

Douglas County School District



Quarterly Financial Report | Period Ending March 31, 2022



Presented to the Board of Education
By Kate Kotaska, Chief Financial Officer
and Colleen Doan, Director of Budget
May 10, 2022

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

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022				2020-2021		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 128,531,144	\$ 130,969,479	\$ 154,878,689	118.26%	\$ 117,800,103	\$ 117,800,103	100.00%
Revenues by Source							
Property Taxes	276,939,007	288,353,571	123,424,864	42.80%	263,366,727	114,553,874	43.50%
Specific Ownership Taxes	26,964,666	31,369,085	20,409,561	65.06%	26,408,277	19,957,527	75.57%
Other Local Income	34,806,623	34,773,693	25,522,270	73.40%	32,468,146	19,850,768	61.14%
Intergovernmental	359,367,172	349,189,448	274,494,979	78.61%	328,358,636	245,893,912	74.89%
Total Revenues	\$ 698,077,468	\$ 703,685,797	\$ 443,851,675	63.08%	\$ 650,601,786	\$ 400,256,081	61.52%
Total Sources	\$ 826,608,612	\$ 834,655,276	\$ 598,730,364	71.73%	\$ 768,401,889	\$ 518,056,184	67.42%
Expenditures by Program							
Instructional	326,940,908	322,811,312	213,879,064	66.26%	295,776,716	187,250,406	63.31%
Support - Students	34,890,704	37,031,155	26,195,260	70.74%	39,921,699	24,674,738	61.81%
Support - Instructional Staff	18,651,891	19,065,784	14,039,829	73.64%	19,167,561	11,895,670	62.06%
Support - General Administration	4,401,424	4,304,841	2,717,444	63.13%	1,737,403	(215,032)	-12.38%
Support - School Administration	37,047,206	40,125,778	28,065,049	69.94%	39,651,718	26,543,630	66.94%
Support - Business	4,302,241	4,302,223	3,323,479	77.25%	3,867,467	1,894,018	48.97%
Support - Operations & Maintenance	46,135,019	52,503,572	33,429,757	63.67%	52,227,496	30,801,847	58.98%
Support - Student Transportation	25,472,865	25,343,790	17,260,712	68.11%	24,444,086	13,600,243	55.64%
Support - Central	23,601,854	24,425,148	17,734,646	72.61%	22,314,156	15,779,677	70.72%
Support - Other	5,470,683	5,680,162	306,504	5.40%	5,795,256	295,769	5.10%
Contracts w/ Charter Schools	154,309,700	157,865,310	118,710,572	75.20%	138,269,503	102,637,932	74.23%
Non Instructional	1,470,684	1,760,695	3,729,411	211.81%	2,007,311	2,600,588	129.56%
Transfers Out	7,521,631	9,618,666	9,618,666	100.00%	7,541,301	7,444,514	98.72%
Total Expenditures	\$ 690,216,810	\$ 704,838,436	\$ 489,010,393	70.85%	\$ 652,721,672	\$ 425,204,002	65.14%
Expenditures by Object							
Salaries - 100s	330,085,654	335,314,236	223,683,663	67.77%	315,389,981	200,834,235	63.68%
Benefits - 200s	116,893,560	118,504,958	78,567,955	67.21%	110,556,238	73,045,571	66.07%
Purchased Services - 300s, 400s, 500s	37,409,893	38,936,724	31,232,170	83.49%	36,737,379	22,513,572	61.28%
Supplies - 600s	41,611,260	40,023,520	21,985,133	52.83%	33,279,271	18,042,262	54.21%
Equipment - 700s	397,038	2,196,768	3,979,129	1002.20%	9,100,728	1,617,965	17.78%
Other - 800s, 900s	1,988,074	2,378,254	1,233,104	62.03%	1,847,271	(932,049)	-50.46%
Contracts w/ Charter Schools	154,309,700	157,865,310	118,710,572	76.93%	138,269,503	102,637,932	74.23%
Transfers Out	7,521,631	9,618,666	9,618,666	127.88%	7,541,301	7,444,514	98.72%
Total Expenditures	\$ 690,216,810	\$ 704,838,436	\$ 489,010,393	70.85%	\$ 652,721,672	\$ 425,204,002	65.14%
BOE Contingency	\$ 6,128,840	\$ 3,836,503	\$ -	0.00%	\$ 2,916,902	\$ -	0.00%
Net Change in Fund Balance	\$ 1,731,818	\$ (4,989,142)	\$ (45,158,718)	-2607.59%	\$ (5,036,788)	\$ (24,947,921)	495.31%
Ending Fund Balance	\$ 130,262,962	\$ 125,980,337	\$ 109,719,971	84.23%	\$ 112,763,315	\$ 92,852,182	82.34%
TABOR Reserve	18,386,521	17,320,000	-	0.00%	17,311,000	-	0.00%
BOE Reserve	18,386,521	17,320,000	-	0.00%	17,311,000	-	0.00%
School Carry Over Reserve	21,813,672	19,478,605	-	0.00%	23,475,657	-	0.00%
Medicaid Carry Over Reserve	3,018,271	2,827,097	-	0.00%	3,023,385	-	0.00%
Enterprise Reserve for COVID	-	-	-	0.00%	1,775,000	-	0.00%
Staff Compensation Reserve	10,000,000	10,000,000	-	0.00%	-	-	0.00%
Mental Health and Security Grant	-	1,694,799	-	0.00%	823,182	-	0.00%
Enrollment Reserve	1,438,252	-	-	0.00%	-	-	0.00%
Literacy Curricular Materials Reserve	4,500,000	4,500,000	-	0.00%	-	-	0.00%
Multi-Year Lease Reserve	4,712,200	4,178,498	-	0.00%	-	-	0.00%
SPED/Mental Health Reserve	2,000,000	755,000	-	0.00%	-	-	0.00%
Assignment of 2018 Mill Levy Override	6,674,763	9,262,081	-	0.00%	7,702,802	-	0.00%
Ending Fund Balance - after reserves	\$ 39,332,762	\$ 38,644,257	\$ 109,719,971	278.95%	\$ 41,341,289	\$ 92,852,182	224.60%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022					2020-2021								
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	109,508,552	130,969,479	130,969,479	100.00%	130,969,479	100.00%	-	103,298,507	103,298,507	100.00%	103,298,507	100.00%	-	26.79%
Revenues														
Local Taxes														
Property Tax (In SFA)	203,226,007	214,640,571	88,315,329	41.15%	214,382,478	99.88%	(258,093)	189,653,727	81,733,056	43.10%	190,457,216	100.42%	803,489	12.56%
Budget Override	73,713,000	73,713,000	35,109,535	47.63%	73,713,000	100.00%	-	73,713,000	32,820,818	44.53%	73,713,000	100.00%	-	0.00%
Specific Ownership Taxes (In SFA)	15,457,978	18,537,938	12,107,910	65.31%	18,537,938	100.00%	-	14,988,833	11,327,510	75.57%	17,905,629	119.46%	2,916,796	3.53%
Specific Ownership Taxes (Out of SFA)	11,506,688	12,831,147	8,301,651	64.70%	13,721,042	106.94%	889,895	11,419,444	8,630,016	75.57%	13,641,644	119.46%	2,222,200	0.58%
Subtotal Local Taxes	<u>\$ 303,903,673</u>	<u>\$ 319,722,656</u>	<u>\$ 143,834,425</u>	<u>44.99%</u>	<u>\$ 320,354,459</u>	<u>100.20%</u>	<u>\$ 631,803</u>	<u>\$ 289,775,004</u>	<u>\$ 134,511,400</u>	<u>46.42%</u>	<u>\$ 295,717,488</u>	<u>102.05%</u>	<u>\$ 5,942,484</u>	<u>8.33%</u>
Intergovernmental Revenue														
Equalization Entitlements	327,565,817	316,975,533	240,686,072	75.93%	321,754,777	101.51%	4,779,244 ¹	294,169,769	216,004,347 ^A	73.43%	293,973,850	99.93%	(195,919)	9.45%
Special Education	14,756,865	15,328,712	15,638,430	102.02%	15,638,430	102.02%	309,718	14,756,865	14,756,865	100.00%	14,864,032	100.73%	107,167	5.21%
Vocational Education	783,558	723,514	541,265	74.81%	723,514	100.00%	-	770,460	385,230	50.00%	770,460	100.00%	-	-6.09%
Gifted & Talented	651,620	639,646	639,646	100.00%	639,646	100.00%	-	643,893	643,893	100.00%	643,893	100.00%	-	-0.66%
Charter School Capital Construction	4,157,356	4,121,700	3,076,137	74.63%	4,090,951	99.25%	(30,749)	4,157,356	3,134,915	75.41%	4,157,355	100.00%	(1)	-1.60%
Federal - Medicaid Reimbursement	2,759,480	3,745,352	2,486,802	66.40%	3,745,904	100.01%	552	4,616,709	2,488,986	53.91%	4,583,998	99.27%	(33,611)	-18.27%
Other	3,608,649	2,831,164	6,470,851	251.67%	15,541,679	604.46%	12,970,515 ²	4,064,743	3,391,348 ^B	83.43%	3,803,030	93.56%	(261,713)	308.67%
Subtotal Intergovernmental Revenue	<u>\$ 354,283,345</u>	<u>\$ 344,105,621</u>	<u>\$ 269,539,203</u>	<u>78.33%</u>	<u>\$ 362,134,901</u>	<u>105.24%</u>	<u>\$ 18,029,280</u>	<u>\$ 323,179,795</u>	<u>\$ 240,805,584</u>	<u>74.51%</u>	<u>\$ 322,795,719</u>	<u>99.88%</u>	<u>\$ (384,076)</u>	<u>12.19%</u>
Other Local Revenue														
General Fund Interest	504,000	115,000	58,739	51.08%	78,319	68.10%	(36,681)	504,000	97,262	19.30%	114,766	22.77%	(389,234)	-31.76%
Charter School Purchased Services	9,527,355	8,493,764	6,477,572	76.26%	8,391,384	98.79%	(102,380)	8,829,321	6,678,719	75.64%	8,845,259	100.18%	15,938	-5.13%
Preschool	1,849,791	1,849,791	1,599,352	86.46%	1,674,207	90.51%	(175,584)	1,109,008	892,571	80.48%	967,427	87.23%	(141,582)	73.06%
School Based	7,751,000	7,931,000	6,785,145	85.55%	7,873,531	99.28%	(57,469)	8,151,551	4,619,164	56.67%	5,622,609	68.98%	(2,528,942)	40.03%
Other	9,718,488	10,728,149	5,900,712	55.00%	12,358,485	115.20%	1,630,336 ³	8,370,456	4,443,654 ^C	53.09%	7,275,433	86.92%	(1,095,023)	69.87%
Subtotal Other Local Revenue	<u>\$ 29,350,634</u>	<u>\$ 29,117,704</u>	<u>\$ 20,821,519</u>	<u>71.51%</u>	<u>\$ 30,375,926</u>	<u>104.32%</u>	<u>\$ 1,258,222</u>	<u>\$ 26,964,336</u>	<u>\$ 16,731,369</u>	<u>62.05%</u>	<u>\$ 22,825,493</u>	<u>84.65%</u>	<u>\$ (4,138,843)</u>	<u>33.08%</u>
Total Revenue	\$ 687,537,652	\$ 692,945,981	\$ 434,195,147	62.66%	\$ 712,865,286	102.87%	\$ 19,919,305	\$ 639,919,135	\$ 392,048,354	61.27%	\$ 641,338,700	100.22%	\$ 1,419,565	11.15%
Expenditures														
Salaries														
Administrators	19,998,165	20,048,088	14,945,370	74.55%	19,884,312	99.18%	163,776	18,438,660	14,057,483	76.24%	18,918,065	102.60%	(479,405)	5.11%
Certified	219,684,076	217,376,681	141,696,887	65.18%	210,258,907	96.73%	7,117,774 ⁴	206,670,140	130,249,160	63.02%	200,902,253	97.21%	5,767,887	4.66%
ProTech	14,720,658	14,779,344	10,251,862	69.37%	13,782,053	93.25%	997,291 ⁴	12,726,516	9,701,512	76.23%	13,195,215	103.68%	(468,699)	4.45%
Classified	54,566,130	54,516,917	34,258,514	62.84%	53,401,746	97.95%	1,115,171 ⁴	51,729,958	33,605,586	64.96%	48,953,680	94.63%	2,776,278	9.09%
Substitutes	3,282,779	4,407,479	4,931,737	111.89%	5,786,236	131.28%	(1,378,757) ⁵	4,223,045	3,595,820	85.15%	4,066,811	96.30%	156,234	42.28%
Overtime	354,834	354,834	497,885	140.31%	663,847	187.09%	(309,013) ⁵	380,578	223,539	58.74%	318,695	83.74%	61,883	108.30%
Additional Pay	3,529,727	9,886,459	8,580,407	86.79%	10,751,173	108.75%	(864,714) ⁵	8,110,118	1,263,483 ^D	15.58%	4,192,740	51.70%	3,917,378	156.42%
Benefits	110,656,021	112,385,550	75,060,512	66.79%	116,252,789	103.44%	(3,867,239) ²	104,787,613	69,409,446	66.24%	99,549,140	95.00%	5,238,473	16.78%
Purchased Professional Services	7,927,273	8,512,749	5,956,330	69.97%	7,124,973	83.70%	1,387,776	7,538,966	4,094,361	54.31%	6,166,727	81.80%	1,372,239	15.54%
Purchased Property Services	7,633,184	8,380,265	5,974,092	71.29%	8,608,341	102.72%	(228,076)	6,660,202	4,894,058	73.48%	6,866,279	103.09%	(206,077)	25.37%
Other Purchased Services	14,848,935	15,002,268	12,970,605	86.46%	15,063,862	100.41%	(61,594)	15,384,035	15,817,055	102.81%	14,117,957	91.77%	1,266,078	6.70%
Supplies	30,053,807	28,225,745	14,345,710	50.82%	23,741,892	84.11%	4,483,853 ⁶	22,288,662	11,602,114	52.05%	15,091,177	67.71%	7,197,485	57.32%
Utilities	11,439,000	11,716,428	7,814,485	66.70%	10,896,536	93.00%	819,892	11,190,230	7,521,326	67.21%	10,505,210	93.88%	685,020	3.73%
Equipment	-	-	-	0.00%	-	0.00%	-	-	528	0.00%	-	0.00%	-	0.00%
Other	2,287,190	2,695,568	1,661,295	61.63%	2,414,697	89.58%	280,871	1,306,751	(1,685,393)	-128.98%	1,126,819	86.23%	179,932	114.29%
Total Expenditures	\$ 500,981,779	\$ 508,288,375	\$ 338,945,692	66.68%	\$ 498,631,365	98.10%	\$ 9,657,010	\$ 471,435,474	\$ 304,350,078	64.56%	\$ 443,970,769	94.17%	\$ 27,464,705	12.31%

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022					2020-2021								
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Charter School Pass Through	\$ 154,309,700	\$ 157,865,310	\$ 118,710,572	75.20%	\$ 160,125,337	101.43%	\$ (2,260,027)	\$ 138,269,503	\$ 102,637,932	74.23%	\$ 138,352,904	100.06%	\$ (83,401)	15.74%
Transfers														
Outdoor Education Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-	248,084	23,084	9.30%	248,084	100.00%	-	-90.70%
Transportation Fund	15,620,238	15,620,238	15,620,238	100.00%	15,620,238	100.00%	-	15,017,215	15,017,215	100.00%	15,017,215	100.00%	-	4.02%
Capital Projects Fund	(1,050,576)	(228,225)	(228,225)	100.00%	476,693	-208.87%	(704,918) ⁷	8,537,456	3,808,511	44.61%	8,537,456	100.00%	-	-94.42%
Nutrition Services NSLP Fund	351,634	445,352	445,352	100.00%	445,352	100.00%	-	351,634	351,634	100.00%	351,634	100.00%	-	26.65%
Nutrition Services Non-NSLP Fund	93,718	-	-	0.00%	-	0.00%	-	93,718	93,718	100.00%	93,718	100.00%	-	-100.00%
Child Care Fund	487,045	2,262,045	2,262,045	100.00%	2,262,045	100.00%	-	487,045	487,045	100.00%	487,045	100.00%	-	364.44%
Athletics & Activities Fund	4,156,918	4,165,041	4,165,041	100.00%	4,201,356	100.87%	(36,315)	4,091,523	4,075,049	99.60%	4,091,523	100.00%	-	2.68%
COP Lease Payments Fund	2,432,316	2,746,228	2,746,228	100.00%	2,746,228	100.00%	-	2,517,381	2,437,068	96.81%	2,517,381	100.00%	-	9.09%
Total Transfers	\$ 22,114,377	\$ 25,033,763	\$ 25,033,763	100.00%	\$ 25,774,996	102.96%	\$ (741,233)	\$ 31,344,056	\$ 26,293,324	83.89%	\$ 31,344,056	100.00%	\$ -	-17.77%
Total Expenditures and Transfers	\$ 677,405,856	\$ 691,187,448	\$ 482,690,027	69.83%	\$ 684,531,698	99.04%	\$ 6,655,750	\$ 641,049,033	\$ 433,281,334	67.59%	\$ 613,667,729	95.73%	\$ 27,381,304	11.55%
BOE Contingency - 1%	6,128,840	3,836,503	-	0.00%	611,648	15.94%	3,224,855 ⁸	2,916,902	-	0.00%	-	0.00%	2,916,902	
Change in Fund Balance	4,002,956	(2,077,970)	(48,494,879)		27,721,940	-1334.09%	29,799,910	(4,046,800)	(41,232,980)		27,670,972	-683.77%	31,717,772	0.18%
Ending Fund Balance	113,511,508	128,891,509	82,474,600	63.99%	158,691,419	123.12%	29,799,910	99,251,707	62,065,527	62.53%	130,969,479	131.96%	31,717,772	21.17%
Tabor Reserve - 3%	18,386,521	17,320,000	-	0.00%	17,320,000	100.00%	-	17,311,000	-	0.00%	15,865,400	91.65%	(1,445,600)	9.17%
BOE Reserve - 3%	18,386,521	17,320,000	-	0.00%	17,320,000	100.00%	-	17,311,000	-	0.00%	15,865,400	91.65%	(1,445,600)	9.17%
School Carry Over Reserve	21,261,778	19,478,605	-	0.00%	22,458,498	115.30%	2,979,893 ⁶	21,793,449	-	0.00%	19,478,605	89.38%	(2,314,844)	15.30%
Enterprise Reserve for COVID	-	-	-	0.00%	-	0.00%	-	1,775,000	-	0.00%	1,775,000	100.00%	-	-100.00%
Medicaid Carry Over Reserve	3,018,271	2,827,097	-	0.00%	2,078,724	73.53%	(748,373)	3,023,385	-	0.00%	2,974,795	98.39%	(48,590)	-30.12%
Settlement Reserve	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Mental Health and Security Grant	-	1,694,799	-	0.00%	1,576,936	93.05%	(117,863)	823,182	-	0.00%	823,182	100.00%	-	91.57%
Enrollment Reserve	1,438,252	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Literacy Curricular Materials Reserve	4,500,000	4,500,000	-	0.00%	2,250,000	50.00%	(2,250,000)	-	-	0.00%	-	0.00%	-	-
Multi-Year Lease Reserve	4,712,200	4,178,498	-	0.00%	4,178,498	100.00%	-	-	-	0.00%	-	0.00%	-	-
SPED/Mental Health Reserve	2,000,000	755,000	-	0.00%	755,000	100.00%	-	-	-	0.00%	-	0.00%	-	-
Staff Compensation Reserve	10,000,000	10,000,000	-	0.00%	10,000,000	100.00%	-	-	-	0.00%	-	0.00%	-	-
Assignment of 2018 Mill Levy Override	6,674,763	9,262,081	-	0.00%	9,262,081	100.00%	-	7,702,802	-	0.00%	9,262,081	120.24%	1,559,279	0.00%
Ending Fund Balance - after reserves	\$ 23,133,202	\$ 41,555,429	\$ 82,474,600	198.47%	\$ 71,491,682	172.04%	\$ 29,936,253	\$ 29,511,889	\$ 62,065,527	210.31%	\$ 64,925,016	220.00%	\$ 35,413,127	10.11%

2021-2022 Budget to Projection Notes

- ¹ Year end projection for state equalization reflects increase to Per Pupil Revenue based on State Supplemental Budget passed in March 2022
- ² Year end projection for other intergovernmental revenue reflects one time at-risk mitigation funds from State of Colorado as well as district-share of PERA Net Pension Liability also shown as a benefit expense
- ³ Increase in year end projection primarily due to increase in projection for concurrent enrollment tuition based on student participation and donation for Sources of Strength program for mental health and wellness
- ⁴ Staff vacancies primarily in Special Education teachers, assistants and operations positions continue to impact compensation with the projection 3% -7% under Revised Budget depending on position type after accounting for vacancy savings within Revised Budget of --\$6M for unfilled positions
- ⁵ With labor shortage in full time positions, use of substitutes, overtime and additional pay for existing staff higher than budgeted; Final Revised Budget will reflect partial reallocation of vacancy savings to cover increased substitutes and additional pay
- ⁶ School spending in supplies categories is down \$3M from historical trends contributing to a projected increase in school carry over as the dollars will be retained by the schools
- ⁷ Increase to interfund transfer to Capital Projects Fund due to school-sponsored building modifications requiring capitalization
- ⁸ Projected spend for BOE Contingency reflects dollars approved by Chief Financial Officer as acceptable use of contingency after the Revised Budget that will be presented to the Board of Education with the Final Revised Budget; anticipate \$3.2M of original \$6.1M contingency remaining at year end

Year over Year Actual Notes

- ^A State Share of the School Finance Act collections are higher than the prior year due to the increase year over year in Per Pupil Revenue and Funded Pupil Count
- ^B Increase year-over-year in other intergovernmental revenue due to one time at-risk mitigation funds received in March 2022
- ^C Increase in preschool, school based and other local revenue year over year is due to the slight increase in student count combined with the return to in person learning for 2021-2022 contributing to higher participation in cocurricular and extracurricular fee based activity
- ^D Additional pay in 2021-2022 includes a one-time stipend to all employees paid in November 2021

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

	<u>2021-2022 Year to Date Actual</u>	<u>2020-2021 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	64,035	63,539	496	0.78%
REVENUE				
Property Taxes	\$ 123,424,864	\$ 114,553,874	\$ 8,870,990	7.74%
Specific Ownership Taxes	20,409,561	19,957,527	452,035	2.26%
State Equalization	240,686,072	216,004,347	24,681,725	11.43%
Categorical Revenue	23,290,192	19,177,336	4,112,856	21.45%
Charter School Purchased Services	6,477,572	6,678,719	(201,147)	-3.01%
Charter School Capital Construction	3,076,137	3,134,915	(58,778)	-1.87%
Federal - Medicaid Reimbursement	2,486,802	2,488,986	(2,185)	-0.09%
Preschool	1,599,352	892,571	706,781	79.18% ¹
School Based	6,785,145	4,619,164	2,165,982	46.89% ¹
Other	5,959,451	4,540,916	1,418,535	31.24% ¹
	<u>\$ 434,195,147</u>	<u>\$ 392,048,354</u>	<u>\$ 42,146,794</u>	<u>10.75%</u>

Property Taxes	Calculated by applying the December 2021 mill levy upon the 2022 assessed valuation of residential and commercial property within the District. Prior to December 2021, property taxes were based on the December 2020 mill levy and 2021 assessed valuation.
Specific Ownership Taxes	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
State Equalization	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
Categorical Revenue	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
Charter School Purchased Services	Revenues charged to charter schools that participate in the District purchased services agreement.
Charter School Capital Construction	Revenues of \$297.73 per charter school pupil received from the state and passed through to the charter schools.
Federal - Medicaid Reimbursement	Revenues for the Medicaid reimbursement program.
Other	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

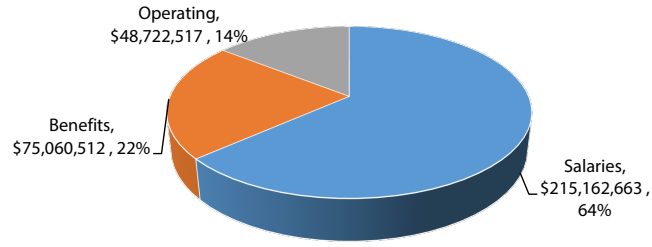
* Student Funded Pupil Count for 2021-2022 updated to reflect actual Student October Count 2021 for the Revised Budget.

Notes:

¹ Increase year-over-year in other local revenue due to increased in person learning contributing to increased participation in additional programming plus increased student count over 2020-2021

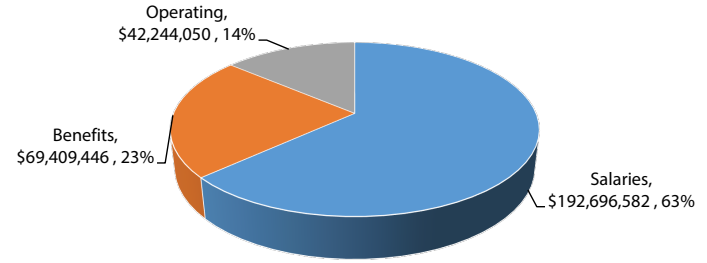
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended March 31, 2022**

2021-2022 Actual Expenditures



Total expenditures through 3rd Quarter 2021-2022 were \$338,945,692. In addition to these expenditures, there is a charter school distribution of \$118,710,572 and a transfer to other funds of \$25,033,763.

2020-2021 Actual Expenditures



Total expenditures through 3rd Quarter 2020-2021 were \$304,350,078. In addition to these expenditures, there is a charter school distribution of \$102,637,932 and a transfer to other funds of \$26,293,324.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-
Revenues							
Tuition	1,508,748	1,508,748	720,070	47.73%	1,266,614	83.95%	(242,134) ¹
Other	-	-	761	0.00%	1,014	0.00%	1,014
Total Revenue	\$ 1,508,748	\$ 1,508,748	\$ 720,831	47.78%	\$ 1,267,628	84.02%	\$ (241,120)
Transfer from General Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-
Total Sources	\$ 1,531,832	\$ 1,531,832	\$ 743,915	48.56%	\$ 1,290,712	84.26%	\$ (241,120)
Expenditures							
Salaries	748,242	748,242	485,798	64.93%	642,286	85.84%	105,956 ²
Benefits	273,307	273,307	163,745	59.91%	215,233	78.75%	58,074 ²
Purchased Services	127,422	127,422	74,524	58.49%	99,137	77.80%	28,285 ³
Supplies	266,053	266,053	99,159	37.27%	129,347	48.62%	136,706 ³
Equipment	35,038	35,038	11,033	31.49%	14,711	41.99%	20,327 ³
Field Trips & Other	58,686	58,686	22,655	38.60%	29,486	50.24%	29,200 ³
Total Expenditures	\$ 1,508,748	\$ 1,508,748	\$ 856,914	56.80%	\$ 1,130,200	74.91%	\$ 378,548
Change in Fund Balance	23,084	23,084	(112,999)		160,512	695.34%	(137,428)
Balance on Hand June 30	\$ 23,084	\$ 23,084	\$ (112,999)	-489.51%	\$ 160,512	695.34%	\$ 137,428

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	912	912	100.00%	912	100.00%	-	-100.00%
	923,194	251,270 ^A	27.22%	348,021	37.70%	(575,173)	263.95%
	95,014	5,404	5.69%	5,404	5.69%	(89,611)	-81.23%
	\$ 1,018,208	\$ 256,673	25.21%	\$ 353,424	34.71%	\$ (664,784)	258.67%
	248,084	23,084	9.30%	248,084	100.00%	-	-90.70%
	\$ 1,267,204	\$ 280,669	22.15%	\$ 602,420	47.54%	\$ (664,784)	114.25%
	542,220	377,054	69.54%	359,120	66.23%	183,100	78.85%
	188,589	130,768	69.34%	119,130	63.17%	69,459	80.67%
	46,792	20,829	44.51%	26,234	56.07%	20,558	277.89%
	73,951	30,678	41.48%	50,300	68.02%	23,651	157.15%
	98,014	34,357	35.05%	34,357	35.05%	63,657	-57.18%
	12,012	7,850	65.35%	13,279	110.55%	(1,267)	122.05%
	\$ 961,578	\$ 601,535 ^A	62.56%	\$ 602,420	62.65%	\$ 359,158	87.61%
	304,714	(321,778)		(912)	-0.30%	(305,626)	-17708.83%
	\$ 305,626	\$ (320,866)	-104.99%	\$ -	0.00%	\$ (305,626)	

2021-2022 Budget to Projection Notes

¹ Unanticipated outdoor education trip cancellations due to COVID-19 or site construction reduced revenue

² Salaries and benefits trending under budget due to unfilled positions

³ Variance from budget in operational line items associated with decreased program participation for outdoor education and summer camps

Year over Year Actual Notes

^A Tuition revenue increased year over year due to greater program participation in outdoor education and summer camp than during the first year of the COVID-19 pandemic

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date		Year End		Budget to Projection Variance
			Year to Date Actual	as a % of Revised Budget	Year End Projection	as a % of Revised Budget	
Balance on Hand July 1	14,790,607	17,887,726	17,887,726	100.00%	17,887,726	100.00%	-
Revenues							
Revenue in Lieu of Land	2,647,241	2,847,241	2,368,683	83.19%	2,414,302	84.79%	(432,939) ¹
Investment Earnings	-	-	-	0.00%	-	0.00%	-
Other	-	-	148,962	0.00%	148,962	0.00%	148,962 ²
Total Revenue	\$ 2,647,241	\$ 2,847,241	\$ 2,517,645	88.42%	\$ 2,563,264	90.03%	\$ (283,977)
Transfer from General Fund	(1,050,576)	(228,225)	(228,225)	100.00%	476,693	-208.87%	704,918
Total Sources	\$ 16,387,272	\$ 20,506,742	\$ 20,177,146	98.39%	\$ 20,927,683	102.05%	\$ 420,941
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	-	4,835	74,336	1537.45%	201,308	4163.55%	(196,473)
Equipment/Building	347,000	2,146,730	3,851,489	179.41%	5,353,237	249.37%	(3,206,507) ^{2,3}
Other	-	-	1,453	0.00%	1,453	0.00%	(1,453)
Total Expenditures	\$ 347,000	\$ 2,151,565	\$ 3,927,278	182.53%	\$ 5,555,998	258.23%	\$ (3,404,433)
Change in Fund Balance	1,249,665	467,451	(1,637,858)		(2,516,041)	-538.25%	2,983,492
Assigned to Revenue in Lieu of Land	\$ 7,956,108	\$ 8,327,566	\$ -	0.00%	\$ 7,524,528	90.36%	\$ (803,038)
Assigned to School Carry Over	\$ 551,894	\$ 4,532,902	\$ -	0.00%	\$ 1,125,088	24.82%	\$ (3,407,814) ³
Balance on Hand June 30 (Other)	\$ 7,532,270	\$ 5,494,709	\$ 16,249,868	295.74%	\$ 6,722,069	122.34%	\$ 1,227,360

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date		Year End		Current Year End Projection as % of Prior Year End Actual
			Year to Date Actual	as a % of Final Revised Budget	Year End Actual	as a % of Final Revised Budget	
Balance on Hand July 1	10,560,950	10,560,950	10,560,950	100.00%	10,560,950	100.00%	69.38%
Revenues							
Revenue in Lieu of Land	2,647,241	2,411,533	2,368,683	91.10%	2,877,936	108.71%	-16.11%
Investment Earnings	-	-	-	0.00%	-	0.00%	-
Other	570,484	43,731	148,962	7.67%	96,434	16.90%	54.47%
Total Revenue	\$ 3,217,725	\$ 2,455,264	\$ 2,517,645	76.30%	\$ 2,974,370	92.44%	\$ (243,355)
Transfer from General Fund	8,537,456	3,808,511	(228,225)	44.61%	8,537,456	100.00%	-94.42%
Total Sources	\$ 22,316,131	\$ 16,824,725	\$ 20,177,146	75.39%	\$ 22,072,776	98.91%	\$ (243,355)
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased/Property Services	90,000	-	74,336	0.00%	126,972	141.08%	58.55%
Equipment/Building	8,940,232	1,556,271 ^A	3,851,489	17.41%	3,058,019	34.21%	75.06%
Other	1,000,060	1,010,548	1,453	101.05%	1,000,060	100.00%	-99.85%
Total Expenditures	\$ 10,030,292	\$ 2,566,819	\$ 3,927,278	25.59%	\$ 4,185,050	41.72%	\$ 5,845,242
Change in Fund Balance	1,724,889	3,696,956	(1,637,858)		7,326,776	424.77%	-134.34%
Assigned to Revenue in Lieu of Land	\$ 6,372,095	\$ -	\$ -	0.00%	\$ 6,567,901	103.07%	\$ 195,806
Assigned to School Carry Over	\$ 1,682,208	\$ -	\$ -	0.00%	\$ 985,458	58.58%	\$ (696,750)
Balance on Hand June 30 (Other)	\$ 4,231,536	\$ 14,257,906	\$ 16,249,868	336.94%	\$ 10,334,367	244.22%	\$ -34.95%

2021-2022 Budget to Projection Notes

¹ Revenue in lieu of land continues to remain variable due to residential development within the county; funds received are restricted for growth related purposes

² Other revenue is federal ERate reimbursement for IT infrastructure projects to be spent on IT infrastructure upgrades; Final Revised Budget will reflect revenue and associated project

³ Budget for school-funded building modifications held in school carry over assignment while expenses reported as equipment/building expenses

Year over Year Actual Notes

^A Summer of 2021 included capital expenses for Mental Health and Security Grant not spent in prior year plus increased school building modification expenses in current year

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15*
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Cudget to Projection Variance
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-
Revenues							
Tuition	-	-	-	0.00%	-	0.00%	-
Contributions/Donations	-	-	-	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	0.00%	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Purchased Services	-	-	-	0.00%	-	0.00%	-
Supplies	-	-	-	0.00%	-	0.00%	-
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	-	-	-		-	0.00%	-
Assigned to School Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	
Revenues							
Tuition	-	-	0.00%	-	0.00%	-	
Contributions/Donations	-	-	0.00%	-	0.00%	-	
Other	-	-	0.00%	-	0.00%	-	
Total Revenue	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Transfer from General Fund	-	-	0.00%	-	0.00%	-	
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Expenditures							
Salaries	-	-	0.00%	-	0.00%	-	
Benefits	-	-	0.00%	-	0.00%	-	
Purchased Services	-	-	0.00%	-	0.00%	-	
Supplies	-	-	0.00%	-	0.00%	-	
Other	-	-	0.00%	-	0.00%	-	
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Change in Fund Balance	-	-		-	0.00%	-	
Assigned to School Carry Over	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	
Balance on Hand June 30 (Other)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	

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

2021-2022 Budget to Projection Notes

None

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022					Year End as a % of Revised Budget	Budget to Projection Variance
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection		
Balance on Hand July 1	4,231,985	6,021,484	6,021,484	100.00%	6,021,484	100.00%	-
Revenues							
Transportation Fees	800,000	800,000	903,080	112.89%	1,068,990	133.62%	268,990 ¹
State Categorical	5,083,827	5,083,827	4,955,777	97.48%	4,955,777	97.48%	(128,050)
Other	500,000	500,000	559,195	111.84%	754,843	150.97%	254,843 ¹
Total Revenue	\$ 6,383,827	\$ 6,383,827	\$ 6,418,052	100.54%	\$ 6,779,610	106.20%	\$ 395,783
Transfer from General Fund	15,620,238	15,620,238	15,620,238	100.00%	15,620,238	100.00%	-
Total Sources	\$ 26,236,050	\$ 28,025,549	\$ 28,059,774	100.12%	\$ 28,421,332	101.41%	\$ 395,783
Expenditures							
Salaries	13,201,043	13,196,192	8,035,202	60.89%	10,869,776	82.37%	2,326,416 ²
Benefits	5,964,232	5,846,101	3,343,698	57.20%	4,320,657	73.91%	1,525,444 ³
Purchased Services	3,759,079	3,758,079	3,889,889	103.51%	5,050,251	134.38%	(1,292,172) ³
Supplies	1,316,400	1,316,400	732,400	55.64%	1,162,564	88.31%	153,836
Fuel	1,650,000	1,650,000	1,285,776	77.93%	1,769,599	107.25%	(119,599)
Bus Purchases & Equipment	15,000	15,000	116,607	777.38%	151,607	1010.71%	(136,607) ⁴
Other	(357,802)	(376,000)	(452,299)	120.29%	(666,996)	177.39%	290,996 ⁵
Total Expenditures	\$ 25,547,952	\$ 25,405,772	\$ 16,951,271	66.72%	\$ 22,657,459	89.18%	\$ 2,748,313
Change in Fund Balance	(3,543,887)	(3,401,707)	5,087,019		(257,611)	7.57%	(3,144,096)
Balance on Hand June 30	\$ 688,098	\$ 2,619,777	\$ 11,108,503	424.02%	\$ 5,763,873	220.01%	\$ 3,144,096

	2020-2021					Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	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			
Balance on Hand July 1	3,939,734	3,939,734	100.00%	3,939,734	100.00%	-	52.84%	
Revenues								
Transportation Fees	762,891	129,613 ^A	16.99%	295,523	38.74%	(467,368)	261.73%	
State Categorical	5,083,827	5,083,828	100.00%	5,421,079	106.63%	337,252	-8.58%	
Other	600,000	279,860	46.64%	476,644	79.44%	(123,356)	58.37%	
Total Revenue	\$ 6,446,718	\$ 5,493,301	85.21%	\$ 6,193,246	96.07%	\$ (253,472)	9.47%	
Transfer from General Fund	15,017,215	15,017,215	100.00%	15,017,215	100.00%	-	4.02%	
Total Sources	\$ 25,403,667	\$ 24,450,250	96.25%	\$ 25,150,195	99.00%	\$ (253,472)	13.01%	
Expenditures								
Salaries	12,568,746	7,760,599	61.75%	10,609,631	84.41%	1,959,115	2.45%	
Benefits	5,580,036	3,505,358	62.82%	4,491,627	80.49%	1,088,409	-3.81%	
Purchased Services	3,852,154	1,565,927 ^B	40.65%	2,534,502	65.79%	1,317,652	99.26%	
Supplies	1,285,140	509,156	39.62%	750,549	58.40%	534,591	54.90%	
Fuel	1,600,000	673,583 ^C	42.10%	1,126,603	70.41%	473,397	57.07%	
Bus Purchases & Equipment	69,000	26,810	38.86%	26,810	38.86%	42,190	465.49%	
Other	(471,552)	(254,566)	53.98%	(411,009)	87.16%	(60,543)	62.28%	
Total Expenditures	\$ 24,483,524	\$ 13,786,866	56.31%	\$ 19,128,713	78.13%	\$ 5,354,811	18.45%	
Change in Fund Balance	(3,019,591)	6,723,650		2,081,748	-68.94%	5,101,339	-112.37%	
Balance on Hand June 30	\$ 920,143	\$ 10,663,384	1158.88%	\$ 6,021,482	654.41%	\$ 5,101,339	-4.28%	

2021-2022 Budget to Projection Notes

¹ Ridership greater than anticipated for 2021-2022 and rate increases implemented in 2020 resulted in higher revenue

² Transportation department continues to experience driver and transportation educational assistant shortages despite increases in hiring and retention stipends

³ Purchased Services year end projection over budget primarily due to student transportation from third party vendors increased due to bus driver shortages internally and increased need for Special Education transportation to out of district facility schools

⁴ Equipment budget will be increased for Final Revised Budget offset with increase to revenue budget

⁵ Other expenses projected to be a larger credit due to resuming field trip transportation this year and the Final Revised Budget will reflect field trip transportation charges to schools

Year over Year Actual Notes

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

^B Purchased Services increased year-over-year due to increase in student transportation from third party vendors due to bus driver shortages internally and increased need for Special Education transportation to out of district facility schools

^C Fuel increased year-over-year due to increased miles driven from return to in-person learning five days a week compared to hybrid learning in 2020-2021 and increased fuel prices in 2021-2022



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,765,997	4,324,657	4,324,657	100.00%	4,324,657	100.00%	-
Revenues							
Food Sales	10,030,300	6,190,300	3,891,480	62.86%	4,891,900	79.03%	(1,298,400) ¹
Federal Reimbursement	2,615,958	19,926,058	20,225,626	101.50%	26,132,847	131.15%	6,206,789 ¹
Commodity Contribution	895,670	978,018	-	0.00%	978,018	100.00%	-
Miscellaneous	114,000	114,000	31,498	27.63%	66,730	58.54%	(47,270)
Sale of Capital Assets	-	5,000	9,980	199.60%	5,000	100.00%	-
State Match Child Nutr. & CDE Revenue	155,000	99,403	98,966	99.56%	98,966	99.56%	(437)
Total Revenues	\$ 13,810,928	\$ 27,312,779	\$ 24,257,550	88.81%	\$ 32,173,461	117.80%	\$ 4,860,682
Transfer from General Fund	351,634	445,352	445,352	100.00%	445,352	100.00%	-
Total Sources	\$ 16,928,559	\$ 32,082,788	\$ 29,027,559	90.48%	\$ 36,943,470	115.15%	\$ (4,860,682)
Expenditures							
Salaries	4,923,632	8,731,922	6,261,703	71.71%	8,563,356	98.07%	168,566
Benefits	2,048,904	3,395,540	2,506,580	73.82%	3,342,289	98.43%	53,251
Food & Commodities	5,062,196	10,026,118	8,451,382	84.29%	11,738,291	117.08%	(1,712,173) ²
Purchased Services & Repairs	405,900	290,500	189,644	65.28%	250,047	86.07%	40,453
Supplies	809,400	1,286,945	1,222,675	95.01%	1,545,971	120.13%	(259,026) ³
Equipment	102,000	3,520,000	151,061	4.29%	464,184	13.19%	3,055,816
Other	810,530	1,910,878	66,025	3.46%	2,175,686	113.86%	(264,808)
Total Expenditures	\$ 14,162,562	\$ 29,161,903	\$ 18,849,070	64.64%	\$ 28,079,824	96.29%	\$ 1,082,079
Change in Fund Balance	-	(1,403,772)	5,853,832		4,538,989	-323.34%	(5,942,761)
Balance on Hand June 30	\$ 2,765,997	\$ 2,920,885	\$ 10,178,489	348.47%	\$ 8,863,646	303.46%	\$ 5,942,761

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	1,092,534	1,092,534	100.00%	1,092,534	100.00%	-	295.84%
Revenues							
Food Sales	1,468,854	1,311,223 ^A	89.27%	2,150,842	146.43%	681,988	127.44%
Federal Reimbursement	14,664,262	11,194,504 ^A	76.34%	16,059,720	109.52%	1,395,458	62.72%
Commodity Contribution	790,966	-	0.00%	790,413	99.93%	(553)	23.74%
Miscellaneous	53,000	70,426	132.88%	90,464	170.69%	37,464	-26.24%
Sale of Capital Assets	36,413	36,413	100.00%	39,547	108.61%	3,134	-87.36%
State Match Child Nutr. & CDE Revenue	99,403	99,403	100.00%	99,403	100.00%	(0)	-0.44%
Total Revenues	\$ 17,112,898	\$ 12,711,968	74.28%	\$ 19,230,388	112.37%	\$ 2,117,490	67.31%
Transfer from General Fund	445,352	351,634	78.96%	445,352	100.00%	-	0.00%
Total Sources	\$ 18,650,784	\$ 14,156,136	75.90%	\$ 20,768,274	111.35%	\$ 2,117,490	77.88%
Expenditures							
Salaries	5,559,762	4,635,186	83.37%	6,070,457	109.19%	(510,695)	41.07%
Benefits	2,639,162	1,994,350	75.57%	2,498,060	94.65%	141,102	33.80%
Food & Commodities	6,305,285	4,281,446 ^B	67.90%	6,789,929	107.69%	(484,644)	72.88%
Purchased Services & Repairs	108,338	65,096	60.09%	86,951	80.26%	21,387	187.57%
Supplies	832,363	623,849 ^B	74.95%	818,561	98.34%	13,802	88.86%
Equipment	160,544	72,154	44.94%	105,609	65.78%	54,935	339.53%
Other	838,163	51,655	6.16%	74,050	8.83%	764,113	2838.11%
Total Expenditures	\$ 16,443,617	\$ 11,723,736	71.30%	\$ 16,443,617	100.00%	\$ 0	70.76%
Change in Fund Balance	1,114,633	1,339,865		3,232,124	289.97%	2,117,491	40.43%
Balance on Hand June 30	\$ 2,207,167	\$ 2,432,399	110.20%	\$ 4,324,658	195.94%	\$ 2,117,491	104.96%

2021-2022 Budget to Projection Notes

¹ Universal Free Meals will continue through 2021-2022 resulting in less food sales and greater federal reimbursement; program participation continues to remain high with more meals served than in the prior year and federal reimbursement increased \$0.05 per meal

² Increase in meals served directly relates to increase in food and supplies in addition to inflationary pressures on food and consumer goods

³ Revised Budget includes estimated project cost for new freezer construction to occur in 2022 while only design expenses anticipated to occur by the end of the fiscal year and the construction occurring later in the summer/fall

Year over Year Actual Notes

^A Meals and a la carte food served greater in 2021-2022 compared to 2020-2021 and in 2020-2021 not all students were in school five days a week due to hybrid learning schedule

^B Increase in meals served year-over-year has a direct impact on the quantity of food served and the associated costs for food and supplies; cost for the District to purchase food has also increased due to inflation and supply chain availability

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	23,602	16,800	16,800	100.00%	16,800	100.00%	-
Revenues							
Food Sales	6,727,155	-	-	0.00%	-	0.00%	-
Federal Reimbursement	-	-	-	0.00%	-	0.00%	-
Commodity Contribution	-	-	-	0.00%	-	0.00%	-
Miscellaneous	-	-	-	0.00%	-	0.00%	-
Sale of Capital Assets	-	-	-	0.00%	-	0.00%	-
State Match Child Nutr. & CDE Revenue	-	-	-	0.00%	-	0.00%	-
Total Revenues	\$ 6,727,155	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Transfer from General Fund	93,718	-	-	0.00%	-	0.00%	-
Total Sources	\$ 6,844,475	\$ 16,800	\$ 16,800	100.00%	\$ 16,800	100.00%	\$ -
Expenditures							
Salaries	2,411,550	-	-	0.00%	-	0.00%	-
Benefits	1,136,998	-	-	0.00%	-	0.00%	-
Food & Commodities	2,588,505	-	-	0.00%	-	0.00%	-
Purchased Services & Repairs	432,100	-	-	0.00%	-	0.00%	-
Supplies	176,000	-	-	0.00%	-	0.00%	-
Equipment	48,000	-	-	0.00%	-	0.00%	-
Other	27,720	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 6,820,873	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	-	-	-	-	-	-	-
Balance on Hand June 30	\$ 23,602	\$ 16,800	\$ 16,800	100.00%	\$ 16,800	100.00%	\$ -

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	117,806	117,806	100.00%	117,806	100.00%	-	-86%
Revenues							
Food Sales	738,176	247,287	33.50%	248,891	33.72%	(489,285)	-100.00%
Federal Reimbursement	-	-	0.00%	-	0.00%	-	-
Commodity Contribution	-	-	0.00%	-	0.00%	-	-
Miscellaneous	-	-	0.00%	-	0.00%	-	-
Sale of Capital Assets	-	-	0.00%	-	0.00%	-	-
State Match Child Nutr. & CDE Revenue	-	-	0.00%	-	0.00%	-	-
Total Revenues	\$ 738,176	\$ 247,287	33.50%	\$ 248,891	33.72%	\$ (489,285)	-100.00%
Transfer from General Fund	-	93,718	0.00%	-	0.00%	-	-
Total Sources	\$ 855,982	\$ 458,811	53.60%	\$ 366,697	42.84%	\$ (489,285)	-95.42%
Expenditures							
Salaries	226,512	9,592	4.23%	9,592	4.23%	216,920	-100.00%
Benefits	158,126	2,232	1.41%	2,232	1.41%	155,894	-100.00%
Food & Commodities	229,046	146,427	63.93%	147,298	64.31%	81,748	-100.00%
Purchased Services & Repairs	95,939	40,274	41.98%	50,227	52.35%	45,712	-100.00%
Supplies	134,421	128,563	95.64%	128,608	95.68%	5,813	-100.00%
Equipment	11,938	11,938	100.00%	11,938	100.00%	0	-100.00%
Other	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 855,982	\$ 339,026	39.61%	\$ 349,896	40.88%	\$ 506,086	-100.00%
Change in Fund Balance	(117,806)	1,979		(101,005)	85.74%	16,802	-100.00%
Balance on Hand June 30	\$ -	\$ 119,785	0.00%	\$ 16,802	0.00%	\$ 16,802	-0.01%

2021-2022 Budget to Projection Notes

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

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0.00%	-	0.00%	-
Revenues							
State Revenue	2,433,519	1,751,527	1,468,337	83.83%	1,793,527	102.40%	42,000
Federal Revenue	31,064,251	28,660,153	15,719,939	54.85%	28,877,140	100.76%	216,987
Other Revenue	390,743	436,171	260,016	59.61%	436,171	100.00%	-
Total Revenue	\$ 33,888,513	\$ 30,847,851	\$ 17,448,291	56.56%	\$ 31,106,838	100.84%	\$ 258,987
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 33,888,513	\$ 30,847,851	\$ 17,448,291	56.56%	\$ 31,106,838	100.84%	\$ 258,987
Expenditures							
Salaries	12,441,203	13,728,541	8,622,225	62.81%	13,230,141	96.37%	498,400
Benefits	2,780,611	4,434,182	2,775,215	62.59%	4,348,521	98.07%	85,661
Purchased/Property Services	5,948,811	6,757,252	3,010,664	44.55%	6,708,968	99.29%	48,284
Supplies	10,398,307	3,419,391	2,410,615	70.50%	4,459,620	130.42%	(1,040,229)
Equipment	1,461,058	-	-	0.00%	-	0.00%	-
Other	858,523	2,508,485	836,501	33.35%	2,359,588	94.06%	148,897
Total Expenditures	\$ 33,888,513	\$ 30,847,851	\$ 17,655,220	57.23%	\$ 31,106,838	100.84%	\$ (258,987)
Change in Fund Balance	-	-	(206,929)		-	0.00%	-
Balance on Hand June 30	\$ -	\$ -	\$ (206,929)	0.00%	\$ -	0.00%	\$ -

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	-
Revenues							
State Revenue	2,444,413	850,222	34.78%	2,244,840	91.84%	(199,573)	-20.10%
Federal Revenue	42,851,040	32,171,950 ^A	75.08%	39,155,343	91.38%	(3,695,697)	-26.25%
Other Revenue	438,973	272,243	62.02%	298,470	67.99%	(140,503)	46.14%
Total Revenue	\$ 45,734,426	\$ 33,294,415	72.80%	\$ 41,698,653	91.18%	\$ (4,035,773)	-25.40%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 45,734,426	\$ 33,294,415	72.80%	\$ 41,698,653	91.18%	\$ (4,035,773)	-25.40%
Expenditures							
Salaries	22,979,868	19,279,878 ^A	83.90%	22,814,766	99.28%	165,102	-42.01%
Benefits	6,504,528	5,375,241 ^A	82.64%	6,368,061	97.90%	136,467	-31.71%
Purchased/Property Services	6,008,566	3,469,888	57.75%	4,799,484	79.88%	1,209,082	39.79%
Supplies	6,845,388	4,808,051 ^A	70.24%	5,482,326	80.09%	1,363,062	-18.65%
Equipment	1,461,058	62,733	4.29%	1,431,939	98.01%	29,119	-100.00%
Other	1,935,018	418,295	21.62%	802,078	41.45%	1,132,940	194.18%
Total Expenditures	\$ 45,734,426	\$ 33,414,086	73.06%	\$ 41,698,653	91.18%	\$ 4,035,773	-25.40%
Change in Fund Balance	-	(119,671)		-	0.00%	-	-
Balance on Hand June 30	\$ -	\$ (119,671)	0.00%	\$ -	0.00%	\$ -	-

2021-2022 Budget to Projection Notes

¹ Majority of projected overspend is due to ESSER III and Perkins and due to timing issues. The Final Revised Budget to be presented in May will include supply budgets for these two grants and actual spend will not exceed appropriation.

Year over Year Actual Notes

^A DCSD received one-time Coronavirus Relief Fund (CRF) Grant in 2020-2021 fully spent by December 2020 contributing to the year over year decrease in salaries, benefits and supplies

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,211,764	1,082,553	1,082,553	100.00%	1,082,553	100.00%	-
Revenue							
Pupil Activity	710,580	710,580	833,745	117.33%	1,264,279	177.92%	553,699
Total Revenue	\$ 710,580	\$ 710,580	\$ 833,745	117.33%	\$ 1,264,279	177.92%	\$ 553,699
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 1,922,344	\$ 1,793,133	\$ 1,916,298	106.87%	\$ 2,346,832	130.88%	\$ 553,699
Expenditures							
Salaries	57,303	57,303	32,377	56.50%	97,245	169.70%	(39,942)
Benefits	12,807	12,807	7,238	56.52%	21,448	167.47%	(8,641)
Purchased/Property Services	198,661	196,661	227,036	115.45%	425,646	216.44%	(228,985)
Supplies	416,415	422,381	344,364	81.53%	526,474	124.64%	(104,093)
Equipment	6,613	6,613	7,767	117.45%	7,468	112.93%	(855)
Other	18,781	18,781	18,827	100.25%	32,024	170.51%	(13,243)
Total Expenditures	\$ 710,580	\$ 714,546	\$ 637,610	89.23%	\$ 1,110,305	155.39%	\$ (395,759)
Change in Fund Balance	-	(3,966)	196,135		153,974	-3882.35%	(157,940)
Assigned to School Program Carry Over	\$ 1,211,764	\$ 1,078,587	\$ -	0.00%	\$ 1,236,527	114.64%	\$ 157,940
Balance on Hand June 30 - Other	\$ -	\$ -	\$ 1,278,688	0.00%	\$ -	0.00%	\$ -

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	1,116,388	1,116,388	100.00%	1,116,388	100.00%	-	-3.03%
Revenue							
Pupil Activity	1,685,550	260,239 ^A	15.44%	347,060	20.59%	(1,338,490)	264.28%
Total Revenue	\$ 1,685,550	\$ 260,239	15.44%	\$ 347,060	20.59%	\$ (1,338,490)	264.28%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 2,801,938	\$ 1,376,627	49.13%	\$ 1,463,448	52.23%	\$ (1,338,490)	60.36%
Expenditures							
Salaries	122,704	17,997	14.67%	36,808	30.00%	85,896	164.20%
Benefits	27,424	4,022	14.67%	8,227	30.00%	19,197	160.72%
Purchased/Property Services	749,326	(31,122) ^A	-4.15%	4,507	0.60%	744,819	9343.94%
Supplies	762,864	168,179 ^A	22.05%	299,970	39.32%	462,894	75.51%
Equipment	12,589	-	0.00%	6,085	48.34%	6,504	22.72%
Other	19,784	14,117	71.35%	25,298	127.87%	(5,514)	26.59%
Total Expenditures	\$ 1,694,691	\$ 173,192	10.22%	\$ 380,894	22.48%	\$ 1,313,797	191.50%
Change in Fund Balance	(9,141)	87,047		(33,834)	370.14%	(24,693)	-555.08%
Assigned to School Program Carry Over	\$ 1,107,247	\$ -	0.00%	\$ 1,089,838	98.43%	\$ (17,409)	13.46%
Balance on Hand June 30 - Other	\$ -	\$ 1,203,435	0.00%	\$ (7,284)	0.00%	\$ (7,284)	-100.00%

2021-2022 Budget to Projection Notes

¹ Participation in student-led clubs rebounding to pre-COVID levels faster than anticipated within the budget; the Final Revised Budget will increase revenue and expense to reflect the greater financial activity

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,316,974	1,788,114	1,788,114	100.00%	1,788,114	100.00%	-
Revenues							
Student Fees	2,712,524	3,278,871	2,906,962	88.66%	3,998,776	121.96%	719,905 ¹
Gate Fees	1,309,007	1,309,007	753,049	57.53%	1,003,428	76.66%	(305,579) ²
Donations and Fundraising	1,602,696	1,602,696	1,493,044	93.16%	1,991,148	124.24%	388,452 ²
Merchandise Sales	4,105,528	4,105,528	3,715,434	90.50%	4,977,300	121.23%	871,772 ¹
Other Pupil Income	1,332,382	703,724	346,100	49.18%	777,691	110.51%	73,967
Total Revenue	\$ 11,062,137	\$ 10,999,826	\$ 9,214,589	83.77%	\$ 12,748,343	115.90%	\$ 1,748,517
Transfer from General Fund	4,156,918	4,165,041	4,165,041	100.00%	4,201,356	100.87%	36,315
Total Sources	\$ 16,536,029	\$ 16,952,981	\$ 15,167,744	89.47%	\$ 18,737,813	110.53%	\$ (1,784,832)
Expenditures							
Salaries	4,820,514	4,820,514	4,024,851	83.49%	4,877,975	101.19%	(57,461)
Benefits	1,077,085	1,077,085	904,215	83.95%	1,090,227	101.22%	(13,142)
Purchased Services	4,102,853	4,102,853	3,264,814	79.57%	4,318,860	105.26%	(216,007)
Supplies	4,124,978	4,085,194	3,426,122	83.87%	4,741,135	116.06%	(655,941)
Equipment	320,631	320,631	231,829	72.30%	320,631	100.00%	-
Other	772,994	772,994	116,033	15.01%	147,132	19.03%	625,862 ³
Total Expenditures	\$ 15,219,055	\$ 15,179,271	\$ 11,967,863	78.84%	\$ 15,495,959	102.09%	\$ (316,688)
Change in Fund Balance	-	(14,404)	1,411,767		1,453,740	-10092.75%	(1,468,144)
Assigned to School Carry Over	\$ 1,316,974	\$ 1,773,710	\$ -	0.00%	\$ 2,699,848	152.21%	\$ 926,138 ³
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 3,199,881	0.00%	\$ 542,006	0.00%	\$ 542,006

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	1,098,884	1,098,884	100.00%	1,098,884	100.00%	-	62.72%
Revenues							
Student Fees	2,773,126	1,368,730	49.36%	2,427,792	87.55%	(345,334)	64.71%
Gate Fees	850,057	114,613	13.48%	228,938	26.93%	(621,119)	338.30%
Donations and Fundraising	2,445,444	915,049	37.42%	1,316,074	53.82%	(1,129,370)	51.29%
Merchandise Sales	4,497,869	2,042,703	45.41%	3,021,286	67.17%	(1,476,583)	64.74%
Other Pupil Income	1,818,974	272,784	15.00%	182,277	10.02%	(1,636,697)	326.65%
Total Revenue	\$ 12,385,470	\$ 4,713,879 ^A	38.06%	\$ 7,176,366	57.94%	\$ (5,209,104)	77.64%
Transfer from General Fund	4,091,523	4,075,049	99.60%	4,091,523	100.00%	-	2.68%
Total Sources	\$ 17,575,877	\$ 9,887,812	56.26%	\$ 12,366,773	70.36%	\$ (5,209,104)	51.52%
Expenditures							
Salaries	4,169,663	2,542,060 ^B	60.97%	4,219,519	101.20%	(49,856)	15.60%
Benefits	971,850	568,101 ^B	58.46%	943,028	97.03%	28,822	15.61%
Purchased Services	4,996,487	1,543,711 ^C	30.90%	2,366,929	47.37%	2,629,558	82.47%
Supplies	5,174,868	1,790,078 ^C	34.59%	2,707,587	52.32%	2,467,281	75.11%
Equipment	442,208	155,684	35.21%	256,403	57.98%	185,805	25.05%
Other	754,905	74,252	9.84%	85,192	11.29%	669,713	72.71%
Total Expenditures	\$ 16,509,981	\$ 6,673,886	40.42%	\$ 10,578,658	64.07%	\$ 5,931,323	46.48%
Change in Fund Balance	(32,988)	2,115,042		689,230	-2089.34%	722,218	110.92%
Assigned to School Carry Over	\$ 1,065,896	\$ -	0.00%	\$ 1,825,949	171.31%	\$ 760,053	47.86%
Balance on Hand June 30 (District-run)	\$ -	\$ 3,213,926	0.00%	\$ (37,835)	0.00%	\$ (37,835)	-1532.56%

2021-2022 Budget to Projection Notes

¹ Student participation increased over 300 students in high schools in 2021-2022 over 2020-2021

² Budget will be reallocated between Gate Fees and Donations to reflect projected revenue collection in 2021-2022

³ Variance in other expenses represents school planned savings of athletic/activity revenue contributing to projected increase in school carry over

Year over Year Actual Notes

^A 2021-2022 revenue higher than in 2020-2021 due to delayed seasons in 2020-2021 and further social distancing requirements and program restrictions not all in place for 2021-2022

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

^C With increased participation in sports and length of sport seasons year over year, purchased services and supplies expenses are higher than the prior year and more closely aligned with pre-pandemic operations

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End as a % of Revised Budget	Budget to Projection Variance	
				Year End Projection	Year End Projection		
Balance on Hand July 1	293,304	182,824	182,824	100.00%	182,824	100.00%	-
Revenues							
Tuition	13,208,653	8,628,420	5,691,518	65.96%	6,710,691	77.77%	(1,917,729) ¹
Other	-	-	1,510,583	0.00%	3,020,507	0.00%	3,020,507 ²
Total Revenue	\$ 13,208,653	\$ 8,628,420	\$ 7,202,102	83.47%	\$ 9,731,198	112.78%	\$ 1,102,778
Transfer from General Fund	487,045	2,262,045	2,262,045	100.00%	2,262,045	100.00%	-
Total Sources	\$ 13,989,002	\$ 11,073,289	\$ 9,646,971	87.12%	\$ 12,176,067	109.96%	\$ 1,102,778
Expenditures							
Salaries	6,776,238	6,917,286	4,120,554	59.57%	5,871,303	84.88%	1,045,983 ³
Benefits	2,447,562	2,360,703	1,581,013	66.97%	1,931,112	81.80%	429,591 ³
Purchased Services	1,176,990	902,770	533,186	59.06%	708,601	78.49%	194,169 ⁴
Supplies	642,726	412,782	140,508	34.04%	186,698	45.23%	226,084 ⁴
Field Trips and Other	2,652,182	360,985	198,515	54.99%	529,686	146.73%	(168,701) ²
Total Expenditures	\$ 13,695,698	\$ 10,954,526	\$ 6,573,776	60.01%	\$ 9,227,400	84.23%	\$ 1,727,126
Change in Fund Balance	-	(64,061)	2,890,370		2,765,843	-4317.51%	(2,829,904)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 293,304	\$ 118,763	\$ 3,073,194	2587.67%	\$ 2,948,667	2482.82%	\$ 2,829,904 ²

	2020-2021					
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			Year End Actual	Year End Actual	Year End Actual	Year End Actual
Balance on Hand July 1	1,728,197	1,728,197	100.00%	1,728,197	100.00%	-89.42%
Revenues						
Tuition	7,778,868	3,005,160 ^A	38.63%	5,206,680	66.93%	28.89%
Other	734,802	948,386	129.07%	947,446	128.94%	218.81%
Total Revenue	\$ 8,513,670	\$ 3,953,546	46.44%	\$ 6,154,126	72.29%	58.12%
Transfer from General Fund	487,045	487,045 ^B	100.00%	487,045	100.00%	364.44%
Total Sources	\$ 10,728,912	\$ 6,168,788	57.50%	\$ 8,369,368	78.01%	45.48%
Expenditures						
Salaries	6,454,594	4,059,158	62.89%	5,595,961	86.70%	4.92%
Benefits	2,422,873	1,467,843	60.58%	1,959,880	80.89%	-1.47%
Purchased Services	540,697	136,424	25.23%	294,059	54.39%	140.97%
Supplies	353,013	71,847	20.35%	123,768	35.06%	50.85%
Field Trips and Other	222,933	87,378	39.19%	212,876	95.49%	148.82%
Total Expenditures	\$ 9,994,110	\$ 5,822,650 ^A	58.26%	\$ 8,186,545	81.91%	12.71%
Change in Fund Balance	(993,395)	(1,382,059)		(1,545,374)	155.56%	-278.98%
Assigned to BASE Program Carry Over	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 734,802	\$ 346,138	47.11%	\$ 182,823	24.88%	1512.85%

2021-2022 Budget to Projection Notes

¹ Overall reduced participation in BASE due to COVID-19 pandemic and staffing shortages requiring occasional program closures and reduced tuition revenue

² Year to Date Actual and Year End Projection include Child Care Operations Stabilization and Workforce Sustainability Grants which will largely carry over into 2022-2023 as shown within Balance on Hand June 30 with a small portion spent on other expenditures

³ Staffing shortages in BASE programs contribute to salary and benefit year end projection under budget

⁴ Year end projection for purchased services and supplies under budget to partially offset projected tuition under budget

Year over Year Actual Notes

^A While program participation is under budget in 2021-2022, it is still higher than in 2020-2021 due to hybrid learning and greater program closures due to COVID-19 in 2020-2021

^B Transfer from General Fund increased year over year to offset projected tuition loss in order to maintain positive ending fund balance (Balance on Hand June 30)



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	71,864,109	71,813,488	71,813,488	100.00%	71,813,488	100.00%	-
Revenues							
Property Taxes	60,042,104	65,382,570	27,814,212	42.54%	65,382,570	100.00%	0
Investment Earnings	35,081	35,081	32,597	92.92%	45,271	129.05%	10,190
Total Revenues	\$ 60,077,185	\$ 65,417,651	\$ 27,846,809	42.57%	\$ 65,427,841	100.02%	\$ 10,190
Total Sources	\$ 131,941,294	\$ 137,231,139	\$ 99,660,297	72.62%	\$ 137,241,329	100.01%	\$ 10,190
Expenditures							
Principal	36,635,000	36,635,000	36,635,000	100.00%	55,360,000	151.11%	(18,725,000) ¹
Interest	18,691,207	18,691,207	9,801,900	52.44%	18,691,207	100.00%	-
Fiscal Charges	5,500	5,500	3,500	63.64%	6,450	117.27%	(950)
Total Expenditures	\$ 55,331,707	\$ 55,331,707	\$ 46,440,400	83.93%	\$ 74,057,657	133.84%	\$ (18,725,950)
Other Financing Sources (Uses)							
Proceeds from Bond Refunding	-	-	-	0.00%	-	0.00%	-
Refunding Bond Premium	-	-	-	0.00%	-	0.00%	-
Payment to Refunding Bond Escrow Agent	-	-	-	0.00%	-	0.00%	-
Transfer to/(from) General Fund	-	-	-	0.00%	-	0.00%	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Change in Fund Balance	4,745,478	10,085,944	(18,593,591)		(8,629,816)	-85.56%	18,715,760
Balance on Hand June 30	\$ 76,609,587	\$ 81,899,432	\$ 53,219,897	64.98%	\$ 63,183,672	77.15%	\$ (18,715,760) ²

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	67,613,197	67,613,197	100.00%	67,613,197	100.00%	-	6.21%
Revenues							
Property Taxes	60,042,104	26,019,182	43.33%	60,010,997	99.95%	(31,107)	8.95%
Investment Earnings	463,915	112,701	24.29%	125,375	27.03%	(338,540)	-63.89%
Total Revenues	\$ 60,506,019	\$ 26,131,883	43.19%	\$ 60,136,372	99.39%	\$ (369,647)	8.80%
Total Sources	\$ 128,119,216	\$ 93,745,080	73.17%	\$ 127,749,569	99.71%	\$ (369,647)	7.43%
Expenditures							
Principal	35,465,000	35,465,000	100.00%	35,465,000	100.00%	-	56.10%
Interest	20,467,581	10,665,681	52.11%	20,467,581	100.00%	(0)	-8.68%
Fiscal Charges	5,593	3,500	62.58%	3,500	62.58%	2,093	84.29%
Total Expenditures	\$ 55,938,174	\$ 46,134,181	82.47%	\$ 55,936,081	100.00%	\$ 2,093	32.40%
Other Financing Sources (Uses)							
Proceeds from Bond Refunding	-	-	0.00%	-	0.00%	-	-
Refunding Bond Premium	-	-	0.00%	-	0.00%	-	-
Payment to Refunding Bond Escrow Agent	-	-	0.00%	-	0.00%	-	-
Transfer to/(from) General Fund	-	-	0.00%	-	0.00%	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	-
Change in Fund Balance	4,567,845	(20,002,298)		4,200,291	91.95%	(367,554)	-305.46%
Balance on Hand June 30	\$ 72,181,042	\$ 47,610,899	65.96%	\$ 71,813,488	99.49%	\$ (367,554)	-12.02%

2021-2022 Budget to Projection Notes

¹ DCSD will pay off 2010 bond series fully in June 2022 after spring interest payment; this early payment will reduce future debt schedule payments

² Due to timing of property tax receipts, Year End Projection for Balance on Hand June 30 is used to pay December debt service payments in the subsequent fiscal year; principal and interest payments due in December 2022 total \$34,633,406

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	14,451	12,114,460	12,114,460	100.00%	12,114,460	100.00%	-
Revenues							
Interest on Investment	-	-	33	0.00%	217	0.00%	217
Cert of Participation - AspenView	-	-	-	0.00%	-	0.00%	-
Total Revenues	\$ -	\$ -	\$ 33	0.00%	\$ 217	0.00%	\$ 217
Total Sources	\$ 14,451	\$ 12,114,460	\$ 12,114,493	100.00%	\$ 12,114,677	100.00%	\$ 217
Expenditures							
Principal Retirement	2,078,700	2,080,000	2,080,000	100.00%	2,080,000	100.00%	-
Interest	353,616	555,904	555,903	100.00%	555,904	100.00%	-
Debt Issuance Costs & Fiscal Charges	6,750	6,750	4,064	60.21%	4,064	60.21%	2,686
Total Expenditures	\$ 2,439,066	\$ 2,642,654	\$ 2,639,968	99.90%	\$ 2,639,968	99.90%	\$ 2,686
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	-	0.00%	-	0.00%	-
Refunding COP Premium	-	-	-	0.00%	-	0.00%	-
Payment to Refunded Escrow Agent	-	(12,218,034)	(12,218,034)	100.00%	(12,218,034)	100.00%	-
Transfer from Other Funds	2,432,316	2,746,228	2,746,228	100.00%	2,746,228	100.00%	-
Total Other Financing Sources (Uses)	\$ 2,432,316	\$ (9,471,806)	\$ (9,471,806)	100.00%	\$ (9,471,806)	100.00%	\$ -
Change in Fund Balance	(6,750)	(12,114,460)	(12,111,741)		(12,111,558)	99.98%	(2,902)
Balance on Hand June 30	\$ 7,701	\$ -	\$ 2,719	0.00%	\$ 2,902	0.00%	\$ 2,902

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	20,533	20,533	100.00%	20,533	100.00%	-	58899.95%
Revenues							
Interest on Investment	6,384	226	3.55%	228	3.57%	(6,156)	-5.09%
Cert of Participation - AspenView	882,641	722,015 ^A	81.80%	882,641	100.00%	0	-100.00%
Total Revenues	\$ 889,025	\$ 722,242	81.24%	\$ 882,869	99.31%	\$ (6,156)	-99.98%
Total Sources	\$ 909,558	\$ 742,775	81.66%	\$ 903,402	99.32%	\$ (6,156)	1241.01%
Expenditures							
Principal Retirement	2,580,000	2,580,000	100.00%	2,580,000	100.00%	-	-19.38%
Interest	819,656	806,656	98.41%	819,656	100.00%	(0)	-32.18%
Debt Issuance Costs & Fiscal Charges	6,750	4,750	70.37%	4,750	70.37%	2,000	-14.43%
Total Expenditures	\$ 3,406,406	\$ 3,391,406	99.56%	\$ 3,404,406	99.94%	\$ 2,000	-22.45%
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	- ^B	0.00%	12,098,083	0.00%	12,098,083	-100.00%
Refunding COP Premium	-	-	0.00%	-	0.00%	-	-
Payment to Refunded Escrow Agent	-	- ^B	0.00%	-	0.00%	-	-
Transfer from Other Funds	2,517,381	2,437,068	96.81%	2,517,381	100.00%	-	9.09%
Total Other Financing Sources (Uses)	\$ 2,517,381	\$ 2,437,068	96.81%	\$ 14,615,464	580.58%	\$ 12,098,083	-164.81%
Change in Fund Balance	-	(232,097)		12,093,927	0.00%	12,093,927	-200.15%
Balance on Hand June 30	\$ 20,533	\$ (211,564)	-1030.36%	\$ 12,114,460	58999.95%	\$ 12,093,927	-99.98%

2021-2022 Budget to Projection Notes

None

Year over Year Actual Notes

^A Monthly revenue from Aspen View no longer received due to refunding of their COP in 2020-2021

^B Refunding of Aspen View Academy's COP (charter school) occurred in fourth quarter of 2020-2021 and payment to refunded escrow agent in first quarter of 2021-2022



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	103,945,554	109,950,863	109,950,863	100.00%	109,950,863	100.00%	-
Revenues							
Bond Issuance	-	-	-	0.00%	-	0.00%	-
State Revenue from CDE	-	-	-	0.00%	-	0.00%	-
Interest	1,659,548	1,659,548	(351,818)	-21.20%	4,459,170	268.70%	2,799,622 ¹
Total Revenue	\$ 1,659,548	\$ 1,659,548	\$ (351,818)	-21.20%	\$ 4,459,170	268.70%	\$ 2,799,622
Transfer to/from Other Funds	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 105,605,102	\$ 111,610,411	\$ 109,599,045	98.20%	\$ 114,410,033	102.51%	\$ 2,799,622
Expenditures							
Salaries	162,302	162,302	99,840	61.51%	143,020	88.12%	19,282
Benefits	46,055	46,055	28,008	60.81%	38,211	82.97%	7,844
Buildings & Building Improvements	77,907,233	80,151,708	49,441,150	61.68%	75,359,868	94.02%	4,791,840 ²
Purchased Services	957,140	957,140	575,047	60.08%	751,737	78.54%	205,403
Supplies	-	-	-	0.00%	9,279	0.00%	(9,279)
Debt Issuance Costs & Fiscal Charges	-	-	-	0.00%	-	0.00%	-
Other	-	-	165	0.00%	165	0.00%	(165)
Total Expenditures	\$ 79,072,730	\$ 81,317,205	\$ 50,144,209	61.66%	\$ 76,302,279	93.83%	\$ 5,014,926
Change in Fund Balance	(77,413,182)	(79,657,657)	(50,496,027)		(71,843,109)	90.19%	(7,814,548)
Balance on Hand June 30	\$ 26,532,372	\$ 30,293,206	\$ 59,454,836	196.26%	\$ 38,107,754	125.80%	\$ 7,814,548

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	211,846,862	211,846,862	100.00%	211,846,862	100.00%	-	-48.10%
Revenues							
Bond Issuance	-	-	0.00%	-	0.00%	-	-
State Revenue from CDE	-	-	0.00%	-	0.00%	-	-
Interest	1,157,232	419,702	36.27%	446,926	38.62%	(710,306)	897.74%
Total Revenue	\$ 1,157,232	\$ 419,702	36.27%	\$ 446,926	38.62%	\$ (710,306)	897.74%
Transfer to/from Other Funds	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 213,004,094	\$ 212,266,564	99.65%	\$ 212,293,788	99.67%	\$ (710,306)	-46.11%
Expenditures							
Salaries	170,136	121,727	71.55%	162,302	95.40%	7,834	-11.88%
Benefits	56,627	35,148	62.07%	46,950	82.91%	9,677	-18.61%
Buildings & Building Improvements	119,900,998	56,678,605	47.27%	100,536,440	83.85%	19,364,558	-25.04%
Purchased Services	1,598,384	1,095,173	68.52%	1,597,236	99.93%	1,148	-52.94%
Supplies	-	-	0.00%	-	0.00%	-	-
Debt Issuance Costs & Fiscal Charges	2,000	-	0.00%	-	0.00%	2,000	-
Other	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 121,728,145	\$ 57,930,652	47.59%	\$ 102,342,928	84.07%	\$ 19,385,217	-25.44%
Change in Fund Balance	(120,570,913)	(57,510,950)		(101,896,002)	84.51%	18,674,911	-29.49%
Balance on Hand June 30	\$ 91,275,949	\$ 154,335,912	169.09%	\$ 109,950,860	120.46%	\$ 18,674,911	-65.34%

2021-2022 Budget to Projection Notes

¹ Interest projection will be monitored throughout spring and budget revised if necessary for the Final Revised Budget

² Buildings & Building Improvements year end projection under budget due to timing uncertainty on summer 2022 CIP projects and renovations to recently purchased (former) Wildlife Experience building

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

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

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0.00%	-	0.00%	-	-
Revenues							
COP Issuance	-	-	0.00%	-	0.00%	-	-
Premium on Bond	-	-	0.00%	-	0.00%	-	-
Investment Earnings	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -
Expenditures							
Salaries	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-
Building & Building Improvements	-	-	0.00%	-	0.00%	-	-
Purchased Services	-	-	0.00%	-	0.00%	-	-
Supplies	-	-	0.00%	-	0.00%	-	-
Other	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -
Change in Fund Balance	-	-		-	0.00%	-	-
Balance on Hand June 30	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -

* As of June 30, 2018 DCSD has no COP Building Fund sources remaining and the fund has been spent down to 50

2021-2022 Budget to Projection Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022					Year End as a % of Revised Budget	Budget to Projection Variance
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection		
Balance on Hand July 1	6,577,932	3,969,420	3,969,420	100.00%	3,969,420	100.00%	-
Revenues							
Health Insurance Premiums	51,586,909	50,586,909	35,845,153	70.86%	48,707,209	96.28%	(1,879,700) ¹
Dental Insurance Premiums	3,667,831	3,667,831	2,401,605	65.48%	3,202,141	87.30%	(465,690) ¹
Investment Earnings	19,897	19,897	3,306	16.62%	4,408	22.16%	(15,489)
Other	24,500	24,500	4,020	16.41%	13,445	54.88%	(11,055)
Total Revenues	\$ 55,299,137	\$ 54,299,137	\$ 38,254,085	70.45%	\$ 51,927,203	95.63%	\$ (2,371,934)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 61,877,069	\$ 58,268,557	\$ 42,223,505	72.46%	\$ 55,896,623	95.93%	\$ (2,371,934)
Expenditures							
Salaries	37,800	37,800	225	0.60%	31,325	82.87%	6,475
Benefits	2,619,601	799,421	50	0.01%	7,001	0.88%	792,420 ²
Health Plan	49,435,993	48,435,993	37,914,909	78.28%	50,989,302	105.27%	(2,553,309) ³
Dental Plan	3,279,609	3,279,609	2,420,641	73.81%	3,227,521	98.41%	52,088
Stop Loss Premiums	744,403	744,403	533,626	71.69%	711,501	95.58%	32,902
Purchased Services	1,025,540	1,025,540	666,182	64.96%	896,333	87.40%	129,207 ⁴
Other	43,500	43,500	22,453	51.62%	29,938	68.82%	13,562
Total Expenditures	\$ 57,186,446	\$ 54,366,266	\$ 41,558,087	76.44%	\$ 55,892,922	102.81%	\$ (1,526,656)
Change in Fund Balance	(1,887,309)	(67,129)	(3,304,002)		(3,965,719)	5907.61%	3,898,590
Assigned to Contingency for Self-Insured Plans	\$ 4,000,000	\$ 3,902,291	\$ -	0.00%	\$ 3,701	0.09%	\$ (3,898,590)
Balance on Hand June 30	\$ 690,623	\$ -	\$ 665,418	0.00%	\$ -	0.00%	\$ -

	2020-2021				Year End as a % of Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual			
	9,183,507	9,183,507	100.00%	9,183,507	100.00%	-	-56.78%
	52,760,171	38,075,346 ^A	72.17%	50,624,111	95.95%	(2,136,060)	-3.79%
	3,491,609	2,488,309	71.27%	3,305,586	94.67%	(186,023)	-3.13%
	240,000	13,952	5.81%	15,318	6.38%	(224,682)	-71.22%
	31,000	23,698	76.45%	34,123	110.07%	3,123	-60.60%
	\$ 56,522,780	\$ 40,601,304	71.83%	\$ 53,979,138	95.50%	\$ (2,543,642)	-3.80%
	-	-	0.00%	-	0.00%	-	-
	\$ 65,706,287	\$ 49,784,811	75.77%	\$ 63,162,645	96.13%	\$ (2,543,642)	-11.50%
	36,900	-	0.00%	31,100	84.28%	5,800	0.72%
	2,619,372	1,953,533 ^B	74.58%	2,587,990	98.80%	31,382	-99.73%
	51,122,732	37,207,458	72.78%	51,940,579	101.60%	(817,847)	-1.83%
	3,473,709	2,136,428	61.50%	2,953,829	85.03%	519,880	9.27%
	734,342	514,826	70.11%	684,848	93.26%	49,494	3.89%
	982,904	698,378	71.05%	943,322	95.97%	39,582	-4.98%
	46,500	25,371	54.56%	51,557	110.87%	(5,057)	-41.93%
	\$ 59,016,459	\$ 42,535,995	72.07%	\$ 59,193,224	100.30%	\$ (176,765)	-5.58%
	(2,493,679)	(1,934,690)		(5,214,086)	209.09%	(2,720,407)	-23.94%
	\$ 4,000,000	\$ -	0.00%	\$ 3,969,421	99.24%	\$ (30,579)	-99.91%
	\$ 2,689,828	\$ 7,248,817	269.49%	\$ -	0.00%	\$ (2,689,828)	

2021-2022 Budget to Projection Notes

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

² Direct payment of HSA contributions for employees on a High Deductible Health Plan (HDHP) reclassified to the General Fund after Revised Budget based on projected overrun in health plan claims

³ Increase in medical claims in third quarter compared to previous two quarters where monthly average increased from \$3.9M to \$4.8M

⁴ Administration fee from Allegiance for self funded medical plans at a discount in 2021-2022 compared to budget and prior year

Year over Year Actual Notes

^A Utilization of plans by benefit eligible employees decreased from 76% in 2020-2021 to 74% in 2021-2022

^B Direct payment of HSA contributions for employees on a High Deductible Health Plan (HDHP) out of the medical fund ended in October 2021 and payments returned to follow the costing of employees' paychecks

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	615,608	599,634	599,634	100.00%	599,634	100.00%	-
Revenues							
Short Term Disability Insurance Premiums	512,275	512,275	379,111	74.01%	505,481	98.67%	(6,794)
Total Revenue	\$ 512,275	\$ 512,275	\$ 379,111	74.01%	\$ 505,481	98.67%	\$ (6,794)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 1,127,883	\$ 1,111,909	\$ 978,745	88.02%	\$ 1,105,115	99.39%	\$ (6,794)
Expenditures							
Salaries	-	-	-	0.00%	-	0.00%	-
Benefits	-	-	-	0.00%	-	0.00%	-
Short Term Disability Insurance Claims	440,670	440,670	335,120	76.05%	466,145	105.78%	(25,475)
Purchased Services	190,000	190,000	118,108	62.16%	159,256	83.82%	30,744
Other	-	-	-	0.00%	-	0.00%	-
Total Expenditures	\$ 630,670	\$ 630,670	\$ 453,228	71.86%	\$ 625,401	99.16%	\$ 5,269
Change in Fund Balance	(118,395)	(118,395)	(74,117)		(119,920)	101.29%	1,525
Balance on Hand June 30	\$ 497,213	\$ 481,239	\$ 525,517	109.20%	\$ 479,714	99.68%	\$ (1,525)

	2020-2021						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	704,606	704,606	100.00%	704,606	100.00%	-	-14.90%
Revenues							
Short Term Disability Insurance Premiums	524,880	376,441	71.72%	498,133	94.90%	(26,747)	1.48%
Total Revenue	\$ 524,880	\$ 376,441	71.72%	\$ 498,133	94.90%	\$ (26,747)	1.48%
Transfer from General Fund	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 1,229,486	\$ 1,081,047	87.93%	\$ 1,202,739	97.82%	\$ (26,747)	-8.12%
Expenditures							
Salaries	-	-	0.00%	-	0.00%	-	-
Benefits	-	-	0.00%	-	0.00%	-	-
Short Term Disability Insurance Claims	462,559	306,876	66.34%	437,901	94.67%	24,658	6.45%
Purchased Services	190,000	124,055	65.29%	165,204	86.95%	24,796	-3.60%
Other	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 652,559	\$ 430,931	66.04%	\$ 603,105	92.42%	\$ 49,454	3.70%
Change in Fund Balance	(127,679)	(54,490)		(104,972)	82.22%	22,707	14.24%
Balance on Hand June 30	\$ 576,927	\$ 650,116	112.69%	\$ 599,634	103.94%	\$ 22,707	-20.00%

2021-2022 Budget to Projection Notes

¹ Purchased services year end projection under budget due to decrease in covered members (staff eligible for short term disability insurance) reducing total fee paid to The Standard for insurance coverage

Year over Year Actual Notes

None



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

2021-2022							
	Adopted Annual Budget	Revised Annual Budget	Year to Date as a % of		Year End as a % of		Budget to Projection Variance
			Year to Date Actual	Revised Budget	Year End Projection	Revised Budget	
Balance on Hand July 1	37,629	41,629	41,629	100.00%	41,629	100.00%	-
Revenues							
Contributions	48,000	48,000	24,000	50.00%	48,000	100.00%	-
Total Revenue	\$ 48,000	\$ 48,000	\$ 24,000	50.00%	\$ 48,000	100.00%	\$ -
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 85,629	\$ 89,629	\$ 65,629	73.22%	\$ 89,629	100.00%	\$ -
Expenditures							
Grants and Scholarships	60,000	60,000	56,750	94.58%	56,750	94.58%	3,250
Total Expenditures	\$ 60,000	\$ 60,000	\$ 56,750	94.58%	\$ 56,750	94.58%	\$ 3,250
Change in Fund Balance	(12,000)	(12,000)	(32,750)		(8,750)	72.92%	(3,250)
Balance on Hand June 30	\$ 25,629	\$ 29,629	\$ 8,879	29.97%	\$ 32,879	110.97%	\$ (3,250)

2020-2021								
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of		Year End as a % of		Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			Final Revised Budget	Year End Actual	Final Revised Budget	Year End Actual		
	37,012	37,012	100.00%	37,012	100.00%	-	12.47%	
	56,617	32,617	57.61%	56,617	100.00%	-	-15.22%	
	\$ 56,617	\$ 32,617	57.61%	\$ 56,617	100.00%	\$ -	-15.22%	
	-	-	0.00%	-	0.00%	-		
	\$ 93,629	\$ 69,629	74.37%	\$ 93,629	100.00%	\$ -	-4.27%	
	56,000	49,550	88.48%	52,000	92.86%	4,000	9.13%	
	\$ 56,000	\$ 49,550	88.48%	\$ 52,000	92.86%	\$ 4,000	9.13%	
	617	(16,933)		4,617	748.30%	4,000	-289.52%	
	\$ 37,629	\$ 20,079	53.36%	\$ 41,629	110.63%	\$ 4,000	-21.02%	

2021-2022 Budget to Projection Notes

None

Year over Year Actual Notes

None



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,651,000	\$ 4,281,516	75.77%	\$ 5,704,166	100.94%	\$ 5,139,273	\$ 3,859,940	75.11%
Mill Levy/Override	783,000	597,007	76.25%	794,338	101.45%	784,643	588,753	75.03%
Tuition	-	-	0.00%	-	0.00%	64,334	60,828	94.55%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	11,000	8,721	79.28%	10,829	98.45%	27,141	24,109	88.83%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	146,700	125,656	85.65%	144,659	98.61%	68,267	73,849	108.18%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	1,000	986	98.64%	1,337	133.70%	3,000	1,572	52.40%
Rental/Lease	5,000	3,300	66.00%	3,825	76.50%	1,500	4,625	308.33%
Contributions/Donations	60,000	48,724	81.21%	56,724	94.54%	35,000	8,768	25.05%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	75,000	-	0.00%	75,000	100.00%	-	18,000	0.00%
Other State Revenue	229,344	161,853	70.57%	210,931	91.97%	216,290	145,937	67.47%
Grants Federal	163,788	109,736	67.00%	109,736	67.00%	282,707	-	0.00%
Fund Transfer	(442,186)	(331,888)	75.06%	(442,601)	100.09%	(443,141)	340,297	-76.79%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,683,646	\$ 5,005,610	74.89%	\$ 6,668,944	99.78%	\$ 6,179,015	\$ 5,126,677	82.97%
Expenditures:								
Salaries	\$ 3,424,000	\$ 2,567,537	74.99%	\$ 3,406,790	99.50%	\$ 3,382,472	\$ 2,575,174	76.13%
Benefits	1,227,000	854,226	69.62%	1,184,652	96.55%	1,171,328	857,313	73.19%
Purchased Professional and Technical Services	177,000	101,419	57.30%	154,881	87.50%	107,315	65,543	61.07%
Purchased Property Services	338,000	240,304	71.10%	310,301	91.81%	242,473	197,537	81.47%
Other Purchased Services	537,500	397,579	73.97%	517,064	96.20%	527,216	380,120	72.10%
Supplies	252,000	166,559	66.09%	240,709	95.52%	306,938	183,925	59.92%
Property	518,000	167,742	32.38%	516,545	99.72%	403,488	277,038	68.66%
Other Expenses	62,000	11,941	19.26%	12,692	20.47%	104,116	9,531	9.15%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	4,200,000	-	0.00%	-	0.00%	3,600,000	-	0.00%
Total Expenditures	\$ 10,735,500	\$ 4,507,306	41.99%	\$ 6,343,634	59.09%	\$ 9,845,347	\$ 4,546,181	46.18%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 21,717,820	\$ 16,361,050	75.33%	\$ 21,717,820	100.00%	\$ 20,098,865	\$ 14,874,275	74.01%
Mill Levy/Override	3,015,789	2,283,752	75.73%	3,015,789	100.00%	3,045,561	2,273,019	74.63%
Tuition	1,747,023	1,396,813	79.95%	1,747,023	100.00%	1,757,580	1,312,370	74.67%
Transportation Fees	370,620	449,288	121.23%	500,000	134.91%	50,000	32,324	64.65%
Earnings on Investments	2,000	2,505	125.24%	3,500	175.00%	8,000	6,955	86.94%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	740,000	484,235	65.44%	740,000	100.00%	250,000	229,615	91.85%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	801,032	766,575	95.70%	701,032	87.52%	780,000	775,784	99.46%
Rental/Lease	135,000	121,976	90.35%	135,000	100.00%	140,000	132,964	94.97%
Contributions/Donations	816,938	97,785	11.97%	200,000	24.48%	120,000	69,213	57.68%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	85,000	85,110	100.13%
Categorical Revenue	772,500	576,699	74.65%	772,500	100.00%	779,400	516,622	66.28%
Other State Revenue	38,712	75,300	194.51%	75,300	194.51%	110,000	89,642	81.49%
Grants Federal	535,000	411,266	76.87%	535,000	100.00%	1,200,000	1,069,320	89.11%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	600,000	-	0.00%	600,000	100.00%	600,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 31,292,434	\$ 23,027,242	73.59%	\$ 30,742,964	98.24%	\$ 29,024,406	\$ 21,467,214	73.96%
Expenditures:								
Salaries	\$ 15,125,900	\$ 9,773,661	64.62%	\$ 15,125,900	100.00%	\$ 14,825,000	\$ 9,973,826	67.28%
Benefits	5,245,921	2,613,989	49.83%	5,245,921	100.00%	5,025,000	3,149,439	62.68%
Purchased Professional and Technical Services	767,115	391,702	51.06%	767,115	100.00%	300,000	188,612	62.87%
Purchased Property Services	4,389,130	3,010,552	68.59%	4,389,130	100.00%	4,000,000	2,885,639	72.14%
Other Purchased Services	2,898,529	2,260,768	78.00%	2,898,529	100.00%	2,650,000	2,072,259	78.20%
Supplies	1,186,450	570,079	48.05%	1,186,450	100.00%	1,000,000	687,869	68.79%
Property	1,318,540	119,410	9.06%	550,000	41.71%	925,000	637,763	68.95%
Other Expenses	145,200	44,765	30.83%	145,200	100.00%	75,000	42,585	56.78%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	211,000	145,802	69.10%	211,000	100.00%	211,000	140,070	66.38%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 31,287,785	\$ 18,930,727	60.51%	\$ 30,519,245	97.54%	\$ 29,011,000	\$ 19,778,061	68.17%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,979,083	\$ 5,924,023	74.24%	\$ 7,979,083	100.00%	\$ 7,024,705	\$ 5,164,039	73.51%
Mill Levy/Override	1,115,340	828,225	74.26%	1,115,340	100.00%	1,056,000	789,487	74.76%
Tuition	254,400	208,415	81.92%	254,400	100.00%	232,000	175,036	75.45%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	420	308	73.32%	420	100.00%	2,000	2,598	129.91%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	323,000	288,285	89.25%	323,000	100.00%	183,170	154,951	84.59%
Community Service Activities	225,000	207,494	92.22%	225,000	100.00%	171,550	69,735	40.65%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	24,000	20,805	86.69%	24,000	100.00%	11,000	11,000	100.00%
Contributions/Donations	85,000	2,879	3.39%	85,000	100.00%	86,000	5,250	6.10%
Miscellaneous Revenue	5,000	1,974	39.47%	5,000	100.00%	22,800	4,251	18.65%
Categorical Revenue	266,604	200,651	75.26%	266,604	100.00%	429,238	308,638	71.90%
Other State Revenue	126,471	68,943	54.51%	126,471	100.00%	13,000	12,932	99.48%
Grants Federal	148,336	61,853	41.70%	148,336	100.00%	93,261	48,792	52.32%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	1,006,600	1,006,600	100.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 10,552,654	\$ 7,813,854	74.05%	\$ 10,552,654	100.00%	\$ 10,331,324	\$ 7,753,311	75.05%
Expenditures:								
Salaries	\$ 5,059,028	\$ 3,830,602	75.72%	\$ 5,059,028	100.00%	\$ 4,989,000	\$ 3,708,955	74.34%
Benefits	1,553,029	1,099,861	70.82%	1,553,029	100.00%	1,456,500	1,117,610	76.73%
Purchased Professional and Technical Services	191,000	141,759	74.22%	191,000	100.00%	131,000	99,929	76.28%
Purchased Property Services	1,342,500	1,029,500	76.69%	1,342,500	100.00%	1,310,500	1,023,379	78.09%
Other Purchased Services	788,348	559,991	71.03%	788,348	100.00%	673,300	517,728	76.89%
Supplies	601,500	460,999	76.64%	601,500	100.00%	577,000	494,427	85.69%
Property	150,000	127,575	85.05%	150,000	100.00%	461,000	390,955	84.81%
Other Expenses	27,000	23,433	86.79%	27,000	100.00%	13,500	12,210	90.45%
Other Uses of Funds	200,000	-	0.00%	200,000	100.00%	275,000	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,912,405	\$ 7,273,721	73.38%	\$ 9,912,405	100.00%	\$ 9,886,800	\$ 7,365,193	74.50%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,611,391	\$ 5,751,635	75.57%	\$ 7,690,897	101.04%	\$ 6,992,509	\$ 5,191,671	74.25%
Mill Levy/Override	1,055,535	803,950	76.17%	1,073,461	101.70%	1,060,452	794,620	74.93%
Tuition	335,500	263,925	78.67%	335,500	100.00%	238,415	189,442	79.46%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	7,000	2,299	32.85%	3,000	42.86%	5,300	4,447	83.90%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	118,000	117,573	99.64%	118,000	100.00%	275,605	183,458	66.57%
Community Service Activities	85,220	69,750	81.85%	85,220	100.00%	26,820	19,195	71.57%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,000	24,879	124.39%	25,000	125.00%	2,500	1,783	71.34%
Contributions/Donations	5,000	5,488	109.76%	5,488	109.76%	5,000	1,545	30.90%
Miscellaneous Revenue	-	4,728	0.00%	4,728	0.00%	-	5,189	0.00%
Categorical Revenue	8,590	4,677	54.44%	8,590	100.00%	11,137	-	0.00%
Other State Revenue	-	26,481	0.00%	26,481	0.00%	24,375	33,847	138.86%
Grants Federal	75,331	25,578	33.95%	75,331	100.00%	466,714	383,081	82.08%
Fund Transfer	86,394	86,394	100.00%	86,394	100.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	273,212	200,479	73.38%	266,617	97.59%	270,646	203,288	75.11%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,681,173	\$ 7,387,836	76.31%	\$ 9,804,706	101.28%	\$ 9,379,473	\$ 7,011,566	74.75%
Expenditures:								
Salaries	\$ 4,691,691	\$ 3,308,674	70.52%	\$ 4,691,691	100.00%	\$ 4,663,090	\$ 3,278,985	70.32%
Benefits	1,236,565	851,388	68.85%	1,236,565	100.00%	1,176,785	847,208	71.99%
Purchased Professional and Technical Services	157,200	61,994	39.44%	157,200	100.00%	116,700	56,814	48.68%
Purchased Property Services	1,830,696	1,289,292	70.43%	1,830,696	100.00%	1,755,276	1,251,199	71.28%
Other Purchased Services	879,033	652,347	74.21%	879,033	100.00%	835,943	580,747	69.47%
Supplies	529,781	333,614	62.97%	529,781	100.00%	477,743	281,846	59.00%
Property	197,000	49,651	25.20%	197,000	100.00%	225,872	113,673	50.33%
Other Expenses	75,650	27,467	36.31%	75,650	100.00%	39,100	18,166	46.46%
Other Uses of Funds	-	373	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,597,616	\$ 6,574,799	68.50%	\$ 9,597,616	100.00%	\$ 9,290,509	\$ 6,428,637	69.20%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,577,632	\$ 3,452,927	75.43%	\$ 4,633,902	101.23%	\$ 4,192,908	\$ 3,110,700	74.19%
Mill Levy/Override	633,938	478,979	75.56%	638,639	100.74%	632,672	474,913	75.06%
Tuition	7,000	3,694	52.77%	4,925	70.35%	9,500	2,599	27.36%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	8,000	1,345	16.81%	1,793	22.41%	12,600	5,047	40.06%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	100,000	146,232	146.23%	170,232	170.23%	65,000	67,571	103.95%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	55,000	59,464	108.12%	59,464	108.12%	55,000	54,396	98.90%
Rental/Lease	-	-	0.00%	-	0.00%	-	96	0.00%
Contributions/Donations	-	500	0.00%	500	0.00%	-	3,336	0.00%
Miscellaneous Revenue	3,500	1,835	52.43%	2,447	69.90%	3,500	6,098	174.24%
Categorical Revenue	286,325	167,609	58.54%	289,251	101.02%	242,212	160,924	66.44%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	130,658	82,902	63.45%	130,658	100.00%	206,179	231,279	112.17%
Fund Transfer	-	172	0.00%	172	0.00%	-	-	0.00%
Other Sources	37,560	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,839,613	\$ 4,395,658	75.27%	\$ 5,931,982	101.58%	\$ 5,419,571	\$ 4,116,958	75.96%
Expenditures:								
Salaries	\$ 2,759,088	\$ 1,965,411	71.23%	\$ 2,628,345	95.26%	\$ 2,605,507	\$ 1,898,768	72.88%
Benefits	1,079,479	614,515	56.93%	926,240	85.80%	1,016,202	638,077	62.79%
Purchased Professional and Technical Services	342,700	226,429	66.07%	286,488	83.60%	355,680	199,590	56.11%
Purchased Property Services	830,874	685,670	82.52%	807,761	97.22%	1,129,274	383,296	33.94%
Other Purchased Services	581,554	377,270	64.87%	490,226	84.30%	564,065	366,398	64.96%
Supplies	258,500	161,933	62.64%	216,194	83.63%	241,742	150,259	62.16%
Property	1,149,060	396,061	34.47%	1,111,500	96.73%	224,244	111,922	49.91%
Other Expenses	25,548	11,956	46.80%	14,713	57.59%	30,000	5,475	18.25%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,026,803	\$ 4,439,245	63.18%	\$ 6,481,469	92.24%	\$ 6,166,714	\$ 3,753,784	60.87%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,729,706	\$ 2,825,257	75.75%	\$ 3,787,379	101.55%	\$ 3,367,011	\$ 2,543,302	75.54%
Mill Levy/Override	515,445	391,927	76.04%	525,289	101.91%	511,671	388,221	75.87%
Tuition	771,000	731,963	94.94%	780,000	101.17%	570,450	540,958	94.83%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	2,500	(5,546)	-221.84%	(4,500)	-180.00%	19,000	3,067	16.14%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	125,000	135,450	108.36%	136,000	108.80%	125,000	98,374	78.70%
Community Service Activities	414,400	334,225	80.65%	400,499	96.65%	260,374	231,660	88.97%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	60,000	49,970	83.28%	60,000	100.00%	60,000	48,878	81.46%
Contributions/Donations	-	1,822	0.00%	1,822	0.00%	-	2,217	0.00%
Miscellaneous Revenue	30,000	22,148	73.83%	24,000	80.00%	11,000	21,893	199.03%
Categorical Revenue	130,000	97,385	74.91%	129,512	99.62%	135,763	111,526	82.15%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	61,998	49,125	79.24%	124,582	200.95%	152,500	153,810	100.86%
Fund Transfer	-	1,375	0.00%	1,375	0.00%	7,000	6,932	99.03%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	65,000	26,481	40.74%	65,000	100.00%	77,000	56,280	73.09%
Total Revenue	\$ 5,905,048	\$ 4,661,582	78.94%	\$ 6,030,958	102.13%	\$ 5,296,769	\$ 4,207,118	79.43%
Expenditures:								
Salaries	\$ 2,746,256	\$ 1,865,522	67.93%	\$ 2,750,000	100.14%	\$ 2,412,000	\$ 1,681,501	69.71%
Benefits	998,845	638,306	63.90%	950,000	95.11%	962,463	627,015	65.15%
Purchased Professional and Technical Services	272,500	213,315	78.28%	284,721	104.48%	259,500	171,146	65.95%
Purchased Property Services	781,000	602,418	77.13%	802,701	102.78%	770,000	570,876	74.14%
Other Purchased Services	377,000	285,586	75.75%	372,649	98.85%	378,600	282,558	74.63%
Supplies	262,700	134,552	51.22%	220,000	83.75%	216,950	116,415	53.66%
Property	194,000	43,394	22.37%	200,000	103.09%	58,000	5,403	9.32%
Other Expenses	19,600	11,761	60.01%	20,000	102.04%	19,600	3,000	15.31%
Other Uses of Funds	125,000	75,614	60.49%	136,000	108.80%	125,000	48,344	38.68%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	126,998	52,475	41.32%	189,582	149.28%	229,500	210,090	91.54%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,903,898	\$ 3,922,943	66.45%	\$ 5,925,653	100.37%	\$ 5,431,613	\$ 3,716,348	68.42%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 3,395,490	\$ 2,526,064	74.39%	\$ 3,303,922	97.30%	\$ 2,996,459	\$ 2,250,632	75.11%
Mill Levy/Override	481,061	345,813	71.89%	459,328	95.48%	451,729	338,897	75.02%
Tuition	10,000	4,500	45.00%	5,500	55.00%	10,000	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	81,425	92,870	114.06%	98,236	120.65%	57,000	55,654	97.64%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	15,054	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	1,000	3,680	368.00%	1,730	173.00%	-	-	0.00%
Miscellaneous Revenue	1,005	11,788	1172.94%	-	0.00%	16,000	14,801	92.51%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	158,819	121,187	76.31%	149,547	94.16%	172,963	129,016	74.59%
Grants Federal	-	-	0.00%	-	0.00%	179,646	193,219	107.56%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 4,128,800	\$ 3,105,902	75.23%	\$ 4,033,317	97.69%	\$ 3,883,797	\$ 2,982,219	76.79%
Expenditures:								
Salaries	\$ 1,635,708	\$ 1,199,521	73.33%	\$ 1,617,002	98.86%	\$ 1,543,654	\$ 1,189,489	77.06%
Benefits	567,485	355,850	62.71%	479,392	84.48%	437,693	336,879	76.97%
Purchased Professional and Technical Services	184,480	154,647	83.83%	192,721	104.47%	221,509	170,774	77.10%
Purchased Property Services	923,722	671,256	72.67%	885,061	95.81%	894,240	652,273	72.94%
Other Purchased Services	621,864	458,870	73.79%	619,422	99.61%	596,289	432,561	72.54%
Supplies	121,144	178,271	147.16%	192,644	159.02%	183,883	184,725	100.46%
Property	25,610	23,935	93.46%	29,400	114.80%	54,000	140,066	259.38%
Other Expenses	35,733	12,571	35.18%	10,000	27.99%	8,839	6,235	70.54%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 4,115,746	\$ 3,054,921	74.23%	\$ 4,025,642	97.81%	\$ 3,940,107	\$ 3,113,002	79.01%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 19,762,751	\$ 14,136,025	71.53%	\$ 18,848,000	95.37%	\$ 8,880,608	\$ 6,660,406	75.00%
Mill Levy/Override	-	-	0.00%	-	0.00%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	1,196	-	0.00%	-	0.00%	280	213	75.90%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	92,500	91,118	98.51%	92,000	99.46%	60,084	60,084	100.00%
Miscellaneous Revenue	78,500	1,926	2.45%	2,500	3.18%	69,929	1,343	1.92%
Categorical Revenue	220,510	77,879	35.32%	139,000	63.04%	518,464	292,172	56.35%
Other State Revenue	199,228	254,043	127.51%	490,000	245.95%	307,349	309,294	100.63%
Grants Federal	1,489,548	1,056,794	70.95%	1,627,000	109.23%	2,480,720	2,083,815	84.00%
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	82,802	-	0.00%	82,802	100.00%	82,802	-	0.00%
Total Revenue	\$ 21,927,035	\$ 15,617,785	71.23%	\$ 21,281,302	97.06%	\$ 12,400,236	\$ 9,407,327	75.86%
Expenditures:								
Salaries	\$ 3,612,434	\$ 2,464,910	68.23%	\$ 3,644,450	100.89%	\$ 2,484,965	\$ 1,816,047	73.08%
Benefits	1,581,258	806,841	51.03%	1,401,568	88.64%	879,558	581,096	66.07%
Purchased Professional and Technical Services	2,304,726	1,570,470	68.14%	2,120,134	91.99%	437,233	809,360	185.11%
Purchased Property Services	344,546	37,345	10.84%	200,000	58.05%	325,614	241,686	74.22%
Other Purchased Services	11,528,639	8,104,735	70.30%	10,941,392	94.91%	5,121,406	3,255,642	63.57%
Supplies	1,353,301	468,700	34.63%	937,400.38	69.27%	684,080	536,654	78.45%
Property	113,007	125,671	111.21%	159,842	141.44%	105,439	104,602	99.21%
Other Expenses	144,500	424,586	293.83%	849,172	587.66%	373,590	59,019	15.80%
Other Uses of Funds	16,246	-	0.00%	16,246	100.00%	15,586	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	594,548	420,658	70.75%	672,258	113.07%	1,786,744	1,525,887	85.40%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 21,593,205	\$ 14,423,915	66.80%	\$ 20,942,463	96.99%	\$ 12,214,215	\$ 8,929,993	73.11%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,547,417	\$ 6,486,970	75.89%	\$ 8,641,624	101.10%	\$ 6,536,169	\$ 4,989,945	76.34%
Mill Levy/Override	1,191,447	907,284	76.15%	1,202,145	100.90%	998,744	761,157	76.21%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	7,900	22,018	278.70%	-	0.00%	16,170	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	157,233	173,515	110.36%	199,065	126.60%	108,296	144,794	133.70%
Rental/Lease	-	5,500	0.00%	12,000	0.00%	-	-	0.00%
Contributions/Donations	110	3,506	3187.09%	3,506	3187.09%	26,700	52,408	196.29%
Miscellaneous Revenue	53,832	59,603	110.72%	59,603	110.72%	3,126	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	268,309	189,509	70.63%	231,701	86.36%	302,604	215,506	71.22%
Grants Federal	211,343	43,302	20.49%	211,599	100.12%	299,645	422,526	141.01%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 10,437,591	\$ 7,891,206	75.60%	\$ 10,561,242	101.18%	\$ 8,291,453	\$ 6,586,335	79.44%
Expenditures:								
Salaries	\$ 3,421,230	\$ 2,333,004	68.19%	\$ 3,362,210	98.27%	\$ 2,687,891	\$ 1,846,461	68.70%
Benefits	1,010,342	642,031	63.55%	895,629	88.65%	794,015	509,721	64.20%
Purchased Professional and Technical Services	245,560	178,171	72.56%	240,596	97.98%	195,144	141,794	72.66%
Purchased Property Services	1,968,815	272,188	13.82%	1,977,958	100.46%	1,931,806	1,235,077	63.93%
Other Purchased Services	2,007,894	1,097,202	54.64%	1,935,907	96.41%	1,353,511	990,110	73.15%
Supplies	495,809	413,920	83.48%	486,356	98.09%	534,749	384,828	71.96%
Property	-	-	0.00%	-	0.00%	111,085	-	0.00%
Other Expenses	64,627	16,733	25.89%	64,663	100.06%	22,304	13,288	59.58%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,214,276	\$ 4,953,249	53.76%	\$ 8,963,318	97.28%	\$ 7,630,504	\$ 5,121,280	67.12%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,550,931	\$ 4,207,994	75.81%	\$ 5,613,210	101.12%	\$ 4,874,164	\$ 3,710,703	76.13%
Mill Levy/Override	781,223	590,856	75.63%	787,670	100.83%	739,087	586,418	79.34%
Tuition	131,250	100,850	76.84%	131,250	100.00%	131,250	91,625	69.81%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	5,000	956	19.12%	2,000	40.00%	7,500	574	7.65%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	141,925	100,161	70.57%	141,925	100.00%	136,280	59,445	43.62%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	110,000	59,973	54.52%	110,000	100.00%	30,000	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	38,897	77.79%	55,000	110.00%	50,000	41,916	83.83%
Miscellaneous Revenue	9,500	9,931	104.54%	9,795	103.11%	20,435	20,513	100.38%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	50,285	37,318	74.21%	54,850	109.08%	44,241	26,743	60.45%
Grants Federal	61,210	5,957	9.73%	61,455	100.40%	10,000	245,237	2452.37%
Fund Transfer	37,500	35,000	93.33%	37,500	100.00%	130,000	130,000	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	22,149	0.00%
Cap Reserve Bond Revenue	196,029	146,301	74.63%	194,566	99.25%	203,645	149,769	73.54%
Grants Local	-	-	0.00%	-	0.00%	133,990	148,128	110.55%
Total Revenue	\$ 7,124,853	\$ 5,334,193	74.87%	\$ 7,199,221	101.04%	\$ 6,510,592	\$ 5,233,220	80.38%
Expenditures:								
Salaries	\$ 3,621,149	\$ 2,644,859	73.04%	\$ 3,621,149	100.00%	\$ 3,408,211	\$ 2,399,096	70.39%
Benefits	1,160,109	840,107	72.42%	1,160,109	100.00%	1,059,719	770,903	72.75%
Purchased Professional and Technical Services	553,293	461,931	83.49%	533,290	96.38%	558,805	433,007	77.49%
Purchased Property Services	1,153,654	831,999	72.12%	1,122,550	97.30%	1,145,220	817,221	71.36%
Other Purchased Services	163,766	73,468	44.86%	163,766	100.00%	136,682	34,521	25.26%
Supplies	266,802	221,455	83.00%	276,802	103.75%	266,574	172,681	64.78%
Property	183,640	221,122	120.41%	173,640	94.55%	406,377	549,321	135.18%
Other Expenses	17,500	18,797	107.41%	16,297	93.13%	20,000	12,868	64.34%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	2,500	3,200	128.00%	3,200	128.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,122,413	\$ 5,316,939	74.65%	\$ 7,070,803	99.28%	\$ 7,001,588	\$ 5,189,618	74.12%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,951,136	\$ 4,503,807	75.68%	\$ 6,023,964	101.22%	\$ 5,461,065	\$ 4,066,220	74.46%
Mill Levy/Override	804,878	629,861	78.26%	843,101	104.75%	829,756	621,844	74.94%
Tuition	904,341	734,725	81.24%	880,584	97.37%	824,369	641,236	77.79%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	499	1,266	253.71%	1,266	253.71%	3,566	2,510	70.39%
Food Services	7,112	(1,693)	-23.80%	(1,371)	-19.28%	7,113	5,522	77.63%
Pupil Activities	66,453	63,735	95.91%	70,190	105.62%	26,567	24,216	91.15%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	21,266	0.00%	21,600	0.00%	9,564	9,564	100.00%
Rental/Lease	30,398	20,555	67.62%	23,525	77.39%	6,455	6,605	102.32%
Contributions/Donations	-	34,392	0.00%	34,392	0.00%	36,965	18,476	49.98%
Miscellaneous Revenue	149,541	120,699	80.71%	120,849	80.81%	106,640	107,785	101.07%
Categorical Revenue	272,547	186,603	68.47%	241,649	88.66%	402,401	171,808	42.70%
Other State Revenue	10,000	2,481	24.81%	64,590	645.90%	15,769	2,874	18.23%
Grants Federal	-	-	0.00%	-	0.00%	263,885	263,885	100.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,196,905	\$ 6,317,697	77.07%	\$ 8,324,339	101.55%	\$ 7,994,115	\$ 5,942,546	74.34%
Expenditures:								
Salaries	\$ 4,274,226	\$ 3,048,029	71.31%	\$ 4,272,279	99.95%	\$ 4,201,087	\$ 2,996,211	71.32%
Benefits	1,307,757	933,714	71.40%	1,329,578	101.67%	1,380,288	915,751	66.34%
Purchased Professional and Technical Services	215,797	135,980	63.01%	200,588	92.95%	203,410	120,198	59.09%
Purchased Property Services	815,716	594,368	72.86%	814,089	99.80%	789,012	585,853	74.25%
Other Purchased Services	553,591	458,154	82.76%	574,686	103.81%	535,820	406,508	75.87%
Supplies	458,043	388,430	84.80%	467,356	102.03%	414,472	278,585	67.21%
Property	409,146	187,721	45.88%	494,646	120.90%	208,505	166,045	79.64%
Other Expenses	19,915	9,686	48.64%	10,000	50.21%	13,000	8,265	63.58%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,054,191	\$ 5,756,082	71.47%	\$ 8,163,222	101.35%	\$ 7,745,594	\$ 5,477,416	70.72%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,689,639	\$ 4,303,802	75.64%	\$ 5,738,403	100.86%	\$ 5,144,948	\$ 3,924,444	76.28%
Mill Levy/Override	778,499	592,408	76.10%	789,878	101.46%	778,764	592,779	76.12%
Tuition	145,000	90,107	62.14%	120,143	82.86%	41,500	17,680	42.60%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	6,737	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	150,000	143,068	95.38%	155,000	103.33%	80,750	63,713	78.90%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	88,695	89,311	100.69%	100,000	112.75%	87,660	89,382	101.96%
Rental/Lease	20,000	1,503	7.52%	2,000	10.00%	20,606	1,325	6.43%
Contributions/Donations	-	10,566	0.00%	12,000	0.00%	-	18,000	0.00%
Miscellaneous Revenue	-	24,800	0.00%	24,800	0.00%	-	1,890	0.00%
Categorical Revenue	101,307	75,980	75.00%	101,307	100.00%	239,017	265,255	110.98%
Other State Revenue	225,100	183,144	81.36%	225,100	100.00%	96,677	-	0.00%
Grants Federal	158,990	139,654	87.84%	158,990	100.00%	806,691	321,709	39.88%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,363,967	\$ 5,654,344	76.78%	\$ 7,427,620	100.86%	\$ 7,296,613	\$ 5,296,176	72.58%
Expenditures:								
Salaries	\$ 3,376,886	\$ 2,510,007	74.33%	\$ 3,346,676	99.11%	\$ 3,270,553	\$ 2,450,716	74.93%
Benefits	1,197,371	936,406	78.21%	1,248,541	104.27%	1,137,629	804,390	70.71%
Purchased Professional and Technical Services	166,853	120,683	72.33%	160,911	96.44%	181,950	231,390	127.17%
Purchased Property Services	1,353,657	975,489	72.06%	1,300,652	96.08%	1,073,848	794,036	73.94%
Other Purchased Services	635,066	451,310	71.07%	601,747	94.75%	683,538	484,311	70.85%
Supplies	339,697	286,522	84.35%	382,029	112.46%	412,762	277,809	67.30%
Property	76,000	44,571	58.65%	59,428	78.20%	67,000	30,961	46.21%
Other Expenses	179,000	13,129	7.33%	17,505	9.78%	281,389	9,505	3.38%
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%
Total Expenditures	\$ 7,324,530	\$ 5,338,117	72.88%	\$ 7,117,489	97.17%	\$ 7,108,669	\$ 5,083,118	71.51%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,317,200	\$ 3,250,372	75.29%	\$ 4,350,372	100.77%	\$ 3,962,032	\$ 2,889,401	72.93%
Mill Levy/Override	600,759	455,175	75.77%	608,520	101.29%	601,042	442,129	73.56%
Tuition	250,000	239,922	95.97%	250,000	100.00%	135,845	107,536	79.16%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	(5,000)	(25,988)	519.75%	(30,000)	600.00%	35,189	23,316	66.26%
Food Services	10,000	8,690	86.90%	10,000	100.00%	1,842	1,699	92.24%
Pupil Activities	125,000	146,900	117.52%	148,000	118.40%	113,866	104,663	91.92%
Community Service Activities	10,000	5,565	55.65%	10,000	100.00%	6,452	3,472	53.81%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	22,000	19,540	88.82%	23,000	104.55%	10,739	8,025	74.73%
Contributions/Donations	107,000	74,370	69.50%	100,000	93.46%	56,611	53,907	95.22%
Miscellaneous Revenue	12,000	20,288	169.06%	22,000	183.33%	9,374	5,487	58.53%
Categorical Revenue	85,000	9,342	10.99%	12,000	14.12%	83,000	-	0.00%
Other State Revenue	150,000	113,840	75.89%	151,395	100.93%	153,853	103,976	67.58%
Grants Federal	62,574	7,807	12.48%	35,000	55.93%	836,994	757,492	90.50%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	2,420,889	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,746,533	\$ 4,325,822	75.28%	\$ 5,690,288	99.02%	\$ 8,427,728	\$ 4,501,103	53.41%
Expenditures:								
Salaries	\$ 3,222,842	\$ 2,297,408	71.29%	\$ 3,222,842	100.00%	\$ 3,151,715	\$ 2,220,337	70.45%
Benefits	1,009,791	657,682	65.13%	1,009,791	100.00%	929,799	611,645	65.78%
Purchased Professional and Technical Services	63,950	43,678	68.30%	63,950	100.00%	66,169	38,918	58.82%
Purchased Property Services	215,655	621,198	288.05%	625,000	289.81%	625,959	425,756	68.02%
Other Purchased Services	423,983	342,702	80.83%	423,983	100.00%	461,792	333,658	72.25%
Supplies	274,000	189,341	69.10%	274,000	100.00%	299,736	225,798	75.33%
Property	122,500	68,192	55.67%	100,000	81.63%	115,966	92,391	79.67%
Other Expenses	404,553	301,873	74.62%	394,993	97.64%	394,082	296,881	75.33%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,737,274	\$ 4,522,073	78.82%	\$ 6,114,559	106.58%	\$ 6,045,218	\$ 4,245,384	70.23%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 2,805,219	\$ 2,113,955	75.36%	\$ 2,820,365	100.54%	\$ 2,343,275	\$ 1,820,177	77.68%
Mill Levy/Override	391,027	296,827	75.91%	395,766	101.21%	355,878	279,489	78.54%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	126	314	249.21%	314	249.21%	812	1,018	125.35%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	341,137	359,643	105.43%	359,846	105.48%	261,949	256,558	97.94%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	97,500	76,100	78.05%	97,500	100.00%	90,000	61,462	68.29%
Contributions/Donations	17,197	21,941	127.58%	21,941	127.58%	1,685	3,743	222.14%
Miscellaneous Revenue	515	2,359	458.12%	2,359	458.12%	40,232	11,392	28.32%
Categorical Revenue	50,000	-	0.00%	50,000	100.00%	-	-	0.00%
Other State Revenue	122,529	90,375	73.76%	123,938	101.15%	85,734	85,664	99.92%
Grants Federal	56,461	45,751	81.03%	45,751	81.03%	198,228	192,443	97.08%
Fund Transfer	-	-	0.00%	-	0.00%	8,616	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	11,900	31,861	267.74%	49,601	416.81%	-	37,263	0.00%
Total Revenue	\$ 3,893,611	\$ 3,039,126	78.05%	\$ 3,967,380	101.89%	\$ 3,386,409	\$ 2,749,211	81.18%
Expenditures:								
Salaries	\$ 1,817,512	\$ 1,176,722	64.74%	\$ 1,817,512	100.00%	\$ 1,611,902	\$ 1,037,777	64.38%
Benefits	586,794	348,859	59.45%	587,231	100.07%	500,133	336,321	67.25%
Purchased Professional and Technical Services	136,159	87,293	64.11%	134,062	98.46%	138,933	80,854	58.20%
Purchased Property Services	851,245	643,762	75.63%	861,909	101.25%	814,823	805,845	98.90%
Other Purchased Services	332,497	260,338	78.30%	319,159	95.99%	333,024	241,771	72.60%
Supplies	84,369	68,301	80.96%	89,433	106.00%	72,374	32,556	44.98%
Property	61,926	38,676	62.46%	61,926	100.00%	7,201	19,749	274.25%
Other Expenses	12,742	9,423	73.95%	15,308	120.14%	12,938	8,592	66.41%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	68,361	77,612	113.53%	95,352	139.48%	234,791	229,707	97.83%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
Total Expenditures	\$ 3,976,605	\$ 2,710,986	68.17%	\$ 4,006,892	100.76%	\$ 3,751,118	\$ 2,793,172	74.46%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 10,836,496	\$ 8,143,650	75.15%	\$ 10,929,159	100.86%	\$ 9,592,103	\$ 7,248,105	75.56%
Mill Levy/Override	1,489,457	1,132,851	76.06%	1,507,143	101.19%	1,463,292	1,104,948	75.51%
Tuition	845,800	590,543	69.82%	860,800	101.77%	596,279	421,349	70.66%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	6,000	185	3.08%	1,000	16.67%	2,000	618	30.90%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	290,012	365,230	125.94%	367,765	126.81%	316,715	297,474	93.92%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	48,000	36,114	75.24%	48,000	100.00%	40,000	35,434	88.59%
Contributions/Donations	109,641	109,641	100.00%	109,641	100.00%	122,000	77,000	63.11%
Miscellaneous Revenue	112,000	89,226	79.67%	112,000	100.00%	110,306	94,342	85.53%
Categorical Revenue	619,078	330,762	53.43%	590,592	95.40%	374,444	285,181	76.16%
Other State Revenue	70,000	10,919	15.60%	10,919	15.60%	260,771	73,375	28.14%
Grants Federal	161,232	126,073	78.19%	177,233	109.92%	564,563	541,708	95.95%
Fund Transfer	10,000	6,112	61.12%	6,000	60.00%	17,316	17,316	100.00%
Other Sources	66,908	17,654	26.39%	66,908	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 14,664,624	\$ 10,958,960	74.73%	\$ 14,787,160	100.84%	\$ 13,459,789	\$ 10,196,850	75.76%
Expenditures:								
Salaries	\$ 7,410,450	\$ 5,330,883	71.94%	\$ 7,528,948	101.60%	\$ 6,868,424	\$ 5,015,373	73.02%
Benefits	2,686,592	1,703,393	63.40%	2,763,019	102.84%	2,429,152	1,603,731	66.02%
Purchased Professional and Technical Services	296,266	235,404	79.46%	283,132	95.57%	285,966	193,316	67.60%
Purchased Property Services	2,283,997	10,077	0.44%	2,282,997	99.96%	2,253,856	1,709,260	75.84%
Other Purchased Services	10,910	792,319	7262.32%	1,001,485	9179.51%	1,015,856	745,888	73.42%
Supplies	659,381	492,378	74.67%	666,031	101.01%	543,054	392,494	72.28%
Property	135,000	56,745	42.03%	135,000	100.00%	213,383	195,423	91.58%
Other Expenses	60,410	50,267	83.21%	70,627	116.91%	18,102	25,961	143.42%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,543,006	\$ 8,671,466	64.03%	\$ 14,731,239	108.77%	\$ 13,627,793	\$ 9,881,446	72.51%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,297,584	\$ 10,831,987	75.76%	\$ 14,442,649	101.01%	\$ 13,458,014	\$ 10,231,812	76.03%
Mill Levy/Override	1,921,956	1,508,214	78.47%	2,010,951	104.63%	1,994,092	1,562,440	78.35%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	40,000	6,228	15.57%	8,304	20.76%	55,000	39,792	72.35%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	325,215	389,712	119.83%	325,215	100.00%	348,049	372,019	106.89%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	152,827	0.00%	203,769	0.00%	-	23,891	0.00%
Rental/Lease	-	16,500	0.00%	22,000	0.00%	66,000	94,032	142.47%
Contributions/Donations	80,000	99,572	124.47%	132,763	165.95%	50,000	104,856	209.71%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	558,448	449,006	80.40%	598,675	107.20%	555,504	483,250	86.99%
Grants Federal	422,687	422,867	100.04%	422,867	100.04%	1,237,691	638,264	51.57%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 17,645,890	\$ 13,876,912	78.64%	\$ 18,167,193	102.95%	\$ 17,764,350	\$ 13,550,358	76.28%
Expenditures:								
Salaries	\$ 9,129,000	\$ 5,966,898	65.36%	\$ 7,955,864	87.15%	\$ 9,216,000	\$ 5,698,579	61.83%
Benefits	2,656,915	1,732,409	65.20%	2,309,879	86.94%	2,694,337	1,649,810	61.23%
Purchased Professional and Technical Services	260,800	137,297	52.64%	183,063	70.19%	379,000	148,289	39.13%
Purchased Property Services	2,835,422	1,778,568	62.73%	2,371,424	83.64%	3,487,564	1,513,826	43.41%
Other Purchased Services	1,453,420	939,644	64.65%	1,252,859	86.20%	1,532,885	1,045,856	68.23%
Supplies	629,000	369,010	58.67%	492,013	78.22%	520,000	323,358	62.18%
Property	472,640	295,924	62.61%	394,566	83.48%	2,582,400	2,332,145	90.31%
Other Expenses	190,000	64,506	33.95%	86,007	45.27%	299,000	26,881	8.99%
Other Uses of Funds	5,000	-	0.00%	-	0.00%	-	25,000	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 17,632,197	\$ 11,284,256	64.00%	\$ 15,045,675	85.33%	\$ 20,711,186	\$ 12,763,744	61.63%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,814,215	\$ 4,318,842	74.28%	\$ 5,770,295	99.24%	\$ 5,213,000	\$ 3,802,695	72.95%
Mill Levy/Override	812,328	606,147	74.62%	807,734	99.43%	770,488	583,887	75.78%
Tuition	342,664	258,952	75.57%	342,663	100.00%	215,000	147,942	68.81%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	303,179	235,182	77.57%	252,000	83.12%	196,512	169,051	86.03%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	155,288	68,813	44.31%	-	0.00%	-	1,875	0.00%
Rental/Lease	1,936	1,464	75.62%	1,936	100.00%	-	1,582	0.00%
Contributions/Donations	-	-	0.00%	36,250	0.00%	-	23,525	0.00%
Miscellaneous Revenue	24,500	18,089	73.83%	147,415	601.69%	20,000	28,811	144.06%
Categorical Revenue	-	207,662	0.00%	320,578	0.00%	279,000	256,586	91.97%
Other State Revenue	241,250	114,600	47.50%	43,894	18.19%	-	140,296	0.00%
Grants Federal	161,641	120,139	74.32%	161,641	100.00%	306,000	387,925	126.77%
Fund Transfer	108,000	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	108,000	0.00%	400,000	552,500	138.13%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	5,830	0.00%	5,830	0.00%	-	-	0.00%
Total Revenue	\$ 7,965,000	\$ 5,955,720	74.77%	\$ 7,998,237	100.42%	\$ 7,400,000	\$ 6,096,675	82.39%
Expenditures:								
Salaries	\$ 3,550,412	\$ 2,631,534	74.12%	\$ 3,569,958	100.55%	\$ 3,225,536	\$ 2,348,734	72.82%
Benefits	1,108,610	732,557	66.08%	1,130,208	101.95%	1,111,290	712,092	64.08%
Purchased Professional and Technical Services	218,148	216,278	99.14%	262,473	120.32%	272,526	192,944	70.80%
Purchased Property Services	1,826,484	1,372,252	75.13%	1,819,194	99.60%	1,837,581	1,325,241	72.12%
Other Purchased Services	566,194	442,544	78.16%	572,278	101.07%	528,503	465,321	88.05%
Supplies	304,775	212,124	69.60%	284,440	93.33%	309,939	202,994	65.49%
Property	20,000	25,646	128.23%	27,000	135.00%	108,000	117,823	109.10%
Other Expenses	370,376	13,973	3.77%	332,686	89.82%	6,625	11,211	169.23%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,965,000	\$ 5,646,908	70.90%	\$ 7,998,237	100.42%	\$ 7,400,000	\$ 5,376,360	72.65%

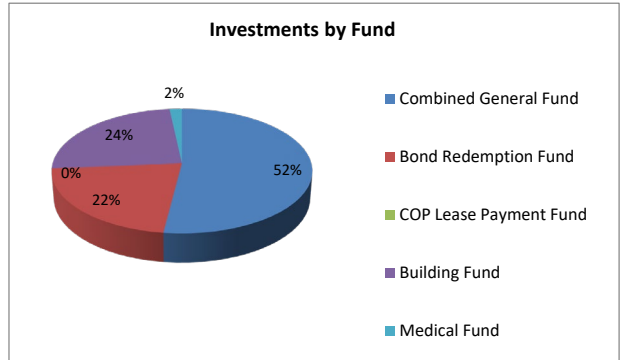
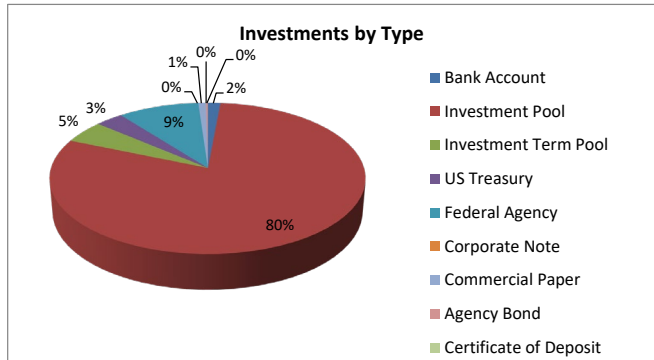


APPENDIX

Douglas County School District Third Quarter Ended 03/31/22

Investments by Type by Fund

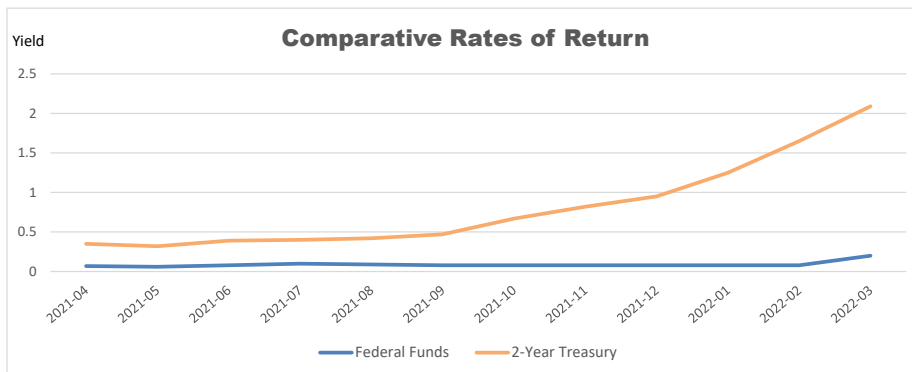
	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 3,587,613	\$ -	\$ -	\$ -	\$ -	\$ 3,587,613
Investment Pool	112,262,903	53,227,046	36	26,597,061	4,241,901	196,328,947
Investment Term Pool	12,000,000	-	-	-	-	12,000,000
US Treasury	-	-	-	7,980,930	-	7,980,930
Federal Agency	-	-	-	23,205,060	-	23,205,060
Corporate Note	-	-	-	-	-	-
Commercial Paper	-	-	-	2,211,398	-	2,211,398
Agency Bond	-	-	-	530,789	-	530,789
Certificate of Deposit	-	-	-	-	-	-
Total	\$ 127,850,515	\$ 53,227,046	\$ 36	\$ 60,525,237	\$ 4,241,901	\$ 245,844,736



Investment Income by Fund

	Invested Balance	Q3 - Quarterly Interest	Interest YTD	Q3 Yield %
Combined General Fund	\$ 127,850,515	\$ 26,409	\$ 58,739	0.23%
Bond Redemption Fund	53,227,046	10,783	32,597	0.30%
COP Lease Payment Fund	36	-	33	0.35%
Building Funds*	60,525,237	213,858	1,195,567	1.46%
Medical Fund	4,241,901	1,624	3,306	0.25%
Total	\$ 245,844,736	\$ 252,674	\$ 1,290,242	0.55%

*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	9/30/21 Market	12/31/2021 Market	3/31/2022
		Moody's						Value	Value	Market Value
<u>Combined General Fund</u>										
Bank Account	Earnings Credit	AAAm		N/A	N/A	N/A	N/A	\$ 6,963,569	\$ 1,151,539	\$ 3,587,613
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 55,966,112	\$ 39,653,615	\$ 106,941,986
CSIP Term Pool	Term Investment Pool	AAAf		4/27/2021	10/22/2021	178	0.09%	\$ 5,000,000	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf		4/27/2021	10/25/2021	181	0.09%	\$ 16,000,000	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf		4/27/2021	11/19/2021	206	0.09%	\$ 8,000,000	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf		4/27/2021	11/15/2021	202	0.09%	\$ 5,000,000	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf		4/27/2021	11/15/2021	202	0.09%	\$ 6,000,000	\$ -	\$ -
CSIP Investment Pool-TAE	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 15,239	\$ 15,241	\$ 5,320,917
CSIP Investment Term-TA	Term Investment Pool	AAAf		4/8/2021	1/3/2022	270	0.11%	\$ 5,300,000	\$ 5,300,000	\$ -
CSIP Investment Term-TA	Term Investment Pool	AAAf		4/8/2021	4/5/2022	362	0.14%	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Total								\$ 120,244,920	\$ 58,120,396	\$ 127,850,515
<u>Bond Redemption Fund</u>										
UMB	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 981,167	\$ 303,765	\$ 27,511,462
CSIP LGIP Pool	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 31,177,129	\$ 25,708,970	\$ 25,715,584
CSIP Term Pool	Term Investment Pool	AAAf		3/15/2021	11/3/2021	233	0.15%	\$ 20,000,000	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf		4/22/2021	11/19/2021	211	0.09%	\$ 10,000,000	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf		4/22/2021	12/10/2021	232	0.09%	\$ 10,000,000	\$ -	\$ -
Total								\$ 72,158,296	\$ 26,012,735	\$ 53,227,046
<u>COP Lease Payment Fund</u>										
UMB - 2012 COP	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 3	\$ 54,141	\$ 4
UMB - 2016 COP	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 2	\$ 896,390	\$ 32
UMB - 2015 COP	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 141	\$ 28	\$ -
Total								\$ 145	\$ 950,559	\$ 36
<u>Building Funds</u>										
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	0.11%	\$ 20,035,334	\$ 12,893,329	\$ 25,162,164
US Treasury	US Treasury Note	Aaa		2/14/2019	2/28/2022	1110	2.47%	\$ 1,108,250	\$ 1,102,922	\$ -
US Treasury	US Treasury Note	Aaa		2/14/2019	8/31/2022	1294	2.47%	\$ 10,250,592	\$ 7,995,582	\$ 7,946,050
US Treasury	US Treasury Note	Aaa		2/14/2019	5/31/2023	1567	2.48%	\$ 35,815	\$ 35,520	\$ 34,880
Agency Bond	-American Devel BK	Aaa		4/24/2020	5/24/2023	1125	0.51%	\$ 542,213	\$ 539,148	\$ 530,789
Federal Agency	FHLB Note	Aaa		2/14/2019	10/12/2021	971	2.53%	\$ 19,938,008	\$ -	\$ -
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	1/5/2022	1056	2.54%	\$ 10,080,571	\$ 10,031,053	\$ -
Federal Agency	Fannie Mae Agency No	Aaa		2/14/2019	10/5/2022	1329	2.54%	\$ 3,056,076	\$ 3,038,613	\$ 3,013,419
Federal Agency	Fannie Mae Agency No	Aaa		2/14/2019	10/5/2022	1329	2.52%	\$ 5,460,189	\$ 5,428,989	\$ 5,383,975
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	1/19/2023	1435	2.53%	\$ 1,794,497	\$ 1,781,010	\$ 1,757,198
Federal Agency	Freddie Mac Notes	Aaa		5/7/2020	5/5/2023	1093	0.39%	\$ 501,159	\$ 498,873	\$ 492,465
Federal Agency	Freddie Mac Notes	Aaa		2/14/2019	6/19/2023	1586	2.54%	\$ 1,428,889	\$ 1,413,308	\$ 1,383,234
Federal Agency	Fannie Mae Notes	Aaa		2/14/2019	9/12/2023	1671	2.56%	\$ 11,615,986	\$ 11,466,787	\$ 11,174,770
Corporate Note	Apple Inc Corp Note	Aa1		2/15/2019	2/9/2022	1090	2.73%	\$ 2,918,139	\$ 2,900,858	\$ -
Commercial Paper	Credit Suisse New York	A-1		11/4/2021	8/1/2022	270	0.30%	\$ -	\$ 2,214,779	\$ 2,211,398
Certificate of Deposit	Barclay's Bank	P-1		2/10/2021	2/4/2022	359	0.29%	\$ 4,526,749	\$ 4,525,526	\$ -
UMB	Investment Pool	AAAm		N/A	N/A	N/A	0.10%	\$ 413,552	\$ 741,346	\$ 1,434,897
Total								\$ 93,706,019	\$ 66,607,643	\$ 60,525,237
<u>Medical Fund</u>										
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	0.02%	\$ 6,733,851	\$ 8,276,861	\$ 4,241,901
Total								\$ 292,843,232	\$ 159,968,194	\$ 245,844,736

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

	2021-2022						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Budget to Projection Variance	
				as a % of Revised Budget	as a % of Revised Budget		
Electric	6,700,000	6,903,826	4,215,758	61%	5,995,775	87%	908,051
Natural Gas	1,500,000	1,536,496	1,226,706	80%	1,640,200	107%	(103,704)
Water & Sewer	1,247,000	1,284,106	869,198	68%	1,194,882	93%	89,224
Irrigation	1,000,000	1,000,000	747,934	75%	1,001,363	100%	(1,363)
Trash	317,000	317,000	217,561	69%	313,843	99%	3,157
Snow Removal	550,000	550,000	457,702	83%	670,847	122%	(120,847)
Ice Melt	125,000	125,000	79,625	64%	79,625	64%	45,375
Subtotal Utilities	11,439,000	11,716,428	7,814,485	67%	10,896,536	93%	819,892
Green Project Based Learning	-	-	-	0%	-	0%	-
Grand Total	11,439,000	11,716,428	7,814,485	67%	10,896,536	93%	819,892

	2020-2021					
	Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Year End as a % of Final Revised Budget	Budget to Year End Variance
			as a % of Final Revised Budget	Actual		
	6,400,000	3,973,558	62%	5,723,575	89%	676,425
	1,500,000	1,167,800	78%	1,581,294	105%	(81,294)
	1,247,000	854,608	69%	1,180,292	95%	66,708
	900,000	749,308	83%	952,738	106%	(52,738)
	318,230	187,792	59%	284,074	89%	34,156
	700,000	513,376	73%	708,352	101%	(8,352)
	125,000	74,884	60%	74,884	60%	50,116
	11,190,230	7,521,326	67%	10,505,210	94%	685,020
	-	-	0%	-	0%	-
Grand Total	11,190,230	7,521,326	67%	10,505,210	94%	685,020

Utilities Summation Narrative:	The majority of the utilities are trending under budget for 2021-2022. There was an increase in natural gas usage due to the colder temperatures experienced during the 3rd Quarter that increased the cost and staff forecast to be over budget. Staff is continuing to keep a close eye on the utility budget by managing controls, operations, and efficiency. In addition, the new building, the (former) Wildlife Experience, has been added to the mix of locations and was reflected in the 3rd Quarter cost/usage. All locations will continue to receive building flushes for an extra 4 hours daily when the temperature allows.
Electric	The 2021-2022 3rd Quarter kWh usage was very close to last year's usage during 3rd Quarter. In 2020-2021 3rd Quarter the rate was \$.02/kWh lower than this year in 2021-2022 3rd Quarter. The cost for this utility was higher than last year due to the cost/kWh change. This rate was factored in when preparing the year end projection while still projecting the utility to be under budget.
Natural Gas	The Natural Gas usage was up by nearly 18K Dth (DTH- Decatherm; a natural gas unit of measure) than last year at this time. The daily rate for gas prices is fluctuating between \$5.00-\$6.25/dth for 1/3 of DCSD facilities. In addition, starting in April, polar vortex recovery fees are increasing the cost of natural gas. It is anticipated that this line item will be over budget by an estimated \$100K at year end which will be reallocated from electricity savings within the Final Revised Budget.
Water & Sewer	The Water and Sewer utility is trending under budget for the 3rd Quarter and will not be amended this year.
Irrigation	Irrigation is trending to meet budget as of the 3rd Quarter and projected to be slightly over budget at year end. Irrigation will pick up beginning in April as systems are turned on for spring and summer watering.
Trash	Trash and Recycle are trending under budget even though book recycling has been added to this budget item. This utility should not exceed budget at year end.
Snow Removal	There were about 14 weeks in a row that Snow and/or Ice Removal was needed during the 2021-2022 3rd Quarter. Staff anticipate this utility to be over budget by an estimated \$120K at year end which will be reallocated from electricity savings within the Final Revised Budget.
Ice Melt	Ice melt is trending under budget for the 3rd Quarter even though the District had some wintery months in the 3rd Quarter.

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

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

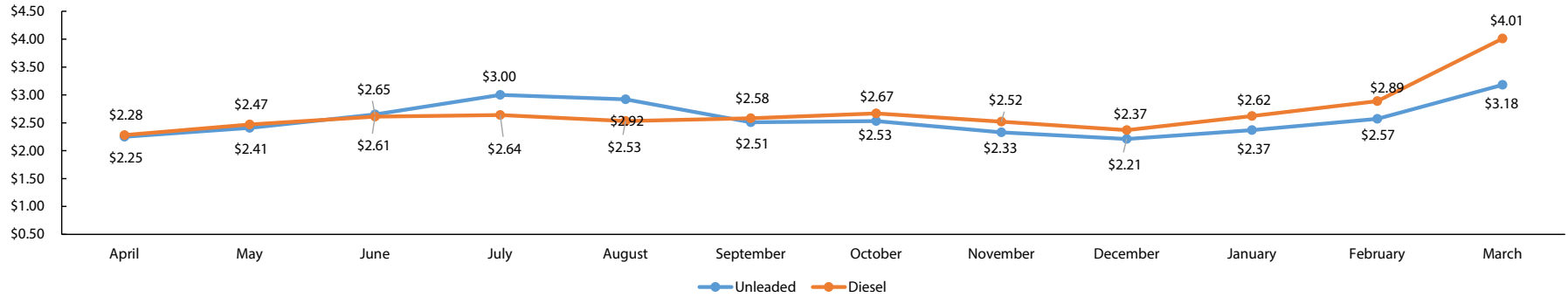


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

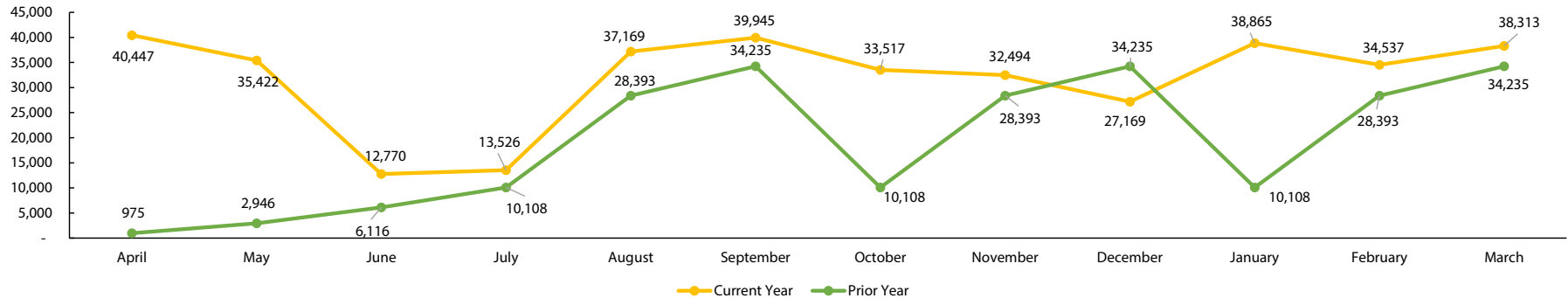
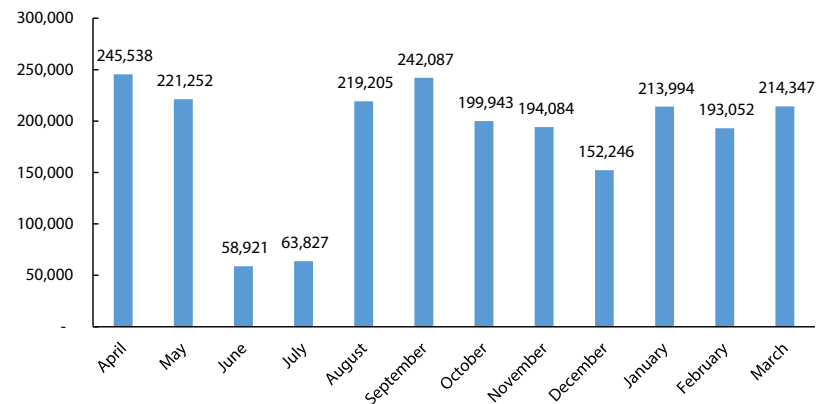


Table 1: Fuel prices were the most volatile in March 2022. Price per gallon for unleaded started in January at \$2.37 and ended in March at \$3.18. This is an increase of \$0.81. Price per gallon for diesel started January at \$2.62 per gallon and ended March at \$4.01 per gallon. This is a total increase of \$1.39. Projections for 2021-2022 4th Quarter show a steady increase in both unleaded and diesel fuel prices. Experts say the District could see another \$1.00 increase by the beginning of June 2022.

Table 2: Total fuel usage in gallons for 2021-2022 3rd Quarter was 111,714. Total gallons of unleaded fuel was 46,512 and diesel fuel gallons was 65,202. Total fuel gallons increased from 2nd Quarter to 3rd Quarter by 18,535. This is primarily due to the additional miles driven without the holidays that occur in 2nd Quarter. Typically 3rd Quarter has the greatest amount of gallons used for the remainder of the year as 4th Quarter will have less gallon usage due to the end of school.

Table 3: Total miles driven during 2021-2022 3rd Quarter were 621,393. Diesel miles for 3rd Quarter came in at 412,072, with March being the highest month of miles driven. Unleaded miles driven were 204,243, with March again being the highest month of miles driven at 70,244. CNG miles were very limited due to the fact that DCSD only has two buses and they are typically not used for field trips. Total CNG miles were 5,078 for 3rd Quarter. Even with spring break, Transportation staff transported over 10,000 students per day. Additional miles for 3rd Quarter compared to 2nd Quarter can be attributed to BASE and weekend field trips.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



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

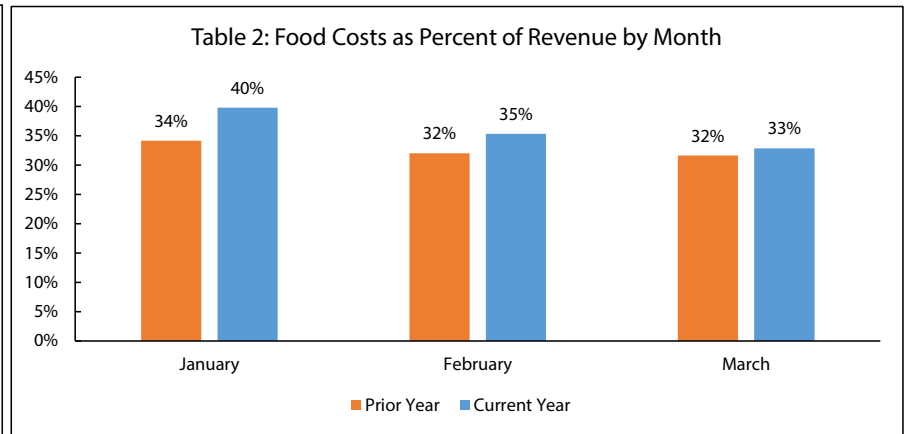
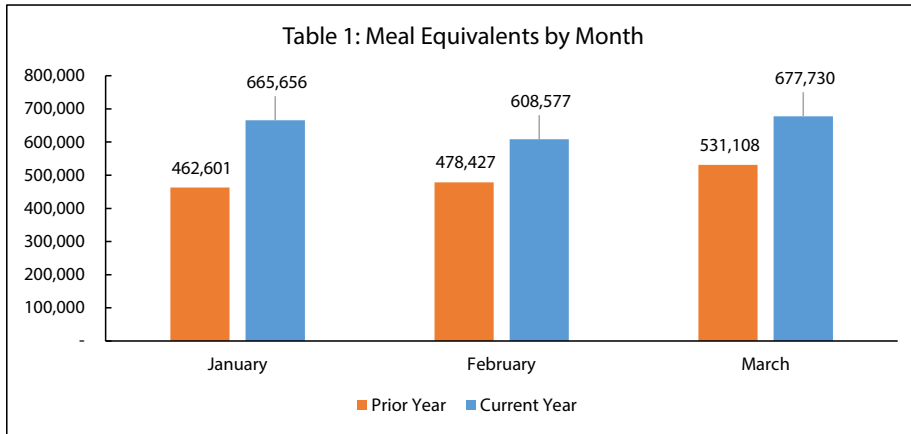
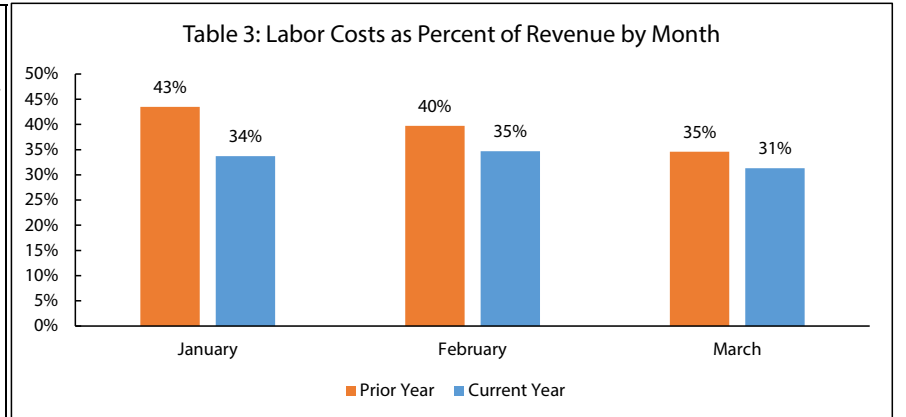


Table 1: The number of meals served in 2021-2022 3rd Quarter are higher than in 2020-2021 3rd Quarter due to the hybrid learning style secondary schools were in for 2020-2021 3rd Quarter reducing the number of secondary students served on a daily basis.

Table 2: Food Costs overall are higher as a percent of revenue in 2021-2022 3rd Quarter due to the higher meal counts served along with increasing inflation costs of food items purchased. Food costs were maintained to acceptable industry standards.

Table 3: Labor Costs overall are higher in dollars but lower as a percent of revenue in 2021-2022 3rd Quarter due to salary increases provided to Nutrition Services staff at the beginning of 2021-2022. Additionally, labor costs are higher due to increased meals served. Labor costs were maintained within acceptable industry standards.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
3rd Quarter Budget to Actual
For the Period Ended March 31, 2022

	2021-2022							2020-2021					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	-	-	100,473	0.00%	100,473	0.00%	100,473 ¹	912	912	100.00%	912	100.00%	-
Revenues													
Tuition	1,508,748	1,508,748	720,070	47.73%	1,146,613	76.00%	(362,135)	923,194	251,270	27.22%	962,645	104.27%	39,451
Other	-	-	761	0.00%	761	0.00%	761	-	904	0.00%	-	0.00%	-
Total Revenue	\$ 1,508,748	\$ 1,508,748	\$ 720,831	47.78%	\$ 1,147,374	76.05%	\$ (361,375)	\$ 923,194	\$ 252,173	27.32%	\$ 962,645	104.27%	\$ 39,451
Transfer from General Fund	23,084	23,084	23,084	100.00%	23,084	100.00%	-	248,084	248,084 ^A	100.00%	248,084	100.00%	-
Total Sources	\$ 1,531,832	\$ 1,531,832	\$ 844,388	55.12%	\$ 1,270,930	82.97%	\$ (260,902)	\$ 1,172,190	\$ 501,169	42.75%	\$ 1,211,641	103.37%	\$ 39,451
Expenditures													
Salaries	748,242	748,242	485,798	64.93%	592,569	79.19%	155,673	542,220	377,054	69.54%	569,744	105.08%	(27,524)
Benefits	273,307	273,307	163,745	59.91%	199,734	73.08%	73,573	188,589	130,768	69.34%	179,741	95.31%	8,848
Purchased Services	127,422	127,422	74,524	58.49%	65,516	51.42%	61,906	46,792	20,829	44.51%	90,040	192.43%	(43,248)
Supplies	266,053	266,053	99,159	37.27%	190,560	71.62%	75,493 ²	73,951	30,678	41.48%	173,202	234.21%	(99,251)
Equipment	35,038	35,038	11,033	31.49%	92,815	264.90%	(57,777)	98,014	34,357	35.05%	29,471	30.07%	68,543
Field Trips & Other	58,686	58,686	22,655	38.60%	51,426	87.63%	7,260	12,012	7,850	65.35%	68,971	574.18%	(56,959)
Total Expenditures	\$ 1,508,748	\$ 1,508,748	\$ 856,914	56.80%	\$ 1,192,620	79.05%	\$ 316,128	\$ 961,578	\$ 601,535	62.56%	\$ 1,111,169	115.56%	\$ (149,591)
Change in Fund Balance	23,084	23,084	(112,999)		(22,162)		45,246	209,700	(101,278)		99,561		110,139
Balance on Hand June 30	\$ 23,084	\$ 23,084	\$ (12,527)	-54.27%	\$ 78,310	339.24%	\$ (55,226)	\$ 210,612	\$ (100,366)	-47.65%	\$ 100,473	47.71%	\$ 110,139

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2021-2022 Budget to Projection Notes

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

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

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

Year over Year Actual Notes

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