



# QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED SEPTEMBER 30, 2013

Presented **to the Board of Education**  
November 19, 2013  
by  
Bonnie Betz, *Chief Financial Officer*  
Scott Smith, *Budget Director*

Douglas County School District, RE1

# Quarterly Financial Report

For the Period Ended September 30, 2013

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Douglas County School District, RE1

# Quarterly Financial Report

For the Period Ended September 30, 2013

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# COMBINED GENERAL FUNDS FINANCIALS



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**COMPARATIVE SCHEDULE OF TOTAL GENERAL FUND**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>Funded Pupil Count</b>		<b>63,592</b>					<b>61,199</b>	
<b>REVENUE</b>								
Property Taxes	154,153,999	1,175,957	0.76%	154,153,999	100.00%	150,170,418	1,271,641	0.85%
Specific Ownership Taxes	17,102,371	1,695,870	9.92%	17,102,371	100.00%	16,604,243	1,581,023	9.52%
State Equalization	276,800,816	69,219,181	25.01%	276,800,816	100.00%	255,680,829	64,410,167	25.19%
Categorical Revenue								
ECEA - Special Education	10,286,430	9,037,609	87.86%	10,286,430	100.00%	8,786,430	7,693,180	87.56%
Other Categorical	1,215,030	1,035,669	85.24%	1,215,030	100.00%	1,215,030	-	0.00%
Charter School Service Revenue	4,526,282	1,130,707	24.98%	4,526,282	100.00%	3,704,259	916,848	24.75%
State Charter Construction Grant	-	185,118		-		-	44,653	
Federal Revenue - Medicaid Reimb	445,129	63,924	14.36%	445,129	100.00%	405,811	117,954	29.07%
Preschool Revenue	2,902,781	453,843	15.63%	2,902,781	100.00%	2,700,927	546,015	20.22%
School Based Revenue	8,211,608	4,180,161	50.91%	8,211,608	100.00%	4,418,597	3,823,647	86.54%
Other Revenue	758,426	355,945	46.93%	758,426	100.00%	4,717,401	1,438,508	30.49%
<b>TOTAL REVENUE</b>	<b>\$ 476,402,872</b>	<b>\$ 88,533,983</b>	<b>18.58%</b>	<b>476,402,872</b>	<b>100.00%</b>	<b>\$ 448,403,945</b>	<b>\$ 81,843,635</b>	<b>18.25%</b>
<b>SALARIES - POSITIONS</b>								
<b>Total Salaries</b>	250,510,084	46,416,490	18.53%	250,510,084	100.00%	235,983,684	44,812,495	18.99%
<b>BENEFITS</b>								
<b>Total Benefits</b>	80,313,218	18,707,927	23.29%	80,313,218	100.00%	74,972,403	16,047,654	21.40%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	14,831,391	4,111,292	27.72%	14,831,391	100.00%	18,894,683	3,099,732	16.41%
Utilities	12,175,800	1,775,532	14.58%	12,175,800	100.00%	10,816,117	1,774,418	16.41%
Supplies and Materials	25,627,694	8,303,824	32.40%	25,627,694	100.00%	39,344,079	6,454,520	16.41%
Equipment	-	-		-		98,096	16,093	16.41%
Other	1,732,823	210,419	12.14%	1,732,823	100.00%	(44,542)	(7,307)	16.41%
Contingency	5,000,000	-	0.00%	5,000,000	100.00%	-	-	
<b>Total Operating Expenses</b>	59,367,708	14,401,067	24.26%	59,367,708	100.00%	69,108,432	11,337,456	16.41%
<b>Charter School Expenses</b>	76,946,065	18,694,865	24.30%	76,946,065	100.00%	60,385,037	14,882,380	24.65%
<b>TOTAL EXPENDITURES</b>	<b>\$ 467,137,075</b>	<b>\$ 98,220,349</b>	<b>21.03%</b>	<b>467,137,075</b>	<b>100.00%</b>	<b>\$ 440,449,556</b>	<b>\$ 87,079,985</b>	<b>19.77%</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 23,675,309</b>	<b>\$ 23,719,909</b>	<b>100.19%</b>	<b>23,675,309</b>	<b>100.00%</b>	<b>\$ 31,364,124</b>	<b>\$ -</b>	<b>0.00%</b>
Excess (Deficiency) of Revenues over Expenditures and Transfers	<b>\$ (14,409,512)</b>	<b>\$ (33,406,275)</b>	<b>231.83%</b>	<b>(14,409,512)</b>	<b>100.00%</b>	<b>\$ (23,409,735)</b>	<b>\$ (5,236,350)</b>	<b>22.37%</b>

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND CONSOLIDATED REVENUES - FUND 10  
For the Period Ended September 30, 2013**

	FY 2013-2014 Year to Date Actual	FY 2012-2013 Audited FY11- 12 Actual	Year over Year Incr / (Decr)	Percentage Incr / (Decr)
<b>Funded Pupil Count REVENUE</b>	<b>63,592</b>	<b>61,199</b>	<b>2,393</b>	<b>3.91%</b>
Property Taxes	\$ 1,175,957	\$ 1,271,641	\$ (95,684)	-7.52%
Specific Ownership Taxes	1,695,870.46	1,581,022.84	114,848	7.26%
State Equalization	69,219,181.32	64,410,167.16	4,809,014	7.47%
Categorical Revenue	10,073,277.50	7,693,180.00	2,380,098	30.94%
Charter School Service Revenue	1,130,706.85	916,848.16	213,859	23.33%
State Charter Construction Grant	185,117.58	44,652.79	140,465	314.57%
Federal Revenue - Medicaid Reimb	63,924.12	117,954.00	(54,030)	-45.81%
Preschool Revenue	453,842.50	546,015.00	(92,173)	-16.88%
School Based Revenue	4,180,160.53	3,823,646.50	356,514	9.32%
Other Revenue	355,945.37	1,438,507.56	(1,082,562)	-75.26%
	<u>\$ 88,533,983</u>	<u>\$ 81,843,635</u>	<u>\$ 6,690,348</u>	<u>8.17%</u>

**Property Taxes** - are calculated by applying the forecasted December 2013 mill levy upon the 2013 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.

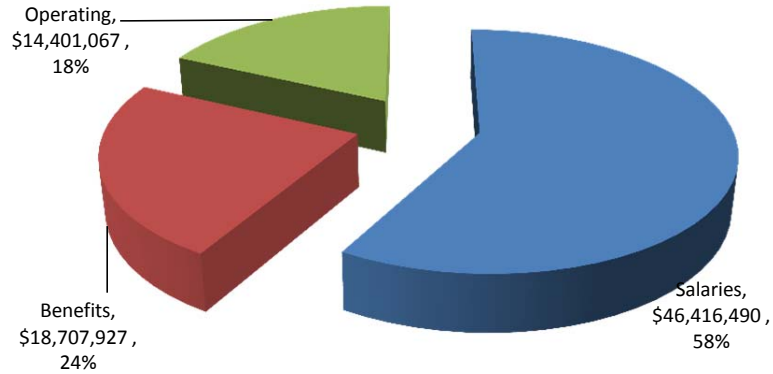
**State Charter Construction Grant** - are revenues received from the state that is passed through to the charter schools.

**Federal Revenue** - are revenues for the Medicaid reimbursement program.

**Other Revenue** - are comprised of District-imposed charges for services, various contributions and donations, interest earnings. (examples: rentals, instructional material fees, tuition, student participation fees, etc.)

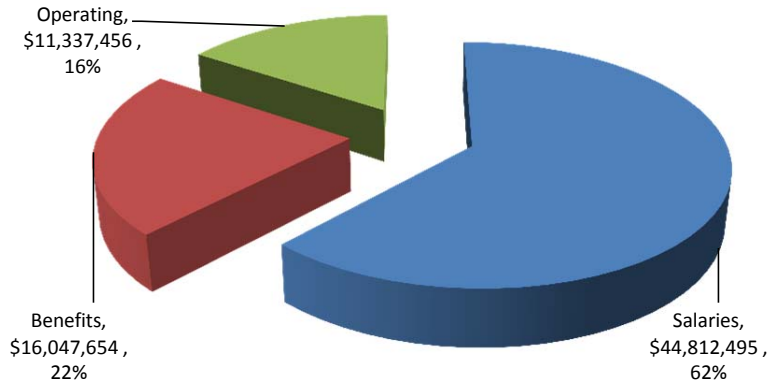
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND 10 COMPARISON OF ACTUAL EXPENDITURES  
FY 2012-2013 to FY 2013-2014  
For the Period Ended September 30, 2013**

**FY 2013-2014 Actual Expenditures**



Total expenditures for 1st Quarter FY 2013-2014 are \$79,525,484. In addition to these expenditures, there are transfers to other funds of \$23,719,909 and the charter school distribution of \$18,694,865.

**FY 2012-2013 Actual Expenditures**



Total expenditures for 1st Quarter FY 2013-2014 are \$72,197,605. In addition to these expenditures, there are transfers to other funds of \$31,364,124 and the charter school distribution of \$14,882,380.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND UTILITY BUDGET REPORT  
For the Period Ended September 30, 2013**

	FY 2013-2014 Budget	Available as of Sep-13	Expended as of Sep-13	% Expended	Status
<b>Electric</b>	\$ 7,194,758	\$ 5,971,685	\$ 1,223,073	17.00%	GOOD
<b>Natural Gas</b>	\$ 2,383,899	\$ 2,330,877	\$ 53,022	2.22%	GOOD
<b>Water &amp; Sewer</b>	\$ 904,074	\$ 722,163	\$ 181,911	20.12%	GOOD
<b>Irrigation</b>	\$ 870,742	\$ 561,337	\$ 309,405	35.53%	GOOD
<b>Trash</b>	\$ 300,827	\$ 297,034	\$ 3,793	1.26%	GOOD
<b>Propane</b>	\$ 21,500	\$ 17,173	\$ 4,327	20.13%	GOOD
<b>Totals</b>	<b>\$ 11,675,800</b>	<b>\$ 9,900,268</b>	<b>\$ 1,775,532</b>	<b>15.21%</b>	
<b>School Incentive</b>	\$ 500,000	\$ 500,000	\$ -	0.00%	GOOD
<b>Total Expense</b>	<b>\$ 12,175,800</b>	<b>\$ 10,400,268</b>	<b>\$ 1,775,532</b>	<b>14.58%</b>	

**Utilities Summation Narrative:**

<b>Electric</b>	We have spent \$325,000 more this year compared to last, but the shift in Percentage is also due to the budget dropping \$1,100,000 between the Marshall Program funding and the move of \$500,000 to an incentive budget line. Currently we are trending to remain under budget for the year.
<b>Natural Gas</b>	At this time, the budget is tracking nearly the same as last year. However, with the predicted colder and potentially wetter winter, this budget needs to be watched as we move forward.
<b>Water &amp; Sewer</b>	We recently incurred rate increases from a majority of our water providers. However, with this in mind, we are tracking well so far this year.
<b>Irrigation</b>	We are currently running lower than last year, thanks in a large part to the increased rainfall to date this fiscal year. This budget will be highly impacted by any precipitation variances this winter.
<b>Trash</b>	The trash bill for September (which is a combination of August rebills and credits since we stop regular service during the summer) did not get paid prior to the data run for the end of the month. That will be updated during November. Based on the actual bill, we are trending to spend the same as we did last year. This budget is fairly static, except for special events and converting from trash to recycle which saves us quite a bit per site.
<b>Propane</b>	n/a



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Risk Insurance Fund - Fund 18**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	-	-		-		-	-	
<b>Total Salaries</b>	312,435	78,666	25.18%	312,435	100.00%	303,728	75,683	24.92%
<b>Total Benefits</b>	83,463	19,928	23.88%	83,463	100.00%	76,943	18,888	24.55%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	3,817,157	1,450,326	37.99%	3,817,157	100.00%	3,677,552	1,464,044	39.81%
Supplies and Materials	132,500	45,404	34.27%	132,500	100.00%	173,855	69,212	39.81%
Equipment	-	2,817		-		9,034	3,597	39.81%
Other	5,600	262	4.68%	5,600	100.00%	3,371	1,342	39.81%
<b>Total Operating Expenses</b>	3,955,257	1,498,809	37.89%	3,955,257	100.00%	3,863,812	1,538,195	39.81%
<b>TOTAL EXPENDITURES</b>	<u>\$ 4,351,155</u>	<u>\$ 1,597,403</u>	<u>36.71%</u>	<u>\$ 4,351,155</u>	<u>100.00%</u>	<u>\$ 4,244,483</u>	<u>\$ 1,632,765</u>	<u>38.47%</u>
<b>TRANSFERS</b>								
General Fund Transfer	(3,654,644)	(3,654,644)	100.00%	(3,654,644)	100.00%	(3,654,644)	-	0.00%
<b>TOTAL TRANSFERS</b>	<u>\$ (3,654,644)</u>	<u>\$ (3,654,644)</u>	<u>100.00%</u>	<u>\$ (3,654,644)</u>	<u>100.00%</u>	<u>\$ (3,654,644)</u>	<u>\$ -</u>	<u>0.00%</u>
Excess (Deficiency) of Revenues over Expenditures and Transfers	<u>\$ (696,511)</u>	<u>\$ 2,057,241</u>	<u>-295.36%</u>	<u>\$ (696,511)</u>	<u>100.00%</u>	<u>\$ (589,839)</u>	<u>\$ (1,632,765)</u>	<u>276.82%</u>

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Full Day Kindergarten Fund - Fund 15**  
**For the Period Ended September 30, 2013**

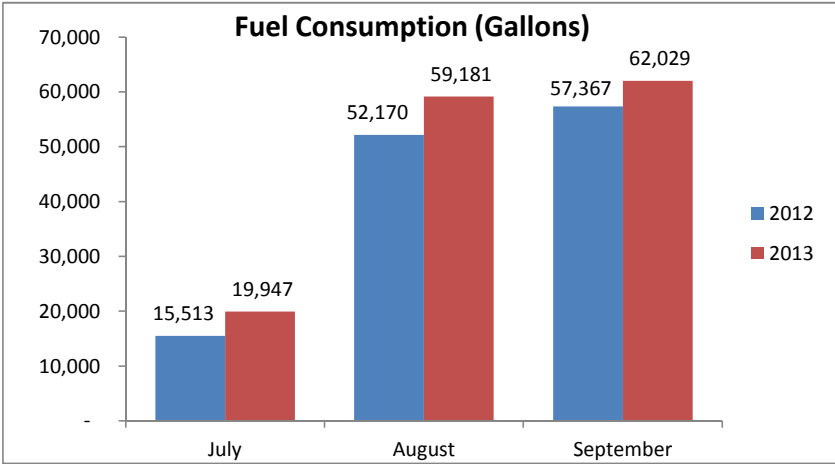
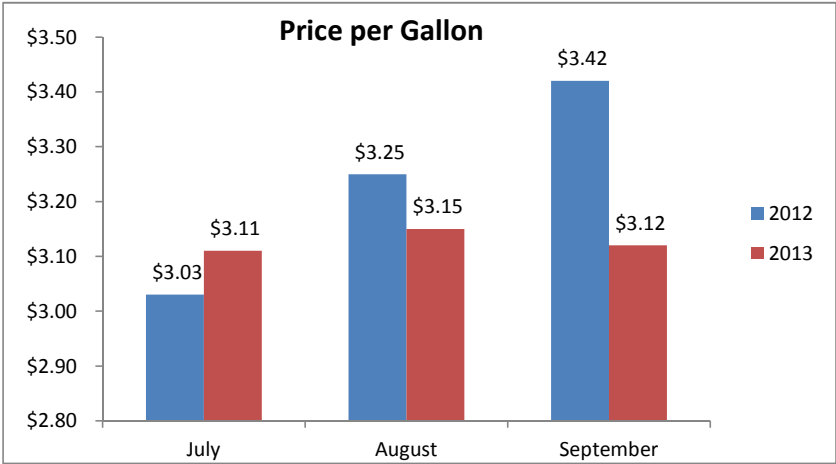
	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	<u>\$ 3,658,314</u>	<u>\$ 1,496,218</u>	<u>40.90%</u>	<u>\$ 3,658,314</u>	<u>100.00%</u>	<u>\$ 3,658,314</u>	<u>\$ 1,382,489</u>	<u>37.79%</u>
<b>Total Salaries</b>	2,595,448	615,880	23.73%	2,595,448	100.00%	2,379,825	435,347	18.29%
<b>Total Benefits</b>	726,725	215,082	29.60%	726,725	100.00%	816,423	149,350	18.29%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	6,000	728	12.13%	6,000	100.00%	5,624	660	11.73%
Supplies and Materials	4,800,000	11,256	0.23%	4,800,000	100.00%	169,130	6,576	3.89%
Other	235,000	-	0.00%	235,000	100.00%	230,606	28,104	12.19%
<b>Total Operating Expenses</b>	<u>5,041,000</u>	<u>11,984</u>	<u>0.24%</u>	<u>5,041,000</u>	<u>100.00%</u>	<u>405,360</u>	<u>35,340</u>	<u>8.72%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 8,363,173</u>	<u>\$ 842,947</u>	<u>10.08%</u>	<u>\$ 8,363,173</u>	<u>100.00%</u>	<u>\$ 3,601,608</u>	<u>\$ 620,037</u>	<u>17.22%</u>
<b>TRANSFERS AND ALLOCATIONS</b>								
Interfund Transfer - General Fund	-	-		-			-	
<b>TOTAL TRANSFERS AND ALLOCATIONS</b>	<u>-</u>	<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (4,704,859)</u>	<u>\$ 653,271</u>	<u>-13.89%</u>	<u>\$ (4,704,859)</u>	<u>100.00%</u>	<u>\$ 56,706</u>	<u>\$ 762,451</u>	<u>1344.57%</u>

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Transportation Fund - Fund 25**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ 6,666,379	\$ 891,806	13.38%	\$ 6,666,379	100.00%	\$ 7,065,371	\$ 790,257	11.18%
<b>Total Salaries</b>	11,423,775	2,450,412	21.45%	11,423,775	100.00%	10,604,575	2,484,052	23.42%
<b>Total Benefits</b>	4,415,809	1,331,145	30.14%	4,415,809	100.00%	4,609,943	1,079,849	23.42%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	752,469	171,197	22.75%	752,469	100.00%	1,635,221	191,517	11.71%
Utilities	7,615	13,090	171.90%	7,615	100.00%	38,577	8,085	20.96%
Fuel	2,310,853	439,093	19.00%	2,310,853	100.00%	2,476,797	519,091	20.96%
Supplies and Materials	1,114,710	218,820	19.63%	1,114,710	100.00%	1,761,035	214,478	12.18%
Equipment	863,853	580,798	67.23%	863,853	100.00%	692,287	295,842	42.73%
Other	(1,299,500)	(407,157)	31.33%	(1,299,500)	100.00%	(1,499,043)	(159,125)	10.62%
<b>Total Operating Expenses</b>	3,750,000	1,015,841	27.09%	3,750,000	100.00%	5,104,874	1,069,887	20.96%
<b>TOTAL EXPENDITURES</b>	\$ 19,589,584	\$ 4,797,397	24.49%	\$ 19,589,584	100.00%	\$ 20,319,392	\$ 4,633,788	22.80%
<b>TOTAL TRANSFERS</b>	\$ (12,324,204)	\$ (12,324,204)	100.00%	\$ (12,324,204)	100.00%	\$ (12,324,204)	\$ -	0.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (599,001)	\$ 8,418,612	-1405.44%	\$ (599,001)	100.00%	\$ (929,817)	\$ (3,843,531)	413.36%

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
 Transportation Monthly Fuel Expense Report - Fund 25  
 For the Period Ended September 30, 2013**



With the closing of the first quarter we are setting the standard for what should be another successful year. Fuel prices have remained predictably stable for nearly three quarters and we have realized some budget savings because of that. Data through October indicates the District is now averaging \$2.95 per gallon for combined fuel costs. This is an 8% reduction in combined cost compared to the average cost for the first quarter. With this downward trend we are optimistic that fuel prices will not cause us to exceed our anticipated total annual budget. We will continue monitoring the fuel consumption and fuel costs and report any abnormalities during our next quarterly report.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Capital Projects Fund - Fund 43**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>REVENUE</b>								
District Technology Fee	-	24,308		-		1,043,133	31,651	3.03%
Other Revenue	-	996		-		5,200,000	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 25,304</b>		<b>\$ -</b>		<b>\$ 6,243,133</b>	<b>\$ 31,651</b>	<b>0.51%</b>
<b>Salaries and Benefits</b>	-	12,328		-		-	-	
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	2,216,634	801,391	36.15%	2,216,634	100.00%	3,204,636	-	0.00%
Supplies and Materials	-	-		-		-	1,459	
Equipment/Building	11,400,000	5,436,165	47.69%	11,400,000	100.00%	18,748,443	6,065,948	32.35%
Other	160,000	265,820	166.14%	160,000	100.00%	478,366	-	0.00%
<b>Total Operating Expenses</b>	<b>13,776,634</b>	<b>6,503,376</b>	<b>47.21%</b>	<b>13,776,634</b>	<b>100.00%</b>	<b>22,431,445</b>	<b>6,067,408</b>	<b>27.05%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,776,634</b>	<b>\$ 6,515,704</b>	<b>47.30%</b>	<b>\$ 13,776,634</b>	<b>100.00%</b>	<b>\$ 22,431,445</b>	<b>\$ 6,067,408</b>	<b>27.05%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from Lease	-	-		-		(2,065,487)	(2,065,487)	100.00%
Cash in lieu of land	-	(53,597)		-		(1,810,783)	(5,036)	0.28%
Interfund Transfer - General Fund	(927,132)	(927,132)	100.00%	(927,132)	100.00%	(9,546,637)	-	0.00%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (927,132)</b>	<b>\$ (980,729)</b>	<b>105.78%</b>	<b>\$ (927,132)</b>	<b>100.00%</b>	<b>\$ (13,422,907)</b>	<b>\$ (2,070,523)</b>	<b>15.43%</b>
Excess (Deficiency) of Revenues over Expenditures and Transfers	<b>\$ (12,849,502)</b>	<b>\$ (5,509,671)</b>	<b>42.88%</b>	<b>\$ (12,849,502)</b>	<b>100.00%</b>	<b>\$ (2,765,405)</b>	<b>\$ (3,965,233)</b>	<b>143.39%</b>

Unaudited for management use only

# CAPITAL PROJECTS FUNDS FINANCIALS



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Building Funds - Funds 41 & 44**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ -	\$ -		\$ -		\$ 7,255	\$ 3,739	51.53%
<b>Total Salaries</b>	-	-		-		168,812	36,580	21.67%
<b>Total Benefits</b>	-	-		-		40,655	8,810	21.67%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	-	-		-		31,464	14,584	46.35%
Supplies and Materials	-	-		-		105,291	81,541	77.44%
Building Improvements	-	-		-		6,181,845	2,092,693	33.85%
Other	-	-		-		17,785	66	0.37%
<b>Total Operating Expenses</b>	-	-		-		6,336,385	2,188,883	34.54%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ -		\$ -		\$ 6,545,852	\$ 2,234,273	34.13%
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -		\$ -		\$ (6,538,597)	\$ (2,230,535)	34.11%

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**COP Building Fund 45**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ 9,532	\$ 6,272	65.80%	\$ 9,532	100.00%	\$ 379,454	\$ 354,160	93.33%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	-	34,740		-			44,215	
Supplies and Materials	-	18,041		-		50,000	-	0.00%
Building Improvements	8,000,000	6,275,951	78.45%	8,000,000	100.00%	18,299,796	-	0.00%
Other	-	5,932		-		528,743	236,725	44.77%
<b>Total Operating Expenses</b>	<b>8,000,000</b>	<b>6,334,664</b>	<b>79.18%</b>	<b>8,000,000</b>	<b>100.00%</b>	<b>18,878,539</b>	<b>280,940</b>	<b>1.49%</b>
<b>COP Financing Sources</b>	-	-				(15,025,895)	(15,025,895)	100.00%
<b>TOTAL EXPENSES AND SOURCES</b>	<b>\$ 8,000,000</b>	<b>\$ 6,334,664</b>	<b>79.18%</b>	<b>\$ 8,000,000</b>	<b>100.00%</b>	<b>\$ 3,852,644</b>	<b>\$ (14,744,955)</b>	<b>-382.72%</b>
Excess (Deficiency) of Revenues over Expenditures	\$ (7,990,468)	\$ (6,328,392)	79.20%	\$ (7,990,468)	100.00%	\$ (3,473,190)	\$ 15,099,116	-434.73%



# OTHER FUNDS FINANCIALS



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Governmental Designated Purpose Grants Fund - Fund 22**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ 11,803,381	\$ 3,739,320	31.68%	\$ 11,803,381	100.00%	\$ 16,207,118	\$ 1,635,382	10.09%
<b>Total Salaries</b>	7,666,665	999,907	13.04%	7,666,665	100.00%	8,919,492	1,234,660	13.84%
<b>Total Benefits</b>	2,479,400	419,510	16.92%	2,479,400	100.00%	2,806,649	388,504	13.84%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	1,244,887	285,448	22.93%	1,244,887	100.00%	1,412,988	210,880	14.92%
Supplies and Materials	400,647	48,198	12.03%	400,647	100.00%	926,680	68,450	7.39%
Equipment	133,591	-	0.00%	133,591	100.00%	140,303	-	0.00%
Other	63,311	2,751	4.34%	63,311	100.00%	2,001,006	8,970	0.45%
<b>Total Operating Expenses</b>	1,842,436	336,397	18.26%	1,842,436	100.00%	4,480,977	288,300	6.43%
<b>TOTAL EXPENDITURES</b>	\$ 11,988,501	\$ 1,755,814	14.65%	\$ 11,988,501	100.00%	\$ 16,207,118	\$ 1,911,464	11.79%
Excess (Deficiency) of Revenues over Expenditures and Transfers	(185,120)	1,983,506	-1071.47%	(185,120)	100.00%	-	(276,082)	

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Athletics and Activities Fund - Fund 26**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ 9,136,241	\$ 3,425,633	37.49%	\$ 9,136,241	100.00%	\$ 9,941,279	\$ 3,266,352	32.86%
<b>Total Salaries</b>	4,459,881	602,255	13.50%	4,459,881	100.00%	4,207,906	567,301	13.48%
<b>Total Benefits</b>	892,707	120,883	13.54%	892,707	100.00%	772,221	104,109	13.48%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	1,850,200	348,774	18.85%	1,850,200	100.00%	2,105,104	305,749	14.52%
Supplies and Materials	5,190,000	1,068,040	20.58%	5,190,000	100.00%	5,924,952	1,335,141	22.53%
Equipment	46,000	10,570	22.98%	46,000	100.00%	78,000	19,568	25.09%
Other	1,039,696	148,377	14.27%	1,039,696	100.00%	1,666,542	76,982	4.62%
<b>Total Operating Expenses</b>	8,125,896	1,575,761	19.39%	8,125,896	100.00%	9,774,598	1,737,439	17.78%
<b>TOTAL EXPENDITURES</b>	\$ 13,478,484	\$ 2,298,899	17.06%	\$ 13,478,484	100.00%	\$ 14,754,725	\$ 2,408,849	16.33%
<b>TRANSFERS</b>								
General Fund Transfer	(3,887,406)	(3,887,406)	100.00%	(3,887,406)	100.00%	(3,887,406)	-	0.00%
<b>TOTAL TRANSFERS</b>	\$ (3,887,406)	\$ (3,887,406)	100.00%	\$ (3,887,406)	100.00%	\$ (3,887,406)	\$ -	0.00%
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ (454,837)	\$ 5,014,140	-1102.40%	\$ (454,837)	100.00%	\$ (926,040)	\$ 857,503	-92.60%

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Redemption - Fund 31**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>REVENUE</b>								
Property Taxes	\$ 69,251,088	\$ 531,559	0.77%	\$ 69,251,088	100.00%	\$ 69,908,913	\$ 593,105	0.85%
Other Revenue	65,000	19,629	30.20%	65,000	100.00%	64,729	24,822	38.35%
<b>TOTAL REVENUE</b>	<u>\$ 69,316,088</u>	<u>\$ 551,188</u>	<u>0.80%</u>	<u>\$ 69,316,088</u>	<u>100.00%</u>	<u>\$ 69,973,642</u>	<u>\$ 617,927</u>	<u>0.88%</u>
<b>OPERATING EXPENSES</b>								
Principal / Bond Refinance	\$ 38,316,380	\$ -	0.00%	\$ 38,316,380	100.00%	\$ 75,041,649	\$ -	0.00%
Interest	30,606,107	-	0.00%	30,606,107	100.00%	29,053,797	-	0.00%
Other	-	1,300		-		504,692	-	0.00%
<b>Total Operating Expenses</b>	<u>68,922,487</u>	<u>1,300</u>	<u>0.00%</u>	<u>68,922,487</u>	<u>100.00%</u>	<u>104,600,138</u>	<u>-</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 68,922,487</u>	<u>\$ 1,300</u>	<u>0.00%</u>	<u>\$ 68,922,487</u>	<u>100.00%</u>	<u>104,600,138</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TRANSFERS AND OTHER SOURCES (USES)</b>								
Proceeds of Refunding	-	-		-		(34,602,115)	-	0.00%
Transfer from Capital Projects	-	-		-		-	-	
General Fund Transfer	44,600	-	0.00%	44,600	100.00%	44,600	-	0.00%
<b>TOTAL TRANSFERS AND OTHER SOURCES (USES)</b>	<u>\$ 44,600</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ 44,600</u>	<u>100.00%</u>	<u>\$ (34,557,515)</u>	<u>\$ -</u>	<u>0.00%</u>
Excess (Deficiency) of Revenues over Expenditures and Transfers	<u>\$ 349,001</u>	<u>\$ 549,888</u>	<u>157.56%</u>	<u>\$ 349,001</u>	<u>100.00%</u>	<u>\$ (68,981)</u>	<u>\$ 617,927</u>	<u>-895.79%</u>

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**COP Lease Payment Fund - Fund 39**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ 500	\$ 15	3.09%	\$ 500	100.00%	\$ 500	\$ 446	89.19%
<b>OPERATING EXPENSES</b>								
Principal / Bond Refinance	\$ 1,840,000	\$ -	0.00%	\$ 1,840,000	100.00%	\$ 1,170,000	\$ -	0.00%
Interest	1,566,681	539,072	34.41%	1,566,681	100.00%	1,345,781	293,919	21.84%
Other	-	-		-		-	-	
<b>Total Operating Expenses</b>	<u>3,406,681</u>	<u>539,072</u>	<u>15.82%</u>	<u>3,406,681</u>	<u>100.00%</u>	<u>2,515,781</u>	<u>293,919</u>	<u>11.68%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,406,681</u>	<u>\$ 539,072</u>	<u>15.82%</u>	<u>\$ 3,406,681</u>	<u>100.00%</u>	<u>\$ 2,515,781</u>	<u>\$ 293,919</u>	<u>11.68%</u>
<b>TRANSFERS AND OTHER SOURCES (USES)</b>								
Proceeds of Refunding / Transfer	-	-		-			293,919	
Capitalized Interest Paid by UMB	(248,078)	-	0.00%	(248,078)	100.00%	(226,027)	(474,105)	209.76%
Aspen View COP Lease Payment	(232,080)	-	0.00%		0.00%	-	-	
Transfer from Capital Projects	-	-		(232,080)		(293,919)	(293,919)	100.00%
General Fund Transfer	(2,926,523)	(2,926,523)	100.00%	(2,926,523)	100.00%	(1,995,833)	-	0.00%
<b>TOTAL TRANSFERS AND OTHER SOURCES (USES)</b>	<u>\$ (3,406,681)</u>	<u>\$ (2,926,523)</u>	<u>85.91%</u>	<u>\$ (3,406,681)</u>	<u>100.00%</u>	<u>\$ (2,515,779)</u>	<u>\$ (474,105)</u>	<u>18.85%</u>
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 500	\$ 2,387,467	477493.31%	\$ 500	100.00%	\$ 498	\$ 180,632	36271.50%

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Medical Fund - Fund 65**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ 37,139,029	\$ 8,131,964	21.90%	\$ 37,139,029	100.00%	\$ 36,005,307	\$ 7,685,921	21.35%
<b>Total Salaries</b>	\$ 372,153	\$ 103,509	27.81%	\$ 372,153	100.00%	\$ 46,027	\$ 89,675	194.83%
<b>Total Benefits</b>	140,866	29,619	21.03%	140,866	100.00%	379,588	739,567	194.83%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	38,854,318	8,306,998	21.38%	38,854,318	100.00%	36,227,106	6,215,253	17.16%
Supplies and Materials	10,862	-	0.00%	10,862	100.00%	7,690	630	8.20%
Other	807	226	27.99%	807	100.00%	-	270	
<b>Total Operating Expenses</b>	38,865,987	8,307,224	21.37%	38,865,987	100.00%	36,234,796	6,216,153	17.16%
<b>TOTAL EXPENDITURES</b>	\$ 39,379,006	\$ 8,440,352	21.43%	\$ 39,379,006	100.00%	\$ 36,660,411	\$ 7,045,395	19.22%
Excess (Deficiency) of Revenues over Expenditures	\$ (2,239,977)	\$ (308,389)	13.77%	\$ (2,239,977)	100.00%	\$ (655,104)	\$ 640,525	-97.77%

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Agency Fund - Fund 74**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>REVENUE</b>								
Pupil Activity	\$ 2,980,000	\$ 523,088	17.55%	\$ 2,980,000	100.00%	\$ 2,980,000	\$ 1,353,323	45.41%
School Discretionary	-	-		-		-	-	
<b>TOTAL REVENUE</b>	<u>\$ 2,980,000</u>	<u>\$ 523,088</u>	<u>17.55%</u>	<u>\$ 2,980,000</u>	<u>100.00%</u>	<u>\$ 2,980,000</u>	<u>\$ 1,353,323</u>	<u>45.41%</u>
<b>OPERATING EXPENSES</b>								
<b>Pupil Activity</b>								
Purchased/Property Services	\$ -	\$ 603		\$ -		\$ -	\$ -	
Supplies and Materials	2,893,251	242,779	8.39%	2,893,251	100.00%	3,980,838	462,113	11.61%
Equipment	-	1,355		-		-	-	
Other	-	5,900		-		-	15,052	
<b>Total Pupil Activity</b>	<u>2,893,251</u>	<u>250,637</u>	<u>8.66%</u>	<u>2,893,251</u>	<u>100.00%</u>	<u>3,980,838</u>	<u>477,165</u>	<u>11.99%</u>
<b>School Discretionary</b>								
Purchased/Property Services	-	640		-		-	513	
Supplies and Materials	1,365,893	398,175	29.15%	1,365,893	100.00%	1,377,897	427,599	31.03%
Other	-	4,087		-		-	6,480	
<b>Total School Discretionary</b>	<u>1,365,893</u>	<u>402,901</u>	<u>29.50%</u>	<u>1,365,893</u>	<u>100.00%</u>	<u>1,377,897</u>	<u>434,593</u>	<u>31.54%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 4,259,144</u>	<u>\$ 653,538</u>	<u>15.34%</u>	<u>\$ 4,259,144</u>	<u>100.00%</u>	<u>\$ 5,358,735</u>	<u>\$ 911,757</u>	<u>17.01%</u>
Excess (Deficiency) of Revenues over Expenditures and Transfers	<u>\$ (1,279,144)</u>	<u>\$ (130,450)</u>	<u>10.20%</u>	<u>\$ (1,279,144)</u>	<u>100.00%</u>	<u>\$ (2,378,735)</u>	<u>\$ 441,566</u>	<u>-18.56%</u>

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Private Purpose Trust Scholarship Fund - Fund 75**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>REVENUE</b>								
Other Revenue	\$ 56,000	\$ -	0.00%	\$ 56,000	100.00%	\$ 59,000	\$ 1,000	1.69%
<b>TOTAL REVENUE</b>	<u>\$ 56,000</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ 56,000</u>	<u>100.00%</u>	<u>\$ 59,000</u>	<u>\$ 1,000</u>	<u>1.69%</u>
<b>OPERATING EXPENSES</b>								
Other	\$ 80,000	\$ 78,000	97.50%	\$ 80,000	100.00%	\$ 59,000	\$ 58,000	98.31%
<b>Total Operating Expenses</b>	<u>80,000</u>	<u>78,000</u>	<u>97.50%</u>	<u>80,000</u>	<u>100.00%</u>	<u>59,000</u>	<u>58,000</u>	<u>98.31%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 80,000</u>	<u>\$ 78,000</u>	<u>97.50%</u>	<u>\$ 80,000</u>	<u>100.00%</u>	<u>\$ 59,000</u>	<u>\$ 58,000</u>	<u>98.31%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(24,000)</u>	<u>(78,000)</u>	<u>325.00%</u>	<u>(24,000)</u>	<u>100.00%</u>	<u>-</u>	<u>(57,000)</u>	



# ENTERPRISE FUNDS FINANCIALS



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services Fund - Fund 51**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	<u>\$ 14,934,470</u>	<u>\$ 3,207,672</u>	<u>21.48%</u>	<u>\$ 14,934,470</u>	<u>100.00%</u>	<u>\$ 14,356,402</u>	<u>\$ 2,955,461</u>	<u>20.59%</u>
<b>Total Salaries</b>	4,889,339	774,354	15.84%	4,889,339	100.00%	4,156,516	790,750	19.02%
<b>Total Benefits</b>	1,406,757	346,835	24.65%	1,406,757	100.00%	1,551,089	295,085	19.02%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	656,830	117,759	17.93%	656,830	100.00%	607,301	96,129	15.83%
Food	5,857,438	1,397,865	23.86%	5,857,438	100.00%	5,429,315	1,176,341	21.67%
Supplies and Materials	825,000	434,356	52.65%	825,000	100.00%	1,343,596	229,161	17.06%
Equipment	-	406,246		-		26,150	59,145	226.17%
Depreciation	300,000	-	0.00%	300,000	100.00%	360,000	-	0.00%
Other	590,500	148,831	25.20%	590,500	100.00%	588,498	143,357	24.36%
<b>Total Operating Expenses</b>	<u>8,229,768</u>	<u>2,505,058</u>	<u>30.44%</u>	<u>8,229,768</u>	<u>100.00%</u>	<u>8,354,860</u>	<u>1,704,133</u>	<u>20.40%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 14,525,864</u>	<u>\$ 3,626,247</u>	<u>24.96%</u>	<u>\$ 14,525,864</u>	<u>100.00%</u>	<u>\$ 14,062,465</u>	<u>\$ 2,789,968</u>	<u>19.84%</u>
<b>TRANSFERS</b>								
General Fund Transfer	-	-		-		-	-	
<b>TOTAL TRANSFERS</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
Excess (Deficiency) of Revenues over Expenditures and Transfers	<u>\$ 408,606</u>	<u>\$ (418,576)</u>	<u>-102.44%</u>	<u>\$ 408,606</u>	<u>100.00%</u>	<u>\$ 293,937</u>	<u>\$ 165,493</u>	<u>56.30%</u>

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Child Care Fund - Fund 52**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	<u>\$ 9,460,907</u>	<u>\$ 2,680,447</u>	<u>28.33%</u>	<u>\$ 9,460,907</u>	<u>100.00%</u>	<u>\$ 9,185,199</u>	<u>\$ 2,483,479</u>	<u>27.04%</u>
<b>Total Salaries</b>	\$ 5,172,213	\$ 1,252,131	24.21%	\$ 5,172,213	100.00%	\$ 5,181,153	\$ 1,206,631	23.29%
<b>Total Benefits</b>	2,036,218	457,426	22.46%	2,036,218	100.00%	1,750,031	407,562	23.29%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	788,383	142,057	18.02%	788,383	100.00%	143,614	124,415	86.63%
Supplies and Materials	446,400	207,157	46.41%	446,400	100.00%	621,475	213,188	34.30%
Equipment	40,782	-	0.00%	40,782	100.00%	-	14,944	
Depreciation	-	-		-		-	-	
Other	976,911	172,288	17.64%	976,911	100.00%	1,354,250	177,893	13.14%
<b>Total Operating Expenses</b>	<u>2,252,476</u>	<u>521,502</u>	<u>23.15%</u>	<u>2,252,476</u>	<u>100.00%</u>	<u>2,119,339</u>	<u>530,441</u>	<u>25.03%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 9,460,907</u>	<u>\$ 2,231,058</u>	<u>23.58%</u>	<u>\$ 9,460,907</u>	<u>100.00%</u>	<u>\$ 9,050,523</u>	<u>\$ 2,144,634</u>	<u>23.70%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 449,388</u>		<u>\$ -</u>		<u>\$ 134,676</u>	<u>\$ 338,845</u>	<u>251.60%</u>

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Outdoor Education Center Fund - Fund 54**  
**For the Period Ended September 30, 2013**

	FY 2013-2014				FY 2012-2013			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Annual Budget
<b>TOTAL REVENUE</b>	\$ 423,119	\$ 109,291	25.83%	\$ 423,119	100.00%	\$ 317,000	\$ 57,024	17.99%
<b>Total Salaries</b>	\$ 161,147	\$ 45,493	28.23%	\$ 161,147	100.00%	\$ 169,836	\$ 39,637	23.34%
<b>Total Benefits</b>	50,789	10,991	21.64%	50,789	100.00%	33,949	7,923	23.34%
<b>OPERATING EXPENSES</b>								
Purchased/Property Services	71,404	28,233	39.54%	71,404	100.00%	124,476	10,279	8.26%
Supplies and Materials	68,149	14,164	20.78%	68,149	100.00%	127,541	90,214	70.73%
Equipment	17,028	59,589	349.95%	17,028	100.00%	107,409	101,872	94.84%
Depreciation	6,000	-	0.00%	6,000	100.00%	6,000	-	0.00%
Other	12,318	10,660	86.54%	12,318	100.00%	13,403	649	4.84%
<b>Total Operating Expenses</b>	174,899	112,646	64.41%	174,899	100.00%	378,829	203,014	53.59%
<b>TOTAL EXPENDITURES</b>	\$ 386,835	\$ 169,131	43.72%	\$ 386,835	100.00%	\$ 582,614	\$ 250,574	43.01%
<b>TRANSFERS</b>								
General Fund Transfer	-	-		-		-	-	
<b>TOTAL TRANSFERS</b>	\$ -	\$ -		\$ -		\$ -	\$ -	
Excess (Deficiency) of Revenues over Expenditures and Transfers	\$ 36,284	\$ (59,840)	-164.92%	\$ 36,284	100.00%	\$ (265,614)	\$ (193,551)	72.87%

Unaudited for management use only

# CHARTER SCHOOL FINANCIALS



**Academy Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

		Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>										
5710	Per Pupil Revenue	3,952,794	1,000,668	25.32%	4,003,650	1,020,243	25.48%	4,003,650	4,003,650	100.00%
1110	Mill Levy/Override	283,299	97,002	34.24%	366,207	85,023	23.22%	366,207	366,207	100.00%
1310	Tuition	74,250	8,475	11.41%	74,250	16,730	22.53%	74,250	74,250	100.00%
1500	Interest Income	14,000	3,388	24.20%	12,000	1,800	15.00%	12,000	12,000	100.00%
1700	Student Participation Fees	40,000	48,618	121.55%	52,000	47,208	90.78%	52,000	52,000	100.00%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	12,000	6,100	50.83%	-	-		-	-	
1922	Contributions/Donations	-	-		-	-		-	-	
3100	Categorical Revenue	50,000	4,620	9.24%	55,447	14,790	26.67%	55,447	55,447	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	15,000	-	0.00%	-	13,416		-	-	
<b>Total Revenue</b>		<b>\$ 4,441,343</b>	<b>\$ 1,168,871</b>	<b>26.32%</b>	<b>\$ 4,563,554</b>	<b>\$ 1,199,210</b>	<b>26.28%</b>	<b>\$ 4,563,554</b>	<b>\$ 4,563,554</b>	<b>100.00%</b>
<b>Expenditures:</b>										
0100	Salaries	2,418,756	562,363	23.25%	2,440,878	635,672	26.04%	2,440,878	2,440,878	100.00%
0200	Benefits	640,782	167,525	26.14%	687,901	163,707	23.80%	687,901	687,901	100.00%
0300	Purchased Services	76,965	20,322	26.40%	92,783	23,454	25.28%	92,783	92,783	100.00%
0400	Purchased Prop Svcs	44,505	10,359	23.28%	39,100	10,302	26.35%	39,100	39,100	100.00%
0500	Other Purch. Svcs	83,675	26,739	31.96%	79,675	18,750	23.53%	79,675	79,675	100.00%
0600	Supplies & Materials	423,570	61,199	14.45%	431,480	76,880	17.82%	431,480	431,480	100.00%
0700	Property	208,025	39,945	19.20%	207,000	54,018	26.10%	207,000	207,000	100.00%
0800	Other Expenses	506,356	126,587	25.00%	504,000	125,999	25.00%	504,000	504,000	100.00%
0900	Other Uses of Funds	-	-		-	-		-	-	
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>		<b>\$ 4,402,634</b>	<b>\$ 1,015,039</b>	<b>23.06%</b>	<b>\$ 4,482,817</b>	<b>\$ 1,108,782</b>	<b>24.73%</b>	<b>\$ 4,482,817</b>	<b>\$ 4,482,817</b>	<b>100.00%</b>

**American Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

		Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>										
5710	Per Pupil Revenue	5,390,331	1,331,032	24.69%	9,227,812	2,315,222	25.09%	9,288,115	9,288,115	100.00%
1110	Mill Levy/Override	497,592	124,477	25.02%	814,081	207,766	25.52%	818,296	818,296	100.00%
1310	Tuition	351,173	190,058	54.12%	1,394,840	234,497	16.81%	1,173,809	1,173,809	100.00%
1500	Interest Income	7,800	2,076	26.62%	9,000	1,754	19.49%	9,000	9,000	100.00%
1700	Student Participation Fees	503,591	230,667	45.80%	724,772	560,781	77.37%	765,998	765,998	100.00%
1800	Child Care Fees	133,000	25,487	19.16%	170,000	74,110	43.59%	165,000	165,000	100.00%
1910	Rental/Lease	50,000	34,354	68.71%	85,000	2,332	2.74%	60,000	60,000	100.00%
1922	Contributions/Donations	328,732	6,366	1.94%	329,738	1,831	0.56%	325,421	325,421	100.00%
3100	Categorical Revenue	78,543	12,774	16.26%	124,433	35,987	28.92%	133,086	133,086	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Local	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Miscellaneous Revenue	393,462	886	0.23%	78,500	467	0.59%	91,500	-	0.00%
<b>Total Revenue</b>		<b>\$ 7,734,224</b>	<b>\$ 1,958,177</b>	<b>25.32%</b>	<b>\$ 12,958,176</b>	<b>\$ 3,434,747</b>	<b>26.51%</b>	<b>\$ 12,830,225</b>	<b>\$ 12,738,725</b>	<b>99.29%</b>
<b>Expenditures:</b>										
0100	Salaries	3,216,567	601,294	18.69%	5,975,677	1,104,739	18.49%	9,288,115	9,288,115	100.00%
0200	Benefits	837,826	167,327	19.97%	1,722,152	307,792	17.87%	818,296	818,296	100.00%
0300	Purchased Services	147,100	32,088	21.81%	435,671	137,577	31.58%	1,173,809	1,173,809	100.00%
0400	Purchased Prop Svcs	1,707,286	415,069	24.31%	1,713,243	467,162	27.27%	9,000	9,000	100.00%
0500	Other Purch. Svcs	613,814	186,263	30.35%	1,013,591	287,005	28.32%	765,998	765,998	100.00%
0600	Supplies & Materials	545,494	113,213	20.75%	1,137,975	545,115	47.90%	165,000	165,000	100.00%
0700	Property	635,795	91,100	14.33%	587,589	285,892	48.66%	60,000	60,000	100.00%
0800	Other Expenses	27,355	5,680	20.76%	206,541	8,619	4.17%	325,421	325,421	100.00%
0900	Other Uses of Funds	-	-		-	17,319		133,086	133,086	100.00%
	Grant Expense	-	-		-	-		-	-	
	Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>		<b>\$ 7,731,237</b>	<b>\$ 1,612,034</b>	<b>20.85%</b>	<b>\$ 12,792,439</b>	<b>\$ 3,161,220</b>	<b>24.71%</b>	<b>\$ 12,738,725</b>	<b>\$ 12,738,725</b>	<b>100.00%</b>

**Aspen View Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	-	-		3,620,140	974,165	26.91%	3,704,522	3,704,522	100.00%
1110 Mill Levy/Override	-	-		314,050	87,421	27.84%	338,331	338,331	100.00%
1310 Tuition	-	-		2,363	97,740	4136.27%	324,000	324,000	100.00%
1500 Interest Income	-	-		-	-		-	-	
1700 Student Participation Fees	-	-		229,822	122,557	53.33%	115,410	115,410	100.00%
1800 Child Care Fees	-	-		-	-		-	-	
1910 Rental/Lease	-	-		-	-		-	-	
1922 Contributions/Donations	-	14,887		-	180		180	180	100.00%
3100 Categorical Revenue	-	-		28,550	11,957	41.88%	38,165	38,165	100.00%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	-		-	-	
Grants Federal	215,999	48,162	22.30%	215,000	166,838	77.60%	381,838	381,838	100.00%
Miscellaneous Revenue	-	-		-	105		165	165	100.00%
<b>Total Revenue</b>	<b>\$ 215,999</b>	<b>\$ 63,049</b>	<b>29.19%</b>	<b>\$ 4,409,925</b>	<b>\$ 1,460,963</b>	<b>33.13%</b>	<b>\$ 4,902,611</b>	<b>\$ 4,902,611</b>	<b>100.00%</b>
<b>Expenditures:</b>									
0100 Salaries	42,500	42,500	100.00%	2,034,817	435,445	21.40%	2,250,000	2,250,000	100.00%
0200 Benefits	4,458	10,721	240.49%	650,000	108,776	16.73%	615,563	615,563	100.00%
0300 Purchased Services	24,360	27,484	112.82%	230,765	36,293	15.73%	106,880	106,880	100.00%
0400 Purchased Prop Svcs	-	1,038		412,670	15,910	3.86%	515,592	515,592	100.00%
0500 Other Purch. Svcs	-	12,058		32,756	92,608	282.72%	280,643	280,643	100.00%
0600 Supplies & Materials	143,682	7,489	5.21%	419,379	132,555	31.61%	204,662	204,662	100.00%
0700 Property	-	-		35,000	75,854	216.73%	82,500	82,500	100.00%
0800 Other Expenses	-	857		116,091	725	0.62%	298,092	298,092	100.00%
0900 Other Uses of Funds	-	-		-	-		-	-	
Grant Expense	-	-		215,000	166,838	77.60%	381,838	381,838	100.00%
Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 215,000</b>	<b>\$ 102,147</b>	<b>47.51%</b>	<b>\$ 4,146,478</b>	<b>\$ 1,065,004</b>	<b>25.68%</b>	<b>\$ 4,735,770</b>	<b>\$ 4,735,770</b>	<b>100.00%</b>



**Ben Franklin Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	4,387,714	1,122,606	25.59%	5,112,265	1,317,336	25.77%	5,420,368	5,420,368	100.00%
1110 Mill Levy/Override	412,248	104,350	25.31%	465,292	118,217	25.41%	420,534	420,534	100.00%
1310 Tuition	463,270	223,771	48.30%	447,690	150,540	33.63%	481,940	481,940	100.00%
1500 Interest Income	-	25		2,000	156	7.80%	2,500	2,500	100.00%
1700 Student Participation Fees	116,810	137,190	117.45%	215,284	165,620	76.93%	143,240	143,240	100.00%
1800 Child Care Fees	50,000	10,611	21.22%	105,000	23,040	21.94%	65,000	65,000	100.00%
1910 Rental/Lease	10,000	1,880	18.80%	10,000	5,310	53.10%	5,000	5,000	100.00%
1922 Contributions/Donations	65,000	88,285	135.82%	5,000	23,634	472.68%	-	-	
3100 Categorical Revenue	-	-		-	-		-	-	
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	60,060	15,452	25.73%	67,788	19,173	28.28%	65,000	65,000	100.00%
Grants Local	-	-		-	1,000		-	-	
Grants Federal	196,600	195,000	99.19%	-	-		-	-	
Miscellaneous Revenue	5,001	-	0.00%	500	-	0.00%	5,000	5,000	100.00%
<b>Total Revenue</b>	<b>\$ 5,766,703</b>	<b>\$ 1,899,170</b>	<b>32.93%</b>	<b>\$ 6,430,819</b>	<b>\$ 1,824,026</b>	<b>28.36%</b>	<b>\$ 6,608,582</b>	<b>\$ 6,608,582</b>	<b>100.00%</b>
<b>Expenditures:</b>									
0100 Salaries	2,467,017	473,385	19.19%	2,907,455	630,897	21.70%	2,832,500	2,832,500	100.00%
0200 Benefits	577,712	97,624	16.90%	681,800	134,377	19.71%	708,125	708,125	100.00%
0300 Purchased Services	102,000	31,759	31.14%	113,300	28,115	24.81%	108,225	108,225	100.00%
0400 Purchased Prop Svcs	1,208,496	279,262	23.11%	1,443,208	382,772	26.52%	1,282,095	1,282,095	100.00%
0500 Other Purch. Svcs	328,132	82,319	25.09%	409,693	82,142	20.05%	366,175	366,175	100.00%
0600 Supplies & Materials	368,266	93,504	25.39%	371,172	147,053	39.62%	398,280	398,280	100.00%
0700 Property	391,161	80,777	20.65%	128,000	36,623	28.61%	423,040	423,040	100.00%
0800 Other Expenses	8,150	569	6.98%	8,150	2,351	28.85%	10,000	10,000	100.00%
0900 Other Uses of Funds	85,000	83,101	97.77%	60,000	-	0.00%	-	-	
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 5,535,934</b>	<b>\$ 1,222,300</b>	<b>22.08%</b>	<b>\$ 6,122,778</b>	<b>\$ 1,444,330</b>	<b>23.59%</b>	<b>\$ 6,128,440</b>	<b>\$ 6,128,440</b>	<b>100.00%</b>

**Challenge to Excellence**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

		Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
		Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>										
5710	Per Pupil Revenue	3,036,868	3,028,591	99.73%	3,199,650	784,392	24.51%	3,199,650	3,199,650	100.00%
1110	Mill Levy/Override	304,292	281,783	92.60%	286,304	70,391	24.59%	286,304	286,304	100.00%
1310	Tuition	161,400	292,390	181.16%	161,400	34,216	21.20%	161,400	161,400	100.00%
1500	Interest Income	-	2,482		-	346		-	-	
1700	Student Participation Fees	44,000	-	0.00%	55,000	42,288	76.89%	55,000	65,000	118.18%
1800	Child Care Fees	-	-		-	-		-	-	
1910	Rental/Lease	-	-		-	-		-	-	
1922	Contributions/Donations	-	-		-	-		-	-	
3100	Categorical Revenue	37,413	42,897	114.66%	37,263	11,518	30.91%	37,263	37,263	100.00%
3900	Other State Revenue	-	-		-	-		-	-	
	Cap Reserve Bond Revenue	-	-		-	-		-	-	
	Grants Federal	-	-		-	-		-	-	
	Loan Proceeds	-	-		-	-		-	-	
	Miscellaneous Revenue	34,140	35,471	103.90%	64,140	55,950	87.23%	64,140	64,140	100.00%
	<b>Total Revenue</b>	<b>\$ 3,618,113</b>	<b>\$ 3,683,614</b>	<b>101.81%</b>	<b>\$ 3,803,757</b>	<b>\$ 999,101</b>	<b>26.27%</b>	<b>\$ 3,803,757</b>	<b>\$ 3,813,757</b>	<b>100.26%</b>
<b>Expenditures:</b>										
0100	Salaries	1,793,737	1,808,219	100.81%	1,938,012	449,211	23.18%	1,938,012	1,938,012	100.00%
0200	Benefits	614,618	568,229	92.45%	639,942	147,867	23.11%	639,942	639,942	100.00%
0300	Purchased Services	81,000	106,444	131.41%	100,000	25,165	25.17%	100,000	100,000	100.00%
0400	Purchased Prop Svcs	112,225	97,194	86.61%	43,000	21,254	49.43%	43,000	60,000	139.53%
0500	Other Purch. Svcs	244,045	216,192	88.59%	224,525	63,036	28.08%	224,525	224,525	100.00%
0600	Supplies & Materials	197,257	174,511	88.47%	193,619	76,376	39.45%	193,619	193,619	100.00%
0700	Property	45,000	293,438	652.08%	90,000	36,343	40.38%	90,000	90,000	100.00%
0800	Other Expenses	69,185	6,364	9.20%	65,869	37,301	56.63%	65,869	65,869	100.00%
	Cap Reserve Expense	112,827	-	0.00%	112,827	-	0.00%	112,827	112,827	100.00%
	Grant Expense	-	-		-	-		-	-	
	Bond Rental Payments	495,019	482,769	97.53%	566,719	122,399	21.60%	566,719	566,719	100.00%
	<b>Total Expenditures</b>	<b>\$ 3,764,913</b>	<b>\$ 3,753,360</b>	<b>99.69%</b>	<b>\$ 3,974,513</b>	<b>\$ 978,952</b>	<b>24.63%</b>	<b>\$ 3,974,513</b>	<b>\$ 3,991,513</b>	<b>100.43%</b>

**DCS MONTESSORI CHARTER SCHOOL**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget Revised	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	\$2,315,997	\$2,329,110	100.57%	2,377,996	553,503	23.28%	2,377,996	2,377,996	100.00%
1110 Mill Levy/Override	213,500	215,037	100.72%	200,880	49,671	24.73%	200,880	200,880	100.00%
1310 Tuition	920,534	938,320	101.93%	886,000	215,564	24.33%	886,000	886,000	100.00%
1500 Interest Income	11,000	12,897	117.25%	11,000	5,010	45.54%	11,000	11,000	100.00%
1700 Student Participation Fees	-	-		100,000	73,366	73.37%	-	-	
1800 Child Care Fees	274,000	266,372	97.22%	271,000	66,525	24.55%	271,000	271,000	100.00%
1910 Rental/Lease	26,270	18,831	71.68%	25,000	3,706	14.82%	25,000	25,000	100.00%
1922 Contributions/Donations	-	47,962		-	-		-	-	
1941 Technology Fees	14,500	-		15,570	12,500		15,570	15,570	
3100 Categorical Revenue	32,278	32,955	102.10%	32,069	9,020	28.13%	32,069	33,000	102.90%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	5,000	4,413	88.26%	-	-		-	-	
Grants Federal	-	-		68,000	69,255	101.85%	68,000	70,000	102.94%
Miscellaneous Revenue	3,000	3,751	125.03%	3,000	2,054	68.46%	3,000	4,000	133.33%
<b>Total Revenue</b>	<b>\$ 3,816,079</b>	<b>\$ 3,869,648</b>	<b>101.40%</b>	<b>\$ 3,990,515</b>	<b>\$ 1,060,171</b>	<b>26.57%</b>	<b>\$ 3,890,515</b>	<b>\$ 3,894,446</b>	<b>100.10%</b>
<b>Expenditures:</b>									
0100 Salaries	2,026,651	2,015,163	99.43%	2,073,706	372,100	17.94%	2,073,706	2,050,266	98.87%
0200 Benefits	550,748	538,224	97.73%	595,774	132,305	22.21%	595,774	592,014	99.37%
0300 Purchased Services	69,150	71,140	102.88%	94,403	17,261	18.28%	94,403	66,950	70.92%
0400 Purchased Prop Svcs	684,000	681,518	99.64%	676,000	309,454	45.78%	676,000	679,000	100.44%
0500 Other Purch. Svcs	150,556	156,376	103.87%	172,469	34,261	19.86%	172,469	170,469	98.84%
0600 Supplies & Materials	199,300	196,092	98.39%	203,813	96,542	47.37%	203,813	202,300	99.26%
0700 Property	110,661	157,591	142.41%	800,920	7,834	0.98%	800,920	800,920	100.00%
0800 Other Expenses	12,600	10,718	85.06%	13,600	5,488	40.35%	13,600	13,600	100.00%
0900 Other Uses of Funds	-	-		100,000	13,425	13.43%	-	56,166	
Grant Expense	5,000	4,413	88.26%	-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 3,808,666</b>	<b>\$ 3,831,235</b>	<b>100.59%</b>	<b>\$ 4,730,685</b>	<b>\$ 988,670</b>	<b>20.90%</b>	<b>\$ 4,630,685</b>	<b>\$ 4,631,685</b>	<b>100.02%</b>

**HOPE Online Learning Academy Co-Op**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	18,496,332	4,616,442	24.96%	20,409,382	4,764,737	23.35%	20,409,382	20,409,382	100.00%
1110 Mill Levy/Override	-	-		-	-		-	-	
1310 Tuition	-	-		-	-		-	-	
1500 Interest Income	500	71	14.20%	500	43	8.60%	500	500	100.00%
1700 Student Participation Fees	-	-		-	-		-	-	
1800 Child Care Fees	-	-		-	-		-	-	
1910 Rental/Lease	-	-		-	-		-	-	
1922 Contributions/Donations	-	-		-	10,254		-	10,254	
3100 Categorical Revenue	-	-		-	-		-	-	
3900 Other State Revenue	2,030,165	143,906	7.09%	1,823,670	200,095	10.97%	1,823,670	1,724,368	94.55%
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	-		-	-	
Grants Federal	-	-		-	88,294		-	88,294	
Miscellaneous Revenue	140,606	58,127	41.34%	-	11,008		-	11,008	
<b>Total Revenue</b>	<b>\$ 20,667,603</b>	<b>\$ 4,818,546</b>	<b>23.31%</b>	<b>\$ 22,233,552</b>	<b>\$ 5,074,431</b>	<b>22.82%</b>	<b>\$ 22,233,552</b>	<b>\$ 22,243,806</b>	<b>100.05%</b>
<b>Expenditures:</b>									
0100 Salaries	4,040,345	778,550	19.27%	4,260,551	1,007,302	23.64%	4,260,551	4,260,551	100.00%
0200 Benefits	1,020,864	167,537	16.41%	1,101,038	263,104	23.90%	1,101,038	1,101,038	100.00%
0300 Purchased Services	288,758	92,470	32.02%	367,210	109,703	29.87%	367,210	367,210	100.00%
0400 Purchased Prop Svcs	313,119	58,645	18.73%	321,305	86,125	26.80%	321,305	321,305	100.00%
0500 Other Purch. Svcs	13,838,756	3,487,197	25.20%	14,954,570	3,410,620	22.81%	14,954,570	14,954,570	100.00%
0600 Supplies & Materials	538,455	118,225	21.96%	536,717	276,119	51.45%	536,717	536,717	100.00%
0700 Property	385,356	99,640	25.86%	424,850	126,962	29.88%	424,850	424,850	100.00%
0800 Other Expenses	230,180	14,470	6.29%	239,320	28,106	11.74%	239,320	239,320	100.00%
0900 Other Uses of Funds	-	-		-	-		-	-	
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 20,655,833</b>	<b>\$ 4,816,734</b>	<b>23.32%</b>	<b>\$ 22,205,561</b>	<b>\$ 5,308,041</b>	<b>23.90%</b>	<b>\$ 22,205,561</b>	<b>\$ 22,205,561</b>	<b>100.00%</b>

**North Star Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	3,614,047	887,320	24.55%	3,930,651	1,015,282	25.83%	3,930,651	3,930,651	100.00%
1110 Mill Levy/Override	370,800	79,091	21.33%	370,620	91,111	24.58%	370,620	370,620	100.00%
1310 Tuition	172,200	41,412	24.05%	168,920	33,300	19.71%	168,920	168,920	100.00%
1500 Interest Income	4,200	870	20.71%	2,000	720	36.01%	2,000	2,000	100.00%
1700 Student Participation Fees	46,000	53,405	116.10%	46,000	81,969	178.19%	46,000	46,000	100.00%
1800 Child Care Fees	-	-		185,000	28,832	15.58%	185,000	185,000	100.00%
1910 Rental/Lease	-	-		-	-		-	-	
1922 Contributions/Donations	261,000	22,622	8.67%	-	-		-	-	
2500 Capital Construction	50,000	12,785	25.57%	55,704	16,421	29.48%	55,704	55,704	100.00%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	-		-	-	
Grants Federal	-	-		-	-		-	-	
Miscellaneous Revenue	-	-		-	-		-	-	
<b>Total Revenue</b>	<b>\$ 4,518,247</b>	<b>\$ 1,097,505</b>	<b>24.29%</b>	<b>\$ 4,758,895</b>	<b>\$ 1,267,636</b>	<b>26.64%</b>	<b>\$ 4,758,895</b>	<b>\$ 4,758,895</b>	<b>100.00%</b>
<b>Expenditures:</b>									
0100 Salaries	2,139,221	505,428	23.63%	2,167,976	545,231	25.15%	2,167,976	2,167,976	100.00%
0200 Benefits	643,989	149,644	23.24%	705,266	157,798	22.37%	705,266	705,266	100.00%
0300 Purchased Services	208,664	44,666	21.41%	228,435	68,886	30.16%	228,435	228,435	100.00%
0400 Purchased Prop Svcs	1,178,456	290,731	24.67%	1,183,870	290,017	24.50%	1,183,870	1,183,870	100.00%
0500 Other Purch. Svcs	29,144	5,407	18.55%	30,934	8,609	27.83%	30,934	30,934	100.00%
0600 Supplies & Materials	208,191	51,491	24.73%	216,638	63,350	29.24%	216,638	216,638	100.00%
0700 Property	57,436	16,763	29.19%	143,709	54,283	37.77%	143,709	143,709	100.00%
0800 Other Expenses	52,652	648	1.23%	52,732	551	1.04%	52,732	52,732	100.00%
0900 Other Uses of Funds	-	-		-	-		-	-	
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 4,517,753</b>	<b>\$ 1,064,778</b>	<b>23.57%</b>	<b>\$ 4,729,560</b>	<b>\$ 1,188,724</b>	<b>25.13%</b>	<b>\$ 4,729,560</b>	<b>\$ 4,729,560</b>	<b>100.00%</b>

**Parker Core Knowledge Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	3,376,224	831,851	24.64%	3,592,800	891,456	24.81%	3,592,800	3,604,154	100.32%
1110 Mill Levy/Override	311,463	77,794	24.98%	310,200	80,041	25.80%	310,200	320,166	103.21%
1310 Tuition	668,980	142,389	21.28%	720,850	157,126	21.80%	720,850	719,825	99.86%
1500 Interest Income	1,815	644	35.48%	2,315	455	19.65%	2,315	1,827	78.92%
1700 Student Participation Fees	47,893	11,819	24.68%	68,580	12,787	18.65%	68,580	68,624	100.06%
1800 Child Care Fees	-	-		-	-		-	3,600	
1910 Rental/Lease	3,000	10	0.33%	3,600	800	22.22%	3,600	3,527	97.97%
1922 Contributions/Donations	-	1,446		-	3,549		-	54,700	
3100 Categorical Revenue	47,754	7,959	16.67%	54,700	13,044	23.85%	54,700	54,700	100.00%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	-		-	-	
Grants Federal	-	-		-	-		-	-	
Miscellaneous Revenue	102,950	91,686	89.06%	104,900	86,120	82.10%	104,900	98,714	94.10%
<b>Total Revenue</b>	<b>\$ 4,560,079</b>	<b>\$ 1,165,598</b>	<b>25.56%</b>	<b>\$ 4,857,945</b>	<b>\$ 1,245,378</b>	<b>25.64%</b>	<b>\$ 4,857,945</b>	<b>\$ 4,929,837</b>	<b>101.48%</b>
<b>Expenditures:</b>									
0100 Salaries	2,420,800	454,279	18.77%	2,544,972	574,928	22.59%	2,544,972	2,579,500	101.36%
0200 Benefits	694,810	113,262	16.30%	807,500	807,500	100.00%	807,500	807,500	100.00%
0300 Purchased Services	129,950	26,131	20.11%	178,600	178,600	100.00%	178,600	178,600	100.00%
0400 Purchased Prop Svcs	167,992	43,133	25.68%	190,200	190,200	100.00%	190,200	190,200	100.00%
0500 Other Purch. Svcs	229,517	68,800	29.98%	248,620	248,620	100.00%	248,620	243,150	97.80%
0600 Supplies & Materials	293,250	115,503	39.39%	298,900	298,900	100.00%	298,900	299,950	100.35%
0700 Property	109,220	43,274	39.62%	89,622	89,622	100.00%	89,622	89,622	100.00%
0800 Other Expenses	32,121	4,503	14.02%	38,100	38,100	100.00%	38,100	38,123	100.06%
0900 Other Uses of Funds	-	-		-	-		-	-	
Grant Expense	-	-		-	-		-	-	
Bond Payment	442,087	111,134	25.14%	440,863	110,216	25.00%	440,863	440,863	100.00%
<b>Total Expenditures</b>	<b>\$ 4,519,747</b>	<b>\$ 980,019</b>	<b>21.68%</b>	<b>\$ 4,837,377</b>	<b>\$ 2,536,686</b>	<b>52.44%</b>	<b>\$ 4,837,377</b>	<b>\$ 4,867,508</b>	<b>100.62%</b>

**PLATTE RIVER ACADEMY**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	3,146,615	3,141,242	99.83%	3,223,747	790,718	24.53%	3,223,747	3,223,747	100.00%
1110 Mill Levy/Override	291,871	293,101	100.42%	280,275	70,958	25.32%	280,275	280,275	100.00%
1310 Tuition	76,500	74,831	97.82%	76,500	45,475	59.44%	76,500	76,500	100.00%
1500 Interest Income	33,000	22,203	67.28%	30,000	5,733	19.11%	30,000	30,000	100.00%
1700 Student Participation Fees	105,000	113,937	108.51%	110,000	107,097	97.36%	110,000	110,000	100.00%
3140 Hot Lunch Program	10,000	96,613	966.13%	95,000	21,242	22.36%	95,000	95,000	100.00%
1800 Child Care Fees	19,000	39,737	209.14%	29,000	4,788	16.51%	29,000	29,000	100.00%
1910 Rental/Lease	25,000	30,949	123.80%	25,000	8,305	33.22%	25,000	25,000	100.00%
1922 Contributions/Donations	47,035	82,450	175.29%	39,905	-	0.00%	39,905	39,905	100.00%
3100 Categorical Revenue	44,000	44,659	101.50%	41,000	11,714	28.57%	41,000	41,000	100.00%
3900 Other State Revenue	-	-	-	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-	-	-	-
Grants Federal	1,500	1,592	106.13%	-	-	-	-	-	-
Miscellaneous Revenue	5,000	5,920	118.40%	5,000	80	1.60%	5,000	5,000	100.00%
<b>Total Revenue</b>	<b>\$ 3,804,521</b>	<b>\$ 3,947,234</b>	<b>103.75%</b>	<b>\$ 3,955,427</b>	<b>\$ 1,066,110</b>	<b>26.95%</b>	<b>\$ 3,955,427</b>	<b>\$ 3,955,427</b>	<b>100.00%</b>
<b>Expenditures:</b>									
0100 Salaries	2,037,991	2,079,298	102.03%	2,197,319	479,026	21.80%	2,197,319	2,197,319	100.00%
0200 Benefits	507,944	485,316	95.55%	608,954	125,148	20.55%	608,954	608,954	100.00%
0300 Purchased Services	105,499	109,898	104.17%	116,499	25,890	22.22%	116,499	116,499	100.00%
0400 Purchased Prop Svcs	191,140	178,437	93.35%	142,770	61,655	43.18%	142,770	142,770	100.00%
0500 Other Purch. Svcs	244,314	304,273	124.54%	337,584	51,904	15.38%	337,584	337,584	100.00%
0570 Food Service	-	-	-	-	6,465	-	-	-	-
0600 Supplies & Materials	166,016	162,065	97.62%	167,629	76,254	45.49%	167,629	167,629	100.00%
0700 Property	122,450	114,553	93.55%	127,450	78,114	61.29%	127,450	127,450	100.00%
0800 Other Expenses	515,352	515,355	100.00%	509,863	134,692	26.42%	509,863	509,863	100.00%
0900 Other Uses of Funds	-	-	-	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,890,706</b>	<b>\$ 3,949,195</b>	<b>101.50%</b>	<b>\$ 4,208,068</b>	<b>\$ 1,039,148</b>	<b>24.69%</b>	<b>\$ 4,208,068</b>	<b>\$ 4,208,068</b>	<b>100.00%</b>

**SkyView Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	4,836,111	1,210,665	25.03%	6,499,329	1,601,995	24.65%	6,499,329	6,499,329	100.00%
1110 Mill Levy/Override	448,899	113,221	25.22%	562,406	143,762	25.56%	562,406	562,406	100.00%
1310 Tuition	832,363	131,229	15.77%	860,879	141,533	16.44%	860,879	860,879	100.00%
1500 Interest Income	-	-		-	-		-	-	
1700 Student Participation Fees	105,040	17,683	16.83%	138,402	74,911	54.13%	138,402	138,402	100.00%
1800 Child Care Fees	-	-		-	-		-	-	
1910 Rental/Lease	20,000	-	0.00%	15,000	15,437	102.91%	15,000	15,000	100.00%
1922 Contributions/Donations	45,886	42,167	91.89%	80,000	122,026	152.53%	127,026	127,026	100.00%
3100 Categorical Revenue	55,084	11,791	21.41%	66,820	23,822	35.65%	66,820	66,820	100.00%
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	-	-		-	-		-	-	
Grants Federal	-	-		-	-		-	-	
Miscellaneous Revenue	31,800	7,747	24.36%	25,000	5,860	23.44%	25,000	25,000	100.00%
<b>Total Revenue</b>	<b>\$ 6,375,184</b>	<b>\$ 1,534,503</b>	<b>24.07%</b>	<b>\$ 8,247,836</b>	<b>\$ 2,129,346</b>	<b>25.82%</b>	<b>\$ 8,294,862</b>	<b>\$ 8,294,862</b>	<b>100.00%</b>
<b>Expenditures:</b>									
0100 Salaries	3,400,000	721,697	21.23%	4,274,300	920,767	21.54%	4,274,300	4,274,300	100.00%
0200 Benefits	887,240	168,261	18.96%	1,113,458	201,547	18.10%	1,113,458	1,113,458	100.00%
0300 Purchased Services	121,600	22,174	18.24%	154,875	24,801	16.01%	154,875	154,875	100.00%
0400 Purchased Prop Svcs	464,637	78,159	16.82%	1,552,100	396,531	25.55%	1,552,100	1,552,100	100.00%
0500 Other Purch. Svcs	374,340	76,199	20.36%	460,340	111,959	24.32%	460,340	460,340	100.00%
0600 Supplies & Materials	535,696	234,210	43.72%	494,513	317,039	64.11%	494,513	494,513	100.00%
0700 Property	306,034	17,438	5.70%	40,000	72,261	180.65%	75,000	75,000	100.00%
0800 Other Expenses	79,622	5,508	6.92%	27,451	6,770	24.66%	27,451	27,451	100.00%
0900 Other Uses of Funds	-	-		-	-		-	-	
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 6,169,170</b>	<b>\$ 1,323,646</b>	<b>21.46%</b>	<b>\$ 8,117,037</b>	<b>\$ 2,051,675</b>	<b>25.28%</b>	<b>\$ 8,152,037</b>	<b>\$ 8,152,037</b>	<b>100.00%</b>



**STEM High Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2013**

	Prior Year 2012-13			Current Year 2013-14			Projected Year End 2013-14		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
<b>Revenue:</b>									
5710 Per Pupil Revenue	3,758,552	1,014,909	27.00%	4,725,328	1,399,571	29.62%	4,725,328	4,725,328	100.00%
1110 Mill Levy/Override	351,513	88,556	25.19%	423,549	125,597	29.65%	423,549	423,549	100.00%
1310 Tuition	-	-		-	-		-	-	
1500 Interest Income	-	-		-	-		-	-	
1700 Student Participation Fees	107,800	98,635	91.50%	159,465	137,447	86.19%	159,465	159,465	100.00%
1800 Child Care Fees	-	-		-	-		-	-	
1910 Rental/Lease	-	-		-	-		-	-	
1922 Contributions/Donations	60,000	125	0.21%	-	(5,914)		-	-	
3100 Categorical Revenue	-	-		-	-		-	-	
3900 Other State Revenue	-	-		-	-		-	-	
Cap Reserve Bond Revenue	-	-		-	-		-	-	
Grants Local	48,462	-	0.00%	-	-		-	-	
Grants Federal	196,500	11,468	5.84%	64,242	17,670	27.51%	64,242	64,242	100.00%
Miscellaneous Revenue	360	59	16.39%	500	275	55.00%	500	500	100.00%
<b>Total Revenue</b>	<b>\$ 4,523,187</b>	<b>\$ 1,213,752</b>	<b>26.83%</b>	<b>\$ 5,373,084</b>	<b>\$ 1,674,646</b>	<b>31.17%</b>	<b>\$ 5,373,084</b>	<b>\$ 5,373,084</b>	<b>100.00%</b>
<b>Expenditures:</b>									
0100 Salaries	2,173,135	450,207	20.72%	2,659,525	667,865	25.11%	2,659,525	2,659,525	100.00%
0200 Benefits	640,885	97,194	15.17%	758,003	128,036	16.89%	758,003	758,003	100.00%
0300 Purchased Services	204,000	37,967	18.61%	168,000	26,338	15.68%	168,000	168,000	100.00%
0400 Purchased Prop Svcs	828,600	66,121	7.98%	977,874	200,668	20.52%	977,874	977,874	100.00%
0500 Other Purch. Svcs	282,813	47,413	16.76%	415,617	71,724	17.26%	415,617	415,617	100.00%
0600 Supplies & Materials	252,772	96,930	38.35%	192,068	68,609	35.72%	192,068	192,068	100.00%
0700 Property	94,500	141,481	149.72%	136,125	61,419	45.12%	136,125	136,125	100.00%
0800 Other Expenses	17,500	37	0.21%	27,470	3,134	11.41%	27,470	27,470	100.00%
0900 Other Uses of Funds	500	58	11.60%	500	-	0.00%	500	500	100.00%
Grant Expense	-	-		-	-		-	-	
Cap Reserve Expense	-	-		-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 4,494,705</b>	<b>\$ 937,408</b>	<b>20.86%</b>	<b>\$ 5,335,182</b>	<b>\$ 1,227,793</b>	<b>23.01%</b>	<b>\$ 5,335,182</b>	<b>\$ 5,335,182</b>	<b>100.00%</b>



# QUESTIONS