

Douglas County School District



Quarterly Financial Report | Period Ending September 30, 2020



Presented to the Board of Education
By Kate Kotaska, Chief Financial Officer
Colleen Doan, Director of Budget
November 10, 2020

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Quarterly Financial Report
For the Period Ended September 30, 2020

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021			2019-2020		
	Adopted 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	\$ 117,685,683	112.02%	\$ 97,647,586	\$ 97,647,586	100.00%
Revenues by Source						
Property Taxes	261,929,062	1,199,327	0.46%	259,105,639	4,063,496	1.57%
Specific Ownership Taxes	27,408,277	5,212,448	19.02%	29,908,277	7,674,455	25.66%
Other Local Income	38,115,118	8,014,706	21.03%	45,306,052	10,284,246	22.70%
Intergovernmental	320,173,791	94,819,603	29.62%	377,769,897	104,536,014	27.67%
Total Revenues	\$ 647,626,248	\$ 109,246,084	16.87%	\$ 712,089,865	\$ 126,558,210	17.77%
Total Sources	\$ 752,681,491	\$ 226,931,767	30.15%	\$ 809,737,451	\$ 224,205,796	27.69%
Expenditures by Program						
Instructional	302,059,833	50,484,399	16.71%	322,498,602.36	56,309,646	17.46%
Support - Students	38,275,032	7,160,344	18.71%	34,418,393	7,287,025	21.17%
Support - Instructional Staff	19,225,334	4,389,090	22.83%	27,662,641	5,421,546	19.60%
Support - General Administration	3,310,860	(1,914,104)	-57.81%	3,787,479	932,336	24.62%
Support - School Administration	36,770,746	8,516,937	23.16%	41,332,149	9,505,131	23.00%
Support - Business	4,114,954	1,016,356	24.70%	4,562,664	937,579	20.55%
Support - Operations & Maintenance	43,583,320	10,404,201	23.87%	53,978,196	11,145,945	20.65%
Support - Student Transportation	24,082,818	4,137,071	17.18%	27,776,824	5,864,963	21.11%
Support - Central	20,975,467	7,290,903	34.76%	24,563,165	7,654,954	31.16%
Support - Other	4,832,943	1,189,380	24.61%	6,200,338	1,041,288	16.79%
Contracts w/ Charter Schools	137,377,919	34,373,690	25.02%	154,084,901	39,636,469	25.72%
Non Instructional	402,338	953,081	236.89%	767,953	1,074,910	139.97%
Transfers Out	7,343,563	-	0.00%	9,712,922	-	0.00%
Total Expenditures	\$ 642,355,127	\$ 128,001,347	19.93%	\$ 711,346,228	\$ 146,811,792	20.64%
Expenditures by Object						
Salaries - 100s	321,155,894	55,854,227	17.39%	333,217,337	61,313,539	18.40%
Benefits - 200s	112,287,147	22,026,686	19.62%	121,696,105	23,725,589	19.50%
Purchased Services - 300s, 400s, 500s	29,446,175	7,496,647	25.46%	34,601,762	11,530,215	33.32%
Supplies - 600s	36,352,734	8,446,498	23.23%	51,370,168	10,349,850	20.15%
Equipment - 700s	859,765	568,561	66.13%	4,051,719	958,819	23.66%
Other - 800s, 900s	(2,468,070)	(1,825,997)	73.98%	2,611,315	599,029	22.94%
Contracts w/ Charter Schools	137,377,919	34,373,690	25.02%	154,084,901	39,636,469	25.72%
Transfers Out	7,343,563	-	0.00%	9,712,922	-	0.00%
Total Expenditures	\$ 642,355,127	\$ 126,940,312	19.76%	\$ 711,346,228	\$ 148,113,510	20.82%
BOE Contingency	\$ 5,280,000	\$ -	0.00%	\$ -	\$ -	0.00%
Net Change in Fund Balance	\$ (8,879)	\$ (17,694,228)	199281.76%	\$ 743,637	\$ (21,555,300)	-2898.63%
Ending Fund Balance	\$ 105,046,364	\$ 99,991,456	95.19%	\$ 98,391,223	\$ 76,092,286	77.34%
TABOR Reserve	16,470,000	-	0.00%	16,600,000	-	0.00%
BOE Reserve	16,470,000	-	0.00%	16,600,000	-	0.00%
School Carry Over Reserve	22,529,558	-	0.00%	22,967,729	-	0.00%
Medicaid Carry Over Reserve	2,059,857	-	0.00%	3,090,301	-	0.00%
Settlement Reserve	2,560,000	-	0.00%	2,560,000	-	0.00%
Mental Health and Security Grant	-	-	0.00%	-	-	0.00%
Assignment of 2018 Mill Levy Override	6,126,131	-	0.00%	8,426,131	-	0.00%
Ending Fund Balance - after reserves	\$ 38,830,818	\$ 99,991,456	257.51%	\$ 28,147,062	\$ 76,092,286	270.34%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021						2019-2020						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	92,815,566	103,298,506	111.29%	103,298,506	111.29%	10,482,940	87,381,177	87,381,177	100.00%	87,381,177	100.00%	-	18.22%
Revenues													
Local Taxes													
Property Tax (In SFA)	188,216,062	764,024	0.41%	188,216,062	100.00%	-	185,392,639	2,781,272	1.50%	185,762,542	100.20%	369,903	1.32%
Budget Override	73,713,000	435,304	0.59%	73,713,000	100.00%	-	73,713,000	1,282,223	1.74%	73,713,000	100.00%	-	0.00%
Specific Ownership Taxes (In SFA)	18,434,557	2,675,091	14.51%	18,434,557	100.00%	-	15,942,634	4,090,875	25.66%	13,643,865	85.58%	(2,298,769)	35.11%
Specific Ownership Taxes (Out of SFA)	8,973,720	2,537,357	28.28%	8,973,720	100.00%	-	13,965,643	3,583,580	25.66%	11,951,937	85.58%	(2,013,706)	-24.92%
Subtotal Local Taxes	\$ 289,337,339	\$ 6,411,775	2.22%	\$ 289,337,339	100.00%	\$ -	\$ 289,013,916	\$ 11,737,950 ^A	4.06%	\$ 285,071,344	98.64%	\$ (3,942,572)	1.50%
Intergovernmental Revenue													
Equalization Entitlements	288,340,300	74,783,788	25.94%	278,208,631	96.49%	(10,131,669) ¹	335,511,373	83,726,214 ^B	24.95%	335,299,568	99.94%	(211,805)	-17.03%
Special Education	14,513,980	14,470,345	99.70%	14,470,345	99.70%	(43,635)	14,494,875	14,243,356	98.26%	14,583,294	100.61%	88,419	-0.77%
Vocational Education	875,382	-	0.00%	875,382	100.00%	-	875,382	-	0.00%	875,382	100.00%	0	0.00%
Gifted & Talented	651,151	643,893	98.89%	643,893	98.89%	(7,258)	639,010	639,010	100.00%	639,010	100.00%	-	0.76%
Charter School Capital Construction	3,944,892	1,061,035	26.90%	4,215,356	106.86%	270,464	3,944,892	993,489	25.18%	3,944,891	100.00%	(1)	6.86%
Federal - Medicaid Reimbursement	3,584,562	864,396	24.11%	3,457,582	96.46%	(126,980)	4,489,456	618,558	13.78%	3,845,804	85.66%	(643,652)	-10.09%
Other	3,406,150	2,996,146	87.96%	3,687,539	108.26%	281,389	12,644,323	4,243,970	33.56%	12,577,000	99.47%	(67,323)	-70.68%
Subtotal Intergovernmental Revenue	\$ 315,316,417	\$ 94,819,603	30.07%	\$ 305,558,728	96.91%	\$ (9,757,689)	\$ 372,599,311	\$ 104,464,596	28.04%	\$ 371,764,949	99.78%	\$ (834,362)	-17.81%
Other Local Revenue													
General Fund Interest	800,000	99,495	12.44%	503,261	62.91%	(296,739) ²	1,400,000	582,332	41.60%	1,205,565	86.11%	(194,435)	-58.26%
Charter School Purchased Services	9,445,629	2,321,986	24.58%	9,105,731	96.40%	(339,898)	11,253,553	2,449,198	21.76%	11,216,357	99.67%	(37,196)	-18.82%
Preschool	1,834,304	237,670	12.96%	987,012	53.81%	(847,292) ³	1,932,425	650,718	33.67%	1,400,160	72.46%	(532,265)	-29.51%
School Based	10,996,304	2,508,202	22.81%	7,738,865	70.38%	(3,257,439) ³	9,859,911	4,382,085	44.44%	8,072,725	81.87%	(1,787,186)	-4.14%
Other	9,873,985	1,703,682	17.25%	8,216,748	83.22%	(1,657,237) ³	15,408,080	771,352	5.01%	13,549,164	87.94%	(1,858,916)	-39.36%
Subtotal Other Local Revenue	\$ 32,950,222	\$ 6,871,035	20.85%	\$ 26,551,617	80.58%	\$ (6,398,605)	\$ 39,853,969	\$ 8,835,685	22.17%	\$ 35,443,971	88.93%	\$ (4,409,998)	-25.09%
Total Revenue	\$ 637,603,978	\$ 108,102,413	16.95%	\$ 621,447,684	97.47%	\$ (16,156,294)	\$ 701,467,196	\$ 125,038,231	17.83%	\$ 692,280,264	98.69%	\$ (9,186,932)	-10.23%
Expenditures													
Salaries													
Administrators	18,651,101	4,747,623	25.45%	18,464,268	99.00%	186,833	20,859,522	5,252,809 ^C	25.18%	19,784,755	94.85%	1,074,767	-6.67%
Certified	215,004,371	34,978,076	16.27%	209,645,076	97.51%	5,359,295 ⁴	219,012,684	37,300,117 ^C	17.03%	215,244,948	98.28%	3,767,736	-2.60%
ProTech	13,569,135	3,264,805	24.06%	13,011,852	95.89%	557,283	14,746,715	3,241,855	21.98%	14,221,948	96.44%	524,767	-8.51%
Classified	53,584,343	9,597,806	17.91%	52,163,922	97.35%	1,420,421	54,349,048	10,305,465 ^C	18.96%	54,016,240	99.39%	332,808	-3.43%
Substitutes	3,876,729	386,988	9.98%	2,552,811	65.85%	1,323,918	4,239,958	798,528	18.83%	3,281,430	77.39%	958,528	-22.20%
Overtime	-	66,777	0.00%	362,734	0.00%	(362,734) ⁶	476,202	138,334	29.05%	435,480	91.45%	40,722	-16.70%
Additional Pay	2,774,159	387,730	13.98%	2,577,421	92.91%	196,738	3,919,801	884,493	22.56%	3,944,278	100.62%	(24,477)	-34.65%
Benefits	106,203,504	20,738,007	19.53%	103,863,216	97.80%	2,340,288	115,424,984	22,125,739	19.17%	113,695,145	98.50%	1,729,839	-8.65%
Purchased Professional Services	6,121,424	936,385	15.30%	6,589,308	107.64%	(467,884)	8,191,853	1,550,005 ^D	18.92%	7,952,355	97.08%	239,498	-17.14%
Purchased Property Services	6,209,542	1,633,579	26.31%	6,172,049	99.40%	37,493	7,120,815	2,029,834	28.51%	7,061,704	99.17%	59,111	-12.60%
Other Purchased Services	13,286,699	3,715,158	27.96%	13,794,388	103.82%	(507,689)	15,335,227	6,471,401 ^D	42.20%	14,954,615	97.52%	380,612	-7.76%
Supplies	22,937,687	6,780,587	29.56%	25,503,365	111.19%	(2,565,678) ⁷	36,444,239	8,032,186 ^D	22.04%	21,547,077	59.12%	14,897,162	18.36%
Utilities	10,439,000	2,110,381	20.22%	11,960,000	114.57%	(1,521,000) ⁸	11,581,000	2,266,154	19.57%	9,940,095	85.83%	1,640,905	20.32%
Equipment	-	-	0.00%	-	0.00%	-	8,470	-	0.00%	8,470	100.00%	-	-100.00%
Other	(2,198,655)	(2,256,375)	102.63%	1,232,394	-56.05%	(3,431,049) ⁹	2,770,012	437,810	15.81%	3,774,444	136.26%	(1,004,432)	-67.35%
Total Expenditures	\$ 470,459,039	\$ 87,087,525	18.51%	\$ 467,892,804	99.45%	\$ 2,566,235	\$ 514,480,529	\$ 100,834,730	19.60%	\$ 489,862,984	95.22%	\$ 24,617,545	-4.48%

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021						2019-2020						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Charter School Pass Through	\$ 137,377,919	\$ 34,373,690	25.02%	\$ 134,566,014	97.95%	\$ (2,811,905)	\$ 154,084,901	\$ 39,636,469	25.72%	\$ 153,937,969	99.90%	\$ 146,932	-12.58%
Transfers													
Outdoor Education Fund	23,084	-	0.00%	23,084	100.00%	-	173,084	-	0.00%	173,084	100.00%	-	-86.66%
Transportation Fund	15,620,238	-	0.00%	15,017,215	96.14%	603,023	19,496,934	-	0.00%	19,496,934	100.00%	-	-22.98%
Capital Projects Fund	1,500,135	-	0.00%	2,300,276	153.34%	(800,141)	3,179,043	-	0.00%	3,179,042	100.00%	1	-27.64%
Nutrition Services NSLP Fund	351,634	-	0.00%	445,352	126.65%	(93,718)	351,634	-	0.00%	351,634	100.00%	-	26.65%
Nutrition Services Non-NSLP Fund	93,718	-	0.00%	-	0.00%	93,718	643,718	-	0.00%	643,718	100.00%	-	-100.00%
Child Care Fund	487,045	-	0.00%	487,045	100.00%	-	487,045	-	0.00%	487,045	100.00%	-	0.00%
Athletics & Activities Fund	3,974,098	-	0.00%	3,930,283	98.90%	43,815	5,791,709	-	0.00%	5,791,709	100.00%	-	-32.14%
COP Lease Payments Fund	2,437,068	-	0.00%	2,437,068	100.00%	-	2,438,816	-	0.00%	2,438,816	100.00%	-	-0.07%
Total Transfers	\$ 24,487,020	\$ -	0.00%	\$ 24,640,323	100.63%	\$ (153,303)	\$ 32,561,983	\$ -	0.00%	\$ 32,561,982	100.00%	\$ 1	-24.33%
Total Expenditures and Transfers	\$ 632,323,978	\$ 121,461,215	19.21%	\$ 627,099,141	99.17%	\$ (398,974)	\$ 701,127,413	\$ 140,471,198^B	20.04%	\$ 676,362,935	96.47%	\$ 24,764,478	-7.28%
BOE Contingency - 1%	5,280,000	-	0.00%	5,280,000	100.00%	-	-	-	0.00%	-	0.00%	-	-
Change in Fund Balance	-	(13,358,802)		(10,931,456)	0.00%	(10,931,456)	339,783	(15,432,967)		15,917,329	4684.56%	15,577,546	-168.68%
Ending Fund Balance	92,815,566	89,939,704	96.90%	92,367,049	99.52%	(448,517)	87,720,960	71,948,210	82.02%	103,298,506	117.76%	15,577,546	-10.58%
Tabor Reserve - 3%	16,470,000	-	0.00%	17,311,000	105.11%	841,000	16,600,000	-	0.00%	17,311,000	104.28%	711,000	0.00%
BOE Reserve - 3%	16,470,000	-	0.00%	17,311,000	105.11%	841,000	16,600,000	-	0.00%	17,311,000	104.28%	711,000	0.00%
School Carry Over Reserve	22,529,558	-	0.00%	22,582,114	100.23%	52,556	21,793,449	-	0.00%	22,582,114	103.62%	788,665	0.00%
Extended Service Severance	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Medicaid Carry Over Reserve	2,059,857	-	0.00%	2,906,904	141.12%	847,047	3,090,301	-	0.00%	2,906,904	94.07%	(183,397)	0.00%
Settlement Reserve	2,560,000	-	0.00%	-	0.00%	(2,560,000) ¹¹	2,560,000	-	0.00%	-	0.00%	(2,560,000)	-
Mental Health and Security Grant	-	-	0.00%	-	0.00%	-	-	-	0.00%	6,715,383	0.00%	6,715,383	-100.00%
Assignment of 2018 Mill Levy Override	6,126,131	-	0.00%	7,702,802	125.74%	1,576,671	8,426,131	-	0.00%	9,700,720	115.13%	1,274,589	-20.60%
Ending Fund Balance - after reserves	\$ 26,600,020	\$ 89,939,704	338.12%	\$ 24,553,230	92.31%	\$ (2,046,790)	\$ 18,651,079	\$ 71,948,210	385.76%	\$ 26,771,385	143.54%	\$ 8,120,306	-8.29%

2020-2021 Budget to Projection Notes

- ¹ Projection for State Equalization reflects student enrollment ~2,000 under projections and anticipated revision to School Finance Act for Student October Count 2020
- ² Due to volatile market conditions, investment earnings lower than anticipated when budget was built
- ³ Due to hybrid learning model, reduced student enrollment and overall reduced student activity all tuition, fees and school-based revenue projected to be under budget
- ⁴ Certified salary projection reflects savings from instructional learning time calculation in Coronavirus Relief Fund (CRF) Grant plus anticipated staff increases for continuation of eLearning in spring semester
- ⁵ Projection for substitutes under budget due to limited supply of substitutes during COVID-19 pandemic
- ⁶ While overtime pay was eliminated from Adopted Budget, some departments such as Operations and Maintenance still require use of overtime
- ⁷ Projection includes school-based additional pay funded through site-based budget
- ⁸ See utility page for explanation of projected utility spend
- ⁹ Adopted Budget included site-based budget cuts in holding account which will be distributed to school-selected line items in Revised Budget
- ¹⁰ Anticipate there will be unforeseen needs throughout remainder of fiscal year requiring use of contingency
- ¹¹ Settlement was paid in 2019-2020 and therefore not assigned as fund balance

Year over Year Actual Notes

- ^A Delay of property tax collection in 2020 due to COVID-19
- ^B 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 projected decline of 1,544 funded pupils used to build budget
- ^C Year over Year reduction in salaries reflects implementation of furlough days, staff turnover and select positions now grant funded from CRF Grant
- ^D Reduced building use due to combination of hybrid and eLearning models caused year to date spend in supplies and services to decline year over year as new, eLearning specific expenses funded by CRF and ESSER grants

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended September 30, 2020**

	<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*	63,861	65,405	(1,544)	-2.36%
REVENUE				
Property Taxes	\$ 1,199,327	\$ 4,063,496	\$ (2,864,168)	-70.49% ¹
Specific Ownership Taxes	5,212,448	7,674,455	(2,462,007)	-32.08% ¹
State Equalization	74,783,788	83,726,214	(8,942,426)	-10.68%
Categorical Revenue	18,110,384	19,126,336	(1,015,951)	-5.31%
Charter School Purchased Services	2,321,986	2,449,198	(127,213)	-5.19%
Charter School Capital Construction	1,061,035	993,489	67,546	6.80%
Federal - Medicaid Reimbursement	864,396	618,558	245,838	39.74%
Preschool	237,670	650,718	(413,048)	-63.48% ²
School Based	2,508,202	4,382,085	(1,873,883)	-42.76% ²
Other	1,803,177	1,353,684	449,493	33.21%
	<u>\$ 108,102,413</u>	<u>\$ 125,038,231</u>	<u>\$ (16,935,819)</u>	<u>-13.54%</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 \$300.99 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 based on projected enrollment prepared by Planning Department prior to 2020-2021 budget development. Funded Pupil Count will be revised to reflect actual Student October Count 2020 for the Revised Budget.

Notes:

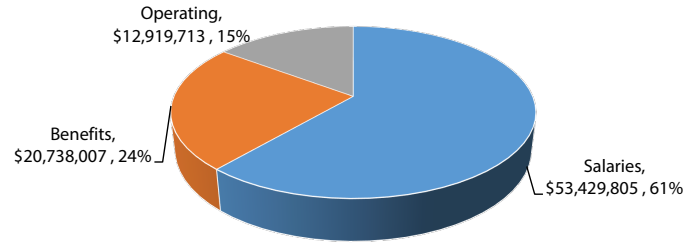
¹ Delay of property tax collection in 2020 due to COVID-19

² Tuition, fees and donations down year-over-year due to implementation of eLearning, hybrid learning and overall reduced student activities due to COVID-19

Unaudited for management use only

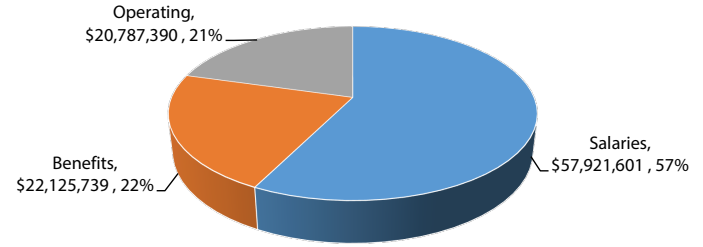
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended September 30, 2020**

2020-2021 Actual Expenditures



Total expenditures through 1st Quarter 2020-2021 were \$87,087,525
In addition to these expenditures, there is a charter school distribution of \$34,373,690 and a transfer to other funds of \$0.

2019-2020 Actual Expenditures



Total expenditures through 1st Quarter 2019-2020 were \$100,834,730
In addition to these expenditures, there is a charter school distribution of \$39,636,469 and a transfer to other funds of \$0.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	15,061	910	6.04%	910	6.04%	(14,151)
Revenues						
Tuition	1,197,848	127,207	10.62%	842,509	70.34%	(355,339) ¹
Other	-	35	0.00%	25	0.00%	25
Total Revenue	\$ 1,197,848	\$ 127,242	10.62%	\$ 842,534	70.34%	\$ (355,314)
Transfer from General Fund	23,084	-	0.00%	23,084	100.00%	-
Total Sources	\$ 1,235,993	\$ 128,152	10.37%	\$ 866,528	70.11%	\$ (369,465)
Expenditures						
Salaries	667,583	136,098	20.39%	542,220	81.22%	125,363 ²
Benefits	248,683	47,196	18.98%	188,553	75.82%	60,130 ²
Purchased Services	87,949	16,244	18.47%	46,792	53.20%	41,157 ³
Supplies	133,288	8,569	6.43%	73,951	55.48%	59,337 ³
Equipment	6,000	-	0.00%	3,000	50.00%	3,000
Field Trips & Other	52,177	3,123	5.98%	12,012	23.02%	40,165 ⁴
Total Expenditures	\$ 1,195,680	\$ 211,229	17.67%	\$ 866,528	72.47%	\$ 329,152
Change in Fund Balance	25,252	(83,988)		(910)	-3.60%	26,162
Balance on Hand June 30	\$ 40,313	\$ (83,077)	-206.08%	\$ 0	0.00%	\$ (40,313)

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	91,766	91,766	100.00%	91,766	100.00%	-	-99.01%
	1,431,955	400,245 ^A	27.95%	820,386	57.29%	(611,569)	2.70%
	134,120	73,119	54.52%	134,760	100.48%	640	-99.98%
	\$ 1,566,075	\$ 473,364	30.23%	\$ 955,145	60.99%	\$ (610,930)	-11.79%
	173,084	-	0.00%	173,084	100.00%	-	-86.66%
	\$ 1,830,925	\$ 565,130	30.87%	\$ 1,219,995	66.63%	\$ (610,930)	-28.97%
	726,286	158,673	21.85%	660,253	90.91%	66,033	-17.88%
	253,461	55,615	21.94%	212,549	83.86%	40,912	-11.29%
	133,559	38,068 ^A	28.50%	102,541	76.78%	31,018	-54.37%
	248,113	65,627 ^A	26.45%	108,115	43.57%	139,998	-31.60%
	118,869	98,219 ^B	82.63%	98,483	82.85%	20,386	-96.95%
	64,832	15,483 ^A	23.88%	37,144	57.29%	27,688	-67.66%
	\$ 1,545,120	\$ 431,684	27.94%	\$ 1,219,085	78.90%	\$ 326,035	-28.92%
	194,039	41,680		(90,856)	-46.82%	(284,895)	-99.00%
	\$ 285,805	\$ 133,446	46.69%	\$ 910	0.32%	\$ (284,895)	-99.96%

2020-2021 Budget to Projection Notes

- ¹ Variance in budget to projection revenue primarily due to reduction in price as overnight trips not planned due to COVID-19
- ² Variance in budget to projection for salaries and benefits due to reduction of temporary positions
- ³ Purchased Services and Supplies projected to be under budget based on decline in program participation
- ⁴ Field Trips were cancelled due to COVID-19

Year over Year Actual Notes

- ^A First Quarter of 2019-2020 was prior to COVID-19 pandemic and represented full operations for Outdoor Education
- ^B Equipment in 2019-2020 included Historic Grant

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021						2019-2020						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	9,578,370	10,446,543	109.06%	10,446,543	109.06%	868,173	8,563,325	8,563,325	100.00%	8,563,325	100.00%	-	21.99%
Revenues													
Revenue in Lieu of Land	2,152,048	762,237	35.42%	2,145,354	99.69%	(6,694)	2,267,811	321,507	14.18%	1,950,322	86.00%	(317,489)	10.00%
Investment Earnings	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	16,943	0.00%	16,943	0.00%	16,943	28,389	35,343	124.50%	819,892	2888.06%	791,503	-97.93%
Total Revenue	\$ 2,152,048	\$ 779,180	36.21%	\$ 2,162,297	100.48%	\$ 2,162,297	\$ 2,296,200	\$ 356,850	15.54%	\$ 2,770,213	120.64%	\$ 474,013	-21.94%
Transfer from General Fund	1,500,135	-	0.00%	2,300,276	153.34%	800,141	3,179,042	-	0.00%	3,179,042	100.00%	-	-27.64%
Total Sources	\$ 13,230,553	\$ 11,225,724	84.85%	\$ 14,909,117	112.69%	\$ 14,909,117	\$ 14,038,567	\$ 8,920,175	63.54%	\$ 14,512,580	103.38%	\$ 474,013	2.73%
Expenditures													
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Purchased/Property Services	-	-	0.00%	-	0.00%	-	680	680	100.00%	-	0.00%	680	-
Equipment/Building	853,765	568,561	66.59%	2,190,693	256.59%	(1,336,928)	3,806,168	860,600	22.61%	2,988,231	78.51%	817,937	-26.69%
Other	1,000,060	515,039	51.50%	1,000,060	100.00%	-	962,105	480,103	49.90%	963,399	100.13%	(1,294)	3.81%
Total Expenditures	\$ 1,853,825	\$ 1,083,601	58.45%	\$ 3,190,753	172.12%	\$ (3,190,753)	\$ 4,768,953	\$ 1,341,384	28.13%	\$ 3,951,630	82.86%	\$ 817,323	-19.25%
Change in Fund Balance	1,798,358	(304,420)		1,271,821	70.72%	526,537	706,289	(984,534)		1,997,626	282.83%	1,291,337	-36.33%
Assigned to Revenue in Lieu of Land	\$ 6,692,900	\$ -	0.00%	\$ 6,193,637	92.54%	\$ (499,263)	\$ 4,747,277	\$ -	0.00%	\$ 4,503,157	94.86%	\$ (244,120)	37.54%
Assigned to School Carry Over	\$ -	\$ -	0.00%	\$ 1,346,674	0.00%	\$ 1,346,674	\$ 1,174,280	\$ -	0.00%	\$ 1,602,802	136.49%	\$ 428,522	-15.98%
Balance on Hand June 30 (Other)	\$ 4,683,828	\$ 10,142,123	216.53%	\$ 4,178,053	89.20%	\$ (505,775)	\$ 3,348,057	\$ 7,578,791	226.36%	\$ 4,454,992	133.06%	\$ 1,106,935	-6.22%

2020-2021 Budget to Projection Notes

¹ Projection for Transfer from General Fund and Equipment/Building for school-funded projects transferred from Site-Based Budget or Principal Discretionary funds in General Fund

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Full Day Kindergarten Fund - Fund 15*
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
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	-	-		-	0.00%	-
Assigned to School Carry Over	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Balance on Hand June 30 (Other)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	-	-	0.00%	-	0.00%	-	
	-	-	0.00%	-	0.00%	-	
	-	-	0.00%	-	0.00%	-	
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	-	-	0.00%	-	0.00%</		

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	2,646,246	3,939,723	148.88%	3,939,723	148.88%	1,293,477
Revenues						
Transportation Fees	1,215,000	55,354	4.56%	579,754	47.72%	(635,246) ¹
State Categorical	4,857,374	-	0.00%	4,857,374	100.00%	-
Other	600,000	181,895	30.32%	558,751	93.13%	(41,249)
Total Revenue	\$ 6,672,374	\$ 237,250	3.56%	\$ 5,995,879	89.86%	\$ (676,495)
Transfer from General Fund	15,620,238	-	0.00%	15,017,215	96.14%	(603,023)
Total Sources	\$ 24,938,858	\$ 4,176,973	16.75%	\$ 24,952,817	100.06%	\$ 13,959
Expenditures						
Salaries	13,028,473	2,288,324	17.56%	11,671,700	89.59%	1,356,773 ²
Benefits	5,834,960	1,241,483	21.28%	5,078,261	87.03%	756,699 ²
Purchased Services	3,740,561	397,088	10.62%	3,414,750	91.29%	325,811
Supplies	1,242,759	139,687	11.24%	1,073,501	86.38%	169,258 ³
Fuel	1,600,000	190,459	11.90%	1,437,213	89.83%	162,787 ³
Bus Purchases & Equipment	-	-	0.00%	-	0.00%	-
Other	(1,321,652)	(72,774)	5.51%	(200,811)	15.19%	(1,120,841) ⁴
Total Expenditures	\$ 24,125,101	\$ 4,184,267	17.34%	\$ 22,474,615	93.16%	\$ 1,650,486
Change in Fund Balance	(1,832,489)	(3,947,018)		(1,461,521)	79.76%	(370,968)
Balance on Hand June 30	\$ 813,757	\$ (7,294)	-0.90%	\$ 2,478,202	304.54%	\$ 1,664,445

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	1,611,318	1,611,318	100.00%	1,611,318	100.00%	-	144.50%
	1,000,000	557,188 ^A	55.72%	762,891	76.29%	(237,109)	-24.01%
	5,038,167	-	0.00%	5,234,779	103.90%	196,612	-7.21%
	722,227	132,578	18.36%	509,433	70.54%	(212,794)	9.68%
	\$ 6,760,394	\$ 689,766	10.20%	\$ 6,507,103	96.25%	\$ (253,291)	-7.86%
	19,496,934	-	0.00%	19,496,934	100.00%	-	-22.98%
	\$ 27,868,646	\$ 2,301,084	8.26%	\$ 27,615,355	99.09%	\$ (253,291)	-9.64%
	14,887,121	3,233,265 ^B	21.72%	13,624,389	91.52%	1,262,732	-14.33%
	6,017,660	1,544,235 ^B	25.66%	5,438,324	90.37%	579,336	-6.62%
	3,819,628	706,530 ^A	18.50%	2,840,731	74.37%	978,897	20.21%
	1,316,816	328,304 ^A	24.93%	1,106,611	84.04%	210,204	-2.99%
	1,780,000	391,246 ^A	21.98%	1,359,435	76.37%	420,565	5.72%
	118,212	-	0.00%	119,875	101.41%	(1,664)	-100.00%
	(1,185,634)	(334,336) ^C	28.20%	(813,733)	68.63%	(371,901)	-75.32%
	\$ 26,753,802	\$ 5,869,245	21.94%	\$ 23,675,632	88.49%	\$ 3,078,170	-5.07%
	(496,474)	(5,179,479)		2,328,405	-468.99%	2,824,879	-162.77%
	\$ 1,114,844	\$ (3,568,161)	-320.06%	\$ 3,939,723	353.39%	\$ 2,824,879	-37.10%

2020-2021 Budget to Projection Notes

¹ Due to COVID-19 initiated social distancing, Transportation is transporting only one-third of prior students and 15 less routes due to reduction in drivers

² Vacancies in bus driver positions as of 2020-2021 First Quarter as well as reduction in overtime budget

³ Variance due to less activity anticipated compared to the prior year as the District is not operating at full capacity of in person learning

⁴ Due to district closure from COVID-19, white fleet district vehicles (non-student vehicles) were not operating as frequently and therefore charges for mechanical services are not needed along with reduction in field trips

Year over Year Actual Notes

^A Due to COVID-19 initiated social distancing, Transportation is transporting only one-third of prior students and 15 less routes due to reduction in drivers

^B As part of district-wide budget cuts, Transportation department eliminated vacant driver positions

^C 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
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021						2019-2020						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	238,032	1,092,533	458.99%	1,092,533	458.99%	854,501	1,962,156	1,962,156	100.00%	1,962,156	100.00%	-	-44.32%
Revenues													
Food Sales	10,395,460	301,127	2.90%	1,468,854	14.13%	(8,926,606) ¹	10,376,800	2,093,673 ^A	20.18%	7,868,551	75.83%	(2,508,249)	-81.33%
Federal Reimbursement	2,842,163	1,973,473	69.44%	11,164,262	392.81%	8,322,099 ²	2,550,000	604,309 ^A	23.70%	3,618,717	141.91%	1,068,717	208.51%
Commodity Contribution	790,966	-	0.00%	790,966	100.00%	-	822,352	-	0.00%	813,143	98.88%	(9,209)	-2.73%
Miscellaneous	105,290	61,294	58.21%	53,000	50.34%	(52,290)	65,000	5,887	9.06%	73,108	112.47%	8,108	-27.50%
Sale of Capital Assets	-	36,413	0.00%	36,413	0.00%	36,413	-	-	0.00%	9,677	0.00%	9,677	276.28%
State Match Child Nutr. & CDE Revenue	168,289	-	0.00%	-	0.00%	(168,289)	145,000	13,403	9.24%	149,254	102.93%	4,254	-100.00%
Total Revenues	\$ 14,302,168	\$ 2,372,306	16.59%	\$ 13,513,495	94.49%	\$ (788,673)	\$ 13,959,152	\$ 2,717,272	19.47%	\$ 12,532,450	89.78%	\$ (1,426,702)	7.83%
Transfer from General Fund	351,634	-	0.00%	445,352	126.65%	93,718 ³	351,634	-	0.00%	351,634	100.00%	-	26.65%
Total Sources	\$ 14,891,834	\$ 3,464,840	23.27%	\$ 15,051,380	101.07%	\$ (159,546)	\$ 16,272,942	\$ 4,679,428	28.76%	\$ 14,846,240	91.23%	\$ (1,426,702)	1.38%
Expenditures													
Salaries	4,922,183	1,059,596	21.53%	5,559,762	112.95%	(637,579) ⁴	4,934,047	1,081,546	21.92%	4,805,391	97.39%	128,656	15.70%
Benefits	2,034,185	507,010	24.92%	2,639,182	129.74%	(604,997) ⁴	2,042,816	486,064	23.79%	1,839,669	90.06%	203,147	43.46%
Food & Commodities	5,179,617	962,953	18.59%	4,790,285	92.48%	389,332	5,422,352	1,183,307	21.82%	5,210,926	96.10%	211,426	-8.07%
Purchased Services & Repairs	487,041	19,354	3.97%	108,338	22.24%	378,703	468,605	95,247	20.33%	326,982	69.78%	141,623	-66.87%
Supplies	845,613	234,825	27.77%	915,970	108.32%	(70,357)	750,380	307,564	40.99%	691,941	92.21%	58,439	32.38%
Equipment	125,000	27,809	22.25%	160,544	128.44%	(35,544)	51,000	18,357	35.99%	81,043	158.91%	(30,043)	98.10%
Other	811,254	19,062	2.35%	838,163	103.32%	(26,909)	794,660	13,715	1.73%	797,755	100.39%	(3,095)	5.07%
Total Expenditures	\$ 14,404,893	\$ 2,830,609	19.65%	\$ 15,012,244	104.22%	\$ (607,351)	\$ 14,463,860	\$ 3,185,800	22.03%	\$ 13,753,707	95.09%	\$ 710,153	9.15%
Change in Fund Balance	248,909	(458,302)		(1,053,398)	-423.21%	1,302,307	(153,074)	(468,528)		(869,623)	568.11%	(716,549)	21.13%
Balance on Hand June 30	\$ 486,941	\$ 634,231	130.25%	\$ 39,136	8.04%	\$ (447,805)	\$ 1,809,082	\$ 1,493,628	82.56%	\$ 1,092,533	60.39%	\$ (716,549)	-96.42%

2020-2021 Budget to Projection Notes

¹ Participation anticipated to be 80% to 100% at elementary schools and 15% to 35% at middle and high schools; however, meals reimbursed by federal government and sales only on a la carte items

² Free meal program by federal government anticipated to last through the end of 2020-2021 school year

³ As salaries and benefits of all Nutrition Services staff moved to Fund 21 beginning with 2020-2021 Second Quarter, transfer from General Fund associated with 2018 MLO moved out of Fund 28

⁴ All Nutrition Services staff moved to Fund 21 beginning with 2020-2021 Second Quarter

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	11,395	117,809	1033.86%	117,809	1033.86%	106,414
Revenues						
Food Sales	6,533,622	161,799	2.48%	761,265	11.65%	(5,772,357) ¹
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	\$ 161,799	2.48%	\$ 761,265	11.65%	\$ (5,772,357)
Transfer from General Fund	93,718	-	0.00%	-	0.00%	(93,718) ²
Total Sources	\$ 6,638,735	\$ 279,607	4.21%	\$ 879,074	13.24%	\$ 5,759,661
Expenditures						
Salaries	2,541,059	226,511	8.91%	242,638	9.55%	2,298,421 ³
Benefits	1,061,958	158,126	14.89%	164,631	15.50%	897,327 ³
Food & Commodities	1,998,968	108,116	5.41%	209,548	10.48%	1,789,420 ¹
Purchased Services & Repairs	542,950	19,073	3.51%	118,992	21.92%	423,958 ¹
Supplies	246,296	131,751	53.49%	131,751	53.49%	114,545 ¹
Equipment	40,000	11,514	28.78%	11,514	28.78%	28,486
Other	26,909	-	0.00%	-	0.00%	26,909
Total Expenditures	\$ 6,458,140	\$ 655,091	10.14%	\$ 879,074	13.61%	\$ 5,579,066
Change in Fund Balance	169,200	(493,292)		(117,809)		287,009
Balance on Hand June 30	\$ 180,595	\$ (375,483)	-207.91%	\$ 0	0.00%	\$ (180,595)

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	115,361	115,361	100.00%	115,361	100.00%	-	2%
	6,881,816	1,626,637 ^A	23.64%	5,573,454	80.99%	(1,308,362)	-86.34%
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	\$ 6,881,816	\$ 1,626,637	23.64%	\$ 5,573,454	80.99%	\$ (1,308,362)	-86.34%
	643,718	-	0.00%	643,718	100.00%	-	-100.00%
	\$ 7,640,895	\$ 1,741,998	22.80%	\$ 6,332,533	82.88%	\$ (1,308,362)	-86.12%
	2,435,744	513,989	21.10%	2,421,817	99.43%	13,927	-89.98%
	952,169	244,457	25.67%	962,983	101.14%	(10,814)	-82.90%
	2,872,333	678,737 ^A	23.63%	2,130,979	74.19%	741,354	-90.17%
	496,220	110,075	22.18%	395,127	79.63%	101,093	-69.89%
	230,620	65,178	28.26%	171,573	74.40%	59,047	-23.21%
	86,720	-	0.00%	111,183	128.21%	(24,463)	-89.64%
	20,340	6,454	31.73%	21,063	103.56%	(723)	-100.00%
	\$ 7,094,146	\$ 1,618,889	22.82%	\$ 6,214,724	87.60%	\$ 879,422	-85.85%
	431,388	7,748		2,448	0.57%	(428,940)	-4912.93%
	\$ 546,749	\$ 123,109	22.52%	\$ 117,809	21.55%	\$ (428,940)	-100.00%

2020-2021 Budget to Projection Notes

¹ Due to COVID-19 pandemic and free meal program through the end of 2020-2021, anticipate 80% to 90% reduction in sales at high schools

² As salaries and benefits of all Nutrition Services staff moved to Fund 21 beginning with 2020-2021 Second Quarter, transfer from General Fund associated with 2018 MLO moved out of Fund 28

³ All Nutrition Services staff moved to Fund 21 beginning with 2020-2021 Second Quarter

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021						2019-2020						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Revenues													
State Revenue	2,838,942	665,612	23.45%	2,023,109	71.26%	(815,833)	2,942,662	1,121,727	38.12%	1,810,307	61.52%	(1,132,355)	11.76%
Federal Revenue	41,933,150	1,887,576	4.50%	39,593,826	94.42%	(2,339,324)	40,336,665	1,022,105	2.53%	19,565,116	48.50%	(20,771,549)	102.37%
Other Revenue	633,977	119,009	18.77%	769,769	121.42%	135,792	580,360	6,450	1.11%	122,905	21.18%	(457,455)	526.31%
Total Revenue	\$ 45,406,069	\$ 2,672,198	5.89%	\$ 42,386,704	93.35%	\$ (3,019,365)	\$ 43,859,687	\$ 2,150,282	4.90%	\$ 21,498,327	49.02%	\$ (22,361,360)	97.16%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Sources	\$ 45,406,069	\$ 2,672,198	5.89%	\$ 42,386,704	93.35%	\$ (3,019,365)	\$ 43,859,687	\$ 2,150,282	4.90%	\$ 21,498,327	49.02%	\$ (22,361,360)	97.16%
Expenditures													
Salaries	8,142,310	3,014,402	37.02%	22,566,608	277.15%	(14,424,298)	8,312,112	1,573,064	18.92%	8,426,953	101.38%	(114,841)	167.79%
Benefits	2,685,825	1,031,522	38.41%	2,412,979	89.84%	272,846	2,631,944	546,145	20.75%	2,593,235	98.53%	38,709	-6.95%
Purchased/Property Services	2,603,189	950,530	36.51%	10,375,423	398.57%	(7,772,234)	2,539,970	571,125	22.49%	9,239,581	363.77%	(6,699,611)	12.29%
Supplies	29,221,138	4,466,551	15.29%	5,047,122	17.27%	24,174,016	27,969,546	30,230	0.11%	648,254	2.32%	27,321,292	678.57%
Equipment	1,422,389	-	0.00%	1,406,152	98.86%	16,237	1,500,066	-	0.00%	114,504	7.63%	1,385,562	1128.03%
Other	1,331,218	78,454	5.89%	578,421	43.45%	752,797	906,049	92,283	10.19%	475,800	52.51%	430,249	21.57%
Total Expenditures	\$ 45,406,069	\$ 9,541,459	21.01%	\$ 42,386,704	93.35%	\$ 3,019,365	\$ 43,859,687	\$ 2,812,848	6.41%	\$ 21,498,328	49.02%	\$ 22,361,360	97.16%
Change in Fund Balance	-	(6,869,262)		-	0.00%	-	-	(662,566)		(1)	0.00%	(1)	-100.00%
Balance on Hand June 30	\$ -	\$ (6,869,262)	0.00%	\$ -	0.00%	\$ -	\$ -	\$ (662,566)	0.00%	\$ (1)	0.00%	\$ (1)	-100.00%

2020-2021 Budget to Projection Notes

¹ Coronavirus Relief Fund (CRF) Grant held in supplies for Adopted Budget, but projected to be spent on combination of salaries, benefits, purchased/property services and supplies

Year over Year Actual Notes

^A Coronavirus Relief Fund (CRF) spend in 2020-2021 First Quarter not available in 2019-2020 First Quarter as pandemic related federal funding did not begin until the 2019-2020 Fourth Quarter

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	821,873	1,116,388	135.83%	1,116,388	135.83%	294,515
Revenue						
Pupil Activity	1,685,550	23,189	1.38%	696,629	41.33%	(988,921)
Total Revenue	\$ 1,685,550	\$ 23,189	1.38%	\$ 696,629	41.33%	\$ (988,921)
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 2,507,423	\$ 1,139,577	45.45%	\$ 1,813,017	72.31%	\$ (694,406)
Expenditures						
Salaries	122,704	3,600	2.93%	69,638	56.75%	53,066
Benefits	27,424	805	2.93%	15,233	55.55%	12,191
Purchased/Property Services	749,327	(68,424)	-9.13%	243,823	32.54%	505,504
Supplies	753,722	39,986	5.31%	491,552	65.22%	262,170
Equipment	12,589	-	0.00%	12,589	100.00%	-
Other	19,784	6,514	32.93%	20,415	103.19%	(631)
Total Expenditures	\$ 1,685,550	\$ (17,519)	-1.04%	\$ 853,249	50.62%	\$ 832,301
Change in Fund Balance	-	40,707		(156,620)	0.00%	156,620
Assigned to School Program Carry Over	\$ 821,873	\$ -	0.00%	\$ 959,768	116.78%	\$ 137,895
Balance on Hand June 30 - Other	\$ -	\$ 1,157,095	0.00%	\$ -	0.00%	\$ -

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	1,153,729	1,153,729	100.00%	1,153,729	100.00%	-	-3.24%
	1,701,154	358,167 ^A	21.05%	1,136,969	66.84%	(564,185)	-38.73%
	\$ 1,701,154	\$ 358,167	21.05%	\$ 1,136,969	66.84%	\$ (564,185)	-38.73%
	-	-	0.00%	-	0.00%	-	
	\$ 2,854,883	\$ 1,511,896	52.96%	\$ 2,290,698	80.24%	\$ (564,185)	-20.85%
	161,322	10,978	6.80%	77,016	47.74%	84,306	-9.58%
	35,249	2,399	6.80%	16,827	47.74%	18,422	-9.47%
	442,692	122,170 ^A	27.60%	434,416	98.13%	8,276	-43.87%
	809,015	163,927 ^A	20.26%	615,493	76.08%	193,522	-20.14%
	65,106	-	0.00%	12,589	19.34%	52,517	0.00%
	87,117	4,070	4.67%	17,970	20.63%	69,147	13.60%
	\$ 1,600,501	\$ 303,543	18.97%	\$ 1,174,310	73.37%	\$ 426,191	-27.34%
	100,653	54,624		(37,341)	-37.10%	(137,994)	319.43%
	\$ 1,254,382	\$ -	0.00%	\$ 1,123,670	89.58%	\$ (130,712)	-14.59%
	\$ -	\$ 1,208,353	0.00%	\$ (7,282)	0.00%	\$ (7,282)	-100.00%

2020-2021 Budget to Projection Notes

¹ Overall, project reduced student club activity due to hybrid learning model and social distancing requirements due to COVID-19 pandemic

Year over Year Actual Notes

^A Overall, project reduced student club activity due to hybrid learning model and social distancing requirements due to COVID-19 pandemic

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	1,401,974	1,098,884	78.38%	1,098,884	78.38%	(303,090)
Revenues						
Student Fees	2,773,126	697,656	25.16%	2,757,025	99.42%	(16,101)
Gate Fees	850,057	19,710	2.32%	763,994	89.88%	(86,064)
Donations and Fundraising	2,396,028	291,903	12.18%	2,008,011	83.81%	(388,017)
Merchandise Sales	4,501,073	1,134,023	25.19%	4,495,151	99.87%	(5,922)
Other Pupil Income	1,820,344	242,324	13.31%	1,173,658	64.47%	(646,686)
Total Revenue	\$ 12,340,628	\$ 2,385,616	19.33%	\$ 11,197,839	90.74%	\$ (1,142,789)
Transfer from General Fund	3,974,098	-	0.00%	3,930,283	98.90%	(43,815)
Total Sources	\$ 17,716,700	\$ 3,484,500	19.67%	\$ 16,227,006	91.59%	\$ 1,489,694
Expenditures						
Salaries	4,205,060	327,731	7.79%	3,966,438	94.33%	238,622
Benefits	979,768	73,177	7.47%	953,594	97.33%	26,174
Purchased Services	4,999,087	345,125	6.90%	4,475,234	89.52%	523,853
Supplies	5,080,771	469,025	9.23%	4,949,318	97.41%	131,453
Equipment	295,135	67,447	22.85%	295,135	100.00%	-
Other	754,905	29,462	3.90%	122,686	16.25%	632,219
Total Expenditures	\$ 16,314,726	\$ 1,311,967	8.04%	\$ 14,762,405	90.49%	\$ 1,552,321
Change in Fund Balance	-	1,073,649		365,717	0.00%	(365,717)
Assigned to School Carry Over	\$ 1,401,974	\$ -	0.00%	\$ 1,464,601	104.47%	\$ 62,627
Balance on Hand June 30 (District-run)	\$ -	\$ 2,172,533	0.00%	\$ -	0.00%	\$ -

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	1,502,422	1,502,422	100.00%	1,502,422	100.00%	-	-26.86%
	2,176,442	1,090,745 ^A	50.12%	1,629,273	74.86%	(547,169)	69.22%
	855,766	158,529 ^A	18.52%	715,081	83.56%	(140,685)	6.84%
	2,421,680	429,264 ^A	17.73%	1,913,936	79.03%	(507,744)	4.92%
	3,969,203	1,802,839 ^A	45.42%	3,855,860	97.14%	(113,343)	16.58%
	1,135,763	559,424 ^A	49.26%	824,907	72.63%	(310,856)	42.28%
	\$ 10,558,854	\$ 4,040,800	38.27%	\$ 8,939,057	84.66%	\$ (1,619,797)	25.27%
	5,791,709	-	0.00%	5,791,709	100.00%	-	-32.14%
	\$ 17,852,985	\$ 5,543,222	31.05%	\$ 16,233,188	90.93%	\$ (1,619,797)	-0.04%
	5,388,775	993,964 ^B	18.45%	5,334,838	99.00%	53,937	-25.65%
	1,176,389	218,335 ^B	18.56%	1,172,278	99.65%	4,111	-18.65%
	4,490,202	1,240,859 ^C	27.63%	4,019,675	89.52%	470,527	11.33%
	3,696,666	1,172,937 ^A	31.73%	3,601,023	97.41%	95,643	37.44%
	906,499	89,242	9.84%	797,214	87.94%	109,285	-62.98%
	608,614	114,876	18.88%	209,276	34.39%	399,338	-41.38%
	\$ 16,267,145	\$ 3,830,213	23.55%	\$ 15,134,304	93.04%	\$ 1,132,841	-2.46%
	83,418	210,587		(403,538)	-483.75%	(486,956)	-190.63%
	\$ 1,585,840	\$ -	0.00%	\$ 1,244,820	78.50%	\$ (341,020)	17.66%
	\$ -	\$ 1,713,009	0.00%	\$ (145,936)	0.00%	\$ (145,936)	-100.00%

2020-2021 Budget to Projection Notes

¹ Due to delayed start of season, reduced participation and social distancing requirements, non-fee based revenue sources are projected to be under budget

Year over Year Actual Notes

^A Due to COVID-19 pandemic, shortened seasons and reduced participation in fall sports

^B Due to budget cuts in the 2020-2021 Adopted Budget, number of coach stipends and amount per stipend reduced

^C Panorama contract for athletic trainers renewed at a monthly payment instead of upfront payment as in 2019-2020

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	1,650,707	2,029,887	122.97%	2,029,887	122.97%	379,180
Revenues						
Tuition	11,168,058	928,100	8.31%	6,656,937	59.61%	(4,511,121) ¹
Other	-	56,583	0.00%	56,583	0.00%	56,583
Total Revenue	\$ 11,168,058	\$ 984,683	8.82%	\$ 6,713,520	60.11%	\$ (4,454,538)
Transfer from General Fund	487,045	-	0.00%	487,045	100.00%	-
Total Sources	\$ 13,305,810	\$ 3,014,570	22.66%	\$ 9,230,452	69.37%	\$ (4,075,358)
Expenditures						
Salaries	6,165,776	1,540,403	24.98%	5,770,657	93.59%	395,119
Benefits	2,338,922	558,501	23.88%	2,128,193	90.99%	210,729
Purchased Services	1,056,233	14,311	1.35%	543,954	51.50%	512,279 ²
Supplies	793,617	30,944	3.90%	330,896	41.69%	462,721 ²
Field Trips and Other	493,124	28,861	5.85%	230,168	46.68%	262,956 ²
Total Expenditures	\$ 10,847,672	\$ 2,173,021	20.03%	\$ 9,003,867	83.00%	\$ 1,843,805
Change in Fund Balance	807,431	(1,188,338)		(1,803,302)	-223.34%	2,610,733
Assigned to BASE Program Carry Over	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 2,458,138	\$ 841,549	34.24%	\$ 226,585	9.22%	\$ (2,231,553)

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	4,044,700	4,044,700	100.00%	4,044,700	100.00%	-	-49.81%
	11,612,176	3,344,140 ^A	28.80%	7,908,680	68.11%	(3,703,496)	-15.83%
	-	-	0.00%	417	0.00%	417	13472.34%
	\$ 11,612,176	\$ 3,344,140	28.80%	\$ 7,909,096	68.11%	\$ (3,703,080)	-15.12%
	487,045	-	0.00%	487,045	100.00%	-	0.00%
	\$ 16,143,921	\$ 7,388,840	45.77%	\$ 12,440,841	77.06%	\$ (3,703,080)	-25.81%
	7,014,897	1,873,423	26.71%	6,621,527	94.39%	393,370	-12.85%
	2,372,706	661,314	27.87%	2,223,107	93.69%	149,599	-4.27%
	1,167,111	376,392 ^A	32.25%	827,636	70.91%	339,475	-34.28%
	611,686	144,861 ^A	23.68%	393,479	64.33%	218,207	-15.91%
	932,821	138,512 ^A	14.85%	345,205	37.01%	587,616	-33.32%
	\$ 12,099,221	\$ 3,194,502	26.40%	\$ 10,410,954	86.05%	\$ 1,688,267	-13.52%
	-	149,638		(2,014,813)	0.00%	(2,014,813)	-10.50%
	\$ 4,044,700	\$ -	0.00%	\$ 2,029,887	50.19%	\$ (2,014,813)	-100.00%
	\$ -	\$ 4,194,338	0.00%	\$ -	0.00%	\$ -	

2020-2021 Budget to Projection Notes

¹ Tuition projected to be under budget due to programs operating at 50% capacity due to COVID-19

² With reduced capacity leading to lower revenue collected, programs are cutting expenses in order to maintain balanced budget in individual programs

Year over Year Actual Notes

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



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Bond Redemption Fund - Fund 31
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	67,961,409	67,613,197	99.49%	67,613,197	99.49%	(348,212)
Revenues						
Property Taxes	58,693,094	270,757	0.46%	58,693,094	100.00%	-
Investment Earnings	682,510	80,235	11.76%	682,510	100.00%	-
Total Revenues	\$ 59,375,604	\$ 350,992	0.59%	\$ 59,375,604	100.00%	\$ -
Total Sources	\$ 127,337,013	\$ 67,964,189	53.37%	\$ 126,988,801	99.73%	\$ (348,212)
Expenditures						
Principal	35,465,000	-	0.00%	35,465,000	100.00%	-
Interest	20,467,581	-	0.00%	20,467,581	100.00%	-
Fiscal Charges	5,593	100	1.79%	5,593	100.00%	-
Total Expenditures	\$ 55,938,174	\$ 100	0.00%	\$ 55,938,174	100.00%	\$ -
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	350,892		3,437,430	100.00%	-
Balance on Hand June 30	\$ 71,398,839	\$ 67,964,089	95.19%	\$ 71,050,627	99.51%	\$ (348,212)

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	61,833,048	61,833,048	100.00%	61,833,048	100.00%	-	9.35%
Revenues							
Property Taxes	58,693,094	882,475	1.50%	58,382,363	99.47%	(310,731)	0.53%
Investment Earnings	1,072,014	383,765 ^A	35.80%	894,211	83.41%	(177,803)	-23.67%
Total Revenues	\$ 59,765,108	\$ 1,266,239	2.12%	\$ 59,276,574	99.18%	\$ (488,534)	0.17%
Total Sources	\$ 121,598,156	\$ 63,099,287	51.89%	\$ 121,109,622	99.60%	\$ (488,534)	4.85%
Expenditures							
Principal	31,615,000	-	0.00%	31,615,000	100.00%	-	12.18%
Interest	21,879,625	-	0.00%	21,879,625	100.00%	-	-6.45%
Fiscal Charges	5,349	100	1.87%	1,800	33.65%	3,549	210.72%
Total Expenditures	\$ 53,499,974	\$ 100	0.00%	\$ 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	6,265,134	1,266,139		5,780,149	92.26%	(484,985)	-40.53%
Balance on Hand June 30	\$ 68,098,182	\$ 63,099,187	92.66%	\$ 67,613,197	99.29%	\$ (484,985)	5.08%

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, investment earnings lower than prior year

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	21,030	20,534	97.64%	20,534	97.64%	(496)
Revenues						
Interest on Investment	6,384	44	0.69%	6,384	100.00%	-
Cert of Participation - AspenView	962,954	240,595	24.99%	962,954	100.00%	-
Total Revenues	\$ 969,338	\$ 240,640	24.83%	\$ 969,338	100.00%	\$ -
Total Sources	\$ 990,368	\$ 261,173	26.37%	\$ 989,872	99.95%	\$ (496)
Expenditures						
Principal Retirement	2,580,000	-	0.00%	2,580,000	100.00%	-
Interest	819,656	390,428	47.63%	819,656	100.00%	-
Debt Issuance Costs & Fiscal Charges	6,750	2,000	29.63%	4,750	70.37%	2,000
Total Expenditures	\$ 3,406,406	\$ 392,428	11.52%	\$ 3,404,406	99.94%	\$ 2,000
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	-	0.00%	2,437,068	100.00%	-
Total Other Financing Sources (Uses)	\$ 2,437,068	\$ -	0.00%	\$ 2,437,068	100.00%	\$ -
Change in Fund Balance	-	(151,789)		2,000	0.00%	(2,000)
Balance on Hand June 30	\$ 21,030	\$ (131,255)	-624.13%	\$ 22,534	107.15%	\$ 1,504

2020-2021 Budget to Projection Notes

None

Year over Year Actual Notes

None

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	20,215	20,215	100.00%	20,215	100.00%	-	1.58%
	8,315	453	5.45%	5,819	69.98%	(2,496)	9.71%
	962,790	240,770	25.01%	962,790	100.00%	(0)	0.02%
	\$ 971,105	\$ 241,223	24.84%	\$ 968,609	99.74%	\$ (2,496)	0.08%
	\$ 991,320	\$ 261,438	26.37%	\$ 988,824	99.75%	\$ (2,496)	0.11%
	2,525,000	-	0.00%	2,525,000	100.00%	-	2.18%
	877,356	406,603	46.34%	877,356	100.00%	(0)	-6.58%
	6,750	2,000	29.63%	4,750	70.37%	2,000	0.00%
	\$ 3,409,106	\$ 408,603	11.99%	\$ 3,407,106	99.94%	\$ 2,000	-0.08%
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	2,438,816	-	0.00%	2,438,816	100.00%	-	-0.07%
	\$ 2,438,816	\$ -	0.00%	\$ 2,438,816	100.00%	\$ -	-0.07%
	815	(167,380)		319	39.08%	(496)	527.86%
	\$ 21,030	\$ (147,165)	-699.78%	\$ 20,534	97.64%	\$ (496)	9.74%



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	211,896,491	211,846,863	99.98%	211,846,863	99.98%	(49,628)
Revenues						
Bond Issuance	-	-	0.00%	-	0.00%	-
State Revenue from CDE	-	-	0.00%	-	0.00%	-
Interest	1,013,802	245,379	24.20%	3,930,719	387.72%	2,916,917
Total Revenue	\$ 1,013,802	\$ 245,379	24.20%	\$ 3,930,719	387.72%	\$ 2,916,917
Transfer to/from Other Funds	-	-	0.00%	-	0.00%	-
Total Sources	\$ 212,910,293	\$ 212,092,242	99.62%	\$ 215,777,582	101.35%	\$ 2,867,289
Expenditures						
Salaries	170,136	40,576	23.85%	162,302	95.40%	7,834
Benefits	56,627	11,715	20.69%	46,862	82.76%	9,765
Buildings & Building Improvements	102,487,596	26,279,420	25.64%	104,018,680	101.49%	(1,531,084) ¹
Purchased Services	1,598,384	322,873	20.20%	1,475,730	92.33%	122,654
Supplies	-	(570)	0.00%	42,200	0.00%	(42,200)
Debt Issuance Costs & Fiscal Charges	2,000	-	0.00%	-	0.00%	2,000
Other	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 104,314,743	\$ 26,654,014	25.55%	\$ 105,745,774	101.37%	\$ (1,431,031)
Change in Fund Balance	(103,300,941)	(26,408,635)		(101,815,054)	98.56%	(1,485,887)
Balance on Hand June 30	\$ 108,595,550	\$ 185,438,228	170.76%	\$ 110,031,809	101.32%	\$ 1,436,259

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	267,785,742	267,785,742	100.00%	267,785,742	100.00%	-	-20.89%
Revenues							
Bond Issuance	-	-	0.00%	-	0.00%	-	-
State Revenue from CDE	114,408	95,709	83.66%	-	0.00%	(114,408)	-
Interest	5,581,445	1,665,598	29.84%	8,371,550	149.99%	2,790,105	-53.05%
Total Revenue	\$ 5,695,853	\$ 1,761,307	30.92%	\$ 8,371,550	146.98%	\$ 2,675,697	-53.05%
Transfer to/from Other Funds	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 273,481,595	\$ 269,547,049	98.56%	\$ 276,157,292	100.98%	\$ 2,675,697	-21.86%
Expenditures							
Salaries	66,547	16,718	25.12%	66,873	100.49%	(326)	142.70%
Benefits	23,408	3,831	16.37%	15,326	65.47%	8,082	205.78%
Buildings & Building Improvements	62,976,943	11,435,718 ^A	18.16%	62,561,187	99.34%	415,756	66.27%
Purchased Services	1,550,686	248,954	16.05%	1,657,783	106.91%	(107,097)	-10.98%
Supplies	56,269	4,500	8.00%	7,260	12.90%	49,009	481.26%
Debt Issuance Costs & Fiscal Charges	-	-	0.00%	2,000	0.00%	(2,000)	-100.00%
Other	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 64,673,853	\$ 11,709,722	18.11%	\$ 64,310,429	99.44%	\$ 363,424	64.43%
Change in Fund Balance	(58,978,000)	(9,948,414)		(55,938,879)	94.85%	3,039,121	82.01%
Balance on Hand June 30	\$ 208,807,742	\$ 257,837,328	123.48%	\$ 211,846,863	101.46%	\$ 3,039,121	-48.06%

2020-2021 Budget to Projection Notes

¹ Planned construction for spring/summer 2021 projected to be higher than initially anticipated when building the Adopted Budget and budget will be updated to reflect bond draw schedule for Revised Budget

Year over Year Actual Notes

^A Summer 2020 included more construction work than summer 2019 due to launch of new construction such as Castle View F Pod

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
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	-	-		-	0.00%	-
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection 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	-	-		-	0.00%	-	-
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
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	8,493,679	9,183,503	108.12%	9,183,503	108.12%	689,824
Revenues						
Health Insurance Premiums	54,760,171	12,642,769	23.09%	54,043,119	98.69%	(717,052)
Dental Insurance Premiums	3,491,609	832,130	23.83%	3,354,707	96.08%	(136,902)
Investment Earnings	240,000	7,292	3.04%	29,169	12.15%	(210,831)
Other	31,000	15,737	50.76%	36,020	116.19%	5,020
Total Revenues	\$ 58,522,780	\$ 13,497,928	23.06%	\$ 57,463,014	98.19%	\$ (1,059,766)
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 67,016,459	\$ 22,681,432	33.84%	\$ 66,646,517	99.45%	\$ (369,942)
Expenditures						
Salaries	36,900	-	0.00%	36,900	100.00%	-
Benefits	2,619,372	660,823	25.23%	2,651,355	101.22%	(31,983)
Health Plan	53,122,732	12,005,790	22.60%	51,174,861	96.33%	1,947,871 ¹
Dental Plan	3,473,709	548,792	15.80%	3,036,051	87.40%	437,658 ²
Stop Loss Premiums	734,342	170,373	23.20%	671,676	91.47%	62,666
Purchased Services	982,904	209,786	21.34%	926,470	94.26%	56,434
Other	46,500	6,828	14.68%	53,192	114.39%	(6,692)
Total Expenditures	\$ 61,016,459	\$ 13,602,391	22.29%	\$ 58,550,504	95.96%	\$ 2,465,955
Change in Fund Balance	(2,493,679)	(104,463)		(1,087,491)	43.61%	(1,406,188)
Balance on Hand June 30	\$ 6,000,000	\$ 9,079,040	151.32%	\$ 8,096,013	134.93%	\$ 2,096,013

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	10,842,778	10,842,778	100.00%	10,842,778	100.00%	-	-15.30%
	49,684,120	12,198,594	24.55%	50,291,489	101.22%	607,369	7.46%
	3,356,536	846,198	25.21%	3,421,876	101.95%	65,340	-1.96%
	240,000	58,577	24.41%	167,547	69.81%	(72,453)	-82.59%
	29,260	9,376	32.05%	23,532	80.42%	(5,728)	53.07%
	\$ 53,309,916	\$ 13,112,746	24.60%	\$ 53,904,443	101.12%	\$ 594,527	6.60%
	-	-	0.00%	-	0.00%	-	
	\$ 64,152,694	\$ 23,955,524	37.34%	\$ 64,747,221	100.93%	\$ 594,527	2.93%
	36,900	-	0.00%	32,600	88.35%	4,300	13.19%
	2,579,579	-	0.00%	2,643,583	102.48%	(64,004)	0.29%
	48,595,309	11,336,918	23.33%	47,786,276	98.34%	809,033	7.09%
	3,402,736	825,741	24.27%	3,433,573	100.91%	(30,837)	-11.58%
	666,750	165,447	24.81%	698,435	104.75%	(31,685)	-3.83%
	942,750	226,066	23.98%	931,894	98.85%	10,856	-0.58%
	56,245	6,181	10.99%	37,357	66.42%	18,888	42.39%
	\$ 56,280,269	\$ 12,560,352	22.32%	\$ 55,563,718	98.73%	\$ 716,551	5.38%
	(2,970,353)	552,393		(1,659,275)	55.86%	1,311,078	-34.46%
	\$ 7,872,425	\$ 11,395,171	144.75%	\$ 9,183,503	116.65%	\$ 1,311,078	-11.84%

2020-2021 Budget to Projection Notes

¹ Both Kaiser and Cigna/Allegiance operating at loss ratio of less than 100% through September claims and anticipate Cigna/Allegiance renewal for 2021-2022 to be 1% lower than 2020-2021 expense

² Delta Dental provided a premium credit on fully insured plans in July and August due to COVID-19

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

2020-2021						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	673,474	704,606	104.62%	704,606	104.62%	31,132
Revenues						
Short Term Disability Insurance Premiums	524,880	126,502	24.10%	506,009	96.40%	(18,871)
Total Revenue	\$ 524,880	\$ 126,502	24.10%	\$ 506,009	96.40%	\$ (18,871)
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 1,198,354	\$ 831,108	69.35%	\$ 1,210,615	101.02%	\$ 12,261
Expenditures						
Salaries	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	462,559	24,192	5.23%	376,258	81.34%	86,301
Purchased Services	190,000	41,498	21.84%	165,992	87.36%	24,008
Other	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 652,559	\$ 65,690	10.07%	\$ 542,250	83.10%	\$ 110,309
Change in Fund Balance	(127,679)	60,812		(36,241)	28.38%	(91,438)
Balance on Hand June 30	\$ 545,795	\$ 765,418	140.24%	\$ 668,364	122.46%	\$ 122,569

2019-2020							
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	775,633	775,633	100.00%	775,633	100.00%	-	-9.16%
	490,000	117,757	24.03%	495,197	101.06%	5,197	2.18%
	\$ 490,000	\$ 117,757	24.03%	\$ 495,197	101.06%	\$ 5,197	2.18%
	-	-	0.00%	-	0.00%	-	
	\$ 1,265,633	\$ 893,390	70.59%	\$ 1,270,830	100.41%	\$ 5,197	-4.74%
	-	-	0.00%	-	0.00%	-	
	-	-	0.00%	-	0.00%	-	
	517,000	46,014	8.90%	398,081	77.00%	118,919	-5.48%
	190,000	40,415	21.27%	168,144	88.50%	21,856	-1.28%
	-	-	0.00%	-	0.00%	-	
	\$ 707,000	\$ 86,429	12.22%	\$ 566,224	80.09%	\$ 140,776	-4.23%
	(217,000)	31,328		(71,027)	32.73%	145,973	-48.98%
	\$ 558,633	\$ 806,961	144.45%	\$ 704,606	126.13%	\$ 145,973	-5.14%

2020-2021 Budget to Projection Notes

¹ Claims trending below budget as fewer members are utilizing short term disability on leave than the prior year

Year over Year Actual Notes

None



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	35,012	37,012	105.71%	37,012	105.71%	2,000
Revenues						
Contributions	60,000	-	0.00%	60,000	100.00%	-
Total Revenue	\$ 60,000	\$ -	0.00%	\$ 60,000	0.00%	\$ -
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 95,012	\$ 37,012	38.96%	\$ 97,012	102.10%	\$ 2,000
Expenditures						
Grants and Scholarships	56,000	49,550	88.48%	53,550	95.63%	2,450
Total Expenditures	\$ 56,000	\$ 49,550	88.48%	\$ 53,550	95.63%	\$ 2,450
Change in Fund Balance	4,000	(49,550)		6,450	161.25%	(2,450)
Balance on Hand June 30	\$ 39,012	\$ (12,538)	-32.14%	\$ 43,462	111.41%	\$ (4,450)

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	34,012	34,012	100.00%	34,012	100.00%	-	8.82%
	58,000	-	0.00%	58,000	100.00%	-	3.45%
	\$ 58,000	\$ -	0.00%	\$ 58,000	100.00%	\$ -	3.45%
	-	-	0.00%	-	0.00%	-	
	\$ 92,012	\$ 34,012	36.96%	\$ 92,012	100.00%	\$ -	5.43%
	55,000	53,000	96.36%	55,000	100.00%	-	-2.64%
	\$ 55,000	\$ 53,000	96.36%	\$ 55,000	100.00%	\$ -	-2.64%
	3,000	(53,000)		3,000	100.00%	-	115.00%
	\$ 37,012	\$ (18,988)	-51.30%	\$ 37,012	100.00%	\$ -	17.43%

2020-2021 Budget to Projection Notes

1 Some scholarships delayed to fall 2021 due to deferred enrollment of scholarship recipient due to COVID-19

Year over Year Actual Notes

None



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,172,485	\$ 1,284,818	24.84%	\$ 5,139,273	99.36%	\$ 5,391,661	\$ 1,481,600	27.48%
Mill Levy/Override	785,726	196,150	24.96%	784,643	99.86%	778,068	214,312	27.54%
Tuition	118,750	26,106	21.98%	104,426	87.94%	113,750	45,765	40.23%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	12,500	9,262	74.09%	28,570	228.56%	48,750	5,593	11.47%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	97,285	20,930	21.51%	83,720	86.06%	91,315	84,117	92.12%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	1,000	75	7.50%	1,000	100.00%	1,000	-	0.00%
Rental/Lease	5,500	-	0.00%	5,500	100.00%	5,500	50	0.91%
Contributions/Donations	38,400	5,413	14.10%	35,000	91.15%	38,400	1,787	4.65%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	185,670	52,439	28.24%	216,290	116.49%	204,388	47,876	23.42%
Grants Federal	-	271,023	0.00%	271,023	0.00%	-	-	0.00%
Fund Transfer	-	6,859	0.00%	6,859	0.00%	-	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	\$ 6,417,316	\$ 1,873,076	29.19%	\$ 6,676,305	104.04%	\$ 6,672,832	\$ 1,885,608	28.26%
Expenditures:								
Salaries	\$ 3,229,999	\$ 806,893	24.98%	\$ 3,376,482	104.54%	\$ 3,437,003	\$ 861,029	25.05%
Benefits	1,145,710	306,015	26.71%	1,119,072	97.67%	1,139,880	259,365	22.75%
Purchased Professional and Technical Services	79,793	10,939	13.71%	80,038	100.31%	116,776	8,573	7.34%
Purchased Property Services	699,359	162,095	23.18%	699,359	100.00%	697,333	174,358	25.00%
Other Purchased Services	693,463	136,218	19.64%	693,463	100.00%	552,156	118,453	21.45%
Supplies	226,856	99,283	43.76%	226,856	100.00%	205,089	67,813	33.07%
Property	160,250	248,174	154.87%	350,000	218.41%	365,250	41,251	11.29%
Other Expenses	104,116	10,280	9.87%	104,116	100.00%	101,036	8,052	7.97%
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%	2,800,000	-	0.00%
Total Expenditures	\$ 6,339,545	\$ 1,779,897	28.08%	\$ 6,649,386	104.89%	\$ 9,414,523	\$ 1,538,895	16.35%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 19,203,326	\$ 4,888,440	25.46%	\$ 19,203,326	100.00%	\$ 20,793,131	\$ 5,298,479	25.48%
Mill Levy/Override	2,897,768	748,605	25.83%	2,897,768	100.00%	3,039,084	774,877	25.50%
Tuition	1,757,580	376,705	21.43%	1,757,580	100.00%	1,755,150	491,126	27.98%
Transportation Fees	547,631	80,883	14.77%	547,631	100.00%	528,361	320,962	60.75%
Earnings on Investments	75,100	2,967	3.95%	75,100	100.00%	70,000	7,290	10.41%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	830,000	111,983	13.49%	830,000	100.00%	794,000	269,641	33.96%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	792,960	6,297	0.79%	792,960	100.00%	767,231	570,853	74.40%
Rental/Lease	100,000	115,046	115.05%	100,000	100.00%	80,000	38,449	48.06%
Contributions/Donations	770,100	350	0.05%	770,100	100.00%	855,775	75	0.01%
Miscellaneous Revenue	-	76,311	0.00%	76,311	0.00%	-	-	0.00%
Categorical Revenue	539,531	193,491	35.86%	539,531	100.00%	700,413	246,854	35.24%
Other State Revenue	110,000	10,735	9.76%	110,000	100.00%	74,432	18,640	25.04%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	300,000	-	0.00%	300,000	100.00%	300,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 27,923,996	\$ 6,611,815	23.68%	\$ 28,000,307	100.27%	\$ 29,757,577	\$ 8,037,246	27.01%
Expenditures:								
Salaries	\$ 13,171,430	\$ 2,517,988	19.12%	\$ 13,171,430	100.00%	\$ 13,570,393	\$ 2,420,416	17.84%
Benefits	4,357,851	788,731	18.10%	4,357,851	100.00%	4,335,536	743,130	17.14%
Purchased Professional and Technical Services	470,838	55,334	11.75%	470,838	100.00%	727,428	202,654	27.86%
Purchased Property Services	4,022,580	906,305	22.53%	4,022,580	100.00%	5,109,377	1,259,036	24.64%
Other Purchased Services	3,148,402	1,063,008	33.76%	3,148,402	100.00%	3,250,087	1,132,414	34.84%
Supplies	1,189,400	231,710	19.48%	1,189,400	100.00%	1,205,404	218,813	18.15%
Property	1,160,500	481,576	41.50%	1,160,500	100.00%	1,198,643	88,887	7.42%
Other Expenses	161,700	26,441	16.35%	161,700	100.00%	155,255	50,511	32.53%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	211,000	41,750	19.79%	211,000	100.00%	201,000	55,681	27.70%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 27,893,701	\$ 6,112,843	21.91%	\$ 27,893,701	100.00%	\$ 29,753,123	\$ 6,171,543	20.74%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,898,419	\$ 1,715,978	24.87%	\$ 6,898,419	100.00%	7,448,275	\$ 1,792,856	24.07%
Mill Levy/Override	1,039,095	262,610	25.27%	1,039,095	100.00%	1,350,301	262,130	19.41%
Tuition	246,500	54,728	22.20%	246,500	100.00%	200,000	116,925	58.46%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	18,000	465	2.58%	5,000	27.78%	18,000	2,502	13.90%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	290,120	138,466	47.73%	290,120	100.00%	268,450	158,135	58.91%
Community Service Activities	220,000	21,778	9.90%	220,000	100.00%	181,000	81,937	45.27%
Other Local Revenue	-	-	0.00%	-	0.00%	-	5,145	0.00%
Rental/Lease	25,000	-	0.00%	10,000	40.00%	20,000	-	0.00%
Contributions/Donations	62,000	4,500	7.26%	62,000	100.00%	60,000	-	0.00%
Miscellaneous Revenue	5,000	-	0.00%	5,000	100.00%	10,500	-	0.00%
Categorical Revenue	190,435	68,479	35.96%	190,435	100.00%	-	2,943	0.00%
Other State Revenue	11,505	-	0.00%	11,505	100.00%	-	12,525	0.00%
Grants Federal	379,100	379,036	99.98%	379,100	100.00%	-	-	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%	-	69,325	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,385,174	\$ 2,646,040	28.19%	\$ 9,357,174	99.70%	\$ 9,556,526	\$ 2,504,422	26.21%
Expenditures:								
Salaries	\$ 4,642,880	\$ 1,299,021	27.98%	\$ 4,642,880	100.00%	\$ 4,667,718	\$ 1,070,756	22.94%
Benefits	1,499,221	329,930	22.01%	1,499,221	100.00%	1,393,361	310,680	22.30%
Purchased Professional and Technical Services	169,000	23,552	13.94%	150,000	88.76%	154,500	41,235	26.69%
Purchased Property Services	1,352,290	341,804	25.28%	1,352,290	100.00%	1,491,440	319,655	21.43%
Other Purchased Services	773,619	187,364	24.22%	773,619	100.00%	742,154	162,865	21.94%
Supplies	501,875	242,406	48.30%	520,000	103.61%	430,000	229,175	53.30%
Property	364,100	286,853	78.78%	500,000	137.32%	298,000	187,400	62.89%
Other Expenses	3,500	11,726	335.02%	15,000	428.57%	10,831	2,042	18.85%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	10,153	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	10,153	-	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	\$ 9,306,485	\$ 2,722,656	29.26%	\$ 9,453,010	101.57%	\$ 9,198,157	\$ 2,333,961	25.37%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,839,696	\$ 1,727,128	25.25%	\$ 6,839,696	100.00%	\$ 7,484,522	\$ 1,875,386	25.06%
Mill Levy/Override	1,047,484	264,447	25.25%	1,047,484	100.00%	1,084,872	273,603	25.22%
Tuition	246,505	50,868	20.64%	246,505	100.00%	253,860	70,478	27.76%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	18,000	2,308	12.82%	10,000	55.56%	44,000	11,941	27.14%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	275,955	153,310	55.56%	275,955	100.00%	183,513	160,534	87.48%
Community Service Activities	65,000	2,419	3.72%	65,000	100.00%	140,000	32,753	23.39%
Other Local Revenue	-	-	0.00%	-	0.00%	-	2,032	0.00%
Rental/Lease	10,000	240	2.40%	5,000	50.00%	20,000	1,471	7.36%
Contributions/Donations	5,000	780	15.60%	5,000	100.00%	15,000	1,672	11.15%
Miscellaneous Revenue	-	2,050	0.00%	2,050	0.00%	-	370	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	9,842	4,611	46.85%	9,842	100.00%	9,843	10,149	103.11%
Grants Federal	-	383,081	0.00%	399,533	0.00%	-	-	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	198,703	68,123	34.28%	198,703	100.00%	233,664	60,920	26.07%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,716,185	\$ 2,659,365	30.51%	\$ 9,104,768	104.46%	\$ 9,502,267	\$ 2,534,301	26.67%
Expenditures:								
Salaries	\$ 4,336,598	\$ 987,025	22.76%	\$ 4,336,598	100.00%	\$ 4,413,252	\$ 987,051	22.37%
Benefits	1,208,035	256,662	21.25%	1,208,035	100.00%	1,176,002	244,525	20.79%
Purchased Professional and Technical Services	147,000	20,809	14.16%	147,000	100.00%	192,000	41,058	21.38%
Purchased Property Services	1,705,028	447,376	26.24%	1,705,028	100.00%	1,720,798	404,803	23.52%
Other Purchased Services	894,679	231,137	25.83%	894,679	100.00%	944,211	266,241	28.20%
Supplies	403,915	157,278	38.94%	403,915	100.00%	563,440	253,363	44.97%
Property	133,500	9,527	7.14%	133,500	100.00%	185,500	32,907	17.74%
Other Expenses	36,037	440	1.22%	36,037	100.00%	68,875	4,124	5.99%
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	\$ 8,864,792	\$ 2,110,254	23.80%	\$ 8,864,792	100.00%	\$ 9,264,078	\$ 2,234,073	24.12%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,119,872	\$ 986,260	23.94%	\$ 4,165,708	101.11%	\$ 4,133,124	\$ 1,047,947.39	25.35%
Mill Levy/Override	620,902	150,674	24.27%	632,672	101.90%	591,614	152,378	25.76%
Tuition	19,610	-	0.00%	19,610	100.00%	80,000	10,863	13.58%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	17,500	3,315	18.95%	12,600	72.00%	35,000	13,181	37.66%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	100,000	38,081	38.08%	100,000	100.00%	130,000	46,718	35.94%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	58,500	38,194	65.29%	58,500	100.00%	138,500	62,195	44.91%
Rental/Lease	-	(130)	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	76,529	-	0.00%	77,261	100.96%	80,188	-	0.00%
Other State Revenue	153,955	52,866	34.34%	160,516	104.26%	179,513	50,767	28.28%
Grants Federal	200,000	196,963	98.48%	206,179	103.09%	-	-	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	\$ 5,366,868	\$ 1,466,225	27.32%	\$ 5,433,046	101.23%	\$ 5,367,939	\$ 1,384,050	25.78%
Expenditures:								
Salaries	\$ 2,550,976	\$ 619,224	24.27%	\$ 2,575,381	100.96%	\$ 2,672,940	\$ 633,669	23.71%
Benefits	1,002,378	195,174	19.47%	1,008,565	100.62%	982,926	192,995	19.63%
Purchased Professional and Technical Services	328,680	44,818	13.64%	355,680	108.21%	262,855	33,203	12.63%
Purchased Property Services	1,081,662	150,855	13.95%	1,138,962	105.30%	523,352	109,703	20.96%
Other Purchased Services	555,151	134,179	24.17%	592,065	106.65%	531,166	132,297	24.91%
Supplies	232,617	80,523	34.62%	241,742	103.92%	211,993	71,545	33.75%
Property	199,300	62,426	31.32%	224,244	112.52%	611,350	48,528	7.94%
Other Expenses	30,000	5,450	18.17%	30,000	100.00%	47,347	8,092	17.09%
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	\$ 1,292,648	21.61%	\$ 6,166,639	103.11%	\$ 5,843,929	\$ 1,230,033	21.05%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,439,520	\$ 866,720	25.20%	\$ 3,333,733	96.92%	\$ 3,711,812	\$ 961,283.00	25.90%
Mill Levy/Override	539,168	132,335	24.54%	509,319	94.46%	524,901	139,884	26.65%
Tuition	834,200	216,147	25.91%	627,200	75.19%	579,176	288,251	49.77%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	37,500	1,434	3.82%	37,500	100.00%	32,166	34,043	105.84%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	250,000	6,177	2.47%	100,000	40.00%	345,239	100,998	29.25%
Community Service Activities	442,800	51,114	11.54%	227,948	51.48%	311,076	106,987	34.39%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	55,000	15,263	27.75%	60,000	109.09%	47,037	12,090	25.70%
Contributions/Donations	-	520	0.00%	-	0.00%	-	2,155	0.00%
Miscellaneous Revenue	30,000	5,664	18.88%	30,000	100.00%	7,931	872	10.99%
Categorical Revenue	100,000	34,092	34.09%	126,040	126.04%	126,040	51,876	41.16%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	94,672	0.00%	152,500	0.00%	44,234	-	0.00%
Fund Transfer	-	6,932	0.00%	6,932	0.00%	35,736	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	65,000	-	0.00%	65,000	100.00%	84,474	-	0.00%
Total Revenue	\$ 5,793,188	\$ 1,431,068	24.70%	\$ 5,276,172	91.08%	\$ 5,849,822	\$ 1,698,439	29.03%
Expenditures:								
Salaries	\$ 2,741,400	\$ 394,931	14.41%	\$ 2,399,500	87.53%	\$ 2,636,026	\$ 459,558	17.43%
Benefits	1,037,603	179,364	17.29%	956,345	92.17%	914,849	179,141	19.58%
Purchased Professional and Technical Services	292,500	41,218	14.09%	260,000	88.89%	297,892	57,250	19.22%
Purchased Property Services	743,000	183,811	24.74%	748,000	100.67%	759,178	190,889	25.14%
Other Purchased Services	393,275	101,413	25.79%	380,100	96.65%	408,930	96,511	23.60%
Supplies	215,450	43,947	20.40%	205,450	95.36%	187,980	64,710	34.42%
Property	35,500	8,118	22.87%	35,500	100.00%	112,356	7,353	6.54%
Other Expenses	19,600	3,000	15.31%	19,600	100.00%	14,000	3,350	23.93%
Other Uses of Funds	250,000	18,967	7.59%	100,000	40.00%	333,058	35,311	10.60%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	65,000	94,672	145.65%	217,500	334.62%	128,708	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,793,328	\$ 1,069,441	18.46%	\$ 5,321,995	91.86%	\$ 5,792,977	\$ 1,094,073	18.89%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 2,775,131	\$ 737,492	26.58%	\$ 2,964,580	106.83%	\$ 3,219,121	\$ 868,697	26.99%
Mill Levy/Override	441,940	111,188	25.16%	446,987	101.14%	466,079	125,805	26.99%
Tuition	10,000	-	0.00%	10,000	100.00%	10,000	1,000	10.00%
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	65,360	14,497	22.18%	65,361	100.00%	73,424	31,776	43.28%
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	15,000	-	0.00%	15,000	100.00%	30,000	15,205	50.68%
Miscellaneous Revenue	1,000	3,256	325.60%	1,000	100.00%	1,000	160	16.00%
Categorical Revenue	143,964	36,536	25.38%	173,044	120.20%	181,730	59,322	32.64%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	170,399	172,806	101.41%	179,646	105.43%	-	-	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	\$ 3,622,794	\$ 1,075,775	29.69%	\$ 3,855,618	106.43%	\$ 3,981,354	\$ 1,101,965	27.68%
Expenditures:								
Salaries	\$ 1,356,496	\$ 367,304	27.08%	\$ 1,356,496	100.00%	\$ 1,495,691	\$ 412,948	27.61%
Benefits	422,409	109,617	25.95%	422,409	100.00%	427,149	116,934	27.38%
Purchased Professional and Technical Services	231,509	45,564	19.68%	231,509	100.00%	229,375	69,426	30.27%
Purchased Property Services	894,240	230,786	25.81%	894,240	100.00%	775,638	325,892	42.02%
Other Purchased Services	463,488	143,605	30.98%	563,984	121.68%	569,530	143,796	25.25%
Supplies	179,283	128,195	71.50%	179,283	100.00%	112,949	113,920	100.86%
Property	54,000	82,771	153.28%	104,000	192.59%	307,585	6,440	2.09%
Other Expenses	17,629	6,082	34.50%	17,629	100.00%	18,292	12,268	67.07%
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	\$ 3,619,054	\$ 1,113,924	30.78%	\$ 3,769,550	104.16%	\$ 3,936,209	\$ 1,201,624	30.53%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 10,462,262	\$ 2,240,307	21.41%	\$ 10,462,262	100.00%	\$ 16,356,753	\$ 4,101,813	25.08%
Mill Levy/Override	-	-	0.00%	-	0.00%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	1,196	71	5.97%	1,196	100.00%	1,369	658	48.07%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
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	72,500	4,119	5.68%	72,500	100.00%	88,942	4,710	5.30%
Miscellaneous Revenue	53,500	92	0.17%	53,500	100.00%	3,816	-	0.00%
Categorical Revenue	531,692	22,566	4.24%	531,692	100.00%	670,792	42,842	6.39%
Other State Revenue	341,786	75,173	21.99%	341,786	100.00%	307,826	92,445	30.03%
Grants Federal	1,683,464	695,510	41.31%	1,683,464	100.00%	2,253,571	462,349	20.52%
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	82,802	-	0.00%	82,802	100.00%	-	61,676	0.00%
Total Revenue	\$ 13,229,203	\$ 3,037,838	22.96%	\$ 13,229,203	100.00%	\$ 19,683,070	\$ 4,766,493	24.22%
Expenditures:								
Salaries	\$ 2,344,650	\$ 667,576	28.47%	\$ 2,344,650	100.00%	\$ 4,370,458	\$ 1,050,865	24.04%
Benefits	905,025	167,417	18.50%	905,025	100.00%	1,528,337	319,274	20.89%
Purchased Professional and Technical Services	2,746,121	162,183	5.91%	2,746,121	100.00%	599,394	182,627	30.47%
Purchased Property Services	359,423	82,135	22.85%	359,423	100.00%	566,317	128,755	22.74%
Other Purchased Services	5,113,568	1,100,196	21.52%	5,113,568	100.00%	9,250,636	2,391,226	25.85%
Supplies	715,324	130,974	18.31%	715,324	100.00%	1,347,243	335,190	24.88%
Property	243,517	68,489	28.13%	243,517	100.00%	279,671	84,208	30.11%
Other Expenses	273,467	20,170	7.38%	273,467	100.00%	236,668	48,811	20.62%
Other Uses of Funds	15,586	-	0.00%	15,586	100.00%	47,464	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	506,475	421,793	83.28%	506,475	100.00%	537,635	96,361	17.92%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,223,156	\$ 2,820,934	21.33%	\$ 13,223,156	100.00%	\$ 18,763,823	\$ 4,637,316	24.71%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,429,545	\$ 1,733,024	26.95%	\$ 6,536,169	101.66%	\$ 6,076,051	\$ 1,442,323	23.74%
Mill Levy/Override	1,009,323	265,011	26.26%	998,744	98.95%	882,626	210,935	23.90%
Tuition	-	-	0.00%	-	0.00%	613	-	0.00%
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	-	-	0.00%	16,170	0.00%	-	119,358	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	75,000	114,482	152.64%	108,296	144.39%	171,218	10,328	6.03%
Rental/Lease	-	-	0.00%	-	0.00%	-	300	0.00%
Contributions/Donations	-	26,700	0.00%	26,700	0.00%	2,861	1,253	43.80%
Miscellaneous Revenue	-	-	0.00%	3,126	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	2,943	0.00%
Other State Revenue	168,768	4,859	2.88%	302,604	179.30%	185,130	69,300	37.43%
Grants Federal	-	-	0.00%	299,645	0.00%	-	-	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	\$ 7,682,636	\$ 2,144,076	27.91%	\$ 8,291,453	107.92%	\$ 7,318,499	\$ 1,856,740	25.37%
Expenditures:								
Salaries	\$ 2,608,527	\$ 538,924	20.66%	\$ 2,687,891	103.04%	\$ 2,166,470	\$ 344,567	15.90%
Benefits	769,892	164,888	21.42%	794,015	103.13%	566,966	89,513	15.79%
Purchased Professional and Technical Services	156,000	49,589	31.79%	195,144	125.09%	170,005	31,093	18.29%
Purchased Property Services	186,000	371,410	199.68%	1,931,926	1038.67%	1,872,503	52,144	2.78%
Other Purchased Services	1,315,461	332,245	25.26%	1,353,391	102.88%	1,200,917	267,902	22.31%
Supplies	323,998	227,469	70.21%	539,749	166.59%	264,873	147,689	55.76%
Property	2,306,538	-	0.00%	-	0.00%	60,000	401,683	669.47%
Other Expenses	16,220	10,645	65.63%	17,304	106.68%	8,480	6,689	78.88%
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%	111,085	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,682,636	\$ 1,695,170	22.06%	\$ 7,630,504	99.32%	\$ 6,310,214	\$ 1,341,280	21.26%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-21			Projected Year End FY 2020-21			Prior Year FY 2019-20		
	FY Budget	Q1 YTD Actual	% to Budget	Year end projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget	
Revenue:									
Per Pupil Revenue	\$ 5,029,959	\$ 1,293,989	25.73%	\$ 4,874,164	96.90%	\$ 5,330,711	\$ 1,364,651	25.60%	
Mill Levy/Override	790,779	198,856	25.15%	739,087	93.46%	779,397	198,653	25.49%	
Tuition	131,250	25,150	19.16%	131,250	100.00%	131,250	28,580	21.78%	
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%	
Earnings on Investments	15,000	193	1.29%	7,500	50.00%	20,000	4,894	24.47%	
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%	
Pupil Activities	139,400	16,510	11.84%	136,280	97.76%	137,840	97,901	71.03%	
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%	
Other Local Revenue	95,000	7,244	7.63%	50,000	52.63%	85,000	54,736	64.40%	
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%	
Contributions/Donations	50,000	8,360	16.72%	50,000	100.00%	50,000	13,877	27.75%	
Miscellaneous Revenue	11,000	17,635	160.32%	20,465	186.05%	25,660	-	0.00%	
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%	
Other State Revenue	36,571	12,102	33.09%	44,241	120.97%	36,017	-	0.00%	
Grants Federal	8,310	-	0.00%	9,340	112.39%	8,310	8,310	100.00%	
Fund Transfer	130,000	-	0.00%	130,000	100.00%	-	-	0.00%	
Other Sources	104,253	216,383	207.56%	290,650	278.79%	70,000	30,436	43.48%	
Cap Reserve Bond Revenue	147,045	51,138	34.78%	203,645	138.49%	186,133	46,501	24.98%	
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%	
Total Revenue	\$ 6,688,567	\$ 1,847,560	27.62%	\$ 6,686,622	99.97%	\$ 6,860,318	\$ 1,848,539	26.95%	
Expenditures:									
Salaries	\$ 3,410,818	\$ 795,822	23.33%	\$ 3,369,231	98.78%	\$ 3,407,592	\$ 849,511	24.93%	
Benefits	1,060,310	261,064	24.62%	1,050,890	99.11%	1,027,305	277,038	26.97%	
Purchased Professional and Technical Services	533,492	132,432	24.82%	546,595	102.46%	536,685	115,172	21.46%	
Purchased Property Services	1,129,920	260,463	23.05%	1,129,920	100.00%	1,137,853	269,770	23.71%	
Other Purchased Services	131,053	13,914	10.62%	136,382	104.07%	101,741	28,713	28.22%	
Supplies	242,072	89,288	36.88%	241,574	99.79%	286,116	114,323	39.96%	
Property	164,747	237,232	144.00%	289,397	175.66%	297,094	136,876	46.07%	
Other Expenses	10,750	12,489	116.18%	17,500	162.79%	60,750	10,525	17.33%	
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	2,500	-	0.00%	2,500	100.00%	2,500	-	0.00%	
Cap Reserve Expense	-	-	0.00%	-	0.00%	1,000,000	-	0.00%	
Total Expenditures	\$ 6,685,662	\$ 1,802,704	26.96%	\$ 6,783,989	101.47%	\$ 7,857,636	\$ 1,801,928	22.93%	

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,012,499	\$ 1,352,695	26.99%	\$ 5,369,144	107.12%	\$ 5,621,774	\$ 1,445,241	25.71%
Mill Levy/Override	789,639	207,031	26.22%	789,639	100.00%	809,048	209,975	25.95%
Tuition	968,183	114,892	11.87%	842,063	86.97%	708,805	110,193	15.55%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	47,000	1,324	2.82%	5,296	11.27%	50,585	13,393	26.48%
Food Services	11,558	2,849	24.65%	11,558	100.00%	8,425	2,268	26.92%
Pupil Activities	72,215	4,291	5.94%	72,215	100.00%	64,955	16,956	26.10%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	44,717	5,755	12.87%	5,755	12.87%	53,252	10,380	19.49%
Contributions/Donations	36,000	12,489	34.69%	36,000	100.00%	61,000	14,419	23.64%
Miscellaneous Revenue	110,520	104,019	94.12%	110,520	100.00%	108,708	107,064	98.49%
Categorical Revenue	243,867	55,184	22.63%	243,867	100.00%	257,956	46,101	17.87%
Other State Revenue	10,000	-	0.00%	10,000	100.00%	10,000	2,557	25.57%
Grants Federal	-	-	0.00%	263,885	0.00%	74,420	-	0.00%
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	\$ 7,346,198	\$ 1,860,529	25.33%	\$ 7,759,942	105.63%	\$ 7,816,975	\$ 1,978,547	25.31%
Expenditures:								
Salaries	\$ 3,952,474	\$ 935,569	23.67%	\$ 4,206,076	106.42%	\$ 4,013,121	\$ 908,707	22.64%
Benefits	1,376,165	289,412	21.03%	1,414,520	102.79%	1,386,224	288,328	20.80%
Purchased Professional and Technical Services	171,346	38,241	22.32%	204,889	119.58%	205,413	33,796	16.45%
Purchased Property Services	753,066	196,498	26.09%	774,066	102.79%	830,525	188,712	22.72%
Other Purchased Services	575,083	146,458	25.47%	575,193	100.02%	615,304	152,314	24.75%
Supplies	420,534	182,382	43.37%	420,534	100.00%	409,832	152,857	37.30%
Property	110,900	77,996	70.33%	204,900	184.76%	585,802	383,434	65.45%
Other Expenses	15,762	4,695	29.79%	15,762	100.00%	17,724	9,968	56.24%
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	\$ 7,375,330	\$ 1,871,251	25.37%	\$ 7,815,940	105.97%	\$ 8,063,945	\$ 2,118,116	26.27%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,511,544	\$ 1,358,179	24.64%	\$ 5,067,558	91.94%	\$ 6,021,223	\$ 1,564,531	25.98%
Mill Levy/Override	819,403	205,560	25.09%	753,395	91.94%	880,530	226,634	25.74%
Tuition	41,500	2,458	5.92%	41,500	100.00%	225,000	49,561	22.03%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	3,125	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	105,750	54,785	51.81%	92,000	87.00%	158,949	18,055	11.36%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	75,476	87,661	116.14%	90,000	119.24%	99,225	98,521	99.29%
Rental/Lease	20,606	-	0.00%	-	0.00%	93,500	11,626	12.43%
Contributions/Donations	-	2,000	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	2,100	0.00%	-	0.00%	12,000	12,374	103.12%
Categorical Revenue	-	-	0.00%	96,362	0.00%	-	-	0.00%
Other State Revenue	184,541	69,744	37.79%	211,432	114.57%	362,112	70,030	19.34%
Grants Federal	250,000	321,709	128.68%	806,691	322.68%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	831,400	-	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	\$ 7,008,820	\$ 2,104,196	30.02%	\$ 7,158,939	102.14%	\$ 8,687,064	\$ 2,051,331	23.61%
Expenditures:								
Salaries	\$ 3,040,344	\$ 822,463	27.05%	\$ 3,260,053	107.23%	\$ 4,144,512	\$ 837,827	20.22%
Benefits	972,969	241,170	24.79%	1,134,968	116.65%	1,094,920	250,717	22.90%
Purchased Professional and Technical Services	183,467	41,608	22.68%	173,167	94.39%	158,806	45,480	28.64%
Purchased Property Services	1,192,051	265,772	22.30%	1,059,699	88.90%	2,024,363	507,097	25.05%
Other Purchased Services	699,146	153,256	21.92%	677,074	96.84%	670,536	172,336	25.70%
Supplies	405,517	213,415	52.63%	407,012	100.37%	380,600	204,031	53.61%
Property	47,000	29,333	62.41%	52,000	110.64%	46,500	41,336	88.89%
Other Expenses	12,531	8,384	66.90%	127,420	1016.84%	73,780	4,406	5.97%
Other Uses of Funds	114,889	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	275,979	-	0.00%	-	0.00%	75,000	75,000	100.00%
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	\$ 6,943,893	\$ 1,775,400	25.57%	\$ 6,891,393	99.24%	\$ 8,669,017	\$ 2,138,229	24.67%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,906,746	\$ 992,034	25.39%	\$ 3,969,422	101.60%	\$ 4,158,094	\$ 1,121,369	26.97%
Mill Levy/Override	606,520	152,038	25.07%	608,187	100.27%	590,954	163,464	27.66%
Tuition	306,860	19,586	6.38%	115,000	37.48%	1,000	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	31,000	5,927	19.12%	31,000	100.00%	80,571	16,480	20.45%
Food Services	6,000	1,547	25.78%	6,000	100.00%	7,826	2,309	29.50%
Pupil Activities	129,847	43,258	33.31%	129,847	100.00%	128,926	81,698	63.37%
Community Service Activities	15,000	235	1.57%	15,000	100.00%	7,774	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	13,000	3,432	26.40%	13,000	100.00%	12,723	120	0.94%
Contributions/Donations	60,000	-	0.00%	60,000	100.00%	67,987	1,000	1.47%
Miscellaneous Revenue	5,000	658	13.16%	5,000	100.00%	19,474	80	0.41%
Categorical Revenue	83,000	-	0.00%	83,000	100.00%	90,000	-	0.00%
Other State Revenue	128,500	26,544	20.66%	128,500	100.00%	141,098	22,881	16.22%
Grants Federal	-	721,380	0.00%	721,380	0.00%	111,246	-	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	\$ 5,291,473	\$ 1,966,639	37.17%	\$ 5,885,336	111.22%	\$ 5,417,673	\$ 1,409,401	26.01%
Expenditures:								
Salaries	\$ 2,988,365	\$ 689,132	23.06%	\$ 2,988,365	100.00%	\$ 2,800,442	\$ 625,386	22.33%
Benefits	910,975	191,889	21.06%	910,975	100.00%	854,885	171,876	20.11%
Purchased Professional and Technical Services	60,180	21,993	36.55%	60,180	100.00%	133,232	6,008	4.51%
Purchased Property Services	140,678	246,925	175.52%	250,000	177.71%	177,379	13,952	7.87%
Other Purchased Services	532,182	99,998	18.79%	99,998	18.79%	587,210	118,572	20.19%
Supplies	204,540	54,438	26.61%	204,540	100.00%	212,103	26,109	12.31%
Property	56,500	21,443	37.95%	56,500	100.00%	121,261	22,150	18.27%
Other Expenses	396,150	96,167	24.28%	396,150	100.00%	394,315	96,389	24.44%
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	\$ 5,289,570	\$ 1,421,985	26.88%	\$ 4,966,708	93.90%	\$ 5,280,827	\$ 1,080,442	20.46%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 2,473,878	\$ 664,026	26.84%	\$ 2,297,328	92.86%	\$ 2,651,387	\$ 698,619	26.35%
Mill Levy/Override	382,305	102,045	26.69%	348,900	91.26%	379,160	102,169	26.95%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	611	0.00%	611	0.00%	885	388	43.80%
Food Services	-	-	0.00%	-	0.00%	-	3	0.00%
Pupil Activities	353,880	172,447	48.73%	327,766	92.62%	334,655	275,514	82.33%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	1,785	0.00%
Rental/Lease	-	22,850	0.00%	88,000	0.00%	-	-	0.00%
Contributions/Donations	-	650	0.00%	650	0.00%	4,336	3,344	77.12%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	5,052	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	50,000	28,934	57.87%
Other State Revenue	104,642	36,127	34.52%	94,841	90.63%	123,729	7,071	5.71%
Grants Federal	-	32,217	0.00%	148,789	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	2,616	0.00%	336,970	10,747	3.19%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	36,081	0.00%	36,081	0.00%	-	500	0.00%
Total Revenue	\$ 3,314,704	\$ 1,067,054	32.19%	\$ 3,345,582	100.93%	\$ 3,886,174	\$ 1,129,075	29.05%
Expenditures:								
Salaries	\$ 1,712,710	\$ 280,819	16.40%	\$ 1,660,000	96.92%	\$ 1,699,671	\$ 274,661	16.16%
Benefits	401,051	89,578	22.34%	472,941	117.93%	553,306	105,160	19.01%
Purchased Professional and Technical Services	143,897	30,280	21.04%	129,204	89.79%	113,072	34,178	30.23%
Purchased Property Services	1,023,757	251,059	24.52%	819,823	80.08%	867,256	234,107	26.99%
Other Purchased Services	394,553	95,782	24.28%	373,134	94.57%	390,752	120,834	30.92%
Supplies	67,926	10,721	15.78%	63,127	92.93%	81,890	26,306	32.12%
Property	3,500	-	0.00%	3,500	100.00%	44,311	25,185	56.84%
Other Expenses	10,000	6,406	64.06%	12,837	128.37%	15,828	5,373	33.95%
Other Uses of Funds	-	-	0.00%	-	0.00%	2,286	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	68,218	0.00%	184,791	0.00%	-	704	0.00%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
Total Expenditures	\$ 3,782,394	\$ 832,863	22.02%	\$ 3,744,355	98.99%	\$ 3,793,372	\$ 826,509	21.79%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	9,655,239	\$ 2,438,388	25.25%	\$ 9,592,103	99.35%	\$ 10,656,735	\$ 2,611,391	24.50%
Mill Levy/Override	1,475,847	372,009	25.21%	1,463,292	99.15%	1,548,010	379,213	24.50%
Tuition	853,700	104,451	12.24%	607,724	71.19%	867,700	166,208	19.16%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	6,000	353	5.88%	3,000	50.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	381,240	224,158	58.80%	326,720	85.70%	389,085	271,707	69.83%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	30,000	13,702	45.67%	30,000	100.00%	30,000	9,690	32.30%
Contributions/Donations	113,000	77,000	68.14%	77,000	68.14%	145,071	100,486	69.27%
Miscellaneous Revenue	93,000	5,131	5.52%	93,000	100.00%	93,000	64,303	69.14%
Categorical Revenue	277,911	97,427	35.06%	374,444	134.74%	356,049	109,046	30.63%
Other State Revenue	252,000	14,931	5.93%	259,120	102.83%	271,188	-	0.00%
Grants Federal	-	105,337	0.00%	564,563	0.00%	-	-	0.00%
Fund Transfer	15,000	17,316	115.44%	17,316	115.44%	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	\$ 13,152,937	\$ 3,470,203	26.38%	\$ 13,408,282	101.94%	\$ 14,382,013	\$ 3,737,219	25.99%
Expenditures:								
Salaries	\$ 6,503,214	\$ 1,226,487	18.86%	\$ 6,855,273	105.41%	\$ 7,206,387	\$ 1,378,558	19.13%
Benefits	2,341,752	433,929	18.53%	2,429,520	103.75%	2,386,161	457,853	19.19%
Purchased Professional and Technical Services	312,815	62,690	20.04%	302,265	96.63%	331,533	77,508	23.38%
Purchased Property Services	2,238,243	538,870	24.08%	2,258,856	100.92%	2,228,029	539,418	24.21%
Other Purchased Services	1,125,621	258,978	23.01%	1,036,356	92.07%	1,221,006	292,134	23.93%
Supplies	523,581	233,690	44.63%	576,624	110.13%	607,670	215,042	35.39%
Property	95,000	51,806	54.53%	224,176	235.97%	215,000	154,408	71.82%
Other Expenses	4,017	18,330	456.31%	25,675	639.16%	73,339	37,608	51.28%
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	\$ 13,144,243	\$ 2,824,780	21.49%	\$ 13,708,745	104.29%	\$ 14,269,125	\$ 3,152,529	22.09%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,566,501	\$ 3,477,883	25.64%	\$ 13,566,501	100.00%	\$ 14,043,852	\$ 3,607,384	25.69%
Mill Levy/Override	2,025,782	532,281	26.28%	2,025,782	100.00%	2,061,925	525,088	25.47%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	144,000	8,195	5.69%	144,000	100.00%	85,000	59,437	69.93%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	350,824	152,214	43.39%	350,824	100.00%	325,380	313,743	96.42%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	66,000	16,591	25.14%	66,000	100.00%	54,000	16,500	30.56%
Contributions/Donations	50,000	2,361	4.72%	50,000	100.00%	150,000	156,934	104.62%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	565,997	144,142	25.47%	565,997	100.00%	-	-	0.00%
Other State Revenue	-	631,764	0.00%	631,764	0.00%	537,451	150,494	28.00%
Grants Federal	-	605,928	0.00%	605,928	0.00%	-	-	0.00%
Fund Transfer	-	26,140	0.00%	26,140	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	\$ 16,769,104	\$ 5,597,498	33.38%	\$ 18,032,936	107.54%	\$ 17,257,608	\$ 4,829,579	27.99%
Expenditures:								
Salaries	\$ 9,216,000	\$ 1,399,234	15.18%	\$ 9,216,000	100.00%	\$ 9,024,100	\$ 1,338,544	14.83%
Benefits	2,694,337	428,897	15.92%	2,694,337	100.00%	2,234,861	412,033	18.44%
Purchased Professional and Technical Services	377,500	42,425	11.24%	377,500	100.00%	300,960	110,079	36.58%
Purchased Property Services	2,193,264	450,955	20.56%	2,193,264	100.00%	2,257,473	588,133	26.05%
Other Purchased Services	1,744,480	312,850	17.93%	1,744,480	100.00%	1,627,460	272,544	16.75%
Supplies	500,000	134,950	26.99%	500,000	100.00%	598,006	165,930	27.75%
Property	357,400	107,559	30.09%	357,400	100.00%	633,200	302,750	47.81%
Other Expenses	299,003	17,255	5.77%	299,003	100.00%	275,200	10,293	3.74%
Other Uses of Funds	-	8,064	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	\$ 17,381,984	\$ 2,902,191	16.70%	\$ 17,381,984	100.00%	\$ 16,951,260	\$ 3,200,306	18.88%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2020

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,709,522	\$ 1,243,323	26.40%	\$ 5,111,555	108.54%	\$ 5,072,705	\$ 1,315,592	25.93%
Mill Levy/Override	715,245	190,057	26.57%	776,303	108.54%	741,562	191,609	25.84%
Tuition	287,276	23,328	8.12%	210,420	73.25%	350,590	105,006	29.95%
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	185,000	1,454	0.79%	185,000	100.00%	90,000	16,483	18.31%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	140,000	159,233	113.74%	159,233	113.74%	140,000	132,046	94.32%
Rental/Lease	14,400	-	0.00%	14,400	100.00%	19,740	7,143	36.18%
Contributions/Donations	-	-	0.00%	-	0.00%	15,000	-	0.00%
Miscellaneous Revenue	290,300	23,586	8.12%	23,586	8.12%	1,300	1,470	113.05%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	223,152	50,147	22.47%	239,193	107.19%	257,178	77,232	30.03%
Grants Federal	-	257,925	0.00%	257,925	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	143,000	125,664	87.88%
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	\$ 6,564,895	\$ 1,949,053	29.69%	\$ 6,977,614	106.29%	\$ 6,831,075	\$ 1,972,244	28.87%
Expenditures:								
Salaries	\$ 2,912,705	\$ 759,610	26.08%	\$ 3,110,536	106.79%	\$ 2,987,367	\$ 754,969	25.27%
Benefits	1,007,692	228,980	22.72%	1,066,856	105.87%	1,004,250	226,944	22.60%
Purchased Professional and Technical Services	283,656	52,886	18.64%	283,656	100.00%	323,656	137,127	42.37%
Purchased Property Services	1,545,181	369,817	23.93%	1,670,581	108.12%	1,426,873	264,597	18.54%
Other Purchased Services	634,387	171,327	27.01%	651,799	102.74%	587,085	138,904	23.66%
Supplies	157,939	107,513	68.07%	163,939	103.80%	172,787	87,801	50.81%
Property	17,000	46,394	272.91%	46,394	272.91%	45,218	38,638	85.45%
Other Expenses	6,150	6,438	104.68%	6,675	108.54%	27,948	12,331	44.12%
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	\$ 6,564,710	\$ 1,742,965	26.55%	\$ 7,000,437	106.64%	\$ 6,575,184	\$ 1,661,310	25.27%

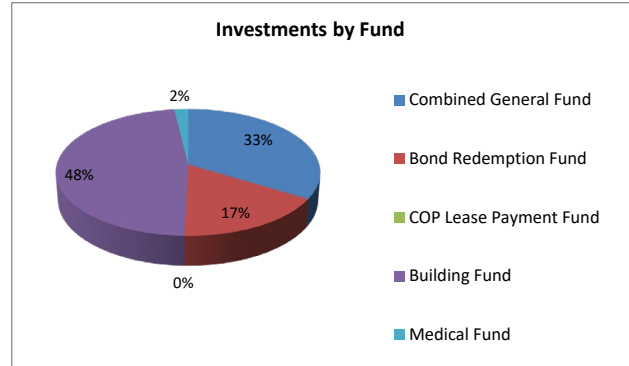
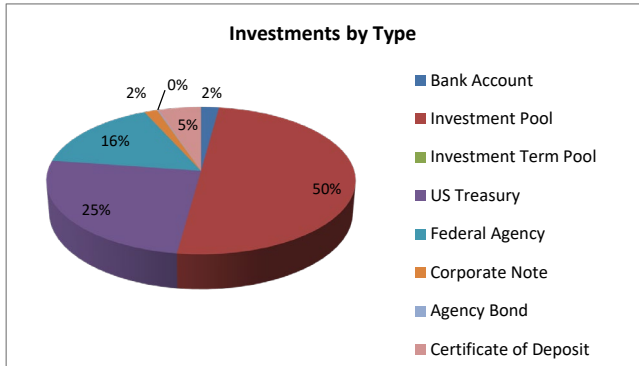


APPENDIX

Douglas County School District First Quarter Ended 9/30/20

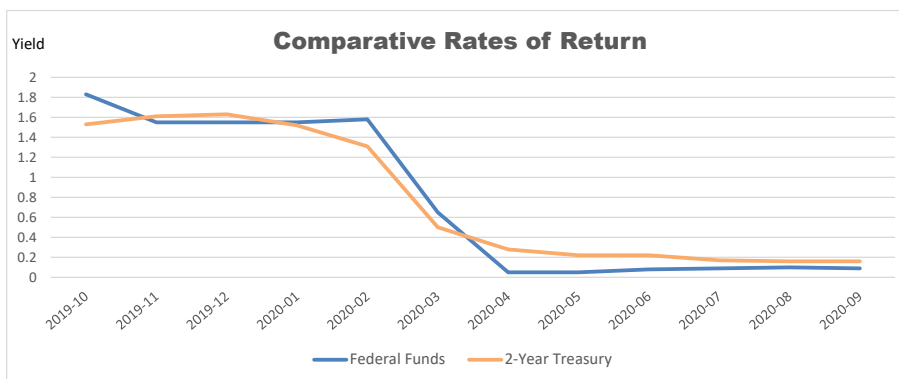
Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 8,010,279	\$ -	\$ -	\$ -	\$ -	\$ 8,010,279
Investment Pool	128,486,682	37,867,019	2,535	13,735,500	7,864,355	187,956,090
Investment Term Pool		30,000,000				
US Treasury	-	-	-	94,338,931	-	94,338,931
Federal Agency	-	-	-	59,697,427	-	59,697,427
Corporate Note	-	-	-	5,906,480	-	5,906,480
Agency Bond	-	-	-	543,173	-	543,173
Certificate of Deposit	-	-	-	19,081,973	-	19,081,973
Total	\$ 136,496,960	\$ 67,867,019	\$ 2,535	\$ 193,303,484	\$ 7,864,355	\$ 375,534,353



Investment Income by Fund

	Invested Balance	Q1 - Quarterly Interest	Interest YTD	Q1 Yield %
Combined General Fund	\$ 136,496,960	\$ 99,495	\$ 99,495	0.23%
Bond Redemption Fund	67,867,019	80,235	80,235	0.80%
COP Lease Payment Fund	2,535	44	44	0.10%
Building Funds	193,303,484	1,090,320	1,090,320	2.29%
Medical Fund	7,864,355	7,292	7,292	0.24%
Total	\$ 405,534,353	\$ 1,277,386	\$ 1,277,386	1.35%



*Rates obtained from federalreserve.gov

Douglas County School District
First Quarter Ended 9/30/20

Investment Portfolio

Name of Institution	Type	Std Poors or				Term	Yield	9/30/20 Market	6/30/2020 Market
		Moody's	Purchase Date	Maturity Date	Value			Value	
<i>Combined General Fund</i>									
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 8,010,279	\$ 1,095,217	
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.24%	\$ 113,229,671	\$ 143,470,946	
CSIP Investment Pool-TABOR	Investment Pool	AAAm	N/A	N/A	N/A	0.24%	\$ 15,257,011	\$ 15,246,292	
Total							\$ 136,496,960	\$ 159,812,455	
<i>Bond Redemption Fund</i>									
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.01%	\$ 1,741,599	\$ 4,559	
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.24%	\$ 36,125,420	\$ 36,100,040	
CSIP Term Pool	Term Investment Pool	AAAf	4/15/2020	10/16/2020	184	0.72%	\$ 30,000,000	\$ 30,000,000	
Total							\$ 37,867,019	\$ 66,104,599	
<i>COP Lease Payment Fund</i>									
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.01%	\$ 52	\$ 223,356	
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.01%	\$ 39	\$ 167,121	
UMB - 2015 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.01%	\$ 2,443	\$ 2,442	
Total							\$ 2,535	\$ 392,919	
<i>Building Funds</i>									
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.47%	\$ 12,276,091	\$ 55,764,405	
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2021	745	2.50%	\$ 15,274,168	\$ 15,075,301	
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2021	837	2.49%	\$ 17,171,029	\$ 16,862,030	
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2021	929	2.48%	\$ 50,332,874	\$ 49,221,991	
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	2.47%	\$ 1,126,984	\$ 1,089,534	
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	2.47%	\$ 10,397,503	\$ 9,933,394	
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 36,373	\$ 34,182	
Agency Bond	Inter-American Devel BK Corp	Aaa	4/24/2020	5/24/2023	1125	0.51%	\$ 543,173	\$ 539,828	
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	2.53%	\$ 20,505,887	\$ 20,036,196	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 1,023,391	\$ 992,134	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 13,790,194	\$ 13,368,507	
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 3,109,140	\$ 2,964,907	
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,554,996	\$ 5,299,891	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,831,767	\$ 1,738,456	
Federal Agency	Freddie Mac Notes	Aaa	5/7/2020	5/5/2023	1093	0.39%	\$ 502,045	\$ 499,801	
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,463,565	\$ 1,378,060	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 11,916,442	\$ 11,163,963	
Corporate Note	Toyota Motor Credit Corp	Aa3	2/15/2019	4/8/2021	783	2.79%	\$ 2,924,250	\$ 2,880,874	
Corporate Note	Apple Inc Corp Notes	Aa1	2/15/2019	2/9/2022	1090	2.73%	\$ 2,982,230	\$ 2,889,879	
Certificate of Deposit	Sumitomo Mitsui Bank NY CD	P-1	5/19/2020	11/20/2020	185	0.38%	\$ 425,096	\$ 425,000	
Certificate of Deposit	Tornonto Dominion Bank	P-1	12/4/2019	11/30/2020	362	1.81%	\$ 9,319,820	\$ 9,295,000	
Certificate of Deposit	MUFG Bank LTD/NY	P-1	1/15/2020	12/31/2020	351	1.85%	\$ 4,317,311	\$ 4,300,000	
Certificate of Deposit	Credit Suisse NY	P-1	1/15/2020	12/31/2020	351	1.82%	\$ 5,019,746	\$ 5,000,000	
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.24%	\$ 1,459,409	\$ 425,735	
Total							\$ 193,303,484	\$ 231,179,068	
<i>Medical Fund</i>									
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.24%	\$ 7,864,355	\$ 10,197,430	
Total							\$ 375,534,353	\$ 467,686,471	

District investments are made in accordance with Board Policy DFA and Superintendent Policy DFA-R

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended September 30, 2020**

	2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Electric	6,400,000	1,240,219	19%	7,000,000	109%	(600,000)
Natural Gas	1,200,000	71,969	6%	2,000,000	167%	(800,000)
Water & Sewer	1,247,000	250,288	20%	1,250,000	100%	(3,000)
Irrigation	900,000	502,699	56%	900,000	100%	-
Trash	317,000	45,206	14%	315,000	99%	2,000
Snow Removal	250,000	-	0%	350,000	140%	(100,000)
Ice Melt	125,000	-	0%	145,000	116%	(20,000)
Subtotal Utilities	10,439,000	2,110,381	20%	11,960,000	115%	(1,521,000)
Green Project Based Learning	-	-	0%	-	0%	-
Grand Total	10,439,000	2,110,381	20%	11,960,000	115%	(1,521,000)

	2019-2020					
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
	7,060,000	1,465,804	21%	5,708,708	81%	1,351,292
	1,150,000	66,652	6%	1,250,751	109%	(100,751)
	1,213,000	250,931	21%	1,213,634	100%	(634)
	1,050,000	428,481	41%	887,109	84%	162,891
	313,000	54,286	17%	273,233	87%	39,767
	650,000	-	0%	512,943	79%	137,057
	145,000	-	0%	93,717	65%	51,283
	11,581,000	2,266,154	20%	9,940,095	86%	1,640,905
	1,294	-	0%	1,294	100%	-
	11,582,294	2,266,154	20%	9,941,389	86%	1,640,905

Utilities Summation Narrative:	
	During the 2020-2021 First Quarter, the utilities were slightly lower for the exception of irrigation. It has been a very hot fall, hence the elevated irrigation usage. In July, O&M started adding 2 additional hours of OA (outdoor air) in the morning before school and in the evening after school to help control the spread of COVID. Because of this additional OA, staff were expecting an increase in electricity and natural gas. The increase was not as much as expected. This could have been due to the construction on multiple sites. Some sites were shut down for a long period of time while they were being worked on. Multiple sites have had some upgrades to their systems and recommission for better efficiency. O&M and Sustainability work hard to make sure cost for utilities remains as low as possible. Once the weather turns colder, buildings are going to have to work harder to get back up to temperature before the school day starts. Staff expect an increase in 2020-2021 Second Quarter due to the OA purge, daylight savings and increased facility rentals. Due to the facility rentals the schools will need to be in occupied mode longer.
Electric	Electricity usage during 2020-2021 First Quarter was elevated by an estimated 447K kWh and 40 kW (Demand). Costs per kWh were down compared to last year from an average of \$0.11 to \$0.10. The demand charges were also lower compared to last year. As a result, costs for 2020-2021 First Quarter were about 1% lower from last year due to the cost per kWh and KW. 2020-2021 First Quarter saw higher usage due to purging with OA.
Natural Gas	The natural gas usage was lower by an estimated 18K dth (Decatherm - a natural gas unit of measure) than this time last year. The lower usage could be contributed by newer systems and down sites. The majority of sites are on transport gas and have a set rate for the next few months. Because of the additional OA during the colder weather, staff expect an increase next quarter of the dth usage.
Water & Sewer	Water and Sewer are on-trend and was the same usage as last year.
Irrigation	During 2020-2021 First Quarter, the cost/kgal increased and usage was higher. The usage increased by about 9000 kGal due to hotter weather during these months. The price per kgal has gone up slightly by about \$0.25 cost/kgal, increasing irrigation cost for 2020-2021 First Quarter by \$75k over the prior year. The irrigation systems will start the winterization process in the first part of 2020-2021 Second Quarter.
Trash	Trash and Recycle has lowered by around \$10K due to the delayed start in August. The trash and recycling are placed on the "on-call" service during the summer months. The normal schedule started back up on August 10th.
Snow Removal	There was no snow removal in 2020-2021 First Quarter. It snowed in early September over Labor Day Weekend. Operations decided to not remove due to the warmer weather within the upcoming days of that snow. Should expect fees in 2020-2021 Second Quarter for snow removal.
Ice Melt	Ice Melt was not used during 2020-2021 First Quarter due to warmer weather. Should expect fees in 2020-2021 Second Quarter.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended September 30, 2020

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

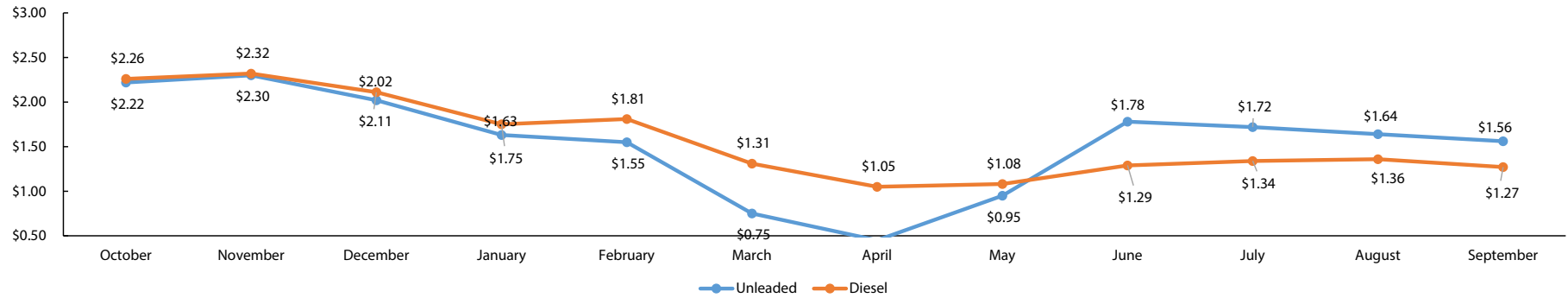


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

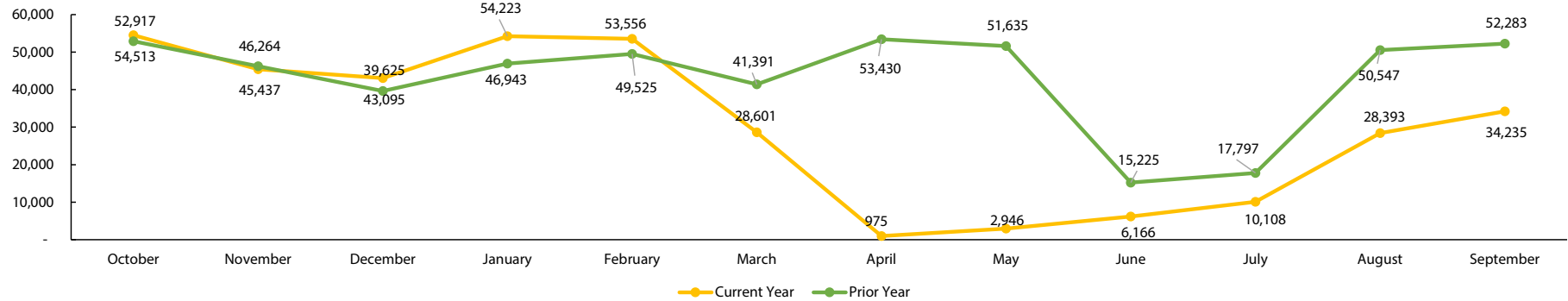
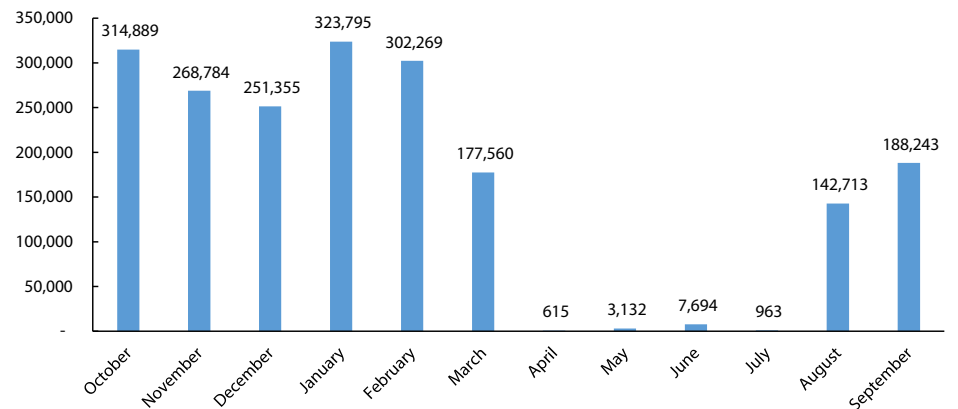


Table 1: During the 2020-2021 First Quarter, unleaded gas prices continue to decrease with an overall price reduction of \$0.16 from July to September. Diesel prices also dropped but at a much slower rate of \$0.07 per gallon.

Table 2: Fuel usage for the 2020-2021 First Quarter continues to increase with each month showing more fuel usage than the prior months. July fuel usage was minimal since school did not return until August. The only fuel usage in July was for out of district routes and some O&M usage. Unleaded fuel for September was 1,742 gallons more than August due to the fact that school did not return until the middle of the month and that September represented a more accurate account of the miles. Diesel fuel for September was 4,099 more gallons than August with more usage of diesel vehicles for General Education ridership.

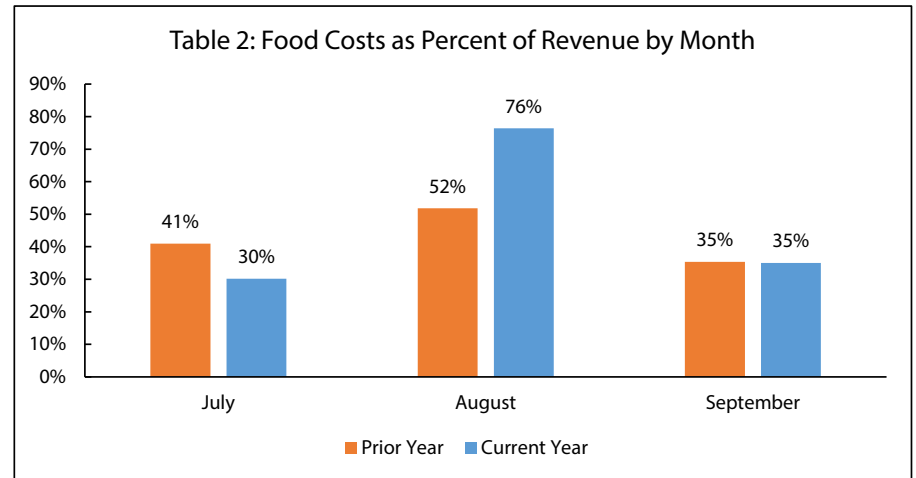
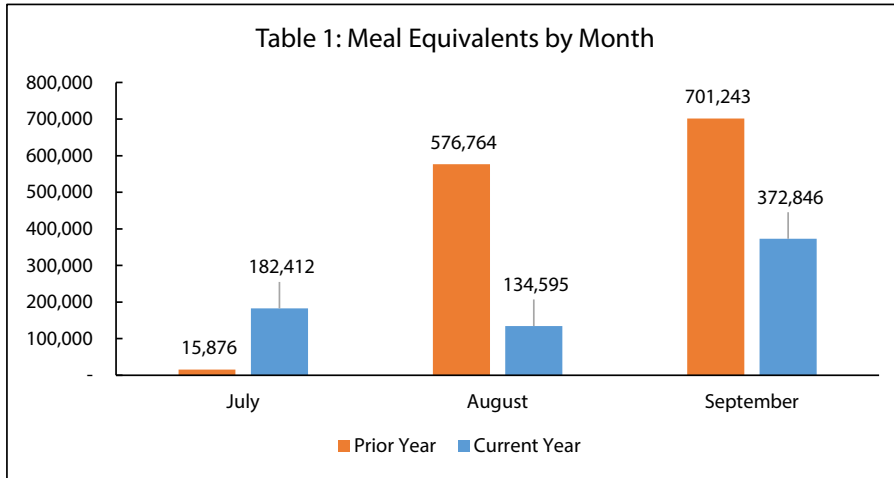
Table 3: Total fuel miles driven for September were greater than August miles by 45,530. This quarter there were 82,712 more diesel miles driven vs. unleaded gas for the same quarter. The district still owns more diesel vehicles than gas and CNG so there will always be more miles for diesel vehicles.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



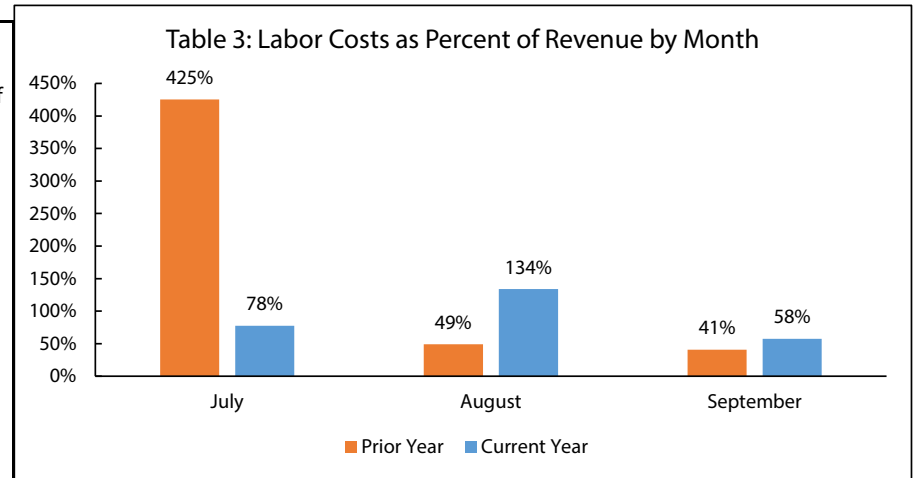
Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended September 30, 2020



July meal counts and revenue were significantly higher due to expansion of free meals for the summer feeding program under COVID-19 waivers. August and September revenue and meals are significantly lower due to the delay of the start of the school year and the implementation of the hybrid learning model where Nutrition Services only have access to 40% of kids on an average day.

Labor is higher in 2020-2021 compared to prior year due to retaining employees with a much reduced revenue.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
1st Quarter Budget to Actual
For the Period Ended September 30, 2020

	2020-2021						2019-2020					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	15,061	116,327	772.37%	116,327	772.37%	(101,266) ¹	91,766	91,766	100.00%	91,766	100.00%	-
Revenues												
Tuition	1,197,848	127,207	10.62%	1,146,613	95.72%	51,235	1,431,955	400,245	27.95%	962,645	67.23%	469,310
Other	-	35	0.00%	35	0.00%	(35)	1,701	1,701	99.97%	-	0.00%	1,701
Total Revenue	\$ 1,197,848	\$ 127,242	10.62%	\$ 1,146,648	95.73%	\$ 51,200	\$ 1,433,656	\$ 401,946	28.04%	\$ 962,645	67.15%	\$ 471,011
Transfer from General Fund	23,084	-	0.00%	-	0.00%	23,084	173,084	- ^A	0.00%	173,084	100.00%	-
Total Sources	\$ 1,235,993	\$ 243,568	19.71%	\$ 1,262,975	102.18%	\$ (26,982)	\$ 1,698,506	\$ 493,712	29.07%	\$ 1,227,495	72.27%	\$ 471,011
Expenditures												
Salaries	667,583	136,098	20.39%	592,569	88.76%	75,014	726,286	158,673	21.85%	569,744	78.45%	156,542
Benefits	248,683	47,196	18.98%	205,489	82.63%	43,194	253,461	55,615	21.94%	179,741	70.91%	73,720
Purchased Services	87,949	16,244	18.47%	65,516	74.49%	22,433	133,559	38,068	28.50%	90,040	67.42%	43,519
Supplies	133,288	8,569	6.43%	190,560	142.97%	(57,272) ²	248,113	65,627	26.45%	173,202	69.81%	74,911
Equipment	6,000	-	0.00%	92,815	1546.92%	(86,815)	118,869	98,219	82.63%	29,471	24.79%	89,398
Field Trips & Other	52,177	3,123	5.98%	51,426	98.56%	751	64,832	15,483	23.88%	68,971	106.38%	(4,139)
Total Expenditures	\$ 1,195,680	\$ 211,229	17.67%	\$ 1,198,375	100.23%	\$ (2,695)	\$ 1,545,120	\$ 431,684	27.94%	\$ 1,111,169	71.91%	\$ 433,952
Change in Fund Balance	25,252	(83,988)		(51,727)		76,979	61,620	(29,738)		24,561		37,059
Balance on Hand June 30	\$ 40,313	\$ 32,339	80.22%	\$ 64,600	160.25%	\$ (24,287)	\$ 153,386	\$ 62,028	40.44%	\$ 116,327	75.84%	\$ 37,059

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

[2020-2021 Budget to Projection Notes](#)

¹ Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2019-2020

² Variance due to projected remaining expense of \$72,765 for 2016 Historic Grant for Outdoor Education to be spent in 2020-2021 and reflected in Revised Budget in January 2021.

EXPLAINS VARIANCE IN CURRENT YEAR TO DATE ACTUALS COMPARED TO YEAR TO DATE ACTUALS AT THE SAME POINT IN TIME THE PRIOR YEAR

[Year over Year Actual Notes](#)

^A Transfer from General Fund in 2019-2020 Revised Budget for safety related expenditure to add safety gate and cameras to entrance



QUESTIONS