

# Douglas County School District



Quarterly Financial Report | Period Ending September 30, 2021



Presented to the Board of Education  
By Kate Kotaska, Chief Financial Officer  
Colleen Doan, Director of Budget  
November 09, 2021

Douglas County School District Re 1  
**Quarterly Financial Report**  
For the Period Ended September 30, 2021

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# GENERAL FUND FINANCIALS

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Combined General Fund - Funds 10, 13, 14 and 25**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022			2020-2021		
	Adopted 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	\$ 128,531,144	\$ 154,871,521	120.49%	\$ 117,800,103	\$ 117,800,103	100.00%
Revenues by Source						
Property Taxes	276,939,007	1,543,392	0.56%	263,366,727	1,199,327	0.46%
Specific Ownership Taxes	26,964,666	5,287,117	19.61%	26,408,277	5,212,448	19.74%
Other Local Income	34,806,623	11,386,594	32.71%	32,468,146	8,017,195	24.69%
Intergovernmental	359,367,172	84,021,253	23.38%	328,358,636	94,819,603	28.88%
<b>Total Revenues</b>	<b>\$ 698,077,468</b>	<b>\$ 102,238,356</b>	<b>14.65%</b>	<b>\$ 650,601,786</b>	<b>\$ 109,248,573</b>	<b>16.79%</b>
<b>Total Sources</b>	<b>\$ 826,608,612</b>	<b>\$ 257,109,877</b>	<b>31.10%</b>	<b>\$ 768,401,889</b>	<b>\$ 227,048,676</b>	<b>29.55%</b>
Expenditures by Program						
Instructional	322,228,708	53,963,372	16.75%	295,776,716	49,417,364	16.71%
Support - Students	34,890,704	7,525,046	21.57%	39,921,699	7,160,344	17.94%
Support - Instructional Staff	18,651,891	4,655,503	24.96%	19,167,561	4,389,090	22.90%
Support - General Administration	4,401,424	610,502	13.87%	1,737,403	(1,914,104)	-110.17%
Support - School Administration	37,047,206	8,910,327	24.05%	39,651,718	8,514,937	21.47%
Support - Business	4,302,241	1,047,067	24.34%	3,867,467	1,016,356	26.28%
Support - Operations & Maintenance	46,135,019	11,003,631	23.85%	52,227,496	10,404,201	19.92%
Support - Student Transportation	25,472,865	5,048,552	19.82%	24,444,086	4,137,071	16.92%
Support - Central	23,601,854	7,927,484	33.59%	22,314,156	7,300,238	32.72%
Support - Other	5,470,683	794,104	14.52%	5,795,256	1,189,380	20.52%
Contracts w/ Charter Schools	154,309,700	38,414,455	24.89%	138,269,503	34,373,690	24.86%
Non Instructional	6,182,884	1,603,038	25.93%	2,007,311	953,081	47.48%
Transfers Out	7,521,631	-	0.00%	7,541,301	-	0.00%
<b>Total Expenditures</b>	<b>\$ 690,216,810</b>	<b>\$ 141,503,081</b>	<b>20.50%</b>	<b>\$ 652,721,672</b>	<b>\$ 126,941,647</b>	<b>19.45%</b>
Expenditures by Object						
Salaries - 100s	330,085,654	59,422,809	18.00%	315,389,981	55,854,227	17.71%
Benefits - 200s	116,893,560	22,246,499	19.03%	110,556,238	22,028,021	19.92%
Purchased Services - 300s, 400s, 500s	37,409,893	9,565,242	25.57%	36,737,379	7,496,647	20.41%
Supplies - 600s	41,611,260	9,651,985	23.20%	33,279,271	8,446,498	25.38%
Equipment - 700s	397,038	1,426,949	359.40%	9,100,728	568,561	6.25%
Other - 800s, 900s	1,988,074	775,141	38.99%	1,847,271	(1,825,997)	-98.85%
Contracts w/ Charter Schools	154,309,700	38,414,455	24.89%	138,269,503	34,373,690	24.86%
Transfers Out	7,521,631	-	0.00%	7,541,301	-	0.00%
<b>Total Expenditures</b>	<b>\$ 690,216,810</b>	<b>\$ 141,503,081</b>	<b>20.50%</b>	<b>\$ 652,721,672</b>	<b>\$ 126,941,647</b>	<b>19.45%</b>
BOE Contingency	\$ 6,128,840	\$ -	0.00%	\$ 2,916,902	\$ -	0.00%
<b>Net Change in Fund Balance</b>	<b>\$ 1,731,818</b>	<b>\$ (39,264,725)</b>	<b>-2267.25%</b>	<b>\$ (5,036,788)</b>	<b>\$ (17,693,074)</b>	<b>351.28%</b>
<b>Ending Fund Balance</b>	<b>\$ 130,262,962</b>	<b>\$ 115,606,796</b>	<b>88.75%</b>	<b>\$ 112,763,315</b>	<b>\$ 100,107,029</b>	<b>88.78%</b>
TABOR Reserve	18,386,521	-	0.00%	17,311,000	-	0.00%
BOE Reserve	18,386,521	-	0.00%	17,311,000	-	0.00%
School Carry Over Reserve	21,813,672	-	0.00%	23,475,657	-	0.00%
Medicaid Carry Over Reserve	3,018,271	-	0.00%	3,023,385	-	0.00%
Enterprise Reserve for COVID	-	-	0.00%	1,775,000	-	0.00%
Staff Compensation Reserve	10,000,000	-	0.00%	-	-	0.00%
Mental Health and Security Grant	-	-	0.00%	823,182	-	0.00%
Enrollment Reserve	1,438,252	-	0.00%	-	-	0.00%
Literacy Curricular Materials Reserve	4,500,000	-	0.00%	-	-	0.00%
Multi-Year Lease Reserve	4,712,200	-	0.00%	-	-	0.00%
SPED/Mental Health Reserve	2,000,000	-	0.00%	-	-	0.00%
Assignment of 2018 Mill Levy Override	6,674,763	-	0.00%	7,702,802	-	0.00%
<b>Ending Fund Balance - after reserves</b>	<b>\$ 39,332,762</b>	<b>\$ 115,606,796</b>	<b>293.92%</b>	<b>\$ 41,341,289</b>	<b>\$ 100,107,029</b>	<b>242.15%</b>

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					2020-2021							
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as a % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>109,508,552</b>	<b>130,962,313</b>	<b>119.59%</b>	<b>130,962,313</b>	<b>119.59%</b>	<b>21,453,761</b>	<b>103,298,507</b>	<b>103,298,507</b>	<b>100.00%</b>	<b>103,298,507</b>	<b>100.00%</b>	<b>-</b>	<b>26.78%</b>
<b>Revenues</b>													
Local Taxes													
Property Tax (In SFA)	203,226,007	1,118,147	0.55%	203,363,271	100.07%	137,264	189,653,727	798,557	0.42%	190,457,216	100.42%	803,489	6.78%
Budget Override	73,713,000	425,245	0.58%	73,713,000	100.00%	-	73,713,000	400,770	0.54%	73,713,000	100.00%	-	0.00%
Specific Ownership Taxes (In SFA)	15,457,978	1,351,466	8.74%	15,457,978	100.00%	-	14,988,833	2,958,486	19.74%	17,905,629	119.46%	2,916,796	-13.67%
Specific Ownership Taxes (Out of SFA)	11,506,688	3,935,651	34.20%	18,512,742	160.89%	7,006,054	11,419,444	2,253,962	19.74%	13,641,644	119.46%	2,222,200	35.71%
Subtotal Local Taxes	\$ 303,903,673	\$ 6,830,509	2.25%	\$ 311,046,991	102.35%	\$ 7,143,318	\$ 289,775,004	\$ 6,411,775	2.21%	\$ 295,717,488	102.05%	\$ 5,942,484	5.18%
Intergovernmental Revenue													
Equalization Entitlements	327,565,817	81,659,455	24.93%	327,565,817	100.00%	-	294,169,769	74,783,788	25.42%	293,973,850	99.93%	(195,919)	11.43%
Special Education	14,756,865	-	0.00%	15,328,712	103.88%	571,847	14,756,865	14,470,345	98.06%	14,864,032	100.73%	107,167	3.13%
Vocational Education	783,558	-	0.00%	783,558	100.00%	-	770,460	-	0.00%	770,460	100.00%	-	1.70%
Gifted & Talented	651,620	-	0.00%	639,646	98.16%	(11,974)	643,893	643,893	100.00%	643,893	100.00%	-	-0.66%
Charter School Capital Construction	4,157,356	687,736	16.54%	4,121,702	99.14%	(35,654)	4,157,356	1,061,035	25.52%	4,157,355	100.00%	(1)	-0.86%
Federal - Medicaid Reimbursement	2,759,480	804,284	29.15%	3,217,137	116.58%	457,657	4,617,709	864,396	18.72%	4,583,098	99.27%	(33,611)	-29.80%
Other	3,608,649	869,778	24.10%	2,472,776	68.52%	(1,135,873)	4,064,743	2,996,146	73.71%	3,803,030	93.56%	(261,713)	-34.98%
Subtotal Intergovernmental Revenue	\$ 354,283,345	\$ 84,021,253	23.72%	\$ 354,129,348	99.96%	\$ (153,997)	\$ 323,179,795	\$ 94,819,603	29.34%	\$ 322,795,719	99.88%	\$ (384,076)	9.71%
Other Local Revenue													
General Fund Interest	504,000	19,872	3.94%	79,486	15.77%	(424,514)	504,000	99,495	19.74%	114,766	22.77%	(389,234)	-30.74%
Charter School Purchased Services	9,527,355	2,357,598	24.75%	8,189,877	85.96%	(1,337,478)	8,829,321	2,321,986	26.30%	8,845,259	100.18%	15,938	-7.41%
Preschool	1,849,791	450,487	24.35%	1,199,929	64.87%	(649,862)	1,109,008	237,670	21.43%	967,427	87.23%	(141,582)	24.03%
School Based	7,751,000	3,659,097	47.21%	7,238,851	93.39%	(512,149)	8,151,551	2,975,269	36.50%	5,622,609	68.98%	(2,528,942)	28.75%
Other	9,718,488	3,167,993	32.60%	11,708,186	120.47%	1,989,698	8,370,456	1,236,615	14.77%	7,268,267	86.83%	(1,102,189)	61.09%
Subtotal Other Local Revenue	\$ 29,350,634	\$ 9,655,046	32.90%	\$ 28,416,330	96.82%	\$ (934,304)	\$ 26,964,336	\$ 6,871,035	25.48%	\$ 22,818,327	84.62%	\$ (4,146,009)	24.53%
<b>Total Revenue</b>	<b>\$ 687,537,652</b>	<b>\$ 100,506,808</b>	<b>14.62%</b>	<b>\$ 693,592,669</b>	<b>100.88%</b>	<b>\$ 6,055,017</b>	<b>\$ 639,919,135</b>	<b>\$ 108,102,413</b>	<b>16.89%</b>	<b>\$ 641,331,534</b>	<b>100.22%</b>	<b>\$ 1,412,399</b>	<b>8.15%</b>
<b>Expenditures</b>													
Salaries													
Administrators	19,998,165	4,901,965	24.51%	19,731,236	98.67%	266,929	18,438,660	4,747,623	25.75%	18,918,065	102.60%	(479,405)	4.30%
Certified	219,684,076	36,980,601	16.83%	218,455,353	99.44%	1,228,723	206,670,140	34,978,076	16.92%	200,902,253	97.21%	5,767,887	8.74%
ProTech	14,720,658	3,351,557	22.77%	14,037,241	95.36%	683,417	12,726,516	3,264,805	25.65%	13,195,215	103.68%	(468,699)	6.38%
Classified	54,566,130	9,537,688	17.48%	54,879,967	100.58%	(313,837)	51,729,958	9,597,806	18.55%	48,953,680	94.63%	2,776,278	12.11%
Substitutes	3,282,779	841,639	25.64%	3,259,052	99.28%	23,727	4,223,045	460,133	10.90%	4,066,811	96.30%	156,234	-19.86%
Overtime	354,834	117,917	33.23%	471,668	132.93%	(116,834)	380,578	66,777	17.55%	318,695	83.74%	61,883	48.00%
Additional Pay	3,529,727	1,039,120	29.44%	10,058,891	284.98%	(6,529,164)	8,110,118	314,585	3.88%	4,192,740	51.70%	3,917,378	139.91%
Benefits	110,656,021	21,023,171	19.00%	108,080,191	97.67%	2,575,830	104,787,613	20,739,342	19.79%	99,549,140	95.00%	5,238,473	8.57%
Purchased Professional Services	7,927,273	1,430,915	18.05%	6,689,350	84.38%	1,237,923	7,538,966	936,385	12.42%	6,166,727	81.80%	1,372,239	8.47%
Purchased Property Services	7,633,184	2,169,452	28.42%	8,277,927	108.45%	(644,743)	6,660,202	1,633,579	24.53%	6,866,279	103.09%	(206,077)	20.56%
Other Purchased Services	14,848,935	4,263,437	28.71%	15,204,994	102.40%	(356,059)	15,384,035	5,837,228	37.94%	14,661,259	95.30%	722,776	3.71%
Supplies	30,053,807	7,443,858	24.77%	25,984,629	86.46%	4,069,178	22,288,662	6,780,587	30.42%	15,091,177	67.71%	7,197,485	72.18%
Utilities	11,439,000	2,252,877	19.69%	11,615,345	101.54%	(176,345)	11,190,230	2,110,381	18.86%	10,505,210	93.88%	685,020	10.57%
Equipment	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Other	2,287,190	387,890	16.96%	1,364,342	59.65%	922,848	1,306,751	(2,256,375)	-172.67%	1,126,819	86.23%	179,932	21.08%
<b>Total Expenditures</b>	<b>\$ 500,981,779</b>	<b>\$ 95,742,089</b>	<b>19.11%</b>	<b>\$ 498,110,186</b>	<b>99.43%</b>	<b>\$ 2,871,593</b>	<b>\$ 471,435,474</b>	<b>\$ 89,210,930</b>	<b>18.92%</b>	<b>\$ 444,514,071</b>	<b>94.29%</b>	<b>\$ 26,921,403</b>	<b>12.06%</b>

All notes on next page

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022						2020-2021						
	Adopted Annual Budget	Year to Date as a % of Adopted Budget		Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date 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
		Year to Date Actual	%					Year to Date Actual	%				
<b>Charter School Pass Through</b>	\$ 154,309,700	\$ 38,414,455	24.89%	\$ 157,410,653	102.01%	\$ (3,100,953)	\$ 138,269,503	\$ 34,373,690	24.86%	\$ 137,809,602	99.67%	\$ 459,901	14.22%
<b>Transfers</b>													
Outdoor Education Fund	23,084	-	0.00%	23,084	100.00%	-	248,084	-	0.00%	248,084	100.00%	-	-90.70%
Transportation Fund	15,620,238	-	0.00%	15,620,238	100.00%	-	15,017,215	-	0.00%	15,017,215	100.00%	-	4.02%
Capital Projects Fund	(1,050,576)	-	0.00%	(658,331)	62.66%	(392,245)	8,537,456	-	0.00%	8,537,456	100.00%	-	-107.71%
Nutrition Services NSLP Fund	351,634	-	0.00%	445,352	126.65%	(93,718)	351,634	-	0.00%	351,634	100.00%	-	26.65%
Nutrition Services Non-NSLP Fund	93,718	-	0.00%	-	0.00%	93,718	93,718	-	0.00%	93,718	100.00%	-	-100.00%
Child Care Fund	487,045	-	0.00%	487,045	100.00%	-	487,045	-	0.00%	487,045	100.00%	-	0.00%
Athletics & Activities Fund	4,156,918	-	0.00%	4,156,918	100.00%	-	4,091,523	-	0.00%	4,091,523	100.00%	-	1.60%
COP Lease Payments Fund	2,432,316	-	0.00%	2,432,316	100.00%	-	2,517,381	-	0.00%	2,517,381	100.00%	-	-3.38%
<b>Total Transfers</b>	<b>\$ 22,114,377</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 22,506,622</b>	<b>101.77%</b>	<b>\$ (392,245)</b>	<b>\$ 31,344,056</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 31,344,056</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-28.19%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 677,405,856</b>	<b>\$ 134,156,544</b>	<b>19.80%</b>	<b>\$ 678,027,461</b>	<b>100.09%</b>	<b>\$ (621,605)</b>	<b>\$ 641,049,033</b>	<b>\$ 123,584,620</b>	<b>19.28%</b>	<b>\$ 613,667,729</b>	<b>95.73%</b>	<b>\$ 27,381,304</b>	<b>10.49%</b>
BOE Contingency - 1%	6,128,840	-	0.00%	4,796,118	78.25%	1,332,722 <sup>7</sup>	2,916,902	-	0.00%	-	0.00%	2,916,902	
<b>Change in Fund Balance</b>	<b>4,002,956</b>	<b>(33,649,736)</b>		<b>10,769,090</b>	<b>269.03%</b>	<b>6,766,134</b>	<b>(4,046,800)</b>	<b>(15,482,208)</b>		<b>27,663,806</b>	<b>-683.60%</b>	<b>31,710,606</b>	<b>-61.07%</b>
Ending Fund Balance	113,511,508	97,312,577	85.73%	141,731,403	124.86%	28,219,895	99,251,707	87,816,299	88.48%	130,962,313	131.95%	31,710,606	8.22%
Tabor Reserve - 3%	18,386,521	-	0.00%	17,796,192	96.79%	(590,329) <sup>8</sup>	17,311,000	-	0.00%	15,865,400	91.65%	(1,445,600)	12.17%
BOE Reserve - 3%	18,386,521	-	0.00%	17,796,192	96.79%	(590,329) <sup>8</sup>	17,311,000	-	0.00%	15,865,400	91.65%	(1,445,600)	12.17%
School Carry Over Reserve	21,261,778	-	0.00%	19,478,605	91.61%	(1,783,173) <sup>8</sup>	21,793,449	-	0.00%	19,478,605	89.38%	(2,314,844)	0.00%
Enterprise Reserve for COVID	-	-	0.00%	-	0.00%	-	1,775,000	-	0.00%	1,775,000	100.00%	-	-100.00%
Medicaid Carry Over Reserve	3,018,271	-	0.00%	2,974,795	98.56%	(43,476) <sup>8</sup>	3,023,385	-	0.00%	2,974,795	98.39%	(48,590)	0.00%
Settlement Reserve	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Mental Health and Security Grant	-	-	0.00%	649,726	0.00%	649,726 <sup>8</sup>	823,182	-	0.00%	823,182	100.00%	-	-21.07%
Enrollment Reserve	1,438,252	-	0.00%	1,438,252	100.00%	-	-	-	0.00%	-	0.00%	-	
Literacy Curricular Materials Reserve	4,500,000	-	0.00%	4,500,000	100.00%	-	-	-	0.00%	-	0.00%	-	
Multi-Year Lease Reserve	4,712,200	-	0.00%	4,712,200	100.00%	-	-	-	0.00%	-	0.00%	-	
SPED/Mental Health Reserve	2,000,000	-	0.00%	2,000,000	100.00%	-	-	-	0.00%	-	0.00%	-	
Staff Compensation Reserve	10,000,000	-	0.00%	10,000,000	100.00%	-	-	-	0.00%	-	0.00%	-	
Assignment of 2018 Mill Levy Override	6,674,763	-	0.00%	8,234,042	123.36%	1,559,279 <sup>8</sup>	7,702,802	-	0.00%	9,262,081	120.24%	1,559,279	-11.10%
<b>Ending Fund Balance - after reserves</b>	<b>\$ 23,133,202</b>	<b>\$ 97,312,577</b>	<b>420.66%</b>	<b>\$ 52,151,399</b>	<b>225.44%</b>	<b>\$ 29,018,197</b>	<b>\$ 29,511,889</b>	<b>\$ 87,816,299</b>	<b>297.56%</b>	<b>\$ 64,917,850</b>	<b>219.97%</b>	<b>\$ 35,405,961</b>	<b>-19.67%</b>

**2021-2022 Budget to Projection Notes**

- <sup>1</sup> Loss in vehicle registrations in 2020 rebounded faster than anticipated in 2021 leading to increase in specific ownership tax revenue
- <sup>2</sup> English Language Proficiency Act (ELPA) and READ Act state categorical funds reduced in 2021-2022
- <sup>3</sup> Charter school purchased services reduced to reflect true-up of actual purchased services cost in 2020-2021 under budget for Special Education applied to 2021-2022 calculation
- <sup>4</sup> Increase to overhead revenue from Nutrition Services compared to budget
- <sup>5</sup> Additional pay projection reflects one time stipend to all employees anticipated to be paid on November 2021 paychecks
- <sup>6</sup> Benefits projection reflects the direct payment of Health Savings Account district contributions out of the Medical Fund will end after October 2021 payroll when the payments will return to following the costing of employees' paychecks (predominately General Fund)
- <sup>7</sup> Projection assumes full BOE Contingency will be spent by year end; variance reflects use of contingency already approved and accounted for in another line item of the year end projection
- <sup>8</sup> Assignments of fund balance projected to be appropriated for spend either in the 2021-2022 Revised Budget or in 2022-2023; spend will not occur until appropriated within the budget

**Year over Year Actual Notes**

- <sup>A</sup> Timing of Special Education State Categorical revenue received in First Quarter in 2020-2021 and Second Quarter in 2021-2022
- <sup>B</sup> English Language Proficiency Act (ELPA) and READ Act state categorical funds reduced in 2021-2022
- <sup>C</sup> Increase in certified salaries year-over-year reflects increase to starting teacher salary and pay increase to all existing staff effective July 1, 2021

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND CONSOLIDATED REVENUES - FUND 10  
For the Period Ended September 30, 2021**

	<u>2021-2022 Year to Date Actual</u>	<u>2020-2021 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
<b>Student Funded Pupil Count*</b>	<b>63,466</b>	<b>63,539</b>	<b>(73)</b>	<b>-0.11%</b>
<b>REVENUE</b>				
Property Taxes	\$ 1,543,392	\$ 1,199,327	\$ 344,065	28.69%
Specific Ownership Taxes	5,287,117	5,212,448	74,670	1.43%
State Equalization	81,659,455	74,783,788	6,875,667	9.19%
Categorical Revenue	869,778	18,110,384	(17,240,607)	-95.20% <sup>1</sup>
Charter School Purchased Services	2,357,598	2,321,986	35,612	1.53%
Charter School Capital Construction	687,736	1,061,035	(373,299)	-35.18%
Federal - Medicaid Reimbursement	804,284	864,396	(60,111)	-6.95%
Preschool	450,487	237,670	212,817	89.54%
School Based	3,659,097	2,975,269	683,828	22.98%
Other	3,187,865	1,336,110	1,851,754	138.59%
	<u>\$ 100,506,808</u>	<u>\$ 108,102,413</u>	<u>\$ (7,595,605)</u>	<u>-7.03%</u>

<b>Property Taxes</b>	Calculated by applying the December 2021 mill levy upon the 2022 assessed valuation of residential and commercial property within the District. Prior to December 2021, property taxes will be based on the December 2020 mill levy and 2021 assessed valuation.
<b>Specific Ownership Taxes</b>	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
<b>State Equalization</b>	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
<b>Categorical Revenue</b>	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
<b>Charter School Purchased Services</b>	Revenues charged to charter schools that participate in the District purchased services agreement.
<b>Charter School Capital Construction</b>	Revenues of \$299.97 per charter school pupil received from the state and passed through to the charter schools.
<b>Federal - Medicaid Reimbursement</b>	Revenues for the Medicaid reimbursement program.
<b>Other</b>	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

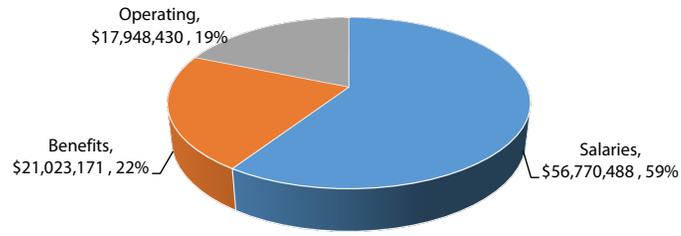
\* Student Funded Pupil Count for 2021-2022 based on projected enrollment prepared by Planning Department prior to 2021-2022 budget development. Funded Pupil Count will be revised to reflect actual Student October Count 2021 for the Revised Budget.

**Notes:**

<sup>1</sup> Timing of Special Education State Categorical revenue received in First Quarter in 2020-2021 and Second Quarter in 2021-2022

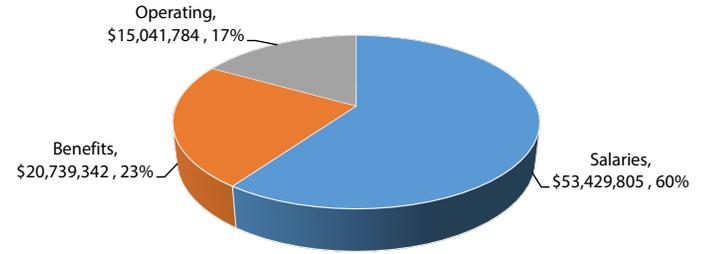
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES  
For the Period Ended September 30, 2021**

**2021-2022 Actual Expenditures**



Total expenditures through 1st Quarter 2021-2022 were \$95,742,089. In addition to these expenditures, there is a charter school distribution of \$38,414,455 and a transfer to other funds of \$0.

**2020-2021 Actual Expenditures**



Total expenditures through 1st Quarter 2020-2021 were \$89,210,930. In addition to these expenditures, there is a charter school distribution of \$34,373,690 and a transfer to other funds of \$0.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Outdoor Education Fund - Fund 13**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	0.00%	-	0.00%	-
<b>Revenues</b>						
Tuition	1,508,748	340,360	22.56%	1,074,220	71.20%	(434,528) <sup>1</sup>
Other	-	-	0.00%	89,611	0.00%	89,611 <sup>2</sup>
<b>Total Revenue</b>	<b>\$ 1,508,748</b>	<b>\$ 340,360</b>	<b>22.56%</b>	<b>\$ 1,163,830</b>	<b>77.14%</b>	<b>\$ (344,918)</b>
Transfer from General Fund	23,084	-	0.00%	23,084	100.00%	-
<b>Total Sources</b>	<b>\$ 1,531,832</b>	<b>\$ 340,360</b>	<b>22.22%</b>	<b>\$ 1,186,914</b>	<b>77.48%</b>	<b>\$ (344,918)</b>
<b>Expenditures</b>						
Salaries	748,242	157,628	21.07%	630,511	84.27%	117,731
Benefits	273,307	53,048	19.41%	212,191	77.64%	61,116
Purchased Services	127,422	29,887	23.46%	119,519	93.80%	7,903
Supplies	266,053	23,477	8.82%	91,404	34.36%	174,649
Equipment	35,038	-	0.00%	89,611	255.75%	(54,573) <sup>2</sup>
Field Trips & Other	58,686	15,689	26.73%	43,678	74.43%	15,008
<b>Total Expenditures</b>	<b>\$ 1,508,748</b>	<b>\$ 279,729</b>	<b>18.54%</b>	<b>\$ 1,186,914</b>	<b>78.67%</b>	<b>\$ 321,834</b>
Change in Fund Balance	23,084	60,631		0	0.00%	23,084
<b>Balance on Hand June 30</b>	<b>\$ 23,084</b>	<b>\$ 60,631</b>	<b>262.65%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (23,084)</b>

	2020-2021						
	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
	912	912	100.00%	912	100.00%	-	-100.00%
	923,194	127,207	13.78%	348,021	37.70%	(575,173)	208.67%
	95,014	35	0.04%	5,404	5.69%	(89,611)	1558.38%
	<b>\$ 1,018,208</b>	<b>\$ 127,242</b>	<b>12.50%</b>	<b>\$ 353,424</b>	<b>34.71%</b>	<b>\$ (664,784)</b>	<b>229.30%</b>
	248,084	-	0.00%	248,084	100.00%	-	-90.70%
	<b>\$ 1,267,204</b>	<b>\$ 128,154</b>	<b>10.11%</b>	<b>\$ 602,420</b>	<b>47.54%</b>	<b>\$ (664,784)</b>	<b>97.02%</b>
	542,220	136,098	25.10%	359,120	66.23%	183,100	75.57%
	188,589	47,196	25.03%	119,130	63.17%	69,459	78.12%
	46,792	16,244	34.72%	26,234	56.07%	20,558	355.58%
	73,951	8,569	11.59%	50,300	68.02%	23,651	81.72%
	98,014	-	0.00%	34,357	35.05%	63,657	160.83%
	12,012	3,123	26.00%	13,279	110.55%	(1,267)	228.92%
	<b>\$ 961,578</b>	<b>\$ 211,229</b>	<b>21.97%</b>	<b>\$ 602,420</b>	<b>62.65%</b>	<b>\$ 359,158</b>	<b>97.02%</b>
	304,714	(83,988)		(912)	-0.30%	(305,626)	-100.05%
	<b>\$ 305,626</b>	<b>\$ (83,076)</b>	<b>-27.18%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (305,626)</b>	

2021-2022 Budget to Projection Notes

<sup>1</sup> Reduced tuition due to COVID-19 related program closures and reduced summer camp participation compared to pre-COVID summers

<sup>2</sup> Grant received in spring 2021 anticipated to be spent in 2020-2021; Revised Budget will reflect grant expense and reimbursement carrying over into 2021-2022

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Capital Projects Fund - Fund 14**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022						2020-2021						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	14,790,607	17,887,726	120.94%	17,887,726	120.94%	3,097,119	10,560,950	10,560,950	100.00%	10,560,950	100.00%	-	69.38%
<b>Revenues</b>													
Revenue in Lieu of Land	2,647,241	692,253	26.15%	2,807,952	106.07%	160,711	2,647,241	762,237	28.79%	2,877,936	108.71%	230,695	-2.43%
Investment Earnings	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other	-	435	0.00%	435	0.00%	435	570,484	16,943	2.97%	96,434	16.90%	(474,050)	-99.55%
<b>Total Revenue</b>	<b>\$ 2,647,241</b>	<b>\$ 692,688</b>	<b>26.17%</b>	<b>\$ 2,808,387</b>	<b>106.09%</b>	<b>\$ 2,808,387</b>	<b>\$ 3,217,725</b>	<b>\$ 779,180</b>	<b>24.22%</b>	<b>\$ 2,974,370</b>	<b>92.44%</b>	<b>\$ (243,355)</b>	<b>-5.58%</b>
Transfer from General Fund	(1,050,576)	-	0.00%	(658,331)	62.66%	392,245	8,537,456	-	0.00%	8,537,456	100.00%	-	-107.71%
<b>Total Sources</b>	<b>\$ 16,387,272</b>	<b>\$ 18,580,414</b>	<b>113.38%</b>	<b>\$ 20,037,782</b>	<b>122.28%</b>	<b>\$ 20,037,782</b>	<b>\$ 22,316,131</b>	<b>\$ 11,340,130</b>	<b>50.82%</b>	<b>\$ 22,072,776</b>	<b>98.91%</b>	<b>\$ (243,355)</b>	<b>-9.22%</b>
<b>Expenditures</b>													
Salaries	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Purchased/Property Services	-	83,102	0.00%	210,074	0.00%	(210,074)	90,000	-	0.00%	126,972	141.08%	(36,972)	65.45%
Equipment/Building	347,000	1,402,886	404.29%	3,892,343	1121.71%	(3,545,343)	8,940,232	568,561 <sup>A</sup>	6.36%	3,058,019	34.21%	5,882,214	27.28%
Other	-	520,007	0.00%	-	0.00%	-	1,000,060	515,039	51.50%	1,000,060	100.00%	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 347,000</b>	<b>\$ 2,005,995</b>	<b>578.10%</b>	<b>\$ 4,102,417</b>	<b>1182.25%</b>	<b>\$ (4,102,417)</b>	<b>\$ 10,030,292</b>	<b>\$ 1,083,601</b>	<b>10.80%</b>	<b>\$ 4,185,050</b>	<b>41.72%</b>	<b>\$ 5,845,242</b>	<b>-1.97%</b>
Change in Fund Balance	1,249,665	(1,313,306)		(1,952,361)	-156.23%	3,202,026	1,724,889	(304,420)		7,326,776	424.77%	5,601,887	-126.65%
<b>Assigned to Revenue in Lieu of Land</b>	<b>\$ 7,956,108</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 8,116,819</b>	<b>102.02%</b>	<b>\$ 160,711</b>	<b>\$ 6,372,095</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 6,567,901</b>	<b>103.07%</b>	<b>\$ 195,806</b>	<b>23.58%</b>
<b>Assigned to School Carry Over</b>	<b>\$ 551,894</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 985,458</b>	<b>178.56%</b>	<b>\$ 433,564</b>	<b>\$ 1,682,208</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 985,458</b>	<b>58.58%</b>	<b>\$ (696,750)</b>	<b>0.00%</b>
<b>Balance on Hand June 30 (Other)</b>	<b>\$ 7,532,270</b>	<b>\$ 16,574,420</b>	<b>220.05%</b>	<b>\$ 6,833,088</b>	<b>90.72%</b>	<b>\$ (699,182)</b>	<b>\$ 4,231,536</b>	<b>\$ 10,256,530</b>	<b>242.38%</b>	<b>\$ 10,334,367</b>	<b>244.22%</b>	<b>\$ 6,102,831</b>	<b>-33.88%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> 2021-2022 budget anticipated summer 2021 capital spend would occur in June 2021 and therefore be expensed in 2020-2021 as built into the 2020-2021 budget; Revised Budget will reflect spend occurring in 2021-2022 instead of 2020-2021

<sup>2</sup> Energy Performance Contract payments paid out of Capital Projects Fund in first quarter and will be reclassified to General Fund to align with budget

Year over Year Actual Notes

<sup>A</sup> Summer of 2021 included capital expenses for Mental Health and Security Grant not spent in prior year



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Transportation Fund - Fund 25**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	4,231,985	6,021,482	142.29%	6,021,482	142.29%	1,789,497
<b>Revenues</b>						
Transportation Fees	800,000	485,369	60.67%	703,571	87.95%	(96,429)
State Categorical	5,083,827	-	0.00%	5,421,079	106.63%	337,252
Other	500,000	213,132	42.63%	507,880	101.58%	7,880
<b>Total Revenue</b>	<b>\$ 6,383,827</b>	<b>\$ 698,500</b>	<b>10.94%</b>	<b>\$ 6,632,529</b>	<b>103.90%</b>	<b>\$ 248,702</b>
Transfer from General Fund	15,620,238	-	0.00%	15,620,238	100.00%	-
<b>Total Sources</b>	<b>\$ 26,236,050</b>	<b>\$ 6,719,982</b>	<b>25.61%</b>	<b>\$ 28,274,249</b>	<b>107.77%</b>	<b>\$ 2,038,199</b>
<b>Expenditures</b>						
Salaries	13,201,043	2,494,693	18.90%	12,651,103	95.83%	549,940 <sup>1</sup>
Benefits	5,964,232	1,170,280	19.62%	5,102,510	85.55%	861,722 <sup>1</sup>
Purchased Services	3,759,079	843,540	22.44%	3,673,628	97.73%	85,451
Supplies	1,316,400	220,173	16.73%	1,280,873	97.30%	35,527
Fuel	1,650,000	436,449	26.45%	1,995,723	120.95%	(345,723) <sup>2</sup>
Bus Purchases & Equipment	15,000	44,123	294.15%	44,123	294.15%	(29,123)
Other	(357,802)	(148,445)	41.49%	(476,205)	133.09%	118,403
<b>Total Expenditures</b>	<b>\$ 25,547,952</b>	<b>\$ 5,060,813</b>	<b>19.81%</b>	<b>\$ 24,271,755</b>	<b>95.00%</b>	<b>\$ 1,276,197</b>
Change in Fund Balance	(3,543,887)	(4,362,313)		(2,018,988)	56.97%	(1,524,899)
<b>Balance on Hand June 30</b>	<b>\$ 688,098</b>	<b>\$ 1,659,169</b>	<b>241.12%</b>	<b>\$ 4,002,494</b>	<b>581.67%</b>	<b>\$ 3,314,396</b>

	2020-2021						
	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
	3,939,734	3,939,734	100.00%	3,939,734	100.00%	-	52.84%
	762,891	55,354 <sup>A</sup>	7.26%	295,523	38.74%	(467,368)	138.08%
	5,083,827	-	0.00%	5,421,079	106.63%	337,252	0.00%
	600,000	181,895	30.32%	476,644	79.44%	(123,356)	6.55%
	<b>\$ 6,446,718</b>	<b>\$ 237,250</b>	<b>3.68%</b>	<b>\$ 6,193,246</b>	<b>96.07%</b>	<b>\$ (253,472)</b>	<b>7.09%</b>
	15,017,215	-	0.00%	15,017,215	100.00%	-	4.02%
	<b>\$ 25,403,667</b>	<b>\$ 4,176,984</b>	<b>16.44%</b>	<b>\$ 25,150,195</b>	<b>99.00%</b>	<b>\$ (253,472)</b>	<b>12.42%</b>
	12,568,746	2,288,324	18.21%	10,609,631	84.41%	1,959,115	19.24%
	5,580,036	1,241,483	22.25%	4,491,627	80.49%	1,088,409	13.60%
	3,852,154	397,088 <sup>B</sup>	10.31%	2,534,502	65.79%	1,317,652	44.94%
	1,285,140	139,687 <sup>B</sup>	10.87%	750,549	58.40%	534,591	70.66%
	1,600,000	190,459 <sup>B</sup>	11.90%	1,126,603	70.41%	473,397	77.15%
	69,000	-	0.00%	26,810	38.86%	42,190	64.58%
	(471,552)	(72,774) <sup>B</sup>	15.43%	(411,009)	87.16%	(60,543)	15.86%
	<b>\$ 24,483,524</b>	<b>\$ 4,184,267</b>	<b>17.09%</b>	<b>\$ 19,128,713</b>	<b>78.13%</b>	<b>\$ 5,354,811</b>	<b>26.89%</b>
	(3,019,591)	(3,947,018)		2,081,748	-68.94%	5,101,339	-196.99%
	<b>\$ 920,143</b>	<b>\$ (7,284)</b>	<b>-0.79%</b>	<b>\$ 6,021,482</b>	<b>654.41%</b>	<b>\$ 5,101,339</b>	<b>-33.53%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Transportation department continues to experience driver shortages despite increases in hiring and retention stipends

<sup>2</sup> Fuel expense projected to exceed budget due to high cost of unleaded fuel and increased miles driven in 2021-2022 compared to 2020-2021

Year over Year Actual Notes

<sup>A</sup> Total fees collected increased year-over-year due to return to in-person learning five days a week compared to hybrid learning in 2020-2021 and restoration of normal one mile and two mile transport zones

<sup>B</sup> Contracted services, supplies and fuel usage all increased year-over-year due to return to in-person learning five days a week compared to hybrid learning in 2020-2021 and restoration of normal one mile and two mile transport zones



# SPECIAL REVENUE FUND FINANCIALS

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services NSLP Fund - Fund 21**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022						2020-2021						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	2,765,997	4,324,658	156.35%	4,324,658	156.35%	1,558,661	1,092,534	1,092,534	100.00%	1,092,534	100.00%	-	295.84%
<b>Revenues</b>													
Food Sales	10,030,300	1,079,077	10.76%	6,190,300	61.72%	(3,840,000) <sup>1</sup>	1,468,854	301,127	20.50%	2,150,842	146.43%	681,988	187.81%
Federal Reimbursement	2,615,958	5,625,353	215.04%	19,926,058	761.71%	17,310,100 <sup>1</sup>	14,664,262	1,973,473 <sup>A</sup>	13.46%	16,059,720	109.52%	1,395,458	24.07%
Commodity Contribution	895,670	-	0.00%	978,018	109.19%	82,348	790,966	-	0.00%	790,413	99.93%	(553)	23.74%
Miscellaneous	114,000	4,560	4.00%	119,000	104.39%	5,000	53,000	61,294	115.65%	90,464	170.69%	37,464	31.54%
Sale of Capital Assets	-	4,512	0.00%	-	0.00%	-	36,413	36,413	100.00%	39,547	108.61%	3,134	-100.00%
State Match Child Nutr. & CDE Revenue	155,000	-	0.00%	99,403	64.13%	(55,597)	99,403	-	0.00%	99,403	100.00%	(0)	0.00%
<b>Total Revenues</b>	<b>\$ 13,810,928</b>	<b>\$ 6,713,502</b>	<b>48.61%</b>	<b>\$ 27,312,779</b>	<b>197.76%</b>	<b>\$ 13,501,851</b>	<b>\$ 17,112,898</b>	<b>\$ 2,372,306</b>	<b>13.86%</b>	<b>\$ 19,230,388</b>	<b>112.37%</b>	<b>\$ 2,117,490</b>	<b>42.03%</b>
Transfer from General Fund	351,634	-	0.00%	445,352	126.65%	93,718 <sup>2</sup>	445,352	-	0.00%	445,352	100.00%	-	0.00%
<b>Total Sources</b>	<b>\$ 16,928,559</b>	<b>\$ 11,038,160</b>	<b>65.20%</b>	<b>\$ 32,082,789</b>	<b>189.52%</b>	<b>\$ (15,154,230)</b>	<b>\$ 18,650,784</b>	<b>\$ 3,464,840</b>	<b>18.58%</b>	<b>\$ 20,768,274</b>	<b>111.35%</b>	<b>\$ 2,117,490</b>	<b>54.48%</b>
<b>Expenditures</b>													
Salaries	4,923,632	1,913,212	38.86%	8,731,922	177.35%	(3,808,290) <sup>3</sup>	5,559,762	1,059,596 <sup>B</sup>	19.06%	6,070,457	109.19%	(510,695)	43.84%
Benefits	2,048,904	815,030	39.78%	3,401,525	166.02%	(1,352,621) <sup>3</sup>	2,639,162	505,675 <sup>B</sup>	19.16%	2,498,060	94.65%	141,102	36.17%
Food & Commodities	5,062,196	2,426,809	47.94%	10,026,118	198.06%	(4,963,922) <sup>3</sup>	6,305,285	962,953 <sup>C</sup>	15.27%	6,789,929	107.69%	(484,644)	47.66%
Purchased Services & Repairs	405,900	52,272	12.88%	290,500	71.57%	115,400 <sup>3</sup>	108,338	19,421	17.93%	86,951	80.26%	21,387	234.10%
Supplies	809,400	512,450	63.31%	1,286,945	159.00%	(477,545) <sup>3</sup>	832,363	234,825 <sup>C</sup>	28.21%	818,561	98.34%	13,802	57.22%
Equipment	102,000	29,136	28.56%	270,000	264.71%	(168,000) <sup>3</sup>	160,544	27,809	17.32%	105,609	65.78%	54,935	155.66%
Other	810,530	23,569	2.91%	1,910,878	235.76%	(1,100,348) <sup>3</sup>	838,163	19,062	2.27%	74,050	8.83%	764,113	2480.51%
<b>Total Expenditures</b>	<b>\$ 14,162,562</b>	<b>\$ 5,772,478</b>	<b>40.76%</b>	<b>\$ 25,917,888</b>	<b>183.00%</b>	<b>\$ (11,755,326)</b>	<b>\$ 16,443,617</b>	<b>\$ 2,829,341</b>	<b>17.21%</b>	<b>\$ 16,443,617</b>	<b>100.00%</b>	<b>\$ 0</b>	<b>57.62%</b>
Change in Fund Balance	-	941,024		1,840,243	0.00%	(1,840,243)	1,114,633	(457,034)		3,232,124	289.97%	2,117,491	-43.06%
<b>Balance on Hand June 30</b>	<b>\$ 2,765,997</b>	<b>\$ 5,265,682</b>	<b>190.37%</b>	<b>\$ 6,164,901</b>	<b>222.88%</b>	<b>\$ 3,398,904</b>	<b>\$ 2,207,167</b>	<b>\$ 635,500</b>	<b>28.79%</b>	<b>\$ 4,324,658</b>	<b>195.94%</b>	<b>\$ 2,117,491</b>	<b>42.55%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Adopted Budget anticipated return to normal activity, however Universal Free Meals will continue through 2021-2022 resulting in less food sales and a greater federal reimbursement

<sup>2</sup> Transfer from General Fund to Fund 28 will now be transferred to Fund 21 due to inclusion of high school nutrition programs in the National School Lunch Program in 2021-2022

<sup>3</sup> All nutrition staff and operations will be paid from Fund 21 in 2021-2022 due to inclusion of high school nutrition programs in the National School Lunch Program; Revised Budget will propose an increase to the appropriation in January

Year over Year Actual Notes

<sup>A</sup> Participation in Universal Free Meals greater in 2021-2022 compared to 2020-2021 and in 2020-2021 not all students were in school five days a week due to hybrid learning schedule

<sup>B</sup> In 2020-2021 reclassification of expenses from Fund 28 to Fund 21 occurred after first quarter due to high schools moving onto the National School Lunch Program during the pandemic

<sup>C</sup> Increase in meals served from September 2020 to September 2021 by over 500,000 meal equivalents results in higher food and supply expenses

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services Non-NSLP Fund - Fund 28**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	<b>23,602</b>	<b>16,802</b>	<b>71.19%</b>	<b>16,802</b>	<b>71.19%</b>	<b>(6,800)</b>
<b>Revenues</b>						
Food Sales	6,727,155	-	0.00%	-	0.00%	(6,727,155) <sup>1</sup>
Federal Reimbursement	-	-	0.00%	-	0.00%	-
Commodity Contribution	-	-	0.00%	-	0.00%	-
Miscellaneous	-	-	0.00%	-	0.00%	-
Sale of Capital Assets	-	-	0.00%	-	0.00%	-
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-
<b>Total Revenues</b>	<b>\$ 6,727,155</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (6,727,155)</b>
Transfer from General Fund	93,718	-	0.00%	-	0.00%	(93,718) <sup>1</sup>
<b>Total Sources</b>	<b>\$ 6,844,475</b>	<b>\$ 16,802</b>	<b>0.25%</b>	<b>\$ 16,802</b>	<b>0.25%</b>	<b>\$ 6,827,674</b>
<b>Expenditures</b>						
Salaries	2,411,550	-	0.00%	-	0.00%	2,411,550 <sup>1</sup>
Benefits	1,136,998	-	0.00%	-	0.00%	1,136,998 <sup>1</sup>
Food & Commodities	2,588,505	-	0.00%	-	0.00%	2,588,505 <sup>1</sup>
Purchased Services & Repairs	432,100	-	0.00%	-	0.00%	432,100 <sup>1</sup>
Supplies	176,000	-	0.00%	-	0.00%	176,000 <sup>1</sup>
Equipment	48,000	-	0.00%	-	0.00%	48,000 <sup>1</sup>
Other	27,720	-	0.00%	-	0.00%	27,720 <sup>1</sup>
<b>Total Expenditures</b>	<b>\$ 6,820,873</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 6,820,873</b>
Change in Fund Balance	-	-		-		-
<b>Balance on Hand June 30</b>	<b>\$ 23,602</b>	<b>\$ 16,802</b>	<b>71.19%</b>	<b>\$ 16,802</b>	<b>71.19%</b>	<b>\$ (6,800)</b>

	2020-2021						
	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
	<b>117,806</b>	<b>117,806</b>	<b>100.00%</b>	<b>117,806</b>	<b>100.00%</b>	<b>-</b>	<b>-86%</b>
	738,176	161,799 <sup>A</sup>	21.92%	248,891	33.72%	(489,285)	-100.00%
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	<b>\$ 738,176</b>	<b>\$ 161,799</b>	<b>21.92%</b>	<b>\$ 248,891</b>	<b>33.72%</b>	<b>\$ (489,285)</b>	<b>-100.00%</b>
	-	-	0.00%	-	0.00%	-	-
	<b>\$ 855,982</b>	<b>\$ 279,605</b>	<b>32.66%</b>	<b>\$ 366,697</b>	<b>42.84%</b>	<b>\$ (489,285)</b>	<b>-95.42%</b>
	226,512	226,511 <sup>A</sup>	100.00%	9,592	4.23%	216,920	-100.00%
	158,126	158,126 <sup>A</sup>	100.00%	2,232	1.41%	155,894	-100.00%
	229,046	108,116 <sup>A</sup>	47.20%	147,298	64.31%	81,748	-100.00%
	95,939	19,073 <sup>A</sup>	19.88%	50,227	52.35%	45,712	-100.00%
	134,421	131,751 <sup>A</sup>	98.01%	128,608	95.68%	5,813	-100.00%
	11,938	11,514 <sup>A</sup>	96.45%	11,938	100.00%	0	-100.00%
	-	-	0.00%	-	0.00%	-	-
	<b>\$ 855,982</b>	<b>\$ 655,091</b>	<b>76.53%</b>	<b>\$ 349,896</b>	<b>40.88%</b>	<b>\$ 506,086</b>	<b>-100.00%</b>
	(117,806)	(493,292)		(101,005)	85.74%	16,802	-100.00%
	<b>\$ -</b>	<b>\$ (375,486)</b>	<b>0.00%</b>	<b>\$ 16,802</b>	<b>0.00%</b>	<b>\$ 16,802</b>	<b>0.00%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Financial activity for 2021-2022 will occur within Fund 21 as covered by the National School Lunch Program; anticipate return to normal activity in 2022-2023

Year over Year Actual Notes

<sup>A</sup> In 2020-2021 reclassification of expenses from Fund 28 to Fund 21 occurred after first quarter due to high schools moving onto the National School Lunch Program during the pandemic

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Governmental Designated Purpose Grants Fund - Fund 22**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022						2020-2021						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Revenues</b>													
State Revenue	2,433,519	810,805	33.32%	1,629,735	66.97%	(803,784)	2,444,413	665,612	27.23%	2,244,840	91.84%	(199,573)	-27.40%
Federal Revenue	31,064,251	1,920,621	6.18%	26,241,259	84.47%	(4,822,992)	42,851,040	1,887,576	4.40%	39,155,343	91.38%	(3,695,697)	-32.98%
Other Revenue	390,743	121,495	31.09%	409,076	104.69%	18,333	438,973	119,009	27.11%	298,470	67.99%	(140,503)	37.06%
<b>Total Revenue</b>	<b>\$ 33,888,513</b>	<b>\$ 2,852,921</b>	<b>8.42%</b>	<b>\$ 28,280,070</b>	<b>83.45%</b>	<b>\$ (5,608,443)</b>	<b>\$ 45,734,426</b>	<b>\$ 2,672,198</b>	<b>5.84%</b>	<b>\$ 41,698,653</b>	<b>91.18%</b>	<b>\$ (4,035,773)</b>	<b>-32.18%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Sources</b>	<b>\$ 33,888,513</b>	<b>\$ 2,852,921</b>	<b>8.42%</b>	<b>\$ 28,280,070</b>	<b>83.45%</b>	<b>\$ (5,608,443)</b>	<b>\$ 45,734,426</b>	<b>\$ 2,672,198</b>	<b>5.84%</b>	<b>\$ 41,698,653</b>	<b>91.18%</b>	<b>\$ (4,035,773)</b>	<b>-32.18%</b>
<b>Expenditures</b>													
Salaries	12,441,203	2,129,063	17.11%	10,824,592	87.01%	1,616,611	22,979,868	3,014,402	13.12%	22,814,766	99.28%	165,102	-52.55%
Benefits	2,780,611	686,721	24.70%	3,481,480	125.21%	(700,869)	6,504,528	1,031,522	15.86%	6,368,061	97.90%	136,467	-45.33%
Purchased/Property Services	5,948,811	430,123	7.23%	7,615,651	128.02%	(1,666,840)	6,008,566	950,530	15.82%	4,799,484	79.88%	1,209,082	58.68%
Supplies	10,398,307	662,104	6.37%	3,437,365	33.06%	6,960,942	6,845,388	4,466,551	65.25%	5,482,326	80.09%	1,363,062	-37.30%
Equipment	1,461,058	-	0.00%	1,832,384	125.41%	(371,326)	1,461,058	-	0.00%	1,431,939	98.01%	29,119	27.97%
Other	858,523	100,381	11.69%	1,088,599	126.80%	(230,076)	1,935,018	78,454	4.05%	802,078	41.45%	1,132,940	35.72%
<b>Total Expenditures</b>	<b>\$ 33,888,513</b>	<b>\$ 4,008,392</b>	<b>11.83%</b>	<b>\$ 28,280,070</b>	<b>83.45%</b>	<b>\$ 5,608,443</b>	<b>\$ 45,734,426</b>	<b>\$ 9,541,459</b>	<b>20.86%</b>	<b>\$ 41,698,653</b>	<b>91.18%</b>	<b>\$ 4,035,773</b>	<b>-32.18%</b>
Change in Fund Balance	-	(1,155,471)		-	0.00%	-	-	(6,869,262)		-	0.00%	-	-
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ (1,155,471)</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,869,262)</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Adopted Budget includes all anticipated COVID-19 related federal assistance grants for 2021-2022 and projection does not assume the full grant allocations will be spent and reimbursed in 2021-2022 as ESSER grants will continue into 2022-2023

<sup>2</sup> Adopted Budget built prior to finalization of plans for ESSER funds in 2021-2022 and held in supplies while plans now consider spending portion of the grants on contractors/service providers

Year over Year Actual Notes

<sup>A</sup> In first quarter of 2020-2021, DCSD purchased significant quantities of PPE and other sanitation supplies through the Coronavirus Relief Fund (CRF) Grant not purchased in 2021-2022

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Pupil Activity Fund - Fund 23**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	1,211,764	1,082,554	89.34%	1,082,554	89.34%	(129,210)
<b>Revenue</b>						
Pupil Activity	710,580	304,685	42.88%	874,575	123.08%	163,995
<b>Total Revenue</b>	<b>\$ 710,580</b>	<b>\$ 304,685</b>	<b>42.88%</b>	<b>\$ 874,575</b>	<b>123.08%</b>	<b>\$ 163,995</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 1,922,344</b>	<b>\$ 1,387,239</b>	<b>72.16%</b>	<b>\$ 1,957,129</b>	<b>101.81%</b>	<b>\$ 34,785</b>
<b>Expenditures</b>						
Salaries	57,303	-	0.00%	55,112	96.18%	2,191
Benefits	12,807	-	0.00%	12,140	94.79%	667
Purchased/Property Services	198,661	13,919	7.01%	260,412	131.08%	(61,751)
Supplies	416,415	96,961	23.28%	483,771	116.18%	(67,356)
Equipment	6,613	7,767	117.45%	13,221	199.92%	(6,608)
Other	18,781	1,951	10.39%	19,352	103.04%	(571)
<b>Total Expenditures</b>	<b>\$ 710,580</b>	<b>\$ 120,597</b>	<b>16.97%</b>	<b>\$ 844,007</b>	<b>118.78%</b>	<b>\$ (133,427)</b>
Change in Fund Balance	-	184,087		30,568	0.00%	(30,568)
<b>Assigned to School Program Carry Over</b>	<b>\$ 1,211,764</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,113,122</b>	<b>91.86%</b>	<b>\$ (98,642)</b>
<b>Balance on Hand June 30 - Other</b>	<b>\$ -</b>	<b>\$ 1,266,641</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>

	2020-2021						
	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
	1,116,388	1,116,388	100.00%	1,116,388	100.00%	-	-3.03%
	1,685,550	23,189 <sup>A</sup>	1.38%	347,060	20.59%	(1,338,490)	152.00%
	<b>\$ 1,685,550</b>	<b>\$ 23,189</b>	<b>1.38%</b>	<b>\$ 347,060</b>	<b>20.59%</b>	<b>\$ (1,338,490)</b>	<b>152.00%</b>
	-	-	0.00%	-	0.00%	-	
	<b>\$ 2,801,938</b>	<b>\$ 1,139,577</b>	<b>40.67%</b>	<b>\$ 1,463,448</b>	<b>52.23%</b>	<b>\$ (1,338,490)</b>	<b>33.73%</b>
	122,704	3,600	2.93%	36,808	30.00%	85,896	49.73%
	27,424	805	2.93%	8,227	30.00%	19,197	47.56%
	749,326	(68,424) <sup>A</sup>	-9.13%	4,507	0.60%	744,819	5677.85%
	762,864	39,986 <sup>A</sup>	5.24%	299,970	39.32%	462,894	61.27%
	12,589	-	0.00%	6,085	48.34%	6,504	117.26%
	19,784	6,514	32.93%	25,298	127.87%	(5,514)	-23.50%
	<b>\$ 1,694,691</b>	<b>\$ (17,519)</b>	<b>-1.03%</b>	<b>\$ 380,894</b>	<b>22.48%</b>	<b>\$ 1,313,797</b>	<b>121.59%</b>
	(9,141)	40,707		(33,834)	370.14%	(24,693)	-190.35%
	<b>\$ 1,107,247</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,089,838</b>	<b>98.43%</b>	<b>\$ (17,409)</b>	<b>2.14%</b>
	<b>\$ -</b>	<b>\$ 1,157,095</b>	<b>0.00%</b>	<b>\$ (7,284)</b>	<b>0.00%</b>	<b>\$ (7,284)</b>	<b>-100.00%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Participation in student-led clubs rebounding to pre-COVID levels faster than anticipated within the budget; if this projection continues then the appropriation will be increased for the Revised Budget

Year over Year Actual Notes

<sup>A</sup> Participation in student-led clubs was significantly reduced in 2020-2021 due to COVID-19 pandemic and associated hybrid learning model and social distancing requirements

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Athletics and Activities Fund - Fund 26**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	<b>1,316,974</b>	<b>1,788,114</b>	<b>135.77%</b>	<b>1,788,114</b>	<b>135.77%</b>	<b>471,140</b>
<b>Revenues</b>						
Student Fees	2,712,524	1,068,528	39.39%	2,433,581	89.72%	(278,943) <sup>1</sup>
Gate Fees	1,309,007	161,864	12.37%	803,531	61.38%	(505,476) <sup>1</sup>
Donations and Fundraising	1,602,696	437,173	27.28%	1,922,836	119.98%	320,140
Merchandise Sales	4,105,528	1,659,043	40.41%	3,729,589	90.84%	(375,939)
Other Pupil Income	1,332,382	460,066	34.53%	731,069	54.87%	(601,313) <sup>1</sup>
<b>Total Revenue</b>	<b>\$ 11,062,137</b>	<b>\$ 3,786,675</b>	<b>34.23%</b>	<b>\$ 9,620,607</b>	<b>86.97%</b>	<b>\$ (1,441,530)</b>
Transfer from General Fund	4,156,918	-	0.00%	4,156,918	100.00%	-
<b>Total Sources</b>	<b>\$ 16,536,029</b>	<b>\$ 5,574,789</b>	<b>33.71%</b>	<b>\$ 15,565,639</b>	<b>94.13%</b>	<b>\$ 970,390</b>
<b>Expenditures</b>						
Salaries	4,820,514	968,193	20.08%	4,397,480	91.22%	423,034
Benefits	1,077,085	220,318	20.46%	1,085,508	100.78%	(8,423)
Purchased Services	4,102,853	580,467	14.15%	3,314,852	80.79%	788,001
Supplies	4,124,978	1,105,675	26.80%	3,407,112	82.60%	717,866
Equipment	320,631	70,487	21.98%	320,631	100.00%	-
Other	772,994	33,536	4.34%	121,859	15.76%	651,135
<b>Total Expenditures</b>	<b>\$ 15,219,055</b>	<b>\$ 2,978,677</b>	<b>19.57%</b>	<b>\$ 12,647,442</b>	<b>83.10%</b>	<b>\$ 2,571,613</b>
Change in Fund Balance	-	807,998		1,130,083	0.00%	(1,130,083)
<b>Assigned to School Carry Over</b>	<b>\$ 1,316,974</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,918,197</b>	<b>221.58%</b>	<b>\$ 1,601,223</b>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ -</b>	<b>\$ 2,596,113</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>

	2020-2021						
	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
	<b>1,098,884</b>	<b>1,098,884</b>	<b>100.00%</b>	<b>1,098,884</b>	<b>100.00%</b>	<b>-</b>	<b>62.72%</b>
Student Fees	2,773,126	697,656 <sup>A</sup>	25.16%	2,002,930	72.23%	(770,196)	21.50%
Gate Fees	850,057	19,710 <sup>A</sup>	2.32%	228,938	26.93%	(621,119)	250.98%
Donations and Fundraising	2,445,444	291,903 <sup>A</sup>	11.94%	1,316,074	53.82%	(1,129,370)	46.10%
Merchandise Sales	4,497,869	1,134,023 <sup>A</sup>	25.21%	3,021,286	67.17%	(1,476,583)	23.44%
Other Pupil Income	1,818,974	242,324 <sup>A</sup>	13.32%	607,139	33.38%	(1,211,835)	20.41%
<b>Total Revenue</b>	<b>\$ 12,385,470</b>	<b>\$ 2,385,616</b>	<b>19.26%</b>	<b>\$ 7,176,366</b>	<b>57.94%</b>	<b>\$ (5,209,104)</b>	<b>34.06%</b>
Transfer from General Fund	4,091,523	-	0.00%	4,091,523	100.00%	-	1.60%
<b>Total Sources</b>	<b>\$ 17,575,877</b>	<b>\$ 3,484,500</b>	<b>19.83%</b>	<b>\$ 12,366,773</b>	<b>70.36%</b>	<b>\$ (5,209,104)</b>	<b>25.87%</b>
<b>Expenditures</b>							
Salaries	4,169,663	327,731 <sup>B</sup>	7.86%	4,219,519	101.20%	(49,856)	4.22%
Benefits	971,850	73,177 <sup>B</sup>	7.53%	943,028	97.03%	28,822	15.11%
Purchased Services	4,996,487	345,125	6.91%	2,366,929	47.37%	2,629,558	40.05%
Supplies	5,174,868	469,025	9.06%	2,707,587	52.32%	2,467,281	25.84%
Equipment	442,208	67,447	15.25%	256,403	57.98%	185,805	25.05%
Other	754,905	29,462	3.90%	85,192	11.29%	669,713	43.04%
<b>Total Expenditures</b>	<b>\$ 16,509,981</b>	<b>\$ 1,311,967</b>	<b>7.95%</b>	<b>\$ 10,578,658</b>	<b>64.07%</b>	<b>\$ 5,931,323</b>	<b>19.56%</b>
Change in Fund Balance	(32,988)	1,073,649		689,230	-2089.34%	722,218	63.96%
<b>Assigned to School Carry Over</b>	<b>\$ 1,065,896</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,825,949</b>	<b>171.31%</b>	<b>\$ 760,053</b>	<b>59.82%</b>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ -</b>	<b>\$ 2,172,533</b>	<b>0.00%</b>	<b>\$ (37,835)</b>	<b>0.00%</b>	<b>\$ (37,835)</b>	<b>-100.00%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Due to reduced participation and quarantines due to COVID-19, most revenue sources are projected to be under budget

<sup>2</sup> School-based programs projected to reduce overall spend to reflect reduced participation and overall budget cuts required to align with reduced revenue

Year over Year Actual Notes

<sup>A</sup> Despite reduced programming in 2021-2022 compared to budget, 2021-2022 revenue higher than in 2020-2021 due to delayed seasons in 2020-2021 and further social distancing requirements and program restrictions not all in place for 2021-2022

<sup>B</sup> Salaries and benefits higher in 2021-2022 compared to prior year due to restoration of some of the pay cuts to coach stipends made in 2020-2021

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Child Care Fund - Fund 29**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	293,304	182,823	62.33%	182,823	62.33%	(110,481)
<b>Revenues</b>						
Tuition	13,208,653	2,242,888	16.98%	6,709,877	50.80%	(6,498,776) <sup>1</sup>
Other	-	-	0.00%	4,200,000	0.00%	4,200,000 <sup>2</sup>
<b>Total Revenue</b>	<b>\$ 13,208,653</b>	<b>\$ 2,242,888</b>	<b>16.98%</b>	<b>\$ 10,909,877</b>	<b>82.60%</b>	<b>\$ (2,298,776)</b>
Transfer from General Fund	487,045	-	0.00%	487,045	100.00%	-
<b>Total Sources</b>	<b>\$ 13,989,002</b>	<b>\$ 2,425,711</b>	<b>17.34%</b>	<b>\$ 11,579,745</b>	<b>82.78%</b>	<b>\$ (2,409,257)</b>
<b>Expenditures</b>						
Salaries	6,776,238	1,614,210	23.82%	6,776,238	100.00%	-
Benefits	2,447,562	567,205	23.17%	2,447,562	100.00%	-
Purchased Services	1,176,990	207,055	17.59%	828,221	70.37%	348,769
Supplies	642,726	56,715	8.82%	415,582	64.66%	227,144
Field Trips and Other	2,652,182	58,958	2.22%	362,285	13.66%	2,289,897 <sup>3</sup>
<b>Total Expenditures</b>	<b>\$ 13,695,698</b>	<b>\$ 2,504,142</b>	<b>18.28%</b>	<b>\$ 10,829,888</b>	<b>79.08%</b>	<b>\$ 2,865,810</b>
Change in Fund Balance	-	(261,254)		567,034	0.00%	(567,034)
<b>Assigned to BASE Program Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ 293,304</b>	<b>\$ (78,431)</b>	<b>-26.74%</b>	<b>\$ 749,857</b>	<b>255.66%</b>	<b>\$ 456,553</b>

	2020-2021						
	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
	1,728,197	1,728,197	100.00%	1,728,197	100.00%	-	-89.42%
	7,778,868	1,229,790	15.81%	5,206,680	66.93%	(2,572,188)	28.87%
	734,802	58,583	7.97%	947,446	128.94%	212,644	343.30%
	<b>\$ 8,513,670</b>	<b>\$ 1,288,373</b>	<b>15.13%</b>	<b>\$ 6,154,126</b>	<b>72.29%</b>	<b>\$ (2,359,544)</b>	<b>77.28%</b>
	487,045	-	0.00%	487,045	100.00%	-	0.00%
	<b>\$ 10,728,912</b>	<b>\$ 3,016,570</b>	<b>28.12%</b>	<b>\$ 8,369,368</b>	<b>78.01%</b>	<b>\$ (2,359,544)</b>	<b>38.36%</b>
	6,454,594	1,540,403	23.87%	5,595,961	86.70%	858,633	21.09%
	2,422,873	558,501	23.05%	1,959,880	80.89%	462,993	24.88%
	540,697	14,311	2.65%	294,059	54.39%	246,638	181.65%
	353,013	30,944	8.77%	123,768	35.06%	229,245	235.78%
	222,933	28,861	12.95%	212,876	95.49%	10,057	70.19%
	<b>\$ 9,994,110</b>	<b>\$ 2,173,021</b>	<b>21.74%</b>	<b>\$ 8,186,545</b>	<b>81.91%</b>	<b>\$ 1,807,565</b>	<b>32.29%</b>
	(993,395)	(884,647)		(1,545,374)	155.56%	(551,979)	-136.69%
	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
	<b>\$ 734,802</b>	<b>\$ 843,550</b>	<b>114.80%</b>	<b>\$ 182,823</b>	<b>24.88%</b>	<b>\$ (551,979)</b>	<b>310.15%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Overall reduced participation in BASE due to COVID-19 pandemic and staffing shortages requiring occasionally program closures and reduced tuition revenue

<sup>2</sup> BASE Program will be applying for two grants to offset tuition loss and assist with retention of staff (Child Care Stabilization Grant and Sustainability Grant for Workforce Retention)

<sup>3</sup> Site-level reserves in each BASE Program appropriated to partially offset uncollected tuition but not anticipated to be spent as of first quarter

Year over Year Actual Notes

None



# DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Redemption Fund - Fund 31**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	71,864,109	71,813,488	99.93%	71,813,488	99.93%	(50,621)
<b>Revenues</b>						
Property Taxes	60,042,104	350,606	0.58%	60,042,104	100.00%	-
Investment Earnings	35,081	13,898	39.62%	59,038	168.29%	23,957
<b>Total Revenues</b>	<b>\$ 60,077,185</b>	<b>\$ 364,504</b>	<b>0.61%</b>	<b>\$ 60,101,142</b>	<b>100.04%</b>	<b>\$ 23,957</b>
<b>Total Sources</b>	<b>\$ 131,941,294</b>	<b>\$ 72,177,992</b>	<b>54.70%</b>	<b>\$ 131,914,630</b>	<b>99.98%</b>	<b>\$ (26,664)</b>
<b>Expenditures</b>						
Principal	36,635,000	-	0.00%	36,635,000	100.00%	-
Interest	18,691,207	-	0.00%	18,691,207	100.00%	-
Fiscal Charges	5,500	100	1.82%	3,500	63.64%	2,000
<b>Total Expenditures</b>	<b>\$ 55,331,707</b>	<b>\$ 100</b>	<b>0.00%</b>	<b>\$ 55,329,707</b>	<b>100.00%</b>	<b>\$ 2,000</b>
<b>Other Financing Sources (Uses)</b>						
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%	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
Change in Fund Balance	4,745,478	364,404		4,771,435	100.55%	(25,957)
<b>Balance on Hand June 30</b>	<b>\$ 76,609,587</b>	<b>\$ 72,177,892</b>	<b>94.22%</b>	<b>\$ 76,584,923</b>	<b>99.97%</b>	<b>\$ (24,664)</b>

	2020-2021						
	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
	67,613,197	67,613,197	100.00%	67,613,197	100.00%	-	6.21%
	60,042,104	270,757	0.45%	60,010,997	99.95%	(31,107)	0.05%
	463,915	80,235	17.30%	125,375	27.03%	(338,540)	-52.91%
	<b>\$ 60,506,019</b>	<b>\$ 350,992</b>	<b>0.58%</b>	<b>\$ 60,136,372</b>	<b>99.39%</b>	<b>\$ (369,647)</b>	<b>-0.06%</b>
	<b>\$ 128,119,216</b>	<b>\$ 67,964,189</b>	<b>53.05%</b>	<b>\$ 127,749,569</b>	<b>99.71%</b>	<b>\$ (369,647)</b>	<b>3.26%</b>
	35,465,000	-	0.00%	35,465,000	100.00%	-	3.30%
	20,467,581	-	0.00%	20,467,581	100.00%	(0)	-8.68%
	5,593	100	1.79%	3,500	62.58%	2,093	0.00%
	<b>\$ 55,938,174</b>	<b>\$ 100</b>	<b>0.00%</b>	<b>\$ 55,936,081</b>	<b>100.00%</b>	<b>\$ 2,093</b>	<b>-1.08%</b>
	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	
	4,567,845	350,892		4,200,291	91.95%	(367,554)	13.60%
	<b>\$ 72,181,042</b>	<b>\$ 67,964,089</b>	<b>94.16%</b>	<b>\$ 71,813,488</b>	<b>99.49%</b>	<b>\$ (367,554)</b>	<b>6.64%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Due to timing of property tax receipts, Year End Projection for Balance on Hand June 30 is used to pay December debt service payments in the subsequent fiscal year

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Certificate of Participation (COP) Lease Payment Fund - Fund 39**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	14,451	12,114,460	83831.29%	12,114,460	83831.29%	12,100,009
<b>Revenues</b>						
Interest on Investment	-	3	0.00%	187	0.00%	187
Cert of Participation - AspenView	-	-	0.00%	-	0.00%	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>0.00%</b>	<b>\$ 187</b>	<b>0.00%</b>	<b>\$ 187</b>
<b>Total Sources</b>	<b>\$ 14,451</b>	<b>\$ 12,114,463</b>	<b>83831.31%</b>	<b>\$ 12,114,647</b>	<b>83832.59%</b>	<b>\$ 12,100,196</b>
<b>Expenditures</b>						
Principal Retirement	2,078,700	12,218,034	587.77%	14,176,782	682.00%	(12,098,082) <sup>1</sup>
Interest	353,616	372,391	105.31%	353,616	100.00%	-
Debt Issuance Costs & Fiscal Charges	6,750	2,000	29.63%	4,750	70.37%	2,000
<b>Total Expenditures</b>	<b>\$ 2,439,066</b>	<b>\$ 12,592,425</b>	<b>516.28%</b>	<b>\$ 14,535,148</b>	<b>595.93%</b>	<b>\$ (12,096,082)</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from COP Refunding	-	-	0.00%	-	0.00%	-
Refunding COP Premium	-	-	0.00%	-	0.00%	-
Payment to Refunded Escrow Agent	-	-	0.00%	-	0.00%	-
Transfer from Other Funds	2,432,316	-	0.00%	2,432,316	100.00%	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,432,316</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,432,316</b>	<b>100.00%</b>	<b>\$ -</b>
Change in Fund Balance	(6,750)	(12,592,422)		(12,102,645)	179298.44%	12,095,895
<b>Balance on Hand June 30</b>	<b>\$ 7,701</b>	<b>\$ (477,962)</b>	<b>-6206.49%</b>	<b>\$ 11,815</b>	<b>153.42%</b>	<b>\$ 4,114</b>

	2020-2021						
	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
	20,533	20,533	100.00%	20,533	100.00%	-	58899.95%
	6,384	44	0.69%	228	3.57%	(6,156)	-18.06%
	882,641	240,595 <sup>A</sup>	27.26%	12,980,724	1470.67%	12,098,083	-100.00%
	<b>\$ 889,025</b>	<b>\$ 240,640</b>	<b>27.07%</b>	<b>\$ 12,980,952</b>	<b>1460.13%</b>	<b>\$ 12,091,927</b>	<b>-100.00%</b>
	<b>\$ 909,558</b>	<b>\$ 261,173</b>	<b>28.71%</b>	<b>\$ 13,001,485</b>	<b>1429.43%</b>	<b>\$ 12,091,927</b>	<b>-6.82%</b>
	2,580,000	- <sup>B</sup>	0.00%	2,580,000	100.00%	-	449.49%
	819,656	390,428	47.63%	819,656	100.00%	(0)	-56.86%
	6,750	2,000	29.63%	4,750	70.37%	2,000	0.00%
	<b>\$ 3,406,406</b>	<b>\$ 392,428</b>	<b>11.52%</b>	<b>\$ 3,404,406</b>	<b>99.94%</b>	<b>\$ 2,000</b>	<b>326.95%</b>
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	2,517,381	-	0.00%	2,517,381	100.00%	-	-3.38%
	<b>\$ 2,517,381</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,517,381</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-3.38%</b>
	-	(151,789)		12,093,927	0.00%	12,093,927	-200.07%
	<b>\$ 20,533</b>	<b>\$ (131,256)</b>	<b>-639.24%</b>	<b>\$ 12,114,460</b>	<b>58999.95%</b>	<b>\$ 12,093,927</b>	<b>-99.90%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Due to the refunding of Aspen View's certificate of participation (COP) of which proceeds of over \$12 million are shown in other financing sources and was not placed into an irrevocable trust until 2021-2022 due to the timing of the transaction; appropriation will be increased at Revised Budget

Year over Year Actual Notes

<sup>A</sup> Monthly revenue from Aspen View no longer received due to refunding of their COP in 2020-2021

<sup>B</sup> Refunding of Aspen View's COP occurred in fourth quarter of 2020-2021 and payment of principal in first quarter of 2021-2022, no regularly scheduled principal payments due in first quarter annually



# BUILDING FUND FINANCIALS

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Building Fund - Fund 41**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	<b>103,945,554</b>	<b>109,950,860</b>	<b>105.78%</b>	<b>109,950,860</b>	<b>105.78%</b>	<b>6,005,306</b>
<b>Revenues</b>						
Bond Issuance	-	-	0.00%	-	0.00%	-
State Revenue from CDE	-	-	0.00%	-	0.00%	-
Interest	1,659,548	37,738	2.27%	4,464,451	269.02%	2,804,903
<b>Total Revenue</b>	<b>\$ 1,659,548</b>	<b>\$ 37,738</b>	<b>2.27%</b>	<b>\$ 4,464,451</b>	<b>269.02%</b>	<b>\$ 2,804,903</b>
Transfer to/from Other Funds	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 105,605,102</b>	<b>\$ 109,988,598</b>	<b>104.15%</b>	<b>\$ 114,415,311</b>	<b>108.34%</b>	<b>\$ 8,810,209</b>
<b>Expenditures</b>						
Salaries	162,302	42,592	26.24%	170,368	104.97%	(8,066)
Benefits	46,055	12,243	26.58%	50,248	109.10%	(4,193)
Buildings & Building Improvements	77,907,233	27,406,094	35.18%	80,600,222	103.46%	(2,692,989)
Purchased Services	957,140	233,376	24.38%	757,829	79.18%	199,311
Supplies	-	-	0.00%	-	0.00%	-
Debt Issuance Costs & Fiscal Charges	-	-	0.00%	-	0.00%	-
Other	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 79,072,730</b>	<b>\$ 27,694,305</b>	<b>35.02%</b>	<b>\$ 81,578,666</b>	<b>103.17%</b>	<b>\$ (2,505,936)</b>
Change in Fund Balance	(77,413,182)	(27,656,566)		(77,114,215)	99.61%	(298,967)
<b>Balance on Hand June 30</b>	<b>\$ 26,532,372</b>	<b>\$ 82,294,294</b>	<b>310.17%</b>	<b>\$ 32,836,644</b>	<b>123.76%</b>	<b>\$ 6,304,272</b>

	2020-2021						
	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
	<b>211,846,862</b>	<b>211,846,862</b>	<b>100.00%</b>	<b>211,846,862</b>	<b>100.00%</b>	<b>-</b>	<b>-48.10%</b>
	-	-	0.00%	-	0.00%	-	-
	-	-	0.00%	-	0.00%	-	-
	4,078,584	245,379	6.02%	446,926	10.96%	(3,631,658)	898.93%
	<b>\$ 4,078,584</b>	<b>\$ 245,379</b>	<b>6.02%</b>	<b>\$ 446,926</b>	<b>10.96%</b>	<b>\$ (3,631,658)</b>	<b>898.93%</b>
	-	-	0.00%	-	0.00%	-	-
	<b>\$ 215,925,446</b>	<b>\$ 212,092,241</b>	<b>98.22%</b>	<b>\$ 212,293,788</b>	<b>98.32%</b>	<b>\$ (3,631,658)</b>	<b>-46.11%</b>
	170,136	40,576	23.85%	162,302	95.40%	7,834	4.97%
	56,627	11,715	20.69%	46,950	82.91%	9,677	7.02%
	119,900,998	26,279,420	21.92%	100,536,440	83.85%	19,364,558	-19.83%
	1,598,384	322,873	20.20%	1,597,236	99.93%	1,148	-52.55%
	-	(570)	0.00%	-	0.00%	-	-
	2,000	-	0.00%	-	0.00%	2,000	-
	-	-	0.00%	-	0.00%	-	-
	<b>\$ 121,728,145</b>	<b>\$ 26,654,014</b>	<b>21.90%</b>	<b>\$ 102,342,928</b>	<b>84.07%</b>	<b>\$ 19,385,217</b>	<b>-20.29%</b>
	(117,649,561)	(26,408,635)		(101,896,002)	86.61%	15,753,559	-24.32%
	<b>\$ 94,197,301</b>	<b>\$ 185,438,227</b>	<b>196.86%</b>	<b>\$ 109,950,860</b>	<b>116.72%</b>	<b>\$ 15,753,559</b>	<b>-70.14%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Projected year end expense for buildings and building improvements subject to variability due to timing of summer 2022 construction split across two fiscal years; if projection remains high then the Revised Budget will include a requested increase to the 2021-2022 appropriation

Year over Year Actual Notes

None





# INTERNAL SERVICE FUND FINANCIALS

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Medical Fund - Fund 65**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	6,577,932	3,969,421	60.34%	3,969,421	60.34%	(2,608,511)
<b>Revenues</b>						
Health Insurance Premiums	51,586,909	11,611,138	22.51%	50,148,634	97.21%	(1,438,275)
Dental Insurance Premiums	3,667,831	792,596	21.61%	3,277,604	89.36%	(390,227)
Investment Earnings	19,897	737	3.71%	8,763	44.04%	(11,134)
Other	24,500	0	0.00%	18,386	75.05%	(6,114)
<b>Total Revenues</b>	<b>\$ 55,299,137</b>	<b>\$ 12,404,471</b>	<b>22.43%</b>	<b>\$ 53,453,387</b>	<b>96.66%</b>	<b>\$ (1,845,750)</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 61,877,069</b>	<b>\$ 16,373,891</b>	<b>26.46%</b>	<b>\$ 57,422,808</b>	<b>92.80%</b>	<b>\$ (4,454,261)</b>
<b>Expenditures</b>						
Salaries	37,800	-	0.00%	31,100	82.28%	6,700
Benefits	2,619,601	602,940	23.02%	810,871	30.95%	1,808,730
Health Plan	49,435,993	12,424,345	25.13%	49,369,471	99.87%	66,522
Dental Plan	3,279,609	792,250	24.16%	3,169,001	96.63%	110,608
Stop Loss Premiums	744,403	174,342	23.42%	697,367	93.68%	47,036
Purchased Services	1,025,540	225,496	21.99%	927,390	90.43%	98,150
Other	43,500	5,116	11.76%	79,843	183.55%	(36,343)
<b>Total Expenditures</b>	<b>\$ 57,186,446</b>	<b>\$ 14,224,489</b>	<b>24.87%</b>	<b>\$ 55,085,043</b>	<b>96.33%</b>	<b>\$ 2,101,403</b>
Change in Fund Balance	(1,887,309)	(1,820,018)		(1,631,656)	86.45%	(255,653)
<b>Assigned to Contingency for Self-Insured Plans</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (4,000,000)</b>
<b>Balance on Hand June 30</b>	<b>\$ 690,623</b>	<b>\$ 2,149,403</b>	<b>311.23%</b>	<b>\$ 2,337,765</b>	<b>338.50%</b>	<b>\$ 1,647,142</b>

	2020-2021						
	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
	9,183,507	9,183,507	100.00%	9,183,507	100.00%	-	-56.78%
	52,760,171	12,642,769 <sup>A</sup>	23.96%	50,624,111	95.95%	(2,136,060)	-0.94%
	3,491,609	832,130	23.83%	3,305,586	94.67%	(186,023)	-0.85%
	240,000	7,292	3.04%	15,318	6.38%	(224,682)	-42.79%
	31,000	15,737	50.76%	34,123	110.07%	3,123	-46.12%
	<b>\$ 56,522,780</b>	<b>\$ 13,497,928</b>	<b>23.88%</b>	<b>\$ 53,979,138</b>	<b>95.50%</b>	<b>\$ (2,543,642)</b>	<b>-0.97%</b>
	-	-	0.00%	-	0.00%	-	
	<b>\$ 65,706,287</b>	<b>\$ 22,681,435</b>	<b>34.52%</b>	<b>\$ 63,162,645</b>	<b>96.13%</b>	<b>\$ (2,543,642)</b>	<b>-9.09%</b>
	36,900	-	0.00%	31,100	84.28%	5,800	0.00%
	2,619,372	660,823	25.23%	2,587,990	98.80%	31,382	-68.67%
	51,122,732	12,005,790	23.48%	51,940,579	101.60%	(817,847)	-4.95%
	3,473,709	548,792 <sup>B</sup>	15.80%	2,953,829	85.03%	519,880	7.28%
	734,342	170,373	23.20%	684,848	93.26%	49,494	1.83%
	982,904	209,786	21.34%	943,322	95.97%	39,582	-1.69%
	46,500	6,828	14.68%	51,557	110.87%	(5,057)	54.86%
	<b>\$ 59,016,459</b>	<b>\$ 13,602,391</b>	<b>23.05%</b>	<b>\$ 59,193,224</b>	<b>100.30%</b>	<b>\$ (176,765)</b>	<b>-6.94%</b>
	(2,493,679)	(104,463)		(5,214,086)	209.09%	(2,720,407)	-68.71%
	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (4,000,000)</b>	
	<b>\$ 2,689,828</b>	<b>\$ 9,079,044</b>	<b>337.53%</b>	<b>\$ 3,969,421</b>	<b>147.57%</b>	<b>\$ 1,279,593</b>	<b>-41.11%</b>

2021-2022 Budget to Projection Notes

<sup>1</sup> Participation in medical insurance plans is 5% lower in 2021-2022 than in 2020-2021 and the total eligible staff population to receive full time benefits decreased 3% year over year as well while the budget assumed participation and eligibility would remain flat

<sup>2</sup> Due to high cost of 2020-2021 Fourth Quarter medical claims contributing to a lower beginning fund balance than budgeted, the direct payment of Health Savings Account district contributions out of the Medical Fund will end after October 2021 payroll when the payments will return to following the costing of employees' paychecks

Year over Year Actual Notes

<sup>A</sup> Participation in medical insurance plans is 5% lower in 2021-2022 than in 2020-2021 and the total eligible staff population to receive full time benefits decreased 3% year over year as well through first quarter

<sup>B</sup> Delta Dental provided a premium credit on fully insured plans in July and August 2020 due to COVID-19

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Short Term Disability Insurance Fund - Fund 66**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

2021-2022						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	615,608	599,634	97.41%	599,634	97.41%	(15,974)
<b>Revenues</b>						
Short Term Disability Insurance Premiums	512,275	125,113	24.42%	500,452	97.69%	(11,823)
<b>Total Revenue</b>	<b>\$ 512,275</b>	<b>\$ 125,113</b>	<b>24.42%</b>	<b>\$ 500,452</b>	<b>97.69%</b>	<b>\$ (11,823)</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 1,127,883</b>	<b>\$ 724,747</b>	<b>64.26%</b>	<b>\$ 1,100,086</b>	<b>97.54%</b>	<b>\$ (27,797)</b>
<b>Expenditures</b>						
Salaries	-	-	0.00%	-	0.00%	-
Benefits	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	440,670	52,943	12.01%	466,652	105.90%	(25,982)
Purchased Services	190,000	38,312	20.16%	162,018	85.27%	27,982
Other	-	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 630,670</b>	<b>\$ 91,255</b>	<b>14.47%</b>	<b>\$ 628,669</b>	<b>99.68%</b>	<b>\$ 2,001</b>
Change in Fund Balance	(118,395)	33,858		(128,217)	108.30%	9,822
<b>Balance on Hand June 30</b>	<b>\$ 497,213</b>	<b>\$ 633,492</b>	<b>127.41%</b>	<b>\$ 471,417</b>	<b>94.81%</b>	<b>\$ (25,796)</b>

2021-2022 Budget to Projection Notes

None

Year over Year Actual Notes

None

2020-2021							
	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
	704,606	704,606	100.00%	704,606	100.00%	-	-14.90%
	524,880	126,502	24.10%	498,133	94.90%	(26,747)	0.47%
	<b>\$ 524,880</b>	<b>\$ 126,502</b>	<b>24.10%</b>	<b>\$ 498,133</b>	<b>94.90%</b>	<b>\$ (26,747)</b>	<b>0.47%</b>
	-	-	0.00%	-	0.00%	-	
	<b>\$ 1,229,486</b>	<b>\$ 831,108</b>	<b>67.60%</b>	<b>\$ 1,202,739</b>	<b>97.82%</b>	<b>\$ (26,747)</b>	<b>-8.53%</b>
	-	-	0.00%	-	0.00%	-	
	-	-	0.00%	-	0.00%	-	
	462,559	24,192	5.23%	437,901	94.67%	24,658	6.57%
	190,000	41,498	21.84%	165,204	86.95%	24,796	-1.93%
	-	-	0.00%	-	0.00%	-	
	<b>\$ 652,559</b>	<b>\$ 65,690</b>	<b>10.07%</b>	<b>\$ 603,105</b>	<b>92.42%</b>	<b>\$ 49,454</b>	<b>4.24%</b>
	(127,679)	60,812		(104,972)	82.22%	22,707	22.14%
	<b>\$ 576,927</b>	<b>\$ 765,418</b>	<b>132.67%</b>	<b>\$ 599,634</b>	<b>103.94%</b>	<b>\$ 22,707</b>	<b>-21.38%</b>



# TRUST FUND FINANCIALS

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Private Purpose Trust Fund - Fund 75**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	37,629	41,629	110.63%	41,629	110.63%	4,000
<b>Revenues</b>						
Contributions	48,000	-	0.00%	48,000	100.00%	-
<b>Total Revenue</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 48,000</b>	<b>0.00%</b>	<b>\$ -</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 85,629</b>	<b>\$ 41,629</b>	<b>48.62%</b>	<b>\$ 89,629</b>	<b>104.67%</b>	<b>\$ 4,000</b>
<b>Expenditures</b>						
Grants and Scholarships	60,000	58,000	96.67%	60,000	100.00%	-
<b>Total Expenditures</b>	<b>\$ 60,000</b>	<b>\$ 58,000</b>	<b>96.67%</b>	<b>\$ 60,000</b>	<b>100.00%</b>	<b>\$ -</b>
Change in Fund Balance	(12,000)	(58,000)		(12,000)	100.00%	-
<b>Balance on Hand June 30</b>	<b>\$ 25,629</b>	<b>\$ (16,371)</b>	<b>-63.88%</b>	<b>\$ 29,629</b>	<b>115.61%</b>	<b>\$ (4,000)</b>

	2020-2021						
	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
	37,012	37,012	100.00%	37,012	100.00%	-	12.47%
	56,617	-	0.00%	56,617	100.00%	-	-15.22%
	<b>\$ 56,617</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 56,617</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-15.22%</b>
	-	-	0.00%	-	0.00%	-	
	<b>\$ 93,629</b>	<b>\$ 37,012</b>	<b>39.53%</b>	<b>\$ 93,629</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-4.27%</b>
	56,000	49,550	88.48%	52,000	92.86%	4,000	15.38%
	<b>\$ 56,000</b>	<b>\$ 49,550</b>	<b>88.48%</b>	<b>\$ 52,000</b>	<b>92.86%</b>	<b>\$ 4,000</b>	<b>15.38%</b>
	617	(49,550)		4,617	748.30%	4,000	-359.91%
	<b>\$ 37,629</b>	<b>\$ (12,538)</b>	<b>-33.32%</b>	<b>\$ 41,629</b>	<b>110.63%</b>	<b>\$ 4,000</b>	<b>-28.83%</b>

2021-2022 Budget to Projection Notes

None

Year over Year Actual Notes

None



# CHARTER SCHOOL FINANCIALS

**Academy Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,309,320	\$ 1,451,633	27.34%	\$ 5,806,532	109.36%	\$ 5,139,273	\$ 1,284,818	25.00%
Mill Levy/Override	794,032	201,927	25.43%	812,332	102.30%	784,643	196,150	25.00%
Tuition	-	-	0.00%	-	0.00%	64,334	26,106	40.58%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	26,923	3,535	13.13%	14,613	54.28%	27,141	9,262	34.12%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	170,000	87,613	51.54%	138,225	81.31%	68,267	20,930	30.66%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	1,000	-	0.00%	-	0.00%	3,000	75	2.50%
Rental/Lease	8,000	-	0.00%	1,000	12.50%	1,500	-	0.00%
Contributions/Donations	35,000	46,760	133.60%	46,760	133.60%	35,000	5,413	15.47%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	75,000	-	0.00%	75,000	100.00%	-	-	0.00%
Other State Revenue	219,292	33,259	15.17%	217,714	99.28%	216,290	52,439	24.24%
Grants Federal	166,923	-	0.00%	104,549	62.63%	282,707	271,023	95.87%
Fund Transfer	(438,500)	(110,505)	25.20%	(442,892)	101.00%	(443,141)	(104,753)	23.64%
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%
<b>Total Revenue</b>	<b>\$ 6,366,990</b>	<b>\$ 1,714,223</b>	<b>26.92%</b>	<b>\$ 6,773,832</b>	<b>106.39%</b>	<b>\$ 6,179,015</b>	<b>\$ 1,761,463</b>	<b>28.51%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,382,472	\$ 806,893	23.86%	\$ 3,375,100	99.78%	\$ 3,480,626	\$ 784,285	22.53%
Benefits	1,171,328	305,568	26.09%	1,151,773	98.33%	1,263,200	302,471	23.94%
Purchased Professional and Technical Services	107,315	12,711	11.84%	150,522	140.26%	187,500	40,078	21.37%
Purchased Property Services	242,473	49,210	20.30%	299,208	123.40%	277,100	99,786	36.01%
Other Purchased Services	564,250	137,873	24.43%	553,949	98.17%	608,434	142,313	23.39%
Supplies	306,938	99,482	32.41%	223,775	72.91%	218,000	77,457	35.53%
Property	403,488	248,616	61.62%	634,873	157.35%	225,000	123,809	55.03%
Other Expenses	67,082	7,842	11.69%	11,831	17.64%	58,500	8,047	13.76%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	4,200,000	-	0.00%	4,200,000	100.00%	3,600,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 10,445,347</b>	<b>\$ 1,668,196</b>	<b>15.97%</b>	<b>\$ 10,601,033</b>	<b>101.49%</b>	<b>\$ 9,918,359</b>	<b>\$ 1,578,246</b>	<b>15.91%</b>

**American Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 21,705,456	\$ 5,438,621	25.06%	\$ 21,705,456	100.00%	\$ 20,098,865	\$ 4,888,440	24.32%
Mill Levy/Override	2,986,517	756,890	25.34%	2,986,517	100.00%	3,045,561	748,605	24.58%
Tuition	1,747,023	437,431	25.04%	1,747,023	100.00%	1,757,580	376,705	21.43%
Transportation Fees	370,620	177,831	47.98%	370,620	100.00%	50,000	80,883	161.77%
Earnings on Investments	30,000	330	1.10%	30,000	100.00%	8,000	2,967	37.09%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	830,000	163,950	19.75%	830,000	100.00%	250,000	111,983	44.79%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	801,032	1,588	0.20%	801,032	100.00%	780,000	6,297	0.81%
Rental/Lease	135,000	42,487	31.47%	135,000	100.00%	140,000	115,046	82.18%
Contributions/Donations	816,938	36,200	4.43%	816,938	100.00%	120,000	350	0.29%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	85,000	76,311	89.78%
Categorical Revenue	770,000	131,933	17.13%	770,000	100.00%	779,400	193,491	24.83%
Other State Revenue	100,000	-	0.00%	100,000	100.00%	110,000	10,735	9.76%
Grants Federal	535,000	-	0.00%	535,000	100.00%	1,200,000	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	600,000	-	0.00%	600,000	100.00%	600,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 31,427,586</b>	<b>\$ 7,187,261</b>	<b>22.87%</b>	<b>\$ 31,427,586</b>	<b>100.00%</b>	<b>\$ 29,024,406</b>	<b>\$ 6,611,813</b>	<b>22.78%</b>
<b>Expenditures:</b>								
Salaries	\$ 15,280,900	\$ 2,531,382	16.57%	\$ 15,280,900	100.00%	\$ 14,825,000	\$ 2,517,988	16.98%
Benefits	5,314,153	204,941	3.86%	5,314,153	100.00%	5,025,000	788,731	15.70%
Purchased Professional and Technical Services	508,115	59,937	11.80%	508,115	100.00%	300,000	55,334	18.44%
Purchased Property Services	4,335,630	933,508	21.53%	4,335,630	100.00%	4,000,000	906,305	22.66%
Other Purchased Services	3,154,344	1,027,257	32.57%	3,154,344	100.00%	2,650,000	1,063,008	40.11%
Supplies	1,196,950	147,785	12.35%	1,196,950	100.00%	1,000,000	231,710	23.17%
Property	1,276,240	9,665	0.76%	1,276,240	100.00%	925,000	481,576	52.06%
Other Expenses	144,450	22,561	15.62%	144,450	100.00%	75,000	26,441	35.25%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	211,000	50,721	24.04%	211,000	100.00%	211,000	41,750	19.79%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 31,421,782</b>	<b>\$ 4,987,757</b>	<b>15.87%</b>	<b>\$ 31,421,782</b>	<b>100.00%</b>	<b>\$ 29,011,000</b>	<b>\$ 6,112,843</b>	<b>21.07%</b>

**Aspen View Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 7,634,908	\$ 1,934,371	25.34%	\$ 7,634,908	100.00%	\$ 7,024,705	\$ 1,715,978	24.43%
Mill Levy/Override	1,082,052	269,137	24.87%	1,082,052	100.00%	1,056,000	262,612	24.87%
Tuition	254,400	71,770	28.21%	254,400	100.00%	232,000	54,729	23.59%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	3,000	115	3.84%	3,000	100.00%	2,000	1,726	86.29%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	263,600	175,303	66.50%	263,600	100.00%	183,170	139,114	75.95%
Community Service Activities	150,000	39,119	26.08%	150,000	100.00%	171,550	21,778	12.69%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	10,000	13,500	135.00%	10,000	100.00%	11,000	-	0.00%
Contributions/Donations	85,000	575	0.68%	85,000	100.00%	86,000	4,500	5.23%
Miscellaneous Revenue	5,000	2,083	41.65%	5,000	100.00%	22,800	-	0.00%
Categorical Revenue	254,000	67,014	26.38%	254,000	100.00%	429,238	95,479	22.24%
Other State Revenue	13,000	-	0.00%	13,000	100.00%	13,000	-	0.00%
Grants Federal	148,336	50,758	34.22%	148,336	100.00%	93,261	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	1,006,600	1,006,600	100.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,903,296</b>	<b>\$ 2,623,744</b>	<b>26.49%</b>	<b>\$ 9,903,296</b>	<b>100.00%</b>	<b>\$ 10,331,324</b>	<b>\$ 3,302,515</b>	<b>31.97%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,883,749	\$ 1,189,758	24.36%	\$ 4,883,749	100.00%	\$ 4,989,000	\$ 1,273,929	25.53%
Benefits	1,584,285	301,153	19.01%	1,584,285	100.00%	1,456,500	332,252	22.81%
Purchased Professional and Technical Services	156,000	54,433	34.89%	156,000	100.00%	131,000	23,542	17.97%
Purchased Property Services	1,398,000	321,305	22.98%	1,398,000	100.00%	1,310,500	341,842	26.08%
Other Purchased Services	793,319	211,087	26.61%	793,319	100.00%	673,300	188,029	27.93%
Supplies	522,850	242,579	46.40%	522,850	100.00%	577,000	244,167	42.32%
Property	195,000	103,529	53.09%	195,000	100.00%	461,000	290,857	63.09%
Other Expenses	15,500	10,777	69.53%	15,500	100.00%	13,500	11,446	84.79%
Other Uses of Funds	-	-	0.00%	-	0.00%	275,000	-	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%
<b>Total Expenditures</b>	<b>\$ 9,548,703</b>	<b>\$ 2,434,621</b>	<b>25.50%</b>	<b>\$ 9,548,703</b>	<b>100.00%</b>	<b>\$ 9,886,800</b>	<b>\$ 2,706,064</b>	<b>27.37%</b>

**Ben Franklin Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 7,250,343	\$ 1,924,698	26.55%	\$ 7,250,343	100.00%	\$ 6,992,509	\$ 1,727,128	24.70%
Mill Levy/Override	1,067,639	268,613	25.16%	1,067,639	100.00%	1,060,452	264,447	24.94%
Tuition	307,200	77,177	25.12%	307,200	100.00%	238,415	50,868	21.34%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	7,000	513	7.33%	7,000	100.00%	5,300	2,308	43.54%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	213,298	46,766	21.93%	213,298	100.00%	275,605	153,310	55.63%
Community Service Activities	28,220	25,498	90.35%	28,220	100.00%	26,820	2,419	9.02%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	10,000	4,964	49.64%	10,000	100.00%	2,500	240	9.60%
Contributions/Donations	5,000	3,289	65.79%	5,000	100.00%	5,000	780	15.60%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	2,050	0.00%
Categorical Revenue	11,137	-	0.00%	11,137	100.00%	11,137	-	0.00%
Other State Revenue	-	-	0.00%	-	0.00%	24,375	4,611	18.92%
Grants Federal	75,331	-	0.00%	75,331	100.00%	466,714	383,081	82.08%
Fund Transfer	-	86,394	0.00%	86,394	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	273,284	67,201	24.59%	273,284	100.00%	270,646	68,123	25.17%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,248,452</b>	<b>\$ 2,505,115</b>	<b>27.09%</b>	<b>\$ 9,334,846</b>	<b>100.93%</b>	<b>\$ 9,379,473</b>	<b>\$ 2,659,365</b>	<b>28.35%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,606,261	\$ 1,000,988	21.73%	\$ 4,606,261	100.00%	\$ 4,663,090	\$ 987,025	21.17%
Benefits	1,207,696	284,370	23.55%	1,207,696	100.00%	1,176,785	256,662	21.81%
Purchased Professional and Technical Services	147,200	19,755	13.42%	147,200	100.00%	116,700	20,809	17.83%
Purchased Property Services	1,696,193	402,837	23.75%	1,696,193	100.00%	1,755,276	447,376	25.49%
Other Purchased Services	901,220	260,493	28.90%	901,220	100.00%	835,943	231,137	27.65%
Supplies	491,571	177,648	36.14%	491,571	100.00%	477,743	157,278	32.92%
Property	135,000	16,956	12.56%	135,000	100.00%	225,872	9,527	4.22%
Other Expenses	41,450	10,947	26.41%	41,450	100.00%	39,100	440	1.13%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 9,226,591</b>	<b>\$ 2,173,994</b>	<b>23.56%</b>	<b>\$ 9,226,591</b>	<b>100.00%</b>	<b>\$ 9,290,509</b>	<b>\$ 2,110,254</b>	<b>22.71%</b>

**Challenge to Excellence Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,383,967	\$ 1,143,933	26.09%	\$ 4,529,367	103.32%	\$ 4,192,908	\$ 986,260	23.52%
Mill Levy/Override	616,390	159,232	25.83%	634,073	102.87%	632,672	150,674	23.82%
Tuition	7,000	1,272	18.17%	6,000	85.71%	9,500	224	2.36%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	8,000	205	2.57%	8,000	0.00%	12,600	3,315	26.31%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	100,000	67,299	67.30%	100,000	100.00%	65,000	38,094	58.61%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	55,000	2,074	3.77%	60,000	109.09%	55,000	29,418	53.49%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	3,336	0.00%
Miscellaneous Revenue	3,500	465	13.30%	2,980	85.13%	3,500	3,476	99.30%
Categorical Revenue	257,729	27,228	10.56%	257,729	100.00%	242,212	52,866	21.83%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	130,658	-	0.00%	130,658	100.00%	206,179	196,963	95.53%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	37,560	-	0.00%	37,560	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,599,804</b>	<b>\$ 1,401,709</b>	<b>25.03%</b>	<b>\$ 5,766,366</b>	<b>102.97%</b>	<b>\$ 5,419,571</b>	<b>\$ 1,464,627</b>	<b>27.02%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,638,191	\$ 626,104	23.73%	\$ 2,638,191	100.00%	\$ 2,605,507	\$ 619,224	23.77%
Benefits	1,026,683	214,670	20.91%	1,026,683	100.00%	1,016,202	201,945	19.87%
Purchased Professional and Technical Services	342,700	69,749	20.35%	347,700	101.46%	355,680	44,818	12.60%
Purchased Property Services	494,874	385,630	77.92%	284,638	57.52%	1,129,274	150,088	13.29%
Other Purchased Services	561,256	133,391	23.77%	533,564	95.07%	564,065	119,436	21.17%
Supplies	268,750	63,824	23.75%	255,298	94.99%	241,742	79,928	33.06%
Property	1,149,060	41,502	3.61%	880,060	76.59%	224,244	76,456	34.09%
Other Expenses	25,371	7,345	28.95%	25,371	100.00%	30,000	5,450	18.17%
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%
<b>Total Expenditures</b>	<b>\$ 6,506,885</b>	<b>\$ 1,542,215</b>	<b>23.70%</b>	<b>\$ 5,991,505</b>	<b>92.08%</b>	<b>\$ 6,166,714</b>	<b>\$ 1,297,345</b>	<b>21.04%</b>

**DCS Montessori**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 3,648,500	\$ 929,730	25.48%	\$ 3,719,700	101.95%	\$ 3,367,011	\$ 866,720	25.74%
Mill Levy/Override	514,377	129,364	25.15%	515,500	100.22%	511,671	132,335	25.86%
Tuition	807,050	282,518	35.01%	771,000	95.53%	570,450	216,147	37.89%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	14,000	362	2.58%	5,000	35.71%	19,000	1,434	7.55%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	125,000	10,394	8.31%	125,000	100.00%	125,000	6,177	4.94%
Community Service Activities	332,600	103,532	31.13%	414,400	124.59%	260,374	51,114	19.63%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	60,000	15,645	26.08%	60,000	100.00%	60,000	15,263	25.44%
Contributions/Donations	-	331	0.00%	331	0.00%	-	520	0.00%
Miscellaneous Revenue	30,000	22,627	75.42%	30,000	100.00%	11,000	5,664	51.49%
Categorical Revenue	132,000	21,773	16.49%	130,000	98.48%	135,763	34,092	25.11%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	61,998	24,865	40.11%	61,998	100.00%	152,500	94,672	62.08%
Fund Transfer	-	1,375	0.00%	1,375	0.00%	7,000	6,932	99.02%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	65,000	-	0.00%	65,000	100.00%	77,000	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,790,524</b>	<b>\$ 1,542,515</b>	<b>26.64%</b>	<b>\$ 5,899,304</b>	<b>101.88%</b>	<b>\$ 5,296,769</b>	<b>\$ 1,431,068</b>	<b>27.02%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,667,000	\$ 442,245	16.58%	\$ 2,700,000	101.24%	\$ 2,412,000	\$ 394,931	16.37%
Benefits	965,499	191,197	19.80%	1,050,000	108.75%	962,463	179,364	18.64%
Purchased Professional and Technical Services	303,000	49,334	16.28%	270,000	89.11%	259,500	41,218	15.88%
Purchased Property Services	768,000	208,176	27.11%	775,000	100.91%	770,000	183,811	23.87%
Other Purchased Services	409,750	93,615	22.85%	410,000	100.06%	378,600	101,413	26.79%
Supplies	235,450	52,721	22.39%	250,000	106.18%	216,950	43,947	20.26%
Property	169,000	38,244	22.63%	169,000	100.00%	58,000	8,118	14.00%
Other Expenses	19,600	3,000	15.31%	19,600	100.00%	19,600	3,000	15.31%
Other Uses of Funds	125,000	18,152	14.52%	125,000	100.00%	125,000	18,967	15.17%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	126,998	24,865	19.58%	126,998	100.00%	229,500	94,672	41.25%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,789,297</b>	<b>\$ 1,121,549</b>	<b>19.37%</b>	<b>\$ 5,895,598</b>	<b>101.84%</b>	<b>\$ 5,431,613</b>	<b>\$ 1,069,441</b>	<b>19.69%</b>

**Global Village Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 3,395,490	\$ 854,330	25.16%	\$ 3,163,342	93.16%	\$ 2,996,459	\$ 737,492	24.61%
Mill Levy/Override	481,061	117,469	24.42%	448,208	93.17%	451,729	111,188	24.61%
Tuition	10,000	-	0.00%	8,000	80.00%	10,000	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	81,425	90,409	111.03%	92,000	112.99%	57,000	14,497	25.43%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	8,054	0.00%	8,054	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	1,000	730	73.00%	2,000	200.00%	-	-	0.00%
Miscellaneous Revenue	1,005	3,229	321.29%	2,000	199.00%	16,000	3,255	20.34%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	158,819	30,003	18.89%	147,973	93.17%	172,963	36,536	21.12%
Grants Federal	-	-	0.00%	-	0.00%	179,646	172,806	96.19%
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%
<b>Total Revenue</b>	<b>\$ 4,128,800</b>	<b>\$ 1,104,224</b>	<b>26.74%</b>	<b>\$ 3,871,577</b>	<b>93.77%</b>	<b>\$ 3,883,797</b>	<b>\$ 1,075,774</b>	<b>27.70%</b>
<b>Expenditures:</b>								
Salaries	\$ 1,637,748	\$ 423,523	25.86%	\$ 1,555,861	95.00%	\$ 1,543,654	\$ 377,906	24.48%
Benefits	567,485	123,137	21.70%	539,111	95.00%	437,693	109,504	25.02%
Purchased Professional and Technical Services	182,440	31,633	17.34%	145,952	80.00%	221,509	45,571	20.57%
Purchased Property Services	923,722	215,370	23.32%	896,010	97.00%	894,240	230,786	25.81%
Other Purchased Services	621,864	153,337	24.66%	590,771	95.00%	596,289	143,605	24.08%
Supplies	121,144	75,765	62.54%	115,087	95.00%	183,883	130,007	70.70%
Property	25,610	22,783	88.96%	-	0.00%	54,000	82,771	153.28%
Other Expenses	35,733	5,205	14.57%	-	0.00%	8,839	5,524	62.50%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 4,115,746</b>	<b>\$ 1,050,753</b>	<b>25.53%</b>	<b>\$ 3,842,791</b>	<b>93.37%</b>	<b>\$ 3,940,107</b>	<b>\$ 1,125,674</b>	<b>28.57%</b>

**HOPE Online Learning Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 11,116,961	\$ 4,241,965	38.16%	\$ 17,250,000	155.17%	\$ 8,880,608	\$ 2,240,307	25.23%
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	1,196	14	1.19%	1,196	100.00%	280	71	25.48%
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	92,500	40,977	44.30%	92,500	100.00%	60,084	4,119	6.85%
Miscellaneous Revenue	78,500	-	0.00%	78,500	100.00%	69,929	92	0.13%
Categorical Revenue	220,510	16,628	7.54%	220,510	100.00%	518,464	22,566	4.35%
Other State Revenue	199,228	48,088	24.14%	199,228	100.00%	307,349	75,173	24.46%
Grants Federal	1,489,548	279,661	18.77%	1,489,548	100.00%	2,480,720	695,510	28.04%
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	82,802	-	0.00%	82,802	100.00%	82,802	-	0.00%
<b>Total Revenue</b>	<b>\$ 13,281,245</b>	<b>\$ 4,627,333</b>	<b>34.84%</b>	<b>\$ 19,414,284</b>	<b>146.18%</b>	<b>\$ 12,400,236</b>	<b>\$ 3,037,838</b>	<b>24.50%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,660,064	\$ 817,873	30.75%	\$ 2,660,064	100.00%	\$ 2,484,965	\$ 667,576	26.86%
Benefits	1,007,436	255,794	25.39%	1,007,436	100.00%	879,558	167,417	19.03%
Purchased Professional and Technical Services	2,390,658	419,596	17.55%	2,390,658	100.00%	437,233	162,183	37.09%
Purchased Property Services	344,546	22,814	6.62%	344,546	100.00%	325,614	82,135	25.22%
Other Purchased Services	4,919,041	1,862,788	37.87%	10,480,957	213.07%	5,121,406	1,100,196	21.48%
Supplies	1,093,231	130,757	11.96%	1,093,231	100.00%	684,080	130,974	19.15%
Property	113,007	53,202	47.08%	113,007	100.00%	105,439	68,489	64.96%
Other Expenses	144,500	165,004	114.19%	144,500	100.00%	373,590	20,170	5.40%
Other Uses of Funds	8,123	-	0.00%	8,123	100.00%	15,586	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	594,548	55,797	9.38%	594,548	100.00%	1,786,744	421,793	23.61%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 13,275,154</b>	<b>\$ 3,783,624</b>	<b>28.50%</b>	<b>\$ 18,837,069</b>	<b>141.90%</b>	<b>\$ 12,214,215</b>	<b>\$ 2,820,934</b>	<b>23.10%</b>

**Leman Academy of Excellence**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 8,221,074	\$ 2,198,123	26.74%	\$ 8,885,007	108.08%	\$ 6,536,169	\$ 1,733,023.65	26.51%
Mill Levy/Override	1,134,513	310,670	27.38%	1,237,849	109.11%	998,744	265,011	26.53%
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	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	16,170	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	75,000	145,078	193.44%	216,028	288.04%	108,296	114,482	105.71%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	50	0.00%	50	0.00%	26,700	26,700	100.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	3,126	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	193,116	42,369	21.94%	187,206	96.94%	302,604	4,859	1.61%
Grants Federal	211,343	-	0.00%	211,343	100.00%	299,645	-	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%
<b>Total Revenue</b>	<b>\$ 9,835,045</b>	<b>\$ 2,696,290</b>	<b>27.42%</b>	<b>\$ 10,737,483</b>	<b>109.18%</b>	<b>\$ 8,291,453</b>	<b>\$ 2,144,076</b>	<b>25.86%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,346,622	\$ 676,847	20.22%	\$ 3,418,874	102.16%	\$ 2,687,891	\$ 538,924	20.05%
Benefits	1,023,193	183,529	17.94%	1,020,429	99.73%	794,015	164,888	20.77%
Purchased Professional and Technical Services	219,000	41,449	18.93%	215,599	98.45%	195,144	49,589	25.41%
Purchased Property Services	227,200	120,791	53.17%	283,816	124.92%	1,931,806	371,410	19.23%
Other Purchased Services	1,945,457	245,095	12.60%	1,941,463	99.79%	1,353,511	332,245	24.55%
Supplies	443,848	287,694	64.82%	530,896	119.61%	534,749	227,469	42.54%
Property	2,306,538	177,606	7.70%	2,321,644	100.65%	111,085	-	0.00%
Other Expenses	23,620	14,355	60.77%	24,225	102.56%	22,304	10,645	47.73%
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%
<b>Total Expenditures</b>	<b>\$ 9,535,477</b>	<b>\$ 1,747,366</b>	<b>18.32%</b>	<b>\$ 9,756,947</b>	<b>102.32%</b>	<b>\$ 7,630,504</b>	<b>\$ 1,695,170</b>	<b>22.22%</b>

**North Star Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,344,794	\$ 1,417,911	26.53%	\$ 5,344,794	100.00%	\$ 4,874,164	1,293,989	26.55%
Mill Levy/Override	763,324	198,418	25.99%	763,324	100.00%	739,087	198,856	26.91%
Tuition	137,813	26,000	18.87%	137,813	100.00%	131,250	25,150	19.16%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	7,500	62	0.83%	7,500	100.00%	7,500	193	2.57%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	138,800	93,652	67.47%	138,800	100.00%	136,280	16,510	12.11%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	110,000	21,928	19.93%	110,000	100.00%	30,000	7,244	24.15%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	25,798	51.60%	50,000	100.00%	50,000	8,360	16.72%
Miscellaneous Revenue	11,000	9,795	89.05%	11,000	100.00%	20,435	17,635	86.30%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	44,241	6,124	13.84%	44,241	100.00%	44,241	12,102	27.35%
Grants Federal	-	0	0.00%	-	0.00%	10,000	-	0.00%
Fund Transfer	130,000	-	0.00%	130,000	100.00%	130,000	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	216,383	0.00%
Cap Reserve Bond Revenue	203,645	49,654	24.38%	203,645	100.00%	203,645	51,138	25.11%
Grants Local	9,340	-	0.00%	9,340	100.00%	133,990	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,950,457</b>	<b>\$ 1,849,342</b>	<b>26.61%</b>	<b>\$ 6,950,457</b>	<b>100.00%</b>	<b>\$ 6,510,592</b>	<b>\$ 1,847,560</b>	<b>28.38%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,454,851	\$ 839,253	24.29%	\$ 3,454,851	100.00%	\$ 3,408,211	\$ 795,822	23.35%
Benefits	1,086,442	297,868	27.42%	1,086,442	100.00%	1,059,719	261,064	24.64%
Purchased Professional and Technical Services	643,494	153,830	23.91%	643,494	100.00%	558,805	132,432	23.70%
Purchased Property Services	1,135,294	268,854	23.68%	1,135,294	100.00%	1,145,220	260,463	22.74%
Other Purchased Services	161,772	31,627	19.55%	161,772	100.00%	136,682	13,914	10.18%
Supplies	266,846	116,503	43.66%	266,846	100.00%	266,574	89,288	33.49%
Property	178,640	119,996	67.17%	178,640	100.00%	406,377	237,232	58.38%
Other Expenses	20,000	13,928	69.64%	20,000	100.00%	20,000	12,489	62.45%
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%
<b>Total Expenditures</b>	<b>\$ 6,947,339</b>	<b>\$ 1,841,859</b>	<b>26.51%</b>	<b>\$ 6,947,339</b>	<b>100.00%</b>	<b>\$ 7,001,588</b>	<b>\$ 1,802,704</b>	<b>25.75%</b>

**Parker Core Knowledge**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,942,665	\$ 1,493,787	25.14%	\$ 5,942,665	100.00%	\$ 5,461,065	\$ 1,352,695	24.77%
Mill Levy/Override	803,731	208,767	25.97%	803,731	100.00%	829,756	207,031	24.95%
Tuition	924,515	172,163	18.62%	924,515	100.00%	824,369	114,892	13.94%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	3,000	125	4.17%	3,000	100.00%	3,566	1,324	37.13%
Food Services	7,113	1,645	23.13%	7,113	100.00%	7,113	2,849	40.05%
Pupil Activities	67,984	20,345	29.93%	67,984	100.00%	26,567	4,291	16.15%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	9,564	-	0.00%
Rental/Lease	19,593	10,132	51.71%	19,593	100.00%	6,455	5,755	89.16%
Contributions/Donations	-	31,382	0.00%	31,382	0.00%	36,965	12,489	33.79%
Miscellaneous Revenue	112,597	114,990	102.13%	114,990	102.13%	106,640	104,019	97.54%
Categorical Revenue	364,161	38,099	10.46%	364,161	100.00%	402,401	55,184	13.71%
Other State Revenue	10,000	-	0.00%	10,000	100.00%	15,769	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	263,885	-	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%
<b>Total Revenue</b>	<b>\$ 8,255,359</b>	<b>\$ 2,091,435</b>	<b>25.33%</b>	<b>\$ 8,289,134</b>	<b>100.41%</b>	<b>\$ 7,994,115</b>	<b>\$ 1,860,529</b>	<b>23.27%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,247,998	\$ 979,630	23.06%	\$ 4,247,998	100.00%	\$ 4,201,087	\$ 935,569	22.27%
Benefits	1,420,758	302,396	21.28%	1,420,758	100.00%	1,380,288	289,412	20.97%
Purchased Professional and Technical Services	215,477	52,076	24.17%	249,252	115.67%	203,410	38,241	18.80%
Purchased Property Services	822,409	183,202	22.28%	822,409	100.00%	789,012	196,498	24.90%
Other Purchased Services	603,219	183,256	30.38%	603,219	100.00%	535,820	146,458	27.33%
Supplies	402,045	208,543	51.87%	402,045	100.00%	414,472	182,382	44.00%
Property	283,500	166,898	58.87%	283,500	100.00%	208,505	77,996	37.41%
Other Expenses	19,191	7,143	37.22%	19,191	100.00%	13,000	4,695	36.12%
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%
<b>Total Expenditures</b>	<b>\$ 8,014,597</b>	<b>\$ 2,083,144</b>	<b>25.99%</b>	<b>\$ 8,048,372</b>	<b>100.42%</b>	<b>\$ 7,745,594</b>	<b>\$ 1,871,251</b>	<b>24.16%</b>

**Parker Performing Arts**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,757,468	\$ 1,463,102	25.41%	\$ 5,782,859	100.44%	\$ 5,144,948	\$ 1,358,179	26.40%
Mill Levy/Override	788,094	201,674	25.59%	801,564	101.71%	778,764	205,560	26.40%
Tuition	225,000	30,047	13.35%	120,188	53.42%	41,500	2,458	5.92%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	6,737	-	0.00%	6,737	100.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	135,000	105,503	78.15%	135,000	100.00%	80,750	54,785	67.85%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	90,450	87,310	96.53%	90,450	100.00%	87,660	87,661	100.00%
Rental/Lease	40,000	-	0.00%	40,000	100.00%	20,606	-	0.00%
Contributions/Donations	-	10,000	0.00%	10,000	0.00%	-	2,000	0.00%
Miscellaneous Revenue	-	350	0.00%	350	0.00%	-	2,100	0.00%
Categorical Revenue	104,297	-	0.00%	104,297	100.00%	239,017	69,744	29.18%
Other State Revenue	229,000	43,096	18.82%	229,000	100.00%	96,677	-	0.00%
Grants Federal	158,990	-	0.00%	158,990	100.00%	806,691	321,709	39.88%
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%
<b>Total Revenue</b>	<b>\$ 7,535,036</b>	<b>\$ 1,941,082</b>	<b>25.76%</b>	<b>\$ 7,479,435</b>	<b>99.26%</b>	<b>\$ 7,296,613</b>	<b>\$ 2,104,196</b>	<b>28.84%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,476,569	\$ 838,751	24.13%	\$ 3,476,569	100.00%	\$ 3,270,553	\$ 822,463	25.15%
Benefits	1,227,405	264,238	21.53%	1,056,952	86.11%	1,137,629	241,170	21.20%
Purchased Professional and Technical Services	166,853	38,873	23.30%	155,492	93.19%	181,950	42,810	23.53%
Purchased Property Services	1,345,137	323,023	24.01%	1,345,137	100.00%	1,073,848	265,772	24.75%
Other Purchased Services	663,212	193,762	29.22%	663,212	100.00%	683,538	154,551	22.61%
Supplies	386,197	202,947	52.55%	386,197	100.00%	412,762	212,910	51.58%
Property	45,000	35,745	79.43%	45,000	100.00%	67,000	29,333	43.78%
Other Expenses	200,350	7,460	3.72%	200,350	100.00%	281,389	8,403	2.99%
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%
<b>Total Expenditures</b>	<b>\$ 7,510,723</b>	<b>\$ 1,904,797</b>	<b>25.36%</b>	<b>\$ 7,328,909</b>	<b>97.58%</b>	<b>\$ 7,108,669</b>	<b>\$ 1,777,412</b>	<b>25.00%</b>

**Platte River Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,314,426	\$ 1,083,812	25.12%	\$ 4,331,088	100.39%	\$ 3,962,032	\$ 992,034.00	25.04%
Mill Levy/Override	596,471	151,520	25.40%	603,722	101.22%	601,042	152,038	25.30%
Tuition	300,000	76,125	25.38%	300,000	100.00%	135,845	19,586	14.42%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	30,000	3,669	12.23%	30,000	100.00%	35,189	5,927	16.84%
Food Services	4,000	5,860	146.51%	7,500	187.50%	1,842	1,547	83.98%
Pupil Activities	115,000	82,001	71.30%	115,000	100.00%	113,866	43,258	37.99%
Community Service Activities	10,000	305	3.05%	10,000	100.00%	6,452	235	3.64%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	18,000	4,093	22.74%	18,000	100.00%	10,739	3,423	31.87%
Contributions/Donations	60,000	1,625	2.71%	60,000	100.00%	56,611	-	0.00%
Miscellaneous Revenue	5,000	8,896	177.93%	12,000	240.00%	9,374	658	7.02%
Categorical Revenue	85,000	-	0.00%	85,000	100.00%	83,000	-	0.00%
Other State Revenue	148,482	12,743	8.58%	152,533	102.73%	153,853	26,544	17.25%
Grants Federal	50,032	-	0.00%	50,032	100.00%	836,994	721,380	86.19%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	100,000	0.00%	2,420,889	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,736,411</b>	<b>\$ 1,430,650</b>	<b>24.94%</b>	<b>\$ 5,874,875</b>	<b>102.41%</b>	<b>\$ 8,427,728</b>	<b>\$ 1,966,630</b>	<b>23.34%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,177,191	\$ 707,286	22.26%	\$ 3,177,191	100.00%	\$ 3,151,715	\$ 689,132	21.87%
Benefits	1,009,791	205,497	20.35%	1,009,791	100.00%	929,799	191,889	20.64%
Purchased Professional and Technical Services	56,000	12,733	22.74%	56,000	100.00%	66,169	21,993	33.24%
Purchased Property Services	183,619	388,057	211.34%	389,000	211.85%	625,959	246,925	39.45%
Other Purchased Services	432,504	107,952	24.96%	432,504	100.00%	461,792	99,998	21.65%
Supplies	223,000	78,607	35.25%	223,000	100.00%	299,736	54,438	18.16%
Property	90,000	47,002	52.22%	90,000	100.00%	115,966	21,443	18.49%
Other Expenses	485,900	102,807	21.16%	485,900	100.00%	394,082	96,167	24.40%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,658,005</b>	<b>\$ 1,649,940</b>	<b>29.16%</b>	<b>\$ 5,863,386</b>	<b>103.63%</b>	<b>\$ 6,045,218</b>	<b>\$ 1,421,985</b>	<b>23.52%</b>

**Renaissance Secondary School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 2,803,759	\$ 711,931	25.39%	\$ 2,847,722	101.57%	\$ 2,377,117	\$ 664,026	27.93%
Mill Levy/Override	381,103	99,625	26.14%	397,004	104.17%	361,689	102,045	28.21%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	60	0.00%	600	0.00%	1,046	611	58.42%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	353,880	294,300	83.16%	361,435	102.13%	270,148	172,447	63.83%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	16,666	0.00%	97,500	0.00%	97,080	22,850	23.54%
Contributions/Donations	-	1,021	0.00%	10,000	0.00%	4,121	650	15.77%
Miscellaneous Revenue	-	35	0.00%	35	0.00%	34,637	-	0.00%
Categorical Revenue	50,000	-	0.00%	50,000	100.00%	50,000	-	0.00%
Other State Revenue	134,508	15,316	11.39%	111,233	82.70%	111,796	36,127	32.31%
Grants Federal	46,427	4,803	10.35%	46,427	100.00%	225,296	32,217	14.30%
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	-	-	0.00%	-	0.00%	37,448	36,081	96.35%
<b>Total Revenue</b>	<b>\$ 3,769,677</b>	<b>\$ 1,143,756</b>	<b>30.34%</b>	<b>\$ 3,921,955</b>	<b>104.04%</b>	<b>\$ 3,578,994</b>	<b>\$ 1,067,054</b>	<b>29.81%</b>
<b>Expenditures:</b>								
Salaries	\$ 1,764,783	\$ 310,461	17.59%	\$ 1,840,168	104.27%	\$ 1,611,474	\$ 280,819	17.43%
Benefits	619,947	104,207	16.81%	591,857	95.47%	546,830	89,578	16.38%
Purchased Professional and Technical Services	128,279	32,379	25.24%	131,058	102.17%	113,427	30,280	26.70%
Purchased Property Services	857,834	200,600	23.38%	850,874	99.19%	868,963	251,059	28.89%
Other Purchased Services	371,533	134,542	36.21%	336,312	90.52%	314,892	95,782	30.42%
Supplies	68,658	20,007	29.14%	59,698	86.95%	60,829	10,721	17.62%
Property	6,240	10,651	170.68%	27,500	440.68%	22,423	-	0.00%
Other Expenses	10,310	3,789	36.75%	11,358	110.17%	17,376	6,406	36.87%
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	46,427	-	0.00%	46,427	100.00%	262,744	68,218	25.96%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 3,899,011</b>	<b>\$ 816,636</b>	<b>20.94%</b>	<b>\$ 3,920,252</b>	<b>100.54%</b>	<b>\$ 3,843,957</b>	<b>\$ 832,863</b>	<b>21.67%</b>

**Skyview Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 10,618,955	\$ 2,837,811	26.72%	\$ 10,618,955	100.00%	\$ 9,655,239	\$ 2,438,388	25.25%
Mill Levy/Override	1,464,405	394,615	26.95%	1,464,405	100.00%	1,475,847	372,009	25.21%
Tuition	847,600	138,974	16.40%	847,600	100.00%	853,700	104,451	12.24%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	6,000	29	0.48%	6,000	100.00%	6,000	353	5.88%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	381,240	224,158	58.80%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	40,000	14,581	36.45%	40,000	100.00%	30,000	13,702	45.67%
Contributions/Donations	90,000	74,461	82.73%	90,000	100.00%	113,000	77,000	68.14%
Miscellaneous Revenue	90,000	70,745	78.61%	90,000	100.00%	93,000	5,131	5.52%
Categorical Revenue	462,815	62,264	13.45%	462,815	100.00%	277,911	97,427	35.06%
Other State Revenue	-	-	0.00%	-	0.00%	252,000	14,931	5.93%
Grants Federal	214,643	74,630	34.77%	214,643	100.00%	-	105,337	0.00%
Fund Transfer	10,000	-	0.00%	10,000	100.00%	15,000	17,316	115.44%
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%
<b>Total Revenue</b>	<b>\$ 13,844,418</b>	<b>\$ 3,668,110</b>	<b>26.50%</b>	<b>\$ 13,844,418</b>	<b>100.00%</b>	<b>\$ 13,152,937</b>	<b>\$ 3,470,203</b>	<b>26.38%</b>
<b>Expenditures:</b>								
Salaries	\$ 7,267,868	\$ 1,693,884	23.31%	\$ 7,267,868	100.00%	\$ 6,503,214	\$ 1,226,487	18.86%
Benefits	2,524,769	536,366	21.24%	2,524,769	100.00%	2,341,752	433,929	18.53%
Purchased Professional and Technical Services	331,120	75,382	22.77%	331,120	100.00%	312,815	62,690	20.04%
Purchased Property Services	2,223,410	588,045	26.45%	2,223,410	100.00%	2,238,243	538,870	24.08%
Other Purchased Services	1,124,952	299,993	26.67%	1,124,952	100.00%	1,125,621	258,978	23.01%
Supplies	644,080	187,559	29.12%	644,080	100.00%	523,581	233,690	44.63%
Property	147,000	33,780	22.98%	147,000	100.00%	95,000	51,806	54.53%
Other Expenses	30,869	22,813	73.90%	30,869	100.00%	4,017	18,330	456.31%
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%
<b>Total Expenditures</b>	<b>\$ 14,294,068</b>	<b>\$ 3,437,822</b>	<b>24.05%</b>	<b>\$ 14,294,068</b>	<b>100.00%</b>	<b>\$ 13,144,243</b>	<b>\$ 2,824,780</b>	<b>21.49%</b>

**STEM School Highlands Ranch**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 14,960,155	\$ 3,773,017	25.22%	\$ 14,350,104	95.92%	\$ 13,458,014	\$ 3,477,883	25.84%
Mill Levy/Override	1,995,188	524,951	26.31%	2,004,000	100.44%	1,994,092	532,281	26.69%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	40,000	1,240	3.10%	30,000	75.00%	55,000	34,334	62.43%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	340,650	3,458	1.02%	340,000	99.81%	348,049	152,214	43.73%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	66,000	-	0.00%	-	0.00%	66,000	16,591	25.14%
Contributions/Donations	80,000	6,219	7.77%	60,000	75.00%	50,000	2,361	4.72%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	558,250	88,181	15.80%	529,560	94.86%	555,504	144,142	25.95%
Grants Federal	422,687	-	0.00%	422,687	100.00%	1,237,691	607,306	49.07%
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%
<b>Total Revenue</b>	<b>\$ 18,462,930</b>	<b>\$ 4,397,066</b>	<b>23.82%</b>	<b>\$ 17,736,351</b>	<b>96.06%</b>	<b>\$ 17,764,350</b>	<b>\$ 4,967,112</b>	<b>27.96%</b>
<b>Expenditures:</b>								
Salaries	\$ 9,229,000	\$ 1,400,142	15.17%	\$ 8,675,749	94.01%	\$ 9,216,000	\$ 1,399,104	15.18%
Benefits	2,677,815	440,963	16.47%	2,100,312	78.43%	2,694,337	428,842	15.92%
Purchased Professional and Technical Services	260,800	32,640	12.52%	259,176	99.38%	379,000	42,076	11.10%
Purchased Property Services	2,842,800	501,190	17.63%	2,271,372	79.90%	3,487,564	451,116	12.93%
Other Purchased Services	1,556,350	340,346	21.87%	1,374,072	88.29%	1,532,885	308,892	20.15%
Supplies	629,000	190,769	30.33%	808,656	128.56%	520,000	135,516	26.06%
Property	972,640	279,167	28.70%	750,000	77.11%	2,582,400	115,623	4.48%
Other Expenses	190,000	17,315	9.11%	190,000	100.00%	299,000	17,255	5.77%
Other Uses of Funds	5,000	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 18,363,405</b>	<b>\$ 3,202,531</b>	<b>17.44%</b>	<b>\$ 16,429,337</b>	<b>89.47%</b>	<b>\$ 20,711,186</b>	<b>\$ 2,898,425</b>	<b>13.99%</b>

**World Compass Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2021**

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,183,870	\$ 1,455,679	23.54%	\$ 5,801,700	93.82%	\$ 5,213,000	\$ 1,243,323	23.85%
Mill Levy/Override	854,002	202,224	23.68%	816,516	95.61%	770,488	190,057	24.67%
Tuition	289,737	116,688	40.27%	401,500	138.57%	215,000	23,128	10.76%
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	203,200	198,454	97.66%	289,900	142.67%	196,512	159,133	80.98%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	830	0.00%	193,045	0.00%	-	-	0.00%
Rental/Lease	-	368	0.00%	500	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	20,000	4,101	20.50%	20,000	100.00%	20,000	25,340	126.70%
Categorical Revenue	241,250	33,284	13.80%	271,516	112.55%	279,000	72,669	26.05%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	111,000	-	0.00%	161,641	145.62%	306,000	257,925	84.29%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	400,000	552,500	138.13%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 7,903,060</b>	<b>\$ 2,011,627</b>	<b>25.45%</b>	<b>\$ 7,956,319</b>	<b>100.67%</b>	<b>\$ 7,400,000</b>	<b>\$ 2,524,075</b>	<b>34.11%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,649,601	\$ 848,595	23.25%	\$ 3,614,712	99.04%	\$ 3,225,536	\$ 759,610	23.55%
Benefits	1,090,686	219,280	20.10%	1,078,554	98.89%	1,111,290	228,981	20.60%
Purchased Professional and Technical Services	193,500	61,085	31.57%	220,724	114.07%	272,526	56,015	20.55%
Purchased Property Services	1,856,594	454,929	24.50%	1,891,774	101.89%	1,837,581	383,110	20.85%
Other Purchased Services	639,651	177,240	27.71%	566,195	88.52%	528,503	175,687	33.24%
Supplies	273,515	122,143	44.66%	338,210	123.65%	309,939	93,246	30.09%
Property	5,000	826	16.52%	25,000	500.00%	108,000	36,785	34.06%
Other Expenses	11,000	8,914	81.04%	77,166	701.51%	6,625	6,460	97.51%
Other Uses of Funds	183,513	-	0.00%	143,984	78.46%	-	-	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%
<b>Total Expenditures</b>	<b>\$ 7,903,060</b>	<b>\$ 1,893,012</b>	<b>23.95%</b>	<b>\$ 7,956,319</b>	<b>100.67%</b>	<b>\$ 7,400,000</b>	<b>\$ 1,739,894</b>	<b>23.51%</b>

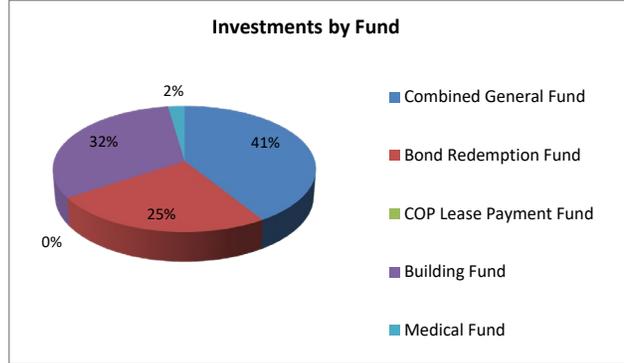
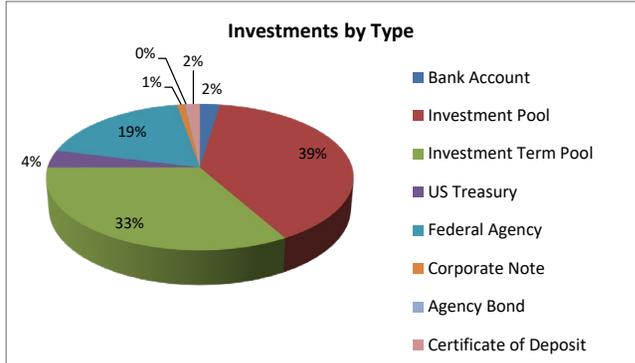


# APPENDIX

# Douglas County School District First Quarter Ended 9/30/21

## Investments by Type by Fund

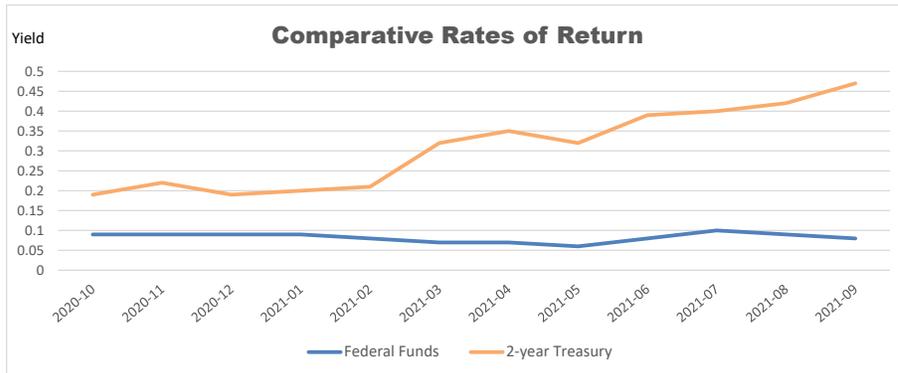
	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 6,963,569	\$ -	\$ -	\$ -	\$ -	\$ 6,963,569
Investment Pool	55,981,351	32,158,296	145	20,448,886	6,733,851	115,322,530
Investment Term Pool	57,300,000	40,000,000	-	-	-	97,300,000
US Treasury	-	-	-	11,394,657	-	11,394,657
Federal Agency	-	-	-	53,875,375	-	53,875,375
Corporate Note	-	-	-	2,918,139	-	2,918,139
Agency Bond	-	-	-	542,213	-	542,213
Certificate of Deposit	-	-	-	4,526,749	-	4,526,749
<b>Total</b>	<b>\$ 120,244,920</b>	<b>\$ 72,158,296</b>	<b>\$ 145</b>	<b>\$ 93,706,019</b>	<b>\$ 6,733,851</b>	<b>\$ 292,843,232</b>



## Investment Income by Fund

	Invested Balance	Q1 - Quarterly Interest	Interest YTD	Q1 Yield %
Combined General Fund	\$ 120,244,920	\$ 19,872	\$ 19,872	0.03%
Bond Redemption Fund	72,158,296	13,898	13,898	0.08%
COP Lease Payment Fund	145	3	3	0.02%
Building Funds*	93,706,019	629,678	629,678	1.87%
Medical Fund	6,733,851	737	737	0.03%
<b>Total</b>	<b>\$ 292,843,232</b>	<b>\$ 664,188</b>	<b>\$ 664,188</b>	<b>0.63%</b>

\*Does not include market value adjustments



\*Rates obtained from federalreserve.gov

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

Name of Institution	Type	Std Poors or		Purchase Date	Maturity Date	Term	Yield	9/30/21 Market Value
		Moody's						
<u>Combined General Fund</u>								
Bank Account	Earnings Credit	AAA		N/A	N/A	N/A	N/A	\$ 6,963,569
CSIP Investment Pool	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 55,966,112
CSIP Term Pool	Term Investment Pool	AAA		4/27/2021	10/22/2021	178	0.09%	\$ 5,000,000
CSIP Term Pool	Term Investment Pool	AAA		4/27/2021	10/25/2021	181	0.09%	\$ 16,000,000
CSIP Term Pool	Term Investment Pool	AAA		4/27/2021	11/19/2021	206	0.09%	\$ 8,000,000
CSIP Term Pool	Term Investment Pool	AAA		4/27/2021	11/15/2021	202	0.09%	\$ 5,000,000
CSIP Term Pool	Term Investment Pool	AAA		4/27/2021	11/15/2021	202	0.09%	\$ 6,000,000
CSIP Investment Pool-TAE	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 15,239
CSIP Investment Term-TA	Term Investment Pool	AAA		4/8/2021	1/3/2022	270	0.11%	\$ 5,300,000
CSIP Investment Term-TA	Term Investment Pool	AAA		4/8/2021	4/5/2022	362	0.14%	\$ 12,000,000
Total								\$ 120,244,920
<u>Bond Redemption Fund</u>								
UMB	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 981,167
CSIP LGIP Pool	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 31,177,129
CSIP Term Pool	Term Investment Pool	AAA		3/15/2021	11/3/2021	233	0.15%	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAA		4/22/2021	11/19/2021	211	0.09%	\$ 10,000,000
CSIP Term Pool	Term Investment Pool	AAA		4/22/2021	12/10/2021	232	0.09%	\$ 10,000,000
Total								\$ 72,158,296
<u>COP Lease Payment Fund</u>								
UMB - 2012 COP	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 3
UMB - 2016 COP	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 2
UMB -2015 COP	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 141
Total								\$ 145
<u>Building Funds</u>								
CSIP Investment Pool	Investment Pool	AAA		N/A	N/A	N/A	0.11%	\$ 20,035,334
US Treasury	US Treasury Note	Aaa		2/14/2019	2/28/2022	1110	2.47%	\$ 1,108,250
US Treasury	US Treasury Note	Aaa		2/14/2019	8/31/2022	1294	2.47%	\$ 10,250,592
US Treasury	US Treasury Note	Aaa		2/14/2019	5/31/2023	1567	2.48%	\$ 35,815
Agency Bond	-American Devel BK	Aaa		4/24/2020	5/24/2023	1125	0.51%	\$ 542,213
Federal Agency	FHLB Note	Aaa		2/14/2019	10/12/2021	971	2.53%	\$ 19,938,008
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	1/5/2022	1056	2.54%	\$ 10,080,571
Federal Agency	Fannie Mae Agency No	Aaa		2/14/2019	10/5/2022	1329	2.54%	\$ 3,056,076
Federal Agency	Fannie Mae Agency No	Aaa		2/14/2019	10/5/2022	1329	2.52%	\$ 5,460,189
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	1/19/2023	1435	2.53%	\$ 1,794,497
Federal Agency	Freddie Mac Notes	Aaa		5/7/2020	5/5/2023	1093	0.39%	\$ 501,159
Federal Agency	Freddie Mac Notes	Aaa		2/14/2019	6/19/2023	1586	2.54%	\$ 1,428,889
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	9/12/2023	1671	2.56%	\$ 11,615,986
Corporate Note	Apple Inc Corp Note:	Aa1		2/15/2019	2/9/2022	1090	2.73%	\$ 2,918,139
Certificate of Deposit	Barclay's Bank	P-1		2/10/2021	2/4/2022	359	0.29%	\$ 4,526,749
UMB	Investment Pool	AAA		N/A	N/A	N/A	0.10%	\$ 413,552
Total								\$ 93,706,019
<u>Medical Fund</u>								
CSIP Investment Pool	Investment Pool	AAA		N/A	N/A	N/A	0.02%	\$ 6,733,851
Total								\$ 292,843,232

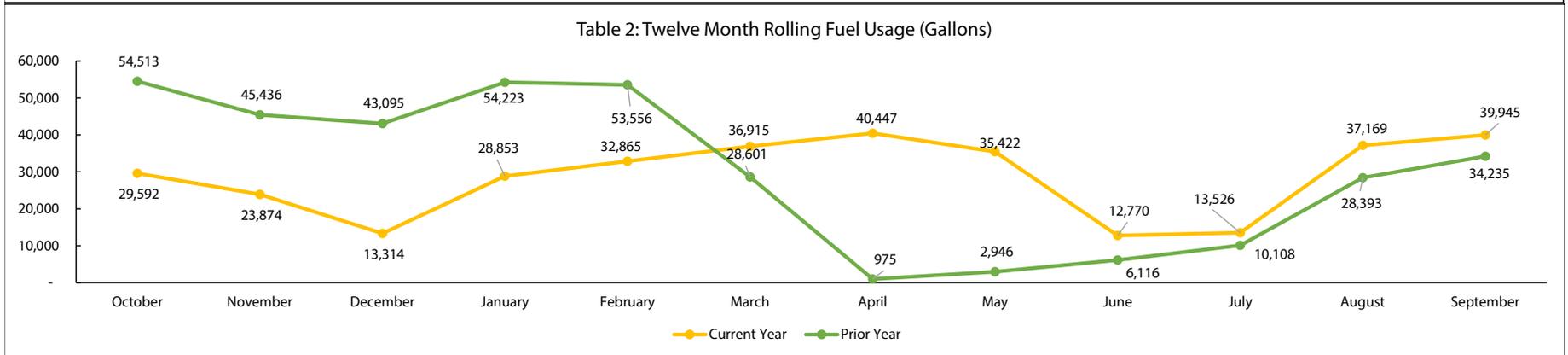
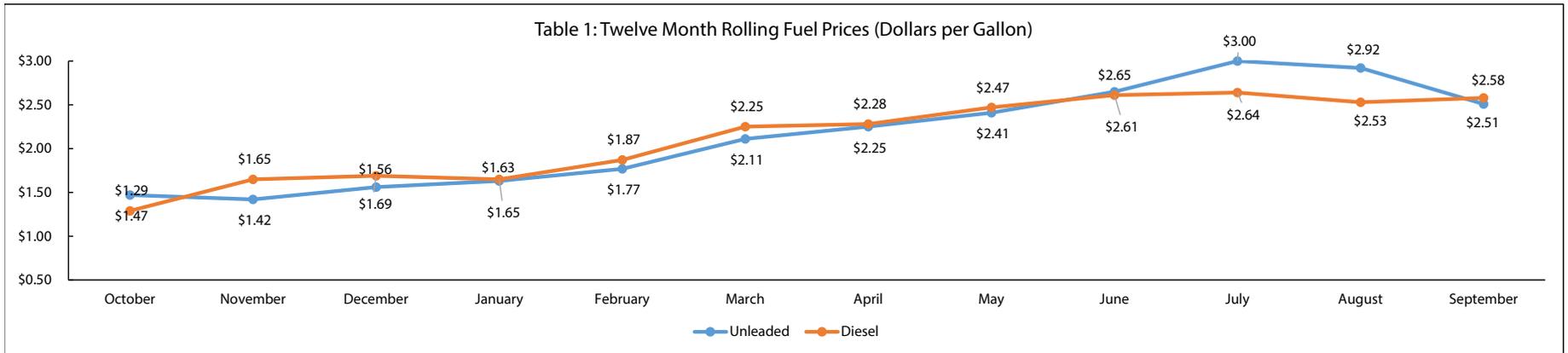
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND UTILITY BUDGET REPORT  
For the Period Ended September 30, 2021**

	2021-2022					
	Adopted 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
<b>Electric</b>	6,700,000	1,417,786	21%	6,423,102	96%	276,898
<b>Natural Gas</b>	1,500,000	90,184	6%	2,167,087	144%	(667,087)
<b>Water &amp; Sewer</b>	1,247,000	250,721	20%	1,213,424	97%	33,576
<b>Irrigation</b>	1,000,000	447,077	45%	914,147	91%	85,853
<b>Trash</b>	317,000	47,110	15%	290,925	92%	26,075
<b>Snow Removal</b>	550,000	-	0%	512,943	93%	37,057
<b>Ice Melt</b>	125,000	-	0%	93,717	75%	31,283
<b>Subtotal Utilities</b>	<b>11,439,000</b>	<b>2,252,877</b>	<b>20%</b>	<b>11,615,345</b>	<b>102%</b>	<b>(176,345)</b>
Green Project Based Learning	-	-	0%	-	0%	-
<b>Grand Total</b>	<b>11,439,000</b>	<b>2,252,877</b>	<b>20%</b>	<b>11,615,345</b>	<b>102%</b>	<b>(176,345)</b>

	2020-2021					
	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
	6,400,000	1,240,219	19%	5,723,575	89%	676,425
	1,500,000	71,969	5%	1,581,294	105%	(81,294)
	1,247,000	250,288	20%	1,180,292	95%	66,708
	900,000	502,699	56%	952,738	106%	(52,738)
	318,230	45,206	14%	284,074	89%	34,156
	700,000	-	0%	708,352	101%	(8,352)
	125,000	-	0%	74,884	60%	50,116
	<b>11,190,230</b>	<b>2,110,381</b>	<b>19%</b>	<b>10,505,210</b>	<b>94%</b>	<b>685,020</b>
	-	-	0%	-	0%	-
	<b>11,190,230</b>	<b>2,110,381</b>	<b>19%</b>	<b>10,505,210</b>	<b>94%</b>	<b>685,020</b>

Utilities Summation Narrative:	
<b>Electric</b>	Utility expenses are largely on track with budget for the 2021-2022 First Quarter despite rate changes, added fees and building purges. Weather plays a large role in the use of utilities. During the First Quarter, the temperature had over 30 days of over 90 degrees with nights lowering into the 40's and 30's. When the temperature has a large range from highs and lows, more energy is needed to regulate buildings, especially when performing building purges. Utilities will be seeing an increase in electricity and natural gas costs in future quarters, but this quarter was normal and on-trend.  Electricity rates increased as expected from \$0.10/kWh to \$0.12/kWh. The kWh usage was down slightly which kept DCSD under projection for the 2021-2022 First Quarter. CORE (IREA) has applied a temporary power cost adjustment (PCA) to recover costs caused by the inoperability of the Comanche Unit 3 power plant. DCSD's rate redesign through CORE started in September. The PCA is based on kWh usage per building, the higher the usage the more the PCA charges will accrue. An increase of 2.57% is expected for all electric utilities for future months and was incorporated into the 2021-2022 Year End Projection.
<b>Natural Gas</b>	Natural gas has been averaging \$3.04 per dth (dth-decatherm; natural gas unit of measure) during the 2021-2022 First Quarter. The usage during 2021-2022 First Quarter is higher than last year but still within an expected range for the quarter's projection. Staff contribute the higher use to the building flushes and colder nights compared to the prior year. During the First Quarter, this utility cost was stable due to our locked-in rate per dth with Symmetry (Transport Gas contract). The lower contracted rate ended at the end of September and costs are now based on a variable rate. Operations and Maintenance and Business Services departments are watching this utility very closely, but the rate has not been attractive for locking it in. The rates have been fluctuating from \$5.35-\$6.25 per dth. An increase is anticipated during the next quarter due to the largely increased daily variable rates. In addition to the variable rate increase, there was an increase from Black Hills as well. Black Hills has increased pricing to make up for the hugely increased gas prices in February 2021 (during the polar vortex). They have added a GCA (Gas Cost Adjustment) for the next 24 months to recover these costs. This GCA will cost an estimated fee of \$86.00 per location per month. These increases should start appearing during the 2021-2022 Second Quarter. Staff are monitoring natural gas closely and will be preparing a request for use of District contingency prior to the 2021-2022 Revised Budget in January.
<b>Water &amp; Sewer</b>	The cost per kgal for water was lower than the three year average, but the usage was slightly elevated by 3000 kgal in 2021-2022 First Quarter. This utility is projected to be within budget.
<b>Irrigation</b>	The majority of the irrigation is used during the last part of the Fourth Quarter and all months of the First Quarter. The usage was lower than last year at this time, but rates were higher by \$0.30 per kgal. This utility is projected to be within budget, but it is all weather dependent.
<b>Trash</b>	Trash and recycle costs are below average for 2021-2022 First Quarter. The sustainability department has been auditing schools and adjusting bins and service days when needed.
<b>Snow Removal</b>	Snow removal was not needed during the 2021-2022 First Quarter. The majority of the snow contracts are renewed during the Second through Fourth Quarter.
<b>Ice Melt</b>	There was no need for Ice Melt during the 2021-2022 First Quarter. As the weather starts getting colder, staff anticipate using this budget in Second Quarter.

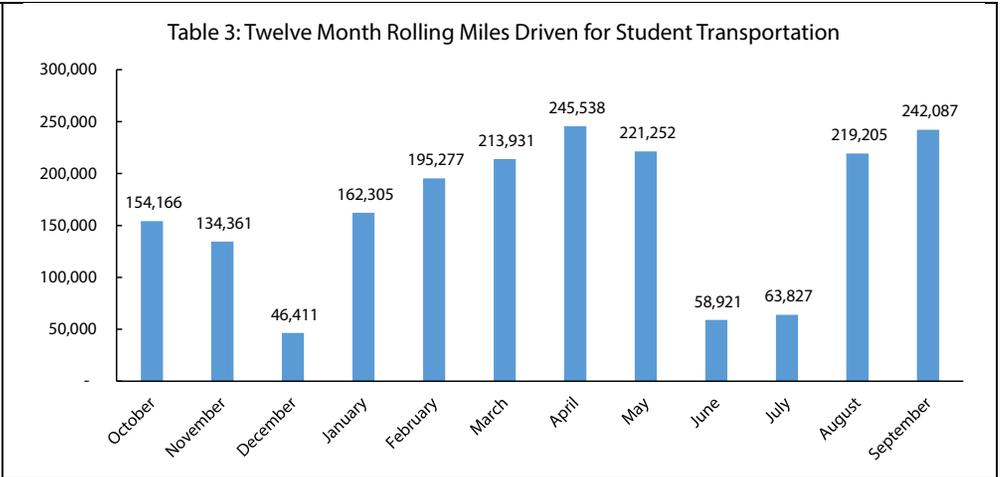
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25**  
**For the Period Ended September 30, 2021**



**Table 1:** The national driver shortage continues to negatively impact fuel prices. Now that all DCSD routes are being run at the normal one mile and two mile transport zones, there is a better picture of fuel prices compared to usage. Fuel prices for unleaded were the highest in July of 2021. Unleaded was \$3.00 per gallon in July compared to \$2.51 by September. Diesel prices stayed relatively flat with \$2.64 per gallon in July and a slight reduction to \$2.58 by September.

**Table 2:** Gallons used in July for unleaded fuel were 9,001 and finished the quarter at 16,903. Gallons used for diesel in July was 4,525 and increased to 23,042 by September. Newer buses are primarily unleaded gallons while the older buses and the majority of the fleet are diesel. There has been less volatility in diesel fuel prices during these months and if prices stay the course, it will help stay within budgeted amounts.

**Table 3:** Total fuel miles driven for September were greater than August miles by 45,530. This quarter there were 82,712 more diesel miles driven vs. unleaded gas for the same quarter. The district still owns more diesel vehicles than gas and CNG so there will always be more miles for diesel vehicles.



Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28**  
**For the Period Ended September 30, 2021**

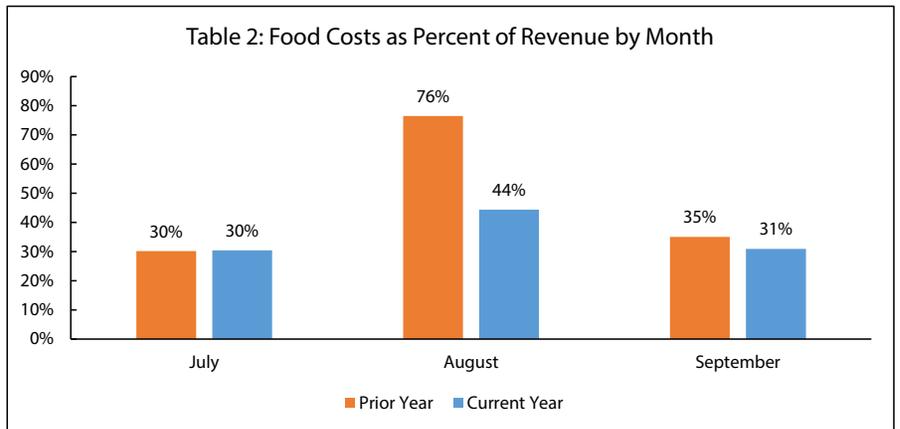
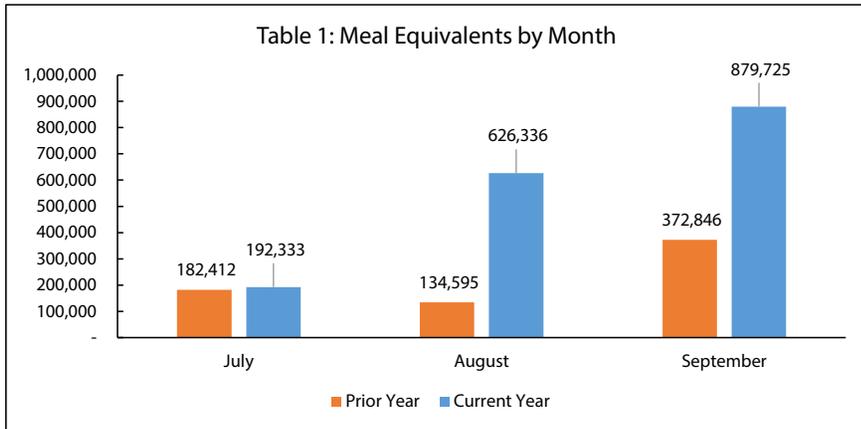
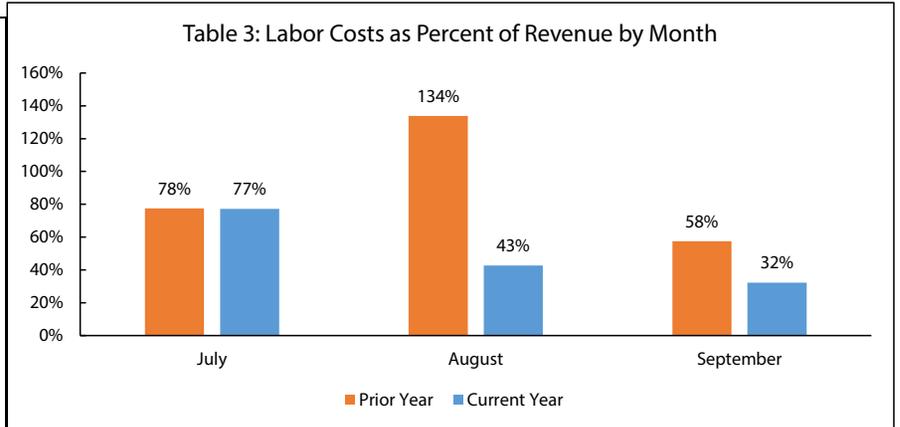


Table 1: In 2020-2021 First Quarter meal equivalents were lower than in 2021-2022 First Quarter because there were intermittent schools not in session due to the COVID-19 pandemic. Additionally, Revenue increase of 164% over prior year because the USDA extended Universal Free Meals while schools are in session contributing to an increase in meal equivalents.

Table 2: Food costs are lower as a percent of revenue in 2021-2022 compared with the prior year as total food costs are lower than normal and staff are running a more efficient program in school kitchens.

Table 3: Labor costs are lower as a percent of revenue in 2021-2022 compared with the prior year and now within industry standards.



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**SAMPLE FUND**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2021**

	2021-2022						2020-2021					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
<b>Balance on Hand July 1</b>	-	100,473	0.00%	100,473	0.00%	(100,473) <sup>1</sup>	912	912	100.00%	912	100.00%	-
<b>Revenues</b>												
Tuition	1,508,748	340,360	22.56%	1,146,613	76.00%	362,135	923,194	127,207	13.78%	962,645	104.27%	(39,451)
Other	-	-	0.00%	-	0.00%	-	-	35	0.00%	-	0.00%	-
<b>Total Revenue</b>	<b>\$ 1,508,748</b>	<b>\$ 340,360</b>	<b>22.56%</b>	<b>\$ 1,146,613</b>	<b>76.00%</b>	<b>\$ 362,135</b>	<b>\$ 923,194</b>	<b>\$ 127,242</b>	<b>13.78%</b>	<b>\$ 962,645</b>	<b>104.27%</b>	<b>\$ (39,451)</b>
Transfer from General Fund	23,084	-	0.00%	-	0.00%	23,084	248,084	-	0.00%	248,084	100.00%	-
<b>Total Sources</b>	<b>\$ 1,531,832</b>	<b>\$ 440,833</b>	<b>28.78%</b>	<b>\$ 1,247,086</b>	<b>81.41%</b>	<b>\$ 284,746</b>	<b>\$ 1,172,190</b>	<b>\$ 128,154<sup>A</sup></b>	<b>10.93%</b>	<b>\$ 1,211,641</b>	<b>103.37%</b>	<b>\$ (39,451)</b>
<b>Expenditures</b>												
Salaries	748,242	157,628	21.07%	592,569	79.19%	155,673	542,220	136,098	25.10%	569,744	105.08%	(27,524)
Benefits	273,307	53,048	19.41%	199,422	72.97%	73,885	188,589	47,196	25.03%	179,741	95.31%	8,848
Purchased Services	127,422	29,887	23.46%	65,516	51.42%	61,906	46,792	16,244	34.72%	90,040	192.43%	(43,248)
Supplies	266,053	23,477	8.82%	190,560	71.62%	75,493	73,951	8,569	11.59%	173,202	234.21%	(99,251)
Equipment	35,038	-	0.00%	92,815	264.90%	(57,777) <sup>2</sup>	98,014	-	0.00%	29,471	30.07%	68,543
Field Trips & Other	58,686	15,689	26.73%	51,426	87.63%	7,260	12,012	3,123	26.00%	68,971	574.18%	(56,959)
<b>Total Expenditures</b>	<b>\$ 1,508,748</b>	<b>\$ 279,729</b>	<b>18.54%</b>	<b>\$ 1,192,308</b>	<b>79.03%</b>	<b>\$ 316,440</b>	<b>\$ 961,578</b>	<b>\$ 211,229</b>	<b>21.97%</b>	<b>\$ 1,111,169</b>	<b>115.56%</b>	<b>\$ (149,591)</b>
Change in Fund Balance	23,084	60,631		(45,695)		68,779	209,700	(83,988)		99,561		110,139
<b>Balance on Hand June 30</b>	<b>\$ 23,084</b>	<b>\$ 161,103</b>	<b>697.90%</b>	<b>\$ 54,778</b>	<b>237.30%</b>	<b>\$ (31,694)</b>	<b>\$ 210,612</b>	<b>\$ (83,076)</b>	<b>-39.44%</b>	<b>\$ 100,473</b>	<b>47.71%</b>	<b>\$ 110,139</b>

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2021-2022 Budget to Projection Notes

<sup>1</sup> Year to Date Actual Balance on Hand July 1 reflects unaudited ending fund balance for 2020-2021

<sup>2</sup> Variance due to projected remaining expense of Historic Grant for Outdoor Education to be spent in 2021-2022 to be reflected in Revised Budget

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

Year over Year Actual Notes

<sup>A</sup> Transfer from General Fund in 2020-2021 Revised Budget for COVID-19 enterprise support to offset revenue loss