

**CLEAR CREEK SCHOOL DISTRICT  
RE-1**

**GENERAL FUND FINANCIAL  
STATEMENTS**

**For the Six Months Ended  
December 31, 2018**

## CONTENTS

Balance Sheet

Year-to-Date Bank Activity Summary  
Cash Balance History (Graph)

Composition of Fund Balance  
Unreserved Fund Balance History (Graphs)

Operating Results Recap

Operating Statement – Revenues

Operating Statement – Expenditures by Object  
Operating Statement – Expenditures by Location  
Operating Statement – Expenditures by Location and Object

Operating Statement – District Expenditures by Department  
Operating Statement – District Office Expenditures by Department and Object

**Clear Creek School District RE-1**

**Balance Sheet As of 12/31/2018**

**Fiscal Year: 2018/2019**

**ASSETS**

Cash in Banks and On Hand		
In Banks (+)		\$2,085,758.60
Petty Cash Funds (+)		\$199.99
Sub-total : Cash in Banks and On Hand		<u>\$2,085,958.59</u>
Receivables		
Property Taxes Receivable (+)		
Other Accounts Receivable (+)		\$ 2,156.87
Sub-total : Receivables		<u>\$ 2,156.87</u>

**Total : ASSETS**

\$2,088,115.46

**LIABILITIES**

Accounts Payable		
Vendors		
Accrued and Withheld Benefits (+)		\$ 306.82
Sub-total : Accounts Payable		<u>\$ 306.82</u>
Due to Other Funds		
All Other Funds (Net) (+)		-\$330,361.71
Sub-total : Due to Other Funds		<u>-\$330,361.71</u>
Deferred Revenue		
For Reimbursement of Sub Pay (+)		\$ 1,000.00
Sub-total : Deferred Revenue		<u>\$ 1,000.00</u>
Security Deposits Held		
For Building Lease Agreements (+)		\$ 0.00
Sub-total : Deferred Revenue		<u>\$ 0.00</u>
<b>Total : LIABILITIES</b>		<u>-\$329,054.89</u>

**FUND BALANCE**

Beginning Fund Balance		
Beginning Balance, Net of Changes in Reserves (+)		\$1,049,447.52
Current Year Operating Changes		
YTD Revenues (-)		\$1,757,292.44
Revenue Allocations and Transfers (-)		(\$702,210.58)
Current Year Expenditures (+)		(\$3,331,215.74)
Sub-total : Current Year Operating Changes		<u>(\$2,276,133.88)</u>
Sub-total: Beginning Balance plus Operating Changes		-\$1,226,686.36
Fund Reserves		
Tabor 3 percent Reserve (+)		\$244,880.00
Reserved for Long-Term Obligations (+)		\$3,398,976.71
Sub-total : Fund Reserves		<u>\$3,643,856.71</u>
<b>Total : FUND BALANCE</b>		<u>\$2,417,170.35</u>

**Total LIABILITIES + FUND BALANCE**

\$2,088,115.46

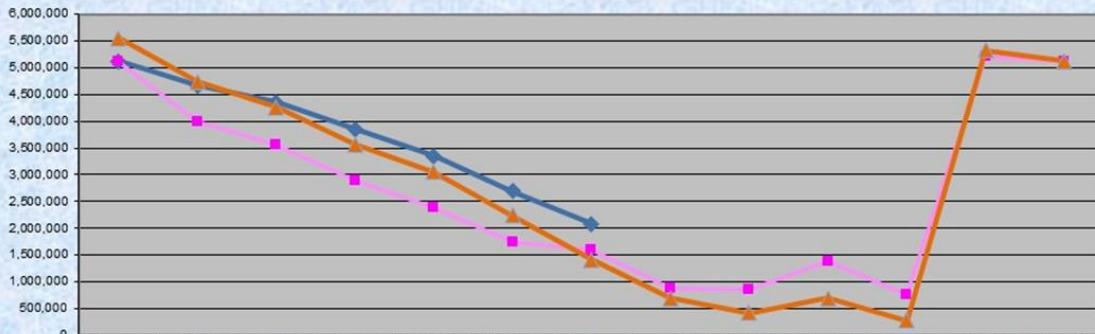
**End of Report**

**SUMMARY OF CASH ACTIVITY**  
**General Fund**  
**Fiscal Year-to-Date through**  
**December 31, 2018**

*Prior Y-T-D*

<b>BEGINNING BALANCE</b>	<u>\$ 5,125,703.24</u>	<u>\$ 5,122,432.11</u>
<b>RECEIPTS</b>		
County Tax and Other Remittances	428,582.09	412,784.36
State Equalization	617,182.82	245,334.43
Categorical Buyout to CDE	-	-
State Transportation Reimbursement	208,247.93	218,530.85
Other State Supplementary Funding	321,532.62	153,671.76
Interest Earnings	40,831.61	18,002.36
Other Receipts (Facilities rent, field trips, etc)	154,605.80	84,322.43
Reimbursements from Other Funds	151,402.19	670,178.96
Receipts for Other Funds (Grants Receipts)	164,319.78	163,890.71
State interest-free loans	-	-
Total Receipts	<u>2,086,704.84</u>	<u>1,966,715.86</u>
<b>DISBURSEMENTS</b>		
Payroll	(3,382,806.10)	(3,460,253.30)
Vendor	(1,553,302.84)	(1,628,298.72)
Remit receipts to other fund	(976.00)	(428.80)
Transfers to Charter School	(418,945.62)	(414,299.54)
State loan repayments	-	-
Total Disbursements	<u>(5,356,030.56)</u>	<u>(5,503,280.36)</u>
<b>Cash Flow Loans from or (to) Other Funds</b>	<u>229,381.08</u>	
<b>ENDING BALANCE</b>	<u>\$ 2,085,758.60</u>	<u>\$ 1,585,867.61</u>
<b>Year-to-Date Change in Account Balance</b>	<u>\$ (3,039,944.64)</u>	<u>\$ (3,536,564.50)</u>

**CASH BALANCE HISTORY  
General Fund**



	June 30	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	Mar 31	Apr 30	May 31	June 30
2018-2019	5,125,703	4,666,415	4,356,693	3,854,040	3,355,588	2,691,422	2,085,759						
2017-2018	5,122,332	3,995,890	3,569,299	2,897,304	2,379,626	1,730,597	1,585,868	889,464	843,960	1,383,438	750,693	5,213,133	5,125,703
2016-2017	5,554,302	4,743,729	4,261,162	3,562,296	3,052,916	2,232,487	1,408,928	694,953	413,213	694,306	279,414	5,327,893	5,122,332

Borrowed amounts included in balances above:

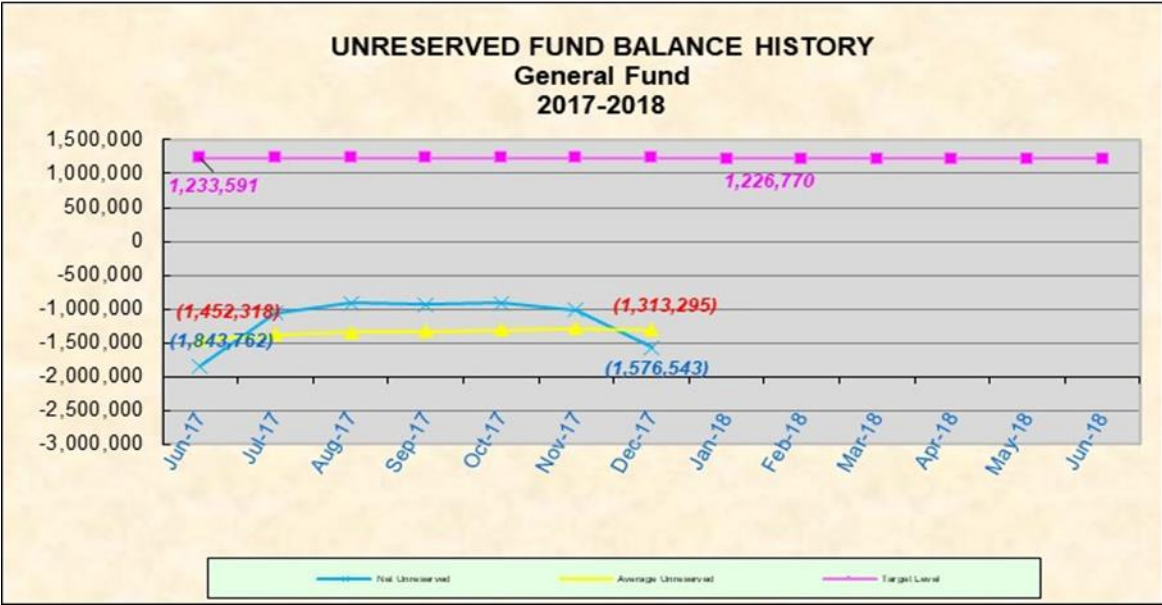
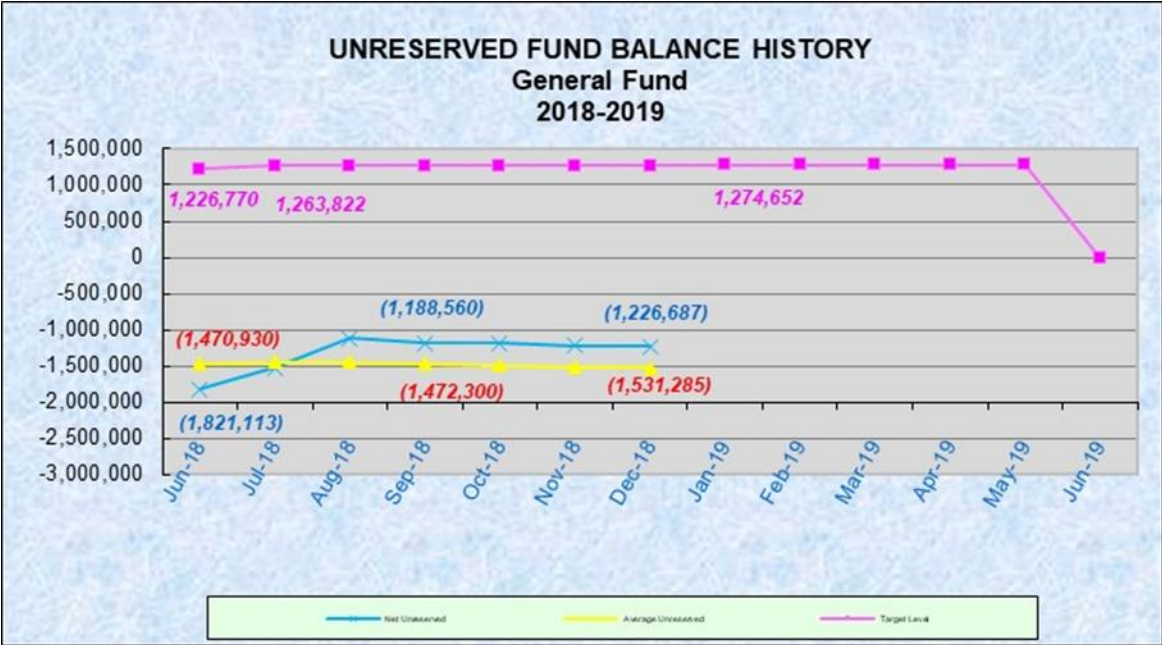
2017/2018			
2016/2017	400,000	400,000	600,000
2015/2016	500,000	500,000	835,000

# Clear Creek School District RE-1

## COMPOSITION OF FUND BALANCE

at 12/31/2018

Reserves:	
Tabor 3% Reserve	244,880
Special Reserves for	
L/T Portion of ee contract	195,295
L/T Portion of VERI oblig.	106,134
L/T Portion of Sick/Vacation	228,316
Unaccrued Summer Payroll	256,210
Operating requirements	2,613,022
Total Special Reserves	<u>3,398,977</u>
Total Reserved	<u>3,643,857</u>
Unreserved*	<u>(1,188,560)</u>
Total Fund Balance	<u><u>2,455,297</u></u>



**Clear Creek School District RE-1**

**Operating Statement with Budget For the Period 7/01/2018 through 12/31/2018**

Fiscal Year: 2018-2019

	<u>Prior Year To Date</u>	<u>% of budg</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>%</u>	<u>Budget Balance</u>
REVENUES	\$1,219,436.33	13.4%	\$1,757,292.44	\$9,380,458.00	18.7%	\$7,773,274.18
REVENUE ALLOCATIONS AND TRANSFERS	(\$624,123.64)	74.1%	(\$702,210.58)	(\$842,443.00)	83.4%	(\$140,232.42)
NET REVENUES	\$595,312.69	7.2%	\$1,055,081.86	\$8,538,015.00	12.4%	\$7,633,041.76
EXPENDITURES	(\$3,580,242.80)	43.5%	(\$3,331,215.74)	(\$8,425,481.14)	39.5%	(\$5,094,265.40)
NET OPERATING SURPLUS OR (DEFICIT)	(\$2,984,930.11)		(\$2,276,133.88)	\$112,533.86		\$2,538,776.36



**Clear Creek School District RE-1**

**Operating Statement with Budget For the Period 7/01/2018 through 12/31/2018**

Fiscal Year: 2018-2019

	<u>Prior Year To Date</u>		<u>Year To Date</u>	<u>Approved Budget</u>	<u>% rcvd</u>	<u>Budget Balance</u>
		<u>% rcvd</u>				
<b>REVENUES</b>						
<b>STATE FORMULA REVENUES</b>						
Property Taxes (+)	\$112,900.61	2.0%	\$124,490.40	\$5,623,580.00	2.2%	\$5,499,089.60
Specific Ownership Taxes (+)	241,495.22	82.3%	236,023.90	301,637.00	78.2%	65,613.10
Per-Pupil Equalization /	656,910.14		940,306.34	1,288,316.00		
Negative Factor Taken from Equalization (+)	(411,575.71)		(321,864.72)	(801,983.00)		
CDE Recission Taken from Funding (+)			(1,258.80)			1,258.80
Sub-total : STATE FORMULA REVENUES	599,730.26	9.3%	977,697.12	6,411,550.00	15.2%	5,565,961.50
<b>OTHER TAX REVENUES</b>						
Property Tax - 1999 Override (+)	18,554.96	1.7%	22,912.70	1,064,046.00	2.2%	1,041,133.30
Property Tax - 2010 Override (+)	13,515.77	1.7%	16,691.34	775,000.00	2.2%	758,308.66
Abatements and Delinquent Taxes (+)	5,582.98	31.4%	7,273.83	6,500.00	111.9%	(773.83)
Specific Ownership Taxes over Formula (+)		0.0%		175,000.00	0.0%	175,000.00
Sub-total : OTHER TAX REVENUES	37,653.71	1.9%	46,877.87	2,020,546.00	2.3%	1,973,668.13
<b>TRANSPORTATION REVENUES</b>						
State Transportation Reimbursement (+)	218,530.85	99.3%	208,247.93	220,000.00	94.7%	11,752.07
Transportation Allocation to GCS (+)	42,500.00	70.8%	30,000.00	90,000.00	33.3%	60,000.00
Field Trip and Other Charges (+)	3,612.75	24.1%	5,779.75	19,500.00	29.6%	13,720.25
Sub-total : TRANSPORTATION REVENUES	264,643.60	89.7%	244,027.68	329,500.00	74.1%	85,472.32
<b>SpEd- RELATED REVENUES</b>						
ECEA & G/T Flow through from BOCES (+)	101,199.48	57.2%	75,303.48	160,144.00	47.0%	84,840.52
SpEd Charges to GCS (+)	16,375.00	86.2%	16,500.00	34,000.00	48.5%	17,500.00
Sub-total : SpEd RELATED REVENUES	117,574.48	60.0%	91,803.48	194,144.00	47.3%	102,340.52
<b>OTHER STATE FUNDING</b>						
ELPA	974.00	108.2%	2,627.90	500.00	525.6%	(2,127.90)
G/T Revenue through BOCES (+)						0.00
CPKP Hold-Harmless (+)		0.0%		34,764.00	0.0%	34,764.00
Small Rural Schools Funding (+)	149,279.52		296,389.88	298,000.00	99.5%	1,610.12
Supplemental At-Risk Funding (+)	553.40			3,000.00	0.0%	3,000.00
Prior Yr Equaliz & Transp Adjmts (+)						0.00
Sub-total : OTHER STATE FUNDING	150,806.92	403.8%	299,017.78	336,264.00	88.9%	37,246.22
<b>OTHER GOVERNMENT REVENUES</b>						
Federal Forest Impact Funds (+)				0.00		0.00
Division of Wildlife Impact Funds (+)		0.0%		550.00	0.0%	550.00
Mineral Lease Impact Funds (+)	3,838.84	80.0%	3,156.77	3,800.00	83.1%	643.23
Sub-total : OTHER GOVERNMENT REVENUES	3,838.84	71.5%	3,156.77	4,350.00	72.6%	1,193.23
<b>OTHER REVENUES</b>						
Interest Income (+)	18,002.36	60.0%	40,831.61	30,000.00	136.1%	(10,831.61)
Admin fee to GCS (+)	23,501.19	47.9%	21,237.27	46,104.00	46.1%	24,866.73
Technology fee to GCS (+)			18,000.00			
All Other (+)	3,684.97	42.4%	14,642.86	8,000.00	183.0%	(6,642.86)
Sub-total : OTHER REVENUES	45,188.52	51.5%	94,711.74	84,104.00	112.6%	7,392.26
<b>Total : REVENUES</b>	<b>\$1,219,436.33</b>	<b>13.4%</b>	<b>\$1,757,292.44</b>	<b>\$9,380,458.00</b>	<b>18.7%</b>	<b>\$7,773,274.18</b>
<b>REVENUE ALLOCATIONS AND TRANSFERS</b>						
<b>PER-PUPIL ALLOCATIONS</b>						
Flow -thru to Charter School (+)	(470,024.10)	47.9%	(424,608.30)	(981,786.00)	43.2%	(557,177.70)
Flow -Through to CPP Preschool (+)	(30,673.76)	28.5%	(44,669.12)	(107,495.00)	41.6%	(62,825.88)
Sub-total : ALLOCATIONS	(500,697.86)	46.0%	(469,277.42)	(1,089,281.00)	43.1%	(620,003.58)
<b>OTHER TRANSFERS</b>						
To/from Deferred Revenue Fund (+)		0.0%		650,000.00	0.0%	650,000.00
To Cap Reserve Fund (+)	(49,999.98)	50.0%	(130,500.00)	(100,000.00)	130.5%	30,500.00
To Insurance Fund (+)	(49,999.98)	50.0%	(60,000.00)	(100,000.00)	60.0%	(40,000.00)
To Food Service Fund (+)				(85,000.00)		(85,000.00)
From Sanitation Plant Fund (+)	100.00					0.00
Override & Fed Forest to Charter School (+)	(1,952.52)	1.7%	(2,262.25)	(118,162.00)	1.9%	(115,899.75)
Small Rural Schools & Supplem At-Risk to Charter School (+)	(21,573.30)		(40,170.91)			40,170.91
Small Rural Schools Funding to CPP P/S (+)						0.00
ECEA High-Cost Reimb to Charter School						0.00
	(123,425.78)	-50.0%	(232,933.16)	246,838.00	-94.4%	479,771.16
<b>TOTAL REVENUE ALLOCATIONS</b>	<b>(\$624,123.64)</b>	<b>74.1%</b>	<b>(\$702,210.58)</b>	<b>(\$842,443.00)</b>	<b>83.4%</b>	<b>(\$140,232.42)</b>
<b>NET REVENUES</b>	<b>\$595,312.69</b>	<b>7.2%</b>	<b>\$1,055,081.86</b>	<b>\$8,538,015.00</b>	<b>12.4%</b>	<b>\$7,633,041.76</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$595,312.69</b>	<b>7.2%</b>	<b>\$1,055,081.86</b>	<b>\$8,538,015.00</b>	<b>12.4%</b>	<b>\$7,633,041.76</b>

End of Report

**Clear Creek School District RE-1**

**Operating Statement with Budget For the Period 7/01/2018 through 12/31/2018**

Fiscal Year: 2018-2019

	<u>Prior Year To Date</u>	<u>% exp.</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>% exp.</u>	<u>Budget Balance</u>
<b>EXPENDITURES</b>						
Salaries and Benefits						
Salaries (-)	\$1,915,473.26	40.2%	\$1,871,377.56	\$4,933,241.02	37.9%	\$3,061,863.46
Benefits (-)	590,106.96	37.9%	589,577.77	1,593,256.95	37.0%	1,003,679.18
Sub-total : Salaries and Benefits	<u>\$2,505,580.22</u>	39.6%	<u>\$2,460,955.33</u>	<u>\$6,526,497.97</u>	37.7%	<u>\$4,065,542.64</u>
<b>All Other</b>						
Purchased Professional/Technical Services (-)	\$166,298.17	65.7%	\$104,938.05	252,148.17	41.6%	147,210.12
Purchased Property Services (-)	159,955.77	69.0%	146,591.50	244,460.00	60.0%	97,868.50
Other Purchased Services (-)	396,527.83	61.1%	361,357.41	810,658.00	44.6%	449,300.59
Supplies, Books and Software (-)	193,052.31	35.2%	197,670.00	547,047.00	36.1%	349,377.00
Equipment (-)	131,091.27	85.1%	31,449.95	8,450.00	372.2%	(22,999.95)
Contingency and Other (-)	27,737.23	46.7%	28,253.50	36,220.00	78.0%	7,966.50
Extraordinary Items (-)						0.00
Sub-total : All Other	<u>\$1,074,662.58</u>	56.7%	<u>\$870,260.41</u>	<u>\$1,898,983.17</u>	45.8%	<u>\$1,028,722.76</u>
<b>Total : EXPENDITURES</b>	<u>\$3,580,242.80</u>	43.5%	<u>\$3,331,215.74</u>	<u>\$8,425,481.14</u>	39.5%	<u>\$5,094,265.40</u>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>(\$3,580,242.80)</u>	43.5%	<u>(\$3,331,215.74)</u>	<u>(\$8,425,481.14)</u>	39.5%	<u>(\$5,094,265.40)</u>

End of Report

**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 12/31/2018**

Fiscal Year: 2018-2019

	<u>Prior Year To Date</u>	<u>% exp.</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>% exp.</u>	<u>Budget Balance</u>
<b>EXPENDITURES</b>						
Schools						
Carlson Elementary (-)	\$524,134.46	36.3%	\$517,422.97	\$1,407,549.00	36.8%	\$890,126.03
King-Murphy Elementary (-)	433,930.11	37.0%	430,075.90	1,215,156.00	35.4%	785,080.10
Clear Creek Middle (-)	310,391.72	39.0%	308,489.84	820,509.62	37.6%	512,019.78
Clear Creek High (-)	771,598.45	35.8%	817,428.67	2,244,910.41	36.4%	1,427,481.74
Sub-total : Schools	<u>\$2,040,054.74</u>	36.6%	<u>\$2,073,417.38</u>	<u>\$5,688,125.03</u>	36.5%	<u>\$3,614,707.65</u>
Support Functions						
Special Education (-)	282,029.59	57.2%	242,637.58	615,372.00	39.4%	372,734.42
Technology (-)	316,417.43	79.4%	177,346.22	257,706.00	68.8%	80,359.78
Centralized Services (-)	446,336.10	60.9%	388,466.72	820,427.94	47.3%	431,961.22
Maintenance (-)	123,981.38	42.9%	104,589.27	271,530.00	38.5%	166,940.73
Transportation (-)	353,958.38	45.6%	339,889.30	807,846.00	42.1%	467,956.70
District-Wide Costs (-)	17,465.18	-50.6%	4,869.27	(35,525.83)	-13.7%	(40,395.10)
Sub-total : Support Functions	<u>\$1,540,188.06</u>	58.0%	<u>\$1,257,798.36</u>	<u>\$2,737,356.11</u>	45.9%	<u>\$1,479,557.75</u>
<b>Total : EXPENDITURES</b>	<u><b>\$3,580,242.80</b></u>	43.5%	<u><b>\$3,331,215.74</b></u>	<u><b>\$8,425,481.14</b></u>	39.5%	<u><b>\$5,094,265.40</b></u>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u><b>(\$3,580,242.80)</b></u>	43.5%	<u><b>(\$3,331,215.74)</b></u>	<u><b>(\$8,425,481.14)</b></u>	39.5%	<u><b>(\$5,094,265.40)</b></u>

End of Report

**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 12/31/2018**

Fiscal Year: 2018-2019

	Prior Year To Date	Year To Date	Adopted Budget	% exp.	Budget Balance	
	% exp.					
<b>EXPENDITURES</b>						
Carlson Elementary						
Salaries and Benefits (+)	\$469,051.40	35.5%	\$445,705.85	\$1,285,439.00	34.7%	\$839,733.15
Purchased Professional/Technical Services (+)	10,328.83	50.6%	15,591.55	25,629.00	60.8%	10,037.45
Purchased Property Services (+)	9,416.80	47.6%	24,214.65	21,632.00	111.9%	(2,582.65)
Other Purchased Services (+)	2,758.96	51.8%	3,174.67	5,550.00	57.2%	2,375.33
Supplies, Books and Software (+)	30,732.53	40.4%	25,436.83	65,416.00	38.9%	39,979.17
Equipment (+)	1,129.94	282.5%	2,699.42	250.00	1079.8%	(2,449.42)
Dues, Contingency and Other (+)	716.00	56.8%	600.00	3,633.00	16.5%	3,033.00
Sub-total : Carlson Elementary	524,134.46	36.3%	517,422.97	1,407,549.00	36.8%	890,126.03
King-Murphy Elementary						
Salaries and Benefits (+)	382,119.75	36.0%	380,443.77	1,104,176.00	34.5%	\$723,732.23
Purchased Professional/Technical Services (+)	1,407.69	95.2%	650.12	1,479.00	44.0%	828.88
Purchased Property Services (+)	19,367.17	59.0%	14,704.24	34,500.00	42.6%	19,795.76
Other Purchased Services (+)	4,002.61	60.6%	5,811.46	7,100.00	81.9%	1,288.54
Supplies, Books and Software (+)	17,946.39	31.5%	18,871.32	57,601.00	32.8%	38,729.68
Equipment (+)	51.65	0.0%	19.99	1,200.00	1.7%	1,180.01
Dues, Contingency and Other (+)	9,086.50	70.9%	9,575.00	9,100.00	105.2%	(475.00)
Sub-total : King-Murphy Elementary	433,930.11	37.0%	430,075.90	1,215,156.00	35.4%	785,080.10
Clear Creek Middle						
Salaries and Benefits (+)	292,250.60	38.9%	289,497.67	774,936.62	37.4%	\$485,438.95
Purchased Professional/Technical Services (+)	2,652.44	23.8%	4,072.59	10,682.00	38.1%	6,609.41
Purchased Property Services (+)	1,327.73	45.6%	1,710.96	3,266.00	52.4%	1,555.04
Other Purchased Services (+)	3,107.24	47.6%	2,735.18	6,525.00	41.9%	3,789.82
Supplies, Books and Software (+)	6,800.68	47.2%	4,884.44	13,995.00	34.9%	9,110.56
Equipment (+)	51.65	4.3%	0.00	1,200.00	0.0%	1,200.00
Dues, Contingency and Other (+)	4,201.38	49.3%	5,589.00	9,905.00	56.4%	4,316.00
Sub-total : Clear Creek Middle	310,391.72	39.0%	308,489.84	820,509.62	37.6%	512,019.78
Clear Creek High						
Salaries and Benefits (+)	551,704.96	32.6%	593,951.29	1,762,360.41	33.7%	\$1,168,409.12
Purchased Professional/Technical Services (+)	18,591.31	34.1%	19,967.33	58,631.00	34.1%	38,663.67
Purchased Property Services (+)	108,483.92	84.2%	82,618.72	126,762.00	65.2%	44,143.28
Other Purchased Services (+)	15,008.15	31.6%	10,837.45	68,300.00	15.9%	57,462.55
Supplies, Books and Software (+)	62,876.97	32.5%	73,008.92	196,960.00	37.1%	123,951.08
Equipment (+)	571.51	10.8%	19,237.83	4,300.00	447.4%	(14,937.83)
Dues, Contingency and Other (+)	14,361.63	43.1%	17,807.13	27,597.00	64.5%	9,789.87
Sub-total : Clear Creek High	771,598.45	35.8%	817,428.67	2,244,910.41	36.4%	1,427,481.74
Special Education Support						
Salaries and Benefits (+)	15,619.91	59.6%	11,607.83	26,771.00	43.4%	\$ 15,163.17
Purchased Professional/Technical Services (+)	1,080.00	11.0%	2,959.03	4,900.00	60.4%	1,940.97
Purchased Property Services (+)			150.00			(150.00)
Other Purchased Services (+)	265,329.68	60.1%	227,920.72	583,701.00	39.0%	355,780.28
Supplies, Books and Software (+)						0.00
Dues, Contingency and Other (+)						0.00
Sub-total : Special Education Support	282,029.59	57.2%	242,637.58	615,372.00	39.4%	372,734.42
Technology						
Salaries and Benefits (+)	81,276.79	51.3%	82,009.38	162,206.00	50.6%	\$ 80,196.62
Purchased Professional/Technical Services (+)	29,037.48	138.9%	11,076.88	20,900.00	53.0%	9,823.12
Purchased Property Services (+)	3,949.31	49.4%	0.00	8,000.00	0.0%	8,000.00
Other Purchased Services (+)	71,261.02	115.7%	68,731.76	62,100.00	110.7%	(6,631.76)
Supplies, Books and Software (+)	1,792.93	35.9%	8,035.48	4,500.00	178.6%	(3,535.48)
Equipment (+)	128,798.97	89.1%	7,492.72			(7,492.72)
Dues, Contingency and Other (+)	300.93					0.00
Sub-total : Technology	316,417.43	79.4%	177,346.22	257,706.00	68.8%	80,359.78

	<u>Prior Year To Date</u>	<u>% exp.</u>	<u>Year To Date</u>	<u>Adopted Budget</u>	<u>% exp.</u>	<u>Budget Balance</u>
Centralized Services (DO)						
Salaries and Benefits (+)	320,755.27	57.6%	295,334.16	651,625.94	45.3%	\$356,291.78
Purchased Professional/Technical Services (+)	88,620.58	95.2%	42,466.33	88,010.00	48.3%	45,543.67
Purchased Property Services (+)	671.32	24.9%	1,359.05	2,700.00	50.3%	1,340.95
Other Purchased Services (+)	20,794.94	35.4%	34,571.69	56,832.00	60.8%	22,260.31
Supplies, Books and Software (+)	4,315.69	40.4%	2,642.99	9,525.00	27.7%	6,882.01
Equipment (+)		#DIV/0!				0.00
Dues, Contingency and Other (+)	11,178.30	102.7%	12,092.50	11,735.00	103.0%	(357.50)
Sub-total : Centralized Services (DO)	446,336.10	60.9%	388,466.72	820,427.94	47.3%	431,961.22
Maintenance						
Salaries and Benefits (+)	101,013.00	46.5%	78,264.82	197,217.00	39.7%	\$118,952.18
Purchased Professional/Technical Services (+)	885.44		0.00	4,943.00		4,943.00
Purchased Property Services (+)	6,035.82	49.3%	6,453.19	13,600.00	47.4%	7,146.81
Other Purchased Services (+)	3,019.50	66.8%	4,017.83	4,520.00	88.9%	502.17
Supplies, Books and Software (+)	13,027.62	27.3%	15,853.43	48,750.00	32.5%	32,896.57
Equipment (+)			0.00	500.00		500.00
Dues, Contingency and Other (+)			0.00	2,000.00		2,000.00
Sub-total : Maintenance	123,981.38	42.9%	104,589.27	271,530.00	38.5%	166,940.73
Transportation						
Salaries and Benefits (+)	291,788.54	47.3%	284,140.56	636,766.00	44.6%	\$352,625.44
Purchased Professional/Technical Services (+)	4,364.22	58.2%	3,284.95	7,500.00	43.8%	4,215.05
Purchased Property Services (+)	10,703.70	44.2%	15,380.69	34,000.00	45.2%	18,619.31
Other Purchased Services (+)	3,110.73	44.3%	3,556.65	6,030.00	59.0%	2,473.35
Fuel, Supplies, Books and Software (+)	55,559.50	38.7%	48,936.59	150,300.00	32.6%	101,363.41
Equipment (+)	539.20		1,999.99	1,000.00	200.0%	(999.99)
Dues, Contingency and Other, net of Trip Charges to Buildings (+)	(12,107.51)	47.8%	(17,410.13)	(27,750.00)	62.7%	(10,339.87)
Sub-total : Transportation	353,958.38	45.6%	339,889.30	807,846.00	42.1%	467,956.70
District-Wide Costs						
Purchased Professional/Technical Services (+)	9,330.18	31.6%	4,869.27	29,474.17	16.5%	\$ 24,604.90
Other Purchased Services (+)	8,135.00	81.4%	0.00	10,000.00	0.0%	10,000.00
ACA Insurance Exchange Fees						0.00
Contingency and Other (+)			0.00	(75,000.00)		(75,000.00)
Sub-total : District-Wide Costs	17,465.18		4,869.27	(35,525.83)		(40,395.10)
<b>Total : EXPENDITURES</b>	<b>\$3,580,242.80</b>	<b>43.5%</b>	<b>\$3,331,215.74</b>	<b>\$8,425,481.14</b>	<b>39.5%</b>	<b>\$5,094,265.40</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$3,580,242.80)</b>	<b>43.5%</b>	<b>(\$3,331,215.74)</b>	<b>(\$8,425,481.14)</b>	<b>39.5%</b>	<b>(\$5,094,265.40)</b>

End of Report

**Clear Creek School District RE-1**

**Operating Statement with Budget For the Period 7/01/2018 through 12/31/2018**

Fiscal Year: 2018-2019

	<u>Prior Year To Date</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>% exp.</u>	<u>Budget Balance under (over) budget</u>	
		<u>% exp.</u>				
<b>EXPENDITURES</b>						
District Centralized Services						
General (VERI and other) (-)	\$ 46,098.68	191.6%	\$ 19,507.76	26.3%	\$ 54,714.18	
Board of Education (-)	72,133.01	97.8%	36,283.65	48.0%	39,283.60	
Marketing (-)	10,070.00	39.3%	10,425.00	40.7%	15,200.00	
Superintendent (-)	89,938.57	50.9%	93,824.29	182,063.25	51.5%	88,238.96
HR and Office Support (-)	54,957.32	64.2%	47,820.75	89,073.00	53.7%	41,252.25
Health Services (-)	19,199.58	39.9%	20,801.45	49,608.00	41.9%	28,806.55
Business and Accounting (-)	82,955.38	53.8%	77,735.28	164,527.50	47.2%	86,792.22
District Grants Coordination (-)	395.00			395.00	0.0%	395.00
District Assessments (Testing) (-)	4,870.52	37.7%	2,005.05	8,732.00	23.0%	6,726.95
Gifted/Talented Coordination (-)	34,550.40	62.7%	32,934.38	61,283.00	53.7%	28,348.62
District Curriculum Developmt (-)						0.00
District Staff Development (-)	340.00	17.0%	60.00	500.00	12.0%	440.00
District Data Collection (-)	22,354.84		38,561.01	71,200.00	54.2%	32,638.99
Teacher Induction and Mentoring (-)	8,472.80	174.6%	8,508.10	17,632.00	48.3%	9,123.90
Sub-total : District Centralized Services	\$446,336.10	60.9%	\$388,466.72	\$820,427.94	47.3%	\$431,961.22
Special Education Support						
General (-)	96,993.80	63.5%	89,018.45	280,012.00	31.8%	190,993.55
Speech and Language (-)	51,004.05	66.9%	38,825.33	79,691.00	48.7%	40,865.67
Early Childhood / Preschool (-)	7,336.42	33.0%	6,000.00	22,100.00	27.1%	16,100.00
Student Support Services (-)	31,665.53	43.8%	26,659.58	69,988.00	38.1%	43,328.42
Psychology (-)	37,122.22	57.0%	34,225.72	69,740.00	49.1%	35,514.28
Hearing Impaired Support (-)	4,050.00	60.8%	5,400.00	10,800.00	50.0%	5,400.00
Staff Support (-)	53,857.57	65.0%	42,508.50	83,041.00	51.2%	40,532.50
Other / Contingency (-)		0.0%				0.00
Sub-total : Special Education Support	\$282,029.59	57.2%	\$242,637.58	\$615,372.00	39.4%	\$372,734.42
Technology Support						
Instructional Support (-)	119,389.95	88.8%	835.72			(835.72)
Student Support (-)	7,295.35					
Staff Support (-)	168,657.98	67.5%	160,205.02	253,706.00	63.1%	93,500.98
Central Support (-)	21,074.15	150.5%	16,305.48	4,000.00	407.6%	(12,305.48)
Sub-total : Technology Support	\$316,417.43	79.4%	\$177,346.22	\$257,706.00	68.8%	\$ 80,359.78
<b>Total : EXPENDITURES</b>	<b>\$1,044,783.12</b>	<b>64.3%</b>	<b>\$808,450.52</b>	<b>\$1,693,505.94</b>	<b>47.7%</b>	<b>\$885,055.42</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$1,044,783.12)</b>	<b>64.3%</b>	<b>(\$808,450.52)</b>	<b>(\$1,693,505.94)</b>	<b>47.7%</b>	<b>(\$885,055.42)</b>

End of Report

**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 12/31/2018**

Fiscal Year: 2018-2019

	Prior Year To Date		Year To Date		Approved Budget	% exp.	Budget Balance under (over) budget
		% exp.					
<b>EXPENDITURES</b>							
General District							
VERI and Sick Leave Pay (-)	\$ 46,098.68	255.3%	\$ 19,507.76	\$ 74,221.94	26.3%	\$ 54,714.18	
Detention Center Charge (-)		0.0%			#DIV/0!	0.00	
Sub-total : General	46,098.68	191.6%	19,507.76	74,221.94	26.3%	54,714.18	
Board of Education							
Salaries and Benefits (-)	12,140.40	53.9%	11,937.54	23,377.25	51.1%	11,439.71	
Legal Services (-)	44,465.75	177.9%	8,059.00	30,000.00	26.9%	21,941.00	
Other Purchased Professional/Technical Services (Audit, CASB) (-)	7,097.34	48.4%	7,126.24	9,990.00	71.3%	2,863.76	
Travel and Registrations (-)	465.00	18.6%		3,750.00	0.0%	3,750.00	
Supplies, Books (-)	138.74	13.9%	26.24	250.00	10.5%	223.76	
Board Meeting Meals (-)	429.78		493.18	700.00	70.5%	206.82	
Memberships (CASB) (-)	7,396.00	97.7%	8,641.45	7,500.00	115.2%	(1,141.45)	
Sub-total : Board of Education	72,133.01	97.8%	36,283.65	75,567.25	48.0%	39,283.60	
Marketing							
Purchased Professional/Technical Services (-)	9,720.00	47.1%	9,655.00	20,625.00	46.8%	10,970.00	
Printing and Publishing (-)			520.00	4,390.00		3,870.00	
Dues and Memberships (-)	350.00		250.00	610.00		360.00	
Sub-total : Marketing	10,070.00	39.3%	10,425.00	25,625.00	40.7%	15,200.00	
Superintendent							
Salaries and Benefits (-)	87,389.13	50.8%	90,070.80	178,383.25	50.5%	88,312.45	
Purchased Professional/Technical Services (CADI and Other) (-)						0.00	
Travel, Registrations and Teleph. (-)	1,186.54	37.7%	2,517.49	2,100.00	119.9%	(417.49)	
Supplies, Books and Software (-)		0.0%		200.00	0.0%	200.00	
Meals and Entertainment - Non Travel (-)	182.90			200.00		200.00	
Membership Dues (-)	1,180.00	100.0%	1,236.00	1,180.00	104.7%	(56.00)	
Sub-total : Superintendent	89,938.57	50.9%	93,824.29	182,063.25	51.5%	88,238.96	
HR and Office Support							
Salaries and Benefits (-)	28,744.83	51.8%	31,392.24	57,673.00	54.4%	26,280.76	
Purchased Professional/Technical Services (Consultant) (-)			1,800.00			(1,800.00)	
Purchased Professional/Technical Services (CBI, SurveyMonkey) (-)	6,440.07	214.7%	979.20	3,000.00	32.6%	2,020.80	
Purchased Services - Software (-)	8,651.24	72.1%	4,725.15	10,000.00	47.3%	5,274.85	
Purchased Services - Copier and Other (-)	671.32		989.15	2,300.00	43.0%	1,310.85	
Legal Notices and Advertising (-)	4,895.14	97.9%	3,609.64	7,500.00	48.1%	3,890.36	
Telephone and Postage (-)	935.39		1,282.46	2,000.00	64.1%	717.54	
Travel and Registrations (-)	382.71		442.94	1,200.00	36.9%	757.06	
Supplies, Books (-)	3,372.62	88.8%	1,746.97	4,800.00	36.4%	3,053.03	
Membership Dues (-)	864.00	167.8%	853.00	600.00	142.2%	(253.00)	
Sub-total : HR and Office Support	54,957.32	64.2%	47,820.75	89,073.00	53.7%	41,252.25	
Health Services							
Salaries and Benefits (-)	18,527.66		20,124.45	48,558.00		28,433.55	
Purchased Professional/Technical Services (-)			677.00			(677.00)	
Supplies and Repairs (-)		0.0%		250.00	0.0%	250.00	
Nurse Travel (-)	671.92			800.00	0.0%	800.00	
Sub-total : Health Services	19,199.58	39.9%	20,801.45	49,608.00	41.9%	28,806.55	
Business and Accounting							
Salaries and Benefits (-)	73,557.75	51.2%	67,628.68	153,907.50	43.9%	86,278.82	
Purchased Professional/Technical Services - Bond Agent (-)		0.0%		250.00	0.0%	250.00	
Purchased Services - Software (-)	7,818.68	102.9%	8,209.61	8,000.00	102.6%	(209.61)	
Purchased Services - Shredding (-)			150.00			(150.00)	
Repairs (-)						0.00	
Travel and Registrations (-)	174.00	29.0%	258.34	400.00	64.6%	141.66	
Supplies, Books and Equipment (-)	191.65	38.3%	376.60	300.00	125.5%	(76.60)	
Membership Dues (-)	749.00	124.8%	650.00	750.00	86.7%	100.00	
Bank Charges and Late Fees (-)	464.30		462.05	920.00	50.2%	457.95	
Sub-total : Business and Accounting	82,955.38	53.8%	77,735.28	164,527.50	47.2%	86,792.22	
District Grants Coordination							
Purchased Professional/Technical Services (-)	395.00			395.00		395.00	
Sub-total : Grants Coordination	395.00		0.00	395.00		395.00	

	<u>Prior Year To Date</u>		<u>Year To Date</u>	<u>Approved</u>	<u>% exp.</u>	<u>Budget Balance</u>
		<u>% exp.</u>		<u>Budget</u>		<u>under (over) budget</u>
District Assessments (Testing)						
Salaries and Benefits (-)	783.02		829.92	2,432.00		1,602.08
Purchased Services - NWEA, ACT, PLAN (-)	4,087.50	38.9%	1,175.13	6,300.00	18.7%	5,124.87
Travel (-)				0.00		0.00
Testing Equipment (-)				0.00		0.00
Sub-total : Assessments	4,870.52	37.7%	2,005.05	8,732.00	23.0%	6,726.95
District Curriculum Development						
Travel and Registrations (-)						0.00
Supplies, Books (-)		#DIV/0!				0.00
Meals for Meetings (-)						0.00
Sub-total : Curriculum Development	0.00		0.00	0.00		0.00
District Staff Development						
Salaries and Benefits (-)						0.00
Purchased Professional/Technical Services (-)	340.00	68.0%	60.00	500.00	12.0%	440.00
Travel and Registrations (-)						0.00
Supplies (-)					#DIV/0!	0.00
Meals for Meetings (-)						0.00
Sub-total : Staff Development	340.00		60.00	500.00		440.00
District Data Collection						
Salaries and Benefits (-)	22,354.84		22,633.83	54,900.00		32,266.17
Purchased Services - Inf Campus (-)			15,573.00	16,200.00		627.00
Purchased Services - Shredding (-)			219.90			(219.90)
Travel (-)			134.28			(134.28)
Supplies (-)				100.00		100.00
Sub-total : Data Collection	22,354.84		38,561.01	71,200.00		32,638.99
Teacher Induction and Mentoring						
Salaries and Benefits (-)	8,472.80		8,508.10	17,632.00		9,123.90
Sub-total : Induction and Mentoring	8,472.80		8,508.10	17,632.00		9,123.90
District Gifted / Talented Coordination						
Salaries and Benefits (-)	22,686.16		22,700.84	71,216.00	31.9%	48,515.16
Travel and Registrations (-)	27.82			(30,675.00)		(30,675.00)
Supplies, Books (-)				100.00	0.0%	100.00
BOCES Service Charges	11,661.42		10,233.54	20,467.00	50.0%	10,233.46
Membership Dues (-)				175.00		175.00
Sub-total : Gifted/Talented Coord.	34,375.40		32,934.38	61,283.00		28,348.62
Safety and Security Coordination						
Safety Meeting Supplies (-)						0.00
Sub-total : Safety and Security Coord.	0.00		0.00	0.00		0.00
<b>Total : EXPENDITURES</b>	<b>\$446,161.10</b>	<b>60.9%</b>	<b>\$388,466.72</b>	<b>\$820,427.94</b>	<b>47.3%</b>	<b>\$431,961.22</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$446,161.10)</b>	<b>60.9%</b>	<b>(\$388,466.72)</b>	<b>(\$820,427.94)</b>	<b>47.3%</b>	<b>(\$431,961.22)</b>

End of Report