

Douglas County School District

Quarterly Financial Report | Period Ending June 30, 2024



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Colleen Doan, Director of Budget
September 24, 2024

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended June 30, 2024

Table of Contents

GENERAL FUND FINANCIALS

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

SPECIAL REVENUE FUND FINANCIALS

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

DEBT SERVICE AND LEASE PAYMENT FUND FINANCIALS

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

BUILDING FUND FINANCIALS

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

INTERNAL SERVICE FUND FINANCIALS

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

TRUST AND AGENCY FUND FINANCIALS

Private Purpose Trust Fund Budget to Actual – Fund 75 27

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended June 30, 2024

Table of Contents (Cont.)

CHARTER SCHOOL FINANCIALS

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

APPENDIX

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



GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024						2022-2023		
	Adopted Annual Budget	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Year End Projection as of Third Quarter	Year End Actual as a % of Third Quarter Projection	Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget
Beginning Fund Balance	\$ 164,665,539	\$ 175,912,516	\$ 175,912,516	100%	175,912,516	100%	\$ 168,573,544	\$ 168,573,544	100%
Revenues by Source									
Property Taxes	367,118,887	421,994,956	419,529,413	99%	422,450,859	99%	293,617,215	292,665,243	100%
Specific Ownership Taxes	32,999,240	34,090,662	34,274,142	101%	34,249,449	100%	31,999,174	32,617,906	102%
Other Local Income	36,694,099	45,744,431	52,676,483	115%	43,864,335	120%	43,673,173	51,785,044	119%
Intergovernmental	379,234,919	392,876,674	386,723,942	98%	395,077,874	98%	390,343,587	402,998,269	103%
Total Revenues	\$ 816,047,145	\$ 894,706,723	\$ 893,203,979	100%	\$ 895,642,517	100%	\$ 759,633,149	\$ 780,066,463	103%
Total Sources	\$ 980,712,684	\$ 1,070,619,239	\$ 1,069,116,495	100%	\$ 1,071,555,033	100%	\$ 928,206,693	\$ 948,640,007	102%
Expenditures by Program									
Instructional	375,896,182	452,531,779	398,996,120	88%	409,536,737	97%	359,074,076	355,671,389	99%
Support - Students	46,934,290	48,645,729	52,685,929	108%	53,504,422	98%	41,888,508	42,685,755	102%
Support - Instructional Staff	22,462,036	25,615,038	28,459,838	111%	28,901,970	98%	22,801,596	25,262,053	111%
Support - General Administration	4,166,106	4,813,704	4,715,509	98%	4,788,766	98%	4,141,328	3,993,993	96%
Support - School Administration	40,168,280	42,543,096	47,575,471	112%	48,314,571	98%	41,240,270	44,076,881	107%
Support - Business	5,365,211	7,797,816	7,656,318	98%	7,775,261	98%	5,617,931	7,667,476	136%
Support - Operations & Maintenance	56,897,077	66,611,085	58,949,592	88%	59,865,393	98%	55,362,457	52,667,715	95%
Support - Student Transportation	33,078,645	32,275,331	28,197,559	87%	28,635,618	98%	27,685,930	26,676,448	96%
Support - Central	28,507,138	37,934,504	31,102,745	82%	31,585,936	98%	37,438,956	30,016,265	80%
Support - Other	640,393	807,679	745,365	92%	756,944	98%	6,425,391	559,322	9%
Contracts w/ Charter Schools	186,003,157	194,855,066	195,397,697	100%	194,278,769	101%	166,684,465	166,792,982	100%
Non Instructional	7,315,506	3,142,694	10,836,744	345%	11,005,097	98%	1,762,241	10,707,916	608%
Transfers Out	9,574,688	12,074,937	12,074,937	100%	12,074,937	100%	7,748,278	7,748,278	100%
Total Expenditures	\$ 817,008,709	\$ 929,648,458	\$ 877,393,824	94%	\$ 891,024,421	98%	\$ 777,871,423	\$ 774,526,473	100%
Expenditures by Ledger									
Salaries - 100s	376,922,478	416,874,543	406,376,201	97%	413,531,404	98%	353,235,840	345,384,259	98%
Benefits - 200s	139,250,643	150,822,565	141,416,760	94%	153,901,380	92%	130,828,060	141,936,363	108%
Purchased Services - 300s, 400s, 500s	51,157,929	65,726,459	59,865,863	91%	55,179,471	108%	50,556,227	52,248,090	103%
Supplies - 600s	46,650,660	50,858,284	37,890,500	75%	43,134,506	88%	45,027,924	35,830,406	80%
Equipment - 700s	7,083,360	35,296,840	16,477,036	47%	16,933,367	97%	21,502,298	19,641,960	91%
Other - 800s, 900s	365,794	3,139,764	7,894,830	251%	1,990,589	397%	2,288,331	4,944,134	216%
Contracts w/ Charter Schools	186,003,157	194,855,066	195,397,697	100%	194,278,769	101%	166,684,465	166,792,982	100%
Transfers Out	9,574,688	12,074,937	12,074,937	100%	12,074,937	100%	7,748,278	7,748,278	100%
Total Expenditures	\$ 817,008,709	\$ 929,648,458	\$ 877,393,824	94%	\$ 891,024,421	98%	\$ 777,871,423	\$ 774,526,473	100%
BOE Contingency	\$ 6,827,000	\$ 787,487	\$ -	0%	854,672	0%	\$ 3,202,497	\$ -	0%
Net Change in Fund Balance	\$ (7,788,564)	\$ (35,729,222)	\$ 15,810,155	-44%	\$ 3,763,424	420%	\$ (21,440,771)	\$ 5,539,990	-26%
Ending Fund Balance	\$ 156,876,975	\$ 140,183,294	\$ 191,722,671	137%	\$ 179,675,940	107%	\$ 147,132,773	\$ 174,113,534	118%
TABOR Reserve	20,480,000	20,645,000	23,708,000	115%	20,645,000	115%	18,570,000	20,645,000	111%
BOE Reserve	20,480,000	21,246,789	23,708,000	112%	20,645,000	115%	18,570,000	20,645,000	111%
School Carry Over Reserve	23,008,041	22,106,549	21,330,418	96%	21,125,931	101%	22,703,772	19,775,125	87%
Medicaid Carry Over Reserve	1,009,719	1,273,670	22	0%	140,406	0%	1,725,576	1,273,670	74%
Mental Health and Security Grant	610,679	28,502	-	0%	-	0%	287,761	28,502	10%
Enrollment Reserve	2,432,000	-	-	0%	-	0%	-	-	0%
Set Aside for 5B One-Time Bridge	-	2,314,725	15,979,610	690%	17,851,884	90%	-	-	0%
Multi-Year Lease Reserve	3,218,115	3,218,115	3,218,115	100%	3,218,115	100%	3,782,903	3,782,903	100%
SPED/Mental Health Reserve	662,504	47,903	140,143	293%	-	0%	-	370,782	0%
Revenue in Lieu of Land Reserve	4,884,280	7,698,215	8,240,825	107%	6,699,597	123%	7,627,112	5,170,613	68%
Future Year Transportation Obligations	-	1,631,538	1,631,538	100%	3,294,124	50%	-	-	0%
Assignment of 2023 Mill Levy Override	-	601,789	2,631,304	437%	2,190,569	120%	-	-	0%
Assignment of 2018 Mill Levy Override	6,918,453	3,372,977	89,948	3%	-	0%	7,256,153	3,372,977	46%
Ending Fund Balance - after reserves	\$ 73,173,184	\$ 55,997,522	\$ 91,044,748	163%	\$ 83,865,314	109%	\$ 66,609,496	\$ 99,048,962	149%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	145,532,507	156,071,067	156,071,067	100%	-	152,766,801	152,766,801	100%	152,766,801	100%	-	2%
Revenues												
Local Taxes												
Property Tax (In SFA)	293,405,887	282,281,956	279,733,484	99%	(2,548,472)	219,904,215	218,866,329	100%	218,866,329	100%	(1,037,886)	28%
Budget Override	73,713,000	139,713,000	139,795,929	100%	82,929	73,713,000	73,798,915 ^A	100%	73,798,915	100%	85,915	89%
Specific Ownership Taxes (In SFA)	19,533,487	20,624,909	20,288,149	98%	(336,760)	18,964,550	19,331,246	102%	19,331,246	102%	366,696	5%
Specific Ownership Taxes (Out of SFA)	13,465,753	13,465,753	13,985,993	104%	520,240	13,034,624	13,286,660	102%	13,286,660	102%	252,036	5%
Subtotal Local Taxes	\$ 400,118,127	\$ 456,085,618	\$ 453,803,555	99%	\$ (2,282,063)	\$ 325,616,389	\$ 325,283,150	100%	\$ 325,283,150	100%	\$ (333,239)	40%
Intergovernmental Revenue												
Equalization Entitlements	323,543,016	331,935,821	331,959,976	100%	24,155	341,590,047	341,554,364	100%	341,554,364	100%	(35,683)	-3%
Special Education	24,626,967	24,626,967	24,675,583	100%	48,616	21,511,709	21,763,064	101%	21,763,064	101%	251,355	13%
Vocational Education	938,000	832,566	636,584	76%	(195,982) ¹	723,514	935,940	129%	935,940	129%	212,426	-32%
Gifted & Talented	627,289	656,600	656,600	100%	-	627,289	627,289	100%	627,289	100%	-	5%
Charter School Capital Construction	4,963,443	5,542,663	5,476,938	99%	(65,725)	4,963,445	4,963,445	100%	4,963,445	100%	0	10%
Federal - Medicaid Reimbursement	4,382,362	5,818,170	4,772,954	82%	(1,045,216)	4,638,504	4,653,954	100%	4,653,954	100%	15,450	3%
State PERA Contribution	9,000,000	9,000,000	1,712,667	19%	(7,287,333) ²	9,000,000	21,023,982 ^B	234%	21,023,982	234%	12,023,982	-92%
Universal Preschool Program	4,215,432	5,999,958	6,259,520	104%	259,562	-	- ^C	0%	-	0%	-	
Other	2,179,501	3,372,725	4,960,906	147%	1,588,181 ³	2,398,525	2,545,992	106%	2,545,992	106%	147,467	95%
Subtotal Intergovernmental Revenue	\$ 374,476,010	\$ 387,785,470	\$ 381,111,729	98%	\$ (6,673,741)	\$ 385,453,033	\$ 398,068,031	103%	\$ 398,068,031	103%	\$ 12,614,998	-4%
Other Local Revenue												
General Fund Interest	3,800,894	6,844,701	6,768,118	99%	(76,583)	4,277,448	5,058,748	118%	5,058,748	118%	781,300	34%
Charter School Purchased Services	10,026,196	7,644,165	7,701,793	101%	57,628	9,175,541	9,237,511	101%	9,237,511	101%	61,970	-17%
Preschool	647,190	715,418	688,703	96%	(26,716)	1,766,000	1,638,038	93%	1,638,038	93%	(127,962)	-58%
School Based	9,314,559	9,302,244	9,456,320	102%	154,076	8,645,000	8,904,021	103%	8,904,021	103%	259,021	6%
Concurrent Enrollment	5,073,750	5,073,750	5,367,324	106%	293,574	4,650,499	4,710,814	101%	4,710,814	101%	60,315	14%
Other	3,922,560	4,807,980	10,228,011	213%	5,420,031 ⁴	5,250,009	8,863,711	169%	8,863,711	169%	3,613,702	15%
Subtotal Other Local Revenue	\$ 32,785,149	\$ 34,388,258	\$ 40,210,269	117%	\$ 5,822,011	\$ 33,764,497	\$ 38,412,843	114%	\$ 38,412,843	114%	\$ 4,648,346	5%
Total Revenue	\$ 807,379,286	\$ 878,259,346	\$ 875,125,553	100%	\$ (3,133,793)	\$ 744,833,919	\$ 761,764,023	102%	\$ 761,764,023	102%	\$ 16,930,104	15%
Expenditures												
Salaries												
Administrators	20,553,347	22,423,139	22,597,968	101%	(174,829)	19,978,737	20,107,521	101%	20,107,521	101%	(128,784)	12%
Certified	245,120,634	266,288,827	264,471,393	99%	(1,817,434)	221,956,324	222,962,241	100%	222,962,241	100%	(1,005,917)	19%
ProTech	17,729,245	18,314,367	18,631,664	102%	(317,297)	16,071,261	15,923,516	99%	15,923,516	99%	147,745	17%
Classified	67,344,605	68,329,914	62,508,722	91%	(5,821,192)	59,336,867	50,617,842	85%	50,617,842	85%	(8,719,025)	23%
Substitutes	6,088,473	6,756,704	6,791,400	101%	(34,696)	5,244,958	7,244,455	138%	7,244,455	138%	(1,999,497)	-6%
Overtime	465,793	490,647	758,013	154%	(267,366)	414,055	704,304	170%	704,304	170%	(290,249)	8%
Additional Pay	4,035,327	18,706,763	17,293,542	92%	(1,413,221) ⁵	17,826,582	16,559,663	93%	16,559,663	93%	1,266,919	4%
Benefits	123,645,803	135,214,645	134,702,556	100%	512,089	116,984,582	116,488,271	100%	116,488,271	100%	496,311	16%
State PERA Contribution	9,000,000	9,000,000	1,712,667	19%	(7,287,333) ²	9,000,000	21,023,982	234%	21,023,982	234%	(12,023,982)	-92%
Purchased Professional Services	10,143,595	17,797,451	13,723,711	77%	(4,073,740)	10,748,191	10,804,616	101%	10,804,616	101%	(56,425)	27%
Purchased Property Services	10,678,841	14,512,582	12,203,339	84%	(2,309,243)	10,398,133	10,033,450	96%	10,033,450	96%	364,683	22%
Other Purchased Services	17,942,164	19,439,838	21,201,959	109%	(1,762,121)	17,701,441	19,210,900	109%	19,210,900	109%	(1,509,459)	10%
Supplies	33,620,092	38,028,078	26,530,569	70%	(11,497,509) ^{6,7}	32,530,468	23,327,747	72%	23,327,747	72%	9,202,721	14%
Utilities	12,760,324	13,181,062	12,035,207	91%	(1,145,855)	12,038,328	13,100,687	109%	13,100,687	109%	(1,062,359)	-8%
Equipment	-	-	1,257,573	0%	(1,257,573) ⁷	-	1,798,472	0%	1,798,472	0%	(1,798,472)	-30%
Other	1,723,206	4,016,849	8,740,508	218%	(4,723,659) ⁷	2,964,271	5,664,275	191%	5,664,275	191%	(2,700,004)	54%
Total Expenditures	\$ 580,851,449	\$ 652,500,866	\$ 625,160,791	96%	\$ 27,340,075	\$ 553,194,198	\$ 555,571,940	100%	\$ 555,571,940	100%	\$ (2,377,742)	13%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Charter School Pass Through	\$ 186,003,157	\$ 194,855,066	\$ 195,397,697	100%	\$ (542,631)	\$ 166,684,465	\$ 166,792,982	100%	\$ 166,792,982	100%	\$ (108,517)	17%
Transfers												
Outdoor Education Fund	23,084	22,706	22,706	100%	-	23,084	23,084	100%	23,084	100%	-	-2%
Transportation Fund	25,207,437	25,993,112	25,993,112	100%	-	16,603,238	16,603,238	100%	16,603,238	100%	-	57%
Capital Projects Fund	59,923	25,444,309	25,444,309	100%	-	11,723,234	11,723,234	100%	11,723,234	100%	-	117%
Nutrition Services NSLP Fund	1,045,352	2,879,595	2,879,595	100%	-	362,884	362,884	100%	362,884	100%	-	694%
Nutrition Services Non-NSLP Fund	-	-	-	0%	-	268,718	268,718	100%	268,718	100%	-	-100%
Child Care Fund	1,075,537	1,563,758	1,563,758	100%	-	560,107	560,107	100%	560,107	100%	-	179%
Athletics & Activities Fund	6,334,674	6,512,459	6,512,459	100%	-	5,437,684	5,437,684	100%	5,437,684	100%	-	20%
COP Lease Payments Fund	1,119,125	1,119,125	1,119,125	100%	-	1,118,885	1,118,885	100%	1,118,885	100%	-	0%
Total Transfers	\$ 34,865,132	\$ 63,535,064	\$ 63,535,064	100%	\$ -	\$ 36,097,834	\$ 36,097,834	100%	\$ 36,097,834	100%	\$ -	76%
Total Expenditures and Transfers	\$ 801,719,738	\$ 910,890,996	\$ 884,093,552	97%	\$ 26,797,444	\$ 755,976,497	\$ 758,462,757	100%	\$ 758,462,757	100%	\$ (2,486,260)	17%
BOE Contingency - 1%	6,827,000	787,487	-	0%	787,487	3,202,497	-	0%	-	0%	3,202,497	
Change in Fund Balance	(1,167,452)	(33,419,137)	(8,967,999)		24,451,138	(14,345,075)	3,301,267		3,301,267	-23%	17,646,342	-372%
Ending Fund Balance	144,365,055	122,651,930	147,103,068	120%	24,451,138	138,421,726	156,068,068	113%	156,068,068	113%	17,646,342	-6%
Tabor Reserve - 3%	20,480,000	20,645,000	23,708,000	115%	3,063,000	18,570,000	20,645,000	111%	20,645,000	111%	2,075,000	15%
BOE Reserve - 3%	20,480,000	20,645,000	23,708,000	115%	3,063,000	18,570,000	20,645,000	111%	20,645,000	111%	2,075,000	15%
School Carry Over Resources	20,006,096	19,775,125	20,762,645	105%	987,520	20,003,538	19,775,125	99%	19,775,125	99%	(228,413)	5%
Medicaid Carry Over Reserve	1,009,719	1,273,670	22	0%	(1,273,648)	1,725,576	1,273,670	74%	1,273,670	74%	(451,906)	-100%
Mental Health and Security Grant	15,526	28,502	-	0%	(28,502)	287,761	28,502	10%	28,502	10%	(259,259)	-100%
Enrollment Reserve	2,432,000	-	-	0%	-	-	-	0%	-	0%	-	
Multi-Year Lease Reserve	3,218,115	3,218,115	3,218,115	100%	-	3,782,903	3,782,903	100%	3,782,903	100%	-	-15%
SPED/Mental Health Reserve	662,504	47,903	140,143	293%	92,240	-	370,782	0%	370,782	0%	370,782	-62%
Set Aside for 5B One-Time Bridge	-	2,314,725	1,368,373	59%	(946,352)	-	-	0%	-	0%	-	
Assignment of 2023 Mill Levy Override	-	601,789	2,631,304	437%	2,029,515	-	-	0%	-	0%	-	
Assignment of 2018 Mill Levy Override	6,918,453	3,372,977	89,948	3%	(3,283,029)	7,256,153	3,372,977	46%	3,372,977	46%	(3,883,176)	-97%
Ending Fund Balance - after reserves	\$ 69,142,642	\$ 50,729,124	\$ 71,476,518	141%	\$ 20,747,394	\$ 68,225,795	\$ 86,174,109	126%	\$ 86,174,109	126%	\$ 17,948,314	-17%

2023-2024 Budget to Actual Notes

¹ Vocational Education was less than budgeted due to return of overpayment from 2022-2023 in fall 2023

² State PERA Contribution was less than budgeted due to the State direct distribution reducing from \$380M in 2022-2023 to \$35M in 2023-2024 and DCSD recording its proportionate share of the total

³ Additional funding received in May 2024 due to HB24-1389 for School Funding 2023-24 for New Arrival Students and HB24-1448 Mill Levy Match program

⁴ Increase in other local revenue due to miscellaneous Information Technology related revenue and capital electronic media subscriptions per new GASB 96 accounting rules

⁵ Actual retention stipends to be paid in September 2024 and booked back to 2023-2024 will be ~\$1M less than anticipated due to staff turnover

⁶ Schools historically do not spend all their supply budget in order to retain carry over

⁷ Software purchases budgeted as supplies expensed as either equipment or principal and interest (other) based on new GASB 96 accounting rules and recorded unspent Universal Preschool funding in accordance with state guidelines

⁸ Budget for TABOR and matching BOE Reserve was not increased to reflect passage of 2023 Mill Levy Override

⁹ 2023 MLO reserve due to unspent security allocation to be fully spent on SRO implementation and security equipment in 2024-2025; 2018 MLO reserve will be fully spent in 2024-2025 on CTE programming

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 State PERA Contribution was less than prior year due to the State direct distribution reducing from \$380M in 2022-2023 to \$35M in 2023-2024 and DCSD recording its proportionate share of the total

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended June 30, 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	\$ 419,529,413	\$ 292,665,243	\$ 126,864,170	43.35% ³
Specific Ownership Taxes	34,274,142	32,617,906	1,656,235	5.08%
State Equalization	331,959,976	341,554,364	(9,594,388)	-2.81%
Categorical Revenue	30,929,673	25,872,286	5,057,388	19.55%
Charter School Purchased Services	7,701,793	9,237,511	(1,535,718)	-16.62%
Charter School Capital Construction	5,476,938	4,963,445	513,493	10.35%
Federal - Medicaid Reimbursement	4,772,954	4,653,954	119,000	2.56%
Preschool	688,703	1,638,038	(949,336)	-57.96% ¹
School Based	9,456,320	8,904,021	552,300	6.20%
Other	30,335,641	39,657,255	(9,321,614)	-23.51% ²
	<u>\$ 875,125,553</u>	<u>\$ 761,764,023</u>	<u>\$ 113,361,530</u>	<u>14.88%</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 Final Revised Budget.

Notes:

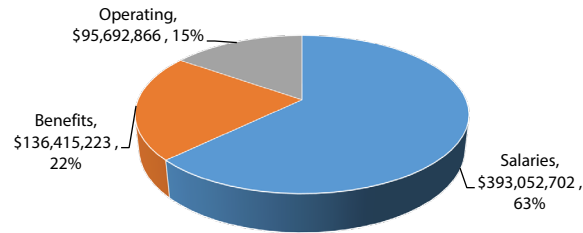
¹ 2023-2024 includes new Universal Preschool Program state revenue which contributes to the decrease in Preschool tuition revenue

² State PERA Contribution was less than prior year due to the State direct distribution reducing from \$380M in 2022-2023 to \$35M in 2023-2024 and DCSD recording its proportionate share of the total

³ 2023 Mill Levy Override for \$66M began collection in January 2024

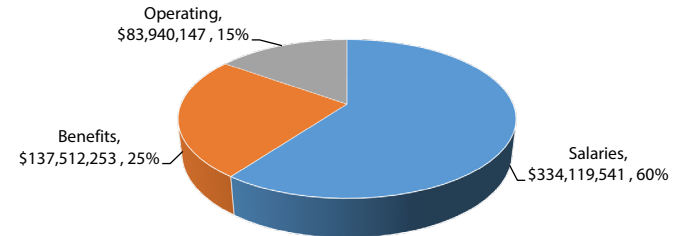
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended June 30, 2024

2023-2024 Actual Expenditures



Total expenditures through 4th Quarter 2023-2024 were \$625,160,791. In addition to these expenditures, there is a charter school distribution of \$195,397,697 and a transfer to other funds of \$63,535,064.

2022-2023 Actual Expenditures



Total expenditures through 4th Quarter 2022-2023 were \$555,571,940. In addition to these expenditures, there is a charter school distribution of \$166,792,982 and a transfer to other funds of \$36,097,834.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	89,826	104,615	104,615	100%	-
Revenues					
Tuition	1,522,580	1,428,860	1,413,325	99%	(15,535)
Grant	10,521	27,476	29,165	106%	1,689
Other	-	10,000	10,010	100%	10
Total Revenue	\$ 1,533,101	\$ 1,466,336	\$ 1,452,500	99%	\$ (13,836)
Transfer from General Fund	23,084	22,706	22,706	100%	-
Total Sources	\$ 1,646,011	\$ 1,593,657	\$ 1,579,821	99%	\$ (13,836)
Expenditures					
Salaries	882,547	926,297	908,026	98%	18,271
Benefits	293,518	309,247	297,434	96%	11,813
Purchased Services	141,085	149,290	153,359	103%	(4,069)
Supplies	176,293	171,610	183,474	107%	(11,864)
Equipment	-	-	-	0%	-
Field Trips & Other	39,658	36,358	37,527	103%	(1,169)
Total Expenditures	\$ 1,533,101	\$ 1,592,802	\$ 1,579,820	99%	\$ 12,982
Change in Fund Balance	23,084	(103,760)	(104,614)		854
Balance on Hand June 30	\$ 112,910	\$ 855	\$ 1	0%	\$ (854)

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	Current Year End Actual as % of Prior Year End Actual
	25,065	25,065	100%	25,065	100%	317%
	1,342,600	1,137,254	85%	1,137,254	85%	24%
	139,200	108,572	78%	108,572	78%	-73%
	22,000	10,560	48%	10,560	48%	-5%
\$ 1,503,800	\$ 1,256,386	84%	\$ 1,256,386	84%	\$ (247,414)	16%
	23,084	23,084	100%	23,084	100%	-2%
\$ 1,551,949	\$ 1,304,535	84%	\$ 1,304,535	84%	\$ (247,414)	21%
	747,294	670,288	90%	670,288	90%	35%
	264,580	230,506	87%	230,506	87%	29%
	130,471	118,572	91%	118,572	91%	29%
	327,646	154,644	47%	154,644	47%	19%
	10,000	6,237	62%	6,237	62%	-100%
	63,208	19,671	31%	19,671	31%	91%
\$ 1,543,199	\$ 1,199,919	78%	\$ 1,199,919	78%	\$ 343,280	32%
	(16,315)	79,551		79,551	-488%	-232%
\$ 8,750	\$ 104,616	1196%	\$ 104,616	1196%	\$ 95,866	-100%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023					
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	-	0%	-	-	-	0%	-	0%	-
Revenues											
Tuition	-	-	-	0%	-	-	-	0%	-	0%	-
Contributions/Donations	-	-	-	0%	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures											
Salaries	-	-	-	0%	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	-	-	0%	-	0%	-
Purchased Services	-	-	-	0%	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-		-	-	-		-	0%	-
Assigned to School Carry Over	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023					
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	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 Actual as % of Prior Year End Actual
Balance on Hand July 1	16,947,424	17,007,255	17,007,255	100%	-	10,172,826	10,172,826	100%	10,172,826	100%	67%
Revenues											
Revenue in Lieu of Land	496,370	3,556,561	4,154,530	117%	597,969 ¹	2,414,302	740,029 ^A	31%	740,029	31%	461%
Investment Earnings	-	-	-	0%	-	-	-	0%	-	0%	-
Sale of Land or Buildings	-	4,698,977	4,698,977	100%	-	4,475,278	4,960,350	111%	4,960,350	111%	-5%
Other	-	-	492,655	0%	492,655 ²	75,942	6,482,789 ^B	8537%	6,482,789	8537%	-92%
Total Revenue	\$ 496,370	\$ 8,255,538	\$ 9,346,162	113%	\$ 1,090,624	\$ 6,965,522	\$ 12,183,168	175%	\$ 12,183,168	175%	\$ 5,217,646
Transfer from General Fund	59,923	25,444,309	25,444,309	100%	-	11,723,234	11,723,234	100%	11,723,234	100%	117%
Total Sources	\$ 17,503,717	\$ 50,707,102	\$ 51,797,726	102%	\$ 1,090,624	\$ 28,861,582	\$ 34,079,228	118%	\$ 34,079,228	118%	\$ 5,217,646
Expenditures											
Salaries	-	-	-	0%	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	-	-	0%	-	0%	-
Purchased/Property Services	-	340,194	332,910	98%	7,284	30,640	183,558	599%	183,558	599%	81%
Equipment/Building	5,883,360	35,199,195	15,121,830	43%	20,077,365 ³	20,907,298	16,876,578	81%	16,876,578	81%	-10%
Other	-	-	-	0%	-	-	11,837	0%	11,837	0%	-100%
Total Expenditures	\$ 5,883,360	\$ 35,539,389	\$ 15,454,740	43%	\$ 20,084,649	\$ 20,937,938	\$ 17,071,973	82%	\$ 17,071,973	82%	\$ 3,865,965
Change in Fund Balance	(5,327,067)	(1,839,542)	19,335,731		(21,175,273)	(2,249,182)	6,834,429		6,834,429	-304%	183%
Assigned to Revenue in Lieu of Land	\$ 4,884,280	\$ 7,698,215	\$ 8,240,825	107%	\$ 542,610	\$ 7,627,112	\$ 5,170,613	68%	\$ 5,170,613	68%	\$ (2,456,499)
Assigned to School Carry Over	\$ 3,001,945	\$ 2,331,424	\$ 567,773	24%	\$ (1,763,651)	\$ 2,700,234	\$ 3,058,495	113%	\$ 3,058,495	113%	\$ 358,261
Set Aside for 5B One-Time Bridge	\$ -	\$ -	\$ 14,611,237	0%	\$ 14,611,237 ³	\$ -	\$ -	0%	\$ -	0%	\$ -
Balance on Hand June 30 (Other)	\$ 3,734,132	\$ 5,138,074	\$ 12,923,151	252%	\$ 7,785,077	\$ (2,403,702)	\$ 8,778,147	-365%	\$ 8,778,147	-365%	\$ 11,181,849

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 Equipment/Building and Set Aside for 5B One-Time Bridge 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 \$14M carried 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 Reimbursement revenue for Emergency Connectivity Funds received in 2022-2023 while expenses for technology occurred in 2021-2022; no similar program in 2023-2024

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	2,095,782	2,729,579	2,729,579	100%	-	5,608,852	5,608,852	100%	5,608,852	100%	-	-51%
Revenues												
Transportation Fees	1,140,000	911,775	887,949	97%	(23,826)	850,000	1,036,376 ^A	122%	1,036,376	122%	186,376	-14%
State Categorical	4,748,388	5,063,728	5,583,047	110%	519,319	4,751,354	4,821,667	101%	4,821,667	101%	70,313	16%
Other	750,000	750,000	808,767	108%	58,767	728,554	800,826	110%	800,826	110%	72,272	1%
Total Revenue	\$ 6,638,388	\$ 6,725,503	\$ 7,279,764	108%	\$ 554,261	\$ 6,329,908	\$ 6,658,869	105%	\$ 6,658,869	105%	\$ 328,961	9%
Transfer from General Fund	25,207,437	25,993,112	25,993,112	100%	-	16,603,238	16,603,238	100%	16,603,238	100%	-	57%
Total Sources	\$ 33,941,607	\$ 35,448,194	\$ 36,002,455	102%	\$ 554,261	\$ 28,541,998	\$ 28,870,959	101%	\$ 28,870,959	101%	\$ 328,961	25%
Expenditures												
Salaries	14,702,507	14,637,885	12,415,473	85%	2,222,412 ¹	11,659,762	10,594,431	91%	10,594,431	91%	1,065,331	17%
Benefits	6,311,322	6,298,673	4,704,103	75%	1,594,570 ¹	4,578,898	4,193,604	92%	4,193,604	92%	385,294	12%
Purchased Services	8,298,391	9,707,666	8,850,397	91%	857,269	8,074,345	8,309,256	103%	8,309,256	103%	(234,911)	7%
Supplies	1,468,177	1,256,972	1,020,684	81%	236,288	1,324,488	941,547	71%	941,547	71%	382,941	8%
Fuel	2,000,000	2,000,000	1,520,752	76%	479,248	1,880,000	1,893,519 ^B	101%	1,893,519	101%	(13,519)	-20%
Bus Purchases & Equipment	1,200,000	97,645	97,633	100%	12	985,000	960,673 ^C	98%	960,673	98%	24,327	-90%
Field Trips and Other	(817,443)	(913,443)	(883,205)	97%	(30,238)	(739,148)	(751,649) ^D	102%	(751,649)	102%	12,501	18%
Total Expenditures	\$ 33,162,954	\$ 33,085,398	\$ 27,725,838	84%	\$ 5,359,560	\$ 27,763,345	\$ 26,141,380	94%	\$ 26,141,380	94%	\$ 1,621,965	6%
Change in Fund Balance	(1,317,129)	(366,783)	5,547,038		(5,913,821)	(4,830,199)	(2,879,274)		(2,879,274)	60%	1,950,926	-293%
Assigned to Future Year Transportation Obligations	\$ -	\$ 1,631,538	\$ 1,631,538	100%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Balance on Hand June 30	\$ 778,653	\$ 731,258	\$ 6,645,079	909%	\$ 5,913,821	\$ 778,653	\$ 2,729,579	351%	\$ 2,729,579	351%	\$ 1,950,926	143%

2023-2024 Budget to Actual Notes

¹ Salaries and benefits under budget due to continuation of vacancies in bus driver and Transportation Educational Assistant (TEA) positions

² Fuel prices did not increase as much as anticipated in 2023-2024

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

^B Fuel usage and prices down in 2023-2024 compared to prior year

^C Receipt of 2023-2024 ordered buses delayed to 2024-2025

^D Increase in fuel, repair part and labor charge backs to other internal departments



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	3,329,009	5,079,435	5,079,435	100%	-
Revenues					
Food Sales	5,153,467	5,176,556	5,044,883	97%	(131,673)
Federal Reimbursement	12,195,954	8,452,529	8,277,137	98%	(175,392)
Commodity Contribution	804,317	1,286,903	1,255,535	98%	(31,368)
Miscellaneous	37,000	130,660	103,929	80%	(26,731)
Sale of Capital Assets	-	83,855	83,855	100%	-
State Match Child Nutr. & CDE Revenue	10,627,511	18,049,835	18,054,944	100%	5,109
Total Revenues	\$ 28,818,249	\$ 33,180,338	\$ 32,820,284	99%	\$ (360,054)
Transfer from General Fund	1,045,352	2,879,595	2,879,595	100%	-
Total Sources	\$ 33,192,610	\$ 41,139,368	\$ 40,779,314	99%	\$ 360,054
Expenditures					
Salaries	10,120,016	11,495,245	11,011,431	96%	483,814
Benefits	3,911,213	4,584,542	4,390,870	96%	193,672
Food & Commodities	12,614,074	16,490,503	14,555,526	88%	1,934,977
Purchased Services & Repairs	256,970	331,329	304,068	92%	27,261
Supplies	1,454,828	2,501,492	1,850,196	74%	651,296
Equipment	385,000	275,000	244,222	89%	30,778
Other	1,121,500	1,202,500	1,172,081	97%	30,419
Total Expenditures	\$ 29,863,601	\$ 36,880,611	\$ 33,528,393	91%	\$ 3,352,218
Change in Fund Balance	-	(820,678)	2,171,485		(2,992,163)
Balance on Hand June 30	\$ 3,329,009	\$ 4,258,757	\$ 7,250,920	170%	\$ 2,992,163

	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 Actual Variance
	9,483,172	9,483,172	100%	9,483,172	100%	-
	11,906,032	12,051,772 ^A	101%	12,051,772	101%	145,740
	5,880,047	6,186,839 ^B	105%	6,186,839	105%	306,792
	910,075	1,260,363	138%	1,260,363	138%	350,288
	61,500	163,564	266%	163,564	266%	102,064
	-	79,524	0%	79,524	0%	79,524
	279,351	230,291 ^B	82%	230,291	82%	(49,060)
	\$ 19,037,005	\$ 19,972,352	105%	\$ 19,972,352	105%	\$ 935,347
	362,884	362,884	100%	362,884	100%	-
	\$ 28,883,061	\$ 29,818,408	103%	\$ 29,818,408	103%	\$ 935,347
	6,892,020	6,447,342 ^C	94%	6,447,342	94%	444,678
	2,749,725	2,602,399 ^C	95%	2,602,399	95%	147,326
	8,049,809	7,783,715 ^C	97%	7,783,715	97%	266,094
	486,780	464,404	95%	464,404	95%	22,376
	2,328,960	1,198,427 ^C	51%	1,198,427	51%	1,130,533
	4,605,000	4,670,655 ^D	101%	4,670,655	101%	(65,655)
	1,566,550	1,572,032	100%	1,572,032	100%	(5,482)
	\$ 26,678,844	\$ 24,738,973	93%	\$ 24,738,973	93%	\$ 1,939,871
	(7,278,955)	(4,403,737)		(4,403,737)	60%	2,875,218
	\$ 2,204,217	\$ 5,079,435	230%	\$ 5,079,435	230%	\$ 2,875,218
						43%

2023-2024 Budget to Actual Notes
None

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0%	-	16,801	16,801	100%	16,801	100%	-	-100%
Revenues												
Food Sales	-	-	-	0%	-	6,010,543	5,561,520	93%	5,561,520	93%	(449,023)	-100%
Federal Reimbursement	-	-	-	0%	-	-	-	0%	-	0%	-	-
Commodity Contribution	-	-	-	0%	-	-	-	0%	-	0%	-	-
Miscellaneous	-	-	-	0%	-	-	-	0%	-	0%	-	-
Sale of Capital Assets	-	-	-	0%	-	-	-	0%	-	0%	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	0%	-	-	-	0%	-	0%	-	-
Total Revenues	\$ -	\$ -	\$ -	0%	\$ -	\$ 6,010,543	\$ 5,561,520	93%	\$ 5,561,520	93%	\$ (449,023)	-100%
Transfer from General Fund	-	-	-	0%	-	268,718	268,718	100%	268,718	100%	-	-100%
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	\$ 6,296,062	\$ 5,847,039	93%	\$ 5,847,039	93%	\$ (449,023)	-100%
Expenditures												
Salaries	-	-	-	0%	-	2,034,633	2,008,286	99%	2,008,286	99%	26,347	-100%
Benefits	-	-	-	0%	-	854,879	810,920	95%	810,920	95%	43,959	-100%
Food & Commodities	-	-	-	0%	-	2,743,000	2,322,261	85%	2,322,261	85%	420,739	-100%
Purchased Services & Repairs	-	-	-	0%	-	193,320	199,272	103%	199,272	103%	(5,952)	-100%
Supplies	-	-	-	0%	-	226,430	272,339	120%	272,339	120%	(45,909)	-100%
Equipment	-	-	-	0%	-	-	6,343	0%	6,343	0%	(6,343)	-100%
Other	-	-	-	0%	-	243,800	227,619	93%	227,619	93%	16,181	-100%
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	\$ 6,296,062	\$ 5,847,039	93%	\$ 5,847,039	93%	\$ 449,023	-100%
Change in Fund Balance	-	-	-		-	(16,801)	(16,801)		(16,801)	100%	(0)	-100%
Balance on Hand June 30	\$ -	\$ -	\$ -	0%	\$ -	\$ -	(0)	0%	\$ -	0%	\$ -	

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	-	-	-	0%	-
Revenues					
State and Local Revenue	1,022,752	1,249,844	1,081,149	87%	(168,695)
Federal Revenue	14,922,697	16,438,541	16,114,646	98%	(323,895)
Other Revenue	-	67,190	67,189	100%	(1)
Total Revenue	\$ 15,945,449	\$ 17,755,575	\$ 17,262,985	97%	\$ (492,590)
Transfer from General Fund	-	-	-	0%	-
Total Sources	\$ 15,945,449	\$ 17,755,575	\$ 17,262,985	97%	\$ (492,590)
Expenditures					
Salaries	9,481,992	9,330,538	9,566,859	103%	(236,321) ¹
Benefits	3,795,113	3,004,107	3,157,910	105%	(153,803) ¹
Purchased/Property Services	1,327,243	3,216,348	2,770,510	86%	445,838
Supplies	720,021	1,393,770	805,496	58%	588,274 ^{1,2}
Equipment	106,123	183,237	165,737	90%	17,500
Other	514,957	627,575	796,473	127%	(168,898) ²
Total Expenditures	\$ 15,945,449	\$ 17,755,575	\$ 17,262,985	97%	\$ 492,590
Change in Fund Balance	-	-	-		-
Balance on Hand June 30	\$ -	\$ -	\$ -	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
	-	-	0%	-	0%	-
	1,901,308	1,776,675	93%	1,776,675	93%	(124,633)
	20,530,661	19,510,353	95%	19,510,353	95%	(1,020,308)
	294,024	172,351	59%	172,351	59%	(121,673)
	\$ 22,725,993	\$ 21,459,379	94%	\$ 21,459,379	94%	\$ (1,266,614)
	-	-	0%	-	0%	-
	\$ 22,725,993	\$ 21,459,379	94%	\$ 21,459,379	94%	\$ (1,266,614)
	11,310,725	11,302,915	100%	11,302,915	100%	7,810
	3,755,439	3,659,422	97%	3,659,422	97%	96,017
	4,270,432	3,688,374	86%	3,688,374	86%	582,058
	2,173,725	1,583,420	73%	1,583,420	73%	590,305
	156,123	70,690	45%	70,690	45%	85,433
	1,059,549	1,154,558	109%	1,154,558	109%	(95,009)
	\$ 22,725,993	\$ 21,459,379	94%	\$ 21,459,379	94%	\$ 1,266,614
	-	-		-	0%	-
	\$ -	\$ -	0%	\$ -	0%	\$ -

2023-2024 Budget to Actual Notes

¹ Salary and benefit increases for grant funded staff associated with 2023 Mill Levy Override incorrectly held within budget in supplies reserve account

² Software expenses reclassified to principal and interest per GASB 96 accounting rules

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	1,024,078	-	-	0%	-	1,224,000	1,224,000	100%	1,224,000	100%	-	-100%
Revenue												
Pupil Activity	-	-	-	0%	-	1,411,784	1,155,699	82%	1,155,699	82%	(256,085)	-100%
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	\$ 1,411,784	\$ 1,155,699	82%	\$ 1,155,699	82%	\$ (256,085)	-100%
Transfer from General Fund	-	-	-	0%	-	-	-	0%	-	0%	-	
Total Sources	\$ 1,024,078	\$ -	\$ -	0%	\$ -	\$ 2,635,784	\$ 2,379,699	90%	\$ 2,379,699	90%	\$ (256,085)	-100%
Expenditures												
Salaries	-	-	-	0%	-	138,073	116,153	84%	116,153	84%	21,920	-100%
Benefits	-	-	-	0%	-	31,551	26,890	85%	26,890	85%	4,661	-100%
Purchased/Property Services	-	-	-	0%	-	525,413	398,302	76%	398,302	76%	127,111	-100%
Supplies	1,024,078	-	-	0%	-	678,495	585,924	86%	585,924	86%	92,571	-100%
Equipment	-	-	-	0%	-	56,028	29,472	53%	29,472	53%	26,557	-100%
Other	-	-	-	0%	-	38,238	26,496	69%	26,496	69%	11,742	-100%
Total Expenditures	\$ 1,024,078	\$ -	\$ -	0%	\$ -	\$ 1,467,798	\$ 1,183,237	81%	\$ 1,183,237	81%	\$ 284,561	-100%
Change in Fund Balance	(1,024,078)	-	-		-	(56,014)	(27,538)		(27,538)	49%	28,476	-100%
Assigned to School Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	\$ 1,167,986	\$ 1,196,314	102%	\$ 1,196,314	102%	\$ 28,328	-100%
Balance on Hand June 30 - Other	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ 148	0%	\$ 148	0%	\$ 148	-100%

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	2,452,815	2,903,952	2,903,952	100%	-	2,504,281	2,504,281	100%	2,504,281	100%	-	16%
Revenues												
Student Fees	3,958,164	3,958,164	4,132,670	104%	174,506	3,756,208	3,780,988	101%	3,780,988	101%	24,780	9%
Gate Fees	1,414,753	1,414,753	1,766,022	125%	351,269	1,437,496	1,476,586	103%	1,476,586	103%	39,090	20%
Donations and Fundraising	2,996,139	3,346,139	3,850,946	115%	504,807	2,537,511	3,189,366	126%	3,189,366	126%	651,855	21%
Merchandise Sales	5,266,322	5,266,322	5,229,321	99%	(37,001)	4,398,008	4,581,765	104%	4,581,765	104%	183,757	14%
Other Pupil Income	442,284	446,284	370,403	83%	(75,881)	693,928	199,615	29%	199,615	29%	(494,313)	86%
Total Revenue	\$ 14,077,662	\$ 14,431,662	\$ 15,349,363	106%	\$ 917,701	\$ 12,823,151	\$ 13,228,320	103%	\$ 13,228,320	103%	\$ 405,169	16%
Transfer from General Fund	6,334,674	6,512,459	6,512,459	100%	-	5,437,684	5,437,684	100%	5,437,684	100%	-	20%
Total Sources	\$ 22,865,151	\$ 23,848,073	\$ 24,765,774	104%	\$ (917,701)	\$ 20,765,116	\$ 21,170,285	102%	\$ 21,170,285	102%	\$ 405,169	17%
Expenditures												
Salaries	7,526,330	6,735,319	7,208,577	107%	(473,258)	6,152,242	5,716,475	93%	5,716,475	93%	435,767	26%
Benefits	1,849,407	1,660,535	1,709,899	103%	(49,364)	1,296,101	1,309,201	101%	1,309,201	101%	(13,100)	31%
Purchased Services	4,348,922	4,455,775	5,801,204	130%	(1,345,429)	4,683,734	5,330,911	114%	5,330,911	114%	(647,177)	9%
Supplies	6,119,732	6,825,353	6,086,571	89%	738,782	4,521,715	5,273,055	117%	5,273,055	117%	(751,340)	15%
Equipment	28,839	442,401	680,683	154%	(238,282)	388,654	494,130	127%	494,130	127%	(105,476)	38%
Field Trips and Other	539,106	553,106	372,512	67%	180,594	1,398,625	142,563	10%	142,563	10%	1,256,062	161%
Total Expenditures	\$ 20,412,336	\$ 20,672,489	\$ 21,859,446	106%	\$ (1,186,957)	\$ 18,441,071	\$ 18,266,333	99%	\$ 18,266,333	99%	\$ 174,738	20%
Change in Fund Balance	-	271,632	2,376		269,256	(180,236)	399,671		399,671	-222%	579,907	-99%
Assigned to School Carry Over	\$ 2,452,815	\$ 3,175,584	\$ 3,316,885	104%	\$ 141,301	\$ 2,324,045	\$ 2,559,075	110%	\$ 2,559,075	110%	\$ 235,030	30%
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ (410,557)	0%	\$ (410,557)	\$ -	\$ 344,877	0%	\$ 344,877	0%	\$ 344,877	-219%

2023-2024 Budget to Actual Notes

¹ Increase due to Fund 23 Pupil Activity related activities merged into Fund 26 and the addition of girls flag football and esports

² Large contributions from school booster programs to contribute to increase in school carry over

³ 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

⁴ Upgraded turf fields paid by donations and fundraising and/or school carry over

⁵ High schools did not spend their transportation allocation of \$24,000 each on district provided transportation this year

⁶ Athletics and Activities calculated savings from prior year (carry over) awarded in early September exceeds draft ending fund balance; staff will analyze and adjust accordingly before audit

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	4,456,753	5,782,084	5,782,084	100%	-	2,920,252	2,920,252	100%	2,920,252	100%	-	98%
Revenues												
Tuition	10,603,476	10,203,710	10,082,973	99%	(120,737)	9,389,350	10,008,179	107%	10,008,179	107%	618,829	1%
Grant	150,000	324,699	158,902	49%	(165,797)	3,761,849	3,695,494 ^A	98%	3,695,494	98%	(66,355)	-96%
Other	-	-	3,688	0%	3,688	-	1,647	0%	1,647	0%	1,647	124%
Total Revenue	\$ 10,753,476	\$ 10,528,409	\$ 10,245,563	97%	\$ (282,846)	\$ 13,151,199	\$ 13,705,320	104%	\$ 13,705,320	104%	\$ 554,121	-25%
Transfer from General Fund	1,075,537	1,563,758	1,563,758	100%	-	560,107	560,107	100%	560,107	100%	-	179%
Total Sources	\$ 16,285,766	\$ 17,874,251	\$ 17,591,405	98%	\$ (282,846)	\$ 16,631,558	\$ 17,185,679	103%	\$ 17,185,679	103%	\$ 554,121	2%
Expenditures												
Salaries	7,658,146	7,956,902	7,533,363	95%	423,539	8,874,940	6,997,307	79%	6,997,307	79%	1,877,633	8%
Benefits	2,413,637	2,486,718	2,568,789	103%	(82,071)	2,940,750	2,383,706	81%	2,383,706	81%	557,044	8%
Purchased Services	1,343,811	1,637,113	1,565,574	96%	71,539	1,055,223	1,191,595	113%	1,191,595	113%	(136,372)	31%
Supplies	202,997	386,854	399,031	103%	(12,177)	411,180	395,210	96%	395,210	96%	15,970	1%
Field Trips and Other	772,166	786,208	372,156	47%	414,052 ²	637,178	435,777	68%	435,777	68%	201,401	-15%
Total Expenditures	\$ 12,390,757	\$ 13,253,795	\$ 12,438,913	94%	\$ 814,882	\$ 13,919,271	\$ 11,403,595	82%	\$ 11,403,595	82%	\$ 2,515,676	9%
Change in Fund Balance	(561,744)	(1,161,628)	(629,592)		(532,036)	(207,965)	2,861,832		2,861,832	-1376%	3,069,797	-122%
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Balance on Hand June 30 (BASE Department)	\$ 3,895,009	\$ 4,620,456	\$ 5,152,492	112%	\$ 532,036	\$ 2,712,287	\$ 5,782,084	213%	\$ 5,782,084	213%	\$ 3,069,797	-11%

2023-2024 Budget to Actual Notes

¹ Unused portions of grant for pre-K capacity and charter buses for field trips deferred into 24/25.

² 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
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	73,192,652	77,167,416	77,167,416	100%	(0)	63,480,642	63,480,642	100%	63,480,642	100%	-	22%
Revenues												
Property Taxes	54,568,823	53,918,578	53,680,325	100%	(238,253)	54,568,823	54,305,654	100%	54,305,654	100%	(263,169)	-1%
Investment Earnings	2,579,903	3,813,895	3,811,388	100%	(2,507)	1,416,280	2,085,170 ^A	147%	2,085,170	147%	668,890	83%
Total Revenues	\$ 57,148,726	\$ 57,732,473	\$ 57,491,713	100%	\$ (240,760)	\$ 55,985,103	\$ 56,390,824	101%	\$ 56,390,824	101%	\$ 405,721	2%
Total Sources	\$ 130,341,378	\$ 134,899,889	\$ 134,659,129	100%	\$ (240,760)	\$ 119,465,745	\$ 119,871,466	100%	\$ 119,871,466	100%	\$ 405,721	12%
Expenditures												
Principal	37,720,000	35,715,000	35,715,000	100%	-	26,150,000	23,550,000	90%	23,550,000	90%	2,600,000	52%
Interest	15,247,969	17,312,969	17,312,969	100%	0	19,158,500	18,192,633	95%	18,192,633	95%	965,867	-5%
Cost of Issuance	-	-	-	0%	-	552,650	549,905	100%	549,905	100%	2,745	-100%
Fiscal Charges	5,297	5,297	3,050	58%	2,247	4,253	3,822	90%	3,822	90%	431	-20%
Total Expenditures	\$ 52,973,266	\$ 53,033,266	\$ 53,031,019	100%	\$ 2,247	\$ 45,865,403	\$ 42,296,361	92%	\$ 42,296,361	92%	\$ 3,569,042	25%
Other Financing Sources (Uses)												
Proceeds from Bond Refunding	-	-	-	0%	-	86,550,000	86,550,000 ^B	100%	86,550,000	100%	-	-100%
Refunding Bond Premium	-	-	-	0%	-	9,069,309	9,069,309 ^B	100%	9,069,309	100%	0	-100%
Payment to Refunding Bond Escrow Agent	-	-	-	0%	-	(96,026,999)	(96,026,999) ^B	100%	(96,026,999)	100%	(0)	-100%
Transfer to/(from) General Fund	-	-	-	0%	-	-	-	0%	-	0%	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0%	\$ -	\$ (407,690)	\$ (407,690)	100%	\$ (407,690)	100%	\$ 0	-100%
Change in Fund Balance	4,175,460	4,699,207	4,460,694		238,513	9,712,010	13,686,774		13,686,774	141%	3,974,764	-67%
Balance on Hand June 30	\$ 77,368,112	\$ 81,866,623	\$ 81,628,110	100%	\$ (238,513)	\$ 73,192,652	\$ 77,167,416	105%	\$ 77,167,416	105%	\$ 3,974,764	6%

2023-2024 Budget to Actual Notes

None

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	2,453	4,724	4,724	100%	-
Revenues					
Interest on Investment	2,454	2,454	1,142	47%	(1,312)
Cert of Participation - AspenView	-	-	-	0%	-
Total Revenues	\$ 2,454	\$ 2,454	\$ 1,142	47%	\$ (1,312)
Total Sources	\$ 4,907	\$ 7,178	\$ 5,866	82%	\$ (1,312)
Expenditures					
Principal Retirement	825,000	825,000	825,000	100%	-
Interest	294,125	294,125	294,125	100%	-
Debt Issuance Costs & Fiscal Charges	4,064	4,064	4,000	98%	64
Total Expenditures	\$ 1,123,189	\$ 1,123,189	\$ 1,123,125	100%	\$ 64
Other Financing Sources (Uses)					
Proceeds from COP Refunding	-	-	-	0%	-
Refunding COP Premium	-	-	-	0%	-
Payment to Refunded Escrow Agent	-	-	-	0%	-
Transfer from Other Funds	1,119,125	1,119,125	1,119,125	100%	-
Total Other Financing Sources (Uses)	\$ 1,119,125	\$ 1,119,125	\$ 1,119,125	100%	\$ -
Change in Fund Balance	(1,610)	(1,610)	(2,858)		1,248
Balance on Hand June 30	\$ 843	\$ 3,114	\$ 1,866	60%	\$ (1,248)

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	Current Year End Actual as % of Prior Year End Actual
	2,842	2,842	100%	2,842	100%	- 66%
	4,733	4,922	104%	4,922	104%	189 -77%
	-	-	0%	-	0%	-
\$ 4,733	\$ 4,922	104%	\$ 4,922	104%	\$ 189	-77%
\$ 7,575	\$ 7,764	103%	\$ 7,764	103%	\$ 189	-24%
	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 0%
\$ 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)	1,882		1,882	-66%	4,724 -252%
\$ -	\$ 4,724	0%	\$ 4,724	0%	\$ 4,724	-61%



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	5,107,056	7,909,008	7,909,008	100%	-	40,624,932	40,624,932	100%	40,624,932	100%	-	-81%
Revenues												
Bond Issuance	-	-	-	0%	-	-	-	0%	-	0%	-	-
State Revenue from CDE	-	-	-	0%	-	-	-	0%	-	0%	-	-
Interest	250,000	575,963	521,211	90%	(54,752)	627,484	886,410	141%	886,410	141%	258,926	-41%
Total Revenue	\$ 250,000	\$ 575,963	\$ 521,211	90%	\$ (54,752)	\$ 627,484	\$ 886,410	141%	\$ 886,410	141%	\$ 258,926	-41%
Transfer to/from Other Funds	-	-	-	0%	-	-	-	0%	-	0%	-	-
Total Sources	\$ 5,357,056	\$ 8,484,971	\$ 8,430,219	99%	\$ (54,752)	\$ 41,252,416	\$ 41,511,342	101%	\$ 41,511,342	101%	\$ 258,926	-80%
Expenditures												
Salaries	-	-	-	0%	-	142,565	74,010	52%	74,010	52%	68,555	-100%
Benefits	-	-	-	0%	-	47,086	19,287	41%	19,287	41%	27,799	-100%
Buildings & Building Improvements	5,338,762	8,466,677	8,435,151	100%	31,526	40,442,489	33,180,291	82%	33,180,291	82%	7,262,198	-75%
Purchased Services	18,294	18,294	2,900	16%	15,394	502,238	200,977	40%	199,654	40%	302,584	-99%
Supplies	-	-	(7,849)	0%	7,849	118,038	127,770	108%	127,770	108%	(9,732)	-106%
Debt Issuance Costs & Fiscal Charges	-	-	17	0%	(17)	-	1,323	0%	1,323	0%	(1,323)	-99%
Other	-	-	-	0%	-	-	(1,323)	0%	-	0%	-	-
Total Expenditures	\$ 5,357,056	\$ 8,484,971	\$ 8,430,219	99%	\$ 54,752	\$ 41,252,416	\$ 33,602,335	81%	\$ 33,602,335	81%	\$ 7,650,081	-75%
Change in Fund Balance	(5,107,056)	(7,909,008)	(7,909,008)		(0)	(40,624,932)	(32,715,925)		(32,715,925)	81%	7,909,007	-76%
Balance on Hand June 30	\$ -	\$ -	\$ 0	0%	\$ 0	\$ -	\$ 7,909,007	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

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0%	-	-	-	0%	-	0%	-	
Revenues												
COP Issuance	-	-	-	0%	-	-	-	0%	-	0%	-	
Premium on Bond	-	-	-	0%	-	-	-	0%	-	0%	-	
Investment Earnings	-	-	-	0%	-	-	-	0%	-	0%	-	
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Transfer from General Fund	-	-	-	0%	-	-	-	0%	-	0%	-	
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Expenditures												
Salaries	-	-	-	0%	-	-	-	0%	-	0%	-	
Benefits	-	-	-	0%	-	-	-	0%	-	0%	-	
Building & Building Improvements	-	-	-	0%	-	-	-	0%	-	0%	-	
Purchased Services	-	-	-	0%	-	-	-	0%	-	0%	-	
Supplies	-	-	-	0%	-	-	-	0%	-	0%	-	
Other	-	-	-	0%	-	-	-	0%	-	0%	-	
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Change in Fund Balance	-	-	-		-	-	-		-	0%	-	
Balance on Hand June 30	\$ -	\$ -	\$ -	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
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Balance on Hand July 1	503,502	957,265	957,265	100%	-
Revenues					
Health Insurance Premiums	56,239,052	56,239,052	56,666,008	101%	426,956
Dental Insurance Premiums	3,182,435	3,182,435	3,142,655	99%	(39,780)
Investment Earnings	76,422	76,422	47,438	62%	(28,984)
Other	-	-	0	0%	0
Total Revenues	\$ 59,497,909	\$ 59,497,909	\$ 59,856,101	101%	\$ 358,192
Transfer from General Fund	-	-	-	0%	-
Total Sources	\$ 60,001,411	\$ 60,455,174	\$ 60,813,366	101%	\$ 358,192
Expenditures					
Salaries	-	-	1,300	0%	(1,300)
Benefits	-	-	297	0%	(297)
Health Plan	51,492,098	53,992,098	51,915,004	96%	2,077,094
Dental Plan	3,182,435	3,182,435	3,160,844	99%	21,591
Stop Loss Premiums	863,100	863,100	903,801	105%	(40,701)
Purchased Services	1,117,753	1,117,753	983,166	88%	134,587
Other	-	-	-	0%	-
Total Expenditures	\$ 56,655,386	\$ 59,155,386	\$ 56,964,412	96%	\$ 2,190,974
Change in Fund Balance	2,842,523	342,523	2,891,689		(2,549,166)
Assigned to Contingency for Self-Insured Plans	\$ 3,346,025	\$ 1,299,788		0%	\$ (1,299,788)
Balance on Hand June 30	\$ -	\$ -	\$ 3,848,954	0%	\$ 3,848,954

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	Current Year End Actual as % of Prior Year End Actual
	704,109	704,109	100%	704,109	100%	- 36%
	53,663,381	51,399,531	96%	51,399,531	96%	(2,263,850) 10%
	3,090,676	3,034,283	98%	3,034,283	98%	(56,393) 4%
	75,000	72,251	96%	72,251	96%	(2,749) -34%
	595,000	605,933	102%	605,933	102%	10,933 -100%
\$ 57,424,057	\$ 55,111,997	96%	\$ 55,111,997	96%	\$ (2,312,060)	9%
	-	-	0%	-	0%	-
\$ 58,128,166	\$ 55,816,106	96%	\$ 55,816,106	96%	\$ (2,312,060)	9%
	37,800	37,450	99%	37,450	99%	350 -97%
	8,637	8,557	99%	8,557	99%	80 -97%
	51,087,428	49,588,315	97%	49,588,315	97%	1,499,113 5%
	3,090,676	3,063,550	99%	3,063,550	99%	27,126 3%
	914,000	826,485	90%	826,485	90%	87,515 9%
	1,020,419	1,314,014	129%	1,314,014	129%	(293,595) -25%
	37,000	20,470	55%	20,470	55%	16,530 -100%
\$ 56,195,960	\$ 54,858,842	98%	\$ 54,858,842	98%	\$ 1,337,118	4%
	1,228,097	253,156		253,156	21%	(974,941) 1042%
\$ 1,932,206	\$ 957,265	50%	\$ 957,265	50%	\$ (974,941)	-100%
\$ -	\$ (0)	0%	\$ -	0%	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	214,350	248,732	248,732	100%	-	423,724	423,724	100%	423,724	100%	-	-41%
Revenues												
Short Term Disability Insurance Premiums	671,269	838,064	847,004	101%	8,940	540,273	546,245 ^A	101%	546,245	101%	5,972	55%
Total Revenue	\$ 671,269	\$ 838,064	\$ 847,004	101%	\$ 8,940	\$ 540,273	\$ 546,245	101%	\$ 546,245	101%	\$ 5,972	55%
Transfer from General Fund	-	-	-	0%	-	-	-	0%	-	0%	-	
Total Sources	\$ 885,619	\$ 1,086,796	\$ 1,095,736	101%	\$ 8,940	\$ 963,997	\$ 969,969	101%	\$ 969,969	101%	\$ 5,972	13%
Expenditures												
Salaries	-	-	-	0%	-	-	-	0%	-	0%	-	
Benefits	-	-	-	0%	-	-	-	0%	-	0%	-	
Short Term Disability Insurance Claims	626,099	626,099	516,489	82%	109,610 ¹	608,629	566,991	93%	566,991	93%	41,638	-9%
Purchased Services	163,999	163,999	160,516	98%	3,483	157,218	154,245	98%	154,245	98%	2,973	4%
Other	-	-	-	0%	-	-	-	0%	-	0%	-	
Total Expenditures	\$ 790,098	\$ 790,098	\$ 677,005	86%	\$ 113,093	\$ 765,847	\$ 721,236	94%	\$ 721,236	94%	\$ 44,611	-6%
Change in Fund Balance	(118,829)	47,966	169,999		(122,033)	(225,574)	(174,991)		(174,991)	78%	50,583	-197%
Balance on Hand June 30	\$ 95,521	\$ 296,698	\$ 418,731	141%	\$ 122,033	\$ 198,150	\$ 248,733	126%	\$ 248,733	126%	\$ 50,583	68%

2023-2024 Budget to Actual Notes

¹ 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



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023						
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	24,379	24,379	24,379	100.00%	-	32,879	32,879	100.00%	32,879	100.00%	-	-25.85%
Revenues												
Contributions	52,000	52,000	52,000	100.00%	-	50,000	50,000	100.00%	50,000	100.00%	-	4.00%
Total Revenue	\$ 52,000	\$ 52,000	\$ 52,000	100.00%	\$ -	\$ 50,000	\$ 50,000	100.00%	\$ 50,000	100.00%	\$ -	4.00%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Sources	\$ 76,379	\$ 76,379	\$ 76,379	100.00%	\$ -	\$ 82,879	\$ 82,879	100.00%	\$ 82,879	100.00%	\$ -	-7.84%
Expenditures												
Grants and Scholarships	48,000	48,000	44,999	93.75%	3,001	58,500	58,500	100.00%	58,500	100.00%	-	-23.08%
Total Expenditures	\$ 48,000	\$ 48,000	\$ 44,999	93.75%	\$ 3,001	\$ 58,500	\$ 58,500	100.00%	\$ 58,500	100.00%	\$ -	-23.08%
Change in Fund Balance	4,000	4,000	7,001		(3,001)	(8,500)	(8,500)		(8,500)	100.00%	-	-182.36%
Balance on Hand June 30	\$ 28,379	\$ 28,379	\$ 31,380	110.57%	\$ (3,001)	\$ 24,379	\$ 24,379	100.00%	\$ 24,379	100.00%	\$ -	28.72%

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,765,000	\$ 6,766,012	100.01%	\$ 6,766,012	100.01%	\$ 6,090,000	\$ 6,087,903	99.97%
Mill Levy/Override	1,540,000	1,536,065	99.74%	1,536,065	99.74%	853,000	854,896	100.22%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	145,000	160,618	110.77%	160,618	110.77%	48,000	67,910	141.48%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	82,000	107,082	130.59%	107,082	130.59%	80,000	74,888	93.61%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	103,000	85,755	83.26%	85,755	83.26%	83,000	86,046	103.67%
Rental/Lease	4,000	3,075	76.88%	3,075	76.88%	5,000	3,550	71.00%
Contributions/Donations	63,000	55,233	87.67%	55,233	87.67%	55,000	56,268	102.31%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	200,000	17,435	8.72%	17,435	8.72%	75,000	192,359	256.48%
Other State Revenue	325,000	294,413	90.59%	294,413	90.59%	233,000	250,940	107.70%
Grants Federal	-	48,161	0.00%	48,161	0.00%	54,052	54,052	100.00%
Fund Transfer	(425,600)	(425,537)	99.99%	(425,537)	99.99%	(442,829)	(442,631)	99.96%
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	\$ 8,648,313	98.26%	\$ 8,648,313	98.26%	\$ 7,133,223	\$ 7,286,182	102.14%
Expenditures:								
Salaries	\$ 4,762,000	\$ 4,535,017	95.23%	\$ 4,535,017	95.23%	\$ 3,906,000	\$ 3,864,456	98.94%
Benefits	1,681,500	1,476,355	87.80%	1,476,355	87.80%	1,343,500	1,450,782	107.99%
Purchased Professional and Technical Services	162,000	124,338	76.75%	124,338	76.75%	177,000	169,910	95.99%
Purchased Property Services	428,000	403,705	94.32%	403,705	94.32%	383,000	368,391	96.19%
Other Purchased Services	654,196	560,260	85.64%	560,260	85.64%	637,000	607,598	95.38%
Supplies	294,000	268,296	91.26%	268,296	91.26%	316,000	306,982	97.15%
Property	402,000	229,065	56.98%	229,065	56.98%	656,510	564,736	86.02%
Other Expenses	115,000	14,382	12.51%	14,382	12.51%	58,000	10,735	18.51%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	4,200,000	-	0.00%
Total Expenditures	\$ 8,498,696	\$ 7,611,418	89.56%	\$ 7,611,418	89.56%	\$ 11,677,010	\$ 7,343,589	62.89%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 25,981,046	\$ 26,118,645	100.53%	\$ 26,118,645	100.53%	\$ 23,429,055	\$ 23,428,755	100.00%
Mill Levy/Override	5,929,400	5,945,554	100.27%	5,945,554	100.27%	3,271,421	3,271,421	100.00%
Tuition	1,783,184	1,825,672	102.38%	1,825,672	102.38%	1,730,533	1,738,397	100.45%
Transportation Fees	420,120	427,778	101.82%	427,778	101.82%	397,535	425,139	106.94%
Earnings on Investments	-	507,644	0.00%	507,644	0.00%	253,006	256,380	101.33%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	744,000	884,926	118.94%	884,926	118.94%	747,590	738,908	98.84%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,797	750,527	96.74%	750,527	96.74%	749,992	755,922	100.79%
Rental/Lease	125,000	116,051	92.84%	116,051	92.84%	142,097	144,187	101.47%
Contributions/Donations	816,938	237,340	29.05%	237,340	29.05%	169,822	203,225	119.67%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	531,009	544,717	102.58%
Categorical Revenue	1,025,000	1,012,898	98.82%	1,012,898	98.82%	914,899	914,899	100.00%
Other State Revenue	75,000	100,198	133.60%	100,198	133.60%	31,827	33,471	105.17%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	2,106,000	693,942	32.95%	693,942	32.95%	-	-	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	\$ 38,621,175	97.08%	\$ 38,621,175	97.08%	\$ 32,368,786	\$ 32,455,421	100.27%
Expenditures:								
Salaries	\$ 20,753,607	\$ 20,653,197	99.52%	\$ 20,653,197	99.52%	\$ 15,650,000	\$ 15,641,588	99.95%
Benefits	7,387,639	5,451,058	73.79%	5,451,058	73.79%	5,150,000	4,332,289	84.12%
Purchased Professional and Technical Services	874,243	824,266	94.28%	824,266	94.28%	775,000	790,692	102.02%
Purchased Property Services	4,371,270	4,713,661	107.83%	4,713,661	107.83%	4,500,000	4,431,649	98.48%
Other Purchased Services	3,325,671	2,919,587	87.79%	2,919,587	87.79%	3,050,000	3,091,265	101.35%
Supplies	1,129,150	1,272,453	112.69%	1,272,453	112.69%	1,500,000	1,385,626	92.38%
Property	1,592,040	877,224	55.10%	877,224	55.10%	680,000	811,055	119.27%
Other Expenses	107,450	69,466	64.65%	69,466	64.65%	45,000	44,497	98.88%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	214,073	91.48%	214,073	91.48%	250,000	234,585	93.83%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 39,775,070	\$ 36,994,984	93.01%	\$ 36,994,984	93.01%	\$ 31,600,000	\$ 30,763,246	97.35%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,852,391	\$ 9,858,580	100.06%	\$ 9,852,391	100.00%	\$ 8,751,640	\$ 8,752,302	100.01%
Mill Levy/Override	2,243,997	2,243,997	100.00%	2,243,997	100.00%	1,227,350	1,250,404	101.88%
Tuition	393,600	393,488	99.97%	393,600	100.00%	381,600	366,599	96.07%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	310,000	209,474	67.57%	310,000	100.00%	61,000	62,346	102.21%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	381,450	413,540	108.41%	381,450	100.00%	304,440	338,088	111.05%
Community Service Activities	225,000	230,031	102.24%	225,000	100.00%	185,000	233,078	125.99%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	20,503	82.01%	25,000	100.00%	15,000	120	0.80%
Contributions/Donations	82,000	88,449	107.86%	80,000	97.56%	85,000	735	0.86%
Miscellaneous Revenue	1,500	1,580	105.33%	3,500	233.33%	5,000	3,315	66.30%
Categorical Revenue	380,753	382,610	100.49%	382,609	100.49%	335,082	334,420	99.80%
Other State Revenue	47,849	72,301	151.10%	45,992	96.12%	94,949	87,553	92.21%
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	\$ 13,943,539	\$ 13,914,551	99.79%	\$ 13,943,539	100.00%	\$ 11,446,061	\$ 11,428,960	99.85%
Expenditures:								
Salaries	\$ 8,096,318	\$ 8,171,805	100.93%	\$ 8,096,318	100.00%	\$ 6,009,725	\$ 5,810,181	96.68%
Benefits	2,271,871	2,119,257	93.28%	2,271,871	100.00%	1,872,073	1,690,066	90.28%
Purchased Professional and Technical Services	117,650	113,047	96.09%	117,650	100.00%	118,500	109,997	92.82%
Purchased Property Services	1,700,400	1,692,374	99.53%	1,700,400	100.00%	1,485,317	1,467,306	98.79%
Other Purchased Services	739,641	739,261	99.95%	739,641	100.00%	816,224	815,662	99.93%
Supplies	658,500	633,497	96.20%	658,500	100.00%	649,000	623,245	96.03%
Property	1,400,000	189,231	13.52%	1,400,000	100.00%	8,705,000	5,421,512	62.28%
Other Expenses	30,650	27,019	88.15%	30,650	100.00%	21,500	21,338	99.25%
Other Uses of Funds	-	-	0.00%	-	0.00%	250,000	250,000	100.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 15,015,030	\$ 13,685,491	91.15%	\$ 15,015,030	100.00%	\$ 19,927,338	\$ 16,209,306	81.34%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,804,651	\$ 8,806,071	100.02%	\$ 8,806,071	100.02%	\$ 8,023,302	\$ 8,023,303	100.00%
Mill Levy/Override	2,006,861	2,026,371	100.97%	2,026,371	100.97%	1,125,484	1,127,898	100.21%
Tuition	347,450	361,387	104.01%	361,387	104.01%	322,000	321,177	99.74%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	372,000	384,779	103.44%	384,779	103.44%	180,000	218,723	121.51%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	134,570	143,034	106.29%	143,034	106.29%	128,445	129,346	100.70%
Community Service Activities	198,000	201,224	101.63%	201,224	101.63%	155,800	183,731	117.93%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	18,000	19,310	107.28%	19,310	107.28%	25,000	22,571	90.28%
Contributions/Donations	48,450	48,816	100.76%	48,816	100.76%	52,000	51,971	99.94%
Miscellaneous Revenue	6,600	7,413	112.32%	7,413	112.32%	5,955	9,814	164.81%
Categorical Revenue	10,015	10,015	100.00%	10,015	100.00%	5,980	5,980	100.01%
Other State Revenue	7,023	7,023	100.00%	7,023	100.00%	56,874	56,874	100.00%
Grants Federal	-	-	0.00%	-	0.00%	91,107	51,661	56.70%
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	348,261	348,264	100.00%	348,264	100.00%	320,269	320,269	100.00%
Grants Local	-	-	0.00%	-	0.00%	-	39,596	0.00%
Total Revenue	\$ 12,362,100	\$ 12,423,925	100.50%	\$ 12,423,925	100.50%	\$ 10,496,947	\$ 10,567,645	100.67%
Expenditures:								
Salaries	\$ 6,735,555	\$ 6,450,055	95.76%	\$ 6,450,055	95.76%	\$ 5,265,227	\$ 5,147,553	97.77%
Benefits	1,788,882	1,622,624	90.71%	1,622,624	90.71%	1,370,295	1,312,979	95.82%
Purchased Professional and Technical Services	135,023	131,787	97.60%	131,787	97.60%	114,206	103,030	90.21%
Purchased Property Services	1,934,307	1,927,165	99.63%	1,927,165	99.63%	1,762,741	1,753,498	99.48%
Other Purchased Services	884,577	872,585	98.64%	872,585	98.64%	913,702	890,724	97.49%
Supplies	608,352	571,657	93.97%	571,657	93.97%	611,109	587,577	96.15%
Property	393,220	393,006	99.95%	393,006	99.95%	335,559	329,398	98.16%
Other Expenses	87,405	82,758	94.68%	82,758	94.68%	75,982	73,235	96.39%
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	\$ 12,567,321	\$ 12,051,636	95.90%	\$ 12,051,636	95.90%	\$ 10,448,821	\$ 10,198,217	97.60%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,556,710	\$ 5,556,600	100.00%	\$ 5,556,600	100.00%	\$ 4,944,493	\$ 4,942,487	99.96%
Mill Levy/Override	1,261,090	1,263,834	100.22%	1,263,834	100.22%	649,857	688,586	105.96%
Tuition	8,316	10,748	129.25%	10,748	129.25%	4,000	6,726	168.15%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	150,000	208,744	139.16%	208,744	139.16%	32,000	136,671	427.10%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	289,381	333,556	115.27%	333,556	115.27%	262,950	285,180	108.45%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	978	0.00%
Rental/Lease	-	7,359	0.00%	7,359	0.00%	-	2,791	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	5,000	22,401	448.01%	22,401	448.01%	23,000	6,420	27.92%
Categorical Revenue	253,054	302,961	119.72%	302,961	119.72%	209,647	283,905	135.42%
Other State Revenue	187,459	-	0.00%	187,459	100.00%	85,257	150,853	176.94%
Grants Federal	-	136,868	0.00%	136,868	0.00%	75,000	71,741	95.65%
Fund Transfer	150,000	200,251	133.50%	200,251	133.50%	957,639	795,257	83.04%
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	\$ 8,043,323	102.32%	\$ 8,230,782	104.70%	\$ 7,243,843	\$ 7,371,594	101.76%
Expenditures:								
Salaries	\$ 3,408,347	\$ 3,383,038	99.26%	\$ 3,383,038	99.26%	\$ 2,841,893	\$ 2,788,651	98.13%
Benefits	1,313,397	1,056,659	80.45%	1,244,118	94.73%	1,045,065	1,070,276	102.41%
Purchased Professional and Technical Services	239,781	299,837	125.05%	299,837	125.05%	368,408	285,178	77.41%
Purchased Property Services	659,759	650,222	98.55%	650,222	98.55%	726,010	497,062	68.46%
Other Purchased Services	668,782	468,734	70.09%	468,734	70.09%	561,273	570,838	101.70%
Supplies	272,932	255,778	93.71%	255,778	93.71%	322,441	269,859	83.69%
Property	1,463,176	1,553,001	106.14%	1,553,001	106.14%	417,175	260,990	62.56%
Other Expenses	175,989	25,496	14.49%	25,496	14.49%	156,725	8,249	5.26%
Other Uses of Funds	-	11,268	0.00%	11,268	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	\$ 7,704,033	93.93%	\$ 7,891,492	96.21%	\$ 6,438,990	\$ 5,751,102	89.32%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,444,727	\$ 4,466,526	100.49%	\$ 4,466,526	100.49%	\$ 4,037,865	\$ 4,035,766	99.95%
Mill Levy/Override	1,014,856	1,022,291	100.73%	1,022,291	100.73%	535,890	565,716	105.57%
Tuition	941,903	986,264	104.71%	986,264	104.71%	862,050	914,507	106.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	71,000	116,331	163.85%	116,331	163.85%	18,000	79,586	442.14%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	215,000	179,918	83.68%	179,918	83.68%	200,000	157,920	78.96%
Community Service Activities	458,250	426,385	93.05%	426,385	93.05%	463,000	407,045	87.91%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	75,510	107.87%	75,510	107.87%	70,000	73,790	105.41%
Contributions/Donations	-	2,611	0.00%	2,611	0.00%	35,000	6,030	0.00%
Miscellaneous Revenue	5,000	2,719	54.37%	2,719	54.38%	-	4,808	0.00%
Categorical Revenue	80,025	29,280	36.59%	29,280	36.59%	175,000	167,752	95.86%
Other State Revenue	177,244	175,123	98.80%	175,123	98.80%	268,980	370,374	137.70%
Grants Federal	-	-	0.00%	-	0.00%	42,461	42,460	100.00%
Fund Transfer	188,588	210,399	111.57%	210,399	111.57%	-	2,574	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	7,666,593	7,693,355	100.35%	\$ 7,693,356	100.35%	\$ 6,708,246	\$ 6,828,328	101.79%
Expenditures:								
Salaries	\$ 3,534,552	\$ 3,625,407	102.57%	\$ 3,625,407	102.57%	\$ 3,116,999	\$ 3,072,873	98.58%
Benefits	1,269,913	1,185,318	93.34%	1,185,318	93.34%	1,146,235	1,195,898	104.33%
Purchased Professional and Technical Services	334,500	327,065	97.78%	327,065	97.78%	296,500	304,820	102.81%
Purchased Property Services	997,430	992,582	99.51%	992,582	99.51%	803,000	812,908	101.23%
Other Purchased Services	474,015	329,559	69.53%	329,559	69.53%	419,500	389,246	92.79%
Supplies	307,200	257,195	83.72%	257,195	83.72%	260,950	251,820	96.50%
Property	807,000	931,534	115.43%	931,534	115.43%	199,000	250,237	125.75%
Other Expenses	19,600	16,119	82.24%	16,119	82.24%	19,600	12,364	63.08%
Other Uses of Funds	215,000	180,426	83.92%	180,426	83.92%	200,000	167,451	83.73%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	15,025	29,193	0.00%	29,193	0.00%	246,441	248,279	100.75%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	7,974,235	7,874,398	98.75%	\$ 7,874,398	98.75%	\$ 6,708,225	\$ 6,705,896	99.97%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,062,903	\$ 4,065,097	100.05%	\$ 4,062,903	100.00%	\$ 3,405,002	\$ 3,360,386	98.69%
Mill Levy/Override	908,564	908,669	100.01%	908,564	100.00%	441,320	463,323	104.99%
Tuition	11,334	13,334	117.64%	11,334	100.00%	10,000	10,000	100.00%
Transportation Fees	9,000	8,657	96.19%	9,000	100.00%	8,970	8,768	97.75%
Earnings on Investments	27,275	31,331	114.87%	27,275	100.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	62,181	64,201	103.25%	62,181	100.00%	36,500	52,022	142.53%
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	63,380	62,830	99.13%	63,380	100.00%	57,500	57,703	100.35%
Miscellaneous Revenue	20,086	22,384	111.44%	20,086	100.00%	7,042	21,961	311.86%
Categorical Revenue	418,428	359,166	85.84%	418,428	100.00%	-	-	0.00%
Other State Revenue	-	-	0.00%	-	0.00%	424,466	422,843	99.62%
Grants Federal	-	45,783	0.00%	-	0.00%	57,750	24,157	41.83%
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	\$ 5,583,151	\$ 5,581,451	99.97%	\$ 5,583,151	100.00%	\$ 4,449,550	\$ 4,421,164	99.36%
Expenditures:								
Salaries	\$ 2,657,277	\$ 2,656,549	99.97%	\$ 2,657,277	100.00%	\$ 1,780,000	\$ 1,881,100	105.68%
Benefits	756,567	756,741	100.02%	756,567	100.00%	541,000	647,525	119.69%
Purchased Professional and Technical Services	186,613	193,640	103.77%	186,613	100.00%	196,600	186,998	95.12%
Purchased Property Services	1,056,783	1,055,041	99.84%	1,056,783	100.00%	324,067	315,569	97.38%
Other Purchased Services	637,296	637,326	100.00%	637,296	100.00%	682,479	650,834	95.36%
Supplies	313,818	283,302	90.28%	313,818	100.00%	535,071	349,462	65.31%
Property	41,744	41,743	100.00%	41,744	100.00%	15,000	7,726	51.51%
Other Expenses	32,222	33,123	102.79%	32,222	100.00%	38,070	18,377	48.27%
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	\$ 5,682,320	\$ 5,657,465	99.56%	\$ 5,682,320	100.00%	\$ 4,112,287	\$ 4,057,590	98.67%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,511,276	\$ 14,689,369	101.23%	\$ 14,689,369	101.23%	\$ 12,542,441	\$ 16,723,248	133.33%
Mill Levy/Override	207,564	238,148	114.73%	238,148	114.73%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	27,296	22,541	82.58%	22,541	82.58%	5,341	21,584	404.13%
Food Services	-	-	0.00%	-	0.00%	-	448,047	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	25	185	740.00%	185	740.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	90,000	87,722	97.47%	87,722	97.47%	113,306	129,029	113.88%
Miscellaneous Revenue	39,473	39,473	100.00%	39,473	100.00%	12,975	-	0.00%
Categorical Revenue	561,626	213,476	38.01%	213,476	38.01%	42,429	-	0.00%
Other State Revenue	527,353	449,203	85.18%	449,203	85.18%	369,329	893,569	241.94%
Grants Federal	1,132,966	1,638,761	144.64%	1,638,761	144.64%	946,405	1,043,780	110.29%
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	\$ 17,097,579	\$ 17,378,878	101.65%	\$ 17,378,878	101.65%	\$ 14,032,225	\$ 19,259,257	137.25%
Expenditures:								
Salaries	\$ 3,045,932	\$ 3,080,896	101.15%	\$ 3,080,896	101.15%	\$ 2,840,809	\$ 4,577,299	161.13%
Benefits	1,432,380	1,258,496	87.86%	1,258,496	87.86%	1,026,897	1,840,847	179.26%
Purchased Professional and Technical Services	2,254,602	2,318,574	102.84%	2,318,574	102.84%	1,726,140	2,116,494	122.61%
Purchased Property Services	504,556	493,532	97.82%	493,532	97.82%	270,068	(233,112)	-86.32%
Other Purchased Services	7,946,864	8,123,838	102.23%	8,123,838	102.23%	7,496,266	10,221,113	136.35%
Supplies	276,498	272,429	98.53%	272,429	98.53%	342,487	399,397	116.62%
Property	133,372	132,853	99.61%	132,853	99.61%	98,449	645,128	655.29%
Other Expenses	205,137	162,326	79.13%	162,326	79.13%	159,923	359,219	224.62%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	668	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	1,397,446	1,352,245	96.77%	1,352,245	96.77%	537,365	22,258	4.14%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 17,196,787	\$ 17,195,189	99.99%	\$ 17,195,189	99.99%	\$ 14,498,404	\$ 19,949,311	137.60%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 11,281,091	\$ 11,319,851	100.34%	\$ 11,319,851	100.34%	\$ 9,619,321	\$ 9,726,847	101.12%
Mill Levy/Override	2,569,180	2,594,150	100.97%	2,594,150	100.97%	1,357,149	1,358,894	100.13%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	190,084	303,857	159.85%	303,857	159.85%	-	60,626	0.00%
Food Services	-	-	0.00%	-	0.00%	-	145	0.00%
Pupil Activities	55,665	69,129	124.19%	69,129	124.19%	82,571	236,816	286.80%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	187,808	200,582	106.80%	200,582	106.80%	140,222	-	0.00%
Rental/Lease	10,340	20,740	200.58%	20,740	200.58%	-	8,800	0.00%
Contributions/Donations	13,100	16,895	128.96%	16,895	128.96%	96,349	113,531	117.83%
Miscellaneous Revenue	8,587	19,796	230.54%	19,796	230.54%	4,973	11,181	224.84%
Categorical Revenue	-	-	0.00%	-	0.00%	100,581	-	0.00%
Other State Revenue	437,759	442,931	101.18%	442,931	101.18%	360,525	358,464	99.43%
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	\$ 14,753,614	\$ 14,987,930	101.59%	\$ 14,987,930	101.59%	\$ 11,761,690	\$ 11,891,179	101.10%
Expenditures:								
Salaries	\$ 5,769,899	\$ 5,322,672	92.25%	\$ 5,322,672	92.25%	\$ 3,941,665	\$ 3,857,215	97.86%
Benefits	1,510,834	1,430,446	94.68%	1,430,446	94.68%	1,154,304	1,065,009	92.26%
Purchased Professional and Technical Services	2,091,790	1,957,004	93.56%	1,957,004	93.56%	1,657,449	1,638,177	98.84%
Purchased Property Services	2,070,728	2,079,791	100.44%	2,079,791	100.44%	2,036,637	1,995,989	98.00%
Other Purchased Services	778,378	760,111	97.65%	760,111	97.65%	827,579	797,358	96.35%
Supplies	549,351	536,137	97.59%	536,137	97.59%	572,820	525,054	91.66%
Property	120,000	-	0.00%	-	0.00%	65,000	-	0.00%
Other Expenses	94,076	97,715	103.87%	97,715	103.87%	26,394	21,980	83.28%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	275,000	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%	-	-	0.00%
Total Expenditures	\$ 13,470,055	\$ 12,668,877	94.05%	\$ 12,668,877	94.05%	\$ 10,556,846	\$ 10,175,783	96.39%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,656,106	\$ 6,656,106	100.00%	\$ 6,656,106	100.00%	\$ 6,027,833	\$ 6,053,264	100.42%
Mill Levy/Override	1,534,589	1,549,504	100.97%	1,549,504	100.97%	806,259	854,819	106.02%
Tuition	128,562	128,563	100.00%	128,563	100.00%	131,250	120,902	92.12%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	130,000	134,722	103.63%	134,722	103.63%	36,000	83,929	233.14%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	154,865	166,716	107.65%	166,716	107.65%	153,175	117,485	76.70%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	82,799	118.28%	82,799	118.28%	70,000	76,219	108.88%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	39,000	48,169	123.51%	48,169	123.51%	50,000	47,251	94.50%
Miscellaneous Revenue	3,500	5,645	161.29%	5,645	161.29%	19,405	44,510	229.37%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	101,186	102,096	100.90%	102,096	100.90%	57,420	53,813	93.72%
Grants Federal	3,761	3,761	100.00%	3,761	100.00%	60,759	59,142	97.34%
Fund Transfer	235,000	-	0.00%	-	0.00%	55,000	-	0.00%
Other Sources	113,145	113,145	100.00%	113,145	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	263,476	263,476	100.00%	263,476	100.00%	236,394	234,373	99.15%
Grants Local	-	-	0.00%	-	0.00%	16,885	16,885	100.00%
Total Revenue	\$ 9,433,190	\$ 9,254,702	98.11%	\$ 9,254,702	98.11%	\$ 7,720,380	\$ 7,762,592	100.55%
Expenditures:								
Salaries	\$ 4,739,563	\$ 4,765,058	100.54%	\$ 4,765,058	100.54%	\$ 3,892,827	\$ 3,842,595	98.71%
Benefits	1,459,084	1,405,757	96.35%	1,405,757	96.35%	1,267,082	1,245,944	98.33%
Purchased Professional and Technical Services	662,121	628,890	94.98%	628,890	94.98%	700,340	668,041	95.39%
Purchased Property Services	1,313,385	1,286,923	97.99%	1,286,923	97.99%	1,121,181	1,123,512	100.21%
Other Purchased Services	129,081	116,689	90.40%	116,689	90.40%	101,453	113,425	111.80%
Supplies	452,824	340,133	75.11%	340,133	75.11%	338,201	383,262	113.32%
Property	629,345	669,122	106.32%	669,122	106.32%	266,649	328,010	123.01%
Other Expenses	35,000	28,652	81.86%	28,652	81.86%	24,500	21,927	89.50%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	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	\$ 11,427,503	\$ 9,248,264	80.93%	\$ 9,248,264	80.93%	\$ 7,714,733	\$ 7,726,716	100.16%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,141,527	\$ 7,142,431	100.01%	\$ 7,142,431	100.01%	\$ 6,414,357	\$ 6,414,357	100.00%
Mill Levy/Override	1,625,913	1,641,719	100.97%	1,641,719	100.97%	903,609	903,609	100.00%
Tuition	593,000	613,638	103.48%	613,638	103.48%	1,064,828	1,064,871	100.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	194,815	216,242	111.00%	216,242	111.00%	113,372	152,919	134.88%
Food Services	-	-	0.00%	-	0.00%	2,061	2,410	116.93%
Pupil Activities	75,127	88,184	117.38%	88,184	117.38%	81,875	98,820	120.70%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	2,500	4,160	166.40%	4,160	166.40%	9,500	9,005	94.79%
Contributions/Donations	8,674	9,999	115.27%	9,999	115.27%	154,005	169,190	109.86%
Miscellaneous Revenue	127,862	128,121	100.20%	128,121	100.20%	127,899	129,140	100.97%
Categorical Revenue	279,721	279,721	100.00%	279,721	100.00%	252,126	252,126	100.00%
Other State Revenue	703,728	461,701	65.61%	705,657	100.27%	222,505	389,157	174.90%
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	\$ 10,752,867	\$ 10,585,916	98.45%	\$ 10,829,872	100.72%	\$ 9,346,137	\$ 9,585,604	102.56%
Expenditures:								
Salaries	\$ 5,178,155	\$ 5,023,808	97.02%	\$ 5,023,808	97.02%	\$ 4,537,409	\$ 4,327,320	95.37%
Benefits	1,784,286	1,505,606	84.38%	1,749,562	98.05%	1,498,366	1,574,857	105.10%
Purchased Professional and Technical Services	244,406	214,712	87.85%	214,712	87.85%	216,677	172,947	79.82%
Purchased Property Services	983,749	930,595	94.60%	930,595	94.60%	885,834	831,795	93.90%
Other Purchased Services	603,085	583,127	96.69%	583,127	96.69%	614,823	625,728	101.77%
Supplies	505,459	435,852	86.23%	435,852	86.23%	521,802	449,192	86.08%
Property	1,225,789	1,091,381	89.04%	1,091,381	89.04%	1,711,536	1,520,353	88.83%
Other Expenses	14,046	9,169	65.28%	9,169	65.28%	14,046	16,503	117.49%
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	\$ 10,538,975	\$ 9,794,251	92.93%	\$ 10,038,207	95.25%	\$ 10,000,493	\$ 9,518,695	95.18%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,336,797	\$ 6,425,321	101.40%	\$ 6,425,321	101.40%	\$ 5,939,421	\$ 5,938,776	99.99%
Mill Levy/Override	1,424,480	1,427,579	100.22%	1,427,579	100.22%	817,855	817,855	100.00%
Tuition	200,000	161,385	80.69%	161,385	80.69%	170,000	158,335	93.14%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,000	67,294	134.59%	67,294	134.59%	15,000	17,511	116.74%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	151,218	191,846	126.87%	191,846	126.87%	180,000	189,469	105.26%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	89,136	86,529	97.08%	86,529	97.08%	93,600	84,710	90.50%
Rental/Lease	85,000	98,414	115.78%	98,414	115.78%	70,000	82,336	117.62%
Contributions/Donations	-	-	0.00%	-	0.00%	9,000	9,000	100.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	77,800	78,418	100.79%
Categorical Revenue	125,223	-	0.00%	125,223	100.00%	255,661	455,456	178.15%
Other State Revenue	254,812	292,500	114.79%	292,500	114.79%	105,846	-	0.00%
Grants Federal	49,394	46,302	93.74%	46,302	93.74%	121,020	121,014	99.99%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	407,195	389,830	95.74%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,766,060	\$ 8,797,170	100.35%	\$ 8,922,393	101.78%	\$ 8,262,398	\$ 8,342,711	100.97%
Expenditures:								
Salaries	\$ 4,174,094	\$ 4,117,103	98.63%	\$ 4,117,103	98.63%	\$ 3,633,189	\$ 3,591,877	98.86%
Benefits	1,454,679	1,274,133	87.59%	1,274,133	87.59%	1,276,589	1,271,419	99.60%
Purchased Professional and Technical Services	282,548	264,011	93.44%	264,011	93.44%	189,744	231,576	122.05%
Purchased Property Services	1,517,808	1,506,668	99.27%	1,506,668	99.27%	1,585,107	1,425,005	89.90%
Other Purchased Services	538,783	505,850	93.89%	505,850	93.89%	636,768	592,051	92.98%
Supplies	361,844	400,137	110.58%	400,137	110.58%	335,012	383,700	114.53%
Property	41,300	197,706	478.71%	197,706	478.71%	492,195	458,848	93.22%
Other Expenses	240,730	25,299	10.51%	25,299	10.51%	64,300	32,306	50.24%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	130,000	127,183	97.83%	127,183	97.83%	-	127,183	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,741,786	\$ 8,418,092	96.30%	\$ 8,418,092	96.30%	\$ 8,212,904	\$ 8,113,966	98.80%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,632,245	\$ 5,632,579	100.01%	\$ 5,632,579	100.01%	\$ 4,737,027	\$ 4,752,383	100.32%
Mill Levy/Override	1,289,203	1,301,732	100.97%	1,301,732	100.97%	631,670	668,824	105.88%
Tuition	454,125	454,125	100.00%	454,125	100.00%	343,514	341,152	99.31%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	122,015	144,268	118.24%	144,268	118.24%	(12,500)	38,280	-306.24%
Food Services	172,000	196,210	114.08%	196,210	114.08%	9,500	11,416	120.17%
Pupil Activities	187,000	210,222	112.42%	210,222	112.42%	135,000	167,491	124.07%
Community Service Activities	15,000	17,142	114.28%	17,142	114.28%	11,000	16,418	149.25%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	30,000	40,526	135.09%	40,526	135.09%	25,000	37,805	151.22%
Contributions/Donations	85,670	91,689	107.03%	91,689	107.03%	64,000	99,467	155.42%
Miscellaneous Revenue	13,900	42,800	307.92%	42,800	307.92%	12,000	40,114	334.28%
Categorical Revenue	(210,000)	-	0.00%	(210,000)	100.00%	90,000	(182,868)	-203.19%
Other State Revenue	206,819	206,819	100.00%	206,819	100.00%	188,464	181,832	96.48%
Grants Federal	-	-	0.00%	-	0.00%	20,000	22,787	113.94%
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	\$ 7,997,977	\$ 8,338,114	104.25%	\$ 8,128,114	101.63%	\$ 6,476,444	\$ 6,195,101	95.66%
Expenditures:								
Salaries	\$ 4,273,215	\$ 4,013,860	93.93%	\$ 4,013,860	93.93%	\$ 3,317,929	\$ 3,300,907	99.49%
Benefits	1,280,000	1,117,202	87.28%	1,327,202	103.69%	1,077,085	747,475	69.40%
Purchased Professional and Technical Services	94,400	107,948	114.35%	107,948	114.35%	67,000	66,259	98.89%
Purchased Property Services	412,019	337,115	81.82%	337,115	81.82%	241,414	548,556	227.23%
Other Purchased Services	746,215	709,948	95.14%	709,948	95.14%	498,772	500,333	100.31%
Supplies	375,500	343,558	91.49%	343,558	91.49%	258,100	319,396	123.75%
Property	270,187	270,407	100.08%	270,407	100.08%	330,650	11,319	3.42%
Other Expenses	443,760	442,123	99.63%	442,123	99.63%	616,111	528,734	85.82%
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	\$ 7,895,296	\$ 7,342,161	92.99%	\$ 7,552,161	95.65%	\$ 6,407,061	\$ 6,022,979	94.01%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,041,278	\$ 4,041,278	100.00%	\$ 4,041,278	100.00%	\$ 2,803,759	\$ 3,145,000	112.17%
Mill Levy/Override	931,732	931,732	100.00%	931,732	100.00%	381,103	444,125	116.54%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	40,183	41,456	103.17%	41,456	103.17%	-	27,599	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	525,226	564,100	107.40%	564,100	107.40%	353,880	497,380	140.55%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	85,000	86,303	101.53%	86,303	101.53%	-	97,881	0.00%
Contributions/Donations	6,819	7,019	102.93%	7,019	102.93%	-	5,038	0.00%
Miscellaneous Revenue	1,015	1,139	112.22%	1,139	112.22%	-	9,509	0.00%
Categorical Revenue	237,483	151,295	63.71%	151,295	63.71%	50,000	110,486	220.97%
Other State Revenue	69,678	70,937	101.81%	70,937	101.81%	134,508	160,790	119.54%
Grants Federal	-	-	0.00%	-	0.00%	46,427	23,422	50.45%
Fund Transfer	229,341	129,341	56.40%	129,341	56.40%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	258,266	259,843	100.61%	258,082	99.93%	-	193,836	0.00%
Total Revenue	\$ 6,426,020	\$ 6,284,443	97.80%	\$ 6,282,682	97.77%	\$ 3,769,677	\$ 4,715,067	125.08%
Expenditures:								
Salaries	\$ 3,013,483	\$ 2,987,708	99.14%	\$ 2,987,708	99.14%	\$ 1,764,783	\$ 2,008,755	113.82%
Benefits	943,511	815,335	86.41%	815,335	86.41%	619,947	674,804	108.85%
Purchased Professional and Technical Services	213,473	196,716	92.15%	196,716	92.15%	128,279	115,825	90.29%
Purchased Property Services	1,060,620	934,604	88.12%	934,604	88.12%	857,834	854,702	99.63%
Other Purchased Services	366,386	379,314	103.53%	379,314	103.53%	371,533	418,148	112.55%
Supplies	222,709	216,718	97.31%	216,718	97.31%	68,658	158,250	230.49%
Property	384,654	91,414	23.77%	91,414	23.77%	6,240	68,566	1098.73%
Other Expenses	37,165	39,148	105.34%	39,148	105.34%	10,310	17,133	166.17%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	258,266	250,788	97.10%	250,788	97.10%	46,427	217,258	467.96%
Cap Reserve Expense	25,000	180,000	720.00%	180,000	720.00%	25,000	25,000	100.00%
Total Expenditures	\$ 6,525,265	\$ 6,091,745	93.36%	\$ 6,091,745	93.36%	\$ 3,899,011	\$ 4,558,439	116.91%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 12,845,521	\$ 13,086,579	101.88%	\$ 13,086,579	101.88%	\$ 11,696,187	\$ 11,670,826	99.78%
Mill Levy/Override	2,954,005	2,956,633	100.09%	2,956,633	100.09%	1,543,411	1,629,311	105.57%
Tuition	868,000	816,703	94.09%	816,703	94.09%	858,000	713,333	83.14%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	29,337	48.90%	29,337	48.90%	18,000	18,025	100.14%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	452,130	516,386	114.21%	516,386	114.21%	450,000	495,513	110.11%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	65,230	81.54%	65,230	81.54%	70,000	58,598	83.71%
Contributions/Donations	120,000	80,000	66.67%	80,000	66.67%	150,000	150,000	100.00%
Miscellaneous Revenue	65,000	25,270	38.88%	25,270	38.88%	1,840,000	1,741,726	94.66%
Categorical Revenue	708,930	631,670	89.10%	631,670	89.10%	600,560	653,633	108.84%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	7,023	0.00%	7,023	0.00%	120,535	218,579	181.34%
Fund Transfer	76,000	332,743	437.82%	332,743	437.82%	10,000	601	6.01%
Other Sources	300,000	300,000	100.00%	300,000	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 18,529,586	\$ 18,847,574	101.72%	\$ 18,847,574	101.72%	\$ 17,356,693	\$ 17,350,145	99.96%
Expenditures:								
Salaries	\$ 8,762,502	\$ 8,808,906	100.53%	\$ 8,808,906	100.53%	\$ 7,452,532	\$ 7,573,525	101.62%
Benefits	4,400,889	3,054,683	69.41%	3,054,683	69.41%	2,878,739	2,550,149	88.59%
Purchased Professional and Technical Services	308,460	319,950	103.72%	319,950	103.72%	288,241	278,091	96.48%
Purchased Property Services	2,361,214	2,411,073	102.11%	2,411,073	102.11%	2,317,786	2,384,429	102.88%
Other Purchased Services	1,200,734	979,248	81.55%	979,248	81.55%	1,117,997	1,181,925	105.72%
Supplies	823,425	606,769	73.69%	606,769	73.69%	843,404	704,543	83.54%
Property	285,000	205,183	71.99%	205,183	71.99%	1,800,000	1,661,862	92.33%
Other Expenses	40,500	40,798	100.74%	40,798	100.74%	38,000	30,027	79.02%
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	\$ 16,426,610	90.34%	\$ 16,426,610	90.34%	\$ 16,736,699	\$ 16,364,551	97.78%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,966,003	\$ 14,216,691	101.79%	\$ 14,216,691	101.79%	\$ 13,651,001	\$ 13,576,974	99.46%
Mill Levy/Override	3,212,559	3,219,547	100.22%	3,219,547	100.22%	1,825,905	1,917,288	105.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	560,000	748,680	133.69%	748,680	133.69%	300,000	558,825	186.27%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	330,998	376,981	113.89%	376,981	113.89%	291,427	321,780	110.42%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	1,333,729	0.00%	1,333,729	0.00%	50,000	81,162	162.32%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	12,340	24.68%	12,340	24.68%	50,000	13,270	26.54%
Miscellaneous Revenue	350,000	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	979,396	1,028,005	104.96%	1,028,005	104.96%	16,566	1,368,566	8261.30%
Other State Revenue	380,000	-	0.00%	-	0.00%	723,693	-	0.00%
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	\$ 19,828,956	\$ 20,935,975	105.58%	\$ 20,935,975	105.58%	\$ 16,908,592	\$ 17,837,865	105.50%
Expenditures:								
Salaries	\$ 9,920,000	\$ 9,287,779	93.63%	\$ 9,287,779	93.63%	\$ 8,744,998	\$ 8,685,022	99.31%
Benefits	2,888,100	2,688,978	93.11%	2,688,978	93.11%	2,722,500	2,911,027	106.92%
Purchased Professional and Technical Services	288,515	240,844	83.48%	240,844	83.48%	226,040	233,256	103.19%
Purchased Property Services	3,512,910	3,374,490	96.06%	3,374,490	96.06%	2,784,804	2,747,245	98.65%
Other Purchased Services	1,510,086	2,207,426	146.18%	2,207,426	146.18%	1,312,224	1,463,774	111.55%
Supplies	630,100	535,889	85.05%	535,889	85.05%	465,000	563,360	121.15%
Property	495,000	479,954	96.96%	479,954	96.96%	237,000	188,197	79.41%
Other Expenses	200,000	60,762	30.38%	60,762	30.38%	97,200	67,547	69.49%
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	\$ 18,876,122	97.05%	\$ 18,876,122	97.05%	\$ 16,594,566	\$ 16,864,429	101.63%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2024

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,488,863	\$ 7,543,298	100.73%	\$ 7,543,298	100.73%	\$ 6,556,185	\$ 6,510,279	99.30%
Mill Levy/Override	1,657,002	1,722,059	103.93%	1,722,059	103.93%	860,503	908,395	105.57%
Tuition	340,600	359,642	105.59%	359,642	105.59%	307,793	301,344	97.91%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	115,500	128,477	111.24%	128,477	111.24%	59,297	70,992	119.72%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	337,500	397,066	117.65%	397,066	117.65%	239,157	347,831	145.44%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	250	87	34.80%	87	34.80%	1,936	364	18.80%
Contributions/Donations	40,000	47,401	118.50%	47,401	118.50%	39,250	38,501	98.09%
Miscellaneous Revenue	67,186	27,385	40.76%	27,385	40.76%	173,083	37,842	21.86%
Categorical Revenue	284,481	281,107	98.81%	281,107	98.81%	245,244	242,084	98.71%
Other State Revenue	127,700	45,787	35.85%	45,787	35.85%	95,583	228,801	239.37%
Grants Federal	-	-	0.00%	-	0.00%	148,523	135,319	91.11%
Fund Transfer	108,500	25,866	23.84%	25,866	23.84%	61,475	271,915	442.32%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	6,459	0.00%
Total Revenue	\$ 10,567,582	\$ 10,578,175	100.10%	\$ 10,578,175	100.10%	\$ 8,788,029	\$ 9,100,128	103.55%
Expenditures:								
Salaries	\$ 5,158,672	\$ 5,245,396	101.68%	\$ 5,245,396	101.68%	\$ 3,994,471	\$ 4,009,582	100.38%
Benefits	1,631,077	1,417,759	86.92%	1,417,759	86.92%	1,332,223	1,400,313	105.11%
Purchased Professional and Technical Services	299,363	295,475	98.70%	295,475	98.70%	250,073	366,304	146.48%
Purchased Property Services	1,839,482	1,871,679	101.75%	1,871,679	101.75%	1,830,789	1,821,670	99.50%
Other Purchased Services	676,187	686,013	101.45%	686,013	101.45%	631,447	713,105	112.93%
Supplies	378,862	377,683	99.69%	377,683	99.69%	319,434	342,094	107.09%
Property	89,750	178,324	198.69%	178,324	198.69%	85,510	109,785	128.39%
Other Expenses	494,189	74,857	15.15%	74,857	15.15%	344,082	64,254	18.67%
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	\$ 10,567,582	\$ 10,147,187	96.02%	\$ 10,147,187	96.02%	\$ 8,788,029	\$ 8,827,107	100.44%



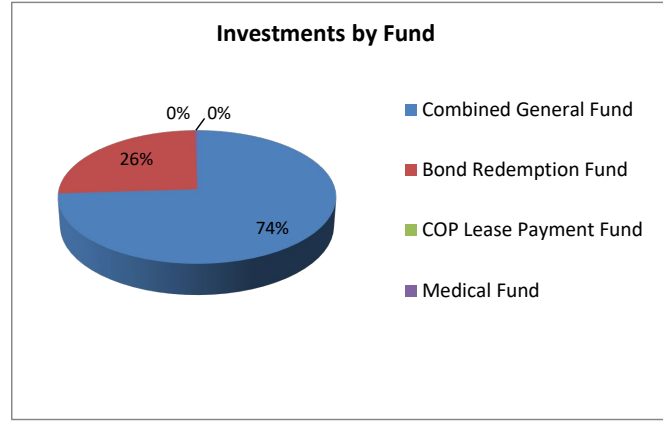
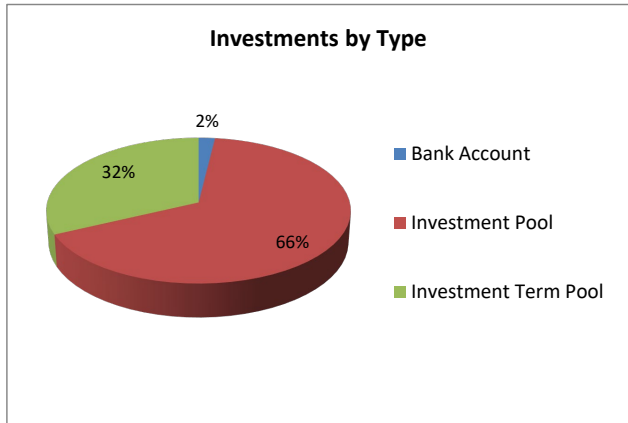
APPENDIX

Douglas County School District

Fourth Quarter Ended 06/30/2024

Investments by Type by Fund

	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Medical Fund	Total
Bank Account	\$ 6,583,822	\$ -	\$ -	\$ -	\$ 6,583,822
Investment Pool	223,731,182	615,393	-	1,032,508	225,379,083
Investment Term Pool	22,000,000	87,000,000	-	-	109,000,000
Total	<u>\$ 252,315,004</u>	<u>\$ 87,615,393</u>	<u>\$ -</u>	<u>\$ 1,032,508</u>	<u>\$ 340,962,905</u>

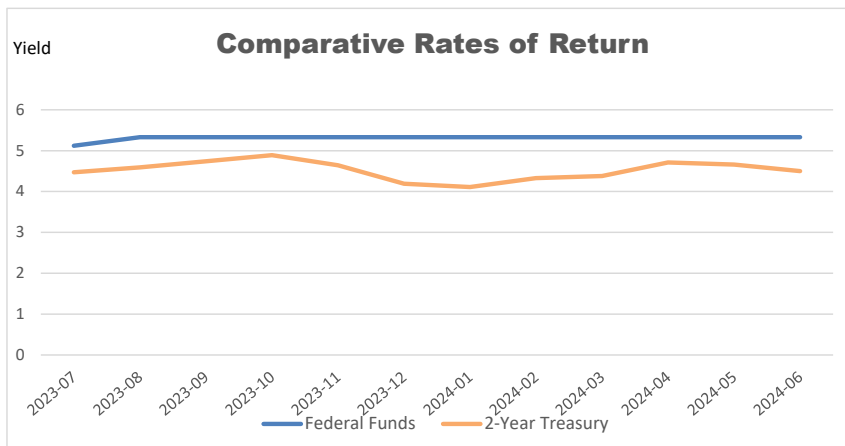


Investment Income by Fund

	Q4 - Quarterly			
	Invested Balance	Interest	Interest YTD	Q4 Yield %
Combined General Fund*	\$ 252,315,004	\$ 1,893,662	\$ 6,755,630	5.23%
Bond Redemption Fund	87,615,393	970,196	3,811,208	5.38%
COP Lease Payment Fund	-	20	1,142	0.00%
Building Funds**	-	-	557,943	0.00%
Medical Fund	1,032,508	11,685	47,438	5.37%
Total	<u>\$ 340,962,905</u>	<u>\$ 2,875,563</u>	<u>\$ 11,173,360</u>	<u>5.26%</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	06/30/2024 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	\$ 6,583,822
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	5.37%	\$ 120,782,891	\$ 39,366,649	\$ 108,071,703	\$ 222,886,057
CSIP Investment Pool-TABOR	Investment Pool	AAAm	N/A	N/A	N/A	5.37%	\$ 215,150	\$ 218,166	\$ 221,145	\$ 845,125
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	\$ -
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	6/20/2024	6/20/2025	366	5.32%	\$ -	\$ -	\$ -	\$ 22,000,000
Total							\$ 139,589,004	\$ 62,732,379	\$ 128,385,445	\$ 252,315,004
<u>Bond Redemption Fund</u>										
UMB	Investment Pool	AAAm	N/A	N/A	N/A	5.27%	\$ 3,525,793	\$ 3,806,591	\$ 26,453,604	\$ 483,091
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	5.55%	\$ 14,867,873	\$ 1,053,280	\$ 1,067,656	\$ 132,303
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	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	6/27/2024	11/25/2024	151	5.42%	\$ 49,000,000	\$ -	\$ -	\$ 49,000,000
CSIP Term Pool	Term Investment Pool	AAAf	6/20/2024	6/12/2025	357	5.32%	\$ 20,000,000	\$ -	\$ -	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAAf	6/20/2024	6/20/2025	366	5.32%	\$ 18,000,000	\$ -	\$ -	\$ 18,000,000
Total							\$ 171,393,666	\$ 39,859,870	\$ 62,521,260	\$ 87,615,393
<u>COP Lease Payment Fund</u>										
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	5.00%	\$ 62	\$ 63	\$ 104	\$ -
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	5.00%	\$ 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	5.37%	\$ 985,776	\$ 969,356	\$ 704,511	\$ 1,032,508
Total							\$ 331,457,711	\$ 108,539,625	\$ 191,612,665	\$ 340,962,905

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended June 30, 2024

	2023-2024					2022-2023							
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date			Final Revised Annual Budget	Year to Date Actual	Year to Date		Final Revised Annual Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
			Year to Date Actual	as a % of Final Revised Budget	as a % of Final Revised Budget			Year End Actual					
Electric	7,276,624	7,276,624	6,639,456	91%	637,168	6,703,826	7,019,175	105%	7,019,175	105%	(315,349)		
Natural Gas	2,000,000	2,000,000	1,950,676	98%	49,324	1,736,496	2,420,808	139%	2,420,808	139%	(684,312)		
Water & Sewer	1,287,000	1,287,000	1,354,691	105%	(67,691)	1,284,106	1,430,054	111%	1,430,054	111%	(145,948)		
Irrigation	1,165,000	1,165,000	814,314	70%	350,686	1,000,000	974,139	97%	974,139	97%	25,861		
Trash	356,700	477,438	453,357	95%	24,081	338,900	339,044	100%	339,044	100%	(144)		
Snow Removal	550,000	850,000	777,825	92%	72,175	850,000	844,501	99%	844,501	99%	5,499		
Ice Melt	125,000	125,000	44,889	36%	80,111	125,000	72,965	58%	72,965	58%	52,035		
Total Utilities	12,760,324	13,181,062	12,035,207	91%	1,145,855	12,038,328	13,100,687	109%	13,100,687	109%	(1,062,359)		

Utilities Summation Narrative:	Mild weather during the spring months helped keep most utilities under budget for 2023-2024 Fourth Quarter. Adjustments were made earlier in the school year during the First and Second Quarters with operational controls, equipment upgrades, and more efficient processes that helped reduce energy consumption, leading to cost savings and lower energy use.
Electric	The District experienced higher electricity rates during Fourth Quarter. The electricity usage was lower compared to last year at this time. Despite the rate increase, this utility came in under budget at year end.
Natural Gas	Natural gas usage was slightly lower than last year during the Fourth Quarter as well as the average cost/dth ("dth" decatherm - natural gas unit of measure) was lower than last year at the same point in time. Natural gas rates fluctuate with supply and demand and during the warmer months they trend lower due to less demand.
Water & Sewer	Compared to 2022-2023, the water and sewer usage was higher during the 2023-2024 Fourth Quarter. This utility was over budget by 5% at year end as the only reported utility over budget. There has been a noticeable upward trend in the cost of waste water (Sewer) over the years, but the water cost/kgal has stayed level.
Irrigation	Irrigation use was higher during the 2023-2024 Fourth Quarter than in 2022-2023 Fourth Quarter. Starting in April, the Grounds department resumed irrigation on school campuses. During June, Douglas County was below average for precipitation and therefore a the large part of the usage came from that month.
Trash	Trash and Recycle was under budget at year end after the increase to the contract budgeted earlier in the year. The school campuses are put on a reduced service in June for summer break.
Snow Removal	Snow removal is weather dependent and came in under budget for 2023-2024 due to below average precipitation.
Ice Melt	Ice melt was under budget in 2023-2024 because of the reduced need for snow removal.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended June 30, 2024

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

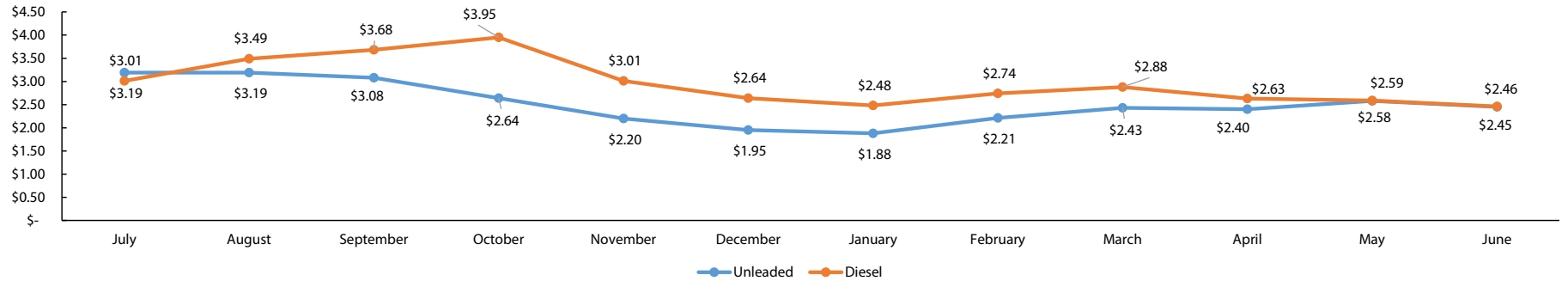


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

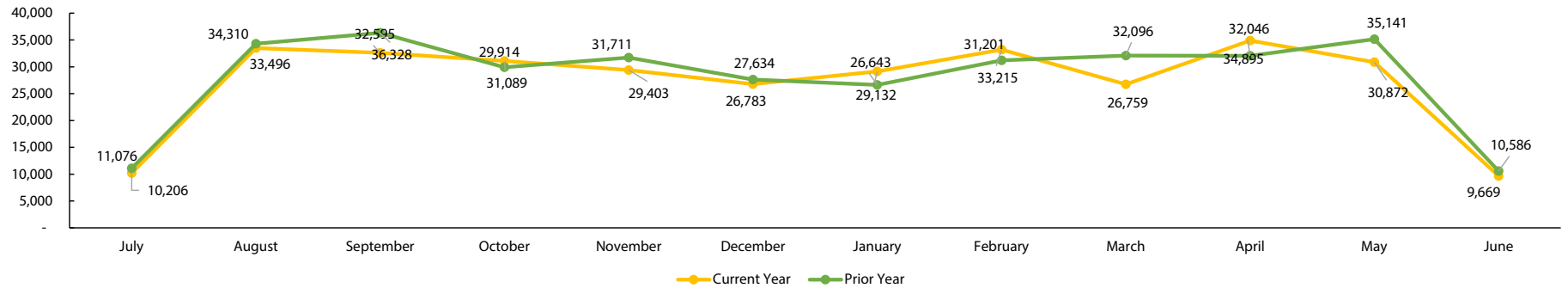
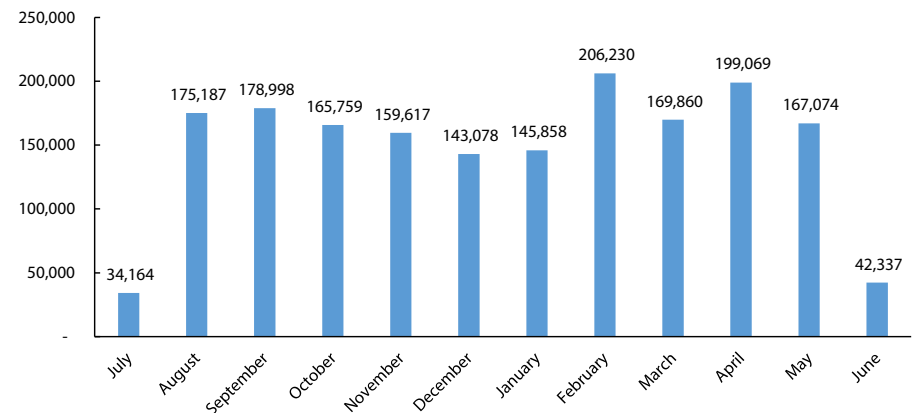


Table 1: As summer-blend fuels were introduced in preparation for the peak travel months, both diesel and unleaded fuel prices decreased from March to April. Unleaded fuel prices saw a modest decline of \$0.03 per gallon, while diesel experienced a more substantial drop of \$0.25 per gallon. Diesel prices continued to decrease through the quarter, falling by an additional \$0.17 to finish June at \$2.46 per gallon. Unleaded fuel prices, however, displayed more volatility, increasing by \$0.18 in May before decreasing slightly in June. Despite this fluctuation, unleaded prices in June remained marginally higher than in March, ending at \$2.45 per gallon as the summer travel season commenced.

Table 2: Total gallons used for this quarter were 75,435.90. Unleaded gallons were 36,735.70 with April being the most gallons used for the quarter. Diesel gallons used for the quarter were 38,700.20, with April being the highest at 19,368.20. Again, this is indicative of April being the last full month of the school year and seeing a reduction in ESY hours and ridership for June.

Table 3: Total unleaded miles for the quarter were 153,240. This is down 12,000 miles from this time last year. Total diesel miles for the quarter were 255,240. This is also down 20,298 miles from the same time last year. This is largely attributed to the reduction of ESY hours and ridership this year compared to last year. The highest amount of miles driven in the quarter were in April with this being the last full month of the school year.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended June 30, 2024

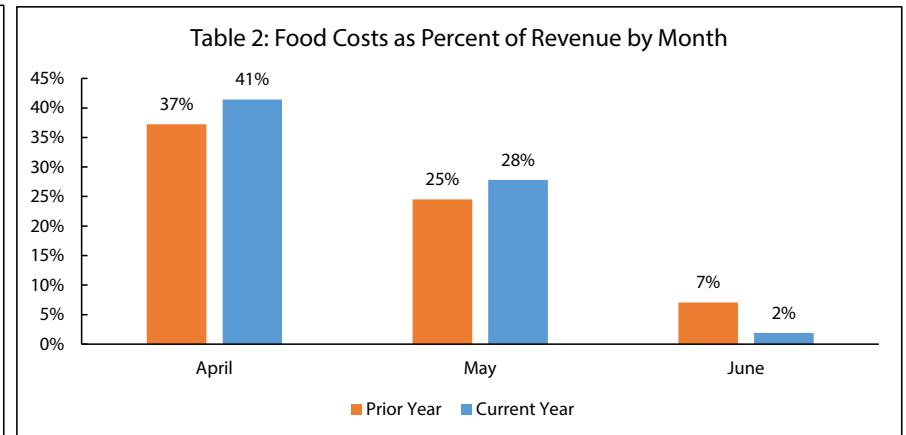
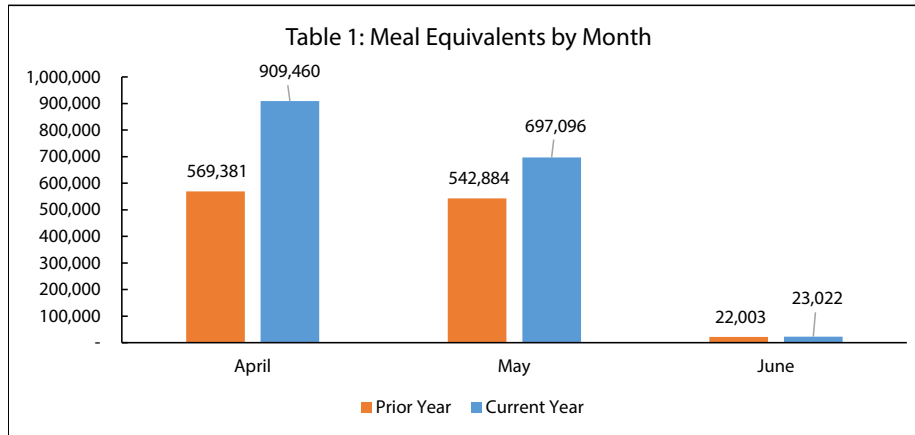
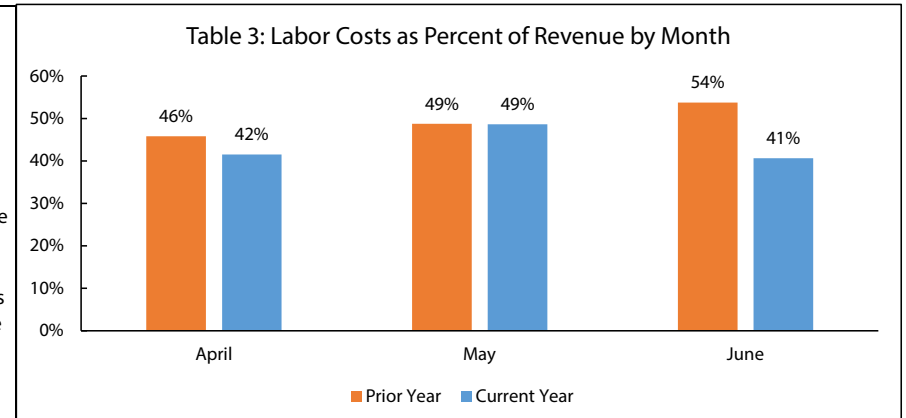


Table 1: The number of meals served in April and May of 2023-2024 Fourth Quarter show the sustained increases over prior years due to free meals offered under Healthy School Meals for all. June meals show Summer Food Service Program meals served throughout the county. Eligible sites continue to decrease, which limit the number of meals DCSD can serve.

Table 2: Total food costs continue to run higher than previous years due to the inflationary increases in the cost of food the District is bringing in.

Table 3: Labor costs as a percent of revenue are lower than the previous year due to Healthy School Meals for All providing significantly higher revenue than 2022-2023 Fourth Quarter due to a large increase in the number of meals provided. Staffing costs are within industry accepted standards.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
4th Quarter Budget to Actual
For the Period Ended June 30, 2024

	2023-2024					2022-2023					
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	89,826	104,615	(3,956)	-3.78%	108,571	25,065	25,065	100.00%	25,065	100.00%	-
Revenues											
Tuition	1,522,580	1,428,860	1,413,325	98.91%	15,535 ¹	1,342,600	1,137,254 ^A	84.71%	1,137,254	84.71%	205,346
Other	-	10,000	10,010	100.10%	(10)	22,000	10,560	48.00%	10,560	48.00%	11,440
Total Revenue	\$ 1,522,580	\$ 1,438,860	\$ 1,423,335	98.92%	\$ 15,525	\$ 1,364,600	\$ 1,147,814	84.11%	\$ 1,147,814	84.11%	\$ 216,786
Transfer from General Fund	23,084	22,706	22,706	100.00%	-	23,084	23,084	100.00%	23,084	100.00%	-
Total Sources	\$ 1,635,490	\$ 1,566,181	\$ 1,442,085	92.08%	\$ 124,096	\$ 1,412,749	\$ 1,195,963	84.66%	\$ 1,195,963	84.66%	\$ 216,786
Expenditures											
Salaries	882,547	926,297	908,026	98.03%	18,271	747,294	670,288	89.70%	670,288	89.70%	77,006
Benefits	293,518	309,247	297,434	96.18%	11,813	264,580	230,506	87.12%	230,506	87.12%	34,074
Purchased Services	141,085	149,290	153,359	102.73%	(4,069)	130,471	118,572	90.88%	118,572	90.88%	11,899
Supplies	176,293	171,610	183,474	106.91%	(11,864) ²	327,646	154,644	47.20%	154,644	47.20%	173,002
Equipment	-	-	-	0.00%	-	10,000	6,237	62.37%	6,237	62.37%	3,763
Field Trips & Other	39,658	36,358	37,527	103.21%	(1,169)	63,208	19,671	31.12%	19,671	31.12%	43,537
Total Expenditures	\$ 1,533,101	\$ 1,592,802	\$ 1,579,820	99.18%	\$ 12,982	\$ 1,543,199	\$ 1,199,919	77.76%	\$ 1,199,919	77.76%	\$ 343,280
Change in Fund Balance	12,563	(131,236)	(133,780)		2,544	(155,515)	(29,021)		(29,021)		(126,494)
Balance on Hand June 30	\$ 102,389	\$ (26,621)	\$ (137,735)	517.39%	\$ 111,114	\$ (130,450)	\$ (3,956)	3.03%	\$ (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 over Year Actual Notes

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