

Douglas County School District

Quarterly Financial Report | Period Ending December 31, 2022



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Colleen Doan, Director of Budget
February 28, 2023

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended December 31, 2022

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..... 8
Transportation Fund Budget to Actual – Fund 25..... 9

SPECIAL REVENUE FUND FINANCIALS

Nutrition Services NSLP Fund Budget to Actual – Fund 2111
Nutrition Services Non-NSLP Fund Budget to Actual – Fund 2812
Governmental Designated Purpose Grants Fund Budget to Actual – Fund 2213
Pupil Activity Fund Budget to Actual – Fund 2314
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 6524
Short Term Disability Insurance Fund Budget to Actual – Fund 66 25

TRUST AND AGENCY FUND FINANCIALS

Private Purpose Trust Fund Budget to Actual – Fund 7527

Douglas County School District Re 1
Quarterly Financial Report
 For the Period Ended December 31, 2022

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
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023				2021-2022		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 164,846,226	\$ 152,766,801	\$ 168,573,544	110.35%	\$ 154,878,689	\$ 154,878,689	100.00%
Revenues by Source							
Property Taxes	293,229,894	293,617,215	1,766,476	0.60%	288,353,571	2,693,503	0.93%
Specific Ownership Taxes	32,258,980	31,999,174	13,938,527	43.56%	31,369,085	13,236,821	42.20%
Other Local Income	33,574,299	30,854,836	19,651,150	63.69%	43,082,321	17,468,262	40.55%
Intergovernmental	394,658,358	376,495,828	206,104,409	54.74%	368,824,043	188,110,155	51.00%
Total Revenues	\$ 753,721,531	\$ 732,967,053	\$ 241,460,563	32.94%	\$ 731,629,020	\$ 221,508,742	30.28%
Total Sources	\$ 918,567,757	\$ 885,733,854	\$ 410,034,107	46.29%	\$ 886,507,709	\$ 376,387,431	42.46%
Expenditures by Program							
Instructional	370,278,718	370,215,425	137,984,912	37.27%	348,998,741	138,471,988	39.68%
Support - Students	38,251,862	41,334,348	19,345,937	46.80%	43,886,589	17,105,218	38.98%
Support - Instructional Staff	18,412,267	20,644,626	12,313,045	59.64%	20,890,257	9,441,086	45.19%
Support - General Administration	3,723,231	3,826,524	1,719,926	44.95%	4,304,841	1,703,358	39.57%
Support - School Administration	37,545,802	41,427,677	20,163,106	48.67%	40,174,366	18,826,386	46.86%
Support - Business	4,959,174	5,272,038	2,615,058	49.60%	4,305,426	2,212,455	51.39%
Support - Operations & Maintenance	51,136,651	54,075,071	25,591,695	47.33%	52,504,072	21,439,511	40.83%
Support - Student Transportation	27,682,290	27,572,250	12,407,170	45.00%	25,793,790	11,244,111	43.59%
Support - Central	28,460,704	29,195,457	14,367,688	49.21%	25,099,762	13,386,970	53.34%
Support - Other	710,434	683,164	2,533,759	370.89%	7,900,038	2,431,045	30.77%
Contracts w/ Charter Schools	172,636,944	166,764,752	84,589,565	50.72%	160,428,240	78,697,472	49.05%
Non Instructional	1,426,690	1,752,318	3,521,590	200.97%	1,747,023	2,693,823	154.20%
Transfers Out	7,398,348	7,614,728	7,614,728	100.00%	9,849,171	9,618,666	97.66%
Total Expenditures	\$ 762,623,115	\$ 770,378,378	\$ 344,768,178	44.75%	\$ 745,882,316	\$ 327,272,091	43.88%
Expenditures by Object							
Salaries - 100s	358,571,022	361,249,158	147,840,779	40.92%	345,589,277	144,343,692	41.77%
Benefits - 200s	134,165,172	131,469,922	54,644,516	41.56%	129,444,462	50,705,322	39.17%
Purchased Services - 300s, 400s, 500s	41,112,731	45,610,815	25,140,874	55.12%	43,268,251	24,436,054	56.48%
Supplies - 600s	39,897,255	47,278,882	21,084,678	44.60%	43,601,695	16,345,663	37.49%
Equipment - 700s	6,509,202	8,316,212	2,932,086	35.26%	11,276,516	2,466,107	21.87%
Other - 800s, 900s	2,332,441	2,073,909	920,953	44.41%	2,424,704	835,607	34.46%
Contracts w/ Charter Schools	172,636,944	166,764,752	84,589,565	50.72%	160,428,240	78,520,982	48.94%
Transfers Out	7,398,348	7,614,728	7,614,728	100.00%	9,849,171	9,618,666	97.66%
Total Expenditures	\$ 762,623,115	\$ 770,378,378	\$ 344,768,178	44.75%	\$ 745,882,316	\$ 327,272,091	43.88%
BOE Contingency	\$ 6,042,300	\$ 5,444,274	\$ -	0.00%	\$ 3,029,025	\$ -	0.00%
Net Change in Fund Balance	\$ (14,943,884)	\$ (42,855,599)	\$ (103,307,615)	241.06%	\$ (17,282,321)	\$ (105,763,349)	611.97%
Ending Fund Balance	\$ 149,902,342	\$ 109,911,202	\$ 65,265,929	59.38%	\$ 137,596,368	\$ 49,115,340	35.70%
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	23,005,483	-	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	174,742	-	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	\$ 36,538,614	\$ 65,265,929	178.62%	\$ 49,028,015	\$ 49,115,340	100.18%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023							2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of	Year End	Year End as a % of	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of	Year End	Year End as a % of	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
				Revised Budget	Projection	Revised Budget				Final Revised Budget	Final Revised Budget	Final Revised Budget		
Balance on Hand July 1	143,550,156	152,766,801	152,766,801	100.00%	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	1,118,170	0.51%	220,607,648	100.32%	703,433	214,640,571	1,941,134	0.90%	216,817,713	101.01%	2,177,142	1.75%
Budget Override	73,713,000	73,713,000	648,306	0.88%	73,708,635	99.99%	(4,365)	73,713,000	752,369	1.02%	73,713,000	100.00%	-	-0.01%
Specific Ownership Taxes (In SFA)	19,094,102	18,964,550	8,227,158	43.38%	18,964,550	100.00%	0	18,537,938	7,822,459	42.20%	18,537,938	100.00%	-	2.30%
Specific Ownership Taxes (Out of SFA)	13,164,878	13,034,624	5,711,369	43.82%	12,885,075	98.85%	(149,549)	12,831,147	5,414,363	42.20%	12,740,682	99.29%	(90,465)	1.13%
Subtotal Local Taxes	\$ 325,488,874	\$ 325,616,389	\$ 15,705,004	4.82%	\$ 326,165,907	100.17%	\$ 549,518	\$ 319,722,656	\$ 15,930,325	4.98%	\$ 321,809,332	100.65%	\$ 2,086,676	1.35%
Intergovernmental Revenue														
Equalization Entitlements	346,447,304	341,590,047	172,282,238	50.44%	341,590,047	100.00%	(0)	321,754,777	161,335,301	50.14%	321,796,077	100.01%	41,300	6.15%
Special Education	21,511,709	21,511,709	21,511,709	100.00%	21,511,709	100.00%	-	16,377,665	15,328,712	93.60%	16,402,769	100.15%	25,104	31.15%
Vocational Education	723,514	723,514	-	0.00%	721,973	99.79%	(1,541)	723,514	-	0.00%	720,773	99.62%	(2,741)	0.17%
Gifted & Talented	662,034	627,289	627,289	100.00%	627,289	100.00%	-	639,646	639,646	100.00%	639,646	100.00%	-	-1.93%
Charter School Capital Construction	4,090,949	5,006,240	2,090,496	41.76%	4,963,445	99.15%	(42,795)	4,090,949	2,061,322	50.39%	4,090,951	100.00%	2	21.33%
Federal - Medicaid Reimbursement	4,397,608	4,638,504	2,613,323	56.34%	4,646,683	100.18%	8,179	4,535,934	1,432,370	31.58%	3,770,193	83.12%	(765,741)	23.25%
Other	11,373,886	11,398,525	2,249,630	19.74%	11,369,835	99.75%	(28,690)	12,617,731	2,357,027	15.09%	14,703,476	94.15%	(914,255)	-22.67%
Subtotal Intergovernmental Revenue	\$ 389,207,004	\$ 385,495,828	\$ 201,374,685	52.24%	\$ 385,430,981	99.98%	\$ (64,847)	\$ 363,740,216	\$ 183,154,378	50.35%	\$ 362,123,886	99.56%	\$ (1,616,330)	6.44%
Other Local Revenue														
General Fund Interest	218,000	2,200,000	2,248,369	102.20%	4,496,738	204.40%	2,296,738	115,000	32,330	28.11%	433,937	377.34%	318,937	936.26%
Charter School Purchased Services	9,858,830	9,470,742	4,792,217	50.60%	9,221,909	97.37%	(248,833)	8,411,413	4,406,558	52.39%	8,515,968	101.24%	104,555	8.29%
Preschool	1,477,850	1,766,000	994,901	56.34%	1,698,137	96.16%	(67,863)	1,849,791	1,012,349	54.73%	1,715,585	92.74%	(134,206)	-1.02%
School Based	8,492,000	8,645,000	5,301,046	61.32%	8,124,230	93.98%	(520,770)	7,936,000	5,958,255	75.08%	8,289,884	104.46%	353,884	-2.00%
Other	7,950,163	8,773,094	2,856,869	32.56%	10,857,640	123.76%	2,084,546	11,007,976	2,380,087	21.62%	11,863,836	107.77%	855,860	-8.48%
Subtotal Other Local Revenue	\$ 27,996,843	\$ 30,854,836	\$ 16,193,401	52.48%	\$ 34,398,654	111.49%	\$ 3,543,818	\$ 29,320,180	\$ 13,789,578	47.03%	\$ 30,819,210	105.11%	\$ 1,499,030	11.61%
Total Revenue	\$ 742,692,721	\$ 741,967,053	\$ 233,273,090	31.44%	\$ 745,995,542	100.54%	\$ 4,028,489	\$ 712,783,052	\$ 212,874,281	29.87%	\$ 714,752,428	100.28%	\$ 1,969,376	4.37%
Expenditures														
Salaries														
Administrators	20,353,637	20,030,711	9,971,989	49.78%	20,032,751	100.01%	(2,040)	20,033,510	9,830,399	49.07%	19,938,188	99.52%	95,322	0.47%
Certified	235,932,368	227,083,485	94,642,140	41.68%	223,509,852	98.43%	3,573,633	216,064,491	89,659,766	41.50%	209,664,349	97.04%	6,400,142	6.60%
ProTech	15,574,329	15,990,192	7,800,062	48.78%	16,030,009	100.25%	(39,817)	14,669,487	6,802,165	46.37%	13,799,347	94.07%	870,140	16.16%
Classified	63,437,066	59,829,979	22,481,194	37.58%	50,385,094	84.21%	9,444,885	53,653,442	21,791,988	40.62%	48,519,818	90.43%	5,133,624	3.84%
Substitutes	4,576,409	5,233,870	3,188,202	60.91%	9,291,436	177.53%	(4,057,566)	4,920,805	3,044,311	61.87%	6,863,379	139.48%	(1,942,574)	35.38%
Overtime	432,712	432,712	345,002	79.73%	754,191	174.29%	(321,479)	391,816	277,043	70.71%	686,232	175.14%	(294,416)	9.90%
Additional Pay	4,822,060	20,241,153	2,768,478	13.68%	22,042,598	108.90%	(1,801,445)	22,610,032	7,395,006	32.71%	21,700,773	95.98%	909,259	1.58%
Benefits	127,829,415	125,629,819	52,335,757	41.66%	127,224,208	101.27%	(1,594,389)	123,876,468	48,335,877	39.02%	115,415,676	93.17%	8,460,792	10.23%
Purchased Professional Services	8,298,630	8,745,461	4,228,901	48.36%	8,860,777	101.32%	(115,316)	9,515,788	3,018,315	31.72%	8,484,906	89.17%	1,030,882	4.43%
Purchased Property Services	8,632,921	9,652,967	5,040,786	52.22%	9,456,172	97.96%	196,795	9,366,476	4,173,490	44.56%	8,819,780	94.16%	546,696	7.22%
Other Purchased Services	15,660,917	16,924,700	9,941,305	58.74%	17,345,182	102.48%	(420,482)	15,688,319	13,434,880	85.64%	16,439,067	104.79%	(750,748)	5.51%
Supplies	28,543,601	35,184,914	14,935,485	42.45%	32,872,696	93.43%	2,312,218	31,753,590	11,815,676	37.21%	23,477,937	73.94%	8,275,653	40.02%
Utilities	11,737,278	11,737,278	6,594,918	56.19%	12,426,057	105.87%	(688,779)	11,716,428	4,667,261	39.84%	10,597,729	90.45%	1,118,699	17.25%
Equipment	-	-	9,813	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Other	2,074,360	2,749,901	1,318,471	47.95%	3,130,312	113.83%	(380,411)	2,892,018	1,140,426	39.43%	1,868,971	64.63%	1,023,047	67.49%
Total Expenditures	\$ 547,905,703	\$ 559,467,142	\$ 235,602,500	42.11%	\$ 553,361,334	98.91%	\$ 6,105,808	\$ 537,152,670	\$ 225,386,603	41.96%	\$ 506,276,153	94.25%	\$ 30,876,517	9.30%

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						2021-2022							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of	Year End	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of	Year End	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
				Revised Budget	Projection					Final Revised Budget	Actual			
Charter School Pass Through	\$ 172,636,944	\$ 166,764,752	\$ 84,885,912	50.90%	\$ 166,678,776	99.95%	\$ 85,976	\$ 160,428,240	\$ 78,697,472	49.05%	\$ 160,580,802	100.10%	\$ (152,562)	3.80%
Transfers														
Outdoor Education Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-	23,084	23,084	100.00%	23,084	100.00%	-	0.00%
Transportation Fund	15,620,238	16,487,238	16,487,238	100.00%	16,503,238	100.10%	(16,000)	15,620,238	15,620,238	100.00%	15,620,238	100.00%	-	5.65%
Capital Projects Fund	792,834	2,173,042	2,173,042	100.00%	8,392,499	386.21%	(6,219,457) ⁴	605,660	(228,225)	-37.68%	605,660	100.00%	-	1285.68%
Nutrition Services NSLP Fund	351,634	519,634	519,634	100.00%	537,884	103.51%	(18,250)	445,352	445,352	100.00%	445,352	100.00%	-	20.78%
Nutrition Services Non-NSLP Fund	93,718	93,718	93,718	100.00%	93,718	100.00%	-	-	-	-	-	0.00%	-	-
Child Care Fund	491,486	492,107	492,107	100.00%	560,107	113.82%	(68,000)	2,262,045	2,262,045	100.00%	2,262,045	100.00%	-	-75.24%
Athletics & Activities Fund	5,342,625	5,390,384	5,390,384	100.00%	5,390,384	100.00%	-	4,395,546	4,165,041	94.76%	4,395,546	100.00%	-	22.63%
COP Lease Payments Fund	1,118,885	1,118,885	1,118,885	100.00%	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	\$ 26,298,092	\$ 26,298,092	100.00%	\$ 32,619,799	124.04%	\$ (6,321,707)	\$ 26,098,153	\$ 25,033,763	95.92%	\$ 26,098,153	100.00%	\$ -	24.99%
Total Expenditures and Transfers	\$ 744,377,151	\$ 752,529,986	\$ 346,786,504	46.08%	\$ 752,659,910	100.02%	\$ (129,924)	\$ 723,679,063	\$ 329,117,838	45.48%	\$ 692,955,107	95.75%	\$ 30,723,956	8.62%
BOE Contingency - 1%	6,042,300	5,444,274	-	0.00%	4,844,274	88.98%	600,000 ⁵	3,029,025	-	0.00%	-	0.00%	3,029,025	-
Change in Fund Balance	(7,726,730)	(16,007,207)	(113,513,414)		(11,508,642)	71.90%	4,498,565	(13,925,036)	(116,243,557)		21,797,320	-156.53%	35,722,356	-152.80%
Ending Fund Balance	135,823,426	136,759,594	39,253,387	28.70%	141,258,159	103.29%	4,498,565	117,044,443	14,725,922	12.58%	152,766,799	130.52%	35,722,356	-7.53%
Tabor Reserve - 3%	18,310,000	18,570,000	-	0.00%	18,570,000	100.00%	-	17,320,000	-	0.00%	17,561,600	101.39%	241,600	5.74%
BOE Reserve - 3%	18,310,000	18,570,000	-	0.00%	18,570,000	100.00%	-	17,320,000	-	0.00%	17,561,600	101.39%	241,600	5.74%
School Carry Over Reserve	22,458,498	20,003,538	-	0.00%	19,898,773	99.48%	(104,765)	19,478,605	-	0.00%	20,003,538	102.69%	524,933	-0.52%
Medicaid Carry Over Reserve	1,968,380	1,725,576	-	0.00%	788,800	45.71%	(936,776)	2,827,097	-	0.00%	1,730,576	61.21%	(1,096,521)	-54.42%
Mental Health and Security Grant	627,410	287,761	-	0.00%	128,262	44.57%	(159,499)	1,175,798	-	0.00%	593,761	50.50%	(582,037)	-78.40%
Enrollment Reserve	2,432,000	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Literacy Curricular Materials Reserve	-	-	-	0.00%	-	0.00%	-	2,250,000	-	0.00%	2,250,000	100.00%	-	-100.00%
Multi-Year Lease Reserve	3,782,903	3,782,903	-	0.00%	3,782,903	100.00%	-	4,178,498	-	0.00%	4,178,498	100.00%	-	-9.47%
SPED/Mental Health Reserve	1,718,645	174,742	-	0.00%	895,786	51.263%	721,044	126,648	-	0.00%	686,438	542.00%	559,790	30.50%
Staff Compensation Reserve	-	-	-	0.00%	-	0.00%	-	10,000,000	-	0.00%	10,000,000	100.00%	-	-100.00%
Assignment of 2018 Mill Levy Override	8,462,901	7,256,123	-	0.00%	7,256,123	100.00%	-	9,262,081	-	0.00%	7,522,347	81.22%	(1,739,734)	-3.54%
Ending Fund Balance - after reserves	\$ 57,752,689	\$ 66,388,951	\$ 39,253,387	59.13%	\$ 71,367,513	107.50%	\$ 4,978,562	\$ 33,105,716	\$ 14,725,922	44.48%	\$ 70,678,441	213.49%	\$ 37,572,725	0.97%

2022-2023 Budget to Projection Notes

- ¹ Increase to interest based on interest rate hikes since creating the Adopted Budget in spring 2022
- ² Budget to projection variance in classified salaries due to significant number of vacancies in classroom support (paraprofessional) and trades/labor positions districtwide
- ³ Increase to substitutes, additional pay and associated PERA/Medicare benefits related to short term retention strategies and temporary coverage of unfilled positions due to significant number of vacancies
- ⁴ Increase to Transfer to Capital Projects Fund due to additional Information Technology projects to be completed by June 30, 2023
- ⁵ Projection assumes all remaining, unapproved contingency will be requested, approved and reallocated by year end; balance of \$600,000 due to approvals after the Revised Budget reflected in projection of purchased services and supplies

Year over Year Actual Notes

- ^A Increase to interest based on interest rate hikes in 2022 compared to interest rates in 2021
- ^B Year-over-year increase in licensed salaries reflects implementation of new licensed compensation structure effective July 2022
- ^C Year-over-year decrease in Additional Pay due to one-time retention stipend paid to all eligible employees in November 2021 (2021-2022 Q2)

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended December 31, 2022**

	<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	\$ 1,766,476	\$ 2,693,503	\$ (927,027)	-34.42%
Specific Ownership Taxes	13,938,527	13,236,821	701,706	5.30%
State Equalization	172,282,238	161,335,301	10,946,937	6.79%
Categorical Revenue	24,388,628	18,325,385	6,063,243	33.09%
Charter School Purchased Services	4,792,217	4,406,558	385,660	8.75%
Charter School Capital Construction	2,090,496	2,061,322	29,174	1.42%
Federal - Medicaid Reimbursement	2,613,323	1,432,370	1,180,953	82.45%
Preschool	994,901	1,012,349	(17,448)	-1.72%
School Based	5,301,046	5,958,255	(657,209)	-11.03%
Other	5,105,237	2,412,417	2,692,820	111.62%
	<u>\$ 233,273,090</u>	<u>\$ 212,874,281</u>	<u>\$ 20,398,808</u>	<u>9.58%</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.

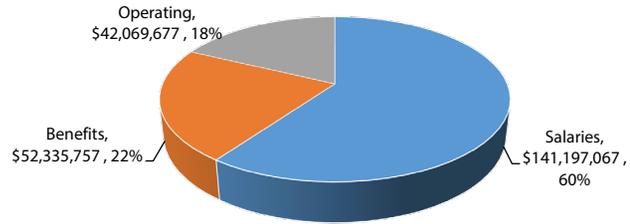
* Student Funded Pupil Count for 2022-2023 updated to reflect actual Student October Count 2022 for the Revised Budget.

Notes:
None

Unaudited for management use only

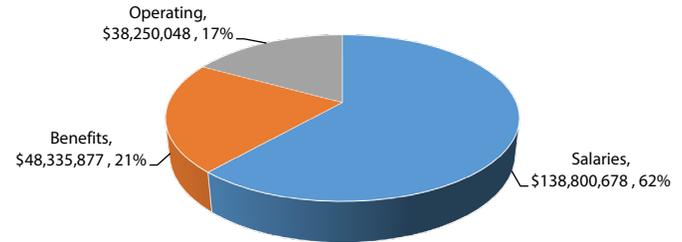
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended December 31, 2022

2022-2023 Actual Expenditures



Total expenditures through 2nd Quarter 2022-2023 were \$235,602,500. In addition to these expenditures, there is a charter school distribution of \$84,885,912 and a transfer to other funds of \$26,298,092.

2021-2022 Actual Expenditures



Total expenditures through 2nd Quarter 2021-2022 were \$225,386,603. In addition to these expenditures, there is a charter school distribution of \$78,697,472 and a transfer to other funds of \$25,033,763.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	160,512	25,065	25,065	100.00%	25,065	100.00%	-
Revenues							
Tuition	1,584,600	1,503,800	571,626	38.01%	1,186,547	78.90%	(317,253) ¹
Other	-	-	49,583	0.00%	49,583	0.00%	49,583
Total Revenue	\$ 1,584,600	\$ 1,503,800	\$ 621,209	41.31%	\$ 1,236,130	82.20%	\$ (267,670)
Transfer from General Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-
Total Sources	\$ 1,768,196	\$ 1,551,949	\$ 669,358	43.13%	\$ 1,284,279	82.75%	\$ (267,670)
Expenditures							
Salaries	778,746	747,294	331,130	44.31%	680,674	91.09%	66,620
Benefits	279,033	264,580	119,825	45.29%	239,650	90.58%	24,930
Purchased Services	143,047	130,471	51,395	39.39%	119,010	91.22%	11,461
Supplies	244,742	337,646	90,589	26.83%	262,663	77.79%	74,983 ²
Equipment	5,500	-	-	0.00%	-	0.00%	-
Field Trips & Other	69,871	63,208	11,525	18.23%	23,050	36.47%	40,158
Total Expenditures	\$ 1,520,939	\$ 1,543,199	\$ 604,464	39.17%	\$ 1,325,047	85.86%	\$ 218,152
Change in Fund Balance	86,745	(16,315)	39,829		(65,833)	403.51%	49,518
Balance on Hand June 30	\$ 247,257	\$ 8,750	\$ 64,894	741.65%	\$ (40,768)	-465.92%	\$ (49,518) ³

	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 Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	-
Revenues							
Tuition	1,508,748	631,145	41.83%	1,244,314	82.47%	(264,434)	-4.64%
Other	-	-	0.00%	761	0.00%	761	6419.79%
Total Revenue	\$ 1,508,748	\$ 631,145	41.83%	\$ 1,245,074	82.52%	\$ (263,674)	-0.72%
Transfer from General Fund	23,084	23,084	100.00%	23,084	100.00%	-	0.00%
Total Sources	\$ 1,531,832	\$ 654,229	42.71%	\$ 1,268,158	82.79%	\$ (263,674)	1.27%
Expenditures							
Salaries	748,242	330,075	44.11%	669,808	89.52%	78,434	1.62%
Benefits	273,307	111,131	40.66%	221,790	81.15%	51,517	8.05%
Purchased Services	127,422	52,204	40.97%	119,819	94.03%	7,603	-0.68%
Supplies	266,053	46,677	17.54%	167,823	63.08%	98,230	56.51%
Equipment	35,038	-	0.00%	35,293	100.73%	(255)	-100.00%
Field Trips & Other	58,686	19,901	33.91%	28,561	48.67%	30,125	-19.29%
Total Expenditures	\$ 1,508,748	\$ 559,989	37.12%	\$ 1,243,094	82.39%	\$ 265,654	6.59%
Change in Fund Balance	23,084	94,240		25,064	108.58%	1,980	-362.65%
Balance on Hand June 30	\$ 23,084	\$ 94,240	408.25%	\$ 25,064	108.58%	\$ 1,980	-262.66%

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

³ Staff currently project a deficit at year end and may request additional funds of the Superintendent's Cabinet from District Contingency; if request for funds are denied then expenditures will be further reduced

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date		Year End		Budget to Projection Variance
			Year to Date Actual	as a % of Revised Budget	Year End Projection	as a % of Revised Budget	
Balance on Hand July 1	15,371,685	10,172,826	10,172,826	100.00%	10,172,826	100.00%	-
Revenues							
Revenue in Lieu of Land	2,414,302	2,414,302	580,769	24.06%	1,559,086	64.58%	(855,216) ¹
Investment Earnings	-	-	-	0.00%	-	0.00%	-
Other	-	1,136,066	1,251,111	110.13%	8,568,292	754.21%	7,432,226 ²
Total Revenue	\$ 2,414,302	\$ 3,550,368	\$ 1,831,880	51.60%	\$ 10,127,378	285.25%	\$ 6,577,010
Transfer from General Fund	792,834	2,173,042	2,173,042	100.00%	8,392,499	386.21%	6,219,457 ³
Total Sources	\$ 18,578,821	\$ 15,896,236	\$ 14,177,748	89.19%	\$ 28,692,703	180.50%	\$ 12,796,467
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	-	28,100	0.00%	28,100	0.00%	(28,100)
Equipment/Building	5,403,702	7,341,212	2,919,968	39.78%	13,341,212	181.73%	(6,000,000) ³
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 5,403,702	\$ 7,341,212	\$ 2,948,068	40.16%	\$ 13,369,312	182.11%	\$ (6,028,100)
Change in Fund Balance	(2,196,566)	(1,617,802)	1,056,854		5,150,565	-318.37%	(6,768,367)
Assigned to Revenue in Lieu of Land	\$ 9,635,965	\$ 9,667,592	\$ -	0.00%	\$ 9,184,285	95.00%	\$ (483,307)
Assigned to School Carry Over	\$ 2,124,394	\$ 3,001,945	\$ -	0.00%	\$ 3,001,945	100.00%	\$ -
Balance on Hand June 30 (Other)	\$ 1,414,760	\$ (4,114,513)	\$ 11,229,680	-272.93%	\$ 3,137,161	-76.25%	\$ 7,251,674

	2021-2022						
	Final Revised Annual Budget	Year to Date Actual	Year to Date		Year End		Current Year End Projection as % of Prior Year End Actual
			Year to Date Actual	as a % of Final Revised Budget	Year End Final Revised Budget	as a % of Final Revised Budget	
	17,887,726	17,887,726	17,887,726	100.00%	17,887,726	100.00%	-43.13%
	2,847,241	1,854,659 ^A	65.14%	2,832,976	99.50%	(14,265)	-44.97%
	-	-	0.00%	-	0.00%	-	-
	7,656,152	136,462	1.78%	223,926	2.92%	(7,432,226)	3726.39%
	\$ 10,503,393	\$ 1,991,121	18.96%	\$ 3,056,902	29.10%	\$ (7,446,491)	231.30%
	605,660	(228,225)	-37.68%	605,660	100.00%	-	1285.68%
	\$ 28,996,779	\$ 19,650,622	67.77%	\$ 21,550,288	74.32%	\$ (7,446,491)	33.14%
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	51,960	74,336	143.06%	74,336	143.06%	(22,376)	-62.20%
	11,035,755	2,372,400	21.50%	11,301,672	102.41%	(265,917)	18.05%
	-	1,453	0.00%	1,453	0.00%	(1,453)	-100.00%
	\$ 11,087,715	\$ 2,448,189	22.08%	\$ 11,377,461	102.61%	\$ (289,746)	17.51%
	21,338	(685,293)		(7,714,899)	-36155.68%	(7,736,237)	-166.76%
	\$ 8,090,226	\$ -	0.00%	\$ 8,332,365	102.99%	\$ 242,139	10.22%
	\$ 4,629,626	\$ -	0.00%	\$ 3,401,875	73.48%	\$ (1,227,751)	-11.76%
	\$ 5,189,212	\$ 17,202,433	331.50%	\$ (1,561,413)	-30.09%	\$ (6,750,625)	-300.92%

2022-2023 Budget to Projection 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 will be received in 2022-2023 while expenses for technology occurred in 2021-2022

³ Increase to Transfer from General Fund and associated equipment/building due to additional Information Technology projects to be completed by June 30, 2023

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15*
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

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

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

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

2022-2023 Budget to Projection Notes

None

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						2021-2022							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	5,763,873	5,608,852	5,608,852	100.00%	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	603,939	71.05%	1,124,947	132.35%	274,947 ¹	1,050,000	676,199	64.40%	1,198,027	114.10%	148,027	-6.10%
State Categorical	5,451,354	4,751,354	4,637,739	97.61%	4,744,712	99.86%	(6,643)	5,083,827	4,955,777	97.48%	5,062,749	99.59%	(21,078)	-6.28%
Other	728,554	728,554	429,075	58.89%	865,448	118.79%	136,894	700,000	377,730	53.96%	813,349	116.19%	113,349	6.41%
Total Revenue	\$ 7,029,908	\$ 6,329,908	\$ 5,670,754	89.59%	\$ 6,735,106	106.40%	\$ 405,198	\$ 6,833,827	\$ 6,009,705	87.94%	\$ 7,074,125	103.52%	\$ 240,298	-4.79%
Transfer from General Fund	15,620,238	16,487,238	16,487,238	100.00%	16,503,238	100.10%	16,000	15,620,238	15,620,238	100.00%	15,620,238	100.00%	-	5.65%
Total Sources	\$ 28,414,019	\$ 28,425,998	\$ 27,766,844	97.68%	\$ 28,847,196	101.48%	\$ 421,198	\$ 28,475,549	\$ 27,651,427	97.11%	\$ 28,715,847	100.84%	\$ 240,298	0.46%
Expenditures														
Salaries	12,663,695	11,659,762	5,054,796	43.35%	11,302,257	96.93%	357,505	12,497,452	5,212,939	41.71%	10,758,764	86.09%	1,738,688	5.05%
Benefits	6,056,724	5,575,523	2,188,935	39.26%	4,474,733	80.26%	1,100,790	5,294,687	2,258,314	42.65%	4,287,581	80.98%	1,007,106	4.36%
Purchased Services	5,205,260	6,985,260	3,596,512	51.49%	7,301,689	104.53%	(316,429) ²	5,246,333	2,461,084 ^A	46.91%	5,781,280	110.20%	(534,947)	26.30%
Supplies	1,441,000	1,331,000	487,875	36.65%	1,355,261	101.82%	(24,261)	1,258,300	424,991	33.78%	863,344	68.61%	394,956	56.98%
Fuel	1,730,000	1,860,000	924,092	49.68%	1,961,846	105.48%	(101,846)	1,850,000	789,293	42.66%	1,827,936	98.81%	22,064	7.33%
Bus Purchases & Equipment	1,100,000	975,000	11,554	1.19%	886,554	90.93%	88,446	235,000	93,707	39.88%	337,564	143.64%	(102,564)	162.63%
Other	(439,200)	(739,200)	(409,043)	55.34%	(761,201)	102.98%	22,001	(526,000)	(326,175)	62.01%	(749,473)	142.49%	223,473	1.56%
Total Expenditures	\$ 27,757,479	\$ 27,647,345	\$ 11,854,720	42.88%	\$ 26,521,139	95.93%	\$ 1,126,206	\$ 25,855,772	\$ 10,914,152	42.21%	\$ 23,106,995	89.37%	\$ 2,748,777	14.78%
Change in Fund Balance	(5,107,333)	(4,830,199)	10,303,271		(3,282,795)	67.96%	(1,547,404)	(3,401,707)	10,715,791		(412,631)	12.13%	2,989,076	695.58%
Balance on Hand June 30	\$ 656,540	\$ 778,653	\$ 15,912,123	2043.54%	\$ 2,326,057	298.73%	\$ 1,547,404	\$ 2,619,777	\$ 16,737,275	638.88%	\$ 5,608,853	214.10%	\$ 2,989,076	-58.53%

2022-2023 Budget to Projection Notes

¹ Fees are projected to exceed budget but are in line with the prior year actuals as transportation has returned to a more normal way of operations and has increased ridership

² Transportation staff participation in medical benefit plans not reflective of overall DCSD participation in medical benefit plans and budget savings will be reallocated to other line items if necessary

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



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	8,863,646	9,483,172	9,483,172	100.00%	9,483,172	100.00%	-
Revenues							
Food Sales	12,108,932	12,108,932	5,587,469	46.14%	11,193,769	92.44%	(915,163)
Federal Reimbursement	3,050,000	5,182,234	4,292,750	82.84%	5,182,234	100.00%	-
Commodity Contribution	910,075	910,075	-	0.00%	910,075	100.00%	-
Miscellaneous	61,500	61,500	25,255	41.06%	84,185	136.89%	22,685
Sale of Capital Assets	-	-	38,430	0.00%	38,430	0.00%	38,430
State Match Child Nutr. & CDE Revenue	155,000	155,000	203,635	131.38%	203,635	131.38%	48,635
Total Revenues	\$ 16,285,507	\$ 18,417,741	\$ 10,147,540	55.10%	\$ 17,612,328	95.63%	\$ (805,413)
Transfer from General Fund	351,634	519,634	519,634	100.00%	537,884	103.51%	18,250
Total Sources	\$ 25,500,787	\$ 28,420,547	\$ 20,150,346	70.90%	\$ 27,633,384	97.23%	\$ 787,163
Expenditures							
Salaries	6,242,656	6,892,020	3,102,536	45.02%	6,927,725	100.52%	(35,705)
Benefits	2,588,170	2,749,725	1,347,558	49.01%	2,695,116	98.01%	54,609
Food & Commodities	5,822,575	7,954,809	3,218,575	40.46%	5,822,575	73.20%	2,132,234
Purchased Services & Repairs	484,190	486,780	216,440	44.46%	486,780	100.00%	-
Supplies	906,920	1,526,446	597,991	39.18%	1,544,696	101.20%	(18,250)
Equipment	4,605,000	4,605,000	3,615,105	78.50%	4,605,000	100.00%	-
Other	1,566,550	1,566,550	27,408	1.75%	1,566,550	100.00%	-
Total Expenditures	\$ 22,216,061	\$ 25,781,330	\$ 12,125,614	47.03%	\$ 23,648,442	91.73%	\$ 2,132,888
Change in Fund Balance	(5,78,920)	(6,843,955)	(1,458,440)		(5,498,230)	80.34%	(1,345,725)
Balance on Hand June 30	\$ 3,284,726	\$ 2,639,217	\$ 8,024,732	304.06%	\$ 3,984,942	150.99%	\$ 1,345,725

	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 Projection as % of Prior Year End Actual
Balance on Hand July 1	4,324,657	4,324,657	100.00%	4,324,657	100.00%	-	119.28%
Revenues							
Food Sales	5,122,000	2,325,953 ^A	45.41%	4,862,607	94.94%	(259,393)	130.20%
Federal Reimbursement	25,500,000	12,061,026 ^A	47.30%	25,989,317	101.92%	489,317	-80.06%
Commodity Contribution	978,018	-	0.00%	1,015,326	103.81%	37,308	-10.37%
Miscellaneous	66,500	34,662	52.12%	69,011	103.78%	2,511	21.99%
Sale of Capital Assets	5,468	5,468	99.99%	5,468	99.99%	(0)	602.86%
State Match Child Nutr. & CDE Revenue	98,966	98,966	100.00%	98,966	100.00%	0	105.76%
Total Revenues	\$ 31,770,952	\$ 14,526,075	45.72%	\$ 32,040,695	100.85%	\$ 269,743	-45.03%
Transfer from General Fund	445,352	445,352	100.00%	445,352	100.00%	-	20.78%
Total Sources	\$ 36,540,961	\$ 19,296,084	52.81%	\$ 36,810,704	100.74%	\$ 269,743	-24.93%
Expenditures							
Salaries	8,768,532	4,062,386 ^B	46.33%	8,197,806	93.49%	570,726	-15.49%
Benefits	3,462,610	1,639,270 ^B	47.34%	3,189,561	92.11%	273,049	-15.50%
Food & Commodities	11,526,118	4,937,015	42.83%	11,541,603	100.13%	(15,485)	-49.55%
Purchased Services & Repairs	304,500	123,906	40.69%	249,054	81.79%	55,446	95.45%
Supplies	1,536,945	869,462	56.57%	1,521,633	99.00%	15,312	1.52%
Equipment	3,520,000	71,603 ^C	2.03%	454,603	12.91%	3,065,397	912.97%
Other	2,183,878	43,719	2.00%	2,173,274	99.51%	10,604	-27.92%
Total Expenditures	\$ 31,302,583	\$ 11,747,359	37.53%	\$ 27,327,533	87.30%	\$ 3,975,050	-13.46%
Change in Fund Balance	913,721	3,224,068		5,158,514	564.56%	4,244,793	-206.59%
Balance on Hand June 30	\$ 5,238,378	\$ 7,548,725	144.10%	\$ 9,483,171	181.03%	\$ 4,244,793	-57.98%

2022-2023 Budget to Projection Notes

¹ Supply Chain Assistance Grant received in 2022-2023 that will not be fully expensed in current year

Year over Year Actual Notes

^A Increase year-over-year in food sales 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 is constructing a large freezer in 2022-2023

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023							2021-2022								
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget		Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget		Year End Final Revised Budget	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
				100.00%	%						100.00%	%				
Balance on Hand July 1	16,801	16,801	16,801	100.00%	16,801	100.00%	-	16,800	16,800	100.00%	16,800	100.00%	-	-	0%	
Revenues																
Food Sales	6,981,150	6,981,150	2,855,346	40.90%	5,708,832	81.77%	(1,272,318) ¹	-	-	0.00%	-	0.00%	-	-	-	
Federal Reimbursement	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Commodity Contribution	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Miscellaneous	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Sale of Capital Assets	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
State Match Child Nutr. & CDE Revenue	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Total Revenues	\$ 6,981,150	\$ 6,981,150	\$ 2,855,346	40.90%	\$ 5,708,832	81.77%	\$ (1,272,318)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	-	
Transfer from General Fund	93,718	93,718	93,718	100.00%	93,718	100.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Total Sources	\$ 7,091,669	\$ 7,091,669	\$ 2,965,865	41.82%	\$ 5,819,351	82.06%	\$ 1,272,318	\$ 16,800	\$ 16,800	100.00%	\$ 16,800	100.00%	\$ -	\$ -	34539.00%	
Expenditures																
Salaries	2,542,797	2,061,433	1,024,662	49.71%	1,999,445	96.99%	61,988	-	-	0.00%	-	0.00%	-	-	-	
Benefits	1,061,630	861,003	421,620	48.97%	843,240	97.94%	17,763	-	-	0.00%	-	0.00%	-	-	-	
Food & Commodities	2,625,000	2,625,000	1,287,666	49.05%	2,146,593	81.77%	478,407 ¹	-	-	0.00%	-	0.00%	-	-	-	
Purchased Services & Repairs	192,210	193,320	106,027	54.85%	193,320	100.00%	-	-	-	0.00%	-	0.00%	-	-	-	
Supplies	357,430	357,430	141,365	39.55%	282,730	79.10%	74,700 ¹	-	-	0.00%	-	0.00%	-	-	-	
Equipment	45,000	45,000	-	0.00%	-	0.00%	45,000	-	-	0.00%	-	0.00%	-	-	-	
Other	250,800	250,800	2,619	1.04%	230,238	91.80%	20,562	-	-	0.00%	-	0.00%	-	-	-	
Total Expenditures	\$ 7,074,867	\$ 6,393,986	\$ 2,983,959	46.67%	\$ 5,695,565	89.08%	\$ 698,421	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	-	
Change in Fund Balance	1	680,882	(34,895)		106,985		573,897	-	-	-	-	0.00%	-	-	-	
Balance on Hand June 30	\$ 16,802	\$ 697,683	\$ (18,094)	-2.59%	\$ 123,786	17.74%	\$ (573,897)	\$ 16,800	\$ 16,800	100.00%	\$ 16,800	100.00%	\$ -	\$ -	636.82%	

2022-2023 Budget to Projection Notes

¹ Participation in student lunches by high school students lower than budgeted based on return to paid meals for 2022-2023

Year over Year Actual Notes

^A 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
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023							2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Revenues														
State Revenue	1,502,866	1,887,504	1,433,354	75.94%	1,887,504	100.00%	-	1,790,224	1,432,857	80.04%	1,578,978	88.20%	(211,246)	19.54%
Federal Revenue	16,436,907	19,922,053	8,319,888	41.76%	20,159,474	101.19%	237,421	27,087,861	8,596,304	31.73%	25,679,052	94.80%	(1,408,809)	-21.49%
Other Revenue	215,817	292,024	213,033	72.95%	292,024	100.00%	-	463,879	216,545	46.68%	343,007	73.94%	(120,872)	-14.86%
Total Revenue	\$ 18,155,590	\$ 22,101,581	\$ 9,966,274	45.09%	\$ 22,339,002	101.07%	\$ 237,421	\$ 29,341,964	\$ 10,245,706	34.92%	\$ 27,601,038	94.07%	\$ (1,740,926)	-19.06%
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 18,155,590	\$ 22,101,581	\$ 9,966,274	45.09%	\$ 22,339,002	101.07%	\$ 237,421	\$ 29,341,964	\$ 10,245,706	34.92%	\$ 27,601,038	94.07%	\$ (1,740,926)	-19.06%
Expenditures														
Salaries	9,665,344	11,313,144	4,880,914	43.14%	11,346,441	100.29%	(33,297)	13,151,753	5,137,659	39.06%	12,995,729	98.81%	156,024	-12.69%
Benefits	4,775,949	3,752,816	1,662,729	44.31%	3,763,528	100.29%	(10,712)	4,175,379	1,650,479	39.53%	4,040,114	96.76%	135,265	-6.85%
Purchased/Property Services	2,668,869	4,008,054	1,475,680	36.82%	4,003,269	99.88%	4,785	5,626,055	1,721,998	30.61%	4,902,662	87.14%	723,393	-18.34%
Supplies	729,002	1,986,337	1,057,177	53.22%	2,076,640	104.55%	(90,303)	4,070,307	2,180,472	53.57%	3,509,226	86.22%	561,081	-40.82%
Equipment	44,000	-	-	0.00%	105,860	0.00%	(105,860)	46,255	-	0.00%	38,015	82.18%	8,240	178.47%
Other	272,426	1,041,230	439,288	42.19%	1,043,264	100.20%	(2,034)	2,272,215	461,828	20.32%	2,115,292	93.09%	156,923	-50.68%
Total Expenditures	\$ 18,155,590	\$ 22,101,581	\$ 9,515,788	43.05%	\$ 22,339,002	101.07%	\$ (237,421)	\$ 29,341,964	\$ 11,152,435	38.01%	\$ 27,601,038	94.07%	\$ 1,740,926	-19.06%
Change in Fund Balance	-	-	450,486		-	0.00%	-	-	(906,729)		-	0.00%	-	-
Balance on Hand June 30	\$ -	\$ -	\$ 450,486	0.00%	\$ -	0.00%	\$ -	\$ -	\$ (906,729)	0.00%	\$ -	0.00%	\$ -	\$ -

2022-2023 Budget to Projection Notes

¹ Expenditures will not exceed appropriation at year end and Final Revised Budget in June will reflect Perkins Grant awarded after Revised Budget in January

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,236,527	1,224,000	1,224,000	100.00%	1,224,000	100.00%	-
Revenue							
Pupil Activity	1,411,784	1,411,784	554,794	39.30%	1,181,821	83.71%	(229,963)
Total Revenue	\$ 1,411,784	\$ 1,411,784	\$ 554,794	39.30%	\$ 1,181,821	83.71%	\$ (229,963)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 2,648,311	\$ 2,635,784	\$ 1,778,794	67.49%	\$ 2,405,821	91.28%	\$ (229,963)
Expenditures							
Salaries	118,764	128,962	38,198	29.62%	112,712	87.40%	16,250
Benefits	27,138	29,469	8,728	29.62%	25,277	85.78%	4,192
Purchased/Property Services	584,279	571,752	146,631	25.65%	369,789	64.68%	201,963
Supplies	630,358	657,265	263,780	40.13%	594,111	90.39%	63,154
Equipment	13,007	13,007	1,972	15.16%	18,681	143.63%	(5,674)
Other	38,238	38,238	13,102	34.26%	35,963	94.05%	2,275
Total Expenditures	\$ 1,411,784	\$ 1,438,693	\$ 472,411	32.84%	\$ 1,156,534	80.39%	\$ 282,159
Change in Fund Balance	-	(26,909)	82,383		25,287	-93.97%	(52,196)
Assigned to School Program Carry Over	\$ 1,236,527	\$ 1,197,091	\$ -	0.00%	\$ 1,249,287	104.36%	\$ 52,196
Balance on Hand June 30 - Other	\$ -	\$ -	\$ 1,306,383	0.00%	\$ -	0.00%	\$ -

2022-2023 Budget to Projection Notes
None

Year over Year Actual Notes
None

	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 Projection as % of Prior Year End Actual
	1,082,553	1,082,553	100.00%	1,082,553	100.00%	-	13.07%
	1,210,510	553,470	45.72%	1,173,293	96.93%	(37,217)	0.73%
	\$ 1,210,510	\$ 553,470	45.72%	\$ 1,173,293	96.93%	\$ (37,217)	0.73%
	-	-	0.00%	-	0.00%	-	
	\$ 2,293,063	\$ 1,636,023	71.35%	\$ 2,255,846	98.38%	\$ (37,217)	6.65%
	57,303	17,190	30.00%	92,144	160.80%	(34,841)	22.32%
	12,807	3,842	30.00%	20,492	160.00%	(7,685)	23.35%
	536,661	98,851	18.42%	322,156	60.03%	214,505	14.79%
	596,275	204,508	34.30%	539,498	90.48%	56,777	10.12%
	6,613	7,767	117.45%	26,448	399.95%	(19,835)	-29.37%
	18,781	8,245	43.90%	31,107	165.63%	(12,326)	15.61%
	\$ 1,228,440	\$ 340,403	27.71%	\$ 1,031,846	84.00%	\$ 196,594	12.08%
	(17,930)	213,066		141,448	-788.89%	159,378	-82.12%
	\$ 1,064,623	\$ -	0.00%	\$ 1,223,998	114.97%	\$ 159,375	2.07%
	\$ -	\$ 1,295,619	0.00%	\$ 3	0.00%	\$ 3	-100.00%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						2021-2022							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	3,241,854	2,504,281	2,504,281	100.00%	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	3,212,861	2,043,221	63.60%	3,660,992	113.95%	448,131	3,278,871	1,914,546	58.39%	3,532,316	107.73%	253,445	3.64%
Gate Fees	937,496	937,496	711,937	75.94%	948,204	101.14%	10,708	1,436,432	577,186	40.18%	1,252,832	87.22%	(183,600)	-24.32%
Donations and Fundraising	1,468,725	1,837,511	1,502,693	81.78%	2,530,152	137.69%	692,641	1,602,696	990,402	61.80%	2,634,102	164.35%	1,031,406	-3.95%
Merchandise Sales	5,116,594	4,398,008	2,490,022	56.62%	4,595,995	104.50%	197,987	4,105,528	2,673,356	65.12%	4,673,832	113.84%	568,304	-1.67%
Other Pupil Income	268,141	636,928	187,130	29.38%	276,051	43.34%	(360,877)	576,299	20,326	3.53%	109,247	18.96%	(467,052)	152.68%
Total Revenue	\$ 11,003,817	\$ 11,022,804	\$ 6,935,003	62.92%	\$ 12,011,394	108.97%	\$ 988,590	\$ 10,999,826	\$ 6,175,816	56.14%	\$ 12,202,329	110.93%	\$ 1,202,503	-1.56%
Transfer from General Fund	5,342,625	5,390,384	5,390,384	100.00%	5,390,384	100.00%	-	4,395,546	4,165,041	94.76%	4,395,546	100.00%	-	22.63%
Total Sources	\$ 19,588,296	\$ 18,917,469	\$ 14,829,668	78.39%	\$ 19,906,059	105.23%	\$ (988,590)	\$ 17,183,486	\$ 12,128,971	70.59%	\$ 18,385,989	107.00%	\$ 1,202,503	8.27%
Expenditures														
Salaries	6,111,531	6,152,242	2,926,954	47.58%	6,152,242	100.00%	-	4,951,356	2,681,476	54.16%	5,313,192	107.31%	(361,836)	15.79%
Benefits	1,287,226	1,296,101	671,219	51.79%	1,405,787	108.46%	(109,686)	1,106,243	603,560	54.56%	1,195,819	108.10%	(89,576)	17.56%
Purchased Services	3,134,923	3,134,923	2,293,485	73.16%	4,685,399	149.46%	(1,550,476)	4,103,732	1,590,818	38.77%	4,448,819	108.41%	(345,087)	5.32%
Supplies	4,180,686	4,211,758	2,600,341	61.74%	4,390,968	104.25%	(179,210)	4,118,731	2,180,158	52.93%	4,437,355	107.74%	(318,624)	-1.05%
Equipment	211,154	358,154	224,812	62.77%	320,407	89.46%	37,747	392,291	142,536	36.33%	359,758	91.71%	32,533	-10.94%
Other	1,962,928	1,420,922	99,147	6.98%	210,480	14.81%	1,210,442	754,200	62,817	8.33%	126,765	16.81%	627,435	66.04%
Total Expenditures	\$ 16,888,448	\$ 16,574,100	\$ 8,815,958	53.19%	\$ 17,165,284	103.57%	\$ (591,184)	\$ 15,426,553	\$ 7,261,364	47.07%	\$ 15,881,708	102.95%	\$ (455,155)	8.08%
Change in Fund Balance	(542,006)	(160,912)	3,509,428		236,494	-146.97%	(397,406)	(31,181)	3,079,493		716,167	-2296.81%	747,348	-66.98%
Assigned to School Carry Over	\$ 2,699,848	\$ 2,343,369	\$ -	0.00%	\$ 2,740,775	116.96%	\$ 397,406	\$ 1,756,933	\$ -	0.00%	\$ 2,591,711	147.51%	\$ 834,778	5.75%
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 6,013,709	0.00%	\$ -	0.00%	\$ -	\$ -	\$ 4,867,607	0.00%	\$ (87,430)	0.00%	\$ (87,430)	-100.00%

2022-2023 Budget to Projection Notes

¹ Budget will be amended with the Final Revised Budget in June to reflect actual trend and shift in revenue collection between donations and other pupil income

² Due to lack of available bus drivers, athletics and activities transportation more frequently using outside contractors as a purchased service in place of a charge from the Transportation department which is budgeted as other expenditures

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,948,667	2,920,252	2,920,252	100.00%	2,920,252	100.00%	-
Revenues							
Tuition	10,536,499	9,389,350	4,529,530	48.24%	9,059,060	96.48%	(330,290)
Other	3,227,097	3,166,472	3,845,600	121.45%	3,845,600	121.45%	679,128
Total Revenue	\$ 13,763,596	\$ 12,555,822	\$ 8,375,130	66.70%	\$ 12,904,660	102.78%	\$ 348,838
Transfer from General Fund	491,486	492,107	492,107	100.00%	560,107	113.82%	68,000
Total Sources	\$ 17,203,749	\$ 15,968,181	\$ 11,787,489	73.82%	\$ 16,385,019	102.61%	\$ 416,838
Expenditures							
Salaries	7,006,361	8,358,295	3,313,243	39.64%	7,180,209	85.91%	1,178,086
Benefits	2,913,712	2,810,083	1,177,799	41.91%	2,355,598	83.83%	454,485
Purchased Services	1,609,826	870,193	570,771	65.59%	1,074,923	123.53%	(204,730)
Supplies	367,831	372,180	125,659	33.76%	239,755	64.42%	132,425
Field Trips and Other	2,872,284	637,178	206,979	32.48%	495,925	77.83%	141,253
Total Expenditures	\$ 14,770,014	\$ 13,047,929	\$ 5,394,450	41.34%	\$ 11,346,409	86.96%	\$ 1,701,520
Change in Fund Balance	(514,932)	-	3,472,787		2,118,357	0.00%	(2,118,357)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 2,433,735	\$ 2,920,252	\$ 6,393,039	218.92%	\$ 5,038,609	172.54%	\$ 2,118,357

	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 Projection as % of Prior Year End Actual
	182,824	182,824	100.00%	182,824	100.00%	-	1497.30%
	8,117,386	4,115,593	50.70%	9,275,482	114.27%	1,158,096	-2.33%
	3,019,075	543	0.02%	716,340	23.73%	(2,302,735)	436.84%
	\$ 11,136,461	\$ 4,116,136	36.96%	\$ 9,991,822	89.72%	\$ (1,144,639)	29.15%
	2,262,045	2,262,045	100.00%	2,262,045	100.00%	-	-75.24%
	\$ 13,581,330	\$ 6,561,005	48.31%	\$ 12,436,691	91.57%	\$ (1,144,639)	31.75%
	7,033,956	3,077,875	43.76%	5,856,982	83.27%	1,176,974	22.59%
	2,393,288	1,075,643	44.94%	2,126,799	88.87%	266,489	10.76%
	902,770	386,556	42.82%	890,708	98.66%	12,062	20.68%
	412,782	97,004	23.50%	211,100	51.14%	201,682	13.57%
	626,220	141,904	22.66%	430,850	68.80%	195,370	15.10%
	\$ 11,369,016	\$ 4,778,982	42.04%	\$ 9,516,440	83.71%	\$ 1,852,576	19.23%
	2,029,490	1,599,199		2,737,428	134.88%	707,938	-22.62%
	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
	\$ 2,212,314	\$ 1,782,023	80.55%	\$ 2,920,252	132.00%	\$ 707,938	72.54%

2022-2023 Budget to Projection Notes

¹ Timing of Child Care Stabilization Grant and Sustainability Grant for Workforce Retention revenue recognition between 2021-2022 and 2022-2023 will result in greater than budgeted revenue in 2022-2023

² Final Revised Budget will reflect shift from Supplies and Other to Purchased Services with adjusted program activities due to staffing shortage and transportation availability

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
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	63,183,671	63,480,642	63,480,642	100.00%	63,480,642	100.00%	-
Revenues							
Property Taxes	65,382,570	54,568,823	398,074	0.73%	54,568,823	100.00%	-
Investment Earnings	326,411	777,813	708,100	91.04%	921,783	118.51%	143,970
Total Revenues	\$ 65,708,981	\$ 55,346,636	\$ 1,106,175	2.00%	\$ 55,490,606	100.26%	\$ 143,970
Total Sources	\$ 128,892,652	\$ 118,827,278	\$ 64,586,817	54.35%	\$ 118,971,248	100.12%	\$ 143,970
Expenditures							
Principal	23,550,000	23,550,000	26,150,000	111.04%	23,550,000	100.00%	-
Interest	18,982,388	19,158,500	7,517,540	39.24%	19,158,500	100.00%	-
Cost of Issuance	-	552,650	552,650	100.00%	558,177	101.00%	(5,527)
Fiscal Charges	4,253	4,253	250	5.88%	4,253	100.00%	-
Total Expenditures	\$ 42,536,641	\$ 43,265,403	\$ 34,220,440	79.09%	\$ 43,270,930	100.01%	\$ (5,527)
Other Financing Sources (Uses)							
Proceeds from Bond Refunding	-	86,550,000	86,550,000	100.00%	86,550,000	100.00%	-
Refunding Bond Premium	-	9,069,309	9,069,309	100.00%	9,069,309	100.00%	(0)
Payment to Refunding Bond Escrow Agent	-	(96,026,999)	(96,026,999)	100.00%	(96,026,999)	100.00%	0
Transfer to/(from) General Fund	-	-	-	0.00%	-	0.00%	-
Total Other Financing Sources (Uses)	\$ -	\$ (407,690)	\$ (407,690)	100.00%	\$ (407,690)	100.00%	\$ 0
Change in Fund Balance	23,172,340	11,673,543	(33,521,955)		11,811,986	101.19%	(138,443)
Balance on Hand June 30	\$ 86,356,011	\$ 75,154,185	\$ 29,958,687	39.86%	\$ 75,292,628	100.18%	\$ 138,443

2022-2023 Budget to Projection Notes

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

Year over Year Actual Notes

^A Increase to interest based on interest rate hikes over prior year

	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 Projection as % of Prior Year End Actual
Balance on Hand July 1	71,813,488	71,813,488	100.00%	71,813,488	100.00%	-	-11.60%
Revenues							
Property Taxes	65,382,570	610,033	0.93%	65,497,537	100.18%	114,967	-16.69%
Investment Earnings	35,081	21,814 ^A	62.18%	224,466	639.85%	189,385	310.66%
Total Revenues	\$ 65,417,651	\$ 631,847	0.97%	\$ 65,722,002	100.47%	\$ 304,351	-15.57%
Total Sources	\$ 137,231,139	\$ 72,445,335	52.79%	\$ 137,535,490	100.22%	\$ 304,351	-13.50%
Expenditures							
Principal	55,360,000	36,635,000	66.18%	55,360,000	100.00%	-	-57.46%
Interest	18,691,207	9,801,900	52.44%	18,691,206	100.00%	1	2.50%
Cost of Issuance	-	-	0.00%	-	0.00%	-	-
Fiscal Charges	7,000	450	6.43%	3,642	52.02%	3,358	16.79%
Total Expenditures	\$ 74,058,207	\$ 46,437,350	62.70%	\$ 74,054,848	100.00%	\$ 3,359	-41.57%
Other Financing Sources (Uses)							
Proceeds from Bond Refunding	-	-	0.00%	-	0.00%	-	-
Refunding Bond Premium	-	-	0.00%	-	0.00%	-	-
Payment to Refunding Bond Escrow Agent	-	-	0.00%	-	0.00%	-	-
Transfer to/(from) General Fund	-	-	0.00%	-	0.00%	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	-
Change in Fund Balance	(8,640,556)	(45,805,503)		(8,332,846)	96.44%	307,710	-241.75%
Balance on Hand June 30	\$ 63,172,932	\$ 26,007,985	41.17%	\$ 63,480,642	100.49%	\$ 307,710	18.61%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,904	2,842	2,841	99.97%	2,841	99.97%	(1)
Revenues							
Interest on Investment	200	262	2,428	926.82%	2,581	984.94%	2,319
Cert of Participation - AspenView	-	-	-	0.00%	-	0.00%	-
Total Revenues	\$ 200	\$ 262	\$ 2,428	926.82%	\$ 2,581	984.94%	\$ 2,319
Total Sources	\$ 3,104	\$ 3,104	\$ 5,270	169.77%	\$ 5,422	174.67%	\$ 2,318
Expenditures							
Principal Retirement	800,000	800,000	-	0.00%	800,000	100.00%	-
Interest	317,925	317,925	158,963	50.00%	317,925	100.00%	-
Debt Issuance Costs & Fiscal Charges	4,064	4,064	2,000	49.21%	4,064	100.01%	(0)
Total Expenditures	\$ 1,121,989	\$ 1,121,989	\$ 160,963	14.35%	\$ 1,121,989	100.00%	\$ (0)
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	-	0.00%	-	0.00%	-
Refunding COP Premium	-	-	-	0.00%	-	0.00%	-
Payment to Refunded Escrow Agent	-	-	-	0.00%	-	0.00%	-
Transfer from Other Funds	1,118,885	1,118,885	1,118,885	100.00%	1,118,885	100.00%	-
Total Other Financing Sources (Uses)	\$ 1,118,885	\$ 1,118,885	\$ 1,118,885	100.00%	\$ 1,118,885	100.00%	\$ -
Change in Fund Balance	(2,904)	(2,842)	960,351		(524)	18.44%	(2,318)
Balance on Hand June 30	\$ -	\$ -	\$ 963,192	0.00%	\$ 2,317	0.00%	\$ 2,317

	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 Projection as % of Prior Year End Actual
Balance on Hand July 1	12,114,460	12,114,460	100.00%	12,114,460	100.00%	-	-99.98%
Revenues							
Interest on Investment	-	17	0.00%	155	0.00%	155	1561.97%
Cert of Participation - AspenView	-	-	0.00%	-	0.00%	-	-
Total Revenues	\$ -	\$ 17	0.00%	\$ 155	0.00%	\$ 155	1561.97%
Total Sources	\$ 12,114,460	\$ 12,114,477	100.00%	\$ 12,114,615	100.00%	\$ 155	-99.96%
Expenditures							
Principal Retirement	2,080,000	1,300,000	62.50%	2,080,000	100.00%	-	-61.54%
Interest	555,904	385,391	69.33%	555,903	100.00%	1	-42.81%
Debt Issuance Costs & Fiscal Charges	6,750	2,064	30.58%	4,064	60.21%	2,686	0.00%
Total Expenditures	\$ 2,642,654	\$ 1,687,455	63.85%	\$ 2,639,968	99.90%	\$ 2,686	-57.50%
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	0.00%	-	0.00%	-	-
Refunding COP Premium	-	-	0.00%	-	0.00%	-	-
Payment to Refunded Escrow Agent	(12,218,034)	(12,218,034) ^A	100.00%	(12,218,034)	100.00%	(0)	-100.00%
Transfer from Other Funds	2,746,228	2,746,228	100.00%	2,746,228	100.00%	-	-59.26%
Total Other Financing Sources (Uses)	\$ (9,471,806)	\$ (9,471,806)	100.00%	\$ (9,471,806)	100.00%	\$ (0)	-111.81%
Change in Fund Balance	(12,114,460)	(11,159,244)		(12,111,619)	99.98%	2,841	-100.00%
Balance on Hand June 30	\$ -	\$ 955,216	0.00%	\$ 2,841	0.00%	\$ 2,841	-18.44%

2022-2023 Budget to Projection 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
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023							2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	38,107,754	40,624,932	40,624,932	100.00%	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%	-	0.00%	-	-
State Revenue from CDE	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Interest	627,484	627,484	364,162	58.04%	638,674	101.78%	11,190	1,659,548	(54,329)	-3.27%	(351,295)	-21.17%	(2,010,843)	-281.81%
Total Revenue	\$ 627,484	\$ 627,484	\$ 364,162	58.04%	\$ 638,674	101.78%	\$ 11,190	\$ 1,659,548	\$ (54,329)	-3.27%	\$ (351,295)	-21.17%	\$ (2,010,843)	-281.81%
Transfer to/from Other Funds	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 38,735,238	\$ 41,252,416	\$ 40,989,094	99.36%	\$ 41,263,606	100.03%	\$ 11,190	\$ 111,610,411	\$ 109,896,534	98.46%	\$ 109,599,568	98.20%	\$ (2,010,843)	-62.35%
Expenditures														
Salaries	175,022	142,565	46,562	32.66%	70,446	49.41%	72,119	162,302	80,110	49.36%	134,805	83.06%	27,497	-47.74%
Benefits	62,277	47,086	12,515	26.58%	18,102	38.44%	28,984	46,055	23,134	50.23%	37,852	82.19%	8,203	-52.18%
Buildings & Building Improvements	31,127,321	40,442,489	14,674,924	36.29%	34,375,347	85.00%	6,067,142	80,151,708	46,432,774 ^A	57.93%	68,095,528	84.96%	12,056,180	-49.52%
Purchased Services	502,238	502,238	129,699	25.82%	194,762	38.78%	307,476	957,140	447,134 ^A	46.72%	706,285	73.79%	250,855	-72.42%
Supplies	-	118,038	118,038	100.00%	118,038	100.00%	1	-	(3,350)	0.00%	-	0.00%	-	-
Debt Issuance Costs & Fiscal Charges	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	-	-	0.00%	-	0.00%	-	-	165	0.00%	165	0.00%	(165)	-100.00%
Total Expenditures	\$ 31,866,858	\$ 41,252,416	\$ 14,981,737	36.32%	\$ 34,776,694	84.30%	\$ 6,475,722	\$ 81,317,205	\$ 46,979,967	57.77%	\$ 68,974,634	84.82%	\$ 12,342,571	-49.58%
Change in Fund Balance	(31,239,374)	(40,624,932)	(14,617,575)		(34,138,019)	84.03%	(6,486,913)	(79,657,657)	(47,034,296)		(69,325,929)	87.03%	10,331,728	-50.76%
Balance on Hand June 30	\$ 6,868,380	\$ -	\$ 26,007,357	0.00%	\$ 6,486,913	0.00%	\$ 6,486,913	\$ 30,293,206	\$ 62,916,567	207.69%	\$ 40,624,934	134.11%	\$ 10,331,728	-84.03%

2022-2023 Budget to Projection Notes

¹ Staff budgeted from Bond Building Fund no longer planned to be paid by Bond Building Fund as of January 2023

² Buildings & Building Improvements projected to be 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*
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023							2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Revenues														
COP Issuance	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Premium on Bond	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Investment Earnings	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -
Expenditures														
Salaries	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Building & Building Improvements	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Supplies	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -
Change in Fund Balance	-	-	-		-	0.00%	-	-	-		-	0.00%	-	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	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 50

2022-2023 Budget to Projection Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023					Year End as a % of Revised Budget	Budget to Projection Variance
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection		
Balance on Hand July 1	3,701	704,109	704,109	100.00%	704,109	100.00%	-
Revenues							
Health Insurance Premiums	58,563,381	53,663,381	25,512,402	47.54%	51,302,761	95.60%	(2,360,620)
Dental Insurance Premiums	3,090,676	3,090,676	1,505,820	48.72%	3,055,044	98.85%	(35,632)
Investment Earnings	4,849	4,849	40,548	836.21%	81,095	1672.41%	76,246
Other	16,000	16,000	2,143	13.39%	4,286	26.79%	(11,714)
Total Revenues	\$ 61,674,906	\$ 56,774,906	\$ 27,060,913	47.66%	\$ 54,443,186	95.89%	\$ (2,331,720)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 61,678,607	\$ 57,479,015	\$ 27,765,022	48.30%	\$ 55,147,295	95.94%	\$ (2,331,720)
Expenditures							
Salaries	37,800	37,800	225	0.60%	34,700	91.80%	3,100
Benefits	8,637	8,637	51	0.60%	7,757	89.81%	880
Health Plan	55,408,428	50,508,428	25,078,977	49.65%	47,931,073	94.90%	2,577,355
Dental Plan	3,090,676	3,090,676	1,530,982	49.54%	3,097,176	100.21%	(6,500)
Stop Loss Premiums	914,000	914,000	409,487	44.80%	792,620	86.72%	121,380
Purchased Services	950,268	950,268	626,230	65.90%	1,245,436	131.06%	(295,168)
Other	37,000	37,000	5,284	14.28%	20,939	56.59%	16,061
Total Expenditures	\$ 60,446,809	\$ 55,546,809	\$ 27,651,237	49.78%	\$ 53,129,701	95.65%	\$ 2,417,108
Change in Fund Balance	1,228,097	1,228,097	(590,324)		1,313,486	106.95%	(85,389)
Assigned to Contingency for Self-Insured Plans	\$ 1,231,798	\$ 1,932,206	\$ -	0.00%	\$ 2,017,595	104.42%	\$ 85,389
Balance on Hand June 30	\$ -	\$ -	\$ 113,785	0.00%	\$ -	0.00%	\$ -

	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 Projection as % of Prior Year End Actual
	3,969,420	3,969,420	100.00%	3,969,420	100.00%	-	-82.26%
	50,586,909	23,821,968	47.09%	47,592,054	94.08%	(2,994,855)	7.80%
	3,667,831	1,603,549	43.72%	3,196,177	87.14%	(471,654)	-4.42%
	19,897	1,682	8.46%	12,940	65.04%	(6,957)	526.69%
	24,500	1,445	5.90%	9,490	38.73%	(15,010)	-54.84%
	\$ 54,299,137	\$ 25,428,644	46.83%	\$ 50,810,661	93.58%	\$ (3,488,476)	7.15%
	-	-	0.00%	-	0.00%	-	
	\$ 58,268,557	\$ 29,398,064	50.45%	\$ 54,780,081	94.01%	\$ (3,488,476)	0.67%
	37,800	-	0.00%	34,475	91.20%	3,325	0.65%
	9,601	789,620	8224.35%	7,705	80.25%	1,896	0.67%
	51,128,104	22,830,380	44.65%	49,012,869	95.86%	2,115,235	-2.21%
	3,279,609	1,615,479	49.26%	3,216,886	98.09%	62,723	-3.72%
	744,403	354,109	47.57%	710,887	95.50%	33,516	11.50%
	1,025,540	452,152	44.09%	1,064,335	103.78%	(38,795)	17.02%
	43,500	12,766	29.35%	28,816	66.24%	14,684	-27.33%
	\$ 56,268,557	\$ 26,054,506	46.30%	\$ 54,075,973	96.10%	\$ 2,192,584	-1.75%
	(1,969,420)	(625,862)		(3,265,311)	165.80%	(1,295,891)	-140.23%
	\$ 2,000,000	\$ -	0.00%	\$ 704,109	35.21%	\$ (1,295,891)	186.55%
	\$ -	\$ 3,343,558	0.00%	\$ (0)	0.00%	\$ (0)	-100.00%

2022-2023 Budget to Projection Notes

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

² Credit (negative expense budget) from United Healthcare for new plan implementation budgeted as a purchased service which will not be realized as an actual expense

Year over Year Actual Notes

^A The direct payment of Health Savings Account district contributions out of the Medical Fund ended after October 2021 payroll when the payments returned to following the costing of employees' paychecks

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023							2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	479,713	423,724	423,724	100.00%	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	269,514	49.88%	523,621	96.92%	(16,652)	512,275	251,969	49.19%	506,075	98.79%	(6,200)	3.47%
Total Revenue	\$ 540,273	\$ 540,273	\$ 269,514	49.88%	\$ 523,621	96.92%	\$ (16,652)	\$ 512,275	\$ 251,969	49.19%	\$ 506,075	98.79%	\$ (6,200)	3.47%
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 1,019,986	\$ 963,997	\$ 693,238	71.91%	\$ 947,345	98.27%	\$ (16,652)	\$ 1,111,909	\$ 851,603	76.59%	\$ 1,105,709	99.44%	\$ (6,200)	-14.32%
Expenditures														
Salaries	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Claims	484,977	543,299	217,442	40.02%	543,299	100.00%	-	492,366	174,553	35.45%	524,355	106.50%	(31,989)	3.61%
Purchased Services	167,218	167,218	75,565	45.19%	155,407	92.94%	11,811	190,000	77,789	40.94%	157,631	82.96%	32,369	-1.41%
Other	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 652,195	\$ 710,517	\$ 293,007	41.24%	\$ 698,706	98.34%	\$ 11,811	\$ 682,366	\$ 252,342	36.98%	\$ 681,986	99.94%	\$ 380	2.45%
Change in Fund Balance	(111,922)	(170,244)	(23,492)		(175,085)	102.84%	4,841	(170,091)	(373)		(175,910)	103.42%	(5,819)	-0.47%
Balance on Hand June 30	\$ 367,791	\$ 253,480	\$ 400,232	157.89%	\$ 248,639	98.09%	\$ (4,841)	\$ 429,543	\$ 599,261	139.51%	\$ 423,724	98.65%	\$ (5,819)	-41.32%

2022-2023 Budget to Projection Notes

None

Year over Year Actual Notes

None



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

2022-2023							
	Adopted Annual Budget	Revised Annual Budget	Year to Date as a % of		Year End as a % of		Budget to Projection Variance
			Year to Date Actual	Revised Budget	Year End Projection	Revised Budget	
Balance on Hand July 1	32,879	32,879	32,879	100.00%	32,879	100.00%	-
Revenues							
Contributions	48,000	48,000	24,000	50.00%	48,000	100.00%	-
Total Revenue	\$ 48,000	\$ 48,000	\$ 24,000	50.00%	\$ 48,000	100.00%	\$ -
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 80,879	\$ 80,879	\$ 56,879	70.33%	\$ 80,879	100.00%	\$ -
Expenditures							
Grants and Scholarships	58,000	58,500	58,500	100.00%	58,500	100.00%	-
Total Expenditures	\$ 58,000	\$ 58,500	\$ 58,500	100.00%	\$ 58,500	100.00%	\$ -
Change in Fund Balance	(10,000)	(10,500)	(34,500)		(10,500)	100.00%	-
Balance on Hand June 30	\$ 22,879	\$ 22,379	\$ (1,621)	-7.24%	\$ 22,379	100.00%	\$ -

2021-2022								
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of		Year End as a % of		Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			Final Revised Budget	Year End Actual	Final Revised Budget	Year End Actual		
	41,629	41,629	41,629	100.00%	41,629	100.00%	-	-21.02%
	48,000	- ^A	-	0.00%	48,000	100.00%	-	0.00%
	\$ 48,000	\$ -	\$ -	0.00%	\$ 48,000	100.00%	\$ -	0.00%
	-	-	-	0.00%	-	0.00%	-	-
	\$ 89,629	\$ 41,629	\$ 41,629	46.45%	\$ 89,629	100.00%	\$ -	-9.76%
	56,750	58,000	56,750	102.20%	56,750	100.00%	-	3.08%
	\$ 56,750	\$ 58,000	\$ 56,750	102.20%	\$ 56,750	100.00%	\$ -	3.08%
	(8,750)	(58,000)	(8,750)	100.00%	(8,750)	100.00%	-	20.00%
	\$ 32,879	\$ (16,371)	\$ (8,750)	-49.79%	\$ 32,879	100.00%	\$ -	-31.94%

2022-2023 Budget to Projection Notes

None

Year over Year Actual Notes

^AContribution for second half of 2021 distribution from PS Miller Trust received in January 2022 instead of December 2021 and will be reflected in Third Quarter Financials



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,090,000	\$ 3,060,401	50.25%	\$ 6,087,903	99.97%	\$ 5,651,000	\$ 2,880,937	50.98%
Mill Levy/Override	853,000	412,630	48.37%	853,065	100.01%	783,000	399,676	51.04%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	48,000	19,653	40.94%	51,596	107.49%	11,000	6,661	60.55%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	80,000	122,195	152.74%	149,795	187.24%	146,700	109,494	74.64%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	83,000	12	0.01%	7,912	9.53%	1,000	85	8.47%
Rental/Lease	5,000	-	0.00%	5,000	100.00%	5,000	-	0.00%
Contributions/Donations	55,000	48,179	87.60%	53,179	96.69%	60,000	47,994	79.99%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	75,000	-	0.00%	75,000	100.00%	75,000	-	0.00%
Other State Revenue	233,000	109,857	47.15%	233,103	100.04%	229,344	112,776	49.17%
Grants Federal	54,052	-	0.00%	54,052	100.00%	163,788	109,736	67.00%
Fund Transfer	(442,829)	(219,936)	49.67%	(439,803)	99.32%	(442,186)	(221,175)	50.02%
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	\$ 3,552,992	49.81%	\$ 7,130,803	99.97%	\$ 6,683,646	\$ 3,446,182	51.56%
Expenditures:								
Salaries	\$ 3,906,000	\$ 2,029,125	51.95%	\$ 3,884,234	99.44%	\$ 3,424,000	\$ 1,767,346	51.62%
Benefits	1,343,500	687,527	51.17%	1,324,153	98.56%	1,227,000	581,044	47.35%
Purchased Professional and Technical Services	177,000	93,894	53.05%	164,981	93.21%	177,000	73,208	41.36%
Purchased Property Services	383,000	184,437	48.16%	382,776	99.94%	338,000	153,024	45.27%
Other Purchased Services	637,000	313,916	49.28%	628,879	98.73%	537,500	282,078	52.48%
Supplies	316,000	181,932	57.57%	304,182	96.26%	252,000	119,614	47.47%
Property	656,510	486,540	74.11%	641,305	97.68%	518,000	158,461	30.59%
Other Expenses	58,000	7,179	12.38%	7,779	13.41%	62,000	9,893	15.96%
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	4,200,000	-	0.00%	-	0.00%	4,200,000	-	0.00%
Total Expenditures	\$ 11,677,010	\$ 3,984,551	34.12%	\$ 7,338,289	62.84%	\$ 10,735,500	\$ 3,144,667	29.29%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 23,260,295	\$ 11,648,054	50.08%	\$ 23,260,295	100.00%	\$ 21,717,820	\$ 10,872,376	50.06%
Mill Levy/Override	3,085,549	1,570,945	50.91%	3,085,549	100.00%	3,015,789	1,510,513	50.09%
Tuition	1,729,995	950,263	54.93%	1,729,995	100.00%	1,747,023	914,186	52.33%
Transportation Fees	370,620	293,519	79.20%	370,620	100.00%	370,620	327,139	88.27%
Earnings on Investments	12,000	89,661	747.17%	150,000	1250.00%	2,000	718	35.90%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	740,000	365,279	49.36%	740,000	100.00%	740,000	304,812	41.19%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,797	746,194	96.18%	775,797	100.00%	801,032	764,452	95.43%
Rental/Lease	135,000	162,898	120.67%	135,000	100.00%	135,000	121,326	89.87%
Contributions/Donations	816,938	74,624	9.13%	816,938	100.00%	816,938	62,374	7.64%
Miscellaneous Revenue	-	1,677	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	905,000	385,336	42.58%	905,000	100.00%	772,500	386,446	50.03%
Other State Revenue	65,000	30,722	47.26%	65,000	100.00%	38,712	75,300	194.51%
Grants Federal	-	-	0.00%	-	0.00%	535,000	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	500,000	-	0.00%	500,000	100.00%	600,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 32,396,194	\$ 16,319,170	50.37%	\$ 32,534,194	100.43%	\$ 31,292,434	\$ 15,339,642	49.02%
Expenditures:								
Salaries	\$ 15,832,935	\$ 6,620,810	41.82%	\$ 15,832,935	100.00%	\$ 15,125,900	\$ 6,340,803	41.92%
Benefits	5,676,205	2,271,539	40.02%	5,676,205	100.00%	5,245,921	1,697,624	32.36%
Purchased Professional and Technical Services	600,926	368,621	61.34%	600,926	100.00%	767,115	294,285	38.36%
Purchased Property Services	4,632,530	2,002,218	43.22%	4,632,530	100.00%	4,389,130	2,047,801	46.66%
Other Purchased Services	3,060,185	1,904,458	62.23%	3,060,185	100.00%	2,898,529	1,812,501	62.53%
Supplies	1,236,000	454,155	36.74%	1,236,000	100.00%	1,186,450	414,127	34.90%
Property	1,014,040	106,523	10.50%	1,014,040	100.00%	1,318,540	49,222	3.73%
Other Expenses	104,750	35,538	33.93%	104,750	100.00%	145,200	42,142	29.02%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	161,631	69.07%	234,000	100.00%	211,000	113,957	54.01%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 32,391,571	\$ 13,925,492	42.99%	\$ 32,391,571	100.00%	\$ 31,287,785	\$ 12,812,462	40.95%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,741,618	\$ 4,201,816	48.07%	\$ 8,741,618	100.00%	\$ 7,979,083	\$ 3,895,873	48.83%
Mill Levy/Override	1,102,050	568,505	51.59%	1,102,050	100.00%	1,115,340	541,110	48.52%
Tuition	381,600	191,286	50.13%	381,600	100.00%	254,400	142,683	56.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	15,000	15,436	102.90%	52,000	346.67%	420	211	50.16%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	289,440	264,271	91.30%	300,000	103.65%	323,000	249,576	77.27%
Community Service Activities	150,000	49,259	32.84%	100,000	66.67%	225,000	77,243	34.33%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	15,000	120	0.80%	15,000	100.00%	24,000	13,605	56.69%
Contributions/Donations	85,000	440	0.52%	85,000	100.00%	85,000	2,489	2.93%
Miscellaneous Revenue	5,000	3,315	66.30%	5,000	100.00%	5,000	1,974	39.47%
Categorical Revenue	348,528	168,470	48.34%	348,528	100.00%	266,604	133,966	50.25%
Other State Revenue	11,500	74,528	648.07%	74,528	648.07%	126,471	11,415	9.03%
Grants Federal	-	-	0.00%	-	0.00%	148,336	61,853	41.70%
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	\$ 11,144,736	\$ 5,537,445	49.69%	\$ 11,205,324	100.54%	\$ 10,552,654	\$ 5,131,997	48.63%
Expenditures:								
Salaries	\$ 5,619,594	\$ 2,866,100	51.00%	\$ 5,700,000	101.43%	\$ 5,059,028	\$ 2,541,268	50.23%
Benefits	1,704,825	816,440	47.89%	1,800,000	105.58%	1,553,029	734,403	47.29%
Purchased Professional and Technical Services	143,500	61,056	42.55%	143,500	100.00%	191,000	104,613	54.77%
Purchased Property Services	1,481,900	713,227	48.13%	1,481,900	100.00%	1,342,500	692,666	51.60%
Other Purchased Services	874,040	446,994	51.14%	880,000	100.68%	788,348	384,806	48.81%
Supplies	651,850	422,752	64.85%	675,000	103.55%	601,500	357,546	59.44%
Property	205,000	160,156	78.12%	205,000	100.00%	150,000	124,125	82.75%
Other Expenses	20,000	16,385	81.92%	22,000	110.00%	27,000	14,229	52.70%
Other Uses of Funds	250,000	125,000	50.00%	250,000	100.00%	200,000	-	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	\$ 10,950,709	\$ 5,628,109	51.39%	\$ 11,157,400	101.89%	\$ 9,912,405	\$ 4,953,655	49.97%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,029,200	\$ 4,044,258	50.37%	\$ 8,025,618	99.96%	\$ 7,690,896	\$ 3,841,379	49.95%
Mill Levy/Override	1,056,862	546,263	51.69%	1,125,483	106.49%	1,073,460	534,439	49.79%
Tuition	335,600	165,009	49.17%	335,600	100.00%	324,000	170,543	52.64%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	150,000	83,359	55.57%	150,000	100.00%	5,000	1,049	20.97%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	138,600	93,249	67.28%	138,600	100.00%	118,000	91,371	77.43%
Community Service Activities	120,000	54,479	45.40%	120,000	100.00%	82,000	51,145	62.37%
Other Local Revenue	-	-	0.00%	-	0.00%	-	850	0.00%
Rental/Lease	25,000	8,383	33.53%	25,000	100.00%	29,000	11,279	38.89%
Contributions/Donations	55,000	50,950	92.64%	5,500	10.00%	8,000	2,617	32.71%
Miscellaneous Revenue	700	5,583	797.55%	5,600	800.00%	-	3,023	0.00%
Categorical Revenue	4,677	3,665	78.37%	4,677	100.00%	4,677	4,677	100.00%
Other State Revenue	50,393	56,874	112.86%	56,874	112.86%	52,962	-	0.00%
Grants Federal	75,331	-	0.00%	75,331	100.00%	75,331	-	0.00%
Fund Transfer	4,731	4,731	99.99%	4,731	100.00%	86,394	86,394	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	262,363	161,767	61.66%	323,030	123.12%	266,617	134,341	50.39%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 10,308,457	\$ 5,278,570	51.21%	\$ 10,396,044	100.85%	\$ 9,816,337	\$ 4,933,107	50.25%
Expenditures:								
Salaries	\$ 5,044,064	\$ 2,347,568	46.54%	\$ 5,044,064	100.00%	\$ 4,679,536	\$ 2,225,612	47.56%
Benefits	1,328,894	600,687	45.20%	1,328,894	100.00%	1,233,849	556,308	45.09%
Purchased Professional and Technical Services	141,500	46,722	33.02%	141,500	100.00%	158,700	37,449	23.60%
Purchased Property Services	1,786,291	862,261	48.27%	1,786,291	100.00%	1,817,845	832,911	45.82%
Other Purchased Services	942,714	476,037	50.50%	942,714	100.00%	870,266	490,998	56.42%
Supplies	675,312	340,248	50.38%	675,312	100.00%	594,463	236,994	39.87%
Property	298,660	112,846	37.78%	298,660	100.00%	314,000	20,150	6.42%
Other Expenses	84,950	21,334	25.11%	84,950	100.00%	78,650	17,738	22.55%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	301	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	\$ 10,302,385	\$ 4,807,704	46.67%	\$ 10,302,385	100.00%	\$ 9,747,309	\$ 4,418,460	45.33%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,944,493	\$ 2,479,983	50.16%	\$ 5,016,220	101.45%	\$ 4,577,632	\$ 2,279,306	49.79%
Mill Levy/Override	649,857	331,022	50.94%	650,000	100.02%	633,938	316,339	49.90%
Tuition	4,000	1,855	46.38%	4,000	100.00%	7,000	2,361	33.73%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	32,000	44,415	138.80%	60,000	187.50%	8,000	605	7.57%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	262,950	228,833	87.03%	266,950	101.52%	100,000	101,292	101.29%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	843	0.00%	1,000	0.00%	55,000	58,600	106.55%
Rental/Lease	-	576	0.00%	800	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	500	0.00%
Miscellaneous Revenue	23,000	26,599	115.65%	35,000	152.17%	3,500	1,663	47.50%
Categorical Revenue	209,647	85,885	40.97%	132,971	63.43%	286,325	127,431	44.51%
Other State Revenue	85,257	-	0.00%	85,257	100.00%	-	-	0.00%
Grants Federal	75,000	57,518	76.69%	110,502	147.34%	130,658	44,123	33.77%
Fund Transfer	957,639	809,874	84.57%	809,874	84.57%	-	-	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	\$ 4,067,403	56.15%	\$ 7,172,573	99.02%	\$ 5,839,613	\$ 2,932,220	50.21%
Expenditures:								
Salaries	\$ 2,841,893	\$ 1,408,431	49.56%	\$ 2,819,111	99.20%	\$ 2,759,088	\$ 1,330,590	48.23%
Benefits	1,045,065	458,739	43.90%	1,022,154	97.81%	1,079,479	394,847	36.58%
Purchased Professional and Technical Services	368,408	125,644	34.10%	306,837	83.29%	342,700	166,043	48.45%
Purchased Property Services	726,010	293,113	40.37%	531,875	73.26%	830,874	558,748	67.25%
Other Purchased Services	561,273	304,038	54.17%	555,280	98.93%	581,554	260,277	44.76%
Supplies	322,441	188,188	58.36%	329,766	102.27%	258,500	106,131	41.06%
Property	417,175	134,338	32.20%	241,688	57.93%	1,149,060	72,927	6.35%
Other Expenses	156,725	7,014	4.48%	85,267	54.41%	25,548	7,571	29.63%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,438,990	\$ 2,919,505	45.34%	\$ 5,891,977	91.50%	\$ 7,026,803	\$ 2,897,134	41.23%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,037,865	\$ 2,005,883	49.68%	\$ 4,037,865	100.00%	\$ 3,729,706	\$ 1,877,956	50.35%
Mill Levy/Override	535,890	270,300	50.44%	535,890	100.00%	515,444	258,565	50.16%
Tuition	862,050	522,961	60.66%	862,050	100.00%	771,000	489,337	63.47%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	18,000	32,416	180.09%	70,000	388.89%	1,125	(329)	-29.24%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	200,000	135,538	67.77%	175,000	87.50%	125,000	120,092	96.07%
Community Service Activities	463,000	231,086	49.91%	463,000	100.00%	414,400	222,018	53.58%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	35,135	50.19%	70,000	100.00%	60,000	32,640	54.40%
Contributions/Donations	35,000	9,648	27.57%	15,000	42.86%	-	1,668	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	30,000	21,455	71.52%
Categorical Revenue	175,000	66,712	38.12%	175,000	100.00%	130,000	65,258	50.20%
Other State Revenue	65,000	-	0.00%	65,000	100.00%	-	-	0.00%
Grants Federal	246,441	169,707	68.86%	246,441	100.00%	61,998	30,465	49.14%
Fund Transfer	-	2,574	0.00%	2,574	0.00%	1,375	1,375	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	65,000	-	0.00%
Total Revenue	\$ 6,708,246	\$ 3,481,961	51.91%	\$ 6,717,820	100.14%	\$ 5,905,048	\$ 3,120,500	52.84%
Expenditures:								
Salaries	\$ 3,116,999	\$ 1,339,552	42.98%	\$ 3,116,999	100.00%	\$ 2,746,255	\$ 1,171,032	42.64%
Benefits	1,146,235	458,865	40.03%	1,050,000	91.60%	998,845	412,550	41.30%
Purchased Professional and Technical Services	296,500	151,620	51.14%	296,500	100.00%	272,500	129,554	47.54%
Purchased Property Services	803,000	413,415	51.48%	803,000	100.00%	781,000	407,887	52.23%
Other Purchased Services	419,500	208,918	49.80%	419,500	100.00%	377,000	180,604	47.91%
Supplies	260,950	128,985	49.43%	260,950	100.00%	262,700	90,238	34.35%
Property	199,000	78,199	39.30%	320,235	160.92%	194,000	37,540	19.35%
Other Expenses	19,600	12,442	63.48%	19,600	100.00%	19,600	10,391	53.02%
Other Uses of Funds	200,000	105,521	52.76%	175,000	87.50%	125,000	44,362	35.49%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	246,441	41,888	17.00%	246,441	100.00%	126,998	30,465	23.99%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 6,708,225	\$ 2,939,405	43.82%	\$ 6,708,225	100.00%	\$ 5,903,898	\$ 2,514,623	42.59%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,405,002	\$ 1,796,537	52.76%	\$ 3,405,002	100.00%	\$ 3,395,490	\$ 1,696,147	49.95%
Mill Levy/Override	441,320	237,085	53.72%	441,320	100.00%	481,061	232,297	48.29%
Tuition	10,000	1,000	10.00%	10,000	100.00%	10,000	2,250	22.50%
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	76,646	75.54%	101,470	100.00%	81,425	65,795	80.80%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	3,000	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	2,500	900	36.00%	2,500	100.00%	1,000	1,330	133.00%
Miscellaneous Revenue	7,042	4,886	69.38%	7,042	100.00%	1,005	14,824	1475.02%
Categorical Revenue	35,000	-	0.00%	308,452	881.29%	-	-	0.00%
Other State Revenue	389,465	294,992	75.74%	173,764	44.62%	158,819	92,826	58.45%
Grants Federal	57,750	-	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	\$ 4,449,549	\$ 2,415,046	54.28%	\$ 4,449,550	100.00%	\$ 4,128,800	\$ 2,105,469	50.99%
Expenditures:								
Salaries	\$ 1,780,000	\$ 877,136	49.28%	\$ 1,780,000	100.00%	\$ 1,635,708	\$ 816,449	49.91%
Benefits	541,000	258,805	47.84%	541,000	100.00%	567,485	242,622	42.75%
Purchased Professional and Technical Services	196,600	73,940	37.61%	196,600	100.00%	184,480	86,030	46.63%
Purchased Property Services	324,067	230,000	70.97%	324,067	100.00%	923,722	448,182	48.52%
Other Purchased Services	682,480	336,478	49.30%	682,479	100.00%	621,864	313,012	50.33%
Supplies	535,071	234,567	43.84%	535,071	100.00%	121,144	152,617	125.98%
Property	15,000	2,809	18.73%	15,000	100.00%	25,610	23,898	93.32%
Other Expenses	38,070	8,872	23.30%	38,070	100.00%	35,733	9,162	25.64%
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	\$ 2,022,607	49.18%	\$ 4,112,287	100.00%	\$ 4,115,746	\$ 2,091,972	50.83%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 16,739,176	\$ 8,279,899	49.46%	\$ 16,740,283	100.01%	\$ 18,847,534	\$ 8,404,604	44.59%
Mill Levy/Override	-	-	0.00%	-	0.00%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	1,750	2,218	126.73%	3,000	171.43%	-	39	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	125,000	93,807	75.05%	120,000	96.00%	94,400	87,749	92.95%
Miscellaneous Revenue	3,000	12,028	400.92%	15,000	500.00%	2,500	-	0.00%
Categorical Revenue	125,000	-	0.00%	130,000	104.00%	234,681	50,491	21.51%
Other State Revenue	499,300	248,150	49.70%	499,300	100.00%	381,081	137,954	36.20%
Grants Federal	1,052,160	539,034	51.23%	1,052,160	100.00%	1,534,482	451,964	29.45%
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	\$ 18,545,386	\$ 9,175,136	49.47%	\$ 18,559,743	100.08%	\$ 21,094,678	\$ 9,132,801	43.29%
Expenditures:								
Salaries	\$ 3,688,707	\$ 1,894,539	51.36%	\$ 3,789,078	102.72%	\$ 2,924,042	\$ 1,672,225	57.19%
Benefits	1,297,511	617,556	47.60%	1,235,113	95.19%	931,175	525,784	56.46%
Purchased Professional and Technical Services	2,146,089	1,144,292	53.32%	2,288,583	106.64%	2,463,087	1,035,621	42.05%
Purchased Property Services	262,000	128,581	49.08%	257,162	98.15%	46,682	(16,209)	-34.72%
Other Purchased Services	9,826,923	4,977,938	50.66%	9,955,877	101.31%	11,862,850	5,346,989	45.07%
Supplies	296,080	240,735	81.31%	31,000	10.47%	878,813	293,701	33.42%
Property	132,500	73,213	55.26%	146,426	110.51%	172,797	79,921	46.25%
Other Expenses	174,037	71,214	40.92%	142,427	81.84%	583,805	302,412	51.80%
Other Uses of Funds	-	-	0.00%	-	0.00%	48,780	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	714,453	355,199	49.72%	710,398	99.43%	796,455	140,188	17.60%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 18,538,300	\$ 9,503,267	51.26%	\$ 18,556,065	100.10%	\$ 20,708,486	\$ 9,380,632	45.30%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,256,267	\$ 4,883,941	52.76%	\$ 9,623,865	103.97%	\$ 8,665,161	\$ 4,396,931	50.74%
Mill Levy/Override	1,241,234	656,882	52.92%	1,287,248	103.71%	1,202,145	612,424	50.94%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	137	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	15,000	-	0.00%	53,041	353.61%	59,176	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	90,000	180,057	200.06%	131,422	146.02%	134,788	158,104	117.30%
Rental/Lease	-	-	0.00%	-	0.00%	12,000	-	0.00%
Contributions/Donations	-	86,663	0.00%	87,305	0.00%	5,593	3,402	60.82%
Miscellaneous Revenue	-	8,800	0.00%	1,535	0.00%	59,863	57,686	96.36%
Categorical Revenue	-	-	0.00%	56,225	0.00%	-	-	0.00%
Other State Revenue	205,656	150,977	73.41%	361,555	175.81%	266,421	126,990	47.67%
Grants Federal	-	-	0.00%	-	0.00%	211,599	-	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	\$ 10,808,157	\$ 5,967,456	55.21%	\$ 11,602,196	107.35%	\$ 10,616,745	\$ 5,355,537	50.44%
Expenditures:								
Salaries	\$ 3,951,951	\$ 1,778,589	45.01%	\$ 3,903,737	98.78%	\$ 3,425,218	\$ 1,548,387	45.21%
Benefits	1,158,426	568,581	49.08%	1,161,953	100.30%	904,233	419,527	46.40%
Purchased Professional and Technical Services	1,522,988	137,173	9.01%	1,638,884	107.61%	264,093	118,415	44.84%
Purchased Property Services	1,967,738	1,138,290	57.85%	1,976,925	100.47%	2,024,686	190,932	9.43%
Other Purchased Services	825,798	584,156	70.74%	844,162	102.22%	1,949,121	502,870	25.80%
Supplies	486,460	343,372	70.59%	521,226	107.15%	492,310	346,527	70.39%
Property	60,000	-	0.00%	65,000	108.33%	45,000	355,222	789.38%
Other Expenses	36,120	16,033	44.39%	24,359	67.44%	19,788	14,644	74.01%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	275,000	-	0.00%	275,000	100.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	70,801	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 10,284,480	\$ 4,636,994	45.09%	\$ 10,411,246	101.23%	\$ 9,124,448	\$ 3,496,524	38.32%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,027,833	\$ 3,070,090	50.93%	\$ 6,053,264	100.42%	\$ 5,550,931	\$ 2,823,167	50.86%
Mill Levy/Override	806,259	416,819	51.70%	852,989	105.80%	781,223	394,043	50.44%
Tuition	131,250	64,346	49.03%	131,250	100.00%	131,250	63,475	48.36%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	36,000	31,081	86.34%	50,000	138.89%	5,000	213	4.26%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	153,175	88,043	57.48%	153,175	100.00%	141,925	93,908	66.17%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	48,007	68.58%	75,000	107.14%	110,000	38,663	35.15%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	32,065	64.13%	50,000	100.00%	50,000	35,447	70.89%
Miscellaneous Revenue	19,405	13	0.07%	9,500	48.96%	9,500	9,795	103.11%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	57,420	24,375	42.45%	53,814	93.72%	50,285	24,138	48.00%
Grants Federal	60,759	59,142	97.34%	60,759	100.00%	55,254	-	0.00%
Fund Transfer	55,000	-	0.00%	53,283	96.88%	37,500	35,000	93.33%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	236,394	118,382	50.08%	236,394	100.00%	196,029	98,037	50.01%
Grants Local	16,885	16,885	100.00%	16,885	100.00%	5,956	5,956	100.00%
Total Revenue	\$ 7,720,380	\$ 3,969,248	51.41%	\$ 7,796,312	100.98%	\$ 7,124,853	\$ 3,621,842	50.83%
Expenditures:								
Salaries	\$ 3,892,826	\$ 1,897,593	48.75%	\$ 3,892,826	100.00%	\$ 3,621,148	\$ 1,746,224	48.22%
Benefits	1,267,082	621,011	49.01%	1,267,082	100.00%	1,160,109	593,924	51.20%
Purchased Professional and Technical Services	700,340	339,104	48.42%	700,340	100.00%	553,293	302,394	54.65%
Purchased Property Services	1,121,181	553,736	49.39%	1,101,181	98.22%	1,153,654	544,235	47.17%
Other Purchased Services	101,453	65,199	64.27%	101,453	100.00%	163,766	50,240	30.68%
Supplies	338,201	241,002	71.26%	328,201	97.04%	266,802	181,016	67.85%
Property	266,649	175,557	65.84%	256,649	96.25%	183,640	172,568	93.97%
Other Expenses	24,500	11,902	48.58%	24,500	100.00%	17,500	16,297	93.13%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	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	\$ 3,905,104	40.20%	\$ 7,672,232	78.98%	\$ 7,122,412	\$ 3,610,098	50.69%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,398,031	\$ 3,209,137	50.16%	\$ 6,398,031	100.00%	\$ 6,028,557	\$ 2,997,936	49.73%
Mill Levy/Override	853,544	434,513	50.91%	853,544	100.00%	843,101	416,621	49.42%
Tuition	1,064,828	526,715	49.46%	1,064,828	100.00%	909,509	446,587	49.10%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,560	46,534	92.04%	50,560	100.00%	849	266	31.33%
Food Services	2,061	1,104	53.57%	2,061	100.00%	(1,371)	1,955	-142.60%
Pupil Activities	90,567	46,543	51.39%	90,567	100.00%	70,190	43,640	62.17%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	22,317	3,100	13.89%
Rental/Lease	12,260	4,550	37.11%	12,260	100.00%	23,525	13,680	58.15%
Contributions/Donations	-	750	0.00%	750	0.00%	34,392	31,753	92.33%
Miscellaneous Revenue	125,451	125,789	100.27%	125,451	100.00%	120,848	118,010	97.65%
Categorical Revenue	228,870	114,134	49.87%	228,870	100.00%	209,006	105,313	50.39%
Other State Revenue	222,969	71,673	32.14%	222,969	100.00%	97,650	5,445	5.58%
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	\$ 9,049,141	\$ 4,581,442	50.63%	\$ 9,049,891	100.01%	\$ 8,358,573	\$ 4,184,306	50.06%
Expenditures:								
Salaries	\$ 4,558,758	\$ 2,079,321	45.61%	\$ 4,558,758	100.00%	\$ 4,272,279	\$ 2,040,932	47.77%
Benefits	1,498,366	649,596	43.35%	1,498,366	100.00%	1,329,578	642,753	48.34%
Purchased Professional and Technical Services	274,735	87,632	31.90%	274,735	100.00%	202,088	95,549	47.28%
Purchased Property Services	848,601	402,910	47.48%	848,601	100.00%	817,739	380,494	46.53%
Other Purchased Services	645,823	341,097	52.82%	645,823	100.00%	574,686	320,182	55.71%
Supplies	521,137	303,004	58.14%	521,137	100.00%	467,356	296,981	63.54%
Property	1,540,292	479,604	31.14%	1,540,292	100.00%	669,646	170,218	25.42%
Other Expenses	14,046	13,094	93.22%	14,046	100.00%	10,000	9,636	96.36%
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	\$ 9,901,758	\$ 4,356,258	43.99%	\$ 9,901,758	100.00%	\$ 8,343,372	\$ 3,956,745	47.42%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,897,158	\$ 3,013,411	51.10%	\$ 5,897,158	100.00%	\$ 5,742,660	\$ 2,889,704	50.32%
Mill Levy/Override	774,736	399,694	51.59%	774,736	100.00%	787,933	396,883	50.37%
Tuition	170,000	84,701	49.82%	170,000	100.00%	145,000	60,817	41.94%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	2,000	2,467	123.37%	2,500	125.00%	6,737	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	160,600	73,848	45.98%	160,600	100.00%	169,000	119,193	70.53%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	93,600	84,130	89.88%	93,600	100.00%	88,695	88,636	99.93%
Rental/Lease	70,000	27,831	39.76%	70,000	100.00%	20,000	-	0.00%
Contributions/Donations	9,000	9,000	100.00%	9,000	100.00%	10,000	10,566	105.66%
Miscellaneous Revenue	77,800	78,106	100.39%	80,000	102.83%	149,000	3,200	2.15%
Categorical Revenue	255,661	114,757	44.89%	255,661	100.00%	287,672	134,252	46.67%
Other State Revenue	105,846	-	0.00%	105,846	100.00%	101,307	-	0.00%
Grants Federal	121,020	121,014	99.99%	121,020	100.00%	158,990	65,609	41.27%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,737,421	\$ 4,008,958	51.81%	\$ 7,740,121	100.03%	\$ 7,666,994	\$ 3,768,862	49.16%
Expenditures:								
Salaries	\$ 3,528,189	\$ 1,747,085	49.52%	\$ 3,528,189	100.00%	\$ 3,376,885	\$ 1,686,660	49.95%
Benefits	1,251,590	526,189	42.04%	1,251,590	100.00%	1,197,371	580,890	48.51%
Purchased Professional and Technical Services	189,744	119,059	62.75%	189,744	100.00%	166,853	83,755	50.20%
Purchased Property Services	1,585,106	758,900	47.88%	1,585,106	100.00%	1,353,657	642,328	47.45%
Other Purchased Services	636,769	287,627	45.17%	636,769	100.00%	635,066	335,308	52.80%
Supplies	335,012	240,646	71.83%	335,012	100.00%	339,697	243,867	71.79%
Property	40,000	6,480	16.20%	40,000	100.00%	248,000	36,164	14.58%
Other Expenses	139,300	12,451	8.94%	25,000	17.95%	179,000	11,571	6.46%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,705,710	\$ 3,698,438	48.00%	\$ 7,591,410	98.52%	\$ 7,496,529	\$ 3,620,542	48.30%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,737,027	\$ 2,372,286	50.08%	\$ 4,737,027	100.00%	\$ 4,350,447	\$ 2,167,104	49.81%
Mill Levy/Override	631,670	320,938	50.81%	631,670	100.00%	608,520	301,830	49.60%
Tuition	343,514	164,487	47.88%	343,514	100.00%	301,338	140,894	46.76%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	(12,500)	(7,936)	63.48%	(12,500)	100.00%	(68,409)	(4,110)	6.01%
Food Services	9,500	7,054	74.25%	9,500	100.00%	9,745	8,107	83.19%
Pupil Activities	135,000	127,947	94.78%	135,000	100.00%	159,763	119,786	74.98%
Community Service Activities	11,000	8,608	78.25%	11,000	100.00%	7,792	2,751	35.31%
Other Local Revenue	-	-	0.00%	-	0.00%	12,318	-	0.00%
Rental/Lease	25,000	8,557	34.23%	25,000	100.00%	28,589	9,938	34.76%
Contributions/Donations	64,000	6,324	9.88%	64,000	100.00%	143,670	64,850	45.14%
Miscellaneous Revenue	12,000	12,975	108.13%	15,000	125.00%	16,669	10,946	65.67%
Categorical Revenue	90,000	-	0.00%	90,000	100.00%	85,000	-	0.00%
Other State Revenue	188,464	76,584	40.64%	188,464	100.00%	151,395	76,284	50.39%
Grants Federal	20,000	-	0.00%	20,000	100.00%	32,506	7,807	24.02%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	221,769	-	0.00%	221,769	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	2,435,647	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,476,444	\$ 3,097,824	47.83%	\$ 6,479,444	100.05%	\$ 8,274,990	\$ 2,906,187	35.12%
Expenditures:								
Salaries	\$ 3,317,929	\$ 1,587,521	47.85%	\$ 3,317,929	100.00%	\$ 3,192,899	\$ 1,524,489	47.75%
Benefits	1,077,085	446,502	41.45%	1,077,085	100.00%	983,131	435,115	44.26%
Purchased Professional and Technical Services	67,000	29,792	44.47%	67,000	100.00%	85,657	27,568	32.18%
Purchased Property Services	241,414	97,331	40.32%	241,414	100.00%	653,173	539,413	82.58%
Other Purchased Services	498,772	251,805	50.48%	498,772	100.00%	456,382	226,977	49.73%
Supplies	258,100	152,723	59.17%	258,100	100.00%	266,498	143,478	53.84%
Property	330,650	249,620	75.49%	330,650	100.00%	281,859	65,057	23.08%
Other Expenses	616,111	331,452	53.80%	616,111	100.00%	399,240	201,170	50.39%
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	\$ 6,407,061	\$ 3,146,746	49.11%	\$ 6,407,061	100.00%	\$ 6,318,839	\$ 3,163,267	50.06%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,145,350	\$ 1,604,401	51.01%	\$ 3,145,000	99.99%	\$ 2,377,117	\$ 1,417,789	59.64%
Mill Levy/Override	420,710	217,807	51.77%	443,174	105.34%	361,689	197,888	54.71%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	7,138	9,765	136.80%	9,765	136.80%	1,046	126	12.04%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	395,247	338,198	85.57%	343,985	87.03%	270,148	325,330	120.43%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	97,500	13,823	14.18%	97,500	100.00%	97,080	40,209	41.42%
Contributions/Donations	611	611	100.00%	1,822	298.24%	4,121	17,197	417.31%
Miscellaneous Revenue	1,435	1,449	100.92%	1,449	100.92%	34,637	515	1.49%
Categorical Revenue	50,000	-	0.00%	50,000	100.00%	50,000	-	0.00%
Other State Revenue	167,964	68,347	40.69%	161,811	96.34%	111,796	57,524	51.45%
Grants Federal	-	-	0.00%	-	0.00%	225,296	5,100	2.26%
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	203,424	-	0.00%	199,925	98.28%	37,448	-	0.00%
Total Revenue	\$ 4,489,380	\$ 2,254,401	50.22%	\$ 4,454,430	99.22%	\$ 3,578,994	\$ 2,061,678	57.60%
Expenditures:								
Salaries	\$ 1,934,867	\$ 852,573	44.06%	\$ 1,948,860	100.72%	\$ 1,611,474	\$ 786,913	48.83%
Benefits	613,165	249,459	40.68%	601,168	98.04%	546,830	230,498	42.15%
Purchased Professional and Technical Services	146,676	78,316	53.39%	137,477	93.73%	113,427	72,103	63.57%
Purchased Property Services	890,877	413,688	46.44%	812,735	91.23%	868,963	403,870	46.48%
Other Purchased Services	434,574	266,975	61.43%	410,173	94.38%	314,892	202,149	64.20%
Supplies	104,421	76,811	73.56%	104,126	99.72%	60,829	45,793	75.28%
Property	71,229	31,623	44.40%	71,229	100.00%	22,423	12,964	57.82%
Other Expenses	13,600	7,353	54.07%	13,600	100.00%	17,376	5,847	33.65%
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	203,424	-	0.00%	199,925	98.28%	262,744	5,466	2.08%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
Total Expenditures	\$ 4,437,833	\$ 1,976,798	44.54%	\$ 4,324,293	97.44%	\$ 3,843,957	\$ 1,765,602	45.93%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 11,696,187	\$ 5,848,527	50.00%	\$ 11,696,187	100.00%	\$ 10,618,955	\$ 5,477,001	51.58%
Mill Levy/Override	1,543,411	785,296	50.88%	1,543,411	100.00%	1,464,405	759,393	51.86%
Tuition	858,000	326,115	38.01%	858,000	100.00%	847,600	366,327	43.22%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	18,000	7,613	42.29%	18,000	100.00%	6,000	55	0.92%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	438,145	413,188	94.30%	438,145	100.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	38,509	55.01%	70,000	100.00%	40,000	30,809	77.02%
Contributions/Donations	175,000	150,000	85.71%	175,000	100.00%	90,000	109,461	121.62%
Miscellaneous Revenue	120,000	9,855	8.21%	120,000	100.00%	90,000	77,095	85.66%
Categorical Revenue	600,560	206,479	34.38%	600,560	100.00%	462,815	238,885	51.62%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	120,535	164,373	136.37%	120,535	100.00%	214,643	96,373	44.90%
Fund Transfer	-	-	0.00%	-	0.00%	10,000	-	0.00%
Other Sources	10,000	601	6.01%	10,000	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 15,649,838	\$ 7,950,556	50.80%	\$ 15,649,838	100.00%	\$ 13,844,418	\$ 7,155,399	51.68%
Expenditures:								
Salaries	\$ 7,452,532	\$ 3,692,583	49.55%	\$ 7,452,532	100.00%	\$ 7,267,868	\$ 2,968,142	40.84%
Benefits	3,075,667	1,189,826	38.69%	3,075,667	100.00%	2,524,769	1,111,217	44.01%
Purchased Professional and Technical Services	288,241	137,111	47.57%	288,241	100.00%	331,120	158,071	47.74%
Purchased Property Services	2,313,286	1,108,103	47.90%	2,313,286	100.00%	2,223,410	1,121,129	50.42%
Other Purchased Services	1,102,997	631,503	57.25%	1,102,997	100.00%	1,124,952	547,362	48.66%
Supplies	792,404	424,583	53.58%	792,404	100.00%	644,080	272,757	42.35%
Property	130,000	44,467	34.21%	130,000	100.00%	147,000	51,260	34.87%
Other Expenses	38,000	23,043	60.64%	38,000	100.00%	30,869	30,410	98.51%
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	\$ 15,193,127	\$ 7,251,219	47.73%	\$ 15,193,127	100.00%	\$ 14,294,068	\$ 6,260,348	43.80%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,651,001	\$ 7,199,751	52.74%	\$ 13,651,001	100.00%	\$ 14,297,584	\$ 7,324,037	51.23%
Mill Levy/Override	1,825,905	967,359	52.98%	1,825,905	100.00%	1,921,956	1,016,011	52.86%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	300,000	187,839	62.61%	375,000	125.00%	40,000	2,118	5.29%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	291,427	285,903	98.10%	290,000	99.51%	325,215	323,504	99.47%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	50,000	-	0.00%	50,000	100.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	16,500	0.00%
Contributions/Donations	50,000	5,661	11.32%	15,000	30.00%	80,000	3,237	4.05%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	16,566	-	0.00%	16,566	100.00%	558,488	297,992	53.36%
Other State Revenue	723,693	316,200	43.69%	723,693	100.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	422,687	422,867	100.04%
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	\$ 16,908,592	\$ 8,962,713	53.01%	\$ 16,947,165	100.23%	\$ 17,645,930	\$ 9,406,265	53.31%
Expenditures:								
Salaries	\$ 8,744,998	\$ 3,444,593	39.39%	\$ 8,267,022	94.53%	\$ 9,129,000	\$ 3,624,107	39.70%
Benefits	2,722,500	1,062,966	39.04%	2,125,932	78.09%	2,656,915	1,089,921	41.02%
Purchased Professional and Technical Services	226,040	109,561	48.47%	219,123	96.94%	260,800	91,097	34.93%
Purchased Property Services	2,784,804	1,316,166	47.26%	2,632,333	94.52%	2,835,422	1,108,078	39.08%
Other Purchased Services	1,312,224	718,029	54.72%	1,436,058	109.44%	1,453,420	632,453	43.51%
Supplies	465,000	316,785	68.13%	633,569	136.25%	629,000	281,225	44.71%
Property	237,000	46,716	19.71%	93,432	39.42%	472,640	540,605	114.38%
Other Expenses	97,200	33,426	34.39%	66,853	68.78%	190,000	40,790	21.47%
Other Uses of Funds	4,800	-	0.00%	-	0.00%	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	\$ 7,048,242	42.47%	\$ 15,474,321	93.25%	\$ 17,632,197	\$ 7,408,276	42.02%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2022

	Current Year FY 2022-2023			Projected Year End FY 2022-2023		Prior Year FY 2021-2022		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,760,384	\$ 3,235,053	47.85%	\$ 6,512,452	96.33%	\$ 5,814,215	\$ 2,907,608	50.01%
Mill Levy/Override	873,343	434,399	49.74%	906,451	103.79%	812,328	402,581	49.56%
Tuition	307,663	176,269	57.29%	317,793	103.29%	342,664	179,640	52.42%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	17,029	0.00%	61,429	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	275,680	310,324	112.57%	326,525	118.44%	303,179	284,887	93.97%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	155,288	5,830	3.75%
Rental/Lease	1,936	-	0.00%	-	0.00%	1,936	1,417	73.19%
Contributions/Donations	36,250	31,714	87.49%	47,500	131.03%	-	-	0.00%
Miscellaneous Revenue	159,614	-	0.00%	157,973	98.97%	24,500	12,048	49.18%
Categorical Revenue	238,411	101,961	42.77%	245,244	102.87%	-	-	0.00%
Other State Revenue	193,018	17,936	9.29%	26,421	13.69%	241,250	114,600	47.50%
Grants Federal	-	114,346	0.00%	124,953	0.00%	161,641	-	0.00%
Fund Transfer	-	-	0.00%	72,600	0.00%	108,000	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	5,830	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,852,129	\$ 4,439,030	50.15%	\$ 8,799,339	99.40%	\$ 7,965,000	\$ 3,908,611	49.07%
Expenditures:								
Salaries	\$ 4,073,971	\$ 2,006,067	49.24%	\$ 3,991,800	97.98%	\$ 3,550,412	\$ 1,745,488	49.16%
Benefits	1,349,361	552,256	40.93%	1,279,416	94.82%	1,108,610	477,935	43.11%
Purchased Professional and Technical Services	222,543	186,639	83.87%	276,023	124.03%	218,148	129,238	59.24%
Purchased Property Services	1,825,903	908,686	49.77%	1,835,509	100.53%	1,826,484	917,422	50.23%
Other Purchased Services	620,048	356,777	57.54%	631,463	101.84%	566,194	320,127	56.54%
Supplies	307,804	184,569	59.96%	329,914	107.18%	304,775	164,330	53.92%
Property	27,540	91,936	333.83%	102,526	372.28%	20,000	1,626	8.13%
Other Expenses	424,959	8,001	1.88%	352,689	82.99%	370,376	13,966	3.77%
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	\$ 4,294,930	48.52%	\$ 8,799,339	99.40%	\$ 7,965,000	\$ 3,770,132	47.33%

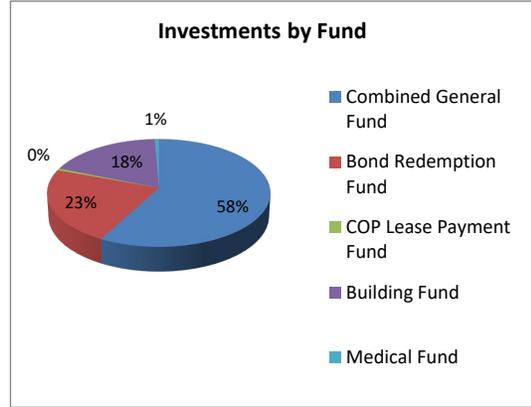
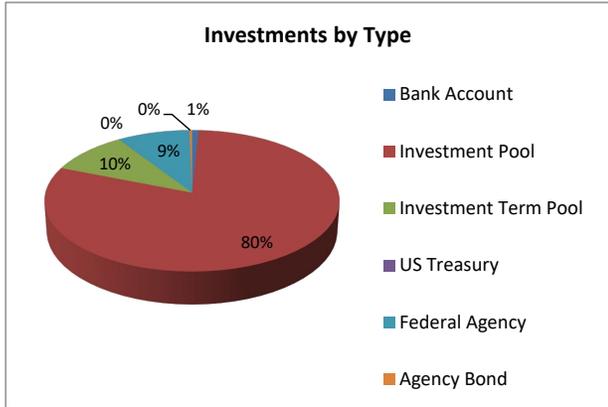


APPENDIX

Douglas County School District Second Quarter Ended 12/31/22

Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 1,278,050	\$ -	\$ -	\$ -	\$ -	\$ 1,278,050
Investment Pool	77,398,964	36,960,310	961,288	14,659,190	1,103,911	131,083,663
Investment Term Pool	16,000,000	-	-	-	-	16,000,000
US Treasury	-	-	-	34,579	-	34,579
Federal Agency	-	-	-	14,501,750	-	14,501,750
Agency Bond	-	-	-	531,187	-	531,187
Total	\$ 94,677,014	\$ 36,960,310	\$ 961,288	\$ 29,726,706	\$ 1,103,911	\$ 163,429,229

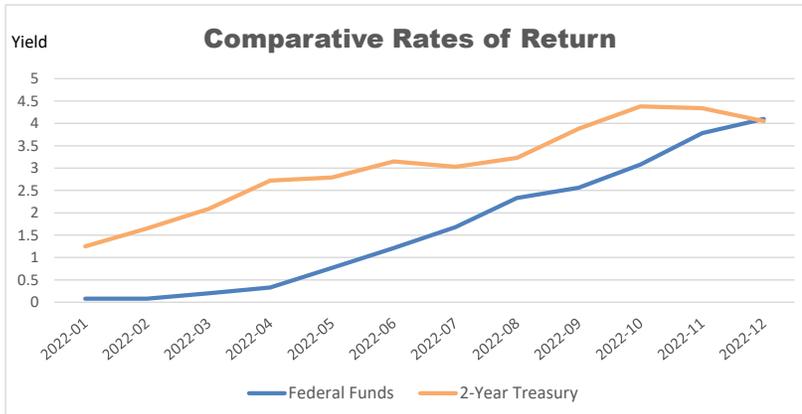


Investment Income by Fund

	Q2 - Quarterly			
	Invested Balance	Interest	Interest YTD	Q2 Yield %
Combined General Fund*	\$ 94,677,014	\$ 1,115,510	\$ 2,173,108	3.80%
Bond Redemption Fund	36,960,310	384,486	708,100	1.49%
COP Lease Payment Fund	961,288	2,326	2,428	4.28%
Building Funds**	29,726,706	291,671	511,988	4.17%
Medical Fund	1,103,911	16,474	40,548	4.28%
Total	\$ 163,429,229	\$ 1,810,467	\$ 3,436,172	2.46%

* 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 Poors or		Purchase Date	Maturity Date	Term	Yield	9/30/22	12/31/2022
		Moody's						Market Value	Market Value
<u>Combined General Fund</u>									
Bank Account	Earnings Credit	AAAm		N/A	N/A	N/A	N/A	\$ 5,614,466	\$ 1,278,050
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 137,550,623	\$ 76,037,332
CSIP Investment Pool-TABOR	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 1,348,792	\$ 1,361,632
CSIP Investment Term-TABOR	Term Investment Pool	AAAf		4/7/2022	4/5/2023	363	1.78%	\$ 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
Total								\$ 160,513,881	\$ 94,677,014
<u>Bond Redemption Fund</u>									
UMB	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 395,252	\$ 87,516
CSIP LGIP Pool	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 236,785	\$ 36,872,794
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	\$ -
Total								\$ 69,632,038	\$ 36,960,310
<u>COP Lease Payment Fund</u>									
UMB - 2012 COP	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 24	\$ 53,818
UMB - 2016 COP	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 205	\$ 907,470
Total								\$ 229	\$ 961,288
<u>Building Funds</u>									
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 1,274,438	\$ 14,604,557
US Treasury	US Treasury Note	Aaa		2/14/2019	5/31/2023	1567	2.48%	\$ 34,431	\$ 34,579
Agency Bond	ter-American Devel BK Co	Aaa		4/24/2020	5/24/2023	1125	0.51%	\$ 528,175	\$ 531,187
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
Federal Agency	Freddie Mac Notes	Aaa		2/14/2019	6/19/2023	1586	2.54%	\$ 1,356,926	\$ 1,356,918
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	9/12/2023	1671	2.56%	\$ 10,921,839	\$ 10,908,876
UMB	Investment Pool	AAAm		N/A	N/A	N/A	4.07%	\$ 11,940,788	\$ 54,634
Total								\$ 36,643,423	\$ 29,726,706
<u>Medical Fund</u>									
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	4.28%	\$ 2,380,674	\$ 1,103,911
Total								\$ 269,170,245	\$ 163,429,229

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended December 31, 2022**

	2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Budget to Projection Variance	
				as a % of Revised Budget	as a % of Revised Budget		
Electric	6,903,826	6,703,826	3,886,938	58%	6,692,977	100%	10,849
Natural Gas	1,536,496	1,736,496	737,274	42%	2,047,503	118%	(311,007)
Water & Sewer	1,284,106	1,284,106	677,301	53%	1,350,683	105%	(66,577)
Irrigation	1,000,000	1,000,000	826,073	83%	1,119,951	112%	(119,951)
Trash	337,850	337,850	116,823	35%	289,576	86%	48,274
Snow Removal	550,000	550,000	337,333	61%	850,000	155%	(300,000)
Ice Melt	125,000	125,000	13,176	11%	75,367	60%	49,633
Subtotal Utilities	11,737,278	11,737,278	6,594,918	56%	12,426,057	106%	(688,779)
Green Project Based Learning	-	-	-	0%	-	0%	-
Grand Total	11,737,278	11,737,278	6,594,918	56%	12,426,057	106%	(688,779)

	2021-2022					
	Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Budget to Year End Variance	
			Final Revised Budget	Final Revised Actual		
	6,703,826	2,799,943	42%	5,605,983	84%	1,097,843
	1,636,496	451,647	28%	1,761,876	108%	(125,380)
	1,284,106	508,302	40%	1,181,685	92%	102,421
	1,000,000	678,314	68%	972,191	97%	27,809
	317,000	134,404	42%	307,158	97%	9,842
	670,847	77,216	12%	689,211	103%	(18,364)
	104,153	17,435	17%	79,625	76%	24,528
	11,716,428	4,667,261	40%	10,597,729	90%	1,118,699
	-	-	0%	-	0%	-
	11,716,428	4,667,261	40%	10,597,729	90%	1,118,699

Utilities Summation Narrative:	The usage and associated cost for utilities during the 2022-2023 2nd Quarter was elevated due to the extremely cold weather, increased rates, and increased usage. The year end projection for utilities is expected to be over budget.
Electric	Electrical demand rates have increased due to the electricity providers increasing the "on-peak" period from 4:00 pm- 8:00pm. These rates are currently being investigated to see if they can be adjusted for DCSD's locations. The KW (Demand) usage is about 750 KW over historical average for the 2nd quarter. The kWh usage is projected to be 2 million kWh over the yearly average by year end but despite the higher usage, this utility is projected to be slightly under budget.
Natural Gas	Natural gas usage was 5388/dth (dth - decatherm; a unit of measurement for natural gas) over last year at this time. This higher usage is due to the colder than usual months. The cost of natural gas is at its highest and is expected to be over budget at year end.
Water & Sewer	Water and sewer also had a use and associated cost increase. Water use was elevated in the 2nd Quarter by 7052 kGal. The cost of water also increased by \$76k from last year at this time. This utility is projected to be slightly over budget at the end of the year.
Irrigation	The irrigation use in October was slightly higher than in past years. Due to rate increases this line item may be over budget at year end. This depends on the moisture level during the spring and summer months.
Trash	Trash/Recycling services have increased by 10% but are still projected to be under budget at year end.
Snow Removal	Due to the weather conditions in the 2nd Quarter, snow removal has used over 50% of the budget. District staff requested \$300K of District contingency to support snow removal in January 2023 which will be reflected in the Final
Ice Melt	Ice melt is weather dependent and currently trending under budget.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended December 31, 2022

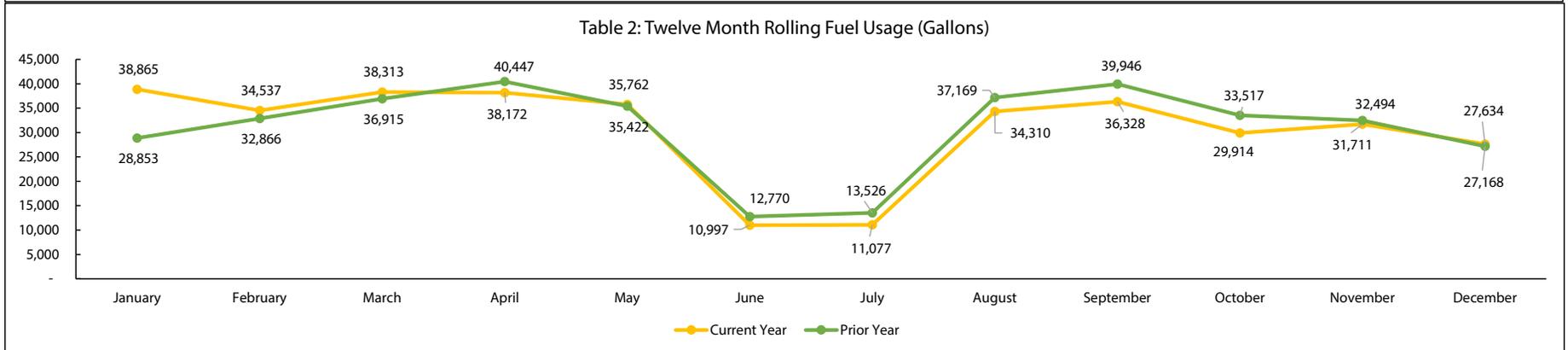
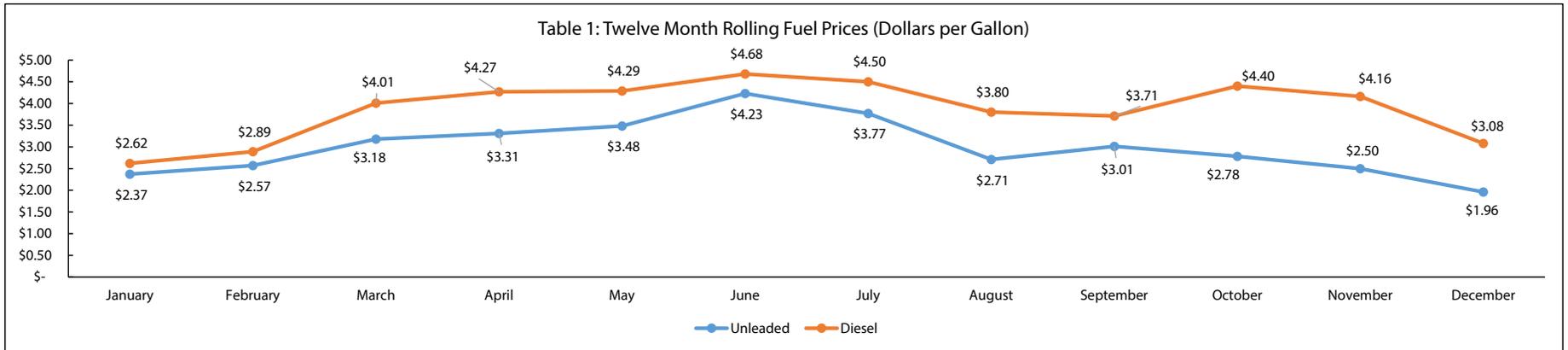
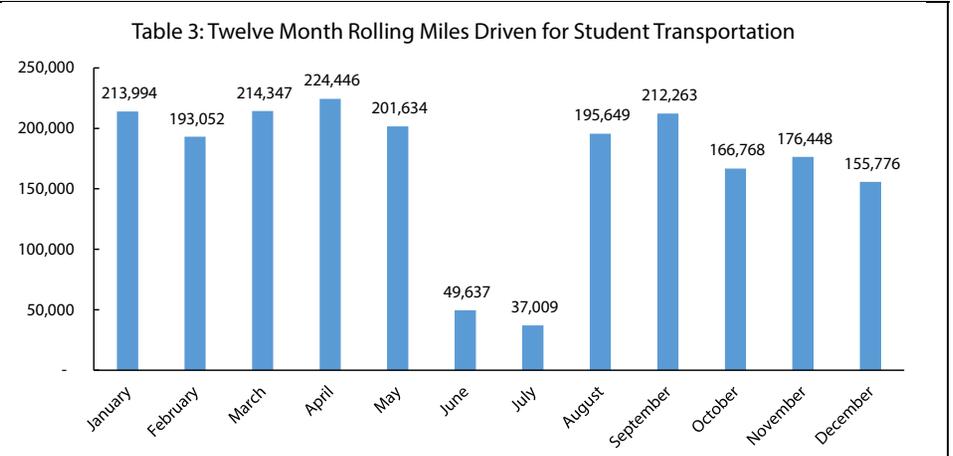


Table 1: During the month of November, the Parker fueling station for unleaded fuel was taken down due to a leak within the inground system. The ground had to be inspected and the State had to approve the repairs. The estimated time for repair is the end of January to the first part of February 2023. In order to fuel during the shut-down, the Parker leadership is using PCard purchases for unleaded fueling. In November, the District purchased 301.37 gallons at \$2.82 a gallon at public pumps. This is \$0.32 higher than the purchase price for the fueling station. In December, the District purchased 2284.79 unleaded gallons at \$2.60 per gallons versus District cost of \$1.96. Other than the difference in cost for the Parker fueling station, the District started October unleaded fuel at \$2.78 dropping considerably by December to \$1.96 per gallon. Diesel fuel in October was at a significant high of \$4.40 per gallon. However, by December the diesel fuel price dropped by \$1.32 to \$3.08 per gallon.

Table 2: In October the District purchased 17262 diesel gallons but with the holidays dropped to 16816 diesel gallons in December. Unleaded gallons for October were 12651 with a significant jump in November by 13782 unleaded gallons.. December finished with a total of 10817 unleaded gallons. The significant drop in gallons for December is primarily a result of the unleaded fuel pumps being down in Parker and trying to reduce the gallons purchased at public pumps at the higher rate.

Table 3: The miles driven reflected the same pattern as the gallons purchased of diesel and unleaded fuel. Diesel miles in October were 114,657 dropping to 105,416 in December. This is a 9,241 drop in miles driven. Unleaded fuel miles driven in October were 50,786 dropping to 49,427 in December. This is a drop of 1,359 and this aligns with the gallons purchased. Again, this aligns with the holidays and winter break.



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended December 31, 2022**

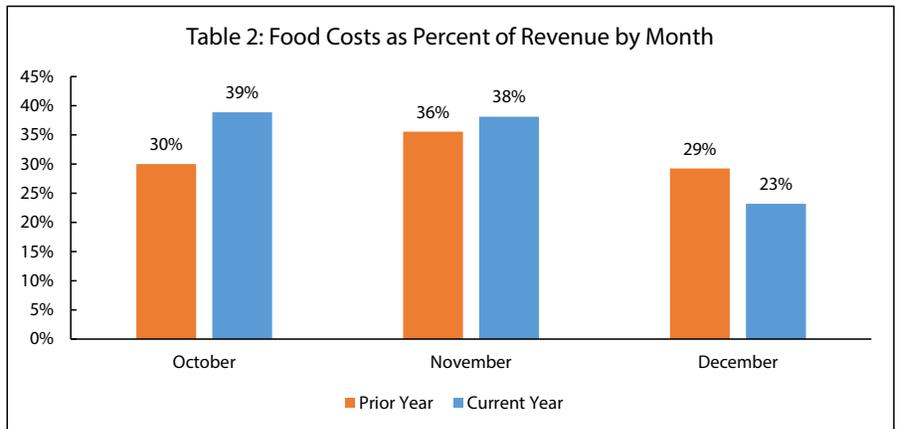
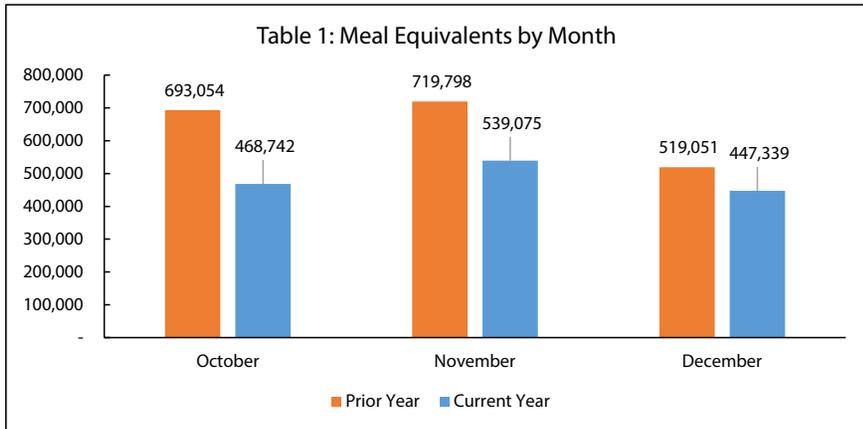
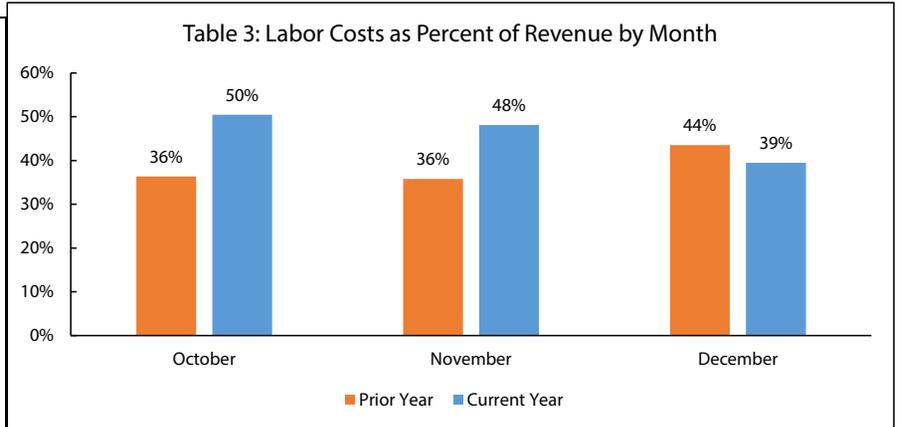


Table 1: Number of meals served in 2022-2023 2nd Quarter are lower than 2021-2022 2nd Quarter due to a return to paid meals. The number of meals served in October and December are lower than November due to normal school breaks.

Table 2: Overall food costs are higher in 2022-2023 than in 2021-2022 due to the increased cost of foods due to inflation, supply chain challenges and environmental challenges such as Bird flu, flooding, etc. Food costs are ideally 38% or revenue and below.

Table 3: Labor costs as a percent of revenue are slightly higher in 2022-2023 than 2021-2022 due to the lower overall meals sold, as well as slightly higher salaries for staff and more staff electing benefits.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
2nd Quarter Budget to Actual
For the Period Ended December 31, 2022

	2022-2023							2021-2022					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	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%	25,064	100.00%	1	-	-	0.00%	-	0.00%	-
Revenues													
Tuition	1,584,600	1,503,800	571,626	38.01%	1,146,613	76.25%	357,187 ¹	1,508,748	631,145 ^A	41.83%	1,244,314	82.47%	264,434
Other	-	-	10,560	0.00%	10,560	0.00%	(10,560)	-	-	0.00%	761	0.00%	(761)
Total Revenue	\$ 1,584,600	\$ 1,503,800	\$ 582,186	38.71%	\$ 1,157,173	76.95%	\$ 346,627	\$ 1,508,748	\$ 631,145	41.83%	\$ 1,245,074	82.52%	\$ 263,674
Transfer from General Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-	23,084	23,084	100.00%	23,084	100.00%	-
Total Sources	\$ 1,768,196	\$ 1,551,949	\$ 630,335	40.62%	\$ 1,205,321	77.67%	\$ 346,628	\$ 1,531,832	\$ 654,229	42.71%	\$ 1,268,158	82.79%	\$ 263,674
Expenditures													
Salaries	778,746	747,294	331,130	44.31%	592,569	79.30%	154,725	748,242	330,075	44.11%	669,808	89.52%	78,434
Benefits	279,033	264,580	119,825	45.29%	214,431	81.05%	50,149	273,307	111,131	40.66%	221,790	81.15%	51,517
Purchased Services	143,047	130,471	51,395	39.39%	65,516	50.21%	64,955	127,422	52,204	40.97%	119,819	94.03%	7,603
Supplies	244,742	337,646	90,589	26.83%	190,560	56.44%	147,086 ²	266,053	46,677	17.54%	167,823	63.08%	98,230
Equipment	5,500	-	-	0.00%	-	0.00%	-	35,038	-	0.00%	35,293	100.73%	(255)
Field Trips & Other	69,871	63,208	11,525	18.23%	51,426	81.36%	11,782	58,686	19,901	33.91%	28,561	48.67%	30,125
Total Expenditures	\$ 1,520,939	\$ 1,543,199	\$ 604,464	39.17%	\$ 1,114,502	72.22%	\$ 428,697	\$ 1,508,748	\$ 559,989	37.12%	\$ 1,243,094	82.39%	\$ 265,654
Change in Fund Balance	86,745	(16,315)	806		65,755		(82,070)	23,084	94,240		25,064		(1,980)
Balance on Hand June 30	\$ 247,257	\$ 8,750	\$ 25,871	295.67%	\$ 90,820	1037.94%	\$ (82,070)	\$ 23,084	\$ 94,240	408.25%	\$ 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

Year over Year Actual Notes

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