

Douglas County School District

Quarterly Financial Report | Period Ended September 30, 2017



Douglas County School District
Learn Today, Lead Tomorrow

Presented to the Board of Education
November 28, 2017

Bonnie Betz, Chief Financial Officer
Scott Smith, Director of Budget

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended September 30, 2017

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Douglas County School District



COMBINED GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	68,987,094	76,317,762	109.95%	76,317,762	110.63%	83,015,112	83,015,151	100.00%
Revenues								
Local Taxes								
Property Tax (In SFA)	145,242,998	694,389	0.48%	145,242,998	100.00%	145,495,150	671,747	0.46%
Budget Override	33,713,000	169,242	0.50%	33,713,000	100.00%	33,713,000	160,090	0.47%
Specific Ownership Taxes (In SFA)	13,904,621	471,753	3.39%	13,904,621	100.00%	13,499,633	365,556	2.71%
Specific Ownership Taxes (Out of SFA)	8,444,435	2,036,206	24.11%	8,444,435	100.00%	8,198,480	1,577,832	19.25%
Subtotal Local Taxes	\$ 201,305,054	\$ 3,371,591	1.67%	\$ 201,305,054	100.00%	\$ 200,906,263	\$ 2,775,225	1.38%
Intergovernmental Revenue								
Equalization Entitlements	317,516,081	79,282,588	24.97%	317,516,081	100.00%	297,071,734	73,703,451	24.81%
Special Education	11,650,388	10,554,771	90.60%	11,650,388	100.00%	11,592,397	10,249,609	88.42%
Vocational Education	639,835	26,028	4.07%	639,835	100.00%	639,835	-	0.00%
Gifted & Talented	630,575	375,904	59.61%	630,575	100.00%	616,398	-	0.00%
Charter School Capital Construction	3,467,102	820,096	23.65%	3,467,102	100.00%	3,076,245	709,908	23.08%
Federal - Medicaid Reimbursement	2,200,000	334,605	15.21%	2,200,000	100.00%	2,200,509	272,484	12.38%
Other	2,980,112	3,073,103	103.12%	3,073,103	103.12%	3,013,312	2,801,083	92.96%
Subtotal Intergovernmental Revenue	\$ 339,084,093	\$ 94,467,096	27.86%	\$ 339,177,084	100.03%	\$ 318,210,430	\$ 87,736,536	27.57%
Other Local Revenue								
General Fund Interest	129,554	229,985	177.52%	229,985	177.52%	60,000	-	0.00%
Charter School Purchased Services	6,211,601	1,550,100	24.95%	6,211,601	100.00%	5,447,651	1,304,797	23.95%
Preschool	2,362,140	469,347	19.87%	2,362,140	100.00%	2,182,395	488,110	22.37%
School Based	9,959,000	4,273,987	42.92%	9,734,910	97.75%	10,041,741	4,250,979	42.33%
Other	6,019,447	768,324	12.76%	6,019,447	100.00%	6,053,109	778,187	12.86%
Subtotal Other Local Revenue	\$ 24,681,742	\$ 7,291,743	29.54%	\$ 24,558,083	99.50%	\$ 23,784,896	\$ 6,822,073	28.68%
Total Revenue	\$ 565,070,889	\$ 105,130,429	18.60%	\$ 565,040,221	99.99%	\$ 542,901,589	\$ 97,333,833	17.93%
Expenditures								
Salaries	272,250,519	50,376,833	18.50%	274,746,519	100.92%	271,517,508	48,316,373	17.79%
Benefits	95,439,218	18,862,398	19.76%	96,143,218	100.74%	92,388,859	17,593,246	19.04%
Purchased Professional Services	5,834,392	1,888,254	32.36%	5,834,392	100.00%	6,289,041	1,271,460	20.22%
Purchased Property Services	6,332,251	1,450,764	22.91%	6,332,251	100.00%	5,489,254	1,199,050	21.84%
Other Purchased Services	10,221,701	2,929,516	28.66%	10,221,701	100.00%	7,035,681	637,244	9.06%
Supplies	24,512,092	5,701,554	23.26%	24,512,092	100.00%	34,617,600	6,155,875	17.78%
Utilities	11,791,958	2,180,527	18.49%	11,791,958	100.00%	11,517,343	1,794,429	15.58%
Other	1,154,480	303,795	26.31%	1,154,480	100.00%	1,961,227	(44,948)	-2.29%
Total Expenditures	\$ 427,536,611	\$ 83,693,643	19.58%	\$ 430,736,611	100.75%	\$ 430,816,513	\$ 76,922,729	17.86%
Charter School Pass Through	\$ 121,161,089	\$ 30,505,742	25.18%	\$ 121,161,089	100.00%	\$ 105,160,939	\$ 26,573,253	25.27%
Transfers								
Outdoor Education Fund	-	-	0.00%	-	0.00%	100,000	-	0.00%
Full Day Kindergarten Fund	-	-	0.00%	-	0.00%	380,557	-	0.00%
Risk Insurance Fund*	-	-	0.00%	-	0.00%	3,862,288	-	0.00%
Transportation Fund	16,156,232	-	0.00%	16,656,232	103.09%	15,426,620	-	0.00%
Capital Projects Fund	4,417,169	-	0.00%	8,017,169	181.50%	7,221,958	-	0.00%
Nutrition Services Fund	-	-	0.00%	-	0.00%	300,000	-	0.00%
Athletics & Activities Fund	5,221,380	-	0.00%	5,221,380	100.00%	5,525,788	-	0.00%
COP Lease Payments Fund	3,350,000	-	0.00%	3,350,000	100.00%	3,616,286	-	0.00%
Total Transfers	\$ 29,144,781	\$ -	0.00%	\$ 33,244,781	114.07%	\$ 36,433,497	\$ -	0.00%
Total Expenditures and Transfers	\$ 577,842,481	\$ 114,199,385	19.76%	\$ 585,142,481	101.26%	\$ 572,410,949	\$ 103,495,982	18.08%
BOE Contingency - 1%	5,000,000	-	0.00%	5,000,000	100.00%	4,606,325	-	0.00%
Enrollment Contingency	3,000,000	-	0.00%	3,000,000	100.00%	-	-	0.00%
Change in Fund Balance	\$ (20,771,592)	\$ (9,068,956)	43.66%	\$ (28,102,260)	135.29%	\$ (34,115,685)	\$ (6,162,149)	18.06%
Ending Fund Balance	\$ 48,215,502	\$ 67,248,806	139.48%	\$ 48,215,502	100.00%	\$ 48,899,427	\$ 76,853,003	157.17%
Tabor Reserve - 3%**	15,995,000	-	0.00%	15,995,000	100.00%	15,995,000	-	0.00%
BOE Reserve - 3%**	15,995,000	-	0.00%	15,995,000	100.00%	15,995,000	-	0.00%
School Carry Over Reserve**	16,225,502	-	0.00%	16,225,502	100.00%	16,909,427	-	0.00%
Ending Fund Balance - after reserves	\$ -	\$ 67,248,806	0.00%	\$ -	0.00%	\$ -	\$ 76,853,003	0.00%

* For 2017-2018 and forward the District will report all risk insurance activity within the General Fund, this includes the Balance on Hand July 1 from the Risk Insurance Fund

** Reserves are not spent in 2017-2018 and are restricted or assigned for specific purposes

*** Year to Date Actual Balance on Hand July 1, 2017 is based on 2016-2017 Fourth Quarter Financials Ending Fund Balance for all reported funds which is unaudited and subject to change for the Comprehensive Annual Financial Report (CAFR). Final Beginning Fund Balances will be presented with the CAFR in December.

**** Year End Projection for Salaries, Benefits, Transportation Fund Transfer and Capital Projects Fund Transfer includes the assignment of \$7.3 million of 2016-2017 fund balance approved by the Board of Education on October 3

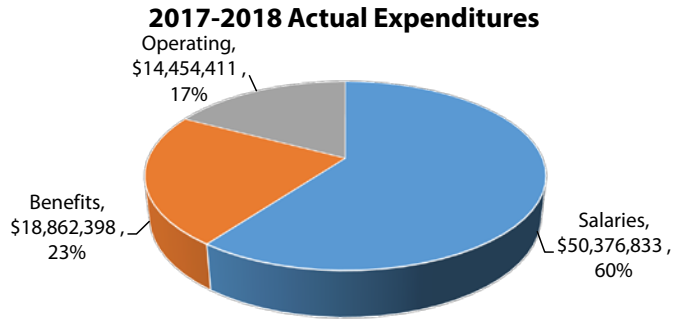
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended September 30, 2017**

	<u>2017-2018 Year to Date Actual</u>	<u>2016-2017 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	63,749	63,159	590	0.93%
REVENUE				
Property Taxes	\$ 863,631	\$ 831,837	\$ 31,794	3.82%
Specific Ownership Taxes	2,507,960	1,943,388	564,572	29.05%
State Equalization	79,282,588	73,703,451	5,579,137	7.57%
Categorical Revenue	14,029,807	13,050,692	979,115	7.50%
Charter School Purchased Services	1,550,100	1,304,797	245,303	18.80%
Charter School Capital Construction	820,096	709,908	110,187	15.52%
Federal - Medicaid Reimbursement	334,605	272,484	62,121	22.80%
Preschool	469,347	488,110	(18,763)	-3.84%
School Based	4,273,987	4,250,979	23,008	0.54%
Other	998,309	778,187	220,122	28.29%
	<u>\$ 105,130,429</u>	<u>\$ 97,333,833</u>	<u>\$ 7,796,596</u>	<u>8.01%</u>

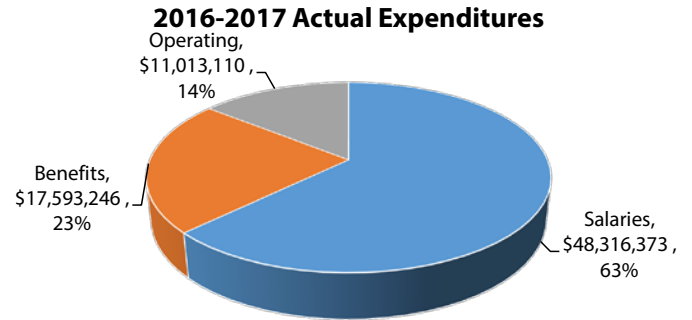
Property Taxes	Calculated by applying the December 2017 mill levy upon the 2018 assessed valuation of residential and commercial property within the District. Prior to December 2017, property taxes are based on the December 2016 mill levy and 2017 assessed valuation.
Specific Ownership Taxes	Vehicle 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 \$277.66 per charter school 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.

* 2017-2018 Student Funded Pupil Count (FPC) represents the projected FPC at the time of the Adopted Budget and it will be updated to reflect actual student counts from October Count once finalized by CDE and reflected in the Revised Budget

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended September 30, 2017



Total expenditures through 1st Quarter 2017-2018 were \$83,693,643. In addition to these expenditures, there is a charter school distribution of \$30,505,742.



Total expenditures through 1st Quarter 2016-2017 were \$76,765,859. In addition to these expenditures, there is a charter school distribution of \$26,573,253.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended September 30, 2017**

	2017-2018			2016-2017		
	Adopted Budget	Year to Date Actual	Year to Date as a % of Budget	Final Revised Budget	Year to Date Actual	Year to Date as a % of Budget
Electric	\$ 7,269,000	\$ 1,405,539	19.34%	\$ 6,890,333	\$ 1,037,206	15.05%
Natural Gas	\$ 1,400,000	\$ 89,259	6.38%	\$ 2,003,661	\$ 90,808	4.53%
Water & Sewer	\$ 2,156,381	\$ 513,923	23.83%	\$ 1,114,396	\$ 201,603	18.09%
Irrigation	\$ -	\$ 22,686		\$ 843,128	\$ 344,750	40.89%
Trash	\$ 313,000	\$ 46,193	14.76%	\$ 303,706	\$ 1,725	0.57%
Propane	\$ 18,577	\$ 1,008	5.43%	\$ 20,577	\$ 933	4.53%
Snow Removal*	\$ 250,000	\$ -	0.00%	\$ 120,592	\$ -	0.00%
Ice Melt*	\$ 145,000	\$ 10,456	7.21%	\$ 145,000	\$ -	0.00%
Asphalt*	\$ 240,000	\$ 91,463	38.11%	\$ 75,950	\$ 117,405	154.58%
Subtotal Utilities	\$ 11,791,958	\$ 2,180,527	18.49%	\$ 11,517,343	\$ 1,794,429	15.58%
Green Project Based Learning	\$ 200,000	\$ -	0.00%	\$ 500,000	\$ -	0.00%
Grand Total	\$ 11,991,958	\$ 2,180,527	18.18%	\$ 12,017,343	\$ 1,794,429	14.93%

Utilities Summation Narrative:	DCSD had an average rate decrease of 2% across all utilities compared to 2016-2017 First Quarter and a decrease of expenditures by roughly 26%. Overall, the District's consumption is on track compared to a three year historical average. During First Quarter of this year, 8% of electric consumption was solar and 3% of electric cost was solar.
Electric	DCSD had a 12% reduction in electric consumption and a 35% increase in expenditures compared to First Quarter of 2016-2017. The utility rate increased 3% compared to last year and accounts for the expenditure increase. DCSD has been optimizing operations and equipment to mitigate rising utility costs.
Natural Gas	DCSD had a 5% increase in consumption in First Quarter compared to the same timeframe last year. The utility rate decreased by 10% across the district, largely due to 84% of our schools entering into a transport gas contract. Therefore, even with an increase in consumption the District was able to reduce expenditures by 2% compared to First Quarter 2016-2017.
Water & Sewer	Water, Sewer and Irrigation have been combined into one ledger account during the transition to Workday. The District is currently working on getting these two utilities separated in Workday in order to have a better understanding of quarterly expenditures.
Irrigation	Combined, water, sewer and irrigation had a 2% decrease in expenditures from First Quarter 2016-2017 to First Quarter 2017-2018 and are on target for water expenditures. However, when looking at consumption separately DCSD had a 14% decrease in water compared to the previous year and a 21% decrease in irrigation for First Quarter compared to last year. Water utilities rates are projected to increase throughout 2017-2018.
Trash	In 2016-2017, DCSD had a large credit in First Quarter from switching services to "on-call" in the summer. Therefore, the expenditures are not indicative of actual spend. This year is more indicative of actual spend for First Quarter which is comparable to expenditures in 2014-2015 before DCSD had a large credit in the summers. The District has fixed this to be billed correctly throughout the year versus a huge credit in the summer and larger fees during the school year.
Propane	The purchasing of propane changed from regularly scheduled to "on-call" during 2016-2017. First Quarter expenditures are showing a decrease in need for filling the propane tanks and indicating a warmer First Quarter compared to last year's First Quarter with a decrease of 61% in expenditures from 2016-2017.
Snow Removal*	Snow removal expenses are on track with prior year (no use in First Quarter). With the unpredictable nature of Colorado winters, DCSD is expecting annual expense of \$200,000 for 2017-2018. The projected amount is \$15,480 less than the three year average.
Ice Melt*	Like contractual obligations for snow removal, Ice Melt is similar in the fact that the unpredictable nature of Colorado winters makes budgeting Ice Melt a difficult line item. DCSD is expecting a \$100,000 expense for 2017-2018. The projected amount is \$18,000 higher than the three year average.
Asphalt*	Asphalt expenditure obligations are consistent from 2016-2017 to 2017-2018. DCSD anticipates fully spending the budget of \$240,000.

* The 2017-2018 Adopted Executive Summary for the DCSD Financial Plan and Budget did not include snow removal, ice melt or asphalt. These utility expenditures were classified as either purchased services or supplies in the Adopted Budget and previous years' quarterly financial presentations. These expenditures are not an addition to the budget and only the classification of the expenditures as utilities has changed. The 2017-2018 Adopted Budget reported \$11,156,958 as total utilities.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	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
Balance on Hand July 1	161,959	151,098	93.29%	151,098	93.29%
Revenues					
Tuition	1,001,841	264,191	26.06%	1,001,841	100.00%
Other	-	-	0.00%	-	0.00%
Total Revenue	\$ 1,001,841	\$ 264,191	26.06%	\$ 1,001,841	100.00%
Transfer from General Fund	-	-	0.00%	-	0.00%
Total Sources	\$ 1,163,800	\$ 415,289	33.74%	\$ 1,152,939	99.07%
Expenditures					
Salaries	551,781	147,532	26.74%	551,781	100.00%
Benefits	200,132	45,770	22.87%	200,132	100.00%
Purchased Services	60,475	53,761	88.90%	60,475	100.00%
Supplies	176,349	52,428	29.73%	176,349	100.00%
Equipment	3,000	7,513	250.42%	7,513	250.42%
Field Trips & Other	56,580	8,556	15.12%	56,580	100.00%
Total Expenditures	\$ 1,048,317	\$ 315,559	26.23%	\$ 1,052,830	100.43%
Change in Fund Balance	(46,476)	(51,368)	38.25%	(50,989)	109.71%
Balance on Hand June 30	\$ 115,483	\$ 99,730	360.43%	\$ 100,109	86.69%

	2016-2017		
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	185,410	185,410	100.00%
Revenues			
Tuition	874,851	251,111	28.70%
Other	-	100	0.00%
Total Revenue	\$ 874,851	\$ 251,211	28.71%
Transfer from General Fund	100,000	-	0.00%
Total Sources	\$ 1,160,261	\$ 436,620	37.63%
Expenditures			
Salaries	490,630	105,333	21.47%
Benefits	197,048	35,897	18.22%
Purchased Services	136,692	11,850	8.67%
Supplies	232,278	36,596	15.76%
Equipment	3,500	-	0.00%
Field Trips & Other	23,072	115	0.50%
Total Expenditures	\$ 1,083,220	\$ 189,791	17.52%
Change in Fund Balance	(108,369)	61,420	-56.68%
Balance on Hand June 30	\$ 77,041	\$ 246,830	320.39%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	8,201,167	10,188,512	124.23%	10,188,512	124.23%	15,133,242	15,133,242	100.00%
Revenues								
District Technology Fee	-	-	0.00%	-	0.00%	2,091	1,600	76.52%
Revenue in Lieu of Land	1,762,357	762,184	43.25%	1,762,357	100.00%	1,654,182	124,879	7.55%
Investment Earnings	-	-	0.00%	-	0.00%	-	-	0.00%
Other	-	19,782	0.00%	19,782	0.00%	138,422	41,212	29.77%
Total Revenue	\$ 1,762,357	\$ 781,966	44.37%	\$ 1,762,357	100.00%	\$ 1,794,695	\$ 167,691	9.34%
Transfer from General Fund	4,417,169	-	0.00%	4,417,169	100.00%	7,221,958	-	0.00%
Total Sources	\$ 14,380,693	\$ 10,970,478	76.29%	\$ 16,368,038	113.82%	\$ 24,149,895	\$ 15,300,933	63.36%
Expenditures								
Salaries	-	45,475	0.00%	45,475	0.00%	184,000	6,000	3.26%
Benefits	-	9,595	0.00%	9,595	0.00%	42,679	-	0.00%
Purchased/Property Services	1,002,000	192,818	19.24%	1,002,000	100.00%	3,452,982	1,147,373	33.23%
Equipment/Building	7,956,937	4,588,617	57.67%	7,956,937	100.00%	14,626,651	2,425,454	16.58%
Other	1,199,760	526,314	43.87%	1,199,760	100.00%	1,006,500	429,808	42.70%
Total Expenditures	\$ 10,158,697	\$ 5,362,819	52.79%	\$ 10,213,767	100.54%	\$ 19,312,812	\$ 4,008,635	20.76%
Change in Fund Balance	(3,979,171)	(4,580,854)	115.12%	(4,034,241)	101.38%	(10,296,159)	(3,840,944)	37.30%
Balance on Hand June 30	\$ 4,221,996	\$ 5,607,658	132.82%	\$ 6,154,271	145.77%	\$ 4,837,083	\$ 11,292,298	233.45%

*Fund 14 was previously reported as Fund 43 through 2016-2017.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018				2016-2017			
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	1,643,108	1,399,885	85.20%	1,399,885	85.20%	1,399,551	1,399,550	100.00%
Revenues								
Tuition	4,941,407	1,681,101	34.02%	4,941,407	100.00%	4,856,950	1,607,897	33.11%
Contributions/Donations	-	345	0.00%	345	0.00%	-	2,615	0.00%
Other	-	(315)	0.00%	-	0.00%	-	2,830	0.00%
Total Revenue	\$ 4,941,407	\$ 1,681,131	34.02%	\$ 4,941,752	100.01%	\$ 4,856,950	\$ 1,613,342	33.22%
Transfer from General Fund	-	-	0.00%	-	0.00%	380,557	-	0.00%
Total Sources	\$ 6,584,515	\$ 3,081,016	46.79%	\$ 6,341,637	96.31%	\$ 6,637,058	\$ 3,012,892	45.39%
Expenditures								
Salaries	3,130,405	525,255	16.78%	3,130,405	100.00%	3,433,985	493,411	14.37%
Benefits	1,520,648	221,634	14.57%	1,520,648	100.00%	1,263,546	199,136	15.76%
Purchased Services	257,500	(1,120)	-0.43%	257,500	100.00%	556,268	375	0.07%
Supplies	253,698	15,414	6.08%	253,698	100.00%	1,132,796	46,657	4.12%
Other	-	29,065	0.00%	29,065	0.00%	463	-	0.00%
Total Expenditures	\$ 5,162,251	\$ 790,247	15.31%	\$ 5,191,316	100.56%	\$ 6,387,058	\$ 739,579	11.58%
Change in Fund Balance	(220,844)	890,884	-403.40%	(249,564)	113.00%	(1,149,551)	873,763	-76.01%
Balance on Hand June 30	\$ 1,422,264	\$ 2,290,769	161.06%	\$ 1,150,321	80.88%	\$ 250,000	\$ 2,273,314	909.33%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Risk Insurance Fund - Fund 18
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	-	-	0.00%	-	0.00%	1,870,193	1,870,193	100.00%
Revenues								
General Fund Transfer	-	-	0.00%	-	0.00%	3,862,288	-	0.00%
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ 5,732,481	\$ 1,870,193	32.62%
Expenditures								
Salaries	-	-	0.00%	-	0.00%	379,746	75,731	19.94%
Benefits	-	-	0.00%	-	0.00%	122,339	20,329	16.62%
Purchased/Property Services	-	-	0.00%	-	0.00%	4,002,032	1,537,524	38.42%
Supplies	-	-	0.00%	-	0.00%	707,022	55,994	7.92%
Equipment	-	-	0.00%	-	0.00%	-	-	0.00%
Other	-	-	0.00%	-	0.00%	5,300	263	4.95%
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ 5,216,439	\$ 1,689,840	32.39%
Change in Fund Balance	-	-	0.00%	-	0.00%	(1,354,151)	(1,689,840)	124.79%
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ 516,042	\$ 180,353	34.95%

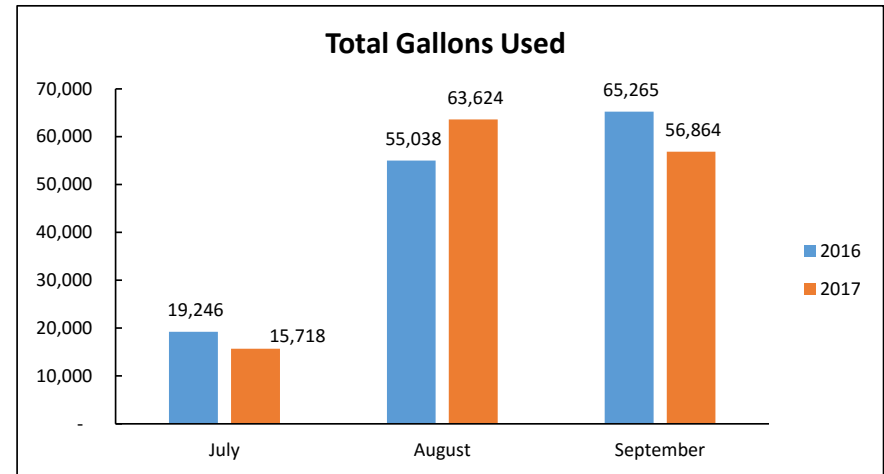
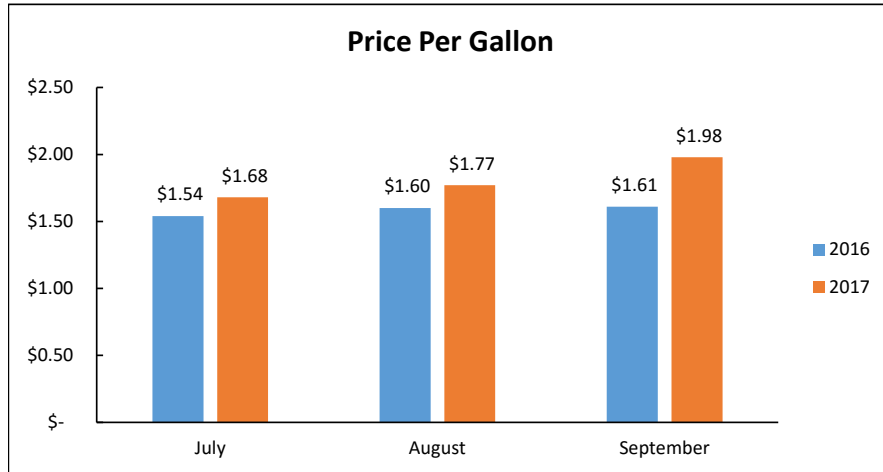
* For 2017-2018 and forward the District will report all risk insurance activity within the General Fund

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	266,618	634,922	238.14%	634,922	238.14%	1,768,207	1,768,207	100.00%
Revenues								
Transportation Fees	1,550,000	674,048	43.49%	1,550,000	100.00%	1,578,977	666,829	42.23%
State Categorical	4,454,888	-	0.00%	4,454,888	100.00%	4,499,887	-	0.00%
Other	798,811	88,541	11.08%	798,811	100.00%	954,160	92,854	9.73%
Total Revenue	\$ 6,803,699	\$ 762,589	11.21%	\$ 6,803,699	100.00%	\$ 7,033,024	\$ 759,683	10.80%
Transfer from General Fund	16,156,232	-	0.00%	16,156,232	100.00%	15,426,620	-	0.00%
Total Sources	\$ 23,226,549	\$ 1,397,511	6.02%	\$ 23,594,853	101.59%	\$ 24,227,851	\$ 2,527,890	10.43%
Expenditures								
Salaries	13,038,017	3,293,102	25.26%	13,038,017	100.00%	12,900,918	2,189,138	16.97%
Benefits	5,581,712	1,479,306	26.50%	5,581,712	100.00%	6,073,794	1,074,439	17.69%
Purchased Services	1,472,722	286,854	19.48%	1,472,722	100.00%	945,921	173,466	18.34%
Supplies	1,763,492	351,569	19.94%	1,763,492	100.00%	1,417,555	203,662	14.37%
Fuel	1,800,000	334,065	18.56%	1,800,000	100.00%	2,685,101	241,296	8.99%
Bus Purchases & Equipment	615,000	97,206	15.81%	615,000	100.00%	2,553,577	83,728	3.28%
Other	(1,044,394)	(296,103)	28.35%	(1,044,394)	100.00%	(2,349,015)	(335,411)	14.28%
Total Expenditures	\$ 23,226,549	\$ 5,545,998	23.88%	\$ 23,226,549	100.00%	\$ 24,227,851	\$ 3,630,317	14.98%
Change in Fund Balance	(266,618)	(4,783,410)	1794.11%	(266,618)	100.00%	(1,768,207)	(2,870,634)	162.35%
Balance on Hand June 30	\$ -	\$ (4,148,488)	0.00%	\$ 368,304	0.00%	\$ -	\$ (1,102,428)	0.00%

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended September 30, 2017**



In 2017-2018 First Quarter, fuel prices began at \$1.67 Unleaded and \$1.68 Diesel per gallon in July and rose to \$1.94 Unleaded and \$2.02 Diesel per gallon in September. These prices are a considerable increase when compared 2016-2017 First Quarter. Comparing month to month, last year to this year, fuel prices increased 10% in both July and August and rose 22% in September. This increase is largely due to Hurricane Harvey and subsequent flooding in oil producing areas of the country as well as decreasing US inventories. Fuel prices are anticipated to keep rising this calendar year.

As is typical, total gallons used in August and September of 2017 were a lot higher than those used in July 2017 due to the start of the new school year. In July 2017, the total gallons of fuel used dropped 18% when compared to July 2016. In 2016, there were 40 routes for buses during the Extended School Year with two weeks of classes held in July. However, in 2017, there were only 31 routes and only one week of classes during July. In August, the total gallons used increased by 15% year over year. In August 2017, Driver Route Familiarization was mandatory, where as in previous years it was not. Driver Route Familiarization requires drivers to drive their routes before the school year starts so that when they finally have to drive students, they are timely and efficient. This practice resulted in a lot more miles driven by bus drivers as they learned their routes. In September 2017, total gallons used dropped by 13%. One reason for the decrease in miles driven in 2017-2018 First Quarter is that there were only 1,452 field trips taken compared to the 2,192 taken in 2016-2017 First Quarter. In addition, three CNG (Compressed Natural Gas) buses began their service in November 2016, reducing the overall consumption of Diesel and Unleaded fuel. These new buses in service this year run on compressed natural gas instead of Diesel or Unleaded fuel.

Douglas County School District



SPECIAL REVENUE FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	2,944,641	2,030,382	68.95%	2,030,382	68.95%	1,269,739	1,269,739	100.00%
Revenues								
Food Sales	9,132,400	1,927,720	21.11%	9,132,400	100.00%	9,575,132	2,084,382	21.77%
Federal Reimbursement	2,360,000	454,889	19.27%	2,360,000	100.00%	2,164,000	503,333	23.26%
Commodity Contribution	763,000	-	0.00%	763,000	100.00%	421,517	-	0.00%
Miscellaneous	60,000	27,897	46.50%	60,000	100.00%	90,300	31,533	34.92%
Sale of Capital Assets	-	130	0.00%	130	0.00%	292,483	-	0.00%
State Match Child Nutr. & CDE Revenue	140,000	8,156	5.83%	140,000	100.00%	131,800	9,283	7.04%
Total Revenues	\$ 12,455,400	\$ 2,418,793	19.42%	\$ 12,455,530	100.00%	\$ 12,675,232	\$ 2,628,531	20.74%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ 15,400,041	\$ 4,449,175	28.89%	\$ 14,485,912	94.06%	\$ 13,944,971	\$ 3,898,270	27.95%
Expenditures								
Salaries	3,771,333	926,477	24.57%	3,771,333	100.00%	3,689,623	672,798	18.23%
Benefits	1,606,674	397,814	24.76%	1,606,674	100.00%	1,424,073	330,081	23.18%
Food & Commodities	5,193,000	984,628	18.96%	5,193,000	100.00%	4,813,926	1,050,621	21.82%
Purchased Services & Repairs	427,110	92,344	21.62%	427,110	100.00%	408,920	92,076	22.52%
Supplies	688,920	287,911	41.79%	688,920	100.00%	2,092,949	370,791	17.72%
Equipment	85,000	50,800	59.76%	85,000	100.00%	76,207	63,217	82.95%
Other	348,879	86,693	24.85%	348,879	100.00%	348,829	82,325	23.60%
Total Expenditures	\$ 12,120,916	\$ 2,826,668	23.32%	\$ 12,120,916	100.00%	\$ 12,854,527	\$ 2,661,908	20.71%
Change in Fund Balance	334,484	(407,875)	-121.94%	334,614	100.04%	(179,295)	(33,377)	18.62%
Balance on Hand June 30	\$ 3,279,125	\$ 1,622,507	49.48%	\$ 2,364,996	72.12%	\$ 1,090,444	\$ 1,236,362	113.38%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	188,747	106,705	56.53%	106,705	56.53%	-	-	0.00%
Revenues								
Food Sales	5,612,300	1,328,528	23.67%	5,612,300	100.00%	5,720,752	1,218,116	21.29%
Federal Reimbursement	-	-	0.00%	-	0.00%	-	-	0.00%
Commodity Contribution	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous	22,000	-	0.00%	22,000	100.00%	18,899	-	0.00%
Sale of Capital Assets	-	-	0.00%	-	0.00%	-	-	0.00%
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenues	\$ 5,634,300	\$ 1,328,528	23.58%	\$ 5,634,300	100.00%	\$ 5,739,651	\$ 1,218,116	21.22%
Transfer from General Fund	-	-	0.00%	-	0.00%	300,000	-	0.00%
Total Sources	\$ 5,823,047	\$ 1,435,233	24.65%	\$ 5,741,005	98.59%	\$ 6,039,651	\$ 1,218,116	20.17%
Expenditures								
Salaries	1,753,681	369,541	21.07%	1,753,681	100.00%	1,668,011	283,632	17.00%
Benefits	749,708	171,336	22.85%	749,708	100.00%	636,807	97,080	15.24%
Food & Commodities	2,300,000	563,784	24.51%	2,300,000	100.00%	1,924,063	555,303	28.86%
Purchased Services & Repairs	382,490	93,286	24.39%	382,490	100.00%	350,580	79,467	22.67%
Supplies	158,080	106,113	67.13%	158,080	100.00%	399,400	49,734	12.45%
Equipment	40,000	-	0.00%	40,000	100.00%	292,483	-	0.00%
Other	164,155	38,312	23.34%	164,155	100.00%	164,155	35,839	21.83%
Total Expenditures	\$ 5,548,114	\$ 1,342,371	24.20%	\$ 5,548,114	100.00%	\$ 5,435,499	\$ 1,101,055	20.26%
Change in Fund Balance	86,186	(13,844)	-16.06%	86,186	100.00%	604,152	117,061	19.38%
Balance on Hand June 30	\$ 274,933	\$ 92,861	33.78%	\$ 192,891	70.16%	\$ 604,152	\$ 117,061	19.38%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	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
Balance on Hand July 1	185,120	185,120	100.00%	185,120	100.00%
Revenues					
State Revenue	1,142,751	1,065,611	93.25%	1,142,751	100.00%
Federal Revenue	12,153,777	37,304	0.31%	12,153,777	100.00%
Other Revenue	195,905	43,376	22.14%	195,905	100.00%
Total Revenue	\$ 13,492,433	\$ 1,146,292	8.50%	\$ 13,492,433	100.00%
Transfer from General Fund	-	-	0.00%	-	0.00%
Total Sources	\$ 13,677,553	\$ 1,331,412	9.73%	\$ 13,677,553	100.00%
Expenditures					
Salaries	7,509,987	1,415,910	18.85%	7,509,987	100.00%
Benefits	2,879,930	492,152	17.09%	2,879,930	100.00%
Purchased/Property Services	2,315,094	209,177	9.04%	2,315,094	100.00%
Supplies	502,422	90,505	18.01%	502,422	100.00%
Equipment	184,000	8,275	4.50%	184,000	100.00%
Other	101,000	2,109	2.09%	101,000	100.00%
Total Expenditures	\$ 13,492,433	\$ 2,218,127	16.44%	\$ 13,492,433	100.00%
Change in Fund Balance	-	(1,071,836)	0.00%	-	0.00%
Balance on Hand June 30	\$ 185,120	\$ (886,716)	-479.00%	\$ 185,120	100.00%

	2016-2017		
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	185,120	185,120	100.00%
Revenues			
State Revenue	595,585	162,560	27.29%
Federal Revenue	12,859,449	1,675,177	13.03%
Other Revenue	191,938	52,569	27.39%
Total Revenue	\$ 13,646,972	\$ 1,890,306	13.85%
Transfer from General Fund	-	-	0.00%
Total Sources	\$ 13,832,092	\$ 2,075,426	15.00%
Expenditures			
Salaries	7,065,388	1,182,467	16.74%
Benefits	2,507,356	416,702	16.62%
Purchased/Property Services	2,667,018	197,782	7.42%
Supplies	333,886	55,316	16.57%
Equipment	76,522	4,842	6.33%
Other	996,801	7,171	0.72%
Total Expenditures	\$ 13,646,972	\$ 1,864,280	13.66%
Change in Fund Balance	-	26,026	0.00%
Balance on Hand June 30	\$ 185,120	\$ 211,146	114.06%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	1,094,745	1,152,726	105.30%	1,152,726	105.30%	374,475	374,475	100.00%
Revenues								
Student Fees	2,872,922	1,333,471	46.42%	2,872,922	100.00%	2,812,510	1,293,086	45.98%
Gate Fees	610,690	125,798	20.60%	610,690	100.00%	672,433	164,723	24.50%
Donations and Fundraising	1,796,469	439,479	24.46%	1,796,469	100.00%	2,306,016	734,162	31.84%
Other Pupil Income	5,132,456	2,106,766	41.05%	5,132,456	100.00%	5,022,620	1,773,428	35.31%
Total Revenue	\$ 10,412,537	\$ 4,005,515	38.47%	\$ 10,412,537	100.00%	\$ 10,813,579	\$ 3,965,399	36.67%
Transfer from General Fund	5,221,380	-	0.00%	5,221,380	100.00%	5,525,788	-	0.00%
Total Sources	\$ 16,728,662	\$ 5,158,241	30.83%	\$ 16,786,643	100.35%	\$ 16,713,842	\$ 4,339,874	25.97%
Expenditures								
Salaries	5,426,698	827,204	15.24%	5,426,698	100.00%	5,396,305	808,701	14.99%
Benefits	1,062,086	179,056	16.86%	1,062,086	100.00%	1,203,859	167,551	13.92%
Purchased Services	2,857,714	1,175,297	41.13%	2,857,714	100.00%	2,721,459	426,219	15.66%
Supplies	5,001,834	922,081	18.43%	5,001,834	100.00%	4,771,875	989,212	20.73%
Equipment	221,700	9,268	4.18%	221,700	100.00%	216,400	10,348	4.78%
Other	1,063,885	165,282	15.54%	1,063,885	100.00%	1,109,287	118,917	10.72%
Total Expenditures	\$ 15,633,917	\$ 3,278,188	20.97%	\$ 15,633,917	100.00%	\$ 15,419,185	\$ 2,520,949	16.35%
Change in Fund Balance	-	727,326	0.00%	-	0.00%	920,182	1,444,450	156.97%
Balance on Hand June 30	\$ 1,094,745	\$ 1,880,052	171.73%	\$ 1,152,726	105.30%	\$ 1,294,657	\$ 1,818,926	140.49%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	5,882,413	5,762,970	97.97%	5,762,970	97.97%	5,767,980	5,767,980	100.00%
Revenues								
Tuition	12,082,358	3,229,472	26.73%	12,082,358	100.00%	12,254,608	3,149,388	25.70%
Other	-	(75)	0.00%	-	0.00%	-	16,823	0.00%
Total Revenue	\$ 12,082,358	\$ 3,229,397	26.73%	\$ 12,082,358	100.00%	\$ 12,254,608	\$ 3,166,211	25.84%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ 17,964,771	\$ 8,992,367	50.06%	\$ 17,845,328	99.34%	\$ 18,022,588	\$ 8,934,191	49.57%
Expenditures								
Salaries	6,569,813	1,780,230	27.10%	6,569,813	100.00%	6,532,439	1,421,343	21.76%
Benefits	2,581,213	599,417	23.22%	2,581,213	100.00%	2,220,787	480,240	21.62%
Purchased Services	1,049,851	323,077	30.77%	1,049,851	100.00%	1,419,656	231,870	16.33%
Supplies	622,036	117,999	18.97%	622,036	100.00%	6,388,225	227,299	3.56%
Depreciation	-	-	0.00%	-	0.00%	-	-	0.00%
Field Trips and Other	1,259,445	217,811	17.29%	1,259,445	100.00%	1,461,481	383,837	26.26%
Total Expenditures	\$ 12,082,358	\$ 3,038,534	25.15%	\$ 12,082,358	100.00%	\$ 18,022,588	\$ 2,744,589	15.23%
Change in Fund Balance	-	190,863	0.00%	-	0.00%	(5,767,980)	421,623	-7.31%
Balance on Hand June 30	\$ 5,882,413	\$ 5,953,833	101.21%	\$ 5,762,970	97.97%	\$ -	\$ 6,189,602	0.00%

Unaudited for management use only

Douglas County School District



DEBT SERVICE AND LEASE PAYMENT FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	59,206,319	59,416,713	100.36%	59,416,713	100.36%	59,084,589	59,084,589	100.00%
Revenues								
Property Taxes	51,152,188	255,513	0.50%	51,152,188	100.00%	54,652,188	280,297	0.51%
Investment Earnings	275,445	171,448	62.24%	275,445	100.00%	232,572	88,596	38.09%
Total Revenues	\$ 51,427,633	\$ 426,961	0.83%	\$ 51,427,633	100.00%	\$ 54,884,760	\$ 368,893	0.67%
Total Sources	\$ 110,633,952	\$ 59,843,674	54.09%	\$ 110,844,346	100.19%	\$ 113,969,349	\$ 59,453,483	52.17%
Expenditures								
Principal	32,624,571	-	0.00%	32,624,571	100.00%	37,190,143	-	0.00%
Interest	18,758,742	-	0.00%	18,758,742	100.00%	17,464,551	-	0.00%
Bond Issuance Costs	4,166	400	9.60%	4,166	100.00%	6,778	1,316	19.42%
Supplies	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 51,387,479	\$ 400	0.00%	\$ 51,387,479	100.00%	\$ 54,661,472	\$ 1,316	0.00%
Other Financing Sources (Uses)								
Proceeds from Bond Refunding	-	-	0.00%	-	0.00%	-	-	0.00%
Refunding Bond Premium	-	-	0.00%	-	0.00%	-	-	0.00%
Payment to Refunding Bond Escrow Agent	-	-	0.00%	-	0.00%	-	-	0.00%
Transfer to/(from) General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Other Financing Sources (Uses)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%
Change in Fund Balance	40,154	426,561	1062.31%	40,154	100.00%	223,288	367,577	164.62%
Balance on Hand June 30	\$ 59,246,473	\$ 59,843,274	101.01%	\$ 59,456,867	100.36%	\$ 59,307,877	\$ 59,452,167	100.24%

Unaudited for management use only

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, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	161,028	159,953	99.33%	159,953	99.33%	22,917	22,917	100.00%
Revenues								
Interest on Investment	2,872	128	4.45%	2,872	100.00%	3,877	147	3.78%
Cert of Participation - AspenView	1,030,956	240,970	23.37%	1,030,956	100.00%	963,940	240,995	25.00%
Total Revenues	\$ 1,033,828	\$ 241,098	23.32%	\$ 1,033,828	100.00%	\$ 967,817	\$ 241,142	24.92%
Total Sources	\$ 1,194,856	\$ 401,051	33.56%	\$ 1,193,781	99.91%	\$ 990,734	\$ 264,059	26.65%
Expenditures								
Principal Retirement	3,005,000	-	0.00%	3,005,000	100.00%	2,980,000	-	0.00%
Debt Issuance Costs	2,872	2,000	69.64%	2,872	100.00%	10,170	2,000	19.67%
Interest & Fiscal Charges	1,451,555	663,153	45.69%	1,451,555	100.00%	1,458,653	615,074	42.17%
Total Expenditures	\$ 4,459,427	\$ 665,153	14.92%	\$ 4,459,427	100.00%	\$ 4,448,823	\$ 617,074	13.87%
Other Financing Sources (Uses)								
Proceeds from COP Refunding	-	-	0.00%	-	0.00%	-	-	0.00%
Refunding COP Premium	-	-	0.00%	-	0.00%	-	-	0.00%
Payment to Refunded Escrow Agent	-	-	0.00%	-	0.00%	-	-	0.00%
Transfer from General Fund	3,350,000	-	0.00%	3,350,000	100.00%	3,616,286	-	0.00%
Total Other Financing Sources (Uses)	\$ 3,350,000	\$ -	0.00%	\$ 3,350,000	100.00%	\$ 3,616,286	\$ -	0.00%
Change in Fund Balance	(75,599)	(424,054)	560.93%	(75,599)	100.00%	135,280	(375,932)	-277.89%
Balance on Hand June 30	\$ 85,429	\$ (264,101)	-309.15%	\$ 84,354	98.74%	\$ 158,197	\$ (353,015)	0.00%

Douglas County School District



BUILDING FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	-	0.00%
Revenues								
Other	-	-	0.00%	-	0.00%	-	-	0.00%
Interest	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%
Expenditures								
Salaries	-	-	0.00%	-	0.00%	-	-	0.00%
Benefits	-	-	0.00%	-	0.00%	-	-	0.00%
Buildings & Building Improvements	-	-	0.00%	-	0.00%	-	-	0.00%
Purchased Services	-	-	0.00%	-	0.00%	-	-	0.00%
Supplies	-	-	0.00%	-	0.00%	-	-	0.00%
Equipment	-	-	0.00%	-	0.00%	-	-	0.00%
Other	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%
Change in Fund Balance	-	-	0.00%	-	0.00%	-	-	0.00%
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%

Unaudited for management use only

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, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	3,457,705	1,541,921	44.59%	1,541,921	44.59%	5,727,696	5,727,696	100.00%
Revenues								
COP Issuance	-	-	0.00%	-	0.00%	-	-	0.00%
Premium on Bond	-	-	0.00%	-	0.00%	-	-	0.00%
Investment Earnings	-	8,918	0.00%	8,918	0.00%	30,365	9,052	29.81%
Transfers Out	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ -	\$ 8,918	0.00%	8,918	0.00%	\$ 30,365	\$ 9,052	29.81%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ 3,457,705	\$ 1,550,839	44.85%	1,550,839	44.85%	\$ 5,758,061	\$ 5,736,747	99.63%
Expenditures								
Salaries	-	-	0.00%	-	0.00%	-	-	0.00%
Benefits	-	-	0.00%	-	0.00%	-	-	0.00%
Building & Building Improvements	3,457,705	698,087	20.19%	1,550,830	44.85%	5,617,799	898,695	16.00%
Purchased Services	-	-	0.00%	-	0.00%	-	-	0.00%
Supplies	-	9	0.00%	9	0.00%	140,262	262,779	187.35%
Other	-	(150)	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 3,457,705	\$ 697,945	20.19%	1,550,839	44.85%	\$ 5,758,061	\$ 1,161,474	20.17%
Change in Fund Balance	(3,457,705)	(689,027)	19.93%	(1,541,921)	44.59%	(5,727,696)	(1,152,422)	20.12%
Balance on Hand June 30	\$ -	\$ 852,894	0.00%	-	0.00%	\$ -	\$ 4,575,274	0.00%

Unaudited for management use only

Douglas County School District



INTERNAL SERVICE FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	4,955,441	6,421,770	129.59%	6,421,770	129.59%	4,742,682	4,742,682	100.00%
Revenues								
Health Insurance Premiums	42,492,012	10,896,881	25.64%	42,492,012	100.00%	40,410,112	8,776,945	21.72%
Dental Insurance Premiums	3,084,256	756,891	24.54%	3,084,256	100.00%	3,051,356	730,652	23.95%
Investment Earnings	40,312	18,984	47.09%	40,312	100.00%	38,248	8,118	21.23%
Other	7,059	2,845	40.30%	7,059	100.00%	500	(0)	0.00%
Total Revenues	\$ 45,623,639	\$ 11,675,601	25.59%	\$ 45,623,639	100.00%	\$ 43,500,216	\$ 9,515,715	21.88%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ 50,579,080	\$ 18,097,371	35.78%	\$ 52,045,409	102.90%	\$ 48,242,898	\$ 14,258,397	29.56%
Expenditures								
Salaries	18,000	-	0.00%	18,000	100.00%	56,872	-	0.00%
Benefits	3,850	-	0.00%	3,850	100.00%	11,528	-	0.00%
Health Plan	40,571,408	9,610,624	23.69%	40,571,408	100.00%	39,755,188	8,127,539	20.44%
Dental Plan	3,040,514	750,465	24.68%	3,040,514	100.00%	3,139,687	717,841	22.86%
Stop Loss Premiums	554,102	133,074	24.02%	554,102	100.00%	720,000	130,774	18.16%
Purchased Services	958,076	193,278	20.17%	958,076	100.00%	701,457	219,415	31.28%
Other	35,000	4,383	12.52%	35,000	100.00%	358,166	200	0.06%
Total Expenditures	\$ 45,180,950	\$ 10,691,823	23.66%	\$ 45,180,950	100.00%	\$ 44,742,898	\$ 9,195,769	20.55%
Change in Fund Balance	442,689	983,777	222.23%	442,689	100.00%	(1,242,682)	319,946	-25.75%
Balance on Hand June 30	\$ 5,398,130	\$ 7,405,547	137.19%	\$ 6,864,459	127.16%	\$ 3,500,000	\$ 5,062,628	144.65%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	536,522	611,479	113.97%	611,479	113.97%	342,692	342,692	100.00%
Revenues								
Short Term Disability Insurance Premiums	817,200	204,465	25.02%	817,200	100.00%	726,844	190,847	26.26%
Total Revenue	\$ 817,200	\$ 204,465	25.02%	\$ 817,200	100.00%	\$ 726,844	\$ 190,847	26.26%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ 1,353,722	\$ 815,944	60.27%	\$ 1,428,679	105.54%	\$ 1,069,536	\$ 533,540	49.89%
Expenditures								
Salaries	-	-	0.00%	-	0.00%	-	-	0.00%
Benefits	-	-	0.00%	-	0.00%	-	-	0.00%
Short Term Disability Insurance Claims	480,000	38,449	8.01%	480,000	100.00%	504,579	35,253	6.99%
Purchased Services	168,480	39,897	23.68%	168,480	100.00%	154,452	22,910	14.83%
Other	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 648,480	\$ 78,346	12.08%	\$ 648,480	100.00%	\$ 659,031	\$ 58,163	8.83%
Change in Fund Balance	168,720	126,119	74.75%	168,720	100.00%	67,813	132,684	195.66%
Balance on Hand June 30	\$ 705,242	\$ 737,598	104.59%	\$ 780,199	110.63%	\$ 410,505	\$ 475,376	115.80%

Unaudited for management use only

Douglas County School District



TRUST AND AGENCY FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 74
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	1,163,975	1,081,528	92.92%	1,081,528	92.92%	1,390,122	1,390,122	100.00%
Revenue								
Pupil Activity	1,605,452	441,501	27.50%	1,605,452	100.00%	1,626,610	413,157	25.40%
School Discretionary	-	2,165	0.00%	2,165	0.00%	-	-	0.00%
Total Revenue	\$ 1,605,452	\$ 443,667	27.63%	\$ 1,607,617	100.13%	\$ 1,626,610	\$ 413,157	25.40%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ 2,769,427	\$ 1,525,195	55.07%	\$ 2,689,145	97.10%	\$ 3,016,732	\$ 1,803,279	59.78%
Expenditures								
Pupil Activity								
Salaries	-	15,560	0.00%	15,560	0.00%	-	14,077	0.00%
Benefits	-	3,283	0.00%	3,283	0.00%	-	3,227	0.00%
Purchased/Property Services	-	54,764	0.00%	54,764	0.00%	-	14,984	0.00%
Supplies	1,598,578	125,417	7.85%	1,598,578	100.00%	1,644,792	158,904	9.66%
Equipment	-	18,642	0.00%	18,642	0.00%	-	-	0.00%
Other	-	3,755	0.00%	3,755	0.00%	-	-	0.00%
Total Pupil Activity	\$ 1,598,578	\$ 221,422	13.85%	\$ 1,694,583	106.01%	\$ 1,644,792	\$ 191,193	11.62%
School Discretionary								
Salaries	-	-	0.00%	-	0.00%	-	-	0.00%
Benefits	-	-	0.00%	-	0.00%	-	-	0.00%
Purchased/Property Services	-	-	0.00%	-	0.00%	-	495	0.00%
Supplies	38,320	(1,205)	-3.14%	38,320	100.00%	211,580	46,040	21.76%
Equipment	-	1,647	0.00%	1,647	0.00%	-	-	0.00%
Other	-	-	0.00%	-	0.00%	-	-	0.00%
Total School Discretionary	\$ 38,320	\$ 442	1.15%	\$ 39,967	104.30%	\$ 211,580	\$ 46,535	21.99%
Total Expenditures	\$ 1,636,898	\$ 221,863	13.55%	\$ 1,734,550	105.97%	\$ 1,856,372	\$ 237,728	12.81%
Change in Fund Balance	(31,446)	221,803	-19.84%	(126,932)	403.65%	(229,762)	175,429	-76.35%
Balance on Hand June 30	\$ 1,132,529	\$ 1,303,331	115.08%	\$ 954,596	84.29%	\$ 1,160,360	\$ 1,565,551	134.92%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
1st Quarter Budget to Actual
For the Period Ended September 30, 2017

	2017-2018					2016-2017		
	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	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Balance on Hand July 1	32,312	32,312	100.00%	32,312	100.00%	34,312	34,312	100.00%
Revenues								
Contributions	59,000	-	0.00%	59,000	100.00%	60,000	-	0.00%
Total Revenue	\$ 59,000	\$ -	0.00%	\$ 59,000	100.00%	\$ 60,000	\$ -	0.00%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	0.00%
Total Sources	\$ 91,312	\$ 32,312	35.39%	\$ 91,312	100.00%	\$ 94,312	\$ 34,312	36.38%
Expenditures								
Grants and Scholarships	60,000	60,000	100.00%	60,000	100.00%	62,000	60,750	97.98%
Total Expenditures	\$ 60,000	\$ 60,000	100.00%	\$ 60,000	100.00%	\$ 62,000	\$ 60,750	97.98%
Change in Fund Balance	(1,000)	(60,000)	6000.00%	(1,000)	100.00%	(2,000)	(60,750)	3037.50%
Balance on Hand June 30	\$ 31,312	\$ (27,688)	-88.43%	\$ 31,312	100.00%	\$ 32,312	\$ (26,439)	-81.82%

Unaudited for management use only

Douglas County School District

CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 5,003,945	\$ 1,251,109	25.00%	\$ 4,835,489	\$ 1,239,700	25.64%	\$ 4,835,489	\$ 4,835,489	100.00%
Mill Levy/Override	380,227	96,680	25.43%	348,059	91,554	26.30%	348,059	348,059	100.00%
Tuition	242,200	41,191	17.01%	245,800	46,666	18.99%	245,800	245,800	100.00%
Interest Income	8,100	2,173	26.83%	8,500	2,401	28.25%	8,500	8,500	100.00%
Student Participation Fees	98,500	70,576	71.65%	97,100	80,662	83.07%	97,100	97,100	100.00%
Rental/Lease	25,200	75	0.30%	48,000	5,650	11.77%	48,000	48,000	100.00%
Contributions/Donations	38,400	3,580	9.32%	38,400	527	1.37%	38,400	38,400	100.00%
Categorical Revenue	167,844	41,188	24.54%	166,380	47,831	28.75%	166,380	166,380	100.00%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	1,000	-	0.00%	750	1,399	186.53%	750	750	100.00%
Total Revenue	\$ 5,965,416	\$ 1,506,572	25.26%	\$ 5,788,478	\$ 1,516,390	26.20%	\$ 5,788,478	\$ 5,788,478	100.00%
Expenditures:									
Salaries	\$ 2,938,996	\$ 750,154	25.52%	\$ 3,053,490	\$ 784,374	25.69%	\$ 3,053,490	\$ 3,053,490	100.00%
Benefits	916,600	218,885	23.88%	953,051	224,099	23.51%	953,051	953,051	100.00%
Purchased Services	112,900	26,270	23.27%	72,300	18,895	26.13%	72,300	72,300	100.00%
Purchased Prop Svcs	713,350	177,895	24.94%	711,726	152,752	21.46%	711,726	711,726	100.00%
Other Purch. Svcs	295,443	84,008	28.43%	328,720	79,872	24.30%	328,720	328,720	100.00%
Supplies & Materials	255,299	56,907	22.29%	187,782	71,161	37.90%	187,782	187,782	100.00%
Property	358,781	96,232	26.82%	275,000	76,240	27.72%	275,000	275,000	100.00%
Other Expenses	87,500	9,200	10.51%	92,210	15,053	16.32%	92,210	92,210	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense (undefined)	2,400,000	2,400,000	100.00%	2,500,000	2,500,000	100.00%	2,500,000	2,500,000	100.00%
Total Expenditures	\$ 8,078,869	\$ 3,819,551	47.28%	\$ 8,174,279	\$ 3,922,446	47.99%	\$ 8,174,279	\$ 8,174,279	100.00%

American Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 11,890,652	\$ 3,026,942	25.46%	\$ 16,530,331	\$ 4,208,444	25.46%	\$ 16,530,331	\$ 16,530,331	100.00%
Mill Levy/Override	903,413	233,307	25.83%	1,218,650	310,833	25.51%	1,218,650	1,218,650	100.00%
Tuition	1,509,171	391,046	25.91%	2,665,620	697,895	26.18%	2,665,620	2,665,620	100.00%
Transportation Fees	400,925	151,467	37.78%	524,650	234,394	44.68%	524,650	524,650	100.00%
Earnings on Investments	6,000	2,025	33.75%	6,000	2,362	39.36%	6,000	6,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	525,000	163,893	31.22%	646,060	224,248	34.71%	646,060	646,060	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	531,597	519,439	97.71%	720,677	670,659	93.06%	720,677	720,677	100.00%
Rental/Lease	65,000	54,535	83.90%	75,000	78,781	105.04%	75,000	75,000	100.00%
Contributions/Donations	285,250	96,435	33.81%	248,046	70,371	28.37%	248,046	248,046	100.00%
Miscellaneous Revenue	10,000	-	0.00%	15,000	-	0.00%	15,000	15,000	100.00%
Categorical Revenue	463,271	116,768	25.21%	582,441	150,886	25.91%	582,441	582,441	100.00%
Other State Revenue	86,101	-	0.00%	137,759	13,838	10.04%	137,759	137,759	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	524,993	288,778	55.01%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 17,201,373	\$ 5,044,636	29.33%	\$ 23,370,233	\$ 6,662,710	28.51%	\$ 23,370,233	\$ 23,370,233	100.00%
Expenditures:									
Salaries	\$ 8,137,729	\$ 1,521,258	18.69%	\$ 10,738,965	\$ 2,050,057	19.09%	\$ 10,738,965	\$ 10,738,965	100.00%
Benefits	2,513,415	459,914	18.30%	3,503,775	807,878	23.06%	3,503,775	3,503,775	100.00%
Purchased Professional and Technical Services	355,637	108,164	30.41%	524,610	167,695	31.97%	524,610	524,610	100.00%
Purchased Property Services	2,964,160	708,294	23.90%	3,279,971	737,986	22.50%	3,279,971	3,279,971	100.00%
Other Purchased Services	1,358,498	460,112	33.87%	2,215,892	747,140	33.72%	2,215,892	2,215,892	100.00%
Supplies	879,683	126,079	14.33%	1,758,354	452,130	25.71%	1,758,354	1,758,354	100.00%
Property	803,966	326,520	40.61%	910,265	522,390	57.39%	910,265	910,265	100.00%
Other Expenses	38,200	14,720	38.53%	231,150	18,275	7.91%	231,150	231,150	100.00%
Other Uses of Funds	-	-	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	150,000	41,253	27.50%	207,250	74,415	35.91%	207,250	207,250	100.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 17,201,287	\$ 3,766,314	21.90%	\$ 23,370,231	\$ 5,577,966	23.87%	\$ 23,370,231	\$ 23,370,231	100.00%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 5,914,774	\$ 1,452,889	24.56%	\$ 6,014,110	\$ 1,496,198	24.88%	\$ 6,014,110	\$ 6,014,110	100.00%
Mill Levy/Override	435,639	112,076	25.73%	448,540	110,358	24.60%	448,540	448,540	100.00%
Tuition	488,920	296,016	60.54%	401,050	208,403	51.96%	401,050	401,050	100.00%
Transportation Fees	1,461	-	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	194,125	152,614	78.62%	216,130	111,446	51.56%	216,130	216,130	100.00%
Community Service Activities	-	-	0.00%	175,800	55,460	31.55%	175,800	175,800	100.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	160	160	100.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	57,661	57,661	100.00%	1,000	210	21.00%	1,000	1,000	100.00%
Miscellaneous Revenue	791	647	81.80%	55,000	-	0.00%	55,000	55,000	100.00%
Categorical Revenue	-	56,228	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	228,542	-	0.00%	234,561	54,318	23.16%	234,561	234,561	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	300,000	300,000	100.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,622,073	\$ 2,428,291	31.86%	\$ 7,546,191	\$ 2,036,393	26.99%	\$ 7,546,191	\$ 7,546,191	100.00%
Expenditures:									
Salaries	\$ 3,728,451	\$ 606,587	16.27%	\$ 3,847,005	\$ 908,042	23.60%	\$ 3,847,005	\$ 3,847,005	100.00%
Benefits	1,232,632	199,376	16.17%	1,191,436	167,941	14.10%	1,191,436	1,191,436	100.00%
Purchased Professional and Technical Services	208,960	51,552	24.67%	158,200	30,292	19.15%	158,200	158,200	100.00%
Purchased Property Services	1,157,190	285,107	24.64%	1,160,162	303,489	26.16%	1,160,162	1,160,162	100.00%
Other Purchased Services	527,235	146,078	27.71%	450,355	117,255	26.04%	450,355	450,355	100.00%
Supplies	493,068	98,655	20.01%	409,425	210,555	51.43%	409,425	409,425	100.00%
Property	850,000	745,896	87.75%	130,000	100,691	77.45%	130,000	130,000	100.00%
Other Expenses	96,019	7,559	7.87%	10,500	10,320	98.29%	10,500	10,500	100.00%
Other Uses of Funds	-	4,321	0.00%	-	-	0.00%	-	-	0.00%
Redemption of Principal	44,398	39,849	89.75%	54,000	13,632	25.24%	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	\$ 8,337,953	\$ 2,184,980	26.21%	\$ 7,411,083	\$ 1,862,217	25.13%	\$ 7,411,083	\$ 7,411,083	100.00%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 5,987,550	\$ 1,517,858	25.35%	\$ 6,069,590	\$ 1,501,536	24.74%	\$ 6,069,590	\$ 6,069,590	100.00%
Mill Levy/Override	464,535	117,208	25.23%	466,378	111,041	23.81%	466,378	466,378	100.00%
Tuition	466,849	143,572	30.75%	460,709	148,880	32.32%	460,709	460,709	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	1,500	794	52.93%	2,500	526	21.06%	2,500	2,500	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	236,915	210,219	88.73%	239,880	251,109	104.68%	239,880	239,880	100.00%
Community Service Activities	135,000	44,318	32.83%	140,000	44,505	31.79%	140,000	140,000	100.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	15,000	-	0.00%	15,000	1,824	12.16%	15,000	15,000	100.00%
Contributions/Donations	5,000	39,936	798.72%	5,000	9,495	189.91%	5,000	5,000	100.00%
Miscellaneous Revenue	500	1,500	300.00%	250	37	14.85%	250	250	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	29,488	-	0.00%	29,488	8,954	30.36%	29,488	29,488	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	216,348	62,161	28.73%	233,592	54,891	23.50%	233,592	233,592	100.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,558,685	\$ 2,137,566	28.28%	\$ 7,662,387	\$ 2,132,798	27.83%	\$ 7,662,387	\$ 7,662,387	100.00%
Expenditures:									
Salaries	\$ 3,553,938	\$ 776,207	21.84%	\$ 3,606,340	\$ 824,116	22.85%	\$ 3,606,340	\$ 3,606,340	100.00%
Benefits	957,176	231,224	24.16%	990,541	216,898	21.90%	990,541	990,541	100.00%
Purchased Professional and Technical Services	132,000	55,075	41.72%	134,500	38,310	28.48%	134,500	134,500	100.00%
Purchased Property Services	1,595,301	385,755	24.18%	1,616,535	403,992	24.99%	1,616,535	1,616,535	100.00%
Other Purchased Services	491,256	137,793	28.05%	599,397	143,217	23.89%	599,397	599,397	100.00%
Supplies	393,042	143,996	36.64%	393,117	158,934	40.43%	393,117	393,117	100.00%
Property	153,500	13,158	8.57%	153,500	333,995	217.59%	153,500	153,500	100.00%
Other Expenses	53,842	2,054	3.81%	55,933	2,940	5.26%	55,933	55,933	100.00%
Other Uses of Funds	-	(248)	0.00%	-	(93)	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	\$ 7,330,055	\$ 1,745,014	23.81%	\$ 7,549,863	\$ 2,122,309	28.11%	\$ 7,549,863	\$ 7,549,863	100.00%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,399,802	\$ 861,570	25.34%	\$ 3,409,893	\$ 864,344	25.35%	\$ 3,409,893	\$ 3,409,893	100.00%
Mill Levy/Override	260,864	66,441	25.47%	259,284	63,999	24.68%	259,284	259,284	100.00%
Tuition	207,860	51,428	24.74%	248,600	46,736	18.80%	248,600	248,600	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	2,936	0.00%	8,000	4,333	54.16%	8,000	8,000	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	115,000	55,788	48.51%	115,000	68,735	59.77%	115,000	115,000	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	93,000	45,021	48.41%	84,195	47,488	56.40%	84,195	84,195	100.00%
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	139,065	33,875	24.36%	136,280	35,200	25.83%	136,280	136,280	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	\$ 4,215,591	\$ 1,117,058	26.50%	\$ 4,261,252	\$ 1,130,834	26.54%	\$ 4,261,252	\$ 4,261,252	100.00%
Expenditures:									
Salaries	\$ 2,216,424	\$ 515,581	23.26%	\$ 2,262,274	\$ 543,880	24.04%	\$ 2,262,274	\$ 2,262,274	100.00%
Benefits	828,640	173,129	20.89%	717,094	182,117	25.40%	717,094	717,094	100.00%
Purchased Professional and Technical Services	110,652	33,969	30.70%	127,115	35,111	27.62%	127,115	127,115	100.00%
Purchased Property Services	658,919	152,839	23.20%	640,970	126,298	19.70%	640,970	640,970	100.00%
Other Purchased Services	268,125	74,036	27.61%	316,810	69,808	22.03%	316,810	316,810	100.00%
Supplies	207,500	70,003	33.74%	208,388	131,109	62.92%	208,388	208,388	100.00%
Property	77,500	66,935	86.37%	77,888	16,192	20.79%	77,888	77,888	100.00%
Other Expenses	19,000	4,586	24.14%	19,095	5,631	29.49%	19,095	19,095	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	\$ 4,386,760	\$ 1,091,079	24.87%	\$ 4,369,634	\$ 1,110,146	25.41%	\$ 4,369,634	\$ 4,369,634	100.00%

DCS Montessori Charter School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 2,946,632	\$ 718,969	24.40%	\$ 3,021,082	\$ 744,340	24.64%	\$ 3,021,082	\$ 2,998,992	99.27%
Mill Levy/Override	227,480	55,483	24.39%	228,812	54,974	24.03%	228,812	227,924	99.61%
Tuition	1,027,600	269,489	26.23%	1,041,600	255,262	24.51%	1,041,600	1,041,600	100.00%
Interest Income	6,100	3,769	61.79%	11,300	4,853	42.95%	11,300	11,300	100.00%
Student Activity Fees AA	200,000	103,707	51.85%	200,000	120,806	60.40%	200,000	200,000	100.00%
Child Care Fees	368,280	90,486	24.57%	368,280	91,249	24.78%	368,280	368,280	100.00%
Rental/Lease	22,500	4,980	22.13%	5,000	-	0.00%	5,000	5,000	100.00%
Contributions/Donations	-	6,501	0.00%	-	11,535	0.00%	-	-	0.00%
Technology Fees	16,000	14,746	92.16%	17,000	14,488	85.22%	17,000	17,000	100.00%
Categorical State Revenue	137,073	28,976	21.14%	137,073	35,498	25.90%	137,073	121,268	88.47%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Registration Fees	81,000	80,680	99.60%	84,000	77,540	92.31%	84,000	84,000	100.00%
Miscellaneous Revenue	15,000	12,183	81.22%	19,500	10,945	56.13%	19,500	9,500	48.72%
Total Revenue	\$ 5,047,665	\$ 1,389,969	27.54%	\$ 5,133,647	\$ 1,421,490	27.69%	\$ 5,133,647	\$ 5,084,864	99.05%
Expenditures:									
Salaries	\$ 2,390,616	\$ 395,967	16.56%	\$ 2,645,542	\$ 446,380	16.87%	\$ 2,645,542	\$ 2,645,542	100.00%
Benefits	749,892	149,735	19.97%	796,201	169,734	21.32%	796,201	796,201	100.00%
Purchased Services	171,300	51,437	30.03%	171,000	45,876	26.83%	171,000	178,800	104.56%
Purchased Prop Svcs	766,500	187,235	24.43%	774,566	189,414	24.45%	774,566	774,566	100.00%
Other Purch. Svcs	215,532	56,324	26.13%	277,758	68,510	24.67%	277,758	287,447	103.49%
Supplies & Materials	273,900	67,231	24.55%	264,400	63,939	24.18%	264,400	264,400	100.00%
Property	294,000	13,182	4.48%	104,000	15,467	14.87%	104,000	104,000	100.00%
Other Expenses	25,600	6,823	26.65%	14,600	3,686	25.25%	14,600	14,600	100.00%
Student Activity	200,000	27,527	13.76%	200,000	53,447	26.72%	200,000	200,000	100.00%
Grant Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Reserve Shortfall	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,087,340	\$ 955,462	18.78%	\$ 5,248,067	\$ 1,056,453	20.13%	\$ 5,248,067	\$ 5,265,556	100.33%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 2,099,099	\$ 731,153	34.83%	\$ 2,608,743	\$ 629,234	24.12%	\$ 2,233,879	\$ 2,233,879	100.00%
Mill Levy/Override	156,628	55,118	35.19%	194,283	45,469	23.40%	164,833	164,833	100.00%
Tuition	8,500	-	0.00%	12,000	-	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	11,550	3,070	26.58%	51,975	36,097	69.45%	44,820	44,820	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	-	2,000	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	3,000	7,791	259.70%	3,000	-	0.00%	3,000	3,000	100.00%
Miscellaneous Revenue	8,378	-	0.00%	2,000	8,982	449.10%	9,000	9,000	100.00%
Categorical Revenue	100,743	31,046	30.82%	109,984	55,943	50.86%	105,221	105,221	100.00%
Other State Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	196,500	-	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	\$ 2,584,398	\$ 830,178	32.12%	\$ 2,981,985	\$ 775,725	26.01%	\$ 2,570,753	\$ 2,570,753	100.00%
Expenditures:									
Salaries	\$ 1,077,327	\$ 237,425	22.04%	\$ 1,207,695	\$ 263,803	21.84%	\$ 1,158,308	\$ 1,158,308	100.00%
Benefits	270,209	62,135	23.00%	343,933	67,983	19.77%	331,089	331,089	100.00%
Purchased Professional and Technical Services	80,134	22,397	27.95%	103,350	29,522	28.57%	147,326	147,326	100.00%
Purchased Property Services	557,921	225,468	40.41%	728,802	162,904	22.35%	603,086	603,086	100.00%
Other Purchased Services	358,248	79,776	22.27%	430,814	99,069	23.00%	397,667	397,667	100.00%
Supplies	117,674	35,594	30.25%	75,800	22,215	29.31%	72,070	72,070	100.00%
Property	102,117	5,370	5.26%	47,000	2,322	4.94%	7,000	7,000	100.00%
Other Expenses	17,300	2,280	13.18%	30,470	15,672	51.43%	36,800	36,800	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	-	22,280	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 2,580,930	\$ 692,725	26.84%	\$ 2,967,864	\$ 663,490	22.36%	\$ 2,753,346	\$ 2,753,346	100.00%

HOPE Online Learning Academy Co-Op
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 17,673,867	\$ 4,391,864	24.85%	\$ 18,738,434	\$ 4,063,161	21.68%	\$ 18,738,434	\$ 18,738,434	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	533	108	20.19%	548	208	38.03%	548	548	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	-	3,950	0.00%	10,000	316	3.16%	10,000	10,000	100.00%
Miscellaneous Revenue	97,675	24,399	24.98%	116,767	91,669	78.51%	116,767	116,767	100.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	357,000	96,463	27.02%	339,457	154,665	45.56%	339,457	339,457	100.00%
Grants Federal	2,238,849	372,249	16.63%	1,953,300	405,769	20.77%	1,953,300	1,953,300	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	167,592	85,820	51.21%	256,210	49,775	19.43%	256,210	256,210	100.00%
Total Revenue	\$ 20,535,516	\$ 4,974,853	24.23%	\$ 21,414,715	\$ 4,765,564	22.25%	\$ 21,414,715	\$ 21,414,715	100.00%
Expenditures:									
Salaries	\$ 4,769,421	\$ 998,393	20.93%	\$ 4,385,163	\$ 1,100,552	25.10%	\$ 4,385,163	\$ 4,385,163	100.00%
Benefits	1,074,543	286,649	26.68%	1,716,266	337,539	19.67%	1,716,266	1,716,266	100.00%
Purchased Professional and Technical Services	160,949	64,577	40.12%	414,432	133,079	32.11%	414,432	414,432	100.00%
Purchased Property Services	387,572	92,059	23.75%	391,560	109,766	28.03%	391,560	391,560	100.00%
Other Purchased Services	11,695,304	2,764,340	23.64%	11,905,926	2,546,037	21.38%	11,905,926	11,905,926	100.00%
Supplies	1,620,546	374,920	23.14%	1,782,459	368,139	20.65%	1,782,459	1,782,459	100.00%
Property	329,005	71,752	21.81%	346,378	65,291	18.85%	346,378	346,378	100.00%
Other Expenses	185,301	68,661	37.05%	325,512	136,617	41.97%	325,512	325,512	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	152,292	85,318	56.02%	244,904	49,094	20.05%	244,904	244,904	100.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 20,374,933	\$ 4,806,669	23.59%	\$ 21,512,601	\$ 4,846,115	22.53%	\$ 21,512,601	\$ 21,512,601	100.00%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,476,953	\$ 1,174,807	26.24%	\$ 4,677,541	\$ 1,180,347	25.23%	\$ 4,677,541	\$ 1,180,347	25.23%
Mill Levy/Override	360,470	90,577	25.13%	336,690	87,110	25.87%	336,690	87,110	25.87%
Tuition	186,000	53,005	28.50%	186,000	69,001	37.10%	186,000	69,001	37.10%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	2,000	310	15.50%	2,000	590	29.50%	2,000	590	29.50%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	66,675	97,962	146.92%	122,500	95,815	78.22%	122,500	95,815	78.22%
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	9,499	6.33%	150,000	14,417	9.61%	150,000	14,417	9.61%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	50,723	-	0.00%	39,585	10,404	26.28%	39,585	10,404	26.28%
Grants Federal	-	-	0.00%	20,000	28,489	142.45%	20,000	28,489	142.45%
Fund Transfer	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	171,888	46,569	27.09%	186,276	42,883	23.02%	186,276	42,883	23.02%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,464,709	\$ 1,472,729	26.95%	\$ 5,720,592	\$ 1,529,056	26.73%	\$ 5,720,592	\$ 1,529,056	26.73%
Expenditures:									
Salaries	\$ 2,642,821	\$ 686,284	25.97%	\$ 2,760,484	\$ 715,887	25.93%	\$ 2,760,484	\$ 715,887	25.93%
Benefits	853,614	229,347	26.87%	833,295	235,471	28.26%	833,295	235,471	28.26%
Purchased Professional and Technical Services	292,300	62,490	21.38%	333,934	64,526	19.32%	333,934	64,526	19.32%
Purchased Property Services	1,120,784	287,863	25.68%	1,123,399	170,789	15.20%	1,123,399	170,789	15.20%
Other Purchased Services	60,455	23,395	38.70%	81,024	31,632	39.04%	81,024	31,632	39.04%
Supplies	203,492	91,492	44.96%	254,797	78,504	30.81%	254,797	78,504	30.81%
Property	184,545	66,233	35.89%	240,637	667,308	277.31%	240,637	667,308	277.31%
Other Expenses	72,500	8,357	11.53%	49,500	2,445	4.94%	49,500	2,445	4.94%
Other Uses of Funds	30,000	7,000	23.33%	21,000	-	0.00%	21,000	-	0.00%
Redemption of Principal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	20,000	-	0.00%	20,000	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,460,511	\$ 1,462,461	26.78%	\$ 5,718,070	\$ 1,966,562	34.39%	\$ 5,718,070	\$ 1,966,562	34.39%

Parker Core Knowledge Charter
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 4,720,546	\$ 1,186,460	25.13%	\$ 4,847,986	\$ 1,218,640	25.14%	\$ 4,847,986	\$ 4,847,986	100.00%
Mill Levy/Override	366,465	91,963	25.09%	363,374	90,392	24.88%	363,374	363,374	100.00%
Tuition	772,850	207,788	26.89%	818,250	155,583	19.01%	818,250	818,250	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	7,800	2,560	32.82%	12,100	6,083	50.27%	12,100	12,100	100.00%
Food Services	17,000	3,263	19.19%	15,700	2,280	14.52%	15,700	15,700	100.00%
Pupil Activities	66,023	20,042	30.36%	74,750	14,103	18.87%	74,750	74,750	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	25,000	8,574	34.30%	25,800	4,706	18.24%	25,800	25,800	100.00%
Contributions/Donations	151,500	1,458	0.96%	1,800	2,126	118.11%	1,800	50,000	2777.78%
Miscellaneous Revenue	94,500	88,335	93.48%	97,600	98,139	100.55%	97,600	98,500	100.92%
Categorical Revenue	183,244	42,623	23.26%	182,188	29,250	16.05%	182,188	182,188	100.00%
Other State Revenue	10,025	-	0.00%	5,025	1,628	32.40%	5,025	5,025	100.00%
Grants Federal	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fund Transfer	7,923	-	0.00%	(13,200)	1,726	-13.08%	(13,200)	(13,200)	100.00%
Other Sources	-	-	0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,422,876	\$ 1,653,066	25.74%	\$ 6,431,373	\$ 1,624,656	25.26%	\$ 6,431,373	\$ 6,480,473	100.76%
Expenditures:									
Salaries	\$ 3,370,400	\$ 759,106	22.52%	\$ 3,510,131	\$ 646,567	18.42%	\$ 3,510,131	\$ 3,510,131	100.00%
Benefits	1,122,028	208,510	18.58%	1,143,932	192,480	16.83%	1,143,932	1,143,932	100.00%
Purchased Professional and Technical Services	164,660	23,677	14.38%	135,550	23,339	17.22%	135,550	135,550	100.00%
Purchased Property Services	683,950	142,337	20.81%	739,500	188,060	25.43%	739,500	739,500	100.00%
Other Purchased Services	312,459	75,836	24.27%	373,095	94,263	25.27%	373,095	373,095	100.00%
Supplies	419,642	190,551	45.41%	355,850	153,820	43.23%	355,850	355,850	100.00%
Property	299,700	49,548	16.53%	82,000	250,838	305.90%	82,000	250,838	305.90%
Other Expenses	24,840	7,581	30.52%	17,700	9,653	54.54%	17,700	17,700	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	\$ 6,397,679	\$ 1,457,146	22.78%	\$ 6,357,758	\$ 1,559,020	24.52%	\$ 6,357,758	\$ 6,526,596	102.66%

Parker Performing Arts School
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 6,203,855	\$ 1,198,163	19.31%	\$ 5,688,890	\$ 1,503,543	26.43%	\$ 5,688,890	\$ 5,688,890	100.00%
Mill Levy/Override	493,000	92,056	18.67%	422,558	110,357	26.12%	422,558	422,558	100.00%
Tuition	145,800	57,375	39.35%	184,500	66,803	36.21%	184,500	184,500	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	4,122	-	0.00%	4,122	4,122	100.00%
Food Services	-	-	0.00%	-	2,574	0.00%	-	-	0.00%
Pupil Activities	54,432	56,141	103.14%	20,000	5,248	26.24%	20,000	20,000	100.00%
Community Service Activities	-	-	0.00%	-	737	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	87,075	82,933	95.24%	87,075	87,075	100.00%
Rental/Lease	20,000	-	0.00%	50,000	1,892	3.78%	50,000	50,000	100.00%
Contributions/Donations	-	162,790	0.00%	-	18,268	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue	141,950	-	0.00%	177,675	114,891	64.66%	177,675	177,675	100.00%
Grants Federal	196,500	-	0.00%	196,500	-	0.00%	196,500	196,500	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	\$ 7,255,537	\$ 1,566,524	21.59%	\$ 6,831,320	\$ 1,907,246	27.92%	\$ 6,831,320	\$ 6,831,320	100.00%
Expenditures:									
Salaries	\$ 2,594,600	\$ 452,788	17.45%	\$ 3,277,646	\$ 867,516	26.47%	\$ 3,277,646	\$ 3,277,646	100.00%
Benefits	870,247	115,154	13.23%	1,116,322	228,776	20.49%	1,116,322	1,116,322	100.00%
Purchased Professional and Technical Services	852,873	155,269	18.21%	107,669	45,202	41.98%	107,669	107,669	100.00%
Purchased Property Services	1,161,122	19,555	1.68%	1,525,182	463,985	30.42%	1,525,182	1,525,182	100.00%
Other Purchased Services	98,865	24,495	24.78%	385,311	123,680	32.10%	385,311	385,311	100.00%
Supplies	253,125	172,837	68.28%	159,380	153,353	96.22%	159,380	159,380	100.00%
Property	1,182,861	392,271	33.16%	245,548	16,567	6.75%	245,548	245,548	100.00%
Other Expenses	149,161	5,179	3.47%	3,667	15,898	433.54%	3,667	3,667	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	\$ 7,162,854	\$ 1,337,548	18.67%	\$ 6,820,725	\$ 1,914,978	28.08%	\$ 6,820,725	\$ 6,820,725	100.00%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,754,550	\$ 935,987	24.93%	\$ 3,793,796	\$ 963,978	25.41%	\$ 3,793,796	\$ 3,793,796	100.00%
Mill Levy/Override	291,375	72,683	24.94%	273,006	71,520	26.20%	273,006	273,006	100.00%
Tuition	90,000	21,970	24.41%	88,200	25,475	28.88%	88,200	88,200	100.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	30,000	2,075	6.92%	25,000	10,454	41.82%	25,000	25,000	100.00%
Food Services	12,000	767	6.39%	12,000	8,437	70.31%	12,000	12,000	100.00%
Pupil Activities	127,900	118,299	92.49%	124,400	123,160	99.00%	124,400	124,400	100.00%
Community Service Activities	9,000	5,749	63.88%	10,500	4,752	45.26%	10,500	10,500	100.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	40,000	6,580	16.45%	40,000	8,825	22.06%	40,000	40,000	100.00%
Contributions/Donations	40,000	567	1.42%	40,000	-	0.00%	40,000	40,000	100.00%
Miscellaneous Revenue	6,000	318	5.30%	6,000	27,469	457.82%	6,000	27,469	457.82%
Categorical Revenue	145,450	36,048	24.78%	140,760	33,354	23.70%	140,760	140,760	100.00%
Other State Revenue	7,800	-	0.00%	1,000	-	0.00%	1,000	-	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	\$ 4,554,075	\$ 1,201,043	26.37%	\$ 4,554,662	\$ 1,277,425	28.05%	\$ 4,554,662	\$ 4,575,131	100.45%
Expenditures:									
Salaries	\$ 2,602,600	\$ 562,447	21.61%	\$ 2,579,525	\$ 578,923	22.44%	\$ 2,579,525	\$ 2,579,525	100.00%
Benefits	687,000	154,382	22.47%	715,000	183,286	25.63%	715,000	715,000	100.00%
Purchased Professional and Technical Services	84,000	27,078	32.24%	63,500	23,722	37.36%	63,500	63,500	100.00%
Purchased Property Services	125,350	39,213	31.28%	116,755	72,287	61.91%	116,755	116,755	100.00%
Other Purchased Services	298,752	85,230	28.53%	342,490	94,132	27.48%	342,490	342,490	100.00%
Supplies	178,000	85,929	48.27%	184,500	91,530	49.61%	184,500	184,500	100.00%
Property	65,000	57,352	88.23%	107,500	73,738	68.59%	107,500	107,500	100.00%
Other Expenses	463,550	129,783	28.00%	387,800	97,200	25.06%	387,800	387,800	100.00%
Other Uses of Funds	-	-	0.00%	50,000	-	0.00%	50,000	50,000	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	\$ 4,504,252	\$ 1,141,414	25.34%	\$ 4,547,070	\$ 1,214,819	26.72%	\$ 4,547,070	\$ 4,547,070	100.00%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2017

	Prior Year FY 2016-2017			Current Year FY 2017-2018			Projected Year End FY 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue			0.00%	\$ 2,628,360	\$ 657,032	25.00%	\$ 2,628,360	\$ 2,577,031	98.05%
Mill Levy/Override			0.00%	196,920	49,230	25.00%	196,920	193,091	98.06%
Tuition			0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees			0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments			0.00%	-	242	0.00%	-	-	0.00%
Food Services			0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities			0.00%	400,500	386,037	96.39%	400,500	386,037	96.39%
Community Service Activities			0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue			0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease			0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations			0.00%	-	2,047	0.00%	-	10,547	0.00%
Miscellaneous Revenue			0.00%	-	20,460	0.00%	-	20,460	0.00%
Categorical Revenue			0.00%	-	-	0.00%	-	-	0.00%
Other State Revenue			0.00%	125,886	22,950	18.23%	125,886	124,434	98.85%
Grants Federal			0.00%	196,500	-	0.00%	196,500	-	0.00%
Fund Transfer			0.00%	(25,000)	-	0.00%	(25,000)	(25,000)	100.00%
Other Sources			0.00%	-	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue			0.00%	-	-	0.00%	-	-	0.00%
Grants Local			0.00%	-	-	0.00%	-	-	0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ 3,523,166	\$ 1,137,997	32.30%	\$ 3,523,166	\$ 3,286,599	93.29%
Expenditures:									
Salaries			0.00%	\$ 1,390,750	\$ 232,546	16.72%	\$ 1,390,750	\$ 1,390,750	100.00%
Benefits			0.00%	453,937	57,747	12.72%	453,937	453,937	100.00%
Purchased Professional and Technical Services			0.00%	121,654	37,682	30.97%	121,654	121,654	100.00%
Purchased Property Services			0.00%	599,330	12,121	2.02%	599,330	599,330	100.00%
Other Purchased Services			0.00%	413,422	84,993	20.56%	413,422	413,422	100.00%
Supplies			0.00%	123,648	55,025	44.50%	123,648	123,648	100.00%
Property			0.00%	28,000	-	0.00%	28,000	28,000	100.00%
Other Expenses			0.00%	7,696	273	3.55%	7,696	7,696	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%	196,500	-	0.00%	196,500	196,500	100.00%
Cap Reserve Expense			0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ 3,334,938	\$ 480,386	14.40%	\$ 3,334,938	\$ 3,334,938	100.00%

SkyView Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 8,763,050	\$ 2,252,019	25.70%	\$ 9,342,230	\$ 2,379,957	25.48%	\$ 9,231,267	\$ 9,231,267	100.00%
Mill Levy/Override	677,447	174,079	25.70%	689,494	175,724	25.49%	681,836	681,836	100.00%
Tuition	1,043,872	200,334	19.19%	1,077,914	190,894	17.71%	991,311	991,311	100.00%
Transportation Fees	2,656	2,656	100.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	-	0.00%	-	-	0.00%
Food Services	-	-	82.29%	-	-	0.00%	-	-	0.00%
Pupil Activities	341,265	280,830	0.00%	375,070	301,163	80.30%	389,385	389,385	100.00%
Community Service Activities	-	-	36.43%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	58.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	7,000	2,550	25.64%	5,000	4,665	93.30%	20,000	20,000	100.00%
Contributions/Donations	50,000	29,000	0.00%	58,000	31,863	54.94%	62,000	62,000	100.00%
Miscellaneous Revenue	73,233	43,714	59.69%	68,350	2,180	3.19%	69,040	69,040	100.00%
Categorical Revenue	339,079	86,930	0.00%	348,596	82,146	23.56%	318,338	318,338	100.00%
Other State Revenue	28,529	-	0.00%	45,000	20,350	45.22%	49,349	49,349	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	\$ 11,326,131	\$ 3,072,112	27.12%	\$ 12,009,654	\$ 3,188,942	26.55%	\$ 11,812,526	\$ 11,812,526	100.00%
Expenditures:									
Salaries	\$ 5,915,257	\$ 1,079,764	18.25%	\$ 6,091,067	\$ 1,151,274	18.90%	\$ 6,045,962	\$ 6,045,962	100.00%
Benefits	1,734,484	336,315	19.39%	1,793,735	363,925	20.29%	1,783,764	1,783,764	100.00%
Purchased Professional and Technical Services	230,889	40,512	17.55%	230,481	52,967	22.98%	231,200	231,200	100.00%
Purchased Property Services	1,860,342	273,814	14.72%	2,196,894	569,219	25.91%	2,170,631	2,170,631	100.00%
Other Purchased Services	683,059	195,137	28.57%	838,248	198,708	23.71%	846,164	846,164	100.00%
Supplies	559,316	215,940	38.61%	502,857	191,742	38.13%	505,102	505,102	100.00%
Property	129,410	5,288	4.09%	79,631	44,331	55.67%	105,000	105,000	100.00%
Other Expenses	27,149	15,737	57.97%	38,136	18,212	47.76%	18,906	18,906	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	331,000	331,082	100.02%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 11,470,906	\$ 2,493,589	21.74%	\$ 11,771,049	\$ 2,590,378	22.01%	\$ 11,706,729	\$ 11,706,729	100.00%

STEM School and Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 11,347,409	\$ 2,810,643	24.77%	\$ 12,983,337	\$ 3,337,451	25.71%	\$ 12,983,337	\$ 12,983,337	100.00%
Mill Levy/Override	882,180	218,465	24.76%	972,019	247,928	25.51%	972,019	972,019	100.00%
Tuition	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%
Earnings on Investments	4,890	4,012	82.05%	13,383	10,360	77.41%	13,383	13,383	100.00%
Food Services	-	-	0.00%	-	-	0.00%	-	-	0.00%
Pupil Activities	290,520	321,521	110.67%	650,000	526,195	80.95%	650,000	650,000	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Rental/Lease	54,000	12,500	23.15%	54,000	13,500	25.00%	54,000	54,000	100.00%
Contributions/Donations	125,000	8,784	7.03%	30,000	378	1.26%	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	423,500	92,173	21.76%	445,195	127,380	28.61%	445,195	445,195	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	\$ 13,127,499	\$ 3,468,098	26.42%	\$ 15,147,934	\$ 4,263,193	28.14%	\$ 15,147,934	\$ 15,147,934	100.00%
Expenditures:									
Salaries	\$ 6,853,628	\$ 1,107,275	16.16%	\$ 7,559,372	\$ 1,238,312	16.38%	\$ 7,559,372	\$ 7,559,372	100.00%
Benefits	1,724,622	345,204	20.02%	2,191,800	358,345	16.35%	2,191,800	2,191,800	100.00%
Purchased Professional and Technical Services	149,906	27,259	18.18%	230,668	64,832	28.11%	230,668	230,668	100.00%
Purchased Property Services	2,151,404	522,718	24.30%	2,530,562	500,338	19.77%	2,530,562	2,530,562	100.00%
Other Purchased Services	618,800	164,054	26.51%	1,039,168	230,080	22.14%	1,039,168	1,039,168	100.00%
Supplies	611,394	223,346	36.53%	557,619	148,559	26.64%	557,619	557,619	100.00%
Property	1,761,088	451,479	25.64%	1,075,300	531,463	49.42%	1,075,300	1,075,300	100.00%
Other Expenses	56,400	672	1.19%	120,600	11,865	9.84%	120,600	120,600	100.00%
Other Uses of Funds	2,400	-	0.00%	-	7,766	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	\$ 13,929,642	\$ 2,842,006	20.40%	\$ 15,305,089	\$ 3,091,559	20.20%	\$ 15,305,089	\$ 15,305,089	100.00%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual 1st Quarter
For the Period Ended September 30, 2017

	Prior Year 2016-2017			Current Year 2017-2018			Projected Year End 2017-2018		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
Per Pupil Revenue	\$ 3,692,639	\$ 1,040,919	28.19%	\$4,392,310	\$1,158,910	26.38%	\$4,392,310	4,392,310	100.00%
Mill Levy/Override	-	-	0.00%	-	-	0.00%	-	-	0.00%
Tuition	325,380	67,443	20.73%	328,500	99,553	30.31%	328,500	328,500	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	120,000	117,041	97.53%	108,000	120,979	112.02%	108,000	108,000	100.00%
Community Service Activities	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Local Revenue	52,000	3,516	6.76%	8,000	4,546	56.83%	8,000	8,000	100.00%
Rental/Lease	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contributions/Donations	-	1,743	0.00%	30,000	500	1.67%	30,000	30,000	100.00%
Miscellaneous Revenue	-	-	0.00%	-	-	0.00%	-	-	0.00%
Categorical Revenue	110,925	-	0.00%	141,914	49,812	35.10%	141,914	141,914	100.00%
Other State Revenue	-	35,324	0.00%	-	-	0.00%	-	-	0.00%
Grants Federal	195,500	-	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	\$ 4,496,444	\$ 1,265,986	28.16%	\$ 5,008,724	\$ 1,434,299	28.64%	\$ 5,008,724	\$ 5,008,724	100.00%
Expenditures:									
Salaries	\$ 1,780,707	\$ 435,407	24.45%	\$2,408,266	\$587,923	24.41%	\$2,408,266	2,408,266	100.00%
Benefits	477,796	116,745	24.43%	612,392	173,757	28.37%	612,392	612,392	100.00%
Purchased Professional and Technical Services	229,232	45,371	19.79%	150,490	52,817	35.10%	150,490	150,490	100.00%
Purchased Property Services	1,010,813	240,254	23.77%	849,012	205,194	24.17%	849,012	849,012	100.00%
Other Purchased Services	320,581	81,771	25.51%	435,407	76,026	17.46%	327,923	327,923	100.00%
Supplies	330,400	81,514	24.67%	116,745	106,264	91.02%	191,240	191,240	100.00%
Property	50,000	10,252	20.50%	45,371	14,626	32.24%	35,000	35,000	100.00%
Other Expenses	40,500	28	0.07%	240,254	35	0.01%	30,855	30,855	100.00%
Other Uses of Funds	-	-	0.00%	81,771	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	81,514	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	10,252	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	28	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	\$ 4,240,029	\$ 1,011,342	23.85%	\$ 5,031,502	\$ 1,216,642	24.18%	\$ 4,605,178	\$ 4,605,178	100.00%

Douglas County School District



QUESTIONS