiums increased approximately 4%, fully absorbed by district with no premium increased passed on to employees

^B Investment earnings increased to reflect new cash investment strategy

^C 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
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	774,480	790,745	102.10%	790,745	102.10%	(16,265) ¹
Revenues						
Short Term Disability Insurance Premiums	585,000	134,047	22.91%	536,189	91.66%	48,811
Total Revenue	\$ 585,000	\$ 134,047	22.91%	\$ 536,189	91.66%	\$ 48,811
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 1,359,480	\$ 924,792	68.03%	\$ 1,326,934	97.61%	\$ 32,546
Expenditures						
Salaries	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	480,000	48,976	10.20%	430,400	89.67%	49,600
Purchased Services	190,000	40,007	21.06%	164,155	86.40%	25,845
Other	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 670,000	\$ 88,983	13.28%	\$ 594,555	88.74%	\$ 75,445
Change in Fund Balance	(85,000)	45,064		(58,366)		(26,634)
Balance on Hand June 30	\$ 689,480	\$ 835,809	121.22%	\$ 732,379	106.22%	\$ (42,899)

	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
Balance on Hand July 1	531,632	531,632	100.00%	531,632	100.00%	-
Revenues						
Short Term Disability Insurance Premiums	850,511	204,465 ^A	24.04%	843,030	99.12%	7,481
Total Revenue	\$ 850,511	\$ 204,465	24.04%	\$ 843,030	99.12%	\$ 7,481
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 1,382,143	\$ 736,097	53.26%	\$ 1,374,662	99.46%	\$ 7,481
Expenditures						
Salaries	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	480,000	38,449	8.01%	419,872	87.47%	60,128
Purchased Services	180,776	39,897	22.07%	164,046	90.75%	16,730
Other	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 660,776	\$ 78,346	11.86%	\$ 583,917	88.37%	\$ 76,859
Change in Fund Balance	189,735	126,119		259,113	136.57%	(69,378)
Balance on Hand June 30	\$ 721,367	\$ 657,751	91.18%	\$ 790,745	109.62%	\$ (69,378)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

Year over Year Actual Notes

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

Douglas County School District

TRUST AND AGENCY FUNDS FINANCIALS



Douglas County School District

Lead Tomorrow

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 74
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	893,242	1,199,426	134.28%	1,199,426	134.28%	(306,184) ¹	1,078,642	1,078,642	100.00%	1,078,642	100.00%	-
Revenue												
Pupil Activity	1,701,154	350,323	20.59%	1,610,478	94.67%	90,676	1,606,261	442,630	27.56%	1,621,733	100.96%	(15,472)
School Discretionary	-	-	0.00%	-	0.00%	-	-	2,165	0.00%	-	0.00%	-
Total Revenue	\$ 1,701,154	\$ 350,323	20.59%	\$ 1,610,478	94.67%	\$ 90,676	\$ 1,606,261	\$ 444,795	27.69%	\$ 1,621,733	100.96%	\$ (15,472)
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 2,594,396	\$ 1,549,749	59.73%	\$ 2,809,904	108.31%	\$ (215,508)	\$ 2,684,903	\$ 1,523,437	56.74%	\$ 2,700,375	100.58%	\$ (15,472)
Expenditures												
Pupil Activity												
Salaries	181,366	14,347	7.91%	138,359	76.29%	43,007	-	15,560	0.00%	139,929	0.00%	(139,929)
Benefits	39,944	3,099	7.76%	30,514	76.39%	9,430	-	3,283	0.00%	30,776	0.00%	(30,776)
Purchased/Property Services	456,207	89,611	19.64%	450,343	98.71%	5,864	-	54,764	0.00%	578,872	0.00%	(578,872)
Supplies	1,643,242	137,744	8.38%	604,383	36.78%	1,038,859 ²	2,184,903	128,078	5.86%	678,365	31.05%	1,506,538
Equipment	57,513	-	0.00%	2,164	3.76%	55,349	-	18,642	0.00%	24,617	0.00%	(24,617)
Other	216,124	7,015	3.25%	32,456	15.02%	183,668	-	3,755	0.00%	48,392	0.00%	(48,392)
Total Pupil Activity	\$ 2,594,396	\$ 251,816	9.71%	\$ 1,258,219	48.50%	\$ 1,336,177	\$ 2,184,903	\$ 224,083	10.26%	\$ 1,500,950	68.70%	\$ 683,953
School Discretionary												
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	0.00%	-	0.00%	-	-	(1,205)	0.00%	-	0.00%	-
Equipment	-	-	0.00%	-	0.00%	-	-	1,647	0.00%	-	0.00%	-
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total School Discretionary	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ 442	0.00%	\$ -	0.00%	\$ -
Total Expenditures	\$ 2,594,396	\$ 251,816	9.71%	\$ 1,258,219	48.50%	\$ 1,336,177	\$ 2,184,903	\$ 224,525	10.28%	\$ 1,500,950	68.70%	\$ 683,953
Change in Fund Balance	(893,242)	98,507		352,259		(1,245,501)	(578,642)	220,270		120,784	-20.87%	(699,426)
Balance on Hand June 30	\$ -	\$ 1,297,933	0.00%	\$ 1,551,685	0.00%	\$ (1,551,685) ²	\$ 500,000	\$ 1,298,912	259.78%	\$ 1,199,426	239.89%	\$ (699,426)

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Variance in supplies includes projected carry over into 2019-2020 for school clubs also reflected in Year End Projection Balance on Hand June 30

Year over Year Actual Notes

Not applicable

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
1st Quarter Budget to Actual
For the Period Ended September 30, 2018

	2018-2019					2017-2018						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	32,912	32,912	100.00%	32,912	100.00%	-	32,312	32,312	100.00%	32,312	100.00%	-
Revenues												
Contributions	61,600	-	0.00%	61,600	100.00%	-	60,600	-	0.00%	60,600	100.00%	-
Total Revenue	\$ 61,600	\$ -	0.00%	\$ 61,600	100.00%	\$ -	\$ 60,600	\$ -	0.00%	\$ 60,600	100.00%	\$ -
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 94,512	\$ 32,912	34.82%	\$ 94,512	100.00%	\$ -	\$ 92,912	\$ 32,312	34.78%	\$ 92,912	100.00%	\$ -
Expenditures												
Grants and Scholarships	60,000	59,000	98.33%	60,000	100.00%	-	60,000	60,000	100.00%	60,000	100.00%	-
Total Expenditures	\$ 60,000	\$ 59,000	98.33%	\$ 60,000	100.00%	\$ -	\$ 60,000	\$ 60,000	100.00%	\$ 60,000	100.00%	\$ -
Change in Fund Balance	1,600	(59,000)		1,600		-	600	(60,000)		600	100.00%	-
Balance on Hand June 30	\$ 34,512	\$ (26,088)	-75.59%	\$ 34,512	100.00%	\$ -	\$ 32,912	\$ (27,688)	-84.13%	\$ 32,912	100.00%	\$ -

2018-2019 Budget to Projection Notes
Not applicable

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 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,835,489	\$ 1,239,700	25.64%	\$ 5,033,976	\$ 1,303,723	25.90%	\$ 5,033,976	\$ 5,033,976	100.00%
Mill Levy/Override	348,059	91,554	26.30%	358,673	89,968	25.08%	358,673	358,673	100.00%
Tuition	245,800	46,666	18.99%	236,500	32,912	13.92%	236,500	236,500	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	8,500	2,401	28.25%	9,160	2,096	22.88%	9,160	9,160	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	97,100	80,662	83.07%	106,500	73,322	68.85%	106,500	106,500	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	750	1,399	186.53%	1,000	-	0.00%	1,000	1,000	100.00%
Rental/Lease	48,000	5,650	11.77%	6,000	150	2.50%	6,000	6,000	100.00%
Contributions/Donations	38,400	527	1.37%	39,875	4,234	10.62%	39,875	39,875	100.00%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	166,380	47,831	28.75%	171,935	32,584	18.95%	171,935	171,935	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	3,670	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,788,478	\$ 1,516,390	26.20%	\$ 5,963,619	\$ 1,542,659	25.87%	\$ 5,963,619	\$ 5,963,619	100.00%
Expenditures:									
Salaries	\$ 3,053,490	\$ 784,374	25.69%	\$ 3,109,027	\$ 768,437	24.72%	\$ 3,109,027	\$ 3,109,027	100.00%
Benefits	953,051	224,099	23.51%	994,735	238,865	24.01%	994,735	994,735	100.00%
Purchased Professional and Technical Services	72,300	18,895	26.13%	61,350	10,232	16.68%	61,350	61,350	100.00%
Purchased Property Services	711,726	152,752	21.46%	687,783	157,502	22.90%	687,783	687,783	100.00%
Other Purchased Services	328,720	79,872	24.30%	415,307	98,655	23.75%	415,307	415,307	100.00%
Supplies	187,782	71,161	37.90%	211,310	72,721	34.41%	211,310	211,310	100.00%
Property	275,000	76,240	27.72%	328,700	182,798	55.61%	328,700	328,700	100.00%
Other Expenses	92,210	15,053	16.32%	95,182	5,975	6.28%	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	2,500,000	2,500,000	100.00%	150,000	-	0.00%	150,000	150,000	100.00%
Total Expenditures	\$ 8,174,279	\$ 3,922,446	47.99%	\$ 6,053,394	\$ 1,535,185	25.36%	\$ 6,053,394	\$ 6,053,394	100.00%

American Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 16,311,417	\$ 4,196,608	25.73%	\$ 18,648,461	\$ 4,780,912	25.64%	\$ 18,735,582	\$ 18,735,582	100.00%
Mill Levy/Override	1,209,144	310,833	25.71%	1,248,181	331,661	26.57%	1,298,098	1,298,098	100.00%
Tuition	2,562,100	697,895	27.24%	2,633,230	509,475	19.35%	2,682,240	2,682,240	100.00%
Transportation Fees	481,424	234,394	48.69%	621,338	242,152	38.97%	618,433	618,433	100.00%
Earnings on Investments	6,000	2,362	39.36%	6,000	3,573	59.55%	12,000	12,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	746,115	224,248	30.06%	735,060	161,875	22.02%	790,060	790,060	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	698,741	670,659	95.98%	781,478	743,939	95.20%	759,010	759,010	100.00%
Rental/Lease	89,816	78,781	87.71%	90,000	39,177	43.53%	90,000	90,000	100.00%
Contributions/Donations	314,388	125,521	39.93%	216,750	104,277	48.11%	308,246	308,246	100.00%
Miscellaneous Revenue	15,000	-	0.00%	7,500	2,915	38.87%	12,845	12,845	100.00%
Categorical Revenue	565,264	150,886	26.69%	577,767	108,664	18.81%	724,734	724,734	100.00%
Other State Revenue	196,324	25,673	13.08%	88,384	18,969	21.46%	134,858	134,858	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	300,000	-	0.00%	300,000	-	0.00%	300,000	300,000	100.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 23,495,732	\$ 6,717,860	28.59%	\$ 25,954,149	\$ 7,047,588	27.15%	\$ 26,466,104	\$ 26,466,104	100.00%
Expenditures:									
Salaries	\$ 10,866,189	\$ 2,050,057	18.87%	\$ 11,963,538	\$ 2,074,552	17.34%	\$ 11,998,122	\$ 11,998,122	100.00%
Benefits	3,564,501	649,302	18.22%	4,118,421	861,923	20.93%	3,983,092	3,983,092	100.00%
Purchased Professional and Technical Services	565,877	170,620	30.15%	534,079	168,834	31.61%	557,993	557,993	100.00%
Purchased Property Services	3,309,851	770,518	23.28%	4,570,160	930,650	20.36%	4,574,770	4,574,770	100.00%
Other Purchased Services	2,131,334	727,798	34.15%	2,583,758	827,688	32.03%	2,674,699	2,674,699	100.00%
Supplies	1,565,284	467,203	29.85%	1,202,064	193,254	16.08%	1,144,296	1,144,296	100.00%
Property	1,049,480	508,580	48.46%	634,640	161,882	25.51%	1,029,874	1,029,874	100.00%
Other Expenses	234,322	23,709	10.12%	147,489	19,312	13.09%	180,891	180,891	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	60,584	29.23%	200,000	58,423	29.21%	180,000	180,000	100.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 23,494,089	\$ 5,428,370	23.11%	\$ 25,954,149	\$ 5,296,518	20.41%	\$ 26,323,737	\$ 26,323,737	100.00%

Ascent Classical Academy of Douglas County
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ -	\$ -	0.00%	\$ 3,635,047	\$ 977,224	26.88%	\$ 3,635,047	\$ 3,635,047	100.00%
Mill Levy/Override	-	-	0.00%	253,038	-	0.00%	253,038	253,038	100.00%
Tuition	-	-	0.00%	101,250	-	0.00%	101,250	101,250	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	84,816	26,496	31.24%	84,816	84,816	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	750	0.00%	-	-	0.00%
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%	120,054	19,453	16.20%	120,054	120,054	100.00%
Grants Federal	-	-	0.00%	229,000	71,762	31.34%	229,000	229,000	100.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ 4,423,205	\$ 1,095,685	24.77%	\$ 4,423,205	\$ 4,423,205	100.00%
Expenditures:									
Salaries	\$ -	\$ -	0.00%	\$ 1,842,200	\$ 10	0.00%	\$ 1,842,200	\$ 1,842,200	100.00%
Benefits	-	-	0.00%	449,020	-	0.00%	449,020	449,020	100.00%
Purchased Professional and Technical Services	-	5,100	0.00%	514,588	475,573	92.42%	514,588	514,588	100.00%
Purchased Property Services	-	-	0.00%	565,754	81,061	14.33%	565,754	565,754	100.00%
Other Purchased Services	-	-	0.00%	262,099	71,105	27.13%	262,099	262,099	100.00%
Supplies	-	-	0.00%	248,318	220,249	88.70%	248,318	248,318	100.00%
Property	-	-	0.00%	180,600	179,092	99.16%	180,600	180,600	100.00%
Other Expenses	-	-	0.00%	234,800	11	0.00%	234,800	234,800	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ -	\$ 5,100	0.00%	\$ 4,297,379	\$ 1,027,100	23.90%	\$ 4,297,379	\$ 4,297,379	100.00%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 6,014,110	\$ 1,496,198	24.88%	\$ 6,411,135	\$ 1,615,356	25.20%	\$ 6,411,135	\$ 6,411,135	100.00%
Mill Levy/Override	448,540	110,358	24.60%	-	-	0.00%	-	-	0.00%
Tuition	401,050	208,403	51.96%	393,050	193,515	49.23%	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	111,446	51.56%	226,950	131,345	57.87%	226,950	226,950	100.00%
Community Service Activities	175,800	55,460	31.55%	200,000	49,308	24.65%	200,000	200,000	100.00%
Other Local Revenue	-	-	0.00%	73,000	4,939	6.77%	73,000	73,000	100.00%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	1,000	210	21.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	55,000	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	234,561	54,318	23.16%	687,226	176,342	25.66%	687,226	687,226	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,546,191	\$ 2,036,393	26.99%	\$ 7,991,361	\$ 2,170,805	27.16%	\$ 7,991,361	\$ 7,991,361	100.00%
Expenditures:									
Salaries	\$ 3,847,005	\$ 908,042	23.60%	\$ 4,007,570	\$ 909,632	22.70%	\$ 4,007,570	\$ 4,007,570	100.00%
Benefits	1,191,436	167,941	14.10%	1,229,966	286,254	23.27%	1,229,966	1,229,966	100.00%
Purchased Professional and Technical Services	158,200	30,292	19.15%	143,000	43,187	30.20%	143,000	143,000	100.00%
Purchased Property Services	1,160,162	303,489	26.16%	1,187,940	298,936	25.16%	1,187,940	1,187,940	100.00%
Other Purchased Services	450,355	117,255	26.04%	509,456	139,127	27.31%	509,456	509,456	100.00%
Supplies	409,425	210,555	51.43%	429,500	175,934	40.96%	429,500	429,500	100.00%
Property	130,000	100,691	77.45%	225,000	115,211	51.20%	225,000	225,000	100.00%
Other Expenses	10,500	10,320	98.29%	25,000	3,208	12.83%	25,000	25,000	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	54,000	13,632	25.24%	54,000	14,421	26.71%	54,000	54,000	100.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,411,083	\$ 1,862,217	25.13%	\$ 7,811,432	\$ 1,985,911	25.42%	\$ 7,811,432	\$ 7,811,432	100.00%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 6,069,590	\$ 1,501,536	24.74%	\$ 6,786,276	\$ 1,700,785	25.06%	\$ 6,786,276	\$ 6,786,276	100.00%
Mill Levy/Override	466,378	111,041	23.81%	475,299	117,753	24.77%	475,299	475,299	100.00%
Tuition	460,709	148,880	32.32%	439,930	137,278	31.20%	439,930	439,930	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	2,500	526	21.06%	2,500	3,169	126.75%	2,500	2,500	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	239,880	251,109	104.68%	244,060	255,649	104.75%	244,060	244,060	100.00%
Community Service Activities	140,000	44,505	31.79%	140,000	45,221	32.30%	140,000	140,000	100.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	15,000	1,824	12.16%	15,000	2,514	16.76%	15,000	15,000	100.00%
Contributions/Donations	5,000	9,495	189.91%	5,000	422	8.44%	5,000	5,000	100.00%
Miscellaneous Revenue	250	37	14.85%	250	100	40.00%	250	250	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	29,488	8,954	30.36%	15,819	-	0.00%	15,819	15,819	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	18,331	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	233,592	54,891	23.50%	226,662	62,758	27.69%	226,662	226,662	100.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,662,387	\$ 2,132,798	27.83%	\$ 8,350,796	\$ 2,343,980	28.07%	\$ 8,350,796	\$ 8,350,796	100.00%
Expenditures:									
Salaries	\$ 3,606,340	\$ 824,116	22.85%	\$ 4,027,475	\$ 877,379	21.78%	\$ 4,027,475	\$ 4,027,475	100.00%
Benefits	990,541	216,898	21.90%	1,160,178	228,316	19.68%	1,160,178	1,160,178	100.00%
Purchased Professional and Technical Services	134,500	38,310	28.48%	135,000	43,451	32.19%	135,000	135,000	100.00%
Purchased Property Services	1,616,535	403,992	24.99%	1,665,493	420,537	25.25%	1,665,493	1,665,493	100.00%
Other Purchased Services	599,397	143,217	23.89%	648,830	181,808	28.02%	648,830	648,830	100.00%
Supplies	393,117	158,934	40.43%	418,006	175,199	41.91%	418,006	418,006	100.00%
Property	153,500	333,995	217.59%	171,500	85,160	49.66%	171,500	171,500	100.00%
Other Expenses	55,933	2,940	5.26%	40,000	3,530	8.82%	40,000	40,000	100.00%
Other Uses of Funds	-	(93)	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,549,863	\$ 2,122,309	28.11%	\$ 8,266,482	\$ 2,015,379	24.38%	\$ 8,266,482	\$ 8,266,482	100.00%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,494,188	\$ 864,344	24.74%	\$ 3,839,642	\$ 979,494	25.51%	\$ 3,839,642	\$ 3,793,615	98.80%
Mill Levy/Override	271,859	63,999	23.54%	286,161	67,683	23.65%	286,161	280,188	97.91%
Tuition	194,500	46,736	24.03%	194,500	40,744	20.95%	194,500	194,500	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	12,000	4,333	36.10%	12,000	7,366	61.38%	12,000	12,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	120,000	61,757	51.46%	125,000	24,815	19.85%	125,000	125,000	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	181,000	54,266	29.98%	51,000	55,504	108.83%	51,000	46,000	90.20%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	5,000	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	122,280	0.00%
Other State Revenue	154,932	35,200	22.72%	143,120	24,316	16.99%	143,120	24,767	17.31%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	130,219	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 4,558,698	\$ 1,130,634	24.80%	\$ 4,651,423	\$ 1,199,922	25.80%	\$ 4,651,423	\$ 4,603,350	98.97%
Expenditures:									
Salaries	\$ 2,284,103	\$ 543,880	23.81%	\$ 2,374,659	\$ 571,495	24.07%	\$ 2,374,659	\$ 2,375,274	100.03%
Benefits	721,758	186,616	25.86%	793,053	172,477	21.75%	793,053	794,773	100.22%
Purchased Professional and Technical Services	131,060	34,732	26.50%	132,025	32,502	24.62%	132,025	222,435	168.48%
Purchased Property Services	472,130	126,048	26.70%	495,427	118,381	23.89%	495,427	496,427	100.20%
Other Purchased Services	383,494	74,843	19.52%	361,214	93,220	25.81%	361,214	430,399	119.15%
Supplies	258,388	78,161	30.25%	246,993	49,667	20.11%	246,993	216,993	87.85%
Property	78,888	63,611	80.63%	78,888	44,810	56.80%	78,888	76,350	96.78%
Other Expenses	91,623	-	0.00%	98,659	5,976	6.06%	98,659	9,045	9.17%
Other Uses of Funds	7,035	5,631	80.04%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 4,428,479	\$ 1,113,522	25.14%	\$ 4,580,918	\$ 1,088,528	23.76%	\$ 4,580,918	\$ 4,621,696	100.89%

DCS Montessori Charter School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,007,492	\$ 744,340	24.75%	\$ 3,095,260	\$ 793,808	25.65%	\$ 3,181,000	\$ 3,180,260	99.98%
Mill Levy/Override	227,924	54,974	24.12%	223,064	54,860	24.59%	224,000	223,064	99.58%
Tuition	1,071,300	348,491	32.53%	1,187,000	364,606	30.72%	1,187,000	1,187,000	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	11,300	6,019	53.27%	17,500	6,555	37.46%	17,500	17,500	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	200,000	138,462	69.23%	200,000	122,312	61.16%	200,000	200,000	100.00%
Community Service Activities	359,700	91,249	25.37%	361,000	79,041	21.90%	361,000	361,000	100.00%
Other Local Revenue	3,500	775	22.14%	3,500	3,230	92.29%	3,500	3,500	100.00%
Rental/Lease	5,000	-	0.00%	40,000	9,000	22.50%	40,000	40,000	100.00%
Contributions/Donations	-	12,000	0.00%	-	658	0.00%	-	-	0.00%
Miscellaneous Revenue	6,000	9,033	150.55%	22,500	5,315	23.62%	22,500	22,500	100.00%
Categorical Revenue	112,768	35,498	31.48%	113,000	20,037	17.73%	130,000	130,000	100.00%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	1,589	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,004,984	\$ 1,440,841	28.79%	\$ 5,262,824	\$ 1,461,011	27.76%	\$ 5,366,500	\$ 5,364,824	99.97%
Expenditures:									
Salaries	\$ 2,628,541	\$ 445,428	16.95%	\$ 2,604,070	\$ 447,807	17.20%	\$ 2,604,070	\$ 2,604,070	100.00%
Benefits	812,875	169,734	20.88%	850,318	173,769	20.44%	883,000	883,318	100.04%
Purchased Professional and Technical Services	180,800	45,774	25.32%	184,000	41,559	22.59%	244,000	244,000	100.00%
Purchased Property Services	764,566	187,716	24.55%	773,666	187,929	24.29%	772,000	773,666	100.22%
Other Purchased Services	289,468	68,408	23.63%	279,015	87,267	31.28%	294,000	294,015	100.01%
Supplies	245,400	61,155	24.92%	255,400	72,541	28.40%	255,400	255,400	100.00%
Property	97,000	16,276	16.78%	96,000	18,805	19.59%	96,000	96,000	100.00%
Other Expenses	10,600	3,686	34.77%	10,600	3,252	30.68%	10,600	10,600	100.00%
Other Uses of Funds	200,000	52,371	26.19%	200,000	68,669	34.33%	200,000	200,000	100.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,229,250	\$ 1,050,548	20.09%	\$ 5,253,069	\$ 1,101,598	20.97%	\$ 5,359,070	\$ 5,361,069	100.04%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 2,233,879	\$ 629,234	28.17%	\$ 2,644,745	\$ 580,941	21.97%	\$ 2,644,745	\$ 2,782,585	105.21%
Mill Levy/Override	164,833	45,469	27.58%	180,005	39,867	22.15%	180,005	189,236	105.13%
Tuition	10,000	-	0.00%	10,000	-	0.00%	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	36,097	76.57%	63,000	45,550	72.30%	63,000	66,528	105.60%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	16,000	0.00%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	3,000	-	0.00%	15,000	2,316	15.44%	15,000	15,000	100.00%
Miscellaneous Revenue	9,000	8,982	99.80%	1,000	1,379	137.90%	1,000	1,379	137.90%
Categorical Revenue	133,026	55,943	42.05%	151,053	15,806	10.46%	151,053	155,904	103.21%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 2,600,882	\$ 775,725	29.83%	\$ 3,064,803	\$ 685,859	22.38%	\$ 3,064,803	\$ 3,236,632	105.61%
Expenditures:									
Salaries	\$ 1,093,184	\$ 263,803	24.13%	\$ 1,238,510	\$ 218,830	17.67%	\$ 1,238,510	\$ 1,272,847	102.77%
Benefits	297,254	67,983	22.87%	339,496	61,866	18.22%	339,496	349,484	102.94%
Purchased Professional and Technical Services	146,856	29,522	20.10%	171,850	56,154	32.68%	171,850	172,555	100.41%
Purchased Property Services	594,902	162,513	27.32%	716,890	240,242	33.51%	716,890	844,614	117.82%
Other Purchased Services	370,140	99,069	26.77%	483,460	114,161	23.61%	483,460	474,645	98.18%
Supplies	59,894	22,361	37.33%	74,992	34,635	46.18%	74,992	74,992	100.00%
Property	3,700	2,322	62.76%	10,000	16,192	161.92%	10,000	10,000	100.00%
Other Expenses	31,500	15,672	49.75%	21,116	5,052	23.92%	21,116	21,116	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 2,597,430	\$ 663,245	25.53%	\$ 3,056,314	\$ 747,132	24.45%	\$ 3,056,314	\$ 3,220,253	105.36%

HOPE Online Learning Academy Co-Op
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 18,738,434	\$ 4,063,161	21.68%	\$ 18,237,470	\$ 4,178,890	22.91%	\$ 16,937,873	\$ 16,937,873	100.00%
Mill Levy/Override	-	-	0.00%	-	-	0.00%	-	-	0.00%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	548	208	38.03%	1,217	146	12.01%	1,217	1,217	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	10,000	316	3.16%	10,000	1,457	14.57%	10,000	10,000	100.00%
Miscellaneous Revenue	116,767	91,669	78.51%	77,350	625	0.81%	77,350	77,350	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	339,457	154,665	45.56%	341,000	85,250	25.00%	341,000	302,136	88.60%
Grants Federal	1,953,300	405,769	20.77%	1,928,316	439,514	22.79%	2,222,375	2,222,375	100.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	256,210	49,775	19.43%	347,144	70,514	20.31%	344,446	344,446	100.00%
Total Revenue	\$ 21,414,715	\$ 4,765,564	22.25%	\$ 20,942,497	\$ 4,776,396	22.81%	\$ 19,934,261	\$ 19,895,397	99.81%
Expenditures:									
Salaries	\$ 4,385,163	\$ 1,100,552	25.10%	\$ 4,505,986	\$ 1,090,064	24.19%	\$ 4,740,763	\$ 4,740,763	100.00%
Benefits	1,716,266	337,539	19.67%	1,567,393	349,836	22.32%	1,524,383	1,524,383	100.00%
Purchased Professional and Technical Services	414,432	133,079	32.11%	413,333	122,704	29.69%	413,333	413,333	100.00%
Purchased Property Services	391,560	109,766	28.03%	376,331	88,712	23.57%	376,331	376,331	100.00%
Other Purchased Services	11,905,926	2,546,037	21.38%	11,109,040	2,476,484	22.29%	9,980,240	9,980,240	100.00%
Supplies	1,782,459	368,139	20.65%	1,524,080	390,836	25.64%	1,854,982	1,854,982	100.00%
Property	346,378	65,291	18.85%	214,292	62,359	29.10%	214,292	214,292	100.00%
Other Expenses	325,512	136,617	41.97%	291,718	44,335	15.20%	299,718	299,718	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	244,904	49,094	20.05%	326,794	70,514	21.58%	326,794	287,930	88.11%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 21,512,601	\$ 4,846,115	22.53%	\$ 20,328,968	\$ 4,695,843	23.10%	\$ 19,730,835	\$ 19,691,972	99.80%

Leman Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ -	\$ -	0.00%	3,402,181	854,490	25.12%	\$ 3,402,181	\$ 3,402,181	100.00%
Mill Levy/Override	-	-	0.00%	234,576	59,278	25.27%	234,576	234,576	100.00%
Tuition	-	-	0.00%	189,000	41,213	21.81%	189,000	189,000	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	6,990	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	187,110	-	0.00%	187,110	187,110	100.00%
Rental/Lease	-	-	0.00%	-	500	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	60	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	-	-	0.00%	108,000	24,316	22.51%	108,000	108,000	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ 4,120,867	\$ 986,846	23.95%	\$ 4,120,867	\$ 4,120,867	100.00%
Expenditures:									
Salaries	\$ -	\$ -	0.00%	\$ 1,464,560	\$ 273,780	18.69%	\$ 1,464,560	\$ 1,464,650	100.01%
Benefits	-	-	0.00%	453,085	84,335	18.61%	453,085	453,085	100.00%
Purchased Professional and Technical Services	-	-	0.00%	232,175	76,435	32.92%	232,175	232,175	100.00%
Purchased Property Services	-	-	0.00%	1,374,000	10,683	0.78%	1,374,000	1,374,000	100.00%
Other Purchased Services	-	-	0.00%	280,877	19,108	6.80%	280,877	280,877	100.00%
Supplies	-	-	0.00%	169,500	57,878	34.15%	169,500	169,500	100.00%
Property	-	-	0.00%	5,000	-	0.00%	5,000	5,000	100.00%
Other Expenses	-	-	0.00%	3,149	492	15.61%	3,149	3,149	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ 3,982,346	\$ 522,710	13.13%	\$ 3,982,346	\$ 3,982,436	100.00%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,677,541	\$ 1,180,347	25.23%	\$ 4,902,835	\$ 1,277,466	26.06%	\$ 4,902,835	\$ 4,902,835	100.00%
Mill Levy/Override	336,690	87,110	25.87%	344,805	88,169	25.57%	344,805	344,805	100.00%
Tuition	186,000	69,001	37.10%	286,755	80,069	27.92%	286,755	286,755	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	2,000	590	29.50%	6,000	4,666	77.77%	6,000	6,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	122,500	95,815	78.22%	125,500	108,524	86.47%	125,500	125,500	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	150,000	14,417	9.61%	50,000	50,596	101.19%	50,000	50,000	100.00%
Miscellaneous Revenue	-	-	0.00%	-	11,210	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	39,585	10,404	26.28%	35,618	-	0.00%	35,618	35,618	100.00%
Grants Federal	20,000	28,489	142.45%	21,000	-	0.00%	21,000	21,000	100.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	186,276	42,883	23.02%	162,528	32,827	20.20%	162,528	162,528	100.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,720,592	\$ 1,529,056	26.73%	\$ 5,935,041	\$ 1,653,527	27.86%	\$ 5,935,041	\$ 5,935,041	100.00%
Expenditures:									
Salaries	\$ 2,760,484	\$ 715,887	25.93%	\$ 2,947,768	\$ 790,930	26.83%	\$ 2,947,768	\$ 2,947,768	100.00%
Benefits	833,295	235,471	28.26%	881,645	256,349	29.08%	881,645	881,645	100.00%
Purchased Professional and Technical Services	333,934	64,526	19.32%	407,075	94,859	23.30%	407,075	407,075	100.00%
Purchased Property Services	1,123,399	170,789	15.20%	1,129,303	274,229	24.28%	1,129,303	1,129,303	100.00%
Other Purchased Services	81,024	31,632	39.04%	84,992	44,770	52.68%	84,992	84,992	100.00%
Supplies	254,797	78,504	30.81%	266,120	83,049	31.21%	266,120	266,120	100.00%
Property	240,637	194,770	80.94%	132,276	77,949	58.93%	132,276	132,276	100.00%
Other Expenses	49,500	2,445	4.94%	73,500	12,221	16.63%	73,500	73,500	100.00%
Other Uses of Funds	21,000	-	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	20,000	-	0.00%	10,000	-	0.00%	10,000	10,000	100.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,718,070	\$ 1,494,024	26.13%	\$ 5,932,679	\$ 1,634,356	27.55%	\$ 5,932,679	\$ 5,932,679	100.00%

Parker Core Knowledge Charter
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,873,940	\$ 1,218,641	25.00%	\$ 5,181,865	\$ 1,302,577	25.14%	\$ 5,181,865	\$ 5,181,865	100.00%
Mill Levy/Override	361,570	90,392	25.00%	360,009	90,030	25.01%	360,009	360,009	100.00%
Tuition	784,760	136,915	17.45%	865,910	149,226	17.23%	865,910	865,910	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	16,000	6,083	38.02%	25,000	10,926	43.70%	25,000	25,000	100.00%
Food Services	22,500	2,391	10.63%	15,000	2,725	18.17%	15,000	15,000	100.00%
Pupil Activities	68,200	14,103	20.68%	72,900	20,563	28.21%	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	4,706	13.84%	40,000	9,568	23.92%	40,000	40,000	100.00%
Contributions/Donations	53,490	51,571	96.41%	1,800	1,343	74.61%	1,800	1,800	100.00%
Miscellaneous Revenue	119,500	116,606	97.58%	101,500	100,156	98.68%	101,500	101,500	100.00%
Categorical Revenue	157,000	39,250	25.00%	176,525	29,763	16.86%	176,525	176,525	100.00%
Other State Revenue	13,180	1,628	12.35%	8,155	-	0.00%	8,155	8,155	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	(17,700)	252	-1.42%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,486,440	\$ 1,682,538	25.94%	\$ 6,848,664	\$ 1,716,877	25.07%	\$ 6,848,664	\$ 6,848,664	100.00%
Expenditures:									
Salaries	\$ 3,510,130	\$ 646,567	18.42%	\$ 3,742,358	\$ 858,466	22.94%	\$ 3,742,358	\$ 3,742,358	100.00%
Benefits	1,129,800	192,480	17.04%	1,220,833	275,941	22.60%	1,220,833	1,220,833	100.00%
Purchased Professional and Technical Services	130,350	26,047	19.98%	129,325	35,103	27.14%	129,325	129,325	100.00%
Purchased Property Services	754,380	194,629	25.80%	769,360	215,328	27.99%	769,360	769,360	100.00%
Other Purchased Services	383,640	95,738	24.96%	448,974	125,253	27.90%	448,974	448,974	100.00%
Supplies	367,350	153,756	41.86%	382,065	139,184	36.43%	382,065	382,065	100.00%
Property	391,090	249,364	63.76%	90,000	18,707	20.79%	90,000	90,000	100.00%
Other Expenses	17,700	6,946	39.24%	11,860	346	2.92%	11,860	11,860	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,684,440	\$ 1,565,527	23.42%	\$ 6,794,775	\$ 1,668,328	24.55%	\$ 6,794,775	\$ 6,794,775	100.00%

Parker Performing Arts School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 5,688,890	\$ 1,503,543	26.43%	\$ 6,079,669	\$ 1,469,650	24.17%	\$ 6,079,669	\$ 6,079,669	100.00%
Mill Levy/Override	422,558	110,357	26.12%	405,840	100,895	24.86%	405,840	405,840	100.00%
Tuition	184,500	66,803	36.21%	171,000	81,626	47.73%	171,000	171,000	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	4,122	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	2,574	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	20,000	5,248	26.24%	156,560	14,332	9.15%	156,560	156,560	100.00%
Community Service Activities	-	737	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	87,075	82,933	95.24%	106,200	109,468	103.08%	106,200	106,200	100.00%
Rental/Lease	50,000	1,892	3.78%	85,000	19,332	22.74%	85,000	85,000	100.00%
Contributions/Donations	-	18,268	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	177,675	114,891	64.66%	248,667	38,906	15.65%	248,667	248,667	100.00%
Grants Federal	196,500	-	0.00%	-	33,951	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,831,320	\$ 1,907,246	27.92%	\$ 7,252,936	\$ 1,868,159	25.76%	\$ 7,252,936	\$ 7,252,936	100.00%
Expenditures:									
Salaries	\$ 3,277,646	\$ 867,516	26.47%	\$ 3,066,273	\$ 817,373	26.66%	\$ 3,066,273	\$ 3,066,273	100.00%
Benefits	1,116,322	228,776	20.49%	857,449	234,601	27.36%	857,449	857,449	100.00%
Purchased Professional and Technical Services	107,669	45,202	41.98%	137,944	37,571	27.24%	137,944	137,944	100.00%
Purchased Property Services	1,525,182	463,985	30.42%	1,795,779	489,413	27.25%	1,795,779	1,795,779	100.00%
Other Purchased Services	385,311	123,680	32.10%	467,255	122,940	26.31%	467,255	467,255	100.00%
Supplies	159,380	153,353	96.22%	205,359	156,767	76.34%	205,359	205,359	100.00%
Property	245,548	16,567	6.75%	47,450	4,693	9.89%	47,450	47,450	100.00%
Other Expenses	3,667	15,898	433.54%	77,800	9,614	12.36%	77,800	77,800	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	520,000	245,957	47.30%	520,000	520,000	100.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,820,725	\$ 1,914,977	28.08%	\$ 7,175,309	\$ 2,118,928	29.53%	\$ 7,175,309	\$ 7,175,309	100.00%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,848,066	\$ 935,987	24.32%	\$ 4,096,175	\$ 1,024,710	25.02%	\$ 4,096,175	\$ 4,096,175	100.00%
Mill Levy/Override	284,167	72,683	25.58%	285,075	71,051	24.92%	285,075	285,075	100.00%
Tuition	88,500	21,970	24.82%	90,000	14,574	16.19%	90,000	90,000	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	2,075	10.38%	23,000	3,223	14.01%	23,000	23,000	100.00%
Food Services	12,000	767	6.39%	12,000	8,360	69.67%	12,000	12,000	100.00%
Pupil Activities	135,500	118,299	87.31%	157,240	120,036	76.34%	157,240	157,240	100.00%
Community Service Activities	16,500	5,749	34.84%	3,000	761	25.37%	3,000	3,000	100.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	35,000	6,580	18.80%	35,700	5,250	14.71%	35,700	35,700	100.00%
Contributions/Donations	35,500	567	1.60%	40,000	4,950	12.38%	40,000	40,000	100.00%
Miscellaneous Revenue	6,000	318	5.30%	7,000	337	4.81%	7,000	7,000	100.00%
Categorical Revenue	-	-	0.00%	1,000	-	0.00%	1,000	1,000	100.00%
Other State Revenue	136,497	36,048	26.41%	131,037	25,639	19.57%	131,037	131,037	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 4,617,730	\$ 1,201,043	26.01%	\$ 4,881,227	\$ 1,278,891	26.20%	\$ 4,881,227	\$ 4,881,227	100.00%
Expenditures:									
Salaries	\$ 2,583,574	\$ 562,447	21.77%	\$ 2,668,589	\$ 586,910	21.99%	\$ 2,668,589	\$ 2,668,589	100.00%
Benefits	726,000	154,382	21.26%	773,000	185,181	23.96%	773,000	773,000	100.00%
Purchased Professional and Technical Services	63,500	27,078	42.64%	66,155	10,764	16.27%	66,155	66,155	100.00%
Purchased Property Services	119,350	39,213	32.86%	126,909	27,031	21.30%	126,909	126,909	100.00%
Other Purchased Services	349,750	85,230	24.37%	419,078	89,499	21.36%	419,078	419,078	100.00%
Supplies	205,000	85,929	41.92%	202,430	48,220	23.82%	202,430	202,430	100.00%
Property	108,000	57,352	53.10%	108,650	1,429	1.32%	108,650	108,650	100.00%
Other Expenses	446,800	129,783	29.05%	447,050	91,185	20.40%	447,050	447,050	100.00%
Other Uses of Funds	1,445,686	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,047,660	\$ 1,141,414	18.87%	\$ 4,811,861	\$ 1,040,219	21.62%	\$ 4,811,861	\$ 4,811,861	100.00%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 2,518,628	\$ 657,032	26.09%	\$ 3,027,180	\$ 756,770	25.00%	\$ 3,027,180	\$ 2,660,586	87.89%
Mill Levy/Override	188,715	49,230	26.09%	211,770	52,465	24.77%	211,770	184,568	87.16%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	242	0.00%	-	592	0.00%	-	592	0.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	413,020	386,037	93.47%	421,200	332,441	78.93%	421,200	370,200	87.89%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	5,172	0.00%	-	5,172	0.00%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	-	2,047	0.00%	-	600	0.00%	-	600	0.00%
Miscellaneous Revenue	-	20,460	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	87,975	22,950	26.09%	134,998	17,508	12.97%	134,998	128,897	95.48%
Grants Federal	196,500	-	0.00%	196,500	17,799	9.06%	196,500	214,299	109.06%
Fund Transfer	135,000	-	0.00%	(25,000)	9,930	-39.72%	(25,000)	20,200	-80.80%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 3,539,838	\$ 1,137,997	32.15%	\$ 3,966,648	\$ 1,193,276	30.08%	\$ 3,966,648	\$ 3,585,115	90.38%
Expenditures:									
Salaries	\$ 1,367,538	\$ 232,546	17.00%	\$ 1,707,647	\$ 271,766	15.91%	\$ 1,707,647	\$ 1,649,134	96.57%
Benefits	454,833	57,747	12.70%	531,636	92,373	17.38%	531,636	493,822	92.89%
Purchased Professional and Technical Services	178,561	37,682	21.10%	111,269	39,189	35.22%	111,269	103,636	93.14%
Purchased Property Services	611,170	12,121	1.98%	1,051,640	245,420	23.34%	1,051,640	1,051,640	100.00%
Other Purchased Services	250,802	84,993	33.89%	402,225	86,858	21.59%	402,225	375,591	93.38%
Supplies	128,291	55,025	42.89%	43,479	28,039	64.49%	43,479	30,600	70.38%
Property	38,000	-	0.00%	-	9,962	0.00%	-	-	0.00%
Other Expenses	14,211	273	1.92%	77,353	1,320	1.71%	77,353	3,715	4.80%
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	196,500	-	0.00%	196,500	17,799	9.06%	196,500	214,299	109.06%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 3,239,907	\$ 480,386	14.83%	\$ 4,121,748	\$ 792,725	19.23%	\$ 4,121,748	\$ 3,922,437	95.16%

SkyView Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 9,342,230	\$ 2,379,957	25.48%	\$ 9,554,880	\$ 2,437,996	25.52%	\$ 9,554,880	\$ 9,601,995	100.49%
Mill Levy/Override	689,494	175,724	25.49%	659,765	167,929	25.45%	659,765	657,705	99.69%
Tuition	1,077,914	190,894	17.71%	1,140,790	236,433	20.73%	1,140,790	1,113,950	97.65%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	-	80.30%	-	-	0.00%	-	-	0.00%
Pupil Activities	375,070	301,163	0.00%	376,785	308,873	81.98%	376,785	377,965	100.31%
Community Service Activities	-	-	93.30%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	54.94%	-	-	0.00%	-	-	0.00%
Rental/Lease	5,000	4,665	23.56%	15,000	7,910	52.73%	15,000	18,000	120.00%
Contributions/Donations	58,000	31,863	0.00%	50,000	15,000	30.00%	50,000	54,000	108.00%
Miscellaneous Revenue	68,350	2,180	3.19%	36,433	24,808	68.09%	36,433	49,433	135.68%
Categorical Revenue	348,596	82,146	0.00%	321,491	93,316	29.03%	321,491	358,619	111.55%
Other State Revenue	45,000	20,350	0.00%	69,000	-	0.00%	69,000	66,530	96.42%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 12,009,654	\$ 3,188,942	26.55%	\$ 12,224,144	\$ 3,292,265	26.93%	\$ 12,224,144	\$ 12,298,197	100.61%
Expenditures:									
Salaries	\$ 6,091,067	\$ 1,151,274	18.90%	\$ 6,205,007	\$ 1,184,757	19.09%	\$ 6,205,007	\$ 6,166,157	99.37%
Benefits	1,793,735	363,925	20.29%	1,864,729	395,065	21.19%	1,864,729	1,869,052	100.23%
Purchased Professional and Technical Services	230,481	52,967	22.98%	239,271	63,952	26.73%	239,271	263,774	110.24%
Purchased Property Services	2,196,894	569,219	25.91%	2,193,226	598,790	27.30%	2,193,226	2,205,102	100.54%
Other Purchased Services	838,248	198,708	23.71%	916,595	244,039	26.62%	916,595	888,345	96.92%
Supplies	502,857	191,742	38.13%	516,280	223,382	43.27%	516,280	574,099	111.20%
Property	79,631	44,331	55.67%	100,000	63,128	63.13%	100,000	110,000	110.00%
Other Expenses	38,136	18,212	47.76%	32,278	13,331	41.30%	32,278	23,740	73.55%
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%	150,000	151,104	100.74%	150,000	214,000	142.67%
Total Expenditures	\$ 11,771,049	\$ 2,590,378	22.01%	\$ 12,217,386	\$ 2,937,548	24.04%	\$ 12,217,386	\$ 12,314,269	100.79%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 12,983,337	\$ 3,337,451	25.71%	\$ 14,146,395	\$ 3,542,418	25.04%	\$ 14,146,395	\$ 14,146,395	100.00%
Mill Levy/Override	972,019	247,928	25.51%	990,642	244,703	24.70%	990,642	990,642	100.00%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	13,383	10,360	77.41%	35,000	21,881	62.52%	35,000	35,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	650,000	445,442	68.53%	738,144	431,513	58.46%	738,144	738,144	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	54,000	13,500	25.00%	54,000	13,500	25.00%	54,000	54,000	100.00%
Contributions/Donations	30,000	678	2.26%	30,000	5,841	19.47%	30,000	30,000	100.00%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	445,195	127,380	28.61%	529,461	88,244	16.67%	529,461	529,461	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 15,147,934	\$ 4,182,739	27.61%	\$ 16,523,642	\$ 4,348,099	26.31%	\$ 16,523,642	\$ 16,523,642	100.00%
Expenditures:									
Salaries	\$ 7,559,372	\$ 1,238,312	16.38%	\$ 8,190,523	\$ 1,295,065	15.81%	\$ 8,190,523	\$ 8,190,523	100.00%
Benefits	2,191,800	358,345	16.35%	2,235,508	351,591	15.73%	2,235,508	2,235,508	100.00%
Purchased Professional and Technical Services	230,667	73,332	31.79%	233,666	53,432	22.87%	233,666	233,666	100.00%
Purchased Property Services	2,530,562	500,366	19.77%	2,549,799	516,959	20.27%	2,549,799	2,549,799	100.00%
Other Purchased Services	1,039,168	230,628	22.19%	1,194,707	246,062	20.60%	1,194,707	1,194,707	100.00%
Supplies	557,618	136,076	24.40%	578,371	165,939	28.69%	578,371	578,371	100.00%
Property	1,075,300	531,463	49.42%	1,015,000	164,076	16.17%	1,015,000	1,015,000	100.00%
Other Expenses	1,370,600	12,079	0.88%	117,000	2,455	2.10%	117,000	117,000	100.00%
Other Uses of Funds	-	7,766	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 16,555,087	\$ 3,088,367	18.66%	\$ 16,114,574	\$ 2,795,579	17.35%	\$ 16,114,574	\$ 16,114,574	100.00%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2018

	Prior Year 2017-2018			Current Year 2018-2019			Projected Year End 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,363,850	\$ 1,158,910	26.56%	\$4,830,103	\$1,306,492	27.05%	\$4,830,103	4,830,103	100.00%
Mill Levy/Override	-	-	0.00%	-	-	0.00%	-	-	0.00%
Tuition	328,500	99,553	30.31%	376,330	148,444	39.45%	376,330	376,330	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	140,308	120,979	86.22%	160,000	151,773	94.86%	160,000	160,000	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	8,000	4,546	56.83%	15,000	27,943	186.29%	15,000	15,000	100.00%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	30,000	500	1.67%	15,000	29,325	195.50%	15,000	15,000	100.00%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	141,914	49,812	35.10%	157,300	35,015	22.26%	157,300	157,300	100.00%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,012,572	\$ 1,434,299	28.61%	\$ 5,553,733	\$ 1,698,992	30.59%	\$ 5,553,733	\$ 5,553,733	100.00%
Expenditures:									
Salaries	\$ 2,607,265	\$ 587,923	22.55%	\$2,694,486	\$630,806	23.41%	\$2,694,486	2,694,486	100.00%
Benefits	622,238	173,757	27.92%	1,014,070	200,700	19.79%	1,014,070	1,014,070	100.00%
Purchased Professional and Technical Services	198,490	52,817	26.61%	264,438	51,389	19.43%	264,438	264,438	100.00%
Purchased Property Services	849,012	205,194	24.17%	996,776	232,157	23.29%	996,776	996,776	100.00%
Other Purchased Services	383,820	76,026	19.81%	366,189	103,590	28.29%	366,189	366,189	100.00%
Supplies	247,184	106,264	42.99%	165,827	134,697	81.23%	165,827	165,827	100.00%
Property	40,000	14,626	36.57%	13,061	107,515	823.17%	13,061	13,061	100.00%
Other Expenses	240,254	35	0.01%	36,639	3,552	9.69%	36,639	36,639	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,188,263	\$ 1,216,642	23.45%	\$ 5,551,486	\$ 1,464,406	26.38%	\$ 5,551,486	\$ 5,551,486	100.00%

Douglas County School District

APPENDIX



Douglas County School District

Lead the way to a better tomorrow

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
1st Quarter Budget to Actual
For the Period Ended September 30, 2018**

	2018-2019						2017-2018					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	138,487	57,774	41.72%	57,774	41.72%	80,713 ¹	151,097	151,097	100.00%	151,097	100.00%	-
Revenues												
Tuition	1,256,405	286,653	22.82%	1,146,613	91.26%	109,792	1,013,591	264,191	26.06%	962,645	94.97%	50,946
Other	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ 1,256,405	\$ 286,653	22.82%	\$ 1,146,613	91.26%	\$ 109,792	\$ 1,013,591	\$ 264,191	26.06%	\$ 962,645	94.97%	\$ 50,946
Transfer from General Fund	-	-	0.00%	-	0.00%	-	55,200	- ^A	0.00%	55,200	100.00%	-
Total Sources	\$ 1,394,892	\$ 344,427	24.69%	\$ 1,204,387	86.34%	\$ 190,505	\$ 1,219,888	\$ 415,288	34.04%	\$ 1,168,942	95.82%	\$ 50,946
Expenditures												
Salaries	632,803	153,068	24.19%	592,569	93.64%	40,234	558,401	147,532	26.42%	569,744	102.03%	(11,343)
Benefits	228,848	48,992	21.41%	189,663	82.88%	39,185	201,768	45,770	22.68%	179,741	89.08%	22,027
Purchased Services	123,983	28,946	23.35%	65,516	52.84%	58,467	60,475	53,352	88.22%	90,040	148.89%	(29,565)
Supplies	285,439	69,876	24.48%	190,560	66.76%	94,879 ²	267,656	52,452	19.60%	173,202	64.71%	94,454
Equipment	12,660	998	7.88%	92,815	733.14%	(80,155)	58,200	9,421	16.19%	29,471	50.64%	28,729
Field Trips & Other	45,437	17,402	38.30%	51,426	113.18%	(5,989)	56,580	8,556	15.12%	68,971	121.90%	(12,391)
Total Expenditures	\$ 1,329,170	\$ 319,283	24.02%	\$ 1,182,549	88.97%	\$ 146,621	\$ 1,203,080	\$ 317,082	26.36%	\$ 1,111,169	92.36%	\$ 91,912
Change in Fund Balance	(72,765)	(32,630)		(35,936)		(36,829)	(134,289)	(52,891)		(93,323)		(40,966)
Balance on Hand June 30	\$ 65,722	\$ 25,144	38.26%	\$ 21,838	33.23%	\$ 43,884	\$ 16,808	\$ 98,206	584.28%	\$ 57,774	343.73%	\$ (40,966)

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2018-2019 Budget to Projection Notes

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2017-2018

² Variance due to projected remaining expense of \$72,765 for 2016 Historic Grant for Outdoor Education to be spent in 2018-2019 and reflected in Revised Budget in January 2019.

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

Year over Year Actual Notes

^A Transfer from General Fund in 2017-2018 Revised Budget for safety related expenditure to add safety gate and cameras to entrance