

Quarterly Financial Report For The Period Ended June 30, 2015

Presented to the Board of Education
September 15, 2015
by
Bonnie Betz, *Chief Financial Officer*
Scott Smith, *Budget Director*



Quarterly Financial Report

For the Period Ended June 30, 2015

Table of Contents

COMBINED GENERAL FUND FINANCIALS

General Fund Comparative Schedule Summary Budget to Actual – Fund 10.....	1
General Fund Consolidated Revenues – Fund 10.....	2
General Fund Consolidated Comparison of Actual Expenditures – Fund 10	3
General Fund Utility Budget Report – Fund 10	4
Outdoor Education Center Fund Budget to Actual – Fund 13	5
Full Day Kindergarten Fund Budget to Actual – Fund 15	6
Risk Insurance Fund Budget to Actual – Fund 18	7
Transportation Fund Budget to Actual – Fund 25	8
Transportation Fund Monthly Fuel Expense Report – Fund 25	9
Capital Projects Fund Budget to Actual – Fund 43	10

BUILDING FUNDS FINANCIALS

Bond Building Funds Budget to Actual – Funds 41 & 44.....	11
COP Building Fund Budget to Actual – Fund 45.....	12

SPECIAL REVENUE FUNDS FINANCIALS

Nutrition Services Fund Budget to Actual – Fund 21	13
Governmental Designated Purpose Grants Fund Budget to Actual – Fund 22	14
Child Care Fund Budget to Actual – Fund 24.....	15
Athletics and Activities Fund Budget to Actual – Fund 26.....	16

OTHER FUNDS FINANCIALS

Bond Redemption Fund Budget to Actual – Fund 31	17
COP Lease Payment Fund Budget to Actual – Fund 39.....	18
Medical Fund Budget to Actual – Fund 65	19
Short Term Disability Fund Budget to Actual – Fund 66	20
Agency Fund Budget to Actual – Fund 74.....	21
Private Purpose Trust Scholarship Fund Budget to Actual – Fund 75	22

Douglas County School District, RE1

Quarterly Financial Report

For the Period Ended June 30, 2015

Table of Contents (Continued)

CHARTER SCHOOL FINANCIALS

Academy Charter School Budget to Actual	23
American Academy Charter School Budget to Actual	24
Aspen View Academy Charter School Budget to Actual.....	25
Ben Franklin Academy Charter School Budget to Actual	26
Challenge to Excellence Charter School Budget to Actual	27
DCS Montessori Charter School Budget to Actual	28
HOPE Online Learning Academy Charter School Budget to Actual	29
North Star Charter School Budget to Actual	30
Parker Core Knowledge Charter School Budget to Actual	31
Platte River Academy Charter School Budget to Actual	32
SkyView Academy Charter School Budget to Actual	33
STEM High Charter School Budget to Actual	34

A young boy with short hair, wearing a white t-shirt with a graphic, is looking at a whiteboard in a classroom. He is holding a black marker in his right hand. The whiteboard has some text and a grid of numbers. The background is slightly blurred, showing a patterned wall.

COMBINED GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
COMPARATIVE SCHEDULE OF TOTAL GENERAL FUND
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Unaudited Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Local Taxes							
Property Tax - In Formula	\$ 122,231,068	\$ 122,240,330	\$ 123,102,212	100.71%	\$ 119,932,502	\$ 121,333,011	101.17%
Budget Override	33,713,000	33,713,000	33,713,000	100.00%	33,713,000	33,713,000	100.00%
Specific Ownership Taxes - In Formula	10,008,440	10,637,035	10,637,035	100.00%	9,669,990	9,669,990	100.00%
Specific Ownership Taxes - Out	8,872,978	9,486,490	10,993,655	115.89%	8,549,807	10,246,275	119.84%
Subtotal Other Local Taxes	<u>174,825,486</u>	<u>176,076,855</u>	<u>178,445,901</u>	<u>101.35%</u>	<u>171,865,299</u>	<u>174,962,276</u>	<u>101.80%</u>
Intergovernmental Revenue							
Equalization Entitlements	298,197,460	293,475,745	293,357,217	99.96%	270,568,569	270,410,414	99.94%
Categorical Funding	12,610,295	14,486,620	14,600,305	100.78%	12,388,720	12,382,718	99.95%
Subtotal Intergovernmental Revenue	<u>310,807,755</u>	<u>307,962,365</u>	<u>307,957,522</u>	<u>100.00%</u>	<u>282,957,289</u>	<u>282,793,133</u>	<u>99.94%</u>
Other Local Revenue							
General Fund Interest	101,726	101,726	68,958	67.79%	101,726	62,882	61.81%
Charter School Purchased Service Revenue	4,328,784	4,010,845	4,169,474	103.95%	4,187,933	4,337,210	103.56%
State Charter Construction Grant (\$169/pp)	742,138	1,463,332	1,463,332	100.00%	731,579	742,137	101.44%
Federal Revenue - Medicaid Reimbursement	895,336	917,997	1,082,802	117.95%	895,336	981,631	109.64%
Preschool Revenue	2,182,395	2,182,395	1,939,994	88.89%	1,951,393	1,893,810	97.05%
School Based Revenue	9,622,804	9,668,300	12,932,943	133.77%	8,989,653	13,028,848	144.93%
Other	3,481,382	2,612,643	2,404,579	92.04%	1,608,579	2,533,175	157.48%
Subtotal Other Local Revenue	<u>21,354,565</u>	<u>20,957,238</u>	<u>24,062,082</u>	<u>114.82%</u>	<u>18,466,199</u>	<u>23,579,692</u>	<u>127.69%</u>
TOTAL REVENUE	<u>\$ 506,987,806</u>	<u>\$ 504,996,458</u>	<u>\$ 510,465,505</u>	<u>101.08%</u>	<u>\$ 473,288,787</u>	<u>\$ 481,335,101</u>	<u>101.70%</u>
EXPENDITURES							
Salaries	\$ 261,367,121	\$ 258,279,900	\$ 253,316,954	98.08%	\$ 252,938,176	\$ 247,323,653	97.78%
Benefits	83,743,212	80,518,028	80,142,503	99.53%	83,817,874	75,073,031	89.57%
Purchased Professional Services	5,863,945	5,258,578	5,935,947	112.88%	5,282,617	6,684,491	126.54%
Purchased Property Services	5,318,839	6,555,416	6,598,976	100.66%	6,253,540	6,448,734	103.12%
Other Purchased Services	4,589,654	6,865,516	7,582,553	110.44%	5,360,052	6,305,618	117.64%
Supplies	26,087,645	46,854,887	21,999,275	46.95%	34,498,642	23,373,315	67.75%
Equipment	-	-	-	-	-	-	-
Utilities	11,675,800	11,576,894	10,563,702	91.25%	11,677,800	10,830,306	92.74%
Other	318,755	2,382,280	299,177	12.56%	3,874,659	(117,464)	-3.03%
Contingency	5,000,000	2,961,906	-	0.00%	2,592,318	-	0.00%
TOTAL EXPENDITURES	<u>\$ 403,964,971</u>	<u>\$ 421,253,405</u>	<u>\$ 386,439,088</u>	<u>91.74%</u>	<u>\$ 406,295,678</u>	<u>\$ 375,921,684</u>	<u>92.52%</u>
CHARTER SCHOOL TRANSFERS	<u>\$ 85,658,325</u>	<u>\$ 82,143,220</u>	<u>\$ 82,813,050</u>	<u>100.82%</u>	<u>\$ 74,019,077</u>	<u>\$ 74,178,911</u>	<u>100.22%</u>
TRANSFERS							
Risk Insurance Fund Transfer	\$ 3,654,644	\$ 3,862,288	\$ 3,862,288	100.00%	\$ 3,654,644	\$ 3,654,644	100.00%
Bond Redemption Fund Transfer	-	-	-	-	-	-	-
COP Lease Payment Fund Transfer	3,423,075	3,123,075	3,123,075	100.00%	4,786,797	4,786,797	100.00%
Athletic & Activities Fund Transfer	3,887,406	4,313,406	4,313,406	100.00%	3,887,406	3,887,406	100.00%
Transportation Fund Transfer	12,975,650	14,691,699	14,691,699	100.00%	13,475,650	13,475,650	100.00%
Outdoor Ed Fund Transfer	-	200,000	200,000	100.00%	-	105,000	-
Pupil Activity Fund Transfer	-	-	-	-	-	-	-
Food Service Fund Transfer	-	-	-	-	2,500,000	2,500,000	100.00%
Capital Projects Fund Transfer	3,246,103	11,580,943	11,580,943	100.00%	10,090,751	10,090,751	100.00%
TOTAL TRANSFERS	<u>\$ 27,186,878</u>	<u>\$ 37,771,411</u>	<u>\$ 37,771,411</u>	<u>100.00%</u>	<u>\$ 38,395,248</u>	<u>\$ 38,500,248</u>	<u>100.27%</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 516,810,174</u>	<u>\$ 541,168,036</u>	<u>\$ 507,023,550</u>	<u>93.69%</u>	<u>\$ 518,710,003</u>	<u>\$ 488,600,842</u>	<u>94.20%</u>
Excess (Deficiency) of Revenues over Expenditures and Transfers	<u>\$ (9,822,368)</u>	<u>\$ (36,171,578)</u>	<u>\$ 3,441,955</u>	<u>-9.52%</u>	<u>\$ (45,421,216)</u>	<u>\$ (7,265,741)</u>	<u>16.00%</u>

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended June 30, 2015

	FY 2014-2015 Year to Date Actual	FY 2013-2014 Year to Date Actual	Year over Year Incr / (Decr)	Percentage Incr / (Decr)
Student Funded Pupil Count REVENUE	63,037	62,610	427	0.68%
Property Taxes	\$ 156,815,212	\$ 155,046,011	\$ 1,769,200	1.14%
Specific Ownership Taxes	21,630,690	19,916,265	1,714,425	8.61%
State Equalization	293,357,217	270,410,414	22,946,802	8.49%
Categorical Revenue	14,600,305	12,382,718	2,217,587	17.91%
Charter School Service Revenue	4,169,474	4,337,210	(167,736)	-3.87%
State Charter Construction Grant	1,463,332	742,137	721,195	97%
Federal Revenue - Medicaid Reimb	1,082,802	981,631	101,171	10.31%
Preschool Revenue	1,939,994	1,893,810	46,185	2.44%
School Based Revenue	12,932,943	13,028,848	(95,905)	-0.74%
Other Revenue	2,473,536	2,596,057	(122,520)	-4.72%
	<u>\$ 510,465,505</u>	<u>\$ 481,335,101</u>	<u>\$ 29,130,403</u>	<u>6.05%</u>

Property Taxes - are calculated by applying the December 2014 mill levy upon the 2014 assessed valuation of residential and commercial property within the District.

Specific Ownership Tax - are vehicle registration taxes collected by counties and are shared with school districts and are subject to economic fluctuations.

State Equalization - are revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.

Categorical (State) Revenue - are revenues for special education, vocational education, english language acquisition and gifted and talented education programs.

Charter School Service Revenue - are revenues charged to charter schools that participate in our purchased services agreement.

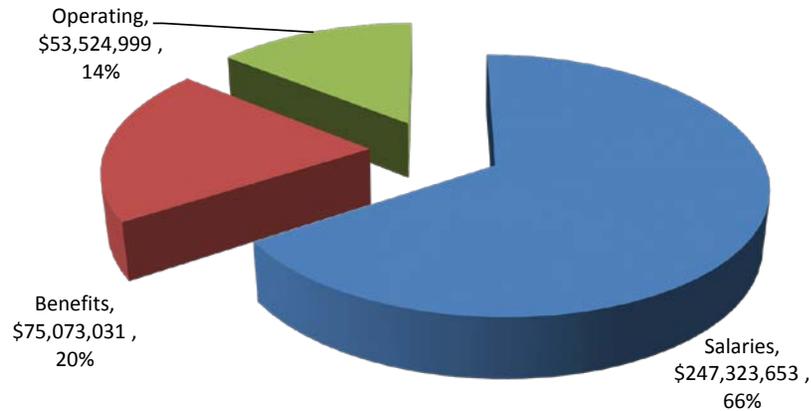
State Charter Construction Grant - \$169 per charter pupil received from the state that is passed through to the charter schools.

Federal Revenue - are revenues for the Medicaid reimbursement program.

Other Revenue - are comprised of District-imposed charges for services, various contributions and donations and interest earnings.

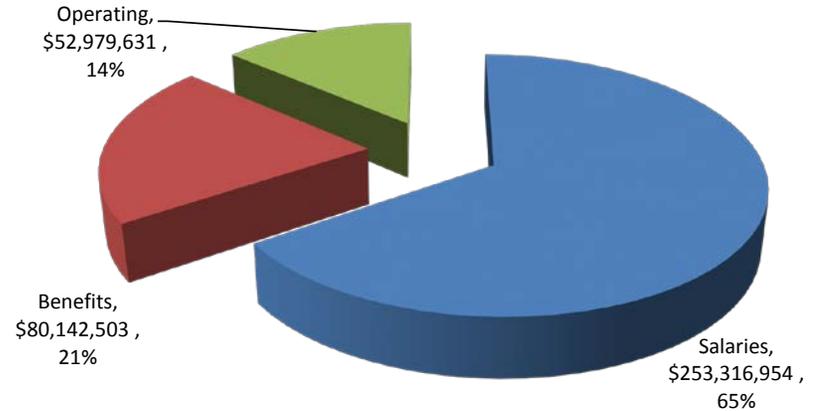
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND 10 COMPARISON OF ACTUAL EXPENDITURES
FY 2013-2014 to FY 2014-2015
For the Period Ended June 30, 2015**

FY 2013-2014 Actual Expenditures



Total expenditures through 4th Quarter FY 2013-2014 were \$375,786,523. In addition to these expenditures, there are transfers to other funds of \$38,500,248 and the charter school distribution of \$74,178,911.

FY 2014-2015 Actual Expenditures



Total expenditures through 4th Quarter FY 2014-2015 are \$386,439,088. In addition to these expenditures, there are transfers to other funds of \$37,771,411 and the charter school distribution of \$82,813,050.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended June 30, 2015**

	FY 2014-2015 Budget	Available as of Jun-15	Expended as of Jun-15	% Expended	Status
Electric	\$ 6,658,538	\$ (349,555)	\$ 7,008,093	105.25%	GOOD
Natural Gas	\$ 2,374,651	\$ 772,600	\$ 1,602,051	67.46%	GOOD
Water & Sewer	\$ 857,238	\$ (232,294)	\$ 1,089,532	127.10%	WATCH
Irrigation	\$ 867,128	\$ 320,058	\$ 547,070	63.09%	GOOD
Trash	\$ 297,839	\$ 11,226	\$ 286,613	96.23%	GOOD
Propane	\$ 21,500	\$ (8,843)	\$ 30,343	141.13%	WATCH
Totals	\$ 11,076,894	\$ 513,192	\$ 10,563,702	95.37%	
School Incentive	\$ 500,000	\$ 363,925	\$ 136,075	27.22%	GOOD
Total	\$ 11,576,894	\$ 877,117	\$ 10,699,777	92.42%	

Utilities Summation Narrative:

Electric	The expenditure for electricity is approximately the same as last year. At year-end this is as expected.
Natural Gas	Through four quarters, the expenditure for natural gas is 12% lower this year than last due to a milder than usual winter.
Water & Sewer	Year-over-year changes for water and sewer were minor; but decreased by 1%.
Irrigation	Annual Irrigation expenditures decreased 17% compared to last year. Cooler and wetter weather in the fall and spring, combined with continuing optimization of our systems is most likely responsible for this decrease.
Trash	Waste and Recycling expenses increased 25% compared to last year. Costs are fixed by contract, so this reflects additional pickups. Continuing to add additional recycling, which is cheaper than trash, will continue to drive this cost down.
Propane	Through four quarters, propane expenditures have decreased 24%. Propane is an unregulated resource and price fluctuations are frequent and market driven.

Note: The School Incentive is reflected on this page but has not yet been booked as an actual expenditure on the General Fund summary page. This amount will be reflected in the audited financials

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Center Fund - Fund 13
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Tuition from Individuals	\$ 598,721	\$ 608,721	\$ 506,815	83.26%	\$ 548,119	\$ 468,655	85.50%
Grants	-	-	-	-	30,000	-	0.00%
Rental Building	-	-	-	-	25,000	-	0.00%
Misc. Revenue	-	-	-	-	-	91,454	-
TOTAL REVENUE	\$ 598,721	\$ 608,721	\$ 506,815	83.26%	\$ 603,119	\$ 560,109	92.87%
EXPENDITURES							
Salaries & Benefits	\$ 385,809	\$ 461,138	\$ 422,566	91.64%	\$ 211,936	\$ 279,281	131.78%
Purchased Services	68,320	142,420	120,058	84.30%	141,404	178,056	125.92%
Supplies & Materials	73,383	145,632	72,325	49.66%	98,149	65,273	66.50%
Equipment	27,000	15,000	30,533	203.55%	143,028	9,745	6.81%
Depreciation	-	-	-	-	-	-	-
Other	13,678	13,678	42,037	307.33%	12,318	25,936	210.55%
TOTAL EXPENDITURES	\$ 568,190	\$ 777,868	\$ 687,519	88.39%	\$ 606,835	\$ 558,291	92.00%
General Fund Transfer	-	(200,000)	(200,000)	100.00%	-	(105,000)	-
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 30,531	\$ 30,853	\$ 19,296	62.54%	\$ (3,716)	\$ 106,818	-2874.55%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Tuition	\$ 4,740,793	\$ 4,740,793	\$ 4,656,729	98.23%	\$ 4,658,314	\$ 4,415,460	94.79%
Contributions/Donations	-	-	18,100	-	-	1,505	-
Interest	-	-	-	-	-	-	-
Other	-	-	137	-	-	-	-
TOTAL REVENUE	\$ 4,740,793	\$ 4,740,793	\$ 4,674,966	98.61%	\$ 4,658,314	\$ 4,416,965	94.82%
EXPENDITURES							
Salaries	\$ 4,388,544	\$ 3,588,488	\$ 4,670,171	130.14%	\$ 4,286,448	\$ 4,151,556	96.85%
Benefits	1,486,399	1,355,722	1,342,591	99.03%	1,106,725	1,146,958	103.64%
Purchased Services	-	328,317	154,092	46.93%	300,271	124,127	41.34%
Supplies & Materials	2,167,635	3,146,639	266,729	8.48%	3,869,001	202,698	5.24%
Other	-	-	-	-	235,000	1,107,250	471.17%
TOTAL EXPENDITURES	\$ 8,042,578	\$ 8,419,166	\$ 6,433,584	76.42%	\$ 9,797,445	\$ 6,732,589	68.72%
Excess (Deficiency) of Revenues over Expenditures	\$ (3,301,785)	\$ (3,678,373)	\$ (1,758,618)	47.81%	\$ (5,139,131)	\$ (2,315,623)	45.06%

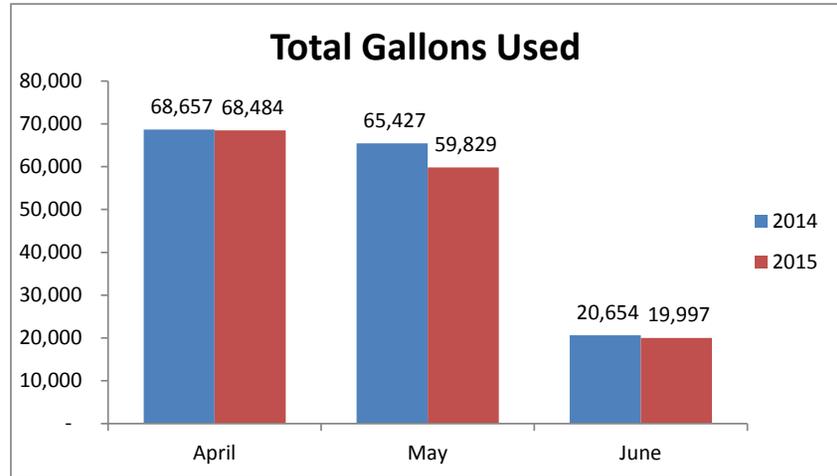
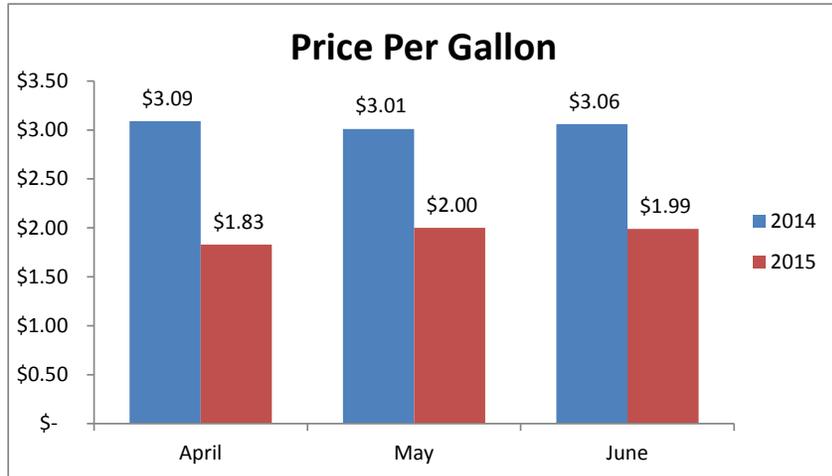
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Risk Insurance Fund - Fund 18
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
EXPENDITURES							
Salaries	\$ 297,712	\$ 414,759	\$ 362,182	87.32%	\$ 288,532	\$ 302,564	104.86%
Benefits	89,272	119,869	94,251	78.63%	83,463	71,160	85.26%
Purchased/Property Services	3,891,626	3,951,626	3,640,574	92.13%	3,891,626	3,489,512	89.67%
Supplies & Materials	232,500	704,875	200,590	28.46%	232,500	221,989	95.48%
Equipment	-	-	26,205	-	-	-	-
Other	5,600	5,600	3,265	58.30%	5,600	3,233	57.72%
TOTAL EXPENDITURES	\$ 4,516,710	\$ 5,196,729	\$ 4,327,067	83.27%	\$ 4,501,721	\$ 4,088,458	90.82%
General Fund Transfer	(3,654,644)	(3,862,288)	(3,862,288)	100.00%	(3,654,644)	(3,654,644)	100.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (862,066)	\$ (1,334,441)	\$ (464,779)	34.83%	\$ (847,077)	\$ (433,814)	51.21%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Fees - To/From School	\$ 1,550,000	\$ 1,550,000	\$ 1,581,912	102.06%	\$ 1,475,000	\$ 1,553,158	105.30%
State Categorical Revenue	4,523,980	4,480,277	4,573,165	102.07%	4,523,980	4,628,219	102.30%
Other Revenue	1,318,234	1,318,234	1,091,086	82.77%	1,583,963	1,391,824	87.87%
TOTAL REVENUE	\$ 7,392,214	\$ 7,348,511	\$ 7,246,164	98.61%	\$ 7,582,943	\$ 7,573,201	99.87%
EXPENDITURES							
Salaries	\$ 11,177,200	\$ 11,430,735	\$ 11,812,969	103.34%	\$ 11,486,293	\$ 11,606,231	101.04%
Benefits	5,572,119	5,660,723	4,626,593	81.73%	4,877,393	4,380,548	89.81%
Purchased Services	812,935	866,373	906,067	104.58%	1,719,640	1,793,435	104.29%
Supplies & Materials	3,889,954	4,229,703	3,461,228	81.83%	4,005,845	4,159,736	103.84%
Bus Purchases & Equipment	671,853	2,171,853	1,132,174	52.13%	863,853	749,820	86.80%
Other	(1,786,321)	(1,786,321)	(1,574,764)	88.16%	(1,700,000)	(1,676,472)	98.62%
TOTAL EXPENDITURES	\$ 20,337,740	\$ 22,573,066	\$ 20,364,265	90.21%	\$ 21,253,024	\$ 21,013,299	98.87%
General Fund Transfer	(12,975,650)	(14,691,699)	(14,691,699)	100.00%	(13,475,650)	(13,475,650)	100.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 30,124	\$ (532,856)	\$ 1,573,597	-295.31%	\$ (194,431)	\$ 35,552	-18.29%

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Transportation Monthly Fuel Expense Report - Fund 25
 For the Period Ended June 30, 2015**



Extremely low fuel prices through the fourth quarter of the year have allowed the District to remain under budget for the fiscal year.

Fuel consumption has stabilized over the past year and average District consumption remained predictable between the FY2013-2014 and FY2014-2015 years with only a minor variance in the month of May.

While the District has enjoyed the financial benefits of low fuel prices, we are anticipating an increased cost of fuel in the coming months. We have budgeted for this possibility and remain optimistic that prices will stabilize around \$2.10 per gallon as we begin the new fiscal year. After the first quarter we will begin operating winter-blended fuels which will drive our fuel prices up for the second and third quarters of the year as consistent with prior years.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 43
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
District Technology Fee	\$ -	\$ -	\$ 10,668	-	\$ -	\$ 38,313	
Revenue in Lieu of Land	-	233,479	652,443	279.44%	2,110,000	2,319,770	109.94%
Proceeds from EPC	-	-	-	-	3,530,800	3,530,800	100.00%
Investment Earnings	-	-	388	-	-	3,405	-
Other Revenue	-	6,875	57,011	829.25%	222,719	267,277	120.01%
TOTAL REVENUE	\$ -	\$ 240,354	\$ 720,509	299.77%	\$ 5,863,519	\$ 6,159,564	105.05%
EXPENDITURES							
Purchased/Property Services	\$ 2,867,381	\$ 5,321,885	\$ 4,580,399	86.07%	\$ 5,502,238	\$ 5,798,230	105.38%
Equipment/Building	12,540,478	12,586,130	6,317,363	50.19%	22,344,098	15,743,875	70.46%
Other	1,106,478	1,106,478	1,242,794	112.32%	927,130	930,956	100.41%
TOTAL EXPENDITURES	\$ 16,514,337	\$ 19,014,493	\$ 12,140,556	63.85%	\$ 28,773,466	\$ 22,473,061	78.10%
General Fund Transfer	(3,246,103)	(11,580,943)	(11,580,943)	100.00%	(10,090,751)	(10,090,751)	100.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (13,268,234)	\$ (7,193,196)	\$ 160,896	-2.24%	\$ (12,819,196)	\$ (6,222,746)	48.54%

A young boy with short hair is looking intently at a large chart on a wall. He is holding a black pen in his right hand. The chart is a grid with columns and rows, and the text 'THE NUMBERS TO REPRESENT' is visible at the top. The background is a wall with a repeating pattern of stylized human figures. The overall image is in grayscale with a soft, faded effect.

BUILDING FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Funds - Funds 41 & 44
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Other Revenue	\$ -	\$ -	\$ -		\$ -	\$ -	
Interest	-	-	-		-	-	
TOTAL REVENUE	\$ -	\$ -	\$ -		\$ -	\$ -	
EXPENDITURES							
Salaries & Benefits	-	-	-		-	-	
Buildings & Building Improvements	-	-	-		-	-	
Purchased Services	-	-	-		-	-	
Supplies & Materials	-	-	-		-	-	
Equipment	-	-	-		-	-	
Other Expenditures	-	-	-		-	-	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -		\$ -	\$ -	
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
COP Building Fund 45
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
COP Issuance	\$ -	\$ -	\$ -	-	\$ 15,000,000	\$ 15,000,000	100.00%
Premium on Bond	-	-	-	-	-	-	-
Investment Earnings	10,038	10,038	17,729	176.62%	9,532	15,467	162.26%
Other Revenues	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 10,038	\$ 10,038	\$ 17,729	176.62%	\$ 15,009,532	\$ 15,015,467	100.04%
EXPENDITURES							
Building and Building Improvements	\$ 516,920	\$ 8,775,852	\$ 1,168,564	13.32%	\$ 10,991,939	\$ 7,335,234	66.73%
Salaries & Benefits	-	-	-	-	-	26,593	-
Purchased Services	-	-	19,647	-	190,000	410,153	215.87%
Supplies and Materials	8,666,397	6,220,579	4,716,475	75.82%	2,200,000	5,045,911	229.36%
Debt Issuance Costs	-	-	27,536	-	172,052	194,706	113.17%
TOTAL EXPENDITURES	\$ 9,183,317	\$ 14,996,431	\$ 5,932,222	39.56%	\$ 13,553,991	\$ 13,012,598	96.01%
Transfers Out	-	-	-	-	-	1,388,884	-
Excess (Deficiency) of Revenues over Expenditures	\$ (9,173,279)	\$ (14,986,393)	\$ (5,914,493)	39.47%	\$ 1,455,541	\$ 613,985	42.18%

A young boy with short hair, wearing a white t-shirt with a graphic, is looking down at a marker he is holding. In the background, a whiteboard is visible with some text and a grid. The text on the whiteboard includes "Write the number to represent the amount" and a grid with columns labeled "100", "10", and "1".

SPECIAL REVENUE FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Fund - Fund 21
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Food Sales	\$ 12,499,061	\$ 13,160,661	\$ 13,355,941	101.48%	\$ 11,887,497	\$ 12,179,758	102.46%
Federal Reimbursement	2,013,831	2,263,831	2,265,855	100.09%	2,255,227	2,295,856	101.80%
Commodity Contribution	713,000	713,000	687,513	96.43%	900,000	689,895	76.65%
Misc. Revenue	11,000	11,000	42,615	387.41%	23,000	32,520	141.39%
Gain/Loss on Sale of Cap Assets	-	45,500	45,499	100.00%	-	(2,250)	-
State Match. Child Nutr. & CDE Rev	105,900	105,900	98,940	93.43%	118,746	105,607	88.94%
TOTAL REVENUE	\$ 15,342,792	\$ 16,299,892	\$ 16,496,363	101.21%	\$ 15,184,470	\$ 15,301,385	100.77%
EXPENDITURES							
Salaries & Benefits	\$ 6,254,056	\$ 6,502,905	\$ 6,400,680	98.43%	\$ 6,146,096	\$ 6,328,850	102.97%
Food & Commodities	6,544,000	7,544,000	6,853,158	90.84%	6,588,438	6,710,420	101.85%
Purchased Services & Repairs	383,030	863,030	880,876	102.07%	746,830	353,520	47.34%
Depreciation	496,000	-	-	-	360,000	367,424	102.06%
Supplies and Equipment	686,000	721,000	798,575	110.76%	794,000	805,312	101.42%
Other	582,500	632,500	624,230	98.69%	590,500	63,469	10.75%
TOTAL EXPENDITURES	\$ 14,945,586	\$ 16,263,435	\$ 15,557,518	95.66%	\$ 15,225,864	\$ 14,628,994	96.08%
General Fund Transfer	-	-	-	-	(2,500,000)	(2,500,000)	100.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 397,206	\$ 36,457	\$ 938,845	2575.21%	\$ 2,458,606	\$ 3,172,391	129.03%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
State Revenue	\$ 9,764	\$ 644,074	\$ 688,074	106.83%	\$ 30,201	\$ 62,767	207.83%
Federal Revenue	10,885,180	12,555,056	10,667,023	84.96%	12,658,275	11,544,882	91.20%
Other Revenue	274,132	530,137	513,288	96.82%	394,679	263,071	66.65%
TOTAL REVENUE	\$ 11,169,076	\$ 13,729,267	\$ 11,868,385	86.45%	13,083,154	11,870,720	90.73%
EXPENDITURES							
Salaries and Benefits	\$ 9,452,389	\$ 9,318,857	\$ 9,127,107	97.94%	\$ 9,206,314	\$ 9,371,576	101.80%
Purchased/Property Services	1,159,350	2,816,005	2,223,774	78.97%	1,976,227	1,518,518	76.84%
Supplies and Materials	373,047	441,382	403,073	91.32%	335,971	203,899	60.69%
Equipment	123,977	105,618	84,049	79.58%	108,165	110,890	102.52%
Other	60,313	1,047,405	30,383	2.90%	1,456,477	665,837	45.72%
TOTAL EXPENDITURES	\$ 11,169,076	\$ 13,729,267	\$ 11,868,385	86.45%	\$ 13,083,154	\$ 11,870,720	90.73%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ -	\$ -	\$ -		\$ -	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 24
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Tuition	\$ 10,441,674	\$ 10,441,674	\$ 10,628,155	101.79%	\$ 9,460,907	\$ 10,021,837	105.93%
Other Revenue	-	-	11,085	-	-	4,183	
TOTAL REVENUE	\$ 10,441,674	\$ 10,441,674	\$ 10,639,240	101.89%	\$ 9,460,907	\$ 10,026,020	105.97%
EXPENDITURES							
Salaries & Benefits	\$ 7,536,597	\$ 7,536,597	\$ 7,748,987	102.82%	\$ 7,208,431	\$ 7,204,640	99.95%
Purchased Services	952,852	952,852	661,107	69.38%	788,383	545,159	69.15%
Supplies & Materials	558,671	5,039,356	826,192	16.39%	508,984	814,455	160.02%
Depreciation	-	-	-	-	-	5,333	-
Field Trips and Other	1,393,554	1,325,367	1,016,704	76.71%	955,109	810,372	84.85%
TOTAL EXPENDITURES	\$ 10,441,674	\$ 14,854,172	\$ 10,252,990	69.02%	\$ 9,460,907	\$ 9,379,958	99.14%
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (4,412,498)	\$ 386,250	-8.75%	\$ -	\$ 646,062	-

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Student Fees	\$ 8,793,462	\$ 5,990,189	\$ 6,466,279	107.95%	\$ 8,229,213	\$ 5,971,170	72.56%
Gate Fees	713,700	713,700	586,587	82.19%	839,116	637,778	76.01%
Other Act./Ath. Rev., Admission cards & Contrib.	535,300	3,338,573	3,298,491	98.80%	1,034,567	3,508,744	339.15%
TOTAL REVENUE	\$ 10,042,462	\$ 10,042,462	\$ 10,351,357	103.08%	\$ 10,102,896	\$ 10,117,693	100.15%
EXPENDITURES							
Salaries and Benefits	\$ 5,352,588	\$ 5,777,588	\$ 5,760,135	99.70%	\$ 5,286,438	\$ 5,196,394	98.30%
Purchased Services	2,439,566	2,439,566	2,692,762	110.38%	2,446,931	2,413,591	98.64%
Supplies and Materials	5,540,000	6,177,484	5,885,184	95.27%	5,477,595	5,650,288	103.15%
Other	685,063	685,063	525,182	76.66%	589,675	528,669	89.65%
Capital Outlay	100,000	100,000	229,592	229.59%	135,049	127,816	94.64%
TOTAL EXPENDITURES	\$ 14,117,217	\$ 15,179,701	\$ 15,092,854	99.43%	\$ 13,935,688	\$ 13,916,758	99.86%
General Fund Transfer	(3,887,406)	(4,313,406)	(4,313,406)	100.00%	(3,887,406)	(3,887,406)	100.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (187,349)	\$ (823,833)	\$ (428,091)	51.96%	\$ 54,614	\$ 88,341	161.75%

A young boy with short hair is looking intently at a whiteboard. He is holding a black marker in his right hand. The whiteboard has some text and a grid of small boxes. The background is a wall with a pattern of large, stylized letters. The overall image is in grayscale.

OTHER FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption - Fund 31
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Property Taxes	\$ 68,471,638	\$ 74,132,226	\$ 73,646,634	99.34%	\$ 72,326,378	\$ 72,180,078	99.80%
Interest Revenue	64,000	64,000	58,439	91.31%	64,000	50,682	79.19%
Other Local Income	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 68,535,638	\$ 74,196,226	\$ 73,705,073	99.34%	\$ 72,390,378	\$ 72,230,760	99.78%
EXPENDITURES							
Principal	\$ 39,363,688	\$ 83,540,945	\$ 83,540,945	100.00%	\$ 38,316,380	\$ 38,316,380	100.00%
Interest	29,107,950	27,932,668	27,932,668	100.00%	30,606,107	30,606,107	100.00%
Bond Issuance Cost	5,000	310,273	286,403	92.31%	16,000	4,683	29.27%
TOTAL EXPENDITURES	\$ 68,476,638	\$ 111,783,886	\$ 111,760,015	99.98%	\$ 68,938,487	\$ 68,927,170	99.98%
TRANSFERS AND OTHER SOURCES (USES)							
Proceeds of Refunding	\$ -	\$ (43,717,530)	\$ (43,717,530)	100.00%	\$ -	\$ -	-
General Fund Transfer	-	-	-	-	-	-	-
TOTAL TRANSFERS AND OTHER SOURCES (USES)	\$ -	\$ (43,717,530)	\$ (43,717,530)	100.00%	\$ -	\$ -	-
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 59,000	\$ 6,129,870	\$ 5,662,587	92.38%	\$ 3,451,891	\$ 3,303,590	95.70%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
COP Lease Payment Fund - Fund 39
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Interest on Investment	\$ 463,681	\$ 463,681	\$ 1,563	0.34%	\$ 500	\$ 466	93.23%
Rental Building Revenue	-	-	-	-	-	-	-
Proceeds from Refunding	-	6,615,159	6,615,159	100.00%	-	-	-
Cert of Participation - AspenView	117,500	117,500	561,598	477.96%	232,080	425,041	183.14%
TOTAL REVENUE	\$ 581,181	\$ 7,196,340	\$ 7,178,320	99.75%	\$ 232,580	\$ 425,507	182.95%
EXPENDITURES							
Principal Retirement	\$ 2,190,000	\$ 8,805,159	\$ 8,798,914	99.93%	\$ 3,561,004	\$ 3,535,000	99.27%
Interest and Fiscal Charges	1,816,256	1,739,145	1,721,145	98.97%	1,573,681	1,560,139	99.14%
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 4,006,256	\$ 10,544,304	\$ 10,520,058	99.77%	\$ 5,134,685	\$ 5,095,139	99.23%
TRANSFERS AND OTHER SOURCES (USES)							
Capitalized Interest	-	-	-	-	(248,078)	-	0.00%
Transfers In	(3,423,075)	(3,123,075)	(3,123,075)	100.00%	(4,786,797)	(6,175,681)	129.01%
TOTAL TRANSFERS AND OTHER SOURCES (USES)	\$ (3,423,075)	\$ (3,123,075)	\$ (3,123,075)	100.00%	\$ (5,034,875)	\$ (6,175,681)	122.66%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (2,000)	\$ (224,889)	\$ (218,664)	97.23%	\$ 132,770	\$ 1,506,049	1134.33%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Health Revenue	\$ 37,189,274	\$ 37,189,274	\$ 38,113,960	102.49%	\$ 34,571,623	\$ 35,661,852	103.15%
Dental revenue	1,979,978	1,979,978	2,036,434	102.85%	1,979,978	2,046,727	103.37%
Investment Earnings	10,173	10,173	6,497	63.86%	10,173	11,946	117.43%
Other	566,100	566,100	147,788	26.11%	566,100	223,566	39.49%
TOTAL REVENUE	\$ 39,745,525	\$ 39,745,525	\$ 40,304,678	101.41%	\$ 37,127,874	\$ 37,944,091	102.20%
EXPENDITURES							
Health Claims (Self Funded)	\$ 35,666,559	\$ 35,666,559	\$ 35,235,378	98.79%	\$ 33,844,516	\$ 31,506,863	93.09%
Dental Claims (Premiums)	2,939,248	2,939,248	2,793,917	95.06%	2,939,248	2,811,291	95.65%
Salaries & Benefits	19,439	19,439	23,203	119.36%	19,439	3,012,306	15496.20%
Stop Loss Premiums	1,031,471	1,031,471	552,645	53.58%	1,031,471	671,655	65.12%
Purchased Services	1,054,983	1,054,983	798,155	75.66%	1,037,983	852,316	82.11%
Other	55,561	4,130,647	46,190	1.12%	41,406	35,613	86.01%
TOTAL EXPENDITURES	\$ 40,767,261	\$ 44,842,347	\$ 39,449,488	87.97%	\$ 38,914,063	\$ 38,890,043	99.94%
Excess (Deficiency) of Revenues over Expenditures	\$ (1,021,736)	\$ (5,096,822)	\$ 855,191	-16.78%	\$ (1,786,189)	\$ (945,952)	52.96%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Short Term Disability Insurance Premiums	\$ 627,295	\$ 627,295	\$ 462,825	73.78%	\$ -	\$ -	
TOTAL REVENUE	<u>\$ 627,295</u>	<u>\$ 627,295</u>	<u>\$ 462,825</u>	<u>73.78%</u>	<u>\$ -</u>	<u>\$ -</u>	
EXPENDITURES							
Short Term Disability Claims	\$ 615,000	\$ 627,295	\$ 386,275	61.58%	\$ -	\$ -	
TOTAL EXPENDITURES	<u>\$ 615,000</u>	<u>\$ 627,295</u>	<u>\$ 386,275</u>	<u>61.58%</u>	<u>\$ -</u>	<u>\$ -</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 12,295</u>	<u>\$ -</u>	<u>\$ 76,550</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Agency Fund - Fund 74
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Pupil Activity	\$ 2,438,467	\$ 2,438,467	\$ 1,854,111	76.04%	\$ 2,980,149	\$ 1,961,127	65.81%
School Discretionary	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 2,438,467	\$ 2,438,467	\$ 1,854,111	76.04%	\$ 2,980,149	\$ 1,961,127	65.81%
EXPENDITURES							
Pupil Activity							
Purchased/Property Services	\$ -	\$ -	\$ 186,937	-	\$ -	\$ 115,171	-
Supplies and Materials	1,784,365	2,193,431	1,916,450	87.37%	1,857,559	2,104,588	113.30%
Equipment	-	10,461	-	0.00%	-	18,500	-
Other	-	1,400	1,701	121.46%	-	56,349	-
Total Pupil Activity	1,784,365	2,205,292	2,105,088	95.46%	1,857,559	2,294,609	123.53%
School Discretionary							
Purchased/Property Services	-	-	269,774	-	-	5,046	-
Supplies and Materials	1,417,387	2,317,588	1,314,267	56.71%	3,805,961	1,387,234	36.45%
Equipment	-	10,000	35,872	358.72%	-	39,650	-
Other	-	-	50	-	9,677	35,247	364.24%
Total Discretionary	1,417,387	2,327,588	1,619,964	69.60%	3,815,638	1,467,177	38.45%
TOTAL EXPENDITURES	\$ 3,201,752	\$ 4,532,880	\$ 3,725,052	82.18%	\$ 5,673,197	\$ 3,761,786	66.31%
General Fund Transfer	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (763,285)	\$ (2,094,413)	\$ (1,870,941)	89.33%	\$ (2,693,048)	\$ (1,800,659)	66.86%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Scholarship Fund - Fund 75
For the Period Ended June 30, 2015

	FY 2014-2015				FY 2013-2014		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Audited Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE							
Contributions	\$ 61,600	\$ 61,600	\$ 63,646	103.32%	\$ 56,000	\$ 58,800	105.00%
TOTAL REVENUE	<u>\$ 61,600</u>	<u>\$ 61,600</u>	<u>\$ 63,646</u>	<u>103.32%</u>	<u>\$ 56,000</u>	<u>\$ 58,800</u>	<u>105.00%</u>
EXPENDITURES							
Grants and Scholarships	\$ 69,000	\$ 75,900	\$ 68,000	89.59%	\$ 80,000	\$ 77,000	96.25%
TOTAL EXPENDITURES	<u>\$ 69,000</u>	<u>\$ 75,900</u>	<u>\$ 68,000</u>	<u>89.59%</u>	<u>\$ 80,000</u>	<u>\$ 77,000</u>	<u>96.25%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (7,400)</u>	<u>\$ (14,300)</u>	<u>\$ (4,354)</u>	<u>30.45%</u>	<u>\$ (24,000)</u>	<u>\$ (18,200)</u>	<u>75.83%</u>



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	4,006,888	4,085,548	101.96%	4,204,266	4,230,402	100.62%	4,204,266	4,230,402	100.62%
1110	Mill Levy/Override	366,207	359,321	98.12%	344,171	349,212	101.46%	344,171	349,212	101.46%
1310	Tuition	74,250	69,683	93.85%	82,500	152,383	184.71%	82,500	152,383	184.71%
1500	Interest Income	8,000	7,900	98.75%	8,000	8,166	102.08%	8,000	8,166	102.08%
1700	Student Participation Fees	40,000	50,506	126.27%	40,000	136,271	340.68%	40,000	136,271	340.68%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	-	29,791		-	25,793		-	25,793	
1922	Contributions/Donations	-	-		-	75,006		-	75,006	
3100	Categorical Revenue	56,000	63,682	113.72%	106,000	106,333	100.31%	106,000	106,333	100.31%
3900	Other State Revenue	-	-		-	6,180		-	6,180	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	18,000	12,520	69.56%	18,000	35,434	196.86%	18,000	35,434	196.86%
	Total Revenue	\$ 4,569,345	\$ 4,678,951	102.40%	\$ 4,802,937	\$ 5,125,180	106.71%	\$ 4,802,937	\$ 5,125,180	106.71%
Expenditures:										
0100	Salaries	2,451,155	2,449,077	99.92%	2,552,687	2,765,810	108.35%	2,552,687	2,765,810	108.35%
0200	Benefits	690,787	645,081	93.38%	720,642	729,355	101.21%	720,642	729,355	101.21%
0300	Purchased Services	92,783	123,509	133.12%	103,335	45,776	44.30%	103,335	45,776	44.30%
0400	Purchased Prop Svcs	41,000	40,728	99.34%	-	654,608		-	654,608	
0500	Other Purch. Svcs	74,675	44,521	59.62%	84,375	290,149	343.88%	84,375	290,149	343.88%
0600	Supplies & Materials	450,080	329,504	73.21%	458,927	229,031	49.91%	458,927	229,031	49.91%
0700	Property	217,400	245,603	112.97%	377,100	201,121	53.33%	377,100	201,121	53.33%
0800	Other Expenses	504,330	504,330	100.00%	505,870	14,669	2.90%	505,870	14,669	2.90%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 4,522,210	\$ 4,382,353	96.91%	\$ 4,802,936	\$ 4,930,519	102.66%	\$ 4,802,936	\$ 4,930,519	102.66%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	\$ 9,299,365	\$ 9,252,785	99.50%	\$ 11,138,965	\$ 11,163,446	100.22%	\$ 11,138,965	\$ 11,163,446	100.22%
1110	Mill Levy/Override	818,296	816,405	99.77%	909,398	921,237	101.30%	909,398	921,237	101.30%
1310	Tuition	1,173,665	1,139,104	97.06%	1,488,180	1,467,710	98.62%	1,488,180	1,467,710	98.62%
1500	Interest Income	7,200	6,527	90.65%	6,000	8,954	149.24%	6,000	8,954	149.24%
1700	Student Participation Fees	765,998	741,657	96.82%	968,322	963,348	99.49%	968,322	963,348	99.49%
1800	Child Care Fees	249,444	241,412	96.78%	357,000	366,619	102.69%	357,000	366,619	102.69%
1910	Rental/Lease	50,000	54,437	108.87%	45,000	51,845	115.21%	45,000	51,845	115.21%
1922	Contributions/Donations	309,031	246,355	79.72%	288,259	217,993	75.62%	288,259	217,993	75.62%
3100	Categorical Revenue	141,636	147,442	104.10%	286,236	318,278	111.19%	286,236	318,278	111.19%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
5000	Other Sources	-	-		127,231	128,217	100.78%	127,231	128,217	100.78%
	Miscellaneous Revenue	109,724	114,525	104.38%	95,400	100,614	105.47%	95,400	100,614	105.47%
	Total Revenue	\$ 12,924,359	\$ 12,760,649	98.73%	\$ 15,709,991	\$ 15,708,260	99.99%	\$ 15,709,991	\$ 15,708,260	99.99%
Expenditures:										
0100	Salaries	5,866,986	5,800,366	98.86%	6,746,388	6,646,211	98.52%	6,746,388	6,646,211	98.52%
0200	Benefits	1,637,621	1,584,568	96.76%	1,966,731	1,926,844	97.97%	1,966,731	1,926,844	97.97%
0300	Purchased Services	415,990	382,625	91.98%	401,983	371,146	92.33%	401,983	371,146	92.33%
0400	Purchased Prop Svcs	1,958,186	1,913,192	97.70%	3,117,986	3,077,495	98.70%	3,117,986	3,077,495	98.70%
0500	Other Purch. Svcs	981,692	895,538	91.22%	1,064,106	1,086,097	102.07%	1,064,106	1,086,097	102.07%
0600	Supplies & Materials	1,205,469	1,128,052	93.58%	1,015,316	874,977	86.18%	1,015,316	874,977	86.18%
0700	Property	621,173	559,870	90.13%	517,921	516,163	99.66%	517,921	516,163	99.66%
0800	Other Expenses	174,904	15,516	8.87%	115,955	15,177	13.09%	115,955	15,177	13.09%
0900	Other Uses of Funds	91,685	91,685	100.00%	143,453	143,453	100.00%	143,453	143,453	100.00%
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 12,953,706	\$ 12,371,412	95.50%	\$ 15,089,839	\$ 14,657,564	97.14%	\$ 15,089,839	\$ 14,657,564	97.14%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	3,799,731	3,828,674	100.76%	4,707,856	4,735,208	100.58%	4,707,856	4,735,208	100.58%
1110	Mill Levy/Override	346,279	336,367	97.14%	383,454	389,571	101.60%	383,454	389,571	101.60%
1310	Tuition	358,821	374,061	104.25%	437,580	498,181	113.85%	437,580	498,181	113.85%
1500	Interest Income	-	-		-	-		-	-	
1700	Student Participation Fees	137,522	138,434	100.66%	152,551	159,658	104.66%	152,551	159,658	104.66%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	-	-		-	-		-	-	
1922	Contributions/Donations	11,000	180	1.64%	90	90	100.00%	90	90	100.00%
3100	Categorical Revenue	39,103	57,084	145.98%	144,880	148,223	102.31%	144,880	148,223	102.31%
3900	Other State Revenue	-	-		-	-		-	-	
52XX	Transfers	-	-		30,000	-	0.00%	30,000	-	0.00%
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	381,838	381,838	100.00%	215,000	215,000	100.00%	215,000	215,000	100.00%
	Miscellaneous Revenue	21,970	23,700	107.87%	15,430	15,612	101.18%	15,430	15,612	101.18%
	Total Revenue	\$ 5,096,263	\$ 5,140,338	100.86%	\$ 6,086,842	\$ 6,161,543	101.23%	\$ 6,086,842	\$ 6,161,543	101.23%
Expenditures:										
0100	Salaries	2,345,000	2,282,577	97.34%	2,840,000	2,841,093	100.04%	2,840,000	2,841,093	100.04%
0200	Benefits	652,446	616,909	94.55%	838,990	798,068	95.12%	838,990	798,068	95.12%
0300	Purchased Services	153,500	135,695	88.40%	191,506	173,504	90.60%	191,506	173,504	90.60%
0400	Purchased Prop Svcs	495,632	481,707	97.19%	665,398	669,841	100.67%	665,398	669,841	100.67%
0500	Other Purch. Svcs	293,633	275,501	93.82%	340,524	336,438	98.80%	340,524	336,438	98.80%
0600	Supplies & Materials	399,468	401,456	100.50%	415,395	397,242	95.63%	415,395	397,242	95.63%
0700	Property	2,994	34,936	1166.87%	442,256	108,885	24.62%	442,256	108,885	24.62%
0800	Other Expenses	308,524	4,196	1.36%	71,318	4,739	6.64%	71,318	4,739	6.64%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	381,838	381,838	100.00%	209,923	215,000	102.42%	209,923	215,000	102.42%
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 5,033,035	\$ 4,614,815	91.69%	\$ 6,015,310	\$ 5,544,810	92.18%	\$ 6,015,310	\$ 5,544,810	92.18%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	5,112,265	5,182,613	101.38%	5,600,320	5,653,077	100.94%	5,600,320	5,653,077	100.94%
1110	Mill Levy/Override	465,292	457,368	98.30%	459,250	468,045	101.92%	459,250	468,045	101.92%
1310	Tuition	447,690	436,302	97.46%	416,320	441,473	106.04%	416,320	441,473	106.04%
1500	Interest Income	2,000	669	33.45%	2,000	1,255	62.77%	2,000	1,255	62.77%
1700	Student Participation Fees	215,284	240,828	111.87%	223,906	249,849	111.59%	223,906	249,849	111.59%
1800	Child Care Fees	105,000	116,490	110.94%	105,000	121,962	116.15%	105,000	121,962	116.15%
1910	Rental/Lease	10,000	10,512	105.12%	15,000	11,735	78.23%	15,000	11,735	78.23%
1922	Contributions/Donations	5,000	32,960	659.20%	7,300	10,065	137.88%	7,300	10,065	137.88%
3100	Categorical Revenue	-	-		-	-		-	-	
3900	Other State Revenue	-	7,370		-	8,829		-	8,829	
	Cap Reserve Bond Revenue	67,788	77,374	114.14%	153,120	142,765	93.24%	153,120	142,765	93.24%
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	500	134	26.80%	500	1,542	308.40%	500	1,542	308.40%
Total Revenue		\$ 6,430,819	\$ 6,562,620	102.05%	\$ 6,982,716	\$ 7,110,597	101.83%	\$ 6,982,716	\$ 7,110,597	101.83%
Expenditures:										
0100	Salaries	2,907,455	2,853,252	98.14%	3,105,631	3,065,057	98.69%	3,105,631	3,065,057	98.69%
0200	Benefits	681,800	727,113	106.65%	781,864	741,296	94.81%	781,864	741,296	94.81%
0300	Purchased Services	113,300	94,045	83.01%	114,200	97,892	85.72%	114,200	97,892	85.72%
0400	Purchased Prop Svcs	1,443,208	1,447,616	100.31%	1,552,963	1,596,456	102.80%	1,552,963	1,596,456	102.80%
0500	Other Purch. Svcs	409,693	353,935	86.39%	426,048	375,107	88.04%	426,048	375,107	88.04%
0600	Supplies & Materials	371,172	339,104	91.36%	377,805	302,551	80.08%	377,805	302,551	80.08%
0700	Property	128,000	77,927	60.88%	138,100	75,648	54.78%	138,100	75,648	54.78%
0800	Other Expenses	8,150	9,134	112.07%	11,940	13,237	110.87%	11,940	13,237	110.87%
0900	Other Uses of Funds	60,000	-	0.00%	-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures		\$ 6,122,778	\$ 5,902,126	96.40%	\$ 6,508,551	\$ 6,267,244	96.29%	\$ 6,508,551	\$ 6,267,244	96.29%

Challenge to Excellence
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

	Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
5710 Per Pupil Revenue	3,010,034	3,007,959	99.93%	3,277,831	3,313,665	101.09%	3,277,831	3,313,665	101.09%
1110 Mill Levy/Override	267,577	265,523	99.23%	280,906	280,906	100.00%	280,906	280,906	100.00%
1310 Tuition	187,000	181,595	97.11%	187,000	204,319	109.26%	187,000	204,319	109.26%
1500 Interest Income	-	1,359		-	5,718		-	5,718	
1700 Student Participation Fees	80,000	152,983	191.23%	95,000	106,497	112.10%	95,000	106,497	112.10%
1800 Child Care Fees	-	-		-	-		-	-	
1910 Rental/Lease	-	2,286		-	-		-	-	
1922 Contributions/Donations	-	20,994		-	-		-	-	
3100 Categorical Revenue	35,352	44,784	126.68%	88,351	91,390	103.44%	88,351	91,390	103.44%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	7,267		-	-		-	-	
Grants Federal	-	-		-	-		-	-	
Loan Proceeds	-	-		-	-		-	-	
Miscellaneous Revenue	59,875	49,395	82.50%	54,140	60,910	112.50%	54,140	60,910	112.50%
Total Revenue	\$ 3,639,838	\$ 3,734,145	102.59%	\$ 3,983,228	\$ 4,063,405	102.01%	\$ 3,983,228	\$ 4,063,405	102.01%
Expenditures:									
0100 Salaries	1,897,588	1,865,540	98.31%	1,979,868	1,928,441	97.40%	1,979,868	1,928,441	97.40%
0200 Benefits	660,509	595,579	90.17%	718,889	595,350	82.82%	718,889	595,350	82.82%
0300 Purchased Services	100,000	108,730	108.73%	108,680	110,406	101.59%	108,680	110,406	101.59%
0400 Purchased Prop Svcs	104,700	96,664	92.32%	114,700	112,929	98.46%	114,700	112,929	98.46%
0500 Other Purch. Svcs	222,642	233,149	104.72%	262,125	279,060	106.46%	262,125	279,060	106.46%
0600 Supplies & Materials	207,000	218,911	105.75%	199,500	172,950	86.69%	199,500	172,950	86.69%
0700 Property	65,000	98,984	152.28%	85,000	173,162	203.72%	85,000	173,162	203.72%
0800 Other Expenses	60,957	17,010	27.90%	58,058	13,283	22.88%	58,058	13,283	22.88%
0900 Other Uses of Funds	118,000	119,575	101.33%	118,000	123,828	104.94%	118,000	123,828	104.94%
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
Bond Rental Payments	495,019	495,019	100.00%	495,019	495,019	100.00%	495,019	495,019	100.00%
Total Expenditures	\$ 3,931,415	\$ 3,849,161	97.91%	\$ 4,139,839	\$ 4,004,428	96.73%	\$ 4,139,839	\$ 4,004,428	96.73%

DCS Montessori Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

	Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
	Budget	Actual	% to Budget	Budget Revised	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
5710 Per Pupil Revenue	2,377,996	2,405,916	101.17%	2,653,806	2,681,123	101.03%	2,653,806	2,681,123	101.03%
1110 Mill Levy/Override	200,880	211,398	105.24%	216,905	220,850	101.82%	216,905	220,850	101.82%
1310 Tuition	886,000	971,185	109.61%	947,300	918,619	96.97%	947,300	918,619	96.97%
1500 Interest Income	11,000	11,498	104.53%	10,500	5,414	51.56%	10,500	5,414	51.56%
1700 Student Participation Fees	100,000	-	0.00%	124,000	165,047	133.10%	124,000	165,047	133.10%
1800 Child Care Fees	271,000	276,280	101.95%	285,000	295,466	103.67%	285,000	295,466	103.67%
1910 Rental/Lease	25,000	22,038	88.15%	21,000	21,885	104.21%	21,000	21,885	104.21%
1922 Contributions/Donations	-	11,148		-	127		-	127	
1941 Technology Fees	15,570	-	0.00%	14,000	14,763	105.45%	14,000	14,763	105.45%
3100 Categorical Revenue	32,069	35,883	111.89%	66,319	74,577	112.45%	66,319	74,577	112.45%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	2,907		-	3,250		-	3,250	
Registration Fees	68,000	-	0.00%	130,000	82,002	63.08%	130,000	82,002	63.08%
Miscellaneous Revenue	3,000	7,131	237.70%	4,000	14,406	360.15%	4,000	14,406	360.15%
Total Revenue	\$ 3,990,515	\$ 3,955,384	99.12%	\$ 4,472,830	\$ 4,497,529	100.55%	\$ 4,472,830	\$ 4,497,529	100.55%
Expenditures:									
0100 Salaries	2,073,706	2,032,538	98.01%	2,162,022	2,094,136	96.86%	2,162,022	2,094,136	96.86%
0200 Benefits	595,774	587,104	98.54%	622,413	590,138	94.81%	622,413	590,138	94.81%
0300 Purchased Services	94,403	92,135	97.60%	127,800	113,162	88.55%	127,800	113,162	88.55%
0400 Purchased Prop Svcs	676,000	693,601	102.60%	733,000	695,654	94.91%	733,000	695,654	94.91%
0500 Other Purch. Svcs	172,469	184,967	107.25%	195,052	192,826	98.86%	195,052	192,826	98.86%
0600 Supplies & Materials	203,813	212,436	104.23%	248,000	209,069	84.30%	248,000	209,069	84.30%
0700 Property	800,920	841,846	105.11%	117,920	141,368	119.88%	117,920	141,368	119.88%
0800 Other Expenses	13,600	6,407	47.11%	31,600	18,883	59.76%	31,600	18,883	59.76%
0900 Other Uses of Funds	100,000	(3,719)	-3.72%	124,000	155,881	125.71%	124,000	155,881	125.71%
Grant Expense	-	-		-	10,583		-	10,583	
Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures	\$ 4,730,685	\$ 4,647,315	98.24%	\$ 4,361,807	\$ 4,221,700	96.79%	\$ 4,361,807	\$ 4,221,700	96.79%

HOPE Online Learning Academy Co-Op
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	18,998,269	19,038,976	100.21%	17,440,272	17,559,318	100.68%	17,440,272	17,559,318	100.68%
1110	Mill Levy/Override	-	-		-	-		-	-	
1310	Tuition	-	-		-	-		-	-	
1500	Interest Income	200	170	85.00%	200	170	85.00%	200	170	85.00%
1700	Student Participation Fees	-	-		-	-		-	-	
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	-	-		-	-		-	-	
1922	Contributions/Donations	10,254	10,254	100.00%	64,200	14,591	22.73%	64,200	14,591	22.73%
3100	Categorical Revenue	-	-		-	-		-	-	
3900	Other State Revenue	1,115,789	149,276	13.38%	60,000	463,148	771.91%	60,000	463,148	771.91%
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	66,320		536,920	588,258	109.56%	536,920	588,258	109.56%
	Grants Federal	776,344	1,499,580	193.16%	2,045,286	2,262,075	110.60%	2,045,286	2,262,075	110.60%
	Miscellaneous Revenue	11,003	77,487	704.24%	499	45,657	9149.70%	499	45,657	9149.70%
	Total Revenue	\$ 20,911,859	\$ 20,842,063	99.67%	\$ 20,147,377	\$ 20,933,217	103.90%	\$ 20,147,377	\$ 20,933,217	103.90%
Expenditures:										
0100	Salaries	4,190,639	3,979,896	94.97%	4,207,942	4,229,080	100.50%	4,207,942	4,229,080	100.50%
0200	Benefits	1,112,423	1,105,490	99.38%	1,188,453	1,541,043	129.67%	1,188,453	1,541,043	129.67%
0300	Purchased Services	436,731	442,955	101.43%	372,962	417,757	112.01%	372,962	417,757	112.01%
0400	Purchased Prop Svcs	319,216	333,037	104.33%	269,715	312,268	115.78%	269,715	312,268	115.78%
0500	Other Purch. Svcs	12,763,525	13,291,739	104.14%	11,462,788	11,606,566	101.25%	11,462,788	11,606,566	101.25%
0600	Supplies & Materials	1,444,917	1,454,319	100.65%	1,569,241	1,700,685	108.38%	1,569,241	1,700,685	108.38%
0700	Property	439,543	447,305	101.77%	328,086	328,351	100.08%	328,086	328,351	100.08%
0800	Other Expenses	203,598	72,979	35.84%	212,536	232,013	109.16%	212,536	232,013	109.16%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	62,362		532,420	570,649	107.18%	532,420	570,649	107.18%
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 20,910,592	\$ 21,190,082	101.34%	\$ 20,144,143	\$ 20,938,412	103.94%	\$ 20,144,143	\$ 20,938,412	103.94%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	3,977,228	4,014,729	100.94%	4,210,057	4,281,122	101.69%	4,210,057	4,281,122	101.69%
1110	Mill Levy/Override	362,173	362,173	100.00%	357,632	353,136	98.74%	357,632	353,136	98.74%
1310	Tuition	180,000	175,600	97.56%	186,000	184,688	99.29%	186,000	184,688	99.29%
1500	Interest Income	2,000	2,494	124.70%	2,000	2,027	101.35%	2,000	2,027	101.35%
1700	Student Participation Fees	62,950	126,263	200.58%	63,000	96,544	153.24%	63,000	96,544	153.24%
1750	Fundraising	188,100	136,738	72.69%	150,000	182,540	121.69%	150,000	182,540	121.69%
1910	Rental/Lease	-	-		-	-		-	-	
1922	Contributions/Donations	25,000	-	0.00%	-	-		-	-	
2500	Capital Construction	55,704	60,244	108.15%	112,968	107,738	95.37%	112,968	107,738	95.37%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		19,424	16,109	82.93%	19,424	16,109	82.93%
	Grants Federal	-	5,087		-	-		-	-	
	Miscellaneous Revenue	-	11,938		-	194		-	194	
Total Revenue		\$ 4,853,155	\$ 4,895,266	100.87%	\$ 5,101,081	\$ 5,224,098	102.41%	\$ 5,101,081	\$ 5,224,098	102.41%
Expenditures:										
0100	Salaries	2,217,405	2,225,445	100.36%	2,312,692	2,300,384	99.47%	2,312,692	2,300,384	99.47%
0200	Benefits	714,989	686,624	96.03%	798,682	655,409	82.06%	798,682	655,409	82.06%
0300	Purchased Services	241,127	227,296	94.26%	255,855	230,205	89.97%	255,855	230,205	89.97%
0400	Purchased Prop Svcs	1,183,869	1,162,996	98.24%	1,189,447	1,273,194	107.04%	1,189,447	1,273,194	107.04%
0500	Other Purch. Svcs	54,533	91,970	168.65%	68,044	67,222	98.79%	68,044	67,222	98.79%
0600	Supplies & Materials	211,330	219,497	103.86%	193,065	199,564	103.37%	193,065	199,564	103.37%
0700	Property	131,809	120,307	91.27%	182,000	165,264	90.80%	182,000	165,264	90.80%
0800	Other Expenses	66,732	50,939	76.33%	69,314	2,896	4.18%	69,314	2,896	4.18%
0900	Other Uses of Funds - R&R Reserve	10,000	10,400	104.00%	10,400	-	0.00%	10,400	-	0.00%
	East Expansion Expenses	20,000	21,766	108.83%	20,000	18,333	91.67%	20,000	18,333	91.67%
	Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures		\$ 4,851,794	\$ 4,817,240	99.29%	\$ 5,099,499	\$ 4,912,471	96.33%	\$ 5,099,499	\$ 4,912,471	96.33%

Parker Core Knowledge Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	3,622,490	3,627,374	100.13%	3,965,904	3,999,506	100.85%	3,965,904	3,999,506	100.85%
1110	Mill Levy/Override	321,590	321,065	99.84%	325,080	331,556	101.99%	325,080	331,556	101.99%
1310	Tuition	690,175	680,575	98.61%	694,475	715,024	102.96%	694,475	715,024	102.96%
1500	Interest Income	2,420	1,679	69.38%	1,605	2,161	134.64%	1,605	2,161	134.64%
1700	Student Participation Fees	68,410	66,737	97.55%	67,600	68,124	100.78%	67,600	68,124	100.78%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	4,000	5,925	148.13%	4,000	26,843	671.08%	4,000	26,843	671.08%
1922	Contributions/Donations	41,460	59,584	143.71%	76,260	104,350	136.83%	76,260	104,350	136.83%
3100	Categorical Revenue	52,200	54,322	104.07%	100,939	101,135	100.19%	100,939	101,135	100.19%
3900	Other State Revenue	3,270	3,270	100.00%	10,500	10,595	100.90%	10,500	10,595	100.90%
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		1,500	-	0.00%	1,500	-	0.00%
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	98,850	103,770	104.98%	103,705	119,088	114.83%	103,705	119,088	114.83%
Total Revenue		\$ 4,904,865	\$ 4,924,301	100.40%	\$ 5,351,568	\$ 5,478,382	102.37%	\$ 5,351,568	\$ 5,478,382	102.37%
Expenditures:										
0100	Salaries	2,614,000	2,576,646	98.57%	2,767,004	2,728,531	98.61%	2,767,004	2,728,531	98.61%
0200	Benefits	783,000	735,043	93.88%	848,655	873,512	102.93%	848,655	873,512	102.93%
0300	Purchased Services	108,350	102,400	94.51%	108,300	102,792	94.91%	108,300	102,792	94.91%
0400	Purchased Prop Svcs	193,500	227,823	117.74%	233,500	249,013	106.64%	233,500	249,013	106.64%
0500	Other Purch. Svcs	242,000	239,216	98.85%	271,416	278,660	102.67%	271,416	278,660	102.67%
0600	Supplies & Materials	341,860	286,934	83.93%	367,500	308,658	83.99%	367,500	308,658	83.99%
0700	Property	135,000	113,104	83.78%	242,139	286,493	118.32%	242,139	286,493	118.32%
0800	Other Expenses	45,439	35,333	77.76%	37,500	36,109	96.29%	37,500	36,109	96.29%
0900	Other Uses of Funds	-	42		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	449,400	450,795	100.31%	462,000	462,470	100.10%	462,000	462,470	100.10%
Total Expenditures		\$ 4,912,549	\$ 4,767,336	97.04%	\$ 5,338,014	\$ 5,326,238	99.78%	\$ 5,338,014	\$ 5,326,238	99.78%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	3,230,813	3,255,904	100.78%	3,430,000	3,386,574	98.73%	3,430,000	3,386,574	98.73%
1110	Mill Levy/Override	286,673	288,760	100.73%	279,500	281,668	100.78%	279,500	281,668	100.78%
1310	Tuition	76,500	78,300	102.35%	78,500	71,153	90.64%	78,500	71,153	90.64%
1500	Interest Income	22,000	22,434	101.97%	27,000	18,329	67.89%	27,000	18,329	67.89%
1700	Student Participation Fees	107,500	108,475	100.91%	107,500	120,831	112.40%	107,500	120,831	112.40%
1800	Child Care Fees	29,000	49,278	169.92%	45,000	44,085	97.97%	45,000	44,085	97.97%
1910	Rental/Lease	25,000	23,355	93.42%	25,000	44,040	176.16%	25,000	44,040	176.16%
1922	Contributions/Donations	44,905	7,192	16.02%	50,000	53,098	106.20%	50,000	53,098	106.20%
3100	Categorical Revenue	46,500	48,761	104.86%	87,000	85,764	98.58%	87,000	85,764	98.58%
3140	Hot Lunch Program	97,500	77,995	79.99%	10,000	8,438	84.38%	10,000	8,438	84.38%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	5,000	16,325	326.50%	10,000	42,936	429.36%	10,000	42,936	429.36%
	Total Revenue	\$ 3,971,391	\$ 3,976,779	100.14%	\$ 4,149,500	\$ 4,156,916	100.18%	\$ 4,149,500	\$ 4,156,916	100.18%
Expenditures:										
0100	Salaries	2,156,534	2,127,436	98.65%	2,333,330	2,344,928	100.50%	2,333,330	2,344,928	100.50%
0200	Benefits	571,200	539,938	94.53%	620,000	589,995	95.16%	620,000	589,995	95.16%
0300	Purchased Services	116,499	66,048	56.69%	90,700	82,718	91.20%	90,700	82,718	91.20%
0400	Purchased Prop Svcs	144,330	130,251	90.25%	110,825	135,567	122.33%	110,825	135,567	122.33%
0500	Other Purch. Svcs	253,079	231,139	91.33%	256,750	269,945	105.14%	256,750	269,945	105.14%
0570	Food Service	75,000	57,023	76.03%	10,000	5,684	56.84%	10,000	5,684	56.84%
0600	Supplies & Materials	229,027	182,025	79.48%	190,350	206,849	108.67%	190,350	206,849	108.67%
0700	Property	127,450	56,262	44.14%	124,000	138,272	111.51%	124,000	138,272	111.51%
0800	Other Expenses	509,863	529,204	103.79%	514,300	521,269	101.36%	514,300	521,269	101.36%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 4,182,982	\$ 3,919,326	93.70%	\$ 4,250,255	\$ 4,295,227	101.06%	\$ 4,250,255	\$ 4,295,227	101.06%

SkyView Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	6,304,116	6,315,189	100.18%	7,985,220	8,050,571	100.82%	7,985,220	8,050,571	100.82%
1110	Mill Levy/Override	560,288	557,683	99.54%	648,730	665,633	102.61%	648,730	665,633	102.61%
1310	Tuition	894,856	917,090	102.48%	1,073,200	1,081,220	100.75%	1,073,200	1,081,220	100.75%
1500	Interest Income	-	-		-	-		-	-	
1700	Student Participation Fees	122,000	199,108	163.20%	251,940	257,125	102.06%	251,940	257,125	102.06%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	85,000	92,492	108.81%	12,000	11,680	97.33%	12,000	11,680	97.33%
1922	Contributions/Donations	247,026	286,439	115.96%	160,810	160,810	100.00%	160,810	160,810	100.00%
3100	Categorical Revenue	92,047	94,134	102.27%	199,565	202,356	101.40%	199,565	202,356	101.40%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	25,000	64,872	259.49%	80,000	177,227	221.53%	80,000	177,227	221.53%
Total Revenue		\$ 8,330,333	\$ 8,527,007	102.36%	\$ 10,411,465	\$ 10,606,622	101.87%	\$ 10,411,465	\$ 10,606,622	101.87%
Expenditures:										
0100	Salaries	4,238,240	4,204,380	99.20%	5,214,489	5,157,024	98.90%	5,214,489	5,157,024	98.90%
0200	Benefits	1,146,462	1,100,199	95.96%	1,414,272	1,431,517	101.22%	1,414,272	1,431,517	101.22%
0300	Purchased Services	169,000	168,025	99.42%	188,360	175,604	93.23%	188,360	175,604	93.23%
0400	Purchased Prop Svcs	1,635,827	1,668,636	102.01%	1,977,383	1,963,070	99.28%	1,977,383	1,963,070	99.28%
0500	Other Purch. Svcs	458,052	533,802	116.54%	587,485	576,103	98.06%	587,485	576,103	98.06%
0600	Supplies & Materials	514,110	601,393	116.98%	634,372	634,319	99.99%	634,372	634,319	99.99%
0700	Property	55,000	190,113	345.66%	172,800	172,757	99.98%	172,800	172,757	99.98%
0800	Other Expenses	73,388	14,068	19.17%	67,514	11,874	17.59%	67,514	11,874	17.59%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures		\$ 8,290,079	\$ 8,480,616	102.30%	\$ 10,256,675	\$ 10,122,268	98.69%	\$ 10,256,675	\$ 10,122,268	98.69%

STEM High Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2015

		Prior Year 2013-2014			Current Year 2014-2015			Projected Year End 2014-2015		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:										
5710	Per Pupil Revenue	4,731,654	4,720,872	99.77%	6,569,025	6,610,545	100.63%	6,569,025	6,610,545	100.63%
1110	Mill Levy/Override	424,116	420,530	99.15%	543,923	550,164	101.15%	543,923	550,164	101.15%
1310	Tuition	-	-		-	-		-	-	
1500	Interest Income	-	7,964		1,650	284	17.21%	1,650	284	17.21%
1600	Food Services	-	-		11,305	13,167	116.47%	-	13,167	
1700	Student Participation Fees	159,465	136,961	0.00%	129,980	161,508	124.26%	129,980	161,508	124.26%
1800	Child Care Fees	-	-		-	-		-	-	
1900	Other Local Revenue	-	-		-	-		-	-	
1910	Rental/Lease	-	24,153		30,000	30,000	100.00%	11,305	30,000	265.38%
1922	Contributions/Donations	-	35,937		22,000	17,299	78.63%	22,000	17,299	78.63%
3100	Categorical Revenue	-	-		-	-		-	-	
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		30,000	-	0.00%
	Grants Local	-	70,418		147,450	169,216	114.76%	147,450	169,216	114.76%
	Grants Federal	64,328	-	0.00%	-	-		-	-	
	Miscellaneous Revenue	500	-	0.00%	-	4,282		-	4,282	
Total Revenue		\$ 5,380,062	\$ 5,416,835	100.68%	\$ 7,455,334	\$ 7,556,464	101.36%	\$ 7,455,333	\$ 7,556,464	101.36%
Expenditures:										
0100	Salaries	2,659,525	2,875,474	108.12%	3,389,294	3,569,549	105.32%	3,389,294	3,569,549	105.32%
0200	Benefits	758,003	695,724	91.78%	887,449	792,979	89.35%	887,449	792,979	89.35%
0300	Purchased Services	168,000	130,722	77.81%	142,940	174,881	122.35%	142,940	174,881	122.35%
0400	Purchased Prop Svcs	977,874	946,185	96.76%	1,222,077	1,067,522	87.35%	1,222,077	1,067,522	87.35%
0500	Other Purch. Svcs	415,867	310,653	74.70%	434,231	403,982	93.03%	434,231	403,982	93.03%
0600	Supplies & Materials	192,068	172,862	90.00%	282,571	202,970	71.83%	282,571	202,970	71.83%
0700	Property	136,428	43,184	31.65%	170,658	24,390	14.29%	170,658	24,390	14.29%
0800	Other Expenses	27,480	7,710	28.06%	101,220	10,872	10.74%	101,220	10,872	10.74%
0900	Other Uses of Funds	500	7,025	1405.00%	900	1,272	141.33%	900	1,272	141.33%
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures		\$ 5,335,745	\$ 5,189,538	97.26%	\$ 6,631,341	\$ 6,248,417	94.23%	\$ 6,631,340	\$ 6,248,417	94.23%