

Douglas County School District

Quarterly Financial Report | Period Ending March 31, 2021



Presented to the Board of Education
By Kate Kotaska, Chief Financial Officer
and Colleen Doan, Director of Budget
May 11, 2021

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended March 31, 2021

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021				2019-2020		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 105,055,243	\$ 117,800,103	\$ 117,800,103	100.00%	\$ 97,647,586	\$ 97,647,586	100.00%
Revenues by Source							
Property Taxes	261,929,062	263,366,727	114,553,874	43.50%	259,105,639	118,629,589	45.78%
Specific Ownership Taxes	27,408,277	26,408,277	19,957,527	75.57%	29,908,277	22,776,465	76.15%
Other Local Income	38,115,118	30,723,877	19,865,048	64.66%	45,306,052	33,360,264	73.63%
Intergovernmental	320,173,791	319,448,876	245,893,912	76.97%	377,769,897	282,439,648	74.76%
Total Revenues	\$ 647,626,248	\$ 639,947,757	\$ 400,270,361	62.55%	\$ 712,089,865	\$ 457,205,965	64.21%
Total Sources	\$ 752,681,491	\$ 757,747,860	\$ 518,070,464	68.37%	\$ 809,737,451	\$ 554,853,551	68.52%
Expenditures by Program							
Instructional	302,059,833	292,407,115	187,168,070	64.01%	322,498,602.4	210,607,433	65.30%
Support - Students	38,275,032	39,313,216	24,674,738	62.76%	34,418,393	24,997,143	72.63%
Support - Instructional Staff	19,225,334	19,820,585	11,969,782	60.39%	27,662,641	15,639,151	56.54%
Support - General Administration	3,310,860	1,261,992	(228,032)	-18.07%	3,787,479	2,725,354	71.96%
Support - School Administration	36,770,746	39,026,038	26,543,095	68.01%	41,332,149	28,715,959	69.48%
Support - Business	4,114,954	3,888,467	1,894,018	48.71%	4,562,664	3,561,870	78.07%
Support - Operations & Maintenance	43,583,320	46,612,876	30,657,995	65.77%	53,978,196	32,150,768	59.56%
Support - Student Transportation	24,082,818	23,822,861	13,599,889	57.09%	27,776,824	18,822,371	67.76%
Support - Central	20,975,467	21,346,767	15,779,677	73.92%	24,563,165	16,917,750	68.87%
Support - Other	4,832,943	5,868,257	295,769	5.04%	6,200,338	216,088	3.49%
Contracts w/ Charter Schools	137,377,919	136,404,356	102,637,932	75.25%	154,084,901	116,004,241	75.29%
Non Instructional	402,338	2,463,684	2,600,188	105.54%	767,953	2,667,650	347.37%
Transfers Out	7,343,563	7,445,684	7,444,514	99.98%	9,712,922	8,986,218	92.52%
Total Expenditures	\$ 642,355,127	\$ 639,681,898	\$ 425,037,636	66.45%	\$ 711,346,228	\$ 482,011,997	67.76%
Expenditures by Object							
Salaries - 100s	321,155,894	314,640,074	200,834,235	63.83%	333,217,337	224,896,513	67.49%
Benefits - 200s	112,287,147	109,766,480	73,045,571	66.55%	121,696,105	78,823,468	64.77%
Purchased Services - 300s, 400s, 500s	29,446,175	33,429,467	22,370,319	66.92%	34,601,762	26,982,755	77.98%
Supplies - 600s	36,352,734	33,219,957	18,033,498	54.29%	51,370,168	23,164,545	45.09%
Equipment - 700s	859,765	2,686,830	1,617,965	60.22%	4,051,719	1,945,713	48.02%
Other - 800s, 900s	(2,468,070)	2,089,050	(946,398)	-45.30%	2,611,315	1,208,544	46.28%
Contracts w/ Charter Schools	137,377,919	136,404,356	102,637,932	75.25%	154,084,901	116,004,241	75.29%
Transfers Out	7,343,563	7,445,684	7,444,514	99.98%	9,712,922	8,986,218	92.52%
Total Expenditures	\$ 642,355,127	\$ 639,681,898	\$ 425,037,637	66.45%	\$ 711,346,228	\$ 482,011,997	67.76%
BOE Contingency	\$ 5,280,000	\$ 5,001,031	\$ -	0.00%	\$ -	\$ -	0.00%
Net Change in Fund Balance	\$ (8,879)	\$ (4,735,172)	\$ (24,767,276)	523.05%	\$ 743,637	\$ (24,806,032)	-3335.77%
Ending Fund Balance	\$ 105,046,364	\$ 113,064,931	\$ 93,032,827	82.28%	\$ 98,391,223	\$ 72,841,554	74.03%
TABOR Reserve	16,470,000	17,311,000	-	0.00%	16,600,000	-	0.00%
BOE Reserve	16,470,000	17,311,000	-	0.00%	16,600,000	-	0.00%
School Carry Over Reserve	22,529,558	24,596,107	-	0.00%	22,967,729	-	0.00%
Medicaid Carry Over Reserve	2,059,857	3,640,778	-	0.00%	3,090,301	-	0.00%
Enterprise Reserve for COVID	-	2,000,000	-	0.00%	-	-	0.00%
Settlement Reserve	2,560,000	-	-	0.00%	2,560,000	-	0.00%
Mental Health and Security Grant	-	5,715,383	-	0.00%	-	-	0.00%
Assignment of 2018 Mill Levy Override	6,126,131	7,702,802	-	0.00%	8,426,131	-	0.00%
Ending Fund Balance - after reserves	\$ 38,830,818	\$ 34,787,861	\$ 93,032,827	267.43%	\$ 28,147,062	\$ 72,841,554	258.79%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021							2019-2020						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of	Year End	Year End as a % of	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of	Year End	Year End as a % of	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
				Revised Budget	Projection	Revised Budget				Final Revised Budget	Final Revised Budget	Final Revised Budget		
Balance on Hand July 1	92,815,566	103,298,507	103,298,507	100.00%	103,298,507	100.00%	-	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	189,653,727	78,904,996	41.60%	189,718,334	100.03%	64,607	185,392,639	81,941,000	44.20%	185,762,542	100.20%	369,903	2.13%
Budget Override	73,713,000	73,713,000	35,648,878	48.36%	73,713,000	100.00%	-	73,713,000	36,688,588	49.77%	73,713,000	100.00%	-	0.00%
Specific Ownership Taxes (In SFA)	18,434,557	14,988,833	11,327,510	75.57%	15,103,347	100.76%	114,514	15,942,634	12,141,015	76.15%	13,643,865	85.58%	(2,298,769)	10.70%
Specific Ownership Taxes (Out of SFA)	8,973,720	11,419,444	8,630,016	75.57%	11,506,688	100.76%	87,244	13,965,643	10,635,450	76.15%	11,951,937	85.58%	(2,013,706)	-3.73%
Subtotal Local Taxes	\$ 289,337,339	\$ 289,775,004	\$ 134,511,400	46.42%	\$ 290,041,370	100.09%	\$ 266,366	\$ 289,013,916	\$ 141,406,053	48.93%	\$ 285,071,344	98.64%	\$ (3,942,572)	1.74%
Intergovernmental Revenue														
Equalization Entitlements	288,340,300	285,583,542	216,004,347	75.64%	293,965,477	102.94%	8,381,935	335,511,373	251,404,579	74.93%	335,299,568	99.94%	(211,805)	-12.33%
Special Education	14,513,980	14,470,345	14,756,865	101.98%	14,756,865	101.98%	286,520	14,494,875	14,494,875	100.00%	14,583,294	100.61%	88,419	1.19%
Vocational Education	875,382	770,460	385,230	50.00%	770,460	100.00%	-	875,382	437,691	50.00%	875,382	100.00%	0	-11.99%
Gifted & Talented	651,151	643,893	643,893	100.00%	643,893	100.00%	-	639,010	639,010	100.00%	639,010	100.00%	-	0.76%
Charter School Capital Construction	3,944,892	4,215,357	3,134,915	74.37%	4,157,355	98.62%	(58,002)	3,944,892	2,644,746	67.04%	3,944,891	100.00%	(1)	5.39%
Federal - Medicaid Reimbursement	3,584,562	4,616,709	2,488,986	53.91%	4,398,307	95.27%	(218,402)	4,489,456	3,183,294	70.91%	3,845,804	85.66%	(643,652)	14.37%
Other	3,406,150	4,064,743	3,391,348	83.43%	4,069,796	100.76%	5,053	12,644,323	4,464,867	35.31%	12,577,000	99.47%	(67,323)	-6.74%
Subtotal Intergovernmental Revenue	\$ 315,316,417	\$ 314,365,049	\$ 240,805,584	76.60%	\$ 322,762,153	102.67%	\$ 8,397,104	\$ 372,599,311	\$ 277,269,062	74.41%	\$ 371,764,949	99.78%	\$ (834,362)	-13.18%
Other Local Revenue														
General Fund Interest	800,000	504,000	97,262	19.30%	143,261	28.42%	(360,739)	1,400,000	1,048,211	74.87%	1,205,565	86.11%	(194,435)	-88.12%
Charter School Purchased Services	9,445,629	8,786,937	6,678,719	76.01%	7,991,921	90.95%	(795,016)	11,253,553	8,440,544	75.00%	11,216,357	99.67%	(37,196)	-28.75%
Preschool	1,834,304	1,109,008	892,571	80.48%	1,115,713	100.60%	6,705	1,932,425	1,575,562	81.53%	1,400,160	72.46%	(532,265)	-20.32%
School Based	10,996,304	8,161,236	4,991,955	61.17%	6,646,720	81.44%	(1,514,516)	9,859,911	7,648,075	77.57%	8,072,725	81.87%	(1,787,186)	-17.66%
Other	9,873,985	8,207,810	4,087,631	49.80%	7,324,401	89.24%	(883,409)	15,408,080	10,665,348	69.22%	13,549,164	87.94%	(1,858,916)	-45.94%
Subtotal Other Local Revenue	\$ 32,950,222	\$ 26,768,991	\$ 16,748,138	62.57%	\$ 23,222,016	86.75%	\$ (3,546,975)	\$ 39,853,969	\$ 29,377,740	73.71%	\$ 35,443,971	88.93%	\$ (4,409,998)	-34.48%
Total Revenue	\$ 637,603,978	\$ 630,909,044	\$ 392,065,123	62.14%	\$ 636,025,539	100.81%	\$ 5,116,495	\$ 701,467,196	\$ 448,052,856	63.87%	\$ 692,280,264	98.69%	\$ (9,186,932)	-8.13%
Expenditures														
Salaries														
Administrators	18,651,101	18,501,798	14,057,483	75.98%	18,755,357	101.37%	(253,559)	20,859,522	14,850,099	71.19%	19,784,755	94.85%	1,074,767	-5.20%
Certified	215,004,371	209,745,544	130,249,160	62.10%	200,977,725	95.82%	8,767,819	219,012,684	144,865,513	66.14%	215,244,948	98.28%	3,767,736	-6.63%
ProTech	13,569,135	13,125,982	9,701,512	73.91%	13,029,820	99.27%	96,162	14,746,715	10,649,057	72.21%	14,221,948	96.44%	524,767	-8.38%
Classified	53,584,343	51,696,334	33,680,992	65.15%	52,545,089	101.64%	(848,755)	54,349,048	36,819,311	67.75%	54,016,240	99.39%	332,808	-2.72%
Substitutes	3,876,729	4,193,045	2,844,700	67.84%	3,626,056	86.48%	566,989	4,239,958	3,552,268	83.78%	3,281,430	77.39%	958,528	10.50%
Overtime	-	374,084	223,539	59.76%	297,889	79.63%	76,195	476,202	465,139	97.68%	435,480	91.45%	40,722	-31.60%
Additional Pay	2,774,159	4,744,215	1,939,196	40.87%	8,746,703	184.37%	(4,002,488)	3,919,801	2,737,553	69.84%	3,944,278	100.62%	(24,477)	121.76%
Benefits	106,203,504	104,250,433	69,409,446	66.58%	103,087,763	98.88%	1,162,670	115,424,984	74,326,769	64.39%	113,695,145	98.50%	1,729,839	-9.33%
Purchased Professional Services	6,121,424	6,728,251	4,093,711	60.84%	6,003,468	89.23%	724,783	8,191,853	6,004,973	73.30%	7,952,355	97.08%	239,498	-24.51%
Purchased Property Services	6,209,542	6,437,680	4,769,121	74.08%	6,254,171	97.15%	183,509	7,120,815	5,271,283	74.03%	7,061,704	99.17%	59,111	-11.44%
Other Purchased Services	13,286,699	13,651,065	9,634,013	70.57%	13,974,262	102.37%	(323,197)	15,335,227	16,538,310	107.85%	14,954,615	97.52%	380,612	-6.56%
Supplies	22,937,687	22,534,148	11,594,090	51.45%	23,077,370	102.41%	(543,222)	36,444,239	15,615,172	42.85%	21,547,077	59.12%	14,897,162	7.10%
Utilities	10,439,000	10,439,725	7,503,361	71.87%	10,767,000	103.13%	(327,275)	11,581,000	7,591,359	65.55%	9,940,095	85.83%	1,640,905	8.32%
Equipment	-	-	528	0.00%	-	0.00%	-	8,470	8,470	100.00%	8,470	100.00%	-	-100.00%
Other	(2,198,655)	1,548,530	(1,699,741)	-109.76%	1,127,100	72.79%	421,431	2,770,012	972,889	35.12%	3,774,444	136.26%	(1,004,432)	-70.14%
Total Expenditures	\$ 470,459,039	\$ 467,970,834	\$ 298,001,110	63.68%	\$ 462,269,771	98.78%	\$ 5,701,063	\$ 514,480,529	\$ 340,268,164	66.14%	\$ 489,862,984	95.22%	\$ 24,617,545	-5.63%

All notes on next page

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended March 31, 2021**

	<u>2020-2021 Year to Date Actual</u>	<u>2019-2020 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	63,539	65,405	(1,866)	-2.85%
REVENUE				
Property Taxes	\$ 114,553,874	\$ 118,629,589	\$ (4,075,715)	-3.44%
Specific Ownership Taxes	19,957,527	22,776,465	(2,818,938)	-12.38%
State Equalization	216,004,347	251,404,579	(35,400,232)	-14.08%
Categorical Revenue	18,792,106	20,036,443	(1,244,337)	-6.21%
Charter School Purchased Services	6,678,719	8,440,544	(1,761,825)	-20.87%
Charter School Capital Construction	3,134,915	2,644,746	490,170	18.53%
Federal - Medicaid Reimbursement	2,488,986	3,183,294	(694,308)	-21.81%
Preschool	892,571	1,575,562	(682,991)	-43.35% ¹
School Based	4,991,955	7,648,075	(2,656,120)	-34.73% ¹
Other	4,184,893	11,713,559	(7,528,666)	-64.27% ¹
	<u>\$ 391,679,893</u>	<u>\$ 448,052,856</u>	<u>\$ (56,372,963)</u>	<u>-12.58%</u>

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

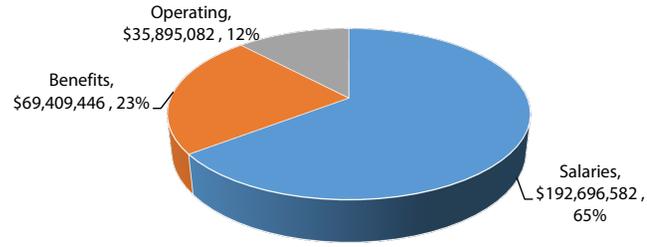
* Student Funded Pupil Count for 2020-2021 updated to reflect actual Student October Count 2020, slight increase for 2020 since the Revised Budget due to adjustment approved by CDE in December 2020

Notes:

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

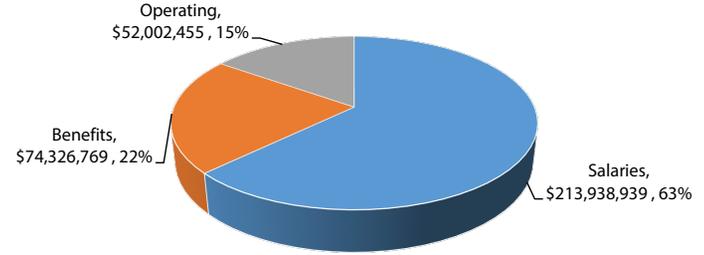
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended March 31, 2021**

2020-2021 Actual Expenditures



Total expenditures through 3rd Quarter 2020-2021 were \$298,001,110
In addition to these expenditures, there is a charter school distribution of \$102,637,932 and a transfer to other funds of \$26,293,324.

2019-2020 Actual Expenditures



Total expenditures through 3rd Quarter 2019-2020 were \$340,268,164
In addition to these expenditures, there is a charter school distribution of \$116,004,241 and a transfer to other funds of \$30,219,523.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	15,061	912	912	100.00%	912	100.00%	-
Revenues							
Tuition	1,197,848	439,947	251,270	57.11%	441,270	100.30%	1,323
Other	-	-	904	0.00%	95,918	0.00%	95,918
Total Revenue	\$ 1,197,848	\$ 439,947	\$ 252,173	57.32%	\$ 537,187	122.10%	\$ 97,240
Transfer from General Fund	23,084	23,084	23,084	100.00%	248,084	1074.70%	225,000
Total Sources	\$ 1,235,993	\$ 463,943	\$ 276,169	59.53%	\$ 786,183	169.46%	\$ 322,240
Expenditures							
Salaries	667,583	198,070	377,054	190.36%	471,863	238.23%	(273,793)
Benefits	248,683	49,492	130,768	264.22%	164,212	331.80%	(114,720)
Purchased Services	87,949	46,792	20,429	43.66%	40,260	86.04%	6,532
Supplies	133,288	73,951	30,678	41.48%	58,931	79.69%	15,020
Equipment	6,000	3,000	34,357	1145.22%	43,773	1459.11%	(40,773)
Field Trips & Other	52,177	12,012	7,850	65.35%	7,143	59.47%	4,869
Total Expenditures	\$ 1,195,680	\$ 383,317	\$ 601,135	156.82%	\$ 786,183	205.10%	\$ (402,866)
Change in Fund Balance	25,252	79,714	(325,878)		(912)		(80,626)
Balance on Hand June 30	\$ 40,313	\$ 80,626	\$ (324,966)	-403.05%	\$ -	0.00%	\$ (80,626)

	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	833,906 ^A	58.24%	820,386	57.29%	(611,569)	-46.21%
	134,120	134,760	100.48%	134,760	100.48%	640	-28.82%
	\$ 1,566,075	\$ 968,666	61.85%	\$ 955,145	60.99%	\$ (610,930)	-43.76%
	173,084	23,084	13.34%	173,084	100.00%	-	43.33%
	\$ 1,830,925	\$ 1,083,516	59.18%	\$ 1,219,995	66.63%	\$ (610,930)	-35.56%
	726,286	500,275 ^B	68.88%	660,253	90.91%	66,033	-28.53%
	253,461	164,250 ^B	64.80%	212,549	83.86%	40,912	-22.74%
	133,559	96,862 ^A	72.52%	102,541	76.78%	31,018	-60.74%
	248,113	150,533 ^A	60.67%	108,113	43.57%	140,000	-45.49%
	118,869	98,483	82.85%	98,483	82.85%	20,386	-55.55%
	64,832	34,990 ^A	53.97%	37,144	57.29%	27,688	-80.77%
	\$ 1,545,120	\$ 1,045,394	67.66%	\$ 1,219,083	78.90%	\$ 326,037	-35.51%
	194,039	(53,644)		(90,854)		(284,893)	-99.00%
	\$ 285,805	\$ 38,122	13.34%	\$ 912	0.32%	\$ (284,893)	-100.00%

2020-2021 Budget to Projection Notes

¹ Grant received in spring 2021 to be spent on capital/equipment and will be reflected within Final Revised Budget

² Staff recommending increase transfer from General Fund to Outdoor Education Fund within Final Revised Budget to reflect revenue loss due to COVID-19 pandemic

³ Variance in budget to projection in salaries and benefits due to incorrect reduction made to budget for Revised Budget and error will be corrected in Final Revised Budget to not exceed appropriation

Year over Year Actual Notes

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

^B Seasonal outdoor education and summer camp counselor positions reduced to reflect decreased programming due to COVID-19

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date		Year End		Budget to Projection Variance
			Year to Date Actual	as a % of Revised Budget	Year End Projection	as a % of Revised Budget	
Balance on Hand July 1	9,578,370	10,560,950	10,560,950	100.00%	10,560,950	100.00%	-
Revenues							
Revenue in Lieu of Land	2,152,048	2,152,048	2,411,533	112.06%	2,647,241	123.01%	495,193 ¹
Investment Earnings	-	-	-	0.00%	-	0.00%	-
Other	-	-	43,731	0.00%	570,484	0.00%	570,484 ²
Total Revenue	\$ 2,152,048	\$ 2,152,048	\$ 2,455,264	114.09%	\$ 3,217,725	149.52%	\$ 1,065,677
Transfer from General Fund	1,500,135	3,808,511	3,808,511	100.00%	3,654,592	95.96%	(153,919)
Total Sources	\$ 13,230,553	\$ 16,521,509	\$ 16,824,725	101.84%	\$ 17,433,267	105.52%	\$ 911,758
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	-	-	0.00%	-	0.00%	-
Equipment/Building	853,765	2,608,830	1,556,271	59.65%	1,642,601	62.96%	966,229 ³
Other	1,000,060	1,006,578	1,010,163	100.36%	1,000,060	99.35%	6,518
Total Expenditures	\$ 1,853,825	\$ 3,615,408	\$ 2,566,433	70.99%	\$ 2,642,661	73.09%	\$ 972,747
Change in Fund Balance	1,798,358	2,345,151	3,697,342		4,229,656		1,884,505
Assigned to Revenue in Lieu of Land	\$ 6,692,900	\$ 6,126,858	\$ -	0.00%	\$ 6,396,443	104.40%	\$ 269,585
Assigned to School Carry Over	\$ -	\$ 2,013,993	\$ -	0.00%	\$ 551,894	27.40%	\$ (1,462,099)
Balance on Hand June 30 (Other)	\$ 4,683,828	\$ 4,765,250	\$ 14,258,292	299.21%	\$ 7,842,269	164.57%	\$ 3,077,019

2020-2021 Budget to Projection Notes

- ¹ Revenue in Lieu of Land fluctuates with the housing market and the Final Revised Budget will reflect the current year projection
² Projection of Other Revenue includes infrastructure related federal e-rate reimbursement to be allocated to IT equipment purchases
³ Projected underspend of district-managed capital projects not funded by the 2018 Bond

Year over Year Actual Notes

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

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date		Year End		Current Year End Projection as % of Prior Year End Actual
			Final Revised Budget	as a % of Final Revised Budget	Final Revised Budget	as a % of Final Revised Budget	
	8,563,325	8,563,325	100.00%	8,563,325	100.00%	-	23.33%
	2,267,811	1,859,354 ^A	81.99%	1,950,322	86.00%	(317,489)	35.73%
	-	-	0.00%	-	0.00%	-	-
	28,389	75,694	266.63%	819,892	2888.06%	791,503	-30.42%
	\$ 2,296,200	\$ 1,935,047	84.27%	\$ 2,770,213	120.64%	\$ 474,013	16.15%
	3,179,042	1,752,028	55.11%	3,179,042	100.00%	-	14.96%
	\$ 14,038,567	\$ 12,250,400	87.26%	\$ 14,512,580	103.38%	\$ 474,013	20.13%
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	680	680	100.00%	-	0.00%	680	-
	3,806,168	1,763,928	46.34%	2,988,231	78.51%	817,937	-45.03%
	962,105	977,026	101.55%	963,399	100.13%	(1,294)	3.81%
	\$ 4,768,953	\$ 2,741,634	57.49%	\$ 3,951,630	82.86%	\$ 817,323	-33.12%
	706,289	945,442		1,997,626		1,291,337	111.73%
	\$ 4,747,277	\$ -	0.00%	\$ 4,503,157	94.86%	\$ (244,120)	42.04%
	\$ 1,174,280	\$ -	0.00%	\$ 1,602,802	136.49%	\$ 428,522	-65.57%
	\$ 3,348,057	\$ 9,508,767	284.01%	\$ 4,454,992	133.06%	\$ 1,106,935	76.03%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15*
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

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

2020-2021 Budget to Projection Notes
None

Year over Year Actual Notes
None

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,646,246	3,939,734	3,939,734	100.00%	3,939,734	100.00%	-
Revenues							
Transportation Fees	1,215,000	762,891	129,613	16.99%	179,613	23.54%	(583,278) ¹
State Categorical	4,857,374	5,083,827	5,083,828	100.00%	5,083,828	100.00%	1
Other	600,000	600,000	279,860	46.64%	375,958	62.66%	(224,042)
Total Revenue	\$ 6,672,374	\$ 6,446,718	\$ 5,493,301	85.21%	\$ 5,639,399	87.48%	\$ (807,319)
Transfer from General Fund	15,620,238	15,017,215	15,017,215	100.00%	15,017,215	100.00%	-
Total Sources	\$ 24,938,858	\$ 25,403,667	\$ 24,450,250	96.25%	\$ 24,596,348	96.82%	\$ (807,319)
Expenditures							
Salaries	13,028,473	12,061,002	7,760,599	64.34%	11,551,793	95.78%	509,209
Benefits	5,834,960	5,466,555	3,505,358	64.12%	4,871,668	89.12%	594,887
Purchased Services	3,740,561	3,850,954	1,565,927	40.66%	2,315,676	60.13%	1,535,278 ²
Supplies	1,242,759	1,280,340	508,802	39.74%	778,703	60.82%	501,637 ²
Fuel	1,600,000	1,600,000	673,583	42.10%	1,103,982	69.00%	496,018 ²
Bus Purchases & Equipment	-	75,000	26,810	35.75%	26,810	35.75%	48,190
Other	(1,321,652)	(471,552)	(254,566)	53.98%	(284,267)	60.28%	(187,285) ³
Total Expenditures	\$ 24,125,101	\$ 23,862,299	\$ 13,786,513	57.78%	\$ 20,364,363	85.34%	\$ 3,497,936
Change in Fund Balance	(1,832,489)	(2,398,366)	6,724,004		292,251		2,690,617
Balance on Hand June 30	\$ 813,757	\$ 1,541,368	\$ 10,663,738	691.84%	\$ 4,231,985	274.56%	\$ 2,690,617

	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	1,611,318	1,611,318	100.00%	1,611,318	100.00%	-	144.50%
Revenues							
Transportation Fees	1,000,000	830,441 ^A	83.04%	762,891	76.29%	(237,109)	-76.46%
State Categorical	5,038,167	5,038,167	100.00%	5,234,779	103.90%	196,612	-2.88%
Other	722,227	378,299	52.38%	509,433	70.54%	(212,794)	-26.20%
Total Revenue	\$ 6,760,394	\$ 6,246,907	92.40%	\$ 6,507,103	96.25%	\$ (253,291)	-13.33%
Transfer from General Fund	19,496,934	19,458,193	99.80%	19,496,934	100.00%	-	-22.98%
Total Sources	\$ 27,868,646	\$ 27,316,418	98.02%	\$ 27,615,355	99.09%	\$ (253,291)	-10.93%
Expenditures							
Salaries	14,887,121	10,457,298 ^B	70.24%	13,624,389	91.52%	1,262,732	-15.21%
Benefits	6,017,660	4,332,449 ^B	72.00%	5,438,324	90.37%	579,336	-10.42%
Purchased Services	3,819,628	2,682,505 ^C	70.23%	2,840,731	74.37%	978,897	-18.48%
Supplies	1,316,816	937,962 ^C	71.23%	1,106,625	84.04%	210,190	-29.63%
Fuel	1,780,000	1,157,354 ^C	65.02%	1,359,435	76.37%	420,565	-18.79%
Bus Purchases & Equipment	118,212	74,832 ^D	63.30%	119,850	101.39%	(1,639)	-77.63%
Other	(1,185,634)	(761,630) ^D	64.24%	(813,733)	68.63%	(371,901)	-65.07%
Total Expenditures	\$ 26,753,802	\$ 18,880,770	70.57%	\$ 23,675,621	88.49%	\$ 3,078,181	-13.99%
Change in Fund Balance	(496,474)	6,824,330		2,328,416		2,824,890	-87.45%
Balance on Hand June 30	\$ 1,114,844	\$ 8,435,648	756.67%	\$ 3,939,734	353.39%	\$ 2,824,890	7.42%

2020-2021 Budget to Projection Notes

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

² Variance due to less activity anticipated compared to the prior year as the District is not operating at full capacity of in person learning

³ Due to district closure from COVID-19 in prior months, 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 was transporting only one-third of prior students the majority of the school year and 15 less routes due to reduction in drivers

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

^C Variance due to less activity to date compared to the prior year as the District was not operating at full capacity of in person learning

^D As part of district-wide budget cuts, Transportation department eliminated field trip services



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	238,032	1,092,534	1,092,534	100.00%	1,092,534	100.00%	-
Revenues							
Food Sales	10,395,460	1,361,090	1,311,223	96.34%	1,687,137	123.95%	326,047
Federal Reimbursement	2,842,163	11,164,262	11,194,504	100.27%	14,686,769	131.55%	3,522,507
Commodity Contribution	790,966	790,966	-	0.00%	790,966	100.00%	-
Miscellaneous	105,290	53,000	70,426	132.88%	79,870	150.70%	26,870
Sale of Capital Assets	-	36,413	36,413	100.00%	36,413	100.00%	-
State Match Child Nutr. & CDE Revenue	168,289	-	99,403	0.00%	99,403	0.00%	99,403
Total Revenues	\$ 14,302,168	\$ 13,405,731	\$ 12,711,968	94.82%	\$ 17,380,558	129.65%	\$ 3,974,827
Transfer from Other Funds	351,634	445,352	445,352	100.00%	445,352	100.00%	-
Total Sources	\$ 14,891,834	\$ 14,943,617	\$ 14,249,854	95.36%	\$ 18,918,444	126.60%	\$ (3,974,827)
Expenditures							
Salaries	4,922,183	5,559,762	4,635,186	83.37%	6,162,338	110.84%	(602,576)
Benefits	2,034,185	2,639,162	1,994,350	75.57%	2,584,229	97.92%	54,933
Food & Commodities	5,179,617	4,805,285	4,281,446	89.10%	5,708,630	118.80%	(903,345)
Purchased Services & Repairs	487,041	108,338	65,096	60.09%	76,895	70.98%	31,443
Supplies	845,613	832,363	623,849	74.95%	716,247	86.05%	116,116
Equipment	125,000	160,544	72,154	44.94%	86,155	53.66%	74,389
Other	811,254	838,163	51,655	6.16%	817,953	97.59%	20,210
Total Expenditures	\$ 14,404,893	\$ 14,943,617	\$ 11,723,736	78.45%	\$ 16,152,447	108.09%	\$ (1,208,830)
Change in Fund Balance	248,909	(1,092,534)	1,433,583		1,673,463		2,765,997
Balance on Hand June 30	\$ 486,941	\$ -	\$ 2,526,117	0.00%	\$ 2,765,997	0.00%	\$ 2,765,997

	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	1,962,156	1,962,156	100.00%	1,962,156	100.00%	-	-44.32%
Revenues							
Food Sales	10,376,800	7,875,563 ^A	75.90%	7,868,551	75.83%	(2,508,249)	-78.56%
Federal Reimbursement	2,550,000	2,036,977 ^A	79.88%	3,618,717	141.91%	1,068,717	305.86%
Commodity Contribution	822,352	-	0.00%	813,143	98.88%	(9,209)	-2.73%
Miscellaneous	65,000	50,143	77.14%	73,108	112.47%	8,108	9.25%
Sale of Capital Assets	-	9,677	0.00%	9,677	0.00%	9,677	276.28%
State Match Child Nutr. & CDE Revenue	145,000	144,254	99.49%	149,254	102.93%	4,254	-33.40%
Total Revenues	\$ 13,959,152	\$ 10,116,614	72.47%	\$ 12,532,450	89.78%	\$ (1,426,702)	38.68%
Transfer from Other Funds	351,634	351,634	100.00%	351,634	100.00%	-	26.65%
Total Sources	\$ 16,272,942	\$ 12,430,404	76.39%	\$ 14,846,240	91.23%	\$ (1,426,702)	27.43%
Expenditures							
Salaries	4,934,047	3,656,824	74.11%	4,805,391	97.39%	128,656	28.24%
Benefits	2,042,816	1,432,107	70.10%	1,839,669	90.06%	203,147	40.47%
Food & Commodities	5,422,352	3,869,213	71.36%	5,210,926	96.10%	211,426	9.55%
Purchased Services & Repairs	468,605	317,736	67.80%	326,982	69.78%	141,623	-76.48%
Supplies	750,380	630,535	84.03%	691,941	92.21%	58,439	3.51%
Equipment	51,000	81,043	158.91%	81,043	158.91%	(30,043)	6.31%
Other	794,660	39,318	4.95%	797,755	100.39%	(3,095)	2.53%
Total Expenditures	\$ 14,463,860	\$ 10,026,778	69.32%	\$ 13,753,707	95.09%	\$ 710,153	17.44%
Change in Fund Balance	(153,074)	441,470		(869,623)		(716,549)	-292.44%
Balance on Hand June 30	\$ 1,809,082	\$ 2,403,626	132.86%	\$ 1,092,533	60.39%	\$ (716,549)	153.17%

2020-2021 Budget to Projection Notes

¹ Continuation of free student meals through National School Lunch Program longer than anticipated when budget originally built

² Final Revised Budget will increase federal reimbursement and associated Food expense to reflect free student meals and to not exceed appropriation

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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	11,395	117,806	117,806	100.00%	117,806	100.00%	-
Revenues							
Food Sales	6,533,622	738,176	247,287	33.50%	248,278	33.63%	(489,898) 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	\$ 738,176	\$ 247,287	33.50%	\$ 248,278	33.63%	\$ (489,898)
Transfer from General Fund	93,718	-	-	0.00%	-	0.00%	-
Total Sources	\$ 6,638,735	\$ 855,982	\$ 365,093	42.65%	\$ 366,084	42.77%	\$ 489,898
Expenditures							
Salaries	2,541,059	226,512	9,592	4.23%	9,592	4.23%	216,920 ¹
Benefits	1,061,958	158,126	2,232	1.41%	2,232	1.41%	155,894 ¹
Food & Commodities	1,998,968	229,046	146,427	63.93%	146,445	63.94%	82,601 ¹
Purchased Services & Repairs	542,950	95,939	40,274	41.98%	43,712	45.56%	52,227 ¹
Supplies	246,296	134,421	128,563	95.64%	128,563	95.64%	5,858 ¹
Equipment	40,000	11,938	11,938	100.00%	11,938	100.00%	-
Other	26,909	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 6,458,140	\$ 855,982	\$ 339,026	39.61%	\$ 342,482	40.01%	\$ 513,500
Change in Fund Balance	169,200	(117,806)	(91,739)		(94,204)		23,602
Balance on Hand June 30	\$ 180,595	\$ -	\$ 26,067	0.00%	\$ 23,602	0.00%	\$ 23,602

	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	115,361	115,361	100.00%	115,361	100.00%	-	2%
Revenues							
Food Sales	6,881,816	5,595,942 ^A	81.31%	5,573,451	80.99%	(1,308,365)	-95.55%
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	\$ 6,881,816	\$ 5,595,942	81.31%	\$ 5,573,451	80.99%	\$ (1,308,365)	-95.55%
Transfer from General Fund	643,718	93,718	14.56%	643,718	100.00%	-	-100.00%
Total Sources	\$ 7,640,895	\$ 5,805,021	75.97%	\$ 6,332,530	82.88%	\$ (1,308,365)	-94.22%
Expenditures							
Salaries	2,435,744	1,859,534 ^B	76.34%	2,421,817	99.43%	13,927	-99.60%
Benefits	952,169	760,560 ^B	79.88%	962,983	101.14%	(10,814)	-99.77%
Food & Commodities	2,872,333	2,130,880 ^A	74.19%	2,130,979	74.19%	741,354	-93.13%
Purchased Services & Repairs	496,220	393,827 ^A	79.37%	395,127	79.63%	101,093	-88.94%
Supplies	230,620	162,934	70.65%	171,573	74.40%	59,047	-25.07%
Equipment	86,720	35,807	41.29%	111,183	128.21%	(24,463)	-89.26%
Other	20,340	17,093	84.04%	21,063	103.56%	(723)	-100.00%
Total Expenditures	\$ 7,094,146	\$ 5,360,636	75.56%	\$ 6,214,724	87.60%	\$ 879,422	-94.49%
Change in Fund Balance	431,388	329,024		2,445		(428,943)	-3953.31%
Balance on Hand June 30	\$ 546,749	\$ 444,385	81.28%	\$ 117,806	21.55%	\$ (428,943)	-79.97%

2020-2021 Budget to Projection Notes

¹ Financial activity for 2020-2021 will primarily occur within Fund 21 as covered by the National School Lunch Program; anticipate return to normal activity in 2021-2022

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

^B Staff reallocated to Fund 21 in support of free meal packaging in place of high school kitchen support

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-
Revenues							
State Revenue	2,838,942	2,422,493	850,222	35.10%	2,031,737	83.87%	(390,756)
Federal Revenue	41,933,150	43,139,368	32,171,950	74.58%	37,653,956	87.28%	(5,485,412)
Other Revenue	633,977	388,534	272,243	70.07%	803,419	206.78%	414,885
Total Revenue	\$ 45,406,069	\$ 45,950,395	\$ 33,294,415	72.46%	\$ 40,489,112	88.11%	\$ (5,461,283)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 45,406,069	\$ 45,950,395	\$ 33,294,415	72.46%	\$ 40,489,112	88.11%	\$ (5,461,283)
Expenditures							
Salaries	8,142,310	10,373,202	19,279,878	185.86%	21,903,902	211.16%	(11,530,700)
Benefits	2,685,825	3,238,977	5,375,241	165.95%	5,888,100	181.79%	(2,649,123)
Purchased/Property Services	2,603,189	3,050,178	3,469,888	113.76%	4,912,851	161.07%	(1,862,673)
Supplies	29,221,138	27,279,613	4,808,051	17.63%	5,672,805	20.80%	21,606,808
Equipment	1,422,389	1,380,049	62,733	4.55%	1,474,139	106.82%	(94,090)
Other	1,331,218	628,376	418,295	66.57%	637,315	101.42%	(8,939)
Total Expenditures	\$ 45,406,069	\$ 45,950,395	\$ 33,414,086	72.72%	\$ 40,489,112	88.11%	\$ 5,461,283
Change in Fund Balance	-	-	(119,671)		-		-
Balance on Hand June 30	\$ -	\$ -	\$ (119,671)	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							
State Revenue	2,942,662	1,726,621	58.68%	1,810,307	61.52%	(1,132,355)	12.23%
Federal Revenue	40,336,665	7,449,870 ^A	18.47%	19,565,116	48.50%	(20,771,549)	92.45%
Other Revenue	580,360	140,080	24.14%	122,905	21.18%	(457,455)	553.69%
Total Revenue	\$ 43,859,687	\$ 9,316,571	21.24%	\$ 21,498,327	49.02%	\$ (22,361,360)	88.34%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 43,859,687	\$ 9,316,571	21.24%	\$ 21,498,327	49.02%	\$ (22,361,360)	88.34%
Expenditures							
Salaries	8,312,112	5,687,135 ^A	68.42%	8,426,952	101.38%	(114,840)	159.93%
Benefits	2,631,944	1,797,549 ^A	68.30%	2,593,235	98.53%	38,709	127.06%
Purchased/Property Services	2,539,970	1,718,583 ^A	67.66%	9,239,581	363.77%	(6,699,611)	-46.83%
Supplies	27,969,546	263,553 ^A	0.94%	648,254	2.32%	27,321,292	775.09%
Equipment	1,500,066	27,164	1.81%	114,504	7.63%	1,385,562	1187.41%
Other	906,049	326,993	36.09%	475,800	52.51%	430,249	33.95%
Total Expenditures	\$ 43,859,687	\$ 9,820,977	22.39%	\$ 21,498,327	49.02%	\$ 22,361,361	88.34%
Change in Fund Balance	-	(504,407)		-		-	-
Balance on Hand June 30	\$ -	\$ (504,407)	0.00%	\$ -	0.00%	\$ -	\$ -

2020-2021 Budget to Projection Notes

¹ Revenue budget for Coronavirus Relief Fund (CRF) Grant was not updated in time for Revised Budget to reflect actual revenue amount deferred from 2019-2020

² Coronavirus Relief Fund (CRF) Grant held in supplies for Revised Budget, but spent on combination of salaries, benefits, purchased/property services and supplies and accurate budget will be reflected in Final Revised Budget

Year over Year Actual Notes

^A Coronavirus Relief Fund (CRF) spend in 2020-2021 not available in 2019-2020 First through Third 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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	821,873	1,116,388	1,116,388	100.00%	1,116,388	100.00%	-
Revenue							
Pupil Activity	1,685,550	1,685,550	260,239	15.44%	346,985	20.59%	(1,338,565)
Total Revenue	\$ 1,685,550	\$ 1,685,550	\$ 260,239	15.44%	\$ 346,985	20.59%	\$ (1,338,565)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 2,507,423	\$ 2,801,938	\$ 1,376,627	49.13%	\$ 1,463,373	52.23%	\$ (1,338,565)
Expenditures							
Salaries	122,704	122,704	17,997	14.67%	37,591	30.64%	85,113
Benefits	27,424	27,424	4,022	14.67%	8,304	30.28%	19,120
Purchased/Property Services	749,327	749,326	(31,122)	-4.15%	(37,096)	-4.95%	786,422
Supplies	753,722	760,302	168,179	22.12%	217,338	28.59%	542,964
Equipment	12,589	12,589	-	0.00%	5,881	46.72%	6,708
Other	19,784	19,784	14,117	71.35%	19,592	99.03%	192
Total Expenditures	\$ 1,685,550	\$ 1,692,129	\$ 173,192	10.24%	\$ 251,610	14.87%	\$ 1,440,519
Change in Fund Balance	-	(6,579)	87,047		95,376		101,955
Assigned to School Program Carry Over	\$ 821,873	\$ 1,109,809	\$ -	0.00%	\$ 1,211,764	109.19%	\$ 101,955
Balance on Hand June 30 - Other	\$ -	\$ -	\$ 1,203,435	0.00%	\$ -	0.00%	\$ -

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

	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	1,050,487 ^A	61.75%	1,136,969	66.84%	(564,185)	-69.48%
	\$ 1,701,154	\$ 1,050,487	61.75%	\$ 1,136,969	66.84%	\$ (564,185)	-69.48%
	-	-	0.00%	-	0.00%	-	
	\$ 2,854,883	\$ 2,204,216	77.21%	\$ 2,290,698	80.24%	\$ (564,185)	-36.12%
	161,322	57,421 ^A	35.59%	77,016	47.74%	84,306	-51.19%
	35,249	12,546 ^A	35.59%	16,827	47.74%	18,422	-50.65%
	442,692	442,692 ^A	100.00%	434,416	98.13%	8,276	-108.54%
	809,015	564,477 ^A	69.77%	615,493	76.08%	193,522	-64.69%
	65,106	12,589	19.34%	12,589	19.34%	52,517	-53.28%
	87,117	12,495	14.34%	17,970	20.63%	69,147	9.03%
	\$ 1,600,501	\$ 1,102,219	68.87%	\$ 1,174,310	73.37%	\$ 426,191	-78.57%
	100,653	(51,732)		(37,341)		(137,994)	-355.42%
	\$ 1,254,382	\$ 54	0.00%	\$ 1,116,388	89.00%	\$ (137,994)	8.54%
	\$ -	\$ 1,101,943	0.00%	\$ -	0.00%	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,401,974	1,098,884	1,098,884	100.00%	1,098,884	100.00%	-
Revenues							
Student Fees	2,773,126	2,773,126	1,368,730	49.36%	1,824,973	65.81%	(948,153) ¹
Gate Fees	850,057	850,057	114,613	13.48%	152,817	17.98%	(697,240) ¹
Donations and Fundraising	2,396,028	2,445,444	915,049	37.42%	1,220,066	49.89%	(1,225,378) ¹
Merchandise Sales	4,501,073	4,501,073	2,042,703	45.38%	2,723,604	60.51%	(1,777,469) ¹
Other Pupil Income	1,820,344	1,818,974	273,904	15.06%	366,204	20.13%	(1,452,770) ¹
Total Revenue	\$ 12,340,628	\$ 12,388,674	\$ 4,714,999	38.06%	\$ 6,287,664	50.75%	\$ (6,101,010)
Transfer from General Fund	3,974,098	4,076,219	4,075,049	99.97%	4,071,546	99.89%	(4,673)
Total Sources	\$ 17,716,700	\$ 17,563,777	\$ 9,888,932	56.30%	\$ 11,458,094	65.24%	\$ 6,105,683
Expenditures							
Salaries	4,205,060	4,169,663	2,542,060	60.97%	3,918,037	93.97%	251,626
Benefits	979,768	971,850	568,101	58.46%	875,558	90.09%	96,292
Purchased Services	4,999,087	4,996,487	1,543,541	30.89%	2,202,694	44.08%	2,793,793 ²
Supplies	5,080,771	5,174,868	1,783,838	34.47%	2,653,094	51.27%	2,521,774 ²
Equipment	295,135	346,657	155,684	44.91%	382,768	110.42%	(36,111)
Other	754,905	735,228	74,252	10.10%	108,968	14.82%	626,260 ²
Total Expenditures	\$ 16,314,726	\$ 16,394,753	\$ 6,667,476	40.67%	\$ 10,141,119	61.86%	\$ 6,253,634
Change in Fund Balance	-	70,140	2,122,572		218,090		147,950
Assigned to School Carry Over	\$ 1,401,974	\$ 1,169,024	\$ -	0.00%	\$ 1,125,036	96.24%	\$ (43,988)
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 3,221,456	0.00%	\$ 191,938	0.00%	\$ 191,938

	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	1,502,422	1,502,422	100.00%	1,502,422	100.00%	-	-26.86%
Revenues							
Student Fees	2,176,442	2,306,031 ^A	105.95%	1,629,273	74.86%	(547,169)	12.01%
Gate Fees	855,766	693,492 ^A	81.04%	715,081	83.56%	(140,685)	-78.63%
Donations and Fundraising	2,421,680	1,873,248 ^A	77.35%	1,913,936	79.03%	(507,744)	-36.25%
Merchandise Sales	3,969,203	3,725,857 ^A	93.87%	3,855,860	97.14%	(113,343)	-29.36%
Other Pupil Income	1,135,763	879,171 ^A	77.41%	824,907	72.63%	(310,856)	-55.61%
Total Revenue	\$ 10,558,854	\$ 9,477,798	89.76%	\$ 8,939,057	84.66%	\$ (1,619,797)	-29.66%
Transfer from General Fund	5,791,709	5,615,005	96.95%	5,791,709	100.00%	-	-29.70%
Total Sources	\$ 17,852,985	\$ 16,595,225	92.95%	\$ 16,233,188	90.93%	\$ (1,619,797)	-29.42%
Expenditures							
Salaries	5,388,775	4,403,561 ^B	81.72%	5,334,838	99.00%	53,937	-26.56%
Benefits	1,176,389	964,240 ^B	81.97%	1,172,278	99.65%	4,111	-25.31%
Purchased Services	4,490,202	3,742,132 ^A	83.34%	4,019,675	89.52%	470,527	-45.20%
Supplies	3,696,666	3,408,341 ^A	92.20%	3,601,023	97.41%	95,643	-26.32%
Equipment	906,499	566,012 ^A	62.44%	797,214	87.94%	109,285	-51.99%
Other	608,614	200,638	32.97%	209,276	34.39%	399,338	-47.93%
Total Expenditures	\$ 16,267,145	\$ 13,284,923	81.67%	\$ 15,134,304	93.04%	\$ 1,132,841	-32.99%
Change in Fund Balance	83,418	1,807,880		(403,538)		(486,956)	-154.04%
Assigned to School Carry Over	\$ 1,585,840	\$ (40)	0.00%	\$ 1,244,820	78.50%	\$ (341,020)	-9.62%
Balance on Hand June 30 (District-run)	\$ -	\$ 3,310,342	0.00%	\$ (145,936)	0.00%	\$ (145,936)	-231.52%

2020-2021 Budget to Projection Notes

¹ Due to delayed start of and shortened seasons, reduced participation and social distancing requirements, all revenue sources are projected to be under budget

² School-based programs projected to reduce overall spend to reflect shortened seasons, reduced participation and overall budget cuts required to align with reduced revenue

Year over Year Actual Notes

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

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,650,707	1,728,197	1,728,197	100.00%	1,728,197	100.00%	-
Revenues							
Tuition	11,168,058	5,045,531	3,005,160	59.56%	5,300,000	105.04%	254,469
Other	-	-	58,584	0.00%	791,911	0.00%	791,911
Total Revenue	\$ 11,168,058	\$ 5,045,531	\$ 3,063,744	60.72%	\$ 6,091,911	120.74%	\$ 1,046,380
Transfer from General Fund	487,045	487,045	487,045	100.00%	487,045	100.00%	-
Total Sources	\$ 13,305,810	\$ 7,260,773	\$ 5,278,986	72.71%	\$ 8,307,153	114.41%	\$ 1,046,380
Expenditures							
Salaries	6,165,776	3,624,936	4,059,158	111.98%	5,287,283	145.86%	(1,662,347)
Benefits	2,338,922	2,107,152	1,467,843	69.66%	2,198,663	104.34%	(91,511)
Purchased Services	1,056,233	551,775	136,424	24.72%	174,108	31.55%	377,667
Supplies	793,617	495,567	71,847	14.50%	167,038	33.71%	328,529
Field Trips and Other	1,300,555	324,952	87,378	26.89%	186,757	57.47%	138,195
Total Expenditures	\$ 11,655,103	\$ 7,104,382	\$ 5,822,650	81.96%	\$ 8,013,848	112.80%	\$ (909,466)
Change in Fund Balance	-	(1,571,806)	(2,271,860)		(1,434,893)		136,913
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 1,650,707	\$ 156,391	\$ (543,663)	-347.63%	\$ 293,304	187.55%	\$ 136,913

	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%	-	-57.27%
	11,612,176	7,779,439 ^A	66.99%	7,606,989	65.51%	(4,005,187)	-30.33%
	-	-	0.00%	417	0.00%	417	189852.15%
	\$ 11,612,176	\$ 7,779,439	66.99%	\$ 7,607,406	65.51%	\$ (4,004,770)	-19.92%
	487,045	487,045	100.00%	487,045	100.00%	-	0.00%
	\$ 16,143,921	\$ 12,311,184	76.26%	\$ 12,139,151	75.19%	\$ (4,004,770)	-31.57%
	7,014,897	5,143,306 ^A	73.32%	6,621,527	94.39%	393,370	-20.15%
	2,372,706	1,747,142 ^A	73.63%	2,223,107	93.69%	149,599	-1.10%
	1,167,111	799,366 ^A	68.49%	827,636	70.91%	339,475	-78.96%
	611,686	383,093 ^A	62.63%	393,479	64.33%	218,207	-57.55%
	932,821	263,776 ^A	28.28%	345,205	37.01%	587,616	-45.90%
	\$ 12,099,221	\$ 8,336,683	68.90%	\$ 10,410,954	86.05%	\$ 1,688,267	-23.02%
	-	(70,199)		(2,316,503)		(2,316,503)	-38.06%
	\$ 4,044,700	\$ -	0.00%	\$ -	0.00%	\$ (4,044,700)	
	\$ -	\$ 3,974,501	0.00%	\$ 1,728,197	0.00%	\$ 1,728,197	-83.03%

2020-2021 Budget to Projection Notes

¹ BASE received Child Care Relief Grant in January 2021 for COVID-19 response efforts to be reflected in Final Revised Budget

² Salaries projection anticipated to exceed budget due to need for substitutes to cover staff during quarantines

³ Operational expenses projected to be under budget in order to align with reduced revenue and not end year in deficit

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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	67,961,409	67,613,197	67,613,197	100.00%	67,613,197	100.00%	-
Revenues							
Property Taxes	58,693,094	60,042,104	26,019,182	43.33%	60,042,104	100.00%	-
Investment Earnings	682,510	463,915	112,701	24.29%	146,982	31.68%	(316,933)
Total Revenues	\$ 59,375,604	\$ 60,506,019	\$ 26,131,883	43.19%	\$ 60,189,086	99.48%	\$ (316,933)
Total Sources	\$ 127,337,013	\$ 128,119,216	\$ 93,745,080	73.17%	\$ 127,802,283	99.75%	\$ (316,933)
Expenditures							
Principal	35,465,000	35,465,000	35,465,000	100.00%	35,465,000	100.00%	-
Interest	20,467,581	20,467,581	10,665,681	52.11%	20,467,581	100.00%	-
Fiscal Charges	5,593	5,593	3,500	62.58%	5,593	100.00%	-
Total Expenditures	\$ 55,938,174	\$ 55,938,174	\$ 46,134,181	82.47%	\$ 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	4,567,845	(20,002,298)		4,250,912		(316,933)
Balance on Hand June 30	\$ 71,398,839	\$ 72,181,042	\$ 47,610,899	65.96%	\$ 71,864,109	99.56%	\$ (316,933)

	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	26,034,242	44.36%	58,382,363	99.47%	(310,731)	2.84%
Investment Earnings	1,072,014	800,236 ^A	74.65%	894,211	83.41%	(177,803)	-83.56%
Total Revenues	\$ 59,765,108	\$ 26,834,478	44.90%	\$ 59,276,574	99.18%	\$ (488,534)	1.54%
Total Sources	\$ 121,598,156	\$ 88,667,526	72.92%	\$ 121,109,622	99.60%	\$ (488,534)	5.53%
Expenditures							
Principal	31,615,000	31,615,000	100.00%	31,615,000	100.00%	-	12.18%
Interest	21,879,625	11,213,944	51.25%	21,879,625	100.00%	-	-6.45%
Fiscal Charges	5,349	1,800	33.65%	1,800	33.65%	3,549	210.72%
Total Expenditures	\$ 53,499,974	\$ 42,830,744	80.06%	\$ 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	(15,996,266)		5,780,149		(484,985)	-26.46%
Balance on Hand June 30	\$ 68,098,182	\$ 45,836,782	67.31%	\$ 67,613,197	99.29%	\$ (484,985)	6.29%

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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	21,030	20,533	20,533	100.00%	20,533	100.00%	-
Revenues							
Interest on Investment	6,384	6,384	226	3.55%	302	4.73%	(6,082)
Cert of Participation - AspenView	962,954	962,954	722,015	74.98%	962,954	100.00%	-
Total Revenues	\$ 969,338	\$ 969,338	\$ 722,242	74.51%	\$ 963,256	99.37%	\$ (6,082)
Total Sources	\$ 990,368	\$ 989,871	\$ 742,775	75.04%	\$ 983,789	99.39%	\$ (6,082)
Expenditures							
Principal Retirement	2,580,000	2,580,000	2,580,000	100.00%	2,580,000	100.00%	-
Interest	819,656	819,656	806,656	98.41%	819,656	100.00%	(0)
Debt Issuance Costs & Fiscal Charges	6,750	6,750	4,750	70.37%	6,750	100.00%	-
Total Expenditures	\$3,406,406	\$3,406,406	\$ 3,391,406	99.56%	\$ 3,406,406	100.00%	\$ (0)
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	-	0.00%	-	0.00%	-
Refunding COP Premium	-	-	-	0.00%	-	0.00%	-
Payment to Refunded Escrow Agent	-	-	-	0.00%	-	0.00%	-
Transfer from Other Funds	2,437,068	2,437,068	2,437,068	100.00%	2,437,068	100.00%	-
Total Other Financing Sources (Uses)	\$2,437,068	\$2,437,068	\$ 2,437,068	100.00%	\$ 2,437,068	100.00%	\$ -
Change in Fund Balance	-	-	(232,097)		(6,082)		(6,082)
Balance on Hand June 30	\$ 21,030	\$ 20,533	\$ (211,564)	-1030.36%	\$ 14,451	70.38%	\$ (6,082)

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
Balance on Hand July 1	20,215	20,215	100.00%	20,215	100.00%	-	1.57%
Revenues							
Interest on Investment	8,315	5,748	69.12%	5,819	69.98%	(2,496)	-94.81%
Cert of Participation - AspenView	962,790	722,194	75.01%	962,790	100.00%	(0)	0.02%
Total Revenues	\$ 971,105	\$ 727,942	74.96%	\$ 968,609	99.74%	\$ (2,496)	-0.55%
Total Sources	\$ 991,320	\$ 748,157	75.47%	\$ 988,824	99.75%	\$ (2,496)	-0.51%
Expenditures							
Principal Retirement	2,525,000	2,525,000	100.00%	2,525,000	100.00%	-	2.18%
Interest	877,356	851,556	97.06%	877,356	100.00%	(0)	-6.58%
Debt Issuance Costs & Fiscal Charges	6,750	4,750	70.37%	4,750	70.37%	2,000	42.11%
Total Expenditures	\$ 3,409,106	\$ 3,381,306	99.18%	\$ 3,407,106	99.94%	\$ 2,000	-0.02%
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	2,438,816	2,438,816	100.00%	2,438,816	100.00%	-	-0.07%
Total Other Financing Sources (Uses)	\$ 2,438,816	\$ 2,438,816	100.00%	\$ 2,438,816	100.00%	\$ -	-0.07%
Change in Fund Balance	815	(214,548)		319		(496)	-2009.45%
Balance on Hand June 30	\$ 21,030	\$ (194,333)	-924.08%	\$ 20,534	97.64%	\$ (496)	-29.62%



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Budget to Projection Variance	
				as a % of Revised Budget	as a % of Revised Budget		
Balance on Hand July 1	211,896,491	211,846,862	211,846,862	100.00%	211,846,862	100.00%	-
Revenues							
Bond Issuance	-	-	-	0.00%	-	0.00%	-
State Revenue from CDE	-	-	-	0.00%	-	0.00%	-
Interest	1,013,802	1,013,802	419,702	41.40%	4,078,584	402.31%	3,064,782 ¹
Total Revenue	\$ 1,013,802	\$ 1,013,802	\$ 419,702	41.40%	\$ 4,078,584	402.31%	\$ 3,064,782
Transfer to/from Other Funds	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 212,910,293	\$ 212,860,664	\$ 212,266,564	99.72%	\$ 215,925,446	101.44%	\$ 3,064,782
Expenditures							
Salaries	170,136	170,136	121,727	71.55%	162,302	95.40%	7,834
Benefits	56,627	56,627	35,148	62.07%	46,865	82.76%	9,762
Buildings & Building Improvements	102,487,596	118,719,998	56,643,842	47.71%	110,176,213	92.80%	8,543,785
Purchased Services	1,598,384	1,598,384	1,095,173	68.52%	1,551,742	97.08%	46,642
Supplies	-	-	-	0.00%	42,770	0.00%	(42,770)
Debt Issuance Costs & Fiscal Charges	2,000	2,000	-	0.00%	-	0.00%	2,000
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 104,314,743	\$ 120,547,145	\$ 57,895,889	48.03%	\$ 111,979,892	92.89%	\$ 8,567,253
Change in Fund Balance	(103,300,941)	(119,533,343)	(57,476,187)		(107,901,308)		11,632,035
Balance on Hand June 30	\$ 108,595,550	\$ 92,313,519	\$ 154,370,675	167.22%	\$ 103,945,554	112.60%	\$ 11,632,035

2020-2021 Budget to Projection Notes

¹ Final Revised Budget will reflect updated interest earnings projection

Year over Year Actual Notes

⁴ With intentional draw down of bond fund cash balances due to project completions, cash available to invest and associated investment earnings are lower in 2020-2021 than prior year

⁸ 2020 included more construction work than 2019 due to launch of new construction such as Castle View F Pod

	2019-2020						
	Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			as a % of Final Revised Budget	Actual			
	267,785,742	267,785,742	100.00%	267,785,742	100.00%	-	-20.89%
	-	-	0.00%	-	0.00%	-	-
	114,408	114,407	100.00%	-	0.00%	(114,408)	-
	5,581,445	10,296,778 ^A	184.48%	8,371,550	149.99%	2,790,105	-51.28%
	\$ 5,695,853	\$ 10,411,185	182.79%	\$ 8,371,550	146.98%	\$ 2,675,697	-51.28%
	-	-	0.00%	-	0.00%	-	-
	\$ 273,481,595	\$ 278,196,927	101.72%	\$ 276,157,292	100.98%	\$ 2,675,697	-21.81%
	66,547	50,155	75.37%	66,873	100.49%	(326)	142.70%
	23,408	11,494	49.10%	15,326	65.47%	8,082	205.79%
	62,976,943	26,230,518 ^B	41.65%	62,561,187	99.34%	415,756	76.11%
	1,550,686	1,042,012	67.20%	1,657,783	106.91%	(107,097)	-6.40%
	56,269	4,500	8.00%	7,260	12.90%	49,009	489.12%
	-	2,000	0.00%	2,000	0.00%	(2,000)	-100.00%
	-	(1,581)	0.00%	-	0.00%	-	-
	\$ 64,673,853	\$ 27,339,097	42.27%	\$ 64,310,429	99.44%	\$ 363,424	74.12%
	(58,978,000)	(16,927,912)		(55,938,879)		3,039,121	92.89%
	\$ 208,807,742	\$ 250,857,830	120.14%	\$ 211,846,863	101.46%	\$ 3,039,121	-50.93%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	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	-	-	-		-		-
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	-	-		-		-	-
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 50

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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	8,493,679	9,183,507	9,183,507	100.00%	9,183,507	100.00%	-
Revenues							
Health Insurance Premiums	54,760,171	54,760,171	38,075,346	69.53%	50,178,109	91.63%	(4,582,062) ¹
Dental Insurance Premiums	3,491,609	3,491,609	2,488,309	71.27%	3,320,766	95.11%	(170,843)
Investment Earnings	240,000	240,000	13,952	5.81%	18,088	7.54%	(221,912) ²
Other	31,000	31,000	23,698	76.45%	31,597	101.93%	597
Total Revenues	\$ 58,522,780	\$ 58,522,780	\$ 40,601,304	69.38%	\$ 53,548,561	91.50%	\$ (4,974,219)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 67,016,459	\$ 67,706,287	\$ 49,784,811	73.53%	\$ 62,732,068	92.65%	\$ (4,974,219)
Expenditures							
Salaries	36,900	36,900	-	0.00%	36,900	100.00%	-
Benefits	2,619,372	2,619,372	1,953,533	74.58%	2,589,425	98.86%	29,947
Health Plan	53,122,732	53,122,732	37,207,458	70.04%	49,010,394	92.26%	4,112,338
Dental Plan	3,473,709	3,473,709	2,136,428	61.50%	2,848,571	82.00%	625,138
Stop Loss Premiums	734,342	734,342	514,826	70.11%	686,435	93.48%	47,907
Purchased Services	982,904	982,904	698,378	71.05%	931,171	94.74%	51,733
Other	46,500	46,500	25,371	54.56%	51,239	110.19%	(4,739)
Total Expenditures	\$ 61,016,459	\$ 61,016,459	\$ 42,535,995	69.71%	\$ 56,154,136	92.03%	\$ 4,862,323
Change in Fund Balance	(2,493,679)	(2,493,679)	(1,934,690)		(2,605,575)		(111,896)
Assigned to Contingency for Self-Insured Plans	\$ -	\$ 4,000,000	\$ -	0.00%	\$ 4,000,000	100.00%	\$ -
Balance on Hand June 30	\$ 6,000,000	\$ 2,689,828	\$ 7,248,817	269.49%	\$ 2,577,932	95.84%	\$ (111,896)

	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	10,842,778	10,842,778	100.00%	10,842,778	100.00%	-	-15.33%
Revenues							
Health Insurance Premiums	49,684,120	37,531,897	75.54%	50,291,490	101.22%	607,370	-0.23%
Dental Insurance Premiums	3,356,536	2,565,853	76.44%	3,421,876	101.95%	65,340	-2.95%
Investment Earnings	240,000	149,170	62.15%	167,547	69.81%	(72,453)	-89.20%
Other	29,260	23,532	80.42%	23,532	80.42%	(5,728)	34.27%
Total Revenues	\$ 53,309,916	\$ 40,270,453	75.54%	\$ 53,904,444	101.12%	\$ 594,528	-0.66%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 64,152,694	\$ 51,113,231	79.67%	\$ 64,747,222	100.93%	\$ 594,528	-3.11%
Expenditures							
Salaries	36,900	-	0.00%	32,600	88.35%	4,300	13.19%
Benefits	2,579,579	1,968,658	76.32%	2,643,583	102.48%	(64,004)	-2.05%
Health Plan	48,595,309	36,662,998	75.45%	47,786,276	98.34%	809,033	2.56%
Dental Plan	3,402,736	2,571,514	75.57%	3,433,573	100.91%	(30,837)	-17.04%
Stop Loss Premiums	666,750	520,048	78.00%	698,435	104.75%	(31,685)	-1.72%
Purchased Services	942,750	677,045	71.82%	931,894	98.85%	10,856	-0.08%
Other	56,245	26,507	47.13%	37,357	66.42%	18,888	37.16%
Total Expenditures	\$ 56,280,269	\$ 42,426,770	75.38%	\$ 55,563,718	98.73%	\$ 716,551	1.06%
Change in Fund Balance	(2,970,353)	(2,156,318)		(1,659,274)		1,311,079	57.03%
Assigned to Contingency for Self-Insured Plans	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	-
Balance on Hand June 30	\$ 7,872,425	\$ 8,686,461	110.34%	\$ 9,183,504	116.65%	\$ 1,311,079	-71.93%

2020-2021 Budget to Projection Notes

¹ Health Insurance Premium budget will be revised down in alignment with actual revenue collection trend in Final Revised Budget

² Due to volatile market conditions and change to investment strategy, investment earnings lower than budgeted

³ Both Kaiser and Cigna/Allegiance operating at loss ratio of less than 100% through January claims and Cigna/Allegiance renewal for 2021-2022 does not materially increase over 2020-2021 (no premium increases passed onto employees in 2021-2022)

⁴ 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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	673,474	704,606	704,606	100.00%	704,606	100.00%	-
Revenues							
Short Term Disability Insurance Premiums	524,880	524,880	376,441	71.72%	501,922	95.63%	(22,958)
Total Revenue	\$ 524,880	\$ 524,880	\$ 376,441	71.72%	\$ 501,922	95.63%	\$ (22,958)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 1,198,354	\$ 1,229,486	\$ 1,081,047	87.93%	\$ 1,206,528	98.13%	\$ (22,958)
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	462,559	462,559	306,876	66.34%	423,558	91.57%	39,001
Purchased Services	190,000	190,000	124,055	65.29%	167,361	88.08%	22,639
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 652,559	\$ 652,559	\$ 430,931	66.04%	\$ 590,920	90.55%	\$ 61,639
Change in Fund Balance	(127,679)	(127,679)	(54,490)		(88,998)		38,681
Balance on Hand June 30	\$ 545,795	\$ 576,927	\$ 650,116	112.69%	\$ 615,608	106.70%	\$ 38,681

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
Balance on Hand July 1	775,633	775,633	100.00%	775,633	100.00%	-	-9.16%
Revenues							
Short Term Disability Insurance Premiums	490,000	368,749	75.25%	495,197	101.06%	5,197	1.36%
Total Revenue	\$ 490,000	\$ 368,749	75.25%	\$ 495,197	101.06%	\$ 5,197	1.36%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 1,265,633	\$ 1,144,382	90.42%	\$ 1,270,830	100.41%	\$ 5,197	-5.06%
Expenditures							
Salaries	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Claims	517,000	281,399	54.43%	398,081	77.00%	118,919	6.40%
Purchased Services	190,000	124,837	65.70%	168,144	88.50%	21,856	-0.47%
Other	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 707,000	\$ 406,236	57.46%	\$ 566,224	80.09%	\$ 140,776	4.36%
Change in Fund Balance	(217,000)	(37,487)		(71,027)		145,973	25.30%
Balance on Hand June 30	\$ 558,633	\$ 738,146	132.13%	\$ 704,606	126.13%	\$ 145,973	-12.63%



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

2020-2021							
	Adopted Annual Budget	Revised Annual Budget	Year to Date as a % of		Year End as a % of		Budget to Projection Variance
			Year to Date Actual	Revised Budget	Year End Projection	Revised Budget	
Balance on Hand July 1	35,012	37,012	37,012	100.00%	37,012	100.00%	-
Revenues							
Contributions	60,000	60,000	32,617	54.36%	56,617	94.36%	(3,383)
Total Revenue	\$ 60,000	\$ 60,000	\$ 32,617	54.36%	\$ 56,617	94.36%	\$ (3,383)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 95,012	\$ 97,012	\$ 69,629	71.77%	\$ 93,629	96.51%	\$ (3,383)
Expenditures							
Grants and Scholarships	56,000	53,550	49,550	92.53%	56,000	104.58%	(2,450)
Total Expenditures	\$ 56,000	\$ 53,550	\$ 49,550	92.53%	\$ 56,000	104.58%	\$ (2,450)
Change in Fund Balance	4,000	6,450	(16,933)		617		(5,833)
Balance on Hand June 30	\$ 39,012	\$ 43,462	\$ 20,079	46.20%	\$ 37,629	86.58%	\$ 5,833

2019-2020							
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of		Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			Final Revised Budget	Year End Actual			
	34,012	34,012	100.00%	34,012	100.00%	-	8.82%
	58,000	28,000	48.28%	58,000	100.00%	-	-2.38%
	\$ 58,000	\$ 28,000	48.28%	\$ 58,000	100.00%	\$ -	-2.38%
	-	-	0.00%	-	0.00%	-	
	\$ 92,012	\$ 62,012	67.40%	\$ 92,012	100.00%	\$ -	1.76%
	55,000	55,000	100.00%	55,000	100.00%	-	1.82%
	\$ 55,000	\$ 55,000	100.00%	\$ 55,000	100.00%	\$ -	1.82%
	3,000	(27,000)		3,000		-	-79.43%
	\$ 37,012	\$ 7,012	18.95%	\$ 37,012	100.00%	\$ -	1.67%

2020-2021 Budget to Projection Notes

¹ 2021 distribution from PS Miller Trust will be lower than 2020 distribution which will be reflected within Final Revised Budget

Year over Year Actual Notes

None



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,139,273	\$ 3,859,940	75.11%	\$ 5,204,405	101.27%	\$ 5,391,661	\$ 4,169,280	77.33%
Mill Levy/Override	784,643	588,753	75.03%	785,446	100.10%	778,068	594,913	76.46%
Tuition	64,334	60,828	94.55%	77,828	120.97%	113,750	108,153	95.08%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	27,141	24,109	88.83%	26,923	99.20%	48,750	21,322	43.74%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	68,267	73,849	108.18%	86,349	126.49%	91,315	111,373	121.97%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	3,000	1,572	52.40%	1,572	52.40%	1,000	1,110	111.03%
Rental/Lease	1,500	4,625	308.33%	5,625	375.00%	5,500	50	0.91%
Contributions/Donations	35,000	8,768	25.05%	38,768	110.76%	38,400	10,612	27.63%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	13,500	0.00%	13,500	0.00%	-	-	0.00%
Other State Revenue	216,290	145,937	67.47%	198,264	91.67%	204,388	126,019	61.66%
Grants Federal	282,707	288,703	102.12%	288,703	102.12%	-	-	0.00%
Fund Transfer	(443,141)	(326,578)	73.70%	(437,141)	98.65%	-	4,509	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,179,015	\$ 4,744,005	76.78%	\$ 6,290,243	101.80%	\$ 6,672,832	\$ 5,147,341	77.14%
Expenditures:								
Salaries	\$ 3,382,472	\$ 2,559,472	75.67%	\$ 3,324,651	98.29%	\$ 3,437,003	\$ 2,572,100	74.84%
Benefits	1,171,328	859,342	73.36%	1,095,766	93.55%	1,139,880	784,211	68.80%
Purchased Professional and Technical Services	107,315	74,535	69.45%	128,870	120.08%	116,776	62,515	53.53%
Purchased Property Services	242,473	183,668	75.75%	253,474	104.54%	697,333	506,408	72.62%
Other Purchased Services	527,216	376,863	71.48%	506,969	96.16%	552,156	397,237	71.94%
Supplies	306,938	184,495	60.11%	269,554	87.82%	205,089	147,748	72.04%
Property	403,488	276,904	68.63%	459,904	113.98%	365,250	61,619	16.87%
Other Expenses	104,116	15,201	14.60%	21,528	20.68%	101,036	45,256	44.79%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	3,600,000	-	0.00%	-	0.00%	2,800,000	-	0.00%
Total Expenditures	\$ 9,845,347	\$ 4,530,479	46.02%	\$ 6,060,716	61.56%	\$ 9,414,523	\$ 4,577,094	48.62%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 19,920,210	\$ 14,874,275	74.67%	\$ 19,920,210	100.00%	\$ 20,793,131	\$ 15,540,534	74.74%
Mill Levy/Override	3,031,531	2,273,019	74.98%	3,031,531	100.00%	3,039,084	2,254,668	74.19%
Tuition	1,720,690	1,312,370	76.27%	1,720,690	100.00%	1,755,150	1,381,179	78.69%
Transportation Fees	160,620	32,324	20.12%	160,620	100.00%	528,361	480,547	90.95%
Earnings on Investments	14,000	6,955	49.68%	1,400	10.00%	70,000	55,479	79.26%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	690,000	229,615	33.28%	690,000	100.00%	794,000	699,586	88.11%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	809,480	775,784	95.84%	809,480	100.00%	767,231	725,537	94.57%
Rental/Lease	120,000	132,964	110.80%	135,000	112.50%	80,000	93,475	116.84%
Contributions/Donations	385,178	69,213	17.97%	385,178	100.00%	855,775	206,585	24.14%
Miscellaneous Revenue	-	85,110	0.00%	85,110	0.00%	-	14,323	0.00%
Categorical Revenue	770,500	516,622	67.05%	770,500	100.00%	700,413	464,236	66.28%
Other State Revenue	115,000	89,642	77.95%	115,000	100.00%	74,432	185,152	248.75%
Grants Federal	968,500	1,069,320	110.41%	1,069,320	110.41%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	670,000	-	0.00%	670,000	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	\$ 29,375,709	\$ 21,467,214	73.08%	\$ 29,564,039	100.64%	\$ 29,757,577	\$ 22,101,301	74.27%
Expenditures:								
Salaries	\$ 14,404,267	\$ 9,973,826	69.24%	\$ 14,404,267	100.00%	\$ 13,570,393	\$ 9,109,884	67.13%
Benefits	4,935,530	3,149,439	63.81%	4,935,530	100.00%	4,335,536	2,898,985	66.87%
Purchased Professional and Technical Services	429,806	188,612	43.88%	429,806	100.00%	727,428	476,090	65.45%
Purchased Property Services	4,114,880	2,885,639	70.13%	4,114,880	100.00%	5,109,377	3,706,031	72.53%
Other Purchased Services	2,802,792	2,072,259	73.94%	2,802,792	100.00%	3,250,087	2,347,773	72.24%
Supplies	1,200,400	687,869	57.30%	1,200,400	100.00%	1,205,404	677,590	56.21%
Property	1,113,000	637,763	57.30%	1,113,000	100.00%	1,198,643	539,252	44.99%
Other Expenses	162,450	42,585	26.21%	162,450	100.00%	155,255	81,181	52.29%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	211,000	140,070	66.38%	211,000	100.00%	201,000	152,738	75.99%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 29,374,124	\$ 19,778,061	67.33%	\$ 29,374,125	100.00%	\$ 29,753,123	\$ 19,989,524	67.18%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 7,018,655	\$ 5,164,039	73.58%	\$ 7,018,655	100.00%	\$ 7,448,275	\$ 5,485,072
1110 Mill Levy/Override	1,053,763	789,485	74.92%	1,053,763	100.00%	1,079,533	785,769
1300 Tuition	232,000	175,036	75.45%	232,000	100.00%	200,000	196,317
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	2,000	1,338	66.90%	2,000	100.00%	18,000	12,772
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	179,720	154,951	86.22%	179,720	100.00%	268,450	109,409
1800 Community Service Activities	125,000	69,735	55.79%	125,000	100.00%	181,000	187,784
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	-
1910 Rental/Lease	11,000	11,000	100.00%	11,000	100.00%	20,000	20,750
1920 Contributions/Donations	66,000	5,250	7.95%	66,000	100.00%	60,000	5,012
1990 Miscellaneous Revenue	6,000	4,251	70.85%	6,000	100.00%	10,500	10,464
3000 Categorical Revenue	443,315	354,370	79.94%	443,315	100.00%	270,768	207,375
3954 Other State Revenue	-	-	0.00%	-	0.00%	-	-
4000 Grants Federal	82,145	15,992	19.47%	82,145	100.00%	-	-
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 9,219,598	\$ 6,745,447	73.16%	\$ 9,219,598	100.00%	\$ 9,556,526	\$ 7,020,724
Expenditures:							
0100 Salaries	\$ 4,812,188	\$ 3,709,400	77.08%	\$ 4,812,188	100.00%	\$ 4,667,718	\$ 3,481,365
0200 Benefits	1,492,748	1,117,610	74.87%	1,492,748	100.00%	1,393,361	974,526
0300 Purchased Professional and Technical Services	136,000	99,561	73.21%	136,000	100.00%	154,500	105,403
0400 Purchased Property Services	1,517,440	1,023,101	67.42%	1,517,440	100.00%	1,491,440	1,020,692
0500 Other Purchased Services	697,919	517,882	74.20%	697,919	100.00%	742,154	594,030
0600 Supplies	499,500	494,537	99.01%	499,500	100.00%	430,000	376,860
0700 Property	482,000	389,937	80.90%	482,000	100.00%	298,000	266,050
0800 Other Expenses	14,500	12,210	84.21%	14,500	100.00%	10,831	9,173
0900 Other Uses of Funds	275,000	275,000	100.00%	275,000	100.00%	-	285,153
0910 Redemption of Principal	-	-	0.00%	-	0.00%	10,153	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 9,927,295	\$ 7,639,238	76.95%	\$ 9,927,295	100.00%	\$ 9,198,157	\$ 7,113,252

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,890,096	\$ 5,191,671	75.35%	\$ 6,992,509	101.49%	\$ 7,484,522	\$ 5,598,496	74.80%
Mill Levy/Override	1,042,630	794,620	76.21%	1,060,452	101.71%	1,084,872	802,418	73.96%
Tuition	238,415	189,442	79.46%	238,415	100.00%	253,860	211,396	83.27%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	9,000	4,447	49.41%	5,300	58.89%	44,000	46,557	105.81%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	275,605	183,458	66.57%	275,605	100.00%	183,513	256,287	139.66%
Community Service Activities	43,500	19,195	44.13%	26,820	61.66%	140,000	77,454	55.32%
Other Local Revenue	-	-	0.00%	-	0.00%	-	10,479	0.00%
Rental/Lease	2,500	1,783	71.34%	2,500	100.00%	20,000	21,242	106.21%
Contributions/Donations	5,000	1,545	30.90%	2,000	40.00%	15,000	13,277	88.51%
Miscellaneous Revenue	-	5,189	0.00%	5,189	0.00%	-	1,277	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	27,589	33,847	122.68%	35,512	128.72%	9,843	13,728	139.47%
Grants Federal	383,081	383,081	100.00%	466,714	121.83%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	32,993	32,993	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	270,646	203,288	75.11%	270,646	100.00%	233,664	186,589	79.85%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,188,062	\$ 7,011,566	76.31%	\$ 9,381,662	102.11%	\$ 9,502,267	\$ 7,272,193	76.53%
Expenditures:								
Salaries	\$ 4,519,590	\$ 3,278,985	72.55%	\$ 4,663,090	103.18%	\$ 4,413,252	\$ 3,145,219	71.27%
Benefits	1,158,995	847,208	73.10%	1,176,785	101.53%	1,176,002	806,601	68.59%
Purchased Professional and Technical Services	146,700	56,814	38.73%	116,700	79.55%	192,000	73,842	38.46%
Purchased Property Services	1,755,276	1,251,199	71.28%	1,755,276	100.00%	1,720,798	1,224,741	71.17%
Other Purchased Services	835,107	580,747	69.54%	835,943	100.10%	944,211	784,486	83.08%
Supplies	459,747	281,846	61.30%	477,743	103.91%	563,440	390,763	69.35%
Property	232,213	113,673	48.95%	225,872	97.27%	185,500	59,143	31.88%
Other Expenses	36,338	18,166	49.99%	39,100	107.60%	68,875	30,053	43.63%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,143,966	\$ 6,428,637	70.30%	\$ 9,290,509	101.60%	\$ 9,264,078	\$ 6,514,847	70.32%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,192,908	\$ 3,110,700	74.19%	\$ 4,249,998	101.36%	\$ 4,133,124	\$ 3,118,966	75.46%
Mill Levy/Override	632,672	474,913	75.06%	643,014	101.63%	591,614	445,907	75.37%
Tuition	9,500	2,599	27.36%	3,465	36.48%	80,000	59,384	74.23%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	12,600	5,047	40.06%	6,729	53.41%	35,000	34,087	97.39%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	65,000	67,571	103.95%	76,785	118.13%	130,000	136,546	105.04%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	58,500	60,624	103.63%	61,895	105.80%	138,500	122,691	88.59%
Rental/Lease	-	(34)	0.00%	(34)	0.00%	-	2,056	0.00%
Contributions/Donations	-	3,336	0.00%	3,336	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	242,212	160,924	66.44%	228,387	94.29%	80,188	-	0.00%
Other State Revenue	-	-	0.00%	231,279	0.00%	179,513	141,717	78.95%
Grants Federal	206,179	231,279	112.17%	-	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	\$ 5,419,571	\$ 4,116,958	75.96%	\$ 5,504,855	101.57%	\$ 5,367,939	\$ 4,061,355	75.66%
Expenditures:								
Salaries	\$ 2,605,507	1,898,767.94	72.88%	\$ 2,531,691	97.17%	\$ 2,672,940	\$ 1,929,420	72.18%
Benefits	1,016,202	638,077	62.79%	850,769	83.72%	982,926	599,470	60.99%
Purchased Professional and Technical Services	355,680	199,590	56.11%	266,120	74.82%	262,855	147,040	55.94%
Purchased Property Services	1,129,274	383,296	33.94%	998,034	88.38%	523,352	339,768	64.92%
Other Purchased Services	564,065	366,414	64.96%	492,644	87.34%	531,166	373,684	70.35%
Supplies	241,742	151,163	62.53%	201,551	83.37%	211,993	180,111	84.96%
Property	224,244	111,922	49.91%	172,110	76.75%	611,350	134,976	22.08%
Other Expenses	30,000	5,474	18.25%	7,300	24.33%	47,347	8,334	17.60%
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	\$ 6,166,714	\$ 3,754,703	60.89%	\$ 5,520,217	89.52%	\$ 5,843,929	\$ 3,712,803	63.53%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,367,011	\$ 2,543,302	75.54%	\$ 3,400,366	100.99%	\$ 3,711,812	\$ 2,427,611	65.40%
Mill Levy/Override	511,671	388,221	75.87%	514,175	100.49%	524,901	370,525	70.59%
Tuition	570,450	540,958	94.83%	588,000	103.08%	579,176	931,787	160.88%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	19,000	3,067	16.14%	4,000	21.05%	32,166	25,427	79.05%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	125,000	98,374	78.70%	100,000	80.00%	345,239	236,539	68.51%
Community Service Activities	260,374	231,660	88.97%	255,000	97.94%	311,076	296,266	95.24%
Other Local Revenue	-	-	0.00%	-	0.00%	-	1,354	0.00%
Rental/Lease	60,000	48,878	81.46%	60,000	100.00%	47,037	31,120	66.16%
Contributions/Donations	-	2,217	0.00%	2,217	0.00%	-	8,311	0.00%
Miscellaneous Revenue	11,000	21,893	199.03%	25,000	227.27%	7,931	50,210	633.09%
Categorical Revenue	135,763	111,526	82.15%	155,684	114.67%	126,040	103,693	82.27%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	152,500	153,810	100.86%	153,810	100.86%	44,234	-	0.00%
Fund Transfer	7,000	6,932	99.02%	6,932	99.03%	35,736	1,589	4.45%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	77,000	56,280	73.09%	121,280	157.51%	84,474	2,000	2.37%
Total Revenue	\$ 5,296,769	\$ 4,207,118	79.43%	\$ 5,386,464	101.69%	\$ 5,849,822	\$ 4,486,432	76.69%
Expenditures:								
Salaries	\$ 2,412,000	\$ 1,681,501	69.71%	\$ 2,400,000	99.50%	\$ 2,636,026	\$ 1,881,150	71.36%
Benefits	962,463	627,015	65.15%	935,000	97.15%	914,849	617,785	67.53%
Purchased Professional and Technical Services	259,500	171,146	65.95%	245,000	94.41%	297,892	189,836	63.73%
Purchased Property Services	770,000	570,876	74.14%	770,000	100.00%	759,178	560,611	73.84%
Other Purchased Services	378,600	282,558	74.63%	370,000	97.73%	408,930	247,906	60.62%
Supplies	216,950	116,415	53.66%	150,000	69.14%	187,980	167,585	89.15%
Property	58,000	5,403	9.32%	58,000	100.00%	112,356	96,326	85.73%
Other Expenses	19,600	3,000	15.31%	5,000	25.51%	14,000	15,809	112.92%
Other Uses of Funds	125,000	48,344	38.68%	100,000	80.00%	333,058	234,787	70.49%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	229,500	210,090	91.54%	275,090	119.86%	128,708	839	0.65%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,431,613	\$ 3,716,348	68.42%	\$ 5,308,090	97.73%	\$ 5,792,977	\$ 4,012,634	69.27%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 2,996,460	\$ 2,250,632	75.11%	\$ 2,996,460	100.00%	\$ 3,219,121	\$ 2,457,598
1110 Mill Levy/Override	451,729	338,897	75.02%	451,729	100.00%	466,079	347,998
1300 Tuition	10,000	-	0.00%	10,000	100.00%	10,000	1,000
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	-	-	0.00%	-	0.00%	-	-
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	57,000	55,564	97.48%	57,000	100.00%	73,424	50,549
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	16,000	14,801	92.51%	16,000	100.00%	-	-
1910 Rental/Lease	-	-	0.00%	-	0.00%	-	-
1920 Contributions/Donations	-	-	0.00%	-	0.00%	30,000	20,634
1990 Miscellaneous Revenue	-	-	0.00%	-	0.00%	1,000	4,183
3000 Categorical Revenue	172,962	129,016	74.59%	207,970	120.24%	181,730	139,334
3954 Other State Revenue	-	-	0.00%	-	0.00%	-	-
4000 Grants Federal	179,646	193,219	107.56%	573,442	319.21%	-	-
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 3,883,797	\$ 2,982,129	76.78%	\$ 4,312,601	111.04%	\$ 3,981,354	\$ 3,021,296
Expenditures:							
0100 Salaries	\$ 1,481,543	\$ 1,190,689	80.37%	\$ 1,608,463	108.57%	\$ 1,495,691	\$ 1,149,061
0200 Benefits	437,693	336,879	76.97%	486,943	111.25%	427,149	338,602
0300 Purchased Professional and Technical Services	221,509	169,559	76.55%	233,509	105.42%	229,375	162,883
0400 Purchased Property Services	894,240	652,009	72.91%	894,240	100.00%	775,638	588,725
0500 Other Purchased Services	596,289	432,561	72.54%	596,289	100.00%	569,530	453,764
0600 Supplies	183,883	184,157	100.15%	282,281	153.51%	112,949	155,225
0700 Property	54,000	140,066	259.38%	196,236	363.40%	307,585	355,672
0800 Other Expenses	8,839	7,082	80.12%	8,839	100.00%	18,292	23,593
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 3,877,996	\$ 3,113,002	80.27%	\$ 4,306,800	111.06%	\$ 3,936,209	\$ 3,227,525

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 8,876,311	\$ 6,660,406	75.04%	\$ 8,876,311	100.00%	\$ 16,356,753	\$ 12,268,092
1110 Mill Levy/Override	-	-	0.00%	-	0.00%	-	-
1300 Tuition	-	-	0.00%	-	0.00%	-	-
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	1,196	213	17.77%	1,196	100.00%	1,369	1,354
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	-	-	0.00%	-	0.00%	-	-
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	-
1910 Rental/Lease	-	-	0.00%	-	0.00%	-	-
1920 Contributions/Donations	72,500	60,084	82.87%	72,500	100.00%	88,942	73,692
1990 Miscellaneous Revenue	53,500	1,343	2.51%	53,500	100.00%	3,816	3,816
3000 Categorical Revenue	531,692	292,172	54.95%	531,692	100.00%	670,792	301,807
3954 Other State Revenue	1,208,778	309,294	25.59%	1,208,778	100.00%	307,826	316,709
4000 Grants Federal	1,461,426	2,083,815	142.59%	1,542,163	105.52%	2,253,571	1,587,272
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	82,802	-	0.00%	82,802	100.00%	-	-
Total Revenue	\$ 12,288,205	\$ 9,407,327	76.56%	\$ 12,368,942	100.66%	\$ 19,683,070	\$ 14,552,742
Expenditures:							
0100 Salaries	\$ 2,392,322	\$ 1,816,047	75.91%	\$ 2,392,322	100.00%	\$ 4,370,458	\$ 3,217,631
0200 Benefits	851,016	581,096	68.28%	851,016	100.00%	1,528,337	1,039,940
0300 Purchased Professional and Technical Services	1,514,648	809,360	53.44%	1,514,648	100.00%	599,394	414,662
0400 Purchased Property Services	332,718	241,686	72.64%	332,718	100.00%	566,317	420,773
0500 Other Purchased Services	4,300,810	3,255,642	75.70%	4,300,810	100.00%	9,250,636	6,766,946
0600 Supplies	706,097	536,654	76.00%	706,097	100.00%	1,347,243	1,042,292
0700 Property	116,933	104,602	89.45%	116,933	100.00%	279,671	209,803
0800 Other Expenses	168,689	59,019	34.99%	168,689	100.00%	236,668	170,451
0900 Other Uses of Funds	15,586	-	0.00%	15,586	100.00%	47,464	40,013
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	1,728,684	1,525,887	88.27%	1,809,421	104.67%	537,635	355,542
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 12,127,504	\$ 8,929,993	73.63%	\$ 12,208,241	100.67%	\$ 18,763,823	\$ 13,678,054

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,536,169	\$ 4,989,945	76.34%	\$ 6,627,552	101.40%	\$ 6,076,051	\$ 4,422,421	72.78%
Mill Levy/Override	998,744	761,157	76.21%	1,001,163	100.24%	882,626	628,720	71.23%
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	16,170	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	108,296	144,794	133.70%	149,590	138.13%	171,218	165,337	96.57%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	26,700	52,408	196.29%	52,408	196.29%	2,861	2,903	101.46%
Miscellaneous Revenue	3,126	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	302,604	215,506	71.22%	291,951	96.48%	185,130	121,928	65.86%
Grants Federal	299,645	422,526	141.01%	422,526	141.01%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,291,453	\$ 6,586,335	79.44%	\$ 8,545,191	103.06%	\$ 7,318,499	\$ 5,341,309	72.98%
Expenditures:								
Salaries	\$ 2,687,891	\$ 1,846,461	68.70%	\$ 2,893,970	107.67%	\$ 2,166,470	\$ 1,379,898	63.69%
Benefits	794,015	509,721	64.20%	773,442	97.41%	566,966	368,375	64.97%
Purchased Professional and Technical Services	195,144	141,794	72.66%	197,081	100.99%	170,005	122,731	72.19%
Purchased Property Services	1,931,806	1,235,077	63.93%	1,931,453	99.98%	1,872,503	731,933	39.09%
Other Purchased Services	1,353,511	990,110	73.15%	1,302,046	96.20%	1,200,917	879,587	73.24%
Supplies	534,749	384,828	71.96%	439,667	82.22%	264,873	212,915	80.38%
Property	111,085	-	0.00%	-	0.00%	60,000	-	0.00%
Other Expenses	22,304	13,288	59.58%	16,441	73.71%	8,480	10,177	120.00%
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	\$ 7,630,504	\$ 5,121,280	67.12%	\$ 7,665,186	100.45%	\$ 6,310,214	\$ 3,705,616	58.72%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,874,164	\$ 3,710,703	76.13%	\$ 4,979,164	102.15%	\$ 5,330,711	\$ 4,013,260	75.29%
Mill Levy/Override	739,087	586,418	79.34%	779,144	105.42%	779,397	577,065	74.04%
Tuition	131,250	91,625	69.81%	131,250	100.00%	131,250	106,930	81.47%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	7,500	574	7.65%	1,000	13.33%	20,000	11,832	59.16%
Food Services	-	-	0.00%	-	0.00%	8,425	-	0.00%
Pupil Activities	136,280	59,445	43.62%	136,280	100.00%	137,840	123,508	89.60%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	53,252	-	0.00%
Contributions/Donations	50,000	41,916	83.83%	50,000	100.00%	50,000	41,115	82.23%
Miscellaneous Revenue	20,435	20,513	100.00%	20,600	100.81%	25,660	25,802	100.55%
Categorical Revenue	-	-	0.00%	-	0.00%	257,956	-	0.00%
Other State Revenue	44,241	26,743	60.45%	50,285	113.66%	36,017	33,220	92.23%
Grants Federal	19,340	245,237	1268.03%	245,237	1268.03%	8,310	8,310	100.00%
Fund Transfer	130,000	130,000	100.00%	130,000	100.00%	70,000	70,000	100.00%
Other Sources	30,000	22,149	68.38%	30,000	100.00%	85,000	112,403	132.24%
Grant 3250-Kindergarten Cap Constr	-	-	0.00%	-	0.00%	-	4,729	0.00%
Cap Reserve Bond Revenue	203,645	149,769	73.54%	197,724	97.09%	186,133	137,768	74.02%
Grants Local	124,650	148,128	118.83%	148,128	118.84%	-	-	0.00%
Total Revenue	\$ 6,510,592	\$ 5,233,220	80.38%	\$ 6,898,812	105.96%	\$ 7,179,951	\$ 5,265,942	73.34%
Expenditures:								
Salaries	\$ 3,408,211	\$ 2,399,096	70.39%	\$ 3,408,211	100.00%	\$ 3,407,592	\$ 2,574,647	75.56%
Benefits	1,059,719	770,903	72.75%	1,059,719	100.00%	1,027,305	788,841	76.79%
Purchased Professional and Technical Services	558,805	433,007	77.49%	558,805	100.00%	536,685	388,043	72.30%
Purchased Property Services	1,145,220	817,221	71.36%	1,105,220	96.51%	1,137,853	822,739	72.31%
Other Purchased Services	136,682	34,521	25.26%	116,682	85.37%	101,741	73,553	72.29%
Supplies	266,574	172,681	64.78%	256,574	96.25%	286,116	213,694	74.69%
Property	406,377	549,321	135.18%	606,377	149.22%	297,094	186,820	62.88%
Other Expenses	17,500	12,868	73.53%	15,500	88.57%	10,750	12,655	117.72%
Other Uses of Funds	-	-	0.00%	-	0.00%	50,000	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	2,500	1,060	42.40%
Cap Reserve Expense	2,500	-	0.00%	2,500	100.00%	1,000,000	-	0.00%
Total Expenditures	\$ 7,001,588	\$ 5,189,618	74.12%	\$ 7,129,588	101.83%	\$ 7,857,636	\$ 5,062,052	64.42%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,374,489	\$ 4,066,220	75.66%	\$ 5,461,065	101.61%	\$ 5,621,774	\$ 4,309,506	76.66%
Mill Levy/Override	789,639	621,844	78.75%	829,756	105.08%	809,048	615,823	76.12%
Tuition	815,639	641,236	78.62%	824,369	101.07%	708,805	531,447	74.98%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	4,662	2,510	53.84%	3,566	76.49%	50,585	34,418	68.04%
Food Services	11,558	5,522	47.78%	7,113	61.54%	8,425	11,558	137.19%
Pupil Activities	38,458	24,216	62.97%	26,567	69.08%	64,955	42,691	65.72%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	9,564	0.00%	9,564	0.00%	-	-	0.00%
Rental/Lease	5,755	6,605	114.77%	6,605	114.77%	53,252	37,446	70.32%
Contributions/Donations	36,388	18,476	50.77%	36,965	101.59%	61,000	55,258	90.59%
Miscellaneous Revenue	108,705	107,785	99.15%	107,785	99.15%	108,708	113,592	104.49%
Categorical Revenue	243,867	141,390	57.98%	370,988	152.13%	257,956	125,268	48.56%
Other State Revenue	10,000	20,874	208.74%	33,769	337.69%	10,000	2,557	25.57%
Grants Federal	263,885	276,303	104.71%	276,303	104.71%	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	\$ 7,703,045	\$ 5,942,545	77.15%	\$ 7,994,415	103.78%	\$ 7,816,975	\$ 5,879,564	75.22%
Expenditures:								
Salaries	\$ 4,147,043	\$ 2,996,211	72.25%	\$ 4,201,087	101.30%	\$ 4,013,121	\$ 2,881,141	71.79%
Benefits	1,380,288	915,751	66.34%	1,380,288	100.00%	1,386,224	900,074	64.93%
Purchased Professional and Technical Services	213,693	120,198	56.25%	203,410	95.19%	205,413	139,594	67.96%
Purchased Property Services	781,638	585,853	74.95%	789,012	100.94%	830,525	576,370	69.40%
Other Purchased Services	568,497	406,508	71.51%	535,820	94.25%	615,304	454,165	73.81%
Supplies	443,374	278,585	62.83%	414,472	93.48%	409,832	320,026	78.09%
Property	204,900	168,085	82.03%	208,505	101.76%	585,802	494,976	84.50%
Other Expenses	14,381	8,265	57.47%	13,000	90.40%	17,724	13,661	77.08%
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	\$ 7,753,814	\$ 5,479,456	70.67%	\$ 7,745,594	99.89%	\$ 8,063,945	\$ 5,780,007	71.68%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-20	
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual
Revenue:							
5700 Per Pupil Revenue	\$ 5,144,948	\$ 3,924,444	76.28%	\$ 5,232,085	101.69%	\$ 6,021,223	\$ 4,552,326
1110 Mill Levy/Override	778,764	592,779	76.12%	782,491	100.48%	880,530	646,302
1300 Tuition	41,500	17,680	42.60%	41,500	100.00%	225,000	147,355
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	-	-	0.00%	-	0.00%	3,125	-
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	80,750	63,714	78.90%	80,750	100.00%	158,949	94,811
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	87,660	109,481	124.89%	128,381	146.45%	99,225	103,129
1910 Rental/Lease	20,606	1,325	6.43%	20,606	100.00%	93,500	47,293
1920 Contributions/Donations	-	-	0.00%	-	0.00%	-	-
1990 Miscellaneous Revenue	-	-	0.00%	-	0.00%	12,000	15,173
3000 Categorical Revenue	96,677	88,332	91.37%	96,677	100.00%	-	-
3954 Other State Revenue	239,017	191,451	80.10%	239,017	100.00%	362,112	165,149
4000 Grants Federal	806,691	806,691	100.00%	806,691	100.00%	-	-
5200 Fund Transfer	-	-	0.00%	-	0.00%	831,400	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 7,296,613	\$ 5,795,897	79.43%	\$ 7,428,198	101.80%	\$ 8,687,064	\$ 5,771,538
Expenditures:							
0100 Salaries	\$ 3,270,553	\$ 2,450,715	74.93%	\$ 3,270,553	100.00%	\$ 4,144,512	\$ 2,517,988
0200 Benefits	1,137,629	804,390	70.71%	1,137,628	100.00%	1,094,920	741,617
0300 Purchased Professional and Technical Services	181,950	231,390	127.17%	282,134	155.06%	158,806	169,461
0400 Purchased Property Services	1,073,848	794,036	73.94%	1,073,847	100.00%	2,024,363	1,659,059
0500 Other Purchased Services	683,538	484,431	70.87%	683,539	100.00%	670,536	518,361
0600 Supplies	412,762	277,809	67.30%	412,762	100.00%	380,600	302,678
0700 Property	67,000	31,007	46.28%	67,000	100.00%	46,500	47,994
0800 Other Expenses	281,389	9,505	3.38%	181,205	64.40%	73,780	5,705
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-
0910 Redemption of Principal	-	-	0.00%	-	0.00%	75,000	75,000
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 7,108,669	\$ 5,083,283	71.51%	\$ 7,108,668	100.00%	\$ 8,669,017	\$ 6,037,863

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,906,486	\$ 2,889,401	73.96%	\$ 3,951,767	101.16%	\$ 4,158,094	\$ 3,191,940	76.76%
Mill Levy/Override	598,188	442,129	73.91%	601,052	100.48%	590,954	456,358	77.22%
Tuition	117,500	107,536	91.52%	127,000	108.09%	1,000	1,000	100.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	32,561	23,316	71.61%	32,561	100.00%	80,571	58,115	72.13%
Food Services	2,000	1,699	84.95%	2,000	100.00%	7,826	10,479	133.90%
Pupil Activities	120,000	104,663	87.22%	106,000	88.33%	128,926	137,742	106.84%
Community Service Activities	10,000	3,472	34.72%	3,500	35.00%	7,774	7,064	90.87%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	3,432	8,025	233.82%	12,500	364.22%	12,723	7,548	59.33%
Contributions/Donations	65,000	53,907	82.93%	55,000	84.62%	67,987	67,552	99.36%
Miscellaneous Revenue	5,000	5,487	109.74%	6,000	120.00%	19,474	5,249	26.95%
Categorical Revenue	83,000	-	0.00%	83,000	100.00%	90,000	-	0.00%
Other State Revenue	155,489	103,976	66.87%	153,850	98.95%	141,098	116,722	82.72%
Grants Federal	729,380	757,492	103.85%	887,493	121.68%	111,246	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	2,420,889	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,248,925	\$ 4,501,103	54.57%	\$ 6,021,723	73.00%	\$ 5,417,673	\$ 4,059,769	74.94%
Expenditures:								
Salaries	\$ 3,069,144	\$ 2,220,337	72.34%	\$ 3,163,144	103.06%	\$ 2,800,442	\$ 2,015,550	71.97%
Benefits	997,232	611,645	61.33%	1,016,232	101.91%	854,885	576,395	67.42%
Purchased Professional and Technical Services	72,500	38,918	53.68%	65,000	89.66%	133,232	38,911	29.21%
Purchased Property Services	763,448	425,756	55.77%	478,780	62.71%	177,379	71,347	40.22%
Other Purchased Services	450,544	333,658	74.06%	459,544	102.00%	587,210	430,261	73.27%
Supplies	228,440	225,798	98.84%	228,440	100.00%	212,103	109,607	51.68%
Property	148,000	92,391	62.43%	148,000	100.00%	121,261	35,643	29.39%
Other Expenses	485,400	296,881	61.16%	395,400	81.46%	394,315	298,559	75.72%
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	\$ 6,214,708	\$ 4,245,385	68.31%	\$ 5,954,540	95.81%	\$ 5,280,827	\$ 3,576,273	67.72%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 2,343,275	\$ 1,820,177	77.68%	\$ 2,377,117	101.44%	\$ 2,667,404	\$ 2,008,533	75.30%
Mill Levy/Override	355,878	279,489	78.54%	361,695	101.63%	389,998	288,832	74.06%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	812	1,018	125.35%	1,018	125.35%	567	839	147.85%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	261,949	256,558	97.94%	262,599	100.25%	374,431	332,421	88.78%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	90,000	61,462	68.29%	97,080	107.87%	-	-	0.00%
Contributions/Donations	1,685	3,743	222.14%	3,743	222.14%	3,344	4,336	129.66%
Miscellaneous Revenue	40,232	11,392	28.32%	11,392	28.32%	3,586	5,052	140.85%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	85,734	85,664	99.92%	111,794	130.40%	120,114	95,926	79.86%
Grants Federal	198,228	192,443	97.08%	220,893	111.43%	-	-	0.00%
Fund Transfer	8,616	-	0.00%	8,616	100.00%	10,747	10,747	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	37,263	0.00%	37,263	0.00%	-	-	0.00%
Total Revenue	\$ 3,386,409	\$ 2,749,211	81.18%	\$ 3,493,211	103.15%	\$ 3,570,192	\$ 2,746,685	76.93%
Expenditures:								
Salaries	\$ 1,611,902	\$ 1,037,777	64.38%	\$ 1,596,902	99.07%	\$ 1,693,170	\$ 1,106,556	65.35%
Benefits	500,133	336,321	67.25%	496,493	99.27%	499,054	325,750	65.27%
Purchased Professional and Technical Services	138,933	80,854	58.20%	125,991	90.69%	142,674	90,417	63.37%
Purchased Property Services	814,823	805,845	98.90%	850,519	104.38%	867,471	784,063	90.38%
Other Purchased Services	333,024	241,771	72.60%	322,859	96.95%	398,114	298,618	75.01%
Supplies	72,374	32,556	44.98%	65,595	90.63%	92,950	72,122	77.59%
Property	7,201	19,749	274.25%	21,423	297.49%	38,311	28,792	75.15%
Other Expenses	12,938	8,592	66.41%	13,860	107.13%	9,620	13,294	138.18%
Other Uses of Funds	-	-	0.00%	-	0.00%	704	2,286	324.80%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	234,791	229,707	97.83%	258,156	109.95%	-	-	0.00%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
Total Expenditures	\$ 3,751,118	\$ 2,793,172	74.46%	\$ 3,776,798	100.68%	\$ 3,767,068	\$ 2,721,897	72.26%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,592,103	\$ 7,248,105	75.56%	\$ 9,585,153	99.93%	\$ 10,656,735	\$ 7,901,091	74.14%
Mill Levy/Override	1,463,292	1,104,948	75.51%	1,462,376	99.94%	1,548,010	1,128,227	72.88%
Tuition	596,279	421,349	70.66%	550,000	92.24%	867,700	634,187	73.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	2,000	618	30.90%	1,000	50.00%	-	1,356	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	316,715	297,474	93.92%	316,715	100.00%	389,085	372,771	95.81%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	40,000	35,434	88.59%	40,000	100.00%	30,000	21,355	71.18%
Contributions/Donations	122,000	77,000	63.11%	122,000	100.00%	145,071	145,146	100.05%
Miscellaneous Revenue	110,306	94,342	85.53%	110,306	100.00%	93,000	82,570	88.78%
Categorical Revenue	374,444	285,181	76.16%	376,387	100.52%	356,049	263,439	73.99%
Other State Revenue	260,771	73,375	28.14%	260,771	100.00%	271,188	74,077	27.32%
Grants Federal	564,563	541,708	95.95%	541,708	95.95%	-	-	0.00%
Fund Transfer	17,316	17,316	100.00%	17,316	100.00%	25,175	25,175	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 13,459,789	\$ 10,196,850	75.76%	\$ 13,383,732	99.43%	\$ 14,382,013	\$ 10,649,394	74.05%
Expenditures:								
Salaries	\$ 6,868,424	\$ 5,015,373	73.02%	\$ 6,799,621	99.00%	\$ 7,206,387	\$ 5,272,896	73.17%
Benefits	2,429,152	1,603,731	66.02%	2,429,151	100.00%	2,386,161	1,624,373	68.07%
Purchased Professional and Technical Services	285,966	193,316	67.60%	283,765	99.23%	331,533	230,337	69.48%
Purchased Property Services	2,253,856	1,709,260	75.84%	2,260,492	100.29%	2,228,029	1,650,988	74.10%
Other Purchased Services	1,015,856	745,888	73.42%	1,001,661	98.60%	1,221,006	885,642	72.53%
Supplies	543,054	392,494	72.28%	543,759	100.13%	607,670	423,110	69.63%
Property	213,383	195,423	91.58%	213,490	100.05%	215,000	169,930	79.04%
Other Expenses	18,102	25,961	143.42%	29,869	165.00%	73,339	32,853	44.80%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,627,793	\$ 9,881,446	72.51%	\$ 13,561,808	99.52%	\$ 14,269,125	\$ 10,290,129	72.11%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,428,387	\$ 10,231,812	76.20%	\$ 13,458,014	100.22%	\$ 14,043,852	\$ 10,725,650	76.37%
Mill Levy/Override	1,994,092	1,562,440	78.35%	1,994,092	100.00%	2,061,925	1,535,684	74.48%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	55,000	13,653	24.82%	37,544	68.26%	85,000	125,598	147.76%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	348,049	372,019	106.89%	372,158	106.93%	325,380	345,520	106.19%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	23,891	0.00%	-	0.00%	-	120	0.00%
Rental/Lease	66,000	94,032	142.47%	94,032	142.47%	54,000	49,500	91.67%
Contributions/Donations	50,000	111,264	222.53%	120,000	240.00%	150,000	209,565	139.71%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	555,504	483,250	86.99%	541,773	97.53%	537,451	394,885	73.47%
Grants Federal	1,237,691	638,264	51.57%	638,264	51.57%	-	-	0.00%
Fund Transfer	-	26,140	0.00%	26,140	0.00%	-	57,537	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 17,734,723	\$ 13,556,765	76.44%	\$ 17,282,017	97.45%	\$ 17,257,608	\$ 13,444,059	77.90%
Expenditures:								
Salaries	\$ 9,216,000	5,698,579	0.00%	\$ 8,547,867	0.00%	\$ 9,024,100	\$ 5,713,647	63.32%
Benefits	2,694,337	1,649,810	17.90%	2,199,747	23.87%	2,234,861	1,541,144	68.96%
Purchased Professional and Technical Services	379,000	144,854	5.38%	193,138	7.17%	300,960	212,682	70.67%
Purchased Property Services	3,487,564	1,513,826	399.43%	2,018,435	532.57%	2,257,473	1,649,655	73.08%
Other Purchased Services	1,532,885	1,048,806	30.07%	1,398,407	40.10%	1,627,460	1,129,612	69.41%
Supplies	520,000	330,426	21.56%	440,566	28.74%	598,006	283,386	47.39%
Property	2,582,400	2,324,081	446.94%	2,423,000	465.96%	633,200	658,039	103.92%
Other Expenses	299,000	26,706	1.03%	35,608	1.38%	275,200	31,256	11.36%
Other Uses of Funds	-	33,064	11.06%	44,085	14.74%	-	140,382	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 20,711,186	\$ 12,770,152	61.66%	\$ 17,300,853	83.53%	\$ 16,951,260	\$ 11,359,804	67.01%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2021

	Current Year FY 2020-2021			Projected Year End FY 2020-2021		Prior Year FY 2019-2020		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,073,266	\$ 3,830,241	75.50%	\$ 5,106,988	100.66%	\$ 5,072,705	\$3,804,132	74.99%
Mill Levy/Override	770,488	583,887	75.78%	770,488	100.00%	741,562	549,526	74.10%
Tuition	187,500	148,142	79.01%	187,500	100.00%	350,590	251,048	71.61%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	85,000	25,747	30.29%	34,329	40.39%	90,000	83,391	92.66%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	165,000	197,022	119.41%	205,000	124.24%	140,000	136,356	97.40%
Rental/Lease	14,400	-	0.00%	-	0.00%	19,740	21,957	111.23%
Contributions/Donations	-	32,800	0.00%	32,800	0.00%	15,000	-	0.00%
Miscellaneous Revenue	290,300	-	0.00%	-	0.00%	1,300	12,479	959.92%
Categorical Revenue	71,840	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	201,671	196,240	97.31%	201,671	100.00%	257,178	166,713	64.82%
Grants Federal	95,000	387,925	408.34%	387,925	408.34%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	143,000	129,416	90.50%
Other Sources	552,500	552,500	100.00%	552,500	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	1	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	1	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,506,967	\$ 5,954,504	79.32%	\$ 7,479,202	99.63%	\$ 6,831,075	\$ 5,155,018	75.46%
Expenditures:								
Salaries	\$ 3,128,536	\$ 2,348,734	75.07%	\$ 3,131,645	100.10%	\$ 2,987,367	\$ 2,228,828	74.61%
Benefits	1,071,293	712,092	66.47%	949,455	88.63%	1,004,250	665,141	66.23%
Purchased Professional and Technical Services	273,645	192,944	70.51%	257,259	94.01%	323,656	357,950	110.60%
Purchased Property Services	1,675,581	1,325,241	79.09%	1,766,989	105.46%	1,426,873	1,030,501	72.22%
Other Purchased Services	644,553	466,132	72.32%	621,509	96.42%	587,085	442,574	75.38%
Supplies	255,489	201,992	79.06%	269,323	105.41%	172,787	168,768	97.67%
Property	192,000	117,823	61.37%	157,097	81.82%	45,218	38,877	85.98%
Other Expenses	6,625	11,211	169.23%	14,948	225.63%	27,948	22,329	79.89%
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	1	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	1	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,247,724	\$ 5,376,170	74.18%	\$ 7,168,226	98.90%	\$ 6,575,184	\$ 4,954,968	75.36%

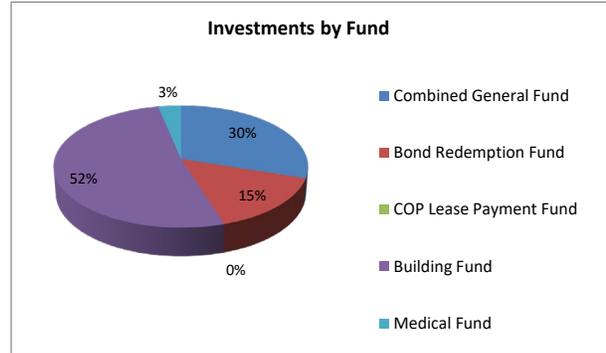
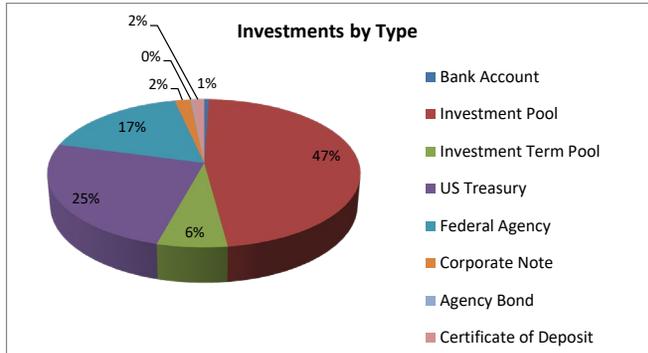


APPENDIX

Douglas County School District Third Quarter Ended 3/31/21

Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 1,729,501	\$ -	\$ -	\$ -	\$ -	\$ 1,729,501
Investment Pool	92,688,521	27,614,333	184	18,347,615	10,329,457	148,980,111
Investment Term Pool		20,000,000				20,000,000
US Treasury	-	-	-	78,436,564	-	78,436,564
Federal Agency	-	-	-	54,526,639	-	54,526,639
Corporate Note	-	-	-	5,850,393	-	5,850,393
Agency Bond				542,916		542,916
Certificate of Deposit	-	-	-	4,525,385	-	4,525,385
Total	\$ 94,418,022	\$ 47,614,333	\$ 184	\$ 162,229,512	\$ 10,329,457	\$ 314,591,508

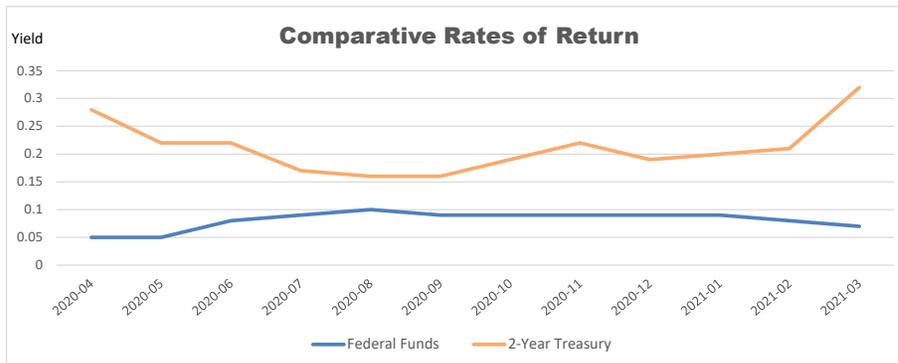


Investment Income by Fund

	Invested Balance	Q3 - Quarterly Interest	Interest YTD	Q3 Yield %
Combined General Fund*	\$ 94,418,022	\$ 11,618	\$ 145,292	0.05%
Bond Redemption Fund	47,614,333	5,947	112,701	0.02%
COP Lease Payment Fund	184	43	226	0.05%
Building Funds**	162,229,512	1,020,146	3,164,605	2.42%
Medical Fund	10,329,457	2,581	14,100	0.05%
Total	\$ 314,591,508	\$ 1,040,335	\$ 3,436,924	2.08%

* Includes Fund 10 and Fund 22

** Does not include market value adjustments



*Rates obtained from federalreserve.gov

Douglas County School District
Third Quarter Ended 3/31/2021
Investment Portfolio

Name of Institution	Type	Std Pools or		Maturity Date	Term	Yield	9/30/20	12/31/2020	3/31/2021	
		Moody's	Purchase Date				Market Value	Market Value	Market Value	
<u>Combined General Fund</u>										
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 8,010,279	\$ 174,431	\$ 1,729,501	
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.05%	\$ 113,229,671	\$ 42,626,929	\$ 75,373,413	
CSIP Investment Pool-TABOR	Investment Pool	AAAm	N/A	N/A	N/A	0.05%	\$ 15,257,011	\$ 15,262,114	\$ 17,315,108	
Total							\$ 136,496,960	\$ 58,063,474	\$ 94,418,022	
<u>Bond Redemption Fund</u>										
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.01%	\$ 1,741,599	\$ 286,148	\$ 3,139,525	
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.05%	\$ 36,125,420	\$ 21,950,500	\$ 24,474,808	
CSIP Term Pool	Term Investment Pool	AAAf	3/15/2021	11/3/2021	233	0.15%	30,000,000	-	\$ 20,000,000	
Total							\$ 37,867,019	\$ 22,236,648	\$ 47,614,333	
<u>COP Lease Payment Fund</u>										
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.05%	\$ 52	\$ 52	\$ 21	
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.05%	\$ 39	\$ 39	\$ 23	
UMB -2015 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.05%	\$ 2,443	\$ 141	\$ 141	
Total							\$ 2,535	\$ 232	\$ 184	
<u>Building Funds</u>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.11%	\$ 12,276,091	\$ 396	\$ 18,343,676	
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2021	745	2.50%	\$ 15,274,168	\$ 15,233,766	\$ -	
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2021	837	2.49%	\$ 17,171,029	\$ 17,115,150	\$ 17,067,253	
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2021	929	2.48%	\$ 50,332,874	\$ 50,100,895	\$ 49,892,106	
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	2.47%	\$ 1,126,984	\$ 1,122,344	\$ 1,117,875	
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	2.47%	\$ 10,397,503	\$ 10,359,591	\$ 10,323,258	
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 36,373	\$ 36,247	\$ 36,072	
Agency Bond	Inter-American Devel BK Corp	Aaa	4/24/2020	5/24/2023	1125	0.51%	\$ 543,173	\$ 543,532	\$ 542,916	
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	2.53%	\$ 20,505,887	\$ 20,365,491	\$ 20,231,350	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 1,023,391	\$ 1,018,918		
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 13,790,194	\$ 13,729,920	\$ 10,177,792	
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 3,109,140	\$ 3,097,779	\$ 3,083,448	
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,554,996	\$ 5,534,698	\$ 5,509,094	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,831,767	\$ 1,824,207	\$ 1,813,917	
Federal Agency	Freddie Mac Notes	Aaa	5/7/2020	5/5/2023	1093	0.39%	\$ 502,045	\$ 502,534	\$ 501,866	
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,463,565	\$ 1,456,758	\$ 1,447,028	
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 11,916,442	\$ 11,853,721	\$ 11,762,144	
Corporate Note	Toyota Motor Credit Corp	Aa3	2/15/2019	4/8/2021	783	2.79%	\$ 2,924,250	\$ 2,911,878	\$ 2,900,000	
Corporate Note	Apple Inc Corp Notes	Aa1	2/15/2019	2/9/2022	1090	2.73%	\$ 2,982,230	\$ 2,967,300	\$ 2,950,393	
Certificate of Deposit	Sumitomo Mitsui Bank NY CD	P-1	5/19/2020	11/20/2020	185	0.38%	\$ 425,096	\$ -		
Certificate of Deposit	Tornonto Dominion Bank	P-1	12/4/2019	11/30/2020	362	1.81%	\$ 9,319,820	\$ -		
Certificate of Deposit	MUFG Bank LTD/NY	P-1	1/15/2020	12/31/2020	351	1.85%	\$ 4,317,311	\$ -		
Certificate of Deposit	Credit Suisse NY	P-1	1/15/2020	12/31/2020	351	1.82%	\$ 5,019,746	\$ -		
Certificate of Deposit	Barclay's Bank	P-1	2/10/2021	2/4/2022	359	0.29%	\$ 5,019,746	\$ -	\$ 4,525,385	
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.10%	\$ 1,459,409	\$ 19,503,945	\$ 3,939	
Total							\$ 198,323,230	\$ 179,279,069	\$ 162,229,512	
<u>Medical Fund</u>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.05%	\$ 7,864,355	\$ 11,289,074	\$ 10,329,457	
Total							\$ 380,554,099	\$ 270,868,498	\$ 314,591,508	

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 March 31, 2021**

	2020-2021						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Budget to Projection Variance	
				as a % of Revised Budget	as a % of Revised Budget		
Electric	6,400,000	6,400,000	3,973,558	62%	6,000,000	94%	400,000
Natural Gas	1,200,000	1,200,000	1,167,800	97%	1,500,000	125%	(300,000)
Water & Sewer	1,247,000	1,247,000	854,608	69%	1,247,000	100%	-
Irrigation	900,000	900,000	749,308	83%	970,000	108%	(70,000)
Trash	317,000	317,725	187,792	59%	275,000	87%	42,000
Snow Removal	250,000	250,000	495,411	198%	650,000	260%	(400,000)
Ice Melt	125,000	125,000	74,884	60%	125,000	100%	-
Subtotal Utilities	10,439,000	10,439,725	7,503,361	72%	10,767,000	103%	(328,000)
Green Project Based Learning	-	-	-	0%	-	0%	-
Grand Total	10,439,000	10,439,725	7,503,361	72%	10,767,000	103%	(328,000)

	2019-2020					
	Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Final Revised Budget	Budget to Year End Variance
			as a % of Final Revised Budget	as a % of Final Revised Budget		
	7,060,000	4,424,268	63%	5,708,708	81%	1,351,292
	1,150,000	770,808	67%	1,250,751	109%	(100,751)
	1,213,000	922,945	76%	1,213,634	100%	(634)
	1,050,000	660,722	63%	887,109	84%	162,891
	313,000	229,290	73%	273,233	87%	39,767
	650,000	489,610	75%	512,943	79%	137,057
	145,000	93,717	65%	93,717	65%	51,283
	11,581,000	7,591,359	66%	9,940,095	86%	1,640,905
	1,294	-	0%	1,294	100%	-
	11,582,294	7,591,359	66%	9,941,389	86%	1,640,905

Utilities Summation Narrative:	Staff are continuing to keep a close eye on the utility budget by managing controls, operations, and efficiency. Building flushes are still in progress and will continue over the summer when the temperature allows. When the temperature allows, the buildings are flushed an extra 4 hours with outside air. Due to the weather improving staff are expecting more flushes in the 3rd and 4th Qtrs. These figures are already proposed in the year-end projection above. All of these figures depend on the weather and if DCSD is in full operation. Several sites have had some upgrades to their systems and recommission for better efficiency. Natural gas had a large increase due to the polar vortex and increase gas prices. There could be an increase in some utilities toward the end of 4th Qtr. and into the 1st Qtr. of 2021-2022 because 8 schools will be hosting summer school during June and July so HVAC will be running where in the past we have not run as much HVAC during summer break.
Electric	Electricity during the 3rd Qtr was lower compared to the District's 3-year average by an estimated \$230K. DCSD's kWh usage was lower by about 3.0 million kWh, comparing it to the 3-year average during the 3rd QTR. This is surprising due to the cold spells the District had during this Qtr. The usage may have been lower due to high schools and middle schools not being back full time. There was not much of a change in electricity usage in February during the polar vortex compared to January and March. As for 4th Qtr, all schools should be back in full time and DCSD will continue normal operations with the addition of added outdoor air. Operations works the outdoor air purges during the warmer days by adding in colder air in the early morning or later in the afternoon.
Natural Gas	Natural gas increased this QTR due to the increased gas prices during the polar vortex that occurred during mid-February. The gas price increased by \$264K due to high rates for overages of dth usage (dth = decatherm, unit of natural gas measure) during the month of February. Due to the GCA (gas cost adjustment) and the dth overages the year end projection is \$1,500,000. This number is calculated from averages taken from years past. The averages were not taken from 2020 as this was not a normal year. There are some outstanding gas charges not yet known through Black Hills. Staff have not received any notice of these additional charges as of yet from Black Hills as they are working with the government for subsidized funding and support.
Water & Sewer	Water and sewer are right on track during the 3rd QTR and YTD. No adjustments needed at this time.
Irrigation	The 3rd Qtr was average and on track compared to years past. Grounds will turn on irrigation in late April into May. Staff expect an increase in the 4th QTR, weather depending. Staff expect the year end projection to slightly exceed budget due to the 1st QTR increased amounts due to the dry weather. The projection for year-end is increased by \$70K, estimated at \$970,000.
Trash	Waste and Recycle services have been carefully monitored by Sustainability. While DCSD students and staff have not been in schools, the trash/recycle services have been as an "on-call" service to help reduce the cost as well as operational buildings. The quarterly average ranges between \$78K-\$85K a Qtr. Trash and Recycle were at \$61K for 3rd QTR. Staff are expecting the District will be back to normal monthly average during the 4th Qtr's as it proceeds with full return to the buildings, but even with a full return, the monthly average will still be under budget for year-end projection.
Snow Removal	As expected, the snow budget is in need of an increase in the 3rd Qtr. due to contracted snow removal. The 2020-2021 Final Revised Budget will include an increase to the snow removal budget funded by the District's Contingency budget. Year-end Projection is \$650,000, weather depending.
Ice Melt	3rd Qtr. ice melt is on track. No adjustments needed at this time.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended March 31, 2021

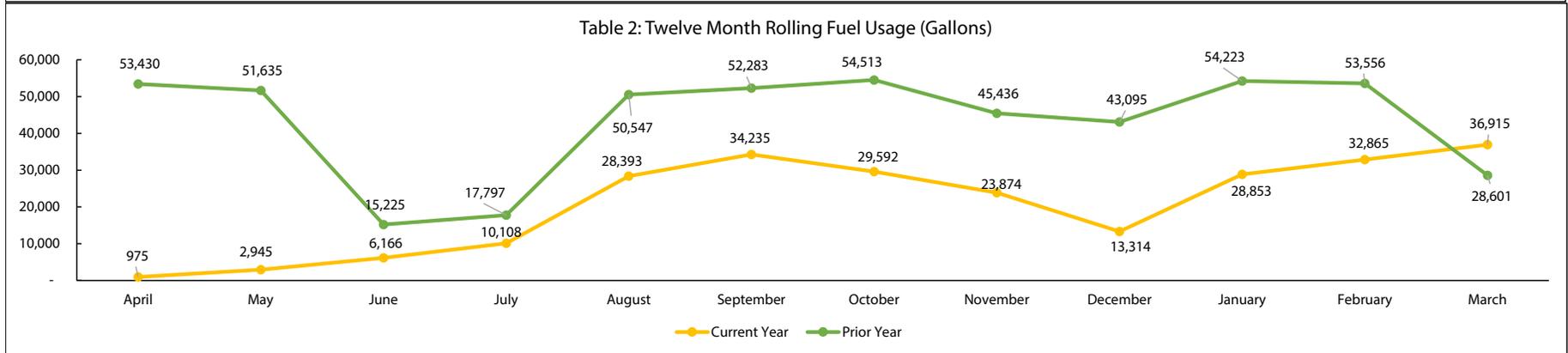
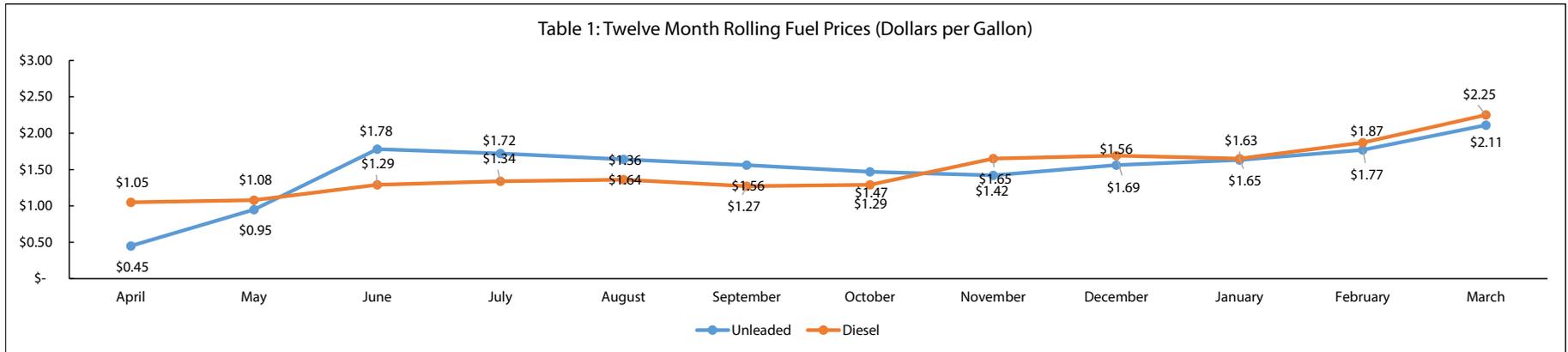
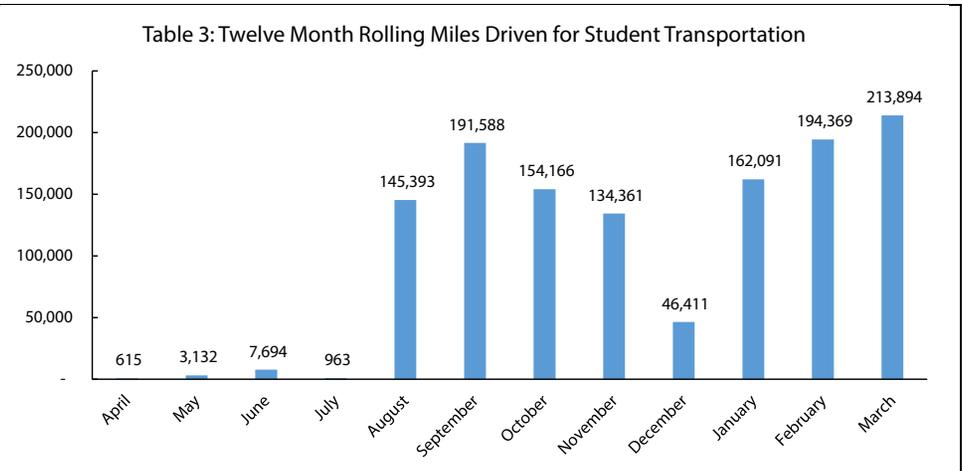


Table 1: Fuel prices continue to increase and we will continue to see this increase throughout the summer. There are numerous factors from a global level that are driving these prices. The new administration, the tighter OPEC alignment, and refinery maintenance. We will see the effect from this continuing into the new school year. The price per gallon for unleaded fuel during the last quarter of 2020 was \$1.56 and this quarter we are at \$2.11, this is up by \$0.55 cents. Diesel fuel was at \$1.69 from the prior quarter and is currently at \$2.25. This is up considerably by \$0.56 cents per gallon.

Table 2: In January and February of 2021, the schools went back to full in person for all grade levels. The unleaded gallons of fuel consumed during the last quarter of 2020 averaged 11,189 gallons with the current average for this quarter is 15,564. Diesel usage was also up considerably from the prior quarter with current average gallons of 17,210. Again, this is all driven by the return to school at full in person and full capacity on the buses.

Table 3: Bus miles were up as well due to school returning to in-person. Diesel miles were higher than unleaded coming in at 126,821 and unleaded at 84,154. There is still a little volatility in some of the numbers, largely due to the new SMARTag system and drivers learning to use the tablets and entering correct numbers for their routes. Mileage will be verified and shored up by the end of the year through maintenance shop stats.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended March 31, 2021

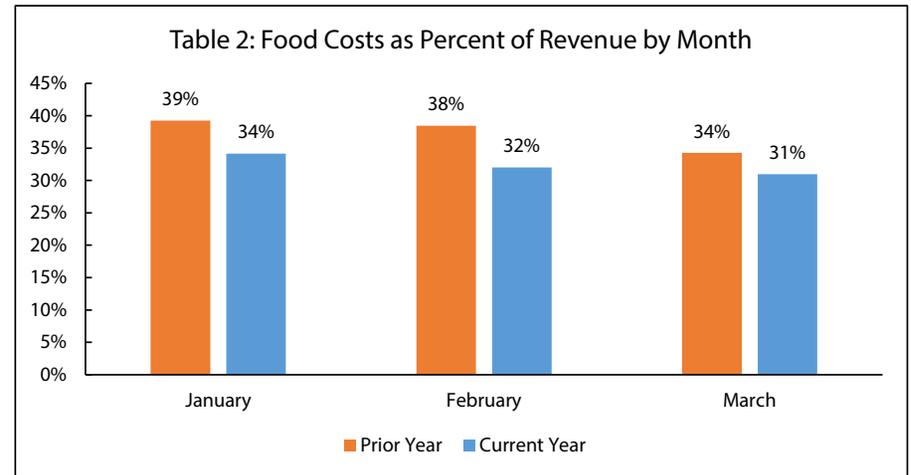
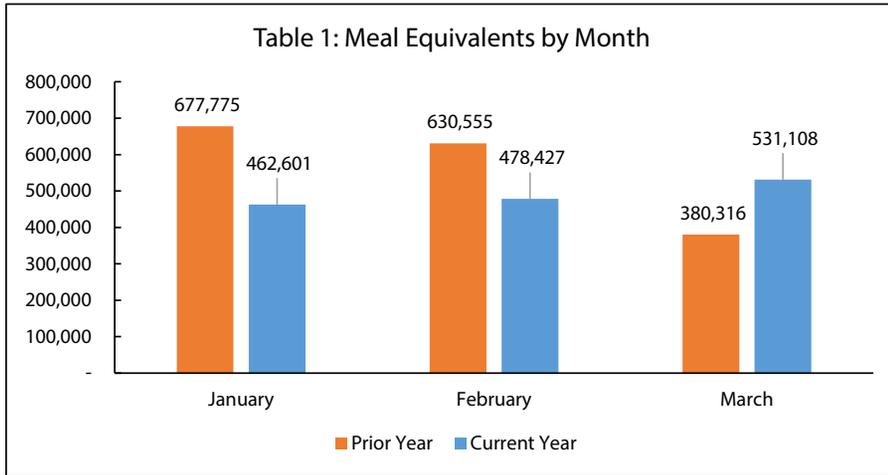
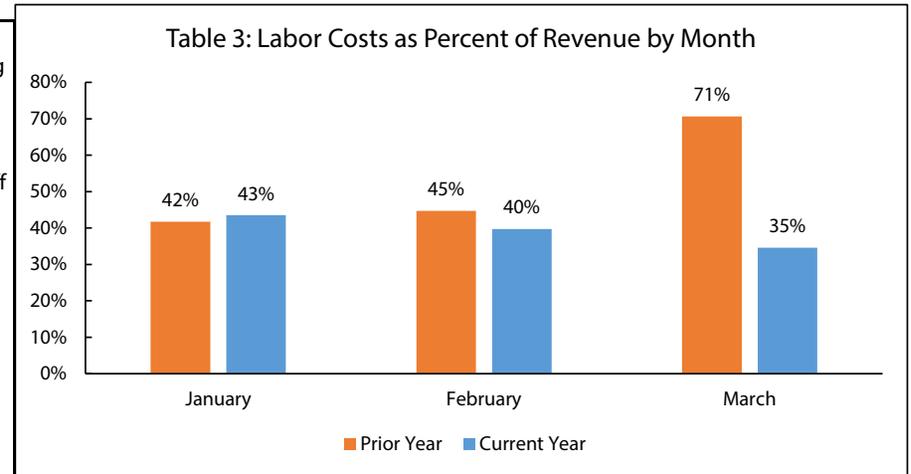


Table 1: Revenue has increased this year because USDA is allowing all meals to be served free - resulting in increased participation. Last year the District was just entering the pandemic during March 2020 and revenue plummeted during the month.

Table 2: Food costs are higher in March 2021 because Nutrition Services is feeding more students because of universal free meals. Percentage of food costs are consistent with what staff would expect with this type of feeding.

Table 3: Labor cost is consistent with 2019-2020 Third Quarter. The percent labor in March was much higher last year because Nutrition Services did not serve meals for part of the month but continued to pay employees. Percent labor is normal this quarter vs last year on a percentage basis. Labor cost is down because Nutrition Services is short 90+ staff in schools.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
3rd Quarter Budget to Actual
For the Period Ended March 31, 2021

	2020-2021						2019-2020						
	Adopted Annual Budget	Revised 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	912	912	100.00%	912	100.00%	-	91,766	91,766	100.00%	91,766	100.00%	-
Revenues													
Tuition	1,197,848	439,947	251,270	57.11%	724,545	164.69%	(284,598) ¹	1,431,955	833,906 ^A	58.24%	962,645	67.23%	469,310
Other	-	-	904	0.00%	1,988	0.00%	(1,988)	1,701	2,341	137.60%	-	0.00%	1,701
Total Revenue	\$ 1,197,848	\$ 439,947	\$ 252,173	57.32%	\$ 726,533	165.14%	\$ (286,586)	\$ 1,433,656	\$ 836,247	58.33%	\$ 962,645	67.15%	\$ 471,011
Transfer from General Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-	173,084	23,084	13.34%	173,084	100.00%	-
Total Sources	\$ 1,235,993	\$ 463,943	\$ 276,169	59.53%	\$ 750,529	161.77%	\$ (286,586)	\$ 1,698,506	\$ 951,097	56.00%	\$ 1,227,495	72.27%	\$ 471,011
Expenditures													
Salaries	667,583	198,070	377,054	190.36%	492,322	248.56%	(294,252) ¹	726,286	500,275	68.88%	569,744	78.45%	156,542
Benefits	248,683	49,492	130,768	264.22%	170,744	344.99%	(121,252) ¹	253,461	164,250	64.80%	179,741	70.91%	73,720
Purchased Services	87,949	46,792	20,429	43.66%	41,059	87.75%	5,733	133,559	96,862	72.52%	90,040	67.42%	43,519
Supplies	133,288	73,951	30,678	41.48%	38,851	52.54%	35,100	248,113	150,533	60.67%	173,202	69.81%	74,911
Equipment	6,000	3,000	34,357	1145.22%	-	0.00%	3,000	118,869	98,483	82.85%	29,471	24.79%	89,398
Field Trips & Other	52,177	12,012	7,850	65.35%	8,389	69.84%	3,623	64,832	34,990	53.97%	68,971	106.38%	(4,139)
Total Expenditures	\$ 1,195,680	\$ 383,317	\$ 601,135	156.82%	\$ 751,366	196.02%	\$ (368,049)	\$ 1,545,120	\$ 1,045,394	67.66%	\$ 1,111,169	71.91%	\$ 433,952
Change in Fund Balance	25,252	79,714	(325,878)		(1,749)		81,463	61,620	(186,063)		24,561		37,059
Balance on Hand June 30	\$ 40,313	\$ 80,626	\$ (324,966)	-403.05%	\$ (837)	-1.04%	\$ 81,463	\$ 153,386	\$ (94,297)	-61.48%	\$ 116,327	75.84%	\$ 37,059

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2020-2021 Budget to Projection Notes

¹ Variance in budget to projection in revenue, salaries and benefits due to incorrect reduction made to budget for Revised Budget and error will be corrected in Final Revised Budget

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 First and Second Quarter of 2019-2020 was prior to COVID-19 pandemic and represented full operations for Outdoor Education