

# Douglas County School District

Quarterly Financial Report | Period Ending September 30, 2023



Presented to the Board of Education  
By Jana Schleusner, Chief Financial Officer  
Colleen Doan, Director of Budget  
November 14, 2023

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

**Table of Contents**

GENERAL FUND FINANCIALS

General Fund Budget to Actual – Fund 10.....1

General Fund Consolidated Revenues – Fund 10.....4

General Fund Comparison of Actual Expenditures – Fund 10.....5

Outdoor Education Fund Budget to Actual – Fund 13.....6

Capital Projects Fund Budget to Actual – Fund 14.....7

Full Day Kindergarten Fund Budget to Actual – Fund 15.....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 September 30, 2023

**Table of Contents (Cont.)**

CHARTER SCHOOL FINANCIALS

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

APPENDIX

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

**Douglas County School District**

A black and white photograph of two young children. The child on the left has curly hair and is looking down with a slight smile. The child on the right has straight hair and is looking towards the camera with a neutral expression. They are both wearing light-colored clothing. The background is blurred, showing other people.

# **GENERAL FUND FINANCIALS**



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

	2023-2024			2022-2023		
	Adopted	Year to Date	Year to Date	Final Revised	Year to Date	Year to Date
	Annual	Year to Date	as a % of	Annual	Year to Date	as a % of
	Budget	Actual	Adopted	Budget	Actual	Final Revised
			Budget			Budget
Beginning Fund Balance	\$ 164,665,539	\$ 175,849,686	107%	\$ 168,573,544	\$ 168,573,544	100%
Revenues by Source						
Property Taxes	367,118,887	1,171,535	0%	293,617,215	1,105,702	0%
Specific Ownership Taxes	32,999,240	5,902,350	18%	31,999,174	6,128,501	19%
Other Local Income	36,694,099	12,849,349	35%	43,673,173	12,162,397	28%
Intergovernmental	379,234,919	112,549,700	30%	390,343,587	112,284,416	29%
<b>Total Revenues</b>	<b>\$ 816,047,145</b>	<b>\$ 132,472,935</b>	<b>16%</b>	<b>\$ 759,633,149</b>	<b>\$ 131,681,016</b>	<b>17%</b>
<b>Total Sources</b>	<b>\$ 980,712,684</b>	<b>\$ 308,322,621</b>	<b>31%</b>	<b>\$ 928,206,693</b>	<b>\$ 300,254,560</b>	<b>32%</b>
Expenditures by Program						
Instructional	381,684,218	58,891,609	15%	361,197,428	55,726,298	15%
Support - Students	46,934,290	10,756,618	23%	41,888,508	9,243,185	22%
Support - Instructional Staff	22,462,036	6,756,462	30%	20,551,596	6,827,156	33%
Support - General Administration	4,166,106	719,440	17%	4,141,328	656,815	16%
Support - School Administration	40,168,280	11,390,942	28%	41,240,270	10,310,573	25%
Support - Business	5,365,211	1,711,362	32%	5,617,931	1,433,099	26%
Support - Operations & Maintenance	56,897,077	14,926,242	26%	55,362,457	13,622,003	25%
Support - Student Transportation	33,078,645	6,343,045	19%	27,685,930	6,208,805	22%
Support - Central	28,507,138	10,647,149	37%	37,438,952	8,708,636	23%
Support - Other	640,393	97,505	15%	6,425,391	100,560	2%
Contracts w/ Charter Schools	186,003,157	46,116,318	25%	166,684,465	43,028,541	26%
Non Instructional	932,317	2,487,351	267%	1,366,646	1,832,177	134%
Transfers Out	9,574,688	-	0%	7,748,278	-	0%
<b>Total Expenditures</b>	<b>\$ 816,413,556</b>	<b>\$ 170,844,045</b>	<b>21%</b>	<b>\$ 777,349,180</b>	<b>\$ 157,697,848</b>	<b>20%</b>
Expenditures by Ledger						
Salaries - 100s	376,922,478	67,620,494	18%	353,235,840	63,144,482	18%
Benefits - 200s	139,250,643	26,882,269	19%	130,828,060	25,025,450	19%
Purchased Services - 300s, 400s, 500s	50,562,776	12,658,835	25%	50,556,227	11,748,517	23%
Supplies - 600s	46,650,660	13,418,366	29%	45,027,924	12,840,173	29%
Equipment - 700s	7,083,360	3,541,379	50%	21,502,298	1,244,115	6%
Other - 800s, 900s	365,794	606,385	166%	1,766,088	666,570	38%
Contracts w/ Charter Schools	186,003,157	46,116,318	25%	166,684,465	43,028,541	26%
Transfers Out	9,574,688	-	0%	7,748,278	-	0%
<b>Total Expenditures</b>	<b>\$ 816,413,556</b>	<b>\$ 170,844,045</b>	<b>21%</b>	<b>\$ 777,349,180</b>	<b>\$ 157,697,848</b>	<b>20%</b>
BOE Contingency	\$ 6,827,000	\$ -	0%	\$ 3,202,497	\$ -	0%
<b>Net Change in Fund Balance</b>	<b>\$ (7,193,411)</b>	<b>\$ (38,371,110)</b>	<b>533%</b>	<b>\$ (20,918,528)</b>	<b>\$ (26,016,832)</b>	<b>124%</b>

Unaudited for management use only

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024						2022-2023						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	<b>145,532,507</b>	<b>156,068,068</b>	<b>107%</b>	<b>156,068,068</b>	<b>107%</b>	<b>10,535,561</b>	<b>152,766,801</b>	<b>152,766,801</b>	<b>100%</b>	<b>152,766,801</b>	<b>100%</b>	<b>-</b>	<b>2%</b>
<b>Revenues</b>													
<b>Local Taxes</b>													
Property Tax (In SFA)	293,405,887	885,426	0%	294,141,191	100%	735,304	219,904,215	801,993	0%	219,318,940	100%	(585,275)	-100%
Budget Override	73,713,000	286,109	0%	73,713,000	100%	-	73,713,000	303,709	0%	73,713,000	100%	-	-100%
Specific Ownership Taxes (In SFA)	19,533,487	3,493,822	18%	19,533,487	100%	-	18,964,550	3,632,102	19%	18,964,550	100%	-	-82%
Specific Ownership Taxes (Out of SFA)	13,465,753	2,408,528	18%	13,249,458	98%	(216,295)	13,034,624	2,496,399	19%	13,286,660	102%	252,036	-82%
<b>Subtotal Local Taxes</b>	<b>\$ 400,118,127</b>	<b>\$ 7,073,885</b>	<b>2%</b>	<b>\$ 400,637,136</b>	<b>100%</b>	<b>\$ 519,009</b>	<b>\$ 325,616,389</b>	<b>\$ 7,234,203</b>	<b>2%</b>	<b>\$ 325,283,150</b>	<b>100%</b>	<b>\$ (333,239)</b>	<b>-98%</b>
<b>Intergovernmental Revenue</b>													
Equalization Entitlements	323,543,016	81,982,703	25%	322,807,712	100%	(735,304)	341,590,047	86,441,519	25%	341,554,364	100%	(35,683)	-76%
Special Education	24,626,967	24,626,967	100%	24,626,967	100%	-	21,511,709	21,511,709	100%	21,763,064	101%	251,355	13%
Vocational Education	938,000	-	0%	938,000	100%	-	723,514	-	0%	935,940	129%	212,426	-100%
Gifted & Talented	627,289	656,600	105%	656,600	105%	29,311	627,289	627,289	100%	627,289	100%	-	5%
Charter School Capital Construction	4,963,443	1,385,666	28%	5,542,665	112%	579,222	4,963,445	1,257,426	25%	4,963,445	100%	0	-72%
Federal - Medicaid Reimbursement	4,382,362	1,683,728	38%	4,367,771	100%	(14,591)	4,638,504	1,440,972	31%	4,653,954	100%	15,450	-64%
State PERA Contribution	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	21,023,982	234%	12,023,982	-100%
Universal Preschool Program	4,215,432	928,871	22%	4,565,898	108%	350,466	-	-	0%	0	0%	-	-
Other	2,179,501	1,256,000	58%	2,394,114	110%	214,613	2,398,525	939,996	39%	2,545,992	106%	147,467	-51%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$ 374,476,010</b>	<b>\$ 112,520,535</b>	<b>30%</b>	<b>\$ 374,899,727</b>	<b>100%</b>	<b>\$ 423,717</b>	<b>\$ 385,453,033</b>	<b>\$ 112,218,912</b>	<b>29%</b>	<b>\$ 398,068,031</b>	<b>103%</b>	<b>\$ 12,614,998</b>	<b>-72%</b>
<b>Other Local Revenue</b>													
General Fund Interest	3,800,894	2,535,970	67%	6,537,120	172%	2,736,226	4,277,448	1,057,599	25%	5,058,748	118%	781,300	-50%
Charter School Purchased Services	10,026,196	2,473,943	25%	8,946,575	89%	(1,079,621)	9,175,541	2,415,753	26%	9,237,511	101%	61,970	-73%
Preschool	647,190	183,379	28%	739,500	114%	92,310	1,766,000	469,218	27%	1,638,038	93%	(127,962)	-89%
School Based	9,314,559	3,867,892	42%	9,223,453	99%	(91,106)	8,645,000	4,234,029	49%	8,904,021	103%	259,021	-57%
Concurrent Enrollment	5,073,750	2,393	0%	5,073,750	100%	-	4,650,499	-	0%	4,710,814	101%	60,315	-100%
Other	3,922,560	2,098,501	53%	4,208,656	107%	286,096	5,250,009	1,193,319	23%	7,065,239	135%	1,815,230	-70%
<b>Subtotal Other Local Revenue</b>	<b>\$ 32,785,149</b>	<b>\$ 11,162,078</b>	<b>34%</b>	<b>\$ 34,729,054</b>	<b>106%</b>	<b>\$ 1,943,905</b>	<b>\$ 33,764,497</b>	<b>\$ 9,369,918</b>	<b>28%</b>	<b>\$ 36,614,371</b>	<b>108%</b>	<b>\$ 2,849,874</b>	<b>-70%</b>
<b>Total Revenue</b>	<b>\$ 807,379,286</b>	<b>\$ 130,756,498</b>	<b>16%</b>	<b>\$ 810,265,917</b>	<b>100%</b>	<b>\$ 2,886,631</b>	<b>\$ 744,833,919</b>	<b>\$ 128,823,032</b>	<b>17%</b>	<b>\$ 759,965,551</b>	<b>102%</b>	<b>\$ 15,131,632</b>	<b>-83%</b>
<b>Expenditures</b>													
<b>Salaries</b>													
Administrators	20,553,347	5,240,208	25%	20,887,006	102%	(333,659)	19,978,737	4,935,721	25%	20,107,521	101%	(128,784)	-74%
Certified	245,120,634	41,965,550	17%	242,765,297	99%	2,355,337	221,956,324	38,784,273	17%	222,962,241	100%	(1,005,917)	-81%
ProTech	17,729,245	4,356,201	25%	17,717,984	100%	11,261	16,071,261	3,853,616	24%	15,923,516	99%	147,745	-73%
Classified	67,344,605	10,975,089	16%	64,033,933	95%	3,310,672	59,336,867	9,813,714	17%	50,617,842	85%	8,719,025	-78%
Substitutes	6,088,473	1,157,280	19%	7,179,650	118%	(1,091,177)	5,244,958	1,222,234	23%	7,244,455	138%	(1,999,497)	-84%
Overtime	465,793	117,807	25%	677,764	146%	(211,971)	414,055	144,347	35%	704,304	170%	(290,249)	-83%
Additional Pay	4,035,327	1,039,838	26%	6,140,807	152%	(2,105,480)	17,826,582	1,770,723	10%	16,559,663	93%	1,266,919	-94%
Benefits	123,645,803	25,636,245	21%	126,605,983	102%	(2,960,180)	116,984,582	23,802,038	20%	116,488,271	100%	496,311	-78%
State PERA Contribution	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	21,023,982	234%	(12,023,982)	-100%
Purchased Professional Services	10,143,595	1,808,059	18%	11,964,719	118%	(1,821,124)	10,748,191	2,027,081	19%	10,804,616	101%	(56,425)	-83%
Purchased Property Services	10,678,841	3,193,665	30%	11,684,555	109%	(1,005,714)	10,398,133	2,517,487	24%	10,033,450	96%	364,683	-68%
Other Purchased Services	17,942,164	5,356,787	30%	19,846,093	111%	(1,903,929)	17,701,441	4,716,093	27%	19,210,900	109%	(1,509,459)	-72%
Supplies	33,620,092	10,735,403	32%	32,010,340	95%	1,609,752	32,530,468	10,024,519	31%	26,152,499	80%	6,377,969	-59%
Utilities	12,760,324	2,582,027	20%	13,320,953	104%	(560,629)	12,038,328	2,994,714	25%	13,100,687	109%	(1,062,359)	-80%
Equipment	-	-	0%	-	0%	-	-	-	0%	-	0%	-	0%
Other	1,723,206	843,460	49%	3,343,507	194%	(1,620,301)	2,964,271	889,872	30%	2,839,523	96%	124,748	-70%
<b>Total Expenditures</b>	<b>\$ 580,851,449</b>	<b>\$ 115,007,620</b>	<b>20%</b>	<b>\$ 587,178,591</b>	<b>101%</b>	<b>\$ (6,327,142)</b>	<b>\$ 553,194,198</b>	<b>\$ 107,496,434</b>	<b>19%</b>	<b>\$ 553,773,468</b>	<b>100%</b>	<b>\$ (579,270)</b>	<b>-79%</b>

All notes on next page

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**General Fund - Fund 10**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024					2022-2023							
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Charter School Pass Through</b>	\$ 186,003,157	\$ 46,116,318	25%	\$ 182,321,664	98%	\$ 3,681,493	\$ 166,684,465	\$ 43,028,541	26%	\$ 166,792,982	100%	\$ (108,517)	-72%
<b>Transfers</b>													
Outdoor Education Fund	23,084	-	0%	23,084	100%	-	23,084	-	0%	23,084	100%	-	-100%
Transportation Fund	25,207,437	-	0%	27,193,112	108%	(1,985,675) <sup>4</sup>	16,603,238	-	0%	16,603,238	100%	-	-100%
Capital Projects Fund	59,923	-	0%	797,503	1331%	(737,580) <sup>5</sup>	11,723,234	-	0%	11,723,234	100%	-	-100%
Nutrition Services NSLP Fund	1,045,352	-	0%	1,045,352	100%	-	362,884	-	0%	362,884	100%	-	-100%
Nutrition Services Non-NSLP Fund	-	-	0%	-	0%	-	268,718	-	0%	268,718	100%	-	-100%
Child Care Fund	1,075,537	-	0%	1,169,820	109%	(94,283)	560,107	-	0%	560,107	100%	-	-100%
Athletics & Activities Fund	6,334,674	-	0%	6,413,651	101%	(78,977)	5,437,684	-	0%	5,437,684	100%	-	-100%
COP Lease Payments Fund	1,119,125	-	0%	1,119,125	100%	-	1,118,885	-	0%	1,118,885	100%	-	-100%
<b>Total Transfers</b>	\$ 34,865,132	\$ -	0%	\$ 37,761,647	108%	\$ (2,896,515)	\$ 36,097,834	\$ -	0%	\$ 36,097,834	100%	\$ -	-100%
<b>Total Expenditures and Transfers</b>	\$ 801,719,738	\$ 161,123,938	20%	\$ 807,261,902	101%	\$ (5,542,164)	\$ 755,976,497	\$ 150,524,975	20%	\$ 756,664,285	100%	\$ (687,788)	-79%
BOE Contingency - 1%	6,827,000	-	0%	3,701,338	54%	3,125,662	3,202,497	-	0%	-	0%	3,202,497	
<b>Change in Fund Balance</b>	(1,167,452)	(30,367,440)		(697,323)	60%	470,129	(14,345,075)	(21,701,943)		3,301,267	-23%	17,646,342	-1020%
Ending Fund Balance	144,365,055	125,700,628	87%	155,370,745	108%	11,005,690	138,421,726	131,064,858	95%	156,068,068	113%	17,646,342	-19%
Tabor Reserve - 3%	20,480,000	-	0%	20,645,000	101%	165,000	18,570,000	-	0%	20,645,000	111%	2,075,000	-100%
BOE Reserve - 3%	20,480,000	-	0%	20,645,000	101%	165,000	18,570,000	-	0%	20,645,000	111%	2,075,000	-100%
School Carry Over Reserve	20,006,096	-	0%	22,334,690	112%	2,328,594	20,003,538	-	0%	19,775,125	99%	(228,413)	-100%
Medicaid Carry Over Reserve	1,009,719	-	0%	1,364,179	135%	354,460	1,725,576	-	0%	1,273,670	74%	(451,906)	-100%
Mental Health and Security Grant	15,526	-	0%	-	0%	(15,526)	287,761	-	0%	28,502	10%	(259,259)	-100%
Enrollment Reserve	2,432,000	-	0%	-	0%	(2,432,000)	-	-	0%	-	0%	-	
Multi-Year Lease Reserve	3,218,115	-	0%	3,218,115	100%	-	3,782,903	-	0%	3,782,903	100%	-	-100%
SPED/Mental Health Reserve	662,504	-	0%	-	0%	(662,504)	-	-	0%	370,782	0%	370,782	-100%
Assignment of 2018 Mill Levy Override	6,918,453	-	0%	3,372,977	49%	(3,545,476)	7,256,153	-	0%	3,372,977	46%	(3,883,176)	-100%
<b>Ending Fund Balance - after reserves</b>	\$ 69,142,642	\$ 125,700,628	182%	\$ 83,790,784	121%	\$ 14,648,142	\$ 68,225,795	\$ 131,064,858	192%	\$ 86,174,109	126%	\$ 17,948,314	46%

2023-2024 Budget to Actual Notes

- <sup>1</sup> Increase to investment earnings due to increase in cash invested year-over-year and continued interest rate hikes
- <sup>2</sup> Budget to projection variance in purchased services categories due to unfilled positions repurposed to contractors/consultants predominately in areas of Special Education and custodial services
- <sup>3</sup> Utilities projected to be over budget in natural gas, trash and snow removal; see utilities page for more information
- <sup>4</sup> Increase to transfer to Transportation Fund for third party transportation for Special Education budgeted as a purchased service
- <sup>5</sup> Increase to transfer to Capital Projects Fund and associated increase to purchased/property services and equipment/building due to school-funded building modifications

Year over Year Actual Notes

None

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

	<u>2023-2024 Year to Date Actual</u>	<u>2022-2023 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
<b>Student Funded Pupil Count*</b>	<b>62,736</b>	<b>63,158</b>	<b>(422)</b>	<b>-0.67%</b>
<b>REVENUE</b>				
Property Taxes	\$ 1,171,535	\$ 1,105,702	\$ 65,833	5.95%
Specific Ownership Taxes	5,902,350	6,128,501	(226,151)	-3.69%
State Equalization	81,982,703	86,441,519	(4,458,816)	-5.16%
Categorical Revenue	26,539,567	23,078,994	3,460,573	14.99%
Charter School Purchased Services	2,473,943	2,415,753	58,190	2.41%
Charter School Capital Construction	1,385,666	1,257,426	128,240	10.20%
Federal - Medicaid Reimbursement	1,683,728	1,440,972	242,756	16.85%
Preschool	183,379	469,218	(285,840)	-60.92%
School Based	3,867,892	4,234,029	(366,137)	-8.65%
Other	5,565,736	2,250,918	3,314,818	147.27% <sup>1</sup>
	<u>\$ 130,756,498</u>	<u>\$ 128,823,032</u>	<u>\$ 1,933,465</u>	<u>1.50%</u>

<b>Property Taxes</b>	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.
<b>Specific Ownership Taxes</b>	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
<b>State Equalization</b>	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
<b>Categorical Revenue</b>	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
<b>Charter School Purchased Services</b>	Revenues charged to charter schools that participate in the District purchased services agreement.
<b>Charter School Capital Construction</b>	Revenues of \$400.95 per charter school pupil received from the state and passed through to the charter schools.
<b>Federal - Medicaid Reimbursement</b>	Revenues for the Medicaid reimbursement program.
<b>Other</b>	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

\* Student Funded Pupil Count for 2023-2024 based on projected enrollment prepared by Planning Department prior to 2023-2024 budget development. Funded Pupil Count will be revised to reflect actual Student October Count 2023 for the Revised Budget.

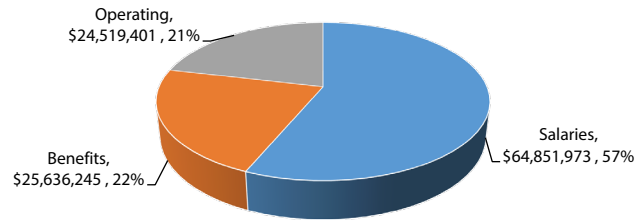
**Notes:**

<sup>1</sup> 2023-2024 includes new Universal Preschool Program plus increase in interest earnings year-over-year



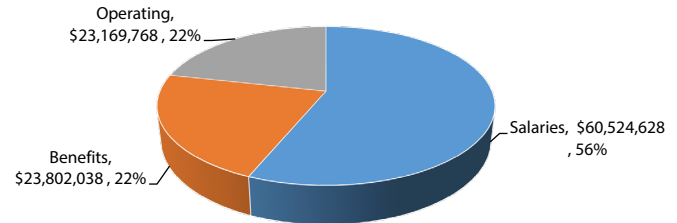
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES  
For the Period Ended September 30, 2023**

**2023-2024 Actual Expenditures**



Total expenditures through 1st Quarter 2023-2024 were \$115,007,620. In addition to these expenditures, there is a charter school distribution of \$46,116,318 and a transfer to other funds of \$0.

**2022-2023 Actual Expenditures**



Total expenditures through 1st Quarter 2022-2023 were \$107,496,434. In addition to these expenditures, there is a charter school distribution of \$43,028,541 and a transfer to other funds of \$0.

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Outdoor Education Fund - Fund 13**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
	<b>Balance on Hand July 1</b>	<b>89,826</b>	<b>104,616</b>	<b>116%</b>	<b>104,616</b>	<b>116%</b>
<b>Revenues</b>						
Tuition	1,522,580	470,033	31%	1,467,910	96%	(54,670)
Grant	10,521	29,165	277%	29,165	277%	18,644
Other	-	10,010	0%	10,010	0%	10,010
<b>Total Revenue</b>	<b>\$ 1,533,101</b>	<b>\$ 509,208</b>	<b>33%</b>	<b>\$ 1,507,085</b>	<b>98%</b>	<b>\$ (26,016)</b>
Transfer from General Fund	23,084	-	0%	23,084	100%	-
<b>Total Sources</b>	<b>\$ 1,646,011</b>	<b>\$ 613,824</b>	<b>37%</b>	<b>\$ 1,634,785</b>	<b>99%</b>	<b>\$ (11,226)</b>
<b>Expenditures</b>						
Salaries	882,547	182,305	21%	855,512	97%	27,035
Benefits	293,518	64,121	22%	238,678	81%	54,840
Purchased Services	141,085	23,983	17%	120,266	85%	20,819
Supplies	176,293	49,135	28%	196,542	111%	(20,249)
Equipment	-	-	0%	-	0%	-
Field Trips & Other	39,658	11,319	29%	39,658	100%	-
<b>Total Expenditures</b>	<b>\$ 1,533,101</b>	<b>\$ 330,863</b>	<b>22%</b>	<b>\$ 1,450,656</b>	<b>95%</b>	<b>\$ 82,445</b>
Change in Fund Balance	23,084	178,345		79,513	344%	(56,429)
<b>Balance on Hand June 30</b>	<b>\$ 112,910</b>	<b>\$ 282,961</b>	<b>251%</b>	<b>\$ 184,129</b>	<b>163%</b>	<b>\$ 71,219</b>

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	<b>Balance on Hand July 1</b>	<b>25,065</b>	<b>25,065</b>	<b>100%</b>	<b>25,065</b>	<b>100%</b>	<b>-</b>
<b>Revenues</b>							
Tuition	1,342,600	292,119 <sup>A</sup>	22%	1,137,254	85%	(205,346)	-59%
Grant	139,200	65,504	47%	108,572	78%	(30,628)	-73%
Other	22,000	10,560	48%	10,560	48%	(11,440)	-5%
<b>Total Revenue</b>	<b>\$ 1,503,800</b>	<b>\$ 368,183</b>	<b>24%</b>	<b>\$ 1,256,386</b>	<b>84%</b>	<b>\$ (247,414)</b>	<b>-59%</b>
Transfer from General Fund	23,084	-	0%	23,084	100%	-	-100%
<b>Total Sources</b>	<b>\$ 1,551,949</b>	<b>\$ 393,248</b>	<b>25%</b>	<b>\$ 1,304,535</b>	<b>84%</b>	<b>\$ (247,414)</b>	<b>-53%</b>
<b>Expenditures</b>							
Salaries	747,294	145,196	19%	670,288	90%	77,006	-73%
Benefits	264,580	55,949	21%	230,506	87%	34,074	-72%
Purchased Services	130,471	23,489	18%	118,572	91%	11,899	-80%
Supplies	327,646	43,333	13%	154,644	47%	173,002	-68%
Equipment	10,000	-	0%	6,237	62%	3,763	-100%
Field Trips & Other	63,208	10,232	16%	19,671	31%	43,537	-42%
<b>Total Expenditures</b>	<b>\$ 1,543,199</b>	<b>\$ 278,199</b>	<b>18%</b>	<b>\$ 1,199,919</b>	<b>78%</b>	<b>\$ 343,280</b>	<b>-72%</b>
Change in Fund Balance	(16,315)	89,984		79,551	-488%	95,866	124%
<b>Balance on Hand June 30</b>	<b>\$ 8,750</b>	<b>\$ 115,049</b>	<b>1315%</b>	<b>\$ 104,616</b>	<b>1196%</b>	<b>\$ 95,866</b>	<b>170%</b>

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

<sup>A</sup> Summer camp cancellations in summer 2022 affected 2022-2023 First Quarter tuition revenue

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Capital Projects Fund - Fund 14**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024						2022-2023						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of		Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of		Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			Adopted Budget	Year End Projection					Final Revised Budget	Year End Actual			
<b>Balance on Hand July 1</b>	16,947,424	16,947,424	100%	16,947,424	100%	-	10,172,826	10,172,826	100%	10,172,826	100%	-	67%
<b>Revenues</b>													
Revenue in Lieu of Land	496,370	524,198	106%	1,795,495	362%	1,299,125 <sup>1</sup>	2,414,302	576,169	24%	740,029	31%	(1,674,273)	-29%
Investment Earnings	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Sale of Land or Buildings	-	-	0%	4,900,000	0%	4,900,000 <sup>2</sup>	4,475,278	1,136,066	25%	4,960,350	111%	485,072	-100%
Other	-	145,642	0%	-	0%	-	75,942	115,045	151%	6,482,789	8537%	6,406,847	-98%
<b>Total Revenue</b>	<b>\$ 496,370</b>	<b>\$ 669,840</b>	<b>135%</b>	<b>\$ 6,695,495</b>	<b>1349%</b>	<b>\$ 6,199,125</b>	<b>\$ 6,965,522</b>	<b>\$ 1,827,280</b>	<b>26%</b>	<b>\$ 12,183,168</b>	<b>175%</b>	<b>\$ 5,217,646</b>	<b>-95%</b>
Transfer from General Fund	59,923	-	0%	797,503	1331%	737,580 <sup>3</sup>	11,723,234	-	0%	11,723,234	100%	-	-100%
<b>Total Sources</b>	<b>\$ 17,503,717</b>	<b>\$ 17,617,264</b>	<b>101%</b>	<b>\$ 24,440,422</b>	<b>140%</b>	<b>\$ 6,936,705</b>	<b>\$ 28,861,582</b>	<b>\$ 12,000,106</b>	<b>42%</b>	<b>\$ 34,079,228</b>	<b>118%</b>	<b>\$ 5,217,646</b>	<b>-48%</b>
<b>Expenditures</b>													
Salaries	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Benefits	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Purchased/Property Services	-	16,087	0%	199,645	0%	(199,645) <sup>3</sup>	30,640	-	0%	183,558	599%	(152,918)	-91%
Equipment/Building	5,883,360	3,556,769	60%	6,421,295	109%	(537,935) <sup>3</sup>	20,907,298	1,244,115	6%	16,876,578	81%	4,030,720	-79%
Other	-	-	0%	-	0%	-	-	-	0%	11,837	0%	(11,837)	-100%
<b>Total Expenditures</b>	<b>\$ 5,883,360</b>	<b>\$ 3,572,855</b>	<b>61%</b>	<b>\$ 6,620,940</b>	<b>113%</b>	<b>\$ (737,580)</b>	<b>\$ 20,937,938</b>	<b>\$ 1,244,115</b>	<b>6%</b>	<b>\$ 17,071,973</b>	<b>82%</b>	<b>\$ 3,865,965</b>	<b>-79%</b>
Change in Fund Balance	(5,327,067)	(2,903,015)		872,058	-16%	(6,199,125)	(2,249,182)	583,166		6,834,429	-304%	9,083,611	-142%
<b>Assigned to Revenue in Lieu of Land</b>	<b>\$ 4,884,280</b>		<b>0%</b>	<b>\$ 6,183,405</b>	<b>127%</b>	<b>\$ 1,299,125</b> <sup>1</sup>	<b>\$ 7,627,112</b>		<b>0%</b>	<b>\$ 5,170,613</b>	<b>68%</b>	<b>\$ (2,456,499)</b>	<b>-100%</b>
<b>Assigned to School Carry Over</b>	<b>\$ 3,001,945</b>		<b>0%</b>	<b>\$ 3,058,495</b>	<b>102%</b>	<b>\$ 56,550</b>	<b>\$ 2,700,234</b>		<b>0%</b>	<b>\$ 3,058,495</b>	<b>113%</b>	<b>\$ 358,261</b>	<b>-100%</b>
<b>Balance on Hand June 30 (Other)</b>	<b>\$ 3,734,132</b>	<b>\$ 14,044,409</b>	<b>376%</b>	<b>\$ 8,577,582</b>	<b>230%</b>	<b>\$ 4,843,450</b> <sup>2</sup>	<b>\$ (2,403,702)</b>	<b>\$ 10,755,992</b>	<b>-447%</b>	<b>\$ 8,778,147</b>	<b>-365%</b>	<b>\$ 11,181,849</b>	<b>60%</b>

2023-2024 Budget to Actual Notes

<sup>1</sup> Revenue in Lieu of Land atypically low in 2022-2023 and returning to prior year trends based on residential development

<sup>2</sup> Planned sale of land in 2023 for Westridge site will be budgeted with 2023-2024 Revised Budget

<sup>3</sup> Increase to transfer from General Fund and associated increase to purchased/property services and equipment/building due to school-funded building modifications

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
Full Day Kindergarten Fund - Fund 15  
1st Quarter Budget to Actual  
For the Period Ended September 30, 2023

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

2022-2023						
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
-	-	0%	-	0%	-	-
-	-	0%	-	0%	-	-
-	-	0%	-	0%	-	-
-	-	0%	-	0%	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>-</b>
-	-	0%	-	0%	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>-</b>
-	-	0%	-	0%	-	-
-	-	0%	-	0%	-	-
-	-	0%	-	0%	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>-</b>
-	-	0%	-	0%	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>-</b>

\* 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**  
**Transportation Fund - Fund 25**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024						2022-2023						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	2,095,782	2,729,579	130%	2,729,579	130%	633,797	5,608,852	5,608,852	100%	5,608,852	100%	-	-51%
<b>Revenues</b>													
Transportation Fees	1,140,000	313,228	27%	676,174	59%	(463,826) <sup>1</sup>	850,000	439,339 <sup>A</sup>	52%	1,035,388	122%	185,388	-70%
State Categorical	4,748,388	-	0%	4,821,667	102%	73,279	4,751,354	-	0%	4,821,667	101%	70,313	-100%
Other	750,000	224,161	30%	848,408	113%	98,408	728,554	220,692	30%	801,814	110%	73,260	-72%
<b>Total Revenue</b>	<b>\$ 6,638,388</b>	<b>\$ 537,389</b>	<b>8%</b>	<b>\$ 6,346,249</b>	<b>96%</b>	<b>\$ (292,139)</b>	<b>\$ 6,329,908</b>	<b>\$ 660,031</b>	<b>10%</b>	<b>\$ 6,658,869</b>	<b>105%</b>	<b>\$ 328,961</b>	<b>-92%</b>
Transfer from General Fund	25,207,437	-	0%	27,193,112	108%	1,985,675 <sup>2</sup>	16,603,238	-	0%	16,603,238	100%	-	-100%
<b>Total Sources</b>	<b>\$ 33,941,607</b>	<b>\$ 3,266,967</b>	<b>10%</b>	<b>\$ 36,268,939</b>	<b>107%</b>	<b>\$ 2,327,332</b>	<b>\$ 28,541,998</b>	<b>\$ 6,268,883</b>	<b>22%</b>	<b>\$ 28,870,959</b>	<b>101%</b>	<b>\$ 328,961</b>	<b>-89%</b>
<b>Expenditures</b>													
Salaries	14,702,507	2,586,216	18%	12,882,306	88%	1,820,201 <sup>3</sup>	11,659,762	2,474,657	21%	10,594,431	91%	1,065,331	-76%
Benefits	6,311,322	1,181,903	19%	4,228,000	67%	2,083,322 <sup>3</sup>	4,578,898	1,167,463	25%	4,193,604	92%	385,294	-72%
Purchased Services	8,298,391	1,663,185	20%	10,739,739	129%	(2,441,348) <sup>2</sup>	8,074,345	1,552,929	19%	8,309,256	103%	(234,911)	-80%
Supplies	1,468,177	215,030	15%	1,454,483	99%	13,694	1,324,488	232,766	18%	941,547	71%	382,941	-77%
Fuel	2,000,000	418,450	21%	2,000,000	100%	-	1,880,000	456,277	24%	1,893,519	101%	(13,519)	-78%
Bus Purchases & Equipment	1,200,000	-	0%	1,184,752	99%	15,248	985,000	-	0%	960,673	98%	24,327	-100%
Field Trips and Other	(817,443)	(248,395)	30%	(612,831)	75%	(204,612) <sup>4</sup>	(739,148)	(233,534)	32%	(751,649)	102%	12,501	-67%
<b>Total Expenditures</b>	<b>\$ 33,162,954</b>	<b>\$ 5,816,389</b>	<b>18%</b>	<b>\$ 31,876,449</b>	<b>96%</b>	<b>\$ 1,286,505</b>	<b>\$ 27,763,345</b>	<b>\$ 5,650,559</b>	<b>20%</b>	<b>\$ 26,141,380</b>	<b>94%</b>	<b>\$ 1,621,965</b>	<b>-78%</b>
Change in Fund Balance	(1,317,129)	(5,279,000)		1,662,912	-126%	(2,980,041)	(4,830,199)	(4,990,528)		(2,879,274)	60%	1,950,926	83%
<b>Balance on Hand June 30</b>	<b>\$ 778,653</b>	<b>\$ (2,549,422)</b>	<b>-327%</b>	<b>\$ 4,392,491</b>	<b>564%</b>	<b>\$ 3,613,838</b>	<b>\$ 778,653</b>	<b>\$ 618,324</b>	<b>79%</b>	<b>\$ 2,729,579</b>	<b>351%</b>	<b>\$ 1,950,926</b>	<b>-193%</b>

2023-2024 Budget to Actual Notes

- <sup>1</sup> Transportation fees projected to be under budget due to planned route cancellations and refunded fees based on driver shortage
- <sup>2</sup> Increase to transfer from General Fund for third party transportation for Special Education budgeted as a purchased service
- <sup>3</sup> Projected to be under budget in salaries and benefits due to extreme level of vacancies in over 90 bus drivers and over 30 transportation education assistants
- <sup>4</sup> Field Trips projected to be under budget due to reduced trip offerings based on driver shortage

Year over Year Actual Notes

- <sup>A</sup> Transportation fees reduced year-over-year due to planned route cancellations and refunded fees based on driver shortage



# SPECIAL REVENUE FUND FINANCIALS

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Nutrition Services NSLP Fund - Fund 21**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date	Year End	Year End	Budget to
			as a % of Adopted Budget	Projection	as a % of Adopted Budget	Projection Variance
<b>Balance on Hand July 1</b>	<b>3,329,009</b>	<b>5,079,435</b>	<b>153%</b>	<b>5,079,435</b>	<b>153%</b>	<b>1,750,426</b>
<b>Revenues</b>						
Food Sales	5,153,467	1,115,517	22%	5,161,556	100%	8,089
Federal Reimbursement	12,195,954	1,953,619	16%	12,452,529	102%	256,575
Commodity Contribution	804,317	-	0%	1,286,903	160%	482,586
Miscellaneous	37,000	40,656	110%	77,602	210%	40,602
Sale of Capital Assets	-	-	0%	-	0%	-
State Match Child Nutr. & CDE Revenue	10,627,511	3,731,141	35%	10,627,511	100%	-
<b>Total Revenues</b>	<b>\$ 28,818,249</b>	<b>\$ 6,840,933</b>	<b>24%</b>	<b>\$ 29,606,101</b>	<b>103%</b>	<b>\$ 787,852</b>
Transfer from General Fund	1,045,352	-	0%	1,045,352	100%	-
<b>Total Sources</b>	<b>\$ 33,192,610</b>	<b>\$ 11,920,368</b>	<b>36%</b>	<b>\$ 35,730,888</b>	<b>108%</b>	<b>\$ (2,538,278)</b>
<b>Expenditures</b>						
Salaries	10,120,016	2,159,312	21%	10,042,296	99%	77,720
Benefits	3,911,213	1,052,992	27%	3,907,086	100%	4,127
Food & Commodities	12,614,074	3,346,750	27%	13,357,533	106%	(743,459)
Purchased Services & Repairs	256,970	80,491	31%	293,837	114%	(36,867)
Supplies	1,454,828	893,063	61%	1,501,492	103%	(46,664)
Equipment	385,000	97,250	25%	385,000	100%	-
Other	1,121,500	49,049	4%	1,121,500	100%	-
<b>Total Expenditures</b>	<b>\$ 29,863,601</b>	<b>\$ 7,678,907</b>	<b>26%</b>	<b>\$ 30,608,744</b>	<b>102%</b>	<b>\$ (745,143)</b>
Change in Fund Balance	-	(837,974)		42,709	0%	(42,709)
<b>Balance on Hand June 30</b>	<b>\$ 3,329,009</b>	<b>\$ 4,241,461</b>	<b>127%</b>	<b>\$ 5,122,144</b>	<b>154%</b>	<b>\$ 1,793,135</b>

2022-2023							
	Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Year End	Budget to	
			as a % of Final Revised Budget	Final Revised Budget	Actual	Final Revised Budget	Year End Variance
	<b>9,483,172</b>	<b>9,483,172</b>	<b>100%</b>	<b>9,483,172</b>	<b>100%</b>	<b>-</b>	<b>-46%</b>
	11,906,032	2,250,326 <sup>A</sup>	19%	12,051,772	101%	145,740	-91%
	5,880,047	2,753,810	47%	6,186,839	105%	306,792	-68%
	910,075	-	0%	1,260,363	138%	350,288	-100%
	61,500	847	1%	163,564	266%	102,064	-75%
	-	-	0%	79,524	0%	79,524	-100%
	279,351	11,542	4%	230,291	82%	(49,060)	1520%
	<b>\$ 19,037,005</b>	<b>\$ 5,016,525</b>	<b>26%</b>	<b>\$ 19,972,352</b>	<b>105%</b>	<b>\$ 935,347</b>	<b>-66%</b>
	362,884	- <sup>B</sup>	0%	362,884	100%	-	-100%
	<b>\$ 28,883,061</b>	<b>\$ 14,499,697</b>	<b>50%</b>	<b>\$ 29,818,408</b>	<b>103%</b>	<b>\$ 935,347</b>	<b>-60%</b>
	6,892,020	1,350,508 <sup>C</sup>	20%	6,447,342	94%	444,678	-67%
	2,749,725	651,358 <sup>C</sup>	24%	2,602,399	95%	147,326	-60%
	8,049,809	1,546,981 <sup>C</sup>	19%	7,783,715	97%	266,094	-57%
	486,780	88,748	18%	464,404	95%	22,376	-83%
	2,328,960	418,545	18%	1,198,427	51%	1,130,533	-25%
	4,605,000	3,046,413 <sup>D</sup>	66%	4,670,655	101%	(65,655)	-98%
	1,566,550	18,273	1%	1,572,032	100%	(5,482)	-97%
	<b>\$ 26,678,844</b>	<b>\$ 7,120,826</b>	<b>27%</b>	<b>\$ 24,738,973</b>	<b>93%</b>	<b>\$ 1,939,871</b>	<b>-69%</b>
	(7,278,955)	(2,104,301)		(4,403,737)	60%	2,875,218	-81%
	<b>\$ 2,204,217</b>	<b>\$ 7,378,871</b>	<b>335%</b>	<b>\$ 5,079,435</b>	<b>230%</b>	<b>\$ 2,875,218</b>	<b>-16%</b>

2023-2024 Budget to Actual Notes

<sup>1</sup> Supply Chain Assistance Grant not fully budgeted in Adopted Budget

Year over Year Actual Notes

<sup>A</sup> Decrease in food sales year-over-year due to implementation of Healthy School Meals for All program

<sup>B</sup> Increase in budgeted transfer from General Fund year-over-year due to staff free meals sponsored by General Fund

<sup>C</sup> Increase in salaries, benefits and food & commodities 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

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

	2023-2024						2022-2023						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	-	-	0%	-	0%	-	16,801	16,801	100%	16,801	100%	-	-100%
<b>Revenues</b>													
Food Sales	-	-	0%	-	0%	-	6,010,543	1,284,241	21%	5,561,520	93%	(449,023)	-100%
Federal Reimbursement	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Commodity Contribution	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Miscellaneous	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Sale of Capital Assets	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
State Match Child Nutr. & CDE Revenue	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 6,010,543</b>	<b>\$ 1,284,241<sup>A</sup></b>	<b>21%</b>	<b>\$ 5,561,520</b>	<b>93%</b>	<b>\$ (449,023)</b>	<b>-100%</b>
Transfer from General Fund	-	-	0%	-	0%	-	268,718	-	0%	268,718	100%	-	-100%
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 6,296,062</b>	<b>\$ 1,301,042</b>	<b>21%</b>	<b>\$ 5,847,039</b>	<b>93%</b>	<b>\$ (449,023)</b>	<b>-100%</b>
<b>Expenditures</b>													
Salaries	-	-	0%	-	0%	-	2,034,633	575,813	28%	2,008,286	99%	26,347	-100%
Benefits	-	-	0%	-	0%	-	854,879	251,165	29%	810,920	95%	43,959	-100%
Food & Commodities	-	-	0%	-	0%	-	2,743,000	718,869	26%	2,322,261	85%	420,739	-100%
Purchased Services & Repairs	-	-	0%	-	0%	-	193,320	48,720	25%	199,272	103%	(5,952)	-100%
Supplies	-	-	0%	-	0%	-	226,430	101,391	45%	272,339	120%	(45,909)	-100%
Equipment	-	-	0%	-	0%	-	-	-	0%	6,343	0%	(6,343)	-100%
Other	-	-	0%	-	0%	-	243,800	1,266	1%	227,619	93%	16,181	-100%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 6,296,062</b>	<b>\$ 1,697,224<sup>A</sup></b>	<b>27%</b>	<b>\$ 5,847,039</b>	<b>93%</b>	<b>\$ 449,023</b>	<b>-100%</b>
Change in Fund Balance	-	-		-		-	(16,801)	(412,983)		(16,801)	100%	(0)	-100%
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (396,182)</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>-</b>

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

<sup>A</sup> 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**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	-	-	0%	-	0%	-
<b>Revenues</b>						
State and Local Revenue	1,022,752	171,520	17%	1,114,272	109%	91,520 <sup>1</sup>
Federal Revenue	14,922,697	3,044,071	20%	15,284,788	102%	362,091 <sup>2</sup>
Other Revenue	-	-	0%	-	0%	-
<b>Total Revenue</b>	<b>\$ 15,945,449</b>	<b>\$ 3,215,591</b>	<b>20%</b>	<b>\$ 16,399,060</b>	<b>103%</b>	<b>\$ 453,611</b>
Transfer from General Fund	-	-	0%	-	0%	-
<b>Total Sources</b>	<b>\$ 15,945,449</b>	<b>\$ 3,215,591</b>	<b>20%</b>	<b>\$ 16,399,060</b>	<b>103%</b>	<b>\$ 453,611</b>
<b>Expenditures</b>						
Salaries	9,481,992	1,750,753	18%	9,460,609	100%	21,383
Benefits	3,795,113	647,459	17%	3,765,010	99%	30,103
Purchased/Property Services	1,327,243	329,468	25%	1,383,238	104%	(55,995)
Supplies	720,021	698,897	97%	1,077,997	150%	(357,976) <sup>1,2</sup>
Equipment	106,123	44,475	42%	146,942	138%	(40,819)
Other	514,957	158,787	31%	565,264	110%	(50,307)
<b>Total Expenditures</b>	<b>\$ 15,945,449</b>	<b>\$ 3,629,839</b>	<b>23%</b>	<b>\$ 16,399,060</b>	<b>103%</b>	<b>\$ (453,611)</b>
Change in Fund Balance	-	(414,248)		-	0%	-
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ (414,248)</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	-	-	0%	-	0%	-	
	1,901,308	1,388,674	73%	1,776,675	93%	(124,633)	-90%
	20,530,661	3,107,574	15%	19,510,353	95%	(1,020,308)	-84%
	294,024	27,549	9%	172,351	59%	(121,673)	-100%
	<b>\$ 22,725,993</b>	<b>\$ 4,523,797</b>	<b>20%</b>	<b>\$ 21,459,379</b>	<b>94%</b>	<b>\$ (1,266,614)</b>	<b>-85%</b>
	-	-	0%	-	0%	-	
	11,310,725	2,249,388	20%	11,302,915	100%	7,810	-85%
	3,755,439	689,347	18%	3,659,422	97%	96,017	-82%
	4,270,432	530,890	12%	3,688,374	86%	582,058	-91%
	2,173,725	663,749	31%	1,768,552	81%	405,173	-60%
	156,123	-	0%	70,690	45%	85,433	-37%
	1,059,549	131,480	12%	969,426	91%	90,123	-84%
	<b>\$ 22,725,993</b>	<b>\$ 4,264,855</b>	<b>19%</b>	<b>\$ 21,459,379</b>	<b>94%</b>	<b>\$ 1,266,614</b>	<b>-83%</b>
	-	258,942		-	0%	-	
	<b>\$ -</b>	<b>\$ 258,942</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	

2023-2024 Budget to Actual Notes

<sup>1</sup> Kaiser Thriving Schools grant added after Adopted Budget in 2023-2024

<sup>2</sup> Unfinished Learning Set Aside within ESSER III added after Adopted Budget in 2023-2024

Year over Year Actual Notes

None

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

	2023-2024						2022-2023						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	1,024,078	1,196,462	117%	1,196,462	117%	172,384	1,224,000	1,224,000	100%	1,224,000	100%	-	-2%
<b>Revenue</b>													
Pupil Activity	-	-	0%	-	0%	-	1,411,784	268,554	19%	1,155,699	82%	(256,085)	-100%
<b>Total Revenue</b>	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ 1,411,784	\$ 268,554	19%	\$ 1,155,699	82%	\$ (256,085)	-100%
Transfer from General Fund	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
<b>Total Sources</b>	\$ 1,024,078	\$ 1,196,462	117%	\$ 1,196,462	117%	\$ 172,384	\$ 2,635,784	\$ 1,492,554	57%	\$ 2,379,699	90%	\$ (256,085)	-50%
<b>Expenditures</b>													
Salaries	-	-	0%	-	0%	-	138,073	1,884	1%	116,153	84%	21,920	-100%
Benefits	-	-	0%	-	0%	-	31,551	430	1%	26,890	85%	4,661	-100%
Purchased/Property Services	-	-	0%	-	0%	-	525,413	47,960	9%	398,302	76%	127,111	-100%
Supplies	1,024,078	-	0%	-	0%	1,024,078	678,495	116,042	17%	585,924	86%	92,571	-100%
Equipment	-	-	0%	-	0%	-	56,028	-	0%	29,472	53%	26,557	-100%
Other	-	-	0%	-	0%	-	38,238	5,598	15%	26,496	69%	11,742	-100%
<b>Total Expenditures</b>	\$ 1,024,078	\$ -	0%	\$ -	0%	\$ 1,024,078	\$ 1,467,798	\$ 171,913	12%	\$ 1,183,237	81%	\$ 284,561	-100%
Change in Fund Balance	(1,024,078)	-		-	0%	(1,024,078)	(56,014)	96,640		(27,538)	49%	28,476	-100%
<b>Assigned to School Program Carry Over</b>	\$ -	\$ -	0%	\$ 1,196,462	0%	\$ 1,196,462	\$ 1,167,986		0%	\$ 1,196,314	102%	\$ 28,328	-100%
<b>Balance on Hand June 30 - Other</b>	\$ -	\$ 1,196,462	0%	\$ -	0%	\$ -	\$ -	\$ 1,320,640	0%	\$ 148	0%	\$ 148	808320%

2023-2024 Budget to Actual Notes

<sup>1</sup> Pupil Activity Fund will not be used in 2023-2024 and activity will move to either the General Fund or Athletics and Activities Fund

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Athletics and Activities Fund - Fund 26**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024						2022-2023						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date Final Revised Budget	Year End Actual	Year End Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	2,452,815	2,903,952	118%	2,903,952	118%	451,137	2,504,281	2,504,281	100%	2,504,281	100%	-	16%
<b>Revenues</b>													
Student Fees	3,958,164	1,691,344	43%	3,908,476	99%	(49,688)	3,756,208	1,563,406	42%	3,780,988	101%	24,780	-55%
Gate Fees	1,414,753	291,397	21%	1,435,145	101%	20,392	1,437,496	282,963	20%	1,476,586	103%	39,090	-80%
Donations and Fundraising	2,996,139	895,366	30%	3,581,460	120%	585,321	2,537,511	633,593	25%	3,189,366	126%	651,855	-72%
Merchandise Sales	5,266,322	1,570,593	30%	5,425,320	103%	158,998	4,398,008	1,587,495	36%	4,581,765	104%	183,757	-66%
Other Pupil Income	442,284	266,004	60%	303,178	69%	(139,106)	693,928	212,317	31%	199,615	29%	(494,313)	33%
<b>Total Revenue</b>	<b>\$ 14,077,662</b>	<b>\$ 4,714,704</b>	<b>33%</b>	<b>\$ 14,653,579</b>	<b>104%</b>	<b>\$ 575,917</b>	<b>\$ 12,823,151</b>	<b>\$ 4,279,774</b>	<b>33%</b>	<b>\$ 13,228,320</b>	<b>103%</b>	<b>\$ 405,169</b>	<b>-64%</b>
Transfer from General Fund	6,334,674	-	0%	6,413,651	101%	78,977	5,437,684	-	0%	5,437,684	100%	-	-100%
<b>Total Sources</b>	<b>\$ 22,865,151</b>	<b>\$ 7,618,657</b>	<b>33%</b>	<b>\$ 23,971,182</b>	<b>105%</b>	<b>\$ (1,106,031)</b>	<b>\$ 20,765,116</b>	<b>\$ 6,784,055</b>	<b>33%</b>	<b>\$ 21,170,285</b>	<b>102%</b>	<b>\$ 405,169</b>	<b>-64%</b>
<b>Expenditures</b>													
Salaries	7,526,330	1,329,463	18%	7,443,446	99%	82,884	6,152,242	965,723	16%	5,716,475	93%	435,767	-77%
Benefits	1,849,407	317,272	17%	1,761,065	95%	88,342	1,296,101	220,988	17%	1,309,201	101%	(13,100)	-76%
Purchased Services	4,348,922	1,064,569	24%	4,339,054	100%	9,869	4,683,734	947,588	20%	5,330,911	114%	(647,177)	-80%
Supplies	6,119,732	1,699,188	28%	5,559,915	91%	559,817	4,521,715	1,252,671	28%	5,273,055	117%	(751,340)	-68%
Equipment	28,839	148,194	514%	592,034	2053%	(563,195) <sup>1</sup>	388,654	54,306	14%	494,130	127%	(105,476)	-70%
Field Trips and Other	539,106	110,126	20%	183,252	34%	355,854	1,398,625	65,723	5%	142,563	10%	1,256,062	-23%
<b>Total Expenditures</b>	<b>\$ 20,412,336</b>	<b>\$ 4,668,813</b>	<b>23%</b>	<b>\$ 19,878,766</b>	<b>97%</b>	<b>\$ 533,570</b>	<b>\$ 18,441,071</b>	<b>\$ 3,506,999</b>	<b>19%</b>	<b>\$ 18,266,333</b>	<b>99%</b>	<b>\$ 174,738</b>	<b>-74%</b>
Change in Fund Balance	-	45,891		1,188,464	0%	(1,188,464)	(180,236)	772,775		399,671	-222%	579,907	-89%
<b>Assigned to School Carry Over</b>	<b>\$ 2,452,815</b>		<b>0%</b>	<b>\$ 3,877,767</b>	<b>158%</b>	<b>\$ 1,424,952</b>	<b>\$ 2,324,045</b>		<b>0%</b>	<b>\$ 2,559,075</b>	<b>110%</b>	<b>\$ 235,030</b>	<b>-100%</b>
<b>Balance on Hand June 30 (District-run)</b>	<b>\$ -</b>	<b>\$ 2,949,844</b>	<b>0%</b>	<b>\$ 214,650</b>	<b>0%</b>	<b>\$ 214,650</b>	<b>\$ -</b>	<b>\$ 3,277,056</b>	<b>0%</b>	<b>\$ 344,877</b>	<b>0%</b>	<b>\$ 344,877</b>	<b>755%</b>

**2023-2024 Budget to Actual Notes**

<sup>1</sup> Equipment projection includes large, high school sponsored athletics building modifications funded by carry over and fundraising in 2023-2024 which will be reflected within Revised Budget in January

**Year over Year Actual Notes**

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Child Care Fund - Fund 29**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	<b>4,456,753</b>	<b>5,782,084</b>	<b>130%</b>	<b>5,782,084</b>	<b>129.7%</b>	<b>1,325,331</b>
<b>Revenues</b>						
Tuition	10,603,476	2,494,064	24%	10,659,193	100.5%	55,717
Grant	150,000	144,185	96%	23,074	15.4%	(126,926) <sup>1</sup>
Other	-	(15)	0%	-	0.0%	-
<b>Total Revenue</b>	<b>\$ 10,753,476</b>	<b>\$ 2,638,233</b>	<b>25%</b>	<b>\$ 10,682,267</b>	<b>99.3%</b>	<b>\$ (71,209)</b>
Transfer from General Fund	1,075,537	-	0%	1,169,820	108.8%	94,283
<b>Total Sources</b>	<b>\$ 16,285,766</b>	<b>\$ 8,420,317</b>	<b>52%</b>	<b>\$ 17,634,171</b>	<b>108.3%</b>	<b>\$ 1,348,405</b>
<b>Expenditures</b>						
Salaries	7,658,146	1,823,742	24%	7,618,573	99.5%	39,573
Benefits	2,413,637	650,392	27%	2,401,750	99.5%	11,887
Purchased Services	1,343,811	459,576	34%	1,356,550	100.9%	(12,739)
Supplies	202,997	69,604	34%	344,988	169.9%	(141,991) <sup>2</sup>
Field Trips and Other	772,166	102,194	13%	490,794	63.6%	281,372
<b>Total Expenditures</b>	<b>\$ 12,390,757</b>	<b>\$ 3,105,507</b>	<b>25%</b>	<b>\$ 12,212,654</b>	<b>98.6%</b>	<b>\$ 178,103</b>
Change in Fund Balance	(561,744)	(467,274)		(360,567)	64.2%	(201,177)
<b>Assigned to BASE Program Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Balance on Hand June 30 (BASE Department)</b>	<b>\$ 3,895,009</b>	<b>\$ 5,314,810</b>	<b>136%</b>	<b>\$ 5,421,517</b>	<b>139.2%</b>	<b>\$ 1,526,508</b>

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	<b>2,920,252</b>	<b>2,920,252</b>	<b>100%</b>	<b>2,920,252</b>	<b>100%</b>	<b>-</b>	<b>98%</b>
	9,389,350	2,436,164	26%	10,008,179	107%	618,829	-75%
	3,761,849	3,844,363 <sup>A</sup>	102%	3,695,494	98%	(66,355)	-96%
	-	525	0%	1,647	0%	1,647	-101%
	<b>\$ 13,151,199</b>	<b>\$ 6,281,052</b>	<b>48%</b>	<b>\$ 13,705,320</b>	<b>104%</b>	<b>\$ 554,121</b>	<b>-81%</b>
	560,107	- <sup>B</sup>	0%	560,107	100%	-	-100%
	<b>\$ 16,631,558</b>	<b>\$ 9,201,304</b>	<b>55%</b>	<b>\$ 17,185,679</b>	<b>103%</b>	<b>\$ 554,121</b>	<b>-51%</b>
	8,874,940	1,673,479	19%	6,997,307	79%	1,877,633	-74%
	2,940,750	611,352	21%	2,383,706	81%	557,044	-73%
	1,055,223	365,005	35%	1,191,595	113%	(136,372)	-61%
	411,180	68,302	17%	395,210	96%	15,970	-82%
	637,178	132,384	21%	435,777	68%	201,401	-77%
	<b>\$ 13,919,271</b>	<b>\$ 2,850,521</b>	<b>20%</b>	<b>\$ 11,403,595</b>	<b>82%</b>	<b>\$ 2,515,676</b>	<b>-73%</b>
	(207,965)	3,430,530		2,861,832	-1376%	3,069,797	-116%
	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	
	<b>\$ 2,712,287</b>	<b>\$ 6,350,782</b>	<b>234%</b>	<b>\$ 5,782,084</b>	<b>213%</b>	<b>\$ 3,069,797</b>	<b>-8%</b>

2023-2024 Budget to Actual Notes

<sup>1</sup> Projection on grant revenue reduced from Adopted Budget to only include UPK Capacity grants

<sup>2</sup> BASE programs will purchase additional technology for sites in 2023-2024 using a portion of fund balance; revision will be reflected in January in Revised Budget

Year over Year Actual Notes

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

<sup>B</sup> Increase in budgeted transfer from General Fund year-over-year due to Universal Preschool Program (UPK) within BASE programs and staff tuition discount sponsored by General Fund



**DEBT SERVICE &  
LEASE PAYMENT  
FUND FINANCIALS**

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Redemption Fund - Fund 31**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

2023-2024						
	Adopted Annual Budget	Year to Date as a % of		Year End as a % of Adopted Budget	Budget to Projection Variance	
		Year to Date Actual	Adopted Budget			
<b>Balance on Hand July 1</b>	73,192,652	77,167,416	105%	77,167,416	105%	3,974,764
<b>Revenues</b>						
Property Taxes	54,568,823	217,232	0%	54,568,823	100%	-
Investment Earnings	2,579,903	1,177,399	46%	3,162,544	123%	582,641
<b>Total Revenues</b>	<b>\$ 57,148,726</b>	<b>\$ 1,394,631</b>	<b>2%</b>	<b>\$ 57,731,367</b>	<b>101%</b>	<b>\$ 582,641</b>
<b>Total Sources</b>	<b>\$ 130,341,378</b>	<b>\$ 78,562,046</b>	<b>60%</b>	<b>\$ 134,898,782</b>	<b>103%</b>	<b>\$ 4,557,404</b>
<b>Expenditures</b>						
Principal	37,720,000	-	0%	37,720,000	100%	-
Interest	15,247,969	-	0%	15,247,969	100%	-
Cost of Issuance	-	-	0%	-	0%	-
Fiscal Charges	5,297	500	9%	5,297	100%	-
<b>Total Expenditures</b>	<b>\$ 52,973,266</b>	<b>\$ 500</b>	<b>0%</b>	<b>\$ 52,973,266</b>	<b>100%</b>	<b>\$ -</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from Bond Refunding	-	-	0%	-	0%	-
Refunding Bond Premium	-	-	0%	-	0%	-
Payment to Refunding Bond Escrow Agent	-	-	0%	-	0%	-
Transfer to/(from) General Fund	-	-	0%	-	0%	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
Change in Fund Balance	4,175,460	1,394,131		4,758,101	114%	(582,641)
<b>Balance on Hand June 30</b>	<b>\$ 77,368,112</b>	<b>\$ 78,561,546</b>	<b>102%</b>	<b>\$ 81,925,516</b>	<b>106%</b>	<b>\$ 4,557,404</b>

2022-2023						
	Final Revised Annual Budget	Year to Date as a % of		Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
		Year to Date Actual	Final Revised Budget			
	63,480,642	63,480,642	100%	63,480,642	100%	-
	54,568,823	249,144	0%	54,305,654	100%	(263,169)
	1,416,280	323,614	23%	2,085,170	147%	668,890
	<b>\$ 55,985,103</b>	<b>\$ 572,758</b>	<b>1%</b>	<b>\$ 56,390,824</b>	<b>101%</b>	<b>\$ 405,721</b>
	<b>\$ 119,465,745</b>	<b>\$ 64,053,400</b>	<b>54%</b>	<b>\$ 119,871,466</b>	<b>100%</b>	<b>\$ 405,721</b>
	26,150,000	-	0%	23,550,000	90%	2,600,000
	19,158,500	-	0%	18,192,633	95%	965,867
	552,650	558,177	101%	549,905	100%	2,745
	4,253	100	2%	3,822	90%	431
	<b>\$ 45,865,403</b>	<b>\$ 558,277</b>	<b>1%</b>	<b>\$ 42,296,361</b>	<b>92%</b>	<b>\$ 3,569,042</b>
	86,550,000	86,550,000	100%	86,550,000	100%	-
	9,069,309	9,069,309	100%	9,069,309	100%	0
	(96,026,999)	(96,026,999)	100%	(96,026,999)	100%	(0)
	-	-	0%	-	0%	-
	<b>\$ (407,690)</b>	<b>\$ (407,690)</b>	<b>100%</b>	<b>\$ (407,690)</b>	<b>100%</b>	<b>\$ 0</b>
	9,712,010	(393,208)		13,686,774	141%	3,974,764
	<b>\$ 73,192,652</b>	<b>\$ 63,087,434</b>	<b>86%</b>	<b>\$ 77,167,416</b>	<b>105%</b>	<b>\$ 3,974,764</b>
						<b>2%</b>

2023-2024 Budget to Actual Notes

<sup>1</sup> Increase to investment earnings due to increase in cash invested year-over-year and continued interest rate hikes

<sup>2</sup> Due to timing of property tax receipts, ending fund balance is used to make December debt service payments in the subsequent fiscal year

Year over Year Actual Notes

<sup>A</sup> Increase to investment earnings due to increase in cash invested year-over-year and continued interest rate hikes

<sup>B</sup> 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  
1st Quarter Budget to Actual  
For the Period Ended September 30, 2023

	2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	2,453	4,724	193%	4,724	193%	2,271
<b>Revenues</b>						
Interest on Investment	2,454	364	15%	1,456	59%	(998)
Cert of Participation - AspenView	-	-	0%	-	0%	-
<b>Total Revenues</b>	<b>\$ 2,454</b>	<b>\$ 364</b>	<b>15%</b>	<b>\$ 1,456</b>	<b>59%</b>	<b>\$ (998)</b>
<b>Total Sources</b>	<b>\$ 4,907</b>	<b>\$ 5,089</b>	<b>104%</b>	<b>\$ 6,181</b>	<b>126%</b>	<b>\$ 1,274</b>
<b>Expenditures</b>						
Principal Retirement	825,000	-	0%	825,000	100%	-
Interest	294,125	147,063	50%	294,125	100%	-
Debt Issuance Costs & Fiscal Charges	4,064	2,000	49%	4,064	100%	-
<b>Total Expenditures</b>	<b>\$ 1,123,189</b>	<b>\$ 149,063</b>	<b>13%</b>	<b>\$ 1,123,189</b>	<b>100%</b>	<b>\$ -</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from COP Refunding	-	-	0%	-	0%	-
Refunding COP Premium	-	-	0%	-	0%	-
Payment to Refunded Escrow Agent	-	-	0%	-	0%	-
Transfer from Other Funds	1,119,125	-	0%	1,119,125	100%	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,119,125</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,119,125</b>	<b>100%</b>	<b>\$ -</b>
Change in Fund Balance	(1,610)	(148,698)		(2,608)	162%	998
<b>Balance on Hand June 30</b>	<b>\$ 843</b>	<b>\$ (143,974)</b>	<b>-17079%</b>	<b>\$ 2,117</b>	<b>251%</b>	<b>\$ 1,274</b>

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	2,842	2,842	100%	2,842	100%	-	66%
<b>Revenues</b>							
Interest on Investment	4,733	102	2%	4,922	104%	189	-93%
Cert of Participation - AspenView	-	-	0%	-	0%	-	-
<b>Total Revenues</b>	<b>\$ 4,733</b>	<b>\$ 102</b>	<b>2%</b>	<b>\$ 4,922</b>	<b>104%</b>	<b>\$ 189</b>	<b>-93%</b>
<b>Total Sources</b>	<b>\$ 7,575</b>	<b>\$ 2,944</b>	<b>39%</b>	<b>\$ 7,764</b>	<b>103%</b>	<b>\$ 189</b>	<b>-34%</b>
<b>Expenditures</b>							
Principal Retirement	800,000	-	0%	800,000	100%	-	-100%
Interest	317,925	158,963	50%	317,925	100%	-	-54%
Debt Issuance Costs & Fiscal Charges	8,535	2,000	23%	4,000	47%	4,535	-50%
<b>Total Expenditures</b>	<b>\$ 1,126,460</b>	<b>\$ 160,963</b>	<b>14%</b>	<b>\$ 1,121,925</b>	<b>100%</b>	<b>\$ 4,535</b>	<b>-87%</b>
<b>Other Financing Sources (Uses)</b>							
Proceeds from COP Refunding	-	-	0%	-	0%	-	-
Refunding COP Premium	-	-	0%	-	0%	-	-
Payment to Refunded Escrow Agent	-	-	0%	-	0%	-	-
Transfer from Other Funds	1,118,885	-	0%	1,118,885	100%	-	-100%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,118,885</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,118,885</b>	<b>100%</b>	<b>\$ -</b>	<b>-100%</b>
Change in Fund Balance	(2,842)	(160,861)		1,882	-66%	4,724	-7999%
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ (158,019)</b>	<b>0%</b>	<b>\$ 4,724</b>	<b>0%</b>	<b>\$ 4,724</b>	<b>-3147%</b>

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None



# BUILDING FUND FINANCIALS



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1**  
**Bond Building Fund - Fund 41**  
**1st Quarter Budget to Actual**  
**For the Period Ended September 30, 2023**

	2023-2024						2022-2023						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	5,107,056	7,909,007	155%	7,909,007	155%	2,801,951	40,624,932	40,624,932	100%	40,624,932	100%	-	-81%
<b>Revenues</b>													
Bond Issuance	-	-	0%	-	0%	-	-	-	0%	-	-	-	-
State Revenue from CDE	-	-	0%	-	0%	-	-	-	0%	-	-	-	-
Interest	250,000	391,310	157%	114,107	46%	(135,893)	627,484	65,509	10%	886,410	141%	258,926	-56%
<b>Total Revenue</b>	<b>\$ 250,000</b>	<b>\$ 391,310</b>	<b>157%</b>	<b>\$ 114,107</b>	<b>46%</b>	<b>\$ (135,893)</b>	<b>\$ 627,484</b>	<b>\$ 65,509</b>	<b>10%</b>	<b>\$ 886,410</b>	<b>141%</b>	<b>\$ 258,926</b>	<b>-56%</b>
Transfer to/from Other Funds	-	-	0%	-	0%	-	-	-	0%	-	-	-	-
<b>Total Sources</b>	<b>\$ 5,357,056</b>	<b>\$ 8,300,317</b>	<b>155%</b>	<b>\$ 8,023,114</b>	<b>150%</b>	<b>\$ 2,666,058</b>	<b>\$ 41,252,416</b>	<b>\$ 40,690,441</b>	<b>99%</b>	<b>\$ 41,511,342</b>	<b>101%</b>	<b>\$ 258,926</b>	<b>-80%</b>
<b>Expenditures</b>													
Salaries	-	-	0%	-	0%	-	142,565	25,446	18%	74,010	52%	68,555	-100%
Benefits	-	-	0%	-	0%	-	47,086	6,762	14%	19,287	41%	27,799	-100%
Buildings & Building Improvements	5,338,762	2,727,243	51%	8,015,298	150%	(2,676,536) <sup>1</sup>	40,442,489	6,765,118 <sup>A</sup>	17%	33,180,291	82%	7,262,198	-92%
Purchased Services	18,294	2,825	15%	7,816	43%	10,478	502,238	53,918	11%	199,654	40%	302,584	-99%
Supplies	-	(6,442)	0%	-	0%	-	118,038	-	0%	127,770	108%	(9,732)	-105%
Debt Issuance Costs & Fiscal Charges	-	-	0%	-	0%	-	-	-	0%	1,323	0%	(1,323)	-100%
Other	-	-	0%	-	0%	-	-	-	0%	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,357,056</b>	<b>\$ 2,723,625</b>	<b>51%</b>	<b>\$ 8,023,114</b>	<b>150%</b>	<b>\$ (2,666,058)</b>	<b>\$ 41,252,416</b>	<b>\$ 6,851,244</b>	<b>17%</b>	<b>\$ 33,602,335</b>	<b>81%</b>	<b>\$ 7,650,081</b>	<b>-92%</b>
Change in Fund Balance	(5,107,056)	(2,332,315)		(7,909,007)	155%	2,801,951	(40,624,932)	(6,785,735)		(32,715,925)	81%	7,909,007	-93%
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ 5,576,692</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,839,197</b>	<b>0%</b>	<b>\$ 7,909,007</b>	<b>0%</b>	<b>\$ 7,909,007</b>	<b>-29%</b>

2023-2024 Budget to Actual Notes

<sup>1</sup> Buildings & Building Improvements over budget based on timing of projects in summer 2023 and will be spent to \$0 by June 2024

Year over Year Actual Notes

<sup>A</sup> Buildings & Building Improvements over budget based on timing of projects in summer 2023 and will be spent to \$0 by June 2024

DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
 Certificate of Participation (COP) Building Fund - Fund 45\*  
 1st Quarter Budget to Actual  
 For the Period Ended September 30, 2023

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


\* 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  
 1st Quarter Budget to Actual  
 For the Period Ended September 30, 2023

	2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	503,502	957,265	190%	957,265	190%	453,763
<b>Revenues</b>						
Health Insurance Premiums	56,239,052	13,418,978	24%	54,091,656	96%	(2,147,396)
Dental Insurance Premiums	3,182,435	750,425	24%	3,026,555	95%	(155,880)
Investment Earnings	76,422	16,334	21%	64,923	85%	(11,499)
Other	-	(0)	0%	-	0%	-
<b>Total Revenues</b>	<b>\$ 59,497,909</b>	<b>\$ 14,185,737</b>	<b>24%</b>	<b>\$ 57,183,133</b>	<b>96%</b>	<b>\$ (2,314,776)</b>
Transfer from General Fund	-	-	0%	-	0%	-
<b>Total Sources</b>	<b>\$ 60,001,411</b>	<b>\$ 15,143,002</b>	<b>25%</b>	<b>\$ 58,140,398</b>	<b>97%</b>	<b>\$ (1,861,013)</b>
<b>Expenditures</b>						
Salaries	-	-	0%	-	0%	-
Benefits	-	-	0%	-	0%	-
Health Plan	51,492,098	12,092,715	23%	50,517,491	98%	974,607
Dental Plan	3,182,435	756,946	24%	3,046,479	96%	135,956
Stop Loss Premiums	863,100	214,253	25%	884,287	102%	(21,187)
Purchased Services	1,117,753	253,591	23%	1,105,482	99%	12,271
Other	-	-	0%	-	0%	-
<b>Total Expenditures</b>	<b>\$ 56,655,386</b>	<b>\$ 13,317,505</b>	<b>24%</b>	<b>\$ 55,553,740</b>	<b>98%</b>	<b>\$ 1,101,646</b>
Change in Fund Balance	2,842,523	868,232		1,629,393	57%	1,213,130
<b>Assigned to Contingency for Self-Insured Plans</b>	<b>\$ 3,346,025</b>		<b>0%</b>	<b>\$ 2,586,658</b>	<b>77%</b>	<b>\$ (759,367)</b>
<b>Balance on Hand June 30</b>	<b>\$ -</b>	<b>\$ 1,825,497</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	704,109	704,109	100%	704,109	100%	-	36%
	53,663,381	10,608,675	20%	51,399,531	96%	(2,263,850)	-74%
	3,090,676	733,300	24%	3,034,283	98%	(56,393)	-75%
	75,000	24,074	32%	72,251	96%	(2,749)	-77%
	595,000	2,143	0%	605,933	102%	10,933	-100%
	<b>\$ 57,424,057</b>	<b>\$ 11,368,191</b>	<b>20%</b>	<b>\$ 55,111,997</b>	<b>96%</b>	<b>\$ (2,312,060)</b>	<b>-74%</b>
	-	-	0%	-	0%	-	
	<b>\$ 58,128,166</b>	<b>\$ 12,072,300</b>	<b>21%</b>	<b>\$ 55,816,106</b>	<b>96%</b>	<b>\$ (2,312,060)</b>	<b>-73%</b>
	37,800	-	0%	37,450	99%	350	-100%
	8,637	-	0%	8,557	99%	80	-100%
	51,087,428	12,212,769	24%	49,588,315	97%	1,499,113	-76%
	3,090,676	755,322	24%	3,063,550	99%	27,126	-75%
	914,000	129,176	14%	826,485	90%	87,515	-74%
	1,020,419	344,915	34%	1,314,014	129%	(293,595)	-81%
	37,000	1,935	5%	20,470	55%	16,530	-100%
	<b>\$ 56,195,960</b>	<b>\$ 13,444,118</b>	<b>24%</b>	<b>\$ 54,858,842</b>	<b>98%</b>	<b>\$ 1,337,118</b>	<b>-76%</b>
	1,228,097	(2,075,926)		253,156	21%	(974,941)	243%
	<b>\$ 1,932,206</b>		<b>0%</b>	<b>\$ 957,265</b>	<b>50%</b>	<b>\$ (974,941)</b>	<b>-100%</b>
	-	(1,371,817)	0%	-	0%	-	

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

	2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	214,350	248,733	116%	248,733	116%	34,383
<b>Revenues</b>						
Short Term Disability Insurance Premiums	671,269	173,156	26%	692,624	103%	21,355
<b>Total Revenue</b>	<b>\$ 671,269</b>	<b>\$ 173,156</b>	<b>26%</b>	<b>\$ 692,624</b>	<b>103%</b>	<b>\$ 21,355</b>
Transfer from General Fund	-	-	0%	-	0%	-
<b>Total Sources</b>	<b>\$ 885,619</b>	<b>\$ 421,889</b>	<b>48%</b>	<b>\$ 941,356</b>	<b>106%</b>	<b>\$ 55,737</b>
<b>Expenditures</b>						
Salaries	-	-	0%	-	0%	-
Benefits	-	-	0%	-	0%	-
Short Term Disability Insurance Claims	626,099	30,337	5%	550,969	88%	75,130
Purchased Services	163,999	37,627	23%	155,271	95%	8,728
Other	-	-	0%	-	0%	-
<b>Total Expenditures</b>	<b>\$ 790,098</b>	<b>\$ 67,964</b>	<b>9%</b>	<b>\$ 706,240</b>	<b>89%</b>	<b>\$ 83,858</b>
Change in Fund Balance	(118,829)	105,192		(13,617)	11%	(105,212)
<b>Balance on Hand June 30</b>	<b>\$ 95,521</b>	<b>\$ 353,925</b>	<b>371%</b>	<b>\$ 235,116</b>	<b>246%</b>	<b>\$ 139,595</b>

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	423,724	423,724	100%	423,724	100%	-	-41%
	540,273	131,907	24%	546,245	101%	5,972	-68%
	<b>\$ 540,273</b>	<b>\$ 131,907</b>	<b>24%</b>	<b>\$ 546,245</b>	<b>101%</b>	<b>\$ 5,972</b>	<b>-68%</b>
	-	-	0%	-	0%	-	
	<b>\$ 963,997</b>	<b>\$ 555,631</b>	<b>58%</b>	<b>\$ 969,969</b>	<b>101%</b>	<b>\$ 5,972</b>	<b>-57%</b>
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	608,629	46,359	8%	566,991	93%	41,638	-95%
	157,218	36,601	23%	154,245	98%	2,973	-76%
	-	-	0%	-	0%	-	
	<b>\$ 765,847</b>	<b>\$ 82,960</b>	<b>11%</b>	<b>\$ 721,236</b>	<b>94%</b>	<b>\$ 44,611</b>	<b>-91%</b>
	(225,574)	48,947		(174,991)	78%	50,583	-160%
	<b>\$ 198,150</b>	<b>\$ 472,671</b>	<b>239%</b>	<b>\$ 248,733</b>	<b>126%</b>	<b>\$ 50,583</b>	<b>42%</b>

2023-2024 Budget to Actual Notes  
None

Year over Year Actual Notes  
None



# TRUST FUND FINANCIALS

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

	2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
<b>Balance on Hand July 1</b>	24,379	24,379	100.00%	24,379	100.00%	-
<b>Revenues</b>						
Contributions	52,000	-	0.00%	52,000	100.00%	-
<b>Total Revenue</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 52,000</b>	<b>100.00%</b>	<b>\$ (52,000)</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-
<b>Total Sources</b>	<b>\$ 76,379</b>	<b>\$ 24,379</b>	<b>31.92%</b>	<b>\$ 76,379</b>	<b>100.00%</b>	<b>\$ (52,000)</b>
<b>Expenditures</b>						
Grants and Scholarships	48,000	46,909	97.73%	47,500	98.96%	500
<b>Total Expenditures</b>	<b>\$ 48,000</b>	<b>\$ 46,909</b>	<b>97.73%</b>	<b>\$ 47,500</b>	<b>98.96%</b>	<b>\$ 500</b>
Change in Fund Balance	4,000	(46,909)		4,500	112.50%	(500)
<b>Balance on Hand June 30</b>	<b>\$ 28,379</b>	<b>\$ (22,530)</b>	<b>-79.39%</b>	<b>\$ 28,879</b>	<b>101.76%</b>	<b>\$ (500)</b>

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
<b>Balance on Hand July 1</b>	32,879	32,879	100.00%	32,879	100.00%	-	-25.85%
<b>Revenues</b>							
Contributions	50,000	-	0.00%	50,000	100.00%	-	-100.00%
<b>Total Revenue</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 50,000</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-100.00%</b>
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
<b>Total Sources</b>	<b>\$ 82,879</b>	<b>\$ 32,879</b>	<b>39.67%</b>	<b>\$ 82,879</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-70.58%</b>
<b>Expenditures</b>							
Grants and Scholarships	58,500	55,500	94.87%	58,500	100.00%	-	-19.81%
<b>Total Expenditures</b>	<b>\$ 58,500</b>	<b>\$ 55,500</b>	<b>94.87%</b>	<b>\$ 58,500</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-19.81%</b>
Change in Fund Balance	(8,500)	(55,500)		(8,500)	100.00%	-	451.87%
<b>Balance on Hand June 30</b>	<b>\$ 24,379</b>	<b>\$ (22,621)</b>	<b>-92.79%</b>	<b>\$ 24,379</b>	<b>100.00%</b>	<b>\$ -</b>	<b>-192.42%</b>

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 - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,652,000	\$ 1,677,626	25.22%	\$ 6,710,504	100.88%	\$ 6,090,000	\$ 1,533,205	25.18%
Mill Levy/Override	851,389	201,978	23.72%	807,914	94.89%	853,000	203,535	23.86%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	66,624	35,489	53.27%	134,489	201.86%	48,000	6,457	13.45%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	80,386	30,017	37.34%	82,921	103.15%	80,000	89,517	111.90%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	89,260	80,160	89.81%	88,269	98.89%	83,000	12	0.01%
Rental/Lease	4,000	-	0.00%	-	0.00%	5,000	-	0.00%
Contributions/Donations	61,943	42,567	68.72%	51,502	83.15%	55,000	3,068	5.58%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	75,000	-	0.00%	195,000	260.00%	75,000	-	0.00%
Other State Revenue	231,401	66,810	28.87%	317,448	137.19%	233,000	60,012	25.76%
Grants Federal	-	-	0.00%	-	0.00%	-	54,052	0.00%
Fund Transfer	(426,233)	(93,305)	21.89%	(425,522)	99.83%	(442,829)	(110,015)	24.84%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 7,685,769</b>	<b>\$ 2,041,341</b>	<b>26.56%</b>	<b>\$ 7,962,524</b>	<b>103.60%</b>	<b>\$ 7,133,223</b>	<b>\$ 1,785,790</b>	<b>25.03%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,320,500	\$ 1,075,488	24.89%	\$ 4,220,156	97.68%	\$ 3,906,000	\$ 959,291	24.56%
Benefits	1,477,804	407,984	27.61%	1,564,332	105.86%	1,343,500	362,179	26.96%
Purchased Professional and Technical Services	139,429	20,871	14.97%	140,132	100.50%	177,000	45,991	25.98%
Purchased Property Services	391,640	106,007	27.07%	453,822	115.88%	383,000	81,899	21.38%
Other Purchased Services	630,384	157,083	24.92%	576,577	91.46%	637,000	155,372	24.39%
Supplies	331,732	89,532	26.99%	266,240	80.26%	316,000	128,914	40.80%
Property	310,000	81,457	26.28%	225,576	72.77%	656,510	258,555	39.38%
Other Expenses	58,820	11,026	18.75%	64,722	110.03%	58,000	6,859	11.83%
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%
<b>Total Expenditures</b>	<b>\$ 7,660,308</b>	<b>\$ 1,949,449</b>	<b>25.45%</b>	<b>\$ 7,511,557</b>	<b>98.06%</b>	<b>\$ 11,677,010</b>	<b>\$ 1,999,059</b>	<b>17.12%</b>

**American Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 25,710,324	\$ 6,525,630	25.38%	\$ 25,710,324	100.00%	\$ 23,429,055	\$ 5,815,923	24.82%
Mill Levy/Override	3,271,424	784,294	23.97%	3,271,424	100.00%	3,271,421	773,219	23.64%
Tuition	1,783,184	478,347	26.83%	1,783,184	100.00%	1,730,533	479,366	27.70%
Transportation Fees	370,620	135,227	36.49%	370,620	100.00%	397,535	236,506	59.49%
Earnings on Investments	180,000	102,073	56.71%	180,000	100.00%	253,006	31,132	12.30%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	744,000	259,231	34.84%	744,000	100.00%	747,590	218,841	29.27%
Community Service Activities	-	711,535	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,797	-	0.00%	775,797	100.00%	749,992	726,885	96.92%
Rental/Lease	125,000	81,781	65.42%	125,000	100.00%	142,097	46,549	32.76%
Contributions/Donations	816,938	711	0.09%	816,938	100.00%	169,822	-	0.00%
Miscellaneous Revenue	-	2,439	0.00%	-	0.00%	531,009	358	0.07%
Categorical Revenue	950,000	-	0.00%	950,000	100.00%	914,899	231,778	25.33%
Other State Revenue	75,000	-	0.00%	75,000	100.00%	31,827	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	2,970	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	300,000	-	0.00%	300,000	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 35,102,287</b>	<b>\$ 9,081,268</b>	<b>25.87%</b>	<b>\$ 35,102,287</b>	<b>100.00%</b>	<b>\$ 32,368,786</b>	<b>\$ 8,563,526</b>	<b>26.46%</b>
<b>Expenditures:</b>								
Salaries	\$ 18,030,800	\$ 3,665,974	20.33%	\$ 18,030,800	100.00%	\$ 15,650,000	\$ 2,639,492	16.87%
Benefits	5,995,908	1,084,008	18.08%	5,995,908	100.00%	5,150,000	940,746	18.27%
Purchased Professional and Technical Services	732,560	167,937	22.92%	732,560	100.00%	775,000	236,963	30.58%
Purchased Property Services	4,724,890	1,073,817	22.73%	4,724,890	100.00%	4,500,000	1,017,110	22.60%
Other Purchased Services	3,109,952	1,171,199	37.66%	3,109,952	100.00%	3,050,000	1,305,910	42.82%
Supplies	1,176,401	174,276	14.81%	1,176,401	100.00%	1,500,000	298,630	19.91%
Property	977,540	33,136	3.39%	977,540	100.00%	680,000	87,858	12.92%
Other Expenses	107,450	38,062	35.42%	107,450	100.00%	45,000	30,993	68.87%
Other Uses of Funds	-	22,639	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	-	0.00%	234,000	100.00%	250,000	137,881	55.15%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 35,089,501</b>	<b>\$ 7,431,049</b>	<b>21.18%</b>	<b>\$ 35,089,501</b>	<b>100.00%</b>	<b>\$ 31,600,000</b>	<b>\$ 6,695,583</b>	<b>21.19%</b>

**Aspen View Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 9,607,930	\$ 2,470,068	25.71%	\$ 9,607,930	100.00%	\$ 8,751,640	\$ 2,065,783	23.60%
Mill Levy/Override	1,168,850	297,668	25.47%	1,168,850	100.00%	1,227,350	275,219	22.42%
Tuition	393,600	82,591	20.98%	393,600	100.00%	381,600	83,157	21.79%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	84,000	58,443	69.57%	84,000	100.00%	61,000	3,273	5.36%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	341,950	203,369	59.47%	341,950	100.00%	304,440	196,121	64.42%
Community Service Activities	225,000	27,102	12.05%	225,000	100.00%	185,000	25,169	13.60%
Other Local Revenue	-	132,940	0.00%	150,000	0.00%	-	384	0.00%
Rental/Lease	15,000	-	0.00%	15,000	100.00%	15,000	120	0.80%
Contributions/Donations	85,000	72	0.09%	85,000	100.00%	85,000	-	0.00%
Miscellaneous Revenue	5,000	-	0.00%	5,000	100.00%	5,000	-	0.00%
Categorical Revenue	335,000	96,331	28.76%	335,000	100.00%	335,082	84,498	25.22%
Other State Revenue	21,500	24,260	112.84%	21,500	100.00%	94,949	54,151	57.03%
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%
<b>Total Revenue</b>	<b>\$ 12,282,830</b>	<b>\$ 3,392,844</b>	<b>27.62%</b>	<b>\$ 12,432,830</b>	<b>101.22%</b>	<b>\$ 11,446,061</b>	<b>\$ 2,787,873</b>	<b>24.36%</b>
<b>Expenditures:</b>								
Salaries	\$ 6,557,153	\$ 1,521,749	23.21%	\$ 7,000,000	106.75%	\$ 6,009,725	\$ 1,269,442	21.12%
Benefits	1,989,309	462,394	23.24%	2,000,000	100.54%	1,872,073	368,961	19.71%
Purchased Professional and Technical Services	128,000	34,953	27.31%	128,000	100.00%	118,500	33,255	28.06%
Purchased Property Services	1,718,919	463,024	26.94%	1,718,919	100.00%	1,485,317	362,043	24.37%
Other Purchased Services	883,125	329,955	37.36%	883,125	100.00%	816,224	243,907	29.88%
Supplies	652,500	299,359	45.88%	652,500	100.00%	649,000	304,790	46.96%
Property	200,000	222,868	111.43%	200,000	100.00%	8,705,000	159,171	1.83%
Other Expenses	21,000	348	1.65%	21,000	100.00%	21,500	15,202	70.71%
Other Uses of Funds	-	-	0.00%	-	0.00%	250,000	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 12,150,006</b>	<b>\$ 3,334,650</b>	<b>27.45%</b>	<b>\$ 12,603,544</b>	<b>103.73%</b>	<b>\$ 19,927,338</b>	<b>\$ 2,756,771</b>	<b>13.83%</b>

**Ben Franklin Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 8,875,313	\$ 2,226,562	25.09%	\$ 8,875,313	100.00%	\$ 8,023,302	\$ 1,352,172	16.85%
Mill Levy/Override	1,131,870	268,368	23.71%	1,131,870	100.00%	1,125,484	179,890	15.98%
Tuition	327,450	90,865	27.75%	327,450	100.00%	322,000	72,822	22.62%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	200,000	80,357	40.18%	200,000	100.00%	180,000	29,960	16.64%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	115,400	34,141	29.58%	115,400	100.00%	128,445	12,006	9.35%
Community Service Activities	155,000	30,744	19.83%	155,000	100.00%	155,800	29,648	19.03%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	-	0.00%	25,000	100.00%	25,000	995	3.98%
Contributions/Donations	2,000	45,000	2250.00%	2,000	100.00%	52,000	51,080	98.23%
Miscellaneous Revenue	4,600	2,314	50.31%	4,600	100.00%	5,955	3,747	62.92%
Categorical Revenue	5,980	-	0.00%	5,980	100.00%	5,980	-	0.00%
Other State Revenue	-	88,111	0.00%	-	0.00%	56,874	34,539	60.73%
Grants Federal	-	-	0.00%	-	0.00%	91,107	-	0.00%
Fund Transfer	-	60,218	0.00%	-	0.00%	4,731	4,731	99.99%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	320,269	-	0.00%	320,269	100.00%	320,269	81,136	25.33%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 11,162,882</b>	<b>\$ 2,926,679</b>	<b>26.22%</b>	<b>\$ 11,162,882</b>	<b>100.00%</b>	<b>\$ 10,496,947</b>	<b>\$ 1,852,726</b>	<b>17.65%</b>
<b>Expenditures:</b>								
Salaries	\$ 5,804,869	\$ 1,338,058	23.05%	\$ 5,804,869	100.00%	\$ 5,265,227	\$ 1,020,596	19.38%
Benefits	1,528,247	362,568	23.72%	1,528,247	100.00%	1,370,295	279,773	20.42%
Purchased Professional and Technical Services	129,085	23,988	18.58%	129,085	100.00%	114,206	16,015	14.02%
Purchased Property Services	1,798,341	478,429	26.60%	1,798,341	100.00%	1,762,741	323,825	18.37%
Other Purchased Services	1,041,495	321,055	30.83%	1,041,495	100.00%	913,702	181,009	19.81%
Supplies	497,961	242,508	48.70%	497,961	100.00%	611,109	257,595	42.15%
Property	242,000	51,995	21.49%	242,000	100.00%	335,559	105,759	31.52%
Other Expenses	80,905	17,522	21.66%	80,905	100.00%	75,982	11,491	15.12%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 11,122,903</b>	<b>\$ 2,836,123</b>	<b>25.50%</b>	<b>\$ 11,122,903</b>	<b>100.00%</b>	<b>\$ 10,448,821</b>	<b>\$ 2,196,064</b>	<b>21.02%</b>

**Challenge to Excellence Charter School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,308,440	\$ 1,368,898	25.79%	\$ 5,336,623	100.53%	\$ 4,944,493	\$ 1,244,776	25.17%
Mill Levy/Override	691,146	163,521	23.66%	694,815	100.53%	649,857	163,621	25.18%
Tuition	4,000	3,843	96.06%	6,188	154.69%	4,000	24	0.60%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	52,767	87.94%	92,816	154.69%	32,000	14,102	44.07%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	273,750	192,192	70.21%	411,209	150.21%	262,950	151,391	57.57%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	217	0.00%	1,000	0.00%	-	-	0.00%
Rental/Lease	-	7,119	0.00%	10,000	0.00%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	5,000	7,531	150.61%	9,000	180.00%	23,000	359	1.56%
Categorical Revenue	237,065	53,929	22.75%	234,537	98.93%	209,647	48,609	23.19%
Other State Revenue	92,680	-	0.00%	92,680	100.00%	85,257	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	75,000	-	0.00%
Fund Transfer	-	150,000	0.00%	150,000	0.00%	957,639	830,353	86.71%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 6,672,081</b>	<b>\$ 2,000,015</b>	<b>29.98%</b>	<b>\$ 7,038,868</b>	<b>105.50%</b>	<b>\$ 7,243,843</b>	<b>\$ 2,453,235</b>	<b>33.87%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,089,337	\$ 765,497	24.78%	\$ 3,114,533	100.82%	\$ 2,841,893	\$ 668,248	23.51%
Benefits	1,181,003	228,654	19.36%	1,148,568	97.25%	1,045,065	203,260	19.45%
Purchased Professional and Technical Services	248,631	72,180	29.03%	277,507	111.61%	368,408	51,332	13.93%
Purchased Property Services	624,172	209,552	33.57%	653,714	104.73%	726,010	143,352	19.75%
Other Purchased Services	639,949	169,714	26.52%	629,829	98.42%	561,273	159,448	28.41%
Supplies	270,157	90,743	33.59%	223,065	82.57%	322,441	137,684	42.70%
Property	242,796	1,252,126	515.71%	1,374,948	566.30%	417,175	128,963	30.91%
Other Expenses	168,641	1,573	0.93%	29,974	17.77%	156,725	6,860	4.38%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,464,686</b>	<b>\$ 2,790,038</b>	<b>43.16%</b>	<b>\$ 7,452,138</b>	<b>115.27%</b>	<b>\$ 6,438,990</b>	<b>\$ 1,499,147</b>	<b>23.28%</b>

**DCS Montessori**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,268,829	\$ 1,113,683	26.09%	\$ 4,411,897	103.35%	\$ 3,939,959	\$ 1,000,352	25.39%
Mill Levy/Override	555,565	133,845	24.09%	534,166	96.15%	525,915	132,760	25.24%
Tuition	873,100	299,044	34.25%	874,000	100.10%	776,150	331,935	42.77%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	27,380	136.90%	80,000	400.00%	2,500	8,095	323.80%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	215,000	105,950	49.28%	215,000	100.00%	125,000	111,349	89.08%
Community Service Activities	464,250	126,654	27.28%	465,000	100.16%	445,000	124,889	28.06%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	15,750	22.50%	70,000	100.00%	60,000	15,575	25.96%
Contributions/Donations	-	1,247	0.00%	1,250	0.00%	-	5,165	0.00%
Miscellaneous Revenue	35,000	1,035	2.96%	35,000	100.00%	30,000	2,959	9.86%
Categorical Revenue	192,720	44,306	22.99%	209,945	108.94%	130,000	39,796	30.61%
Other State Revenue	65,000	-	0.00%	65,000	100.00%	65,000	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	194,000	8,781	4.53%
Fund Transfer	3,000	188,588	6286.27%	188,588	6286.27%	-	2,574	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	15,025	0.00%	15,025	0.00%	-	100,359	0.00%
<b>Total Revenue</b>	<b>\$ 6,762,464</b>	<b>\$ 2,072,508</b>	<b>30.65%</b>	<b>\$ 7,164,871</b>	<b>105.95%</b>	<b>\$ 6,293,524</b>	<b>\$ 1,884,588</b>	<b>29.94%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,150,000	\$ 564,749	17.93%	\$ 3,150,000	100.00%	\$ 2,966,000	\$ 534,622	18.03%
Benefits	1,173,775	211,937	18.06%	1,173,775	100.00%	1,143,985	206,670	18.07%
Purchased Professional and Technical Services	324,500	47,974	14.78%	324,500	100.00%	272,500	55,306	20.30%
Purchased Property Services	844,500	201,752	23.89%	844,500	100.00%	777,000	201,856	25.98%
Other Purchased Services	453,500	103,168	22.75%	453,500	100.00%	389,000	110,425	28.39%
Supplies	290,950	78,717	27.06%	290,950	100.00%	247,950	71,711	28.92%
Property	544,000	215,374	39.59%	670,000	123.16%	159,000	72,125	45.36%
Other Expenses	19,600	4,400	22.45%	19,600	100.00%	19,600	4,478	22.85%
Other Uses of Funds	215,000	48,291	22.46%	215,000	100.00%	125,000	76,869	61.50%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	15,025	0.00%	194,000	26,896	13.86%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 7,015,825</b>	<b>\$ 1,476,361</b>	<b>21.04%</b>	<b>\$ 7,156,850</b>	<b>102.01%</b>	<b>\$ 6,294,035</b>	<b>\$ 1,360,957</b>	<b>21.62%</b>

**Global Village Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 4,133,205	\$ 997,340	24.13%	\$ 4,133,205	100.00%	\$ 3,405,002	\$ 921,499	27.06%
Mill Levy/Override	494,116	118,098	23.90%	494,116	100.00%	441,320	119,726	27.13%
Tuition	10,000	-	0.00%	10,000	100.00%	10,000	-	0.00%
Transportation Fees	9,000	-	0.00%	9,000	100.00%	8,970	-	0.00%
Earnings on Investments	-	1,185	0.00%	20,000	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	43,000	38,525	89.59%	43,000	100.00%	36,500	27,850	76.30%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	1,000	-	0.00%	10,000	1000.00%	1,000	310	31.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	57,500	2,455	4.27%	57,500	100.00%	57,500	9,701	16.87%
Miscellaneous Revenue	17,000	1,410	8.29%	17,000	100.00%	7,042	81	1.15%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	369,625	36,287	9.82%	369,625	100.00%	424,466	34,799	8.20%
Grants Federal	-	-	0.00%	-	0.00%	57,750	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,134,446</b>	<b>\$ 1,195,300</b>	<b>23.28%</b>	<b>\$ 5,163,446</b>	<b>100.56%</b>	<b>\$ 4,449,550</b>	<b>\$ 1,113,966</b>	<b>25.04%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,026,218	\$ 555,089	27.40%	\$ 2,026,218	100.00%	\$ 1,780,000	\$ 424,482	23.85%
Benefits	681,333	163,019	23.93%	681,333	100.00%	541,000	125,401	23.18%
Purchased Professional and Technical Services	207,549	40,338	19.44%	207,549	100.00%	196,600	29,912	15.21%
Purchased Property Services	1,006,228	297,886	29.60%	1,006,228	100.00%	324,067	181,496	56.01%
Other Purchased Services	704,682	187,718	26.64%	704,682	100.00%	682,479	161,467	23.66%
Supplies	440,500	136,240	30.93%	440,500	100.00%	535,071	102,485	19.15%
Property	27,500	37,737	137.23%	37,737	137.23%	15,000	13,807	92.05%
Other Expenses	40,000	11,693	29.23%	30,000	75.00%	38,070	3,752	9.86%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,134,010</b>	<b>\$ 1,429,720</b>	<b>27.85%</b>	<b>\$ 5,134,247</b>	<b>100.00%</b>	<b>\$ 4,112,287</b>	<b>\$ 1,042,803</b>	<b>25.36%</b>

**HOPE Online Learning Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 20,294,309	\$ 3,662,894	18.05%	\$ 14,556,665	71.73%	\$ 12,542,441	\$ 4,139,950	33.01%
Mill Levy/Override	57,849	27,556	47.63%	116,281	201.01%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	5,000	6,937	138.75%	8,500	170.00%	5,341	465	8.71%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	125,000	54,684	43.75%	100,000	80.00%	113,306	59,684	52.68%
Miscellaneous Revenue	12,000	-	0.00%	21,000	175.00%	12,975	37,469	288.78%
Categorical Revenue	50,000	14,523	29.05%	139,523	279.05%	42,429	19,681	46.39%
Other State Revenue	497,300	91,173	18.33%	497,300	100.00%	369,329	92,299	24.99%
Grants Federal	1,486,000	237,623	15.99%	1,136,114	76.45%	946,405	315,849	33.37%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	100,000	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 22,627,458</b>	<b>\$ 4,095,391</b>	<b>18.10%</b>	<b>\$ 16,575,383</b>	<b>73.25%</b>	<b>\$ 14,032,225</b>	<b>\$ 4,665,397</b>	<b>33.25%</b>
<b>Expenditures:</b>								
Salaries	\$ 5,433,463	\$ 960,231	17.67%	\$ 5,635,759	103.72%	\$ 2,840,809	\$ 829,735	29.21%
Benefits	1,607,828	361,489	22.48%	80,000	4.98%	1,026,897	296,748	28.90%
Purchased Professional and Technical Services	2,657,546	293,414	11.04%	2,144,486	80.69%	1,726,140	577,464	33.45%
Purchased Property Services	262,000	124,347	47.46%	390,000	148.85%	270,068	69,193	25.62%
Other Purchased Services	10,980,663	2,029,310	18.48%	7,589,247	69.11%	7,496,266	2,453,101	32.72%
Supplies	471,300	378,287	80.26%	429,500	91.13%	342,487	177,016	51.69%
Property	125,000	35,453	28.36%	95,000	76.00%	98,449	38,108	38.71%
Other Expenses	170,250	42,046	24.70%	193,000	113.36%	159,923	28,991	18.13%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	714,453	101,974	14.27%	-	0.00%	537,365	341,072	63.47%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 22,422,503</b>	<b>\$ 4,326,551</b>	<b>19.30%</b>	<b>\$ 16,556,992</b>	<b>73.84%</b>	<b>\$ 14,498,404</b>	<b>\$ 4,811,429</b>	<b>33.19%</b>



**Leman Academy of Excellence**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 10,774,180	\$ 2,926,470	27.16%	\$ 10,774,180	100.00%	\$ 9,619,321	\$ 2,483,015	25.81%
Mill Levy/Override	1,268,697	351,570	27.71%	1,268,697	100.00%	1,357,149	324,219	23.89%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	64,043	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	40	0.00%
Pupil Activities	-	7,418	0.00%	-	0.00%	82,571	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	130,000	145,403	111.85%	130,000	100.00%	140,222	157,088	112.03%
Rental/Lease	-	1,600	0.00%	-	0.00%	-	6,300	0.00%
Contributions/Donations	-	50	0.00%	-	0.00%	96,349	-	0.00%
Miscellaneous Revenue	-	1,054	0.00%	-	0.00%	4,973	-	0.00%
Categorical Revenue	75,411	-	0.00%	75,411	100.00%	100,581	-	0.00%
Other State Revenue	285,450	106,154	37.19%	285,450	100.00%	360,525	90,812	25.19%
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%
<b>Total Revenue</b>	<b>\$ 12,533,738</b>	<b>\$ 3,603,761</b>	<b>28.75%</b>	<b>\$ 12,533,738</b>	<b>100.00%</b>	<b>\$ 11,761,690</b>	<b>\$ 3,061,474</b>	<b>26.03%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,544,580	\$ 979,581	21.55%	\$ 4,544,580	100.00%	\$ 3,941,665	\$ 762,493	19.34%
Benefits	1,396,122	276,704	19.82%	1,396,122	100.00%	1,154,304	248,321	21.51%
Purchased Professional and Technical Services	1,720,229	180,258	10.48%	1,720,229	100.00%	1,657,449	94,885	5.72%
Purchased Property Services	1,994,550	485,868	24.36%	1,994,550	100.00%	2,036,637	572,198	28.10%
Other Purchased Services	937,798	227,724	24.28%	937,798	100.00%	827,579	303,886	36.72%
Supplies	555,960	279,635	50.30%	555,960	100.00%	572,820	263,618	46.02%
Property	-	-	0.00%	-	0.00%	65,000	-	0.00%
Other Expenses	39,120	30,199	77.20%	39,120	100.00%	26,394	15,417	58.41%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	121,250	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	485,000	-	0.00%	485,000	100.00%	275,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	14,952	0.00%
<b>Total Expenditures</b>	<b>\$ 11,673,360</b>	<b>\$ 2,581,220</b>	<b>22.11%</b>	<b>\$ 11,673,360</b>	<b>100.00%</b>	<b>\$ 10,556,846</b>	<b>\$ 2,275,770</b>	<b>21.56%</b>

**North Star Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,530,907	\$ 1,733,745	26.55%	\$ 6,552,817	100.34%	\$ 6,027,833	\$ 1,543,669	25.61%
Mill Levy/Override	838,335	209,912	25.04%	786,740	93.85%	806,259	206,475	25.61%
Tuition	131,250	26,563	20.24%	131,250	100.00%	131,250	30,471	23.22%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	36,000	31,363	87.12%	100,000	277.78%	36,000	11,141	30.95%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	152,175	96,982	63.73%	152,175	100.00%	153,175	68,102	44.46%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	27,655	39.51%	85,000	121.43%	125,000	27,182	21.75%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	8,515	17.03%	50,000	100.00%	50,000	9,566	19.13%
Miscellaneous Revenue	9,500	-	0.00%	9,500	100.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	39,900	10,910	27.34%	43,641	109.38%	57,420	11,245	19.58%
Grants Federal	-	-	0.00%	-	0.00%	55,254	55,254	100.00%
Fund Transfer	100,000	-	0.00%	125,000	125.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	19,405	-	0.00%
Cap Reserve Bond Revenue	236,394	66,660	28.20%	266,638	112.79%	236,394	59,376	25.12%
Grants Local	5,505	-	0.00%	5,505	100.00%	22,390	-	0.00%
<b>Total Revenue</b>	<b>\$ 8,199,966</b>	<b>\$ 2,212,304</b>	<b>26.98%</b>	<b>\$ 8,308,266</b>	<b>101.32%</b>	<b>\$ 7,720,380</b>	<b>\$ 2,022,481</b>	<b>26.20%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,062,083	\$ 1,053,269	25.93%	\$ 4,024,214	99.07%	\$ 3,892,827	\$ 933,445	23.98%
Benefits	1,331,779	353,739	26.56%	1,300,756	97.67%	1,267,082	311,395	24.58%
Purchased Professional and Technical Services	724,468	183,970	25.39%	727,990	100.49%	700,340	198,544	28.35%
Purchased Property Services	1,126,867	288,664	25.62%	1,126,867	100.00%	1,121,181	273,941	24.43%
Other Purchased Services	102,757	33,688	32.78%	120,757	117.52%	101,453	29,920	29.49%
Supplies	321,116	102,899	32.04%	326,116	101.56%	338,201	160,684	47.51%
Property	450,000	162,115	36.03%	480,000	106.67%	266,649	113,909	42.72%
Other Expenses	24,500	20,601	84.09%	27,000	110.20%	24,500	9,332	38.09%
Other Uses of Funds	50,000	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	2,500	7,040	281.60%	7,040	281.60%	2,500	2,500	100.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 8,196,070</b>	<b>\$ 2,205,985</b>	<b>26.92%</b>	<b>\$ 8,140,740</b>	<b>99.32%</b>	<b>\$ 7,714,733</b>	<b>\$ 2,033,670</b>	<b>26.36%</b>

**Parker Core Knowledge**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,989,386	\$ 1,770,063	25.33%	\$ 6,989,386	100.00%	\$ 6,414,357	\$ 1,604,041	25.01%
Mill Levy/Override	822,974	213,788	25.98%	822,974	100.00%	903,609	213,992	23.68%
Tuition	944,897	94,243	9.97%	944,897	100.00%	1,064,828	187,254	17.59%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	90,698	51,158	56.40%	90,698	100.00%	113,372	12,640	11.15%
Food Services	-	-	0.00%	-	0.00%	2,061	412	19.99%
Pupil Activities	102,460	20,995	20.49%	102,460	100.00%	81,875	25,867	31.59%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	3,000	-	0.00%	3,000	100.00%	9,500	3,065	32.26%
Contributions/Donations	-	4,203	0.00%	423	0.00%	154,005	1,167	0.76%
Miscellaneous Revenue	124,999	122,819	98.26%	124,999	100.00%	127,899	122,472	95.76%
Categorical Revenue	239,520	70,769	29.55%	239,520	100.00%	252,126	71,816	28.48%
Other State Revenue	102,330	81,067	79.22%	102,330	100.00%	222,505	31,601	14.20%
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%
<b>Total Revenue</b>	<b>\$ 9,420,264</b>	<b>\$ 2,429,106</b>	<b>25.79%</b>	<b>\$ 9,420,687</b>	<b>100.00%</b>	<b>\$ 9,346,137</b>	<b>\$ 2,274,327</b>	<b>24.33%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,768,309	\$ 1,012,415	21.23%	\$ 4,768,309	100.00%	\$ 4,537,409	\$ 987,542	21.76%
Benefits	1,575,600	324,283	20.58%	1,575,600	100.00%	1,498,366	311,779	20.81%
Purchased Professional and Technical Services	215,753	42,360	19.63%	215,753	100.00%	216,677	46,297	21.37%
Purchased Property Services	1,111,384	208,636	18.77%	1,111,384	100.00%	885,834	213,950	24.15%
Other Purchased Services	678,674	201,222	29.65%	678,674	100.00%	614,823	191,981	31.23%
Supplies	533,862	199,707	37.41%	533,862	100.00%	521,802	220,383	42.23%
Property	781,089	819,966	104.98%	819,966	104.98%	1,711,536	331,985	19.40%
Other Expenses	14,045	9,296	66.19%	14,045	100.00%	14,046	7,402	52.70%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 9,678,716</b>	<b>\$ 2,817,884</b>	<b>29.11%</b>	<b>\$ 9,717,593</b>	<b>100.40%</b>	<b>\$ 10,000,493</b>	<b>\$ 2,311,319</b>	<b>23.11%</b>

**Parker Performing Arts**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 6,627,884	\$ 1,620,863	24.46%	\$ 6,627,884	100.00%	\$ 5,939,421	\$ 1,525,333	25.68%
Mill Levy/Override	830,154	191,325	23.05%	830,154	100.00%	817,855	199,498	24.39%
Tuition	225,000	38,153	16.96%	190,766	84.78%	170,000	47,677	28.05%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	18,483	92.42%	24,645	123.23%	15,000	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	164,518	34,060	20.70%	113,535	69.01%	180,000	30,431	16.91%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	93,600	84,446	90.22%	95,000.00	101.50%	93,600	83,462	89.17%
Rental/Lease	77,000	16,521	21.46%	75,000	97.40%	70,000	14,302	20.43%
Contributions/Donations	-	-	0.00%	-	0.00%	9,000	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	77,800	55,982	71.96%
Categorical Revenue	259,658	64,053	24.67%	259,658	100.00%	255,661	59,694	23.35%
Other State Revenue	112,664	-	0.00%	112,664	100.00%	105,846	-	0.00%
Grants Federal	-	17,288	0.00%	17,288	0.00%	121,020	121,014	99.99%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	407,195	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 8,410,478</b>	<b>\$ 2,085,192</b>	<b>24.79%</b>	<b>\$ 8,346,594</b>	<b>99.24%</b>	<b>\$ 8,262,398</b>	<b>\$ 2,137,391</b>	<b>25.87%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,755,472	\$ 862,836	22.98%	\$ 3,460,000	92.13%	\$ 3,633,189	\$ 876,272	24.12%
Benefits	1,360,615	272,229	20.01%	1,292,584	95.00%	1,276,589	249,485	19.54%
Purchased Professional and Technical Services	195,662	62,126	31.75%	245,000	125.22%	189,744	56,873	29.97%
Purchased Property Services	1,648,008	373,705	22.68%	1,494,820	90.70%	1,585,107	345,853	21.82%
Other Purchased Services	659,355	142,903	21.67%	571,615	86.69%	636,768	143,599	22.55%
Supplies	371,844	160,331	43.12%	364,410	98.00%	335,012	179,208	53.49%
Property	41,300	9,157	22.17%	36,630	88.69%	492,195	6,196	1.26%
Other Expenses	90,730	3,266	3.60%	13,000	14.33%	64,300	7,210	11.21%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	31,796	0.00%	127,185	0.00%	-	31,796	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 8,122,986</b>	<b>\$ 1,918,347</b>	<b>23.62%</b>	<b>\$ 7,605,244</b>	<b>93.63%</b>	<b>\$ 8,212,904</b>	<b>\$ 1,896,492</b>	<b>23.09%</b>

**Platte River Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 5,366,213	\$ 1,798,776	33.52%	\$ 5,366,213	100.00%	\$ 4,737,027	\$ 1,183,632	24.99%
Mill Levy/Override	650,766	217,301	33.39%	650,766	100.00%	631,670	157,917	25.00%
Tuition	460,000	90,350	19.64%	460,000	100.00%	343,514	70,839	20.62%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	10,000	20,833	208.33%	25,000	250.00%	(12,500)	(26,075)	208.60%
Food Services	9,500	-	0.00%	-	0.00%	9,500	6,436	67.75%
Pupil Activities	151,645	156,681	103.32%	160,000	105.51%	135,000	124,884	92.51%
Community Service Activities	11,000	7,806	70.96%	11,000	100.00%	11,000	5,686	51.69%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	30,000	6,934	23.11%	30,000	100.00%	25,000	2,645	10.58%
Contributions/Donations	57,000	73,676	129.26%	73,676	129.26%	64,000	(33,341)	-52.10%
Miscellaneous Revenue	10,000	1,532	15.32%	10,000	100.00%	12,000	7,153	59.61%
Categorical Revenue	90,000	-	0.00%	185,000	205.56%	90,000	-	0.00%
Other State Revenue	192,157	52,325	27.23%	192,157	100.00%	188,464	46,065	24.44%
Grants Federal	-	-	0.00%	-	0.00%	20,000	-	0.00%
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%
<b>Total Revenue</b>	<b>\$ 7,038,281</b>	<b>\$ 2,426,214</b>	<b>34.47%</b>	<b>\$ 7,163,812</b>	<b>101.78%</b>	<b>\$ 6,476,444</b>	<b>\$ 1,545,841</b>	<b>23.87%</b>
<b>Expenditures:</b>								
Salaries	\$ 3,779,986	\$ 1,122,835	29.70%	\$ 3,779,986	100.00%	\$ 3,317,929	\$ 756,062	22.79%
Benefits	1,245,689	319,202	25.62%	1,245,689	100.00%	1,077,085	213,189	19.79%
Purchased Professional and Technical Services	72,250	16,694	23.11%	72,250	100.00%	67,000	13,787	20.58%
Purchased Property Services	361,013	72,578	20.10%	361,013	100.00%	241,414	47,702	19.76%
Other Purchased Services	552,784	237,646	42.99%	552,784	100.00%	498,772	121,185	24.30%
Supplies	284,056	171,864	60.50%	284,056	100.00%	258,100	92,513	35.84%
Property	126,873	111,130	87.59%	126,873	100.00%	330,650	110,156	33.31%
Other Expenses	492,850	141,709	28.75%	492,850	100.00%	616,111	103,714	16.83%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 6,915,501</b>	<b>\$ 2,193,658</b>	<b>31.72%</b>	<b>\$ 6,915,501</b>	<b>100.00%</b>	<b>\$ 6,407,061</b>	<b>\$ 1,458,308</b>	<b>22.76%</b>

**Renaissance Secondary School**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 3,898,501	\$ 1,000,885	25.67%	\$ 4,147,742	106.39%	\$ 2,803,759	\$ 711,931	25.39%
Mill Levy/Override	500,441	121,182	24.21%	490,560	98.03%	381,103	99,625	26.14%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	10,265	0.00%	41,060	0.00%	-	60	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	419,133	347,427	82.89%	448,058	106.90%	353,880	294,300	83.16%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	85,000	0.00%	-	16,666	0.00%
Contributions/Donations	-	375	0.00%	375	0.00%	-	1,021	0.00%
Miscellaneous Revenue	-	1,354	0.00%	1,354	0.00%	-	35	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	50,000	-	0.00%
Other State Revenue	192,927	46,494	24.10%	215,899	111.91%	134,508	15,316	11.39%
Grants Federal	-	-	0.00%	-	0.00%	46,427	4,803	10.35%
Fund Transfer	-	129,341	0.00%	129,341	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	243,402	-	0.00%	243,402	100.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 5,254,403</b>	<b>\$ 1,657,322</b>	<b>31.54%</b>	<b>\$ 5,802,790</b>	<b>110.44%</b>	<b>\$ 3,769,677</b>	<b>\$ 1,143,756</b>	<b>30.34%</b>
<b>Expenditures:</b>								
Salaries	\$ 2,222,906	\$ 520,935	23.43%	\$ 2,590,499	116.54%	\$ 1,764,783	\$ 310,461	17.59%
Benefits	746,012	161,459	21.64%	760,881	101.99%	619,947	104,207	16.81%
Purchased Professional and Technical Services	158,624	90,173	56.85%	230,805	145.50%	128,279	32,379	25.24%
Purchased Property Services	1,019,454	360,690	35.38%	1,066,745	104.64%	857,834	200,600	23.38%
Other Purchased Services	493,786	237,481	48.09%	531,576	107.65%	371,533	134,542	36.21%
Supplies	134,165	29,377	21.90%	135,564	101.04%	68,658	20,007	29.14%
Property	76,901	42,524	55.30%	70,000	91.03%	6,240	10,651	170.68%
Other Expenses	34,410	7,952	23.11%	15,125	43.95%	10,310	3,789	36.75%
Other Uses of Funds	-	(345)	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	243,402	-	0.00%	243,402	100.00%	46,427	-	0.00%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,154,660</b>	<b>\$ 1,450,246</b>	<b>28.13%</b>	<b>\$ 5,669,596</b>	<b>109.99%</b>	<b>\$ 3,899,011</b>	<b>\$ 816,636</b>	<b>20.94%</b>

**Skyview Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 13,135,345	\$ 3,248,115	24.73%	\$ 13,135,345	100.00%	\$ 11,641,187	\$ 2,919,752	25.08%
Mill Levy/Override	1,559,172	388,816	24.94%	1,559,172	100.00%	1,542,684	386,155	25.03%
Tuition	868,000	87,397	10.07%	868,000	100.00%	868,000	87,569	10.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	20,000	7,189	35.95%	20,000	100.00%	2,000	2,788	139.40%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	452,755	370,231	81.77%	452,755	100.00%	427,305	374,723	87.69%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	13,889	17.36%	80,000	100.00%	50,000	20,181	40.36%
Contributions/Donations	120,000	30,000	25.00%	120,000	100.00%	140,000	100,000	71.43%
Miscellaneous Revenue	140,000	8,115	5.80%	140,000	100.00%	112,000	4,774	4.26%
Categorical Revenue	490,526	164,761	33.59%	490,526	100.00%	610,560	114,117	18.69%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	82,000	5,963	7.27%
Fund Transfer	40,000	76,372	190.93%	40,000	100.00%	10,000	601	6.01%
Other Sources	300,000	300,000	100.00%	300,000	100.00%	44,135	35,308	80.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 17,205,798</b>	<b>\$ 4,694,885</b>	<b>27.29%</b>	<b>\$ 17,205,798</b>	<b>100.00%</b>	<b>\$ 15,529,871</b>	<b>\$ 4,051,932</b>	<b>26.09%</b>
<b>Expenditures:</b>								
Salaries	\$ 8,111,266	\$ 1,922,572	23.70%	\$ 8,111,266	100.00%	\$ 7,588,695	\$ 1,810,702	23.86%
Benefits	4,079,107	675,042	16.55%	4,079,107	100.00%	2,932,513	6,785	0.23%
Purchased Professional and Technical Services	266,460	88,992	33.40%	266,460	100.00%	288,507	53,105	18.41%
Purchased Property Services	2,324,190	609,954	26.24%	2,324,190	100.00%	2,291,569	544,014	23.74%
Other Purchased Services	1,185,022	317,790	26.82%	1,185,022	100.00%	1,095,842	330,021	30.12%
Supplies	704,725	240,607	34.14%	704,725	100.00%	647,704	271,613	41.93%
Property	100,000	96,656	96.66%	100,000	100.00%	140,000	34,216	24.44%
Other Expenses	42,000	31,879	75.90%	42,000	100.00%	48,501	22,598	46.59%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 16,812,770</b>	<b>\$ 3,983,492</b>	<b>23.69%</b>	<b>\$ 16,812,770</b>	<b>100.00%</b>	<b>\$ 15,033,331</b>	<b>\$ 3,073,054</b>	<b>20.44%</b>

**STEM School Highlands Ranch**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 15,082,500	\$ 3,860,105	25.59%	\$ 14,169,589	93.95%	\$ 13,651,001	\$ 3,765,274	27.58%
Mill Levy/Override	1,761,000	463,033	26.29%	1,700,609	96.57%	1,825,905	498,497	27.30%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	425,000	173,907	40.92%	830,000	195.29%	300,000	67,318	22.44%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	308,513	301,450	97.71%	287,518	93.19%	291,427	290,738	99.76%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	50,000	-	0.00%	-	0.00%	50,000	-	0.00%
Rental/Lease	-	8,929	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	-	1,291	0.00%	50,000	0.00%	50,000	2,497	4.99%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	618,000	150,159	24.30%	579,852	93.83%	16,566	-	0.00%
Other State Revenue	380,000	-	0.00%	380,000	100.00%	723,693	151,551	20.94%
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%
<b>Total Revenue</b>	<b>\$ 18,625,013</b>	<b>\$ 4,958,874</b>	<b>26.62%</b>	<b>\$ 17,997,568</b>	<b>96.63%</b>	<b>\$ 16,908,592</b>	<b>\$ 4,775,875</b>	<b>28.25%</b>
<b>Expenditures:</b>								
Salaries	\$ 9,759,000	\$ 1,528,699	15.66%	\$ 9,286,000	95.15%	\$ 8,744,998	\$ 1,324,608	15.15%
Benefits	2,784,890	488,162	17.53%	2,734,960	98.21%	2,722,500	450,114	16.53%
Purchased Professional and Technical Services	216,966	48,819	22.50%	231,921	106.89%	226,040	60,973	26.97%
Purchased Property Services	3,534,725	682,004	19.29%	3,379,430	95.61%	2,784,804	638,657	22.93%
Other Purchased Services	1,534,741	453,471	29.55%	1,462,007	95.26%	1,312,224	359,953	27.43%
Supplies	367,322	169,055	46.02%	467,493	127.27%	465,000	262,498	56.45%
Property	261,000	30,394	11.65%	253,000	96.93%	237,000	26,979	11.38%
Other Expenses	150,000	28,524	19.02%	100,000	66.67%	97,200	27,980	28.79%
Other Uses of Funds	5,000	-	0.00%	5,000	100.00%	4,800	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 18,613,644</b>	<b>\$ 3,429,129</b>	<b>18.42%</b>	<b>\$ 17,919,811</b>	<b>96.27%</b>	<b>\$ 16,594,566</b>	<b>\$ 3,151,761</b>	<b>18.99%</b>



**World Compass Academy**  
**Schedule of Income and Expenditures - Budget to Actual - 1st Quarter**  
**For the Period Ended September 30, 2023**

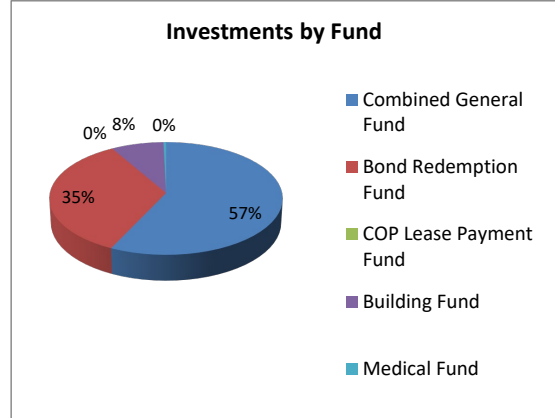
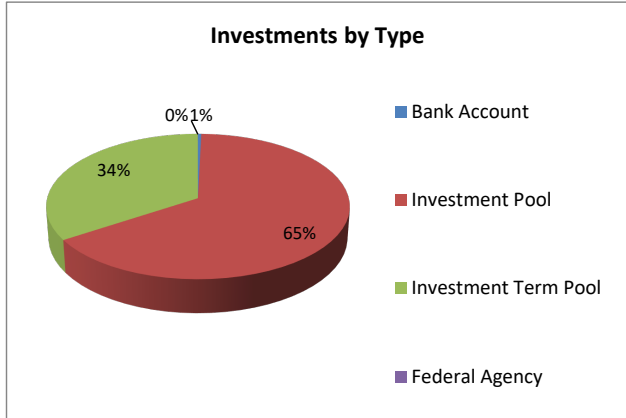
	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
<b>Revenue:</b>								
Per Pupil Revenue	\$ 7,137,558	\$ 1,797,184	25.18%	\$ 7,498,867	105.06%	\$ 6,556,185	\$ 1,613,292	24.61%
Mill Levy/Override	908,090	214,999	23.68%	897,544	98.84%	860,503	213,434	24.80%
Tuition	339,000	101,275	29.87%	340,600	100.47%	307,793	134,926	43.84%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	64,500	28,324	43.91%	112,500	174.42%	59,297	396	0.67%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	300,001	249,153	83.05%	322,000	107.33%	239,157	242,532	101.41%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	87	0.00%	250	0.00%	1,936	-	0.00%
Contributions/Donations	47,500	110	0.23%	47,500	100.00%	39,250	1,015	2.59%
Miscellaneous Revenue	77,513	1,201	1.55%	101,052	130.37%	173,083	3,901	2.25%
Categorical Revenue	257,730	71,120	27.59%	284,481	110.38%	245,244	-	0.00%
Other State Revenue	15,700	-	0.00%	127,700	813.38%	95,583	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	148,523	-	0.00%
Fund Transfer	-	-	0.00%	124,000	0.00%	61,475	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,147,592</b>	<b>\$ 2,463,452</b>	<b>26.93%</b>	<b>\$ 9,856,493</b>	<b>107.75%</b>	<b>\$ 8,788,029</b>	<b>\$ 2,209,496</b>	<b>25.14%</b>
<b>Expenditures:</b>								
Salaries	\$ 4,246,399	\$ 1,143,918	26.94%	\$ 4,519,371	106.43%	\$ 3,994,471	\$ 999,597	25.02%
Benefits	1,375,587	273,250	19.86%	1,553,095	112.90%	1,332,223	241,075	18.10%
Purchased Professional and Technical Services	287,623	45,438	15.80%	288,173	100.19%	250,073	80,537	32.21%
Purchased Property Services	1,579,167	373,698	23.66%	1,555,001	98.47%	1,830,789	446,466	24.39%
Other Purchased Services	642,986	214,662	33.39%	640,097	99.55%	631,447	177,599	28.13%
Supplies	342,380	162,605	47.49%	380,849	111.24%	319,434	128,479	40.22%
Property	333,105	128,293	38.51%	376,019	112.88%	85,510	82,839	96.88%
Other Expenses	340,346	17,126	5.03%	543,889	159.80%	344,082	7,246	2.11%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 9,147,592</b>	<b>\$ 2,358,989</b>	<b>25.79%</b>	<b>\$ 9,856,493</b>	<b>107.75%</b>	<b>\$ 8,788,029</b>	<b>\$ 2,163,838</b>	<b>24.62%</b>



# APPENDIX

# Douglas County School District First Quarter Ended 09/30/23 Investments by Type by Fund

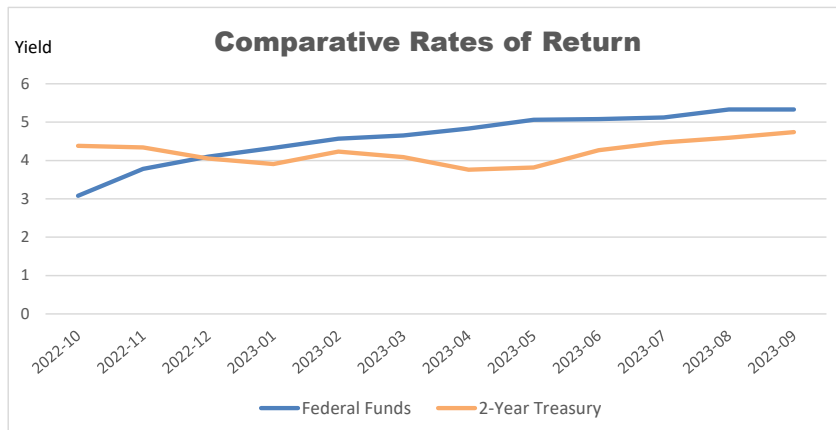
	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 990,963	\$ -	\$ -	\$ -	\$ -	\$ 990,963
Investment Pool	120,998,041	18,393,666	691	19,460,741	985,776	159,838,915
Investment Term Pool	17,600,000	66,000,000	-	-	-	83,600,000
Federal Agency	-	-	-	27,832	-	27,832
<b>Total</b>	<b>\$ 139,589,004</b>	<b>\$ 84,393,666</b>	<b>\$ 691</b>	<b>\$ 19,488,573</b>	<b>\$ 985,776</b>	<b>\$ 244,457,711</b>



## Investment Income by Fund

	Q1 - Quarterly			
	Invested Balance	Interest	Interest YTD	Q1 Yield %
Combined General Fund*	\$ 139,589,004	\$ 2,535,970	\$ 2,535,970	5.47%
Bond Redemption Fund	84,393,666	1,177,399	1,177,399	5.60%
COP Lease Payment Fund	691	364	364	5.37%
Building Funds**	19,488,573	206,820	206,820	5.50%
Medical Fund	985,776	16,334	16,334	5.50%
<b>Total</b>	<b>\$ 244,457,711</b>	<b>\$ 3,936,887</b>	<b>\$ 3,936,887</b>	<b>5.51%</b>

\* Does not include interest income from leases    \*\*Does not include market value adjustments



\*Rates obtained from federalreserve.gov

## Investment Portfolio

Name of Institution	Type	Std Poors or		Purchase Date	Maturity Date	Term	Yield	9/30/23	6/30/2023	Market Value
		Moody's						Market Value	Value	
<u>Combined General Fund</u>										
Bank Account	Earnings Credit	AAAm		N/A	N/A	N/A	N/A	\$ 990,963	\$	606,839
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	5.50%	\$ 120,782,891	\$	195,963,843
CSIP Investment Pool-TABOR	Investment Pool	AAAm		N/A	N/A	N/A	5.50%	\$ 215,150	\$	212,243
CSIP Investment Term-TABOR	Term Investment Pool	AAAf		6/5/2023	6/4/2024	365	5.54%	\$ 17,600,000	\$	17,600,000
Total								\$ 139,589,004	\$	214,382,925
<u>Bond Redemption Fund</u>										
UMB	Investment Pool	AAAm		N/A	N/A	N/A	5.37%	\$ 3,525,793	\$	(1,983,619)
CSIP LGIP Pool	Investment Pool	AAAm		N/A	N/A	N/A	5.50%	\$ 14,867,873	\$	14,666,745
CSIP Term Pool	Term Investment Pool	AAAf		6/7/2023	11/30/2023	176	5.62%	\$ 31,000,000	\$	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
Total								\$ 84,393,666	\$	78,683,126
<u>COP Lease Payment Fund</u>										
UMB - 2012 COP	Investment Pool	AAAm		N/A	N/A	N/A	5.37%	\$ 62	\$	13,216
UMB - 2016 COP	Investment Pool	AAAm		N/A	N/A	N/A	5.37%	\$ 630	\$	134,173
Total								\$ 691	\$	147,390
<u>Building Funds</u>										
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	5.50%	\$ 19,228,666	\$	8,091,147
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	9/12/2023	1671	5.48%	\$ 27,832	\$	11,006,116
UMB	Investment Pool	AAAm		N/A	N/A	N/A	5.19%	\$ 232,075	\$	4,480,997
Total								\$ 19,488,573	\$	23,578,260
<u>Medical Fund</u>										
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	5.50%	\$ 985,776	\$	882,720
Total								\$ 244,457,711	\$	317,674,420

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
GENERAL FUND UTILITY BUDGET REPORT  
For the Period Ended September 30, 2023**

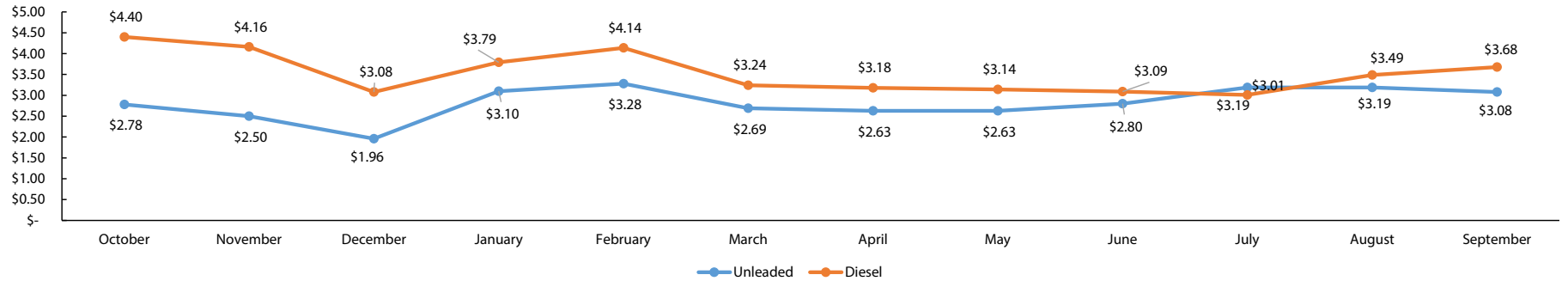
2023-2024						
	Adopted Annual Budget	Year to Date as a % of		Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
		Year to Date Actual	Adopted Budget			
Electric	7,276,624	1,698,370	23%	7,019,175	96%	257,449
Natural Gas	2,000,000	280,085	14%	2,420,808	121%	(420,808)
Water & Sewer	1,287,000	239,286	19%	1,346,648	105%	(59,648)
Irrigation	1,165,000	282,727	24%	1,100,010	94%	64,990
Trash	356,700	75,057	21%	463,200	130%	(106,500)
Snow Removal	550,000	-	0%	844,501	154%	(294,501)
Ice Melt	125,000	6,503	5%	125,000	100%	-
<b>Total Utilities</b>	<b>12,760,324</b>	<b>2,582,027</b>	<b>20%</b>	<b>13,319,343</b>	<b>104%</b>	<b>(559,019)</b>

2022-2023						
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of		Year End Final Revised Budget	Year End as a % of Final Revised Budget	Budget to Year End Variance
		Final Revised Budget	Year End Actual			
6,703,826	1,912,757	29%	7,019,175	105%	(315,349)	
1,736,496	170,521	10%	2,420,808	139%	(684,312)	
1,284,106	340,630	27%	1,430,054	111%	(145,948)	
1,000,000	514,263	51%	974,139	97%	25,861	
338,900	56,543	17%	339,044	100%	(144)	
850,000	-	0%	844,501	99%	5,499	
125,000	-	0%	72,965	58%	52,035	
<b>12,038,328</b>	<b>2,994,714</b>	<b>25%</b>	<b>13,100,687</b>	<b>109%</b>	<b>(1,062,359)</b>	

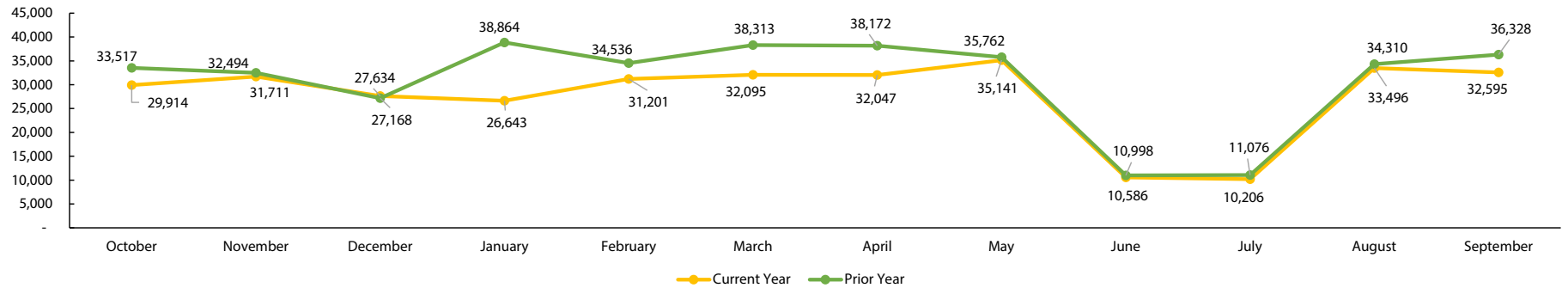
<b>Utilities Summation Narrative:</b>	Moderate weather in 2023-2024 First Quarter has kept the utilities overall trending within budget. The Trash and Waste is higher due to updated contracts after setting the Adopted Budget.
<b>Electric</b>	Electricity is trending under budget as of First Quarter. Usage dropped in September, compared to last year, but is expected to go back up during the colder months during the Second and Third Quarters. The cost for electricity is relatively constant, averaging \$0.13/kWh.
<b>Natural Gas</b>	Natural gas is trending over budget as of First Quarter. While usage dropped slightly, with cold weather in the Second Quarter it is expected to increase. Gas prices are within the estimate used for the budget, but staff may request Superintendent's Contingency resources before the Revised Budget based on historical winter trends with natural gas.
<b>Water &amp; Sewer</b>	Water and sewer are trending slightly over budget based on First Quarter.
<b>Irrigation</b>	Irrigation was higher than anticipated during the First Quarter due to a lack of rainfall during September. The irrigation has been flushed out and turned off for the winter months starting in October.
<b>Trash</b>	Trash and Recycling have increased by 25% over the budget per contract negotiations in June after setting the Adopted Budget. This utility is expected to be over budget by year-end and staff will request Superintendent's Contingency resources before the Revised Budget.
<b>Snow Removal</b>	Snow removal was not needed in First Quarter, but is anticipated to align with prior year.
<b>Ice Melt</b>	Ice melt is trending to be within budget as the Grounds department prepares for winter months.

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

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



**Table 2: Twelve Month Rolling Fuel Usage (Gallons)**



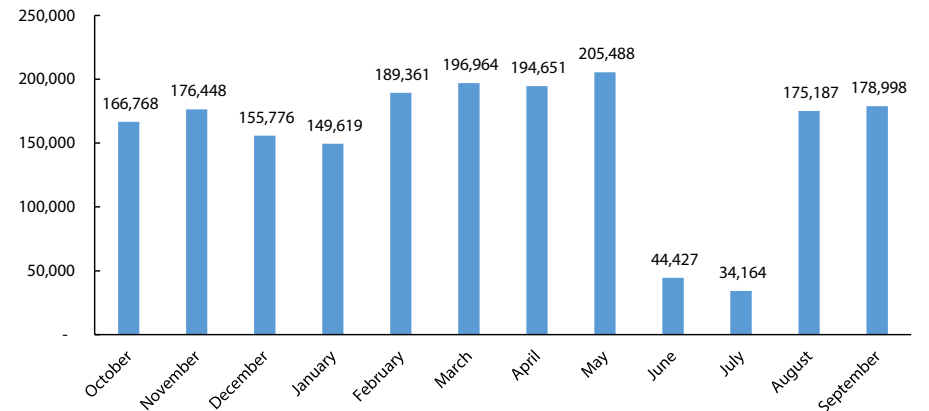
The fuel usage and mileage during 2023-2024 First Quarter is down from this time last year in 2022-2023 First Quarter. Although July mileage was close to last year, August and September were down by almost 60,000 miles. This is primarily due to the rotating route cancellations that started this August.

Table 1: Fuel prices continue to be volatile coming out of the summer months with unleaded gas prices staying around \$3.19 per gallon for July and August and then dropping to \$3.08 for September. Diesel prices started off low at \$3.01 per gallon but increased by \$0.67 per gallon by the end of September to \$3.68. Winter blends are starting to drive down prices in October but we could see a shift to higher prices for November and December due to global impacts.

Table 2: Gallons used for unleaded this quarter were 32,024 which again is lower than this time last year. Diesel gallons were also lower and came in at 37,237 for the quarter. More effort is being put into the utilization of gas buses versus diesel and right sizing the fleet to increase the usage of the newest vehicles.

Table 3: Miles driven this quarter were 234,249 for diesel buses and 154,100 for unleaded buses. July being the lowest miles driven with only two weeks of ESY and some BASE field trips. August and September miles were down compared to last year due to route cancellations. Weekly route cancellation rotations started this school year with 13 routes being canceled every day, each week. There were no miles for the CNG buses as staff are no longer able to fuel these units. Transportation staff will be looking to sell these buses in the future.

**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 September 30, 2023**

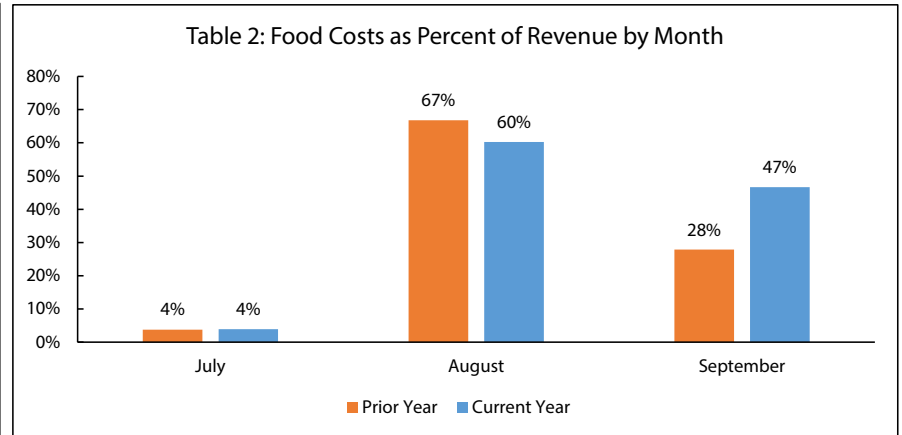
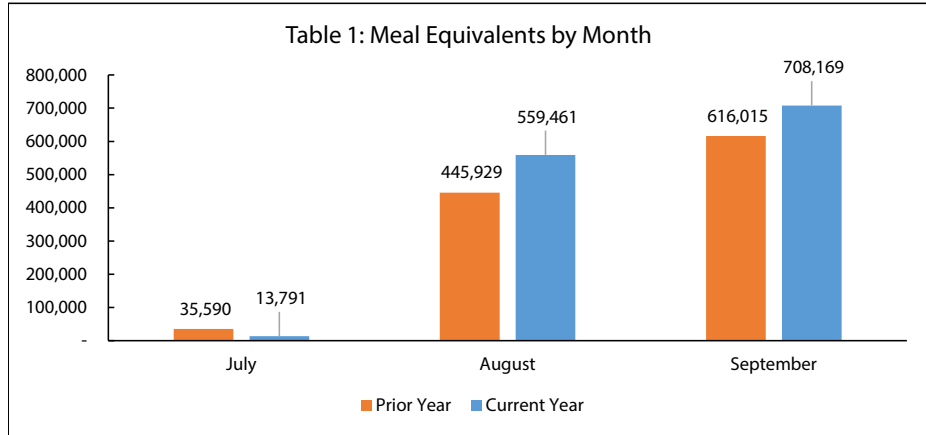
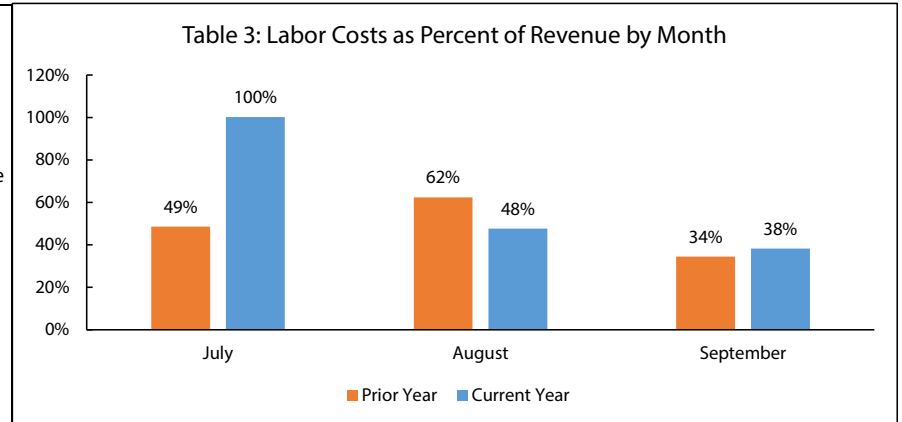


Table 1: Number of meals served has increased significantly compared to 2022-2023 First Quarter due to meals now being free for all students as well as employees. Staff meals are averaging 1,800-2,000 served per day.

Table 2: Food costs naturally start high in August due to re-stocking of kitchens after being empty over the summer. Food costs are dropping as participation levels out and staff have a better idea of how much to prepare. Overall food costs continue to be high due to increased costs from all manufacturers and producers. Industry goal is for food costs to be under 40% of revenue by month.

Table 3: Nutrition Services continue to hire staff to meet the participation demand of free meals for all. Overall labor cost percent show similar trends to previous years. July and August are high in labor costs due to employees paid year-round and a lack of revenue when schools are not in session.



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1  
SAMPLE FUND  
1st Quarter Budget to Actual  
For the Period Ended September 30, 2023**

	2023-2024					2022-2023					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of 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
<b>Balance on Hand July 1</b>	89,826	-	(3,956)	0.00%	3,956	25,065	25,065	100.00%	25,065	100.00%	-
<b>Revenues</b>											
Tuition	1,522,580	-	470,033	0.00%	(470,033) <sup>1</sup>	1,342,600	292,119 <sup>A</sup>	21.76%	1,137,254	84.71%	205,346
Other	-	-	10,010	0.00%	(10,010)	22,000	10,560	48.00%	10,560	48.00%	11,440
<b>Total Revenue</b>	<b>\$ 1,522,580</b>	<b>\$ -</b>	<b>\$ 480,043</b>	<b>0.00%</b>	<b>\$ (480,043)</b>	<b>\$ 1,364,600</b>	<b>\$ 302,679</b>	<b>22.18%</b>	<b>\$ 1,147,814</b>	<b>84.11%</b>	<b>\$ 216,786</b>
Transfer from General Fund	23,084	-	-	0.00%	-	23,084	-	0.00%	23,084	100.00%	-
<b>Total Sources</b>	<b>\$ 1,635,490</b>	<b>\$ -</b>	<b>\$ 476,087</b>	<b>0.00%</b>	<b>\$ (476,087)</b>	<b>\$ 1,412,749</b>	<b>\$ 327,744</b>	<b>23.20%</b>	<b>\$ 1,195,963</b>	<b>84.66%</b>	<b>\$ 216,786</b>
<b>Expenditures</b>											
Salaries	882,547	-	182,305	0.00%	(182,305)	747,294	145,196	19.43%	670,288	89.70%	77,006
Benefits	293,518	-	64,121	0.00%	(64,121)	264,580	55,949	21.15%	230,506	87.12%	34,074
Purchased Services	141,085	-	23,983	0.00%	(23,983)	130,471	23,489	18.00%	118,572	90.88%	11,899
Supplies	176,293	-	49,135	0.00%	(49,135) <sup>2</sup>	327,646	43,333	13.23%	154,644	47.20%	173,002
Equipment	-	-	-	0.00%	-	10,000	-	0.00%	6,237	62.37%	3,763
Field Trips & Other	39,658	-	11,319	0.00%	(11,319)	63,208	10,232	16.19%	19,671	31.12%	43,537
<b>Total Expenditures</b>	<b>\$ 1,533,101</b>	<b>\$ -</b>	<b>\$ 330,863</b>	<b>0.00%</b>	<b>\$ (330,863)</b>	<b>\$ 1,543,199</b>	<b>\$ 278,199</b>	<b>18.03%</b>	<b>\$ 1,199,919</b>	<b>77.76%</b>	<b>\$ 343,280</b>
Change in Fund Balance	12,563	-	149,180		(149,180)	(155,515)	24,480		(29,021)		(126,494)
<b>Balance on Hand June 30</b>	<b>\$ 102,389</b>	<b>\$ -</b>	<b>\$ 145,224</b>	<b>0.00%</b>	<b>\$ (145,224)</b>	<b>\$ (130,450)</b>	<b>\$ 49,545</b>	<b>-37.98%</b>	<b>\$ (3,956)</b>	<b>3.03%</b>	<b>\$ (126,494)</b>

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

**2022-2023 Budget to Projection Notes**

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

<sup>2</sup> 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**

<sup>A</sup> 2023-2024 assumes four less weeks of Outdoor Education trips than in 2022-2023