

Douglas County School District



Quarterly Financial Report | Period Ending June 30, 2021



Presented to the Board of Education
By Kate Kotaska, Chief Financial Officer
and Colleen Doan, Director of Budget
September 28, 2021

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended June 30, 2021

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021				2019-2020		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 105,055,243	\$ 117,800,103	\$ 117,800,103	100.00%	\$ 97,647,586	\$ 97,647,586	100.00%
Revenues by Source							
Property Taxes	261,929,062	263,366,727	264,170,216	100.31%	259,105,639	259,475,542	100.14%
Specific Ownership Taxes	27,408,277	26,408,277	28,341,710	107.32%	29,908,277	25,595,802	85.58%
Other Local Income	38,115,118	32,468,146	26,878,789	82.79%	45,306,052	40,194,827	88.72%
Intergovernmental	320,173,791	328,358,636	328,862,137	100.15%	377,769,897	377,246,554	99.86%
Total Revenues	\$ 647,626,248	\$ 650,601,786	\$ 648,252,852	99.64%	\$ 712,089,865	\$ 702,512,726	98.66%
Total Sources	\$ 752,681,491	\$ 768,401,889	\$ 766,052,955	99.69%	\$ 809,737,451	\$ 800,160,312	98.82%
Expenditures by Program							
Instructional	302,059,833	294,216,715	288,211,244	97.96%	322,498,602.4	315,933,222	97.96%
Support - Students	38,275,032	39,921,699	35,306,873	88.44%	34,418,393	35,545,721	103.28%
Support - Instructional Staff	19,225,334	19,167,561	16,935,040	88.35%	27,662,641	24,288,742	87.80%
Support - General Administration	3,310,860	1,512,403	3,230,152	213.58%	3,787,479	6,472,711	170.90%
Support - School Administration	36,770,746	39,651,718	36,699,905	92.56%	41,332,149	39,288,337	95.06%
Support - Business	4,114,954	3,867,467	2,916,499	75.41%	4,562,664	4,454,500	97.63%
Support - Operations & Maintenance	43,583,320	52,227,496	41,764,112	79.97%	53,978,196	43,120,178	79.88%
Support - Student Transportation	24,082,818	24,444,086	19,023,527	77.82%	27,776,824	23,596,319	84.95%
Support - Central	20,975,467	22,314,156	19,793,427	88.70%	24,563,165	22,056,469	89.79%
Support - Other	4,832,943	5,795,256	871,536	15.04%	6,200,338	716,145	11.55%
Contracts w/ Charter Schools	137,377,919	138,269,503	138,352,904	100.06%	154,084,901	153,937,969	99.90%
Non Instructional	402,338	2,007,311	3,560,732	177.39%	767,951	3,236,976	421.51%
Transfers Out	7,343,563	7,541,301	7,541,301	100.00%	9,712,922	9,712,922	100.00%
Total Expenditures	\$ 642,355,127	\$ 650,936,671	\$ 614,207,250	94.36%	\$ 711,346,226	\$ 682,360,210	95.93%
Expenditures by Object							
Salaries - 100s	321,155,894	315,389,981	301,516,210	95.60%	333,217,337	325,213,722	97.60%
Benefits - 200s	112,287,147	110,556,238	104,403,742	94.43%	121,696,105	119,346,017	98.07%
Purchased Services - 300s, 400s, 500s	29,446,175	36,737,379	32,967,090	89.74%	34,601,762	35,798,864	103.46%
Supplies - 600s	36,352,734	33,279,271	24,577,668	73.85%	51,370,168	31,175,722	60.69%
Equipment - 700s	859,765	9,100,728	3,119,185	34.27%	4,051,719	3,215,034	79.35%
Other - 800s, 900s	(2,468,070)	1,615,753	1,729,150	107.02%	2,611,315	3,959,959	151.65%
Contracts w/ Charter Schools	137,377,919	138,269,503	138,352,904	100.06%	154,084,901	153,937,969	99.90%
Transfers Out	7,343,563	7,541,301	7,541,301	100.00%	9,712,922	9,712,922	100.00%
Total Expenditures	\$ 642,355,127	\$ 652,490,154	\$ 614,207,250	94.13%	\$ 711,346,228	\$ 682,360,210	95.93%
BOE Contingency	\$ 5,280,000	\$ 2,916,902	\$ -	0.00%	\$ -	\$ -	0.00%
Net Change in Fund Balance	\$ (8,879)	\$ (4,805,270)	\$ 34,045,602	-708.51%	\$ 743,637	\$ 20,152,516	2709.99%
Ending Fund Balance	\$ 105,046,364	\$ 112,994,833	\$ 151,845,705	134.38%	\$ 98,391,223	\$ 117,800,102	119.73%
TABOR Reserve	16,470,000	17,311,000	-	0.00%	16,600,000	-	0.00%
BOE Reserve	16,470,000	17,311,000	-	0.00%	16,600,000	-	0.00%
School Carry Over Reserve	22,529,558	23,475,657	-	0.00%	22,967,729	-	0.00%
Medicaid Carry Over Reserve	2,059,857	3,023,385	-	0.00%	3,090,301	-	0.00%
Enterprise Reserve for COVID	-	2,000,000	-	0.00%	-	-	0.00%
Settlement Reserve	2,560,000	-	-	0.00%	2,560,000	-	0.00%
Mental Health and Security Grant	-	823,182	-	0.00%	-	-	0.00%
Assignment of 2018 Mill Levy Override	6,126,131	7,702,802	-	0.00%	8,426,131	-	0.00%
Ending Fund Balance - after reserves	\$ 38,830,818	\$ 41,347,807	\$ 151,845,705	367.24%	\$ 28,147,062	\$ 117,800,102	418.52%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	92,815,566	103,298,507	103,298,507	100.00%	-	87,381,177	87,381,177	100.00%	-	18.22%
Revenues										
Local Taxes										
Property Tax (In SFA)	188,216,062	189,653,727	189,982,039	100.17%	328,312	185,392,639	185,762,542	100.20%	369,903	2.27%
Budget Override	73,713,000	73,713,000	74,188,177	100.64%	475,177	73,713,000	73,713,000	100.00%	-	0.64%
Specific Ownership Taxes (In SFA)	18,434,557	14,988,833	16,086,213	107.32%	1,097,380	15,942,634	13,643,865	85.58%	(2,298,769)	17.90%
Specific Ownership Taxes (Out of SFA)	8,973,720	11,419,444	12,255,498	107.32%	836,054	13,965,643	11,951,937	85.58%	(2,013,706)	2.54%
Subtotal Local Taxes	\$ 289,337,339	\$ 289,775,004	\$ 292,511,926	100.94%	\$ 2,736,922	\$ 289,013,916	\$ 285,071,344	98.64%	\$ (3,942,572)	2.61%
Intergovernmental Revenue										
Equalization Entitlements	288,340,300	294,169,769	294,579,690	100.14%	409,921	335,511,373	335,299,568	99.94%	(211,805)	-12.14%
Special Education	14,513,980	14,756,865	14,864,032	100.73%	107,167	14,494,875	14,583,294	100.61%	88,419	1.93%
Vocational Education	875,382	770,460	770,460	100.00%	-	875,382	875,382	100.00%	0	-11.99%
Gifted & Talented	651,151	643,893	643,893	100.00%	-	639,010	639,010	100.00%	-	0.76%
Charter School Capital Construction	3,944,892	4,157,356	4,157,355	100.00%	(1)	3,944,892	3,944,891	100.00%	(1)	5.39%
Federal - Medicaid Reimbursement	3,584,562	4,616,709	4,583,098	99.27%	(33,611)	4,489,456	3,845,804	85.66%	(643,652)	19.17%
Other	3,406,150	4,064,743	3,803,030	93.56%	(261,713)	12,644,323	12,577,000	99.47%	(67,323)	-69.76%
Subtotal Intergovernmental Revenue	\$ 315,316,417	\$ 323,179,795	\$ 323,401,559	100.07%	\$ 221,764	\$ 372,599,311	\$ 371,764,949	99.78%	\$ (834,362)	-13.01%
Other Local Revenue										
General Fund Interest	800,000	504,000	114,766	22.77%	(389,234)	1,400,000	1,205,565	86.11%	(194,435)	-90.48%
Charter School Purchased Services	9,445,629	8,829,321	8,845,259	100.18%	15,938	11,253,553	11,216,357	99.67%	(37,196)	-21.14%
Preschool	1,834,304	1,109,008	967,427	87.23%	(141,582)	1,932,425	1,400,160	72.46%	(532,265)	-30.91%
School Based	10,996,304	8,151,551	6,091,594	74.73%	(2,059,957)	9,859,911	7,179,548	72.82%	(1,787,186)	-15.15%
Other	9,873,985	8,370,456	6,799,282	81.23%	(1,571,174)	15,408,080	14,442,340	93.73%	(1,858,916)	-52.92%
Subtotal Other Local Revenue	\$ 32,950,222	\$ 26,964,336	\$ 22,818,327	84.62%	\$ (4,146,009)	\$ 39,853,969	\$ 35,443,971	88.93%	\$ (4,409,998)	-35.62%
Total Revenue	\$ 637,603,978	\$ 639,919,135	\$ 638,731,812	99.81%	\$ (1,187,323)	\$ 701,467,196	\$ 692,280,264	98.69%	\$ (9,186,932)	-7.74%
Expenditures										
Salaries										
Administrators	18,651,101	18,438,660	18,918,065	102.60%	(479,405)	20,859,522	19,784,755	94.85%	1,074,767	-4.38%
Certified	215,004,371	206,670,140	200,902,253	97.21%	5,767,887	219,012,684	215,244,948	98.28%	3,767,736	-6.66%
ProTech	13,569,135	12,726,516	13,195,215	103.68%	(468,699)	14,746,715	14,221,948	96.44%	524,767	-7.22%
Classified	53,584,343	51,729,958	48,953,680	94.63%	2,776,278	54,349,048	54,016,240	99.39%	332,808	-9.37%
Substitutes	3,876,729	4,223,045	4,066,811	96.30%	156,234	4,239,958	3,281,430	77.39%	958,528	23.93%
Overtime	-	380,578	318,695	83.74%	61,883	476,202	435,480	91.45%	40,722	-26.82%
Additional Pay	2,774,159	8,110,118	4,192,740	51.70%	3,917,378	3,919,801	3,944,278	100.62%	(24,477)	6.30%
Benefits	106,203,504	104,787,613	99,792,985	95.23%	4,994,628	115,424,984	113,695,145	98.50%	1,729,839	-12.23%
Purchased Professional Services	6,121,424	7,538,966	6,152,727	81.61%	1,386,239	8,191,853	7,952,355	97.08%	239,498	-22.63%
Purchased Property Services	6,209,542	6,660,202	6,866,279	103.09%	(206,077)	7,120,815	7,061,704	99.17%	59,111	-2.77%
Other Purchased Services	13,286,699	15,384,035	14,134,920	91.88%	1,249,115	15,335,227	14,954,615	97.52%	380,612	-5.48%
Supplies	22,937,687	22,288,662	15,270,463	68.51%	7,018,199	36,444,239	21,547,077	59.12%	14,897,162	-29.13%
Utilities	10,439,000	11,190,230	10,505,210	93.88%	685,020	11,581,000	9,940,095	85.83%	1,640,905	5.69%
Equipment	-	-	-	0.00%	-	8,470	8,470	100.00%	-	-100.00%
Other	(2,198,655)	1,306,751	1,126,819	86.23%	179,932	2,770,012	3,774,444	136.26%	(1,004,432)	-70.15%
Total Expenditures	\$ 470,459,039	\$ 471,435,474	\$ 444,396,862	94.26%	\$ 27,038,612	\$ 514,480,529	\$ 489,862,984	95.22%	\$ 24,617,545	-9.28%

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Charter School Pass Through	\$ 137,377,919	\$ 138,269,503	\$ 138,352,904	100.06%	\$ 83,401	\$ 154,084,901	\$ 153,937,969 ^A	99.90%	\$ 146,932	-10.12%
Transfers										
Outdoor Education Fund	23,084	248,084	248,084	100.00%	-	173,084	173,084	100.00%	-	43.33%
Transportation Fund	15,620,238	15,017,215	15,017,215	100.00%	-	19,496,934	19,496,934	100.00%	-	-22.98%
Capital Projects Fund	1,500,135	8,537,456	8,537,456	100.00%	-	3,179,043	3,179,042	100.00%	1	168.55%
Nutrition Services NSLP Fund	351,634	351,634	351,634	100.00%	-	351,634	351,634	100.00%	-	0.00%
Nutrition Services Non-NSLP Fund	93,718	93,718	93,718	100.00%	-	643,718	643,718	100.00%	-	-85.44%
Child Care Fund	487,045	487,045	487,045	100.00%	-	487,045	487,045	100.00%	-	0.00%
Athletics & Activities Fund	3,974,098	4,091,523	4,091,523	100.00%	-	5,791,709	5,791,709	100.00%	-	-29.36%
COP Lease Payments Fund	2,437,068	2,517,381	2,517,381	100.00%	-	2,438,816	2,438,816	100.00%	-	3.22%
Total Transfers	\$ 24,487,020	\$ 31,344,056	\$ 31,344,056	100.00%	\$ -	\$ 32,561,983	\$ 32,561,982	100.00%	\$ 1	-3.74%
Total Expenditures and Transfers	\$ 632,323,978	\$ 641,049,033	\$ 614,093,822	95.80%	\$ 27,122,012	\$ 701,127,413	\$ 676,362,935	96.47%	\$ 24,764,478	-9.21%
BOE Contingency - 1%	5,280,000	2,916,902	-	0.00%	2,916,902 ⁷	-	-	0.00%	-	
Change in Fund Balance	-	(4,046,800)	24,637,990		28,684,790	339,783	15,917,329		15,577,546	54.79%
Ending Fund Balance	92,815,566	99,251,707	127,936,497	128.90%	28,684,790	87,720,960	103,298,506	117.76%	15,577,546	23.85%
Tabor Reserve - 3%	16,470,000	17,311,000	17,311,000	100.00%	-	16,600,000	17,311,000	104.28%	711,000	0.00%
BOE Reserve - 3%	16,470,000	17,311,000	17,311,000	100.00%	-	16,600,000	17,311,000	104.28%	711,000	0.00%
School Carry Over Reserve	22,529,558	21,793,449	19,471,440	89.35%	(2,322,009) ⁸	21,793,449	22,582,114	103.62%	788,665	-13.77%
Enterprise Reserve for COVID	-	1,775,000	1,775,000	100.00%	-	-	-	0.00%	-	
Medicaid Carry Over Reserve	2,059,857	3,023,385	2,974,795	98.39%	(48,590)	3,090,301	2,906,904	94.07%	(183,397)	2.34%
Settlement Reserve	2,560,000	-	-	0.00%	-	2,560,000	-	0.00%	(2,560,000)	
Mental Health and Security Grant	-	823,182	823,182	100.00%	-	-	6,715,383	0.00%	6,715,383	-87.74%
Assignment of 2018 Mill Levy Override	6,126,131	7,702,802	7,702,802	100.00%	-	8,426,131	9,700,720	115.13%	1,274,589	-20.60%
Ending Fund Balance - after reserves	\$ 26,600,020	\$ 29,511,889	\$ 60,567,278	205.23%	\$ 31,055,389	\$ 18,651,079	\$ 26,771,385	143.54%	\$ 8,120,306	126.24%

2020-2021 Budget to Projection Notes

- ¹ Loss in vehicle registrations in 2020 rebounded faster than anticipated in 2021 leading to increase in specific ownership tax revenue
- ² Due to hybrid learning model, reduced student enrollment and overall reduced student activity all tuition, fees and school-based revenue under budget
- ³ Certified salary reflects savings from instructional learning time calculation in Coronavirus Relief Fund (CRF) Grant and vacancy savings from unfilled positions
- ⁴ Classified salary reflects significant number of vacant positions in Special Education support staff and calculation timing discrepancy on accrual wage obligations in April
- ⁵ Year end stipend for all employees for equivalent dollar value as furlough days taken as unpaid days anticipated to be paid as additional pay and actually captured in above lines with base salary
- ⁶ Anticipated school and department spend by year end would align with prior year spend, but overall spend was considerably under budget with continued pandemic through 2021; pandemic related PPE planned in spring 2021 largely unused
- ⁷ Contingency use was not required in the final month of the fiscal year
- ⁸ School carry over largely decreased due to enrollment loss at October Count 2020

Year over Year Actual Notes

- ^A Year over Year reduction in state equalization and corresponding pass through to charter schools reflects reduced Per Pupil Revenue due to statewide budget cuts and decline of funded pupils used to build budget
- ^B Due to volatile market conditions, investment earnings strategy revised
- ^C Due to hybrid learning model, reduced student enrollment and overall reduced student activity all tuition, fees and school-based revenue lower than prior year
- ^D Year over Year reduction in salaries and associated benefits reflects staff turnover and select positions grant funded from CRF or ESSER Grants
- ^E Prior year included \$4M planned onetime spend on curricular materials

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended June 30, 2021**

	<u>2020-2021 Year to Date Actual</u>	<u>2019-2020 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	63,539	65,405	(1,866)	-2.85%
REVENUE				
Property Taxes	\$ 264,170,216	\$ 259,475,542	\$ 4,694,674	1.81%
Specific Ownership Taxes	28,341,710	25,595,802	2,745,908	10.73%
State Equalization	294,579,690	335,299,568	(40,719,877)	-12.14%
Categorical Revenue	20,081,416	28,674,686	(8,593,270)	-29.97%
Charter School Purchased Services	8,845,259	11,216,357	(2,371,098)	-21.14%
Charter School Capital Construction	4,157,355	3,944,891	212,463	5.39%
Federal - Medicaid Reimbursement	4,583,098	3,845,804	737,294	19.17%
Preschool	967,427	1,400,160	(432,733)	-30.91% ¹
School Based	6,091,594	7,179,548	(1,087,955)	-15.15% ¹
Other	6,914,048	15,647,906	(8,733,857)	-55.81% ¹
	<u>\$ 638,731,812</u>	<u>\$ 692,280,264</u>	<u>\$ (53,548,452)</u>	<u>-7.74%</u>

Property Taxes	Calculated by applying the December 2020 mill levy upon the 2021 assessed valuation of residential and commercial property within the District. Prior to December 2020, property taxes will be based on the December 2019 mill levy and 2020 assessed valuation.
Specific Ownership Taxes	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
State Equalization	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
Categorical Revenue	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
Charter School Purchased Services	Revenues charged to charter schools that participate in the District purchased services agreement.
Charter School Capital Construction	Revenues of \$302.56 per charter school pupil received from the state and passed through to the charter schools.
Federal - Medicaid Reimbursement	Revenues for the Medicaid reimbursement program.
Other	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

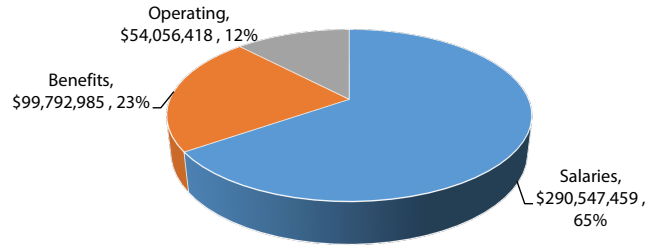
* Student Funded Pupil Count for 2020-2021 updated to reflect actual Student October Count 2020, slight increase for 2020 since the Revised Budget due to adjustment approved by CDE in December 2020

Notes:

¹ Tuition, fees and donations down year-over-year due to implementation of eLearning, hybrid learning and overall reduced student activities due to COVID-19

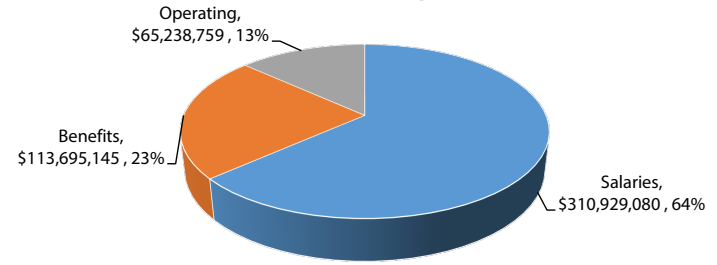
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended June 30, 2021**

2020-2021 Actual Expenditures



Total expenditures through 4th Quarter 2020-2021 were \$444,396,862
In addition to these expenditures, there is a charter school distribution of \$138,352,904 and a transfer to other funds of \$31,344,056.

2019-2020 Actual Expenditures



Total expenditures through 4th Quarter 2019-2020 were \$489,862,984
In addition to these expenditures, there is a charter school distribution of \$153,937,969 and a transfer to other funds of \$32,561,982.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
	Balance on Hand July 1	15,061	912	912	100.00%	-	91,766	91,766	100.00%	-
Revenues										
Tuition	1,197,848	923,194	348,021	37.70%	(575,173) ¹	1,431,955	820,386 ^A	57.29%	(611,569)	-57.58%
Other	-	95,014	5,404	5.69%	(89,611) ²	134,120	134,760 ^B	100.48%	640	-95.99%
Total Revenue	\$ 1,197,848	\$ 1,018,208	\$ 353,424	34.71%	\$ (664,784)	\$ 1,566,075	\$ 955,145	60.99%	\$ (610,930)	-63.00%
Transfer from General Fund	23,084	248,084	248,084	100.00%	-	173,084	173,084	100.00%	-	43.33%
Total Sources	\$ 1,235,993	\$ 1,267,204	\$ 602,420	47.54%	\$ (664,784)	\$ 1,830,925	\$ 1,219,995	66.63%	\$ (610,930)	-50.62%
Expenditures										
Salaries	667,583	542,220	359,120	66.23%	183,100	726,286	660,253 ^A	90.91%	66,033	-45.61%
Benefits	248,683	188,589	119,130	63.17%	69,459	253,461	212,549 ^A	83.86%	40,912	-43.95%
Purchased Services	87,949	46,792	26,234	56.07%	20,558 ³	133,559	102,541 ^A	76.78%	31,018	-74.42%
Supplies	133,288	73,951	50,300	68.02%	23,651 ³	248,113	108,113 ^{A,B}	43.57%	140,000	-53.47%
Equipment	6,000	98,014	34,357	35.05%	63,657 ^{2,3}	118,869	98,483 ^B	82.85%	20,386	-65.11%
Field Trips & Other	52,177	12,012	13,279	110.55%	(1,267)	64,832	37,144	57.29%	27,688	-64.25%
Total Expenditures	\$ 1,195,680	\$ 961,578	\$ 602,420	62.65%	\$ 359,158	\$ 1,545,120	\$ 1,219,083	78.90%	\$ 326,037	-50.58%
Change in Fund Balance	25,252	304,714	(912)		(305,626)	194,039	(90,854)		(284,893)	-99.00%
Balance on Hand June 30	\$ 40,313	\$ 305,626	\$ 0	0.00%	\$ (305,626)	\$ 285,805	\$ 912	0.32%	\$ (284,893)	-99.95%

2020-2021 Budget to Projection Notes

¹ COVID-19 pandemic significantly reduced Outdoor Education trips from schools and overnight camp converted to a daycamp option; water access issues in summer 2021 impacted summer camp revenue generation

² Grant planned to be received in spring 2021 delayed to 2021-2022 to be spent on capital/equipment

³ Operational activity within Outdoor Education reduced to reflect decrease in income and less program participants

Year over Year Actual Notes

^A COVID-19 pandemic did not affect Outdoor Education financials until March 2020, therefore majority of 2019-2020 year to date actuals were prior to the pandemic

^B Grant planned to be received in spring 2021 delayed to 2021-2022 to be spent on capital/equipment while prior year did include a grant award and spend on capital/equipment

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	9,578,370	10,560,950	10,560,950	100.00%	-	8,563,325	8,563,325	100.00%	-	23.33%
Revenues										
Revenue in Lieu of Land	2,152,048	2,647,241	2,877,936	108.71%	230,695	2,267,811	1,950,322 ^A	86.00%	(317,489)	47.56%
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	570,484	61,434	10.77%	(509,050) ¹	28,389	819,892	2888.06%	791,503	-92.51%
Total Revenue	\$ 2,152,048	\$ 3,217,725	\$ 2,939,370	91.35%	\$ (278,355)	\$ 2,296,200	\$ 2,770,213	120.64%	\$ 474,013	6.11%
Transfer from General Fund	1,500,135	8,537,456	8,537,456	100.00%	-	3,179,042	3,179,042	100.00%	-	168.55%
Total Sources	\$ 13,230,553	\$ 22,316,131	\$ 22,037,776	98.75%	\$ (278,355)	\$ 14,038,567	\$ 14,512,580	103.38%	\$ 474,013	51.85%
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Purchased/Property Services	-	90,000	126,972	141.08%	(36,972)	680	-	0.00%	680	-
Equipment/Building	853,765	8,933,714	3,058,019	34.23%	5,875,696 ²	3,806,168	2,988,231	78.51%	817,937	2.34%
Other	1,000,060	1,000,060	1,000,060	100.00%	-	962,105	963,399	100.13%	(1,294)	3.81%
Total Expenditures	\$ 1,853,825	\$ 10,023,774	\$ 4,185,050	41.75%	\$ 5,838,724	\$ 4,768,953	\$ 3,951,630	82.86%	\$ 817,323	5.91%
Change in Fund Balance	1,798,358	1,731,407	7,291,776		5,560,369	706,289	1,997,626		1,291,337	265.02%
Assigned to Revenue in Lieu of Land	\$ 6,692,900	\$ 6,372,095	\$ 6,567,901	103.07%	\$ 195,806	\$ 4,747,277	\$ 4,503,157	94.86%	\$ (244,120)	45.85%
Assigned to School Carry Over	\$ -	\$ 1,682,208	\$ 985,458	58.58%	\$ (696,750)	\$ 1,174,280	\$ 1,602,802	136.49%	\$ 428,522	-38.52%
Balance on Hand June 30 (Other)	\$ 4,683,828	\$ 4,238,054	\$ 10,299,367	243.02%	\$ 6,061,313 ²	\$ 3,348,057	\$ 4,454,992	133.06%	\$ 1,106,935	131.19%

2020-2021 Budget to Projection Notes

¹ District did not receive additional infrastructure related federal e-rate reimbursement in 2020-2021 as anticipated

² Projected underspend of \$4.4M of Mental Health and Security Grant transferred from General Fund in Fourth Quarter 2020-2021 to be spent in 2021-2022

Year over Year Actual Notes

^A Revenue in Lieu of Land fluctuates with the housing market and is higher in 2020-2021 than prior year due to current housing developments

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15*
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	-
Revenues										
Tuition	-	-	-	0.00%	-	-	-	0.00%	-	-
Contributions/Donations	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-	-	0.00%	-	-
Supplies	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Change in Fund Balance	-	-	-		-	-	-		-	-
Assigned to School Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -

2020-2021 Budget to Projection Notes

None

Year over Year Actual Notes

None

* Full Day Kindergarten Fund discontinued at end of 2018-2019 with kindergarten funded by the State in 2019-2020 and beyond and included within General Fund

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	2,646,246	3,939,734	3,939,734	100.00%	-	1,611,318	1,611,318	100.00%	-	144.50%
Revenues										
Transportation Fees	1,215,000	762,891	295,523	38.74%	(467,368) ¹	1,000,000	762,891 ^A	76.29%	(237,109)	-61.26%
State Categorical	4,857,374	5,083,827	5,421,079	106.63%	337,252	5,038,167	5,234,779	103.90%	196,612	3.56%
Other	600,000	600,000	476,644	79.44%	(123,356)	722,227	509,433	70.54%	(212,794)	-6.44%
Total Revenue	\$ 6,672,374	\$ 6,446,718	\$ 6,193,246	96.07%	\$ (253,472)	\$ 6,760,394	\$ 6,507,103	96.25%	\$ (253,291)	-4.82%
Transfer from General Fund	15,620,238	15,017,215	15,017,215	100.00%	-	19,496,934	19,496,934	100.00%	-	-22.98%
Total Sources	\$ 24,938,858	\$ 25,403,667	\$ 25,150,195	99.00%	\$ (807,319)	\$ 27,868,646	\$ 27,615,355	99.09%	\$ (253,291)	-8.93%
Expenditures										
Salaries	13,028,473	12,568,746	10,609,631	84.41%	1,959,115 ²	14,887,121	13,624,389 ^B	91.52%	1,262,732	-22.13%
Benefits	5,834,960	5,580,036	4,491,627	80.49%	1,088,409 ²	6,017,660	5,438,324 ^B	90.37%	579,336	-17.41%
Purchased Services	3,740,561	3,852,154	2,534,502	65.79%	1,317,652 ³	3,819,628	2,840,731 ^C	74.37%	978,897	-10.78%
Supplies	1,242,759	1,285,140	750,549	58.40%	534,591 ³	1,316,816	1,106,625 ^C	84.04%	210,190	-32.18%
Fuel	1,600,000	1,600,000	1,126,603	70.41%	473,397 ³	1,780,000	1,359,435 ^C	76.37%	420,565	-17.13%
Bus Purchases & Equipment	-	69,000	26,810	38.86%	42,190 ³	118,212	119,850 ^C	101.39%	(1,639)	-77.63%
Other	(1,321,652)	(471,552)	(411,009)	87.16%	(60,543) ³	(1,185,634)	(813,733) ^D	68.63%	(371,901)	-49.49%
Total Expenditures	\$ 24,125,101	\$ 24,483,524	\$ 19,128,713	78.13%	\$ 5,354,811	\$ 26,753,802	\$ 23,675,621	88.49%	\$ 3,078,181	-19.21%
Change in Fund Balance	(1,832,489)	(3,019,591)	2,081,748		5,101,339	(496,474)	2,328,416		2,824,890	-10.59%
Balance on Hand June 30	\$ 813,757	\$ 920,143	\$ 6,021,482	654.41%	\$ 5,101,339	\$ 1,114,844	\$ 3,939,734	353.39%	\$ 2,824,890	52.84%

2020-2021 Budget to Projection Notes

- ¹ Due to COVID-19 initiated social distancing, Transportation was transporting only one-third of prior students the majority of the school year and 15 less routes due to reduction in drivers
- ² Vacant bus driver positions remained budgeted despite inability to fill dozens of positions
- ³ Variance due to less activity compared to the prior year as the District was not operating at full capacity of in person learning

Year over Year Actual Notes

- ^A Due to COVID-19 initiated social distancing, Transportation was transporting only one-third of prior students the majority of the school year and 15 less routes due to reduction in drivers
- ^B As part of district-wide budget cuts, Transportation department eliminated vacant driver positions
- ^C Variance due to less activity to date compared to the prior year as the District was not operating at full capacity of in person learning
- ^D As part of district-wide budget cuts, Transportation department eliminated field trip services



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	238,032	1,092,534	1,092,534	100.00%	-	1,962,156	1,962,156	100.00%	-	-44.32%
Revenues										
Food Sales	10,395,460	1,468,854	2,150,842	146.43%	681,988	10,376,800	7,868,551 ^A	75.83%	(2,508,249)	-72.67%
Federal Reimbursement	2,842,163	14,664,262	16,059,720	109.52%	1,395,458	2,550,000	3,618,717 ^A	141.91%	1,068,717	343.80%
Commodity Contribution	790,966	790,966	790,413	99.93%	(553)	822,352	813,143	98.88%	(9,209)	-2.80%
Miscellaneous	105,290	53,000	90,464	170.69%	37,464	65,000	73,108	112.47%	8,108	23.74%
Sale of Capital Assets	-	36,413	39,547	108.61%	3,134	-	9,677	0.00%	9,677	308.66%
State Match Child Nutr. & CDE Revenue	168,289	99,403	99,403	100.00%	(0)	145,000	149,254	102.93%	4,254	-33.40%
Total Revenues	\$ 14,302,168	\$ 17,112,898	\$ 19,230,388	112.37%	\$ 2,117,490	\$ 13,959,152	\$ 12,532,450	89.78%	\$ (1,426,702)	53.44%
Transfer from Other Funds	351,634	445,352	445,352	100.00%	-	351,634	351,634	100.00%	-	26.65%
Total Sources	\$ 14,891,834	\$ 18,650,784	\$ 20,768,274	111.35%	\$ (2,117,490)	\$ 16,272,942	\$ 14,846,240	91.23%	\$ (1,426,702)	39.89%
Expenditures										
Salaries	4,922,183	5,559,762	6,070,457	109.19%	(510,695)	4,934,047	4,805,391 ^B	97.39%	128,656	26.33%
Benefits	2,034,185	2,639,162	2,498,060	94.65%	141,102	2,042,816	1,839,669 ^B	90.06%	203,147	35.79%
Food & Commodities	5,179,617	6,305,285	6,789,929	107.69%	(484,644)	5,422,352	5,210,926 ^A	96.10%	211,426	30.30%
Purchased Services & Repairs	487,041	108,338	86,951	80.26%	21,387	468,605	326,982 ^A	69.78%	141,623	-73.41%
Supplies	845,613	832,363	818,561	98.34%	13,802	750,380	691,941 ^A	92.21%	58,439	18.30%
Equipment	125,000	160,544	105,609	65.78%	54,935	51,000	81,043	158.91%	(30,043)	30.31%
Other	811,254	838,163	74,050	8.83%	764,113	794,660	797,755	100.39%	(3,095)	-90.72%
Total Expenditures	\$ 14,404,893	\$ 16,443,617	\$ 16,443,617	100.00%	\$ 0	\$ 14,463,860	\$ 13,753,707	95.09%	\$ 710,153	19.56%
Change in Fund Balance	248,909	1,114,633	3,232,124		2,117,491	(153,074)	(869,623)		(716,549)	-471.67%
Balance on Hand June 30	\$ 486,941	\$ 2,207,167	\$ 4,324,658	195.94%	\$ 2,117,491	\$ 1,809,082	\$ 1,092,533	60.39%	\$ (716,549)	295.84%

2020-2021 Budget to Projection Notes

¹ Continuation of free student meals through National School Lunch Program longer than anticipated and more popular with students and families than anticipated leading to greater number of meals served and food expense

Year over Year Actual Notes

^A Due to COVID-19 pandemic, National School Lunch Program provided free student meals throughout the year to all schools

^B Adding high schools to the National School Lunch Program due to pandemic shifted staff at high schools and associated operational expenses to National School Lunch Program in 2020-2021

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	11,395	117,806	117,806	100.00%	-	115,361	115,361	100.00%	-	2%
Revenues										
Food Sales	6,533,622	738,176	248,891	33.72%	(489,285) ¹	6,881,816	5,573,451 ^A	80.99%	(1,308,365)	-95.53%
Federal Reimbursement	-	-	-	0.00%	-	-	-	0.00%	-	-
Commodity Contribution	-	-	-	0.00%	-	-	-	0.00%	-	-
Miscellaneous	-	-	-	0.00%	-	-	-	0.00%	-	-
Sale of Capital Assets	-	-	-	0.00%	-	-	-	0.00%	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Revenues	\$ 6,533,622	\$ 738,176	\$ 248,891	33.72%	\$ (489,285)	\$ 6,881,816	\$ 5,573,451	80.99%	\$ (1,308,365)	-95.53%
Transfer from General Fund	93,718	-	-	0.00%	-	643,718	643,718	100.00%	-	-100.00%
Total Sources	\$ 6,638,735	\$ 855,982	\$ 366,697	42.84%	\$ 489,285	\$ 7,640,895	\$ 6,332,530	82.88%	\$ (1,308,365)	-94.21%
Expenditures										
Salaries	2,541,059	226,512	9,592	4.23%	216,920 ¹	2,435,744	2,421,817 ^B	99.43%	13,927	-99.60%
Benefits	1,061,958	158,126	2,232	1.41%	155,894 ¹	952,169	962,983 ^B	101.14%	(10,814)	-99.77%
Food & Commodities	1,998,968	229,046	147,298	64.31%	81,748 ¹	2,872,333	2,130,979 ^B	74.19%	741,354	-93.09%
Purchased Services & Repairs	542,950	95,939	50,227	52.35%	45,712 ¹	496,220	395,127 ^B	79.63%	101,093	-87.29%
Supplies	246,296	134,421	128,608	95.68%	5,813	230,620	171,573 ^B	74.40%	59,047	-25.04%
Equipment	40,000	11,938	11,938	100.00%	0	86,720	111,183 ^B	128.21%	(24,463)	-89.26%
Other	26,909	-	-	0.00%	-	20,340	21,063 ^B	103.56%	(723)	-100.00%
Total Expenditures	\$ 6,458,140	\$ 855,982	\$ 349,896	40.88%	\$ 506,086	\$ 7,094,146	\$ 6,214,724	87.60%	\$ 879,422	-94.37%
Change in Fund Balance	169,200	(117,806)	(101,005)		16,802	431,388	2,445		(428,943)	-4231.49%
Balance on Hand June 30	\$ 180,595	\$ -	\$ 16,802	0.00%	\$ 16,802	\$ 546,749	\$ 117,806	21.55%	\$ (428,943)	-85.74%

2020-2021 Budget to Projection Notes

¹ Financial activity for 2020-2021 will primarily occur within Fund 21 as covered by the National School Lunch Program

Year over Year Actual Notes

^A Due to COVID-19 pandemic, National School Lunch Program provided free student meals through the end of 2020-2021

^B Adding high schools to the National School Lunch Program due to pandemic shifted staff at high schools and associated operational expenses to National School Lunch Program in 2020-2021

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	-
Revenues										
State Revenue	2,838,942	2,444,413	2,244,375	91.82%	(200,038)	2,942,662	1,810,307	61.52%	(1,132,355)	23.98%
Federal Revenue	41,933,150	42,851,040	39,155,809	91.38%	(3,695,231)	40,336,665	19,565,116 ^A	48.50%	(20,771,549)	100.13%
Other Revenue	633,977	438,973	298,470	67.99%	(140,503)	580,360	122,905	21.18%	(457,455)	142.85%
Total Revenue	\$ 45,406,069	\$ 45,734,426	\$ 41,698,654	91.18%	\$ (4,035,772)	\$ 43,859,687	\$ 21,498,327	49.02%	\$ (22,361,360)	93.96%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 45,406,069	\$ 45,734,426	\$ 41,698,654	91.18%	\$ (4,035,772)	\$ 43,859,687	\$ 21,498,327	49.02%	\$ (22,361,360)	93.96%
Expenditures										
Salaries	8,142,310	22,979,868	22,814,766	99.28%	165,102	8,312,112	8,426,952 ^A	101.38%	(114,840)	170.74%
Benefits	2,685,825	6,504,528	6,368,061	97.90%	136,467	2,631,944	2,593,235 ^A	98.53%	38,709	145.56%
Purchased/Property Services	2,603,189	6,008,566	4,799,484	79.88%	1,209,082	2,539,970	9,239,581 ^A	363.77%	(6,699,611)	-48.06%
Supplies	29,221,138	6,845,388	5,482,326	80.09%	1,363,062	27,969,546	648,254 ^A	2.32%	27,321,292	745.71%
Equipment	1,422,389	1,461,058	1,431,939	98.01%	29,119	1,500,066	114,504 ^A	7.63%	1,385,562	1150.56%
Other	1,331,218	1,935,018	802,078	41.45%	1,132,940	906,049	475,800 ^A	52.51%	430,249	68.57%
Total Expenditures	\$ 45,406,069	\$ 45,734,426	\$ 41,698,653	91.18%	\$ 4,035,773	\$ 43,859,687	\$ 21,498,327	49.02%	\$ 22,361,361	93.96%
Change in Fund Balance	-	-	-	-	-	-	-	-	-	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -

2020-2021 Budget to Projection Notes

¹ ESSER II and III federal COVID-19 relief grants partially budgeted in 2020-2021 and not fully spent; dollars will carry over into 2021-2022 to be spend on approved uses

Year over Year Actual Notes

^A Coronavirus Relief Fund (CRF) spend in 2020-2021 not available in 2019-2020 until Fourth Quarter when panemic related federal funding began, 2020-2021 also includes additional COVID-19 federal relief through ESSER I, II and III

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	821,873	1,116,388	1,116,388	100.00%	-	1,153,729	1,153,729	100.00%	-	-3.24%
Revenue										
Pupil Activity	1,685,550	1,685,550	347,060	20.59%	(1,338,490) ¹	1,701,154	1,136,969 ^A	66.84%	(564,185)	-69.48%
Total Revenue	\$ 1,685,550	\$ 1,685,550	\$ 347,060	20.59%	\$ (1,338,490)	\$ 1,701,154	\$ 1,136,969	66.84%	\$ (564,185)	-69.48%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	
Total Sources	\$ 2,507,423	\$ 2,801,938	\$ 1,463,448	52.23%	\$ (1,338,490)	\$ 2,854,883	\$ 2,290,698	80.24%	\$ (564,185)	-36.11%
Expenditures										
Salaries	122,704	122,704	36,808	30.00%	85,896 ¹	161,322	77,016 ^A	47.74%	84,306	-52.21%
Benefits	27,424	27,424	8,227	30.00%	19,197 ¹	35,249	16,827 ^A	47.74%	18,422	-51.11%
Purchased/Property Services	749,327	749,326	4,507	0.60%	744,819 ¹	442,692	434,416 ^A	98.13%	8,276	-98.96%
Supplies	753,722	762,864	299,970	39.32%	462,894 ¹	809,015	615,493 ^A	76.08%	193,522	-51.26%
Equipment	12,589	12,589	6,085	48.34%	6,504	65,106	12,589	19.34%	52,517	-51.66%
Other	19,784	19,784	25,298	127.87%	(5,514)	87,117	17,970	20.63%	69,147	40.78%
Total Expenditures	\$ 1,685,550	\$ 1,694,691	\$ 380,894	22.48%	\$ 1,313,797	\$ 1,600,501	\$ 1,174,310	73.37%	\$ 426,191	-67.56%
Change in Fund Balance	-	(9,141)	(33,834)		(24,693)	100,653	(37,341)		(137,994)	-9.39%
Assigned to School Program Carry Over	\$ 821,873	\$ 1,107,247	\$ 1,089,838	98.43%	\$ (17,409)	\$ 1,254,382	\$ 1,116,388	89.00%	\$ (137,994)	-2.38%
Balance on Hand June 30 - Other	\$ -	\$ -	\$ (7,284)	0.00%	\$ (7,284) ²	\$ -	\$ -	0.00%	\$ -	

2020-2021 Budget to Projection Notes

¹ Reduced student club activity due to hybrid learning model and social distancing requirements from COVID-19 pandemic

² Error in non-school account will be corrected in 2021-2022

Year over Year Actual Notes

^A Reduced student club activity due to hybrid learning model and social distancing requirements from COVID-19 pandemic

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	1,401,974	1,098,884	1,098,884	100.00%	-	1,502,422	1,502,422	100.00%	-	-26.86%
Revenues										
Student Fees	2,773,126	2,773,126	2,002,930	72.23%	(770,196) ¹	2,176,442	1,629,273	74.86%	(547,169)	22.93%
Gate Fees	850,057	850,057	228,938	26.93%	(621,119) ²	855,766	715,081 ^A	83.56%	(140,685)	-67.98%
Donations and Fundraising	2,396,028	2,445,444	1,316,074	53.82%	(1,129,370) ²	2,421,680	1,913,936 ^A	79.03%	(507,744)	-31.24%
Merchandise Sales	4,501,073	4,497,869	3,021,286	67.17%	(1,476,583) ²	3,969,203	3,855,860 ^A	97.14%	(113,343)	-21.64%
Other Pupil Income	1,820,344	1,818,974	607,139	33.38%	(1,211,835) ¹	1,135,763	824,907	72.63%	(310,856)	-26.40%
Total Revenue	\$ 12,340,628	\$ 12,385,470	\$ 7,176,366	57.94%	\$ (5,209,104)	\$ 10,558,854	\$ 8,939,057	84.66%	\$ (1,619,797)	-19.72%
Transfer from General Fund	3,974,098	4,091,523	4,091,523	100.00%	-	5,791,709	5,791,709	100.00%	-	-29.36%
Total Sources	\$ 17,716,700	\$ 17,575,877	\$ 12,366,773	70.36%	\$ 17,575,877	\$ 17,852,985	\$ 16,233,188	90.93%	\$ (1,619,797)	-23.82%
Expenditures										
Salaries	4,205,060	4,169,663	4,219,519	101.20%	(49,856)	5,388,775	5,334,838 ^B	99.00%	53,937	-20.91%
Benefits	979,768	971,850	943,028	97.03%	28,822	1,176,389	1,172,278 ^B	99.65%	4,111	-19.56%
Purchased Services	4,999,087	4,996,487	2,326,755	46.57%	2,669,732 ²	4,490,202	4,019,674 ^A	89.52%	470,527	-42.12%
Supplies	5,080,771	5,174,868	2,707,587	52.32%	2,467,281 ²	3,696,666	3,601,023 ^A	97.41%	95,643	-24.81%
Equipment	295,135	442,208	256,403	57.98%	185,805	906,499	797,214 ^A	87.94%	109,285	-67.84%
Other	754,905	754,905	85,192	11.29%	669,713 ²	608,614	209,277	34.39%	399,338	-59.29%
Total Expenditures	\$ 16,314,726	\$ 16,509,981	\$ 10,538,485	63.83%	\$ 5,971,496	\$ 16,267,145	\$ 15,134,304	93.04%	\$ 1,132,841	-30.37%
Change in Fund Balance	-	(32,988)	729,404		762,392	83,418	(403,538)		(486,956)	-280.75%
Assigned to School Carry Over	\$ 1,401,974	\$ 1,065,896	\$ 1,883,763	176.73%	\$ 817,867	\$ 1,585,840	\$ 1,244,820	78.50%	\$ (341,020)	51.33%
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ (55,475)	0.00%	\$ (55,475) ³	\$ -	\$ (145,936)	0.00%	\$ (145,936)	-61.99%

2020-2021 Budget to Projection Notes

¹ Student participation in athletics decreased over 3,000 students from 2019-2020 to 2020-2021

² Due to delayed start of and shortened seasons, reduced participation and social distancing requirements, all revenue sources were under budget and school-based programs reduced overall spend to align with reduced revenue

³ District share of student fee revenue used to partially offset coach salaries and benefits under budget due to reduced student participation and unable to fully cover cost of coach salaries and benefits

Year over Year Actual Notes

^A Due to pandemic, shortened seasons and reduced participation in sports year over year

^B Budget cuts in 2020-2021 reduced both the number of coach stipends per sport and the amount per stipend year over year

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	1,650,707	1,728,197	1,728,197	100.00%	-	4,044,700	4,044,700	100.00%	-	-57.27%
Revenues										
Tuition	11,168,058	7,778,868	5,206,680	66.93%	(2,572,188) ¹	11,612,176	7,606,989 ^A	65.51%	(4,005,187)	-31.55%
Other	-	734,802	947,446	128.94%	212,644 ²	-	417	0.00%	417	227159.77%
Total Revenue	\$ 11,168,058	\$ 8,513,670	\$ 6,154,126	72.29%	\$ (2,359,544)	\$ 11,612,176	\$ 7,607,406	65.51%	\$ (4,004,770)	-19.10%
Transfer from General Fund	487,045	487,045	487,045	100.00%	-	487,045	487,045	100.00%	-	0.00%
Total Sources	\$ 13,305,810	\$ 10,728,912	\$ 8,369,368	78.01%	\$ (2,359,544)	\$ 16,143,921	\$ 12,139,151	75.19%	\$ (4,004,770)	-31.05%
Expenditures										
Salaries	6,165,776	6,454,594	5,595,961	86.70%	858,633	7,014,897	6,621,527 ^A	94.39%	393,370	-15.49%
Benefits	2,338,922	2,422,873	1,959,880	80.89%	462,993	2,372,706	2,223,107 ^A	93.69%	149,599	-11.84%
Purchased Services	1,056,233	540,697	294,059	54.39%	246,638 ¹	1,167,111	827,636 ^A	70.91%	339,475	-64.47%
Supplies	793,617	353,013	123,768	35.06%	229,245 ¹	611,686	393,479 ^A	64.33%	218,207	-68.55%
Field Trips and Other	1,300,555	222,933	216,454	97.09%	6,479 ¹	932,821	345,205 ^A	37.01%	587,616	-37.30%
Total Expenditures	\$ 11,655,103	\$ 9,994,110	\$ 8,190,123	81.95%	\$ 1,803,987	\$ 12,099,221	\$ 10,410,954	86.05%	\$ 1,688,267	-21.33%
Change in Fund Balance	-	(993,395)	(1,548,952)		(555,557)	-	(2,316,503)		(2,316,503)	-33.13%
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 4,044,700	\$ -	0.00%	\$ (4,044,700)	
Balance on Hand June 30 (BASE Department)	\$ 1,650,707	\$ 734,802	\$ 179,245	24.39%	\$ (555,557)	\$ -	\$ 1,728,197	0.00%	\$ 1,728,197	-89.63%

2020-2021 Budget to Projection Notes

¹ Overall reduced participation in BASE due to COVID-19 pandemic leads to budget to actual and year over year decline in revenue and corresponding operational expenses

² BASE continued to receive Child Care Relief Grant beyond initial January 2021 award for COVID-19 response efforts

Year over Year Actual Notes

^A Overall reduced participation in BASE due to COVID-19 pandemic leads to budget to actual and year over year decline in revenue and corresponding operational expenses



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	67,961,409	67,613,197	67,613,197	100.00%	-	61,833,048	61,833,048	100.00%	-	9.35%
Revenues										
Property Taxes	58,693,094	60,042,104	60,010,997	99.95%	(31,107)	58,693,094	58,382,363	99.47%	(310,731)	2.79%
Investment Earnings	682,510	463,915	125,375	27.03%	(338,540)	1,072,014	894,211 ^A	83.41%	(177,803)	-85.98%
Total Revenues	\$ 59,375,604	\$ 60,506,019	\$ 60,136,372	99.39%	\$ (369,647)	\$ 59,765,108	\$ 59,276,574	99.18%	\$ (488,534)	1.45%
Total Sources	\$ 127,337,013	\$ 128,119,216	\$ 127,749,569	99.71%	\$ (369,647)	\$ 121,598,156	\$ 121,109,622	99.60%	\$ (488,534)	5.48%
Expenditures										
Principal	35,465,000	35,465,000	35,465,000	100.00%	-	31,615,000	31,615,000	100.00%	-	12.18%
Interest	20,467,581	20,467,581	20,467,581	100.00%	(0)	21,879,625	21,879,625	100.00%	-	-6.45%
Fiscal Charges	5,593	5,593	3,500	62.58%	2,093	5,349	1,800	33.65%	3,549	94.44%
Total Expenditures	\$ 55,938,174	\$ 55,938,174	\$ 55,936,081	100.00%	\$ 2,093	\$ 53,499,974	\$ 53,496,425	99.99%	\$ 3,549	4.56%
Other Financing Sources (Uses)										
Proceeds from Bond Refunding	-	-	-	0.00%	-	-	-	0.00%	-	-
Refunding Bond Premium	-	-	-	0.00%	-	-	-	0.00%	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	0.00%	-	-	-	0.00%	-	-
Transfer to/(from) General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	-
Change in Fund Balance	3,437,430	4,567,845	4,200,291		(367,554)	6,265,134	5,780,149		(484,985)	-27.33%
Balance on Hand June 30	\$ 71,398,839	\$ 72,181,042	\$ 71,813,488	99.49%	\$ (367,554) ¹	\$ 68,098,182	\$ 67,613,197	99.29%	\$ (484,985)	6.21%

2020-2021 Budget to Projection Notes

¹ Due to timing of property tax receipts, Year End Projection for Balance on Hand June 30 is used to pay December debt service payments in the subsequent fiscal year

Year over Year Actual Notes

^A Due to volatile market conditions, changed investment strategy reduced overall earnings

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	21,030	20,533	20,533	100.00%	-	20,215	20,215	100.00%	-	1.57%
Revenues										
Interest on Investment	6,384	6,384	228	3.57%	(6,156)	8,315	5,819	69.98%	(2,496)	-96.08%
Cert of Participation - AspenView	962,954	882,641	882,641	100.00%	0	962,790	962,790	100.00%	(0)	-8.32%
Total Revenues	\$ 969,338	\$ 889,025	\$ 882,869	99.31%	\$ (6,156)	\$ 971,105	\$ 968,609	99.74%	\$ (2,496)	-8.85%
Total Sources	\$ 990,368	\$ 909,558	\$ 903,402	99.32%	\$ (6,156)	\$ 991,320	\$ 988,824	99.75%	\$ (2,496)	-8.64%
Expenditures										
Principal Retirement	2,580,000	2,580,000	2,580,000	100.00%	-	2,525,000	2,525,000	100.00%	-	2.18%
Interest	819,656	819,656	819,656	100.00%	(0)	877,356	877,356	100.00%	(0)	-6.58%
Debt Issuance Costs & Fiscal Charges	6,750	6,750	4,750	70.37%	2,000	6,750	4,750	70.37%	2,000	0.00%
Total Expenditures	\$ 3,406,406	\$ 3,406,406	\$ 3,404,406	99.94%	\$ 2,000	\$ 3,409,106	\$ 3,407,106	99.94%	\$ 2,000	-0.08%
Other Financing Sources (Uses)										
Proceeds from COP Refunding	-	-	-	0.00%	-	-	-	0.00%	-	-
Refunding COP Premium	-	-	-	0.00%	-	-	-	0.00%	-	-
Payment to Refunded Escrow Agent	-	-	-	0.00%	-	-	-	0.00%	-	-
Transfer from Other Funds	2,437,068	2,517,381	2,517,381	100.00%	-	2,438,816	2,438,816	100.00%	-	3.22%
Total Other Financing Sources (Uses)	\$ 2,437,068	\$ 2,517,381	\$ 2,517,381	100.00%	\$ -	\$ 2,438,816	\$ 2,438,816	100.00%	\$ -	3.22%
Change in Fund Balance	-	-	(4,156)		(4,156)	815	319		(496)	-1404.67%
Balance on Hand June 30	\$ 21,030	\$ 20,533	\$ 16,377	79.76%	\$ (4,156)	\$ 21,030	\$ 20,534	97.64%	\$ (496)	-20.24%

2020-2021 Budget to Projection Notes
None

Year over Year Actual Notes
None



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	211,896,491	211,846,862	211,846,862	100.00%	-	267,785,742	267,785,742	100.00%	-	-20.89%
Revenues										
Bond Issuance	-	-	-	0.00%	-	-	-	0.00%	-	-
State Revenue from CDE	-	-	-	0.00%	-	114,408	-	0.00%	(114,408)	-
Interest	1,013,802	4,078,584	446,926	10.96%	(3,631,658) ¹	5,581,445	8,371,550 ^A	149.99%	2,790,105	-94.66%
Total Revenue	\$ 1,013,802	\$ 4,078,584	\$ 446,926	10.96%	\$ (3,631,658)	\$ 5,695,853	\$ 8,371,550	146.98%	\$ 2,675,697	-94.66%
Transfer to/from Other Funds	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 212,910,293	\$ 215,925,446	\$ 212,293,788	98.32%	\$ (3,631,658)	\$ 273,481,595	\$ 276,157,292	100.98%	\$ 2,675,697	-23.13%
Expenditures										
Salaries	170,136	170,136	162,302	95.40%	7,834	66,547	66,873 ^B	100.49%	(326)	142.70%
Benefits	56,627	56,627	46,950	82.91%	9,677	23,408	15,326 ^B	65.47%	8,082	206.35%
Buildings & Building Improvements	102,487,596	119,900,998	100,485,734	83.81%	19,415,264 ²	62,976,943	62,561,187 ^C	99.34%	415,756	60.62%
Purchased Services	1,598,384	1,598,384	1,597,236	99.93%	1,148	1,550,686	1,657,783	106.91%	(107,097)	-3.65%
Supplies	-	-	-	0.00%	-	56,269	7,260	12.90%	49,009	-100.00%
Debt Issuance Costs & Fiscal Charges	2,000	2,000	-	0.00%	2,000	-	2,000	0.00%	(2,000)	-100.00%
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ 104,314,743	\$ 121,728,145	\$ 102,292,222	84.03%	\$ 19,435,923	\$ 64,673,853	\$ 64,310,429	99.44%	\$ 363,424	59.06%
Change in Fund Balance	(103,300,941)	(117,649,561)	(101,845,296)		15,804,265	(58,978,000)	(55,938,879)		3,039,121	82.07%
Balance on Hand June 30	\$ 108,595,550	\$ 94,197,301	\$ 110,001,566	116.78%	\$ 15,804,265	\$ 208,807,742	\$ 211,846,863	101.46%	\$ 3,039,121	-48.07%

2020-2021 Budget to Projection Notes

¹ Interest earnings budget did not account for annual market value adjustments to interest earnings

² In addition to annual timing variances in summer work between June and July, project delays due to material and labor availability in construction, administrative approvals from outside entities on Alternative Education School on Pine Drive and vehicle purchase delays reduced actual expense

Year over Year Actual Notes

^A With intentional draw down of bond fund cash balances due to project completions, cash available to invest and associated investment earnings are lower in 2020-2021 than prior year

^B Construction staff salaries and benefits moved from General Fund to Bond Building Fund in 2020-2021 causing year over year increase in salaries and benefits

^C Summer 2021 included more construction work than summer 2020 such as new construction at Castle View High School

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	-
Revenues										
COP Issuance	-	-	-	0.00%	-	-	-	0.00%	-	-
Premium on Bond	-	-	-	0.00%	-	-	-	0.00%	-	-
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Building & Building Improvements	-	-	-	0.00%	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-	-	0.00%	-	-
Supplies	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Change in Fund Balance	-	-	-		-	-	-		-	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -

* As of June 30, 2018 DCSD has no COP Building Fund sources remaining and the fund has been spent down to \$0

2020-2021 Budget to Projection Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	8,493,679	9,183,507	9,183,507	100.00%	-	10,842,778	10,842,778	100.00%	-	-15.30%
Revenues										
Health Insurance Premiums	54,760,171	52,760,171	50,624,111	95.95%	(2,136,060)	49,684,120	50,291,490	101.22%	607,370	0.66%
Dental Insurance Premiums	3,491,609	3,491,609	3,305,586	94.67%	(186,023)	3,356,536	3,421,876	101.95%	65,340	-3.40%
Investment Earnings	240,000	240,000	15,318	6.38%	(224,682)	240,000	167,547	69.81%	(72,453)	-90.86%
Other	31,000	31,000	34,123	110.07%	3,123	29,260	23,532	80.42%	(5,728)	45.01%
Total Revenues	\$ 58,522,780	\$ 56,522,780	\$ 53,979,138	95.50%	\$ (2,543,642)	\$ 53,309,916	\$ 53,904,444	101.12%	\$ 594,528	0.14%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 67,016,459	\$ 65,706,287	\$ 63,162,645	96.13%	\$ (2,543,642)	\$ 64,152,694	\$ 64,747,222	100.93%	\$ 594,528	-2.45%
Expenditures										
Salaries	36,900	36,900	31,100	84.28%	5,800	36,900	32,600	88.35%	4,300	-4.60%
Benefits	2,619,372	2,619,372	2,587,990	98.80%	31,382	2,579,579	2,643,583	102.48%	(64,004)	-2.10%
Health Plan	53,122,732	51,122,732	51,940,579	101.60%	(817,847)	48,595,309	47,786,276	98.34%	809,033	8.69%
Dental Plan	3,473,709	3,473,709	2,953,829	85.03%	519,880	3,402,736	3,433,573	100.91%	(30,837)	-13.97%
Stop Loss Premiums	734,342	734,342	684,848	93.26%	49,494	666,750	698,435	104.75%	(31,685)	-1.95%
Purchased Services	982,904	982,904	943,322	95.97%	39,582	942,750	931,894	98.85%	10,856	1.23%
Other	46,500	46,500	51,557	110.87%	(5,057)	56,245	37,357	66.42%	18,888	38.01%
Total Expenditures	\$ 61,016,459	\$ 59,016,459	\$ 59,193,224	100.30%	\$ (176,765)	\$ 56,280,269	\$ 55,563,718	98.73%	\$ 716,551	6.53%
Change in Fund Balance	(2,493,679)	(2,493,679)	(5,214,086)		(2,720,407)	(2,970,353)	(1,659,274)		1,311,079	214.24%
Assigned to Contingency for Self-Insured Plans	\$ -	\$ 4,000,000	\$ -	0.00%	\$ (4,000,000)	\$ -	\$ -	0.00%	\$ -	
Balance on Hand June 30	\$ 6,000,000	\$ 2,689,828	\$ 3,969,421	147.57%	\$ 1,279,593	\$ 7,872,425	\$ 9,183,504	116.65%	\$ 1,311,079	-56.78%

2020-2021 Budget to Projection Notes

¹ Due to volatile market conditions and change to investment strategy, investment earnings lower than budgeted

² Fourth quarter claim expense for Cigna/Allegiance self-insured plans higher than budgeted

³ Delta Dental provided a premium credit on fully insured plans in July and August due to COVID-19

Year over Year Actual Notes

^A Fourth quarter claim expense for Cigna/Allegiance self-insured plans higher in 2021 than 2020

^B Delta Dental provided a premium credit on fully insured plans in July and August 2020 due to COVID-19, no large scale credits in 2019-2020

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	673,474	704,606	704,606	100.00%	-	775,633	775,633	100.00%	-	-9.16%
Revenues										
Short Term Disability Insurance Premiums	524,880	524,880	498,133	94.90%	(26,747)	490,000	495,197	101.06%	5,197	0.59%
Total Revenue	\$ 524,880	\$ 524,880	\$ 498,133	94.90%	\$ (26,747)	\$ 490,000	\$ 495,197	101.06%	\$ 5,197	0.59%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 1,198,354	\$ 1,229,486	\$ 1,202,739	97.82%	\$ (26,747)	\$ 1,265,633	\$ 1,270,830	100.41%	\$ 5,197	-5.36%
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Short Term Disability Insurance Claims	462,559	462,559	437,901	94.67%	24,658	517,000	398,081	77.00%	118,919	10.00%
Purchased Services	190,000	190,000	165,204	86.95%	24,796	190,000	168,144	88.50%	21,856	-1.75%
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ 652,559	\$ 652,559	\$ 603,105	92.42%	\$ 49,454	\$ 707,000	\$ 566,224	80.09%	\$ 140,776	6.51%
Change in Fund Balance	(127,679)	(127,679)	(104,972)		127,679	(217,000)	(71,027)		217,000	47.79%
Balance on Hand June 30	\$ 545,795	\$ 576,927	\$ 599,634	103.94%	\$ 22,707	\$ 558,633	\$ 704,606	126.13%	\$ 145,973	-14.90%

2020-2021 Budget to Projection Notes

None

Year over Year Actual Notes

None



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
4th Quarter Budget to Actual
For the Period Ended June 30, 2021

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	35,012	37,012	37,012	100.00%	-	34,012	34,012	100.00%	-	8.82%
Revenues										
Contributions	60,000	56,617	56,617	100.00%	-	58,000	58,000	100.00%	-	-2.38%
Total Revenue	\$ 60,000	\$ 56,617	\$ 56,617	100.00%	\$ -	\$ 58,000	\$ 58,000	100.00%	\$ -	-2.38%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	
Total Sources	\$ 95,012	\$ 93,629	\$ 93,629	100.00%	\$ -	\$ 92,012	\$ 92,012	100.00%	\$ -	1.76%
Expenditures										
Grants and Scholarships	56,000	56,000	52,000	92.86%	4,000	55,000	55,000	100.00%	-	-5.45%
Total Expenditures	\$ 56,000	\$ 56,000	\$ 52,000	92.86%	\$ 4,000	\$ 55,000	\$ 55,000	100.00%	\$ -	-5.45%
Change in Fund Balance	4,000	617	4,617		4,000	3,000	3,000		-	53.90%
Balance on Hand June 30	\$ 39,012	\$ 37,629	\$ 41,629	110.63%	\$ (4,000)	\$ 37,012	\$ 37,012	100.00%	\$ -	12.47%

2020-2021 Budget to Projection Notes

¹ \$4K scholarships never collected by awarded students and were returned to DCSD to be redistributed to future students in 2022-2023 scholarship allocation

Year over Year Actual Notes

None



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,139,273	\$ 5,192,736	101.04%	\$ 5,192,736	101.04%	\$ 5,391,661	\$ 5,442,257	100.94%
Mill Levy/Override	784,643	785,432	100.10%	785,432	100.10%	778,068	770,699	99.05%
Tuition	64,334	81,055	125.99%	81,055	125.99%	113,750	121,688	106.98%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	27,141	27,463	101.18%	27,463	101.18%	48,750	33,006	67.71%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	68,267	88,379	129.46%	88,379	129.46%	91,315	114,943	125.87%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	3,000	7,576	252.55%	7,576	252.55%	1,000	1,110	111.03%
Rental/Lease	1,500	5,150	343.33%	5,150	343.33%	5,500	1,700	30.91%
Contributions/Donations	35,000	15,432	44.09%	15,432	44.09%	38,400	12,105	31.52%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	13,500	0.00%	13,500	0.00%	-	74,430	0.00%
Other State Revenue	216,290	214,905	99.36%	214,905	99.36%	204,388	194,303	95.07%
Grants Federal	282,707	284,248	100.54%	284,248	100.54%	-	8,019	0.00%
Fund Transfer	(443,141)	(437,102)	98.64%	(437,102)	98.64%	-	4,509	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,179,015	\$ 6,278,774	101.61%	\$ 6,278,774	101.61%	\$ 6,672,832	\$ 6,778,769	101.59%
Expenditures:								
Salaries	\$ 3,382,472	\$ 3,397,708	100.45%	\$ 3,397,708	100.45%	\$ 3,437,003	\$ 3,369,265	98.03%
Benefits	1,171,328	1,094,088	93.41%	1,094,088	93.41%	1,139,880	1,085,399	95.22%
Purchased Professional and Technical Services	107,315	105,044	97.88%	105,044	97.88%	116,776	83,546	71.54%
Purchased Property Services	242,473	268,164	110.60%	268,164	110.60%	697,333	647,841	92.90%
Other Purchased Services	527,216	524,979	99.58%	524,979	99.58%	552,156	531,870	96.33%
Supplies	306,938	249,250	81.21%	249,250	81.21%	205,089	191,322	93.29%
Property	403,488	360,125	89.25%	360,125	89.25%	365,250	206,727	56.60%
Other Expenses	104,116	9,809	9.42%	9,809	9.42%	101,036	49,233	48.73%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	3,600,000	-	0.00%	-	0.00%	2,800,000	-	0.00%
Total Expenditures	\$ 9,845,347	\$ 6,009,167	61.04%	\$ 6,009,167	61.04%	\$ 9,414,523	\$ 6,165,203	65.49%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 20,098,865	\$ 20,154,923	100.28%	\$ 20,154,923	100.28%	\$ 20,793,131	\$ 20,584,888	99.00%
Mill Levy/Override	3,045,561	3,045,561	100.00%	3,045,561	100.00%	3,039,084	2,961,527	97.45%
Tuition	1,757,580	1,667,533	94.88%	1,667,533	94.88%	1,755,150	1,349,525	76.89%
Transportation Fees	50,000	35,208	70.42%	35,208	70.42%	528,361	433,688	82.08%
Earnings on Investments	8,000	7,611	95.14%	7,611	95.14%	70,000	66,006	94.29%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	250,000	294,414	117.77%	294,414	117.77%	794,000	592,116	74.57%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	780,000	739,926	94.86%	739,926	94.86%	767,231	728,968	95.01%
Rental/Lease	140,000	148,731	106.24%	148,731	106.24%	80,000	80,811	101.01%
Contributions/Donations	120,000	160,161	133.47%	160,161	133.47%	855,775	645,132	75.39%
Miscellaneous Revenue	85,000	77,295	90.93%	77,295	90.93%	-	72,003	0.00%
Categorical Revenue	779,400	779,400	100.00%	779,400	100.00%	700,413	706,188	100.82%
Other State Revenue	110,000	105,745	96.13%	105,745	96.13%	74,432	239,702	322.04%
Grants Federal	1,200,000	1,173,052	97.75%	1,173,052	97.75%	-	1,064,983	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	600,000	-	0.00%	-	0.00%	300,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 29,024,406	\$ 28,389,559	97.81%	\$ 28,389,559	97.81%	\$ 29,757,577	\$ 29,525,539	99.22%
Expenditures:								
Salaries	\$ 14,825,000	\$ 14,675,969	98.99%	\$ 14,675,969	98.99%	\$ 13,570,393	\$ 13,428,179	98.95%
Benefits	5,025,000	4,652,439	92.59%	4,652,439	92.59%	4,335,536	4,269,597	98.48%
Purchased Professional and Technical Services	300,000	286,989	95.66%	286,989	95.66%	727,428	626,023	86.06%
Purchased Property Services	4,000,000	4,083,266	102.08%	4,083,266	102.08%	5,109,377	4,974,223	97.35%
Other Purchased Services	2,650,000	2,498,350	94.28%	2,498,350	94.28%	3,250,087	2,949,000	90.74%
Supplies	1,000,000	955,272	95.53%	955,272	95.53%	1,205,404	877,784	72.82%
Property	925,000	712,208	77.00%	712,208	77.00%	1,198,643	814,725	67.97%
Other Expenses	75,000	57,907	77.21%	57,907	77.21%	155,255	154,724	99.66%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	211,000	202,004	95.74%	202,004	95.74%	201,000	216,433	107.68%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 29,011,000	\$ 28,124,404	96.94%	\$ 28,124,404	96.94%	\$ 29,753,123	\$ 28,310,687	95.15%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 7,024,705	\$ 6,968,861	99.21%	\$ 6,968,861	99.21%	\$ 7,448,275	\$ 7,349,068
1110 Mill Levy/Override	1,056,000	1,055,517	99.95%	1,055,517	99.95%	1,350,301	1,046,875
1300 Tuition	232,000	220,761	95.16%	220,761	95.16%	200,000	194,870
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	2,000	2,911	145.55%	2,911	145.55%	18,000	13,093
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	183,170	163,687	89.36%	163,687	89.36%	268,450	241,968
1800 Community Service Activities	171,550	171,549	100.00%	171,549	100.00%	181,000	196,698
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	138,282
1910 Rental/Lease	11,000	11,000	100.00%	11,000	100.00%	20,000	0
1920 Contributions/Donations	86,000	85,250	99.13%	85,250	99.13%	60,000	-
1990 Miscellaneous Revenue	22,800	22,728	99.68%	22,728	99.68%	10,500	-
3000 Categorical Revenue	429,238	427,717	99.65%	427,717	99.65%	-	-
3954 Other State Revenue	13,000	12,932	99.48%	12,932	99.48%	-	297,167
4000 Grants Federal	93,261	93,253	99.99%	93,253	99.99%	-	-
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 9,324,724	\$ 9,236,166	99.05%	\$ 9,236,166	99.05%	\$ 9,556,526	\$ 9,478,021
Expenditures:							
0100 Salaries	\$ 4,989,000	\$ 4,984,792	99.92%	\$ 4,984,792	99.92%	\$ 4,667,718	\$ 4,653,370
0200 Benefits	1,456,500	1,454,310	99.85%	1,454,310	99.85%	1,393,361	1,265,224
0300 Purchased Professional and Technical Services	131,000	129,175	98.61%	129,175	98.61%	154,500	128,371
0400 Purchased Property Services	1,310,500	1,310,106	99.97%	1,310,106	99.97%	1,491,440	1,466,398
0500 Other Purchased Services	673,300	665,422	98.83%	665,422	98.83%	742,154	772,299
0600 Supplies	577,000	573,669	99.42%	573,669	99.42%	430,000	419,628
0700 Property	461,000	460,566	99.91%	460,566	99.91%	298,000	270,752
0800 Other Expenses	13,500	12,834	95.07%	12,834	95.07%	10,831	9,199
0900 Other Uses of Funds	275,000	275,000	100.00%	275,000	100.00%	-	285,153
0910 Redemption of Principal	-	-	0.00%	-	0.00%	10,153	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 9,886,800	\$ 9,865,874	99.79%	\$ 9,865,874	99.79%	\$ 9,198,157	\$ 9,270,394

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,890,096	\$ 6,996,286	101.54%	\$ 6,996,286	101.54%	\$ 7,484,522	\$ 7,424,013	99.19%
Mill Levy/Override	1,042,630	1,061,025	101.76%	1,061,025	101.76%	1,084,872	1,058,047	97.53%
Tuition	238,415	231,956	97.29%	231,956	97.29%	253,860	209,080	82.36%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	9,000	5,116	56.84%	5,116	56.84%	44,000	51,903	117.96%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	275,605	199,198	72.28%	199,198	72.28%	183,513	275,497	150.12%
Community Service Activities	43,500	70,554	162.19%	70,554	162.19%	140,000	76,805	54.86%
Other Local Revenue	-	350	0.00%	350	0.00%	-	-	0.00%
Rental/Lease	2,500	3,908	156.34%	3,908	156.34%	20,000	22,092	110.46%
Contributions/Donations	5,000	1,635	32.70%	1,635	32.70%	15,000	14,767	98.45%
Miscellaneous Revenue	-	5,604	0.00%	5,604	0.00%	-	4,470	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	27,589	119,145	431.86%	119,145	431.86%	9,843	24,006	243.89%
Grants Federal	383,081	383,081	100.00%	383,081	100.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	32,993	32,993	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	270,646	270,944	100.11%	270,944	100.11%	233,664	253,056	108.30%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,188,062	\$ 9,348,802	101.75%	\$ 9,348,802	101.75%	\$ 9,502,267	\$ 9,446,729	99.42%
Expenditures:								
Salaries	\$ 4,519,590	\$ 4,542,304	100.50%	\$ 4,542,304	100.50%	\$ 4,413,252	\$ 4,294,745	97.31%
Benefits	1,158,995	1,207,344	104.17%	1,207,344	104.17%	1,176,002	1,146,298	97.47%
Purchased Professional and Technical Services	146,700	75,754	51.64%	75,754	51.64%	192,000	81,823	42.62%
Purchased Property Services	1,755,276	1,671,718	95.24%	1,671,718	95.24%	1,720,798	1,615,732	93.89%
Other Purchased Services	835,107	750,874	89.91%	750,874	89.91%	944,211	999,218	105.83%
Supplies	459,747	370,652	80.62%	370,652	80.62%	563,440	455,896	80.91%
Property	232,213	180,832	77.87%	180,832	77.87%	185,500	110,222	59.42%
Other Expenses	36,338	31,639	87.07%	31,639	87.07%	68,875	52,544	76.29%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,143,966	\$ 8,831,116	96.58%	\$ 8,831,116	96.58%	\$ 9,264,078	\$ 8,756,479	94.52%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,215,170	\$ 4,252,665	100.89%	\$ 4,252,665	100.89%	\$ 4,133,124	\$ 4,114,207.82	99.54%
Mill Levy/Override	632,672	643,002	101.63%	643,002	101.63%	591,614	585,032	98.89%
Tuition	9,500	3,869	40.72%	3,869	40.72%	80,000	59,384	74.23%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	12,600	5,446	43.22%	5,446	43.22%	35,000	41,359	118.17%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	65,000	88,932	136.82%	88,932	136.82%	130,000	138,146	106.27%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	58,500	56,806	97.10%	56,806	97.10%	55,000	70,431	128.06%
Rental/Lease	-	(34)	0.00%	(34)	0.00%	-	2,056	0.00%
Contributions/Donations	-	3,336	0.00%	3,336	0.00%	80,000	1,611	2.01%
Miscellaneous Revenue	-	7,411	0.00%	7,411	0.00%	3,500	57,393	1639.80%
Categorical Revenue	104,623	231,651	221.41%	231,651	221.41%	259,701	260,216	100.20%
Other State Revenue	115,328	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	206,179	231,279	112.17%	231,279	112.17%	-	14,856	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,419,572	\$ 5,524,362	101.93%	\$ 5,524,362	101.93%	\$ 5,367,939	\$ 5,344,693	99.57%
Expenditures:								
Salaries	\$ 2,550,976	\$ 2,542,543	99.67%	\$ 2,542,543	99.67%	\$ 2,672,940	\$ 2,549,921	95.40%
Benefits	1,002,378	850,532	84.85%	850,532	84.85%	982,926	856,971	87.19%
Purchased Professional and Technical Services	328,680	293,135	89.19%	293,135	89.19%	262,855	205,224	78.08%
Purchased Property Services	1,081,662	791,863	73.21%	791,863	73.21%	523,362	477,108	91.16%
Other Purchased Services	555,151	468,715	84.43%	468,715	84.43%	531,168	479,234	90.22%
Supplies	232,617	193,342	83.12%	193,342	83.12%	211,993	197,940	93.37%
Property	199,300	191,702	96.19%	191,702	96.19%	611,350	136,587	22.34%
Other Expenses	30,000	5,826	19.42%	5,826	19.42%	47,345	8,287	17.50%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,980,764	\$ 5,337,657	89.25%	\$ 5,337,657	89.25%	\$ 5,843,939	\$ 4,911,272	84.04%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,367,011	\$ 3,402,712	101.06%	\$ 3,402,712	101.06%	\$ 3,711,812	\$ 3,688,450	99.37%
Mill Levy/Override	511,671	514,165	100.49%	514,165	100.49%	524,901	524,901	100.00%
Tuition	570,450	642,716	112.67%	642,716	112.67%	579,176	591,530	102.13%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	19,000	2,744	14.44%	2,744	14.44%	32,166	39,847	123.88%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	125,000	107,872	86.30%	107,872	86.30%	345,239	346,250	100.29%
Community Service Activities	260,374	260,704	100.13%	260,704	100.13%	311,076	311,075	100.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	60,000	67,763	112.94%	67,763	112.94%	47,037	48,752	103.65%
Contributions/Donations	-	2,525	0.00%	2,525	0.00%	-	2,587	0.00%
Miscellaneous Revenue	11,000	39,740	361.27%	39,740	361.27%	7,931	5,344	67.38%
Categorical Revenue	135,763	155,684	114.67%	155,684	114.67%	126,040	142,020	112.68%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	152,500	153,810	100.86%	153,810	100.86%	44,234	44,234	100.00%
Fund Transfer	7,000	6,932	99.02%	6,932	99.03%	35,736	35,736	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	77,000	56,280	73.09%	56,280	73.09%	84,474	89,718	106.21%
Total Revenue	\$ 5,296,769	\$ 5,413,648	102.21%	\$ 5,413,647	102.21%	\$ 5,849,822	\$ 5,870,444	100.35%
Expenditures:								
Salaries	\$ 2,412,000	\$ 2,491,819	103.31%	\$ 2,491,819	103.31%	\$ 2,636,026	\$ 2,609,257	98.98%
Benefits	962,463	891,431	92.62%	891,431	92.62%	914,849	900,948	98.48%
Purchased Professional and Technical Services	259,500	252,854	97.44%	252,854	97.44%	297,892	297,789	99.97%
Purchased Property Services	770,000	766,061	99.49%	766,061	99.49%	759,178	756,765	99.68%
Other Purchased Services	378,600	356,122	94.06%	356,122	94.06%	408,930	408,852	99.98%
Supplies	216,950	168,990	77.89%	168,990	77.89%	187,980	190,983	101.60%
Property	58,000	35,803	61.73%	35,803	61.73%	112,356	112,818	100.41%
Other Expenses	19,600	4,300	21.94%	4,300	21.94%	14,000	13,957	99.69%
Other Uses of Funds	125,000	101,894	81.52%	101,894	81.52%	333,058	335,837	100.83%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	229,500	234,160	102.03%	234,160	102.03%	128,708	149,930	116.49%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,431,613	\$ 5,303,433	97.64%	\$ 5,303,434	97.64%	\$ 5,792,977	\$ 5,777,136	99.73%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 2,996,460	\$ 3,042,605	101.54%	\$ 2,996,460	100.00%	\$ 3,219,121	\$ 3,214,806
1110 Mill Levy/Override	451,729	453,884	100.48%	451,729	100.00%	466,079	451,740
1300 Tuition	10,000	-	0.00%	10,000	100.00%	10,000	8,000
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	-	-	0.00%	-	0.00%	-	-
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	57,000	79,863	140.11%	57,000	100.00%	73,424	53,077
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	16,000	18,196	113.73%	16,000	100.00%	-	-
1910 Rental/Lease	-	-	0.00%	-	0.00%	-	-
1920 Contributions/Donations	-	-	0.00%	-	0.00%	30,000	20,796
1990 Miscellaneous Revenue	-	-	0.00%	-	0.00%	1,000	4,183
3000 Categorical Revenue	172,962	162,130	93.74%	207,970	120.24%	181,730	187,792
3954 Other State Revenue	-	-	0.00%	-	0.00%	-	33,010
4000 Grants Federal	179,646	228,617	127.26%	573,442	319.21%	-	-
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 3,883,797	\$ 3,985,295	102.61%	\$ 4,312,601	111.04%	\$ 3,981,354	\$ 3,973,404
Expenditures:							
0100 Salaries	\$ 1,481,543	\$ 1,669,673	112.70%	\$ 1,608,463	108.57%	\$ 1,495,691	\$ 1,516,666
0200 Benefits	437,693	471,977	107.83%	486,943	111.25%	427,149	471,417
0300 Purchased Professional and Technical Services	221,509	222,459	100.43%	233,509	105.42%	229,375	201,565
0400 Purchased Property Services	894,240	866,415	96.89%	894,240	100.00%	775,638	716,173
0500 Other Purchased Services	596,289	578,855	97.08%	596,289	100.00%	569,530	512,940
0600 Supplies	183,883	196,505	106.86%	282,281	153.51%	112,949	167,319
0700 Property	54,000	167,435	310.06%	196,236	363.40%	307,585	356,791
0800 Other Expenses	8,839	8,403	95.07%	8,839	100.00%	18,292	27,704
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 3,877,996	\$ 4,181,722	107.83%	\$ 4,306,800	111.06%	\$ 3,936,209	\$ 3,970,575

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 8,880,608	\$ 8,966,515	100.97%	\$ 8,966,515	100.97%	\$ 16,356,753	\$ 16,356,717.67
1110 Mill Levy/Override	-	-	0.00%	-	0.00%	-	-
1300 Tuition	-	-	0.00%	-	0.00%	-	-
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	280	263	93.79%	263	93.79%	1,369	1,371
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	-	-	0.00%	-	0.00%	-	-
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	-
1910 Rental/Lease	-	-	0.00%	-	0.00%	-	-
1920 Contributions/Donations	60,084	63,397	105.51%	63,397	105.51%	88,942	85,779
1990 Miscellaneous Revenue	69,929	1,343	1.92%	1,343	1.92%	3,816	4,165
3000 Categorical Revenue	518,464	472,364	91.11%	472,364	91.11%	670,792	529,916
3954 Other State Revenue	307,349	393,182	127.93%	393,182	127.93%	307,826	431,194
4000 Grants Federal	2,510,912	2,659,305	105.91%	2,659,305	105.91%	2,253,571	2,147,296
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	82,802	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 12,430,428	\$ 12,556,369	101.01%	\$ 12,556,369	101.01%	\$ 19,683,070	\$ 19,556,438
Expenditures:							
0100 Salaries	\$ 2,484,965	\$ 2,510,220	101.02%	\$ 2,510,220	101.02%	\$ 4,370,458	\$ 4,268,353
0200 Benefits	879,558	875,349	99.52%	875,349	99.52%	1,528,337	1,559,867
0300 Purchased Professional and Technical Services	437,233	1,347,719	308.24%	1,347,719	308.24%	599,394	548,107
0400 Purchased Property Services	325,614	335,103	102.91%	335,103	102.91%	566,317	580,910
0500 Other Purchased Services	5,135,564	4,337,368	84.46%	4,337,368	84.46%	9,250,636	9,189,376
0600 Supplies	684,080	703,193	102.79%	703,193	102.79%	1,347,243	1,282,725
0700 Property	105,439	151,673	143.85%	151,673	143.85%	279,671	372,374
0800 Other Expenses	373,590	113,117	30.28%	113,117	30.28%	236,668	264,967
0900 Other Uses of Funds	15,586	11,662	74.82%	11,662	74.82%	47,464	40,013
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	1,816,936	1,816,987	100.00%	1,816,987	100.00%	537,635	520,001
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 12,258,566	\$ 12,202,392	99.54%	\$ 12,202,392	99.54%	\$ 18,763,823	\$ 18,626,693

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,516,359	\$ 6,603,665	101.34%	\$ 6,603,665	101.34%	\$ 6,076,051	\$ 5,812,554	95.66%
Mill Levy/Override	1,001,557	1,002,918	100.14%	1,002,918	100.14%	882,626	827,602	93.77%
Tuition	-	-	0.00%	-	0.00%	613	653	106.53%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	6,620	11,469	173.24%	11,469	173.24%	-	32,222	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	124,930	133,188	106.61%	133,188	106.61%	171,218	118,110	68.98%
Rental/Lease	-	-	0.00%	-	0.00%	-	2,800	0.00%
Contributions/Donations	52,200	52,582	100.73%	52,582	100.73%	2,861	2,903	101.46%
Miscellaneous Revenue	8,373	10,721	128.03%	10,721	128.03%	-	9,605	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	301,250	393,110	130.49%	393,110	130.49%	185,130	278,490	150.43%
Grants Federal	422,526	422,777	100.06%	422,777	100.06%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,433,815	\$ 8,630,429	102.33%	\$ 8,630,429	102.33%	\$ 7,318,499	\$ 7,084,939	96.81%
Expenditures:								
Salaries	\$ 2,935,491	\$ 2,768,195	94.30%	\$ 2,768,195	94.30%	\$ 2,166,470	\$ 2,099,517	96.91%
Benefits	790,909	688,740	87.08%	688,740	87.08%	566,966	523,286	92.30%
Purchased Professional and Technical Services	212,320	152,013	71.60%	152,013	71.60%	170,005	149,973	88.22%
Purchased Property Services	1,904,164	1,722,891	90.48%	1,722,891	90.48%	1,872,503	855,020	45.66%
Other Purchased Services	1,305,392	1,312,333	100.53%	1,312,333	100.53%	1,200,917	1,156,518	96.30%
Supplies	449,950	461,361	102.54%	461,361	102.54%	264,873	255,351	96.41%
Property	111,085	-	0.00%	-	0.00%	60,000	-	0.00%
Other Expenses	20,793	18,107	87.08%	18,107	87.08%	8,480	11,275	132.96%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,730,105	\$ 7,123,639	92.15%	\$ 7,123,639	92.15%	\$ 6,310,214	\$ 5,050,941	80.04%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,874,164	\$ 4,962,984	101.82%	\$ 4,962,984	101.82%	\$ 5,330,711	\$ 5,303,910	99.50%
Mill Levy/Override	739,087	779,144	105.42%	779,144	105.42%	779,397	758,482	97.32%
Tuition	131,250	113,325	86.34%	113,325	86.34%	131,250	106,930	81.47%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	7,500	775	10.33%	775	10.33%	20,000	12,023	60.12%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	136,280	92,057	67.55%	92,057	67.55%	137,840	128,534	93.25%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	58,036	116.07%	58,036	116.07%	50,000	49,141	98.28%
Miscellaneous Revenue	20,435	20,512	100.40%	20,512	100.38%	25,660	49,754	193.90%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	44,241	44,232	99.98%	44,232	99.98%	44,327	165,657	373.72%
Grants Federal	19,340	300,491	1553.73%	300,491	1553.73%	-	-	0.00%
Fund Transfer	130,000	130,000	100.00%	130,000	100.00%	70,000	70,000	100.00%
Other Sources	30,000	29,830	99.43%	29,830	99.43%	85,000	106,157	124.89%
Grant 3250-Kindergarten Cap Constr	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	203,645	197,724	97.09%	197,724	97.09%	186,133	181,392	97.45%
Grants Local	124,650	155,128	124.45%	155,128	124.45%	-	-	0.00%
Total Revenue	\$ 6,510,592	\$ 6,884,238	105.74%	\$ 6,884,238	105.74%	\$ 6,860,318	\$ 6,931,980	101.04%
Expenditures:								
Salaries	\$ 3,408,211	\$ 3,357,309	98.51%	\$ 3,357,309	98.51%	\$ 3,407,592	\$ 3,505,914	102.89%
Benefits	1,059,719	1,062,395	100.25%	1,062,395	100.25%	1,027,305	1,059,733	103.16%
Purchased Professional and Technical Services	558,805	602,544	107.83%	602,544	107.83%	536,685	557,504	103.88%
Purchased Property Services	1,145,220	1,093,468	95.48%	1,093,468	95.48%	1,137,853	1,076,865	94.64%
Other Purchased Services	136,682	47,547	34.79%	47,547	34.79%	101,741	96,048	94.40%
Supplies	266,574	227,447	85.32%	227,447	85.32%	286,116	248,099	86.71%
Property	406,377	581,760	143.16%	581,760	143.16%	297,094	284,728	95.84%
Other Expenses	17,500	12,938	73.93%	12,938	73.93%	10,750	17,500	162.79%
Other Uses of Funds	-	-	0.00%	-	0.00%	50,000	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	2,500	1,060	42.40%
Cap Reserve Expense	2,500	-	0.00%	-	0.00%	1,000,000	-	0.00%
Total Expenditures	\$ 7,001,588	\$ 6,985,408	99.77%	\$ 6,985,408	99.77%	\$ 7,857,636	\$ 6,847,451	87.14%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,461,065	\$ 5,461,923	100.02%	\$ 5,461,923	100.02%	\$ 5,621,774	\$ 5,713,336	101.63%
Mill Levy/Override	829,756	829,757	100.00%	829,757	100.00%	809,048	815,222	100.76%
Tuition	824,369	838,952	101.77%	838,952	101.77%	708,805	539,930	76.17%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	3,566	2,779	77.94%	2,779	77.94%	50,585	38,668	76.44%
Food Services	7,113	6,135	86.25%	6,135	86.25%	8,425	11,670	138.52%
Pupil Activities	26,567	33,161	124.82%	33,161	124.82%	64,955	39,240	60.41%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	9,564	9,564	100.00%	9,564	100.00%	-	4,119	0.00%
Rental/Lease	6,455	13,589	210.52%	13,589	210.52%	53,252	37,446	70.32%
Contributions/Donations	36,965	38,798	104.96%	38,798	104.96%	61,000	67,790	111.13%
Miscellaneous Revenue	106,640	109,131	102.34%	109,131	102.34%	108,708	119,927	110.32%
Categorical Revenue	402,401	313,098	77.81%	313,098	77.81%	257,956	292,687	113.46%
Other State Revenue	15,769	15,769	100.00%	15,769	100.00%	10,000	17,321	173.21%
Grants Federal	263,885	263,885	100.00%	263,885	100.00%	74,420	31,278	42.03%
Fund Transfer	-	-	0.00%	-	0.00%	(11,953)	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,994,115	\$ 7,936,540	99.28%	\$ 7,936,540	99.28%	\$ 7,816,975	\$ 7,728,634	98.87%
Expenditures:								
Salaries	\$ 4,201,087	\$ 4,164,825	99.14%	\$ 4,164,825	99.14%	\$ 4,013,121	\$ 3,919,749	97.67%
Benefits	1,380,288	1,258,185	91.15%	1,258,185	91.15%	1,386,224	1,311,139	94.58%
Purchased Professional and Technical Services	203,410	175,808	86.43%	175,808	86.43%	205,413	178,335	86.82%
Purchased Property Services	789,012	775,141	98.24%	775,141	98.24%	830,525	749,946	90.30%
Other Purchased Services	535,820	526,811	98.32%	526,811	98.32%	615,304	595,366	96.76%
Supplies	414,472	335,160	80.86%	335,160	80.86%	409,832	348,971	85.15%
Property	208,505	242,593	116.35%	242,593	116.35%	585,802	539,893	92.16%
Other Expenses	13,000	8,745	67.27%	8,745	67.27%	17,724	16,638	93.87%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,745,594	\$ 7,487,269	96.66%	\$ 7,487,269	96.66%	\$ 8,063,945	\$ 7,660,037	94.99%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 5,146,183	\$ 5,230,066	101.63%	\$ 5,230,066	101.63%	\$ 6,021,223	\$ 6,034,663
1110 Mill Levy/Override	778,764	782,477	100.48%	782,477	100.48%	880,530	851,222
1300 Tuition	41,500	40,560	97.73%	40,560	97.73%	225,000	147,795
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	-	-	0.00%	-	0.00%	3,125	-
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	80,750	87,398	108.23%	87,398	108.23%	158,949	99,121
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	87,660	90,553	103.30%	90,553	103.30%	99,225	103,202
1910 Rental/Lease	20,606	20,501	99.49%	20,501	99.49%	93,500	42,569
1920 Contributions/Donations	-	18,000	0.00%	18,000	0.00%	-	-
1990 Miscellaneous Revenue	-	2,112	0.00%	2,112	0.00%	12,000	16,780
3000 Categorical Revenue	334,459	327,811	98.01%	327,811	98.01%	-	315,775
3954 Other State Revenue	-	-	0.00%	-	0.00%	362,112	-
4000 Grants Federal	321,708	334,711	104.04%	334,711	104.04%	-	2,928
5200 Fund Transfer	484,983	484,983	100.00%	484,983	100.00%	831,400	346,417
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 7,296,613	\$ 7,419,170	101.68%	\$ 7,419,170	101.68%	\$ 8,687,064	\$ 7,960,471
Expenditures:							
0100 Salaries	\$ 3,270,554	\$ 3,299,048	100.87%	\$ 3,299,048	100.87%	\$ 4,144,512	\$ 3,351,809
0200 Benefits	1,137,628	1,062,199	93.37%	1,062,199	93.37%	1,094,920	1,089,856
0300 Purchased Professional and Technical Services	181,950	278,428	153.02%	278,428	153.02%	158,806	201,873
0400 Purchased Property Services	1,073,847	1,090,012	101.51%	1,090,012	101.51%	2,024,363	2,009,999
0500 Other Purchased Services	683,539	641,698	93.88%	641,698	93.88%	670,536	663,894
0600 Supplies	412,762	314,253	76.13%	314,253	76.13%	380,600	326,928
0700 Property	67,000	34,592	51.63%	34,592	51.63%	46,500	48,798
0800 Other Expenses	281,389	126,860	45.08%	126,860	45.08%	73,780	6,845
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-
0910 Redemption of Principal	-	-	0.00%	-	0.00%	75,000	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	75,000
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 7,108,669	\$ 6,847,092	96.32%	\$ 6,847,092	96.32%	\$ 8,669,017	\$ 7,775,002

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,954,598	\$ 3,954,597	100.00%	\$ 3,954,597	100.00%	\$ 4,158,094	\$ 4,152,783	99.87%
Mill Levy/Override	601,042	601,042	100.00%	601,042	100.00%	590,954	585,171	99.02%
Tuition	129,110	129,110	100.00%	129,110	100.00%	1,000	1,000	100.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	35,189	30,038	85.36%	30,038	85.36%	80,571	83,002	103.02%
Food Services	1,932	1,932	100.00%	1,932	100.00%	7,826	7,826	100.00%
Pupil Activities	113,565	118,914	104.71%	118,914	104.71%	128,926	128,821	99.92%
Community Service Activities	5,801	5,801	100.00%	5,801	100.00%	7,774	7,689	98.91%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	10,494	10,494	100.00%	10,494	100.00%	12,723	13,203	103.77%
Contributions/Donations	57,109	57,109	100.00%	57,109	100.00%	67,987	67,987	100.00%
Miscellaneous Revenue	11,301	11,301	100.00%	11,301	100.00%	19,474	10,448	53.65%
Categorical Revenue	83,000	-	0.00%	-	0.00%	90,000	(64,400)	-71.56%
Other State Revenue	160,228	160,228	100.00%	160,228	100.00%	141,098	146,409	103.76%
Grants Federal	835,282	835,249	100.00%	835,249	100.00%	111,246	108,816	97.82%
Fund Transfer	-	-	0.00%	-	0.00%	-	535,108	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,998,651	\$ 5,915,815	98.62%	\$ 5,915,815	98.62%	\$ 5,417,673	\$ 5,783,863	106.76%
Expenditures:								
Salaries	\$ 3,150,030	\$ 3,167,472	100.55%	\$ 3,167,472	100.55%	\$ 2,800,442	\$ 2,855,380	101.96%
Benefits	935,640	852,642	91.13%	852,642	91.13%	854,885	700,486	81.94%
Purchased Professional and Technical Services	66,654	66,650	99.99%	66,650	99.99%	133,232	105,062	78.86%
Purchased Property Services	640,834	625,820	97.66%	625,820	97.66%	177,379	538,660	303.68%
Other Purchased Services	462,077	461,427	99.86%	461,427	99.86%	587,210	557,640	94.96%
Supplies	331,550	303,934	91.67%	303,934	91.67%	212,103	207,051	97.62%
Property	157,863	147,417	93.38%	147,417	93.38%	121,261	131,631	108.55%
Other Expenses	394,382	394,352	99.99%	394,352	99.99%	394,315	11,251	2.85%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,139,030	\$ 6,019,714	98.06%	\$ 6,019,714	98.06%	\$ 5,280,827	\$ 5,107,162	96.71%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 2,377,117	\$ 2,379,248	100.09%	\$ 2,379,248	100.09%	\$ 2,651,387	\$ 2,651,387	100.00%
Mill Levy/Override	361,689	361,689	100.00%	361,689	100.00%	379,160	379,160	100.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	1,046	1,096	104.76%	1,096	104.76%	885	1,379	155.87%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	270,148	292,811	108.39%	292,811	108.39%	334,655	329,820	98.56%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	8,996	0.00%
Rental/Lease	97,080	96,109	99.00%	96,109	99.00%	-	2,262	0.00%
Contributions/Donations	4,121	6,898	167.40%	6,898	167.40%	4,336	4,336	99.99%
Miscellaneous Revenue	34,637	35,448	102.34%	35,448	102.34%	5,052	35,955	711.70%
Categorical Revenue	50,000	-	0.00%	50,000	100.00%	50,000	2,260	4.52%
Other State Revenue	111,796	111,796	100.00%	111,796	100.00%	123,729	123,729	100.00%
Grants Federal	225,296	225,298	100.00%	225,298	100.00%	-	561	0.00%
Fund Transfer	8,616	-	0.00%	-	0.00%	336,970	360,293	106.92%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	37,448	37,842	101.05%	37,842	101.05%	-	-	0.00%
Total Revenue	\$ 3,578,994	\$ 3,548,235	99.14%	\$ 3,598,235	100.54%	\$ 3,886,174	\$ 3,900,138	100.36%
Expenditures:								
Salaries	\$ 1,611,474	\$ 1,609,471	99.88%	\$ 1,609,471	99.88%	\$ 1,699,671	\$ 1,661,183	97.74%
Benefits	546,830	481,627	88.08%	531,627	97.22%	553,306	476,186	86.06%
Purchased Professional and Technical Services	113,427	100,197	88.34%	100,197	88.34%	113,072	103,569	91.60%
Purchased Property Services	868,963	859,153	98.87%	859,153	98.87%	867,256	844,952	97.43%
Other Purchased Services	314,892	309,345	98.24%	309,345	98.24%	390,752	375,110	96.00%
Supplies	60,829	51,778	85.12%	51,778	85.12%	81,890	77,082	94.13%
Property	22,423	22,251	99.23%	22,251	99.23%	44,311	33,748	76.16%
Other Expenses	17,376	17,050	98.13%	17,050	98.13%	15,828	14,784	93.41%
Other Uses of Funds	-	-	0.00%	-	0.00%	2,286	38,776	1696.25%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	262,744	263,141	100.15%	263,141	100.15%	-	-	0.00%
Cap Reserve Expense	25,000	25,000	100.00%	25,000	100.00%	25,000	-	0.00%
Total Expenditures	\$ 3,843,957	\$ 3,739,013	97.27%	\$ 3,789,013	98.57%	\$ 3,793,372	\$ 3,625,392	95.57%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,592,103	\$ 9,732,996	101.47%	\$ 9,585,153	99.93%	\$ 10,656,735	\$ 7,901,091	74.14%
Mill Levy/Override	1,463,292	1,470,395	100.49%	1,462,376	99.94%	1,548,010	1,128,227	72.88%
Tuition	596,279	555,680	93.19%	550,000	92.24%	867,700	634,187	73.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	2,000	659	32.95%	1,000	50.00%	-	1,356	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	316,715	313,440	98.97%	316,715	100.00%	389,085	372,771	95.81%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	40,000	48,440	121.10%	40,000	100.00%	30,000	21,355	71.18%
Contributions/Donations	122,000	77,000	63.11%	122,000	100.00%	145,071	145,146	100.05%
Miscellaneous Revenue	110,306	111,552	101.13%	110,306	100.00%	93,000	82,570	88.78%
Categorical Revenue	374,444	376,387	100.52%	376,387	100.52%	356,049	263,439	73.99%
Other State Revenue	260,771	95,771	36.73%	260,771	100.00%	271,188	74,077	27.32%
Grants Federal	564,563	591,476	104.77%	541,708	95.95%	-	-	0.00%
Fund Transfer	17,316	17,316	100.00%	17,316	100.00%	25,175	25,175	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 13,459,789	\$ 13,391,112	99.49%	\$ 13,383,732	99.43%	\$ 14,382,013	\$ 10,649,394	74.05%
Expenditures:								
Salaries	\$ 6,868,424	\$ 6,913,228	100.65%	\$ 6,799,621	99.00%	\$ 7,206,387	\$ 5,272,896	73.17%
Benefits	2,429,152	2,180,810	89.78%	2,429,151	100.00%	2,386,161	1,624,373	68.07%
Purchased Professional and Technical Services	285,966	254,643	89.05%	283,765	99.23%	331,533	230,337	69.48%
Purchased Property Services	2,253,856	2,255,270	100.06%	2,260,492	100.29%	2,228,029	1,650,988	74.10%
Other Purchased Services	1,015,856	979,282	96.40%	1,001,661	98.60%	1,221,006	885,642	72.53%
Supplies	543,054	492,587	90.71%	543,759	100.13%	607,670	423,110	69.63%
Property	213,383	252,303	118.24%	213,490	100.05%	215,000	169,930	79.04%
Other Expenses	18,102	25,971	143.47%	29,869	165.00%	73,339	32,853	44.80%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,627,793	\$ 13,354,094	97.99%	\$ 13,561,808	99.52%	\$ 14,269,125	\$ 10,290,129	72.11%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,428,387	\$ 13,755,580	102.44%	\$ 13,755,580	102.44%	\$ 14,043,852	\$ 14,259,921	101.54%
Mill Levy/Override	1,994,092	2,081,483	104.38%	2,081,483	104.38%	2,061,925	2,031,088	98.50%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	55,000	41,099	74.73%	41,099	74.73%	85,000	141,671	166.67%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	348,049	408,389	117.34%	408,389	117.34%	325,380	356,243	109.49%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	23,264	0.00%	23,264	0.00%	-	120	0.00%
Rental/Lease	66,000	94,032	142.47%	94,032	142.47%	54,000	66,025	122.27%
Contributions/Donations	50,000	61,987	123.97%	61,987	123.97%	150,000	148,800	99.20%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	555,504	768,487	138.34%	768,487	138.34%	537,451	767,235	142.75%
Grants Federal	1,237,691	638,264	51.57%	638,264	51.57%	-	2,124,678	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	57,537	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 17,734,723	\$ 17,872,585	100.78%	\$ 17,872,585	100.78%	\$ 17,257,608	\$ 19,953,319	115.62%
Expenditures:								
Salaries	\$ 9,216,000	\$ 8,637,825	93.73%	8,637,825	93.73%	\$ 9,024,100	\$ 8,549,973	94.75%
Benefits	2,694,337	2,382,264	88.42%	2,382,264	88.42%	2,234,861	2,349,296	105.12%
Purchased Professional and Technical Services	379,000	219,979	58.04%	219,979	58.04%	300,960	244,164	81.13%
Purchased Property Services	3,487,564	2,038,623	58.45%	2,038,623	58.45%	2,257,473	2,147,524	95.13%
Other Purchased Services	1,532,885	1,460,891	95.30%	1,460,891	95.30%	1,627,460	1,617,041	99.36%
Supplies	520,000	491,202	94.46%	491,202	94.46%	598,006	420,452	70.31%
Property	2,582,400	2,507,955	97.12%	2,507,955	97.12%	633,200	873,395	137.93%
Other Expenses	299,000	32,427	10.85%	32,427	10.85%	275,200	31,310	11.38%
Other Uses of Funds	-	31,000	0.00%	31,000	0.00%	-	140,383	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 20,711,186	\$ 17,802,167	85.95%	\$ 17,802,167	85.95%	\$ 16,951,260	\$ 16,373,537	96.59%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,073,266	\$ 5,210,087	102.70%	\$ 5,210,087	102.70%	\$ 5,072,705	\$ 5,005,558.01	98.68%
Mill Levy/Override	770,488	786,307	102.05%	786,307	102.05%	741,562	715,816	96.53%
Tuition	187,500	120,205	64.11%	120,205	64.11%	350,590	115,545	32.96%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	85,000	283,943	334.05%	283,943	334.05%	90,000	363,795	404.22%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	165,000	9,939	6.02%	9,939	6.02%	140,000	-	0.00%
Rental/Lease	14,400	-	0.00%	-	0.00%	19,740	21,957	111.23%
Contributions/Donations	-	1,582	0.00%	1,582	0.00%	15,000	23,409	156.06%
Miscellaneous Revenue	290,300	17,847	6.15%	17,847	6.15%	1,300	16,620	1278.46%
Categorical Revenue	273,511	289,299	105.77%	289,299	105.77%	257,178	54,944	21.36%
Other State Revenue	-	-	0.00%	-	0.00%	-	240,299	0.00%
Grants Federal	95,000	398,875	419.87%	398,875	419.87%	-	1,246	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	143,112	0.00%
Other Sources	552,500	552,500	100.00%	552,500	100.00%	143,000	227,500	159.09%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,506,965	\$ 7,670,583	102.18%	\$ 7,670,583	102.18%	\$ 6,831,075	\$ 6,929,800	101.45%
Expenditures:								
Salaries	\$ 3,128,536	\$ 3,270,954	104.55%	\$ 3,270,954	104.55%	\$ 2,987,368	\$ 3,039,537	101.75%
Benefits	1,071,290	946,158	88.32%	946,158	88.32%	1,004,248	959,485	95.54%
Purchased Professional and Technical Services	273,646	303,369	110.86%	303,369	110.86%	323,658	443,200	136.93%
Purchased Property Services	1,675,581	1,808,676	107.94%	1,808,676	107.94%	1,426,873	1,440,163	100.93%
Other Purchased Services	644,553	594,610	92.25%	594,610	92.25%	587,085	548,641	93.45%
Supplies	255,489	237,443	92.94%	237,443	92.94%	172,787	173,673	100.51%
Property	192,000	115,384	60.10%	115,384	60.10%	45,218	-	0.00%
Other Expenses	6,625	8,494	128.22%	8,494	128.22%	6,190	19,279	311.45%
Other Uses of Funds	-	-	0.00%	-	0.00%	21,750	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,247,720	\$ 7,285,087	100.52%	\$ 7,285,087	100.52%	\$ 6,575,177	\$ 6,623,978	100.74%

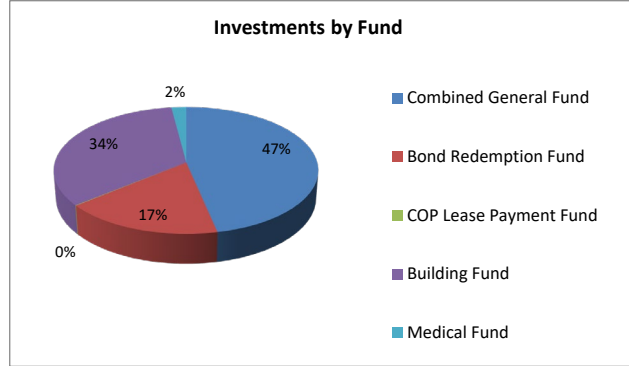
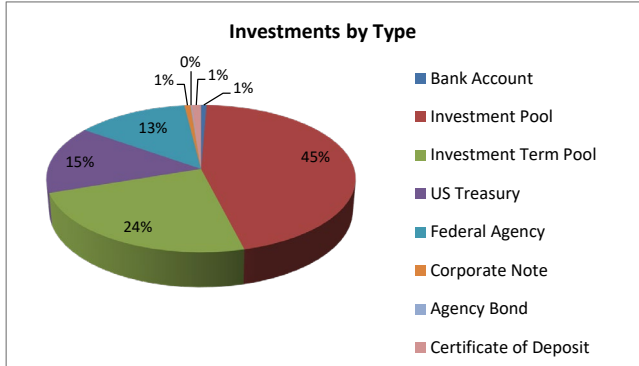


APPENDIX

Douglas County School District Forth Quarter Ended 6/30/21

Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 2,695,143	\$ -	\$ -	\$ -	\$ -	\$ 2,695,143
Investment Pool	130,720,935	30,942,474	372,533	15,044,492	8,360,883	185,441,316
Investment Term Pool	57,300,000	40,000,000				97,300,000
US Treasury	-	-	-	61,080,567	-	61,080,567
Federal Agency	-	-	-	54,199,418	-	54,199,418
Corporate Note	-	-	-	2,934,643	-	2,934,643
Agency Bond	-	-	-	542,339	-	542,339
Certificate of Deposit	-	-	-	4,527,192	-	4,527,192
Total	\$ 190,716,078	\$ 70,942,474	\$ 372,533	\$ 138,328,651	\$ 8,360,883	\$ 408,720,618

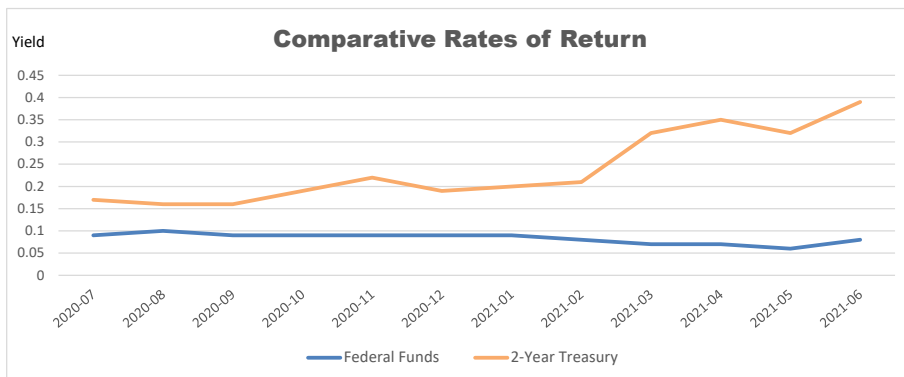


Investment Income by Fund

	Invested Balance	Q4 - Quarterly Interest	Interest YTD	Q4 Yield %
Combined General Fund*	\$ 190,716,078	\$ 17,504	\$ 162,796	0.04%
Bond Redemption Fund	70,942,474	12,674	125,375	0.08%
COP Lease Payment Fund	372,533	2	228	0.02%
Building Funds**	138,328,651	799,216	3,963,821	2.07%
Medical Fund	8,360,883	1,218	15,318	0.02%
Total	\$ 408,720,618	\$ 830,614	\$ 4,267,538	0.74%

* Includes Fund 10 and Fund 22

**Does not include market value adjustments



*Rates obtained from federalreserve.gov

**Douglas County School District
Third Quarter Ended 3/31/2021**

Investment Portfolio

Name of Institution	Type	Std Poors or Moody's	Purchase Date	Maturity Date	Term	Yield	9/30/20 Market Value	12/31/2020 Market Value	3/31/2021 Market Value	6/30/2021 Market Value
<u>Combined General Fund</u>										
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 8,010,279	\$ 174,431	\$ 1,729,501	\$ 2,695,143
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 113,229,671	\$ 42,626,929	\$ 75,373,413	\$ 130,705,696
CSIP Term Pool	Term Investment Pool	AAAF	4/27/2021	10/22/2021	178	0.09%	\$ -	\$ -	\$ -	\$ 5,000,000
CSIP Term Pool	Term Investment Pool	AAAF	4/27/2021	10/25/2021	181	0.09%	\$ -	\$ -	\$ -	\$ 16,000,000
CSIP Term Pool	Term Investment Pool	AAAF	4/27/2021	11/19/2021	206	0.09%	\$ -	\$ -	\$ -	\$ 8,000,000
CSIP Term Pool	Term Investment Pool	AAAF	4/27/2021	11/15/2021	202	0.09%	\$ -	\$ -	\$ -	\$ 5,000,000
CSIP Term Pool	Term Investment Pool	AAAF	4/27/2021	11/15/2021	202	0.09%	\$ -	\$ -	\$ -	\$ 6,000,000
CSIP Investment Pool-TA	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 15,257,011	\$ 15,262,114	\$ 17,315,108	\$ 15,239
CSIP Investment Term-TA	Term Investment Pool	AAAF	4/8/2021	1/3/2022	270	0.11%	\$ -	\$ -	\$ -	\$ 5,300,000
CSIP Investment Term-TA	Term Investment Pool	AAAF	4/8/2021	4/5/2022	362	0.14%	\$ -	\$ -	\$ -	\$ 12,000,000
Total							\$ 136,496,960	\$ 58,063,474	\$ 94,418,022	\$ 190,716,078
<u>Bond Redemption Fund</u>										
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 1,741,599	\$ 286,148	\$ 3,139,525	\$ 26,466,850
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 36,125,420	\$ 21,950,500	\$ 24,474,808	\$ 4,475,624
CSIP Term Pool	Term Investment Pool	AAAF	4/15/2020	10/16/2020	184	0.72%	\$ 30,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAF	3/15/2021	11/3/2021	233	0.15%	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAAF	4/22/2021	11/19/2021	211	0.09%	\$ -	\$ -	\$ -	\$ 10,000,000
CSIP Term Pool	Term Investment Pool	AAAF	4/22/2021	12/10/2021	232	0.09%	\$ -	\$ -	\$ -	\$ 10,000,000
Total							\$ 37,867,019	\$ 22,236,648	\$ 47,614,333	\$ 70,942,474
<u>COP Lease Payment Fund</u>										
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 52	\$ 52	\$ 21	\$ 216,016
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 39	\$ 39	\$ 23	\$ 156,376
UMB -2015 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 2,443	\$ 141	\$ 141	\$ 141
Total							\$ 2,535	\$ 232	\$ 184	\$ 372,533
<u>Building Funds</u>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.11%	\$ 12,276,091	\$ 396	\$ 18,343,676	\$ 15,024,700
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2021	745	2.50%	\$ 15,274,168	\$ 15,233,766	\$ -	\$ -
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2021	837	2.49%	\$ 17,171,029	\$ 17,115,150	\$ 17,067,253	\$ -
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2021	929	2.48%	\$ 50,332,874	\$ 50,100,895	\$ 49,892,106	\$ 49,644,656
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	2.47%	\$ 1,126,984	\$ 1,122,344	\$ 1,117,875	\$ 1,113,062
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	2.47%	\$ 10,397,503	\$ 10,359,591	\$ 10,323,258	\$ 10,286,925
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 36,373	\$ 36,247	\$ 36,072	\$ 35,924
Agency Bond	-American Devel BK	Aaa	4/24/2020	5/24/2023	1125	0.51%	\$ 543,173	\$ 543,532	\$ 542,916	\$ 542,339
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	2.53%	\$ 20,505,887	\$ 20,365,491	\$ 20,231,350	\$ 20,084,280
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 1,023,391	\$ 1,018,918	\$ -	\$ -
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 13,790,194	\$ 13,729,920	\$ 10,177,792	\$ 10,128,925
Federal Agency	nie Mae Agency No	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 3,109,140	\$ 3,097,779	\$ 3,083,448	\$ 3,069,876
Federal Agency	nie Mae Agency No	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,554,996	\$ 5,534,698	\$ 5,509,094	\$ 5,484,845
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,831,767	\$ 1,824,207	\$ 1,813,917	\$ 1,803,967
Federal Agency	Freddie Mac Notes	Aaa	5/7/2020	5/5/2023	1093	0.39%	\$ 502,045	\$ 502,534	\$ 501,866	\$ 501,329
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,463,565	\$ 1,456,758	\$ 1,447,028	\$ 1,437,412
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 11,916,442	\$ 11,853,721	\$ 11,762,144	\$ 11,688,784
Corporate Note	yota Motor Credit Co	Aa3	2/15/2019	4/8/2021	783	2.79%	\$ 2,924,250	\$ 2,911,878	\$ 2,900,000	\$ -
Corporate Note	Apple Inc Corp Note:	Aa1	2/15/2019	2/9/2022	1090	2.73%	\$ 2,982,230	\$ 2,967,300	\$ 2,950,393	\$ 2,934,643
Certificate of Deposit	itomo Mitsui Bank N	P-1	5/19/2020	11/20/2020	185	0.38%	\$ 425,096	\$ -	\$ -	\$ -
Certificate of Deposit	Tornonto Dominion	P-1	12/4/2019	11/30/2020	362	1.81%	\$ 9,319,820	\$ -	\$ -	\$ -
Certificate of Deposit	MUFG Bank LTD/NY	P-1	1/15/2020	12/31/2020	351	1.85%	\$ 4,317,311	\$ -	\$ -	\$ -
Certificate of Deposit	Credit Suisse NY	P-1	1/15/2020	12/31/2020	351	1.82%	\$ 5,019,746	\$ -	\$ -	\$ -
Certificate of Deposit	Barclay's Bank	P-1	2/10/2021	2/4/2022	359	0.29%	\$ -	\$ -	\$ 4,525,385	\$ 4,527,192
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.10%	\$ 1,459,409	\$ 19,503,945	\$ 3,939	\$ 19,792
Total							\$ 193,303,484	\$ 179,279,069	\$ 162,229,512	\$ 138,328,651
<u>Medical Fund</u>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 7,864,355	\$ 11,289,074	\$ 10,329,457	\$ 8,360,883
Total							\$ 375,534,353	\$ 270,868,498	\$ 314,591,508	\$ 408,720,618

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended June 30, 2021**

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised		Year to Date Actual	Year to Date Actual	Year to Date as a % of Final Revised		Year to Date Actual
				Budget	Budget			Budget	Budget	
Electric	6,400,000	6,400,000	5,723,575	89%	676,425	7,060,000	5,708,708	81%	1,351,292	
Natural Gas	1,200,000	1,500,000	1,581,294	105%	(81,294)	1,150,000	1,250,751	109%	(100,751)	
Water & Sewer	1,247,000	1,247,000	1,180,292	95%	66,708	1,213,000	1,213,634	100%	(634)	
Irrigation	900,000	900,000	952,738	106%	(52,738)	1,050,000	887,109	84%	162,891	
Trash	317,000	318,230	284,074	89%	34,156	313,000	273,233	87%	39,767	
Snow Removal	250,000	700,000	708,352	101%	(8,352)	650,000	512,943	79%	137,057	
Ice Melt	125,000	125,000	74,884	60%	50,116	145,000	93,717	65%	51,283	
Subtotal Utilities	10,439,000	11,190,230	10,505,210	94%	685,020	11,581,000	9,940,095	86%	1,640,905	
Green Project Based Learning	-	-	-	0%	-	1,294	1,294	100%	-	
Grand Total	10,439,000	11,190,230	10,505,210	94%	685,020	11,582,294	9,941,389	86%	1,640,905	

Utilities Summation Narrative:	Utilities came in under budget for 2020-2021 despite the rate changes, Polar Vortex additional gas charges, building air flushes, and colder 4th QTR months. During the 4th QTR, the District experienced some snowy days in April, a colder month of May than usual which increased natural gas usage. The electricity usage was up due to air flushes during 4th QTR. Trash / Recycle costs were lower for the year but highest during the 4th QTR. There was not a significant change for water and sewer but there was an elevated increase for irrigation.
Electric	Electricity cost and usage increased during the 4th QTR as expected. Prior to the COVID-19 pandemic, operations ran all school buildings on non-occupancy mode starting in June and continuing for the summer months. This year, DCSD buildings remained in full occupancy mode for the summer. This operation was due to building flushes, summer school programs, BASE programs and other activities throughout the buildings. Operations made sure that the air was circulated the entire day. The results were as expected, staff saw an increase in use and cost and have budgeted correctly for 4th QTR and end of year. Staff anticipate seeing an increase in electricity cost during the 1st QTR 2021-2022 due to flushes and increased rates.
Natural Gas	Natural Gas cost was 5% over budget for year end. The District's increase of natural gas usage was due to building flushes during 4th QTR and residual effects of the Polar Vortex that happened in February. One of the Natural Gas providers increased pricing by adding a GCA (Gas Cost Adjustment) for the next 24 months to make up for the hugely increased gas prices in February instead of charging a one lump sum to their customers. In addition to the GCA the variable daily rate has been extremely higher than normal. Again, this rate is higher due to the global supply and demand; higher demand over a short period of time (Feb - Polar Vortex) results in large price changes.
Water & Sewer	Water and sewer usage were slightly lower during 4th QTR that kept the District under budget for the year end.
Irrigation	Irrigation during 4th QTR was lower than years past. The District is still over budget by 6% due to the weather back in July-October of 2020. Just those four months alone took up the majority of the budget. Those months were extremely warm and the usage was very high. Luckily, the weather cooperated with staff's expectations in the 4th QTR. The District experienced a very wet spring and staff were able to keep usage down during this QTR.
Trash	The District was under budget for Trash and Recycle for the end of year budget. Staff did have a larger month in July with many changes throughout schools, there seemed to be a higher need for trash/recycle services.
Snow Removal	Snow Removal was needed during the months of April and May during 4th QTR. Snow removal exceeded year end budget just slightly due to these unexpected snowy months.
Ice Melt	Ice melt was not needed during 4th QTR and stayed under year end budget.

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended June 30, 2021

Table 1: Twelve Month Rolling Fuel Prices (Dollars per Gallon)

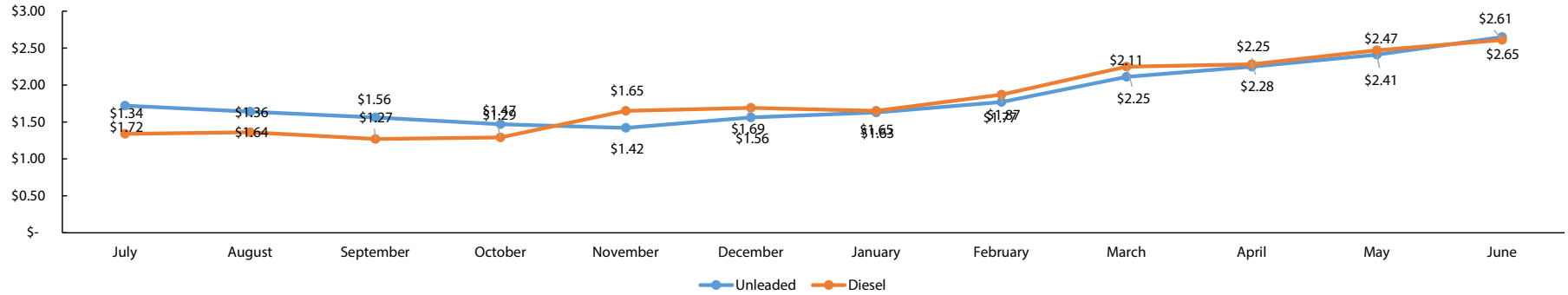


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

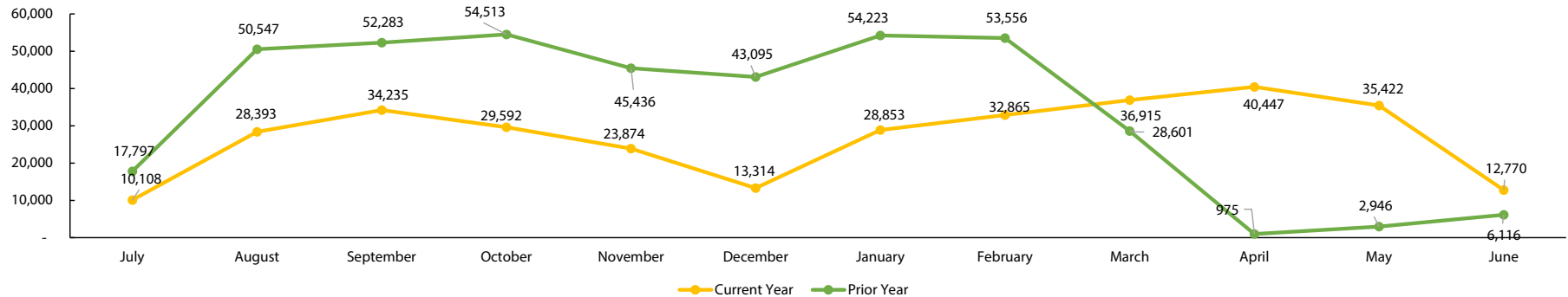
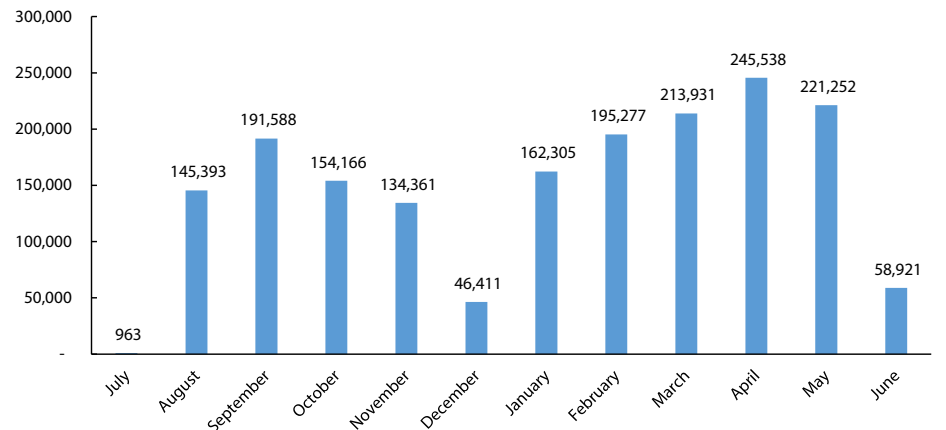


Table 1: Fuel prices continued to increase coming into the summer months. The increase is due to the increase in travel during the summer months, the reduction of COVID-19 restrictions, and tanker companies struggling to get CDL drivers. The price per gallon during the quarter for Diesel fuel increased from April to June by \$0.33 and Unleaded fuel increased by \$0.40. Typically Diesel fuel has been more costly but due to the public driving more, the primary fuel source was unleaded, hence the substantial increase in this fuel cost.

Table 2: During this quarter DCSD increased ridership and the schools were back to full in person learning. The unleaded gallons of fuel consumed during April were 18,021 and 22,426 of diesel. The regular school year ended in May therefore fuel consumption was down from April. Transportation department transported students in June for extending learning and BASE field trips however district fuel consumption is lower in the summer months due to the decrease in daily routes and overall mileage traveled. Other district departments that consume fuel also travel less miles in the summer months which contributes to the consumption being much lower than an average month the district is in session.

Table 3: There is a correlation in bus miles to fuel consumption in this period. DCSD miles were the highest of the calendar year in April from all students going back to school, and Transportation routes being back at normal mileage ranges, however started to trend down as the regular school year ended and less miles were traveled as staff moved from regular routes to summer routes and trips.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended June 30, 2021

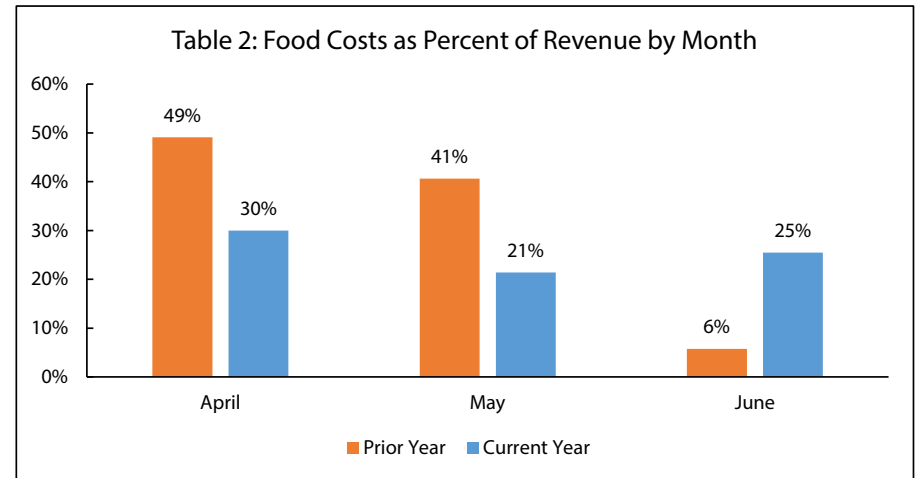
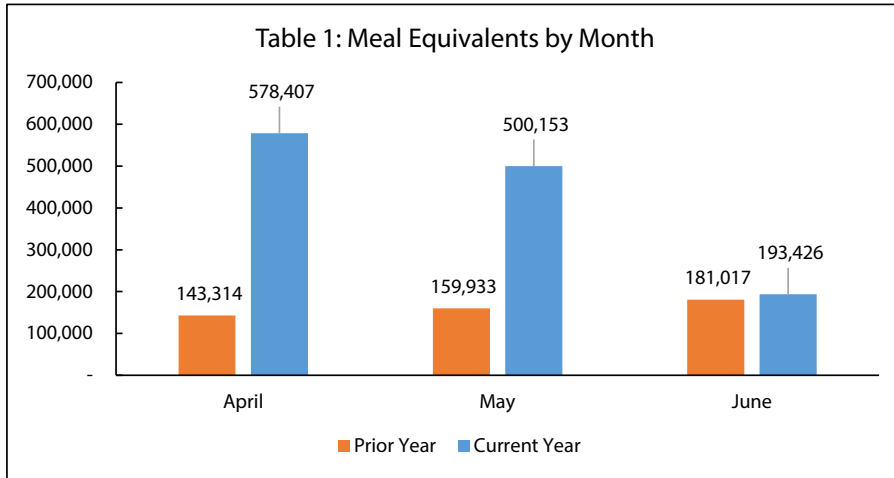
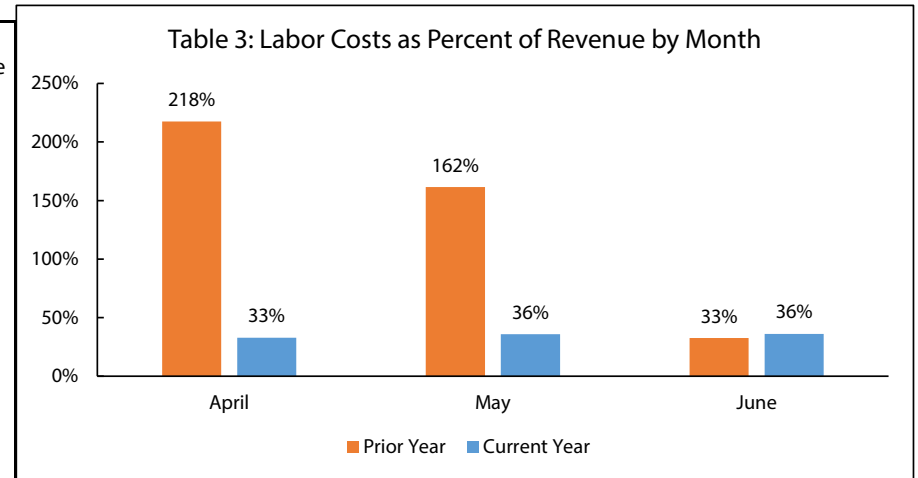


Table 1: Total Revenue was lower in Fourth Quarter 2019-2020 because Nutrition Services was providing emergency feeding to the community and school was not in session (curbside remote meal bags only). In Fourth Quarter 2020-2021 most students were in person with some quarantines and hybrid learning. Additionally, the District was serving universal free meals (continued curbside remote feeding).

Table 2: Food costs in Fourth Quarter 2019-2020 were lower overall because of the emergency feeding vs. regular feeding program, however as a percent of revenue they were higher in April and May due to the lower total revenue in 2019-2020 Fourth Quarter.

Table 3: Labor costs in Fourth Quarter 2020-2021 (April specifically) were higher because of emergency pay being paid to those staff interacting with students and the public at the beginning of the pandemic.



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
4th Quarter Budget to Actual
For the Period Ended June 30, 2021**

	2020-2021					2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	15,061	912	912	100.00%	-	91,766	91,766	100.00%	-	-99.01%
Revenues										
Tuition	1,197,848	923,194	348,021	37.70%	198,649 ¹	1,431,955	820,386 ^A	57.29%	469,310	-57.58%
Other	-	-	904	0.00%	(1,988)	1,701	2,341 ^A	137.60%	1,701	-61.40%
Total Revenue	\$ 1,197,848	\$ 923,194	\$ 348,924	37.80%	\$ 196,661	\$ 1,433,656	\$ 822,726	57.39%	\$ 471,011	-57.59%
Transfer from General Fund	23,084	248,084	248,084	100.00%	-	173,084	173,084	100.00%	-	43.33%
Total Sources	\$ 1,235,993	\$ 1,172,190	\$ 597,920	51.01%	\$ 196,661	\$ 1,698,506	\$ 1,087,576	64.03%	\$ 471,011	-45.02%
Expenditures										
Salaries	667,583	542,220	359,120	66.23%	49,898 ¹	726,286	660,253	90.91%	156,542	-45.61%
Benefits	248,683	188,589	119,130	63.17%	25,272	253,461	212,549	83.86%	73,720	-43.95%
Purchased Services	87,949	46,792	26,234	56.07%	5,733 ¹	133,559	102,541	76.78%	43,519	-74.42%
Supplies	133,288	73,951	50,300	68.02%	35,100	248,113	108,115	43.57%	74,911	-53.48%
Equipment	6,000	98,014	34,357	35.05%	98,014	118,869	98,483	82.85%	89,398	-65.11%
Field Trips & Other	52,177	12,012	13,279	110.55%	3,623	64,832	37,144	57.29%	(4,139)	-64.25%
Total Expenditures	\$ 1,195,680	\$ 961,578	\$ 602,420	62.65%	\$ 217,640	\$ 1,545,120	\$ 1,219,085	78.90%	\$ 433,952	-50.58%
Change in Fund Balance	25,252	209,700	(5,412)		(20,979)	61,620	(223,275)		37,059	-97.58%
Balance on Hand June 30	\$ 40,313	\$ 210,612	\$ (4,500)	-2.14%	\$ (20,979)	\$ 153,386	\$ (131,509)	-85.74%	\$ 37,059	-96.58%

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION
2020-2021 Budget to Projection Notes

¹ Revenue loss due to program closures for COVID-19 pandemic

EXPLAINS VARIANCE IN CURRENT YEAR TO DATE ACTUALS COMPARED TO YEAR TO DATE ACTUALS AT THE SAME POINT IN TIME THE PRIOR
Year over Year Actual Notes

^A Only fourth quarter of 2019-2020 was affected by program closures for COVID-19 pandemic



QUESTIONS