

ADAMS 12 FIVE STAR SCHOOLS
COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
GENERAL FUND (UNAUDITED)
FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$72,574,854	\$72,574,854	100.0%	\$79,506,141	\$84,579,123	106.4%	\$84,579,123	\$5,072,982	6.4%
Local Support									
Property Taxes	153,297,627	2,890,110	1.9%	156,703,153	2,136,732	1.4%	156,703,153	-	0.0%
Specific Ownership Taxes	11,914,116	2,333,706	19.6%	13,183,230	3,390,263	25.7%	13,183,230	-	0.0%
Other Local	16,599	15,727	94.7%	19,112	18,608	97.4%	19,112	-	0.0%
State Support									
State Equalization	228,680,168	59,940,957	26.2%	244,046,027	61,474,647	25.2%	244,046,027	-	0.0%
State Categorical	20,241,786	-	0.0%	25,637,332	1,651,624	6.4%	25,637,332	-	0.0%
Other Support									
Tuition & Fees	1,039,000	136,346	13.1%	1,145,274	143,724	12.5%	1,145,274	-	0.0%
Rentals & Leases	325,000	91,045	28.0%	395,912	84,974	21.5%	395,912	-	0.0%
Earnings on Investment	189,042	127,980	67.7%	175,000	(206,486)	-118.0%	175,000	-	0.0%
Other Miscellaneous	281,400	(64,969)	-23.1%	232,300	(117,978)	-50.8%	232,300	-	0.0%
Total Revenue	415,984,738	65,470,902	15.7%	441,537,340	68,576,108	15.5%	441,537,340	-	0.0%
Total Available Resources	488,559,592	138,045,755	28.3%	521,043,481	153,155,232	29.4%	526,116,463	5,072,982	1.0%
Expenditures									
Employee Salaries	247,992,015	43,096,337	17.4%	269,592,889	45,685,641	16.9%	269,592,889	-	0.0%
Employee Benefits	82,849,057	13,649,202	16.5%	91,616,120	14,481,752	15.8%	91,616,120	-	0.0%
Purchased Services	12,025,084	1,809,714	15.0%	11,896,200	2,232,119	18.8%	11,896,200	-	0.0%
Supplies & Materials	9,944,768	1,603,879	16.1%	8,094,927	1,914,398	23.6%	8,094,927	-	0.0%
Utilities	8,328,373	1,897,237	22.8%	9,084,981	2,346,411	25.8%	9,084,981	-	0.0%
Property/Equipment	958,814	47,791	5.0%	471,840	161,638	34.3%	471,840	-	0.0%
Internal Charge/Reimbursements	(7,659,369)	(458,187)	6.0%	(4,627,526)	(1,133,583)	24.5%	(4,627,526)	-	0.0%
Other Expenditures	248,693	110,395	44.4%	301,782	103,837	34.4%	301,782	-	0.0%
Contingency Reserve	712,215	-	0.0%	682,467	-	0.0%	682,467	-	0.0%
Total Expenditures	355,399,650	61,756,367	17.4%	387,113,680	65,792,213	17.0%	387,113,680	-	0.0%
Transfers									
Allocations to Charter Schools	38,336,199	9,555,471	24.9%	40,974,228	10,163,651	24.8%	40,974,228	-	0.0%
Charter School Service Charges	(1,198,779)	(294,617)	24.6%	(1,199,448)	(299,889)	25.0%	(1,199,448)	-	0.0%
Transfer to BASE Fund	-	238,420	0.0%	-	-	0.0%	-	-	0.0%
Transfer for Athletic Subsidy	1,517,237	1,517,237	100.0%	3,618,320	3,618,320	100.0%	3,618,320	-	0.0%
Transfer to Capital Reserve	2,075,226	4,316,365	208.0%	4,167,851	4,167,851	100.0%	4,167,851	-	0.0%
Transfer to Instructional Revenue Fund	4,457,756	4,286,011	96.1%	4,335,093	-	0.0%	4,335,093	-	0.0%
Transfer to Other Funds	235,322	222,129	94.4%	236,130	236,130	100.0%	236,130	-	0.0%
Transfer to Information Technology Fund	19,952,046	17,346,179	86.9%	19,095,718	19,095,718	100.0%	19,095,718	-	0.0%
Transfer to Insurance Reserve	3,480,835	3,480,835	100.0%	3,611,115	3,611,115	100.0%	3,611,115	-	0.0%
Total Transfers	68,855,842	40,668,031	59.1%	74,839,007	40,592,896	54.2%	74,839,007	-	0.0%
Total Year End Expenditures & Transfers	424,255,492	102,424,398	24.1%	461,952,687	106,385,109	23.0%	461,952,687	-	0.0%

ADAMS 12 FIVE STAR SCHOOLS
COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
GENERAL FUND (UNAUDITED)
FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

Reserves Designated									
TABOR Reserve	11,294,908	11,294,908	100.0%	12,105,079	12,106,214	100.0%	12,106,214	1,135	0.0%
Reserved for Multi-Year Obligations	9,921,570	9,921,570	100.0%	9,262,272	9,262,272	100.0%	9,262,272	-	0.0%
Contingency Reserve 3% per Board Policy	11,294,908	11,294,908	100.0%	-	-	0.0%	-	-	0.0%
Encumbrances	-	-	0.0%	-	-	0.0%	683,795	683,795	100.0%
Designated Reserve Commitments	3,915,925	3,915,925	100.0%	3,305,622	3,305,622	100.0%	3,305,622	-	0.0%
School Carryforward	-	-	0.0%	2,623,766	2,981,889	113.6%	2,981,889	358,123	13.6%
Assigned	-	-	0.0%	-	-	0.0%	-	-	0.0%
Designated Override Reserve	21,470,540	21,470,540	100.0%	11,702,711	11,832,652	101.1%	11,832,652	129,941	1.1%
Unassigned	6,406,249	(22,276,493)	-347.7%	20,091,344	7,281,473	36.2%	23,991,332	3,899,988	19.4%
Total Reserves	\$64,304,100	\$35,621,358	55.4%	\$59,090,794	\$46,770,122	79.1%	\$64,163,776	\$5,072,982	8.6%
Total Appropriations	\$488,559,592	\$138,045,755	28.3%	\$521,043,481	\$153,155,232	29.4%	\$526,116,463	\$5,072,982	1.0%

ADAMS 12 FIVE STAR SCHOOLS
COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
INFORMATION TECHNOLOGY FUND (UNAUDITED)
FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$0	\$0	0.0%	\$1,549,147	\$4,939,303	318.8%	\$4,939,303	\$3,390,156	218.8%
Other Support									
Transfer in From Other Funds									
IT Operating	14,737,472	13,818,752	93.8%	15,894,724	15,894,724	100.0%	15,894,724	-	0.0%
5c Tech Refresh	344,955	155,907	45.2%	165,721	165,721	100.0%	165,721	-	0.0%
Device Refresh	3,720,571	2,576,773	69.3%	2,576,773	2,576,773	100.0%	2,576,773	-	0.0%
DW Tech Refresh	504,301	150,000	29.7%	150,000	150,000	100.0%	150,000	-	0.0%
IT Operations One-Time Funds	-	-	0.0%	308,500	308,500	100.0%	308,500	-	0.0%
IT Capital Projects	644,747	644,747	100.0%	-	-	0.0%	-	-	0.0%
Other Miscellaneous	-	-	0.0%	-	11,380	0.0%	11,380	11,380	100.0%
Total Revenue	19,952,046	17,346,179	86.9%	19,095,718	19,107,098	100.1%	19,107,098	11,380	0.1%
Total Available Resources	19,952,046	17,346,179	86.9%	20,644,865	24,046,401	116.5%	24,046,401	3,401,536	16.5%
Expenditures									
Employee Salaries	5,741,967	1,293,044	22.5%	6,163,386	1,502,983	24.4%	6,163,386	-	0.0%
Employee Benefits	1,676,429	371,140	22.1%	1,870,229	430,204	23.0%	1,870,229	-	0.0%
Purchased Services	7,393,765	4,184,792	56.6%	8,194,177	3,958,512	48.3%	8,194,177	-	0.0%
Supplies & Materials	278,513	103,186	37.0%	172,275	55,455	32.2%	172,275	-	0.0%
Utilities	39,414	8,172	20.7%	39,600	7,502	18.9%	39,600	-	0.0%
Property/Equipment	286,140	1,020	0.4%	81,140	(78,369)	-96.6%	81,140	-	0.0%
Internal Charge/Reimbursements	(1,057,950)	(276,359)	26.1%	(1,025,500)	(213,960)	20.9%	(1,025,500)	-	0.0%
Other Expenditures	8,300	680	8.2%	8,720	2,703	31.0%	8,720	-	0.0%
Contingency Reserve	370,894	-	0.0%	390,697	-	0.0%	390,697	-	0.0%
Total Expenditures	14,737,472	5,685,674	38.6%	15,894,724	5,665,031	35.6%	15,894,724	-	0.0%
Project Expenditures									
5c Tech Refresh	155,907	-	0.0%	167,453	-	0.0%	167,453	-	0.0%
Device Refresh	1,163,364	1,792,635	154.1%	1,676,773	94,241	5.6%	1,676,773	-	0.0%
DW Tech Refresh	150,000	9,485	6.3%	-	24,467	0.0%	24,467	24,467	100.0%
IT Operations One-Time Funds	-	-	0.0%	513,500	492	0.1%	513,500	-	0.0%
IT Capital Projects	-	17,610	0.0%	612,841	-	0.0%	612,841	-	0.0%
Total Project Funds	1,469,271	1,819,731	123.9%	2,970,567	119,199	4.0%	2,995,034	24,467	0.8%
Transfers									
Charter School Service Charges	-	-	0.0%	-	(1,077)	0.0%	(1,077)	(1,077)	100.0%
Total Transfers	-	-	0.0%	-	(1,077)	0.0%	(1,077)	(1,077)	100.0%
Total Year End Expenditures & Transfers	16,206,743	7,505,405	46.3%	18,865,291	5,783,154	30.7%	18,888,681	23,390	0.1%
Reserves Designated									
Designated Reserve Commitments	-	8,133,078	0.0%	563,853	11,720,299	2078.6%	1,488,760	924,907	164.0%
5c Tech Refresh Reserves	189,048	155,907	82.5%	165,721	511,304	308.5%	343,851	178,130	107.5%
Device Refresh Reserves	2,557,207	784,138	30.7%	900,000	4,287,143	476.3%	2,704,611	1,804,611	200.5%
DW Tech Refresh Reserves	354,301	140,515	39.7%	150,000	606,386	404.3%	606,386	456,386	304.3%
IT Operations One-Time Funds	-	-	0.0%	-	511,162	0.0%	-	-	0.0%
IT Capital Projects	644,747	627,137	97.3%	-	626,953	0.0%	14,112	14,112	100.0%
Total Reserves	\$3,745,303	\$9,840,774	262.7%	\$1,779,574	\$18,263,247	1026.3%	\$5,157,720	\$3,378,146	189.8%
Total Appropriations	\$19,952,046	\$17,346,179	86.9%	\$20,644,865	\$24,046,401	116.5%	\$24,046,401	\$3,401,536	16.5%

ADAMS 12 FIVE STAR SCHOOLS
COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
INSURANCE RESERVE FUND (UNAUDITED)
FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022 Adopted Budget	2021-2022 Year to Date Actual	YTD as % of Budget	2022-2023 Adopted Budget	2022-2023 Actuals	YTD as % of Budget	2022-2023 Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$4,820,568	\$4,820,568	100.0%	\$4,310,728	\$4,348,686	100.9%	\$4,348,686	\$37,958	0.9%
Other Support									
Transfer in From Other Funds	3,480,835	3,480,835	100.0%	3,611,115	3,611,115	100.0%	3,611,115	-	0.0%
Other Miscellaneous	1,100	812	73.8%	-	26,456	0.0%	26,456	26,456	100.0%
Total Revenue	3,481,935	3,481,647	100.0%	3,611,115	3,637,571	100.7%	3,637,571	26,456	0.7%
Total Available Resources	8,302,503	8,302,215	100.0%	7,921,843	7,986,257	100.8%	7,986,257	64,414	0.8%
Expenditures									
Employee Salaries	261,510	66,039	25.3%	275,967	69,359	25.1%	275,967	-	0.0%
Employee Benefits	83,416	20,926	25.1%	88,516	22,148	25.0%	88,516	-	0.0%
Purchased Services	3,308,892	1,974,150	59.7%	3,541,866	2,115,120	59.7%	3,541,866	-	0.0%
Supplies & Materials	20,000	551	2.8%	20,000	3,909	19.5%	20,000	-	0.0%
Property/Equipment	1,000	4,215	421.5%	846	-	0.0%	846	-	0.0%
Internal Charge/Reimbursements	96,500	15,336	15.9%	46,500	20,714	44.5%	46,500	-	0.0%
Other Expenditures	361,689	(4,533)	-1.3%	1,500	(2,368)	-157.9%	1,500	-	0.0%
Total Expenditures	4,133,007	2,076,684	50.2%	3,975,195	2,228,881	56.1%	3,975,195	-	0.0%
Total Year End Expenditures & Transfers	4,133,007	2,076,684	50.2%	3,975,195	2,228,881	56.1%	3,975,195	-	0.0%
Reserves Designated									
Designated Reserve Commitments	4,169,496	6,225,532	149.3%	3,946,648	5,757,376	145.9%	4,011,062	64,414	1.6%
Total Reserves	\$4,169,496	\$6,225,532	149.3%	\$3,946,648	\$5,757,376	145.9%	\$4,011,062	\$64,414	1.6%
Total Appropriations	\$8,302,503	\$8,302,215	100.0%	\$7,921,843	\$7,986,257	100.8%	\$7,986,257	\$64,414	0.8%

ADAMS 12 FIVE STAR SCHOOLS
 COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
 INSTRUCTIONAL REVENUE (UNAUDITED)
 FISCAL YEAR 2022-2023
 FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$8,464,354	\$8,464,354	100.0%	\$10,407,771	\$10,400,915	99.9%	\$10,400,915	(\$6,856)	-0.1%
Local Support									
Other Local	-	-	0.0%	-	1,239	0.0%	1,239	1,239	100.0%
Other Support									
Tuition & Fees	-	11,360	0.0%	395,106	4,366	1.1%	395,106	-	0.0%
Transfer in From Other Funds	4,457,756	4,286,011	96.1%	4,335,093	-	0.0%	4,335,093	-	0.0%
Total Revenue	4,457,756	4,297,371	96.4%	4,730,199	5,605	0.1%	4,731,438	1,239	0.0%
Total Available Resources	12,922,110	12,761,725	98.8%	15,137,970	10,406,520	68.7%	15,132,353	(5,617)	0.0%
Expenditures									
Employee Salaries	146,261	26,929	18.4%	602,260	67,312	11.2%	602,260	-	0.0%
Employee Benefits	47,857	7,813	16.3%	227,335	24,145	10.6%	227,335	-	0.0%
Purchased Services	82,728	38,483	46.5%	-	43,927	0.0%	43,927	43,927	100.0%
Supplies & Materials	4,227,599	846,835	20.0%	3,456,602	1,301,283	37.6%	3,412,675	(43,927)	-1.3%
Internal Charge/Reimbursements	-	-	0.0%	-	85	0.0%	-	-	0.0%
Other Expenditures	-	-	0.0%	600	-	0.0%	600	-	0.0%
Total Expenditures	4,504,445	920,061	20.4%	4,286,797	1,436,751	33.5%	4,286,797	-	0.0%
Total Year End Expenditures & Transfers	4,504,445	920,061	20.4%	4,286,797	1,436,751	33.5%	4,286,797	-	0.0%
Reserves Designated									
TABOR Reserve	133,733	133,733	100.0%	11,853	11,890	100.3%	11,890	37	0.3%
Designated Reserve Commitments	3,068,336	6,492,336	211.6%	5,889,243	3,635,370	61.7%	5,511,157	(378,086)	-6.4%
Designated Override Reserve	5,215,596	5,215,596	100.0%	4,950,077	5,322,509	107.5%	5,322,509	372,432	7.5%
Total Reserves	\$8,417,665	\$11,841,665	140.7%	\$10,851,173	\$8,969,769	82.7%	\$10,845,556	(5,617)	-0.1%
Total Appropriations	\$12,922,110	\$12,761,725	98.8%	\$15,137,970	\$10,406,520	68.7%	\$15,132,353	(5,617)	0.0%

ADAMS 12 FIVE STAR SCHOOLS
 COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
 BOND REDEMPTION-DEBT SERVICE FUND (UNAUDITED)
 FISCAL YEAR 2022-2023
 FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$111,657,094	\$111,657,094	100.0%	\$119,210,142	\$124,376,815	104.3%	\$124,376,815	\$5,166,673	4.3%
Local Support									
Property Taxes	67,031,448	1,301,221	1.9%	72,362,764	1,027,577	1.4%	72,362,764	-	0.0%
Other Support									
Earnings on Investment	-	32,861	0.0%	-	76,504	0.0%	76,504	76,504	100.0%
Total Revenue	67,031,448	1,334,082	2.0%	72,362,764	1,104,081	1.5%	72,439,268	76,504	0.1%
Total Available Resources	178,688,542	112,991,176	63.2%	191,572,906	125,480,896	65.5%	196,816,083	5,243,177	2.7%
Expenditures									
Purchased Services	16,000	750	4.7%	16,000	-	0.0%	16,000	-	0.0%
Debt Services	59,463,150	-	0.0%	59,484,575	-	0.0%	59,484,575	-	0.0%
Total Expenditures	59,479,150	750	0.0%	59,500,575	-	0.0%	59,500,575	-	0.0%
Total Year End Expenditures & Transfers	59,479,150	750	0.0%	59,500,575	-	0.0%	59,500,575	-	0.0%
Reserves Designated									
Designated Reserve Commitments	119,209,392	112,990,426	94.8%	132,072,331	125,480,896	95.0%	137,315,508	5,243,177	4.0%
Total Reserves	\$119,209,392	\$112,990,426	94.8%	\$132,072,331	\$125,480,896	95.0%	\$137,315,508	\$5,243,177	4.0%
Total Appropriations	\$178,688,542	\$112,991,176	63.2%	\$191,572,906	\$125,480,896	65.5%	\$196,816,083	\$5,243,177	2.7%

ADAMS 12 FIVE STAR SCHOOLS
 COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
 BUILDING CAPITAL-PROJECTS FUND (UNAUDITED)
 FISCAL YEAR 2022-2023
 FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022 Adopted Budget	2021-2022 Year to Date Actual	YTD as % of Budget	2022-2023 Adopted Budget	2022-2023 Actuals	YTD as % of Budget	2022-2023 Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$58,970,177	\$58,970,177	100.0%	\$40,994,690	\$36,887,058	90.0%	\$36,887,058	(\$4,107,632)	-10.0%
Other Support									
Earnings on Investment	125,587	62,570	49.8%	20,440	174,007	851.3%	174,007	153,567	751.3%
Other Miscellaneous	3,577,832	-	0.0%	2,628,407	-	0.0%	2,628,407	-	0.0%
Total Revenue	3,703,419	62,570	1.7%	2,648,847	174,007	6.6%	2,802,414	153,567	5.8%
Total Available Resources	62,673,596	59,032,748	94.2%	43,643,537	37,061,065	84.9%	39,689,472	(3,954,065)	-9.1%
Expenditures									
Employee Salaries	1,767,964	381,714	21.6%	-	-	0.0%	-	-	0.0%
Employee Benefits	539,702	111,225	20.6%	-	-	0.0%	-	-	0.0%
Purchased Services	3,071,058	330,741	10.8%	3,640,672	185,328	5.1%	3,640,672	-	0.0%
Supplies & Materials	265,310	15,246	5.7%	258,260	63,031	24.4%	258,260	-	0.0%
Property/Equipment	20,561,482	6,414,950	31.2%	25,956,515	5,725,167	22.1%	25,956,515	-	0.0%
Internal Charge/Reimbursements	-	67	0.0%	-	25	0.0%	-	-	0.0%
Other Expenditures	-	26	0.0%	-	13	0.0%	-	-	0.0%
Total Expenditures	26,205,516	7,253,968	27.7%	29,855,447	5,973,564	20.0%	29,855,447	-	0.0%
Total Year End Expenditures & Transfers	26,205,516	7,253,968	27.7%	29,855,447	5,973,564	20.0%	29,855,447	-	0.0%
Reserves Designated									
Designated Reserve Commitments	36,468,080	51,778,780	142.0%	13,788,090	31,087,501	225.5%	9,834,025	(3,954,065)	-28.7%
Total Reserves	\$36,468,080	\$51,778,780	142.0%	\$13,788,090	\$31,087,501	225.5%	\$9,834,025	(\$3,954,065)	-28.7%
Total Appropriations	\$62,673,596	\$59,032,748	94.2%	\$43,643,537	\$37,061,065	84.9%	\$39,689,472	(\$3,954,065)	-9.1%

ADAMS 12 FIVE STAR SCHOOLS
 COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
 CAPITAL RESERVE-CAPITAL PROJECTS FUND (UNAUDITED)
 FISCAL YEAR 2022-2023
 FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$28,658,694	\$28,658,694	100.0%	\$23,404,356	\$28,637,928	122.4%	\$28,637,928	\$5,233,572	22.4%
Local Support									
Other Local	200,000	96,566	48.3%	367,865	250,372	68.1%	367,865	-	0.0%
Other Support									
Rentals & Leases	1,509,528	414,910	27.5%	2,071,308	419,399	20.2%	2,071,308	-	0.0%
Transfer in From Other Funds	2,075,226	4,316,365	208.0%	4,167,851	4,167,851	100.0%	4,167,851	-	0.0%
Earnings on Investment	50,000	1,322	2.6%	-	471,266	0.0%	471,266	471,266	100.0%
Other Miscellaneous	1,975,557	-	0.0%	-	-	0.0%	-	-	0.0%
Total Revenue	5,810,311	4,829,164	83.1%	6,607,024	5,308,887	80.4%	7,078,290	471,266	7.1%
Total Available Resources	34,469,005	33,487,858	97.2%	30,011,380	33,946,816	113.1%	35,716,218	5,704,838	19.0%
Expenditures									
Employee Salaries	62,581	18,695	29.9%	65,646	14,531	22.1%	65,646	-	0.0%
Employee Benefits	21,723	6,857	31.6%	24,093	5,410	22.5%	24,093	-	0.0%
Purchased Services	3,868,692	833,876	21.6%	1,686,829	117,272	7.0%	1,686,829	-	0.0%
Supplies & Materials	323,700	92,351	28.5%	508,000	60,208	11.9%	508,000	-	0.0%
Property/Equipment	3,610,583	329,547	9.1%	1,481,512	178,666	12.1%	1,481,512	-	0.0%
Debt Services	3,007,842	-	0.0%	3,211,861	122,409	3.8%	3,211,861	-	0.0%
Internal Charge/Reimbursements	25	-	0.0%	25	-	0.0%	25	-	0.0%
Other Expenditures	100	13	13.0%	100	13	13.0%	100	-	0.0%
Contingency Reserve	-	-	0.0%	5,058	-	0.0%	5,058	-	0.0%
Total Expenditures	10,895,246	1,281,339	11.8%	6,983,124	498,509	7.1%	6,983,124	-	0.0%
Total Year End Expenditures & Transfers	10,895,246	1,281,339	11.8%	6,983,124	498,509	7.1%	6,983,124	-	0.0%
Reserves Designated									
TABOR Reserve	174,309	174,309	100.0%	73,175	87,313	119.3%	87,313	14,138	19.3%
Reserved for Multi-Year Obligations	-	-	0.0%	2,662,103	2,662,103	100.0%	2,662,103	-	0.0%
Designated Reserve Commitments	23,173,825	31,806,586	137.3%	20,188,679	30,572,168	151.4%	25,856,955	5,668,276	28.1%
Designated Override Reserve	225,625	225,625	100.0%	104,299	126,723	121.5%	126,723	22,424	21.5%
Total Reserves	\$23,573,759	\$32,206,520	136.6%	\$23,028,256	\$33,448,307	145.2%	\$28,733,094	\$5,704,838	24.8%
Total Appropriations	\$34,469,005	\$33,487,858	97.2%	\$30,011,380	\$33,946,816	113.1%	\$35,716,218	\$5,704,838	19.0%

ADAMS 12 FIVE STAR SCHOOLS
 COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
 GOVERNMENTAL DESIGNATED-PURPOSE GRANT FUND (UNAUDITED)
 FISCAL YEAR 2022-2023
 FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
State Support									
State Categorical	11,930,626	6,005,397	50.3%	7,810,594	1,126,148	14.4%	7,810,594	-	0.0%
Federal Support									
Federal Revenue	69,577,914	3,204,943	4.6%	48,994,640	1,578,665	3.2%	48,994,640	-	0.0%
Total Revenue	81,508,540	9,210,340	11.3%	56,805,234	2,704,813	4.8%	56,805,234	-	0.0%
Total Available Resources	81,508,540	9,210,340	11.3%	56,805,234	2,704,813	4.8%	56,805,234	-	0.0%
Expenditures									
Employee Salaries	17,837,229	2,946,137	16.5%	19,941,172	3,357,522	16.8%	19,941,172	-	0.0%
Employee Benefits	5,655,123	915,832	16.2%	6,675,588	1,062,759	15.9%	6,675,588	-	0.0%
Purchased Services	5,501,442	504,061	9.2%	4,316,561	197,758	4.6%	4,316,561	-	0.0%
Supplies & Materials	1,421,271	107,963	7.6%	4,172,372	4,189,425	100.4%	4,172,372	-	0.0%
Utilities	1,996	403	20.2%	2,000	170	8.5%	2,000	-	0.0%
Property/Equipment	5,716,270	298,248	5.2%	2,173,379	823,665	37.9%	2,173,379	-	0.0%
Internal Charge/Reimbursements	9,340,283	374,010	4.0%	4,289,156	970,268	22.6%	4,289,156	-	0.0%
Other Expenditures	36,034,926	454	0.0%	15,235,006	-	0.0%	15,235,006	-	0.0%
Total Expenditures	81,508,540	5,147,108	6.3%	56,805,234	10,601,567	18.7%	56,805,234	-	0.0%
Total Year End Expenditures & Transfers	81,508,540	5,147,108	6.3%	56,805,234	10,601,567	18.7%	56,805,234	-	0.0%
Reserves Designated									
Designated Reserve Commitments	-	4,063,233	0.0%	-	(7,896,754)	0.0%	-	-	0.0%
Total Reserves	\$0	\$4,063,233	0.0%	\$0	(\$7,896,754)	0.0%	\$0	\$0	0.0%
Total Appropriations	\$81,508,540	\$9,210,340	11.3%	\$56,805,234	\$2,704,813	4.8%	\$56,805,234	\$0	0.0%

ADAMS 12 FIVE STAR SCHOOLS
COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
PUPIL ACTIVITY SPECIAL REVENUE (UNAUDITED)
FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$4,242,727	\$4,242,727	100.0%	\$4,896,571	\$4,771,937	97.5%	\$4,771,937	(\$124,634)	-2.5%
Local Support									
Other Local	2,329,213	284,855	13.8%	1,772,150	356,600	20.1%	1,772,150	-	0.0%
Other Support									
Tuition & Fees	1,401,861	426,107	22.5%	1,657,632	368,912	22.3%	1,657,632	-	0.0%
Transfer in From Other Funds	235,322	222,129	94.4%	236,130	236,130	100.0%	236,130	-	0.0%
Earnings on Investment	4,500	2,283	80.2%	-	-	0.0%	-	-	0.0%
Other Miscellaneous	-	-	0.0%	-	-	0.0%	-	-	0.0%
Total Revenue	3,970,896	935,374	22.3%	3,665,912	961,642	26.2%	3,665,912	-	0.0%
Total Available Resources	8,213,623	5,178,101	61.4%	8,562,483	5,733,579	67.0%	8,437,849	(124,634)	-1.5%
Expenditures									
Employee Salaries	92,430	18,489	17.9%	93,840	5,542	5.9%	93,840	-	0.0%
Employee Benefits	20,658	4,094	18.0%	21,443	1,234	5.8%	21,443	-	0.0%
Purchased Services	1,259,070	55,016	4.8%	884,173	145,679	16.5%	884,173	-	0.0%
Supplies & Materials	2,958,059	338,394	15.8%	2,374,080	337,883	14.2%	2,374,080	-	0.0%
Property/Equipment	56,118	-	0.0%	36,016	13,546	37.6%	36,016	-	0.0%
Internal Charge/Reimbursements	263,903	8,655	6.5%	133,905	5,733	4.3%	133,905	-	0.0%
Other Expenditures	47,620	3,848	9.5%	27,926	3,723	13.3%	27,926	-	0.0%
Total Expenditures	4,697,858	428,497	11.7%	3,571,383	513,339	14.4%	3,571,383	-	0.0%
Total Year End Expenditures & Transfers	4,697,858	428,497	11.7%	3,571,383	513,339	14.4%	3,571,383	-	0.0%
Reserves Designated									
TABOR Reserve	119,127	119,127	94.6%	102,893	102,893	100.0%	102,893	-	0.0%
Designated Reserve Commitments	2,978,584	4,212,423	102.3%	4,470,153	4,589,825	102.7%	4,236,051	(234,102)	-5.2%
Designated Override Reserve	418,054	418,054	79.2%	418,054	527,522	126.2%	527,522	109,468	26.2%
Total Reserves	\$3,515,765	\$4,749,604	99.5%	\$4,991,100	\$5,220,240	104.6%	\$4,866,466	(\$124,634)	-2.5%
Total Appropriations	\$8,213,623	\$5,178,101	61.4%	\$8,562,483	\$5,733,579	67.0%	\$8,437,849	(124,634)	-1.5%

ADAMS 12 FIVE STAR SCHOOLS
COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
OTHER SPECIAL REVENUE FUND (UNAUDITED)
FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$2,470,487	\$2,470,487	100.0%	\$2,608,695	\$2,849,053	109.2%	\$2,849,053	\$240,358	9.2%
Local Support									
Other Local	382,000	305,611	80.0%	1,421,563	363,771	25.6%	1,421,563	-	0.0%
State Support									
State Other	-	-	0.0%	-	20,000	0.0%	20,000	20,000	100.0%
Other Support									
Tuition & Fees	-	685	0.0%	-	2,540	0.0%	2,540	2,540	100.0%
Rentals & Leases	460,776	77,009	16.7%	478,557	102,332	21.4%	478,557	-	0.0%
Earnings on Investment	-	1,304	0.0%	-	-	0.0%	-	-	0.0%
Other Miscellaneous	1,068,480	13,473	1.3%	86,992	32,154	37.0%	86,992	-	0.0%
Total Revenue	1,911,256	398,082	20.8%	1,987,112	520,797	26.2%	2,009,652	22,540	1.1%
Total Available Resources	4,381,743	2,868,569	65.5%	4,595,807	3,369,850	73.3%	4,858,705	262,898	5.7%
Expenditures									
Employee Salaries	383,577	105,699	27.6%	464,349	114,337	24.6%	464,349	-	0.0%
Employee Benefits	117,632	32,701	27.8%	140,782	38,085	27.1%	140,782	-	0.0%
Purchased Services	11,400	56,269	493.6%	108,421	68,457	63.1%	108,421	-	0.0%
Supplies & Materials	1,936,149	171,812	8.9%	1,344,890	243,474	18.1%	1,344,890	-	0.0%
Property/Equipment	-	-	0.0%	65,109	1,152	1.8%	65,109	-	0.0%
Internal Charge/Reimbursements	2,550	12,777	501.1%	16,596	4,161	25.1%	16,596	-	0.0%
Other Expenditures	-	120	0.0%	507,256	11,306	2.2%	507,256	-	0.0%
Contingency Reserve	-	-	0.0%	12,376	-	0.0%	12,376	-	0.0%
Total Expenditures	2,451,308	379,379	15.5%	2,659,779	480,971	18.1%	2,659,779	-	0.0%
Total Year End Expenditures & Transfers	2,451,308	379,379	15.5%	2,659,779	480,971	18.1%	2,659,779	-	0.0%
Reserves Designated									
TABOR Reserve	57,338	57,338	100.0%	59,613	60,290	101.1%	60,290	677	1.1%
Designated Reserve Commitments	1,873,097	2,431,852	129.8%	1,876,415	2,828,588	150.7%	2,138,636	262,221	14.0%
Total Reserves	\$1,930,435	\$2,489,190	128.9%	\$1,936,028	\$2,888,878	149.2%	\$2,198,926	\$262,898	13.6%
Total Appropriations	\$4,381,743	\$2,868,569	65.5%	\$4,595,807	\$3,369,850	73.3%	\$4,858,705	\$262,898	5.7%

ADAMS 12 FIVE STAR SCHOOLS
COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
INTER-SCHOLASTIC ATHLETIC FUND (UNAUDITED)
FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$368,804	\$368,804	100.0%	\$382,710	\$322,832	84.4%	\$322,832	(\$59,878)	-15.6%
Local Support									
Other Local	205,500	78,199	38.1%	200,300	100,519	50.2%	200,300	-	0.0%
Other Support									
Tuition & Fees	440,250	170,113	38.6%	406,900	178,459	43.9%	406,900	-	0.0%
Rentals & Leases	305,000	24,937	8.2%	305,000	42,412	13.9%	305,000	-	0.0%
Transfer in From Other Funds	1,517,237	1,517,237	100.0%	3,618,320	3,618,320	100.0%	3,618,320	-	0.0%
Earnings on Investment	2,400	433	18.1%	-	-	0.0%	-	-	0.0%
Total Revenue	2,470,387	1,790,919	72.5%	4,530,520	3,939,710	87.0%	4,530,520	-	0.0%
Total Available Resources	2,839,191	2,159,722	76.1%	4,913,230	4,262,542	86.8%	4,853,352	(59,878)	-1.2%
Expenditures									
Employee Salaries	1,281,519	63,493	5.0%	1,360,018	68,493	5.0%	1,360,018	-	0.0%
Employee Benefits	301,531	19,870	6.6%	330,117	20,837	6.3%	330,117	-	0.0%
Purchased Services	354,976	163,960	46.2%	189,846	107,544	56.6%	189,846	-	0.0%
Supplies & Materials	144,800	57,662	39.8%	1,907,826	102,260	5.4%	1,907,826	-	0.0%
Property/Equipment	18,500	-	0.0%	18,500	4,616	25.0%	18,500	-	0.0%
Internal Charge/Reimbursements	214,950	46,248	21.5%	215,750	77,782	36.1%	215,750	-	0.0%
Other Expenditures	22,414	26,286	117.3%	7,650	21,932	286.7%	7,650	-	0.0%
Contingency Reserve	211,352	-	0.0%	475,950	-	0.0%	424,072	(51,878)	-10.9%
Total Expenditures	2,550,042	377,519	14.8%	4,505,657	403,465	9.0%	4,453,779	(51,878)	-1.2%
Total Year End Expenditures & Transfers	2,550,042	377,519	14.8%	4,505,657	403,465	9.0%	4,453,779	(51,878)	-1.2%
Reserves Designated									
TABOR Reserve	74,112	74,112	100.0%	27,366	27,366	100.0%	27,366	-	0.0%
Designated Reserve Commitments	215,037	1,708,092	794.3%	380,207	3,831,711	1007.8%	372,207	(8,000)	-2.1%
Total Reserves	\$289,149	\$1,782,204	616.4%	\$407,573	\$3,859,077	946.8%	\$399,573	(\$8,000)	-2.0%
Total Appropriations	\$2,839,191	\$2,159,722	76.1%	\$4,913,230	\$4,262,542	86.8%	\$4,853,352	(\$59,878)	-1.2%

ADAMS 12 FIVE STAR SCHOOLS
 COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
 FOOD SERVICE SPECIAL REVENUE FUND (UNAUDITED)
 FISCAL YEAR 2022-2023
 FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022			2022-2023			2022-2023		
	Adopted Budget	Year to Date Actual	YTD as % of Budget	Adopted Budget	Actuals	YTD as % of Budget	Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$6,615,690	\$6,615,690	100.0%	\$8,812,491	\$11,033,154	125.2%	\$11,033,154	\$2,220,663	25.2%
Local Support									
Other Local	1,076,109	115,774	10.8%	2,249,134	755,259	33.6%	2,249,134	-	0.0%
State Support									
State Other	103,633	-	0.0%	535,822	30,206	5.6%	535,822	-	0.0%
Federal Support									
Federal Revenue	14,939,672	2,832,024	19.0%	10,235,157	2,126,686	20.8%	10,235,157	-	0.0%
Other Support									
Earnings on Investment	13,000	2,271	17.5%	13,000	-	0.0%	13,000	-	0.0%
Other Miscellaneous	10,000	159	1.6%	10,000	531	5.3%	10,000	-	0.0%
Total Revenue	16,142,414	2,950,228	18.3%	13,043,113	2,912,682	22.3%	13,043,113	-	0.0%
Total Available Resources	22,758,104	9,565,918	42.0%	21,855,604	13,945,836	63.8%	24,076,267	2,220,663	10.2%
Expenditures									
Employee Salaries	4,642,230	735,912	15.9%	4,861,174	784,980	16.1%	4,861,174	-	0.0%
Employee Benefits	1,456,365	258,645	17.8%	1,261,292	291,416	23.1%	1,261,292	-	0.0%
Purchased Services	462,967	26,126	5.6%	384,651	55,791	14.5%	384,651	-	0.0%
Supplies & Materials	6,341,106	270,057	4.3%	6,510,053	401,375	6.2%	6,510,053	-	0.0%
Utilities	660	166	25.1%	660	111	16.8%	660	-	0.0%
Property/Equipment	94,798	28,878	30.5%	66,798	43,755	65.5%	66,798	-	0.0%
Internal Charge/Reimbursements	1,079,819	272,758	25.3%	1,073,898	274,679	25.6%	1,073,898	-	0.0%
Other Expenditures	5,391	4,463	82.8%	5,492	178	3.2%	5,492	-	0.0%
Total Expenditures	14,083,336	1,597,005	11.3%	14,164,018	1,852,285	13.1%	14,164,018	-	0.0%
Total Year End Expenditures & Transfers	14,083,336	1,597,005	11.3%	14,164,018	1,852,285	13.1%	14,164,018	-	0.0%
Reserves Designated									
TABOR Reserve	36,082	36,082	100.0%	84,239	84,239	100.0%	84,239	-	0.0%
Designated Reserve Commitments	8,638,686	7,932,831	91.8%	7,607,347	12,009,312	157.9%	9,828,010	2,220,663	29.2%
Total Reserves	\$8,674,768	\$7,968,913	91.9%	\$7,691,586	\$12,093,551	157.2%	\$9,912,249	\$2,220,663	28.9%
Total Appropriations	\$22,758,104	\$9,565,918	42.0%	\$21,855,604	\$13,945,836	63.8%	\$24,076,267	\$2,220,663	10.2%

ADAMS 12 FIVE STAR SCHOOLS
 COMPARATIVE SCHEDULE OF BEGINNING FUND BALANCE, REVENUE, EXPENDITURES AND END FUND BALANCE
 BEFORE, AFTER, AND SUMMER ENRICHMENT SPECIAL REVENUE FUND (UNAUDITED)
 FISCAL YEAR 2022-2023
 FOR THE PERIOD ENDING SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2022

	2021-2022 Adopted Budget	2021-2022 Year to Date Actual	YTD as % of Budget	2022-2023 Adopted Budget	2022-2023 Actuals	YTD as % of Budget	2022-2023 Forecasted Year End	Variance to Budget Increase/(Decrease)	% Variance to Budget
Beginning Fund Balance	\$1,074,731	\$1,074,731	100.0%	\$1,616,240	\$2,725,000	168.6%	\$2,725,000	\$1,108,760	68.6%
Local Support									
Other Local	6,071,362	1,445,098	23.8%	6,465,940	1,726,162	26.7%	6,465,940	-	0.0%
Other Support									
Transfer in From Other Funds	-	238,420	0.0%	-	-	0.0%	-	-	0.0%
Other Miscellaneous	-	21	0.0%	-	-	0.0%	-	-	0.0%
Total Revenue	6,071,362	1,683,539	27.7%	6,465,940	1,726,162	26.7%	6,465,940	-	0.0%
Total Available Resources	7,146,093	2,758,270	38.6%	8,082,180	4,451,161	55.1%	9,190,940	1,108,760	13.7%
Expenditures									
Employee Salaries	3,918,982	799,437	20.4%	4,064,641	1,023,394	25.2%	4,064,641	-	0.0%
Employee Benefits	1,192,100	242,112	20.3%	1,328,228	300,944	22.7%	1,328,228	-	0.0%
Purchased Services	464,800	72,918	15.7%	500,353	116,824	23.3%	500,353	-	0.0%
Supplies & Materials	253,414	21,666	8.5%	265,018	42,174	15.9%	265,018	-	0.0%
Utilities	17,290	4,255	24.6%	16,560	2,656	16.0%	16,560	-	0.0%
Property/Equipment	12,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%
Internal Charge/Reimbursements	221,320	48,658	22.0%	223,347	59,030	26.4%	223,347	-	0.0%
Other Expenditures	1,695	708	41.8%	1,340	433	32.3%	1,340	-	0.0%
Total Expenditures	6,081,601	1,189,754	19.6%	6,409,487	1,545,454	24.1%	6,409,487	-	0.0%
Total Year End Expenditures & Transfers	6,081,601	1,189,754	19.6%	6,409,487	1,545,454	24.1%	6,409,487	-	0.0%
Reserves Designated									
TABOR Reserve	182,141	182,141	100.0%	193,978	193,978	100.0%	193,978	-	0.0%
Designated Reserve Commitments	882,351	1,386,375	157.1%	1,478,715	2,711,729	183.4%	2,587,475	1,108,760	75.0%
Total Reserves	\$1,064,492	\$1,568,516	147.3%	\$1,672,693	\$2,905,707	173.7%	\$2,781,453	\$1,108,760	66.3%
Total Appropriations	\$7,146,093	\$2,758,270	38.6%	\$8,082,180	\$4,451,161	55.1%	\$9,190,940	\$1,108,760	13.7%