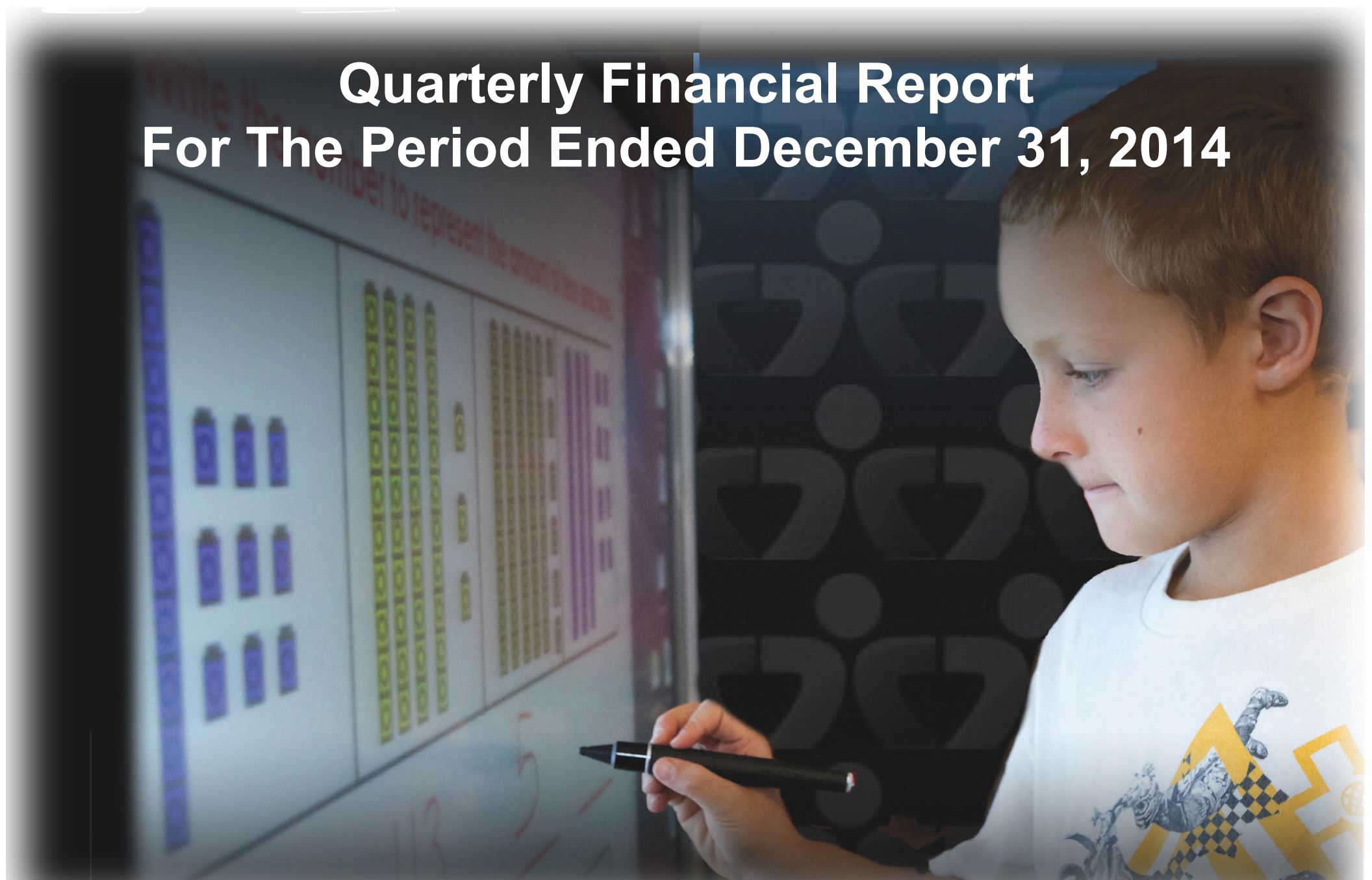


Quarterly Financial Report For The Period Ended December 31, 2014

**Presented to the Board of Education
February 17, 2015
by
Bonnie Betz, *Chief Financial Officer*
Scott Smith, *Budget Director***



DC **Douglas County**
School District
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Quarterly Financial Report

For the Period Ended December 31, 2014

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Douglas County School District, RE1

Quarterly Financial Report

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A young boy with short hair, wearing a white t-shirt with a graphic, is looking down at a marker he is holding in his right hand. He is standing in front of a whiteboard. The whiteboard has some text and a grid of numbers on it. The background is a classroom setting with a patterned wall.

COMBINED GENERAL FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
COMPARATIVE SCHEDULE OF TOTAL GENERAL FUND
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	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	\$ 1,013,751	0.83%	\$ 122,240,330	100.00%	\$ 119,932,502	\$ 2,158,705	1.80%
Budget Override	33,713,000	33,713,000	538,282	1.60%	33,713,000	100.00%	33,713,000	772,013	2.29%
Specific Ownership Taxes - In Formula	10,008,440	10,637,035	3,671,280	34.51%	10,637,035	100.00%	9,669,990	3,472,416	35.91%
Specific Ownership Taxes - Out	8,872,978	9,486,490	3,254,772	34.31%	9,486,490	100.00%	8,549,807	3,070,167	35.91%
Subtotal Other Local Taxes	174,825,486	176,076,855	8,478,085	4.81%	176,076,855	100.00%	171,865,299	9,473,302	5.51%
Intergovernmental Revenue									
Equalization Entitlements	298,197,460	292,962,877	146,740,673	50.09%	292,962,877	100.00%	270,568,569	133,390,044	49.30%
Categorical Funding	12,610,295	14,486,620	12,390,598	85.53%	14,486,620	100.00%	12,388,720	10,121,296	81.70%
Subtotal Intergovernmental Revenue	310,807,755	307,449,497	159,131,271	51.76%	307,449,497	100.00%	282,957,289	143,511,339	50.72%
Other Local Revenue									
General Fund Interest	101,726	101,726	-	0.00%	101,726	100.00%	101,726	522	0.51%
Charter School Purchased Service Revenue	4,328,784	4,146,183	2,179,123	52.56%	4,143,848	99.94%	4,187,933	2,282,326	54.50%
State Charter Construction Grant	742,138	1,436,398	718,199	50.00%	1,463,332	101.88%	731,579	370,235	50.61%
Federal Revenue - Medicaid Reimbursement	895,336	805,802	242,377	30.08%	805,802	100.00%	895,336	451,659	50.45%
Preschool Revenue	2,182,395	2,182,395	1,021,356	46.80%	2,042,712	93.60%	1,951,393	1,006,771	51.59%
School Based Revenue	9,622,804	9,627,440	5,880,187	61.08%	9,627,440	100.00%	8,989,653	5,445,554	60.58%
Other	3,481,382	2,612,643	1,552,816	59.43%	2,612,643	100.00%	1,608,579	1,522,820	94.67%
Subtotal Other Local Revenue	21,354,565	20,912,587	11,594,057	55.44%	20,797,503	99.45%	18,466,199	11,079,887	60.00%
TOTAL REVENUE	\$ 506,987,806	\$ 504,438,939	\$ 179,203,414	35.53%	\$ 504,323,855	99.98%	\$ 473,288,787	\$ 164,064,528	34.66%
EXPENDITURES									
Salaries	\$ 261,367,121	\$ 256,075,154	\$ 108,691,618	42.45%	\$ 254,406,383	99.35%	\$ 252,938,176	\$ 107,172,379	42.37%
Benefits	83,743,212	82,455,036	36,045,793	43.72%	81,433,350	98.76%	83,817,874	38,770,460	46.26%
Purchased Professional Services	5,863,945	5,295,323	2,564,184	48.42%	5,350,082	101.03%	5,282,617	3,487,879	66.03%
Purchased Property Services	5,318,839	5,943,844	3,094,863	52.07%	5,975,801	100.54%	6,253,540	2,671,875	42.73%
Other Purchased Services	4,589,654	6,824,112	2,921,250	42.81%	6,907,227	101.22%	5,360,052	2,538,418	47.36%
Supplies	26,087,645	48,348,080	12,261,827	25.36%	48,959,455	101.26%	34,498,642	12,939,125	37.51%
Equipment	-	-	-	-	-	-	-	-	-
Utilities	11,675,800	11,675,800	4,416,624	37.83%	11,675,800	100.00%	11,677,800	4,552,944	38.99%
Other	318,755	2,123,493	395,496	18.62%	2,984,533	140.55%	3,874,659	(648,556)	-16.74%
Contingency	5,000,000	4,038,376	-	0.00%	4,038,376	100.00%	2,592,318	-	0.00%
TOTAL EXPENDITURES	\$ 403,964,971	\$ 422,779,218	\$ 170,391,655	40.30%	\$ 421,731,007	99.75%	\$ 406,295,678	\$ 171,484,524	42.21%
CHARTER SCHOOL TRANSFERS	\$ 85,658,325	\$ 82,108,081	\$ 42,267,036	51.48%	\$ 82,063,882	99.95%	\$ 74,019,077	\$ 37,639,035	50.85%
TRANSFERS									
Risk Insurance Fund Transfer	\$ 3,654,644	\$ 3,862,288	\$ 3,862,288	100.00%	\$ 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	3,423,075	109.61%	3,123,075	100.00%	4,786,797	2,926,523	61.14%
Athletic & Activities Fund Transfer	3,887,406	3,888,406	3,882,659	99.85%	3,888,406	100.00%	3,887,406	3,887,406	100.00%
Transportation Fund Transfer	12,975,650	14,475,650	12,975,650	89.64%	14,475,650	100.00%	13,475,650	12,324,204	91.46%
Outdoor Ed Fund Transfer	-	-	-	-	-	-	-	-	-
Pupil Activity Fund Transfer	-	-	1,839	-	-	-	-	-	-
Food Service Fund Transfer	-	-	-	-	-	-	2,500,000	-	0.00%
Capital Projects Fund Transfer	3,246,103	10,485,994	5,790,455	55.22%	10,485,994	100.00%	10,090,751	927,132	9.19%
TOTAL TRANSFERS	\$ 27,186,878	\$ 35,835,413	\$ 29,935,966	83.54%	\$ 35,835,413	100.00%	\$ 38,395,248	\$ 23,719,909	61.78%
TOTAL EXPENDITURES & TRANSFERS	\$ 516,810,174	\$ 540,722,712	\$ 242,594,657	44.86%	\$ 539,630,302	99.80%	\$ 518,710,003	\$ 232,843,468	44.89%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (9,822,368)	\$ (36,283,773)	\$ (63,391,244)	174.71%	\$ (35,306,447)	97.31%	\$ (45,421,216)	\$ (68,778,941)	151.42%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended December 31, 2014

	FY 2014-2015 Year to Date <u>Actual</u>	FY 2013-2014 Year to Date <u>Actual</u>	Year over Year Incr / (Decr)	Percentage Incr / (Decr)
Student Funded Pupil Count REVENUE	63,037	62,610	427	0.68%
Property Taxes	\$ 1,552,033	\$ 2,930,719	\$ (1,378,686)	-47.04%
Specific Ownership Taxes	6,926,053	6,542,583	383,469	5.86%
State Equalization	146,740,673	133,390,044	13,350,629	10.01%
Categorical Revenue	12,390,598	10,121,296	2,269,303	22.42%
Charter School Service Revenue	2,179,123	2,282,326	(103,202)	-4.52%
State Charter Construction Grant	718,199	370,235	347,964	94%
Federal Revenue - Medicaid Reimb	242,377	451,659	(209,282)	-46.34%
Preschool Revenue	1,021,356	1,006,771	14,585	1.45%
School Based Revenue	5,880,187	5,445,554	434,633	7.98%
Other Revenue	1,552,816	1,523,342	29,473	1.93%
	<u>\$ 179,203,414</u>	<u>\$ 164,064,528</u>	<u>\$ 15,138,886</u>	<u>9.23%</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 charters schools that participate in our purchased services agreement.

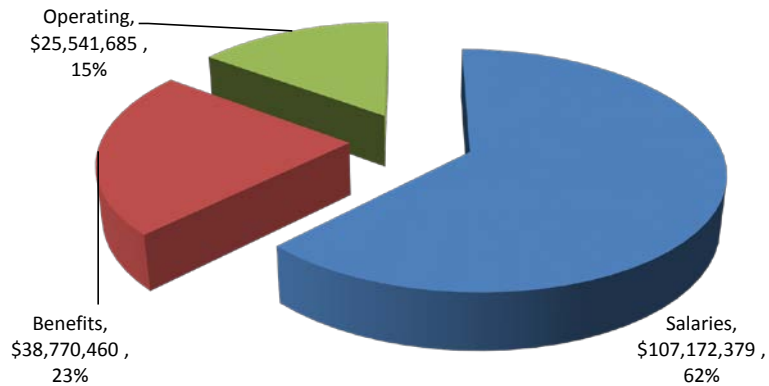
State Charter Construction Grant - are revenues received from the state that is passed through to the charter schools.

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.

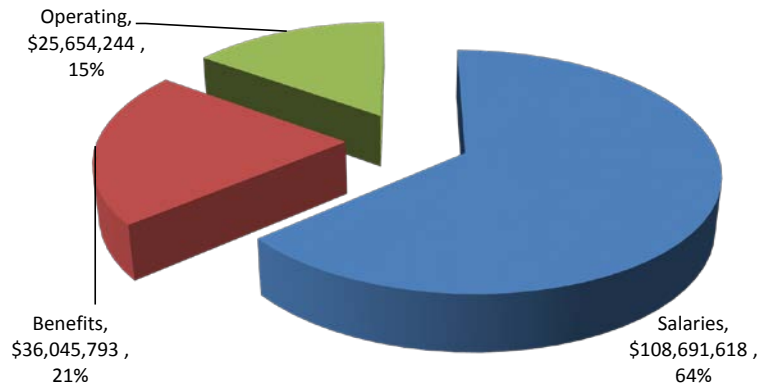
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 GENERAL FUND 10 COMPARISON OF ACTUAL EXPENDITURES
 FY 2013-2014 to FY 2014-2015
 For the Period Ended December 31, 2014**

FY 2013-2014 Actual Expenditures



Total expenditures through 2nd Quarter FY 2013-2014 were \$171,484,524. In addition to these expenditures, there are transfers to other funds of \$23,719,909 and the charter school distribution of \$37,639,035.

FY 2014-2015 Actual Expenditures



Total expenditures through 2nd Quarter FY 2014-2015 are \$170,391,655. In addition to these expenditures, there are transfers to other funds of \$29,935,966 and the charter school distribution of \$42,267,036.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended December 31, 2014**

	FY 2014-2015 Budget	Available as of Dec-14	Expended as of Dec-14	% Expended	Status
Electric	\$ 7,194,751	\$ 4,154,897	\$ 3,039,854	42.25%	GOOD
Natural Gas	\$ 2,383,906	\$ 1,980,735	\$ 403,171	16.91%	GOOD
Water & Sewer	\$ 904,076	\$ 471,122	\$ 432,954	47.89%	GOOD
Irrigation	\$ 870,742	\$ 468,855	\$ 401,887	46.15%	GOOD
Trash	\$ 300,825	\$ 175,439	\$ 125,386	41.68%	GOOD
Propane	\$ 21,500	\$ 8,128	\$ 13,372	62.19%	GOOD
Totals	\$ 11,675,800	\$ 7,259,176	\$ 4,416,624	37.83%	
School Incentive	\$ 500,000	\$ 500,000	\$ -	0.00%	GOOD
Total	\$ 12,175,800	\$ 7,759,176	\$ 4,416,624	36.27%	

Utilities Summation Narrative:

Electric	The expenditure for electricity is approximately the same as last year. At the halfway point of the fiscal year, this is as expected.
Natural Gas	The expenditures for natural gas consumption are essentially identical to last year. While the cold weather in November increased use, mild weather in October and most of December have leveled our use.
Water & Sewer	Water and sewer costs are essentially unchanged from last year.
Irrigation	The cost of irrigation water is slightly lower this year than last. Cooler and wetter weather in October, combined with continual optimization of our systems is most likely responsible.
Trash	Waste and Recycling expenses are slightly up over 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	Propane is an unregulated resource and price fluctuations are frequent and market driven. The purchase of propane is not based directly on use. Therefore, the costs are not evenly distributed through the year, but occur in batches.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Center Fund - Fund 13
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014				
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget	
REVENUE										
Tuition from Individuals	\$ 598,721	\$ 608,721	\$ 298,435	49.03%	\$ 636,102	104.50%	\$ 548,119	\$ 261,327	47.68%	
Grants	-	-	-		-		30,000	-	0.00%	
Rental Building	-	-	-		-		25,000	-	0.00%	
Misc. Revenue	-	-	-		-		-	86,454		
TOTAL REVENUE	\$ 598,721	\$ 608,721	\$ 298,435	49.03%	\$ 636,102	104.50%	\$ 603,119	\$ 347,781	57.66%	
EXPENDITURES										
Salaries & Benefits	\$ 385,809	\$ 461,138	\$ 195,978	42.50%	\$ 445,376	96.58%	\$ 211,936	\$ 122,741	57.91%	
Purchased Services	68,320	142,420	93,562	65.69%	139,442	97.91%	141,404	69,121	48.88%	
Supplies & Materials	73,383	145,632	56,955	39.11%	103,182	70.85%	98,149	25,237	25.71%	
Equipment	27,000	15,000	20,937	139.58%	3,710	24.73%	143,028	54,993	38.45%	
Depreciation	-	-	-		-		-	-		
Other	13,678	13,678	5,050	36.92%	8,383	61.29%	12,318	15,623	126.83%	
TOTAL EXPENDITURES	\$ 568,190	\$ 777,868	\$ 372,481	47.88%	\$ 700,093	90.00%	\$ 606,835	\$ 287,715	47.41%	
General Fund Transfer	-	-	-		-		-	-		
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 30,531	\$ (169,147)	\$ (74,046)	43.78%	\$ (63,991)	37.83%	\$ (3,716)	\$ 60,067	-1616.44%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
For the Period Ended December 31, 2014

	FY 2014-2015						FY 2013-2014		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
Tuition	\$ 4,740,793	\$ 4,740,793	\$ 2,723,435	57.45%	\$ 4,722,793	99.62%	\$ 4,658,314	\$ 2,583,789	55.47%
Contributions/Donations	-	-	18,000		18,000		-	1,500	
Interest	-	-	-		-		-	-	
TOTAL REVENUE	\$ 4,740,793	\$ 4,740,793	\$ 2,741,435	57.83%	\$ 4,740,793	100.00%	\$ 4,658,314	\$ 2,585,289	55.50%
EXPENDITURES									
Salaries	\$ 4,388,544	\$ 3,588,488	\$ 2,080,606	57.98%	\$ 3,742,811	104.30%	\$ 4,286,448	\$ 1,529,808	35.69%
Benefits	1,486,399	1,355,722	639,451	47.17%	1,150,311	84.85%	1,106,725	482,098	43.56%
Purchased Services	-	328,317	-	0.00%	-	0.00%	300,271	67,049	22.33%
Supplies & Materials	2,167,635	3,146,639	178,859	5.68%	321,750	10.23%	3,869,001	16,628	0.43%
Other	-	-	-		-		235,000	982,329	418.01%
TOTAL EXPENDITURES	\$ 8,042,578	\$ 8,419,166	\$ 2,898,915	34.43%	\$ 5,214,872	61.94%	\$ 9,797,445	\$ 3,077,911	31.42%
Excess (Deficiency) of Revenues over Expenditures	\$ (3,301,785)	\$ (3,678,373)	\$ (157,480)	4.28%	\$ (474,079)	12.89%	\$ (5,139,131)	\$ (492,622)	9.59%

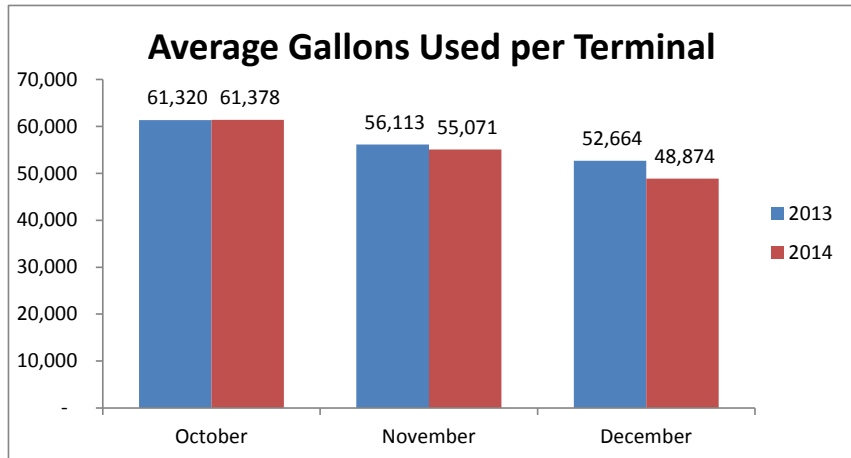
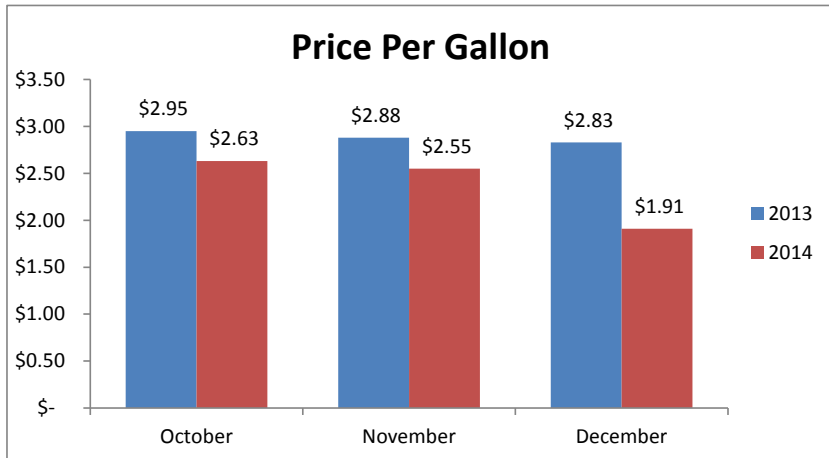
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Risk Insurance Fund - Fund 18
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
EXPENDITURES									
Salaries	\$ 297,712	\$ 414,759	\$ 169,776	40.93%	\$ 339,552	81.87%	\$ 288,532	\$ 153,833	53.32%
Benefits	89,272	119,869	43,946	36.66%	87,893	73.32%	83,463	38,047	45.59%
Purchased/Property Services	3,891,626	3,951,626	2,068,539	52.35%	3,967,224	100.39%	3,891,626	2,025,403	52.05%
Supplies & Materials	232,500	704,875	90,057	12.78%	228,629	32.44%	232,500	83,523	35.92%
Equipment	-	-	26,205		26,205		-	-	
Other	5,600	5,600	1,571	28.05%	3,142	56.11%	5,600	1,182	21.11%
TOTAL EXPENDITURES	\$ 4,516,710	\$ 5,196,729	\$ 2,400,095	46.18%	\$ 4,652,645	89.53%	\$ 4,501,721	\$ 2,301,989	51.14%
General Fund Transfer	(3,654,644)	(3,862,288)	(3,862,288)	100.00%	(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)	\$ 1,462,193	-109.57%	\$ (790,357)	59.23%	\$ (847,077)	\$ 1,352,656	-159.69%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014				
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget	
REVENUE										
Fees - To/From School	\$ 1,550,000	\$ 1,550,000	\$ 889,570	57.39%	\$ 1,696,258	109.44%	\$ 1,475,000	\$ 814,524	55.22%	
State Categorical Revenue	4,523,980	4,480,277	4,480,277	100.00%	4,480,277	100.00%	4,523,980	4,523,980	100.00%	
Other Revenue	1,318,234	1,318,234	377,928	28.67%	957,119	72.61%	1,583,963	592,272	37.39%	
TOTAL REVENUE	\$ 7,392,214	\$ 7,348,511	\$ 5,747,775	78.22%	\$ 7,133,654	97.08%	\$ 7,582,943	\$ 5,930,776	78.21%	
EXPENDITURES										
Salaries	\$ 11,177,200	\$ 11,322,613	\$ 5,120,357	45.22%	\$ 10,885,909	96.14%	\$ 11,486,293	\$ 5,459,172	47.53%	
Benefits	5,572,119	5,640,980	2,132,190	37.80%	4,533,049	80.36%	4,877,393	2,497,271	51.20%	
Purchased Services	812,935	812,935	438,060	53.89%	940,248	115.66%	1,719,640	640,932	37.27%	
Supplies & Materials	3,889,954	4,194,957	1,747,283	41.65%	3,879,834	92.49%	4,005,845	1,893,708	47.27%	
Bus Purchases & Equipment	671,853	2,171,853	280,750	12.93%	2,171,853	100.00%	863,853	749,192	86.73%	
Other	(1,786,321)	(1,786,321)	(750,780)	42.03%	(1,512,178)	84.65%	(1,700,000)	(820,997)	48.29%	
TOTAL EXPENDITURES	\$ 20,337,740	\$ 22,357,017	\$ 8,967,860	40.11%	\$ 20,898,714	93.48%	\$ 21,253,024	\$ 10,419,278	49.02%	
General Fund Transfer	(12,975,650)	(14,475,650)	(12,975,650)	89.64%	(14,475,650)	100.00%	(13,475,650)	(12,324,204)	91.46%	
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 30,124	\$ (532,856)	\$ 9,755,566	-1830.81%	\$ 710,589	-133.35%	\$ (194,431)	\$ 7,835,701	-4030.07%	

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Monthly Fuel Expense Report - Fund 25
For the Period Ended December 31, 2014**



Fuel consumption was very stable for the second quarter of the year. Our total quarterly fuel consumption was 165,323 gallons, which is 2.81% less than the same quarter in the previous year.

Similar to the reduced fuel prices at the retail pumps, the District has also experienced a substantial reduction in per-gallon costs for motor fuel. With an incremental decrease each month of the quarter the final average fuel prices for the month of December were 33% below the same period in the previous year.

Fuel consumption and per-gallon costs remain steady as we enter the second half of the fiscal year.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 43
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
District Technology Fee	\$ -	\$ -	\$ 7,031		\$ 7,031		\$ -	\$ 28,197	
Revenue in Lieu of Land	-	-	70,140		70,140		2,110,000	275,304	13.05%
Proceeds from MFD Lease	-	-	-		-		3,530,800	-	0.00%
Investment Earnings	-	-	388		776		-	1,287	
Other Revenue	-	-	-		-		222,719	85,000	38.16%
TOTAL REVENUE	\$ -	\$ -	\$ 77,559		\$ 77,947		\$ 5,863,519	\$ 389,788	6.65%
EXPENDITURES									
Purchased/Property Services	\$ 2,867,381	\$ 5,223,708	\$ 2,248,136	43.04%	\$ 4,498,708	86.12%	\$ 5,502,238	\$ 2,177,763	39.58%
Equipment/Building	12,540,478	11,902,988	5,603,933	47.08%	8,730,988	73.35%	22,344,098	6,566,786	29.39%
Other	1,106,478	1,106,478	383,113	34.62%	1,106,478	100.00%	927,130	425,685	45.91%
TOTAL EXPENDITURES	\$ 16,514,337	\$ 18,233,174	\$ 8,235,183	45.17%	\$ 14,336,174	78.63%	\$ 28,773,466	\$ 9,170,235	31.87%
General Fund Transfer	(3,246,103)	(10,485,994)	(5,790,455)	55.22%	(10,485,994)	100.00%	(10,090,751)	(927,132)	9.19%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (13,268,234)	\$ (7,747,180)	\$ (2,367,169)	30.56%	\$ (3,772,233)	48.69%	\$ (12,819,196)	\$ (7,853,315)	61.26%

A young boy with short hair, wearing a white t-shirt with a graphic, is looking intently at a whiteboard in a classroom. He is holding a black marker in his right hand. The whiteboard has a grid with some text and numbers, and the words "THE THE NUMBERS TO REPRESENT" are visible at the top. The background shows a patterned wall with large numbers.

CAPITAL PROJECTS FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Funds - Funds 41 & 44
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual
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 December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
COP Issuance	\$ -	\$ -	\$ -		\$ -		\$ 15,000,000	\$ -	0.00%
Premium on Bond	-	-	-		-		-	-	
Investment Earnings	10,038	10,038	8,134	81.03%	10,038	100.00%	9,532	8,678	91.04%
Other Revenues	-	-	-		-		-	-	
TOTAL REVENUE	\$ 10,038	\$ 10,038	\$ 8,134	81.03%	\$ 10,038	100.00%	\$ 15,009,532	\$ 8,678	0.06%
EXPENDITURES									
Building and Building Improvements	\$ 516,920	\$ 8,775,852	\$ 408,972	4.66%	\$ 1,336,906	15.23%	\$ 10,991,939	\$ 7,880,143	71.69%
Salaries & Benefits	-	-	-		-		-	26,868	
Purchased Services	-	-	26,374		-		190,000	74,926	39.43%
Supplies and Materials	8,666,397	6,220,579	2,124,583	34.15%	4,051,795	65.14%	2,200,000	1,884,391	85.65%
Debt Issuance Costs	-	-	27,536		-		172,052	17,342	10.08%
TOTAL EXPENDITURES	\$ 9,183,317	\$ 14,996,431	\$ 2,587,466	17.25%	\$ 5,388,701	35.93%	\$ 13,553,991	\$ 9,883,670	72.92%
Excess (Deficiency) of Revenues over Expenditures	\$ (9,173,279)	\$ (14,986,393)	\$ (2,579,332)	17.21%	\$ (5,378,663)	35.89%	\$ 1,455,541	\$ (9,874,992)	-678.44%

A young boy with short hair, wearing a white t-shirt with a graphic, is focused on writing on a whiteboard. He is holding a black marker. The whiteboard behind him has a grid with columns of numbers and some text at the top. The background is slightly blurred, showing a classroom setting.

SPECIAL REVENUE FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Fund - Fund 21
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014				
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget	
REVENUE										
Food Sales	\$ 12,499,061	\$ 13,049,061	\$ 6,678,485	51.18%	\$ 13,466,062	103.20%	\$ 11,887,497	\$ 6,098,523	51.30%	
Federal Reimbursement	2,013,831	2,263,831	1,039,248	45.91%	2,291,373	101.22%	2,255,227	1,064,831	47.22%	
Commodity Contribution	713,000	713,000	-	0.00%	713,000	100.00%	900,000	-	0.00%	
Misc. Revenue	11,000	11,000	32,044	291.31%	11,000	100.00%	23,000	30,785	133.85%	
Loss on Sale of Cap Assets and Transfers	-	-	45,499		-		-	-		
State Match. Child Nutr. & CDE Rev	105,900	105,900	1,908	1.80%	95,900	90.56%	118,746	105,327	88.70%	
TOTAL REVENUE	\$ 15,342,792	\$ 16,142,792	\$ 7,797,184	48.30%	\$ 16,577,335	102.69%	\$ 15,184,470	\$ 7,299,467	48.07%	
EXPENDITURES										
Salaries & Benefits	\$ 6,254,056	\$ 6,282,905	\$ 2,868,684	45.66%	\$ 6,347,362	101.03%	\$ 6,146,096	\$ 2,869,885	46.69%	
Food & Commodities	6,544,000	7,544,000	3,043,095	40.34%	7,076,464	93.80%	6,588,438	2,938,842	44.61%	
Purchased Services & Repairs	383,030	863,030	403,732	46.78%	911,993	105.67%	746,830	339,109	45.41%	
Depreciation	496,000	-	-		-		360,000	180,000	50.00%	
Supplies and Equipment	686,000	2,325,344	440,790	18.96%	702,596	30.21%	794,000	505,231	63.63%	
Other	582,500	632,500	324,711	51.34%	627,340	99.18%	590,500	327,028	55.38%	
TOTAL EXPENDITURES	\$ 14,945,586	\$ 17,647,779	\$ 7,081,013	40.12%	\$ 15,665,755	88.77%	\$ 15,225,864	\$ 7,160,095	47.03%	
General Fund Transfer	-	-	-		-		(2,500,000)	-	0.00%	
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 397,206	\$ (1,504,987)	\$ 716,171	-47.59%	\$ 911,580	-60.57%	\$ 2,458,606	\$ 139,372	5.67%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014				
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget	
REVENUE										
State Revenue	\$ 9,764	\$ 644,974	\$ 154,730	23.99%	\$ 644,974	100.00%	\$ 30,201	\$ 27,902	92.39%	
Federal Revenue	10,885,180	12,524,731	4,954,645	39.56%	12,524,731	100.00%	12,658,275	5,463,925	43.16%	
Other Revenue	274,132	415,637	261,514	62.92%	415,637	100.00%	394,679	178,504	45.23%	
TOTAL REVENUE	\$ 11,169,076	\$ 13,585,342	\$ 5,370,889	39.53%	13,585,342	100.00%	13,083,154	5,670,331	43.34%	
EXPENDITURES										
Salaries and Benefits	\$ 9,452,389	\$ 9,574,980	\$ 3,686,943	38.51%	\$ 9,574,980	100.00%	\$ 9,206,314	\$ 4,140,324	44.97%	
Purchased/Property Services	1,159,350	2,492,287	726,528	29.15%	2,492,287	100.00%	1,976,227	522,111	26.42%	
Supplies and Materials	373,047	434,144	145,348	33.48%	434,144	100.00%	335,971	108,696	32.35%	
Equipment	123,977	42,310	25,888	61.19%	42,310	100.00%	108,165	56,083	51.85%	
Other	60,313	1,041,621	12,648	1.21%	1,041,621	100.00%	1,456,477	39,799	2.73%	
TOTAL EXPENDITURES	\$ 11,169,076	\$ 13,585,342	\$ 4,597,355	33.84%	\$ 13,585,342	100.00%	\$ 13,083,154	\$ 4,867,014	37.20%	
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ -	\$ -	\$ 773,534		\$ -		\$ -	\$ 803,317		

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 24
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014				
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget	
REVENUE										
Tuition	\$ 10,441,674	\$ 10,441,674	\$ 5,246,803	50.25%	\$ 10,703,715	102.51%	\$ 9,460,907	\$ 4,912,310	51.92%	
Other Revenue	-	-	(186)		-		-	3,170		
TOTAL REVENUE	\$ 10,441,674	\$ 10,441,674	\$ 5,246,617	50.25%	\$ 10,703,715	102.51%	\$ 9,460,907	\$ 4,915,479	51.96%	
EXPENDITURES										
Salaries & Benefits	\$ 7,536,597	\$ 7,536,597	\$ 3,461,297	45.93%	\$ 7,173,265	95.18%	\$ 7,208,431	\$ 3,478,781	48.26%	
Purchased Services	952,852	952,852	307,256	32.25%	732,850	76.91%	788,383	245,015	31.08%	
Supplies & Materials	558,671	5,267,008	329,364	6.25%	709,655	13.47%	508,984	415,976	81.73%	
Depreciation	-	-	-		-		-	-		
Field Trips and Other	1,393,554	1,325,367	403,347	30.43%	1,262,243	95.24%	955,109	270,728	28.35%	
TOTAL EXPENDITURES	\$ 10,441,674	\$ 15,081,824	\$ 4,501,264	29.85%	\$ 9,878,013	65.50%	\$ 9,460,907	\$ 4,410,500	46.62%	
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (4,640,150)	\$ 745,352	-16.06%	\$ 825,702	-17.79%	\$ -	\$ 504,979		

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
Student Fees	\$ 8,793,462	\$ 5,990,189	\$ 4,934,747	82.38%	\$ 6,517,999	108.81%	\$ 8,229,213	\$ 4,822,935	58.61%
Gate Fees	713,700	713,700	306,126	42.89%	641,599	89.90%	839,116	348,696	41.56%
Other	535,300	3,338,573	508,672	15.24%	2,673,264	80.07%	1,034,567	411,850	39.81%
TOTAL REVENUE	\$ 10,042,462	\$ 10,042,462	\$ 5,749,544	57.25%	\$ 9,832,862	97.91%	\$ 10,102,896	\$ 5,583,481	55.27%
EXPENDITURES									
Salaries and Benefits	\$ 5,352,588	\$ 5,352,588	\$ 3,019,252	56.41%	\$ 5,651,451	105.58%	\$ 5,286,438	\$ 2,502,938	47.35%
Purchased Services	2,439,566	2,439,566	1,308,977	53.66%	2,650,317	108.64%	2,446,931	1,175,676	48.05%
Supplies and Materials	5,540,000	6,177,484	3,047,680	49.34%	5,119,081	82.87%	5,477,595	3,011,618	54.98%
Other	685,063	685,063	289,546	42.27%	686,870	100.26%	589,675	304,347	51.61%
Capital Outlay	100,000	100,000	140,602	140.60%	168,514	168.51%	135,049	64,358	47.66%
TOTAL EXPENDITURES	\$ 14,117,217	\$ 14,754,701	\$ 7,806,057	52.91%	\$ 14,276,233	96.76%	\$ 13,935,688	\$ 7,058,938	50.65%
General Fund Transfer	(3,887,406)	(3,888,406)	(3,882,659)	99.85%	(3,888,406)	100.00%	(3,887,406)	(3,887,406)	100.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (187,349)	\$ (823,833)	\$ 1,826,146	-221.66%	\$ (554,965)	67.36%	\$ 54,614	\$ 2,411,950	4416.36%

A young boy with short hair is shown in profile, focused on writing on a whiteboard. He is holding a black marker. The whiteboard behind him has a grid with columns and rows, and some faint text at the top that reads "Use the number to represent...". The background is slightly blurred, showing a classroom setting with a patterned wall.

OTHER FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption - Fund 31
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
Property Taxes	\$ 68,471,638	\$ 74,132,226	\$ 730,507	0.99%	\$ 74,132,226	100.00%	\$ 72,326,378	\$ 1,323,270	1.83%
Interest Revenue	64,000	64,000	30,482	47.63%	60,964	95.26%	64,000	35,766	55.88%
Other Local Income	-	-	-		-		-	-	
TOTAL REVENUE	\$ 68,535,638	\$ 74,196,226	\$ 760,989	1.03%	\$ 74,193,190	100.00%	\$ 72,390,378	\$ 1,359,036	1.88%
EXPENDITURES									
Principal	\$ 39,363,688	\$ 40,108,688	\$ 40,108,688	100.00%	\$ 40,108,688	100.00%	\$ 38,316,380	\$ 38,316,380	100.00%
Interest	29,107,950	27,932,668	19,374,880	69.36%	27,932,668	100.00%	30,606,107	20,701,807	67.64%
Bond Issuance Cost	5,000	5,000	2,400	48.00%	4,800	96.00%	16,000	3,683	23.02%
TOTAL EXPENDITURES	\$ 68,476,638	\$ 68,046,356	\$ 59,485,968	87.42%	\$68,046,156	100.00%	\$ 68,938,487	\$ 59,021,871	85.62%
TRANSFERS AND OTHER SOURCES (USES)									
Proceeds of Refunding	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	
General Fund Transfer	-	-	-		-		-	-	
TOTAL TRANSFERS AND OTHER SOURCES (USES)	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 59,000	\$ 6,149,870	\$ (58,724,979)	-954.90%	\$ 6,147,034	99.95%	\$ 3,451,891	\$ (57,662,835)	-1670.47%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
COP Lease Payment Fund - Fund 39
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
Interest on Investment	\$ 463,681	\$ -	\$ 559		\$ 1,117		\$ 500	\$ 377	75.48%
Cert of Participation - AspenView	117,500	581,181	231,841	39.89%	581,181	100.00%	232,080	-	0.00%
TOTAL REVENUE	\$ 581,181	\$ 581,181	\$ 232,399	39.99%	\$ 582,298	100.19%	\$ 232,580	\$ 377	0.16%
EXPENDITURES									
Principal Retirement	\$ 2,190,000	\$ 2,190,000	\$ 1,099,775	50.22%	\$ 2,190,000	100.00%	\$ 3,561,004	\$ 1,320,000	37.07%
Interest and Fiscal Charges	1,816,256	1,816,256	731,716	40.29%	1,816,256	100.00%	1,573,681	798,299	50.73%
Other	-	-	-		-		-	-	
TOTAL EXPENDITURES	\$ 4,006,256	\$ 4,006,256	\$ 1,831,490	45.72%	\$ 4,006,256	100.00%	\$ 5,134,685	\$ 2,118,299	41.25%
TRANSFERS AND OTHER SOURCES (USES)									
Capitalized Interest	-	-	-		-		(248,078)	-	0.00%
General Fund Transfer	(3,423,075)	(3,123,075)	(3,423,075)	109.61%	(3,123,075)	100.00%	(4,786,797)	(2,926,523)	61.14%
TOTAL TRANSFERS AND OTHER SOURCES (USES)	\$ (3,423,075)	\$ (3,123,075)	\$ (3,423,075)	109.61%	\$ (3,123,075)	100.00%	\$ (5,034,875)	\$ (2,926,523)	58.13%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (2,000)	\$ (302,000)	\$ 1,823,984	-603.97%	\$ (300,883)	99.63%	\$ 132,770	\$ 808,601	609.02%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014				
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget	
REVENUE										
Health Revenue	\$ 37,189,274	\$ 37,189,274	\$ 16,433,866	44.19%	\$ 33,161,298	89.17%	\$ 34,571,623	\$ 17,673,075	51.12%	
Dental revenue	1,979,978	1,979,978	1,009,506	50.99%	2,033,900	102.72%	1,979,978	1,015,872	51.31%	
Investment Earnings	10,173	10,173	2,589	25.45%	5,092	50.05%	10,173	6,074	59.71%	
Other	566,100	566,100	126,789	22.40%	142,281	25.13%	566,100	197,562	34.90%	
TOTAL REVENUE	\$ 39,745,525	\$ 39,745,525	\$ 17,572,750	44.21%	\$ 35,342,571	88.92%	\$ 37,127,874	\$ 18,892,584	50.89%	
EXPENDITURES										
Health Claims (Self Funded)	\$ 35,666,559	\$ 35,666,559	\$ 13,022,347	36.51%	\$ 30,948,393	86.77%	\$ 33,844,516	\$ 15,307,812	45.23%	
Dental Claims (Premiums)	2,939,248	2,939,248	639,450	21.76%	1,281,090	43.59%	2,939,248	1,403,242	47.74%	
Salaries & Benefits	19,439	19,439	19,607	100.87%	19,439	100.00%	19,439	20,440	105.15%	
Stop Loss Premiums	1,031,471	1,031,471	-	0.00%	671,655	65.12%	1,031,471	331,185	32.11%	
Purchased Services	1,054,983	1,054,983	681,976	64.64%	1,386,318	131.41%	1,037,983	419,282	40.39%	
Other	55,561	4,130,647	37,919	0.92%	206,531	371.72%	41,406	7,016	16.94%	
TOTAL EXPENDITURES	\$ 40,767,261	\$ 44,842,347	\$ 14,401,299	32.12%	\$ 34,513,427	84.66%	\$ 38,914,063	\$ 17,488,977	44.94%	
Excess (Deficiency) of Revenues over Expenditures	\$ (1,021,736)	\$ (5,096,822)	\$ 3,171,451	-62.22%	\$ 829,145	-81.15%	\$ (1,786,189)	\$ 1,403,607	-78.58%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
Short Term Disability Insurance Premiums	\$ 627,295	\$ 627,295	\$ -	0.00%	\$ 627,295	100.00%	\$ -	\$ -	
TOTAL REVENUE	\$ 627,295	\$ 627,295	\$ -	0.00%	\$ 627,295	100.00%	\$ -	\$ -	
EXPENDITURES									
Short Term Disability Claims	\$ 615,000	\$ 627,295	\$ 126,708	20.20%	\$ 266,087	42.42%	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 615,000	\$ 627,295	\$ 126,708	20.20%	\$ 266,087	42.42%	\$ -	\$ -	
Excess (Deficiency) of Revenues over Expenditures	\$ 12,295	\$ -	\$ (126,708)		\$ 361,208		\$ -	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Agency Fund - Fund 74
For the Period Ended December 31, 2014

	FY 2014-2015						FY 2013-2014		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
Pupil Activity	\$ 2,438,467	\$ 2,438,467	\$ 868,018	35.60%	1,736,037	71.19%	\$ 2,980,149	\$ 1,055,002	35.40%
School Discretionary	-	-	-		-		-	-	
TOTAL REVENUE	\$ 2,438,467	\$ 2,438,467	\$ 868,018	35.60%	1,736,037	71.19%	\$ 2,980,149	\$ 1,055,002	35.40%
EXPENDITURES									
Pupil Activity									
Purchased/Property Services	\$ -	\$ -	\$ 73,524		147,049		\$ -	\$ 23,710	
Supplies and Materials	1,784,365	2,203,892	671,432	30.47%	1,342,865	60.93%	1,857,559	725,919	39.08%
Equipment	-	-	-		-		-	-	
Other	-	1,400	8,212	586.57%	16,424	1173.13%	-	8,329	
Total Pupil Activity	1,784,365	2,205,292	753,169	34.15%	1,506,338	68.31%	1,857,559	757,959	40.80%
School Discretionary									
Purchased/Property Services	-	-	14,255		47,141		-	3,888	
Supplies and Materials	1,417,387	2,317,588	583,299	25.17%	1,928,899	83.23%	3,805,961	626,481	16.46%
Equipment	-	10,000	35,872	358.72%	118,624	1186.24%	-	39,650	
Other	-	-	50		165		9,677	13,991	144.58%
Total Discretionary	1,417,387	2,327,588	633,476	27.22%	2,094,829	90.00%	3,815,638	684,010	17.93%
TOTAL EXPENDITURES	\$ 3,201,752	\$ 4,532,880	\$ 1,386,645	30.59%	3,601,167	79.45%	\$ 5,673,197	\$ 1,441,969	25.42%
General Fund Transfer	-	-	-		-		-	-	
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (763,285)	\$ (2,094,413)	\$ (518,627)	24.76%	(1,865,130)	89.05%	\$ (2,693,048)	\$ (386,967)	14.37%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Scholarship Fund - Fund 75
For the Period Ended December 31, 2014

	FY 2014-2015					FY 2013-2014			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
REVENUE									
Contributions	\$ 61,600	\$ 61,600	\$ 32,646	53.00%	\$ 61,600	100.00%	\$ 56,000	\$ 28,000	50.00%
TOTAL REVENUE	<u>\$ 61,600</u>	<u>\$ 61,600</u>	<u>\$ 32,646</u>	<u>53.00%</u>	<u>\$ 61,600</u>	<u>100.00%</u>	<u>\$ 56,000</u>	<u>\$ 28,000</u>	<u>50.00%</u>
EXPENDITURES									
Grants and Scholarships	\$ 69,000	\$ 75,900	\$ 68,000	89.59%	\$ 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>\$ 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>\$ (35,354)</u>	<u>247.23%</u>	<u>\$ (6,400)</u>	<u>44.76%</u>	<u>\$ (24,000)</u>	<u>\$ (49,000)</u>	<u>204.17%</u>

A young boy with short hair, wearing a white t-shirt with a graphic, is looking intently 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. The overall image has a soft, faded appearance.

CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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	2,026,799	50.58%	4,158,466	2,243,142	53.94%	4,204,266	4,204,266	100.00%
1110	Mill Levy/Override	366,207	183,357	50.07%	355,361	185,600	52.23%	344,171	344,171	100.00%
1310	Tuition	74,250	37,182	50.08%	82,500	41,710	50.56%	82,500	82,500	100.00%
1500	Interest Income	8,000	3,941	49.26%	8,000	3,612	45.15%	8,000	8,000	100.00%
1700	Student Participation Fees	48,000	48,206	100.43%	40,000	48,722	121.81%	40,000	40,000	100.00%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	10,000	18,018	180.18%	18,000	10,481	58.23%	-	-	
1922	Contributions/Donations	-	-		-	-		-	-	
3100	Categorical Revenue	56,000	27,557	49.21%	60,000	53,179	88.63%	106,000	106,000	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	-	17,266		-	10,786		18,000	18,000	100.00%
	Total Revenue	\$ 4,569,345	\$ 2,362,326	51.70%	\$ 4,722,327	\$ 2,597,232	55.00%	\$ 4,802,937	\$ 4,802,937	100.00%
Expenditures:										
0100	Salaries	2,451,155	1,260,994	51.44%	2,495,372	1,326,191	53.15%	2,552,687	2,552,687	100.00%
0200	Benefits	690,787	313,604	45.40%	724,859	375,201	51.76%	720,642	720,642	100.00%
0300	Purchased Services	122,458	61,830	50.49%	97,000	40,223	41.47%	103,335	103,335	100.00%
0400	Purchased Prop Svcs	41,000	20,115	49.06%	41,000	-	0.00%	-	-	
0500	Other Purch. Svcs	45,000	21,853	48.56%	75,328	38,725	51.41%	84,375	84,375	100.00%
0600	Supplies & Materials	402,946	161,968	40.20%	469,830	249,260	53.05%	458,927	458,927	100.00%
0700	Property	217,400	113,384	52.15%	282,400	293,363	103.88%	377,100	377,100	100.00%
0800	Other Expenses	504,330	251,887	49.94%	504,330	252,776	50.12%	505,870	505,870	100.00%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 4,475,076	\$ 2,205,635	49.29%	\$ 4,690,119	\$ 2,575,739	54.92%	\$ 4,802,936	\$ 4,802,936	100.00%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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	4,627,282	49.76%	11,138,965	5,371,485	48.22%	11,124,326	11,124,326	100.00%
1110	Mill Levy/Override	818,296	413,627	50.55%	909,398	441,351	48.53%	921,114	921,114	100.00%
1310	Tuition	1,169,465	557,242	47.65%	1,488,180	777,460	52.24%	1,488,180	1,488,180	100.00%
1500	Interest Income	7,200	3,316	46.06%	6,000	3,975	66.26%	6,000	6,000	100.00%
1700	Student Participation Fees	765,998	664,675	86.77%	944,322	822,753	87.13%	944,322	944,322	100.00%
1800	Child Care Fees	170,000	155,785	91.64%	332,000	220,261	66.34%	332,000	332,000	100.00%
1910	Rental/Lease	50,000	46,999	94.00%	45,000	36,938	82.09%	45,000	45,000	100.00%
1922	Contributions/Donations	309,031	86,701	28.06%	288,259	186,451	64.68%	288,259	288,259	100.00%
3100	Categorical Revenue	133,086	81,058	60.91%	286,236	159,166	55.61%	286,236	286,236	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
5000	Other Sources	-	57,821		127,231	127,231	100.00%	127,231	127,231	100.00%
	Miscellaneous Revenue	88,792	26,987	30.39%	95,400	34,378	36.04%	95,400	95,400	100.00%
Total Revenue		\$ 12,811,234	\$ 6,721,492	52.47%	\$ 15,660,991	\$ 8,181,449	52.24%	\$ 15,658,068	\$ 15,658,068	100.00%
Expenditures:										
0100	Salaries	5,829,986	2,563,902	43.98%	6,746,388	3,023,859	44.82%	6,747,108	6,747,108	100.00%
0200	Benefits	1,629,621	707,426	43.41%	1,966,731	897,772	45.65%	1,966,866	1,966,866	100.00%
0300	Purchased Services	415,990	243,140	58.45%	401,983	203,455	50.61%	401,983	401,983	100.00%
0400	Purchased Prop Svcs	1,958,186	939,648	47.99%	3,068,986	1,327,280	43.25%	3,068,986	3,068,986	100.00%
0500	Other Purch. Svcs	981,692	522,921	53.27%	1,064,106	590,575	55.50%	1,070,100	1,070,100	100.00%
0600	Supplies & Materials	1,205,469	800,558	66.41%	1,015,316	506,581	49.89%	1,015,316	1,015,316	100.00%
0700	Property	516,492	330,655	64.02%	517,921	406,093	78.41%	517,921	517,921	100.00%
0800	Other Expenses	174,904	12,106	6.92%	115,955	10,879	9.38%	28,955	28,955	100.00%
0900	Other Uses of Funds	91,685	43,414	47.35%	143,453	72,366	50.45%	143,453	143,453	100.00%
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures		\$ 12,804,025	\$ 6,163,770	48.14%	\$ 15,040,839	\$ 7,038,860	46.80%	\$ 14,960,688	\$ 14,960,688	100.00%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

	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	3,795,501	1,937,684	51.05%	4,707,856	2,382,345	50.60%	4,707,856	4,707,856	100.00%
1110 Mill Levy/Override	346,279	173,017	49.96%	383,454	194,965	50.84%	383,454	384,561	100.29%
1310 Tuition	358,821	201,671	56.20%	437,580	292,895	66.94%	437,580	437,580	100.00%
1500 Interest Income	-	-		-	-		-	-	
1700 Student Participation Fees	137,522	128,359	93.34%	152,551	153,372	100.54%	152,551	153,372	100.54%
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	23,915	61.16%	144,880	86,876	59.96%	144,880	144,880	100.00%
3900 Other State Revenue	-	-		-	-		-	-	
52XX Transfers	-	-		30,000	-	0.00%	30,000	30,000	100.00%
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	-		-	-	
Grants Federal	381,838	166,838	43.69%	215,000	-	0.00%	215,000	215,000	100.00%
Miscellaneous Revenue	5,200	6,854	131.80%	15,430	15,916	103.15%	15,430	15,916	103.15%
Total Revenue	\$ 5,075,263	\$ 2,638,516	51.99%	\$ 6,086,842	\$ 3,126,459	51.36%	\$ 6,086,842	\$ 6,089,256	100.04%
Expenditures:									
0100 Salaries	2,345,000	1,075,923	45.88%	2,840,000	1,337,521	47.10%	2,840,000	2,833,127	99.76%
0200 Benefits	652,446	271,828	41.66%	838,990	374,440	44.63%	838,990	803,298	95.75%
0300 Purchased Services	145,500	58,177	39.98%	205,706	104,564	50.83%	205,706	205,734	100.01%
0400 Purchased Prop Svcs	495,632	212,013	42.78%	665,398	281,310	42.28%	665,398	665,398	100.00%
0500 Other Purch. Svcs	293,633	135,721	46.22%	326,324	162,627	49.84%	326,324	322,227	98.74%
0600 Supplies & Materials	244,462	300,378	122.87%	428,219	301,729	70.46%	428,219	428,219	100.00%
0700 Property	150,000	25,718	17.15%	424,354	127,981	30.16%	424,354	424,354	100.00%
0800 Other Expenses	308,524	3,845	1.25%	71,318	3,825	5.36%	71,318	5,007	7.02%
0900 Other Uses of Funds	-	-		-	-		-	-	
Grant Expense	381,838	303,755	79.55%	215,000	-	0.00%	215,000	215,000	100.00%
Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures	\$ 5,017,035	\$ 2,387,358	47.59%	\$ 6,015,309	\$ 2,693,998	44.79%	\$ 6,015,309	\$ 5,902,365	98.12%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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	2,620,496	51.26%	5,600,320	2,877,402	51.38%	5,845,600	5,845,600	100.00%
1110	Mill Levy/Override	465,292	235,204	50.55%	459,250	236,311	51.46%	477,000	477,000	100.00%
1310	Tuition	447,690	256,018	57.19%	416,320	267,872	64.34%	444,000	444,000	100.00%
1500	Interest Income	2,000	324	16.20%	2,000	809	40.45%	2,000	2,000	100.00%
1700	Student Participation Fees	215,284	207,553	96.41%	223,906	230,220	102.82%	231,280	231,280	100.00%
1800	Child Care Fees	105,000	39,375	37.50%	105,000	45,963	43.77%	108,150	108,150	100.00%
1910	Rental/Lease	10,000	6,742	67.42%	15,000	6,711	44.74%	10,300	10,300	100.00%
1922	Contributions/Donations	5,000	29,671	593.42%	7,300	6,493	88.95%	5,000	5,000	100.00%
3100	Categorical Revenue	-	-	-	-	-	-	-	-	-
3900	Other State Revenue	-	-	-	-	8,829	-	-	-	-
	Cap Reserve Bond Revenue	67,788	38,346	56.57%	153,120	76,067	49.68%	72,850	72,850	100.00%
	Grants Local	-	1,000	-	-	-	-	-	-	-
	Grants Federal	-	-	-	-	-	-	-	-	-
	Miscellaneous Revenue	500	-	0.00%	500	-	0.00%	500	500	100.00%
	Total Revenue	\$ 6,430,819	\$ 3,434,729	53.41%	\$ 6,982,716	\$ 3,756,677	53.80%	\$ 7,196,680	\$ 7,196,680	100.00%
Expenditures:										
0100	Salaries	2,907,455	1,372,164	47.19%	3,105,631	1,510,650	48.64%	3,363,900	3,363,900	100.00%
0200	Benefits	681,800	295,336	43.32%	781,864	361,930	46.29%	805,465	805,465	100.00%
0300	Purchased Services	113,300	57,889	51.09%	114,200	55,149	48.29%	109,200	109,200	100.00%
0400	Purchased Prop Svcs	1,443,208	745,733	51.67%	1,552,963	797,927	51.38%	1,625,950	1,625,950	100.00%
0500	Other Purch. Svcs	409,693	168,612	41.16%	426,048	208,018	48.82%	425,000	425,000	100.00%
0600	Supplies & Materials	371,172	206,047	55.51%	377,805	170,055	45.01%	369,890	369,890	100.00%
0700	Property	128,000	47,181	36.86%	138,100	46,750	33.85%	150,000	150,000	100.00%
0800	Other Expenses	8,150	6,905	84.72%	11,940	7,944	66.53%	10,000	10,000	100.00%
0900	Other Uses of Funds	60,000	(55)	-0.09%	-	-	-	-	-	-
	Grant Expense	-	-	-	-	-	-	-	-	-
	Cap Reserve Expense	-	-	-	-	-	-	-	-	-
	Total Expenditures	\$ 6,122,778	\$ 2,899,812	47.36%	\$ 6,508,551	\$ 3,158,423	48.53%	\$ 6,859,405	\$ 6,859,405	100.00%

Challenge to Excellence
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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	3,036,868	1,547,306	50.95%	3,320,766	1,641,004	49.42%	3,320,766	3,320,766	100.00%
1110	Mill Levy/Override	304,292	140,782	46.27%	279,203	133,490	47.81%	279,203	279,203	100.00%
1310	Tuition	161,400	89,813	55.65%	187,000	97,931	52.37%	187,000	187,000	100.00%
1500	Interest Income	-	704		-	680		-	-	
1700	Student Participation Fees	44,000	81,716	185.72%	95,000	60,135	63.30%	95,000	95,000	100.00%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	-	-		-	-		-	-	
1922	Contributions/Donations	-	-		-	-		-	-	
3100	Categorical Revenue	37,413	30,302	80.99%	88,531	58,155	65.69%	88,531	88,531	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Loan Proceeds	-	-		-	-		-	-	
	Miscellaneous Revenue	34,140	57,828	169.38%	54,140	50,236	92.79%	54,140	54,140	100.00%
	Total Revenue	\$ 3,618,113	\$ 1,948,450	53.85%	\$ 4,024,640	\$ 2,041,631	50.73%	\$ 4,024,640	\$ 4,024,640	100.00%
Expenditures:										
0100	Salaries	1,793,737	809,248	45.12%	1,971,827	956,179	48.49%	1,971,827	1,971,827	100.00%
0200	Benefits	614,618	271,460	44.17%	716,163	274,478	38.33%	716,163	716,163	100.00%
0300	Purchased Services	81,000	55,240	68.20%	108,680	53,655	49.37%	108,680	108,680	100.00%
0400	Purchased Prop Svcs	112,225	48,938	43.61%	114,700	56,731	49.46%	114,700	114,700	100.00%
0500	Other Purch. Svcs	224,045	126,805	56.60%	262,125	133,496	50.93%	262,125	262,125	100.00%
0600	Supplies & Materials	197,257	118,154	59.90%	183,000	98,180	53.65%	183,000	183,000	100.00%
0700	Property	45,000	43,416	96.48%	85,000	75,083	88.33%	85,000	85,000	100.00%
0800	Other Expenses	69,185	19,825	28.65%	80,668	71,221	88.29%	80,668	80,668	100.00%
0900	Other Uses of Funds	112,827	50,475	44.74%	118,000	-	0.00%	118,000	118,000	100.00%
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
	Bond Rental Payments	495,019	247,510	50.00%	495,019	247,510	50.00%	495,019	495,019	100.00%
	Total Expenditures	\$ 3,744,913	\$ 1,791,070	47.83%	\$ 4,135,182	\$ 1,966,533	47.56%	\$ 4,135,182	\$ 4,135,182	100.00%

DCS Montessori Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

	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	2,391,889	1,133,935	47.41%	2,653,806	1,362,090	51.33%	2,653,806	2,645,625	99.69%
1110 Mill Levy/Override	211,741	101,207	47.80%	216,905	110,691	51.03%	216,905	236,000	108.80%
1310 Tuition	862,600	510,963	59.24%	947,300	468,135	49.42%	947,300	938,500	99.07%
1500 Interest Income	11,000	5,468	49.71%	10,500	2,131	20.30%	10,500	7,000	66.67%
1700 Student Participation Fees	40,000	11,880	29.70%	124,000	121,306	97.83%	124,000	125,000	100.81%
1800 Child Care Fees	271,000	135,834	50.12%	285,000	150,644	52.86%	285,000	282,000	98.95%
1910 Rental/Lease	19,000	8,296	43.66%	21,000	8,640	41.14%	21,000	17,000	80.95%
1922 Contributions/Donations	-	-		-	-		-	-	
1941 Technology Fees	13,100	13,150	100.38%	14,000	14,481	103.44%	14,000	15,000	
3100 Categorical Revenue	32,140	18,040	56.13%	66,319	31,640	47.71%	66,319	41,000	61.82%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	5,000		-	-	
Registration Fees	61,000	31,194	51.14%	130,000	130,792	100.61%	130,000	75,000	57.69%
Miscellaneous Revenue	3,000	6,766	225.53%	40,000	6,000	15.00%	4,000	5,000	125.00%
Total Revenue	\$ 3,916,470	\$ 1,976,733	50.47%	\$ 4,508,830	\$ 2,411,550	53.49%	\$ 4,472,830	\$ 4,387,125	98.08%
Expenditures:									
0100 Salaries	2,021,439	909,450	44.99%	2,162,022	854,467	39.52%	2,162,022	2,124,838	98.28%
0200 Benefits	589,026	259,010	43.97%	622,413	250,364	40.22%	622,413	644,238	103.51%
0300 Purchased Services	70,078	28,451	40.60%	127,800	53,720	42.03%	127,800	110,750	86.66%
0400 Purchased Prop Svcs	707,500	475,137	67.16%	733,000	343,483	46.86%	733,000	726,000	99.05%
0500 Other Purch. Svcs	182,469	73,297	40.17%	195,052	90,665	46.48%	195,052	194,652	99.79%
0600 Supplies & Materials	211,302	109,312	51.73%	248,000	103,142	41.59%	248,000	246,690	99.47%
0700 Property	750,000	179,468	23.93%	117,920	39,204	33.25%	117,920	111,420	94.49%
0800 Other Expenses	77,520	13,163	16.98%	31,600	6,379	20.19%	31,600	23,600	74.68%
0900 Other Uses of Funds	51,500	25,639	49.78%	124,000	54,501	43.95%	124,000	123,000	99.19%
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures	\$ 4,660,834	\$ 2,072,927	44.48%	\$ 4,361,807	\$ 1,795,925	41.17%	\$ 4,361,807	\$ 4,305,188	98.70%

HOPE Online Learning Academy Co-Op
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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	9,461,203	49.80%	17,440,272	8,692,978	49.84%	17,440,272	17,440,272	100.00%
1110	Mill Levy/Override	-	-		-	-		-	-	
1310	Tuition	-	-		-	-		-	-	
1500	Interest Income	200	86	43.00%	200	86	42.83%	200	200	100.00%
1700	Student Participation Fees	-	-		-	-		-	-	
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	-	-		-	-		-	-	
1922	Contributions/Donations	10,254	10,254	100.00%	64,200	8,499	13.24%	64,200	64,200	100.00%
3100	Categorical Revenue	-	-		-	-		-	-	
3900	Other State Revenue	1,115,789	495,321	44.39%	60,000	-	0.00%	60,000	60,000	100.00%
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		536,920	106,774	19.89%	536,920	536,920	100.00%
	Grants Federal	776,344	336,933	43.40%	2,045,286	1,020,038	49.87%	2,045,286	2,045,286	100.00%
	Miscellaneous Revenue	11,003	11,545	104.93%	499	4,365	874.75%	499	4,365	874.75%
	Total Revenue	\$ 20,911,859	\$ 10,315,342	49.33%	\$ 20,147,377	\$ 9,832,740	48.80%	\$ 20,147,377	\$ 20,151,243	100.02%
Expenditures:										
0100	Salaries	4,190,639	2,018,937	48.18%	4,207,942	2,087,151	49.60%	4,207,942	4,207,942	100.00%
0200	Benefits	1,112,423	543,588	48.87%	1,188,453	590,713	49.70%	1,188,453	1,188,453	100.00%
0300	Purchased Services	436,731	236,759	54.21%	372,962	209,489	56.17%	372,962	372,962	100.00%
0400	Purchased Prop Svcs	319,216	167,743	52.55%	269,715	190,635	70.68%	269,715	269,715	100.00%
0500	Other Purch. Svcs	12,763,525	6,718,905	52.64%	11,462,788	5,796,753	50.57%	11,462,788	11,462,788	100.00%
0600	Supplies & Materials	1,444,917	707,890	48.99%	1,569,241	806,859	51.42%	1,569,241	1,569,241	100.00%
0700	Property	439,543	243,240	55.34%	328,086	164,251	50.06%	328,086	328,086	100.00%
0800	Other Expenses	203,598	42,278	20.77%	212,536	66,192	31.14%	212,536	212,536	100.00%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	-		532,420	103,156	19.38%	532,420	532,420	100.00%
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 20,910,592	\$ 10,679,340	51.07%	\$ 20,144,143	\$ 10,015,198	49.72%	\$ 20,144,143	\$ 20,144,143	100.00%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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
<u>Revenue:</u>										
5710	Per Pupil Revenue	3,977,228	2,007,853	50.48%	4,210,057	2,138,380	50.79%	4,210,057	4,210,057	100.00%
1110	Mill Levy/Override	362,173	178,532	49.29%	357,632	175,958	49.20%	357,632	357,632	100.00%
1310	Tuition	180,000	85,500	47.50%	186,000	95,989	51.61%	186,000	186,000	100.00%
1500	Interest Income	2,000	1,425	71.25%	2,000	1,122	56.10%	2,000	2,000	100.00%
1700	Student Participation Fees	62,950	100,272	159.29%	63,000	94,650	150.24%	63,000	63,000	100.00%
1750	Fundraising	188,100	46,289	24.61%	150,000	43,756	29.17%	150,000	150,000	100.00%
1910	Rental/Lease	-	-		-	-		-	-	
1922	Contributions/Donations	25,000	-	0.00%	-	-		-	-	
2500	Capital Construction	55,704	32,842	58.96%	112,968	56,485	50.00%	112,968	112,968	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		19,424	18,909	97.35%	19,424	18,909	97.35%
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	-	-		-	30		-	30	
Total Revenue		\$ 4,853,155	\$ 2,452,713	50.54%	\$ 5,101,081	\$ 2,625,279	51.47%	\$ 5,101,081	\$ 5,100,596	99.99%
<u>Expenditures:</u>										
0100	Salaries	2,217,405	1,095,655	49.41%	2,312,692	1,143,402	49.44%	2,312,692	2,312,692	100.00%
0200	Benefits	714,989	329,822	46.13%	798,682	322,690	40.40%	798,682	798,682	100.00%
0300	Purchased Services	241,127	129,148	53.56%	255,855	136,839	53.48%	255,855	255,855	100.00%
0400	Purchased Prop Svcs	1,183,869	572,179	48.33%	1,189,447	660,164	55.50%	1,189,447	1,189,447	100.00%
0500	Other Purch. Svcs	54,533	40,408	74.10%	68,044	40,855	60.04%	68,044	68,044	100.00%
0600	Supplies & Materials	211,330	99,243	46.96%	193,065	112,950	58.50%	193,065	193,065	100.00%
0700	Property	131,809	85,404	64.79%	182,000	121,620	66.82%	182,000	182,000	100.00%
0800	Other Expenses	66,732	734	1.10%	69,314	8,303	11.98%	69,314	69,314	100.00%
0900	Other Uses of Funds - R&R Reserve	10,000	11,667	116.67%	10,400	-	0.00%	10,400	10,400	100.00%
	East Expansion Expenses	20,000	-	0.00%	20,000	10,000	50.00%	20,000	20,000	100.00%
	Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures		\$ 4,851,794	\$ 2,364,260	48.73%	\$ 5,099,499	\$ 2,556,823	50.14%	\$ 5,099,499	\$ 5,099,499	100.00%

Parker Core Knowledge Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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	1,792,257	49.48%	3,965,904	1,984,251	50.03%	3,965,904	3,987,812	100.55%
1110	Mill Levy/Override	321,590	160,082	49.78%	325,080	165,756	50.99%	325,080	331,512	101.98%
1310	Tuition	690,175	317,203	45.96%	694,475	342,050	49.25%	694,475	707,155	101.83%
1500	Interest Income	2,420	884	36.53%	1,605	1,013	63.09%	1,605	2,027	126.31%
1700	Student Participation Fees	68,410	35,238	51.51%	67,600	38,665	57.20%	67,600	67,600	100.00%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	4,000	2,965	74.13%	4,000	13,069	326.73%	4,000	14,000	350.00%
1922	Contributions/Donations	41,460	4,787	11.55%	76,260	41,198	54.02%	76,260	78,843	103.39%
3100	Categorical Revenue	52,200	26,089	49.98%	100,939	49,205	48.75%	100,939	100,939	100.00%
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	1,500	100.00%
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	98,850	93,492	94.58%	103,705	109,356	105.45%	103,705	116,360	112.20%
	Total Revenue	\$ 4,904,865	\$ 2,436,267	49.67%	\$ 5,351,568	\$ 2,755,157	51.48%	\$ 5,351,568	\$ 5,418,343	101.25%
Expenditures:										
0100	Salaries	2,614,000	1,223,001	46.79%	2,767,004	1,303,160	47.10%	2,767,004	2,767,004	100.00%
0200	Benefits	783,000	347,122	44.33%	848,655	429,468	50.61%	848,655	848,655	100.00%
0300	Purchased Services	108,350	68,066	62.82%	108,300	42,506	39.25%	108,300	108,300	100.00%
0400	Purchased Prop Svcs	193,500	101,014	52.20%	233,500	102,736	44.00%	233,500	236,620	101.34%
0500	Other Purch. Svcs	242,000	130,183	53.79%	271,416	147,813	54.46%	271,416	269,790	99.40%
0600	Supplies & Materials	341,860	175,490	51.33%	367,500	215,332	58.59%	367,500	367,500	100.00%
0700	Property	135,000	57,576	42.65%	242,139	110,411	45.60%	242,139	242,139	100.00%
0800	Other Expenses	45,439	21,272	46.81%	37,500	16,303	43.47%	37,500	37,523	100.06%
0900	Other Uses of Funds	-	43		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	449,400	220,652	49.10%	462,000	221,093	47.86%	462,000	462,000	100.00%
	Total Expenditures	\$ 4,912,549	\$ 2,344,419	47.72%	\$ 5,338,014	\$ 2,588,822	48.50%	\$ 5,338,014	\$ 5,339,531	100.03%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

	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	1,594,180	49.34%	3,430,000	1,719,261	50.12%	3,430,000	3,430,000	100.00%
1110 Mill Levy/Override	286,673	142,687	49.77%	279,500	141,736	50.71%	279,500	279,500	100.00%
1310 Tuition	76,500	54,400	71.11%	78,500	35,583	45.33%	78,500	78,500	100.00%
1500 Interest Income	22,000	7,634	34.70%	27,000	9,062	33.56%	27,000	27,000	100.00%
1700 Student Participation Fees	107,500	104,592	97.29%	107,500	93,581	87.05%	107,500	107,500	100.00%
1800 Child Care Fees	29,000	21,155	72.95%	45,000	16,905	37.57%	45,000	45,000	100.00%
1910 Rental/Lease	25,000	14,355	57.42%	25,000	12,150	48.60%	25,000	25,000	100.00%
1922 Contributions/Donations	44,905	3,310	7.37%	50,000	11,750	23.50%	50,000	50,000	100.00%
3100 Categorical Revenue	46,500	23,429	50.38%	87,000	42,259	48.57%	87,000	87,000	100.00%
3140 Hot Lunch Program	97,500	49,797	51.07%	10,000	4,128	41.28%	10,000	10,000	100.00%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	-		-	-	
Grants Federal	-	-		-	-		-	-	
Miscellaneous Revenue	5,000	14,160	283.20%	10,000	8,281	82.81%	10,000	10,000	100.00%
Total Revenue	\$ 3,971,391	\$ 2,029,699	51.11%	\$ 4,149,500	\$ 2,094,696	50.48%	\$ 4,149,500	\$ 4,149,500	100.00%
Expenditures:									
0100 Salaries	2,156,534	1,021,864	47.38%	2,333,330	1,100,402	47.16%	2,333,330	2,333,330	100.00%
0200 Benefits	571,200	266,688	46.69%	620,000	274,552	44.28%	620,000	620,000	100.00%
0300 Purchased Services	116,499	42,292	36.30%	90,700	39,476	43.52%	90,700	90,700	100.00%
0400 Purchased Prop Svcs	144,330	85,535	59.26%	110,825	82,946	74.84%	110,825	110,825	100.00%
0500 Other Purch. Svcs	253,079	110,904	43.82%	256,750	143,572	55.92%	256,750	256,750	100.00%
0570 Food Service	75,000	21,491	28.65%	10,000	4,135	41.35%	10,000	10,000	100.00%
0600 Supplies & Materials	229,027	132,299	57.77%	190,350	119,887	62.98%	190,350	190,350	100.00%
0700 Property	127,450	79,504	62.38%	124,000	116,623	94.05%	124,000	124,000	100.00%
0800 Other Expenses	509,863	263,532	51.69%	514,300	261,015	50.75%	514,300	514,300	100.00%
0900 Other Uses of Funds	-	-		-	-		-	-	
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures	\$ 4,182,982	\$ 2,024,109	48.39%	\$ 4,250,255	\$ 2,142,608	50.41%	\$ 4,250,255	\$ 4,250,255	100.00%

SkyView Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

		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	3,191,132	50.62%	7,985,220	4,161,914	52.12%	7,985,220	8,033,339	100.60%
1110	Mill Levy/Override	560,288	285,172	50.90%	648,730	342,592	52.81%	648,730	665,545	102.59%
1310	Tuition	894,856	437,381	48.88%	1,073,200	528,163	49.21%	1,073,200	1,073,200	100.00%
1500	Interest Income	-	-		-	-		-	-	
1700	Student Participation Fees	122,000	122,606	100.50%	251,940	228,548	90.72%	251,940	251,940	100.00%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	85,000	37,567	44.20%	12,000	8,020	66.83%	12,000	12,000	100.00%
1922	Contributions/Donations	247,026	242,026	97.98%	160,810	160,810	100.00%	160,810	160,810	100.00%
3100	Categorical Revenue	92,047	47,644	51.76%	199,565	104,016	52.12%	199,565	199,565	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	25,000	22,374	89.50%	80,000	116,816	146.02%	80,000	130,000	162.50%
	Total Revenue	\$ 8,330,333	\$ 4,385,902	52.65%	\$ 10,411,465	\$ 5,650,879	54.28%	\$ 10,411,465	\$ 10,526,399	101.10%
Expenditures:										
0100	Salaries	4,238,240	2,027,787	47.85%	5,214,489	2,383,961	45.72%	5,214,489	5,214,489	100.00%
0200	Benefits	1,146,462	494,060	43.09%	1,414,272	633,110	44.77%	1,414,272	1,414,272	100.00%
0300	Purchased Services	169,000	89,221	52.79%	188,360	87,369	46.38%	188,360	188,360	100.00%
0400	Purchased Prop Svcs	1,635,827	818,592	50.04%	1,977,383	1,031,132	52.15%	1,977,383	1,977,383	100.00%
0500	Other Purch. Svcs	458,052	243,016	53.05%	587,485	292,749	49.83%	587,485	587,485	100.00%
0600	Supplies & Materials	514,110	448,907	87.32%	634,372	419,598	66.14%	634,372	634,372	100.00%
0700	Property	55,000	113,871	207.04%	172,800	59,890	34.66%	172,800	172,800	100.00%
0800	Other Expenses	73,388	12,446	16.96%	67,514	8,463	12.54%	67,514	67,514	100.00%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
	Total Expenditures	\$ 8,290,079	\$ 4,247,900	51.24%	\$ 10,256,675	\$ 4,916,272	47.93%	\$ 10,256,675	\$ 10,256,675	100.00%

STEM High Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2014

	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	2,688,675	56.82%	6,569,025	3,387,925	51.57%	6,569,025	6,569,025	100.00%
1110 Mill Levy/Override	424,116	210,605	49.66%	543,923	280,602	51.59%	543,923	543,923	100.00%
1310 Tuition	-	-		-	-		-	-	
1500 Interest Income	-	-		1,650	218	13.22%	1,650	1,650	100.00%
1600 Food Services	-	-		-	6,876		-	-	
1700 Student Participation Fees	159,465	133,674	83.83%	129,980	140,307	107.95%	129,980	129,980	100.00%
1800 Child Care Fees	-	-		-	-		-	-	
1900 Other Local Revenue	-	-		-	25,791		-	-	
1910 Rental/Lease	-	-		11,305	15,000	132.69%	11,305	11,305	100.00%
1922 Contributions/Donations	-	12,180		22,000	6,044	27.47%	22,000	22,000	100.00%
3100 Categorical Revenue	-	45,188		-	2,045		-	-	
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		30,000	-	0.00%	30,000	30,000	100.00%
Grants Local	-	-		147,450	75,314	51.08%	147,450	147,450	100.00%
Grants Federal	64,328	-	0.00%	-	3,787		-	-	
Miscellaneous Revenue	500	375	75.00%	-	-		-	-	
Total Revenue	\$ 5,380,062	\$ 3,090,697	57.45%	\$ 7,455,333	\$ 3,943,908	52.90%	\$ 7,455,333	\$ 7,455,333	100.00%
Expenditures:									
0100 Salaries	2,659,525	1,370,003	51.51%	3,389,294	1,506,555	44.45%	3,389,294	3,389,294	100.00%
0200 Benefits	758,003	299,004	39.45%	887,449	328,605	37.03%	887,449	887,449	100.00%
0300 Purchased Services	168,000	59,439	35.38%	142,940	79,514	55.63%	142,940	142,940	100.00%
0400 Purchased Prop Svcs	977,874	472,081	48.28%	912,315	503,087	55.14%	912,315	912,315	100.00%
0500 Other Purch. Svcs	415,867	158,267	38.06%	434,231	192,742	44.39%	434,231	434,231	100.00%
0600 Supplies & Materials	192,068	111,109	57.85%	282,571	83,652	29.60%	282,571	282,571	100.00%
0700 Property	136,428	69,781	51.15%	170,658	1,481	0.87%	170,658	170,658	100.00%
0800 Other Expenses	27,480	3,134	11.40%	101,220	5,394	5.33%	101,220	101,220	100.00%
0900 Other Uses of Funds	500	7,025	1405.00%	900	-	0.00%	900	900	100.00%
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
Total Expenditures	\$ 5,335,745	\$ 2,549,843	47.79%	\$ 6,321,579	\$ 2,701,029	42.73%	\$ 6,321,579	\$ 6,321,579	100.00%

QUESTIONS

