

Douglas County School District

Quarterly Financial Report | Period Ending March 31, 2024



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Colleen Doan, Director of Budget
May 28, 2024

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended March 31, 2024

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024				2022-2023		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 164,665,539	\$ 175,912,516	\$ 175,912,516	100%	\$ 168,573,544	\$ 168,573,544	100%
Revenues by Source							
Property Taxes	367,118,887	421,994,956	178,790,852	42%	293,617,215	126,128,276	43%
Specific Ownership Taxes	32,999,240	34,090,662	22,832,966	67%	31,999,174	21,731,243	68%
Other Local Income	36,694,099	44,273,601	36,981,314	84%	43,673,173	29,495,286	68%
Intergovernmental	379,234,919	386,605,179	294,134,781	76%	390,343,587	293,754,293	75%
Total Revenues	\$ 816,047,145	\$ 886,964,398	\$ 532,739,913	60%	\$ 759,633,149	\$ 471,109,097	62%
Total Sources	\$ 980,712,684	\$ 1,062,876,914	\$ 708,652,429	67%	\$ 928,206,693	\$ 639,682,641	69%
Expenditures by Program							
Instructional	375,896,182	410,987,190	254,688,683	62%	359,074,076	221,923,231	62%
Support - Students	46,934,290	48,825,718	37,156,397	76%	41,888,508	29,478,346	70%
Support - Instructional Staff	22,462,036	25,604,925	20,734,116	81%	22,801,596	17,234,792	76%
Support - General Administration	4,166,106	4,619,704	3,118,500	68%	4,141,328	2,666,119	64%
Support - School Administration	40,168,280	42,347,005	34,789,274	82%	41,240,270	30,239,675	73%
Support - Business	5,365,211	8,039,268	4,843,976	60%	5,617,931	4,277,919	76%
Support - Operations & Maintenance	56,897,077	65,207,498	42,575,251	65%	55,362,457	38,298,822	69%
Support - Student Transportation	33,078,645	34,161,903	20,959,267	61%	27,685,930	19,007,081	69%
Support - Central	28,507,138	37,921,787	21,315,513	56%	37,438,952	18,330,028	49%
Support - Other	640,393	807,679	298,269	37%	6,425,391	33,193	1%
Contracts w/ Charter Schools	186,003,157	194,839,101	146,152,393	75%	166,684,465	125,994,869	76%
Non Instructional	7,315,506	1,114,084	3,452,680	310%	1,762,241	4,914,576	279%
Transfers Out	9,574,688	12,074,937	12,074,937	100%	7,748,278	7,614,728	98%
Total Expenditures	\$ 817,008,709	\$ 886,550,799	\$ 602,159,256	68%	\$ 777,871,423	\$ 520,013,378	67%
Expenditures by Ledger							
Salaries - 100s	376,922,478	403,807,043	271,094,976	67%	353,235,840	230,234,955	65%
Benefits - 200s	139,250,643	147,790,533	97,311,462	66%	130,828,060	84,255,917	64%
Purchased Services - 300s, 400s, 500s	51,157,929	62,597,776	40,786,164	65%	50,556,227	38,318,001	76%
Supplies - 600s	46,650,660	51,011,809	28,142,437	55%	45,027,924	27,575,166	61%
Equipment - 700s	7,083,360	13,337,809	5,036,332	38%	21,502,298	4,071,153	19%
Other - 800s, 900s	365,794	1,091,791	1,560,554	143%	2,288,331	1,948,589	85%
Contracts w/ Charter Schools	186,003,157	194,839,101	146,152,393	75%	166,684,465	125,994,869	76%
Transfers Out	9,574,688	12,074,937	12,074,937	100%	7,748,278	7,614,728	98%
Total Expenditures	\$ 817,008,709	\$ 886,550,799	\$ 602,159,256	68%	\$ 777,871,423	\$ 520,013,378	67%
BOE Contingency	\$ 6,827,000	\$ 1,568,848	\$ -	0%	\$ 3,202,497	\$ -	0%
Net Change in Fund Balance	\$ (7,788,564)	\$ (1,155,249)	\$ (69,419,343)	6009%	\$ (21,440,771)	\$ (48,904,282)	228%
Ending Fund Balance	\$ 156,876,975	\$ 174,757,267	\$ 106,493,173	61%	\$ 147,132,773	\$ 119,669,262	81%
TABOR Reserve	20,480,000	20,645,000	-	0%	18,570,000	-	0%
BOE Reserve	20,480,000	21,635,569	-	0%	18,570,000	-	0%
School Carry Over Reserve	23,008,041	22,749,375	-	0%	22,703,772	-	0%
Medicaid Carry Over Reserve	1,009,719	1,273,670	-	0%	1,725,576	-	0%
Enterprise Reserve for COVID	-	-	-	0%	-	-	0%
Staff Compensation Reserve	-	-	-	0%	-	-	0%
Mental Health and Security Grant	610,679	28,502	-	0%	287,761	-	0%
Enrollment Reserve	2,432,000	-	-	0%	-	-	0%
Potential Set Aside for 5B One-Time Bridge	-	20,000,000	-	0%	-	-	0%
Multi-Year Lease Reserve	3,218,115	3,218,115	-	0%	3,782,903	-	0%
SPED/Mental Health Reserve	662,504	5,701	-	0%	-	-	0%
Assignment of 2018 Mill Levy Override	6,918,453	3,372,977	-	0%	7,256,153	-	0%
Ending Fund Balance - after reserves	\$ 78,057,464	\$ 81,828,358	\$ 106,493,173	130%	\$ 74,236,608	\$ 119,669,262	161%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
						Budget to Projection Variance
Balance on Hand July 1	145,532,507	156,071,067	156,071,067	100%	156,071,067	100%
Revenues						
Local Taxes						
Property Tax (In SFA)	293,405,887	282,281,956	119,235,779	42%	282,737,859	100%
Budget Override	73,713,000	139,713,000	59,555,072	43%	139,713,000	-
Specific Ownership Taxes (In SFA)	19,533,487	20,624,909	13,515,688	66%	20,624,909	0
Specific Ownership Taxes (Out of SFA)	13,465,753	13,465,753	9,317,278	69%	13,624,540	158,787
Subtotal Local Taxes	\$ 400,118,127	\$ 456,085,618	\$ 201,623,818	44%	\$ 456,700,308	\$ 614,690
Intergovernmental Revenue						
Equalization Entitlements	323,543,016	327,261,438	248,922,255	76%	331,935,821	101%
Special Education	24,626,967	24,626,967	24,642,997	100%	24,626,967	-
Vocational Education	938,000	832,566	(105,503)	-13%	832,566	-
Gifted & Talented	627,289	656,600	656,600	100%	656,600	-
Charter School Capital Construction	4,963,443	5,542,663	4,124,136	74%	5,476,938	(65,725)
Federal - Medicaid Reimbursement	4,382,362	5,555,254	3,362,378	61%	5,254,005	(301,249)
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	-
Universal Preschool Program	4,215,432	5,699,958	4,927,647	86%	6,124,474	424,516
Other	2,179,501	2,338,529	2,511,378	107%	3,519,680	1,181,151
Subtotal Intergovernmental Revenue	\$ 374,476,010	\$ 381,513,975	\$ 289,041,888	76%	\$ 387,427,052	\$ 5,913,077
Other Local Revenue						
General Fund Interest	3,800,894	6,844,701	4,852,807	71%	6,744,143	(100,558)
Charter School Purchased Services	10,026,196	8,140,365	6,236,223	77%	7,677,952	(462,413)
Preschool	647,190	715,418	628,258	88%	758,731	43,313
School Based	9,314,559	9,289,559	7,668,513	83%	9,422,284	132,725
Concurrent Enrollment	5,073,750	5,073,750	3,279,945	65%	5,073,750	-
Other	3,922,560	4,329,958	4,620,770	107%	6,080,363	1,750,405
Subtotal Other Local Revenue	\$ 32,785,149	\$ 34,393,751	\$ 27,286,516	79%	\$ 35,757,224	\$ 1,363,473
Total Revenue	\$ 807,379,286	\$ 871,993,344	\$ 517,952,222	59%	\$ 879,884,584	\$ 7,891,240
Expenditures						
Salaries						
Administrators	20,553,347	22,423,139	16,871,006	75%	22,531,336	100%
Certified	245,120,634	266,250,920	178,312,451	67%	263,270,019	99%
ProTech	17,729,245	18,274,559	14,063,269	77%	18,905,143	103%
Classified	67,344,605	69,111,606	43,463,344	63%	68,828,253	100%
Substitutes	6,088,473	6,619,999	5,085,326	77%	6,889,954	104%
Overtime	465,793	466,215	582,048	125%	776,065	166%
Additional Pay	4,035,327	5,034,855	2,876,171	57%	18,598,970	369%
Benefits	123,645,803	132,170,465	93,473,704	71%	140,051,539	106%
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	-
Purchased Professional Services	10,143,595	18,152,211	9,142,322	50%	14,609,411	80%
Purchased Property Services	10,678,841	11,801,701	8,032,294	68%	10,813,740	92%
Other Purchased Services	17,942,164	18,938,921	14,494,670	77%	20,391,839	108%
Supplies	33,620,092	37,978,100	20,410,210	54%	29,367,205	77%
Utilities	12,760,324	12,879,502	8,389,960	65%	12,631,183	98%
Equipment	-	-	-	0%	-	0%
Other	1,723,206	1,869,576	2,158,815	115%	2,859,073	153%
Total Expenditures	\$ 580,851,449	\$ 630,971,769	\$ 417,355,589	66%	\$ 639,523,730	\$ (8,551,961)

All notes on next page

2022-2023						
	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	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	152,766,801	152,766,801	100%	152,766,801	100%	2%
Revenues						
Local Taxes						
Property Tax (In SFA)	219,904,215	94,226,186	43%	219,318,940	100%	29%
Budget Override	73,713,000	31,902,090 ^A	43%	73,713,000	100%	90%
Specific Ownership Taxes (In SFA)	18,964,550	12,879,184	68%	18,964,550	100%	9%
Specific Ownership Taxes (Out of SFA)	13,034,624	8,852,059	68%	13,286,660	102%	3%
Subtotal Local Taxes	\$ 325,616,389	\$ 147,859,518	45%	\$ 325,283,150	100%	40%
Intergovernmental Revenue						
Equalization Entitlements	341,590,047	256,919,098	75%	341,554,364	100%	-3%
Special Education	21,511,709	21,511,709	100%	21,763,064	101%	13%
Vocational Education	723,514	469,034	65%	935,940	129%	-11%
Gifted & Talented	627,289	627,289	100%	627,289	100%	5%
Charter School Capital Construction	4,963,445	3,735,238	75%	4,963,445	100%	10%
Federal - Medicaid Reimbursement	4,638,504	3,352,893	72%	4,653,954	100%	13%
State PERA Contribution	9,000,000	-	0%	21,023,982	234%	-57%
Universal Preschool Program	-	- ^B	0%	-	0%	-
Other	2,398,525	2,382,826	99%	2,545,992	106%	38%
Subtotal Intergovernmental Revenue	\$ 385,453,033	\$ 288,998,088	75%	\$ 398,068,031	103%	-3%
Other Local Revenue						
General Fund Interest	4,277,448	3,167,412	74%	5,058,748	118%	33%
Charter School Purchased Services	9,175,541	7,083,984	77%	9,237,511	101%	-17%
Preschool	1,766,000	1,509,540	85%	1,638,038	93%	-54%
School Based	8,645,000	7,994,195	92%	8,904,021	103%	6%
Concurrent Enrollment	4,650,499	2,392,298	51%	4,710,814	101%	8%
Other	5,250,009	3,133,501	60%	8,863,711	169%	-31%
Subtotal Other Local Revenue	\$ 33,764,497	\$ 25,280,929	75%	\$ 38,412,843	114%	-7%
Total Revenue	\$ 744,833,919	\$ 462,138,535	62%	\$ 761,764,023	102%	\$ 16,930,104
Expenditures						
Salaries						
Administrators	19,978,737	15,041,957 ^C	75%	20,107,521	101%	12%
Certified	221,956,324	150,467,051 ^C	68%	222,962,241	100%	18%
ProTech	16,071,261	11,847,086 ^C	74%	15,923,516	99%	19%
Classified	59,336,867	35,448,027 ^C	60%	50,617,842	85%	36%
Substitutes	5,244,958	5,439,826	104%	7,244,455	138%	-5%
Overtime	414,055	544,256	131%	704,304	170%	10%
Additional Pay	17,826,582	3,258,206	18%	16,559,663	93%	12%
Benefits	116,984,582	80,858,433 ^C	69%	116,488,271	100%	20%
State PERA Contribution	9,000,000	-	0%	21,023,982	234%	-57%
Purchased Professional Services	10,748,191	7,090,127	66%	10,804,616	101%	35%
Purchased Property Services	10,398,133	7,011,345	67%	10,033,450	96%	8%
Other Purchased Services	17,701,441	15,303,139	86%	19,210,900	109%	6%
Supplies	32,530,468	17,970,545	55%	23,327,747	72%	26%
Utilities	12,038,328	10,267,587	85%	13,100,687	109%	-4%
Equipment	-	5,131	0%	1,798,472	0%	-100%
Other	2,964,271	2,399,295	81%	5,664,275	191%	-50%
Total Expenditures	\$ 553,194,198	\$ 362,952,011	66%	\$ 555,571,940	100%	\$ (2,377,742)

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Charter School Pass Through	\$ 186,003,157	\$ 194,839,101	\$ 146,152,393	75%	\$ 194,278,769	100%	\$ 560,332
Transfers							
Outdoor Education Fund	23,084	681	74,613	10956%	681	100%	-
Transportation Fund	25,207,437	27,193,112	27,193,112	100%	25,993,112	96%	1,200,000 ⁵
Capital Projects Fund	59,923	7,166,017	3,721,122	52%	24,069,609	336%	(16,903,592) ⁶
Nutrition Services NSLP Fund	1,045,352	2,879,595	2,156,825	75%	2,879,595	100%	-
Nutrition Services Non-NSLP Fund	-	-	-	0%	-	0%	-
Child Care Fund	1,075,537	1,563,758	1,298,401	83%	1,563,758	100%	-
Athletics & Activities Fund	6,334,674	6,512,459	6,512,459	100%	6,512,459	100%	-
COP Lease Payments Fund	1,119,125	1,119,125	1,119,125	100%	1,119,125	100%	-
Total Transfers	\$ 34,865,132	\$ 46,434,747	\$ 42,075,657	91%	\$ 62,138,339	134%	\$ (15,703,592)
Total Expenditures and Transfers	\$ 801,719,738	\$ 872,245,617	\$ 605,583,640	69%	\$ 895,940,837	103%	\$ (23,695,220)
BOE Contingency - 1%	6,827,000	1,568,848	-	0%	854,672	54%	714,176
Change in Fund Balance	(1,167,452)	(1,821,121)	(87,631,418)		(16,910,925)	929%	(15,089,804)
Ending Fund Balance	144,365,055	154,249,946	68,439,649	44%	139,160,142	90%	(15,089,804)
Tabor Reserve - 3%	20,480,000	20,645,000	0%	0%	20,645,000	100%	-
BOE Reserve - 3%	20,480,000	20,645,000	0%	0%	20,645,000	100%	-
School Carry Over Reserve	20,006,096	19,775,125	0%	0%	21,125,931	107%	1,350,806
Medicaid Carry Over Reserve	1,009,719	1,273,670	0%	0%	140,406	11%	(1,133,264)
Mental Health and Security Grant	15,526	28,502	0%	0%	-	0%	(28,502)
Enrollment Reserve	2,432,000	-	0%	0%	-	0%	-
Multi-Year Lease Reserve	3,218,115	3,218,115	0%	0%	3,218,115	100%	-
SPED/Mental Health Reserve	662,504	5,701	0%	0%	-	0%	(5,701)
Potential Set Aside for 5B One-Time Bridge	-	20,000,000	0%	0%	3,096,408	15%	(16,903,592) ⁶
Assignment of 2023 Mill Levy Override	-	990,569	0%	0%	2,190,569	221%	1,200,000
Assignment of 2018 Mill Levy Override	6,918,453	3,372,977	0%	0%	-	0%	(3,372,977) ⁷
Ending Fund Balance - after reserves	\$ 69,142,642	\$ 64,295,287	\$ 68,439,649	106%	\$ 68,098,713	106%	\$ 3,803,426

2023-2024 Budget to Actual Notes

¹ Additional funding received in May 2024 due to HB24-1389 for School Funding 2023-24 for New Arrival Students

² Other local revenue continues to trend upward toward pre-pandemic levels

³ The District will award retention stipends to eligible staff in September which will be accrued back to 2023-2024 and reflected within Final Revised Budget

⁴ Reduction in supplies spending predominately in school-managed accounts due to lower enrollment and less large curriculum purchases which is contributing to an increase in projected school carry over

⁵ Planned reduction of transfer from General Fund and associated reimbursement to District Contingency for a portion of the contracted drivers for Special Education that can be funded based on student need out of the initial budget allocation in Adopted Budget

⁶ Transfer to Capital Projects Fund and associated decrease to Potential Set Aside for 5B One-Time Bridge due to planned capitalization of projects approved for 2024

⁷ Assignment of 2018 Mill Levy Override anticipated to be spent to \$0 by June 30, 2024 at which point the budget for Career Tech programming and counselors in excess of the 2018 MLO will be funded like other school and department budget increases

Year over Year Actual Notes

^A Property Taxes increase year-over-year due to collection of 2023 MLO related property taxes beginning in January 2024

^B Universal Preschool Program is a new funding source for 2023-2024 which results in less Preschool tuition collected compared to prior year

^C Increases in salaries and benefits year-over-year predominately due to pay increases associated with 2023 MLO

	2022-2023						
	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
	\$ 166,684,465	\$ 125,994,869	76%	\$ 166,792,982	100%	\$ (108,517)	16%
	23,084	23,084	100%	23,084	100%	-	-97%
	16,603,238	16,487,238	99%	16,603,238	100%	-	57%
	11,723,234	2,173,042	19%	11,723,234	100%	-	105%
	362,884	519,634	143%	362,884	100%	-	694%
	268,718	93,718		268,718	100%	-	-100%
	560,107	492,107	88%	560,107	100%	-	179%
	5,437,684	5,390,384	99%	5,437,684	100%	-	20%
	1,118,885	1,118,885	100%	1,118,885	100%	-	0%
	\$ 36,097,834	\$ 26,298,092	73%	\$ 36,097,834	100%	\$ -	72%
	\$ 755,976,497	\$ 515,244,973	68%	\$ 758,462,757	100%	\$ (2,486,260)	18%
	3,202,497	-	0%	-	0%	3,202,497	
	(14,345,075)	(53,106,438)		3,301,267	-23%	17,646,342	-612%
	138,421,726	99,660,363	72%	156,068,068	113%	17,646,342	-11%
	18,570,000	0%	0%	20,645,000	111%	2,075,000	0%
	18,570,000	0%	0%	20,645,000	111%	2,075,000	0%
	20,003,538	0%	0%	19,775,125	99%	(228,413)	7%
	1,725,576	0%	0%	1,273,670	74%	(451,906)	-89%
	287,761	0%	0%	28,502	10%	(259,259)	-100%
	-	0%	0%	-	0%	-	
	3,782,903	0%	0%	3,782,903	100%	-	-15%
	-	0%	0%	370,782	0%	370,782	-100%
	-	0%	0%	-	0%	-	
	-	0%	0%	-	0%	-	
	7,256,153	0%	0%	3,372,977	46%	(3,883,176)	-100%
	\$ 68,225,795	\$ 99,660,363	146%	\$ 86,174,109	126%	\$ 17,948,314	-21%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended March 31, 2024

	2023-2024 Year to Date Actual	2022-2023 Year to Date Actual	Year over Year Increase/(Decrease)	Percentage Increase/(Decrease)
Student Funded Pupil Count*	61,854	63,158	(1,304)	-2.06%
REVENUE				
Property Taxes	\$ 178,790,852	\$ 126,128,276	\$ 52,662,576	41.75% ²
Specific Ownership Taxes	22,832,966	21,731,243	1,101,723	5.07%
State Equalization	248,922,255	256,919,098	(7,996,844)	-3.11%
Categorical Revenue	27,810,976	24,990,858	2,820,117	11.28%
Charter School Purchased Services	6,236,223	7,083,984	(847,761)	-11.97%
Charter School Capital Construction	4,124,136	3,735,238	388,897	10.41%
Federal - Medicaid Reimbursement	3,362,378	3,352,893	9,485	0.28%
Preschool	628,258	1,509,540	(881,282)	-58.38% ¹
School Based	7,668,513	7,994,195	(325,682)	-4.07%
Other	17,681,170	8,693,211	8,987,958	103.39% ¹
	<u>\$ 518,057,725</u>	<u>\$ 462,138,535</u>	<u>\$ 55,919,189</u>	<u>12.10%</u>

Property Taxes	Calculated by applying the December 2023 mill levy upon the 2024 assessed valuation of residential and commercial property within the District. Prior to December 2023, property taxes are based on the December 2022 mill levy and 2023 assessed valuation.
Specific Ownership Taxes	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
State Equalization	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
Categorical Revenue	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
Charter School Purchased Services	Revenues charged to charter schools that participate in the District purchased services agreement.
Charter School Capital Construction	Revenues of \$396.20 per charter school pupil received from the state and passed through to the charter schools.
Federal - Medicaid Reimbursement	Revenues for the Medicaid reimbursement program.
Other	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

* Student Funded Pupil Count for 2023-2024 based on actual Student October Count 2023 for the Revised Budget.

Notes:

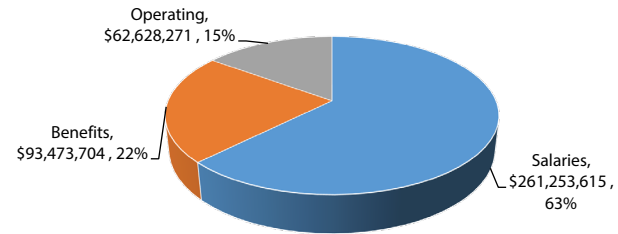
¹ 2023-2024 includes new Universal Preschool Program state revenue which contributes to the decrease in Preschool tuition revenue

² 2023 Mill Levy Override for \$66M began collection in January 2024

Unaudited for management use only

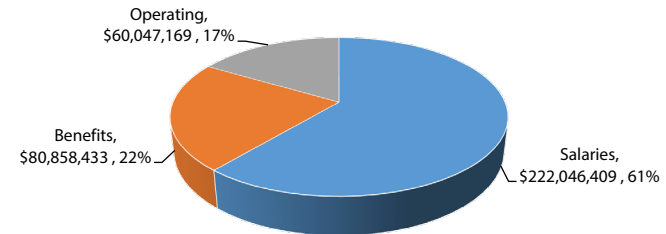
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended March 31, 2024

2023-2024 Actual Expenditures



Total expenditures through 3rd Quarter 2023-2024 were \$417,355,589. In addition to these expenditures, there is a charter school distribution of \$146,152,393 and a transfer to other funds of \$42,075,657.

2022-2023 Actual Expenditures



Total expenditures through 3rd Quarter 2022-2023 were \$362,952,011. In addition to these expenditures, there is a charter school distribution of \$125,994,869 and a transfer to other funds of \$26,298,092.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	89,826	104,615	104,615	100%	104,615	100%	-
Revenues							
Tuition	1,522,580	1,522,580	937,473	62%	1,366,463	90%	(156,117)
Grant	10,521	27,476	29,165	106%	29,165	106%	1,689
Other	-	-	10,010	0%	10,000	0%	10,000
Total Revenue	\$ 1,533,101	\$ 1,550,056	\$ 976,648	63%	\$ 1,405,628	91%	\$ (144,428)
Transfer from General Fund	23,084	681	74,613	10956%	681	100%	-
Total Sources	\$ 1,646,011	\$ 1,655,352	\$ 1,155,876	70%	\$ 1,406,309	85%	\$ (249,043)
Expenditures							
Salaries	882,547	934,687	633,494	68%	900,034	96%	34,653
Benefits	293,518	309,247	212,397	69%	292,680	95%	16,567
Purchased Services	141,085	141,085	94,062	67%	135,475	96%	5,610
Supplies	176,293	176,908	125,245	71%	137,343	78%	39,565
Equipment	-	-	-	0%	-	0%	-
Field Trips & Other	39,658	39,658	26,062	66%	39,658	100%	-
Total Expenditures	\$ 1,533,101	\$ 1,601,585	\$ 1,091,259	68%	\$ 1,505,190	94%	\$ 96,395
Change in Fund Balance	23,084	(50,848)	(39,998)		(98,881)	194%	48,033
Balance on Hand June 30	\$ 112,910	\$ 53,767	\$ 64,617	120%	\$ 5,734	11%	\$ (48,033)

2022-2023							
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	
25,065	25,065	100%	25,065	100%	-	317%	
1,342,600	853,270	64%	1,137,254	85%	(205,346)	20%	
139,200	118,466	85%	108,572	78%	(30,628)	-73%	
22,000	10,820	49%	10,560	48%	(11,440)	-5%	
\$ 1,503,800	\$ 982,556	65%	\$ 1,256,386	84%	\$ (247,414)	12%	
23,084	23,084	100%	23,084	100%	-	-97%	
\$ 1,551,949	\$ 1,030,705	66%	\$ 1,304,535	84%	\$ (247,414)	8%	
747,294	495,106	66%	670,288	90%	77,006	34%	
264,580	178,866	68%	230,506	87%	34,074	27%	
130,471	77,928	60%	118,572	91%	11,899	14%	
327,646	123,817	38%	154,644	47%	173,002	-11%	
10,000	6,237	62%	6,237	62%	3,763	-100%	
63,208	13,761	22%	19,671	31%	43,537	102%	
\$ 1,543,199	\$ 895,715	58%	\$ 1,199,919	78%	\$ 343,280	25%	
(16,315)	109,925		79,551	-488%	95,866	-224%	
\$ 8,750	\$ 134,990	1543%	\$ 104,616	1196%	\$ 95,866	-95%	

2023-2024 Budget to Actual Notes

¹ Water line break contributed to multiple cancellations and transition of overnight programs to day programs in 2023-2024

² Other revenue includes a donation from the Foundation for Douglas County Schools for Outdoor Education scholarships and will be included in the Final Revised Budget

³ Supplies trending under budget due to the program cancellations associated with the water issues at Stone Canyon

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024								2022-2023							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance		Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual	
Balance on Hand July 1	16,947,424	17,007,255	17,007,255	100%	17,007,255	100%	-		10,172,826	10,172,826	100%	10,172,826	100%	-	67%	
Revenues																
Revenue in Lieu of Land	496,370	1,795,495	2,355,571	131%	2,557,928	142%	762,433	¹	2,414,302	598,369	^A 25%	740,029	31%	(1,674,273)	246%	
Investment Earnings	-	-	-	0%	-	0%	-		-	-	0%	-	0%	-	-	
Sale of Land or Buildings	-	4,900,000	4,698,977	96%	4,698,977	96%	(201,023)		4,475,278	1,136,066	^B 25%	4,960,350	111%	485,072	-5%	
Other	-	-	421,077	0%	421,077	0%	421,077	²	75,942	115,045	^C 151%	6,482,789	8537%	6,406,847	-94%	
Total Revenue	\$ 496,370	\$ 6,695,495	\$ 7,475,625	112%	\$ 7,677,982	115%	\$ 982,487		\$ 6,965,522	\$ 1,849,480	27%	\$ 12,183,168	175%	\$ 5,217,646	-37%	
Transfer from General Fund	59,923	7,166,017	3,721,122	52%	23,269,609	325%	16,103,592	³	11,723,234	2,173,042	19%	11,723,234	100%	-	98%	
Total Sources	\$ 17,503,717	\$ 30,868,767	\$ 28,204,002	91%	\$ 47,954,846	155%	\$ 17,086,079		\$ 28,861,582	\$ 14,195,348	49%	\$ 34,079,228	118%	\$ 5,217,646	41%	
Expenditures																
Salaries	-	-	-	0%	-	0%	-		-	-	0%	-	0%	-	-	
Benefits	-	-	-	0%	-	0%	-		-	-	0%	-	0%	-	-	
Purchased/Property Services	-	5,194	8,516	164%	190,194	3662%	(185,000)	⁴	30,640	30,640	100%	183,558	599%	(152,918)	4%	
Equipment/Building	5,883,360	12,137,809	5,021,338	41%	16,718,373	138%	(4,580,564)	³	20,907,298	4,045,506	^D 19%	16,876,578	81%	4,030,720	-1%	
Other	-	-	-	0%	-	0%	-		-	2,959	0%	11,837	0%	(11,837)	-100%	
Total Expenditures	\$ 5,883,360	\$ 12,143,003	\$ 5,029,854	41%	\$ 16,908,567	139%	\$ (4,765,564)		\$ 20,937,938	\$ 4,079,105	19%	\$ 17,071,973	82%	\$ 3,865,965	-1%	
Change in Fund Balance	(5,327,067)	1,718,509	6,166,893		14,039,025	817%	(12,320,516)		(2,249,182)	(56,582)		6,834,429	-304%	9,083,611	105%	
Assigned to Revenue in Lieu of Land	\$ 4,884,280	\$ 6,291,164	0%	\$ 6,699,597	106%	\$ 408,433			\$ 7,627,112	0%	\$ 5,170,613	68%	\$ (2,456,499)	30%		
Assigned to School Carry Over	\$ 3,001,945	\$ 2,974,250	0%	\$ 1,774,689	60%	\$ (1,199,561)			\$ 2,700,234	0%	\$ 3,058,495	113%	\$ 358,261	-42%		
Balance on Hand June 30 (Other)	\$ 3,734,132	\$ 9,460,350	\$ 23,174,148	245%	\$ 22,571,994	239%	\$ 13,111,644	³	\$ (2,403,702)	\$ 10,116,244	-421%	\$ 8,778,147	-365%	\$ 11,181,849	157%	

2023-2024 Budget to Actual Notes

¹ Revenue in Lieu of Land atypically low in 2022-2023 and returning to prior year trends based on residential development to be held in reserve

² Other revenue due to school and department sponsored capital projects with donations and/or lease income deposited directly into Capital Projects Fund instead of General Fund

³ Transfer from General Fund, Equipment/Building and Balance on Hand June 30 (Other) due to set aside of \$20M as a committed reserve to be spent on most urgent capital projects with the failure of 2023 Bond; \$16M of \$20M transferred from General Fund of which \$13M is anticipated to carry over into 2024-2025

Year over Year Actual Notes

^A Revenue in Lieu of Land atypically low in 2022-2023 and returning to prior year trends based on residential development

^B Sale of Land or Buildings increase year-over-year due to sale of Westridge site in 2023-2024

^C Other revenue due to school and department sponsored capital projects with donations and/or lease income deposited directly into Capital Projects Fund instead of General Fund

^D Expenditures in equipment/building will continue to increase due to the close out of the 2018 Bond in the Bond Building Fund

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
Tuition	-	-	-	0%	-	0%	-
Contributions/Donations	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Purchased Services	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-			0%	-
Assigned to School Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

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

2023-2024 Budget to Actual Notes
None

Year over Year Actual Notes
None

	2022-2023						
	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
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-		-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
Balance on Hand July 1	2,095,782	2,729,579	2,729,579	100%	2,729,579	100%
Revenues						
Transportation Fees	1,140,000	911,775	692,169	76%	875,302	96%
State Categorical	4,748,388	5,063,728	5,063,728	100%	5,063,728	100%
Other	750,000	750,000	579,520	77%	735,292	98%
Total Revenue	\$ 6,638,388	\$ 6,725,503	\$ 6,335,417	94%	\$ 6,674,322	99%
Transfer from General Fund	25,207,437	27,193,112	27,193,112	100%	25,993,112	96%
Total Sources	\$ 33,941,607	\$ 36,648,194	\$ 36,258,108	99%	\$ 35,397,013	97%
Expenditures						
Salaries	14,702,507	14,691,063	9,207,867	63%	12,831,630	87%
Benefits	6,311,322	6,310,821	3,625,362	57%	4,557,161	72%
Purchased Services	8,298,391	10,080,786	6,332,964	63%	9,038,812	90%
Supplies	1,468,177	1,455,177	731,278	50%	998,775	69%
Fuel	2,000,000	2,000,000	1,167,080	58%	1,678,298	84%
Bus Purchases & Equipment	1,200,000	1,200,000	14,994	1%	214,994	18%
Field Trips and Other	(817,443)	(817,443)	(624,323)	76%	(908,142)	111%
Total Expenditures	\$ 33,162,954	\$ 34,920,404	\$ 20,455,223	59%	\$ 28,411,527	81%
Change in Fund Balance	(1,317,129)	(1,001,789)	13,073,307		4,255,907	-425%
Assigned to Future Year Transportation Obligations	\$ -	\$ -	0%	\$ 3,294,124	0%	\$ (3,294,124)
Balance on Hand June 30	\$ 778,653	\$ 1,727,790	\$ 15,802,886	915%	\$ 3,691,362	214%

	2022-2023					
	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	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	5,608,852	5,608,852	100%	5,608,852	100%	-51%
Revenues						
Transportation Fees	850,000	851,353 ^A	100%	1,036,376	122%	-16%
State Categorical	4,751,354	4,637,739	98%	4,821,667	101%	5%
Other	728,554	646,944	89%	800,826	110%	-8%
Total Revenue	\$ 6,329,908	\$ 6,136,036	97%	\$ 6,658,869	105%	0%
Transfer from General Fund	16,603,238	16,487,238	99%	16,603,238	100%	57%
Total Sources	\$ 28,541,998	\$ 28,232,126	99%	\$ 28,870,959	101%	23%
Expenditures						
Salaries	11,659,762	7,693,440	66%	10,594,431	91%	21%
Benefits	4,578,898	3,218,618	70%	4,193,604	92%	9%
Purchased Services	8,074,345	5,851,325	72%	8,309,256	103%	9%
Supplies	1,324,488	716,110	54%	941,547	71%	6%
Fuel	1,880,000	1,450,603	77%	1,893,519	101%	-11%
Bus Purchases & Equipment	985,000	14,279	1%	960,673	98%	-78%
Field Trips and Other	(739,148)	(467,425)	63%	(751,649)	102%	21%
Total Expenditures	\$ 27,763,345	\$ 18,476,950	67%	\$ 26,141,380	94%	9%
Change in Fund Balance	(4,830,199)	4,146,325		(2,879,274)	60%	-248%
Assigned to Future Year Transportation Obligations	\$ -	0%	\$ -	0%	\$ -	
Balance on Hand June 30	\$ 778,653	\$ 9,755,177	1253%	\$ 2,729,579	351%	35%

2023-2024 Budget to Actual Notes

¹ Planned reduction of transfer from General Fund and associated reimbursement to District Contingency for a portion of the contracted drivers for Special Education that can be funded based on student need out of the initial budget allocation in Adopted Budget

² Salaries and benefits trending under budget due to continuation of vacancies in bus driver and Transportation Educational Assistant (TEA) positions

³ New buses ordered in 2024 will not be received until 2024-2025

⁴ Proposed Budget for 2024-2025 built using resources from current year intended to carry over to cover obligations for inventory, bus purchases and increased costs to third party transportation

Year over Year Actual Notes

^A Decrease year-over-year to Transportation Fees due to 20% route cancellation implemented in 2023-2024 due to bus driver shortages



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	3,329,009	5,079,435	5,079,435	100%	5,079,435	100%	-
Revenues							
Food Sales	5,153,467	5,161,556	4,050,593	78%	5,198,860	101%	37,304
Federal Reimbursement	12,195,954	8,452,529	6,657,395	79%	8,203,894	97%	(248,635)
Commodity Contribution	804,317	1,286,903	-	0%	1,286,903	100%	-
Miscellaneous	37,000	130,660	98,218	75%	130,660	100%	-
Sale of Capital Assets	-	83,855	83,855	100%	83,855	100%	-
State Match Child Nutr. & CDE Revenue	10,627,511	14,924,835	14,238,353	95%	18,024,835	121%	3,100,000 ¹
Total Revenues	\$ 28,818,249	\$ 30,040,338	\$ 25,128,414	84%	\$ 32,929,007	110%	\$ 2,888,669
Transfer from General Fund	1,045,352	2,879,595	2,156,825	75%	2,879,595	100%	-
Total Sources	\$ 33,192,610	\$ 37,999,368	\$ 32,364,674	85%	\$ 40,888,037	108%	\$ (2,888,669)
Expenditures							
Salaries	10,120,016	10,990,776	8,552,176	78%	11,283,495	103%	(292,719)
Benefits	3,911,213	4,129,073	3,473,372	84%	4,451,569	108%	(322,496)
Food & Commodities	12,614,074	15,885,547	10,976,436	69%	15,449,903	97%	435,644
Purchased Services & Repairs	256,970	366,971	244,984	67%	297,241	81%	69,730
Supplies	1,454,828	1,701,492	1,611,263	95%	1,993,760	117%	(292,268) ²
Equipment	385,000	475,000	164,570	35%	220,000	46%	255,000 ³
Other	1,121,500	1,121,500	125,473	11%	1,198,500	107%	(77,000)
Total Expenditures	\$ 29,863,601	\$ 34,670,359	\$ 25,148,273	73%	\$ 34,894,469	101%	\$ (224,110)
Change in Fund Balance	-	(1,750,426)	2,136,966		914,133	-52%	(2,664,559)
Balance on Hand June 30	\$ 3,329,009	\$ 3,329,009	\$ 7,216,401	217%	\$ 5,993,568	180%	\$ 2,664,559

2023-2024 Budget to Actual Notes

¹ State Match Child Nutrition continues to increase due to high participation in Healthy School Meals for All program

² Non-consumable supplies have increased significantly and Final Revised Budget will set aside increased budget in this area

³ The purchase of a new refrigerated truck planned has been deferred to 2024-2025 due to lack of availability

Year over Year Actual Notes

^A Decrease in food sales year-over-year due to implementation of Healthy School Meals for All program

^B Increase in federal reimbursement and state match for child nutrition due to Healthy School Meals for All program

^C Increase in salaries, benefits, food & commodities and supplies due to consolidation of all food service activity under the NSLP Fund due to implementation of Healthy School Meals for All program in 2023-2024

^D Large equipment expense in 2022-2023 was freezer construction completed in 2022-2023 to return equipment projection to normal operating plans for 2023-2024

	2022-2023						
	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
	9,483,172	9,483,172	100%	9,483,172	100%	-	-46%
	11,906,032	9,327,123 ^A	78%	12,051,772	101%	145,740	-57%
	5,880,047	5,583,315 ^B	95%	6,186,839	105%	306,792	33%
	910,075	-	0%	1,260,363	138%	350,288	2%
	61,500	73,673	120%	163,564	266%	102,064	-20%
	-	48,786	0%	79,524	0%	79,524	5%
	279,351	219,246 ^B	78%	230,291	82%	(49,060)	7727%
	\$ 19,037,005	\$ 15,252,143	80%	\$ 19,972,352	105%	\$ 935,347	65%
	362,884	519,634	143%	362,884	100%	-	694%
	\$ 28,883,061	\$ 25,254,949	87%	\$ 29,818,408	103%	\$ 935,347	37%
	6,892,020	4,872,206 ^C	71%	6,447,342	94%	444,678	75%
	2,749,725	2,030,227 ^C	74%	2,602,399	95%	147,326	71%
	8,049,809	5,277,349 ^C	66%	7,783,715	97%	266,094	98%
	486,780	358,704	74%	464,404	95%	22,376	-36%
	2,328,960	882,321 ^C	38%	1,198,427	51%	1,130,533	66%
	4,605,000	4,270,017 ^D	93%	4,670,655	101%	(65,655)	-95%
	1,566,550	32,035	2%	1,572,032	100%	(5,482)	-24%
	\$ 26,678,844	\$ 17,722,859	66%	\$ 24,738,973	93%	\$ 1,939,871	41%
	(7,278,955)	(1,951,082)		(4,403,737)	60%	2,875,218	-121%
	\$ 2,204,217	\$ 7,532,090	342%	\$ 5,079,435	230%	\$ 2,875,218	18%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	
Balance on Hand July 1	-	-	0%	-	0%	-	
Revenues							
Food Sales	-	-	0%	-	0%	-	
Federal Reimbursement	-	-	0%	-	0%	-	
Commodity Contribution	-	-	0%	-	0%	-	
Miscellaneous	-	-	0%	-	0%	-	
Sale of Capital Assets	-	-	0%	-	0%	-	
State Match Child Nutr. & CDE Revenue	-	-	0%	-	0%	-	
Total Revenues	\$ -	\$ -	0%	\$ -	0%	\$ -	
Transfer from General Fund	-	-	0%	-	0%	-	
Total Sources	\$ -	\$ -	0%	\$ -	0%	\$ -	
Expenditures							
Salaries	-	-	0%	-	0%	-	
Benefits	-	-	0%	-	0%	-	
Food & Commodities	-	-	0%	-	0%	-	
Purchased Services & Repairs	-	-	0%	-	0%	-	
Supplies	-	-	0%	-	0%	-	
Equipment	-	-	0%	-	0%	-	
Other	-	-	0%	-	0%	-	
Total Expenditures	\$ -	\$ -	0%	\$ -	0%	\$ -	
Change in Fund Balance	-	-		-		-	
Balance on Hand June 30	\$ -	\$ -	0%	\$ -	0%	\$ -	

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

^The Nutrition Services Non-NSLP Fund will not be in use in 2023-2024 due to the Healthy School Meals for All program

2022-2023							
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	
16,801	16,801	100%	16,801	100%	-	-100%	
6,010,543	4,572,126	76%	5,561,520	93%	(449,023)	-100%	
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
\$ 6,010,543	\$ 4,572,126	76%	\$ 5,561,520	93%	\$ (449,023)	-100%	
268,718	93,718	35%	268,718	100%	-	-100%	
\$ 6,296,062	\$ 4,682,645	74%	\$ 5,847,039	93%	\$ (449,023)	-100%	
2,034,633	1,572,793	77%	2,008,286	99%	26,347	-100%	
854,879	640,465	75%	810,920	95%	43,959	-100%	
2,743,000	2,008,107	73%	2,322,261	85%	420,739	-100%	
193,320	163,935	85%	199,272	103%	(5,952)	-100%	
226,430	187,975	83%	272,339	120%	(45,909)	-100%	
-	-	0%	6,343	0%	(6,343)	-100%	
243,800	2,619	1%	227,619	93%	16,181	-100%	
\$ 6,296,062	\$ 4,575,893	73%	\$ 5,847,039	93%	\$ 449,023	-100%	
(16,801)	89,950		(16,801)	100%	(0)	-100%	
\$ -	\$ 106,751	0%	\$ -	0%	\$ -		

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
State and Local Revenue	1,022,752	1,205,844	924,528	77%	1,205,844	100%	-
Federal Revenue	14,922,697	15,855,713	11,202,166	71%	16,384,760	103%	529,047
Other Revenue	-	114,097	(46,907)	-41%	67,190	59%	(46,907)
Total Revenue	\$ 15,945,449	\$ 17,175,654	\$ 12,079,787	70%	\$ 17,657,794	103%	\$ 482,140
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 15,945,449	\$ 17,175,654	\$ 12,079,787	70%	\$ 17,657,794	103%	\$ 482,140
Expenditures							
Salaries	9,481,992	9,286,534	6,565,556	71%	9,352,686	101%	(66,152)
Benefits	3,795,113	3,035,369	2,237,411	74%	3,012,823	99%	22,546
Purchased/Property Services	1,327,243	2,841,287	1,895,888	67%	3,055,762	108%	(214,475)
Supplies	720,021	1,283,955	844,152	66%	1,363,132	106%	(79,177)
Equipment	106,123	47,962	103,070	215%	184,738	385%	(136,776)
Other	514,957	680,547	424,581	62%	688,652	101%	(8,105)
Total Expenditures	\$ 15,945,449	\$ 17,175,654	\$ 12,070,658	70%	\$ 17,657,794	103%	\$ (482,140)
Change in Fund Balance	-	-	9,129		-	0%	-
Balance on Hand June 30	\$ -	\$ -	\$ 9,129	0%	\$ -	0%	\$ -

2023-2024 Budget to Actual Notes

¹ Perkins federal grant received after Revised Budget in January 2024 and equipment budget and associated revenue will be added for the Final Revised Budget

² Other revenue variance based on transfer of grant balances between grants and fiscal agents and will be resolved at year end

Year over Year Actual Notes

None

2022-2023							
Final Revised		Year to Date		Year End	Year End	Budget to	Current Year End
Annual	Year to Date	as a % of	Year End	as a % of	Year End	Budget to	Projection as %
Budget	Actual	Final Revised	Actual	Final Revised	Year End	Year End	of Prior Year
		Budget		Budget	Variance	End Actual	End Actual
-	-	0%	-	0%	-		
1,901,308	1,663,931	88%	1,776,675	93%	(124,633)	-32%	
20,530,661	13,296,020	65%	19,510,353	95%	(1,020,308)	-16%	
294,024	214,033	73%	172,351	59%	(121,673)	-61%	
\$ 22,725,993	\$ 15,173,983	67%	\$ 21,459,379	94%	\$ (1,266,614)	-18%	
-	-	0%	-	0%	-		
\$ 22,725,993	\$ 15,173,983	67%	\$ 21,459,379	94%	\$ (1,266,614)	-18%	
11,310,725	7,567,309	67%	11,302,915	100%	7,810	-17%	
3,755,439	2,543,660	68%	3,659,422	97%	96,017	-18%	
4,270,432	2,726,985	64%	3,688,374	86%	582,058	-17%	
2,173,725	1,384,115	64%	1,583,420	73%	590,305	-14%	
156,123	-	0%	70,690	45%	85,433	161%	
1,059,549	687,525	65%	1,154,558	109%	(95,009)	-40%	
\$ 22,725,993	\$ 14,909,594	66%	\$ 21,459,379	94%	\$ 1,266,614	-18%	
-	264,389		-	0%	-		
\$ -	\$ 264,389	0%	\$ -	0%	\$ -		

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,024,078	1,196,462	-	0%	-	0%	(1,196,462)
Revenue							
Pupil Activity	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%		0%	-
Total Sources	\$ 1,024,078	\$ 1,196,462	\$ -	0%	\$ -	0%	\$ (1,196,462)
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Purchased/Property Services	-	-	-	0%	-	0%	-
Supplies	1,024,078	1,196,462	-	0%	-	0%	1,196,462
Equipment	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 1,024,078	\$ 1,196,462	\$ -	0%	\$ -	0%	\$ 1,196,462
Change in Fund Balance	(1,024,078)	(1,196,462)	-		-	0%	(1,196,462)
Assigned to School Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Balance on Hand June 30 - Other	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

2023-2024 Budget to Actual Notes

¹ Pupil Activity Fund will not be used in 2023-2024 and activity will move to either the General Fund or Athletics and Activities Fund with a restatement of the 2023-2024 beginning fund balance

Year over Year Actual Notes

None

2022-2023							
Final Revised		Year to Date		Year End	Year End	Budget to	Current Year End
Annual	Year to Date	as a % of	Year End	as a % of	Year End	Year End	Projection as %
Budget	Actual	Final Revised	Actual	Final Revised	Year End	Variance	of Prior Year
		Budget		Budget			End Actual
1,224,000	1,224,000	100%	1,224,000	100%	-	-100%	
1,411,784	817,540	58%	1,155,699	82%	(256,085)	-100%	
\$ 1,411,784	\$ 817,540	58%	\$ 1,155,699	82%	\$ (256,085)	-100%	
-	-	0%	-	0%	-		
\$ 2,635,784	\$ 2,041,540	77%	\$ 2,379,699	90%	\$ (256,085)	-100%	
138,073	63,887	46%	116,153	84%	21,920	-100%	
31,551	14,948	47%	26,890	85%	4,661	-100%	
525,413	283,687	54%	398,302	76%	127,111	-100%	
678,495	412,322	61%	585,924	86%	92,571	-100%	
56,028	29,472	53%	29,472	53%	26,557	-100%	
38,238	16,958	44%	26,496	69%	11,742	-100%	
\$ 1,467,798	\$ 821,274	56%	\$ 1,183,237	81%	\$ 284,561	-100%	
(56,014)	(3,733)		(27,538)	49%	28,476	-100%	
\$ 1,167,986		0%	\$ 1,196,314	102%	\$ 28,328	-100%	
\$ -	\$ 1,220,267	0%	\$ 148	0%	\$ 148	-100%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,452,815	2,903,952	2,903,952	100%	2,903,952	100%	-
Revenues							
Student Fees	3,958,164	3,958,164	3,402,097	86%	4,050,276	102%	92,112
Gate Fees	1,414,753	1,414,753	1,313,159	93%	1,388,517	98%	(26,236)
Donations and Fundraising	2,996,139	3,346,139	2,682,604	80%	3,576,804	107%	230,665
Merchandise Sales	5,266,322	5,266,322	3,992,934	76%	4,917,644	93%	(348,678)
Other Pupil Income	442,284	446,284	469,477	105%	538,191	121%	91,907
Total Revenue	\$ 14,077,662	\$ 14,431,662	\$ 11,860,270	82%	\$ 14,471,432	100%	\$ 39,770
Transfer from General Fund	6,334,674	6,512,459	6,512,459	100%	6,512,459	100%	-
Total Sources	\$ 22,865,151	\$ 23,848,073	\$ 21,276,681	89%	\$ 23,887,843	100%	\$ (39,770)
Expenditures							
Salaries	7,526,330	7,534,137	5,385,048	71%	7,442,516	99%	91,621
Benefits	1,849,407	1,843,676	1,277,246	69%	1,700,783	92%	142,893
Purchased Services	4,348,922	4,157,195	4,384,947	105%	5,846,220	141%	(1,689,025)
Supplies	6,119,732	6,097,050	4,691,005	77%	6,092,787	100%	4,263
Equipment	28,839	249,901	585,766	234%	585,956	234%	(336,055)
Field Trips and Other	539,106	553,106	331,930	60%	445,314	81%	107,792
Total Expenditures	\$ 20,412,336	\$ 20,435,065	\$ 16,655,942	82%	\$ 22,113,577	108%	\$ (1,678,512)
Change in Fund Balance	-	509,056	1,716,787		(1,129,686)	-222%	1,638,742
Assigned to School Carry Over	\$ 2,452,815	\$ 3,413,008		0%	\$ 1,589,388	47%	\$ (1,823,620)
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 4,620,739	0%	\$ 184,878	0%	\$ 184,878

2022-2023							
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	
2,504,281	2,504,281	100%	2,504,281	100%	-		16%
3,756,208	3,132,809	83%	3,780,988	101%	24,780		7%
1,437,496	1,132,294	79%	1,476,586	103%	39,090		-6%
2,537,511	2,072,678	82%	3,189,366	126%	651,855		12%
4,398,008	3,657,055	83%	4,581,765	104%	183,757		7%
693,928	399,150	58%	199,615	29%	(494,313)		170%
\$ 12,823,151	\$ 10,393,986	81%	\$ 13,228,320	103%	\$ 405,169		9%
5,437,684	5,390,384	99%	5,437,684	100%	-		20%
\$ 20,765,116	\$ 18,288,651	88%	\$ 21,170,285	102%	\$ 405,169		13%
6,152,242	4,301,180	70%	5,716,475	93%	435,767		30%
1,296,101	985,354	76%	1,309,201	101%	(13,100)		30%
4,683,734	4,120,228	88%	5,330,911	114%	(647,177)		10%
4,521,715	3,980,071	88%	5,273,055	117%	(751,340)		16%
388,654	464,362	119%	494,130	127%	(105,476)		19%
1,398,625	114,691	8%	142,563	10%	1,256,062		212%
\$ 18,441,071	\$ 13,965,886	76%	\$ 18,266,333	99%	\$ 174,738		21%
(180,236)	1,818,484		399,671	-222%	579,907		-383%
\$ 2,324,045		0%	\$ 2,559,075	110%	\$ 235,030		-38%
\$ -	\$ 4,322,765	0%	\$ 344,877	0%	\$ 344,877		-46%

2023-2024 Budget to Actual Notes

¹ Increased expense to purchased services due predominately to multiple cheer teams' national championship travel out of state and an international travel trip sponsored through fundraising for another high school

² Upgraded turf fields paid by donations and fundraising and/or school carry over

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
						Budget to Projection Variance
Balance on Hand July 1	4,456,753	5,782,084	5,782,084	100%	5,782,084	100.0%
Revenues						
Tuition	10,603,476	10,203,710	6,717,062	66%	10,092,712	(110,998)
Grant	150,000	23,074	59,324	257%	59,324	36,250
Other	-	-	2,800	0%	2,800	2,800
Total Revenue	\$ 10,753,476	\$ 10,226,784	\$ 6,779,186	66%	\$ 10,154,835	\$ (71,949)
Transfer from General Fund	1,075,537	1,563,758	1,298,401	83%	1,557,796	(5,962)
Total Sources	\$ 16,285,766	\$ 17,572,626	\$ 13,859,671	79%	\$ 17,494,715	\$ (77,911)
Expenditures						
Salaries	7,658,146	7,958,530	5,467,573	69%	7,518,462	440,068
Benefits	2,413,637	2,487,090	1,910,774	77%	2,566,823	(79,733)
Purchased Services	1,343,811	1,416,548	942,222	67%	1,604,381	(187,833)
Supplies	202,997	358,153	269,810	75%	386,154	(28,001)
Field Trips and Other	772,166	788,781	190,970	24%	490,796	297,985
Total Expenditures	\$ 12,390,757	\$ 13,009,102	\$ 8,781,348	68%	\$ 12,566,615	\$ 442,487
Change in Fund Balance	(561,744)	(1,218,560)	(703,762)		(853,985)	(364,575)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	\$ -
Balance on Hand June 30 (BASE Department)	\$ 3,895,009	\$ 4,563,524	\$ 5,078,322	111%	\$ 4,928,099	\$ 364,575

2022-2023						
	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
	2,920,252	2,920,252	100%	2,920,252	100%	-
	9,389,350	6,761,957	72%	10,008,179	107%	618,829
	3,761,849	3,868,132 ^A	103%	3,695,494	98%	(66,355)
	-	1,282	0%	1,647	0%	1,647
	\$ 13,151,199	\$ 10,631,370	81%	\$ 13,705,320	104%	\$ 554,121
	560,107	492,107	88%	560,107	100%	-
	\$ 16,631,558	\$ 14,043,729	84%	\$ 17,185,679	103%	\$ 554,121
	8,874,940	4,929,123	56%	6,997,307	79%	1,877,633
	2,940,750	1,747,338	59%	2,383,706	81%	557,044
	1,055,223	801,698	76%	1,191,595	113%	(136,372)
	411,180	195,713	48%	395,210	96%	15,970
	637,178	272,768	43%	435,777	68%	201,401
	\$ 13,919,271	\$ 7,946,640	57%	\$ 11,403,595	82%	\$ 2,515,676
	(207,965)	3,176,837		2,861,832	-1376%	3,069,797
	\$ -	\$ -	0%	\$ -	0%	\$ -
	\$ 2,712,287	\$ 6,097,089	225%	\$ 5,782,084	213%	\$ 3,069,797

2023-2024 Budget to Actual Notes

¹ Before and After School (BASE) programs received capacity grant awards after Revised Budget which will be reflected in June 2024 in Final Revised Budget

² Charter buses will be used in place of District provided transportation for field trips when District transportation is unavailable and the amendment will be reflected within Final Revised Budget

³ Individual BASE programs maintain their own contingency reserve in addition to fund balance that is not anticipated to be spent in 2023-2024

Year over Year Actual Notes

^A Reduction in grant revenue year-over-year due to Child Care Stabilization Grant and Sustainability Grant for Workforce Retention received in 2022-2023



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	73,192,652	77,167,416	77,167,416	100%	77,167,416	100%	(0)
Revenues							
Property Taxes	54,568,823	53,918,578	22,974,545	43%	53,918,578	100%	-
Investment Earnings	2,579,903	1,820,085	2,841,012	156%	3,813,895	210%	1,993,810
Total Revenues	\$ 57,148,726	\$ 55,738,663	\$ 25,815,556	46%	\$ 57,732,473	104%	\$ 1,993,810
Total Sources	\$ 130,341,378	\$ 132,906,079	\$ 102,982,972	77%	\$ 134,899,889	102%	\$ 1,993,810
Expenditures							
Principal	37,720,000	37,720,000	35,715,000	95%	35,715,000	95%	2,005,000 ¹
Interest	15,247,969	15,247,969	10,140,094	67%	17,312,969	114%	(2,065,000) ¹
Cost of Issuance	-	-	-	0%	-	0%	-
Fiscal Charges	5,297	5,297	3,050	58%	5,297	100%	-
Total Expenditures	\$ 52,973,266	\$ 52,973,266	\$ 45,858,144	87%	\$ 53,033,266	100%	\$ (60,000)
Other Financing Sources (Uses)							
Proceeds from Bond Refunding	-	-	-	0%	-	0%	-
Refunding Bond Premium	-	-	-	0%	-	0%	-
Payment to Refunding Bond Escrow Agent	-	-	-	0%	-	0%	-
Transfer to/(from) General Fund	-	-	-	0%	-	0%	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	4,175,460	2,765,397	(20,042,587)		4,699,207	170%	(1,933,810)
Balance on Hand June 30	\$ 77,368,112	\$ 79,932,813	\$ 57,124,828	71%	\$ 81,866,623	102%	\$ 1,933,810

2023-2024 Budget to Actual Notes

¹ Budget to actual variance on principal and interest due to accreted value on matured bonds and budget will be amended to reflect appropriate accounts for Final Revised Budget

Year over Year Actual Notes

^A Increase to investment earnings due to increase in cash invested year-over-year and continued interest rate hikes

^B Cost of issuance and activity within Other Financing Sources in 2022-2023 due to refunding of existing debt in fall 2022

	2022-2023						
	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
	63,480,642	63,480,642	100%	63,480,642	100%	-	22%
	54,568,823	23,441,422	43%	54,305,654	100%	(263,169)	-1%
	1,416,280	1,202,597 ^A	85%	2,085,170	147%	668,890	83%
	\$ 55,985,103	\$ 24,644,019	44%	\$ 56,390,824	101%	\$ 405,721	2%
	\$ 119,465,745	\$ 88,124,661	74%	\$ 119,871,466	100%	\$ 405,721	13%
	26,150,000	26,150,000	100%	23,550,000	90%	2,600,000	52%
	19,158,500	7,517,540	39%	18,192,633	95%	965,867	-5%
	552,650	549,905	100%	549,905	100%	2,745	-100%
	4,253	2,850	67%	3,822	90%	431	39%
	\$ 45,865,403	\$ 34,220,295	75%	\$ 42,296,361	92%	\$ 3,569,042	25%
	86,550,000	86,550,000 ^B	100%	86,550,000	100%	-	-100%
	9,069,309	9,069,309 ^B	100%	9,069,309	100%	0	-100%
	(96,026,999)	(96,026,999) ^B	100%	(96,026,999)	100%	(0)	-100%
	-	-	0%	-	0%	-	-
	\$ (407,690)	\$ (407,690)	100%	\$ (407,690)	100%	\$ 0	-100%
	9,712,010	(9,983,965)		13,686,774	141%	3,974,764	-66%
	\$ 73,192,652	\$ 53,496,677	73%	\$ 77,167,416	105%	\$ 3,974,764	6%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,453	4,724	4,724	100%	4,724	100%	-
Revenues							
Interest on Investment	2,454	2,454	1,122	46%	1,487	61%	(967)
Cert of Participation - AspenView	-	-	-	0%	-	0%	-
Total Revenues	\$ 2,454	\$ 2,454	\$ 1,122	46%	\$ 1,487	61%	\$ (967)
Total Sources	\$ 4,907	\$ 7,178	\$ 5,846	81%	\$ 6,212	87%	\$ (966)
Expenditures							
Principal Retirement	825,000	825,000	825,000	100%	825,000	100%	-
Interest	294,125	294,125	294,125	100%	294,125	100%	-
Debt Issuance Costs & Fiscal Charges	4,064	4,064	4,000	98%	4,064	100%	-
Total Expenditures	\$ 1,123,189	\$ 1,123,189	\$ 1,123,125	100%	\$ 1,123,189	100%	\$ -
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	-	0%	-	0%	-
Refunding COP Premium	-	-	-	0%	-	0%	-
Payment to Refunded Escrow Agent	-	-	-	0%	-	0%	-
Transfer from Other Funds	1,119,125	1,119,125	1,119,125	100%	1,119,125	100%	-
Total Other Financing Sources (Uses)	\$ 1,119,125	\$ 1,119,125	\$ 1,119,125	100%	\$ 1,119,125	100%	\$ -
Change in Fund Balance	(1,610)	(1,610)	(2,878)		(2,577)	160%	967
Balance on Hand June 30	\$ 843	\$ 3,114	\$ 1,846	59%	\$ 2,148	69%	\$ (966)

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None

2022-2023							
	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
	2,842	2,842	100%	2,842	100%	-	66%
	4,733	4,563	96%	4,922	104%	189	-70%
	-	-	0%	-	0%	-	-
\$ 4,733	\$ 4,563	96%	\$ 4,922	104%	\$ 189	-70%	
\$ 7,575	\$ 7,405	98%	\$ 7,764	103%	\$ 189	-20%	
	800,000	800,000	100%	800,000	100%	-	3%
	317,925	317,925	100%	317,925	100%	-	-7%
	8,535	4,000	47%	4,000	47%	4,535	2%
\$ 1,126,460	\$ 1,121,925	100%	\$ 1,121,925	100%	\$ 4,535	0%	
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
1,118,885	1,118,885	100%	1,118,885	100%	-	0%	
\$ 1,118,885	\$ 1,118,885	100%	\$ 1,118,885	100%	\$ -	0%	
	(2,842)	1,523		1,882	-66%	4,724	-237%
\$ -	\$ 4,365	0%	\$ 4,724	0%	\$ 4,724	-55%	



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	5,107,056	7,909,008	7,909,008	100%	7,909,008	100%	-
Revenues							
Bond Issuance	-	-	-	0%	-	0%	-
State Revenue from CDE	-	-	-	0%	-	0%	-
Interest	250,000	575,963	521,211	90%	521,211	90%	(54,752)
Total Revenue	\$ 250,000	\$ 575,963	\$ 521,211	90%	\$ 521,211	90%	\$ (54,752)
Transfer to/from Other Funds	-	-	-	0%	-	0%	-
Total Sources	\$ 5,357,056	\$ 8,484,971	\$ 8,430,219	99%	\$ 8,430,219	99%	\$ (54,752)
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Buildings & Building Improvements	5,338,762	8,466,677	8,435,151	100%	8,435,151	100%	31,526
Purchased Services	18,294	18,294	2,900	16%	2,900	16%	15,394
Supplies	-	-	(7,849)	0%	(7,849)	0%	7,849
Debt Issuance Costs & Fiscal Charges	-	-	17	0%	17	0%	(17)
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 5,357,056	\$ 8,484,971	\$ 8,430,219	99%	\$ 8,430,219	99%	\$ 54,752
Change in Fund Balance	(5,107,056)	(7,909,008)	(7,909,008)		(7,909,008)	100%	(0)
Balance on Hand June 30	\$ -	\$ -	\$ 0	0%	\$ -	0%	\$ -

2022-2023							
	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
	40,624,932	40,624,932	100%	40,624,932	100%	-	-81%
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	627,484	664,702	106%	886,410	141%	258,926	-41%
	\$ 627,484	\$ 664,702	106%	\$ 886,410	141%	\$ 258,926	-41%
	-	-	0%	-	0%	-	
	\$ 41,252,416	\$ 41,289,634	100%	\$ 41,511,342	101%	\$ 258,926	-80%
	142,565	63,618	45%	74,010	52%	68,555	-100%
	47,086	16,162	34%	19,287	41%	27,799	-100%
	40,442,489	26,731,331	66%	33,180,291	82%	7,262,198	-75%
	502,238	183,354	37%	199,654	40%	302,584	-99%
	118,038	126,977	108%	127,770	108%	(9,732)	-106%
	-	-	0%	1,323	0%	(1,323)	-99%
	-	-	0%	-	0%	-	
	\$ 41,252,416	\$ 27,121,442	66%	\$ 33,602,335	81%	\$ 7,650,081	-75%
	(40,624,932)	(26,456,740)		(32,715,925)	81%	7,909,007	-76%
	\$ -	\$ 14,168,192	0%	\$ 7,909,007	0%	\$ 7,909,007	-100%

2023-2024 Budget to Actual Notes

¹ All funds associated with 2018 Bond expended by February 2024 and no further financial activity projected within this fund this year

Year over Year Actual Notes

^A None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
COP Issuance	-	-	-	0%	-	0%	-
Premium on Bond	-	-	-	0%	-	0%	-
Investment Earnings	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Building & Building Improvements	-	-	-	0%	-	0%	-
Purchased Services	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-		-	0%	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

2022-2023							
	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
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-		-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

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

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	503,502	957,265	957,265	100%	957,265	100%	-
Revenues							
Health Insurance Premiums	56,239,052	56,239,052	42,128,400	75%	55,810,308	99%	(428,744)
Dental Insurance Premiums	3,182,435	3,182,435	2,344,238	74%	3,105,712	98%	(76,723)
Investment Earnings	76,422	76,422	35,753	47%	52,087	68%	(24,335)
Other	-	-	(0)	0%	-	0%	-
Total Revenues	\$ 59,497,909	\$ 59,497,909	\$ 44,508,391	75%	\$ 58,968,107	99%	\$ (529,802)
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 60,001,411	\$ 60,455,174	\$ 45,465,656	75%	\$ 59,925,372	99%	\$ (529,802)
Expenditures							
Salaries	-	-	225	0%	-	0%	-
Benefits	-	-	51	0%	-	0%	-
Health Plan	51,492,098	53,992,098	38,473,971	71%	51,715,310	96%	2,276,788
Dental Plan	3,182,435	3,182,435	2,358,582	74%	3,122,551	98%	59,884
Stop Loss Premiums	863,100	863,100	670,768	78%	879,330	102%	(16,230)
Purchased Services	1,117,753	1,117,753	710,238	64%	1,035,282	93%	82,471
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 56,655,386	\$ 59,155,386	\$ 42,213,836	71%	\$ 56,752,473	96%	\$ 2,402,913
Change in Fund Balance	2,842,523	342,523	2,294,555		2,215,634	647%	(1,873,111)
Assigned to Contingency for Self-Insured Plans	\$ 3,346,025	\$ 1,299,788		0%	\$ 3,172,899	244%	\$ 1,873,111
Balance on Hand June 30	\$ -	\$ -	\$ 3,251,820	0%	\$ -	0%	\$ -

2023-2024 Budget to Actual Notes
None

Year over Year Actual Notes
None

	2022-2023						
	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
	704,109	704,109	100%	704,109	100%	-	36%
	53,663,381	38,435,608	72%	51,399,531	96%	(2,263,850)	9%
	3,090,676	2,269,934	73%	3,034,283	98%	(56,393)	2%
	75,000	57,316	76%	72,251	96%	(2,749)	-28%
	595,000	4,608	1%	605,933	102%	10,933	-100%
	\$ 57,424,057	\$ 40,767,466	71%	\$ 55,111,997	96%	\$ (2,312,060)	7%
	-	-	0%	-	0%	-	
	\$ 58,128,166	\$ 41,471,575	71%	\$ 55,816,106	96%	\$ (2,312,060)	7%
	37,800	225	1%	37,450	99%	350	-100%
	8,637	51	1%	8,557	99%	80	-100%
	51,087,428	38,445,834	75%	49,588,315	97%	1,499,113	4%
	3,090,676	2,296,640	74%	3,063,550	99%	27,126	2%
	914,000	617,848	68%	826,485	90%	87,515	6%
	1,020,419	877,966	86%	1,314,014	129%	(293,595)	-21%
	37,000	11,777	32%	20,470	55%	16,530	-100%
	\$ 56,195,960	\$ 42,250,341	75%	\$ 54,858,842	98%	\$ 1,337,118	3%
	1,228,097	(1,482,876)		253,156	21%	(974,941)	775%
	\$ 1,932,206		0%	\$ 957,265	50%	\$ (974,941)	231%
	\$ -	\$ (778,767)	0%	\$ -	0%	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	214,350	248,732	248,732	100%	248,732	100%	-
Revenues							
Short Term Disability Insurance Premiums	671,269	671,269	628,548	94%	838,064	125%	166,795 ¹
Total Revenue	\$ 671,269	\$ 671,269	\$ 628,548	94%	\$ 838,064	125%	\$ 166,795
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 885,619	\$ 920,001	\$ 877,280	95%	\$ 1,086,796	118%	\$ 166,795
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Short Term Disability Insurance Claims	626,099	626,099	340,266	54%	498,125	80%	127,974 ²
Purchased Services	163,999	163,999	118,891	72%	158,244	96%	5,755
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 790,098	\$ 790,098	\$ 459,157	58%	\$ 656,368	83%	\$ 133,730
Change in Fund Balance	(118,829)	(118,829)	169,391		181,696	-153%	(300,525)
Balance on Hand June 30	\$ 95,521	\$ 129,903	\$ 418,123	322%	\$ 430,428	331%	\$ 300,525

2023-2024 Budget to Actual Notes

¹ Premiums projected to exceed budget due to 2023 MLO increasing all staff's salaries and the district-paid premiums set as a percentage of salary

² Year End Projection for claims under budget due to continued lower count of claims compared to historical trend

Year over Year Actual Notes

^A Increase in premiums year-over-year due to increase in district paid rate and 2023 MLO contribution to increase in overall salary expense

	2022-2023						
	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
	423,724	423,724	100%	423,724	100%	-	-41%
	540,273	407,557 ^A	75%	546,245	101%	5,972	53%
	\$ 540,273	\$ 407,557	75%	\$ 546,245	101%	\$ 5,972	53%
	-	-	0%	-	0%	-	
	\$ 963,997	\$ 831,281	86%	\$ 969,969	101%	\$ 5,972	12%
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	608,629	409,133	67%	566,991	93%	41,638	-12%
	157,218	114,892	73%	154,245	98%	2,973	3%
	-	-	0%	-	0%	-	
	\$ 765,847	\$ 524,025	68%	\$ 721,236	94%	\$ 44,611	-9%
	(225,574)	(116,468)		(174,991)	78%	50,583	-204%
	\$ 198,150	\$ 307,256	155%	\$ 248,733	126%	\$ 50,583	73%



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	24,379	24,379	24,379	100.00%	24,379	100.00%	-
Revenues							
Contributions	52,000	52,000	26,000	50.00%	52,000	100.00%	-
Total Revenue	\$ 52,000	\$ 52,000	\$ 26,000	50.00%	\$ 52,000	100.00%	\$ (26,000)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 76,379	\$ 76,379	\$ 50,379	65.96%	\$ 76,379	100.00%	\$ (26,000)
Expenditures							
Grants and Scholarships	48,000	48,000	47,499	98.96%	47,499	98.96%	501
Total Expenditures	\$ 48,000	\$ 48,000	\$ 47,499	98.96%	\$ 47,499	98.96%	\$ 501
Change in Fund Balance	4,000	4,000	(21,499)		4,501	112.53%	(501)
Balance on Hand June 30	\$ 28,379	\$ 28,379	\$ 2,880	10.15%	\$ 28,880	101.77%	\$ (501)

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None

2022-2023							
	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
	32,879	32,879	100.00%	32,879	100.00%	-	-25.85%
	50,000	24,000	48.00%	50,000	100.00%	-	4.00%
	\$ 50,000	\$ 24,000	48.00%	\$ 50,000	100.00%	\$ -	4.00%
	-	-	0.00%	-	0.00%	-	
	\$ 82,879	\$ 56,879	68.63%	\$ 82,879	100.00%	\$ -	-7.84%
	58,500	58,500	100.00%	58,500	100.00%	-	-18.81%
	\$ 58,500	\$ 58,500	100.00%	\$ 58,500	100.00%	\$ -	-18.81%
	(8,500)	(34,500)		(8,500)	100.00%	-	-152.95%
	\$ 24,379	\$ (1,621)	-6.65%	\$ 24,379	100.00%	\$ -	18.46%



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,765,000	\$ 5,063,458	74.85%	\$ 6,764,621	99.99%	\$ 6,090,000	\$ 4,574,152	75.11%
Mill Levy/Override	1,540,000	1,115,201	72.42%	1,536,065	99.74%	853,000	633,580	74.28%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	145,000	116,013	80.01%	161,317	111.25%	48,000	36,947	76.97%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	82,000	79,751	97.26%	88,243	107.61%	80,000	66,396	82.99%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	103,000	87,909	85.35%	100,893	97.95%	83,000	74,676	89.97%
Rental/Lease	4,000	-	0.00%	4,000	100.00%	5,000	2,000	40.00%
Contributions/Donations	63,000	45,412	72.08%	48,917	77.65%	55,000	54,388	98.89%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	200,000	-	0.00%	200,000	100.00%	75,000	-	0.00%
Other State Revenue	325,000	210,877	64.89%	305,395	93.97%	233,000	190,338	81.69%
Grants Federal	-	21,256	0.00%	52,000	0.00%	54,052	42,630	78.87%
Fund Transfer	(425,600)	(314,825)	73.97%	(460,291)	108.15%	(442,829)	(331,909)	74.95%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,801,400	\$ 6,425,053	73.00%	\$ 8,801,162	100.00%	\$ 7,133,223	\$ 5,343,198	74.91%
Expenditures:								
Salaries	\$ 4,762,000	\$ 3,470,343	72.88%	\$ 4,592,807	96.45%	\$ 3,906,000	\$ 2,916,628	74.67%
Benefits	1,681,500	1,142,356	67.94%	1,638,599	97.45%	1,343,500	1,004,889	74.80%
Purchased Professional and Technical Services	162,000	99,469	61.40%	130,490	80.55%	177,000	118,787	67.11%
Purchased Property Services	428,000	322,431	75.33%	407,195	95.14%	383,000	290,345	75.81%
Other Purchased Services	654,196	413,214	63.16%	557,010	85.14%	637,000	454,448	71.34%
Supplies	294,000	197,817	67.28%	258,205	87.82%	316,000	236,285	74.77%
Property	402,000	127,234	31.65%	379,734	94.46%	656,510	542,052	82.57%
Other Expenses	115,000	11,698	10.17%	64,795	56.34%	58,000	7,658	13.20%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	4,200,000	-	0.00%
Total Expenditures	\$ 8,498,696	\$ 5,784,562	68.06%	\$ 8,028,836	94.47%	\$ 11,677,010	\$ 5,571,092	47.71%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 25,981,046	\$ 19,549,778	75.25%	\$ 26,055,656	100.29%	\$ 23,429,055	\$ 17,528,014	74.81%
Mill Levy/Override	5,929,400	4,318,333	72.83%	5,945,554	100.27%	3,271,421	2,420,483	73.99%
Tuition	1,783,184	1,495,604	83.87%	1,783,184	100.00%	1,730,533	1,422,075	82.18%
Transportation Fees	420,120	385,751	91.82%	420,120	100.00%	397,535	397,535	100.00%
Earnings on Investments	-	344,748	0.00%	500,000	0.00%	253,006	163,006	64.43%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	744,000	764,936	102.81%	765,000	102.82%	747,590	621,483	83.13%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,797	738,475	95.19%	775,797	100.00%	749,992	782,972	104.40%
Rental/Lease	125,000	98,601	78.88%	125,000	100.00%	142,097	133,987	94.29%
Contributions/Donations	816,938	186,884	22.88%	816,938	100.00%	169,822	159,624	94.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	531,009	-	0.00%
Categorical Revenue	1,025,000	421,028	41.08%	1,025,000	100.00%	914,899	688,507	75.25%
Other State Revenue	75,000	73,146	97.53%	75,000	100.00%	31,827	27,752	87.20%
Grants Federal	-	302,406	0.00%	302,406	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	2,106,000	345,116	16.39%	2,106,000	100.00%	-	499,534	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 39,781,485	\$ 29,024,806	72.96%	\$ 40,695,655	102.30%	\$ 32,368,786	\$ 24,844,971	76.76%
Expenditures:								
Salaries	\$ 20,753,607	\$ 13,889,772	66.93%	\$ 20,938,607	100.89%	\$ 15,650,000	\$ 10,345,325	66.10%
Benefits	7,387,639	4,182,220	56.61%	7,400,000	100.17%	5,150,000	3,458,525	67.16%
Purchased Professional and Technical Services	874,243	573,494	65.60%	874,243	100.00%	775,000	580,503	74.90%
Purchased Property Services	4,371,270	3,443,492	78.78%	4,741,890	108.48%	4,500,000	3,194,209	70.98%
Other Purchased Services	3,325,671	2,348,946	70.63%	2,930,051	88.10%	3,050,000	2,454,875	80.49%
Supplies	1,129,150	731,068	64.74%	1,361,650	120.59%	1,500,000	851,111	56.74%
Property	1,592,040	230,626	14.49%	1,633,540	102.61%	680,000	260,583	38.32%
Other Expenses	107,450	60,407	56.22%	107,450	100.00%	45,000	39,774	88.39%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	422,567	180.58%	234,000	100.00%	250,000	197,469	78.99%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 39,775,070	\$ 25,882,593	65.07%	\$ 40,221,431	101.12%	\$ 31,600,000	\$ 21,382,372	67.67%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,853,496	\$ 7,396,675	75.07%	\$ 9,852,391	99.99%	\$ 8,751,640	\$ 6,476,618	74.00%
Mill Levy/Override	2,234,523	1,631,027	72.99%	2,243,997	100.42%	1,227,350	898,981	73.25%
Tuition	393,600	304,084	77.26%	393,600	100.00%	381,600	298,670	78.27%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	200,000	157,396	78.70%	310,000	155.00%	61,000	37,447	61.39%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	383,950	334,253	87.06%	381,450	99.35%	304,440	306,525	100.68%
Community Service Activities	225,000	204,355	90.82%	225,000	100.00%	185,000	207,912	112.39%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	15,000	21,743	144.95%	25,000	166.67%	15,000	120	0.80%
Contributions/Donations	85,000	80,000	94.12%	80,000	94.12%	85,000	735	0.86%
Miscellaneous Revenue	5,000	3,315	66.30%	3,500	70.00%	5,000	3,315	66.30%
Categorical Revenue	385,322	287,768	74.68%	382,609	99.30%	335,082	251,886	75.17%
Other State Revenue	43,991	45,992	104.55%	45,992	104.55%	94,949	94,949	100.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 13,824,883	\$ 10,466,608	75.71%	\$ 13,943,539	100.86%	\$ 11,446,061	\$ 8,577,159	74.94%
Expenditures:								
Salaries	\$ 7,951,067	\$ 6,232,742	78.39%	\$ 8,096,318	101.83%	\$ 6,009,725	\$ 4,222,479	70.26%
Benefits	2,402,279	1,620,825	67.47%	2,271,871	94.57%	1,872,073	1,207,804	64.52%
Purchased Professional and Technical Services	129,000	91,196	70.69%	117,650	91.20%	118,500	101,196	85.40%
Purchased Property Services	1,700,400	813,135	47.82%	1,700,400	100.00%	1,485,317	1,080,872	72.77%
Other Purchased Services	868,714	647,804	74.57%	739,641	85.14%	816,224	633,581	77.62%
Supplies	654,500	546,427	83.49%	658,500	100.61%	649,000	513,888	79.18%
Property	225,000	208,066	92.47%	1,400,000	622.22%	8,705,000	4,703,892	54.04%
Other Expenses	27,500	25,567	92.97%	30,650	111.45%	21,500	19,693	91.60%
Other Uses of Funds	-	-	0.00%	-	0.00%	250,000	187,500	75.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,958,459	\$ 10,185,763	72.97%	\$ 15,015,030	107.57%	\$ 19,927,338	\$ 12,670,905	63.59%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,745,579	\$ 6,621,441	75.71%	\$ 8,804,651	100.68%	\$ 8,023,302	\$ 6,033,615	75.20%
Mill Levy/Override	2,002,510	1,460,211	72.92%	2,006,861	100.22%	1,125,484	836,839	74.35%
Tuition	327,450	294,373	89.90%	347,450	106.11%	322,000	259,790	80.68%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	330,800	291,815	88.21%	372,000	112.45%	180,000	149,919	83.29%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	114,981	126,611	110.11%	127,570	110.95%	128,445	125,525	97.73%
Community Service Activities	165,000	162,306	98.37%	178,000	107.88%	155,800	75,221	48.28%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	16,781	67.12%	25,000	100.00%	25,000	17,083	68.33%
Contributions/Donations	47,000	48,279	102.72%	48,450	103.09%	52,000	51,571	99.17%
Miscellaneous Revenue	5,700	5,610	98.42%	6,600	115.79%	5,955	7,360	123.60%
Categorical Revenue	7,688	8,026	104.39%	10,015	130.27%	5,980	4,988	83.42%
Other State Revenue	8,025	-	0.00%	5,000	62.31%	56,874	56,874	100.00%
Grants Federal	-	-	0.00%	-	0.00%	91,107	-	0.00%
Fund Transfer	60,218	60,218	100.00%	60,218	100.00%	4,731	4,731	99.99%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	320,269	262,243	81.88%	348,261	108.74%	320,269	241,018	75.25%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 12,160,220	\$ 9,357,912	76.96%	\$ 12,340,076	101.48%	\$ 10,496,947	\$ 7,864,535	74.92%
Expenditures:								
Salaries	\$ 6,739,959	\$ 4,522,501	67.10%	\$ 6,736,827	99.95%	\$ 5,265,227	\$ 3,536,397	67.17%
Benefits	1,816,842	1,163,475	64.04%	1,789,172	98.48%	1,370,295	925,697	67.55%
Purchased Professional and Technical Services	126,137	85,693	67.94%	140,023	111.01%	114,206	79,610	69.71%
Purchased Property Services	1,921,156	1,448,498	75.40%	1,925,007	100.20%	1,762,741	1,312,711	74.47%
Other Purchased Services	897,153	692,908	77.23%	876,079	97.65%	913,702	658,974	72.12%
Supplies	506,349	398,753	78.75%	540,104	106.67%	611,109	438,363	71.73%
Property	254,000	145,642	57.34%	367,564	144.71%	335,559	153,118	45.63%
Other Expenses	87,905	39,259	44.66%	85,405	97.16%	75,982	34,932	45.97%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	222	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 12,349,501	\$ 8,496,729	68.80%	\$ 12,460,181	100.90%	\$ 10,448,821	\$ 7,140,024	68.33%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,556,710	\$ 4,152,465	74.73%	\$ 5,558,560	100.03%	\$ 4,944,493	\$ 3,711,235	75.06%
Mill Levy/Override	1,261,090	915,657	72.61%	1,261,090	100.00%	649,857	509,656	78.43%
Tuition	8,316	7,786	93.62%	8,300	99.81%	4,000	3,275	81.89%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	150,000	151,017	100.68%	201,356	134.24%	32,000	87,827	274.46%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	289,381	303,930	105.03%	327,506	113.17%	262,950	251,315	95.58%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	955	0.00%
Rental/Lease	-	7,119	0.00%	7,119	0.00%	-	1,246	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	5,000	11,005	220.10%	11,005	220.10%	23,000	3,239	14.08%
Categorical Revenue	253,054	194,249	76.76%	253,054	100.00%	209,647	170,441	81.30%
Other State Revenue	187,459	-	0.00%	187,459	100.00%	85,257	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	75,000	71,741	95.65%
Fund Transfer	150,000	194,186	129.46%	194,186	129.46%	957,639	830,353	86.71%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,861,010	\$ 5,937,413	75.53%	\$ 8,009,636	101.89%	\$ 7,243,843	\$ 5,641,283	77.88%
Expenditures:								
Salaries	\$ 3,408,347	\$ 2,450,582	71.90%	\$ 3,328,489	97.66%	\$ 2,841,893	\$ 2,072,088	72.91%
Benefits	1,313,397	757,772	57.70%	1,218,846	92.80%	1,045,065	684,183	65.47%
Purchased Professional and Technical Services	239,781	193,550	80.72%	270,002	112.60%	368,408	184,683	50.13%
Purchased Property Services	659,759	516,120	78.23%	684,033	103.68%	726,010	369,539	50.90%
Other Purchased Services	668,782	436,071	65.20%	562,033	84.04%	561,273	435,822	77.65%
Supplies	272,932	201,234	73.73%	245,517	89.96%	322,441	229,902	71.30%
Property	1,463,176	1,311,796	89.65%	1,361,800	93.07%	417,175	154,626	37.07%
Other Expenses	175,989	12,004	6.82%	12,983	7.38%	156,725	8,145	5.20%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,202,163	\$ 5,879,130	71.68%	\$ 7,683,702	93.68%	\$ 6,438,990	\$ 4,138,988	64.28%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,444,727	\$ 3,350,900	75.39%	\$ 4,465,624	100.47%	\$ 3,729,706	\$ 2,825,257	75.75%
Mill Levy/Override	1,014,856	735,563.04	72.48%	1,012,451	99.76%	515,445	391,927	76.04%
Tuition	941,903	843,014.19	89.50%	941,903	100.00%	771,000	731,963	94.94%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	71,000	86,486	121.81%	113,000	159.15%	2,500	(5,546)	-221.84%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	215,000	139,107	64.70%	165,000	76.74%	125,000	135,450	108.36%
Community Service Activities	458,250	358,898	78.32%	458,250	100.00%	414,400	334,225	80.65%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	56,250	80.36%	70,000	100.00%	60,000	49,970	83.28%
Contributions/Donations	-	2,511	0.00%	2,511	0.00%	-	1,822	0.00%
Miscellaneous Revenue	5,000	2,559	51.19%	2,600	52.00%	30,000	22,148	73.83%
Categorical Revenue	80,025	15,025	18.78%	80,025	100.00%	130,000	97,385	74.91%
Other State Revenue	177,244	131,867	74.40%	175,123	98.80%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	61,998	49,125	79.24%
Fund Transfer	188,588	210,399	111.57%	210,399	111.57%	-	1,375	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	65,000	26,481	0.00%
Total Revenue	7,666,593	5,932,580	77.38%	\$ 7,696,885	100.40%	\$ 5,905,049	\$ 4,661,582	78.94%
Expenditures:								
Salaries	\$ 3,534,552	\$ 2,562,987	72.51%	\$ 3,534,552	100.00%	\$ 2,746,256	\$ 1,865,522	67.93%
Benefits	1,269,913	838,748	66.05%	1,169,913	92.13%	998,845	638,306	63.90%
Purchased Professional and Technical Services	334,500	245,027	73.25%	334,500	100.00%	272,500	213,315	78.28%
Purchased Property Services	997,430	614,881	61.65%	997,430	100.00%	781,000	602,418	77.13%
Other Purchased Services	474,015	257,031	54.22%	474,015	100.00%	377,000	285,586	75.75%
Supplies	307,200	181,598	59.11%	307,200	100.00%	262,700	134,552	51.22%
Property	807,000	525,886	65.17%	807,000	100.00%	194,000	43,394	22.37%
Other Expenses	19,600	13,169	67.19%	19,600	100.00%	19,600	11,761	60.01%
Other Uses of Funds	215,000	122,425	56.94%	165,000	76.74%	125,000	75,614	60.49%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	15,025	15,025	0.00%	15,025	0.00%	126,998	52,475	41.32%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	7,974,235	5,376,779	67.43%	\$ 7,824,235	98.12%	\$ 5,903,899	\$ 3,922,943	66.45%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,062,903	\$ 3,034,265	74.68%	\$ 4,062,903	100.00%	\$ 3,405,002	\$ 2,578,461	75.73%
Mill Levy/Override	908,387	658,716	72.51%	908,564	100.02%	441,320	350,105	79.33%
Tuition	10,000	10,334	103.34%	11,000	110.00%	10,000	7,000	70.00%
Transportation Fees	9,000	5,824	64.71%	9,000	100.00%	8,970	630	7.02%
Earnings on Investments	24,500	19,544	79.77%	27,275	111.33%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	53,425	58,970	110.38%	60,300	112.87%	36,500	44,135	120.92%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	1,000	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	52,500	43,704	83.25%	58,380	111.20%	57,500	47,681	82.92%
Miscellaneous Revenue	12,000	14,086	117.39%	20,086	167.38%	7,042	16,043	227.82%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	348,673	229,128	65.71%	418,428	120.01%	424,466	297,772	70.15%
Grants Federal	-	-	0.00%	-	0.00%	57,750	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,481,388	\$ 4,074,571	74.33%	\$ 5,575,936	101.72%	\$ 4,449,550	\$ 3,341,827	75.10%
Expenditures:								
Salaries	\$ 2,564,779	\$ 1,934,110	75.41%	\$ 2,559,492	99.79%	\$ 1,780,000	\$ 1,340,236	75.29%
Benefits	751,176	555,144	73.90%	756,567	100.72%	541,000	394,092	72.85%
Purchased Professional and Technical Services	158,850	142,295	89.58%	186,139	117.18%	196,600	138,399	70.40%
Purchased Property Services	1,054,533	808,784	76.70%	1,058,673	100.39%	324,067	274,369	84.66%
Other Purchased Services	661,319	508,643	76.91%	635,442	96.09%	682,479	488,298	71.55%
Supplies	259,947	213,385	82.09%	309,818	119.19%	535,071	272,270	50.88%
Property	41,669	41,743	100.18%	41,744	100.18%	15,000	7,526	50.17%
Other Expenses	22,619	22,255	98.39%	24,644	108.95%	38,070	10,972	28.82%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,514,892	\$ 4,226,359	76.64%	\$ 5,572,519	101.04%	\$ 4,112,287	\$ 2,926,162	71.16%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,559,474	\$ 10,883,457	74.75%	\$ 14,511,276	99.67%	\$ 2,175,265	\$ 12,542,441	576.59%
Mill Levy/Override	110,225	155,673	141.23%	207,564	188.31%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	21,416,700	-	0.00%
Earnings on Investments	27,749	20,472	73.77%	27,296	98.37%	-	5,341	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	165	-	0.00%
Other Local Revenue	-	25	0.00%	25	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	100,000	87,518	87.52%	90,000	90.00%	-	113,306	0.00%
Miscellaneous Revenue	-	39,473	0.00%	39,473	0.00%	-	12,975	0.00%
Categorical Revenue	367,640	158,720	43.17%	561,626	152.77%	-	42,429	0.00%
Other State Revenue	512,188	328,003	64.04%	527,353	102.96%	100,000	369,329	369.33%
Grants Federal	1,198,562	835,823	69.74%	1,132,966	94.53%	1,635	946,405	57884.11%
Fund Transfer	-	-	0.00%	-	0.00%	133,293	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	482,538	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	1,492,489	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 16,875,839	\$ 12,509,164	74.12%	\$ 17,097,579	101.31%	\$ 25,802,085	\$ 14,032,225	54.38%
Expenditures:								
Salaries	\$ 3,828,024	\$ 2,367,139	61.84%	\$ 3,045,932	79.57%	\$ 4,456,085	\$ 2,840,809	63.75%
Benefits	1,891,328	894,419	47.29%	1,432,380	75.73%	1,432,174	1,026,897	71.70%
Purchased Professional and Technical Services	2,053,437	1,728,785	84.19%	2,254,602	109.80%	2,232,942	1,726,140	77.30%
Purchased Property Services	285,913	209,667	73.33%	279,556	97.78%	562,188	270,068	48.04%
Other Purchased Services	7,600,275	6,059,427	79.73%	7,946,864	104.56%	13,141,327	7,496,266	57.04%
Supplies	358,930	231,878	64.60%	276,498	77.03%	598,408	342,487	57.23%
Property	138,874	100,006	72.01%	133,372	96.04%	180,107	98,449	54.66%
Other Expenses	275,585	109,635	39.78%	205,137	74.44%	231,873	159,923	68.97%
Other Uses of Funds	-	-	0.00%	-	0.00%	50,000	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	376,497	990,760	263.15%	1,397,446	371.17%	714,453	537,365	75.21%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 16,808,862	\$ 12,691,716	75.51%	\$ 16,971,787	100.97%	\$ 23,599,558	\$ 14,498,404	61.44%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 11,614,993	\$ 8,557,229	73.67%	\$ 11,281,091	97.13%	\$ 9,619,321	\$ 7,305,394	75.95%
Mill Levy/Override	2,665,013	1,875,073	70.36%	2,569,180	96.40%	1,357,149	1,007,597	74.24%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	89,354	220,925	247.25%	200,084	223.92%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	145	0.00%
Pupil Activities	37,913	50,756	133.87%	62,165	163.97%	82,571	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	163,914	187,808	114.58%	190,308	116.10%	140,222	221,060	157.65%
Rental/Lease	3,940	10,340	262.44%	11,940	303.05%	-	8,800	0.00%
Contributions/Donations	487	13,100	2691.36%	15,600	3204.86%	96,349	88,468	91.82%
Miscellaneous Revenue	1,445	8,587	594.39%	8,862	613.45%	4,973	4,973	100.00%
Categorical Revenue	-	-	0.00%	-	0.00%	100,581	-	0.00%
Other State Revenue	445,605	334,124	74.98%	441,207	99.01%	360,525	269,762	74.82%
Grants Federal	-	-	0.00%	-	0.00%	-	15,876	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 15,022,663	\$ 11,257,942	74.94%	\$ 14,780,437	98.39%	\$ 11,761,690	\$ 8,922,075	75.86%
Expenditures:								
Salaries	\$ 5,897,217	\$ 3,812,004	64.64%	\$ 5,760,899	97.69%	\$ 3,941,665	\$ 2,719,272	68.99%
Benefits	1,567,895	1,039,921	66.33%	1,504,455	95.95%	1,154,304	759,738	65.82%
Purchased Professional and Technical Services	2,044,206	1,488,300	72.81%	2,088,290	102.16%	1,657,449	194,766	11.75%
Purchased Property Services	2,104,891	1,421,994	67.56%	2,063,383	98.03%	2,036,637	1,703,812	83.66%
Other Purchased Services	884,006	580,092	65.62%	775,543	87.73%	827,579	880,192	106.36%
Supplies	576,245	458,466	79.56%	548,226	95.14%	572,820	441,959	77.16%
Property	-	-	0.00%	112,514	0.00%	65,000	-	0.00%
Other Expenses	86,135	76,195	88.46%	93,887	109.00%	26,394	18,306	69.36%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	485,000	485,000	100.00%	485,000	100.00%	275,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	83,120	0.00%
Total Expenditures	\$ 13,645,594	\$ 9,361,973	68.61%	\$ 13,432,197	98.44%	\$ 10,556,846	\$ 6,801,165	64.42%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,632,851	\$ 5,041,795	76.01%	\$ 6,656,106	100.35%	\$ 6,027,833	\$ 4,561,677	75.68%
Mill Levy/Override	1,519,019	1,119,935	73.73%	1,534,589	101.03%	806,259	635,636	78.84%
Tuition	131,250	103,313	78.71%	128,000	97.52%	131,250	87,806	66.90%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	75,000	99,523	132.70%	132,500	176.67%	36,000	56,283	156.34%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	148,800	133,443	89.68%	137,500	92.41%	153,175	101,870	66.51%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	71,955	102.79%	75,000	107.14%	125,000	67,984	54.39%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	30,735	61.47%	40,000	80.00%	50,000	46,310	92.62%
Miscellaneous Revenue	6,500	2,905	44.69%	3,500	53.85%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	43,641	65,353	149.75%	81,691	187.19%	57,420	39,093	68.08%
Grants Federal	5,505	3,761	68.32%	3,761	68.32%	55,254	59,142	107.04%
Fund Transfer	155,000	-	0.00%	30,000	19.35%	-	-	0.00%
Other Sources	113,145	113,145	100.00%	113,145	100.00%	19,405	45	0.23%
Cap Reserve Bond Revenue	266,638	198,398	74.41%	263,476	98.81%	236,394	176,378	74.61%
Grants Local	-	-	0.00%	-	0.00%	22,390	16,885	75.41%
Total Revenue	\$ 9,217,349	\$ 6,984,261	75.77%	\$ 9,199,268	99.80%	\$ 7,720,380	\$ 5,849,109	75.76%
Expenditures:								
Salaries	\$ 4,634,018	\$ 3,515,995	75.87%	\$ 4,778,529	103.12%	\$ 3,892,827	\$ 2,811,626	72.23%
Benefits	1,406,830	1,073,276	76.29%	1,419,377	100.89%	1,267,082	897,657	70.84%
Purchased Professional and Technical Services	753,328	526,135	69.84%	655,847	87.06%	700,340	511,778	73.08%
Purchased Property Services	1,226,867	935,999	76.29%	1,283,704	104.63%	1,121,181	840,305	74.95%
Other Purchased Services	120,108	87,249	72.64%	104,821	87.27%	101,453	89,341	88.06%
Supplies	459,824	281,743	61.27%	334,143	72.67%	338,201	289,065	85.47%
Property	557,145	174,717	31.36%	577,869	103.72%	266,649	233,609	87.61%
Other Expenses	30,000	28,870	96.23%	29,770	99.23%	24,500	21,687	88.52%
Other Uses of Funds	20,000	-	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	7,100	7,040	99.15%	7,040	99.15%	2,500	-	0.00%
Cap Reserve Expense	2,000,000	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 11,215,220	\$ 6,631,024	59.13%	\$ 9,191,100	81.95%	\$ 7,714,733	\$ 5,695,068	73.82%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,055,248	\$ 5,345,114	75.76%	\$ 7,141,527	101.22%	\$ 6,414,357	\$ 4,811,141	75.01%
Mill Levy/Override	1,622,388	1,180,432	72.76%	1,625,913	100.22%	903,609	668,867	74.02%
Tuition	568,097	487,216	85.76%	593,000	104.38%	1,064,828	839,522	78.84%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	194,814	154,293	79.20%	194,815	100.00%	113,372	91,535	80.74%
Food Services	-	-	0.00%	-	0.00%	2,061	1,749	84.84%
Pupil Activities	114,994	68,921	59.93%	75,127	65.33%	81,875	77,120	94.19%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	1,500	2,310	154.00%	2,500	166.67%	9,500	8,883	93.50%
Contributions/Donations	6,120	8,674	141.73%	8,674	141.73%	154,005	1,427	0.93%
Miscellaneous Revenue	125,986	127,776	101.42%	127,862	101.49%	127,899	128,020	100.09%
Categorical Revenue	239,520	210,630	87.94%	279,721	116.78%	252,126	197,681	78.41%
Other State Revenue	636,783	368,926	57.94%	703,728	110.51%	222,505	97,864	43.98%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 10,565,450	\$ 7,954,290	75.29%	\$ 10,752,867	101.77%	\$ 9,346,137	\$ 6,923,808	74.08%
Expenditures:								
Salaries	\$ 5,316,808	\$ 3,600,273	67.71%	\$ 5,178,155	97.39%	\$ 4,537,409	\$ 3,134,026	69.07%
Benefits	1,828,958	1,092,922	59.76%	1,784,286	97.56%	1,498,366	973,836	64.99%
Purchased Professional and Technical Services	266,979	131,074	49.10%	244,406	91.55%	216,677	138,569	63.95%
Purchased Property Services	1,151,082	667,506	57.99%	983,749	85.46%	885,834	636,833	71.89%
Other Purchased Services	652,820	473,602	72.55%	603,085	92.38%	614,823	492,732	80.14%
Supplies	508,332	351,542	69.16%	505,459	99.43%	521,802	379,121	72.66%
Property	1,160,178	921,311	79.41%	1,225,789	105.66%	1,711,536	642,921	37.56%
Other Expenses	14,044	9,169	65.29%	14,046	100.01%	14,046	13,030	92.77%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 10,899,201	\$ 7,247,399	66.49%	\$ 10,538,975	96.69%	\$ 10,000,493	\$ 6,411,068	64.11%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,336,797	\$ 4,820,557	76.07%	\$ 6,423,700	101.37%	\$ 5,939,421	\$ 4,476,094	75.36%
Mill Levy/Override	1,424,480	1,038,232	72.88%	1,424,480	100.00%	817,855	608,599	74.41%
Tuition	200,000	117,173	58.59%	172,647	86.32%	170,000	117,700	69.24%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,000	58,401	116.80%	77,868	155.74%	15,000	9,697	64.65%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	151,218	103,254	68.28%	149,208	98.67%	180,000	102,851	57.14%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	89,136	86,640	97.20%	87,951	98.67%	93,600	84,690	90.48%
Rental/Lease	85,000	56,669	66.67%	80,000	94.12%	70,000	54,969	78.53%
Contributions/Donations	-	-	0.00%	-	0.00%	9,000	9,000	100.00%
Miscellaneous Revenue	-	33	0.00%	33	0.00%	77,800	78,418	100.79%
Categorical Revenue	125,223	-	0.00%	125,223	100.00%	255,661	196,972	77.04%
Other State Revenue	254,812	209,329	82.15%	271,507	106.55%	105,846	-	0.00%
Grants Federal	49,394	19,657	39.80%	51,657	104.58%	121,020	121,014	99.99%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	407,195	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,766,060	\$ 6,509,945	74.26%	\$ 8,864,275	101.12%	\$ 8,262,398	\$ 5,860,004	70.92%
Expenditures:								
Salaries	\$ 4,174,094	\$ 2,920,656	69.97%	\$ 4,143,418	99.27%	\$ 3,633,189	\$ 2,606,636	71.75%
Benefits	1,454,679	928,743	63.85%	1,414,826	97.26%	1,276,589	798,074	62.52%
Purchased Professional and Technical Services	282,548	203,199	71.92%	305,498	108.12%	189,744	168,599	88.86%
Purchased Property Services	1,517,808	1,119,820	73.78%	1,503,961	99.09%	1,585,107	1,048,334	66.14%
Other Purchased Services	538,783	409,882	76.08%	529,388	98.26%	636,768	426,310	66.95%
Supplies	361,844	317,938	87.87%	388,965	107.50%	335,012	302,473	90.29%
Property	41,300	44,534	107.83%	164,535	398.39%	492,195	44,044	8.95%
Other Expenses	240,730	20,293	8.43%	20,293	8.43%	64,300	28,022	43.58%
Other Uses of Funds	130,000	95,388	73.38%	127,183	97.83%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	95,388	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,741,786	\$ 6,060,454	69.33%	\$ 8,598,067	98.36%	\$ 8,212,904	\$ 5,517,881	67.19%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,630,614	\$ 4,189,166	74.40%	\$ 5,630,614	100.00%	\$ 4,737,027	\$ 3,562,401	75.20%
Mill Levy/Override	1,288,947	932,069	72.31%	1,288,947	100.00%	631,670	494,738	78.32%
Tuition	440,500	357,650	81.19%	440,500	100.00%	343,514	263,987	76.85%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	40,000	102,903	257.26%	105,000	262.50%	(12,500)	27,893	-223.14%
Food Services	200,000	100,520	50.26%	200,000	100.00%	9,500	6,796	71.54%
Pupil Activities	150,000	188,721	125.81%	192,000	128.00%	135,000	123,906	91.78%
Community Service Activities	13,000	12,771	98.24%	13,000	100.00%	11,000	8,523	77.48%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	15,118	60.47%	25,000	100.00%	25,000	14,522	58.09%
Contributions/Donations	101,000	84,340	83.50%	90,000	89.11%	64,000	15,049	23.51%
Miscellaneous Revenue	12,000	11,129	92.74%	12,000	100.00%	12,000	12,105	100.88%
Categorical Revenue	(190,000)	-	0.00%	(190,000)	100.00%	90,000	-	0.00%
Other State Revenue	209,301	155,735	74.41%	209,301	100.00%	188,464	136,838	72.61%
Grants Federal	-	-	0.00%	-	0.00%	20,000	18,354	91.77%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	221,769	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,920,362	\$ 6,150,122	77.65%	\$ 8,016,362	101.21%	\$ 6,476,444	\$ 4,685,112	72.34%
Expenditures:								
Salaries	\$ 4,166,089	\$ 2,893,297	69.45%	\$ 4,166,089	100.00%	\$ 3,317,929	\$ 2,374,808	71.58%
Benefits	1,160,788	812,036	69.96%	1,160,788	100.00%	1,077,085	653,109	60.64%
Purchased Professional and Technical Services	109,125	81,264	74.47%	109,125	100.00%	67,000	38,635	57.66%
Purchased Property Services	477,763	169,141	35.40%	412,763	86.39%	241,414	165,718	68.64%
Other Purchased Services	675,880	544,941	80.63%	670,000	99.13%	498,772	362,333	72.65%
Supplies	307,420	272,070	88.50%	307,420	100.00%	258,100	208,372	80.73%
Property	208,800	226,758	108.60%	250,000	119.73%	330,650	283,513	85.74%
Other Expenses	633,810	345,502	54.51%	488,810	77.12%	616,111	431,864	70.10%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,739,675	\$ 5,345,009	69.06%	\$ 7,564,995	97.74%	\$ 6,407,061	\$ 4,518,352	70.52%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,041,738	\$ 3,033,524	75.05%	\$ 4,041,278	99.99%	\$ 2,803,759	\$ 2,374,759	84.70%
Mill Levy/Override	931,547	676,629	72.63%	931,732	100.02%	381,103	330,871	86.82%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	34,544	30,907	89.47%	41,209	119.29%	-	18,181	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	446,116	446,013	99.98%	447,225	100.25%	353,880	449,741	127.09%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	84,696	58,603	69.19%	85,000	100.36%	-	58,940	0.00%
Contributions/Donations	3,032	6,529	215.34%	6,529	215.34%	-	3,231	0.00%
Miscellaneous Revenue	969	1,010	104.24%	1,010	104.24%	-	2,661	0.00%
Categorical Revenue	261,984	103,525	39.52%	237,483	90.65%	50,000	-	0.00%
Other State Revenue	71,058	48,178	67.80%	71,070	100.02%	134,508	119,535	88.87%
Grants Federal	-	-	0.00%	-	0.00%	46,427	15,661	33.73%
Fund Transfer	129,341	129,341	100.00%	129,341	100.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	243,402	125,452	51.54%	243,402	100.00%	-	87,550	0.00%
Total Revenue	\$ 6,248,426	\$ 4,659,710	74.57%	\$ 6,235,278	99.79%	\$ 3,769,677	\$ 3,461,129	91.81%
Expenditures:								
Salaries	\$ 3,023,373	\$ 2,026,023	67.01%	\$ 3,013,483	99.67%	\$ 1,764,783	\$ 1,323,027	74.97%
Benefits	964,123	555,273	57.59%	933,511	96.82%	619,947	379,281	61.18%
Purchased Professional and Technical Services	218,937	176,694	80.71%	226,353	103.39%	128,279	93,451	72.85%
Purchased Property Services	1,074,318	857,864	79.85%	1,066,967	99.32%	857,834	650,885	75.88%
Other Purchased Services	398,127	355,291	89.24%	375,292	94.26%	371,533	331,332	89.18%
Supplies	176,049	143,041	81.25%	183,757	104.38%	68,658	106,943	155.76%
Property	75,513	75,213	99.60%	88,328	116.97%	6,240	53,967	864.80%
Other Expenses	18,201	31,248	171.68%	34,702	190.66%	10,310	9,425	91.41%
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	243,402	125,452	51.54%	243,402	100.00%	46,427	103,210	222.31%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
Total Expenditures	\$ 6,217,043	\$ 4,346,098	69.91%	\$ 6,190,794	99.58%	\$ 3,899,011	\$ 3,051,522	78.26%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 12,845,521	\$ 9,795,995	76.26%	\$ 12,992,459	101.14%	\$ 11,696,187	\$ 8,759,542	74.89%
Mill Levy/Override	2,954,005	2,146,583	72.67%	2,954,005	100.00%	1,543,411	1,206,955	78.20%
Tuition	868,000	578,612	66.66%	868,000	100.00%	858,000	484,419	56.46%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	21,997	36.66%	60,000	100.00%	18,000	13,532	75.18%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	452,130	485,882	107.47%	501,220	110.86%	438,145	462,993	105.67%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	40,818	51.02%	80,000	100.00%	70,000	42,666	60.95%
Contributions/Donations	120,000	80,000	66.67%	120,000	100.00%	175,000	150,000	85.71%
Miscellaneous Revenue	65,000	25,264	38.87%	65,000	100.00%	1,870,000	1,732,158	92.63%
Categorical Revenue	708,930	456,873	64.45%	817,032	115.25%	600,560	371,457	61.85%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	120,535	102,540	85.07%
Fund Transfer	76,000	76,372	100.49%	332,742	437.82%	-	-	0.00%
Other Sources	300,000	300,000	100.00%	300,000	100.00%	10,000	601	6.01%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 18,529,586	\$ 14,008,396	75.60%	\$ 19,090,458	103.03%	\$ 17,399,838	\$ 13,326,863	76.59%
Expenditures:								
Salaries	\$ 8,762,502	\$ 6,621,321	75.56%	\$ 8,762,502	100.00%	\$ 7,452,532	\$ 5,527,330	74.17%
Benefits	4,400,889	2,303,338	52.34%	4,440,889	100.91%	3,075,667	1,925,502	62.60%
Purchased Professional and Technical Services	308,460	269,813	87.47%	308,460	100.00%	288,241	228,738	79.36%
Purchased Property Services	2,361,214	1,801,770	76.31%	2,271,812	96.21%	2,317,786	1,711,472	73.84%
Other Purchased Services	1,200,734	830,876	69.20%	1,142,032	95.11%	1,117,997	923,493	82.60%
Supplies	823,425	459,917	55.85%	823,425	100.00%	843,404	569,309	67.50%
Property	285,000	137,606	48.28%	285,000	100.00%	1,840,000	1,590,253	86.43%
Other Expenses	40,500	35,797	88.39%	40,500	100.00%	38,000	27,034	71.14%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 18,182,724	\$ 12,460,438	68.53%	\$ 18,074,620	99.41%	\$ 16,973,627	\$ 12,503,131	73.66%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,966,003	\$ 10,837,397	77.60%	\$ 14,449,863	103.46%	\$ 13,651,001	\$ 10,453,107	76.57%
Mill Levy/Override	3,212,559	2,361,848	73.52%	3,149,131	98.03%	1,825,905	1,442,063	78.98%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	560,000	558,223	99.68%	744,298	132.91%	300,000	338,142	112.71%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	330,998	363,351	109.77%	363,351	109.77%	291,427	323,364	110.96%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	50,000	47,758	95.52%
Rental/Lease	-	-	0.00%	-	0.00%	-	8,131	0.00%
Contributions/Donations	50,000	18,943	37.89%	18,943	37.89%	50,000	10,468	20.94%
Miscellaneous Revenue	350,000	369,206	105.49%	369,206	105.49%	-	-	0.00%
Categorical Revenue	979,396	446,917	45.63%	795,889	81.26%	16,566	-	0.00%
Other State Revenue	380,000	272,822	71.80%	390,000	102.63%	723,693	532,826	73.63%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 19,828,956	\$ 15,228,708	76.80%	\$ 20,280,681	102.28%	\$ 16,908,592	\$ 13,155,859	77.81%
Expenditures:								
Salaries	\$ 9,920,000	\$ 6,570,014	66.23%	\$ 9,010,019	90.83%	\$ 8,744,998	\$ 5,561,134	63.59%
Benefits	2,888,100	1,925,427	66.67%	2,703,006	93.59%	2,722,500	1,653,482	60.73%
Purchased Professional and Technical Services	288,515	174,216	60.38%	232,288	80.51%	226,040	201,082	88.96%
Purchased Property Services	3,512,910	2,244,735	63.90%	3,217,980	91.60%	2,784,804	2,002,393	71.90%
Other Purchased Services	1,510,086	1,074,623	71.16%	1,432,830	94.88%	1,312,224	1,125,273	85.75%
Supplies	630,100	327,149	51.92%	625,000	99.19%	465,000	407,049	87.54%
Property	495,000	68,504	13.84%	325,000	65.66%	237,000	49,815	21.02%
Other Expenses	200,000	50,896	25.45%	67,861	33.93%	97,200	65,723	67.62%
Other Uses of Funds	5,000	-	0.00%	-	0.00%	4,800	5,000	104.17%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,449,711	\$ 12,435,564	63.94%	\$ 17,613,984	90.56%	\$ 16,594,566	\$ 11,070,951	66.71%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,488,863	\$ 5,593,263	74.69%	\$ 7,541,901	100.71%	\$ 6,556,185	\$ 4,872,665	74.32%
Mill Levy/Override	1,657,002	1,231,590	74.33%	1,705,484	102.93%	860,503	671,203	78.00%
Tuition	340,600	263,761	77.44%	352,600	103.52%	307,793	231,758	75.30%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	115,500	87,678	75.91%	120,500	104.33%	59,297	42,186	71.14%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	337,500	364,530	108.01%	377,000	111.70%	239,157	351,467	146.96%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	250	87	34.80%	250	100.00%	1,936	-	0.00%
Contributions/Donations	40,000	43,161	107.90%	43,350	108.38%	39,250	28,672	73.05%
Miscellaneous Revenue	67,186	21,864	32.54%	108,623	161.68%	173,083	9,979	5.77%
Categorical Revenue	284,481	211,674	74.41%	284,481	100.00%	245,244	-	0.00%
Other State Revenue	127,700	24,683	19.33%	138,672	108.59%	95,583	196,814	205.91%
Grants Federal	-	-	0.00%	-	0.00%	148,523	135,319	91.11%
Fund Transfer	108,500	-	0.00%	110,000	101.38%	61,475	-	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%	-	6,155	0.00%
Total Revenue	\$ 10,567,582	\$ 7,842,291	74.21%	\$ 10,782,861	102.04%	\$ 8,788,029	\$ 6,546,218	74.49%
Expenditures:								
Salaries	\$ 5,158,672	\$ 3,853,962	74.71%	\$ 5,132,377	99.49%	\$ 3,994,471	\$ 2,993,952	74.95%
Benefits	1,631,077	974,573	59.75%	1,611,383	98.79%	1,332,223	853,175	64.04%
Purchased Professional and Technical Services	299,363	193,616	64.68%	325,126	108.61%	250,073	240,600	96.21%
Purchased Property Services	1,839,482	1,387,669	75.44%	1,853,074	100.74%	1,830,789	1,360,422	74.31%
Other Purchased Services	676,187	553,523	81.86%	611,218	90.39%	631,447	526,224	83.34%
Supplies	378,862	292,975	77.33%	409,631	108.12%	319,434	247,391	77.45%
Property	89,750	86,695	96.60%	132,850	148.02%	85,510	107,914	126.20%
Other Expenses	494,189	72,829	14.74%	159,973	32.37%	344,082	13,731	3.99%
Other Uses of Funds	-	-	0.00%	547,228	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 10,567,582	\$ 7,415,842	70.18%	\$ 10,782,861	102.04%	\$ 8,788,029	\$ 6,343,409	72.18%



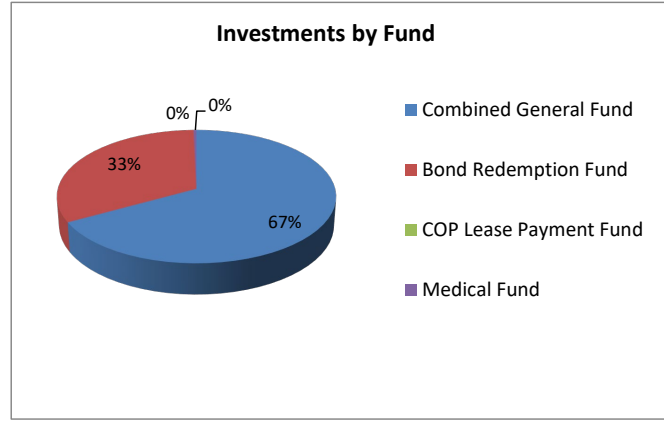
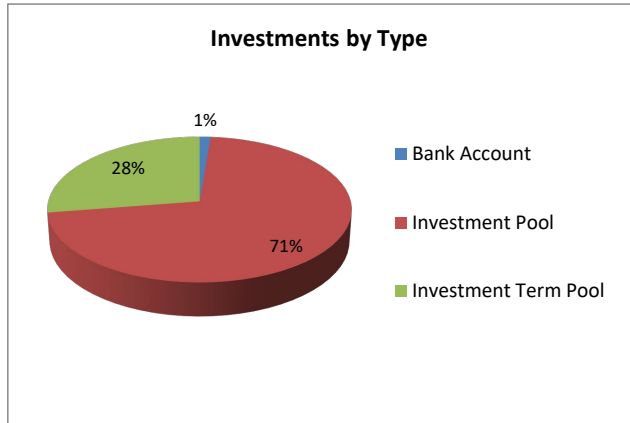
APPENDIX

Douglas County School District

Third Quarter Ended 03/31/2024

Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Medical Fund	Total
Bank Account	\$ 2,492,597	\$ -	\$ -	\$ -	\$ 2,492,597
Investment Pool	108,292,848	27,521,260	1,449	704,511	136,520,068
Investment Term Pool	17,600,000	35,000,000	-	-	52,600,000
Total	<u>\$ 128,385,445</u>	<u>\$ 62,521,260</u>	<u>\$ 1,449</u>	<u>\$ 704,511</u>	<u>\$ 191,612,665</u>

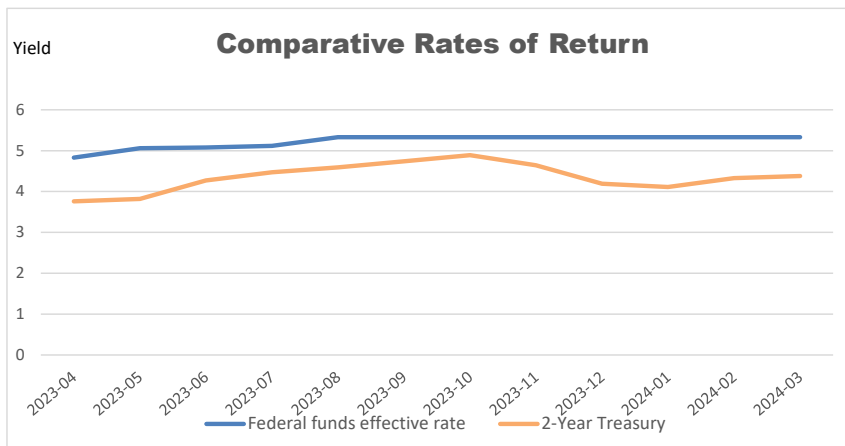


Investment Income by Fund

	Q3 - Quarterly			
	Invested Balance	Interest	Interest YTD	Q3 Yield %
Combined General Fund*	\$ 128,385,445	\$ 890,098	\$ 4,861,968	5.33%
Bond Redemption Fund	62,521,260	607,580	2,841,012	5.50%
COP Lease Payment Fund	1,449	748	1,122	5.31%
Building Funds**	-	18,366	557,943	0.00%
Medical Fund	704,511	10,116	35,753	5.42%
Total	<u>\$ 191,612,665</u>	<u>\$ 1,526,908</u>	<u>\$ 8,297,797</u>	<u>5.39%</u>

* Does not include interest income from leases

**Does not include market value adjustments



*Rates obtained from federalreserve.gov

Investment Portfolio

Name of Institution	Type	Std Poors or Moody's	Purchase Date	Maturity Date	Term	Yield	9/30/23 Market Value	12/31/2023 Market Value	3/31/2024 Market Value
<u>Combined General Fund</u>									
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 990,963	\$ 5,547,564	\$ 2,492,597
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	5.55%	\$ 120,782,891	\$ 39,366,649	\$ 108,071,703
CSIP Investment Pool-TABOR	Investment Pool	AAAm	N/A	N/A	N/A	5.55%	\$ 215,150	\$ 218,166	\$ 221,145
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	6/5/2023	6/4/2024	365	5.54%	\$ 17,600,000	\$ 17,600,000	\$ 17,600,000
Total							\$ 139,589,004	\$ 62,732,379	\$ 128,385,445
<u>Bond Redemption Fund</u>									
UMB	Investment Pool	AAAm	N/A	N/A	N/A	5.42%	\$ 3,525,793	\$ 3,806,591	\$ 26,453,604
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	5.55%	\$ 14,867,873	\$ 1,053,280	\$ 1,067,656
CSIP Term Pool	Term Investment Pool	AAAf	6/7/2023	11/30/2023	176	5.62%	\$ 31,000,000	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	6/7/2023	6/6/2024	365	5.64%	\$ 35,000,000	\$ 35,000,000	\$ 35,000,000
Total							\$ 84,393,666	\$ 39,859,870	\$ 62,521,260
<u>COP Lease Payment Fund</u>									
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	5.42%	\$ 62	\$ 63	\$ 104
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	5.43%	\$ 630	\$ 638	\$ 1,345
Total							\$ 691	\$ 701	\$ 1,449
<u>Building Funds</u>									
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	5.55%	\$ 19,228,666	\$ 4,649,566	\$ -
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	5.48%	\$ 27,832	\$ 88,214	\$ -
UMB	Investment Pool	AAAm	N/A	N/A	N/A	5.19%	\$ 232,075	\$ 239,537	\$ -
Total							\$ 19,488,573	\$ 4,977,318	\$ -
<u>Medical Fund</u>									
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	5.55%	\$ 985,776	\$ 969,356	\$ 704,511
Total							\$ 244,457,711	\$ 108,539,625	\$ 191,612,665

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended March 31, 2024**

	2023-2024					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
Electric	7,276,624	7,276,624	4,457,292	61%	6,500,000	89%
Natural Gas	2,000,000	2,000,000	1,206,444	60%	2,000,000	100%
Water & Sewer	1,287,000	1,287,000	964,258	75%	1,516,005	118%
Irrigation	1,165,000	1,165,000	654,658	56%	1,165,000	100%
Trash	356,700	475,878	315,823	66%	475,178	100%
Snow Removal	550,000	550,000	746,597	136%	850,000	155%
Ice Melt	125,000	125,000	44,889	36%	125,000	100%
Total Utilities	12,760,324	12,879,502	8,389,960	65%	12,631,183	98%

	2022-2023					
	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
	6,703,826	5,497,562	82%	7,019,175	105%	(315,349)
	1,736,496	1,753,434	101%	2,420,808	139%	(684,312)
	1,284,106	1,034,161	81%	1,430,054	111%	(145,948)
	1,000,000	875,753	88%	974,139	97%	25,861
	338,900	236,915	70%	339,044	100%	(144)
	850,000	806,668	95%	844,501	99%	5,499
	125,000	63,094	50%	72,965	58%	52,035
	12,038,328	10,267,587	85%	13,100,687	109%	(1,062,359)

Utilities Summation Narrative:	There was a noticeable increase in Water and Sewer usage in January 2024 impacting 2023-2024 Third Quarter. During the last few years, third quarter suffered multiple months of winter storms and frigid temperatures. Comparatively, 2023-2024 Third Quarter was milder than the last couple of years with an average temperature of 29 degrees throughout the quarter even with the cold snap in January. There is a noticeable decrease in electricity/gas usage, possibly due to the removal of the building air purges added during the pandemic and moderate weather.
Electric	The electricity usage was lower during the 2023-2024 3rd Quarter by 500,000 kWh compared to 2022-2023 3rd Quarter. If the weather remains mild through the spring, this utility will be under budget at year-end.
Natural Gas	Natural gas is trending on budget and should be right at budget come year-end despite the cold snap and the OFO (Natural Gas Over Flow Order) in January 2024. The OFO can be ordered by the natural gas companies when there is an increasingly high demand for gas. Sometimes the OFO gas rates can increase as high as \$26.00/dth (decatherm- a natural gas unit of measure). Xcel and Constellation ordered an OFO in January during the cold snap but luckily the natural gas charges did not suffer too badly. DCSD's usage of natural gas was lower than last year at this time.
Water & Sewer	The January 2024 cold snap resulted in burst pipes and water leaks throughout the District. The higher water usage is contributed to these leaks during the month of January. This utility is expected to be over budget at year-end due to additional water usage during the leaks.
Irrigation	Irrigation is trending on budget as of 2023-2024 3rd Quarter. This utility may be slightly under budget come year-end, depending on the moisture received during the 4th Quarter. The Grounds team will start up the irrigation in April.
Trash	Trash is trend on budget for the 3rd Quarter based on the increase to the budget provided with the Revised Budget.
Snow Removal	Snow Removal budget was increased after the Revised Budget and will be reflected within the Final Revised Budget in June 2024. The trend for snow removal is tracking to the recently increased budget.
Ice Melt	Ice Melt is trending on budget for the 3rd Quarter and will most likely be under budget at year-end.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended March 31, 2024

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

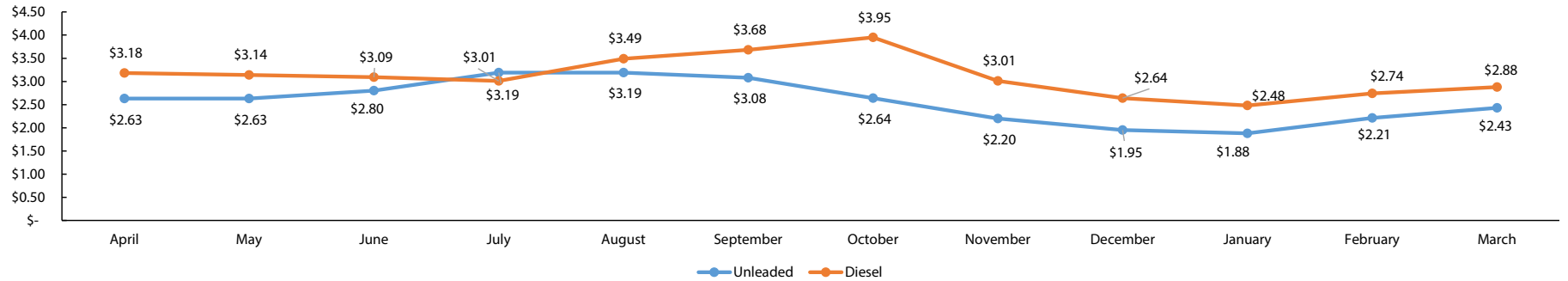


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

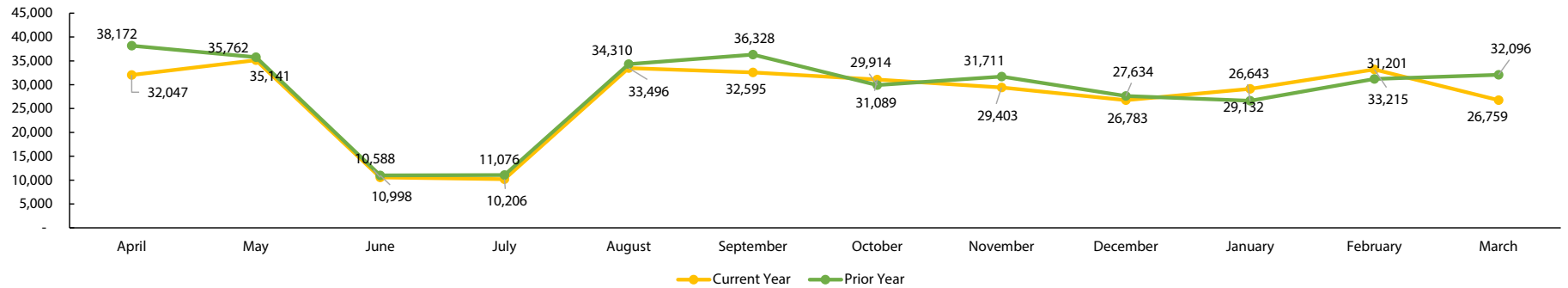
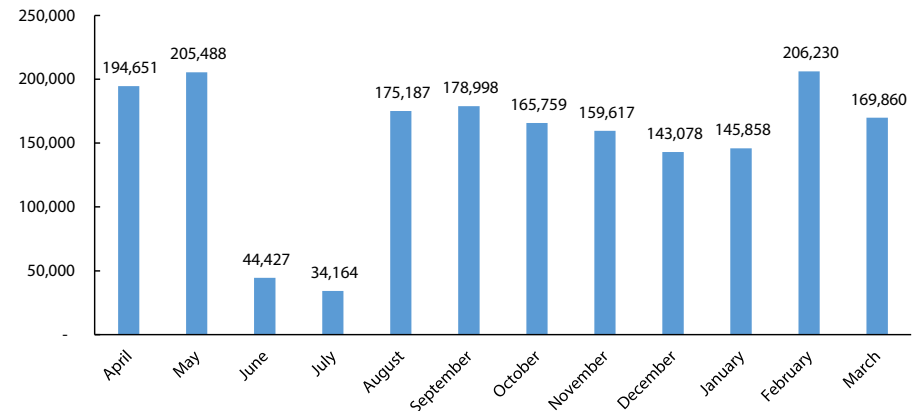


Table 1: As global factors such as geopolitical tensions, supply and demand dynamics, and environmental policies continue to shape the energy market, navigating the volatility of fuel prices remains a complex challenge. In January we saw the prices begin to increase with January unleaded prices at \$1.88 but finished the quarter at \$2.43. This is a full \$0.55 increase in one quarter. Diesel fuel prices also increased from \$2.48 in January to \$2.88 equal to a \$0.40 increase.

Table 2: Total gallons used for the quarter were 89,106. Gallons used were highest during February as the District got back to full school months with minimal holidays. March was the lowest gallons used primarily due to Spring Break. All three CNG Buses have been sold and will no longer be on this report.

Table 3: The total miles driven were also higher in 3rd Quarter versus 2nd Quarter with 168,114 for unleaded and 353,834 for diesel. Again, the highest miles driven for unleaded were in February with March the lowest at 48,557 for unleaded. Diesel miles driven were lowest in January with 91,004 and the highest in February at 141,529. Projections for next quarter will continue to see fuel pricing increase especially with the continued geopolitical factors.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended March 31, 2024

Table 1: Meal Equivalents by Month

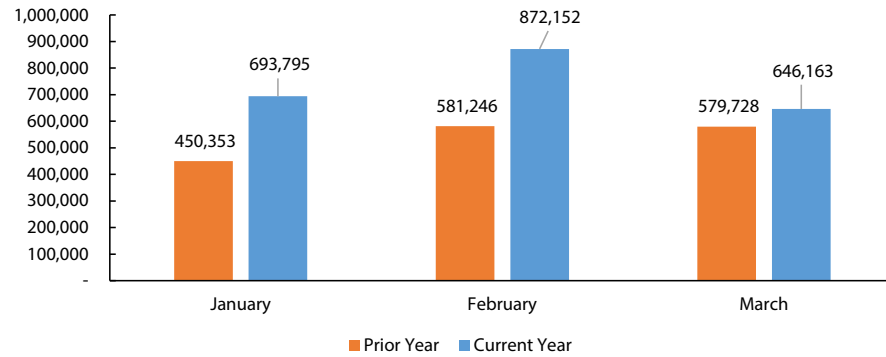


Table 2: Food Costs as Percent of Revenue by Month

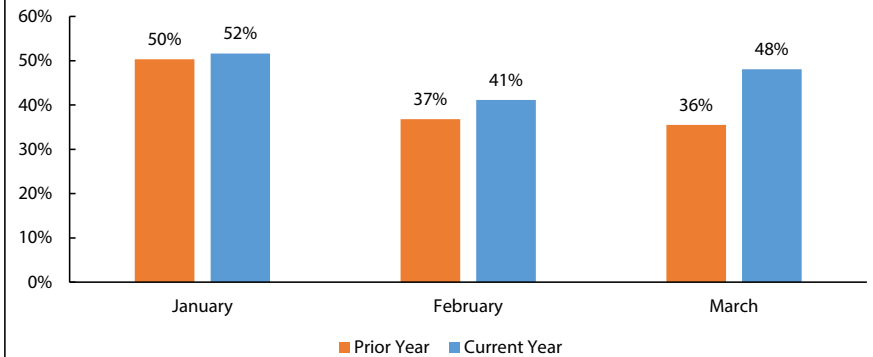
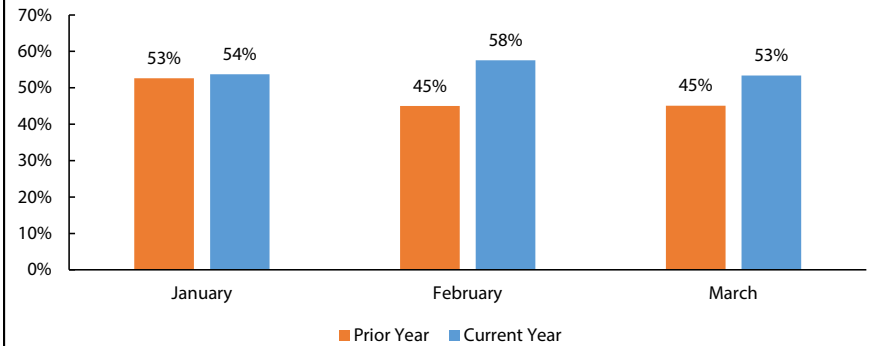


Table 1: The number of meals served in 2023-2024 3rd Quarter continues to run high due to high participation in Healthy School Meals for All. March saw slightly lower number of meals due to two snow days and spring break.

Table 2: Food costs are higher in January as is standard after a school break (winter break) as kitchens stock up again on food for the month. March food costs as a percent of revenue were higher than standard due to school kitchens ordering food for the two unanticipated snow days where DCSD lost revenue.

Table 3: Labor costs in 2023-2024 3rdQuarter increased significantly as Nutrition Services staff salaries increased 9% in January with the passage of the 2023 Mill Levy Override and the payment of retroactive raises back to July 2023.

Table 3: Labor Costs as Percent of Revenue by Month



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
3rd Quarter Budget to Actual
For the Period Ended March 31, 2024

2023-2024						
Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Actual Variance
Balance on Hand July 1	89,826	104,615	(3,956)	-3.78%	(3,956)	-3.78%
Revenues						
Tuition	1,522,580	1,522,580	937,473	61.57%	1,146,613	75.31%
Other	-	-	10,010	0.00%	10,010	0.00%
Total Revenue	\$ 1,522,580	\$ 1,522,580	\$ 947,483	62.23%	\$ 1,156,623	75.96%
Transfer from General Fund	23,084	681	74,613	10956.39%	681	100.00%
Total Sources	\$ 1,635,490	\$ 1,627,876	\$ 1,018,140	62.54%	\$ 1,153,348	70.85%
Expenditures						
Salaries	882,547	934,687	633,494	67.78%	592,569	63.40%
Benefits	293,518	309,247	212,397	68.68%	198,675	64.24%
Purchased Services	141,085	141,085	94,062	66.67%	65,516	46.44%
Supplies	176,293	176,908	125,245	70.80%	190,560	107.72%
Equipment	-	-	-	0.00%	-	0.00%
Field Trips & Other	39,658	39,658	26,062	65.72%	51,426	129.67%
Total Expenditures	\$ 1,533,101	\$ 1,601,585	\$ 1,091,259	68.14%	\$ 1,098,746	68.60%
Change in Fund Balance	12,563	(78,324)	(69,163)		58,558	(9,161)
Balance on Hand June 30	\$ 102,389	\$ 26,291	\$ (73,119)	-278.11%	\$ 54,602	207.68%

2022-2023					
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
25,065	25,065	100.00%	25,065	100.00%	-
1,342,600	853,270 ^A	63.55%	1,137,254	84.71%	205,346
22,000	10,820	49.18%	10,560	48.00%	11,440
\$ 1,364,600	\$ 864,090	63.32%	\$ 1,147,814	84.11%	\$ 216,786
23,084	23,084	100.00%	23,084	100.00%	-
\$ 1,412,749	\$ 912,239	64.57%	\$ 1,195,963	84.66%	\$ 216,786
747,294	495,106	66.25%	670,288	89.70%	77,006
264,580	178,866	67.60%	230,506	87.12%	34,074
130,471	77,928	59.73%	118,572	90.88%	11,899
327,646	123,817	37.79%	154,644	47.20%	173,002
10,000	6,237	62.37%	6,237	62.37%	3,763
63,208	13,761	21.77%	19,671	31.12%	43,537
\$ 1,543,199	\$ 895,715	58.04%	\$ 1,199,919	77.76%	\$ 343,280
(155,515)	(8,541)		(29,021)		(126,494)
\$ (130,450)	\$ 16,524	-12.67%	\$ (3,956)	3.03%	\$ (126,494)

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2023-2024 Budget to Projection Notes

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

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

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

Year over Year Actual Notes

^A 2023-2024 assumes four less weeks of Outdoor Education trips than in 2022-2023