

Douglas County School District

Quarterly Financial Report | Period Ending June 30, 2020



Presented to the Board of Education
By Kate Kotaska, Chief Financial Officer
September 15, 2020

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended June 30, 2020

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Douglas County School District

COMBINED GENERAL FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020				2018-2019		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 84,534,323	\$ 87,381,177	\$ 87,381,177	100.00%	\$ 67,639,636	\$ 67,639,636	100.00%
Revenues by Source							
Property Taxes	253,707,070	259,105,639	252,963,353	97.63%	238,573,399	237,203,322	99.43%
Specific Ownership Taxes	29,908,277	29,908,277	23,183,690	77.52%	29,382,644	28,076,258	95.55%
Other Local Income	31,135,828	39,853,969	35,806,568	89.84%	28,766,643	29,882,586	103.88%
Intergovernmental	363,447,032	372,599,311	363,455,754	97.55%	344,791,740	352,989,475	102.38%
Total Revenues	\$ 678,198,207	\$ 701,467,196	\$ 675,409,365	96.29%	\$ 641,514,426	\$ 648,151,641	101.03%
Total Sources	\$ 762,732,530	\$ 788,848,373	\$ 762,790,542	96.70%	\$ 709,154,062	\$ 715,791,277	100.94%
Expenditures by Program							
Instructional	318,954,419	318,723,096	307,898,565	96.60%	289,320,589	270,118,409	93.36%
Support - Students	31,070,094	34,015,360	35,227,442	103.56%	26,834,222	26,124,888	97.36%
Support - Instructional Staff	22,010,669	27,244,608	24,215,532	88.88%	22,089,448	19,643,007	88.92%
Support - General Administration	3,648,863	6,347,479	6,430,621	101.31%	3,761,745	3,891,352	103.45%
Support - School Administration	37,886,190	40,168,310	38,411,725	95.63%	41,651,132	37,488,637	90.01%
Support - Business	4,330,737	4,562,664	4,368,588	95.75%	4,285,134	4,276,772	99.80%
Support - Operations & Maintenance	45,646,624	51,795,548	41,744,335	80.59%	44,272,429	41,094,049	92.82%
Support - Student Transportation	-	-	6,846	0.00%	234,275	44,229	18.88%
Support - Central	24,628,215	24,563,165	20,936,158	85.23%	24,683,492	22,641,650	91.73%
Support - Other	776,176	791,676	698,972	88.29%	1,063,829	632,121	59.42%
Contracts w/ Charter Schools	157,683,815	154,084,901	153,937,970	99.90%	140,597,371	140,793,998	100.14%
Non Instructional	744,961	767,956	835,565	108.80%	761,106	(32,642,081)	-4288.77%
Transfers Out	28,427,513	32,561,983	32,561,982	100.00%	30,349,723	30,349,723	100.00%
Total Expenditures	\$ 675,808,276	\$ 695,626,747	\$ 667,274,299	95.92%	\$ 629,904,495	\$ 564,456,753	89.61%
Expenditures by Object							
Salaries - 100s	316,988,206	317,603,930	310,954,555	97.91%	300,062,341	292,123,113	97.35%
Benefits - 200s	105,687,309	115,424,984	104,562,352	90.59%	98,551,153	106,698,531	108.27%
Purchased Services - 300s, 400s, 500s	30,803,827	33,873,895	32,838,625	96.94%	28,805,287	31,900,708	110.75%
Supplies - 600s	35,785,695	44,799,239	28,635,901	63.92%	29,993,985	28,500,091	95.02%
Equipment - 700s	-	8,470	8,470	100.00%	-	-	0.00%
Other - 800s, 900s	431,911	2,770,012	3,774,444	136.26%	1,544,635	(634,935)	-41.11%
Contracts w/ Charter Schools	157,683,815	154,084,901	153,937,970	99.90%	140,597,371	140,793,998	100.14%
Transfers Out	28,427,513	32,561,983	32,561,982	100.00%	30,349,723	30,349,723	100.00%
Total Expenditures	\$ 675,808,276	\$ 701,127,413	\$ 667,274,299	95.17%	\$ 629,904,495	\$ 629,731,228	99.97%
BOE Contingency	\$ 5,118,931	\$ -	\$ -	0.00%	\$ 403,687	\$ -	0.00%
Net Change in Fund Balance	\$ (2,729,000)	\$ 339,783	\$ 8,135,065	2394.19%	\$ 11,206,244	\$ 18,420,413	164.38%
Ending Fund Balance	\$ 81,805,323	\$ 87,720,960	\$ 95,516,242	108.89%	\$ 78,845,880	\$ 86,060,049	109.15%
TABOR Reserve	15,356,794	16,600,000	16,600,000	100.00%	15,038,500	16,600,000	110.38%
BOE Reserve	15,356,794	16,600,000	16,600,000	100.00%	15,038,500	16,600,000	110.38%
School Carry Over Reserve	19,301,646	21,793,449	22,536,252	103.41%	18,113,522	21,169,996	116.87%
Medicaid Carry Over Reserve	2,875,307	3,090,301	2,906,903	94.07%	1,949,220	2,843,817	145.90%
Assignment of 2018 Mill Levy Override	8,369,034	8,426,131	8,426,131	100.00%	-	10,669,034	0.00%
Extended Service Severance	-	-	204,300	0.00%	-	-	0.00%
Settlement Reserve	-	2,560,000	2,560,000	100.00%	-	-	0.00%
Ending Fund Balance - after reserves	\$ 20,545,748	\$ 18,651,079	\$ 25,682,656	137.70%	\$ 28,706,138	\$ 18,177,202	63.32%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 General Fund - Fund 10
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020				2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance
Balance on Hand July 1	84,534,323	87,381,177	87,381,177	100.00%	67,639,636	67,639,636	100.00%	-
Revenues								
Local Taxes								
Property Tax (In SFA)	179,994,070	185,392,639	174,796,472	94.28%	164,860,399	163,490,322	99.17%	(1,370,077)
Budget Override	73,713,000	73,713,000	78,166,881	106.04%	73,713,000	73,713,000	100.00%	-
Specific Ownership Taxes (In SFA)	17,897,628	15,942,634	12,358,087	77.52%	17,376,338	16,603,766	95.55%	(772,572)
Specific Ownership Taxes (Out of SFA)	12,010,649	13,965,643	10,825,603	77.52%	12,006,306	11,472,492	95.55%	(533,814)
Subtotal Local Taxes	<u>\$ 283,615,347</u>	<u>\$ 289,013,916</u>	<u>\$ 276,147,043</u>	<u>95.55%</u>	<u>\$ 267,956,043</u>	<u>\$ 265,279,580</u>	<u>99.00%</u>	<u>\$ (2,676,463)</u>
Intergovernmental Revenue								
Equalization Entitlements	337,998,981	335,511,373	335,299,568	99.94%	319,433,868	319,264,968	99.95%	(168,900)
Special Education	13,363,903	14,494,875	14,583,294	100.61%	12,363,903	12,365,317	100.01%	1,414
Vocational Education	800,293	875,382	875,382	100.00%	800,293	816,227	101.99%	15,934
Gifted & Talented	651,926	639,010	639,010	100.00%	634,787	634,787	100.00%	-
Charter School Capital Construction	3,885,597	3,944,892	3,944,891	100.00%	3,994,970	3,994,972	100.00%	2
Federal - Medicaid Reimbursement	3,148,197	4,489,456	3,845,804	85.66%	3,457,927	3,879,761	112.20%	421,834
Other	3,598,135	12,644,323	4,267,805	33.75%	4,105,992	12,033,443	293.07%	7,927,451
Subtotal Intergovernmental Revenue	<u>\$ 363,447,032</u>	<u>\$ 372,599,311</u>	<u>\$ 363,455,754</u>	<u>97.55%</u>	<u>\$ 344,791,740</u>	<u>\$ 352,989,475</u>	<u>102.38%</u>	<u>\$ 8,197,735</u>
Other Local Revenue								
General Fund Interest	1,003,521	1,400,000	1,205,565	86.11%	1,062,088	1,378,942	129.83%	316,854
Charter School Purchased Services	9,833,307	11,253,553	11,216,357	99.67%	8,665,283	8,853,018	102.17%	187,735
Preschool	1,932,425	1,932,425	1,400,160	72.46%	1,824,346	1,860,899	102.00%	36,553
School Based	9,813,000	9,859,911	7,179,548	72.82%	9,560,381	8,981,139	93.94%	(579,242)
Other	8,553,575	15,408,080	14,804,937	96.09%	7,654,545	8,808,587	115.08%	1,154,042
Subtotal Other Local Revenue	<u>\$ 31,135,828</u>	<u>\$ 39,853,969</u>	<u>\$ 35,806,568</u>	<u>89.84%</u>	<u>\$ 28,766,643</u>	<u>\$ 29,882,586</u>	<u>103.88%</u>	<u>\$ 1,115,943</u>
Total Revenue	<u>\$ 678,198,207</u>	<u>\$ 701,467,196</u>	<u>\$ 675,409,365</u>	<u>96.29%</u>	<u>\$ 641,514,426</u>	<u>\$ 648,151,641</u>	<u>101.03%</u>	<u>\$ 6,637,215</u>

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 General Fund - Fund 10
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020				2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance
Expenditures								
Salaries	316,988,206	317,603,930	303,293,366		300,062,341	292,123,113		
Administrators	23,526,121	20,831,936	19,784,755	94.97%	22,235,919	21,500,099	96.69%	735,820
Certified	219,886,413	218,404,916	215,244,948	98.55%	202,548,610	199,620,910	98.55%	2,927,700
ProTech	12,178,838	14,746,715	14,247,423	96.61%	12,041,457	10,741,522	89.20%	1,299,935
Classified	52,531,013	54,048,672	54,016,240	99.94%	53,023,779	49,378,222	93.12%	3,645,557
Substitutes	4,436,969	4,525,688	3,281,430	72.51%	4,496,211	5,571,055	123.91%	(1,074,844)
Overtime	201,003	476,202	435,480	91.45%	492,211	482,535	98.03%	9,676
Additional Pay	4,227,849	4,569,801	3,944,278	86.31%	5,224,154	4,828,771	92.43%	395,383
Benefits	105,687,309	115,424,984	104,562,352	90.59%	98,551,153	106,698,531	108.27%	(8,147,378)
Purchased Professional Services	7,214,300	8,191,853	7,936,047	96.88%	7,062,598	7,308,615	103.48%	(246,017)
Purchased Property Services	7,485,374	7,120,815	7,061,704	99.17%	6,311,468	7,278,565	115.32%	(967,097)
Other Purchased Services	13,278,153	15,335,227	14,953,956	97.51%	12,341,854	14,353,226	116.30%	(2,011,372)
Supplies	27,430,695	36,444,239	21,582,726	59.22%	21,712,431	20,184,762	92.96%	1,527,669
Utilities	11,181,000	11,581,000	9,940,095	85.83%	11,370,921	11,275,630	99.16%	95,291
Equipment	-	8,470	8,470	100.00%	-	-	0.00%	-
Other	431,911	2,770,012	3,774,444	136.26%	1,544,635	(634,935)	-41.11%	2,179,570
Total Expenditures	\$ 489,696,948	\$ 514,480,529	\$ 480,774,347	93.45%	\$ 458,957,401	\$ 458,587,507	99.92%	\$ 369,894

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 General Fund - Fund 10
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020				2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance
Charter School Pass Through	\$ 157,683,815	\$ 154,084,901	\$ 153,937,970	99.90%	\$ 140,597,371	\$ 140,793,998	100.14%	\$ (196,627)
Transfers								
Outdoor Education Fund	23,084	173,084	173,084	100.00%	123,084	123,084	100.00%	-
Full Day Kindergarten Fund	-	-	-	0.00%	389,255	389,255	100.00%	-
Transportation Fund	19,458,193	19,496,934	19,496,934	100.00%	18,409,157	18,409,157	100.00%	-
Capital Projects Fund	260,105	3,179,042	3,179,042	100.00%	1,493,791	1,493,791	100.00%	-
Nutrition Services NSLP Fund	351,634	351,634	351,634	100.00%	351,634	351,634	100.00%	-
Nutrition Services Non-NSLP Fund	93,718	643,718	643,718	100.00%	93,718	93,718	100.00%	-
Child Care Fund	487,045	487,045	487,045	100.00%	487,045	487,045	100.00%	-
Athletics & Activities Fund	5,314,918	5,791,709	5,791,709	100.00%	5,507,064	5,507,064	100.00%	-
COP Lease Payments Fund	2,438,816	2,438,816	2,438,816	100.00%	3,494,975	3,494,975	100.00%	-
Total Transfers	\$ 28,427,513	\$ 32,561,982	\$ 32,561,982	100.00%	\$ 30,349,723	\$ 30,349,723	100.00%	\$ -
Total Expenditures and Transfers	\$ 675,808,276	\$ 701,127,412	\$ 667,274,299	95.17%	\$ 629,904,495	\$ 629,731,228	99.97%	\$ 173,267
BOE Contingency - 1%	5,118,931	-	-	0.00%	403,687	-	0.00%	403,687
Change in Fund Balance	(2,729,000)	339,784	8,135,065		11,206,244	18,420,413		7,214,169
Ending Fund Balance	81,805,323	87,720,961	95,516,242	108.89%	78,845,880	86,060,049	109.15%	7,214,169
Tabor Reserve - 3%	15,356,794	16,600,000	16,600,000	100.00%	15,038,500	16,600,000	110.38%	1,561,500
BOE Reserve - 3%	15,356,794	16,600,000	16,600,000	100.00%	15,038,500	16,600,000	110.38%	1,561,500
School Carry Over Reserve	19,301,646	21,793,449	22,536,252	103.41%	18,113,522	21,169,996	116.87%	3,056,474
Extended Service Severance	-	-	204,300	0.00%	-	-	0.00%	-
Medicaid Carry Over Reserve	2,875,307	3,090,301	2,906,903	94.07%	1,949,220	2,843,817	145.90%	894,597
Settlement Reserve	-	2,560,000	2,560,000	100.00%	-	-	0.00%	-
Assignment of 2018 Mill Levy Override	8,369,034	8,426,131	8,426,131	100.00%	-	10,669,034	0.00%	10,669,034
Ending Fund Balance - after reserves	\$ 20,545,748	\$ 18,651,080	\$ 25,682,656	137.70%	\$ 28,706,138	\$ 18,177,202	63.32%	\$ (10,528,936)

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

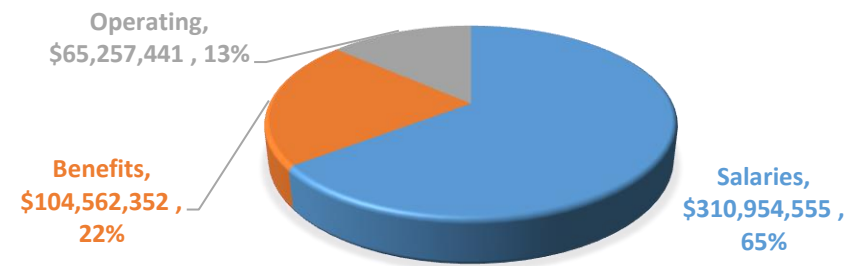
	2019-2020 Year to Date Actual	2018-2019 Year to Date Actual	Year over Year Increase/(Decrease)	Percentage Increase/(Decrease)
Student Funded Pupil Count*	65,405	63,926	1,479	2.31%
REVENUE				
Property Taxes	\$ 252,963,353	\$ 237,203,322	\$ 15,760,030	6.64%
Specific Ownership Taxes	23,183,690	28,076,258	(4,892,567)	-17.43%
State Equalization	335,299,568	319,264,968	16,034,600	5.02%
Categorical Revenue	20,365,491	25,849,774	(5,484,283)	-21.22%
Charter School Purchased Services	11,216,357	8,853,018	2,363,339	26.70%
Charter School Capital Construction	3,944,891	3,994,972	(50,081)	-1.25%
Federal - Medicaid Reimbursement	3,845,804	3,879,761	(33,957)	-0.88%
Preschool	1,400,160	1,860,899	(460,739)	-24.76%
School Based	7,179,548	8,981,139	(1,801,591)	-20.06%
Other	16,010,503	10,187,529	5,822,973	57.16%
	<u>\$ 675,409,365</u>	<u>\$ 648,151,641</u>	<u>\$ 27,257,723</u>	<u>4.21%</u>

Property Taxes	Calculated by applying the December 2019 mill levy upon the 2020 assessed valuation of residential and commercial property within the District. Prior to December 2019, property taxes will be based on the December 2018 mill levy and 2019 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 \$278.85 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 2019-2020 based on official student count included within the Revised Budget. Increase year-over-year due to change in funded pupil count calculation to fund full day kindergarten students as 1.00 funded pupils in 2019-2020 instead of as 0.58 funded pupils in 2018-2019.

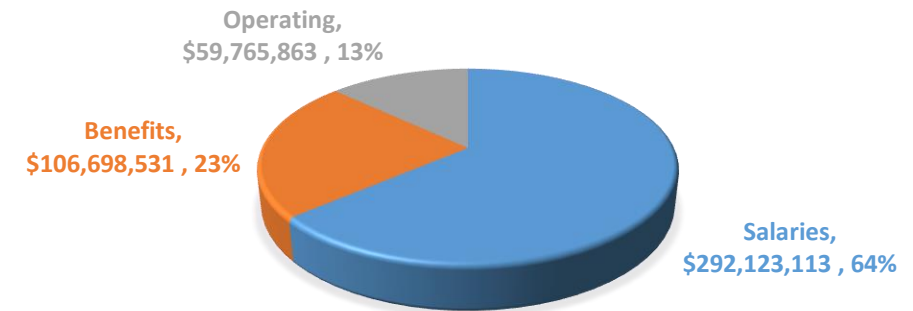
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
 For the Period Ended June 30, 2020

2019-2020 YEAR END



Total expenditures for 2019-2020 were \$480,774,347. In addition to these expenditures, there is a charter school distribution of \$153,937,970 and a transfer to other funds of \$32,561,982.

2018-2019 YEAR END ACTUAL



Total expenditures for 2018-2019 were \$458,587,507. In addition to these expenditures, there is a charter school distribution of \$140,793,998 and a transfer to other funds of \$30,349,723.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	116,666	91,766	91,766	100.00%	-	57,772	57,772	100.00%	-
Revenues									
Tuition	1,431,955	1,431,955	820,386	57.29%	(611,569) ¹	1,256,405	1,194,600	95.08%	(61,805)
Other	-	134,120	134,760	100.48%	640	-	-	0.00%	-
Total Revenue	\$ 1,431,955	\$ 1,566,075	\$ 955,145	60.99%	\$ (610,930)	\$ 1,256,405	\$ 1,194,600	95.08%	\$ (61,805)
Transfer from General Fund	23,084	173,084	173,084	100.00%	-	123,084	123,084	100.00%	-
Total Sources	\$ 1,571,705	\$ 1,830,925	\$ 1,219,995	66.63%	\$ (610,930)	\$ 1,437,261	\$ 1,375,456	95.70%	\$ (61,805)
Expenditures									
Salaries	726,286	726,286	660,253	90.91%	66,033	651,720	621,121	95.30%	30,599
Benefits	268,518	253,461	212,549	83.86%	40,912 ²	233,015	193,035	82.84%	39,980
Purchased Services	120,009	133,559	102,541	76.78%	31,018 ³	123,983	123,631	99.72%	352
Supplies	248,113	248,113	108,115	43.57%	139,998 ⁴	270,446	210,146	77.70%	60,300
Equipment	-	118,869	98,483	82.85%	20,386 ³	12,660	79,801	630.34%	(67,141)
Field Trips & Other	64,832	64,832	37,144	57.29%	27,688 ³	45,437	55,955	123.15%	(10,518)
Total Expenditures	\$ 1,427,758	\$ 1,545,120	\$ 1,219,085	78.90%	\$ 326,035	\$ 1,337,261	\$ 1,283,690	95.99%	\$ 53,571
Change in Fund Balance	27,281	194,039	(90,856)		(284,895)	42,228	33,994	80.50%	(8,234)
Balance on Hand June 30	\$ 143,947	\$ 285,805	\$ 910	0.32%	\$ (284,895)	\$ 100,000	\$ 91,766	91.77%	\$ (8,234)

¹ Due to COVID-19, Outdoor Ed experienced a loss in tuition revenue

² Budget for Benefits is based on the assumption that all employees take advantage of full benefits offered. This is not always the case, there were temporary/seasonal workers that waived benefits

³ Due to COVID-19, 4th quarter expenditures reflect a decrease in spend in purchase services, equipment and field trips

⁴ Due to COVID-19, \$53,000 of the expenses in supplies were re-classed to the general fund to avoid negative fund balance

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Capital Projects Fund - Fund 14
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	8,038,859	8,563,325	8,563,325	100.00%	-	10,651,700	10,651,700	100.00%	-
Revenues									
Revenue in Lieu of Land	1,995,000	2,267,811	1,950,322	86.00%	(317,489) ¹	1,830,018	1,635,403	89.37%	(194,615)
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-
Other	-	28,389	819,892	2888.06%	791,503 ²	29,000	78,357	270.20%	49,357
Total Revenue	\$ 1,995,000	\$ 2,296,200	\$ 2,770,213	120.64%	\$ 474,013	\$ 1,859,018	\$ 1,713,760	92.19%	\$ (145,258)
Transfer from General Fund	260,105	3,179,042	3,179,042	100.00%	-	1,493,791	1,493,791	100.00%	-
Total Sources	\$ 10,293,964	\$ 14,038,567	\$ 14,512,580	103.38%	\$ 474,013	\$ 14,004,509	\$ 13,859,251	98.96%	\$ (145,258)
Expenditures									
Salaries	-	-	-	0.00%	-	-	-	0.00%	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-
Purchased/Property Services	-	680	-	0.00%	680	231,195	103,852	44.92%	127,343
Equipment/Building	845,915	3,806,168	2,988,231	78.51%	817,937	3,748,642	4,252,360	113.44%	(503,718)
Other	962,105	962,105	963,399	100.13%	(1,294)	926,052	939,714	101.48%	(13,662)
Total Expenditures	\$ 1,808,020	\$ 4,768,953	\$ 3,951,630	82.86%	\$ 817,323	\$ 4,905,889	\$ 5,295,926	107.95%	\$ (390,037)
Change in Fund Balance	447,085	706,289	1,997,626		1,291,337	(1,553,080)	(2,088,375)	134.47%	(535,295)
Assigned to Revenue in Lieu of Land	\$ 5,056,855	\$ 4,747,277	\$ 4,704,542	99.10%	\$ (42,735)	\$ 2,803,260	\$ 3,044,936	108.62%	\$ 241,676
Assigned to School Carry Over	\$ -	\$ 1,174,280	\$ 1,235,327	105.20%	\$ 61,047	\$ 2,970,720	\$ 1,113,229	37.47%	\$ (1,857,491)
Balance on Hand June 30 (Other)	\$ 3,429,089	\$ 3,348,057	\$ 4,621,082	138.02%	\$ 1,273,025	\$ 3,324,640	\$ 4,405,160	132.50%	\$ 1,080,520

¹ Cash in Lieu of Land revenue for growth related needs received at unpredictable rate from developers

² Other revenue is school donations/fundraisers collected for school building modifications

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	-	0.00%	-	1,463,749	1,463,749	100.00%	-
Revenues									
Tuition	-	-	-	0.00%	-	5,334,671	4,746,994	88.98%	(587,677)
Contributions/Donations	-	-	-	0.00%	-	-	3,232	0.00%	3,232
Other	-	-	-	0.00%	-	-	7,272	0.00%	7,272
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,334,671	\$ 4,757,498	89.18%	\$ (577,173)
Transfer from General Fund	-	-	-	0.00%	-	389,255	389,255	100.00%	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 7,187,675	\$ 6,610,502	91.97%	\$ (577,173)
Expenditures									
Salaries	-	-	-	0.00%	-	3,758,923	3,711,941	98.75%	46,982
Benefits	-	-	-	0.00%	-	1,589,787	1,375,197	86.50%	214,590
Purchased Services	-	-	-	0.00%	-	584,470	84,557	14.47%	499,913
Supplies	-	-	-	0.00%	-	450,973	115,986	25.72%	334,987
Other	-	-	-	0.00%	-	268	1,693	631.80%	(1,425)
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 6,384,421	\$ 5,289,374	82.85%	\$ 1,095,047
Change in Fund Balance	-	-	-		-	(660,495)	(142,621)	21.59%	517,874
Assigned to School Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 803,254	\$ 1,321,128	164.47%	\$ 517,874
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	1,507,698	1,611,318	1,611,318	100.00%	-	1,351,568	1,351,568	100.00%	-
Revenues									
Transportation Fees	1,000,000	1,000,000	762,891	76.29%	(237,109) ¹	1,230,000	1,116,764	90.79%	(113,236)
State Categorical	4,568,350	5,038,167	5,234,779	103.90%	196,612	4,611,027	4,676,581	101.42%	65,554
Other	722,227	722,227	505,644	70.01%	(216,583) ¹	802,618	770,058	95.94%	(32,560)
Total Revenue	\$ 6,290,577	\$ 6,760,394	\$ 6,503,314	96.20%	\$ (257,080)	\$ 6,643,645	\$ 6,563,402	98.79%	\$ (80,243)
Transfer from General Fund	19,458,193	19,496,934	19,496,934	100.00%	-	18,409,157	18,409,157	100.00%	-
Total Sources	\$ 27,256,468	\$ 27,868,646	\$ 27,611,566	99.08%	\$ (257,080)	\$ 26,404,370	\$ 26,324,127	99.70%	\$ (80,243)
Expenditures									
Salaries	14,352,559	14,887,121	13,624,389	91.52%	1,262,732	13,758,307	13,500,244	98.12%	258,063
Benefits	6,148,449	6,017,660	5,438,324	90.37%	579,336	5,807,858	5,341,679	91.97%	466,179
Purchased Services	3,839,084	3,819,628	2,840,731	74.37%	978,897 ²	4,526,453	3,989,690	88.14%	536,763
Supplies	1,412,571	1,316,816	1,106,625	84.04%	210,190 ²	1,237,685	1,357,806	109.71%	(120,121)
Fuel	1,780,000	1,780,000	1,359,435	76.37%	420,565 ²	1,780,000	1,638,063	92.03%	141,937
Bus Purchases & Equipment	3,000	118,212	119,850	101.39%	(1,639)	107,000	135,461	126.60%	(28,461)
Other	(990,500)	(1,185,634)	(813,733)	68.63%	(371,901) ³	(1,334,370)	(1,250,133)	93.69%	(84,237)
Total Expenditures	\$ 26,545,163	\$ 26,753,802	\$ 23,675,621	88.49%	\$ 3,078,181	\$ 25,882,933	\$ 24,712,809	95.48%	\$ 1,170,124
Change in Fund Balance	(796,393)	(496,474)	2,324,627		2,821,101	(830,131)	259,750	-31.29%	1,089,881
Balance on Hand June 30	\$ 711,305	\$ 1,114,844	\$ 3,935,945	353.05%	\$ 2,821,101	\$ 521,437	\$ 1,611,318	309.01%	\$ 1,089,881

¹ Due to COVID-19, Transportation generated less revenue as transportation services and field trips were cancelled during the 4th quarter

² Due to COVID-19, Transportation provided less services resulting in purchase service, supplies and fuel cost savings

³ Due to COVID-19, Schools cancelled transportation field trip services



Douglas County School District

SPECIAL REVENUE FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Nutrition Services NSLP Fund - Fund 21
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	1,971,118	1,962,156	1,962,156	100.00%	-	1,593,922	1,593,922	100.00%	-
Revenues									
Food Sales	10,301,800	10,376,800	7,868,551	75.83%	(2,508,249) ¹	9,698,700	9,905,722	102.13%	207,022
Federal Reimbursement	2,550,000	2,550,000	3,618,717	141.91%	1,068,717 ²	2,550,000	2,552,199	100.09%	2,199
Commodity Contribution	748,495	822,352	813,143	98.88%	(9,209)	735,329	738,879	100.48%	3,550
Miscellaneous	65,000	65,000	73,108	112.47%	8,108	105,000	114,005	108.58%	9,005
Sale of Capital Assets	-	-	9,677	0.00%	9,677	5,000	20,456	409.11%	15,456
State Match Child Nutr. & CDE Revenue	145,000	145,000	149,254	102.93%	4,254	140,000	154,657	110.47%	14,657
Total Revenues	\$ 13,810,295	\$ 13,959,152	\$ 12,532,450	89.78%	\$ (1,426,702)	\$ 13,234,029	\$ 13,485,918	101.90%	\$ 251,889
Transfer from General Fund	351,634	351,634	351,634	100.00%	-	351,634	351,634	100.00%	-
Total Sources	\$ 16,133,047	\$ 16,272,942	\$ 14,846,240	91.23%	\$ 1,426,702	\$ 15,179,585	\$ 15,431,474	101.66%	\$ 251,889
Expenditures									
Salaries	4,872,379	4,934,047	4,805,391	97.39%	128,656	4,402,466	4,493,038	102.06%	(90,572)
Benefits	1,929,401	2,042,816	1,839,669	90.06%	203,147	1,842,756	1,754,667	95.22%	88,089
Food & Commodities	5,273,495	5,422,352	5,210,926	96.10%	211,426	5,322,329	5,288,027	99.36%	34,302
Purchased Services & Repairs	468,605	468,605	325,452	69.45%	143,153 ³	422,200	415,556	98.43%	6,644
Supplies	750,380	750,380	691,941	92.21%	58,439	792,380	748,147	94.42%	44,233
Equipment	51,000	51,000	81,043	158.91%	(30,043)	73,000	62,498	85.61%	10,502
Other	794,660	794,660	797,755	100.39%	(3,095)	702,229	707,385	100.73%	(5,156)
Total Expenditures	\$ 14,139,920	\$ 14,463,860	\$ 13,752,176	95.08%	\$ 711,684	\$ 13,557,360	\$ 13,469,318	99.35%	\$ 88,042
Change in Fund Balance	22,009	(153,074)	(868,092)		(715,018)	28,303	368,234	1301.04%	339,931
Balance on Hand June 30	\$ 1,993,127	\$ 1,809,082	\$ 1,094,064	60.48%	\$ (715,018)	\$ 1,622,225	\$ 1,962,156	120.95%	\$ 339,931

¹ Due to COVID-19, food sales experienced a revenue loss

² Federal Reimbursement uptake is due to the emergency feeding funds received due to COVID-19

³ Due to COVID-19, there was a decrease in Purchased Services & Repairs spend

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Nutrition Services Non-NSLP Fund - Fund 28
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	29,785	115,361	115,361	100.00%	-	29,668	29,668	100.00%	-
Revenues									
Food Sales	6,881,816	6,881,816	5,573,451	80.99%	(1,308,365)	6,517,000	6,519,585	100.04%	2,585
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	\$ 6,881,816	\$ 5,573,451	80.99%	\$ (1,308,365)	\$ 6,517,000	\$ 6,519,585	100.04%	\$ 2,585
Transfer from General Fund	93,718	643,718	643,718	100.00%	-	93,718	93,718	100.00%	-
Total Sources	\$ 7,005,319	\$ 7,640,895	\$ 6,332,530	82.88%	\$ 1,308,365	\$ 6,640,386	\$ 6,642,971	100.04%	\$ 2,585
Expenditures									
Salaries	2,435,744	2,435,744	2,421,817	99.43%	13,927	2,223,005	2,225,365	100.11%	(2,360)
Benefits	912,853	952,169	962,983	101.14%	(10,814)	919,268	862,681	93.84%	56,587
Food & Commodities	2,872,333	2,872,333	2,130,979	74.19%	741,354	2,535,000	2,526,389	99.66%	8,611
Purchased Services & Repairs	496,220	496,220	395,127	79.63%	101,093	477,050	468,734	98.26%	8,316
Supplies	230,620	230,620	171,573	74.40%	59,047	241,620	236,703	97.96%	4,917
Equipment	24,000	86,720	111,183	128.21%	(24,463)	25,000	40,470	161.88%	(15,470)
Other	20,340	20,340	21,063	103.56%	(723)	166,755	167,268	100.31%	(513)
Total Expenditures	\$ 6,992,110	\$ 7,094,146	\$ 6,214,724	87.60%	\$ 879,422	\$ 6,587,698	\$ 6,527,610	99.09%	\$ 60,088
Change in Fund Balance	(16,576)	431,388	2,445		(428,943)	23,020	85,693	372.25%	62,673
Balance on Hand June 30	\$ 13,209	\$ 546,749	\$ 117,806	21.55%	\$ (428,943)	\$ 52,688	\$ 115,361	218.95%	\$ 62,673

*Due to COVID-19, Nutrition Services Non-NSLP experienced a significant decrease in both revenue and expenditures

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual*	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	-	0.00%	-	185,120	185,120	100.00%	-
Revenues									
State Revenue	3,196,567	2,942,662	1,827,748	62.11%	(1,114,914)	2,779,113	1,249,517	44.96%	(1,529,596)
Federal Revenue	13,536,354	40,336,665	19,243,303	47.71%	(21,093,362)	13,621,397	12,907,723	94.76%	(713,674)
Other Revenue	98,997	580,360	173,341	29.87%	(407,019)	(50,846)	(128,741)	253.20%	(77,895)
Total Revenue	\$ 16,831,918	\$ 43,859,687	\$ 21,244,392	48.44%	\$ (22,615,295)	\$ 16,349,664	\$ 14,028,499	85.80%	\$ (2,321,165)
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-
Total Sources	\$ 16,831,918	\$ 43,859,687	\$ 21,244,392	48.44%	\$ (22,615,295)	\$ 16,534,784	\$ 14,213,619	85.96%	\$ (2,321,165)
Expenditures									
Salaries	8,616,729	8,312,112	8,401,478	101.08%	(89,366)	8,431,571	8,298,311	98.42%	133,260
Benefits	2,884,589	2,631,944	2,579,038	97.99%	52,906	2,725,908	2,620,717	96.14%	105,191
Purchased/Property Services	2,532,655	2,539,970	9,184,910	361.61%	(6,644,940)	2,648,683	2,236,324	84.43%	412,359
Supplies	658,398	27,969,546	442,828	1.58%	27,526,718	455,633	405,352	88.96%	50,281
Equipment	1,490,459	1,500,066	114,504	7.63%	1,385,562	1,503,208	37,077	2.47%	1,466,131
Other	649,088	906,049	521,634	57.57%	384,415	769,781	615,838	80.00%	153,943
Total Expenditures	\$ 16,831,918	\$ 43,859,687	\$ 21,244,392	48.44%	\$ 22,615,295	\$ 16,534,784	\$ 14,213,619	85.96%	\$ 2,321,165
Change in Fund Balance	-	-	-		-	(185,120)	(185,120)	100.00%	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -

*Due to Q4 closure related to COVID-19, many of the grant funded programs were unable to purchase/use these funds. A majority of the grants are reimbursement based, so the reduction affects both expenditures as

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	1,793,156	1,502,422	1,502,422	100.00%	-	1,478,216	1,478,216	100.00%	-
Revenues									
Student Fees	2,646,822	2,176,442	1,629,273	74.86%	(547,169) ¹	2,578,705	2,534,786	98.30%	(43,919)
Gate Fees	809,942	855,766	715,081	83.56%	(140,685) ²	759,480	883,602	116.34%	124,122
Donations and Fundraising	2,520,222	2,421,680	1,913,936	79.03%	(507,744) ³	2,313,465	2,087,776	90.24%	(225,689)
Merchandise Sales	3,493,427	3,969,203	3,855,860	97.14%	(113,343) ⁴	4,209,071	4,772,950	113.40%	563,879
Other Pupil Income	1,985,763	1,135,763	824,907	72.63%	(310,856)	1,659,295	1,369,012	82.51%	(290,283)
Total Revenue	\$ 11,456,176	\$ 10,558,854	\$ 8,939,057	84.66%	\$ (1,619,797)	\$ 11,520,016	\$ 11,648,127	101.11%	\$ 128,111
Transfer from General Fund	5,314,918	5,791,709	5,791,709	100.00%	-	5,507,064	5,507,064	100.00%	-
Total Sources	\$ 18,564,250	\$ 17,852,985	\$ 16,233,188	90.93%	\$ 1,619,797	\$ 18,505,296	\$ 18,633,407	100.69%	\$ 128,111
Expenditures									
Salaries	5,057,221	5,388,775	5,334,838	99.00%	53,937	5,730,695	5,745,855	100.26%	(15,160)
Benefits	1,103,943	1,176,389	1,172,278	99.65%	4,111	1,238,282	1,243,621	100.43%	(5,339)
Purchased Services	5,193,839	4,490,202	3,922,629	87.36%	567,573	5,173,552	5,312,926	102.69%	(139,374)
Supplies	4,134,073	3,696,666	3,601,023	97.41%	95,643	4,269,640	4,169,214	97.65%	100,426
Equipment	118,054	906,499	797,214	87.94%	109,285	180,920	343,692	189.97%	(162,772)
Other	1,163,964	608,614	209,277	34.39%	399,337	556,947	315,677	56.68%	241,270
Total Expenditures	\$ 16,771,094	\$ 16,267,145	\$ 15,037,259	92.44%	\$ 1,229,886	\$ 17,150,036	\$ 17,130,985	99.89%	\$ 19,051
Change in Fund Balance	-	83,418	(306,493)		(389,911)	(122,956)	24,206	-19.69%	147,162
Assigned to School Carry Over	\$ 1,793,156	\$ 1,585,840	\$ 1,360,971	85.82%	\$ (224,869)	\$ 1,355,260	\$ 1,576,197	116.30%	\$ 220,937
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ (165,042)	0.00%	\$ (165,042)	\$ -	\$ (73,775)	0.00%	\$ (73,775)

¹ Due to COVID-19, Students fees came in under budget due to the cancellation of Spring Sports. (Between Middle and High School levels, there are about 10 programs (Track and Field (both levels), Boys Swimming, Girls Tennis, Girls Soccer, Baseball, Girls Golf, Boys Lacrosse, Girls Lacrosse, and Boys 7th Grade Basketball) that were canceled.)

² Due to COVID-19, Spring games were cancelled therefore revenue was not collected at the gates at the 3 stadiums

³ Due to COVID-19, As result to COVID-19, many sports were cancelled and no gatherings were allowed, schools were not able to hold fundraising events

⁴ Dueto COVID-19,there was less revenue generated for these programs. Stadium concessions are also included in other pupil income, and the games were canceled for Spring

⁵ Due to COVID-19, the district was unable to receive on equipment orders

Other: Schools have \$561,613 in unplanned contingency collected from student fees

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Child Care Fund - Fund 29
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	5,023,041	4,044,700	4,044,700	100.00%	-	5,576,270	5,576,270	100.00%	-
Revenues									
Tuition	12,058,344	11,612,176	7,908,680	68.11%	(3,703,496) ¹	12,090,353	11,686,568	96.66%	(403,785)
Other	-	-	417	0.00%	417	15,000	13,559	90.39%	(1,441)
Total Revenue	\$ 12,058,344	\$ 11,612,176	\$ 7,909,096	68.11%	\$ (3,703,080)	\$ 12,105,353	\$ 11,700,127	96.65%	\$ (405,226)
Transfer from General Fund	487,045	487,045	487,045	100.00%	-	487,045	487,045	100.00%	-
Total Sources	\$ 17,568,430	\$ 16,143,921	\$ 12,440,841	77.06%	\$ (3,703,080)	\$ 18,168,668	\$ 17,763,442	97.77%	\$ (405,226)
Expenditures									
Salaries	7,230,788	7,014,897	6,621,527	94.39%	393,370 ²	7,285,046	7,246,816	99.48%	38,230
Benefits	2,472,507	2,372,706	2,223,107	93.69%	149,599 ²	2,386,584	2,375,571	99.54%	11,013
Purchased Services	1,244,352	1,167,111	827,636	70.91%	339,475 ²	1,148,892	1,256,655	109.38%	(107,763)
Supplies	651,340	611,686	393,479	64.33%	218,207 ²	802,915	631,524	78.65%	171,391
Field Trips and Other	946,402	932,821	355,855	38.15%	576,966 ²	1,054,958	2,208,175	209.31%	(1,153,217)
Total Expenditures	\$ 12,545,389	\$ 12,099,221	\$ 10,421,604	86.13%	\$ 1,677,617	\$ 12,678,395	\$ 13,718,742	108.21%	\$ (1,040,347)
Change in Fund Balance	-	-	(2,025,463)		(2,025,463)	(85,997)	(1,531,570)	1780.96%	(1,445,573)
Assigned to BASE Program Carry Over	\$ 5,023,041	\$ 4,044,700	\$ -	0.00%	\$ (4,044,700)	\$ 5,490,273	\$ 4,044,700	73.67%	\$ (1,445,573)
Balance on Hand June 30 (BASE Department)	\$ -	\$ -	\$ 2,019,237	0.00%	\$ 2,019,237	\$ -	\$ -	0.00%	\$ -

¹ Due to COVID-19, Child Care experienced a loss in tuition revenue

² Due to COVID-19, Child Care did not spend as anticipated. In addition, there were no donations made towards schools



Douglas County School District

DEBT SERVICE & LEASE PAYMENT FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Bond Redemption Fund - Fund 31
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	62,301,345	61,833,048	61,833,048	100.00%	-	60,143,655	60,143,655	100.00%	-
Revenues									
Property Taxes	52,661,639	58,693,094	56,916,391	96.97%	(1,776,703)	52,192,832	51,817,409	99.28%	(375,423)
Investment Earnings	832,986	1,072,014	894,211	83.41%	(177,803)	1,221,187	1,127,854	92.36%	(93,333)
Total Revenues	\$ 53,494,625	\$ 59,765,108	\$ 57,810,602	96.73%	\$ (1,954,506)	\$ 53,414,019	\$ 52,945,263	99.12%	\$ (468,756)
Total Sources	\$ 115,795,970	\$ 121,598,156	\$ 119,643,650	98.39%	\$ (1,954,506)	\$ 113,557,674	\$ 113,088,918	99.59%	\$ (468,756)
Expenditures									
Principal	31,615,000	31,615,000	31,615,000	100.00%	-	35,745,000	35,745,000	100.00%	-
Interest	21,879,625	21,879,625	21,879,625	100.00%	-	15,509,341	15,509,341	100.00%	(0)
Fiscal Charges	5,349	5,349	1,800	33.65%	3,549	4,699	1,529	32.54%	3,170
Total Expenditures	\$ 53,499,974	\$ 53,499,974	\$ 53,496,425	99.99%	\$ 3,549	\$ 51,259,040	\$ 51,255,870	99.99%	\$ 3,170
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	(5,349)	6,265,134	4,314,177		(1,950,957)	2,154,979	1,689,392	78.39%	(465,587)
Balance on Hand June 30*	\$ 62,295,996	\$ 68,098,182	\$ 66,147,225	97.14%	\$ (1,950,957)	\$ 62,298,634	\$ 61,833,047	99.25%	\$ (465,587)

¹ Due to COVID-19, Investment Earnings were affected by a drop in 4th quarter market rates

² Due to COVID-19, Fiscal Charges decreased due to drop in 4th quarter market rates

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	19,197	20,215	20,215	100.00%	-	11,904	11,904	100.00%	-
Revenues									
Interest on Investment	7,500	8,315	5,819	69.98%	(2,496) ¹	9,540	9,962	104.43%	422
Cert of Participation - AspenView	962,790	962,790	962,790	100.00%	(0)	963,373	963,373	100.00%	(0)
Total Revenues	\$ 970,290	\$ 971,105	\$ 968,609	99.74%	\$ (2,496)	\$ 972,913	\$ 973,335	100.04%	\$ 422
Total Sources	\$ 989,487	\$ 991,320	\$ 988,824	99.75%	\$ (2,496)	\$ 984,817	\$ 985,239	100.04%	\$ 422
Expenditures									
Principal Retirement	2,525,000	2,525,000	2,525,000	100.00%	-	15,020,000	15,020,000	100.00%	-
Interest	877,356	877,356	877,356	100.00%	(0)	1,468,583	1,468,583	100.00%	(0)
Debt Issuance Costs & Fiscal Charges	6,750	6,750	4,750	70.37%	2,000 ²	6,750	4,750	70.37%	2,000
Total Expenditures	\$ 3,409,106	\$ 3,409,106	\$ 3,407,106	99.94%	\$ 2,000	\$ 16,495,333	\$ 16,493,333	99.99%	\$ 2,000
Other Financing Sources (Uses)									
Proceeds from COP Refunding	-	-	-	0.00%	-	-	-	0.00%	-
Refunding COP Premium	-	-	-	0.00%	-	-	-	0.00%	-
Payment to Refunded Escrow Agent	-	-	-	0.00%	-	-	-	0.00%	-
Transfer from Other Funds	2,438,816	2,438,816	2,438,816	100.00%	-	15,528,309	15,528,309	100.00%	-
Total Other Financing Sources (Uses)	\$ 2,438,816	\$ 2,438,816	\$ 2,438,816	100.00%	\$ -	\$ 15,528,309	\$ 15,528,309	100.00%	\$ -
Change in Fund Balance	-	815	319		(496)	5,889	8,311	141.13%	2,422
Balance on Hand June 30	\$ 19,197	\$ 21,030	\$ 20,534	97.64%	\$ (496)	\$ 17,793	\$ 20,215	113.61%	\$ 2,422

¹ Due to COVID-19, Investment Earnings were affected by a drop in 4th quarter market rates

² Due to COVID-19, Fiscal Charges decreased due to drop in 4th quarter market rates



Douglas County School District

**BUILDING FUNDS
FINANCIALS**

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Bond Building Fund - Fund 41
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	267,975,833	267,785,742	267,785,742	100.00%	-	-	-	0.00%	-
Revenues									
Bond Issuance	-	-	-	0.00%	-	290,791,807	290,791,808	100.00%	1
State Revenue from CDE	-	114,408	-	0.00%	(114,408)	-	-	0.00%	-
Interest	6,550,790	5,581,445	5,970,913	106.98%	389,468	2,491,153	5,643,807	226.55%	3,152,654
Total Revenue	\$ 6,550,790	\$ 5,695,853	\$ 5,970,913	104.83%	\$ 275,060	\$ 293,282,960	\$ 296,435,615	101.07%	\$ 3,152,655
Transfer to/from Other Funds	-	-	-	0.00%	-	(12,033,334)	(12,033,334)	100.00%	-
Total Sources	\$ 274,526,623	\$ 273,481,595	\$ 273,756,655	100.10%	\$ 275,060	\$ 281,249,626	\$ 284,402,281	101.12%	\$ 3,152,655
Expenditures									
Salaries	66,547	66,547	66,873	100.49%	(326)	26,922	26,922	100.00%	0
Benefits	23,408	23,408	15,326	65.47%	8,082	9,563	6,094	63.73%	3,469
Buildings & Building Improvements	54,432,571	62,976,943	62,441,278	99.15%	535,665	36,056,581	14,445,641	40.06%	21,610,940
Purchased Services	1,763,000	1,550,686	1,657,783	106.91%	(107,097)	685,710	707,834	103.23%	(22,124)
Supplies	-	56,269	7,260	12.90%	49,009	-	16,129	0.00%	(16,129)
Debt Issuance Costs & Fiscal Charges	-	-	2,000	0.00%	(2,000)	1,413,917	1,413,917	100.00%	(0)
Other	-	-	-	0.00%	-	-	-	0.00%	-
Total Expenditures	\$ 56,285,526	\$ 64,673,853	\$ 64,190,520	99.25%	\$ 483,333	\$ 38,192,693	\$ 16,616,538	43.51%	\$ 21,576,155
Change in Fund Balance	(49,734,736)	(58,978,000)	(58,219,606)		758,394	243,056,933	267,785,743	110.17%	24,728,810
Balance on Hand June 30	\$ 218,241,097	\$ 208,807,742	\$ 209,566,136	100.36%	\$ 758,394	\$ 243,056,933	\$ 267,785,743	110.17%	\$ 24,728,810

¹ YTD actuals was moved into Capital Funds as Bond revenue should only include Bond par and interest monies. Budget was not moved in time for Final Revised

² Bond Staff declined health benefits

³ Due to COVID-19, the purchase of transportation supplies and equipment was postponed

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-
Revenues									
COP Issuance	-	-	-	0.00%	-	-	-	0.00%	-
Premium on Bond	-	-	-	0.00%	-	-	-	0.00%	-
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -
Expenditures									
Salaries	-	-	-	0.00%	-	-	-	0.00%	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-
Building & Building Improvements	-	-	-	0.00%	-	-	-	0.00%	-
Purchased Services	-	-	-	0.00%	-	-	-	0.00%	-
Supplies	-	-	-	0.00%	-	-	-	0.00%	-
Other	-	-	-	0.00%	-	-	-	0.00%	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -
Change in Fund Balance	-	-	-		-	-	-	0.00%	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -

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



Douglas County School District

INTERNAL SERVICE FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Medical Fund - Fund 65
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2020

	2019-2020				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance
Balance on Hand July 1	10,523,294	10,842,778	10,842,778	100.00%	-
Revenues					
Health Insurance Premiums	48,102,721	49,684,120	50,212,302	101.06%	528,182
Dental Insurance Premiums	3,166,800	3,356,536	3,421,876	101.95%	65,340
Investment Earnings	240,000	240,000	167,547	69.81%	(72,453)
Other	29,260	29,260	23,532	80.42%	(5,728)
Total Revenues	\$ 51,538,781	\$ 53,309,916	\$ 53,825,256	100.97%	\$ 515,340
Transfer from General Fund	-	-	-	0.00%	-
Total Sources	\$ 62,062,075	\$ 64,152,694	\$ 64,668,034	100.80%	\$ 515,340
Expenditures					
Salaries	36,900	36,900	32,600	88.35%	4,300
Benefits	2,051,663	2,579,579	2,643,583	102.48%	(64,004)
Health Plan	45,198,161	48,595,309	47,786,276	98.34%	809,033
Dental Plan	3,313,000	3,402,736	3,433,573	100.91%	(30,837)
Stop Loss Premiums	666,750	666,750	698,435	104.75%	(31,685)
Purchased Services	942,750	942,750	931,894	98.85%	10,856
Other	56,245	56,245	37,357	66.42%	(18,888)
Total Expenditures	\$ 52,265,469	\$ 56,280,269	\$ 55,563,718	98.73%	\$ 716,551
Change in Fund Balance	(726,688)	(2,970,353)	(1,738,462)		1,231,891
Balance on Hand June 30	\$ 9,796,606	\$ 7,872,425	\$ 9,104,316	115.65%	\$ 1,231,891

	2018-2019			
	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	9,059,157	9,059,157	100.00%	-
Revenues				
Health Insurance Premiums	46,552,710	46,920,696	100.79%	367,986
Dental Insurance Premiums	3,147,700	3,119,692	99.11%	(28,008)
Investment Earnings	216,689	247,535	114.24%	30,846
Other	28,968	33,687	116.29%	4,719
Total Revenues	\$ 49,946,067	\$ 50,321,611	100.75%	\$ 375,544
Transfer from General Fund	-	-	0.00%	-
Total Sources	\$ 59,005,224	\$ 59,380,768	100.64%	\$ 375,544
Expenditures				
Salaries	36,900	24,800	67.21%	12,100
Benefits	7,970	5,357	67.21%	2,613
Health Plan	43,814,460	43,775,724	99.91%	38,736
Dental Plan	3,147,700	3,152,650	100.16%	(4,950)
Stop Loss Premiums	624,217	620,778	99.45%	3,439
Purchased Services	960,150	923,858	96.22%	36,292
Other	30,500	34,823	114.18%	(4,323)
Total Expenditures	\$ 48,621,897	\$ 48,537,990	99.83%	\$ 83,907
Change in Fund Balance	1,324,170	1,783,621	134.70%	459,451
Balance on Hand June 30	\$ 10,383,327	\$ 10,842,778	104.42%	\$ 459,451

Notes:

¹ Due to COVID-19, the district generated less investment earnings and premiums

² Due to COVID-19, less participants in the "Wellness Champ" programs resulting in less cost in supplies and fees

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	792,621	775,633	775,633	100.00%	-	790,745	790,745	100.00%	-
Revenues									
Short Term Disability Insurance Premiums	475,940	490,000	495,197	101.06%	5,197	585,000	566,451	96.83%	(18,549)
Total Revenue	\$ 475,940	\$ 490,000	\$ 495,197	101.06%	\$ 5,197	\$ 585,000	\$ 566,451	96.83%	\$ (18,549)
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-
Total Sources	\$ 1,268,561	\$ 1,265,633	\$ 1,270,830	100.41%	\$ 5,197	\$ 1,375,745	\$ 1,357,196	98.65%	\$ (18,549)
Expenditures									
Salaries	-	-	-	0.00%	-	-	-	0.00%	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-
Short Term Disability Insurance Claims	517,000	517,000	398,081	77.00%	118,919 ¹	450,000	414,555	92.12%	35,445
Purchased Services	190,000	190,000	168,144	88.50%	21,856	190,000	167,008	87.90%	22,992
Other	-	-	-	0.00%	-	-	-	0.00%	-
Total Expenditures	\$ 707,000	\$ 707,000	\$ 566,224	80.09%	\$ 140,776	\$ 640,000	\$ 581,563	90.87%	\$ 58,437
Change in Fund Balance	(231,060)	(217,000)	(71,027)		(145,973)	(55,000)	(15,112)	27.48%	39,888
Balance on Hand June 30	\$ 561,561	\$ 558,633	\$ 704,606	126.13%	\$ 145,973	\$ 735,745	\$ 775,633	105.42%	\$ 39,888

¹ Due to COVID-19, fewer short term disability claims were utilized which in turn resulted in reduction in fees to standard



Douglas County School District

TRUST & AGENCY FUNDS FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 74
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	1,120,623	1,153,729	1,153,729	100.00%	-	1,199,426	1,199,426	100.00%	-
Revenue									
Pupil Activity	1,701,154	1,701,154	1,136,969	66.84%	(564,185) ¹	1,697,827	1,602,418	94.38%	(95,409)
Total Revenue	\$ 1,701,154	\$ 1,701,154	\$ 1,136,969	66.84%	\$ (564,185)	\$ 1,697,827	\$ 1,602,418	94.38%	\$ (95,409)
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-
Total Sources	\$ 2,821,777	\$ 2,854,883	\$ 2,290,698	80.24%	\$ (564,185)	\$ 2,897,253	\$ 2,801,844	96.71%	\$ (95,409)
Expenditures									
Pupil Activity									
Salaries	161,322	161,322	77,016	47.74%	84,306 ²	181,366	137,977	76.08%	43,389
Benefits	35,249	35,249	16,827	47.74%	18,422 ²	39,944	30,004	75.12%	9,940
Purchased/Property Services	321,319	442,692	434,416	98.13%	8,276 ²	607,882	749,301	123.26%	(141,419)
Supplies	1,031,041	809,015	612,755	75.74%	196,260 ²	816,257	689,598	84.48%	126,659
Equipment	65,106	65,106	12,589	19.34%	52,517 ²	64,263	6,937	10.79%	57,326
Other	87,117	87,117	17,970	20.63%	69,147 ²	66,124	34,298	51.87%	31,826
Total Pupil Activity	\$ 1,701,154	\$ 1,600,501	\$ 1,171,573	73.20%	\$ 428,928	\$ 1,775,836	\$ 1,648,115	92.81%	\$ 127,721
Total Expenditures	\$ 1,701,154	\$ 1,600,501	\$ 1,171,573	73.20%	\$ 428,928	\$ 1,775,836	\$ 1,648,115	92.81%	\$ 127,721
Change in Fund Balance	-	100,653	(34,604)		(135,257)	(78,009)	(45,697)	58.58%	32,312
Assigned to School Program Carry Over	\$ 1,120,623	\$ 1,254,382	\$ 2,737	0.22%	\$ (1,251,645)	\$ 1,121,417	\$ 1,153,729	102.88%	\$ 32,312
Balance on Hand June 30 - Other	\$ -	\$ -	\$ 1,116,388	0.00%	\$ 1,116,388	\$ -	\$ -	0.00%	\$ -

¹ Due to COVID-19, Spring activities were cancelled. Pupil activity revenue was refunded to students and no new revenue was generated

² Due to COVID-19, 4th quarter expenditures reflect a decrease in spend due to school closure which affected staffing, school trips, purchasing of supplies and equipment

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year to Date Variance	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	33,512	34,012	34,012	100.00%	-	32,912	32,912	100.00%	-
Revenues									
Contributions	56,000	58,000	58,000	100.00%	-	59,600	59,600	100.00%	-
Total Revenue	\$ 56,000	\$ 58,000	\$ 58,000	100.00%	\$ -	\$ 59,600	\$ 59,600	100.00%	\$ -
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-
Total Sources	\$ 89,512	\$ 92,012	\$ 92,012	100.00%	\$ -	\$ 92,512	\$ 92,512	100.00%	\$ -
Expenditures									
Grants and Scholarships	57,000	55,000	55,000	100.00%	-	59,000	58,500	99.15%	500
Total Expenditures	\$ 57,000	\$ 55,000	\$ 55,000	100.00%	\$ -	\$ 59,000	\$ 58,500	99.15%	\$ 500
Change in Fund Balance	(1,000)	3,000	3,000		-	600	1,100	183.33%	500
Balance on Hand June 30	\$ 32,512	\$ 37,012	\$ 37,012	100.00%	\$ -	\$ 33,512	\$ 34,012	101.49%	\$ 500

Unaudited for management use only



Douglas County School District

CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,391,661	\$ 5,442,257	100.94%	\$ 5,442,257	100.94%	\$ 4,638,439	\$ 4,734,712	102.08%
Mill Levy/Override	778,068	770,699	99.05%	770,699	99.05%	704,044	721,242	102.44%
Tuition	113,750	121,688	106.98%	121,688	106.98%	225,500	239,696	106.30%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	48,750	30,640	62.85%	30,640	62.85%	9,160	17,181	187.57%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	91,315	114,943	125.87%	114,943	125.87%	95,290	106,229	111.48%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	1,000	1,110	111.03%	1,110	111.03%	-	-	0.00%
Rental/Lease	5,500	1,700	30.91%	1,700	30.91%	4,500	6,868	152.61%
Contributions/Donations	38,400	12,105	31.52%	12,105	31.52%	39,875	2,075	5.20%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	1,000	46,555	4655.48%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	204,388	194,303	95.07%	194,303	95.07%	171,925	194,155	112.93%
Grants Federal	-	8,019	0.00%	8,019	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	4,509	0.00%	4,509	0.00%	-	8,611	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,672,832	\$ 6,701,973	100.44%	\$ 6,701,973	100.44%	\$ 5,889,733	\$ 6,077,323	103.19%
Expenditures:								
Salaries	\$ 3,437,003	\$ 3,370,265	98.06%	\$ 3,370,265	98.06%	\$ 3,095,073	\$ 3,092,324	99.91%
Benefits	1,139,880	1,042,554	91.46%	1,042,554	91.46%	985,314	924,196	93.80%
Purchased Professional and Technical Services	116,776	82,921	71.01%	82,921	71.01%	67,125	78,286	116.63%
Purchased Property Services	697,333	664,711	95.32%	664,711	95.32%	689,291	645,438	93.64%
Other Purchased Services	552,156	531,880	96.33%	531,880	96.33%	425,380	412,515	96.98%
Supplies	205,089	191,669	93.46%	191,669	93.46%	204,310	184,547	90.33%
Property	365,250	190,135	52.06%	190,135	52.06%	283,942	251,922	88.72%
Other Expenses	101,036	49,233	48.73%	49,233	48.73%	95,182	48,894	51.37%
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	2,800,000	-	0.00%	-	0.00%	2,700,000	-	0.00%
Total Expenditures	\$ 9,414,523	\$ 6,123,368	65.04%	\$ 6,123,368	65.04%	\$ 8,545,617	\$ 5,638,122	65.98%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 20,793,131	\$ 20,584,888	99.00%	\$ 20,584,888	99.00%	\$ 18,766,604	\$ 18,821,391.00	100.29%
Mill Levy/Override	3,039,084	2,961,527	97.45%	2,961,527	97.45%	2,834,028	2,877,779	101.54%
Tuition	1,755,150	1,349,525	76.89%	1,349,525	76.89%	2,690,304	2,661,481	98.93%
Transportation Fees	528,361	433,688	82.08%	433,688	82.08%	575,461	440,641	76.57%
Earnings on Investments	70,000	66,006	94.29%	66,006	94.29%	12,000	15,149	126.24%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	794,000	592,116	74.57%	592,116	74.57%	790,000	767,678	97.17%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	767,231	728,968	95.01%	728,968	95.01%	760,224	773,529	101.75%
Rental/Lease	80,000	80,811	101.01%	80,811	101.01%	85,000	82,507	97.07%
Contributions/Donations	855,775	645,132	75.39%	645,132	75.39%	829,053	429,210	51.77%
Miscellaneous Revenue	-	72,003	0.00%	72,003	0.00%	5,345	-	0.00%
Categorical Revenue	700,413	706,188	100.82%	706,188	100.82%	725,934	725,135	99.89%
Other State Revenue	74,432	239,702	322.04%	239,702	322.04%	156,019	386,621	247.80%
Grants Federal	-	1,064,983	0.00%	1,064,983	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	300,000	-	0.00%	-	0.00%	300,000	210,321	70.11%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 29,757,577	\$ 29,525,539	99.22%	\$ 29,525,539	99.22%	\$ 28,529,970	\$ 28,191,442	98.81%
Expenditures:								
Salaries	\$ 13,570,393	\$ 13,428,179	98.95%	\$ 13,428,179	98.95%	\$ 13,128,627	\$ 12,625,508	96.17%
Benefits	4,335,536	4,269,597	98.48%	4,269,597	98.48%	4,318,626	4,601,398	106.55%
Purchased Professional and Technical Services	727,428	626,023	86.06%	626,023	86.06%	555,934	522,009	93.90%
Purchased Property Services	5,109,377	4,974,223	97.35%	4,974,223	97.35%	4,622,270	4,521,120	97.81%
Other Purchased Services	3,250,087	2,949,000	90.74%	2,949,000	90.74%	2,741,823	2,287,626	83.43%
Supplies	1,205,404	877,784	72.82%	877,784	72.82%	1,604,254	1,312,993	81.84%
Property	1,198,643	814,725	67.97%	814,725	67.97%	1,104,581	852,858	77.21%
Other Expenses	155,255	154,724	99.66%	154,724	99.66%	218,238	69,820	31.99%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	201,000	216,433	107.68%	216,433	107.68%	180,000	179,458	99.70%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 29,753,123	\$ 28,310,687	95.15%	\$ 28,310,687	95.15%	\$ 28,474,353	\$ 26,972,790	94.73%

Ascent Classical Academy Douglas County
 Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
 For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,260,151	\$ 4,250,320	99.77%	\$ 4,250,320	99.77%	\$ 2,517,753	\$2,523,217	100.22%
Mill Levy/Override	634,099	605,703	95.52%	605,703	95.52%	380,335	385,693	101.41%
Tuition	-	729	0.00%	729	0.00%	18,000	25,197	139.98%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	2,384	0.00%
Pupil Activities	137,105	112,738	82.23%	112,738	82.23%	58,311	99,143	170.02%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	50,810	0.00%	50,810	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	133,000	8,018	6.03%	8,018	6.03%	190,236	1,441	0.76%
Categorical Revenue	-	168,498	0.00%	168,498	0.00%	-	-	0.00%
Other State Revenue	158,042	-	0.00%	-	0.00%	82,778	97,192	117.41%
Grants Federal	229,000	237,745	103.82%	237,745	103.82%	300,762	301,012	100.08%
Fund Transfer	-	-	0.00%	-	0.00%	329,000	329,000	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	\$ 5,551,397	\$ 5,434,561	97.90%	\$ 5,434,561	97.90%	\$ 3,877,175	\$ 3,764,279	97.09%
Expenditures:								
Salaries	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits	-	-	0.00%	-	0.00%	-	-	0.00%
Purchased Professional and Technical Services	3,371,294	3,298,610	97.84%	3,298,610	97.84%	2,383,525	2,352,520	98.70%
Purchased Property Services	788,572	842,989	106.90%	842,989	106.90%	554,874	486,183	87.62%
Other Purchased Services	509,838	471,840	92.55%	471,840	92.55%	245,393	197,289	80.40%
Supplies	276,672	281,859	101.87%	281,859	101.87%	289,058	299,901	103.75%
Property	271,600	230,219	84.76%	230,219	84.76%	180,600	123,541	68.41%
Other Expenses	104,280	16,511	15.83%	16,511	15.83%	17,115	12,854	75.10%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	229,000	229,000	100.00%	229,000	100.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,551,256	\$ 5,371,029	96.75%	\$ 5,371,029	96.75%	\$ 3,670,565	\$ 3,472,288	94.60%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,130,933	\$ 7,349,068	103.06%	\$ 7,349,068	103.06%	\$ 6,363,069	\$ 6,367,037.00	100.06%
Mill Levy/Override	982,044	1,046,875	106.60%	1,046,875	106.60%	964,402	977,347	101.34%
Tuition	226,100	194,870	86.19%	194,870	86.19%	393,050	351,403	89.40%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	7,000	13,093	187.04%	13,093	187.04%	7,000	6,301	90.01%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	244,450	241,968	98.98%	241,968	98.98%	267,250	285,675	106.89%
Community Service Activities	200,000	196,698	98.35%	196,698	98.35%	200,000	220,792	110.40%
Other Local Revenue	74,500	138,282	185.61%	138,282	185.61%	87,000	97,593	112.18%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	16,696	297,167	1779.87%	297,167	1779.87%	16,696	16,696	100.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	214,011	-	0.00%	-	0.00%	234,676	246,286	104.95%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,095,734	\$ 9,478,021	104.20%	\$ 9,478,021	104.20%	\$ 8,533,143	\$ 8,569,130	100.42%
Expenditures:								
Salaries	\$ 4,603,967	\$ 4,653,370	101.07%	\$ 4,653,370	101.07%	\$ 4,071,000	\$ 4,067,581	99.92%
Benefits	1,417,752	1,265,224	89.24%	1,265,224	89.24%	1,148,150	1,146,661	99.87%
Purchased Professional and Technical Services	169,100	128,371	75.91%	128,371	75.91%	164,000	162,559	99.12%
Purchased Property Services	1,245,440	1,466,398	117.74%	1,466,398	117.74%	1,231,000	1,229,626	99.89%
Other Purchased Services	641,232	772,299	120.44%	772,299	120.44%	613,000	610,413	99.58%
Supplies	479,875	419,628	87.45%	419,628	87.45%	432,500	428,949	99.18%
Property	250,000	270,752	108.30%	270,752	108.30%	311,300	306,231	98.37%
Other Expenses	25,500	9,199	36.07%	9,199	36.07%	20,000	19,594	97.97%
Other Uses of Funds	285,153	285,153	100.00%	285,153	100.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	196,000	194,886	99.43%
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	\$ 9,118,019	\$ 9,270,394	101.67%	\$ 9,270,394	101.67%	\$ 8,186,950	\$ 8,166,500	99.75%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,484,522	\$ 7,424,013	99.19%	\$ 7,424,013	99.19%	\$ 6,844,952	\$ 6,854,530	100.14%
Mill Levy/Override	1,084,872	1,058,047	97.53%	1,058,047	97.53%	1,037,600	1,049,436	101.14%
Tuition	253,860	209,080	82.36%	209,080	82.36%	439,930	444,901	101.13%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	44,000	51,903	117.96%	51,903	117.96%	2,500	18,592	743.69%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	183,513	275,497	150.12%	275,497	150.12%	262,050	334,796	127.76%
Community Service Activities	140,000	76,805	54.86%	76,805	54.86%	140,000	160,126	114.38%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,000	22,092	110.46%	22,092	110.46%	15,000	22,627	150.84%
Contributions/Donations	15,000	14,767	98.45%	14,767	98.45%	5,000	8,701	174.02%
Miscellaneous Revenue	-	4,470	0.00%	4,470	0.00%	250	3,430	1371.98%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	9,843	24,006	243.89%	24,006	243.89%	17,717	18,397	103.84%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	32,993	32,993	100.00%	32,993	100.00%	18,331	18,331	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	233,664	253,056	108.30%	253,056	108.30%	226,662	264,356	116.63%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,502,267	\$ 9,446,729	99.42%	\$ 9,446,729	99.42%	\$ 9,009,992	\$ 9,198,222	102.09%
Expenditures:								
Salaries	\$ 4,413,252	\$ 4,294,745	97.31%	\$ 4,294,745	97.31%	\$ 4,136,682	\$ 3,998,455	96.66%
Benefits	1,176,002	1,146,298	97.47%	1,146,298	97.47%	1,145,070	1,030,426	89.99%
Purchased Professional and Technical Services	192,000	81,823	42.62%	81,823	42.62%	286,000	184,469	64.50%
Purchased Property Services	1,720,798	1,615,732	93.89%	1,615,732	93.89%	1,740,493	1,672,449	96.09%
Other Purchased Services	944,211	999,218	105.83%	999,218	105.83%	696,160	728,148	104.59%
Supplies	563,440	455,896	80.91%	455,896	80.91%	436,956	369,768	84.62%
Property	185,500	110,222	59.42%	110,222	59.42%	431,500	402,253	93.22%
Other Expenses	68,875	52,544	76.29%	52,544	76.29%	42,760	27,172	63.55%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	(306)	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	\$ 9,264,078	\$ 8,756,479	94.52%	\$ 8,756,479	94.52%	\$ 8,915,621	\$ 8,412,835	94.36%

Challenge to Excellence
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,133,124	\$ 4,114,208	99.54%	\$ 4,114,208	99.54%	\$ 3,793,615	\$ 3,815,634	100.58%
Mill Levy/Override	591,614	585,032	98.89%	585,032	98.89%	581,188	582,039	100.15%
Tuition	80,000	59,384	74.23%	59,384	74.23%	194,500	177,344	91.18%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	35,000	41,359	118.17%	41,359	118.17%	12,000	51,186	426.55%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	130,000	138,146	106.27%	138,146	106.27%	125,000	138,733	110.99%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	138,500	129,435	93.45%	129,435	93.45%	46,000	66,414	144.38%
Rental/Lease	-	2,056	0.00%	2,056	0.00%	-	1,483	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	5,000	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	122,280	194,299	158.90%
Other State Revenue	259,701	260,216	100.20%	260,216	100.20%	24,767	57,453	231.97%
Grants Federal	-	14,856	0.00%	14,856	0.00%	-	-	0.00%
Fund Transfer	(8,921)	-	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	\$ 5,359,018	\$ 5,344,693	99.73%	\$ 5,344,693	99.73%	\$ 4,904,350	\$ 5,084,584	103.67%
Expenditures:								
Salaries	\$ 2,672,940	\$ 2,572,552	96.24%	\$ 2,572,552	96.24%	\$ 2,560,274	\$ 2,498,540	97.59%
Benefits	982,926	842,921	85.76%	842,921	85.76%	835,136	841,977	100.82%
Purchased Professional and Technical Services	262,855	155,633	59.21%	155,633	59.21%	222,435	166,776	74.98%
Purchased Property Services	523,362	477,108	91.16%	477,108	91.16%	496,427	468,463	94.37%
Other Purchased Services	531,168	529,787	99.74%	529,787	99.74%	430,399	383,612	89.13%
Supplies	211,993	197,940	93.37%	197,940	93.37%	286,993	184,662	64.34%
Property	611,350	136,587	22.34%	136,587	22.34%	81,350	52,265	64.25%
Other Expenses	47,347	8,287	17.50%	8,287	17.50%	9,045	6,003	66.37%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,843,941	\$ 4,920,815	84.20%	\$ 4,920,815	84.20%	\$ 4,922,059	\$ 4,602,298	93.50%

DCS Montessori Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,695,832	\$ 3,688,450	99.80%	\$ 3,688,450	99.80%	\$ 3,175,228	\$ 3,262,626	102.75%
Mill Levy/Override	524,901	524,901	100.00%	524,901	100.00%	464,120	496,742	107.03%
Tuition	579,176	584,255	100.88%	584,255	100.88%	1,144,800	1,082,334	94.54%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	67,902	39,847	58.68%	39,847	58.68%	17,500	35,957	205.47%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	345,239	346,250	100.29%	346,250	100.29%	200,000	274,769	137.38%
Community Service Activities	311,076	311,076	100.00%	311,076	100.00%	364,920	363,667	99.66%
Other Local Revenue	-	-	0.00%	-	0.00%	3,500	1,354	38.69%
Rental/Lease	47,037	48,752	103.65%	48,752	103.65%	40,000	41,820	104.55%
Contributions/Donations	-	2,587	0.00%	2,587	0.00%	-	8,537	0.00%
Miscellaneous Revenue	7,931	5,344	67.38%	5,344	67.38%	30,000	53,932	179.77%
Categorical Revenue	191,040	196,284	102.74%	196,284	102.74%	138,000	142,660	103.38%
Other State Revenue	35,454	35,454	100.00%	35,454	100.00%	-	-	0.00%
Grants Federal	44,234	44,234	100.00%	44,234	100.00%	-	-	0.00%
Fund Transfer	-	35,736	0.00%	35,736	0.00%	-	1,589	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%	-	2,000	0.00%
Total Revenue	\$ 5,849,823	\$ 5,863,170	100.23%	\$ 5,863,170	100.23%	\$ 5,578,068	\$ 5,767,987	103.40%
Expenditures:								
Salaries	\$ 2,655,500	\$ 2,609,257	98.26%	\$ 2,609,257	98.26%	\$ 2,665,236	\$ 2,642,410	99.14%
Benefits	979,849	963,809	98.36%	963,809	98.36%	893,560	857,376	95.95%
Purchased Professional and Technical Services	297,892	297,789	99.97%	297,789	99.97%	249,500	252,064	101.03%
Purchased Property Services	759,178	756,765	99.68%	756,765	99.68%	773,667	762,458	98.55%
Other Purchased Services	408,930	408,802	99.97%	408,802	99.97%	320,540	337,774	105.38%
Supplies	187,980	190,983	101.60%	190,983	101.60%	267,400	230,065	86.04%
Property	106,756	112,818	105.68%	112,818	105.68%	163,000	199,952	122.67%
Other Expenses	19,600	13,957	71.21%	13,957	71.21%	20,600	16,145	78.37%
Other Uses of Funds	333,058	335,839	100.84%	335,839	100.83%	200,000	273,000	136.50%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	44,234	87,070	196.84%	87,070	196.84%	-	27,082	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,792,977	\$ 5,777,089	99.73%	\$ 5,777,089	99.73%	\$ 5,553,503	\$ 5,598,326	100.81%

Global Village Academy - Douglas County
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	3,219,121	\$ 3,214,806	99.87%	\$ 3,214,806	99.87%	\$ 2,799,463	\$ 3,272,808.00	116.91%
Mill Levy/Override	466,079	451,740	96.92%	451,740	96.92%	416,745	-	0.00%
Tuition	10,000	8,000	80.00%	8,000	80.00%	10,000	5,000	50.00%
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	73,424	51,569	70.23%	51,569	70.23%	67,032	94,522	141.01%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	4,000	0.00%
Contributions/Donations	30,000	17,760	59.20%	17,760	59.20%	15,000	15,187	101.25%
Miscellaneous Revenue	1,000	7,219	721.90%	7,219	721.90%	34,846	4,702	13.49%
Categorical Revenue	181,730	197,644	108.76%	197,644	108.76%	156,498	154,294	98.59%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	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	\$ 3,981,354	\$ 3,948,738	99.18%	\$ 3,948,738	99.18%	\$ 3,499,584	\$ 3,550,513	101.46%
Expenditures:								
Salaries	\$ 1,495,691	\$ 1,516,666	101.40%	\$ 1,495,691	100.00%	\$ 1,353,433	\$ 1,286,439	95.05%
Benefits	427,139	438,407	102.64%	427,139	100.00%	346,962	350,025	100.88%
Purchased Professional and Technical Services	229,375	198,529	86.55%	229,375	100.00%	210,268	211,925	100.79%
Purchased Property Services	775,638	708,912	91.40%	775,638	100.00%	971,930	888,850	91.45%
Other Purchased Services	569,530	595,552	104.57%	569,530	100.00%	493,723	452,168	91.58%
Supplies	112,949	162,934	144.25%	160,000	141.66%	99,488	123,062	123.70%
Property	307,585	350,436	113.93%	380,000	123.54%	19,730	165,918	840.94%
Other Expenses	18,292	27,830	152.14%	20,000	109.34%	21,116	12,913	61.15%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 3,936,199	\$ 3,999,266	101.60%	\$ 4,057,373	103.08%	\$ 3,516,650	\$ 3,491,300	99.28%

HOPE Online Learning Academy Co-Op
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 16,356,753	\$ 16,356,718	100.00%	\$ 16,356,718	100.00%	\$ 15,834,474	\$ 15,831,177.16	99.98%
Mill Levy/Override	-	-	0.00%	-	0.00%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	1,369	1,371	100.17%	1,371	100.17%	2,090	2,135	102.15%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	88,942	85,779	96.44%	85,779	96.44%	60,844	61,332	100.80%
Miscellaneous Revenue	3,816	4,165	109.14%	4,165	109.14%	103,500	4,802	4.64%
Categorical Revenue	670,792	529,916	79.00%	529,916	79.00%	-	-	0.00%
Other State Revenue	307,826	431,194	140.08%	431,194	140.08%	302,152	302,152	100.00%
Grants Federal	2,253,571	2,147,296	95.28%	2,147,296	95.28%	2,137,469	2,095,935	98.06%
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%	452,835	449,523	99.27%
Total Revenue	\$ 19,683,070	\$ 19,556,438	99.36%	\$ 19,556,438	99.36%	\$ 18,893,364	\$ 18,747,055	99.23%
Expenditures:								
Salaries	\$ 4,370,458	\$ 4,268,353	97.66%	\$ 4,268,353	97.66%	\$ 4,275,281	\$ 4,235,721	99.07%
Benefits	1,528,337	1,559,867	102.06%	1,559,867	102.06%	1,397,907	1,387,555	99.26%
Purchased Professional and Technical Services	599,394	548,107	91.44%	548,107	91.44%	332,242	371,323	111.76%
Purchased Property Services	566,317	580,910	102.58%	580,910	102.58%	368,861	356,158	96.56%
Other Purchased Services	9,250,636	9,189,376	99.34%	9,189,376	99.34%	9,898,158	9,909,769	100.12%
Supplies	1,347,243	1,282,725	95.21%	1,282,725	95.21%	1,596,971	1,507,251	94.38%
Property	279,671	372,374	133.15%	372,374	133.15%	244,712	226,353	92.50%
Other Expenses	236,668	264,967	111.96%	264,967	111.96%	335,947	277,574	82.62%
Other Uses of Funds	47,464	40,013	84.30%	40,013	84.30%	-	5,907	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	537,635	520,001	96.72%	520,001	96.72%	441,890	438,578	99.25%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 18,763,823	\$ 18,626,693	99.27%	\$ 18,626,693	99.27%	\$ 18,891,970	\$ 18,716,189	99.07%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,865,659	\$ 5,819,265	99.21%	\$ 5,819,265	99.21%	\$ 3,401,320	\$ 3,411,901	100.31%
Mill Levy/Override	830,110	827,602	99.70%	827,602	99.70%	521,945	521,945	100.00%
Tuition	-	-	0.00%	-	0.00%	155,012	158,310	102.13%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	98,273	0.00%	98,273	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	164,152	162,957	99.27%	162,957	99.27%	37,032	76,267	205.95%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	2,861	3,336	116.59%	3,336	116.59%	-	1,830	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	185,130	229,828	124.14%	229,828	124.14%	112,375	131,479	117.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,047,912	\$ 7,141,262	101.32%	\$ 7,141,262	101.32%	\$ 4,227,684	\$ 4,301,732	101.75%
Expenditures:								
Salaries	\$ 2,166,470	\$ 2,099,517	96.91%	\$ 2,099,517	96.91%	\$ 1,634,485	\$ 1,639,299	100.29%
Benefits	566,966	523,286	92.30%	523,286	92.30%	425,300	444,839	104.59%
Purchased Professional and Technical Services	170,005	149,973	88.22%	149,973	88.22%	163,108	107,855	66.12%
Purchased Property Services	1,872,503	1,432,738	76.51%	1,432,738	76.51%	1,297,135	1,280,232	98.70%
Other Purchased Services	1,231,595	1,156,518	93.90%	1,156,518	93.90%	348,400	335,229	96.22%
Supplies	364,873	255,351	69.98%	255,351	69.98%	153,230	168,015	109.65%
Property	60,000	-	0.00%	-	0.00%	-	-	0.00%
Other Expenses	10,846	13,924	128.38%	13,924	128.38%	8,112	8,772	108.13%
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	\$ 6,443,258	\$ 5,631,307	87.40%	\$ 5,631,307	87.40%	\$ 4,029,770	\$ 3,984,240	98.87%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,330,711	\$ 5,303,910	99.50%	\$ 5,303,910	99.50%	\$ 4,886,790	4,955,310	101.40%
Mill Levy/Override	779,397	758,482	97.32%	758,482	97.32%	745,290	760,677	102.06%
Tuition	131,250	106,930	81.47%	106,930	81.47%	286,755	284,371	99.17%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	12,023	60.12%	12,023	60.12%	14,000	19,867	141.91%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	137,840	128,534	93.25%	128,534	93.25%	129,900	127,286	97.99%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	70,000	85,316	121.88%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	49,141	98.28%	49,141	98.28%	50,000	53,381	106.76%
Miscellaneous Revenue	25,660	49,754	193.90%	49,754	193.90%	11,210	11,260	100.45%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	44,327	165,657	373.72%	165,657	373.72%	35,618	40,120	112.64%
Grants Federal	-	-	0.00%	-	0.00%	12,522	12,522	100.00%
Fund Transfer	70,000	70,000	100.00%	70,000	100.00%	40,000	40,000	100.00%
Other Sources	85,000	106,157	124.89%	106,157	124.89%	-	-	0.00%
Cap Reserve Bond Revenue	186,133	181,392	97.45%	181,392	97.45%	196,961	191,638	97.30%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,860,318	\$ 6,931,980	101.04%	\$ 6,931,980	101.04%	\$ 6,479,046	\$ 6,581,748	101.59%
Expenditures:								
Salaries	\$ 3,407,592	\$ 3,505,914	102.89%	\$ 3,505,914	102.89%	\$ 3,267,741	\$ 3,294,568	100.82%
Benefits	1,027,305	1,059,733	103.16%	1,059,733	103.16%	951,719	970,947	102.02%
Purchased Professional and Technical Services	536,685	557,504	103.88%	557,504	103.88%	410,457	413,872	100.83%
Purchased Property Services	1,137,853	1,076,865	94.64%	1,076,865	94.64%	1,164,303	1,095,340	94.08%
Other Purchased Services	101,741	96,048	94.40%	96,048	94.40%	94,977	87,905	92.55%
Supplies	286,116	248,099	86.71%	248,099	86.71%	283,720	252,846	89.12%
Property	297,094	284,728	95.84%	284,728	95.84%	244,776	229,032	93.57%
Other Expenses	10,750	17,500	162.79%	17,500	162.79%	52,500	11,397	21.71%
Other Uses of Funds	50,000	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	2,500	1,060	42.40%	1,060	42.40%	7,000	2,450	35.00%
Cap Reserve Expense	1,000,000	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,857,636	\$ 6,847,451	87.14%	\$ 6,847,451	87.14%	\$ 6,477,193	\$ 6,358,357	98.17%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,621,774	\$ 5,764,359	102.54%	\$ 5,764,359	102.54%	\$ 5,181,705	\$ 5,192,677.84	100.21%
Mill Levy/Override	809,048	815,222	100.76%	815,222	100.76%	793,723	794,496	100.10%
Tuition	708,805	539,930	76.17%	539,930	76.17%	847,336	867,895	102.43%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,585	38,668	76.44%	38,668	76.44%	50,585	53,122	105.02%
Food Services	8,425	11,670	138.52%	11,670	138.52%	8,425	14,720	174.72%
Pupil Activities	64,955	39,240	60.41%	39,240	60.41%	61,601	67,813	110.08%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	4,119	0.00%	4,119	0.00%	-	-	0.00%
Rental/Lease	53,252	37,446	70.32%	37,446	70.32%	53,252	53,727	100.89%
Contributions/Donations	61,000	67,790	111.13%	67,790	111.13%	196,263	197,053	100.40%
Miscellaneous Revenue	108,708	119,925	110.32%	119,925	110.32%	105,361	114,388	108.57%
Categorical Revenue	257,956	195,753	75.89%	195,753	75.89%	171,121	291,164	170.15%
Other State Revenue	10,000	2,557	25.57%	2,557	25.57%	12,388	1,670	13.48%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	(11,953)	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,742,555	\$ 7,636,680	98.63%	\$ 7,636,680	98.63%	\$ 7,481,760	\$ 7,648,725	102.23%
Expenditures:								
Salaries	\$ 4,012,777	\$ 3,919,749	97.68%	\$ 3,919,749	97.68%	\$ 3,820,921	\$ 3,736,015	97.78%
Benefits	1,386,149	1,219,525	87.98%	1,219,525	87.98%	1,215,275	1,262,331	103.87%
Purchased Professional and Technical Services	205,413	178,335	86.82%	178,335	86.82%	143,905	145,707	101.25%
Purchased Property Services	794,587	749,946	94.38%	749,946	94.38%	782,702	776,191	99.17%
Other Purchased Services	615,304	595,366	96.76%	595,366	96.76%	483,937	484,683	100.15%
Supplies	409,130	348,971	85.30%	348,971	85.30%	354,169	362,146	102.25%
Property	548,441	539,893	98.44%	539,893	98.44%	282,864	366,775	129.66%
Other Expenses	17,724	16,639	93.88%	16,639	93.88%	11,724	18,382	156.79%
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	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,989,525	\$ 7,568,423	94.73%	\$ 7,568,423	94.73%	\$ 7,095,497	\$ 7,152,230	100.80%

Parker Performing Arts School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,021,223	\$ 6,034,662	100.22%	\$ 6,034,662	100.22%	\$ 5,752,295	\$5,745,976	99.89%
Mill Levy/Override	880,530	851,222	96.67%	851,222	96.67%	868,849	872,939	100.47%
Tuition	225,000	147,795	65.69%	147,795	65.69%	320,800	310,786	96.88%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	3,125	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	158,949	99,121	62.36%	99,121	62.36%	122,960	199,329	162.11%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	111,225	119,982	107.87%	119,982	107.87%	106,200	129,936	122.35%
Rental/Lease	93,500	42,569	45.53%	42,569	45.53%	85,000	82,424	96.97%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	6,000	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	362,112	315,775	87.20%	315,775	87.20%	328,053	274,554	83.69%
Grants Federal	-	2,928	0.00%	2,928	0.00%	-	-	0.00%
Fund Transfer	-	831,400	0.00%	831,400	0.00%	-	75,000	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	\$ 7,855,664	\$ 8,445,455	107.51%	\$ 8,445,455	107.51%	\$ 7,590,157	\$ 7,690,944	101.33%
Expenditures:								
Salaries	\$ 4,144,513	\$ 3,337,151	80.52%	\$ 3,337,151	80.52%	\$ 3,161,512	\$ 3,177,765	100.51%
Benefits	1,094,920	1,062,720	97.06%	1,062,720	97.06%	864,595	869,970	100.62%
Purchased Professional and Technical Services	158,806	202,475	127.50%	202,475	127.50%	136,496	168,136	123.18%
Purchased Property Services	2,024,363	2,009,999	99.29%	2,009,999	99.29%	1,941,061	1,960,647	101.01%
Other Purchased Services	670,536	664,579	99.11%	664,579	99.11%	506,677	542,754	107.12%
Supplies	380,599	326,928	85.90%	326,928	85.90%	302,966	320,495	105.79%
Property	46,500	48,798	104.94%	48,798	104.94%	84,000	90,408	107.63%
Other Expenses	73,780	6,845	9.28%	6,845	9.28%	115,800	29,132	25.16%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	75,000	75,000	100.00%	75,000	100.00%	440,000	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	441,879	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,669,017	\$ 7,734,494	89.22%	\$ 7,734,494	89.22%	\$ 7,553,107	\$ 7,601,186	100.64%

Platte River Academy
 Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
 For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,158,094	\$ 4,158,093	100.00%	\$ 4,158,093	100.00%	\$ 3,988,579	\$ 4,000,325.10	100.29%
Mill Levy/Override	590,954	590,954	100.00%	590,954	100.00%	612,556	612,621	100.01%
Tuition	1,000	1,000	100.00%	1,000	100.00%	85,000	74,256	87.36%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	80,571	83,002	103.02%	83,002	103.02%	58,000	84,658	145.96%
Food Services	7,826	7,826	100.00%	7,826	100.00%	14,000	15,225	108.75%
Pupil Activities	128,926	128,821	99.92%	128,821	99.92%	130,000	153,928	118.41%
Community Service Activities	7,774	7,689	98.91%	7,689	98.91%	19,000	24,045	126.55%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	12,723	13,203	103.77%	13,203	103.77%	18,000	18,216	101.20%
Contributions/Donations	67,987	67,987	100.00%	67,987	100.00%	92,652	92,422	99.75%
Miscellaneous Revenue	19,474	19,474	100.00%	19,474	100.00%	10,500	10,413	99.17%
Categorical Revenue	90,000	90,000	100.00%	90,000	100.00%	4,598	66,721	1451.09%
Other State Revenue	141,098	141,098	100.00%	141,098	100.00%	153,000	154,377	100.90%
Grants Federal	111,246	108,817	97.82%	108,817	97.82%	-	-	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	\$ 5,417,673	\$ 5,417,964	100.01%	\$ 5,417,964	100.01%	\$ 5,185,885	\$ 5,307,206	102.34%
Expenditures:								
Salaries	\$ 2,800,442	\$ 2,855,380	101.96%	\$ 2,855,380	101.96%	\$ 2,863,124	\$ 2,822,487	98.58%
Benefits	854,885	854,886	100.00%	854,886	100.00%	740,000	824,643	111.44%
Purchased Professional and Technical Services	133,232	105,062	78.86%	105,062	78.86%	82,500	87,086	105.56%
Purchased Property Services	177,379	155,596	87.72%	155,596	87.72%	124,500	124,150	99.72%
Other Purchased Services	587,210	563,380	95.94%	563,380	95.94%	475,324	437,625	92.07%
Supplies	212,103	207,094	97.64%	207,094	97.64%	192,000	213,009	110.94%
Property	121,261	131,631	108.55%	131,631	108.55%	129,500	120,880	93.34%
Other Expenses	394,315	394,315	100.00%	394,315	100.00%	390,550	400,260	102.49%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,280,827	\$ 5,267,344	99.74%	\$ 5,267,344	99.74%	\$ 4,997,498	\$ 5,030,140	100.65%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	2,651,387	\$ 2,651,387	100.00%	\$ 2,651,387	100.00%	\$ 2,660,586	\$ 2,731,962.87	102.68%
Mill Levy/Override	379,160	379,160	100.00%	379,160	100.00%	404,088	408,160	101.01%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	885	1,379	155.87%	1,379	155.87%	1,038	2,344	225.83%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	334,655	329,820	98.56%	329,820	98.56%	376,518	427,445	113.53%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	8,996	0.00%	8,996	0.00%	-	4,000	0.00%
Rental/Lease	-	2,262	0.00%	2,262	0.00%	-	-	0.00%
Contributions/Donations	4,336	4,336	99.99%	4,336	99.99%	600	4,943	823.77%
Miscellaneous Revenue	5,052	35,955	711.70%	35,955	711.70%	5,769	9,614	166.65%
Categorical Revenue	50,000	2,260	4.52%	2,260	4.52%	-	-	0.00%
Other State Revenue	123,729	123,729	100.00%	123,729	100.00%	126,016	163,739	129.94%
Grants Federal	-	561	0.00%	561	0.00%	196,500	214,299	109.06%
Fund Transfer	336,970	360,293	106.92%	360,293	106.92%	20,200	25,375	125.62%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 3,886,174	\$ 3,900,138	100.36%	\$ 3,900,138	100.36%	\$ 3,791,316	\$ 3,991,882	105.29%
Expenditures:								
Salaries	1,699,671	\$ 1,661,183	97.74%	\$ 1,661,183	97.74%	\$ 1,713,526	\$ 1,695,681	98.96%
Benefits	553,306	476,186	86.06%	476,186	86.06%	505,734	484,584	95.82%
Purchased Professional and Technical Services	113,072	103,569	91.60%	103,569	91.60%	138,855	116,143	83.64%
Purchased Property Services	867,256	844,952	97.43%	844,952	97.43%	1,066,924	1,045,848	98.02%
Other Purchased Services	390,752	375,110	96.00%	375,110	96.00%	351,510	310,425	88.31%
Supplies	81,890	77,082	94.13%	77,082	94.13%	102,602	71,310	69.50%
Property	44,311	33,748	76.16%	33,748	76.16%	12,040	13,912	115.55%
Other Expenses	15,828	14,784	93.41%	14,784	93.41%	5,178	9,204	177.74%
Other Uses of Funds	2,286	38,776	1696.25%	38,776	1696.25%	500	7,442	1488.37%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	196,500	214,299	109.06%
Cap Reserve Expense	25,000	25,000	100.00%	25,000	100.00%	25,000	25,000	100.00%
Total Expenditures	\$ 3,793,372	\$ 3,650,392	96.23%	\$ 3,650,392	96.23%	\$ 4,118,369	\$ 3,993,847	96.98%

SkyView Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	10,656,735	\$ 10,562,498	99.12%	\$ 10,562,498	99.12%	\$ 9,601,995	\$ 9,599,241	99.97%
Mill Levy/Override	1,548,010	1,500,381	96.92%	1,500,381	96.92%	1,437,660	1,462,260	101.71%
Tuition	867,700	645,250	74.36%	645,250	74.36%	1,100,150	1,063,129	96.63%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	2,202	0.00%	2,202	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	389,085	357,245	91.82%	357,245	91.82%	377,965	398,344	105.39%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	30,000	22,830	76.10%	22,830	76.10%	20,000	30,180	150.90%
Contributions/Donations	145,071	145,146	100.05%	145,146	100.05%	55,000	55,050	100.09%
Miscellaneous Revenue	93,000	89,689	96.44%	89,689	96.44%	49,433	57,545	116.41%
Categorical Revenue	356,049	360,274	101.19%	360,274	101.19%	451,970	368,181	81.46%
Other State Revenue	271,188	117,110	43.18%	117,110	43.18%	-	249,483	0.00%
Grants Federal	-	796,350	0.00%	796,350	0.00%	-	-	0.00%
Fund Transfer	25,175	25,175	100.00%	25,175	100.00%	-	-	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	\$ 14,382,013	\$ 14,624,150	101.68%	\$ 14,624,150	101.68%	\$ 13,094,173	\$ 13,283,413	101.45%
Expenditures:								
Salaries	\$ 7,206,387	\$ 7,204,719	99.98%	\$ 7,204,719	99.98%	\$ 6,572,968	\$ 6,567,766	99.92%
Benefits	2,386,161	2,250,507	94.31%	2,250,507	94.31%	1,983,516	2,178,062	109.81%
Purchased Professional and Technical Services	331,533	306,066	92.32%	306,066	92.32%	288,044	269,000	93.39%
Purchased Property Services	2,228,029	2,182,100	97.94%	2,182,100	97.94%	2,229,302	2,203,645	98.85%
Other Purchased Services	1,221,006	1,146,311	93.88%	1,146,311	93.88%	953,738	967,525	101.45%
Supplies	607,670	480,351	79.05%	480,351	79.05%	569,101	575,938	101.20%
Property	215,000	201,721	93.82%	201,721	93.82%	230,000	229,012	99.57%
Other Expenses	73,339	32,853	44.80%	32,853	44.80%	59,252	28,740	48.50%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	225,000	254,974	113.32%
Total Expenditures	\$ 14,269,125	\$ 13,804,628	96.74%	\$ 13,804,628	96.74%	\$ 13,110,921	\$ 13,274,662	101.25%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,043,852	\$ 14,259,921	101.54%	\$ 14,259,921	101.54%	\$ 14,146,395	\$ 14,368,201	101.57%
Mill Levy/Override	2,061,925.2	2,031,088	98.50%	2,031,088	98.50%	990,642	2,195,235	221.60%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	85,000.0	141,671	166.67%	141,671	166.67%	35,000	135,944	388.41%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	325,380.0	356,243	109.49%	356,243	109.49%	738,144	583,295	79.02%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	54,000.0	66,025	122.27%	66,025	122.27%	54,000	61,560	114.00%
Contributions/Donations	150,000.0	148,800	99.20%	148,800	99.20%	30,000	140,119	467.06%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	205	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	537,451.1	580,974	108.10%	580,974	108.10%	529,461	923,681	174.46%
Grants Federal	-	2,124,678	0.00%	2,124,678	0.00%	-	-	0.00%
Fund Transfer	-	57,537	0.00%	57,537	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	\$ 17,257,608	\$ 19,766,938	114.54%	\$ 19,766,938	114.54%	\$ 16,523,642	\$ 18,408,240	111.41%
Expenditures:								
Salaries	\$ 9,024,100	\$ 8,549,973	94.75%	\$ 8,549,973	94.75%	\$ 8,187,175	\$ 7,937,784	96.95%
Benefits	2,234,861	2,163,035	96.79%	2,163,035	96.79%	2,234,859	2,192,164	98.09%
Purchased Professional and Technical Services	300,960	244,164	81.13%	244,164	81.13%	233,666	184,290	78.87%
Purchased Property Services	2,257,473	2,147,524	95.13%	2,147,524	95.13%	2,549,799	2,211,273	86.72%
Other Purchased Services	1,627,460	1,617,041	99.36%	1,617,041	99.36%	1,194,708	1,474,625	123.43%
Supplies	598,006	420,452	70.31%	420,452	70.31%	578,372	409,287	70.77%
Property	633,200	873,395	137.93%	873,395	137.93%	1,015,000	545,572	53.75%
Other Expenses	275,200	31,310	11.38%	31,310	11.38%	1,717,000	26,577	1.55%
Other Uses of Funds	-	140,383	0.00%	140,383	0.00%	-	63,000	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%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 16,951,260	\$ 16,187,276	95.49%	\$ 16,187,276	95.49%	\$ 17,710,579	\$ 15,044,571	84.95%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2020

	Current Year FY 2019-2020			Projected Year End FY 2019-2020		Prior Year FY 2018-2019		
	Budget	YTD Actual	% to Budget	Year End Projection	% to Budget	Budget	YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,072,705	\$ 5,031,917	99.20%	\$ 5,031,917	99.20%	\$ 4,644,623	\$4,667,749	100.50%
Mill Levy/Override	741,562	715,816	96.53%	715,816	96.53%	752,361	713,221	94.80%
Tuition	350,590	247,548	70.61%	247,548	70.61%	361,551	598,282	165.48%
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	90,000	91,148	101.28%	91,148	101.28%	48,775	122,533	251.22%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	140,000	142,692	101.92%	142,692	101.92%	127,400	159,089	124.87%
Rental/Lease	19,740	21,957	111.23%	21,957	111.23%	19,740	43,322	219.46%
Contributions/Donations	15,000	22,275	148.50%	22,275	148.50%	15,000	-	0.00%
Miscellaneous Revenue	1,300	20,205	1554.26%	20,205	1554.26%	18,000	11,251	62.51%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	257,178	268,884	104.55%	268,884	104.55%	151,260	226,066	149.46%
Grants Federal	-	1,246	0.00%	1,246	0.00%	-	-	0.00%
Fund Transfer	143,000	923,112	645.53%	923,112	645.53%	-	(167,010)	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	\$ 6,831,075	\$ 7,486,800	109.60%	\$ 7,486,800	109.60%	\$ 6,138,710	\$ 6,374,503	103.84%
Expenditures:								
Salaries	\$ 2,987,367	\$ 3,039,537	101.75%	\$ 3,039,537	101.75%	\$ 2,848,356	\$ 2,825,079	99.18%
Benefits	1,004,250	959,485	95.54%	959,485	95.54%	1,005,082	808,383	80.43%
Purchased Professional and Technical Services	323,656	443,200	136.94%	443,200	136.94%	307,223	315,078	102.56%
Purchased Property Services	1,426,873	1,386,767	97.19%	1,386,767	97.19%	997,938	1,015,344	101.74%
Other Purchased Services	587,085	555,842	94.68%	555,842	94.68%	409,497	500,182	122.15%
Supplies	172,787	181,182	104.86%	181,182	104.86%	241,519	291,061	120.51%
Property	45,218	38,686	85.56%	38,686	85.56%	35,000	11,137	31.82%
Other Expenses	27,948	19,279	68.98%	19,279	68.98%	217,364	13,621	6.27%
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	\$ 6,575,184	\$ 6,623,978	100.74%	\$ 6,623,978	100.74%	\$ 6,061,979	\$ 5,779,885	95.35%



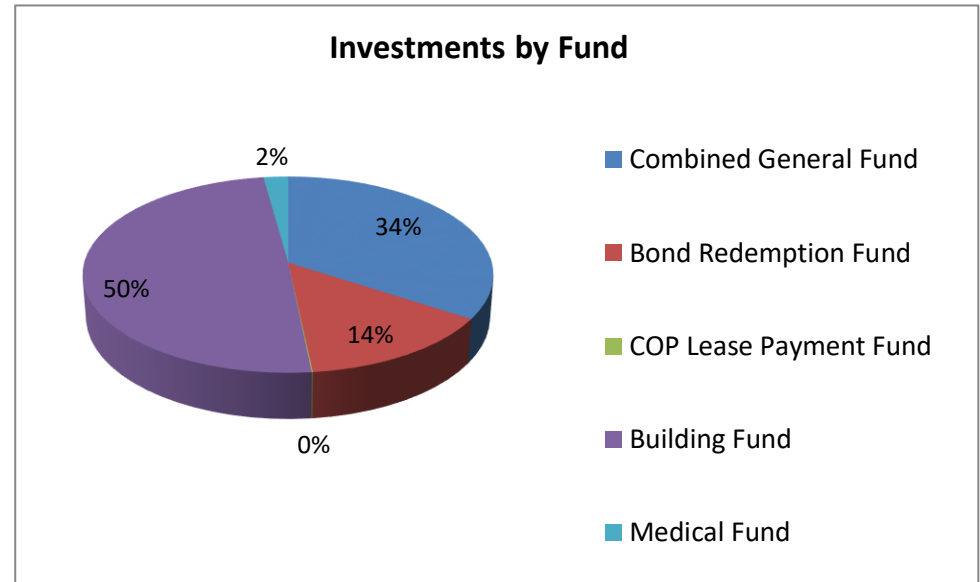
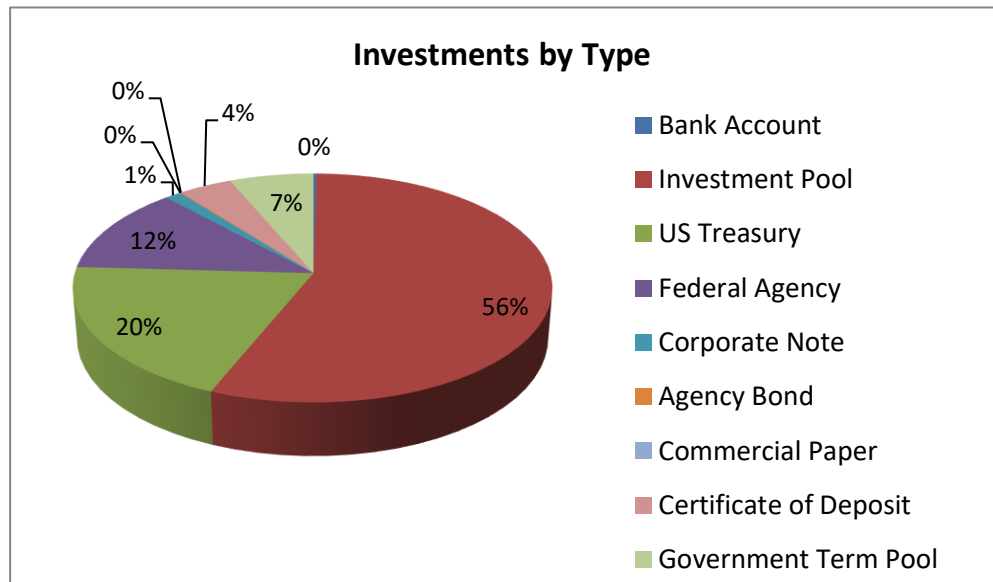
Douglas County School District

APPENDIX

Douglas County School District Fourth Quarter Ended 6/30/20

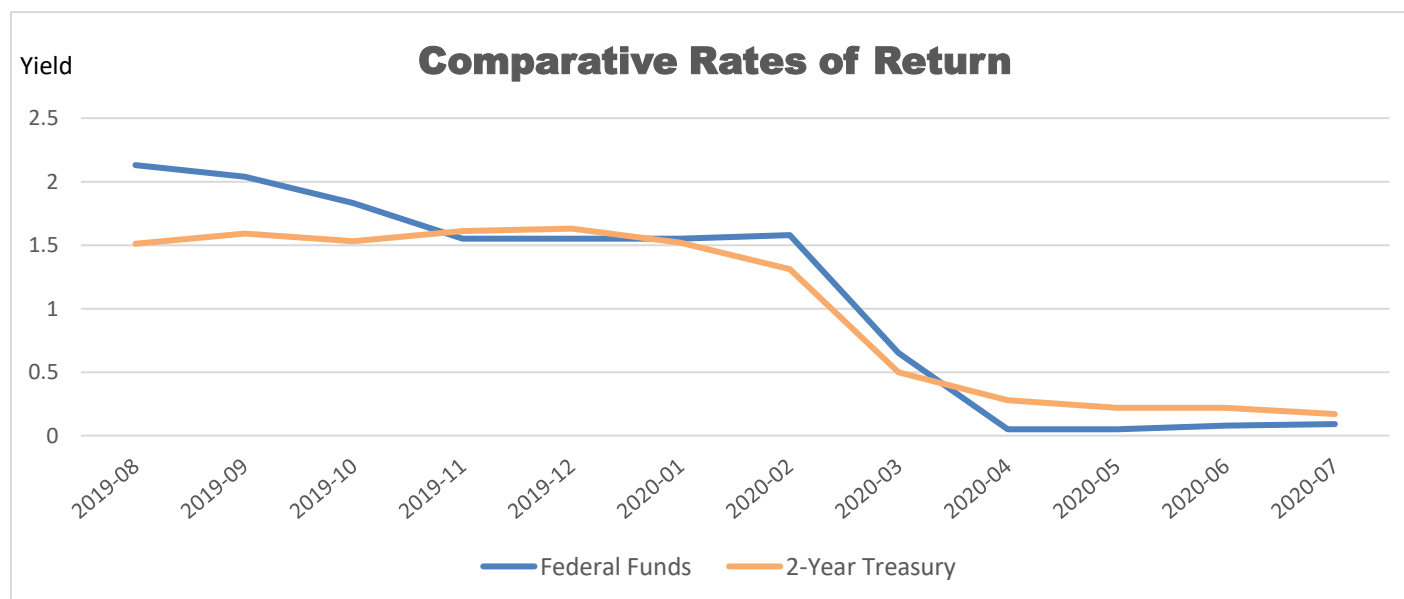
Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 1,095,217	\$ -	\$ -	\$ -	\$ -	\$ 1,095,217
Investment Pool	158,717,238	36,104,599	392,919	56,190,140	10,197,430	261,602,326
US Treasury	-	-	-	92,216,432	-	92,216,432
Federal Agency	-	-	-	57,441,915	-	57,441,915
Corporate Note	-	-	-	5,770,753	-	5,770,753
Agency Bond	-	-	-	539,828	-	539,828
Commercial Paper	-	-	-	-	-	-
Certificate of Deposit	-	-	-	19,020,000	-	19,020,000
Government Term Pool	-	30,000,000	-	-	-	30,000,000
Total	\$ 159,812,455	\$ 66,104,599	\$ 392,919	\$ 231,179,068	\$ 10,197,430	\$ 467,686,471



Investment Income by Fund

	Invested Balance	Q4 - Quarterly Interest	Interest YTD	Q4 Yield %
Combined General Fund	\$ 159,812,455	\$ 157,354	\$ 1,205,565	0.47%
Bond Redemption Fund	66,104,599	93,975	894,211	0.47%
COP Lease Payment Fund	392,919	72	5,819	0.29%
Building Funds	231,179,068	1,259,165	5,970,913	1.95%
Medical Fund	10,197,430	18,377	167,547	0.47%
Total	\$ 467,686,471	\$ 1,528,943	\$ 8,244,055	1.20%



*Rates obtained from federalreserve.gov

**Douglas County School District
Fourth Quarter Ended 6/30/20**

Investment Portfolio

Name of Institution	Type	Std Poors or Moody's	Purchase Date	Maturity Date	Term	Yield	9/30/19 Market	12/31/2019 Market	3/31/2020 Market	6/30/2020 Market
							Value	Value	Value	Value
<i>Combined General Fund</i>										
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 7,138,067	\$ 6,005,428	\$ 3,848,065	\$ 1,095,217
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.47%	\$ 38,790,945	\$ 11,270,487	\$ 64,307,795	\$ 158,717,238
CSIP Term Pool	Term Investment Pool	AAAf	6/13/2019	11/13/2019	153	N/A	\$ 30,000,000	\$ -	\$ -	\$ -
CSIP Term Pool-TABOR	Term Investment Pool	AAAf	7/5/2019	3/29/2020	268	N/A	\$ 15,000,352	\$ 15,000,354	\$ 15,220,599	\$ -
Total							\$ 90,929,364	\$ 32,276,269	\$ 83,376,459	\$ 159,812,455
<i>Bond Redemption Fund</i>										
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.29%	\$ 21,918,337	\$ 1,290,148	\$ 26,777,409	\$ 4,559
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.47%	\$ 40,005,065	\$ 18,986,155	\$ 19,061,722	\$ 36,100,040
CSIP Term Pool	Term Investment Pool	AAAf	4/15/2020	10/16/2020	184	0.72%				\$ 30,000,000
Total							\$ 61,923,402	\$ 20,276,303	\$ 45,839,131	\$ 66,104,599
<i>COP Lease Payment Fund</i>										
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.29%	\$ 508	\$ 804,840	\$ 1,341	\$ 223,356
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.29%	\$ 394	\$ 873,352	\$ 1,455	\$ 167,121
UMB -2015 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.29%	\$ 584	\$ 2,487	\$ 2,497	\$ 2,442
Total							\$ 1,486	\$ 1,680,679	\$ 5,293	\$ 392,919
<i>Building Funds</i>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.47%	\$ 8,054,640	\$ 32,501,400	\$ 60,086,002	\$ 55,764,405
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	8/14/2019	655	N/A	\$ -	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	11/8/2019	655	N/A	\$ 20,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	2/14/2019	2/14/2020	655	N/A	\$ 35,000,000	\$ 35,000,000	\$ -	\$ -
US Treasury	US Treasury Note	Aaa	2/14/2019	11/30/2020	655	N/A	\$ 9,624,959	\$ 405,828	\$ 405,604	\$ -
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2021	745	2.50%	\$ 14,920,111	\$ 14,971,215	\$ 15,021,792	\$ 15,075,301
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2021	837	2.49%	\$ 16,722,207	\$ 16,767,872	\$ 16,813,406	\$ 16,862,030
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2021	929	2.48%	\$ 49,046,054	\$ 49,103,525	\$ 49,160,400	\$ 49,221,991
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	2.47%	\$ 1,084,681	\$ 1,086,244	\$ 1,087,791	\$ 1,089,534
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	2.47%	\$ 9,870,282	\$ 9,890,417	\$ 9,910,343	\$ 9,933,394
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 994,650	\$ 996,644	\$ 998,633	\$ 34,182
Agency Bond	Inter-American Devel BK Corp	Aaa	4/24/2020	5/24/2023	1125	0.51%	\$ -	\$ -	\$ -	\$ 539,828
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	2.53%	\$ 20,105,696	\$ 20,083,286	\$ 20,060,842	\$ 20,036,196
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 988,176	\$ 989,477	\$ 990,734	\$ 992,134
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 13,314,924	\$ 13,332,132	\$ 13,349,550	\$ 13,368,507
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 2,952,982	\$ 2,956,762	\$ 2,960,544	\$ 2,964,907
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,279,466	\$ 5,285,943	\$ 5,292,423	\$ 5,299,891
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,736,490	\$ 1,737,109	\$ 1,737,735	\$ 1,738,456
Federal Agency	Freddie Mac Notes	Aaa	5/7/2020	5/5/2023	1093	0.39%	\$ -	\$ -	\$ -	\$ 499,801
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,380,190	\$ 1,379,535	\$ 1,378,874	\$ 1,378,060
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 11,189,359	\$ 11,181,531	\$ 11,173,682	\$ 11,163,963
Corporate Note	Toyota Motor Credit Corp	Aa3	2/15/2019	4/8/2021	783	2.79%	\$ 2,861,995	\$ 2,868,157	\$ 2,874,326	\$ 2,880,874
Corporate Note	Apple Inc Corp Notes	Aa1	2/15/2019	2/9/2022	1090	2.73%	\$ 2,885,078	\$ 2,886,592	\$ 2,888,167	\$ 2,889,879
Commercial Paper	Natixis NY Branch	P-1	2/15/2019	8/12/2019	178	N/A	\$ -	\$ -	\$ -	\$ -
Commercial Paper	MUFG Bank LTD/NY	P-1	2/15/2019	11/12/2019	270	N/A	\$ 8,622,752	\$ -	\$ -	\$ -
Certificate of Deposit	Wells Fargo Bank NA	P-1	2/14/2019	2/14/2020	365	N/A	\$ 8,650,000	\$ 8,650,000	\$ -	\$ -
Certificate of Deposit	Sumitomo Mitsui Bank NY CD	P-1	5/19/2020	11/20/2020	185	0.38%	\$ -	\$ -	\$ -	\$ 425,000
Certificate of Deposit	Tornonto Dominion Bank	P-1	12/4/2019	11/30/2020	362	1.81%	\$ -	\$ 9,295,000	\$ 9,295,000	\$ 9,295,000
Certificate of Deposit	MUFG Bank LTD/NY	P-1	1/15/2020	12/31/2020	351	1.85%	\$ -	\$ -	\$ 4,300,000	\$ 4,300,000
Certificate of Deposit	Credit Suisse NY	P-1	1/15/2020	12/31/2020	351	1.82%	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
UMB	Investment Pool	AAAm	N/A	N/A	N/A	0.24%	\$ 11,489,844	\$ 9,366,216	\$ 10,010,868	\$ 425,735
Total							\$ 256,774,536	\$ 250,734,885	\$ 244,796,716	\$ 231,179,068
<i>Medical Fund</i>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	0.47%	\$ 11,977,130	\$ 5,575,338	\$ 9,759,461	\$ 10,197,430
Total							\$ 421,605,919	\$ 310,543,474	\$ 383,777,060	\$ 467,686,471

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

	2019-2020					2018-2019			
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance
Electric	7,060,000	7,060,000	5,708,708	81%	1,351,292	7,036,554	6,708,944	95%	327,610
Natural Gas	1,150,000	1,150,000	1,250,751	109%	(100,751)	1,100,000	1,501,658	137%	(401,658)
Water & Sewer	1,213,000	1,213,000	1,213,634	100%	(634)	1,212,900	1,237,672	102%	(24,772)
Irrigation	1,050,000	1,050,000	887,109	84%	162,891	1,000,000	774,598	77%	225,402
Trash	313,000	313,000	273,233	87%	39,767	313,000	333,103	106%	(20,103)
Snow Removal	250,000	650,000	512,943	79%	137,057	563,467	614,929	109%	(51,462)
Ice Melt	145,000	145,000	93,717	65%	51,283	145,000	104,726	72%	40,274
Subtotal Utilities	11,181,000	11,581,000	9,940,095	86%	1,640,905	11,370,921	11,275,630	99%	95,291
Green Project Based Learning	-	1,294	1,294	100%	-	45,590	-	0%	45,590
Grand Total	11,181,000	11,582,294	9,941,389	86%	1,640,905	11,416,511	11,275,630	99%	140,881

Utilities Summation Narrative:	
	Due to COVID-19 pandemic, Douglas County School District experienced lower utility cost as district buildings were closed during 4th quarter. Operations continually observed the use, cost, and best practices of utilities within the district during the closure. Even though buildings were not occupied, they needed to run every day to avoid damage to the mechanical systems. During the closure time, the buildings were visited weekly to check Infrastructure operations. According to the ASHRAE/CDC guidelines, the district will need to increase in OA (Outdoor Air) approximately 4 more hours a day starting the end of 4th QTR and into the next school year. The CDC recommends daily flushing of mechanical systems. The systems will operate in occupied mode and fresh air will be introduced to each space for a minimum period of 2 hours prior to occupants entering and re-entering the building. Because of this OA increase, the usage will increase during the next quarters. Operations will continue to work on keeping costs down, but unfortunately, with the increase of OA, the district anticipated an increase of kWh (electricity) and dth (dekatherm "dth"- natural gas measurement) to keep buildings at a safe and comfortable temperature for its occupants.
Electric	The electricity usage in the 4th Quarter was 3.5 million kWh lower compared to last year, resulting in an estimated 500K savings in electricity. The district expects an increase during the 20-21 school year. Please see explanation above.
Natural Gas	Natural Gas had a slight increase in usage during the 4th Quarter. This could have been due to colder temperatures at night in April. Although this utility has elevated this Quarter, it's still on-trend. It is expected to increase in the next Quarter due to the increase in running the buildings more.
Water & Sewer	Water and Sewer usage was lower this Quarter due to lack of building use. Please keep in mind that even though the buildings are not occupied, to maintain the water lines, operations needs to flush the water systems in order to replace all water inside building piping with fresh water.
Irrigation	Irrigation was turned on at the last possible moment in 4th Quarter to help the district financially. The district experieced a decrease of use for the months of April and May then regular usaqe during June. The 4th Quarter cost of irrigation was about 28K lower than last year at this time.
Trash	During the shutdown, the district stopped regular service for trash and recycle. Maintained regular trash service at Nutrition Service Food pick up locations only and as an "on-call basis" . The 4th quarter report shows a decrease in cost for trash/recycle by 33k from last year at this time.
Snow Removal	There were no charges during 4th Quarter for snow removal.
Ice Melt	There were no charges during 4th Quarter for Ice Melt (Slicer).

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

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

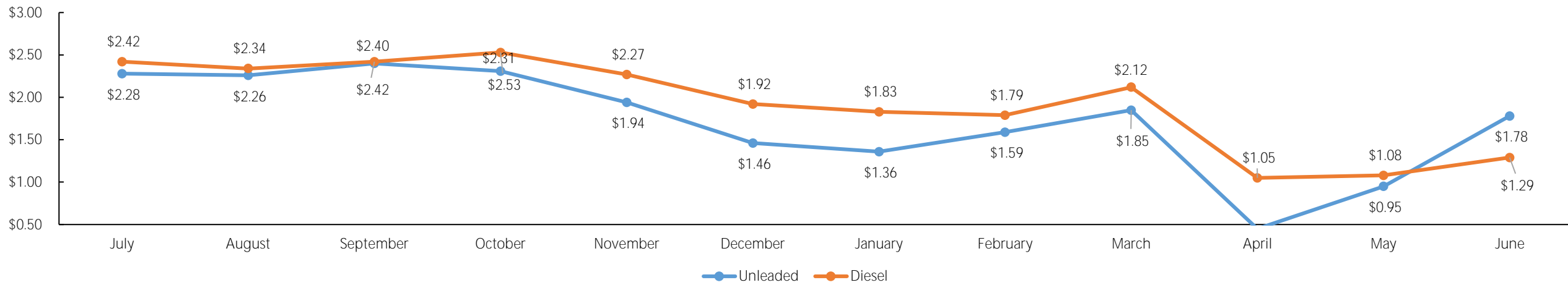


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

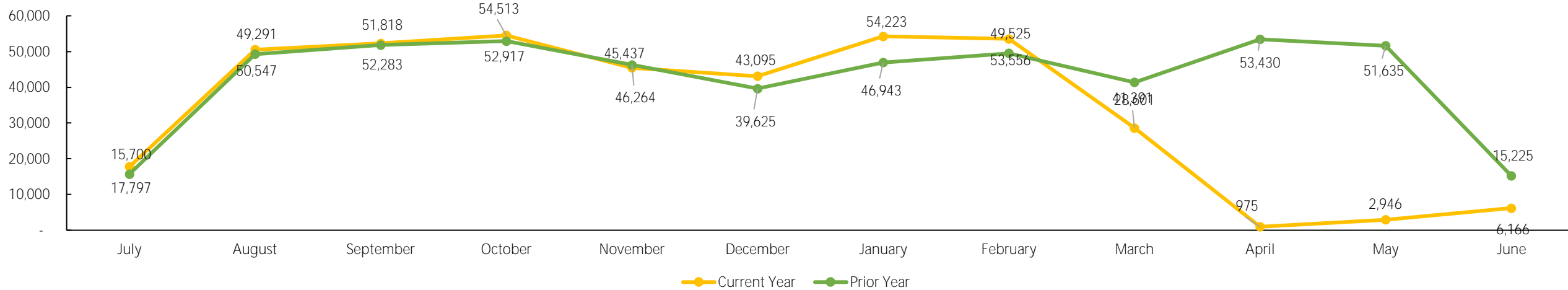
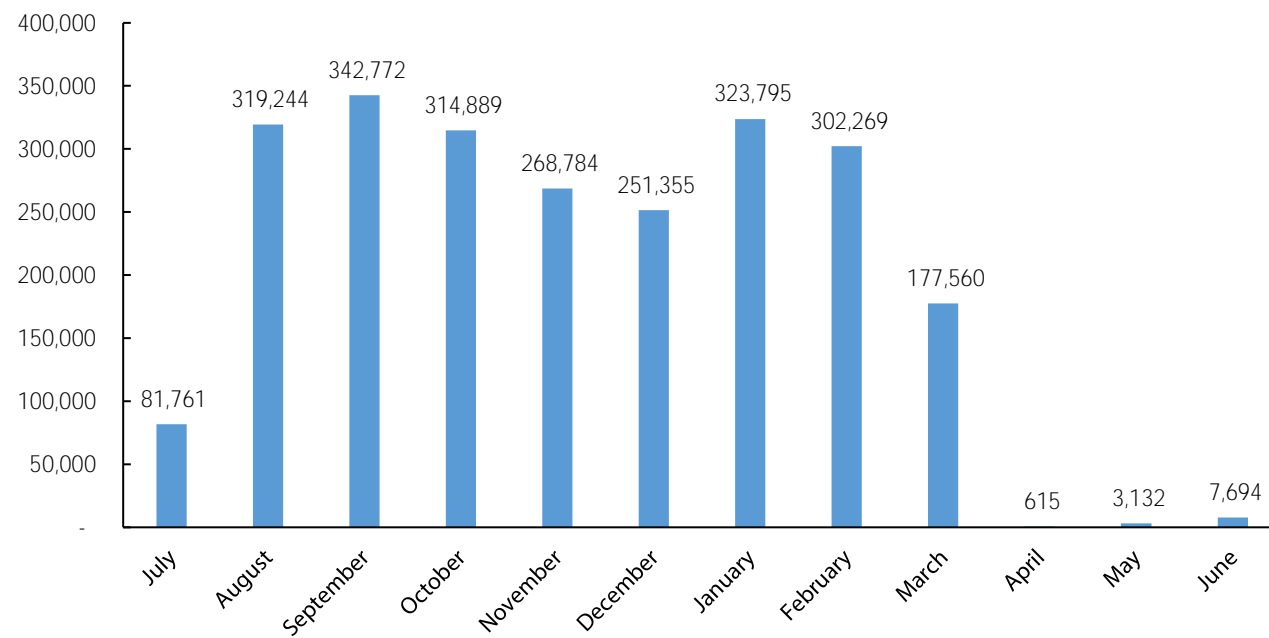


Table 1: Due to COVID-19, there was a decline in fuel consumption. As a result, diesel prices dropped approximately \$2.32 and unleaded gas dropped \$1.62 during the 2019-2020 Fourth Quarter.

Table 2: During the 2019-2020 Fourth Quarter, fuel usage was lower compared to the 2019-2020 Third Quarter. This was primarily due to the pandemic that began prior to Spring Break resulting in no miles driven during the month of April. Miles driven in May and June were for food service deliveries and diagnostics by mechanics.

Table 3: The minor incline for miles driven during the 2019-2020 Fourth Quarter was due to food service deliveries and diagnostics by mechanics. Due to the pandemic, miles driven did not align with historical data.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



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

Table 1: Meal Equivalents by Month

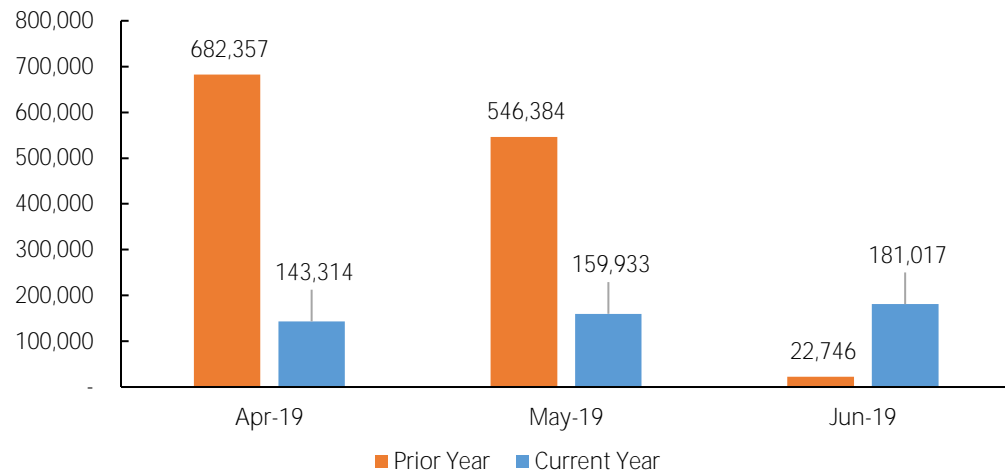


Table 2: Food Costs as Percent of Revenue by Month

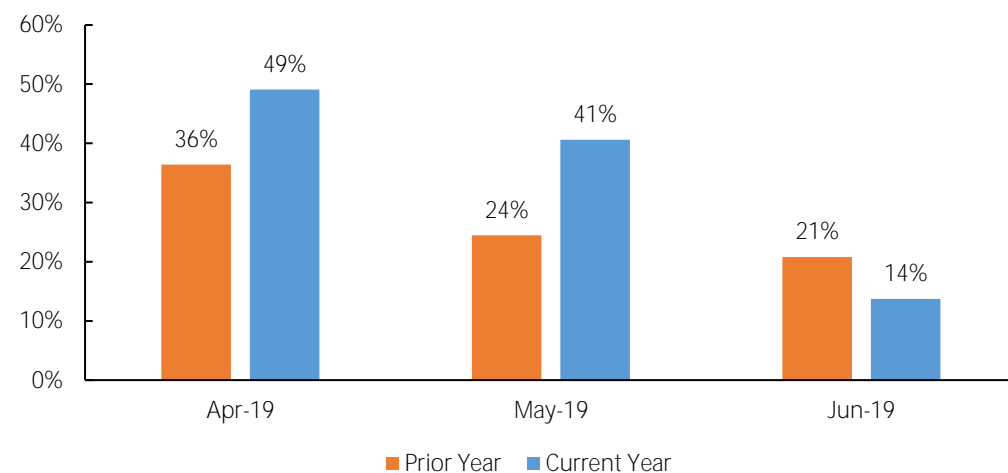
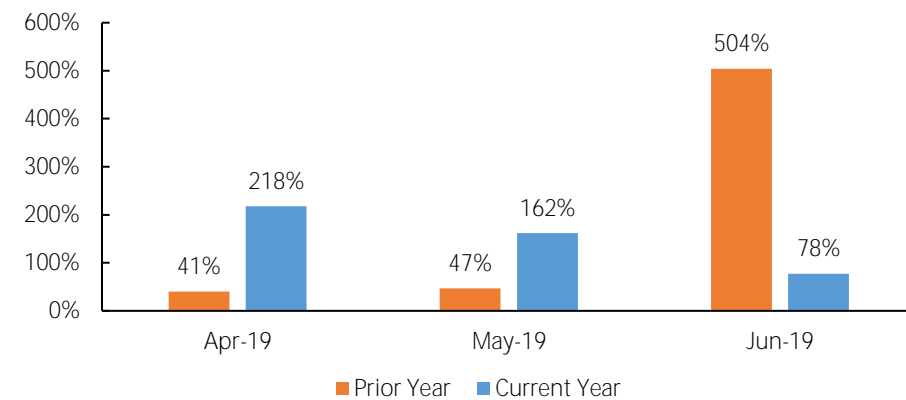


Table 1: A meal equivalent is the standard unit used to compare school-level revenue. Any dollars brought in from breakfast or ala carte sales are converted using the value of one school lunch at that site. Meal equivalents decreased in April, May and June of the current year compared with the prior month and prior year due to the COVID-19 related closure. Meals served for April, May and June were Emergency Feeding Meals only as schools were closed due to COVID-19.

Table 2: Food costs in April and May were high due to the opening of three production kitchens to expand the Emergency Feeding Program to additional locations.

Table 3: Labor reflects the cost to pay all Nutrition Services employees through the end of the 19-20 School Year even if they were not able to work, per the Districts' directive.

Table 3: Labor Costs as Percent of Revenue by Month



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
4th Quarter Budget to Actual
For the Period Ended June 30, 2020

	2019-2020				2018-2019					
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	116,666	91,766	32,333	27.71%	57,772	57,772	100.00%	57,772	100.00%	-
Revenues										
Tuition	1,431,955	1,431,955	820,386	57.29%	1,256,405	1,194,600	95.08%	962,645	76.62%	293,760
Other	-	1,701	2,341	0.00%	-	-	0.00%	-	0.00%	-
Total Revenue	\$ 1,431,955	\$ 1,433,656	\$ 822,726	57.45%	\$ 1,256,405	\$ 1,194,600	95.08%	\$ 962,645	76.62%	\$ 293,760
Transfer from General Fund	23,084	173,084	173,084	749.80%	123,084	123,084 ^A	100.00%	123,084	100.00%	-
Total Sources	\$ 1,571,705	\$ 1,698,506	\$ 1,028,143	65.42%	\$ 1,437,261	\$ 1,375,456	95.70%	\$ 1,143,501	79.56%	\$ 293,760
Expenditures										
Salaries	726,286	726,286	660,253	90.91%	651,720	621,121	95.30%	569,744	87.42%	81,976
Benefits	268,518	253,461	212,549	79.16%	233,015	193,035	82.84%	179,741	77.14%	53,274
Purchased Services	120,009	133,559	102,541	85.44%	123,983	123,631	99.72%	90,040	72.62%	33,943
Supplies	248,113	248,113	108,115	43.57%	270,446	210,148	77.70%	173,202	64.04%	97,244
Equipment	-	118,869	98,483	0.00%	12,660	79,801	630.34%	29,471	232.79%	(16,811)
Field Trips & Other	64,832	64,832	37,144	57.29%	45,437	55,955	123.15%	68,971	151.79%	(23,534)
Total Expenditures	\$ 1,427,758	\$ 1,545,120	\$ 1,219,085	85.38%	\$ 1,337,261	\$ 1,283,692	95.99%	\$ 1,111,169	83.09%	\$ 226,093
Change in Fund Balance	27,281	61,620	(223,275)		42,228	33,992		(25,439)		67,667
Balance on Hand June 30	\$ 143,947	\$ 153,386	\$ (190,942)	-132.65%	\$ 100,000	\$ 91,764	91.76%	\$ 32,333	32.33%	\$ 67,667

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2019-2020 Final Revised Budget to Year to Date Notes

¹ Year to Date Actual Balance on Hand July 1. Reflects audited ending fund balance for 2018-2019.

² Variance due to projected remaining expense of \$72,765 for 2016 Historic Grant for Outdoor Education spent in 2019-2020 and reflected in Revised Budget in January 2020.

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

Year over Year Actual Notes

^A Transfer from General Fund in 2018-2019 Revised Budget for safety related expenditure to add safety gate and cameras to entrance



Douglas County School District

QUESTIONS ?