

Douglas County School District

Quarterly Financial Report | Period Ending June 30, 2023



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Colleen Doan, Director of Budget
September 26, 2023

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended June 30, 2023

Table of Contents

GENERAL FUND FINANCIALS

General Fund Budget to Actual – Fund 10..... 1
General Fund Consolidated Revenues – Fund 10..... 4
General Fund Comparison of Actual Expenditures – Fund 10..... 5
Outdoor Education Fund Budget to Actual – Fund 13..... 6
Capital Projects Fund Budget to Actual – Fund 14 7
Full Day Kindergarten Fund Budget to Actual – Fund 15 (No Activity)..... 8
Transportation Fund Budget to Actual – Fund 25..... 9

SPECIAL REVENUE FUND FINANCIALS

Nutrition Services NSLP Fund Budget to Actual – Fund 21 11
Nutrition Services Non-NSLP Fund Budget to Actual – Fund 28 12
Governmental Designated Purpose Grants Fund Budget to Actual – Fund 22 13
Pupil Activity Fund Budget to Actual – Fund 23 14
Athletics and Activities Fund Budget to Actual – Fund 26..... 15
Child Care Fund Budget to Actual – Fund 29..... 16

DEBT SERVICE AND LEASE PAYMENT FUND FINANCIALS

Bond Redemption Fund Budget to Actual – Fund 31 18
Certificate of Participation (COP) Lease Payment Fund Budget to Actual – Fund 39..... 19

BUILDING FUND FINANCIALS

Bond Building Funds Budget to Actual – Fund 41 21
Certificate of Participation (COP) Building Fund Budget to Actual – Fund 45 (No Activity)..... 22

INTERNAL SERVICE FUND FINANCIALS

Medical Fund Budget to Actual – Fund 65 24
Short Term Disability Insurance Fund Budget to Actual – Fund 66 25

TRUST AND AGENCY FUND FINANCIALS

Private Purpose Trust Fund Budget to Actual – Fund 75 27

Douglas County School District Re 1
Quarterly Financial Report
 For the Period Ended June 30, 2023

Table of Contents (Cont.)

CHARTER SCHOOL FINANCIALS

Academy Charter School Budget to Actual	29
American Academy Charter School Budget to Actual	30
Aspen View Academy Charter School Budget to Actual.....	31
Ben Franklin Academy Charter School Budget to Actual	32
Challenge to Excellence Charter School Budget to Actual	33
DCS Montessori Charter School Budget to Actual	34
Global Village Academy Charter School Budget to Actual.....	35
HOPE Online Learning Academy Charter School Budget to Actual	36
Leman Academy Charter School Budget to Actual.....	37
North Star Charter School Budget to Actual	38
Parker Core Knowledge Charter School Budget to Actual	39
Parker Performing Arts Charter School Budget to Actual	40
Platte River Academy Charter School Budget to Actual	41
Renaissance Secondary School Budget to Actual.....	42
SkyView Academy Charter School Budget to Actual	43
STEM School Highlands Ranch Budget to Actual	44
World Compass Academy Charter School Budget to Actual	45

APPENDIX

Investments by Type by Fund and Investment Income by Fund.....	47
Investment Portfolio.....	48
General Fund Utility Budget Report – Fund 10	49
Transportation Fund Monthly Fuel Expense Report – Fund 25	50
Nutrition Services Monthly Food & Labor Report – Fund 21 and 28.....	51
Sample Fund Budget to Actual with Footnotes Explained.....	52



GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023				2021-2022		
	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	\$ 164,846,226	\$ 168,573,544	\$ 168,573,544	100.00%	\$ 154,878,689	\$ 154,878,689	100.00%
Revenues by Source							
Property Taxes	293,229,894	293,617,215	292,665,243	99.68%	288,353,571	290,661,413	100.80%
Specific Ownership Taxes	32,258,980	31,999,174	32,617,906	101.93%	31,369,085	31,147,919	99.29%
Other Local Income	33,574,299	43,673,173	51,782,555	118.57%	43,082,321	37,130,747	86.19%
Intergovernmental	394,658,358	390,343,587	402,924,337	103.22%	368,824,043	367,186,635	99.56%
Total Revenues	\$ 753,721,531	\$ 759,633,149	\$ 779,990,042	102.68%	\$ 731,629,020	\$ 726,126,714	99.25%
Total Sources	\$ 918,567,757	\$ 928,206,693	\$ 948,563,586	102.19%	\$ 886,507,709	\$ 881,005,403	99.38%
Expenditures by Program							
Instructional	370,278,718	364,657,176	356,805,966	97.85%	348,998,741	336,743,602	96.49%
Support - Students	38,251,862	41,600,747	42,685,755	102.61%	43,886,589	37,410,173	85.24%
Support - Instructional Staff	18,412,267	22,801,596	25,262,053	110.79%	20,890,257	23,280,525	111.44%
Support - General Administration	3,723,231	4,141,328	3,993,993	96.44%	4,304,841	3,813,930	88.60%
Support - School Administration	37,545,802	41,240,270	44,076,881	106.88%	40,174,366	39,309,569	97.85%
Support - Business	4,959,174	5,617,931	5,869,004	104.47%	4,305,426	4,599,426	106.83%
Support - Operations & Maintenance	51,136,651	55,650,218	52,663,311	94.63%	52,504,072	45,633,031	86.91%
Support - Student Transportation	27,682,290	27,685,930	26,676,448	96.35%	25,793,790	23,385,768	90.66%
Support - Central	28,460,704	37,438,952	30,013,218	80.17%	25,099,762	22,625,837	90.14%
Support - Other	710,434	842,321	781,679	92.80%	7,900,038	826,463	10.46%
Contracts w/ Charter Schools	172,636,944	166,684,465	166,792,982	100.07%	160,428,240	160,580,802	100.10%
Non Instructional	1,426,690	1,762,241	7,622,530	432.55%	1,747,023	4,375,380	250.45%
Transfers Out	7,398,348	7,748,278	7,748,278	100.00%	9,849,171	9,849,171	100.00%
Total Expenditures	\$ 762,623,115	\$ 777,871,453	\$ 770,992,098	99.12%	\$ 745,882,316	\$ 712,433,675	95.52%
Expenditures by Object							
Salaries - 100s	358,571,022	353,235,840	346,495,259	98.09%	345,589,277	332,600,658	96.24%
Benefits - 200s	134,165,172	130,828,060	142,190,227	108.68%	129,444,462	119,925,047	92.65%
Purchased Services - 300s, 400s, 500s	41,112,731	50,556,227	52,236,165	103.32%	43,268,251	42,869,434	99.08%
Supplies - 600s	39,897,255	45,027,924	38,637,381	85.81%	43,601,695	33,784,523	77.48%
Equipment - 700s	6,509,202	21,502,298	14,773,522	68.71%	11,276,516	11,674,529	103.53%
Other - 800s, 900s	2,332,441	2,288,361	2,118,285	92.57%	2,424,704	1,149,512	47.41%
Contracts w/ Charter Schools	172,636,944	166,684,465	166,792,982	100.07%	160,428,240	160,580,802	100.10%
Transfers Out	7,398,348	7,748,278	7,748,278	100.00%	9,849,171	9,849,171	100.00%
Total Expenditures	\$ 762,623,115	\$ 777,871,453	\$ 770,992,098	99.12%	\$ 745,882,316	\$ 712,433,675	95.52%
BOE Contingency	\$ 6,042,300	\$ 3,202,497	\$ -	0.00%	\$ 3,029,025	\$ -	0.00%
Net Change in Fund Balance	\$ (14,943,884)	\$ (21,440,801)	\$ 8,997,943	-41.97%	\$ (17,282,321)	\$ 13,693,039	-79.23%
Ending Fund Balance	\$ 149,902,342	\$ 147,132,743	\$ 177,571,487	120.69%	\$ 137,596,368	\$ 168,571,728	122.51%
TABOR Reserve	18,310,000	18,570,000	-	0.00%	17,320,000	-	0.00%
BOE Reserve	18,310,000	18,570,000	-	0.00%	17,320,000	-	0.00%
School Carry Over Reserve	24,582,892	22,703,772	-	0.00%	24,108,231	-	0.00%
Medicaid Carry Over Reserve	1,968,380	1,725,576	-	0.00%	2,827,097	-	0.00%
Staff Compensation Reserve	-	-	-	0.00%	10,000,000	-	0.00%
Mental Health and Security Grant	627,410	287,761	-	0.00%	1,175,798	-	0.00%
Enrollment Reserve	2,432,000	-	-	0.00%	-	-	0.00%
Literacy Curricular Materials Reserve	-	-	-	0.00%	2,250,000	-	0.00%
Multi-Year Lease Reserve	3,782,903	3,782,903	-	0.00%	4,178,498	-	0.00%
SPED/Mental Health Reserve	1,718,645	-	-	0.00%	126,648	-	0.00%
Assignment of 2018 Mill Levy Override	8,462,901	7,256,123	-	0.00%	9,262,081	-	0.00%
Ending Fund Balance - after reserves	\$ 69,707,211	\$ 74,236,608	\$ 177,571,487	239.20%	\$ 49,028,015	\$ 168,571,728	343.83%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	143,550,156	152,766,801	152,766,801	100.00%	-	130,969,479	130,969,479	100.00%	130,969,479	100.00%	-	16.64%
Revenues												
Local Taxes												
Property Tax (In SFA)	219,516,894	219,904,215	218,866,329	99.53%	(1,037,886)	214,640,571	217,671,901	101.41%	216,817,713	101.01%	2,177,142	0.94%
Budget Override	73,713,000	73,713,000	73,798,915	100.12%	85,915	73,713,000	72,989,512	99.02%	73,713,000	100.00%	-	0.12%
Specific Ownership Taxes (In SFA)	19,094,102	18,964,550	19,252,585	101.52%	288,035	18,537,938	18,407,237	99.29%	18,537,938	100.00%	-	3.86%
Specific Ownership Taxes (Out of SFA)	13,164,878	13,034,624	13,365,322	102.54%	330,698	12,831,147	12,740,682	99.29%	12,740,682	99.29%	(90,465)	4.90%
Subtotal Local Taxes	<u>\$ 325,488,874</u>	<u>\$ 325,616,389</u>	<u>\$ 325,283,150</u>	<u>99.90%</u>	<u>\$ (333,239)</u>	<u>\$ 319,722,656</u>	<u>\$ 321,809,332</u>	<u>100.65%</u>	<u>\$ 321,809,332</u>	<u>100.65%</u>	<u>\$ 2,086,676</u>	<u>1.08%</u>
Intergovernmental Revenue												
Equalization Entitlements	346,447,304	341,590,047	341,554,364	99.99%	(35,683)	321,754,777	321,796,077	100.01%	321,796,077	100.01%	41,300	6.14%
Special Education	21,511,709	21,511,709	21,763,064	101.17%	251,355	16,377,665	16,402,769	100.15%	16,402,769	100.15%	25,104	32.68%
Vocational Education	723,514	723,514	935,940	129.36%	212,426	723,514	720,773	99.62%	720,773	99.62%	(2,741)	29.85%
Gifted & Talented	662,034	627,289	627,289	100.00%	-	639,646	639,646	100.00%	639,646	100.00%	-	-1.93%
Charter School Capital Construction	4,090,949	4,963,445	4,963,445	100.00%	0	4,090,949	4,090,951	100.00%	4,090,951	100.00%	2	21.33%
Federal - Medicaid Reimbursement	4,397,608	4,638,504	4,653,954	100.33%	15,450	4,535,934	3,770,193	83.12%	3,770,193	83.12%	(765,741)	23.44%
State PERA Contribution	9,000,000	9,000,000	21,023,982	233.60%	12,023,982	9,000,000	7,793,183	86.59%	7,793,183	86.59%	(1,206,817)	169.77%
Other	2,373,886	2,398,525	2,545,992	106.15%	147,467	6,617,731	6,910,293	104.42%	6,910,293	104.42%	292,562	-63.16%
Subtotal Intergovernmental Revenue	<u>\$ 389,207,004</u>	<u>\$ 385,453,033</u>	<u>\$ 398,068,031</u>	<u>103.27%</u>	<u>\$ 12,614,998</u>	<u>\$ 363,740,216</u>	<u>\$ 362,123,886</u>	<u>99.56%</u>	<u>\$ 362,123,886</u>	<u>99.56%</u>	<u>\$ (1,616,330)</u>	<u>9.93%</u>
Other Local Revenue												
General Fund Interest	218,000	4,277,448	5,058,748	118.27%	781,300	115,000	433,937	377.34%	433,937	377.34%	318,937	1065.78%
Charter School Purchased Services	9,858,830	9,175,541	9,237,511	100.68%	61,970	8,411,413	8,515,968	101.24%	8,515,968	101.24%	104,555	8.47%
Preschool	1,477,850	1,766,000	1,638,038	92.75%	(127,962)	1,849,791	1,715,585	92.74%	1,715,585	92.74%	(134,206)	-4.52%
School Based	8,492,000	8,645,000	8,904,021	103.00%	259,021	7,936,000	8,790,153	110.76%	8,289,884	104.46%	353,884	7.41%
Other	7,950,163	9,900,508	11,776,053	118.94%	1,875,545	11,007,976	11,359,263	103.19%	11,863,836	107.77%	855,860	-0.74%
Subtotal Other Local Revenue	<u>\$ 27,996,843</u>	<u>\$ 33,764,497</u>	<u>\$ 36,614,371</u>	<u>108.44%</u>	<u>\$ 2,849,874</u>	<u>\$ 29,320,180</u>	<u>\$ 30,814,906</u>	<u>105.10%</u>	<u>\$ 30,819,210</u>	<u>105.11%</u>	<u>\$ 1,499,030</u>	<u>18.80%</u>
Total Revenue	<u>\$ 742,692,721</u>	<u>\$ 744,833,919</u>	<u>\$ 759,965,551</u>	<u>102.03%</u>	<u>\$ 15,131,632</u>	<u>\$ 712,783,052</u>	<u>\$ 714,748,123</u>	<u>100.28%</u>	<u>\$ 714,752,428</u>	<u>100.28%</u>	<u>\$ 1,969,376</u>	<u>6.33%</u>
Expenditures												
Salaries												
Administrators	20,353,637	19,978,737	20,107,521	100.64%	(128,784)	20,033,510	19,938,188	99.52%	19,938,188	99.52%	95,322	0.85%
Certified	235,932,368	221,956,324	222,962,241	100.45%	(1,005,917)	216,064,491	209,664,349	97.04%	209,664,349	97.04%	6,400,142	6.34%
ProTech	15,574,329	16,071,261	15,923,516	99.08%	147,745	14,669,487	13,799,347	94.07%	13,799,347	94.07%	870,140	15.39%
Classified	63,437,066	59,336,867	50,617,842	85.31%	8,719,025	53,653,442	48,519,818	90.43%	48,519,818	90.43%	5,133,624	4.32%
Substitutes	4,576,409	5,244,958	7,244,455	138.12%	(1,999,497)	4,920,805	6,863,379	139.48%	6,863,379	139.48%	(1,942,574)	5.55%
Overtime	432,712	414,055	704,304	170.10%	(290,249)	391,816	686,232	175.14%	686,232	175.14%	(294,416)	2.63%
Additional Pay	4,822,060	17,826,582	16,552,663	92.85%	1,273,919	22,610,032	21,700,773	95.98%	21,700,773	95.98%	909,259	-23.72%
Benefits	118,829,415	116,984,582	116,486,671	99.57%	497,911	114,876,468	107,622,493	93.69%	107,622,493	93.69%	7,253,975	8.24%
State PERA Contribution	9,000,000	9,000,000	21,023,982	233.60%	(12,023,982)	9,000,000	7,793,183	86.59%	7,793,183	86.59%	1,206,817	169.77%
Purchased Professional Services	8,298,630	10,748,191	10,804,616	100.52%	(56,425)	9,515,788	8,484,906	89.17%	8,484,906	89.17%	1,030,882	27.34%
Purchased Property Services	8,632,921	10,398,133	10,032,500	96.48%	365,633	9,366,476	8,819,780	94.16%	8,819,780	94.16%	546,696	13.75%
Other Purchased Services	15,660,917	17,701,441	19,199,925	108.47%	(1,498,484)	15,688,319	16,439,067	104.79%	16,439,067	104.79%	(750,748)	16.79%
Supplies	28,543,601	32,530,468	26,134,722	80.34%	6,395,746	31,753,590	23,477,937	73.94%	23,477,937	73.94%	8,275,653	11.32%
Utilities	11,737,278	12,038,328	13,100,687	108.82%	(1,062,359)	11,716,428	10,597,729	90.45%	10,597,729	90.45%	1,118,699	23.62%
Equipment	-	-	15,420	0.00%	(15,420)	-	-	0.00%	-	0.00%	-	0.00%
Other	2,074,360	2,964,301	2,838,426	95.75%	125,875	2,892,018	1,868,971	64.63%	1,868,971	64.63%	1,023,047	51.87%
Total Expenditures	<u>\$ 547,905,703</u>	<u>\$ 553,194,228</u>	<u>\$ 553,749,489</u>	<u>100.10%</u>	<u>\$ (555,261)</u>	<u>\$ 537,152,670</u>	<u>\$ 506,276,153</u>	<u>94.25%</u>	<u>\$ 506,276,153</u>	<u>94.25%</u>	<u>\$ 30,876,517</u>	<u>9.38%</u>

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, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Charter School Pass Through	\$ 172,636,944	\$ 166,684,465	\$ 166,792,982	100.07%	\$ (108,517)	\$ 160,428,240	\$ 160,580,802	100.10%	\$ 160,580,802	100.10%	\$ (152,562)	3.87%
Transfers												
Outdoor Education Fund	23,084	23,084	23,084	100.00%	-	23,084	23,084	100.00%	23,084	100.00%	-	0.00%
Transportation Fund	15,620,238	16,603,238	16,603,238	100.00%	-	15,620,238	15,620,238	100.00%	15,620,238	100.00%	-	6.29%
Capital Projects Fund	792,834	11,723,234	11,723,234	100.00%	-	605,660	605,660	100.00%	605,660	100.00%	-	1835.61%
Nutrition Services NSLP Fund	351,634	362,884	362,884	100.00%	-	445,352	445,352	100.00%	445,352	100.00%	-	-18.52%
Nutrition Services Non-NSLP Fund	93,718	268,718	268,718	100.00%	-	-	-	-	-	0.00%	-	-
Child Care Fund	491,486	560,107	560,107	100.00%	-	2,262,045	2,262,045	100.00%	2,262,045	100.00%	-	-75.24%
Athletics & Activities Fund	5,342,625	5,437,684	5,437,684	100.00%	-	4,395,546	4,395,546	100.00%	4,395,546	100.00%	-	23.71%
COP Lease Payments Fund	1,118,885	1,118,885	1,118,885	100.00%	-	2,746,228	2,746,228	100.00%	2,746,228	100.00%	-	-59.26%
Total Transfers	\$ 23,834,504	\$ 36,097,834	\$ 36,097,834	100.00%	\$ -	\$ 26,098,153	\$ 26,098,153	100.00%	\$ 26,098,153	100.00%	\$ -	38.32%
Total Expenditures and Transfers	\$ 744,377,151	\$ 755,976,527	\$ 756,640,306	100.09%	\$ (663,779)	\$ 723,679,063	\$ 692,955,107	95.75%	\$ 692,955,107	95.75%	\$ 30,723,956	9.19%
BOE Contingency - 1%	6,042,300	3,202,497	-	0.00%	3,202,497 ⁷	3,029,025	-	0.00%	-	0.00%	3,029,025	-
Change in Fund Balance	(7,726,730)	(14,345,105)	3,325,246		17,670,351	(13,925,036)	21,793,016		21,797,320	-156.53%	35,722,356	-84.74%
Ending Fund Balance	135,823,426	138,421,696	156,092,047	112.77%	17,670,351	117,044,443	152,762,495	130.52%	152,766,799	130.52%	35,722,356	2.18%
Tabor Reserve - 3%	18,310,000	18,570,000	20,645,000	111.17%	2,075,000	17,320,000	17,561,600	101.39%	17,561,600	101.39%	241,600	17.56%
BOE Reserve - 3%	18,310,000	18,570,000	20,645,000	111.17%	2,075,000	17,320,000	17,561,600	101.39%	17,561,600	101.39%	241,600	17.56%
School Carry Over Reserve	22,458,498	20,003,538	19,775,125	98.86%	(228,413)	19,478,605	20,003,538	102.69%	20,003,538	102.69%	524,933	-1.14%
Medicaid Carry Over Reserve	1,968,380	1,725,576	1,273,670	73.81%	(451,906)	2,827,097	1,730,576	61.21%	1,730,576	61.21%	(1,096,521)	-26.40%
Mental Health and Security Grant	627,410	287,761	28,979	10.07%	(258,782)	1,175,798	593,761	50.50%	593,761	50.50%	(582,037)	-95.12%
Enrollment Reserve	2,432,000	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Literacy Curricular Materials Reserve	-	-	-	0.00%	-	2,250,000	2,250,000	100.00%	2,250,000	100.00%	-	-100.00%
Multi-Year Lease Reserve	3,782,903	3,782,903	3,782,903	100.00%	-	4,178,498	4,178,498	100.00%	4,178,498	100.00%	-	-9.47%
SPED/Mental Health Reserve	1,718,645	-	370,782	0.00%	370,782	126,648	686,438	542.00%	686,438	542.00%	559,790	-45.98%
Staff Compensation Reserve	-	-	-	0.00%	-	10,000,000	10,000,000	100.00%	10,000,000	100.00%	-	-100.00%
Assignment of 2018 Mill Levy Override	8,462,901	7,256,123	3,372,977	46.48%	(3,883,146)	9,262,081	7,522,347	81.22%	7,522,347	81.22%	(1,739,734)	-55.16%
Ending Fund Balance - after reserves	\$ 57,752,689	\$ 68,225,795	\$ 86,197,611	126.34%	\$ 17,971,816	\$ 33,105,716	\$ 70,674,137	213.48%	\$ 70,678,441	213.49%	\$ 37,572,725	21.96%

2022-2023 Budget to Actual Notes

¹ State PERA Contribution increased from budget and prior years due to the State making additional contributions to catch up for lower funding in prior years

² Increase to interest based on interest rate hikes since creating the Adopted Budget in spring 2022

³ Increase to fee/tuition based cocurricular and extracurricular programming

⁴ Budget to projection variance in classified salaries due to significant number of vacancies in classroom support and custodial positions districtwide; positions backfilled with contractors and extended use of overtime and substitutes

⁵ School discretionary operating budgets predominately held in supplies while often spent on services

⁶ Natural gas usage and electricity variable rates exceeded forecast based on 3rd and 4th quarter spend due to weather and inflation

⁷ Budget and projection assumed that all remaining contingency would be requested, approved and reallocated by year end; no allocations made after Final Revised Budget

Year over Year Actual Notes

^A State PERA Contribution increased from budget and prior years due to the State making additional contributions to catch up for lower funding in prior years

^B Increase to interest based on interest rate hikes in 2022 compared to interest rates in 2021

^C Year-over-year increase in licensed salaries reflects implementation of new licensed compensation structure effective July 2022

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended June 30, 2023**

	<u>2022-2023 Year to Date Actual</u>	<u>2021-2022 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	63,158	64,035	(877)	-1.37%
REVENUE				
Property Taxes	\$ 292,665,243	\$ 290,661,413	\$ 2,003,830	0.69%
Specific Ownership Taxes	32,617,906	31,147,919	1,469,988	4.72%
State Equalization	341,554,364	321,796,077	19,758,286	6.14%
Categorical Revenue	24,936,346	24,673,481	262,865	1.07%
Charter School Purchased Services	9,237,511	8,515,968	721,544	8.47%
Charter School Capital Construction	4,963,445	4,090,951	872,495	21.33%
Federal - Medicaid Reimbursement	4,653,954	3,770,193	883,761	23.44%
Preschool	1,638,038	1,715,585	(77,547)	-4.52%
School Based	8,904,021	8,790,153	113,868	1.30%
Other	37,858,783	19,586,384	18,272,399	93.29% ¹
	<u>\$ 759,029,611</u>	<u>\$ 714,748,123</u>	<u>\$ 44,281,488</u>	<u>6.20%</u>

Property Taxes	Calculated by applying the December 2022 mill levy upon the 2023 assessed valuation of residential and commercial property within the District. Prior to December 2022, property taxes were based on the December 2021 mill levy and 2022 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 \$358.64 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.

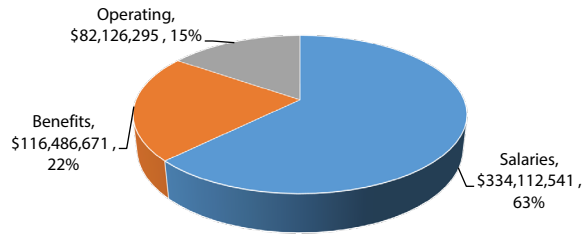
* Student Funded Pupil Count for 2022-2023 updated to reflect actual Student October Count 2022 for the Revised Budget.

Notes:

¹ State PERA Contribution increased from budget and prior years due to the State making additional contributions to catch up for lower funding in prior years

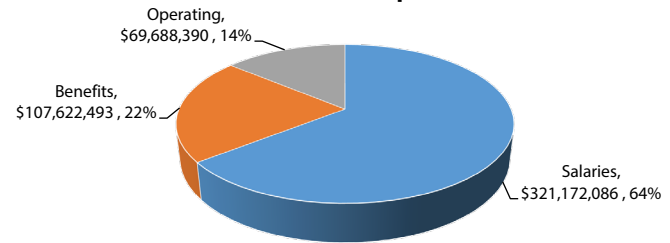
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended June 30, 2023**

2022-2023 Actual Expenditures



Total expenditures through 4th Quarter 2022-2023 were \$532,725,508. In addition to these expenditures, there is a charter school distribution of \$166,792,982 and a transfer to other funds of \$36,097,834.

2021-2022 Actual Expenditures



Total expenditures through 4th Quarter 2021-2022 were \$498,482,969. In addition to these expenditures, there is a charter school distribution of \$160,580,802 and a transfer to other funds of \$26,098,153.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	160,512	25,065	25,065	100.00%	-
Revenues					
Tuition	1,584,600	1,342,600	1,137,254	84.71%	(205,346) ¹
Grant	-	139,200	34,640	24.88%	(104,560) ²
Other	-	22,000	10,560	48.00%	(11,440)
Total Revenue	\$ 1,584,600	\$ 1,503,800	\$ 1,182,454	78.63%	\$ (321,346)
Transfer from General Fund	23,084	23,084	23,084	100.00%	-
Total Sources	\$ 1,768,196	\$ 1,551,949	\$ 1,230,603	79.29%	\$ (321,346)
Expenditures					
Salaries	778,746	747,294	670,288	89.70%	77,006
Benefits	279,033	264,580	230,506	87.12%	34,074
Purchased Services	143,047	130,471	118,572	90.88%	11,899
Supplies	244,742	327,646	154,644	47.20%	173,002) ³
Equipment	5,500	10,000	6,237	62.37%	3,763
Field Trips & Other	69,871	63,208	19,671	31.12%	43,537) ⁴
Total Expenditures	\$ 1,520,939	\$ 1,543,199	\$ 1,199,919	77.76%	\$ 343,280
Change in Fund Balance	86,745	(16,315)	5,619		(21,934)
Balance on Hand June 30	\$ 247,257	\$ 8,750	\$ 30,684	350.67%	\$ 21,934

	2021-2022						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	
Revenues							
Tuition	1,508,748	1,244,314	82.47%	1,244,314	82.47%	(264,434)	-8.60%
Grant	-	-	0.00%	-	0.00%	-	
Other	-	761	0.00%	761	0.00%	761	1288.56%
Total Revenue	\$ 1,508,748	\$ 1,245,074	82.52%	\$ 1,245,074	82.52%	\$ (263,674)	-5.03%
Transfer from General Fund	23,084	23,084	100.00%	23,084	100.00%	-	0.00%
Total Sources	\$ 1,531,832	\$ 1,268,158	82.79%	\$ 1,268,158	82.79%	\$ (263,674)	-2.96%
Expenditures							
Salaries	748,242	669,808	89.52%	669,808	89.52%	78,434	0.07%
Benefits	273,307	221,790	81.15%	221,790	81.15%	51,517	3.93%
Purchased Services	127,422	119,819	94.03%	119,819	94.03%	7,603	-1.04%
Supplies	266,053	167,823	63.08%	167,823	63.08%	98,230	-7.85%
Equipment	35,038	35,293	100.73%	35,293	100.73%	(255)	-82.33%
Field Trips & Other	58,686	28,561	48.67%	28,561	48.67%	30,125	-31.13%
Total Expenditures	\$ 1,508,748	\$ 1,243,094	82.39%	\$ 1,243,094	82.39%	\$ 265,654	-3.47%
Change in Fund Balance	23,084	25,064		25,064	108.58%	1,980	-77.58%
Balance on Hand June 30	\$ 23,084	\$ 25,064	108.58%	\$ 25,064	108.58%	\$ 1,980	22.42%

2022-2023 Budget to Actual Notes

¹ Four less weeks of Outdoor Education trips in spring 2023 due to non-renewed school visits

² Other Revenue is operations grant associated with COVID-19 stimulus funds, majority of grant carried over to following fiscal year

³ Supply use restricted based on reduced revenue and utilities reclassified to General Fund based on operating loss within program

⁴ Field trips lower than budgeted due to unavailability of District buses

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	15,371,685	10,172,826	10,172,826	100.00%	-	17,887,726	17,887,726	100.00%	17,887,726	100.00%	-	-43.13%
Revenues												
Revenue in Lieu of Land	2,414,302	2,414,302	740,029	30.65%	(1,674,273) ¹	2,847,241	2,832,976 ^A	99.50%	2,832,976	99.50%	(14,265)	-73.88%
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	4,551,220	11,443,139	251.43%	6,891,919 ²	7,656,152	223,926 ^B	2.92%	223,926	2.92%	(7,432,226)	5010.23%
Total Revenue	\$ 2,414,302	\$ 6,965,522	\$ 12,183,168	174.91%	\$ 5,217,646	\$ 10,503,393	\$ 3,056,902	29.10%	\$ 3,056,902	29.10%	\$ (7,446,491)	298.55%
Transfer from General Fund	792,834	11,723,234	11,723,234	100.00%	-	605,660	605,660	100.00%	605,660	100.00%	-	1835.61%
Total Sources	\$ 18,578,821	\$ 28,861,582	\$ 34,079,228	118.08%	\$ 5,217,646	\$ 28,996,779	\$ 21,550,288	74.32%	\$ 21,550,288	74.32%	\$ (7,446,491)	58.14%
Expenditures												
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Purchased/Property Services	-	30,640	183,558	599.08%	(152,918)	51,960	74,336	143.06%	74,336	143.06%	(22,376)	146.93%
Equipment/Building	5,403,702	20,907,298	13,791,191	65.96%	7,116,107 ³	11,035,755	11,301,672	102.41%	11,301,672	102.41%	(265,917)	22.03%
Other	-	-	11,837	0.00%	(11,837)	-	1,453	0.00%	1,453	0.00%	(1,453)	714.41%
Total Expenditures	\$ 5,403,702	\$ 20,937,938	\$ 13,986,586	66.80%	\$ 6,951,352	\$ 11,087,715	\$ 11,377,461	102.61%	\$ 11,377,461	102.61%	\$ (289,746)	22.93%
Change in Fund Balance	(2,196,566)	(2,249,182)	9,919,815		(12,168,997)	21,338	(7,714,899)		(7,714,899)	-36155.68%	(7,736,237)	-228.58%
Assigned to Revenue in Lieu of Land	\$ 9,635,965	\$ 7,627,112	\$ 7,395,556	96.96%	\$ (231,556)	\$ 8,090,226	\$ 8,332,365	102.99%	\$ 8,332,365	102.99%	\$ 242,139	-11.24%
Assigned to School Carry Over	\$ 2,124,394	\$ 2,700,234	\$ 2,063,045	76.40%	\$ (637,189)	\$ 4,629,626	\$ 3,401,875	73.48%	\$ 3,401,875	73.48%	\$ (1,227,751)	-39.36%
Balance on Hand June 30 (Other)	\$ 1,414,760	\$ (2,403,702)	\$ 10,634,040	-442.40%	\$ 13,037,742	\$ 5,189,212	\$ (1,561,413)	-30.09%	\$ (1,561,413)	-30.09%	\$ (6,750,625)	-781.05%

2022-2023 Budget to Actual Notes

¹ Slow down in housing market negatively impacting residential housing permits in Douglas County which contribute to revenue in lieu of land from developers

² Reimbursement revenue for Emergency Connectivity Funds received in 2022-2023 while expenses for technology occurred in 2021-2022 plus \$3.3M sale of Cantril Administration Building in fourth quarter

³ Legacy Campus renovation and information technology infrastructure work during summer 2023 spanned both 2022-2023 and 2023-2024

Year over Year Actual Notes

^A Slow down in housing market negatively impacting residential housing permits in Douglas County which contribute to revenue in lieu of land from developers

^B Reimbursement revenue for Emergency Connectivity Funds received in 2022-2023 while expenses for technology occurred in 2021-2022 plus \$3.3M sale of Cantril Administration Building in fourth quarter

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Full Day Kindergarten Fund - Fund 15*
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Revenues												
Tuition	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Contributions/Donations	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Other	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Expenditures												
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Purchased Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Supplies	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Other	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Change in Fund Balance	-	-	-		-	-		-	0.00%	-		
Assigned to School Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	

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

2022-2023 Budget to Actual Notes

None

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	5,763,873	5,608,852	5,608,852	100.00%	-	6,021,484	6,021,484	100.00%	6,021,484	100.00%	-	-6.85%
Revenues												
Transportation Fees	850,000	850,000	1,035,388	121.81%	185,388	1,050,000	1,198,027	114.10%	1,198,027	114.10%	148,027	-13.58%
State Categorical	5,451,354	4,751,354	4,821,667	101.48%	70,313	5,083,827	5,062,749	99.59%	5,062,749	99.59%	(21,078)	-4.76%
Other	728,554	728,554	801,814	110.06%	73,260	700,000	813,349	116.19%	813,349	116.19%	113,349	-1.42%
Total Revenue	\$ 7,029,908	\$ 6,329,908	\$ 6,658,869	105.20%	\$ 328,961	\$ 6,833,827	\$ 7,074,125	103.52%	\$ 7,074,125	103.52%	\$ 240,298	-5.87%
Transfer from General Fund	15,620,238	16,603,238	16,603,238	100.00%	-	15,620,238	15,620,238	100.00%	15,620,238	100.00%	-	6.29%
Total Sources	\$ 28,414,019	\$ 28,541,998	\$ 28,870,959	101.15%	\$ 328,961	\$ 28,475,549	\$ 28,715,847	100.84%	\$ 28,715,847	100.84%	\$ 240,298	0.54%
Expenditures												
Salaries	12,663,695	11,659,762	10,594,431	90.86%	1,065,331 ¹	12,497,452	10,758,764	86.09%	10,758,764	86.09%	1,738,688	-1.53%
Benefits	6,056,724	4,578,898	4,193,604	91.59%	385,294 ¹	5,294,687	4,287,581	80.98%	4,287,581	80.98%	1,007,106	-2.19%
Purchased Services	5,205,260	8,074,345	8,309,256	102.91%	(234,911)	5,246,333	5,781,280 ^A	110.20%	5,781,280	110.20%	(534,947)	43.73%
Supplies	1,441,000	1,324,488	941,547	71.09%	382,941 ²	1,258,300	863,344	68.61%	863,344	68.61%	394,956	9.06%
Fuel	1,730,000	1,880,000	1,893,519	100.72%	(13,519)	1,850,000	1,827,936	98.81%	1,827,936	98.81%	22,064	3.59%
Bus Purchases & Equipment	1,100,000	985,000	960,673	97.53%	24,327	235,000	337,564 ^B	143.64%	337,564	143.64%	(102,564)	184.59%
Other	(439,200)	(739,148)	(751,649)	101.69%	12,501	(526,000)	(749,473)	142.49%	(749,473)	142.49%	223,473	0.29%
Total Expenditures	\$ 27,757,479	\$ 27,763,345	\$ 26,141,380	94.16%	\$ 1,621,965	\$ 25,855,772	\$ 23,106,995	89.37%	\$ 23,106,995	89.37%	\$ 2,748,777	13.13%
Change in Fund Balance	(5,107,333)	(4,830,199)	(2,879,274)		(1,950,926)	(3,401,707)	(412,631)		(412,631)	12.13%	2,989,076	597.78%
Balance on Hand June 30	\$ 656,540	\$ 778,653	\$ 2,729,579	350.55%	\$ 1,950,926	\$ 2,619,777	\$ 5,608,853	214.10%	\$ 5,608,853	214.10%	\$ 2,989,076	-51.33%

2022-2023 Budget to Actual Notes

¹ Ongoing bus driver and transportation education assistant (TEA) openings throughout 2022-2023

² With increased outsourcing as shown in purchased services combined with general education route cancellations with ongoing bus driver shortage, there is a decreased use of supplies with reduced use of District buses

Year over Year Actual Notes

^A Increase year-over-year in purchased services due to third party transportation of students with Special Education services due to labor shortage in District bus drivers

^B Increase in renovation/equipment needs for terminals in 2022-2023



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	8,863,646	9,483,172	9,483,172	100.00%	-
Revenues					
Food Sales	12,108,932	11,906,032	12,051,772	101.22%	145,740
Federal Reimbursement	3,050,000	5,880,047	6,186,839	105.22%	306,792
Commodity Contribution	910,075	910,075	1,260,363	138.49%	350,288
Miscellaneous	61,500	61,500	148,544	241.53%	87,044
Sale of Capital Assets	-	-	79,524	0.00%	79,524
State Match Child Nutr. & CDE Revenue	155,000	279,351	230,291	82.44%	(49,060)
Total Revenues	\$ 16,285,507	\$ 19,037,005	\$ 19,957,332	104.83%	\$ 920,327
Transfer from General Fund	351,634	362,884	362,884	100.00%	-
Total Sources	\$ 25,500,787	\$ 28,883,061	\$ 29,803,388	103.19%	\$ (920,327)
Expenditures					
Salaries	6,242,656	6,892,020	6,447,342	93.55%	444,678
Benefits	2,588,170	2,749,725	2,602,399	94.64%	147,326
Food & Commodities	5,822,575	8,049,809	7,783,715	96.69%	266,094
Purchased Services & Repairs	484,190	486,780	464,404	95.40%	22,376
Supplies	906,920	2,328,960	1,215,304	52.18%	1,113,656
Equipment	4,605,000	4,605,000	4,670,655	101.43%	(65,655)
Other	1,566,550	1,566,550	1,572,032	100.35%	(5,482)
Total Expenditures	\$ 22,216,061	\$ 26,678,844	\$ 24,755,850	92.79%	\$ 1,922,994
Change in Fund Balance	(5,578,920)	(7,278,955)	(4,435,634)		(2,843,321)
Balance on Hand June 30	\$ 3,284,726	\$ 2,204,217	\$ 5,047,538	228.99%	\$ 2,843,321

	2021-2022						
	Final Revised Annual Budget	Year to Date Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
	4,324,657	4,324,657	100.00%	4,324,657	100.00%	-	119.28%
	5,122,000	4,862,607 ^A	94.94%	4,862,607	94.94%	(259,393)	147.85%
	25,500,000	25,989,317 ^A	101.92%	25,989,317	101.92%	489,317	-76.19%
	978,018	1,015,326	103.81%	1,015,326	103.81%	37,308	24.13%
	66,500	69,011	103.78%	69,011	103.78%	2,511	115.25%
	5,468	5,468	99.99%	5,468	99.99%	(0)	1354.44%
	98,966	98,966	100.00%	98,966	100.00%	0	132.70%
	\$ 31,770,952	\$ 32,040,695	100.85%	\$ 32,040,695	100.85%	\$ 269,743	-37.71%
	445,352	445,352	100.00%	445,352	100.00%	-	-18.52%
	\$ 36,540,961	\$ 36,810,704	100.74%	\$ 36,810,704	100.74%	\$ 269,743	-19.04%
	8,768,532	8,197,806 ^B	93.49%	8,197,806	93.49%	570,726	-21.35%
	3,462,610	3,189,561 ^B	92.11%	3,189,561	92.11%	273,049	-18.41%
	11,526,118	11,541,603 ^B	100.13%	11,541,603	100.13%	(15,485)	-32.56%
	304,500	249,054	81.79%	249,054	81.79%	55,446	86.47%
	1,536,945	1,521,633	99.00%	1,521,633	99.00%	15,312	-20.13%
	3,520,000	454,603 ^C	12.91%	454,603	12.91%	3,065,397	927.41%
	2,183,878	2,173,274	99.51%	2,173,274	99.51%	10,604	-27.67%
	\$ 31,302,583	\$ 27,327,533	87.30%	\$ 27,327,533	87.30%	\$ 3,975,050	-9.41%
	913,721	5,158,514		5,158,514	564.56%	4,244,793	-185.99%
	\$ 5,238,378	\$ 9,483,171	181.03%	\$ 9,483,171	181.03%	\$ 4,244,793	-46.77%

2022-2023 Budget to Actual Notes

¹ Supplies underspent based on timing of anticipated spend for Healthy School Meals for All preparation

Year over Year Actual Notes

^A Increase year-over-year in food sales and state match and decrease year-over-year in federal reimbursement due to discontinuation of universal free meals in 2022-2023

^B With universal free meals in 2021-2022, staff were fully funded by the National School Lunch Program (NSLP) fund while staff are now split between the NSLP and Non-NSLP funds

^C Nutrition Services department constructed a large freezer in 2022-2023

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022								
	Adopted	Final Revised	Year to Date		Budget to	Final Revised		Year to Date		Year End		Budget to	Current Year End	
	Annual	Annual	Year to Date	as a % of	Actual	Final Revised	as a % of	Year End	Final Revised	as a % of	Year End	Final Revised	Year End	Actual as %
	Budget	Budget	Actual	Budget	Variance	Annual	Year to Date	Final Revised	Actual	Budget	Actual	Budget	Variance	End Actual
Balance on Hand July 1	16,801	16,801	16,801	100.00%	-	16,800	16,800	100.00%	16,800	100.00%	-	-	0%	
Revenues														
Food Sales	6,981,150	6,010,543	5,561,520	92.53%	(449,023)	-	-	0.00%	-	0.00%	-	-	-	
Federal Reimbursement	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Commodity Contribution	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Miscellaneous	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Sale of Capital Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
State Match Child Nutr. & CDE Revenue	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Total Revenues	\$ 6,981,150	\$ 6,010,543	\$ 5,561,520	92.53%	\$ (449,023)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	-	
Transfer from General Fund	93,718	268,718	268,718	100.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Total Sources	\$ 7,091,669	\$ 6,296,062	\$ 5,847,039	92.87%	\$ 449,023	\$ 16,800	\$ 16,800	100.00%	\$ 16,800	100.00%	\$ -	\$ -	34703.80%	
Expenditures														
Salaries	2,542,797	2,034,633	2,008,286	98.71%	26,347	-	-	0.00%	-	0.00%	-	-	-	
Benefits	1,061,630	854,879	810,920	94.86%	43,959	-	-	0.00%	-	0.00%	-	-	-	
Food & Commodities	2,625,000	2,743,000	2,322,261	84.66%	420,739	-	-	0.00%	-	0.00%	-	-	-	
Purchased Services & Repairs	192,210	193,320	199,272	103.08%	(5,952)	-	-	0.00%	-	0.00%	-	-	-	
Supplies	357,430	226,430	255,462	112.82%	(29,032)	-	-	0.00%	-	0.00%	-	-	-	
Equipment	45,000	-	6,343	0.00%	(6,343)	-	-	0.00%	-	0.00%	-	-	-	
Other	250,800	243,800	227,619	93.36%	16,181	-	-	0.00%	-	0.00%	-	-	-	
Total Expenditures	\$ 7,074,867	\$ 6,296,062	\$ 5,830,162	92.60%	\$ 465,900	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	-	
Change in Fund Balance	1	(16,801)	76		(16,877)	-	-		-	0.00%	-	-	-	
Balance on Hand June 30	\$ 16,802	\$ -	\$ 16,877	0.00%	\$ 16,877	\$ 16,800	\$ 16,800	100.00%	\$ 16,800	100.00%	\$ -	\$ -	0.46%	

2022-2023 Budget to Actual Notes

None

Year over Year Actual Notes

^ The Non-NSLP fund was not used in 2021-2022 due to the universal free meals

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	-	-	-	0.00%	-
Revenues					
State Revenue	1,502,866	1,901,308	1,776,675	93.44%	(124,633)
Federal Revenue	16,436,907	20,530,661	19,510,353	95.03%	(1,020,308)
Other Revenue	215,817	294,024	172,351	58.62%	(121,673)
Total Revenue	\$ 18,155,590	\$ 22,725,993	\$ 21,459,379	94.43%	\$ (1,266,614)
Transfer from General Fund	-	-	-	0.00%	-
Total Sources	\$ 18,155,590	\$ 22,725,993	\$ 21,459,379	94.43%	\$ (1,266,614)
Expenditures					
Salaries	9,665,344	11,310,725	11,302,915	99.93%	7,810
Benefits	4,775,949	3,755,439	3,659,422	97.44%	96,017
Purchased/Property Services	2,668,869	4,270,432	3,688,374	86.37%	582,058
Supplies	729,002	2,173,725	1,770,925	81.47%	402,800
Equipment	44,000	156,123	70,690	45.28%	85,433
Other	272,426	1,059,549	969,426	91.49%	90,123
Total Expenditures	\$ 18,155,590	\$ 22,725,993	\$ 21,461,752	94.44%	\$ 1,264,241
Change in Fund Balance	-	-	(2,373)		2,373
Balance on Hand June 30	\$ -	\$ -	\$ (2,373)	0.00%	\$ (2,373)

	2021-2022						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	
Revenues							
State Revenue	1,790,224	1,578,978	88.20%	1,578,978	88.20%	(211,246)	12.52%
Federal Revenue	27,087,861	25,679,052	94.80%	25,679,052	94.80%	(1,408,809)	-24.02%
Other Revenue	463,879	343,007	73.94%	343,007	73.94%	(120,872)	-49.75%
Total Revenue	\$ 29,341,964	\$ 27,601,038	94.07%	\$ 27,601,038	94.07%	\$ (1,740,926)	-22.25%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
Total Sources	\$ 29,341,964	\$ 27,601,038	94.07%	\$ 27,601,038	94.07%	\$ (1,740,926)	-22.25%
Expenditures							
Salaries	13,151,753	12,995,729	98.81%	12,995,729	98.81%	156,024	-13.03%
Benefits	4,175,379	4,040,114	96.76%	4,040,114	96.76%	135,265	-9.42%
Purchased/Property Services	5,626,055	4,902,662	87.14%	4,902,662	87.14%	723,393	-24.77%
Supplies	4,070,307	3,509,226	86.22%	3,509,226	86.22%	561,081	-49.54%
Equipment	46,255	38,015	82.18%	38,015	82.18%	8,240	85.95%
Other	2,272,215	2,115,292	93.09%	2,115,292	93.09%	156,923	-54.17%
Total Expenditures	\$ 29,341,964	\$ 27,601,038	94.07%	\$ 27,601,038	94.07%	\$ 1,740,926	-22.24%
Change in Fund Balance	-	(0)		-	0.00%	-	
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	

2022-2023 Budget to Actual Notes

¹ Perkins grant budget was spent on non-capitalized purchases instead of capital equipment which will be purchased in 2023-2024

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	1,236,527	1,224,000	1,224,000	100.00%	-	1,082,553	1,082,553	100.00%	1,082,553	100.00%	-	13.07%
Revenue												
Pupil Activity	1,411,784	1,411,784	1,155,699	81.86%	(256,085) ¹	1,210,510	1,173,293	96.93%	1,173,293	96.93%	(37,217)	-1.50%
Total Revenue	\$ 1,411,784	\$ 1,411,784	\$ 1,155,699	81.86%	\$ (256,085)	\$ 1,210,510	\$ 1,173,293	96.93%	\$ 1,173,293	96.93%	\$ (37,217)	-1.50%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Sources	\$ 2,648,311	\$ 2,635,784	\$ 2,379,699	90.28%	\$ (256,085)	\$ 2,293,063	\$ 2,255,846	98.38%	\$ 2,255,846	98.38%	\$ (37,217)	5.49%
Expenditures												
Salaries	118,764	138,073	116,153	84.12%	21,920	57,303	92,144	160.80%	92,144	160.80%	(34,841)	26.06%
Benefits	27,138	31,551	26,890	85.23%	4,661	12,807	20,492	160.00%	20,492	160.00%	(7,685)	31.22%
Purchased/Property Services	584,279	525,413	398,302	75.81%	127,111	536,661	322,156	60.03%	322,156	60.03%	214,505	23.64%
Supplies	630,358	678,495	585,924	86.36%	92,571 ¹	596,275	539,498	90.48%	539,498	90.48%	56,777	8.61%
Equipment	13,007	56,028	29,472	52.60%	26,557	6,613	26,448	399.95%	26,448	399.95%	(19,835)	11.43%
Other	38,238	38,238	26,496	69.29%	11,742	18,781	31,107	165.63%	31,107	165.63%	(12,326)	-14.82%
Total Expenditures	\$ 1,411,784	\$ 1,467,798	\$ 1,183,237	80.61%	\$ 284,561	\$ 1,228,440	\$ 1,031,846	84.00%	\$ 1,031,846	84.00%	\$ 196,594	14.67%
Change in Fund Balance	-	(56,014)	(27,538)		(28,476)	(17,930)	141,448		141,448	-788.89%	159,378	-119.47%
Assigned to School Program Carry Over	\$ 1,236,527	\$ 1,167,986	\$ 1,196,312	102.43%	\$ 28,326	\$ 1,064,623	\$ 1,223,998	114.97%	\$ 1,223,998	114.97%	\$ 159,375	-2.26%
Balance on Hand June 30 - Other	\$ -	\$ -	\$ 150	0.00%	\$ 150	\$ -	\$ 3	0.00%	\$ 3	0.00%	\$ 3	4902.33%

2022-2023 Budget to Actual Notes

¹ Revenue and associated purchased services and supplies actual lower than budgeted due to the assumption that participation in clubs would fully return to 2018-2019 pre-pandemic levels; however, participation did not due to lower district enrollment compared with 2018-2019 and pri

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	3,241,854	2,504,281	2,504,281	100.00%	-	1,788,114	1,788,114	100.00%	1,788,114	100.00%	-	40.05%
Revenues												
Student Fees	3,212,861	3,756,208	3,780,988	100.66%	24,780	3,278,871	3,532,316	107.73%	3,532,316	107.73%	253,445	7.04%
Gate Fees	937,496	1,437,496	1,476,586	102.72%	39,090	1,436,432	1,252,832	87.22%	1,252,832	87.22%	(183,600)	17.86%
Donations and Fundraising	1,468,725	2,537,511	3,189,366	125.69%	651,855	1,602,696	2,634,102	164.35%	2,634,102	164.35%	1,031,406	21.08%
Merchandise Sales	5,116,594	4,398,008	4,581,765	104.18%	183,757	4,105,528	4,673,832	113.84%	4,673,832	113.84%	568,304	-1.97%
Other Pupil Income	268,141	693,928	199,615	28.77%	(494,313)	576,299	109,247	18.96%	109,247	18.96%	(467,052)	82.72%
Total Revenue	\$ 11,003,817	\$ 12,823,151	\$ 13,228,320	103.16%	\$ 405,169	\$ 10,999,826	\$ 12,202,329	110.93%	\$ 12,202,329	110.93%	\$ 1,202,503	8.41%
Transfer from General Fund	5,342,625	5,437,684	5,437,684	100.00%	-	4,395,546	4,395,546	100.00%	4,395,546	100.00%	-	23.71%
Total Sources	\$ 19,588,296	\$ 20,765,116	\$ 21,170,285	101.95%	\$ (405,169)	\$ 17,183,486	\$ 18,385,989	107.00%	\$ 18,385,989	107.00%	\$ 1,202,503	15.14%
Expenditures												
Salaries	6,111,531	6,152,242	5,716,475	92.92%	435,767	4,951,356	5,313,192	107.31%	5,313,192	107.31%	(361,836)	7.59%
Benefits	1,287,226	1,296,101	1,309,201	101.01%	(13,100)	1,106,243	1,195,819	108.10%	1,195,819	108.10%	(89,576)	9.48%
Purchased Services	3,134,923	4,683,734	5,330,911	113.82%	(647,177)	4,103,732	4,448,819	108.41%	4,448,819	108.41%	(345,087)	19.83%
Supplies	4,180,686	4,521,715	5,273,055	116.62%	(751,340)	4,118,731	4,437,355	107.74%	4,437,355	107.74%	(318,624)	18.83%
Equipment	211,154	388,654	494,130	127.14%	(105,476)	392,291	359,758	91.71%	359,758	91.71%	32,533	37.35%
Other	1,962,928	1,398,625	142,563	10.19%	1,256,062	754,200	126,765	16.81%	126,765	16.81%	627,435	12.46%
Total Expenditures	\$ 16,888,448	\$ 18,441,071	\$ 18,266,333	99.05%	\$ 174,738	\$ 15,426,553	\$ 15,881,708	102.95%	\$ 15,881,708	102.95%	\$ (455,155)	15.01%
Change in Fund Balance	(542,006)	(180,236)	399,671		(579,907)	(31,181)	716,167		716,167	-2296.81%	747,348	-44.19%
Assigned to School Carry Over	\$ 2,699,848	\$ 2,324,045	\$ 2,559,075	110.11%	\$ 235,030	\$ 1,756,933	\$ 2,591,711	147.51%	\$ 2,591,711	147.51%	\$ 834,778	-1.26%
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 344,877	0.00%	\$ 344,877	\$ -	\$ (87,430)	0.00%	\$ (87,430)	0.00%	\$ (87,430)	-494.46%

2022-2023 Budget to Actual Notes

¹ Donations and fundraising exceeded budget due to two substantial high school donations for athletic related capital projects

² Inflationary increases in purchased services associated with travel for competitions and games

³ Supplies higher than budget and prior year due to uniform purchases, most of which are not annual purchases

⁴ Equipment includes renovated school-sponsored fields and gyms using athletics carry over from prior year

Year over Year Actual Notes

^A Inflationary increases year-over-year in purchased services associated with travel for competitions and games

^B Supplies higher year-over-year due to uniform purchases, most of which are not annual purchases

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	2,948,667	2,920,252	2,920,252	100.00%	-	182,824	182,824	100.00%	182,824	100.00%	-	1497.30%
Revenues												
Tuition	10,536,499	9,389,350	10,008,179	106.59%	618,829	8,117,386	9,275,482	114.27%	9,275,482	114.27%	1,158,096	7.90%
Other	3,227,097	3,761,849	3,695,776	98.24%	(66,073)	3,019,075	716,340 ^A	23.73%	716,340	23.73%	(2,302,735)	415.92%
Total Revenue	\$ 13,763,596	\$ 13,151,199	\$ 13,703,954	104.20%	\$ 552,755	\$ 11,136,461	\$ 9,991,822	89.72%	\$ 9,991,822	89.72%	\$ (1,144,639)	37.15%
Transfer from General Fund	491,486	560,107	560,107	100.00%	-	2,262,045	2,262,045	100.00%	2,262,045	100.00%	-	-75.24%
Total Sources	\$ 17,203,749	\$ 16,631,558	\$ 17,184,313	103.32%	\$ 552,755	\$ 13,581,330	\$ 12,436,691	91.57%	\$ 12,436,691	91.57%	\$ (1,144,639)	38.17%
Expenditures												
Salaries	7,006,361	8,874,940	6,997,307	78.84%	1,877,633 ¹	7,033,956	5,856,982	83.27%	5,856,982	83.27%	1,176,974	19.47%
Benefits	2,913,712	2,940,750	2,383,706	81.06%	557,044 ¹	2,393,288	2,126,799	88.87%	2,126,799	88.87%	266,489	12.08%
Purchased Services	1,609,826	1,055,223	1,191,595	112.92%	(136,372)	902,770	890,708	98.66%	890,708	98.66%	12,062	33.78%
Supplies	367,831	411,180	395,210	96.12%	15,970	412,782	211,100	51.14%	211,100	51.14%	201,682	87.21%
Field Trips and Other	2,872,284	637,178	435,777	68.39%	201,401 ²	626,220	430,850	68.80%	430,850	68.80%	195,370	1.14%
Total Expenditures	\$ 14,770,014	\$ 13,919,271	\$ 11,403,595	81.93%	\$ 2,515,676	\$ 11,369,016	\$ 9,516,440	83.71%	\$ 9,516,440	83.71%	\$ 1,852,576	19.83%
Change in Fund Balance	(514,932)	(207,965)	2,860,467		(3,068,432)	2,029,490	2,737,428		2,737,428	134.88%	707,938	4.49%
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Balance on Hand June 30 (BASE Department)	\$ 2,433,735	\$ 2,712,287	\$ 5,780,719	213.13%	\$ 3,068,432	\$ 2,212,314	\$ 2,920,252	132.00%	\$ 2,920,252	132.00%	\$ 707,938	97.95%

2022-2023 Budget to Actual Notes

¹ Variance in salaries and benefits due to unfilled program leader and program manager positions at school sites

² Due to unavailability of District buses for field trips, BASE programs contracted with charter bus companies for field trip transportation partially utilizing vacancy savings

Year over Year Actual Notes

^A BASE programs received Child Care Stabilization Grant and Sustainability Grant for Workforce Retention beginning after 2021-2022 First Quarter



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	63,183,671	63,480,642	63,480,642	100.00%	-	71,813,488	71,813,488	100.00%	71,813,488	100.00%	-	-11.60%
Revenues												
Property Taxes	65,382,570	54,568,823	54,305,654	99.52%	(263,169)	65,382,570	65,497,537	100.18%	65,497,537	100.18%	114,967	-17.09%
Investment Earnings	326,411	1,416,280	2,085,170	147.23%	668,890	35,081	224,466 ^A	639.85%	224,466	639.85%	189,385	828.95%
Total Revenues	\$ 65,708,981	\$ 55,985,103	\$ 56,390,824	100.72%	\$ 405,721	\$ 65,417,651	\$ 65,722,002	100.47%	\$ 65,722,002	100.47%	\$ 304,351	-14.20%
Total Sources	\$ 128,892,652	\$ 119,465,745	\$ 119,871,466	100.34%	\$ 405,721	\$ 137,231,139	\$ 137,535,490	100.22%	\$ 137,535,490	100.22%	\$ 304,351	-12.84%
Expenditures												
Principal	23,550,000	26,150,000	23,550,000	90.06%	2,600,000 ²	55,360,000	55,360,000	100.00%	55,360,000	100.00%	-	-57.46%
Interest	18,982,388	19,158,500	18,192,633	94.96%	965,867 ²	18,691,207	18,691,206	100.00%	18,691,206	100.00%	1	-2.67%
Cost of Issuance	-	552,650	549,905	99.50%	2,745	-	-	0.00%	-	0.00%	-	
Fiscal Charges	4,253	4,253	3,822	89.87%	431	7,000	3,642	52.02%	3,642	52.02%	3,358	4.96%
Total Expenditures	\$ 42,536,641	\$ 45,865,403	\$ 42,296,361	92.22%	\$ 3,569,042	\$ 74,058,207	\$ 74,054,848	100.00%	\$ 74,054,848	100.00%	\$ 3,359	-42.89%
Other Financing Sources (Uses)												
Proceeds from Bond Refunding	-	86,550,000	86,550,000	100.00%	-	-	-	0.00%	-	0.00%	-	
Refunding Bond Premium	-	9,069,309	9,069,309	100.00%	(0)	-	-	0.00%	-	0.00%	-	
Payment to Refunding Bond Escrow Agent	-	(96,026,999)	(96,026,999)	100.00%	0	-	-	0.00%	-	0.00%	-	
Transfer to/(from) General Fund	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Other Financing Sources (Uses)	\$ -	\$ (407,690)	\$ (407,690)	100.00%	\$ 0	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Change in Fund Balance	23,172,340	9,712,010	13,686,774		(3,974,764)	(8,640,556)	(8,332,846)		(8,332,846)	96.44%	307,710	-264.25%
Balance on Hand June 30	\$ 86,356,011	\$ 73,192,652	\$ 77,167,416	105.43%	\$ 3,974,764 ³	\$ 63,172,932	\$ 63,480,642	100.49%	\$ 63,480,642	100.49%	\$ 307,710	21.56%

2022-2023 Budget to Actual Notes

¹ Increase to interest based on interest rate hikes since creating the adopted budget in spring 2022

² Budget based on payment schedule before refunding of 2012 and 2013 bonds

³ Due to timing of property tax receipts, ending fund balance is used to make December debt service payments in the subsequent fiscal year; principal and interest payments due in December 2023 total \$45.9M

Year over Year Actual Notes

^A Increase to interest based on interest rate hikes over prior 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, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	2,904	2,842	2,841	99.97%	(1)	12,114,460	12,114,460	100.00%	12,114,460	100.00%	-	-99.98%
Revenues												
Interest on Investment	200	4,733	4,922	104.00%	189	-	155	0.00%	155	0.00%	155	3070.23%
Cert of Participation - AspenView	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Revenues	\$ 200	\$ 4,733	\$ 4,922	104.00%	\$ 189	\$ -	\$ 155	0.00%	\$ 155	0.00%	\$ 155	3070.23%
Total Sources	\$ 3,104	\$ 7,575	\$ 7,764	102.49%	\$ 189	\$ 12,114,460	\$ 12,114,615	100.00%	\$ 12,114,615	100.00%	\$ 155	-99.94%
Expenditures												
Principal Retirement	800,000	800,000	800,000	100.00%	-	2,080,000	2,080,000	100.00%	2,080,000	100.00%	-	-61.54%
Interest	317,925	317,925	317,925	100.00%	-	555,904	555,903	100.00%	555,903	100.00%	1	-42.81%
Debt Issuance Costs & Fiscal Charges	4,064	8,535	4,000	46.87%	4,535	6,750	4,064	60.21%	4,064	60.21%	2,686	-1.59%
Total Expenditures	\$ 1,121,989	\$ 1,126,460	\$ 1,121,925	99.60%	\$ 4,535	\$ 2,642,654	\$ 2,639,968	99.90%	\$ 2,639,968	99.90%	\$ 2,686	-57.50%
Other Financing Sources (Uses)												
Proceeds from COP Refunding	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Refunding COP Premium	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Payment to Refunded Escrow Agent	-	-	-	0.00%	-	(12,218,034)	(12,218,034) ^A	100.00%	(12,218,034)	100.00%	(0)	-100.00%
Transfer from Other Funds	1,118,885	1,118,885	1,118,885	100.00%	-	2,746,228	2,746,228	100.00%	2,746,228	100.00%	-	-59.26%
Total Other Financing Sources (Uses)	\$ 1,118,885	\$ 1,118,885	\$ 1,118,885	100.00%	\$ -	\$ (9,471,806)	\$ (9,471,806)	100.00%	\$ (9,471,806)	100.00%	\$ (0)	-111.81%
Change in Fund Balance	(2,904)	(2,842)	1,882		(4,724)	(12,114,460)	(12,111,619)		(12,111,619)	99.98%	2,841	-100.02%
Balance on Hand June 30	\$ -	\$ -	\$ 4,724	0.00%	\$ 4,724	\$ -	\$ 2,841	0.00%	\$ 2,841	0.00%	\$ 2,841	66.25%

2022-2023 Budget to Actual Notes

None

Year over Year Actual Notes

^A Refunding of Aspen View's COP occurred in fourth quarter of 2020-2021 and payment of principal in first quarter of 2021-2022



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	38,107,754	40,624,932	40,624,932	100.00%	-	109,950,863	109,950,863	100.00%	109,950,863	100.00%	-	-63.05%
Revenues												
Bond Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
State Revenue from CDE	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Interest	627,484	627,484	886,410	141.26%	258,926 ¹	1,659,548	(351,295)	-21.17%	(351,295)	-21.17%	(2,010,843)	-352.33%
Total Revenue	\$ 627,484	\$ 627,484	\$ 886,410	141.26%	\$ 258,926	\$ 1,659,548	\$ (351,295)	-21.17%	\$ (351,295)	-21.17%	\$ (2,010,843)	-352.33%
Transfer to/from Other Funds	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 38,735,238	\$ 41,252,416	\$ 41,511,342	100.63%	\$ 258,926	\$ 111,610,411	\$ 109,599,568	98.20%	\$ 109,599,568	98.20%	\$ (2,010,843)	-62.12%
Expenditures												
Salaries	175,022	142,565	74,010	51.91%	68,555 ²	162,302	134,805	83.06%	134,805	83.06%	27,497	-45.10%
Benefits	62,277	47,086	19,287	40.96%	27,799 ²	46,055	37,852	82.19%	37,852	82.19%	8,203	-49.04%
Buildings & Building Improvements	31,127,321	40,442,489	36,265,678	89.67%	4,176,811 ³	80,151,708	68,095,528 ^A	84.96%	68,095,528	84.96%	12,056,180	-46.74%
Purchased Services	502,238	502,238	199,654	39.75%	302,584 ³	957,140	706,285 ^A	73.79%	706,285	73.79%	250,855	-71.73%
Supplies	-	118,038	127,770	108.24%	(9,732)	-	-	0.00%	-	0.00%	-	-
Debt Issuance Costs & Fiscal Charges	-	-	1,323	0.00%	(1,323)	-	-	0.00%	-	0.00%	-	-
Other	-	-	-	0.00%	-	-	165	0.00%	165	0.00%	(165)	-100.00%
Total Expenditures	\$ 31,866,858	\$ 41,252,416	\$ 36,687,721	88.93%	\$ 4,564,695	\$ 81,317,205	\$ 68,974,634	84.82%	\$ 68,974,634	84.82%	\$ 12,342,571	-46.81%
Change in Fund Balance	(31,239,374)	(40,624,932)	(35,801,311)		(4,823,621)	(79,657,657)	(69,325,929)		(69,325,929)	87.03%	10,331,728	-48.36%
Balance on Hand June 30	\$ 6,868,380	\$ -	\$ 4,823,621	0.00%	\$ 4,823,621	\$ 30,293,206	\$ 40,624,934	134.11%	\$ 40,624,934	134.11%	\$ 10,331,728	-88.13%

2022-2023 Budget to Actual Notes

¹ Increase in interest earnings delayed with construction draw schedule on capital projects as projects are extended to July and August 2023

² Staff budgeted from Bond Building Fund no longer paid by Bond Building Fund as of January 2023

³ Buildings & Building Improvements under budget at year end due to summer timing and projects projected to be spent in July and August 2023 which will be recorded in 2023-2024

Year over Year Actual Notes

^A Year-over-year reduction in Building and Building Improvements due to planned spend down of 2018 Bond by December 2023

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, 2023

	2022-2023					2021-2022					
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Revenues											
COP Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Premium on Bond	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Expenditures											
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Building & Building Improvements	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Purchased Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	-	-	-		-	-		-	0.00%	-	
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	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

2022-2023 Budget to Actual Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Projection Variance
Balance on Hand July 1	3,701	704,109	704,109	100.00%	-
Revenues					
Health Insurance Premiums	58,563,381	53,663,381	51,399,531	95.78%	(2,263,850)
Dental Insurance Premiums	3,090,676	3,090,676	3,034,283	98.18%	(56,393)
Investment Earnings	4,849	75,000	72,251	96.33%	(2,749)
Other	16,000	595,000	605,933	101.84%	10,933
Total Revenues	\$ 61,674,906	\$ 57,424,057	\$ 55,111,997	95.97%	\$ (2,312,060)
Transfer from General Fund	-	-	-	0.00%	-
Total Sources	\$ 61,678,607	\$ 58,128,166	\$ 55,816,106	96.02%	\$ (2,312,060)
Expenditures					
Salaries	37,800	37,800	37,450	99.07%	350
Benefits	8,637	8,637	8,557	99.08%	80
Health Plan	55,408,428	51,087,428	49,588,315	97.07%	1,499,113
Dental Plan	3,090,676	3,090,676	3,063,550	99.12%	27,126
Stop Loss Premiums	914,000	914,000	826,485	90.43%	87,515
Purchased Services	950,268	1,020,419	1,314,014	128.77%	(293,595)
Other	37,000	37,000	20,470	55.32%	16,530
Total Expenditures	\$ 60,446,809	\$ 56,195,960	\$ 54,858,842	97.62%	\$ 1,337,118
Change in Fund Balance	1,228,097	1,228,097	253,156		974,941
Assigned to Contingency for Self-Insured Plans	\$ 1,231,798	\$ 1,932,206	\$ 957,265	49.54%	\$ (974,941)
Balance on Hand June 30	\$ -	\$ -	\$ (0)	0.00%	\$ (0)

	2021-2022						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	3,969,420	3,969,420	100.00%	3,969,420	100.00%	-	-82.26%
Revenues							
Health Insurance Premiums	50,586,909	47,592,054	94.08%	47,592,054	94.08%	(2,994,855)	8.00%
Dental Insurance Premiums	3,667,831	3,196,177	87.14%	3,196,177	87.14%	(471,654)	-5.07%
Investment Earnings	19,897	12,940	65.04%	12,940	65.04%	(6,957)	458.34%
Other	24,500	9,490	38.73%	9,490	38.73%	(15,010)	6284.96%
Total Revenues	\$ 54,299,137	\$ 50,810,661	93.58%	\$ 50,810,661	93.58%	\$ (3,488,476)	8.47%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 58,268,557	\$ 54,780,081	94.01%	\$ 54,780,081	94.01%	\$ (3,488,476)	1.89%
Expenditures							
Salaries	37,800	34,475	91.20%	34,475	91.20%	3,325	8.63%
Benefits	8,637	7,705	80.25%	7,705	80.25%	1,896	11.06%
Health Plan	51,128,104	49,012,869	95.86%	49,012,869	95.86%	2,115,235	1.17%
Dental Plan	3,279,609	3,216,886	98.09%	3,216,886	98.09%	62,723	-4.77%
Stop Loss Premiums	744,403	710,887	95.50%	710,887	95.50%	33,516	16.26%
Purchased Services	1,025,540	1,064,335	103.78%	1,064,335	103.78%	(38,795)	23.46%
Other	43,500	28,816	66.24%	28,816	66.24%	14,684	-28.96%
Total Expenditures	\$ 56,268,557	\$ 54,075,973	96.10%	\$ 54,075,973	96.10%	\$ 2,192,584	1.45%
Change in Fund Balance	(1,969,420)	(3,265,311)		(3,265,311)	165.80%	(1,295,891)	-107.75%
Assigned to Contingency for Self-Insured Plans	\$ 2,000,000	\$ 704,109	35.21%	\$ 704,109	35.21%	\$ (1,295,891)	35.95%
Balance on Hand June 30	\$ -	\$ (0)	0.00%	\$ (0)	0.00%	\$ (0)	30.56%

2022-2023 Budget to Actual Notes
None

Year over Year Actual Notes
None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End of Prior Year End Actual
Balance on Hand July 1	479,713	423,724	423,724	100.00%	-	599,634	599,634	100.00%	599,634	100.00%	-	-29.34%
Revenues												
Short Term Disability Insurance Premiums	540,273	540,273	546,245	101.11%	5,972	512,275	506,075	98.79%	506,075	98.79%	(6,200)	7.94%
Total Revenue	\$ 540,273	\$ 540,273	\$ 546,245	101.11%	\$ 5,972	\$ 512,275	\$ 506,075	98.79%	\$ 506,075	98.79%	\$ (6,200)	7.94%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 1,019,986	\$ 963,997	\$ 969,969	100.62%	\$ 5,972	\$ 1,111,909	\$ 1,105,709	99.44%	\$ 1,105,709	99.44%	\$ (6,200)	-12.28%
Expenditures												
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Claims	484,977	608,629	566,991	93.16%	41,638	492,366	524,355	106.50%	524,355	106.50%	(31,989)	8.13%
Purchased Services	167,218	157,218	154,245	98.11%	2,973	190,000	157,631	82.96%	157,631	82.96%	32,369	-2.15%
Other	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 652,195	\$ 765,847	\$ 721,236	94.17%	\$ 44,611	\$ 682,366	\$ 681,986	99.94%	\$ 681,986	99.94%	\$ 380	5.76%
Change in Fund Balance	(111,922)	(225,574)	(174,991)		(50,583)	(170,091)	(175,910)		(175,910)	103.42%	(5,819)	-0.52%
Balance on Hand June 30	\$ 367,791	\$ 198,150	\$ 248,733	125.53%	\$ 50,583	\$ 429,543	\$ 423,724	98.65%	\$ 423,724	98.65%	\$ (5,819)	-41.30%

2022-2023 Budget to Actual Notes

None

Year over Year Actual Notes

None



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	32,879	32,879	32,879	100.00%	-	41,629	41,629	100.00%	41,629	100.00%	-	-21.02%
Revenues												
Contributions	48,000	50,000	50,000	100.00%	-	48,000	48,000	100.00%	48,000	100.00%	-	4.17%
Total Revenue	\$ 48,000	\$ 50,000	\$ 50,000	100.00%	\$ -	\$ 48,000	\$ 48,000	100.00%	\$ 48,000	100.00%	\$ -	4.17%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 80,879	\$ 82,879	\$ 82,879	100.00%	\$ -	\$ 89,629	\$ 89,629	100.00%	\$ 89,629	100.00%	\$ -	-7.53%
Expenditures												
Grants and Scholarships	58,000	58,500	58,500	100.00%	-	56,750	56,750	100.00%	56,750	100.00%	-	3.08%
Total Expenditures	\$ 58,000	\$ 58,500	\$ 58,500	100.00%	\$ -	\$ 56,750	\$ 56,750	100.00%	\$ 56,750	100.00%	\$ -	3.08%
Change in Fund Balance	(10,000)	(8,500)	(8,500)		-	(8,750)	(8,750)		(8,750)	100.00%	-	-2.86%
Balance on Hand June 30	\$ 22,879	\$ 24,379	\$ 24,379	100.00%	\$ -	\$ 32,879	\$ 32,879	100.00%	\$ 32,879	100.00%	\$ -	-25.85%

2022-2023 Budget to Actual Notes

None

Year over Year Actual Notes

None



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,090,000	\$ 6,087,903	99.97%	\$ 6,087,903	99.97%	\$ 5,651,000	\$ 5,704,718	100.95%
Mill Levy/Override	853,000	854,896	100.22%	854,896	100.22%	783,000	794,338	101.45%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	48,000	67,910	141.48%	67,910	141.48%	11,000	12,911	117.37%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	80,000	74,888	93.61%	74,888	93.61%	146,700	138,649	94.51%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	83,000	86,046	103.67%	86,046	103.67%	1,000	29,434	2943.45%
Rental/Lease	5,000	2,000	40.00%	2,000	40.00%	5,000	4,125	82.50%
Contributions/Donations	55,000	56,268	102.31%	56,268	102.31%	60,000	51,679	86.13%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	75,000	-	0.00%	-	0.00%	75,000	70,625	94.17%
Other State Revenue	233,000	250,940	107.70%	250,940	107.70%	229,344	232,170	101.23%
Grants Federal	54,052	54,052	100.00%	54,052	100.00%	163,788	109,736	67.00%
Fund Transfer	(442,829)	(442,631)	99.96%	(442,631)	99.96%	(442,186)	(442,561)	100.08%
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	\$ 7,133,223	\$ 7,092,273	99.43%	\$ 7,092,273	99.43%	\$ 6,683,646	\$ 6,705,824	100.33%
Expenditures:								
Salaries	\$ 3,906,000	\$ 3,864,456	98.94%	\$ 3,864,456	98.94%	\$ 3,424,000	\$ 3,402,558	99.37%
Benefits	1,343,500	1,258,423	93.67%	1,258,423	93.67%	1,227,000	1,167,716	95.17%
Purchased Professional and Technical Services	177,000	169,910	95.99%	169,910	95.99%	177,000	135,632	76.63%
Purchased Property Services	383,000	368,391	96.19%	368,391	96.19%	338,000	306,996	90.83%
Other Purchased Services	637,000	607,598	95.38%	607,598	95.38%	537,500	527,754	98.19%
Supplies	316,000	306,982	97.15%	306,982	97.15%	252,000	221,794	88.01%
Property	656,510	564,736	86.02%	564,736	86.02%	518,000	261,426	50.47%
Other Expenses	58,000	10,735	18.51%	10,735	18.51%	62,000	9,681	15.61%
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%	4,200,000	-	0.00%
Total Expenditures	\$ 7,477,010	\$ 7,151,230	95.64%	\$ 7,151,230	95.64%	\$ 10,735,500	\$ 6,033,557	56.20%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 23,429,055	\$ 23,428,755	100.00%	\$ 23,428,755	100.00%	\$ 21,717,820	\$ 21,943,785	101.04%
Mill Levy/Override	3,271,421	3,271,421	100.00%	3,271,421	100.00%	3,015,789	3,056,991	101.37%
Tuition	1,730,533	1,738,397	100.45%	1,738,397	100.45%	1,747,023	1,716,068	98.23%
Transportation Fees	397,535	425,139	106.94%	425,139	106.94%	370,620	465,047	125.48%
Earnings on Investments	253,006	256,380	101.33%	256,380	101.33%	2,000	12,685	634.25%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	627,157	738,908	117.82%	738,908	117.82%	740,000	598,320	80.85%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	749,992	755,922	100.79%	755,922	100.79%	801,032	770,699	96.21%
Rental/Lease	142,097	144,187	101.47%	144,187	101.47%	135,000	140,811	104.30%
Contributions/Donations	169,822	203,225	119.67%	203,225	119.67%	816,938	179,222	21.94%
Miscellaneous Revenue	531,009	544,717	102.58%	544,717	102.58%	-	-	0.00%
Categorical Revenue	914,899	914,899	100.00%	914,899	100.00%	772,500	703,534	91.07%
Other State Revenue	31,827	33,471	105.16%	33,471	105.16%	38,712	122,947	317.59%
Grants Federal	-	-	0.00%	-	0.00%	535,000	512,010	95.70%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	600,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 32,248,353	\$ 32,455,421	100.64%	\$ 32,455,421	100.64%	\$ 31,292,434	\$ 30,222,119	96.58%
Expenditures:								
Salaries	\$ 15,900,000	\$ 15,641,588	98.37%	\$ 15,641,588	0.00%	\$ 15,125,900	\$ 14,525,759	96.03%
Benefits	5,100,000	4,332,289	84.95%	4,332,289	27.25%	5,245,921	4,120,014	78.54%
Purchased Professional and Technical Services	775,000	790,692	102.02%	790,692	15.50%	767,115	497,606	64.87%
Purchased Property Services	4,500,000	4,431,649	98.48%	4,431,649	571.83%	4,389,130	4,187,566	95.41%
Other Purchased Services	3,050,000	3,091,265	101.35%	3,091,265	68.69%	2,898,529	2,833,030	97.74%
Supplies	1,500,000	1,385,626	92.38%	1,385,626	45.43%	1,186,450	888,670	74.90%
Property	850,000	811,055	95.42%	811,055	54.07%	1,318,540	302,812	22.97%
Other Expenses	75,000	44,497	59.33%	44,497	5.23%	145,200	54,199	37.33%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	250,000	234,585	93.83%	234,585	0.00%	211,000	190,401	90.24%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 32,000,000	\$ 30,763,246	96.14%	\$ 30,763,246	96.14%	\$ 31,287,785	\$ 27,600,057	88.21%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,751,640	\$ 8,752,302	100.01%	\$ 8,752,302	100.01%	\$ 7,979,083	\$ 7,998,986	100.25%
Mill Levy/Override	1,227,350	1,250,404	101.88%	1,250,404	101.88%	1,115,340	1,115,340	100.00%
Tuition	381,600	366,599	96.07%	366,599	96.07%	254,400	251,729	98.95%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	61,000	62,346	102.21%	62,346	102.21%	420	737	175.48%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	304,440	338,088	111.05%	338,088	111.05%	323,000	335,286	103.80%
Community Service Activities	185,000	233,078	125.99%	233,078	125.99%	225,000	242,384	107.73%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	15,000	120	0.80%	120	0.80%	24,000	20,805	86.69%
Contributions/Donations	85,000	735	0.86%	735	0.86%	85,000	3,129	3.68%
Miscellaneous Revenue	5,000	3,315	66.30%	3,315	66.30%	5,000	4,672	93.44%
Categorical Revenue	335,082	334,420	99.80%	334,420	99.80%	266,604	244,620	91.75%
Other State Revenue	94,949	87,553	92.21%	87,553	92.21%	126,471	141,524	111.90%
Grants Federal	-	-	0.00%	-	0.00%	148,336	137,221	92.51%
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	\$ 11,446,061	\$ 11,428,960	99.85%	\$ 11,428,960	99.85%	\$ 10,552,654	\$ 10,496,433	99.47%
Expenditures:								
Salaries	\$ 6,009,725	\$ 5,810,181	96.68%	\$ 5,810,181	96.68%	\$ 5,059,028	\$ 5,503,962	108.79%
Benefits	1,872,073	1,690,066	90.28%	1,690,066	90.28%	1,553,029	1,479,098	95.24%
Purchased Professional and Technical Services	118,500	109,997	92.82%	109,997	92.82%	191,000	174,108	91.16%
Purchased Property Services	1,485,317	1,467,306	98.79%	1,467,306	98.79%	1,342,500	1,352,942	100.78%
Other Purchased Services	816,224	815,662	99.93%	812,410	99.53%	788,348	753,205	95.54%
Supplies	649,000	623,245	96.03%	623,245	96.03%	601,500	543,344	90.33%
Property	8,705,000	5,421,512	62.28%	5,421,512	62.28%	150,000	132,246	88.16%
Other Expenses	21,500	21,338	99.25%	21,338	99.25%	27,000	24,187	89.58%
Other Uses of Funds	250,000	250,000	100.00%	-	0.00%	200,000	200,000	100.00%
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	\$ 19,927,338	\$ 16,209,306	81.34%	\$ 15,956,054	80.07%	\$ 9,912,405	\$ 10,163,090	102.53%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,023,302	\$ 8,023,303	100.00%	\$ 8,023,303	100.00%	\$ 7,690,896	\$ 7,691,436	100.01%
Mill Levy/Override	1,125,484	1,127,898	100.21%	1,127,898	100.21%	1,073,460	1,073,461	100.00%
Tuition	322,000	321,177	99.74%	321,177	99.74%	324,000	323,616	99.88%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	180,000	218,723	121.51%	218,723	121.51%	5,000	10,343	206.86%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	128,445	129,346	100.70%	129,346	100.70%	118,000	126,677	107.35%
Community Service Activities	155,800	183,731	117.93%	183,731	117.93%	82,000	146,377	178.51%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	22,571	90.28%	22,571	90.28%	29,000	31,074	107.15%
Contributions/Donations	52,000	51,971	99.94%	51,971	99.94%	8,000	5,488	68.60%
Miscellaneous Revenue	5,955	9,814	164.81%	9,814	164.81%	-	6,282	0.00%
Categorical Revenue	5,980	5,980	100.01%	5,980	100.01%	4,677	4,677	100.00%
Other State Revenue	56,874	56,874	100.00%	56,874	100.00%	52,962	73,628	139.02%
Grants Federal	91,107	51,661	56.70%	51,661	56.70%	75,331	59,555	79.06%
Fund Transfer	4,731	4,731	99.99%	4,731	99.99%	86,394	86,394	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	320,269	320,269	100.00%	320,269	100.00%	266,617	266,617	100.00%
Grants	-	39,596	0.00%	39,596	0.00%	-	-	0.00%
Total Revenue	\$ 10,496,947	\$ 10,567,645	100.67%	\$ 10,567,645	100.67%	\$ 9,816,337	\$ 9,905,624	100.91%
Expenditures:								
Salaries	\$ 5,265,227	\$ 5,147,553	97.77%	\$ 5,147,553	97.77%	\$ 4,679,536	\$ 4,527,362	96.75%
Benefits	1,370,295	1,312,979	95.82%	1,312,979	95.82%	1,233,849	1,218,878	98.79%
Purchased Professional and Technical Services	114,206	103,030	90.21%	103,030	90.21%	158,700	84,006	52.93%
Purchased Property Services	1,762,741	1,753,498	99.48%	1,753,498	99.48%	1,817,845	1,720,896	94.67%
Other Purchased Services	913,702	890,724	97.49%	890,724	97.49%	870,266	842,823	96.85%
Supplies	611,109	587,577	96.15%	587,577	96.15%	594,463	438,851	73.82%
Property	335,559	329,398	98.16%	329,398	98.16%	314,000	308,478	98.24%
Other Expenses	75,982	73,235	96.39%	73,235	96.39%	78,650	66,544	84.61%
Other Uses of Funds	-	222	0.00%	222	0.00%	-	657	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	\$ 10,448,821	\$ 10,198,217	97.60%	\$ 10,198,217	97.60%	\$ 9,747,309	\$ 9,208,494	94.47%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,944,493	\$ 4,942,487	99.96%	\$ 4,942,487	99.96%	\$ 4,577,632	\$ 4,653,931	101.67%
Mill Levy/Override	649,857	688,586	105.96%	688,586	105.96%	633,938	641,620	101.21%
Tuition	4,000	6,726	168.15%	6,726	168.15%	7,000	3,694	52.77%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	32,000	136,671	427.10%	136,671	427.10%	8,000	7,164	89.55%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	262,950	285,182	108.45%	285,182	108.45%	100,000	163,582	163.58%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	978	0.00%	978	0.00%	55,000	59,964	109.02%
Rental/Lease	-	2,791	0.00%	2,791	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	23,000	6,420	27.92%	6,420	27.92%	3,500	8,139	232.53%
Categorical Revenue	209,647	283,905	135.42%	283,905	135.42%	286,325	228,115	79.67%
Other State Revenue	85,257	-	0.00%	-	0.00%	-	55,975	0.00%
Grants Federal	75,000	71,741	95.65%	71,741	95.65%	130,658	130,658	100.00%
Fund Transfer	957,639	795,257	83.04%	795,257	83.04%	-	(195,402)	0.00%
Other Sources	-	-	0.00%	-	0.00%	37,560	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,243,843	\$ 7,220,743	99.68%	\$ 7,220,743	99.68%	\$ 5,839,613	\$ 5,757,438	98.59%
Expenditures:								
Salaries	\$ 2,841,893	\$ 2,788,651	98.13%	\$ 2,788,651	98.13%	\$ 2,759,088	\$ 2,605,957	94.45%
Benefits	1,045,065	919,423	87.98%	919,423	87.98%	1,079,479	885,548	82.03%
Purchased Professional and Technical Services	368,408	285,178	77.41%	285,178	77.41%	342,700	333,177	97.22%
Purchased Property Services	726,010	497,062	68.46%	497,062	68.46%	830,874	899,627	108.27%
Other Purchased Services	561,273	570,838	101.70%	570,838	101.70%	581,554	472,655	81.27%
Supplies	322,441	269,859	83.69%	269,859	83.69%	258,500	191,635	74.13%
Property	417,175	260,990	62.56%	260,990	62.56%	1,149,060	746,431	64.96%
Other Expenses	156,725	8,249	5.26%	8,249	5.26%	25,548	15,879	62.15%
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	\$ 6,438,990	\$ 5,600,250	86.97%	\$ 5,600,250	86.97%	\$ 7,026,803	\$ 6,150,908	87.53%

DCS Montessori Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,037,865	\$ 4,035,766	99.95%	\$ 4,035,766	99.95%	\$ 3,729,706	\$ 3,773,166	101.17%
Mill Levy/Override	535,890	565,715	105.57%	565,715	105.57%	515,445	525,289	101.91%
Tuition	862,050	914,507	106.09%	914,507	106.09%	771,000	829,263	107.56%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	18,000	79,586	442.15%	79,586	442.15%	2,500	(3,415)	-136.60%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	200,000	157,920	78.96%	157,920	78.96%	125,000	153,766	123.01%
Community Service Activities	463,000	407,045	87.91%	407,045	87.91%	414,400	396,701	95.73%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	73,790	105.41%	73,790	105.41%	60,000	68,790	114.65%
Contributions/Donations	35,000	6,030	17.23%	6,030	17.23%	-	2,215	0.00%
Miscellaneous Revenue	-	4,808	0.00%	4,808	0.00%	30,000	25,710	85.70%
Categorical Revenue	175,000	167,752	95.86%	167,752	95.86%	130,000	129,512	99.62%
Other State Revenue	268,980	370,374	137.70%	370,374	137.70%	-	115,906	0.00%
Grants Federal	42,461	42,460	100.00%	42,460	100.00%	61,998	62,017	100.03%
Fund Transfer	-	2,574	0.00%	2,574	0.00%	-	1,375	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%	65,000	-	0.00%
Total Revenue	\$ 6,708,246	\$ 6,828,327	101.79%	\$ 6,828,327	101.79%	\$ 5,905,049	\$ 6,080,295	102.97%
Expenditures:								
Salaries	\$ 3,116,999	\$ 3,072,873	98.58%	\$ 3,072,873	98.58%	\$ 2,746,256	\$ 2,773,824	101.00%
Benefits	1,146,235	1,195,898	104.33%	1,195,898	104.33%	998,845	965,452	96.66%
Purchased Professional and Technical Services	296,500	304,820	102.81%	304,820	102.81%	272,500	270,479	99.26%
Purchased Property Services	803,000	812,908	101.23%	812,908	101.23%	781,000	806,128	103.22%
Other Purchased Services	419,500	389,246	92.79%	389,246	92.79%	377,000	370,389	98.25%
Supplies	260,950	251,820	96.50%	251,820	96.50%	262,700	239,513	91.17%
Property	199,000	250,237	125.75%	250,237	125.75%	194,000	222,412	114.65%
Other Expenses	19,600	12,364	63.08%	12,364	63.08%	19,600	10,391	53.02%
Other Uses of Funds	200,000	167,451	83.73%	167,451	83.73%	125,000	138,157	110.53%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	246,441	248,279	100.75%	248,279	100.75%	126,998	103,076	81.16%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,708,225	\$ 6,705,897	99.97%	\$ 6,705,897	99.97%	\$ 5,903,899	\$ 5,899,821	99.93%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,405,002	\$ 3,280,951	96.36%	\$ 3,280,951	96.36%	\$ 3,314,253	\$ 3,374,011	101.80%
Mill Levy/Override	441,320	463,323	104.99%	463,323	104.99%	453,828	459,328	101.21%
Tuition	10,000	10,000	100.00%	10,000	100.00%	7,500	4,500	60.00%
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	101,470	111,327	109.71%	111,327	109.71%	91,999	109,749	119.29%
Community Service Activities	-	-	0.00%	-	0.00%	150,000	-	0.00%
Other Local Revenue	-	29,127	0.00%	29,127	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	3,000	0.00%
Contributions/Donations	2,500	-	0.00%	-	0.00%	1,330	6,404	481.50%
Miscellaneous Revenue	7,042	-	0.00%	-	0.00%	7,000	5,491	78.44%
Categorical Revenue	35,000	93,188	266.25%	93,188	266.25%	-	-	0.00%
Other State Revenue	389,465	409,090	105.04%	409,090	105.04%	150,407	193,750	128.82%
Grants Federal	57,750	54,603	94.55%	54,603	94.55%	-	-	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%	8,054	8,054	100.00%
Total Revenue	\$ 4,449,549	\$ 4,451,609	100.05%	\$ 4,451,609	100.05%	\$ 4,184,371	\$ 4,164,287	99.52%
Expenditures:								
Salaries	\$ 1,780,000	\$ 1,881,100	105.68%	\$ 1,881,100	105.68%	\$ 1,613,668	\$ 1,594,694	98.82%
Benefits	541,000	646,025	119.41%	646,025	119.41%	547,485	469,503	85.76%
Purchased Professional and Technical Services	196,600	175,100	89.06%	175,100	89.06%	202,480	212,578	104.99%
Purchased Property Services	324,067	324,117	100.02%	324,117	100.02%	938,719	885,612	94.34%
Other Purchased Services	682,480	656,482	96.19%	656,482	96.19%	592,725	628,033	105.96%
Supplies	535,071	348,662	65.16%	348,662	65.16%	190,918	168,052	88.02%
Property	15,000	7,726	51.51%	7,726	51.51%	29,400	24,046	81.79%
Other Expenses	38,070	18,377	48.27%	18,377	48.27%	16,084	23,849	148.28%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 4,112,288	\$ 4,057,590	98.67%	\$ 4,057,590	98.67%	\$ 4,131,479	\$ 4,006,367	96.97%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 18,869,689	\$ 16,723,249	88.62%	\$ 16,723,249	88.62%	\$ 18,847,534	\$ 18,869,689	100.12%
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	102	8,609	8416.32%	8,609	8416.32%	-	102	0.00%
Food Services	-	448,047	0.00%	448,047	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	95,423	129,029	135.22%	129,029	135.22%	94,400	95,423	101.08%
Miscellaneous Revenue	13,996	12,975	92.70%	12,975	92.70%	2,500	13,996	559.84%
Categorical Revenue	152,472	130,745	85.75%	130,745	85.75%	234,681	152,472	64.97%
Other State Revenue	619,908	494,393	79.75%	494,393	79.75%	381,081	619,908	162.67%
Grants Federal	1,187,774	1,152,784	97.05%	1,152,784	97.05%	1,534,482	1,187,774	77.41%
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	\$ 20,939,365	\$ 19,099,831	91.21%	\$ 19,099,831	91.21%	\$ 21,094,678	\$ 20,939,365	99.26%
Expenditures:								
Salaries	\$ 3,466,512	\$ 3,806,553	109.81%	\$ 3,806,553	109.81%	\$ 2,924,042	\$ 3,466,512	118.55%
Benefits	1,146,711	1,434,073	125.06%	1,434,073	125.06%	931,175	(4,153,466)	-446.05%
Purchased Professional and Technical Services	2,727,359	2,247,053	82.39%	2,247,053	82.39%	2,463,087	2,727,287	110.73%
Purchased Property Services	(825,197)	394,544	-47.81%	394,544	-47.81%	46,682	(825,197)	-1767.71%
Other Purchased Services	10,795,668	9,745,935	90.28%	9,745,935	90.28%	11,862,850	10,795,668	91.00%
Supplies	659,965	750,746	113.76%	750,746	113.76%	878,813	659,965	75.10%
Property	158,368	111,982	70.71%	111,982	70.71%	172,797	158,385	91.66%
Other Expenses	1,714,297	302,229	17.63%	302,229	17.63%	583,805	1,626,602	278.62%
Other Uses of Funds	10	-	0.00%	-	0.00%	48,780	87,760	179.91%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	639,537	728,076	113.84%	728,076	113.84%	796,455	639,537	80.30%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 20,483,230	\$ 19,521,190	95.30%	\$ 19,521,190	95.30%	\$ 20,708,486	\$ 15,183,053	73.32%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,619,321	\$ 9,726,847	101.12%	\$ 9,726,847	101.12%	\$ 8,665,161	\$ 8,677,991	100.15%
Mill Levy/Override	1,357,149	1,358,894	100.13%	1,358,894	100.13%	1,202,145	1,202,145	100.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	60,626	0.00%	60,626	0.00%	-	-	0.00%
Food Services	-	145	0.00%	145	0.00%	-	-	0.00%
Pupil Activities	82,571	236,816	286.80%	236,816	286.80%	59,176	33,993	57.44%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	140,222	-	0.00%	-	0.00%	134,788	181,639	134.76%
Rental/Lease	-	8,800	0.00%	8,800	0.00%	12,000	12,000	100.00%
Contributions/Donations	96,349	113,531	117.83%	113,531	117.83%	5,593	3,588	64.15%
Miscellaneous Revenue	4,973	11,181	224.84%	11,181	224.84%	59,863	61,408	102.58%
Categorical Revenue	100,581	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	360,525	358,464	99.43%	358,464	99.43%	266,421	252,028	94.60%
Grants Federal	-	15,876	0.00%	15,876	0.00%	211,599	195,723	92.50%
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	\$ 11,761,690	\$ 11,891,179	101.10%	\$ 11,891,179	101.10%	\$ 10,616,745	\$ 10,620,514	100.04%
Expenditures:								
Salaries	\$ 3,941,665	\$ 3,857,215	97.86%	\$ 3,857,215	97.86%	\$ 3,425,218	\$ 3,361,012	98.13%
Benefits	1,154,304	1,065,009	92.26%	1,065,009	92.26%	904,233	906,198	100.22%
Purchased Professional and Technical Services	1,657,449	1,638,177	98.84%	1,279,072	77.17%	264,093	221,771	83.97%
Purchased Property Services	2,036,637	1,995,989	98.00%	2,270,989	111.51%	2,024,686	2,009,502	99.25%
Other Purchased Services	827,579	797,358	96.35%	1,156,463	139.74%	1,949,121	1,997,734	102.49%
Supplies	572,820	525,054	91.66%	599,486	104.66%	492,310	453,389	92.09%
Property	65,000	-	0.00%	-	0.00%	45,000	-	0.00%
Other Expenses	26,394	21,980	83.28%	21,980	83.28%	19,788	16,869	85.25%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	275,000	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	275,000	-	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	\$ 10,556,846	\$ 10,175,783	96.39%	\$ 10,250,215	97.10%	\$ 9,124,448	\$ 8,966,475	98.27%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,027,833	\$ 6,053,264	100.42%	\$ 6,053,264	100.42%	\$ 5,550,931	\$ 5,613,210	101.12%
Mill Levy/Override	806,259	854,819	106.02%	854,819	106.02%	781,223	787,670	100.83%
Tuition	131,250	120,902	92.12%	120,902	92.12%	131,250	123,700	94.25%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	36,000	83,929	233.14%	83,929	233.14%	5,000	4,819	96.38%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	153,175	117,485	76.70%	117,485	76.70%	141,925	112,378	79.18%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	76,219	108.88%	76,219	108.88%	110,000	69,954	63.59%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	47,251	94.50%	47,251	94.50%	50,000	55,547	111.09%
Miscellaneous Revenue	19,405	44,510	229.37%	44,510	229.37%	9,500	10,025	105.53%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	57,420	53,813	93.72%	53,813	93.72%	50,285	67,808	134.85%
Grants Federal	60,759	59,142	97.34%	59,142	97.34%	55,254	55,568	100.57%
Fund Transfer	55,000	-	0.00%	-	0.00%	37,500	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	236,394	234,373	99.15%	234,373	99.15%	196,029	194,566	99.25%
Grants Local	16,885	16,885	100.00%	16,885	100.00%	5,956	13,508	226.80%
Total Revenue	\$ 7,720,380	\$ 7,762,592	100.55%	\$ 7,762,592	100.55%	\$ 7,124,853	\$ 7,108,753	99.77%
Expenditures:								
Salaries	\$ 3,892,826	\$ 3,842,595	98.71%	\$ 3,842,595	98.71%	\$ 3,621,148	\$ 3,592,813	99.22%
Benefits	1,267,082	1,245,944	98.33%	1,245,944	98.33%	1,160,109	1,127,218	97.16%
Purchased Professional and Technical Services	700,340	668,041	95.39%	668,041	95.39%	553,293	593,760	107.31%
Purchased Property Services	1,121,181	1,123,512	100.21%	1,123,512	100.21%	1,153,654	1,108,303	96.07%
Other Purchased Services	101,453	113,425	111.80%	113,425	111.80%	163,766	103,444	63.17%
Supplies	338,201	383,262	113.32%	383,262	113.32%	266,802	275,034	103.09%
Property	266,649	328,010	123.01%	328,010	123.01%	183,640	248,288	135.20%
Other Expenses	24,500	21,927	89.50%	21,927	89.50%	17,500	22,497	128.55%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	2,500	-	0.00%	-	0.00%	2,500	3,200	128.00%
Cap Reserve Expense	2,000,000	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,714,732	\$ 7,726,716	79.54%	\$ 7,726,716	79.54%	\$ 7,122,412	\$ 7,074,557	99.33%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,414,357	\$ 6,414,357	100.00%	\$ 6,414,357	100.00%	\$ 6,028,557	\$ 6,024,084	99.93%
Mill Levy/Override	903,609	903,609	100.00%	903,609	100.00%	843,101	843,101	100.00%
Tuition	1,064,828	1,064,871	100.00%	1,064,871	100.00%	909,509	942,220	103.60%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	113,372	152,919	134.88%	152,919	134.88%	849	8,777	1033.80%
Food Services	2,061	2,410	116.93%	2,410	116.93%	(1,371)	(648)	47.26%
Pupil Activities	84,553	98,820	116.87%	98,820	116.87%	70,190	84,331	120.15%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	22,317	22,317	100.00%
Rental/Lease	9,500	9,005	94.79%	9,005	94.79%	23,525	26,160	111.20%
Contributions/Donations	151,327	169,190	111.80%	169,190	111.80%	34,392	287,617	836.29%
Miscellaneous Revenue	127,899	129,140	100.97%	129,140	100.97%	120,848	121,559	100.59%
Categorical Revenue	252,126	252,126	100.00%	252,126	100.00%	209,006	209,006	100.00%
Other State Revenue	222,505	145,201	65.26%	145,201	65.26%	97,650	185,964	190.44%
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	\$ 9,346,137	\$ 9,341,648	99.95%	\$ 9,341,648	99.95%	\$ 8,358,573	\$ 8,754,488	104.74%
Expenditures:								
Salaries	\$ 4,537,409	\$ 4,327,320	95.37%	\$ 4,327,320	95.37%	\$ 4,272,279	\$ 4,151,354	97.17%
Benefits	1,498,366	1,331,349	88.85%	1,331,349	88.85%	1,329,578	1,346,888	101.30%
Purchased Professional and Technical Services	216,677	172,947	79.82%	172,947	79.82%	202,088	170,843	84.54%
Purchased Property Services	885,834	831,795	93.90%	831,795	93.90%	817,739	780,422	95.44%
Other Purchased Services	614,823	625,728	101.77%	625,728	101.77%	574,686	572,831	99.68%
Supplies	521,802	448,745	86.00%	448,745	86.00%	467,356	452,328	96.78%
Property	1,711,536	1,520,353	88.83%	1,520,353	88.83%	669,646	651,870	97.35%
Other Expenses	14,046	16,503	117.49%	16,503	117.49%	10,000	11,376	113.76%
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	\$ 10,000,493	\$ 9,274,740	92.74%	\$ 9,274,740	92.74%	\$ 8,343,372	\$ 8,137,912	97.54%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,939,421	\$ 5,938,776	99.99%	\$ 5,938,776	99.99%	\$ 5,742,660	\$ 5,744,292	100.03%
Mill Levy/Override	817,855	817,855	100.00%	817,855	100.00%	787,933	787,934	100.00%
Tuition	170,000	158,335	93.14%	158,335	93.14%	145,000	134,839	92.99%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	15,000	17,511	116.74%	17,511	116.74%	6,737	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	180,000	189,469	105.26%	189,469	105.26%	169,000	174,696	103.37%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	93,600	84,710	90.50%	84,710	90.50%	88,695	89,407	100.80%
Rental/Lease	70,000	82,336	117.62%	82,336	117.62%	20,000	8,451	42.25%
Contributions/Donations	9,000	9,000	100.00%	9,000	100.00%	10,000	10,566	105.66%
Miscellaneous Revenue	77,800	78,418	100.79%	78,418	100.79%	149,000	126,168	84.68%
Categorical Revenue	255,661	259,412	101.47%	259,412	101.47%	287,672	294,610	102.41%
Other State Revenue	105,846	-	0.00%	105,846	100.00%	101,307	75,287	74.32%
Grants Federal	121,020	121,014	99.99%	121,014	99.99%	158,990	216,923	136.44%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	407,195	389,830	95.74%	389,830	95.74%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,262,398	\$ 8,146,667	98.60%	\$ 8,252,513	99.88%	\$ 7,666,994	\$ 7,663,173	99.95%
Expenditures:								
Salaries	\$ 3,633,189	\$ 3,591,877	98.86%	\$ 3,591,877	98.86%	\$ 3,376,885	\$ 3,353,826	99.32%
Benefits	1,276,589	1,075,375	84.24%	1,181,221	92.53%	1,197,371	1,220,375	101.92%
Purchased Professional and Technical Services	189,744	231,576	122.05%	231,576	122.05%	166,853	175,434	105.14%
Purchased Property Services	1,585,107	1,425,005	89.90%	1,425,005	89.90%	1,353,657	1,357,714	100.30%
Other Purchased Services	636,768	592,051	92.98%	592,051	92.98%	635,066	575,209	90.57%
Supplies	335,012	383,700	114.53%	383,700	114.53%	339,697	343,923	101.24%
Property	492,195	458,848	93.22%	458,848	93.22%	248,000	178,227	71.87%
Other Expenses	64,300	32,306	50.24%	32,306	50.24%	179,000	21,549	12.04%
Other Uses of Funds	-	127,183	0.00%	127,183	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,212,904	\$ 7,917,922	96.41%	\$ 8,023,768	97.70%	\$ 7,496,529	\$ 7,226,257	96.39%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,752,382	\$ 4,752,234	100.00%	\$ 4,752,234	100.00%	\$ 4,350,447	\$ 4,350,447	100.00%
Mill Levy/Override	668,825	668,824	100.00%	668,824	100.00%	608,520	608,520	100.00%
Tuition	339,531	341,152	100.48%	341,152	100.48%	301,338	301,338	100.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	47,544	38,280	80.52%	38,280	80.51%	(68,409)	(62,614)	91.53%
Food Services	11,500	11,416	99.27%	11,416	99.27%	9,745	9,745	100.00%
Pupil Activities	132,421	167,492	126.48%	167,492	126.48%	159,763	163,037	102.05%
Community Service Activities	14,666	16,418	111.95%	16,418	111.95%	7,792	7,792	100.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	28,311	37,805	133.53%	37,805	133.53%	28,589	28,589	100.00%
Contributions/Donations	54,499	99,466	182.51%	99,466	182.51%	143,670	146,198	101.76%
Miscellaneous Revenue	17,200	40,263	234.09%	40,263	234.09%	16,669	21,749	130.48%
Categorical Revenue	90,000	-	0.00%	(90,000)	-100.00%	85,000	(67,799)	-79.76%
Other State Revenue	181,832	181,832	100.00%	181,832	100.00%	151,395	151,395	100.00%
Grants Federal	22,787	22,787	100.00%	22,787	100.00%	32,506	53,731	165.30%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	2,308,315	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	127,332	127,332	100.00%
Grants Local	-	-	0.00%	-	0.00%	12,318	12,318	100.00%
Total Revenue	\$ 6,361,498	\$ 6,377,969	100.26%	\$ 6,287,969	98.84%	\$ 8,274,990	\$ 5,851,779	70.72%
Expenditures:								
Salaries	\$ 3,329,047	\$ 3,300,907	99.15%	\$ 3,300,907	99.15%	\$ 3,192,899	\$ 3,187,899	99.84%
Benefits	1,067,448	930,343	87.16%	840,343	78.72%	983,131	825,576	83.97%
Purchased Professional and Technical Services	72,317	66,160	91.49%	66,160	91.49%	85,657	75,704	88.38%
Purchased Property Services	237,894	230,924	97.07%	230,924	97.07%	653,173	644,673	98.70%
Other Purchased Services	492,579	500,333	101.57%	500,333	101.57%	456,382	447,291	98.01%
Supplies	308,913	319,386	103.39%	319,386	103.39%	266,498	260,866	97.89%
Property	314,148	326,234	103.85%	326,234	103.85%	281,859	277,859	98.58%
Other Expenses	528,357	528,734	100.07%	528,734	100.07%	399,240	392,675	98.36%
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	\$ 6,350,703	\$ 6,203,021	97.67%	\$ 6,113,021	96.26%	\$ 6,318,839	\$ 6,112,544	96.74%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 2,820,365	\$ 3,145,000	111.51%	\$ 3,145,000	111.51%	\$ 2,377,117	\$ 2,820,365	118.65%
Mill Levy/Override	395,766	444,125	112.22%	444,125	112.22%	361,689	395,766	109.42%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	1,252	27,599	2203.94%	27,599	2203.94%	1,046	1,252	119.73%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	408,742	497,380	121.69%	497,380	121.69%	270,148	408,722	151.30%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	103,529	97,881	94.54%	97,881	94.54%	97,080	103,529	106.64%
Contributions/Donations	24,925	5,038	20.21%	3,538	14.20%	4,121	24,925	604.83%
Miscellaneous Revenue	2,658	9,509	357.80%	9,509	357.80%	34,637	2,658	7.67%
Categorical Revenue	39,632	110,486	278.78%	304,322	767.88%	50,000	-	0.00%
Other State Revenue	142,787	160,790	112.61%	160,790	112.61%	111,796	142,787	127.72%
Grants Federal	46,425	23,422	50.45%	23,422	50.45%	225,296	46,425	20.61%
Fund Transfer	-	-	0.00%	-	0.00%	8,616	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	66,372	193,836	292.04%	1,500	2.26%	37,448	66,372	177.24%
Total Revenue	\$ 4,052,452	\$ 4,715,067	116.35%	\$ 4,715,067	116.35%	\$ 3,578,994	\$ 4,012,801	112.12%
Expenditures:								
Salaries	\$ 1,992,458	\$ 2,008,755	100.82%	\$ 2,008,755	100.82%	\$ 1,611,474	\$ 1,766,607	109.63%
Benefits	623,010	674,804	108.31%	674,804	108.31%	546,830	505,057	92.36%
Purchased Professional and Technical Services	136,764	115,825	84.69%	115,825	84.69%	113,427	104,949	92.53%
Purchased Property Services	869,864	854,702	98.26%	854,702	98.26%	868,963	836,063	96.21%
Other Purchased Services	419,596	418,148	99.65%	418,148	99.65%	314,892	313,485	99.55%
Supplies	156,884	158,250	100.87%	158,250	100.87%	60,829	99,422	163.45%
Property	95,701	68,566	71.65%	68,566	71.65%	22,423	41,324	184.30%
Other Expenses	19,351	17,133	88.54%	17,133	88.54%	17,376	12,050	69.35%
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	218,422	217,258	99.47%	217,258	99.47%	262,744	112,797	42.93%
Cap Reserve Expense	25,000	25,000	100.00%	25,000	100.00%	25,000	25,000	100.00%
Total Expenditures	\$ 4,557,050	\$ 4,558,439	100.03%	\$ 4,558,439	100.03%	\$ 3,843,957	\$ 3,816,753	99.29%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 11,696,187	\$ 11,670,826	99.78%	\$ 11,670,826	99.78%	\$ 10,929,159	\$ 10,859,189	99.36%
Mill Levy/Override	1,543,411	1,629,311	105.57%	1,629,311	105.57%	1,507,143	1,506,308	99.94%
Tuition	858,000	713,333	83.14%	713,333	83.14%	860,800	761,068	88.41%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	18,000	18,025	100.14%	18,025	100.14%	1,000	1,217	121.70%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	450,000	495,513	110.11%	495,513	110.11%	367,765	397,618	108.12%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	58,598	83.71%	58,598	83.71%	48,000	50,835	105.91%
Contributions/Donations	150,000	150,000	100.00%	150,000	100.00%	109,641	109,461	99.84%
Insurance Claim	1,750,000	1,723,726	98.50%	1,723,726	98.50%	-	-	0.00%
Miscellaneous Revenue	90,000	18,000	20.00%	18,000	20.00%	112,000	198,499	177.23%
Categorical Revenue	600,560	653,633	108.84%	653,633	108.84%	590,592	574,814	97.33%
Other State Revenue	-	-	0.00%	-	0.00%	10,919	130,223	1192.63%
Grants Federal	120,535	218,579	181.34%	218,579	181.34%	177,233	8,721	4.92%
Fund Transfer	10,000	601	6.01%	601	6.01%	6,000	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	66,908	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 17,356,693	\$ 17,350,145	99.96%	\$ 17,350,145	99.96%	\$ 14,787,160	\$ 14,597,953	98.72%
Expenditures:								
Salaries	\$ 7,452,532	\$ 7,573,525	101.62%	\$ 7,573,525	101.62%	\$ 7,528,948	\$ 6,746,733	89.61%
Benefits	2,878,739	2,550,149	88.59%	2,550,149	88.59%	2,763,019	2,272,663	82.25%
Purchased Professional and Technical Services	288,241	278,091	96.48%	278,091	96.48%	283,132	264,835	93.54%
Purchased Property Services	2,317,786	2,384,429	102.88%	2,384,429	102.88%	2,282,997	2,294,286	100.49%
Other Purchased Services	1,117,997	1,181,925	105.72%	1,181,925	105.72%	1,001,485	982,602	98.11%
Supplies	843,404	704,543	83.54%	704,543	83.54%	666,031	598,546	89.87%
Property	1,800,000	1,661,862	92.33%	1,661,862	92.33%	135,000	124,883	92.51%
Other Expenses	38,000	30,027	79.02%	30,027	79.02%	70,627	30,649	43.40%
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	\$ 16,736,699	\$ 16,364,551	97.78%	\$ 16,364,551	97.78%	\$ 14,731,239	\$ 13,315,197	90.39%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,651,001	\$ 13,576,974	99.46%	\$ 13,576,974	99.46%	\$ 14,297,584	\$ 14,401,906	100.73%
Mill Levy/Override	1,825,905	1,917,288	105.00%	1,917,288	105.00%	1,921,956	2,000,416	104.08%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	300,000	558,825	186.27%	558,825	186.27%	40,000	29,674	74.19%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	291,427	321,780	110.42%	321,780	110.42%	325,215	415,617	127.80%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	50,000	81,162	162.32%	81,162	162.32%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	16,500	0.00%
Contributions/Donations	50,000	13,270	26.54%	13,270	26.54%	80,000	3,485	4.36%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	169,685	0.00%
Categorical Revenue	16,566	-	0.00%	-	0.00%	558,488	970,078	173.70%
Other State Revenue	723,693	880,275	121.64%	880,275	121.64%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	422,687	426,862	100.99%
Fund Transfer	-	-	0.00%	-	0.00%	-	8,049	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 16,908,592	\$ 17,349,574	102.61%	\$ 17,349,574	102.61%	\$ 17,645,930	\$ 18,442,272	104.51%
Expenditures:								
Salaries	\$ 8,744,998	\$ 8,685,022	99.31%	\$ 8,685,022	99.31%	\$ 9,129,000	\$ 9,058,597	99.23%
Benefits	2,722,500	2,422,736	88.99%	2,422,736	88.99%	2,656,915	2,670,935	100.53%
Purchased Professional and Technical Services	226,040	233,256	103.19%	233,256	103.19%	260,800	167,049	64.05%
Purchased Property Services	2,784,804	2,747,245	98.65%	2,747,245	98.65%	2,835,422	2,579,286	90.97%
Other Purchased Services	1,312,224	1,463,774	111.55%	1,463,774	111.55%	1,453,420	1,264,469	87.00%
Supplies	465,000	563,360	121.15%	563,360	121.15%	629,000	542,763	86.29%
Property	237,000	188,197	79.41%	188,197	79.41%	472,640	526,628	111.42%
Other Expenses	97,200	67,547	69.49%	67,547	69.49%	190,000	72,854	38.34%
Other Uses of Funds	4,800	5,000	104.17%	5,000	104.17%	5,000	-	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	\$ 16,594,566	\$ 16,376,138	98.68%	\$ 16,376,138	98.68%	\$ 17,632,197	\$ 16,882,582	95.75%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2023

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,760,384	\$ 6,510,279	96.30%	\$ 6,510,279	96.30%	\$ 5,814,215	\$ 5,770,296	99.24%
Mill Levy/Override	873,343	908,395	104.01%	908,395	104.01%	812,328	809,713	99.68%
Tuition	307,663	301,344	97.95%	301,344	97.95%	342,664	323,759	94.48%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	70,992	0.00%	70,992	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	275,680	347,831	126.17%	347,831	126.17%	303,179	317,926	104.86%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	155,288	12,027	7.74%
Rental/Lease	1,936	364	18.80%	364	18.80%	1,936	2,200	113.61%
Contributions/Donations	36,250	38,501	106.21%	38,501	106.21%	-	-	0.00%
Miscellaneous Revenue	159,614	37,842	23.71%	37,842	23.71%	24,500	34,348	140.20%
Categorical Revenue	238,411	242,084	101.54%	242,084	101.54%	-	-	0.00%
Other State Revenue	193,018	228,801	118.54%	228,801	118.54%	241,250	388,343	160.97%
Grants Federal	-	135,319	0.00%	135,319	0.00%	161,641	165,141	102.17%
Fund Transfer	-	271,915	0.00%	271,915	0.00%	108,000	108,786	100.73%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	5,830	6,459	110.79%	6,459	110.79%	-	-	0.00%
Total Revenue	\$ 8,852,129	\$ 9,100,128	102.80%	\$ 9,100,128	102.80%	\$ 7,965,000	\$ 7,932,538	99.59%
Expenditures:								
Salaries	\$ 4,073,971	\$ 4,009,582	98.42%	\$ 4,009,582	98.42%	\$ 3,550,412	\$ 3,597,343	101.32%
Benefits	1,349,361	1,400,313	103.78%	1,400,313	103.78%	1,108,610	1,072,731	96.76%
Purchased Professional and Technical Services	222,543	366,304	164.60%	366,304	164.60%	218,148	308,560	141.45%
Purchased Property Services	1,825,903	1,821,670	99.77%	1,821,670	99.77%	1,826,484	1,825,465	99.94%
Other Purchased Services	620,048	713,105	115.01%	713,105	115.01%	566,194	549,774	97.10%
Supplies	307,804	342,094	111.14%	342,094	111.14%	304,775	260,021	85.32%
Property	27,540	109,785	398.64%	109,785	398.64%	20,000	28,703	143.51%
Other Expenses	424,959	64,254	15.12%	64,254	15.12%	370,376	15,636	4.22%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,852,129	\$ 8,827,107	99.72%	\$ 8,827,107	99.72%	\$ 7,965,000	\$ 7,658,233	96.15%

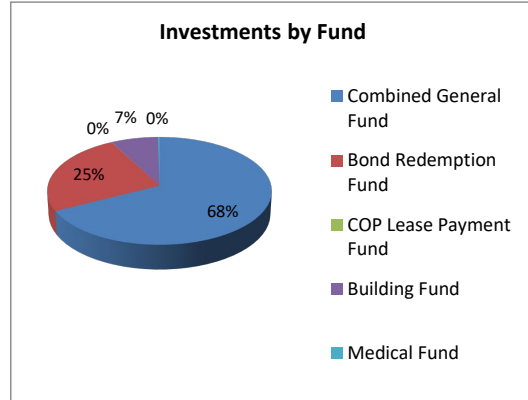
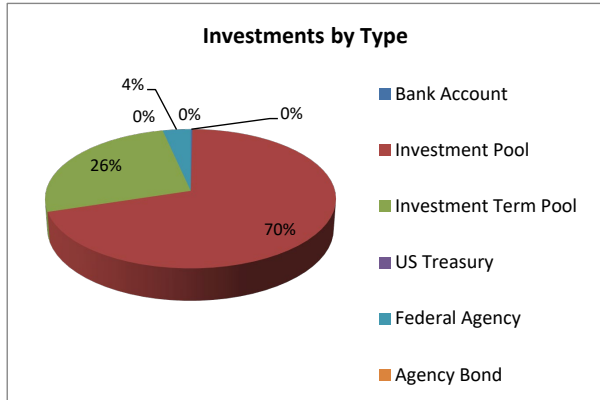


APPENDIX

Douglas County School District Fourth Quarter Ended 06/30/23

Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 606,839	\$ -	\$ -	\$ -	\$ -	\$ 606,839
Investment Pool	196,176,086	12,683,126	147,390	12,572,144	882,720	222,461,466
Investment Term Pool	17,600,000	66,000,000	-	-	-	83,600,000
US Treasury	-	-	-	-	-	-
Federal Agency	-	-	-	11,006,116	-	11,006,116
Agency Bond	-	-	-	-	-	-
Total	\$ 214,382,925	\$ 78,683,126	\$ 147,390	\$ 23,578,260	\$ 882,720	\$ 317,674,420

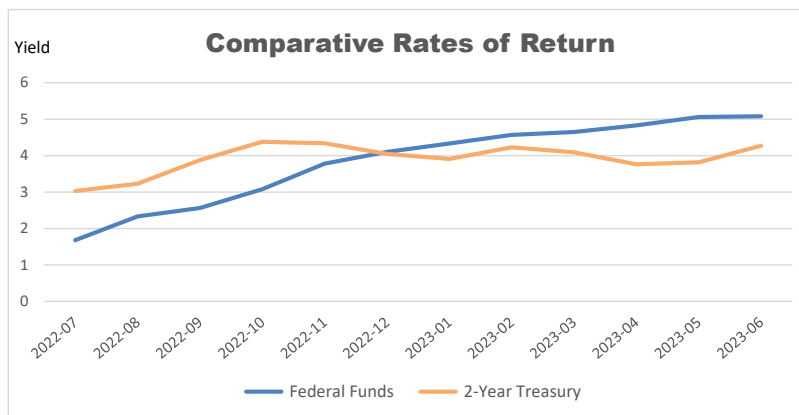


Investment Income by Fund

	Q4 - Quarterly			
	Invested Balance	Interest	Interest YTD	Q4 Yield %
Combined General Fund*	\$ 214,382,925	\$ 1,891,336	\$ 4,957,213	5.21%
Bond Redemption Fund	78,683,126	882,573	2,085,170	5.56%
COP Lease Payment Fund	147,390	359	4,922	5.10%
Building Funds**	23,578,260	155,298	888,556	3.62%
Medical Fund	882,720	14,934	72,251	5.20%
Total	\$ 317,674,420	\$ 2,944,501	\$ 8,008,112	5.18%

* Does not include interest income from leases

**Does not include market value adjustments



*Rates obtained from federalreserve.gov

Investment Portfolio

Name of Institution	Type	Std Pools or	Purchase Date	Maturity Date	Term	Yield	9/30/22	12/31/2022	3/31/2023	6/30/2023 Market
		Moody's					Market Value	Market Value	Market Value	Value
<u>Combined General Fund</u>										
Bank Account	Earnings Credit	AAAam	N/A	N/A	N/A	N/A	\$ 5,614,466	\$ 1,278,050	\$ 7,982,802	\$ 606,839
CSIP Investment Pool	Investment Pool	AAAam	N/A	N/A	N/A	5.20%	\$ 137,550,623	\$ 76,037,332	\$ 117,460,849	\$ 195,963,843
CSIP Investment Pool-TABOR	Investment Pool	AAAam	N/A	N/A	N/A	5.20%	\$ 1,348,792	\$ 1,361,632	\$ 1,377,381	\$ 212,243
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	4/7/2022	4/5/2023	363	1.78%	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ -
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	4/7/2022	4/5/2023	363	1.78%	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	6/5/2023	6/4/2024	365	5.54%				\$ 17,600,000
Total							\$ 160,513,881	\$ 94,677,014	\$ 142,821,032	\$ 214,382,925
<u>Bond Redemption Fund</u>										
UMB	Investment Pool	AAAam	N/A	N/A	N/A	5.10%	\$ 395,252	\$ 87,516	\$ 23,198,689	\$ (1,983,619)
CSIP LGIP Pool	Investment Pool	AAAam	N/A	N/A	N/A	5.20%	\$ 236,785	\$ 36,872,794	\$ 37,299,265	\$ 14,666,745
CSIP Term Pool	Term Investment Pool	AAAf	7/21/2022	11/21/2022	123	3.08%	\$ 19,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/11/2022	12/9/2022	242	1.48%	\$ 50,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	6/7/2023	11/30/2023	176	5.62%	\$ -	\$ -	\$ -	\$ 31,000,000
CSIP Term Pool	Term Investment Pool	AAAf	6/7/2023	6/6/2024	365	5.64%	\$ -	\$ -	\$ -	\$ 35,000,000
Total							\$ 69,632,038	\$ 36,960,310	\$ 60,497,955	\$ 78,683,126
<u>COP Lease Payment Fund</u>										
UMB - 2012 COP	Investment Pool	AAAam	N/A	N/A	N/A	4.83%	\$ 24	\$ 53,818	\$ 250	\$ 13,216
UMB - 2016 COP	Investment Pool	AAAam	N/A	N/A	N/A	4.83%	\$ 205	\$ 907,470	\$ 4,211	\$ 134,173
Total							\$ 229	\$ 961,288	\$ 4,460	\$ 147,390
<u>Building Funds</u>										
CSIP Investment Pool	Investment Pool	AAAam	N/A	N/A	N/A	5.12%	\$ 1,274,438	\$ 14,604,557	\$ 3,562,036	\$ 8,091,147
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 34,431	\$ 34,579	\$ 34,825	\$ -
Agency Bond	nter-American Devel BK Corj	Aaa	4/24/2020	5/24/2023	1125	0.51%	\$ 528,175	\$ 531,187	\$ 536,746	\$ -
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 2,999,736	\$ -	\$ -	\$ -
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,359,528	\$ -	\$ -	\$ -
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,738,011	\$ 1,743,293	\$ -	\$ -
Federal Agency	Freddie Mac Notes	Aaa	5/7/2020	5/5/2023	1093	0.39%	\$ 489,551	\$ 492,663	\$ 497,989	\$ -
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,356,926	\$ 1,356,918	\$ 1,363,612	\$ -
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 10,921,839	\$ 10,908,876	\$ 10,960,161	\$ 11,006,116
UMB	Investment Pool	AAAam	N/A	N/A	N/A	2.84%	\$ 11,940,788	\$ 54,634	\$ 1,988,425	\$ 4,480,997
Total							\$ 36,643,423	\$ 29,726,706	\$ 18,943,794	\$ 23,578,260
<u>Medical Fund</u>										
CSIP Investment Pool	Investment Pool	AAAam	N/A	N/A	N/A	5.20%	\$ 2,380,674	\$ 1,103,911	\$ 945,544	\$ 882,720
Total							\$ 269,170,245	\$ 163,429,229	\$ 223,212,785	\$ 317,674,420

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended June 30, 2023

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

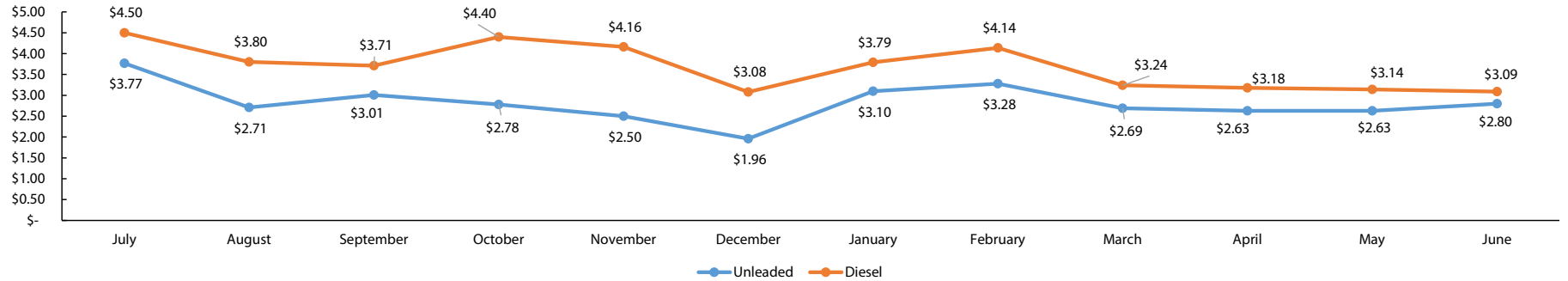


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

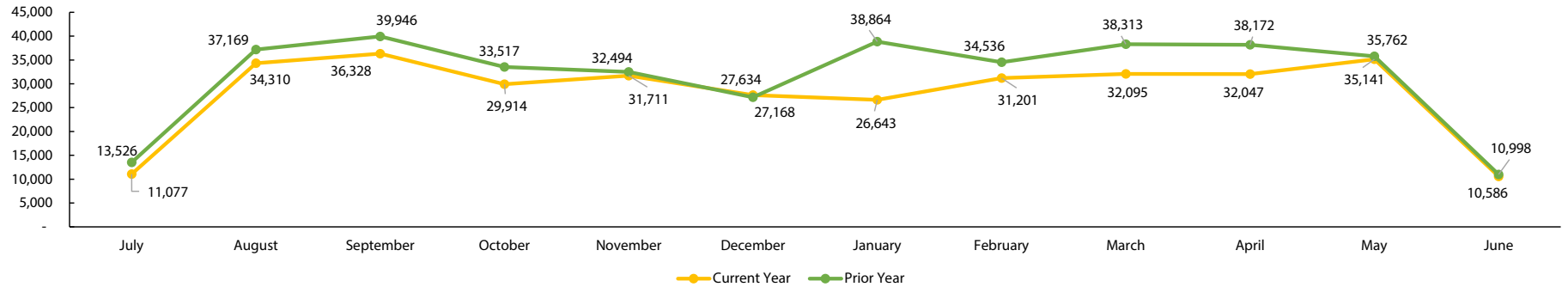
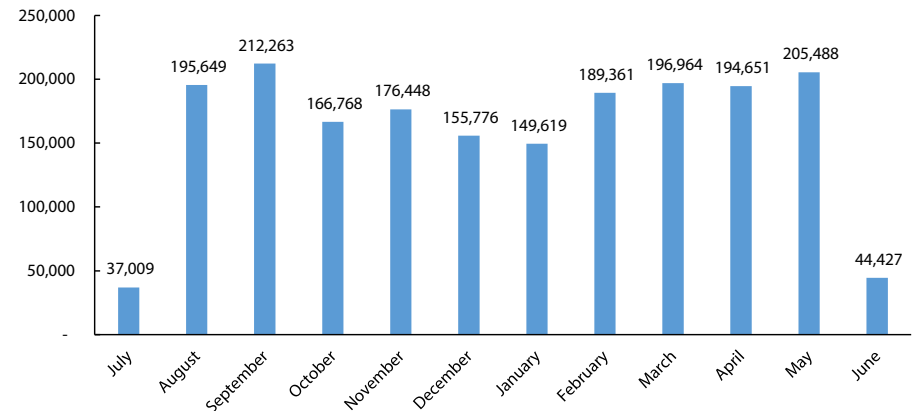


Table 1: The unleaded fuel pumps in Parker came back online in mid April. Fuel purchases for unleaded fuel were at the higher commercial rate for the first two weeks of April and went back to the District's discounted rate for the remainder of the quarter. The quarter started at \$2.63 per gallon and with summer blends and price hikes, the quarter finished for unleaded fuel at \$2.80 per gallon. This is a seventeen cent price increase for unleaded fuels during the quarter but considerably lower than 2021-2022 Fourth Quarter when rates were at the highest at \$4.23. Diesel prices were opposite, starting the quarter at \$3.18 per gallon and dropping by nine cents per gallon by the end of June and remaining relatively flat compared to the prior year.

Table 2: Gallon usage followed the same pattern with higher diesel usage in May and relatively the same gallon usage for June. The quarter started with 19,612 gallons of diesel used and 17,814 unleaded fuel usage. May was the highest usage for the quarter with 33,729 diesel gallons and 22,711 of unleaded. CNG usage was down this quarter with only 3,685 miles driven. This is greatly attributed to the only fueling station in Castle Rock being under repairs by the city. Total cost for CNG for the quarter was \$2784.73 or \$1.32 per mile.

Table 3: Miles driven in 2022-2023 Fourth Quarter were 444,566 total miles which is down from the prior year at this time largely due to less ridership in June. Less diesel usage in June is typical as most June routes are SPED ridership with the smaller vehicles and the use of large 77 passenger buses are utilized for BASE field trips.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended June 30, 2023

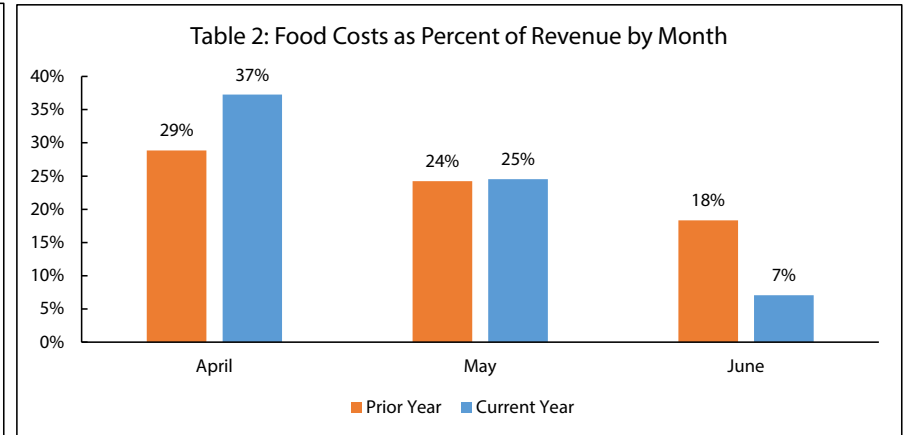
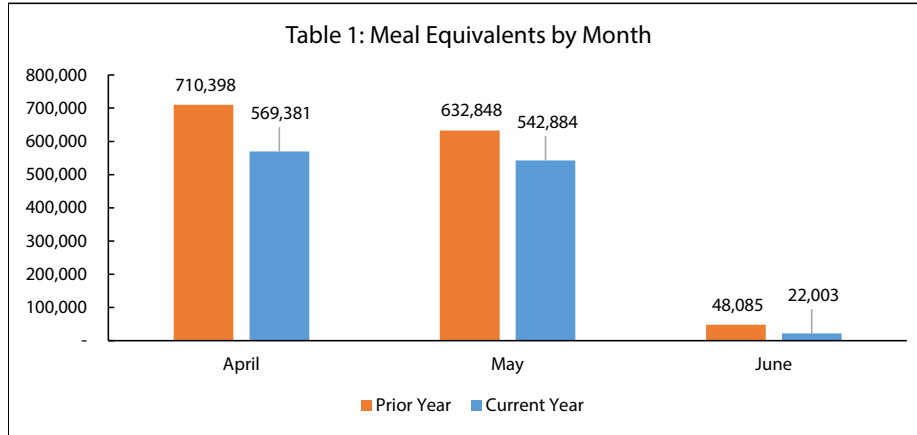
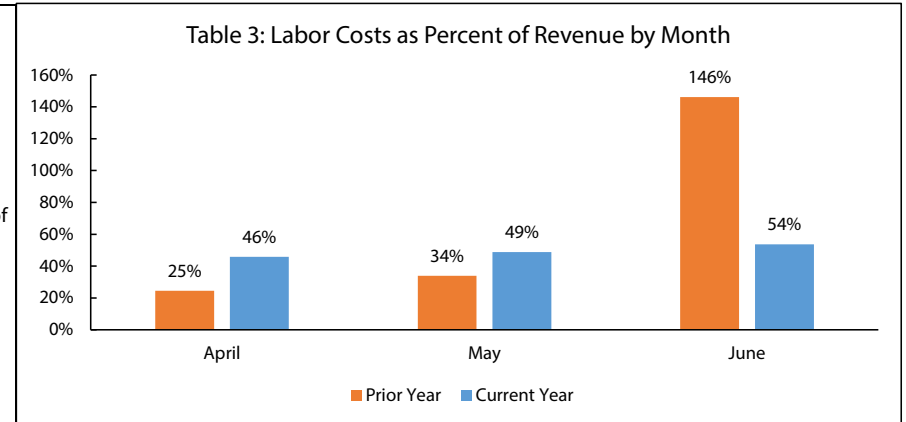


Table 1: Nutrition Services served fewer meals in April and May due to a return to paid meals from free meals in 2022-2023. Meal participation showed an expected drop. June meals were decreased from June 2022 due to fewer established summer feeding meal sites.

Table 2: Overall food costs were decreased in 2022-2023 Fourth Quarter due to fewer meals served in the same time period. Food costs as a percent of sales continues to be within acceptable industry standards of below 38%.

Table 3: Labor costs as a percent of revenue are high due to the decrease in meals served with the return to paid meals. Nutrition Services did not decrease labor due to the return to free meals and increased participation anticipated for 2023-2024.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
4th Quarter Budget to Actual
For the Period Ended June 30, 2023

	2022-2023					2021-2022					
	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	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	160,512	25,065	25,064	100.00%	1	-	-	0.00%	-	0.00%	-
Revenues											
Tuition	1,584,600	1,342,600	1,137,254	84.71%	205,346 ¹	1,508,748	1,244,314 ^A	82.47%	1,244,314	82.47%	264,434
Other	-	22,000	10,560	48.00%	11,440	-	761	0.00%	761	0.00%	(761)
Total Revenue	\$ 1,584,600	\$ 1,364,600	\$ 1,147,814	84.11%	\$ 216,786	\$ 1,508,748	\$ 1,245,074	82.52%	\$ 1,245,074	82.52%	\$ 263,674
Transfer from General Fund	23,084	23,084	23,084	100.00%	-	23,084	23,084	100.00%	23,084	100.00%	-
Total Sources	\$ 1,768,196	\$ 1,412,749	\$ 1,195,963	84.65%	\$ 216,786	\$ 1,531,832	\$ 1,268,158	82.79%	\$ 1,268,158	82.79%	\$ 263,674
Expenditures											
Salaries	778,746	747,294	670,288	89.70%	77,006	748,242	669,808	89.52%	669,808	89.52%	78,434
Benefits	279,033	264,580	230,506	87.12%	34,074	273,307	221,790	81.15%	221,790	81.15%	51,517
Purchased Services	143,047	130,471	118,572	90.88%	11,899	127,422	119,819	94.03%	119,819	94.03%	7,603
Supplies	244,742	327,646	154,644	47.20%	173,002 ²	266,053	167,823	63.08%	167,823	63.08%	98,230
Equipment	5,500	10,000	6,237	62.37%	3,763	35,038	35,293	100.73%	35,293	100.73%	(255)
Field Trips & Other	69,871	63,208	19,671	31.12%	43,537	58,686	28,561	48.67%	28,561	48.67%	30,125
Total Expenditures	\$ 1,520,939	\$ 1,543,199	\$ 1,199,919	77.76%	\$ 343,280	\$ 1,508,748	\$ 1,243,094	82.39%	\$ 1,243,094	82.39%	\$ 265,654
Change in Fund Balance	86,745	(155,515)	(29,021)		(126,494)	23,084	25,064		25,064		(1,980)
Balance on Hand June 30	\$ 247,257	\$ (130,450)	\$ (3,956)	3.03%	\$ (126,494)	\$ 23,084	\$ 25,064	108.58%	\$ 25,064	108.58%	\$ (1,980)

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2022-2023 Budget to Projection Notes

¹ Year end projection assumes four less weeks of Outdoor Education trips in spring 2023 due to non-renewed school visits

² Supplies will be monitored closely throughout the remainder of the year and use will adjust with revenue

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

Year over Year Actual Notes

^A 2022-2023 assumes four less weeks of Outdoor Education trips than in 2021-2022