

Douglas County School District

Quarterly Financial Report | Period Ending December 31, 2023



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Colleen Doan, Director of Budget
February 27, 2024

Douglas County School District Re 1
Quarterly Financial Report
 For the Period Ended December 31, 2023

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Douglas County School District



**GENERAL FUND
FINANCIALS**

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Combined General Fund - Funds 10, 13, 14 and 25
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024				2022-2023		
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 164,665,539	\$ 175,912,516	\$ 175,912,516	100%	\$ 168,573,544	\$ 168,573,544	100%
Revenues by Source							
Property Taxes	367,118,887	421,994,956	2,319,174	1%	293,617,215	1,766,476	1%
Specific Ownership Taxes	32,999,240	34,090,662	14,294,828	42%	31,999,174	13,938,527	44%
Other Local Income	36,694,099	44,273,601	21,720,592	49%	43,673,173	19,653,639	45%
Intergovernmental	379,234,919	386,605,179	201,725,724	52%	390,343,587	206,104,409	53%
Total Revenues	\$ 816,047,145	\$ 886,964,398	\$ 240,060,319	27%	\$ 759,633,149	\$ 241,463,052	32%
Total Sources	\$ 980,712,684	\$ 1,062,876,914	\$ 415,972,835	39%	\$ 928,206,693	\$ 410,036,596	44%
Expenditures by Program							
Instructional	381,684,218	410,987,190	149,611,041	36%	359,074,076	139,034,397	39%
Support - Students	46,934,290	48,825,718	22,688,196	46%	41,888,508	19,345,937	46%
Support - Instructional Staff	22,462,036	25,604,925	13,011,732	51%	22,801,596	12,313,045	54%
Support - General Administration	4,166,106	4,619,704	1,588,172	34%	4,141,328	1,719,926	42%
Support - School Administration	40,168,280	42,347,005	22,198,710	52%	41,240,270	20,163,106	49%
Support - Business	5,365,211	8,039,268	3,260,594	41%	5,617,931	2,615,058	47%
Support - Operations & Maintenance	56,897,077	65,207,498	28,310,506	43%	55,362,457	25,591,695	46%
Support - Student Transportation	33,078,645	34,161,903	13,555,395	40%	27,685,930	12,407,170	45%
Support - Central	28,507,138	37,921,787	16,648,514	44%	37,438,952	14,367,688	38%
Support - Other	640,393	807,679	181,321	22%	6,425,391	(67,974)	-1%
Contracts w/ Charter Schools	186,003,157	194,839,101	91,380,625	47%	166,684,465	84,885,912	51%
Non Instructional	932,317	1,114,084	2,441,987	219%	1,762,241	3,521,590	200%
Transfers Out	9,574,688	12,074,937	12,074,937	100%	7,748,278	7,614,728	98%
Total Expenditures	\$ 816,413,556	\$ 886,550,799	\$ 376,951,729	43%	\$ 777,871,423	\$ 343,512,276	44%
Expenditures by Ledger							
Salaries - 100s	376,922,478	403,807,043	159,548,576	40%	353,235,840	146,583,713	41%
Benefits - 200s	139,250,643	147,790,533	59,831,905	40%	130,828,060	54,645,681	42%
Purchased Services - 300s, 400s, 500s	50,562,776	62,597,776	27,825,671	44%	50,556,227	24,844,528	49%
Supplies - 600s	46,650,660	51,011,809	21,660,690	42%	45,027,924	21,084,678	47%
Equipment - 700s	7,083,360	13,337,809	3,424,624	26%	21,502,298	2,932,086	14%
Other - 800s, 900s	365,794	1,091,791	1,204,702	110%	2,288,331	920,953	40%
Contracts w/ Charter Schools	186,003,157	194,839,101	91,380,625	47%	166,684,465	84,885,912	51%
Transfers Out	9,574,688	12,074,937	12,074,937	100%	7,748,278	7,614,728	98%
Total Expenditures	\$ 816,413,556	\$ 886,550,799	\$ 376,951,730	43%	\$ 777,871,423	\$ 343,512,276	44%
BOE Contingency	\$ 6,827,000	\$ 1,568,848	\$ -	0%	\$ 3,202,497	\$ -	0%
Net Change in Fund Balance	\$ (7,193,411)	\$ (1,155,249)	\$ (136,891,411)	11850%	\$ (21,440,771)	\$ (102,049,225)	476%
Ending Fund Balance	\$ 157,472,128	\$ 174,757,267	\$ 39,021,105	22%	\$ 147,132,773	\$ 66,524,319	45%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						2022-2023							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	145,532,507	156,071,067	156,071,067	100%	156,071,067	100%	-	152,766,801	152,766,801	100%	152,766,801	100%	-	2%
Revenues														
Local Taxes														
Property Tax (In SFA)	293,405,887	282,281,956	1,740,933	1%	282,281,956	100%	-	219,904,215	1,194,313	1%	219,318,940	100%	(585,275)	29%
Budget Override	73,713,000	139,713,000	578,241	0%	139,713,000	100%	-	73,713,000	572,163	1%	73,713,000	100%	-	90%
Specific Ownership Taxes (In SFA)	19,533,487	20,624,909	8,461,644	41%	20,624,909	100%	0	18,964,550	8,260,773	44%	18,964,550	100%	-	9%
Specific Ownership Taxes (Out of SFA)	13,465,753	13,465,753	5,833,184	43%	13,473,759	100%	8,006	13,034,624	5,677,755	44%	13,286,660	102%	252,036	1%
Subtotal Local Taxes	\$ 400,118,127	\$ 456,085,618	\$ 16,614,002	4%	\$ 456,093,624	100%	\$ 8,006	\$ 325,616,389	\$ 15,705,004	5%	\$ 325,283,150	100%	\$ (333,239)	40%
Intergovernmental Revenue														
Equalization Entitlements	323,543,016	327,261,438	161,554,150	49%	327,261,438	100%	(0)	341,590,047	172,282,238	50%	341,554,364	100%	(35,683)	-4%
Special Education	24,626,967	24,626,967	24,642,997	100%	24,626,967	100%	-	21,511,709	21,511,709	100%	21,763,064	101%	251,355	13%
Vocational Education	938,000	832,566	(105,503)	-13%	832,566	100%	-	723,514	-	0%	935,940	129%	212,426	-11%
Gifted & Talented	627,289	656,600	656,600	100%	656,600	100%	-	627,289	627,289	100%	627,289	100%	-	5%
Charter School Capital Construction	4,963,443	5,542,663	2,771,332	50%	5,476,938	99%	(65,725)	4,963,445	2,090,496	42%	4,963,445	100%	0	10%
Federal - Medicaid Reimbursement	4,382,362	5,555,254	2,415,730	43%	4,797,515	86%	(757,739)	4,638,504	2,613,323	56%	4,653,954	100%	15,450	3%
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	21,023,982	234%	12,023,982	-57%
Universal Preschool Program	4,215,432	5,699,958	2,421,977	42%	5,695,378	100%	(4,580)	-	-	0%	-	0%	-	-
Other	2,179,501	2,338,529	2,275,547	97%	2,338,528	100%	(1)	-	-	0%	-	0%	-	-
Subtotal Intergovernmental Revenue	\$ 374,476,010	\$ 381,513,975	\$ 196,632,830	52%	\$ 380,685,930	100%	\$ (828,045)	\$ 385,453,033	\$ 201,374,685	52%	\$ 398,068,031	103%	\$ 12,614,998	-4%
Other Local Revenue														
General Fund Interest	3,800,894	6,844,701	3,961,870	58%	6,772,249	99%	(72,452)	4,277,448	2,248,369	53%	5,058,748	118%	781,300	34%
Charter School Purchased Services	10,026,196	8,140,365	4,512,052	55%	8,140,565	100%	200	9,175,541	4,792,217	52%	9,237,511	101%	61,970	-12%
Preschool	647,190	715,418	395,320	55%	596,182	83%	(119,236)	1,766,000	994,901	56%	1,638,038	93%	(127,962)	-64%
School Based	9,314,559	9,289,559	5,788,886	62%	9,388,384	101%	98,825	8,645,000	5,894,559	68%	8,904,021	103%	259,021	5%
Concurrent Enrollment	5,073,750	5,073,750	2,393	0%	5,073,750	100%	-	4,650,499	-	0%	4,710,814	101%	60,315	8%
Other	3,922,560	4,329,958	3,185,309	74%	5,066,471	117%	736,513	5,250,009	2,263,355	43%	8,863,711	169%	3,613,702	-43%
Subtotal Other Local Revenue	\$ 32,785,149	\$ 34,393,751	\$ 17,845,830	52%	\$ 35,037,602	102%	\$ 643,850	\$ 33,764,497	\$ 16,193,401	48%	\$ 38,412,843	114%	\$ 4,648,346	-9%
Total Revenue	\$ 807,379,286	\$ 871,993,344	\$ 231,092,663	27%	\$ 871,817,155	100%	\$ (176,189)	\$ 744,833,919	\$ 233,273,090	31%	\$ 761,764,023	102%	\$ 16,930,104	14%
Expenditures														
Salaries														
Administrators	20,553,347	22,423,139	10,506,514	47%	22,337,184	100%	85,955	19,978,737	9,971,989	50%	20,107,521	101%	(128,784)	11%
Certified	245,120,634	266,250,920	102,556,684	39%	261,906,393	98%	4,344,527	221,956,324	94,642,140	43%	222,962,241	100%	(1,005,917)	17%
ProTech	17,729,245	18,274,559	8,721,820	48%	18,854,914	103%	(580,355)	16,071,261	7,800,062	49%	15,923,516	99%	147,745	18%
Classified	67,344,605	69,111,606	25,836,302	37%	68,255,877	99%	855,729	59,336,867	22,481,914	38%	50,617,842	85%	8,719,025	35%
Substitutes	6,088,473	6,619,999	3,111,545	47%	7,167,798	108%	(547,799)	5,244,958	3,188,202	61%	7,244,455	138%	(1,999,497)	-1%
Overtime	465,793	466,215	337,192	72%	696,493	149%	(230,278)	414,055	345,002	83%	704,304	170%	(290,249)	-1%
Additional Pay	4,035,327	5,034,855	2,216,649	44%	6,556,446	130%	(1,521,591)	17,826,582	2,768,478	16%	16,559,663	93%	1,266,919	-60%
Benefits	123,645,803	132,170,465	57,302,625	43%	131,990,398	100%	180,067	116,984,582	52,336,921	45%	116,488,271	100%	496,311	13%
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	21,023,982	234%	(12,023,982)	-57%
Purchased Professional Services	10,143,595	18,152,211	5,484,621	30%	13,622,251	75%	4,529,960	10,748,191	4,228,901	39%	10,804,616	101%	(56,425)	26%
Purchased Property Services	10,678,841	11,801,701	5,497,186	47%	11,399,965	97%	401,736	10,398,133	5,040,786	48%	10,033,450	96%	364,683	14%
Other Purchased Services	17,942,164	18,938,921	11,297,229	60%	21,025,900	111%	(2,086,979)	17,701,441	9,941,305	56%	19,210,900	109%	(1,509,459)	9%
Supplies	33,620,092	37,978,100	16,187,280	43%	37,274,509	98%	703,591	32,530,468	14,935,485	46%	23,327,747	72%	9,202,721	60%
Utilities	12,760,324	12,879,502	5,680,827	44%	12,810,681	99%	68,821	12,038,328	6,594,918	55%	13,100,687	109%	(1,062,359)	-2%
Equipment	-	-	-	0%	-	0%	-	-	9,813	0%	1,798,472	0%	(1,798,472)	-100%
Other	1,723,206	1,869,576	1,610,579	86%	3,221,157	172%	(1,351,581)	2,964,271	1,318,471	44%	5,664,275	191%	(2,700,004)	-43%
Total Expenditures	\$ 580,851,449	\$ 630,971,769	\$ 256,347,052	41%	\$ 626,119,967	99%	\$ 4,851,802	\$ 553,194,198	\$ 235,604,385	43%	\$ 555,571,940	100%	\$ (2,377,742)	13%

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024							2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End 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	\$ 186,003,157	\$ 194,839,101	\$ 91,380,625	47%	\$ 194,259,230	100%	\$ 579,871	\$ 166,684,465	\$ 84,885,912	51%	\$ 166,792,982	100%	\$ (108,517)	16%
Transfers														
Outdoor Education Fund	23,084	681	74,613	10956%	681	100%	-	23,084	23,084	100%	23,084	100%	-	-97%
Transportation Fund	25,207,437	27,193,112	27,193,112	100%	25,993,112	96%	1,200,000 ³	16,603,238	16,487,238	99%	16,603,238	100%	-	57%
Capital Projects Fund	59,923	7,166,017	3,721,122	52%	7,166,017	100%	-	11,723,234	2,173,042	19%	11,723,234	100%	-	-39%
Nutrition Services NSLP Fund	1,045,352	2,879,595	2,156,825	75%	2,879,595	100%	-	362,884	519,634	143%	362,884	100%	-	694%
Nutrition Services Non-NSLP Fund	-	-	-	0%	-	0%	-	268,718	93,718	35%	268,718	100%	-	-100%
Child Care Fund	1,075,537	1,563,758	1,298,401	83%	1,563,758	100%	-	560,107	492,107	88%	560,107	100%	-	179%
Athletics & Activities Fund	6,334,674	6,512,459	6,512,459	100%	6,512,459	100%	-	5,437,684	5,390,384	99%	5,437,684	100%	-	20%
COP Lease Payments Fund	1,119,125	1,119,125	1,119,125	100%	1,119,125	100%	-	1,118,885	1,118,885	100%	1,118,885	100%	-	0%
Total Transfers	\$ 34,865,132	\$ 46,434,747	\$ 42,075,657	91%	\$ 45,234,747	97%	\$ 1,200,000	\$ 36,097,834	\$ 26,298,092	73%	\$ 36,097,834	100%	\$ -	25%
Total Expenditures and Transfers	\$ 801,719,738	\$ 872,245,617	\$ 389,803,335	45%	\$ 865,613,944	99%	\$ 6,631,673	\$ 755,976,497	\$ 346,788,388	46%	\$ 758,462,757	100%	\$ (2,486,260)	14%
BOE Contingency - 1%	6,827,000	1,568,848	-	0%	2,788,848	178%	(1,220,000) ³	3,202,497	-	0%	-	0%	3,202,497	
Change in Fund Balance	(1,167,452)	(1,821,121)	(158,710,672)		3,414,363	-187%	5,235,484	(14,345,075)	(113,515,299)		3,301,267	-23%	17,646,342	3%
Ending Fund Balance	144,365,055	154,249,946	(2,639,605)	-2%	159,485,430	103%	5,235,484	138,421,726	39,251,502	28%	156,068,068	113%	17,646,342	2%
Tabor Reserve - 3%	20,480,000	20,645,000	-	0%	20,645,000	100%	-	18,570,000	-	0%	20,645,000	111%	2,075,000	0%
BOE Reserve - 3%	20,480,000	20,645,000	-	0%	20,645,000	100%	-	18,570,000	-	0%	20,645,000	111%	2,075,000	0%
School Carry Over Reserve	20,006,096	19,775,125	-	0%	20,468,813	104%	693,688	20,003,538	-	0%	19,775,125	99%	(228,413)	4%
Medicaid Carry Over Reserve	1,009,719	1,273,670	-	0%	918,819	72%	(354,851)	1,725,576	-	0%	1,273,670	74%	(451,906)	-28%
Mental Health and Security Grant	15,526	28,502	-	0%	-	0%	(28,502)	287,761	-	0%	28,502	10%	(259,259)	-100%
Enrollment Reserve	2,432,000	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Multi-Year Lease Reserve	3,218,115	3,218,115	-	0%	3,218,115	100%	-	3,782,903	-	0%	3,782,903	100%	-	-15%
SPED/Mental Health Reserve	662,504	5,701	-	0%	-	0%	(5,701)	-	-	0%	370,782	0%	370,782	-100%
Potential Set Aside for 5B One-Time Bridge	-	20,000,000	-	0%	20,000,000	100%	-	-	-	0%	-	0%	-	-
Assignment of 2023 Mill Levy Override	-	990,569	-	0%	2,190,569	221%	1,200,000 ²	-	-	0%	-	0%	-	-
Assignment of 2018 Mill Levy Override	6,918,453	3,372,977	-	0%	-	0%	(3,372,977)	7,256,153	-	0%	3,372,977	46%	(3,883,176)	-100%
Ending Fund Balance - after reserves	\$ 69,142,642	\$ 64,295,287	\$ (2,639,605)	-4%	\$ 71,399,114	111%	\$ 7,103,827	\$ 68,225,795	\$ 39,251,502	58%	\$ 86,174,109	126%	\$ 17,948,314	-17%

2023-2024 Budget to Actual Notes

¹ Year end projection for substitutes, overtime and additional pay continues to trend over budget due to staffing shortages

² Purchased professional services largely trending \$4.5M under budget due to \$2.2M from projected year 1 savings from implementation of new safety and security initiatives from 5A MLO planned to be spent in 2024-2025 and set aside in Assignment of 2023 Mill Levy Override

³ Planned reduction of transfer to Transportation Fund and associated reimbursement to District Contingency for a portion of the contracted drivers for Special Education that can be funded based on student need out of the initial budget allocation in Adopted Budget

Year over Year Actual Notes

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

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended December 31, 2023**

	<u>2023-2024 Year to Date Actual</u>	<u>2022-2023 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	61,866	63,158	(1,292)	-2.05%
REVENUE				
Property Taxes	\$ 2,319,174	\$ 1,766,476	\$ 552,698	31.29%
Specific Ownership Taxes	14,294,828	13,938,527	356,301	2.56%
State Equalization	161,554,150	172,282,238	(10,728,088)	-6.23%
Categorical Revenue	27,575,144	24,388,628	3,186,516	13.07%
Charter School Purchased Services	4,512,052	4,792,217	(280,165)	-5.85%
Charter School Capital Construction	2,771,332	2,090,496	680,836	32.57%
Federal - Medicaid Reimbursement	2,415,730	2,613,323	(197,593)	-7.56%
Preschool	395,320	994,901	(599,581)	-60.27%
School Based	5,788,886	5,894,559	(105,673)	-1.79%
Other	9,571,549	4,511,724	5,059,825	112.15% ¹
	<u>\$ 231,198,166</u>	<u>\$ 233,273,090</u>	<u>\$ (2,074,924)</u>	<u>-0.89%</u>

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

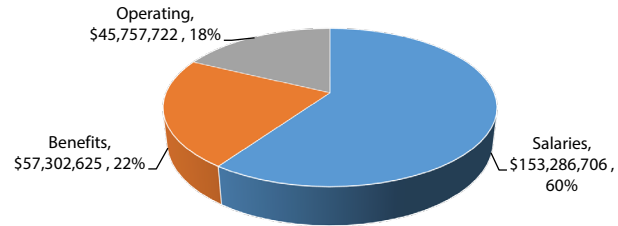
* Student Funded Pupil Count for 2023-2024 based on actual Student October Count 2023 for the Revised Budget.

Notes:

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

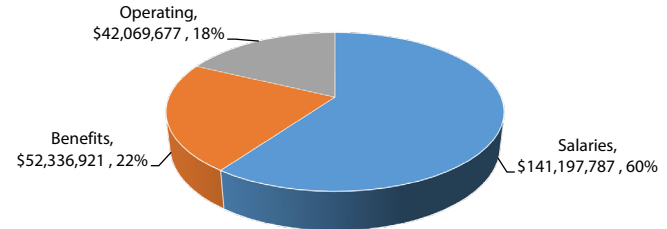
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended December 31, 2023**

2023-2024 Actual Expenditures



Total expenditures through 2nd Quarter 2023-2024 were \$256,347,052. In addition to these expenditures, there is a charter school distribution of \$91,380,625 and a transfer to other funds of \$42,075,657.

2022-2023 Actual Expenditures



Total expenditures through 2nd Quarter 2022-2023 were \$235,604,385. In addition to these expenditures, there is a charter school distribution of \$84,885,912 and a transfer to other funds of \$26,298,092.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	89,826	104,615	104,615	100%	104,615	100%	-
Revenues							
Tuition	1,522,580	1,522,580	734,814	48%	1,460,124	96%	(62,456)
Grant	10,521	27,476	29,165	106%	29,165	106%	1,689
Other	-	-	10,010	0%	10,010	0%	10,010
Total Revenue	\$ 1,533,101	\$ 1,550,056	\$ 773,989	50%	\$ 1,499,299	97%	\$ (50,757)
Transfer from General Fund	23,084	681	74,613	10956%	681	100%	-
Total Sources	\$ 1,646,011	\$ 1,655,352	\$ 953,217	58%	\$ 1,604,595	97%	\$ (50,757)
Expenditures							
Salaries	882,547	934,687	401,404	43%	898,501	96%	36,186
Benefits	293,518	309,247	137,236	44%	256,098	83%	53,149
Purchased Services	141,085	141,085	46,836	33%	115,191	82%	25,894
Supplies	176,293	176,908	90,433	51%	176,075	100%	833
Equipment	-	-	-	0%	-	0%	-
Field Trips & Other	39,658	39,658	11,883	30%	39,658	100%	-
Total Expenditures	\$ 1,533,101	\$ 1,601,585	\$ 687,793	43%	\$ 1,485,523	93%	\$ 116,062
Change in Fund Balance	23,084	(50,848)	160,810		14,457	-28%	(65,305)
Balance on Hand June 30	\$ 112,910	\$ 53,767	\$ 265,425	494%	\$ 119,072	221%	\$ 65,305

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	25,065	25,065	100%	25,065	100%	-	317%
	1,342,600	571,626	43%	1,137,254	85%	(205,346)	28%
	139,200	91,985	66%	108,572	78%	(30,628)	-73%
	22,000	10,560	48%	10,560	48%	(11,440)	-5%
	\$ 1,503,800	\$ 674,171	45%	\$ 1,256,386	84%	\$ (247,414)	19%
	23,084	23,084	100%	23,084	100%	-	-97%
	\$ 1,551,949	\$ 722,320	47%	\$ 1,304,535	84%	\$ (247,414)	23%
	747,294	331,130	44%	670,288	90%	77,006	34%
	264,580	119,825	45%	230,506	87%	34,074	11%
	130,471	51,395	39%	118,572	91%	11,899	-3%
	327,646	90,589	28%	154,644	47%	173,002	14%
	10,000	-	0%	6,237	62%	3,763	-100%
	63,208	11,525	18%	19,671	31%	43,537	102%
	\$ 1,543,199	\$ 604,464	39%	\$ 1,199,919	78%	\$ 343,280	24%
	(16,315)	92,791		79,551	-488%	95,866	-82%
	\$ 8,750	\$ 117,856	1347%	\$ 104,616	1196%	\$ 95,866	14%

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	16,947,424	17,007,255	17,007,255	100%	17,007,255	100%	-
Revenues							
Revenue in Lieu of Land	496,370	1,795,495	2,054,269	114%	2,436,867	136%	641,372 ¹
Investment Earnings	-	-	-	0%	-	0%	-
Sale of Land or Buildings	-	4,900,000	-	0%	4,698,977	96%	(201,023)
Other	-	-	230,430	0%	230,430	0%	230,430 ²
Total Revenue	\$ 496,370	\$ 6,695,495	\$ 2,284,698	34%	\$ 7,366,274	110%	\$ 670,779
Transfer from General Fund	59,923	7,166,017	3,721,122	52%	7,166,017	100%	-
Total Sources	\$ 17,503,717	\$ 30,808,936	\$ 23,013,075	75%	\$ 31,539,546	102%	\$ 730,610
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Purchased/Property Services	-	5,194	5,194	100%	5,194	100%	0
Equipment/Building	5,883,360	12,137,809	3,424,624	28%	12,368,239	102%	(230,430)
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 5,883,360	\$ 12,143,003	\$ 3,429,818	28%	\$ 12,373,432	102%	\$ (230,429)
Change in Fund Balance	(5,327,067)	1,718,509	2,576,002		2,158,858	126%	(440,349)
Assigned to Revenue in Lieu of Land	\$ 4,884,280	\$ 6,291,164	\$ -	0%	\$ 6,932,536	110%	\$ 641,372 ¹
Assigned to School Carry Over	\$ 3,001,945	\$ 2,974,250	\$ -	0%	\$ 2,974,250	100%	\$ -
Balance on Hand June 30 (Other)	\$ 3,734,132	\$ 9,460,350	\$ 19,583,257	207%	\$ 9,259,327	98%	\$ (201,023)

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	10,172,826	10,172,826	100%	10,172,826	100%	-	67%
	2,414,302	580,769 ^A	24%	740,029	31%	(1,674,273)	229%
	-	-	0%	-	0%	-	-
	4,475,278	1,136,066	25%	4,960,350	111%	485,072	-5%
	75,942	125,713	166%	6,482,789	8537%	6,406,847	-96%
	\$ 6,965,522	\$ 1,842,548	26%	\$ 12,183,168	175%	\$ 5,217,646	-40%
	11,723,234	2,173,042	19%	11,723,234	100%	-	-39%
	\$ 28,861,582	\$ 14,188,416	49%	\$ 34,079,228	118%	\$ 5,217,646	-7%
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
	30,640	28,100	92%	183,558	599%	(152,918)	-97%
	20,907,298	2,910,719	14%	16,876,578	81%	4,030,720	-27%
	-	9,249	0%	11,837	0%	(11,837)	-100%
	\$ 20,937,938	\$ 2,948,068	14%	\$ 17,071,973	82%	\$ 3,865,965	-28%
	(2,249,182)	1,067,522		6,834,429	-304%	9,083,611	-68%
	\$ 7,627,112	\$ -	0%	\$ 5,170,613	68%	\$ (2,456,499)	34%
	\$ 2,700,234	\$ -	0%	\$ 3,058,495	113%	\$ 358,261	-3%
	\$ (2,403,702)	\$ 11,240,348	-468%	\$ 8,778,147	-365%	\$ 11,181,849	5%

2023-2024 Budget to Actual Notes

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

² Other revenue due to income from State Board of Community Colleges for ACC funded construction at the Legacy Campus

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024							2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	2,095,782	2,729,579	2,729,579	100%	2,729,579	100%	-	5,608,852	5,608,852	100%	5,608,852	100%	-	-51%
Revenues														
Transportation Fees	1,140,000	911,775	422,437	46%	852,749	94%	(59,026)	850,000	604,226	71%	1,036,376	122%	186,376	-18%
State Categorical	4,748,388	5,063,728	5,063,728	100%	5,063,728	100%	0	4,751,354	4,637,739	98%	4,821,667	101%	70,313	5%
Other	750,000	750,000	422,803	56%	796,679	106%	46,679	728,554	428,789	59%	800,826	110%	72,272	-1%
Total Revenue	\$ 6,638,388	\$ 6,725,503	\$ 5,908,969	88%	\$ 6,713,156	100%	\$ (12,347)	\$ 6,329,908	\$ 5,670,754	90%	\$ 6,658,869	105%	\$ 328,961	1%
Transfer from General Fund	25,207,437	27,193,112	27,193,112	100%	25,993,112	96%	(1,200,000) ¹	16,603,238	16,487,238	99%	16,603,238	100%	-	57%
Total Sources	\$ 33,941,607	\$ 36,648,194	\$ 35,831,660	98%	\$ 35,435,847	97%	\$ (1,212,347)	\$ 28,541,998	\$ 27,766,844	97%	\$ 28,870,959	101%	\$ 328,961	23%
Expenditures														
Salaries	14,702,507	14,691,063	5,860,466	40%	13,955,774	95%	735,289	11,659,762	5,054,796	43%	10,594,431	91%	1,065,331	32%
Benefits	6,311,322	6,310,821	2,392,043	38%	4,878,480	77%	1,432,341 ²	4,578,898	2,188,935	48%	4,193,604	92%	385,294	16%
Purchased Services	8,298,391	10,080,786	3,944,920	39%	9,312,020	92%	768,766	8,074,345	3,596,512	45%	8,309,256	103%	(234,911)	12%
Supplies	1,468,177	1,455,177	466,564	32%	1,060,265	73%	394,912 ³	1,324,488	487,875	37%	941,547	71%	382,941	13%
Fuel	2,000,000	2,000,000	785,270	39%	2,000,000	100%	-	1,880,000	924,092	49%	1,893,519	101%	(13,519)	6%
Bus Purchases & Equipment	1,200,000	1,200,000	-	0%	1,184,752	99%	15,248	985,000	11,554	1%	960,673	98%	24,327	23%
Field Trips and Other	(817,443)	(817,443)	(417,760)	51%	(729,043)	89%	(88,400)	(739,148)	(409,043)	55%	(751,649)	102%	12,501	-3%
Total Expenditures	\$ 33,162,954	\$ 34,920,404	\$ 13,031,504	37%	\$ 31,662,249	91%	\$ 3,258,155	\$ 27,763,345	\$ 11,854,720	43%	\$ 26,141,380	94%	\$ 1,621,965	21%
Change in Fund Balance	(1,317,129)	(1,001,789)	20,070,576		1,044,019	-104%	(2,045,808)	(4,830,199)	10,303,271		(2,879,274)	60%	1,950,926	-136%
Balance on Hand June 30	\$ 778,653	\$ 1,727,790	\$ 22,800,155	1320%	\$ 3,773,598	218%	\$ 2,045,808	\$ 778,653	\$ 15,912,123	2044%	\$ 2,729,579	351%	\$ 1,950,926	38%

2023-2024 Budget to Actual Notes

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

² Bus Drivers and Transportation Educational Assistants (TEAs) participating in District sponsored benefit plans at a lower rate than budgeted

³ Supplies year end projection under budget due to lower projected spend on motor vehicle parts due to newer fleet and more outsourced transportation

Year over Year Actual Notes

None



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	3,329,009	5,079,435	5,079,435	100%	5,079,435	100%	-
Revenues							
Food Sales	5,153,467	5,161,556	2,566,185	50%	5,163,694	100%	2,138
Federal Reimbursement	12,195,954	8,452,529	4,648,007	55%	8,452,529	100%	-
Commodity Contribution	804,317	1,286,903	-	0%	1,286,903	100%	-
Miscellaneous	37,000	130,660	89,953	69%	130,660	100%	-
Sale of Capital Assets	-	83,855	83,855	100%	83,855	100%	-
State Match Child Nutr. & CDE Revenue	10,627,511	14,924,835	8,966,383	60%	14,924,835	100%	-
Total Revenues	\$ 28,818,249	\$ 30,040,338	\$ 16,354,384	54%	\$ 30,042,476	100%	\$ 2,138
Transfer from General Fund	1,045,352	2,879,595	2,156,825	75%	2,879,595	100%	-
Total Sources	\$ 33,192,610	\$ 37,999,368	\$ 23,590,644	62%	\$ 38,001,506	100%	\$ (2,138)
Expenditures							
Salaries	10,120,016	10,990,776	5,012,439	46%	11,376,103	104%	(385,327)
Benefits	3,911,213	4,129,073	2,176,036	53%	4,403,627	107%	(274,554)
Food & Commodities	12,614,074	15,885,547	6,881,764	43%	15,885,547	100%	-
Purchased Services & Repairs	256,970	366,971	175,413	48%	366,971	100%	-
Supplies	1,454,828	1,701,492	1,249,691	73%	1,701,492	100%	-
Equipment	385,000	475,000	111,536	23%	475,000	100%	-
Other	1,121,500	1,121,500	76,262	7%	1,121,500	100%	-
Total Expenditures	\$ 29,863,601	\$ 34,670,359	\$ 15,683,141	45%	\$ 35,330,240	102%	\$ (659,881) ¹
Change in Fund Balance	-	(1,750,426)	2,828,068		(2,408,169)	138%	657,743
Balance on Hand June 30	\$ 3,329,009	\$ 3,329,009	\$ 7,907,503	238%	\$ 2,671,266	80%	\$ (657,743)

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	9,483,172	9,483,172	100%	9,483,172	100%	-	-46%
	11,906,032	5,587,469 ^A	47%	12,051,772	101%	145,740	-57%
	5,880,047	4,292,750 ^B	73%	6,186,839	105%	306,792	37%
	910,075	-	0%	1,260,363	138%	350,288	2%
	61,500	25,255	41%	163,564	266%	102,064	-20%
	-	38,430	0%	79,524	0%	79,524	5%
	279,351	203,635 ^B	73%	230,291	82%	(49,060)	6381%
	\$ 19,037,005	\$ 10,147,540	53%	\$ 19,972,352	105%	\$ 935,347	50%
	362,884	519,634	143%	362,884	100%	-	694%
	\$ 28,883,061	\$ 20,150,346	70%	\$ 29,818,408	103%	\$ 935,347	27%
	6,892,020	3,102,536 ^C	45%	6,447,342	94%	444,678	76%
	2,749,725	1,347,558 ^C	49%	2,602,399	95%	147,326	69%
	8,049,809	3,218,575 ^C	40%	7,783,715	97%	266,094	104%
	486,780	216,440	44%	464,404	95%	22,376	-21%
	2,328,960	597,991 ^C	26%	1,198,427	51%	1,130,533	42%
	4,605,000	3,615,105 ^D	79%	4,670,655	101%	(65,655)	-90%
	1,566,550	27,408	2%	1,572,032	100%	(5,482)	-29%
	\$ 26,678,844	\$ 12,125,614	45%	\$ 24,738,973	93%	\$ 1,939,871	43%
	(7,278,955)	(1,458,440)		(4,403,737)	60%	2,875,218	-45%
	\$ 2,204,217	\$ 8,024,732	364%	\$ 5,079,435	230%	\$ 2,875,218	-47%

2023-2024 Budget to Actual Notes

¹ While year end projection projected to exceed appropriation, staff will request increase to appropriation with Final Revised Budget

Year over Year Actual Notes

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

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

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

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Nutrition Services Non-NSLP Fund - Fund 28
 2nd Quarter Budget to Actual
 For the Period Ended December 31, 2023

	2023-2024						
	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	-	-	-	0%	-	0%	-
Revenues							
Food Sales	-	-	-	0%	-	0%	-
Federal Reimbursement	-	-	-	0%	-	0%	-
Commodity Contribution	-	-	-	0%	-	0%	-
Miscellaneous	-	-	-	0%	-	0%	-
Sale of Capital Assets	-	-	-	0%	-	0%	-
State Match Child Nutr. & CDE Revenue	-	-	-	0%	-	0%	-
Total Revenues	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Food & Commodities	-	-	-	0%	-	0%	-
Purchased Services & Repairs	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	0%	-
Equipment	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-		-		-
Balance on Hand June 30	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of		Year End as a % of		Current Year End Projection as % of Prior Year End Actual
			Final Revised Budget	Year End Actual	Final Revised Budget	Year End Actual	
	16,801	16,801	100%	16,801	100%	-	-100%
	6,010,543	2,855,346	48%	5,561,520	93%	(449,023)	-100%
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
	\$ 6,010,543	\$ 2,855,346	48%	\$ 5,561,520	93%	\$ (449,023)	-100%
	268,718	93,718	35%	268,718	100%	-	-100%
	\$ 6,296,062	\$ 2,965,865	47%	\$ 5,847,039	93%	\$ (449,023)	-100%
	2,034,633	1,024,662	50%	2,008,286	99%	26,347	-100%
	854,879	421,620	49%	810,920	95%	43,959	-100%
	2,743,000	1,287,666	47%	2,322,261	85%	420,739	-100%
	193,320	106,027	55%	199,272	103%	(5,952)	-100%
	226,430	141,365	62%	272,339	120%	(45,909)	-100%
	-	-	0%	6,343	0%	(6,343)	-100%
	243,800	2,619	1%	227,619	93%	16,181	-100%
	\$ 6,296,062	\$ 2,983,959	47%	\$ 5,847,039	93%	\$ 449,023	-100%
	(16,801)	(34,895)		(16,801)	100%	(0)	-100%
	\$ -	\$ (18,094)	0%	\$ -	0%	\$ -	-

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
State and Local Revenue	1,022,752	1,205,844	912,340	76%	1,205,844	100%	-
Federal Revenue	14,922,697	15,855,713	6,811,863	43%	15,929,322	100%	73,609
Other Revenue	-	114,097	-	0%	114,097	100%	-
Total Revenue	\$ 15,945,449	\$ 17,175,654	\$ 7,724,203	45%	\$ 17,249,263	100%	\$ 73,609
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 15,945,449	\$ 17,175,654	\$ 7,724,203	45%	\$ 17,249,263	100%	\$ 73,609
Expenditures							
Salaries	9,481,992	9,286,534	3,906,961	42%	9,324,950	100%	(38,416)
Benefits	3,795,113	3,035,369	1,384,772	46%	3,050,483	100%	(15,114)
Purchased/Property Services	1,327,243	2,841,287	765,948	27%	2,853,041	100%	(11,754)
Supplies	720,021	1,283,955	787,780	61%	1,289,267	100%	(5,312)
Equipment	106,123	47,962	44,475	93%	48,160	100%	(198)
Other	514,957	680,547	299,324	44%	683,363	100%	(2,816)
Total Expenditures	\$ 15,945,449	\$ 17,175,654	\$ 7,189,261	42%	\$ 17,249,263	100%	\$ (73,609)
Change in Fund Balance	-	-	534,942		-	0%	-
Balance on Hand June 30	\$ -	\$ -	\$ 534,942	0%	\$ -	0%	\$ -

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0%	-	0%	-	-
Revenues							
State and Local Revenue	1,901,308	1,433,354	75%	1,776,675	93%	(124,633)	-32%
Federal Revenue	20,530,661	8,319,888	41%	19,510,353	95%	(1,020,308)	-18%
Other Revenue	294,024	213,033	72%	172,351	59%	(121,673)	-34%
Total Revenue	\$ 22,725,993	\$ 9,966,274	44%	\$ 21,459,379	94%	\$ (1,266,614)	-20%
Transfer from General Fund	-	-	0%	-	0%	-	-
Total Sources	\$ 22,725,993	\$ 9,966,274	44%	\$ 21,459,379	94%	\$ (1,266,614)	-20%
Expenditures							
Salaries	11,310,725	4,880,914	43%	11,302,915	100%	7,810	-17%
Benefits	3,755,439	1,662,729	44%	3,659,422	97%	96,017	-17%
Purchased/Property Services	4,270,432	1,475,680	35%	3,688,374	86%	582,058	-23%
Supplies	2,173,725	1,057,177	49%	1,583,420	73%	590,305	-19%
Equipment	156,123	-	0%	70,690	45%	85,433	-32%
Other	1,059,549	439,288	41%	1,154,558	109%	(95,009)	-41%
Total Expenditures	\$ 22,725,993	\$ 9,515,788	42%	\$ 21,459,379	94%	\$ 1,266,614	-20%
Change in Fund Balance	-	450,486		-	0%	-	-
Balance on Hand June 30	\$ -	\$ 450,486	0%	\$ -	0%	\$ -	-

2023-2024 Budget to Actual Notes

¹ While year end projection projected to exceed appropriation, staff will request increase to appropriation with Final Revised Budget with addition of Perkins and Title IV federal grants

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,024,078	1,196,462	1,196,462	100%	1,196,462	100%	-
Revenue							
Pupil Activity	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 1,024,078	\$ 1,196,462	\$ 1,196,462	100%	\$ 1,196,462	100%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Purchased/Property Services	-	-	-	0%	-	0%	-
Supplies	1,024,078	1,196,462	-	0%	1,196,462	100%	-
Equipment	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 1,024,078	\$ 1,196,462	\$ -	0%	\$ 1,196,462	100%	\$ -
Change in Fund Balance	(1,024,078)	(1,196,462)	-		(1,196,462)	100%	-
Assigned to School Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Balance on Hand June 30 - Other	\$ -	\$ -	\$ 1,196,462	0%	\$ -	0%	\$ -

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	1,224,000	1,224,000	100%	1,224,000	100%	-	-2%
	1,411,784	554,764	39%	1,155,699	82%	(256,085)	-100%
	\$ 1,411,784	\$ 554,764	39%	\$ 1,155,699	82%	\$ (256,085)	-100%
	-	-	0%	-	0%	-	
	\$ 2,635,784	\$ 1,778,764	67%	\$ 2,379,699	90%	\$ (256,085)	-50%
	138,073	38,198	28%	116,153	84%	21,920	-100%
	31,551	8,728	28%	26,890	85%	4,661	-100%
	525,413	146,631	28%	398,302	76%	127,111	-100%
	678,495	263,780	39%	585,924	86%	92,571	104%
	56,028	1,972	4%	29,472	53%	26,557	-100%
	38,238	13,102	34%	26,496	69%	11,742	-100%
	\$ 1,467,798	\$ 472,411	32%	\$ 1,183,237	81%	\$ 284,561	1%
	(56,014)	82,353		(27,538)	49%	28,476	4245%
	\$ 1,167,986		0%	\$ 1,196,314	102%	\$ 28,328	-100%
	\$ -	\$ 1,306,353	0%	\$ 148	0%	\$ 148	-100%

2023-2024 Budget to Actual Notes

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

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024							2022-2023								
	Adopted Annual Budget	Revised Annual Budget	Year to Date as a % of		Year End Projection	Year End as a % of		Budget to Projection Variance	Final Revised Annual Budget	Year to Date as a % of		Year End Final Revised Budget	Year End as a % of		Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			Year to Date Actual	Revised Budget		Revised Budget	Budget			Year to Date Actual	Final Revised Budget		Final Revised Budget	Year End Actual		
Balance on Hand July 1	2,452,815	2,903,952	2,903,952	100%	2,903,952	100%	-	2,504,281	2,504,281	100%	2,504,281	100%	-	16%		
Revenues																
Student Fees	3,958,164	3,958,164	2,282,976	58%	4,018,852	102%	60,688	3,756,208	2,043,221	54%	3,780,988	101%	24,780	6%		
Gate Fees	1,414,753	1,414,753	840,980	59%	1,393,416	98%	(21,337)	1,437,496	711,937	50%	1,476,586	103%	39,090	-6%		
Donations and Fundraising	2,996,139	3,346,139	1,705,334	51%	3,394,956	101%	48,817	2,537,511	1,502,693	59%	3,189,366	126%	651,855	6%		
Merchandise Sales	5,266,322	5,266,322	2,647,826	50%	4,735,349	90%	(530,973)	4,398,008	2,490,022	57%	4,581,765	104%	183,757	3%		
Other Pupil Income	442,284	446,284	339,732	76%	493,807	111%	47,523	693,928	187,130	27%	199,615	29%	(494,313)	147%		
Total Revenue	\$ 14,077,662	\$ 14,431,662	\$ 7,816,847	54%	\$ 14,036,380	97%	\$ (395,282)	\$ 12,823,151	\$ 6,935,003	54%	\$ 13,228,320	103%	\$ 405,169	6%		
Transfer from General Fund	6,334,674	6,512,459	6,512,459	100%	6,512,459	100%	-	5,437,684	5,390,384	99%	5,437,684	100%	-	20%		
Total Sources	\$ 22,865,151	\$ 23,848,073	\$ 17,233,258	72%	\$ 23,452,791	98%	\$ 395,282	\$ 20,765,116	\$ 14,829,668	71%	\$ 21,170,285	102%	\$ 405,169	11%		
Expenditures																
Salaries	7,526,330	7,534,137	3,657,640	49%	7,442,222	99%	91,915	6,152,242	2,926,954	48%	5,716,475	93%	435,767	30%		
Benefits	1,849,407	1,843,676	865,843	47%	1,777,717	96%	65,959	1,296,101	671,219	52%	1,309,201	101%	(13,100)	36%		
Purchased Services	4,348,922	4,157,195	2,662,848	64%	5,097,780	123%	(940,585) ¹	4,683,734	2,293,485	49%	5,330,911	114%	(647,177)	-4%		
Supplies	6,119,732	6,097,050	3,169,939	52%	5,977,101	98%	119,949	4,521,715	2,600,341	58%	5,273,055	117%	(751,340)	13%		
Equipment	28,839	249,901	368,702	148%	363,669	146%	(113,768) ²	388,654	224,812	58%	494,130	127%	(105,476)	-26%		
Field Trips and Other	539,106	553,106	206,529	37%	387,557	70%	165,549	1,398,625	99,147	7%	142,563	10%	1,256,062	172%		
Total Expenditures	\$ 20,412,336	\$ 20,435,065	\$ 10,931,501	53%	\$ 21,046,046	103%	\$ (610,981)	\$ 18,441,071	\$ 8,815,958	48%	\$ 18,266,333	99%	\$ 174,738	15%		
Change in Fund Balance	-	509,056	3,397,806		(497,207)	-98%	1,006,263	(180,236)	3,509,428		399,671	-222%	579,907	-224%		
Assigned to School Carry Over	\$ 2,452,815	\$ 3,413,008	0%	\$ 2,303,741	67%	\$ (1,109,267)	\$ 2,324,045	0%	\$ 2,559,075	110%	\$ 235,030	-10%				
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 6,301,758	0%	\$ 103,004	0%	\$ 103,004	\$ -	\$ 6,013,709	0%	\$ 344,877	0%	\$ 344,877	-70%		

2023-2024 Budget to Actual Notes

¹ Year End Projection includes multiple large domestic and international trips sponsored by high school athletics and activities funded from school-based income

² Equipment projection includes large, high school sponsored athletics building modifications funded by carry over and fundraising in 2023-2024

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	4,456,753	5,782,084	5,782,084	100%	5,782,084	100.0%	-
Revenues							
Tuition	10,603,476	10,203,710	4,587,588	45%	10,203,710	100.0%	-
Grant	150,000	23,074	24,573	106%	47,824	207.3%	24,750
Other	-	-	519	0%	519	0.0%	519
Total Revenue	\$ 10,753,476	\$ 10,226,784	\$ 4,612,680	45%	\$ 10,252,053	100.2%	\$ 25,269
Transfer from General Fund	1,075,537	1,563,758	1,298,401	83%	1,563,858	100.0%	100
Total Sources	\$ 16,285,766	\$ 17,572,626	\$ 11,693,165	67%	\$ 17,597,995	100.1%	\$ 25,369
Expenditures							
Salaries	7,658,146	7,958,530	3,541,343	44%	7,762,105	97.5%	196,425
Benefits	2,413,637	2,487,090	1,250,774	50%	2,720,872	109.4%	(233,782)
Purchased Services	1,343,811	1,416,548	710,046	50%	1,416,548	100.0%	-
Supplies	202,997	358,153	220,720	62%	358,153	100.0%	-
Field Trips and Other	772,166	788,781	152,044	19%	490,794	62.2%	297,987
Total Expenditures	\$ 12,390,757	\$ 13,009,102	\$ 5,874,927	45%	\$ 12,748,472	98.0%	\$ 260,630
Change in Fund Balance	(561,744)	(1,218,560)	36,154		(932,562)	76.5%	(285,998)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0.0%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 3,895,009	\$ 4,563,524	\$ 5,818,238	127%	\$ 4,849,522	106.3%	\$ 285,998

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	2,920,252	2,920,252	100%	2,920,252	100%	-	98%
	9,389,350	4,529,530	48%	10,008,179	107%	618,829	2%
	3,761,849	3,844,363 ^A	102%	3,695,494	98%	(66,355)	-99%
	-	1,237	0%	1,647	0%	1,647	-69%
	\$ 13,151,199	\$ 8,375,130	64%	\$ 13,705,320	104%	\$ 554,121	-25%
	560,107	492,107	88%	560,107	100%	-	179%
	\$ 16,631,558	\$ 11,787,489	71%	\$ 17,185,679	103%	\$ 554,121	2%
	8,874,940	3,313,243	37%	6,997,307	79%	1,877,633	11%
	2,940,750	1,177,799	40%	2,383,706	81%	557,044	14%
	1,055,223	570,771	54%	1,191,595	113%	(136,372)	19%
	411,180	125,659	31%	395,210	96%	15,970	-9%
	637,178	206,979	32%	435,777	68%	201,401	13%
	\$ 13,919,271	\$ 5,394,450	39%	\$ 11,403,595	82%	\$ 2,515,676	12%
	(207,965)	3,472,787		2,861,832	-1376%	3,069,797	-133%
	\$ -	\$ -	0%	\$ -	0%	\$ -	
	\$ 2,712,287	\$ 6,393,039	236%	\$ 5,782,084	213%	\$ 3,069,797	-16%

2023-2024 Budget to Actual Notes

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

² Individual BASE programs maintain their own contingency reserve in addition to fund balance that is not anticipated to be spent in 2023-2024

Year over Year Actual Notes

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



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024					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	73,192,652	77,167,416	77,167,416	100%	77,167,416	(0)
Revenues						
Property Taxes	54,568,823	53,918,578	429,932	1%	53,918,578	-
Investment Earnings	2,579,903	1,820,085	2,233,431	123%	1,820,085	-
Total Revenues	\$ 57,148,726	\$ 55,738,663	\$ 2,663,363	5%	\$ 55,738,663	\$ -
Total Sources	\$ 130,341,378	\$ 132,906,079	\$ 79,830,779	60%	\$ 132,906,079	\$ (0)
Expenditures						
Principal	37,720,000	37,720,000	35,715,000	95%	35,715,000	2,005,000 ¹
Interest	15,247,969	15,247,969	10,140,094	67%	17,252,969	(2,005,000) ¹
Cost of Issuance	-	-	-	0%	-	-
Fiscal Charges	5,297	5,297	650	12%	5,297	-
Total Expenditures	\$ 52,973,266	\$ 52,973,266	\$ 45,855,744	87%	\$ 52,973,266	\$ -
Other Financing Sources (Uses)						
Proceeds from Bond Refunding	-	-	-	0%	-	-
Refunding Bond Premium	-	-	-	0%	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	0%	-	-
Transfer to/(from) General Fund	-	-	-	0%	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0%	\$ -	\$ -
Change in Fund Balance	4,175,460	2,765,397	(43,192,381)		2,765,397	-
Balance on Hand June 30	\$ 77,368,112	\$ 79,932,813	\$ 33,975,035	43%	\$ 79,932,813	\$ (0)

2023-2024 Budget to Actual Notes

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

Year over Year Actual Notes

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

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

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	63,480,642	63,480,642	100%	63,480,642	100%	-	22%
	54,568,823	398,074	1%	54,305,654	100%	(263,169)	-1%
	1,416,280	708,100 ^A	50%	2,085,170	147%	668,890	-13%
\$ 55,985,103	\$ 1,106,175	2%	\$ 56,390,824	101%	\$ 405,721	-1%	
\$ 119,465,745	\$ 64,586,817	54%	\$ 119,871,466	100%	\$ 405,721	11%	
	26,150,000	26,150,000	100%	23,550,000	90%	2,600,000	52%
	19,158,500	7,517,540	39%	18,192,633	95%	965,867	-5%
	552,650	552,650	100%	549,905	100%	2,745	-100%
	4,253	250	6%	3,822	90%	431	39%
\$ 45,865,403	\$ 34,220,440	75%	\$ 42,296,361	92%	\$ 3,569,042	25%	
	86,550,000	86,550,000 ^B	100%	86,550,000	100%	-	-100%
	9,069,309	9,069,309 ^B	100%	9,069,309	100%	0	-100%
	(96,026,999)	(96,026,999) ^B	100%	(96,026,999)	100%	(0)	-100%
	-	-	0%	-	0%	-	-
\$ (407,690)	\$ (407,690)	100%	\$ (407,690)	100%	\$ 0	-100%	
	9,712,010	(33,521,955)		13,686,774	141%	3,974,764	-80%
\$ 73,192,652	\$ 29,958,687	41%	\$ 77,167,416	105%	\$ 3,974,764	4%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,453	4,724	4,724	100%	4,724	100%	-
Revenues							
Interest on Investment	2,454	2,454	374	15%	747	30%	(1,707)
Cert of Participation - AspenView	-	-	-	0%	-	0%	-
Total Revenues	\$ 2,454	\$ 2,454	\$ 374	15%	\$ 747	30%	\$ (1,707)
Total Sources	\$ 4,907	\$ 7,178	\$ 5,098	71%	\$ 5,472	76%	\$ (1,706)
Expenditures							
Principal Retirement	825,000	825,000	-	0%	825,000	100%	-
Interest	294,125	294,125	147,063	50%	294,125	100%	-
Debt Issuance Costs & Fiscal Charges	4,064	4,064	2,000	49%	4,064	100%	-
Total Expenditures	\$ 1,123,189	\$ 1,123,189	\$ 149,063	13%	\$ 1,123,189	100%	\$ -
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	-	0%	-	0%	-
Refunding COP Premium	-	-	-	0%	-	0%	-
Payment to Refunded Escrow Agent	-	-	-	0%	-	0%	-
Transfer from Other Funds	1,119,125	1,119,125	1,119,125	100%	1,119,125	100%	-
Total Other Financing Sources (Uses)	\$ 1,119,125	\$ 1,119,125	\$ 1,119,125	100%	\$ 1,119,125	100%	\$ -
Change in Fund Balance	(1,610)	(1,610)	970,436		(3,317)	206%	1,707
Balance on Hand June 30	\$ 843	\$ 3,114	\$ 975,161	31315%	\$ 1,408	45%	\$ (1,706)

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	2,842	2,842	100%	2,842	100%	-	66%
Revenues							
Interest on Investment	4,733	2,428	51%	4,922	104%	189	-85%
Cert of Participation - AspenView	-	-	0%	-	0%	-	-
Total Revenues	\$ 4,733	\$ 2,428	51%	\$ 4,922	104%	\$ 189	-85%
Total Sources	\$ 7,575	\$ 5,270	70%	\$ 7,764	103%	\$ 189	-30%
Expenditures							
Principal Retirement	800,000	-	0%	800,000	100%	-	3%
Interest	317,925	158,963	50%	317,925	100%	-	-7%
Debt Issuance Costs & Fiscal Charges	8,535	2,000	23%	4,000	47%	4,535	2%
Total Expenditures	\$ 1,126,460	\$ 160,963	14%	\$ 1,121,925	100%	\$ 4,535	0%
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	0%	-	0%	-	-
Refunding COP Premium	-	-	0%	-	0%	-	-
Payment to Refunded Escrow Agent	-	-	0%	-	0%	-	-
Transfer from Other Funds	1,118,885	1,118,885	100%	1,118,885	100%	-	0%
Total Other Financing Sources (Uses)	\$ 1,118,885	\$ 1,118,885	100%	\$ 1,118,885	100%	\$ -	0%
Change in Fund Balance	(2,842)	960,351		1,882	-66%	4,724	-276%
Balance on Hand June 30	\$ -	\$ 963,193	0%	\$ 4,724	0%	\$ 4,724	-70%

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date as a % of Revised Budget		Year End as a % of Revised Budget		Budget to Projection Variance
			Year to Date Actual	Year End Projection	Year to Date Actual	Year End Projection	
Balance on Hand July 1	5,107,056	7,909,008	7,909,008	100%	7,909,008	100%	-
Revenues							
Bond Issuance	-	-	-	0%	-	0%	-
State Revenue from CDE	-	-	-	0%	-	0%	-
Interest	250,000	575,963	627,792	109%	627,792	109%	51,829
Total Revenue	\$ 250,000	\$ 575,963	\$ 627,792	109%	\$ 627,792	109%	\$ 51,829
Transfer to/from Other Funds	-	-	-	0%	-	0%	-
Total Sources	\$ 5,357,056	\$ 8,484,971	\$ 8,536,800	101%	\$ 8,536,800	101%	\$ 51,829
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Buildings & Building Improvements	5,338,762	8,466,677	8,247,631	97%	8,540,463	101%	(73,786)
Purchased Services	18,294	18,294	2,864	16%	3,493	19%	14,801
Supplies	-	-	(6,862)	0%	(7,156)	0%	7,156
Debt Issuance Costs & Fiscal Charges	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 5,357,056	\$ 8,484,971	\$ 8,243,633	97%	\$ 8,536,800	101%	\$ (51,829) ¹
Change in Fund Balance	(5,107,056)	(7,909,008)	(7,615,842)		(7,909,008)	100%	0
Balance on Hand June 30	\$ -	\$ -	\$ 293,166	0%	\$ -	0%	\$ -

2022-2023							
	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		Current Year End Projection as % of Prior Year End Actual
			Year to Date Actual	Year End Actual	Year to Date Actual	Year End Actual	
	40,624,932	40,624,932	100%	40,624,932	100%	-	-81%
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
	627,484	364,162	58%	886,410	141%	258,926	-29%
	\$ 627,484	\$ 364,162	58%	\$ 886,410	141%	\$ 258,926	-29%
	-	-	0%	-	0%	-	-
	\$ 41,252,416	\$ 40,989,094	99%	\$ 41,511,342	101%	\$ 258,926	-79%
	142,565	46,562	33%	74,010	52%	68,555	-100%
	47,086	12,515	27%	19,287	41%	27,799	-100%
	40,442,489	14,674,924 ^A	36%	33,180,291	82%	7,262,198	-74%
	502,238	129,699	26%	199,654	40%	302,584	-98%
	118,038	118,038	100%	127,770	108%	(9,732)	-106%
	-	-	0%	1,323	0%	(1,323)	-100%
	-	-	0%	-	0%	-	-
	\$ 41,252,416	\$ 14,981,737	36%	\$ 33,602,335	81%	\$ 7,650,081	-75%
	(40,624,932)	(14,617,575)		(32,715,925)	81%	7,909,007	-76%
	\$ -	\$ 26,007,357	0%	\$ 7,909,007	0%	\$ 7,909,007	-100%

2023-2024 Budget to Actual Notes

¹ While year end projection projected to exceed appropriation, staff will request increase to appropriation with Final Revised Budget to reflect spending additional interest earnings

Year over Year Actual Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

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

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


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

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Medical Fund - Fund 65
 2nd Quarter Budget to Actual
 For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
				100%		100%	
Balance on Hand July 1	503,502	957,265	957,265	100%	957,265	100%	-
Revenues							
Health Insurance Premiums	56,239,052	56,239,052	27,631,024	49%	54,671,796	97%	(1,567,256)
Dental Insurance Premiums	3,182,435	3,182,435	1,546,885	49%	3,084,559	97%	(97,876)
Investment Earnings	76,422	76,422	25,637	34%	54,307	71%	(22,115)
Other	-	-	0	0%	-	0%	-
Total Revenues	\$ 59,497,909	\$ 59,497,909	\$ 29,203,546	49%	\$ 57,810,663	97%	\$ (1,687,246)
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 60,001,411	\$ 60,455,174	\$ 30,160,811	50%	\$ 58,767,928	97%	\$ (1,687,246)
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Health Plan	51,492,098	53,992,098	26,509,504	49%	51,514,320	95%	2,477,778
Dental Plan	3,182,435	3,182,435	1,559,746	49%	3,105,904	98%	76,531
Stop Loss Premiums	863,100	863,100	440,644	51%	869,465	101%	(6,365)
Purchased Services	1,117,753	1,117,753	515,629	46%	1,115,230	100%	2,523
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 56,655,386	\$ 59,155,386	\$ 29,025,525	49%	\$ 56,604,919	96%	\$ 2,550,467
Change in Fund Balance	2,842,523	342,523	178,022		1,205,744	352%	(863,221)
Assigned to Contingency for Self-Insured Plans	\$ 3,346,025	\$ 1,299,788		0%	\$ 2,163,009	166%	\$ 863,221
Balance on Hand June 30	\$ -	\$ -	\$ 1,135,287	0%	\$ -	0%	\$ -

2023-2024 Budget to Actual Notes
 None

Year over Year Actual Notes
 None

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
				100%	100%		
Balance on Hand July 1	704,109	704,109	100%	704,109	100%	-	36%
Revenues							
Health Insurance Premiums	53,663,381	25,512,402	48%	51,399,531	96%	(2,263,850)	6%
Dental Insurance Premiums	3,090,676	1,505,820	49%	3,034,283	98%	(56,393)	2%
Investment Earnings	75,000	40,548	54%	72,251	96%	(2,749)	-25%
Other	595,000	2,143	0%	605,933	102%	10,933	-100%
Total Revenues	\$ 57,424,057	\$ 27,060,913	47%	\$ 55,111,997	96%	\$ (2,312,060)	5%
Transfer from General Fund	-	-	0%	-	0%	-	-
Total Sources	\$ 58,128,166	\$ 27,765,022	48%	\$ 55,816,106	96%	\$ (2,312,060)	5%
Expenditures							
Salaries	37,800	225	1%	37,450	99%	350	-100%
Benefits	8,637	51	1%	8,557	99%	80	-100%
Health Plan	51,087,428	25,078,977	49%	49,588,315	97%	1,499,113	4%
Dental Plan	3,090,676	1,530,982	50%	3,063,550	99%	27,126	1%
Stop Loss Premiums	914,000	409,487	45%	826,485	90%	87,515	5%
Purchased Services	1,020,419	626,230	61%	1,314,014	129%	(293,595)	-15%
Other	37,000	5,284	14%	20,470	55%	16,530	-100%
Total Expenditures	\$ 56,195,960	\$ 27,651,237	49%	\$ 54,858,842	98%	\$ 1,337,118	3%
Change in Fund Balance	1,228,097	(590,324)		253,156	21%	(974,941)	376%
Assigned to Contingency for Self-Insured Plans	\$ 1,932,206		0%	\$ 957,265	50%	\$ (974,941)	126%
Balance on Hand June 30	\$ -	\$ 113,785	0%	\$ -	0%	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	214,350	248,732	248,732	100%	248,732	100%	-
Revenues							
Short Term Disability Insurance Premiums	671,269	671,269	370,360	55%	740,720	110%	69,451
Total Revenue	\$ 671,269	\$ 671,269	\$ 370,360	55%	\$ 740,720	110%	\$ 69,451
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 885,619	\$ 920,001	\$ 619,092	67%	\$ 989,452	108%	\$ 69,451
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Short Term Disability Insurance Claims	626,099	626,099	191,788	31%	541,338	86%	84,761
Purchased Services	163,999	163,999	77,695	47%	156,375	95%	7,624
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 790,098	\$ 790,098	\$ 269,484	34%	\$ 697,713	88%	\$ 92,385
Change in Fund Balance	(118,829)	(118,829)	100,876		43,006	-36%	(161,835)
Balance on Hand June 30	\$ 95,521	\$ 129,903	\$ 349,608	269%	\$ 291,738	225%	\$ 161,835

	2022-2023						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	423,724	423,724	100%	423,724	100%	-	-41%
	540,273	269,514 ^A	50%	546,245	101%	5,972	36%
	\$ 540,273	\$ 269,514	50%	\$ 546,245	101%	\$ 5,972	36%
	-	-	0%	-	0%	-	-
	\$ 963,997	\$ 693,238	72%	\$ 969,969	101%	\$ 5,972	2%
	-	-	0%	-	0%	-	-
	-	-	0%	-	0%	-	-
	608,629	217,442	36%	566,991	93%	41,638	-5%
	157,218	75,565	48%	154,245	98%	2,973	1%
	-	-	0%	-	0%	-	-
	\$ 765,847	\$ 293,007	38%	\$ 721,236	94%	\$ 44,611	-3%
	(225,574)	(23,492)		(174,991)	78%	50,583	-125%
	\$ 198,150	\$ 400,232	202%	\$ 248,733	126%	\$ 50,583	17%

2023-2024 Budget to Actual Notes

¹ Year End Projection under budget due to low count of claims in July and August

Year over Year Actual Notes

^A Increase in premiums year-over-year due to increase in district paid rate



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024							2022-2023						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	24,379	24,379	24,379	100.00%	24,379	100.00%	-	32,879	32,879	100.00%	32,879	100.00%	-	-25.85%
Revenues														
Contributions	52,000	52,000	-	0.00%	52,000	100.00%	-	50,000	24,000 ^A	48.00%	50,000	100.00%	-	4.00%
Total Revenue	\$ 52,000	\$ 52,000	\$ -	0.00%	\$ 52,000	100.00%	\$ (52,000)	\$ 50,000	\$ 24,000	48.00%	\$ 50,000	100.00%	\$ -	4.00%
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Sources	\$ 76,379	\$ 76,379	\$ 24,379	31.92%	\$ 76,379	100.00%	\$ (52,000)	\$ 82,879	\$ 56,879	68.63%	\$ 82,879	100.00%	\$ -	-7.84%
Expenditures														
Grants and Scholarships	48,000	48,000	47,499	98.96%	47,500	98.96%	500	58,500	58,500	100.00%	58,500	100.00%	-	-18.80%
Total Expenditures	\$ 48,000	\$ 48,000	\$ 47,499	98.96%	\$ 47,500	98.96%	\$ 500	\$ 58,500	\$ 58,500	100.00%	\$ 58,500	100.00%	\$ -	-18.80%
Change in Fund Balance	4,000	4,000	(47,499)		4,500	112.50%	(500)	(8,500)	(34,500)		(8,500)	100.00%	-	-152.94%
Balance on Hand June 30	\$ 28,379	\$ 28,379	\$ (23,120)	-81.47%	\$ 28,879	101.76%	\$ (500)	\$ 24,379	\$ (1,621)	-6.65%	\$ 24,379	100.00%	\$ -	18.46%

2023-2024 Budget to Actual Notes

None

Year over Year Actual Notes

^A First distribution from PS Miller Trust typically received in December annually and received in January 2024



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,765,000	\$ 3,362,574	49.71%	\$ 6,762,017	99.96%	\$ 6,090,000	\$ 3,060,401	50.25%
Mill Levy/Override	1,540,000	404,294	26.25%	1,538,162	99.88%	853,000	412,630	48.37%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	145,000	72,342	49.89%	160,474	110.67%	48,000	19,653	40.94%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	82,000	53,867	65.69%	82,944	101.15%	80,000	49,760	62.20%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	103,000	85,093	82.61%	99,632	96.73%	83,000	72,447	87.29%
Rental/Lease	4,000	-	0.00%	4,000	100.00%	5,000	-	0.00%
Contributions/Donations	63,000	45,067	71.53%	59,631	94.65%	55,000	48,179	87.60%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	200,000	-	0.00%	200,000	100.00%	75,000	-	0.00%
Other State Revenue	325,000	142,270	43.78%	331,098	101.88%	233,000	109,857	47.15%
Grants Federal	-	-	0.00%	-	0.00%	-	54,052	0.00%
Fund Transfer	(425,600)	(238,909)	56.13%	(425,499)	99.98%	(442,829)	(219,936)	49.67%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,801,400	\$ 3,926,598	44.61%	\$ 8,812,460	100.13%	\$ 7,133,223	\$ 3,552,992	49.81%
Expenditures:								
Salaries	\$ 4,762,000	\$ 2,426,959	50.97%	\$ 4,634,334	97.32%	\$ 3,906,000	\$ 2,029,125	51.95%
Benefits	1,681,500	777,367	46.23%	1,644,078	97.77%	1,343,500	687,527	51.17%
Purchased Professional and Technical Services	162,000	76,731	47.36%	154,859	95.59%	177,000	93,894	53.05%
Purchased Property Services	428,000	210,088	49.09%	424,679	99.22%	383,000	184,437	48.16%
Other Purchased Services	654,196	301,027	46.01%	652,394	99.72%	637,000	313,916	49.28%
Supplies	294,000	144,414	49.12%	285,373	97.07%	316,000	181,935	57.57%
Property	402,000	118,688	29.52%	397,622	98.91%	656,510	486,536	74.11%
Other Expenses	115,000	11,033	9.59%	15,319	13.32%	58,000	7,179	12.38%
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%	4,200,000	-	0.00%
Total Expenditures	\$ 8,498,696	\$ 4,066,306	47.85%	\$ 8,208,657	96.59%	\$ 11,677,010	\$ 3,984,551	34.12%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 25,981,046	\$ 13,044,977	50.21%	\$ 25,981,046	100.00%	\$ 23,429,055	\$ 11,648,054	49.72%
Mill Levy/Override	5,929,400	1,568,459	26.45%	5,929,400	100.00%	3,271,421	1,570,945	48.02%
Tuition	1,783,184	997,890	55.96%	1,783,184	100.00%	1,730,533	950,263	54.91%
Transportation Fees	420,120	332,329	79.10%	420,120	100.00%	397,535	293,519	73.83%
Earnings on Investments	-	205,991	0.00%	300,000	0.00%	253,006	89,661	35.44%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	744,000	507,544	68.22%	744,000	100.00%	747,590	365,279	48.86%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,797	737,159	95.02%	775,797	100.00%	749,992	746,194	99.49%
Rental/Lease	125,000	95,771	76.62%	125,000	100.00%	142,097	162,898	114.64%
Contributions/Donations	816,938	165,832	20.30%	816,938	100.00%	169,822	74,624	43.94%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	531,009	1,677	0.32%
Categorical Revenue	1,025,000	170,842	16.67%	1,025,000	100.00%	914,899	385,336	42.12%
Other State Revenue	75,000	46,093	61.46%	75,000	100.00%	31,827	30,722	96.53%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	2,106,000	-	0.00%	2,106,000	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 39,781,485	\$ 17,872,886	44.93%	\$ 40,081,485	100.75%	\$ 32,368,786	\$ 16,319,170	50.42%
Expenditures:								
Salaries	\$ 20,753,607	\$ 9,235,873	44.50%	\$ 20,753,607	100.00%	\$ 15,650,000	\$ 6,620,810	42.31%
Benefits	7,387,639	2,208,739	29.90%	7,387,639	100.00%	5,150,000	2,271,539	44.11%
Purchased Professional and Technical Services	874,243	380,741	43.55%	874,243	100.00%	775,000	368,621	47.56%
Purchased Property Services	4,371,270	2,261,152	51.73%	4,371,270	100.00%	4,500,000	2,002,218	44.49%
Other Purchased Services	3,325,671	1,798,267	54.07%	3,325,671	100.00%	3,050,000	1,904,458	62.44%
Supplies	1,129,150	437,913	38.78%	1,129,150	100.00%	1,500,000	454,155	30.28%
Property	1,592,040	152,194	9.56%	1,592,040	100.00%	680,000	106,523	15.67%
Other Expenses	107,450	55,623	51.77%	107,450	100.00%	45,000	35,538	78.97%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	399,722	170.82%	400,000	170.94%	250,000	161,631	64.65%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 39,775,070	\$ 16,930,224	42.56%	\$ 39,941,070	100.42%	\$ 31,600,000	\$ 13,925,492	44.07%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,853,496	\$ 4,936,940	50.10%	\$ 9,732,276	98.77%	\$ 8,751,640	\$ 4,201,816	48.01%
Mill Levy/Override	2,234,523	594,341	26.60%	2,243,552	100.40%	1,227,350	568,505	46.32%
Tuition	393,600	190,753	48.46%	393,600	100.00%	381,600	191,286	50.13%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	200,000	75,790	37.89%	225,000	112.50%	61,000	15,436	25.30%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	383,950	281,518	73.32%	385,000	100.27%	304,440	264,271	86.81%
Community Service Activities	225,000	50,513	22.45%	230,000	102.22%	185,000	49,259	26.63%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	15,000	63	0.42%	15,000	100.00%	15,000	120	0.80%
Contributions/Donations	85,000	10,000	11.76%	85,000	100.00%	85,000	440	0.52%
Miscellaneous Revenue	5,000	2,566	51.32%	5,500	110.00%	5,000	3,315	66.30%
Categorical Revenue	385,322	192,926	50.07%	385,322	100.00%	335,082	168,470	50.28%
Other State Revenue	43,991	41,992	95.46%	43,991	100.00%	94,949	74,528	78.49%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 13,824,883	\$ 6,377,401	46.13%	\$ 13,744,242	99.42%	\$ 11,446,061	\$ 5,537,446	48.38%
Expenditures:								
Salaries	\$ 7,951,067	\$ 3,993,444	50.23%	\$ 7,955,000	100.05%	\$ 6,009,725	\$ 2,866,100	47.69%
Benefits	2,402,279	986,377	41.06%	2,400,000	99.91%	1,872,073	816,440	43.61%
Purchased Professional and Technical Services	129,000	65,272	50.60%	130,000	100.78%	118,500	61,056	51.52%
Purchased Property Services	1,700,400	872,218	51.29%	1,701,000	100.04%	1,485,317	713,227	48.02%
Other Purchased Services	868,714	517,560	59.58%	850,000	97.85%	816,224	446,994	54.76%
Supplies	654,500	423,202	64.66%	650,000	99.31%	649,000	422,752	65.14%
Property	225,000	121,657	54.07%	205,000	91.11%	8,705,000	160,156	1.84%
Other Expenses	27,500	20,756	75.48%	28,000	101.82%	21,500	16,385	76.21%
Other Uses of Funds	-	-	0.00%	-	0.00%	250,000	125,000	50.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,958,459	\$ 7,000,486	50.15%	\$ 13,919,000	99.72%	\$ 19,927,338	\$ 5,628,110	28.24%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,745,579	\$ 4,438,580	50.75%	\$ 8,745,579	100.00%	\$ 8,023,302	\$ 4,044,258	50.41%
Mill Levy/Override	2,002,510	534,614	26.70%	2,002,510	100.00%	1,125,484	546,263	48.54%
Tuition	327,450	192,523	58.79%	327,450	100.00%	322,000	165,009	51.24%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	330,800	200,925	60.74%	330,800	100.00%	180,000	83,359	46.31%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	114,981	98,058	85.28%	114,981	100.00%	128,445	93,249	72.60%
Community Service Activities	165,000	51,070	30.95%	165,000	100.00%	155,800	54,479	34.97%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	2,113	8.45%	25,000	100.00%	25,000	8,383	33.53%
Contributions/Donations	47,000	47,232	100.49%	47,000	100.00%	52,000	50,950	97.98%
Miscellaneous Revenue	5,700	3,417	59.94%	5,700	100.00%	5,955	5,583	93.75%
Categorical Revenue	7,688	6,036	78.52%	7,688	100.00%	5,980	3,665	61.29%
Other State Revenue	8,025	-	0.00%	8,025	100.00%	56,874	56,874	100.00%
Grants Federal	-	-	0.00%	-	0.00%	91,107	-	0.00%
Fund Transfer	60,218	60,218	100.00%	60,218	100.00%	4,731	4,731	99.99%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	320,269	176,222	55.02%	320,269	100.00%	320,269	161,767	50.51%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 12,160,220	\$ 5,811,006	47.79%	\$ 12,160,220	100.00%	\$ 10,496,947	\$ 5,278,570	50.29%
Expenditures:								
Salaries	\$ 6,739,959	\$ 3,055,455	45.33%	\$ 6,739,959	100.00%	\$ 5,265,227	\$ 2,347,568	44.59%
Benefits	1,816,842	787,459	43.34%	1,816,842	100.00%	1,370,295	600,687	43.84%
Purchased Professional and Technical Services	126,137	56,544	44.83%	126,137	100.00%	114,206	46,722	40.91%
Purchased Property Services	1,921,156	976,740	50.84%	1,921,156	100.00%	1,762,741	862,261	48.92%
Other Purchased Services	897,153	512,474	57.12%	897,153	100.00%	913,702	476,037	52.10%
Supplies	506,349	310,913	61.40%	506,349	100.00%	611,109	340,248	55.68%
Property	254,000	144,477	56.88%	254,000	100.00%	335,559	112,846	33.63%
Other Expenses	87,905	29,261	33.29%	87,905	100.00%	75,982	21,334	28.08%
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	\$ 12,349,501	\$ 5,873,322	47.56%	\$ 12,349,501	100.00%	\$ 10,448,821	\$ 4,807,704	46.01%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,556,710	\$ 2,749,344	49.48%	\$ 5,556,710	100.00%	\$ 4,944,493	\$ 2,479,983	50.16%
Mill Levy/Override	1,261,090	328,840	26.08%	1,261,090	100.00%	649,857	331,022	50.94%
Tuition	8,316	5,675	68.24%	8,316	100.00%	4,000	1,855	46.38%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	150,000	98,313	65.54%	150,000	100.00%	32,000	44,415	138.80%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	289,381	283,891	98.10%	289,381	100.00%	262,950	228,833	87.03%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	217	0.00%	300	0.00%	-	843	0.00%
Rental/Lease	-	7,119	0.00%	7,200	0.00%	-	576	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	5,000	10,654	213.08%	11,000	220.00%	23,000	3,239	14.08%
Categorical Revenue	253,054	119,517	47.23%	253,054	100.00%	209,647	91,645	43.71%
Other State Revenue	187,459	-	0.00%	187,459	100.00%	85,257	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	75,000	54,639	72.85%
Fund Transfer	150,000	150,000	100.00%	150,000	100.00%	957,639	830,353	86.71%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,861,010	\$ 3,753,569	47.75%	\$ 7,874,510	100.17%	\$ 7,243,843	\$ 4,067,403	56.15%
Expenditures:								
Salaries	\$ 3,408,347	\$ 1,628,080	47.77%	\$ 3,451,279	101.26%	\$ 2,841,893	\$ 1,408,431	49.56%
Benefits	1,313,397	496,370	37.79%	1,253,513	95.44%	1,045,065	457,508	43.78%
Purchased Professional and Technical Services	239,781	131,618	54.89%	272,639	113.70%	368,408	124,892	33.90%
Purchased Property Services	659,759	352,897	53.49%	632,840	95.92%	726,010	264,136	36.38%
Other Purchased Services	668,782	303,382	45.36%	582,557	87.11%	561,273	306,124	54.54%
Supplies	272,932	155,451	56.96%	249,778	91.52%	322,441	186,391	57.81%
Property	1,463,176	1,264,562	86.43%	1,290,166	88.18%	417,175	134,338	32.20%
Other Expenses	175,989	11,059	6.28%	12,912	7.34%	156,725	7,014	4.48%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,202,163	\$ 4,343,418	52.95%	\$ 7,745,684	94.43%	\$ 6,438,990	\$ 2,888,834	44.86%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,444,727	\$ 2,236,361	50.31%	\$ 4,444,727	100.00%	\$ 4,037,865	\$ 2,005,883	49.68%
Mill Levy/Override	1,014,856	267,501.94	26.36%	1,014,856	100.00%	535,890	270,300	50.44%
Tuition	941,903	539,355.23	57.26%	941,903	100.00%	862,050	522,961	60.66%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	71,000	57,522	81.02%	71,000	100.00%	18,000	32,416	180.09%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	215,000	124,445	57.88%	215,000	100.00%	200,000	135,538	67.77%
Community Service Activities	458,250	242,839	52.99%	458,250	100.00%	463,000	231,086	49.91%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	36,585	52.26%	70,000	100.00%	70,000	35,135	50.19%
Contributions/Donations	-	2,443	0.00%	-	0.00%	35,000	9,648	0.00%
Miscellaneous Revenue	5,000	2,050	40.99%	5,000	100.00%	-	-	#DIV/0!
Categorical Revenue	80,025	15,025	18.78%	80,025	100.00%	175,000	66,712	38.12%
Other State Revenue	177,244	88,612	49.99%	177,244	100.00%	65,000	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	246,441	169,707	68.86%
Fund Transfer	188,588	188,588	100.00%	188,588	100.00%	-	2,574	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	7,666,593	3,801,327	49.58%	\$ 7,666,593	100.00%	\$ 6,708,246	\$ 3,481,960	51.91%
Expenditures:								
Salaries	3,534,552	1,580,652	44.72%	\$ 3,534,552	100.00%	\$ 3,116,999	\$ 1,339,552	42.98%
Benefits	1,269,913	537,555	42.33%	1,269,913	100.00%	1,146,235	458,865	40.03%
Purchased Professional and Technical Services	334,500	150,532	45.00%	334,500	100.00%	296,500	151,620	51.14%
Purchased Property Services	997,430	402,866	40.39%	997,430	100.00%	803,000	413,415	51.48%
Other Purchased Services	474,015	193,243	40.77%	474,015	100.00%	419,500	208,918	49.80%
Supplies	307,200	128,269	41.75%	307,200	100.00%	260,950	128,985	49.43%
Property	807,000	367,341	45.52%	807,000	100.00%	199,000	78,199	39.30%
Other Expenses	19,600	9,369	47.80%	19,600	100.00%	19,600	12,442	63.48%
Other Uses of Funds	215,000	84,854	39.47%	215,000	100.00%	200,000	105,521	52.76%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	15,025	15,025	0.00%	15,025	0.00%	246,441	41,888	17.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	7,974,235	3,469,706	43.51%	\$ 7,974,235	100.00%	\$ 6,708,225	\$ 2,939,405	43.82%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,062,903	\$ 2,005,315	49.36%	\$ 4,062,903	100.00%	\$ 3,405,002	\$ 1,796,537	52.76%
Mill Levy/Override	908,387	237,186	26.11%	908,387	100.00%	441,320	237,085	53.72%
Tuition	10,000	6,334	63.34%	10,000	100.00%	10,000	1,000	10.00%
Transportation Fees	9,000	-	0.00%	9,000	100.00%	8,970	630	7.02%
Earnings on Investments	24,500	9,909	40.45%	24,500	100.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	53,425	49,630	92.90%	53,425	100.00%	36,500	37,740	103.40%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	1,000	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	52,500	35,890	68.36%	52,500	100.00%	57,500	42,176	73.35%
Miscellaneous Revenue	12,000	4,173	34.77%	12,000	100.00%	7,042	4,886	69.38%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	348,673	88,261	25.31%	348,673	100.00%	424,466	294,992	69.50%
Grants Federal	-	-	0.00%	-	0.00%	57,750	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,481,388	\$ 2,436,698	44.45%	\$ 5,481,388	100.00%	\$ 4,449,550	\$ 2,415,045	54.28%
Expenditures:								
Salaries	\$ 2,564,779	\$ 1,278,531	49.85%	\$ 2,564,779	100.00%	\$ 1,780,000	\$ 877,136	49.28%
Benefits	751,176	366,445	48.78%	751,176	100.00%	541,000	260,305	48.12%
Purchased Professional and Technical Services	158,850	87,577	55.13%	158,850	100.00%	196,600	72,440	36.85%
Purchased Property Services	1,054,533	570,650	54.11%	1,054,533	100.00%	324,067	230,000	70.97%
Other Purchased Services	661,319	357,224	54.02%	661,319	100.00%	682,479	334,855	49.06%
Supplies	259,947	177,613	68.33%	259,947	100.00%	535,071	234,275	43.78%
Property	41,669	41,668	100.00%	41,669	100.00%	15,000	2,809	18.73%
Other Expenses	22,619	12,288	54.33%	22,619	100.00%	38,070	8,872	23.30%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,514,892	\$ 2,891,995	52.44%	\$ 5,514,892	100.00%	\$ 4,112,287	\$ 2,020,692	49.14%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,559,474	\$ 7,476,726	51.35%	\$ 14,559,474	100.00%	\$ 12,542,441	\$ 8,279,899	66.02%
Mill Levy/Override	110,225	65,346	59.28%	207,523	188.27%	-	-	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	27,749	13,626	49.10%	27,252	98.21%	5,341	2,218	41.53%
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	100,000	85,463	85.46%	100,000	100.00%	113,306	93,807	82.79%
Miscellaneous Revenue	-	39,745	0.00%	79,491	0.00%	12,975	12,028	92.70%
Categorical Revenue	367,640	44,755	12.17%	89,510	24.35%	42,429	-	0.00%
Other State Revenue	512,188	159,118	31.07%	318,235	62.13%	369,329	248,150	67.19%
Grants Federal	1,198,562	473,220	39.48%	1,324,552	110.51%	946,405	539,034	56.96%
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	\$ 16,875,839	\$ 8,358,000	49.53%	\$ 16,706,037	98.99%	\$ 14,032,225	\$ 9,175,136	65.39%
Expenditures:								
Salaries	\$ 3,828,024	\$ 1,912,825	49.97%	\$ 3,885,651	101.51%	\$ 2,840,809	\$ 1,894,539	66.69%
Benefits	1,891,328	707,621	37.41%	1,452,241	76.78%	1,026,897	617,556	60.14%
Purchased Professional and Technical Services	2,053,437	685,264	33.37%	1,370,528	66.74%	1,726,140	1,144,292	66.29%
Purchased Property Services	285,913	216,231	75.63%	432,462	151.26%	270,068	128,581	47.61%
Other Purchased Services	7,600,275	4,076,542	53.64%	8,153,084	107.27%	7,496,266	4,977,938	66.41%
Supplies	358,930	201,931	56.26%	403,862	112.52%	342,487	240,735	70.29%
Property	138,874	67,668	48.73%	135,336	97.45%	98,449	73,213	74.37%
Other Expenses	275,585	115,115	41.77%	230,229	83.54%	159,923	71,214	44.53%
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	376,497	204,914	54.43%	409,828	108.85%	537,365	355,199	66.10%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 16,808,862	\$ 8,188,110	48.71%	\$ 16,473,221	98.00%	\$ 14,498,404	\$ 9,503,267	65.55%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 11,614,993	\$ 5,740,325	49.42%	\$ 11,614,993	100.00%	\$ 9,619,321	\$ 4,883,941	50.77%
Mill Levy/Override	2,665,013	695,848	26.11%	2,665,013	100.00%	1,357,149	656,882	48.40%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	89,354	135,305	151.43%	89,354	100.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	137	0.00%
Pupil Activities	37,913	18,002	47.48%	37,913	100.00%	82,571	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	163,914	169,137	103.19%	163,914	100.00%	140,222	180,057	128.41%
Rental/Lease	3,940	3,940	100.00%	3,940	100.00%	-	-	0.00%
Contributions/Donations	487	2,040	419.05%	487	100.00%	96,349	86,663	89.95%
Miscellaneous Revenue	1,445	2,312	160.02%	1,445	100.00%	4,973	8,800	176.96%
Categorical Revenue	-	-	0.00%	-	0.00%	100,581	-	0.00%
Other State Revenue	445,605	282,598	63.42%	445,605	100.00%	360,525	150,977	41.88%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 15,022,663	\$ 7,049,506	46.93%	\$ 15,022,663	100.00%	\$ 11,761,690	\$ 5,967,456	50.74%
Expenditures:								
Salaries	\$ 5,897,217	\$ 2,472,299	41.92%	\$ 5,897,217	100.00%	\$ 3,941,665	\$ 1,778,589	45.12%
Benefits	1,567,895	668,490	42.64%	1,567,895	100.00%	1,154,304	568,581	49.26%
Purchased Professional and Technical Services	2,044,206	983,122	48.09%	2,044,206	100.00%	1,657,449	137,173	8.28%
Purchased Property Services	2,104,891	998,173	47.42%	2,104,891	100.00%	2,036,637	1,138,290	55.89%
Other Purchased Services	884,006	414,342	46.87%	884,006	100.00%	827,579	584,156	70.59%
Supplies	576,245	374,144	64.93%	576,245	100.00%	572,820	343,372	59.94%
Property	-	-	0.00%	-	0.00%	65,000	-	0.00%
Other Expenses	86,135	54,110	62.82%	86,135	100.00%	26,394	16,033	60.74%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	485,000	275,000	56.70%	485,000	100.00%	275,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	70,801	0.00%
Total Expenditures	\$ 13,645,594	\$ 6,239,680	45.73%	\$ 13,645,594	100.00%	\$ 10,556,846	\$ 4,636,994	43.92%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,632,851	\$ 3,427,759	51.68%	\$ 6,655,557	100.34%	\$ 6,027,833	\$ 3,070,090	50.93%
Mill Levy/Override	1,519,019	415,516	27.35%	1,534,286	101.01%	806,259	416,819	51.70%
Tuition	131,250	66,138	50.39%	131,250	100.00%	131,250	64,346	49.03%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	75,000	63,998	85.33%	100,000	133.33%	36,000	31,081	86.34%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	148,800	128,514	86.37%	148,800	100.00%	153,175	88,043	57.48%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	48,643	69.49%	70,000	100.00%	125,000	48,007	38.41%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	20,261	40.52%	50,000	100.00%	50,000	32,065	64.13%
Miscellaneous Revenue	6,500	-	0.00%	6,500	100.00%	-	13	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	43,641	29,524	67.65%	101,178	231.84%	57,420	24,375	42.45%
Grants Federal	5,505	3,761	68.32%	3,761	68.32%	55,254	59,142	107.04%
Fund Transfer	155,000	-	0.00%	155,000	100.00%	-	-	0.00%
Other Sources	113,145	113,145	100.00%	113,145	100.00%	19,405	-	0.00%
Cap Reserve Bond Revenue	266,638	133,319	50.00%	266,638	100.00%	236,394	118,382	50.08%
Grants Local	-	-	0.00%	-	0.00%	22,390	16,885	75.41%
Total Revenue	\$ 9,217,349	\$ 4,450,578	48.28%	\$ 9,336,115	101.29%	\$ 7,720,380	\$ 3,969,248	51.41%
Expenditures:								
Salaries	\$ 4,634,018	\$ 2,124,449	45.84%	\$ 4,635,563	100.03%	\$ 3,892,827	\$ 1,897,593	48.75%
Benefits	1,406,830	679,817	48.32%	1,407,188	100.03%	1,267,082	621,011	49.01%
Purchased Professional and Technical Services	753,328	388,338	51.55%	735,621	97.65%	700,340	339,104	48.42%
Purchased Property Services	1,226,867	632,511	51.55%	1,256,867	102.45%	1,121,181	553,736	49.39%
Other Purchased Services	120,108	62,640	52.15%	120,108	100.00%	101,453	65,199	64.27%
Supplies	459,824	196,279	42.69%	459,824	100.00%	338,201	241,002	71.26%
Property	557,145	160,861	28.87%	593,000	106.44%	266,649	175,557	65.84%
Other Expenses	30,000	24,256	80.85%	35,000	116.67%	24,500	11,902	48.58%
Other Uses of Funds	20,000	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	7,100	7,040	99.15%	7,040	99.15%	2,500	-	0.00%
Cap Reserve Expense	2,000,000	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 11,215,220	\$ 4,276,191	38.13%	\$ 9,250,211	82.48%	\$ 7,714,733	\$ 3,905,104	50.62%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,055,248	\$ 3,550,783	50.33%	\$ 7,055,248	100.00%	\$ 6,414,357	\$ 3,209,137	50.03%
Mill Levy/Override	1,622,388	427,936	26.38%	1,622,388	100.00%	903,609	434,513	48.09%
Tuition	568,097	299,511	52.72%	568,097	100.00%	1,064,828	526,715	49.46%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	194,814	100,014	51.34%	194,814	100.00%	113,372	46,534	41.05%
Food Services	-	-	0.00%	-	0.00%	2,061	1,104	53.57%
Pupil Activities	114,994	43,868	38.15%	114,994	100.00%	81,875	46,543	56.85%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	1,500	578	38.50%	1,500	100.00%	9,500	4,550	47.89%
Contributions/Donations	6,120	7,499	122.53%	7,499	122.53%	154,005	750	0.49%
Miscellaneous Revenue	125,986	124,933	99.16%	125,986	100.00%	127,899	125,789	98.35%
Categorical Revenue	239,520	141,539	59.09%	239,520	100.00%	252,126	114,134	45.27%
Other State Revenue	636,783	199,412	31.32%	636,783	100.00%	222,505	71,673	32.21%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 10,565,450	\$ 4,896,073	46.34%	\$ 10,566,829	100.01%	\$ 9,346,137	\$ 4,581,442	49.02%
Expenditures:								
Salaries	\$ 5,316,808	\$ 2,361,856	44.42%	\$ 5,316,808	100.00%	\$ 4,537,409	\$ 2,079,321	45.83%
Benefits	1,828,958	730,650	39.95%	1,828,958	100.00%	1,498,366	649,596	43.35%
Purchased Professional and Technical Services	266,979	85,900	32.17%	266,979	100.00%	216,677	94,932	43.81%
Purchased Property Services	1,151,082	441,311	38.34%	1,151,082	100.00%	885,834	425,893	48.08%
Other Purchased Services	652,820	343,553	52.63%	652,820	100.00%	614,823	341,097	55.48%
Supplies	508,332	280,844	55.25%	508,332	100.00%	521,802	303,621	58.19%
Property	1,160,178	886,841	76.44%	1,160,178	100.00%	1,711,536	479,604	28.02%
Other Expenses	14,044	9,683	68.95%	14,044	100.00%	14,046	13,094	93.22%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 10,899,201	\$ 5,140,638	47.17%	\$ 10,899,201	100.00%	\$ 10,000,493	\$ 4,387,159	43.87%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,336,797	\$ 3,219,966	50.81%	\$ 6,420,881	101.33%	\$ 5,939,421	\$ 3,013,411	50.74%
Mill Levy/Override	1,424,480	379,326	26.63%	1,427,296	100.20%	817,855	399,694	48.87%
Tuition	200,000	80,885	40.44%	200,000	100.00%	170,000	84,701	49.82%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,000	24,519	49.04%	50,000	100.00%	15,000	2,467	16.45%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	151,218	82,485	54.55%	151,218	100.00%	180,000	73,915	41.06%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	89,136	85,408	95.82%	89,136	100.00%	93,600	84,130	89.88%
Rental/Lease	85,000	42,956	50.54%	85,000	100.00%	70,000	27,831	39.76%
Contributions/Donations	-	-	0.00%	-	0.00%	9,000	9,000	100.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	77,800	78,418	100.79%
Categorical Revenue	125,223	-	0.00%	125,223	100.00%	255,661	114,757	44.89%
Other State Revenue	254,812	140,033	54.96%	254,812	100.00%	105,846	-	0.00%
Grants Federal	49,394	17,288	35.00%	49,394	100.00%	121,020	121,014	99.99%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	407,195	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,766,060	\$ 4,072,866	46.46%	\$ 8,852,960	100.99%	\$ 8,262,398	\$ 4,009,338	48.53%
Expenditures:								
Salaries	\$ 4,174,094	\$ 1,777,387	42.58%	\$ 4,174,094	100.00%	\$ 3,633,189	\$ 1,747,085	48.09%
Benefits	1,454,679	582,656	40.05%	1,454,679	100.00%	1,276,589	526,189	41.22%
Purchased Professional and Technical Services	227,548	129,904	57.09%	227,548	100.00%	189,744	122,419	64.52%
Purchased Property Services	1,518,008	752,414	49.57%	1,517,808	99.99%	1,585,107	697,693	44.02%
Other Purchased Services	593,783	284,901	47.98%	593,783	100.00%	636,768	288,408	45.29%
Supplies	361,844	224,761	62.12%	361,844	100.00%	335,012	240,134	71.68%
Property	41,300	10,014	24.25%	191,300	463.20%	492,195	6,480	1.32%
Other Expenses	240,730	13,940	5.79%	15,730	6.53%	64,300	12,617	19.62%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	130,000	63,592	48.92%	130,000	100.00%	-	63,592	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,741,986	\$ 3,839,567	43.92%	\$ 8,666,786	99.14%	\$ 8,212,904	\$ 3,704,615	45.11%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,630,614	\$ 2,746,430	48.78%	\$ 5,629,520	99.98%	\$ 4,737,027	\$ 2,372,286	50.08%
Mill Levy/Override	1,288,947	331,504	25.72%	1,288,947	100.00%	631,670	320,938	50.81%
Tuition	440,500	223,700	50.78%	440,500	100.00%	343,514	164,487	47.88%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	40,000	86,624	216.56%	75,000	187.50%	(12,500)	(7,936)	63.49%
Food Services	200,000	16,534	8.27%	200,000	100.00%	9,500	7,054	74.25%
Pupil Activities	150,000	169,238	112.83%	175,000	116.67%	135,000	127,947	94.78%
Community Service Activities	13,000	10,355	79.66%	13,000	100.00%	11,000	8,608	78.25%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	9,577	38.31%	25,000	100.00%	25,000	8,557	34.23%
Contributions/Donations	101,000	81,753	80.94%	101,000	100.00%	64,000	6,324	9.88%
Miscellaneous Revenue	12,000	10,220	85.17%	12,000	100.00%	12,000	12,975	108.13%
Categorical Revenue	(190,000)	-	0.00%	(190,000)	100.00%	90,000	-	0.00%
Other State Revenue	209,301	104,650	50.00%	209,301	100.00%	188,464	76,584	40.64%
Grants Federal	-	-	0.00%	-	0.00%	20,000	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	221,769	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,920,362	\$ 3,790,586	47.86%	\$ 7,979,268	100.74%	\$ 6,476,444	\$ 3,097,824	47.83%
Expenditures:								
Salaries	\$ 4,166,089	\$ 1,887,176	45.30%	\$ 4,166,089	100.00%	\$ 3,317,929	\$ 1,587,521	47.85%
Benefits	1,160,788	563,235	48.52%	1,160,788	100.00%	1,077,085	446,502	41.45%
Purchased Professional and Technical Services	109,125	50,177	45.98%	109,125	100.00%	67,000	29,792	44.47%
Purchased Property Services	477,763	73,630	15.41%	477,763	100.00%	241,414	97,331	40.32%
Other Purchased Services	675,880	372,017	55.04%	675,880	100.00%	498,772	251,805	50.48%
Supplies	307,420	222,265	72.30%	307,420	100.00%	258,100	152,723	59.17%
Property	208,800	149,434	71.57%	208,800	100.00%	330,650	249,620	75.49%
Other Expenses	633,810	245,503	38.73%	633,810	100.00%	616,111	331,452	53.80%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,739,675	\$ 3,563,437	46.04%	\$ 7,739,675	100.00%	\$ 6,407,061	\$ 3,146,746	49.11%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,041,738	\$ 2,025,936	50.13%	\$ 4,848,464	119.96%	\$ 2,803,759	\$ 1,604,401	57.22%
Mill Levy/Override	931,547	245,594	26.36%	1,065,284	114.36%	381,103	217,807	57.15%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	34,544	20,865	60.40%	-	0.00%	-	9,765	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	446,116	393,488	88.20%	529,979	118.80%	353,880	338,198	95.57%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	84,696	35,290	41.67%	-	0.00%	-	13,823	0.00%
Contributions/Donations	3,032	2,679	88.36%	-	0.00%	-	611	0.00%
Miscellaneous Revenue	969	969	100.00%	-	0.00%	-	1,449	0.00%
Categorical Revenue	261,984	69,566	26.55%	185,239	70.71%	50,000	-	0.00%
Other State Revenue	71,058	26,682	37.55%	55,492	78.09%	134,508	68,347	50.81%
Grants Federal	-	-	0.00%	-	0.00%	46,427	-	0.00%
Fund Transfer	129,341	129,341	100.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	243,402	-	0.00%	180,000	73.95%	-	-	0.00%
Total Revenue	\$ 6,248,426	\$ 2,950,410	47.22%	\$ 6,864,459	109.86%	\$ 3,769,677	\$ 2,254,401	59.80%
Expenditures:								
Salaries	\$ 3,023,373	\$ 1,232,128	40.75%	\$ 3,114,074	103.00%	\$ 1,764,783	\$ 852,573	48.31%
Benefits	964,123	341,894	35.46%	993,047	103.00%	619,947	249,459	40.24%
Purchased Professional and Technical Services	218,937	140,846	64.33%	249,290	113.86%	128,279	78,316	61.05%
Purchased Property Services	1,074,318	447,292	41.63%	999,545	93.04%	857,834	413,688	48.22%
Other Purchased Services	398,127	312,003	78.37%	623,227	156.54%	371,533	266,975	71.86%
Supplies	176,049	92,774	52.70%	169,536	96.30%	68,658	76,811	111.87%
Property	75,513	72,229	95.65%	109,909	145.55%	6,240	31,623	506.74%
Other Expenses	18,201	10,324	56.72%	13,120	72.08%	10,310	7,353	71.32%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	155,000	0.00%	-	0.00%	-	-	0.00%
Grant Expense	243,402	-	0.00%	180,000	73.95%	46,427	-	0.00%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
Total Expenditures	\$ 6,217,043	\$ 2,804,491	45.11%	\$ 6,476,749	104.18%	\$ 3,899,011	\$ 1,976,798	50.70%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 12,845,521	\$ 6,509,387	50.67%	\$ 12,845,521	100.00%	\$ 11,696,187	\$ 5,848,527	50.00%
Mill Levy/Override	2,954,005	778,254	26.35%	2,954,005	100.00%	1,543,411	785,296	50.88%
Tuition	868,000	327,375	37.72%	868,000	100.00%	858,000	326,115	38.01%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	14,639	24.40%	60,000	100.00%	18,000	7,613	42.29%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	452,130	422,572	93.46%	452,130	100.00%	438,145	413,188	94.30%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	29,520	36.90%	80,000	100.00%	70,000	38,509	55.01%
Contributions/Donations	120,000	80,000	66.67%	120,000	100.00%	175,000	150,000	85.71%
Miscellaneous Revenue	65,000	12,512	19.25%	65,000	100.00%	120,000	9,855	8.21%
Categorical Revenue	708,930	310,811	43.84%	708,930	100.00%	600,560	206,479	34.38%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	120,535	164,373	136.37%
Fund Transfer	76,000	76,372	100.49%	76,372	100.49%	-	-	0.00%
Other Sources	300,000	300,000	100.00%	300,000	100.00%	10,000	601	6.01%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 18,529,586	\$ 8,861,442	47.82%	\$ 18,529,958	100.00%	\$ 15,649,838	\$ 7,950,556	50.80%
Expenditures:								
Salaries	\$ 8,762,502	\$ 4,173,069	47.62%	\$ 8,762,502	100.00%	\$ 7,452,532	\$ 3,692,583	49.55%
Benefits	4,400,889	1,442,954	32.79%	4,400,889	100.00%	3,075,667	1,189,826	38.69%
Purchased Professional and Technical Services	308,460	173,308	56.18%	308,460	100.00%	288,241	137,111	47.57%
Purchased Property Services	2,361,214	1,191,195	50.45%	2,361,214	100.00%	2,313,286	1,108,103	47.90%
Other Purchased Services	1,200,734	597,138	49.73%	1,200,734	100.00%	1,102,997	631,503	57.25%
Supplies	823,425	350,441	42.56%	823,425	100.00%	792,404	424,583	53.58%
Property	285,000	129,587	45.47%	285,000	100.00%	130,000	44,467	34.21%
Other Expenses	40,500	37,878	93.53%	40,500	100.00%	38,000	23,043	60.64%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 18,182,724	\$ 8,095,570	44.52%	\$ 18,182,724	100.00%	\$ 15,193,127	\$ 7,251,219	47.73%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,966,003	\$ 7,477,904	53.54%	\$ 13,966,003	100.00%	\$ 13,651,001	\$ 7,199,751	52.74%
Mill Levy/Override	3,212,559	896,226	27.90%	3,212,559	100.00%	1,825,905	967,059	52.96%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	560,000	363,114	64.84%	768,000	137.14%	300,000	187,739	62.58%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	330,998	393,675	118.94%	345,952	104.52%	291,427	338,843	116.27%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	50,000	5,479	10.96%
Rental/Lease	-	-	0.00%	-	0.00%	-	10,589	0.00%
Contributions/Donations	50,000	4,740	9.48%	15,000	30.00%	50,000	-	0.00%
Miscellaneous Revenue	350,000	375,173	107.19%	350,000	100.00%	-	-	0.00%
Categorical Revenue	979,396	370,267	37.81%	840,637	85.83%	16,566	-	0.00%
Other State Revenue	380,000	-	0.00%	380,000	100.00%	723,693	316,600	43.75%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 19,828,956	\$ 9,881,099	49.83%	\$ 19,878,151	100.25%	\$ 16,908,592	\$ 9,026,060	53.38%
Expenditures:								
Salaries	\$ 9,920,000	\$ 4,068,915	41.02%	\$ 9,764,570	98.43%	\$ 8,744,998	\$ 3,451,575	39.47%
Benefits	2,888,100	1,232,130	42.66%	2,467,132	85.42%	2,722,500	1,062,966	39.04%
Purchased Professional and Technical Services	288,515	122,567	42.48%	244,900	84.88%	226,040	118,703	52.51%
Purchased Property Services	3,512,910	1,448,722	41.24%	3,115,570	88.69%	2,784,804	1,316,166	47.26%
Other Purchased Services	1,510,086	804,249	53.26%	1,873,150	124.04%	1,312,224	724,932	55.24%
Supplies	630,100	256,506	40.71%	522,382	82.90%	465,000	344,823	74.16%
Property	495,000	55,634	11.24%	373,000	75.35%	237,000	46,716	19.71%
Other Expenses	200,000	34,311	17.16%	-	0.00%	97,200	36,535	37.59%
Other Uses of Funds	5,000	-	0.00%	-	0.00%	4,800	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,449,711	\$ 8,023,034	41.25%	\$ 18,360,704	94.40%	\$ 16,594,566	\$ 7,102,415	42.80%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2023

	Current Year FY 2023-2024			Projected Year End FY 2023-2024		Prior Year FY 2022-2023		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,488,863	\$ 3,644,936	48.67%	\$ 7,483,860	99.93%	\$ 6,556,185	\$ 3,235,053	49.34%
Mill Levy/Override	1,657,002	435,662	26.29%	1,660,309	100.20%	860,503	434,398	50.48%
Tuition	340,600	185,090	54.34%	352,600	103.52%	307,793	176,269	57.27%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	115,500	57,561	49.84%	117,100	101.39%	59,297	17,029	28.72%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	337,500	317,976	94.22%	349,150	103.45%	239,157	310,323	129.76%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	250	87	34.80%	250	100.00%	1,936	-	0.00%
Contributions/Donations	40,000	8,447	21.12%	33,000	82.50%	39,250	31,713	80.80%
Miscellaneous Revenue	67,186	2,135	3.18%	79,938	118.98%	173,083	-	0.00%
Categorical Revenue	284,481	142,240	50.00%	284,481	100.00%	245,244	101,961	41.58%
Other State Revenue	127,700	22,693	17.77%	136,731	107.07%	95,583	17,938	18.77%
Grants Federal	-	-	0.00%	-	0.00%	148,523	114,346	76.99%
Fund Transfer	108,500	-	0.00%	108,500	100.00%	61,475	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 10,567,582	\$ 4,816,827	45.58%	\$ 10,605,919	100.36%	\$ 8,788,029	\$ 4,439,030	50.51%
Expenditures:								
Salaries	\$ 5,158,672	\$ 2,637,075	51.12%	\$ 5,253,493	101.84%	\$ 3,994,471	\$ 2,006,067	50.22%
Benefits	1,631,077	692,070	42.43%	1,644,975	100.85%	1,332,223	552,256	41.45%
Purchased Professional and Technical Services	299,363	125,659	41.98%	301,911	100.85%	250,073	186,638	74.63%
Purchased Property Services	1,839,482	903,992	49.14%	1,839,482	100.00%	1,830,789	908,686	49.63%
Other Purchased Services	676,187	383,845	56.77%	676,831	100.10%	631,447	356,777	56.50%
Supplies	378,862	217,071	57.30%	368,588	97.29%	319,434	184,569	57.78%
Property	89,750	83,970	93.56%	102,850	114.60%	85,510	91,936	107.51%
Other Expenses	494,189	72,536	14.68%	417,789	84.54%	344,082	8,001	2.33%
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	\$ 10,567,582	\$ 5,116,217	48.41%	\$ 10,605,919	100.36%	\$ 8,788,029	\$ 4,294,930	48.87%

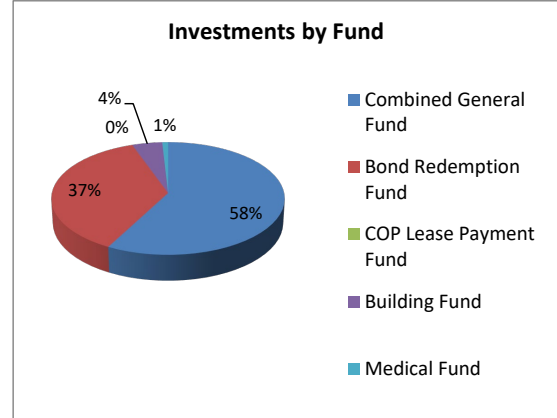
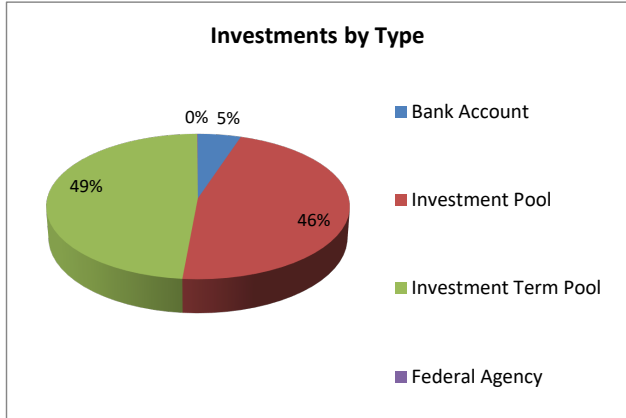


APPENDIX

Douglas County School District Second Quarter Ended 12/31/23

Investments by Type by Fund

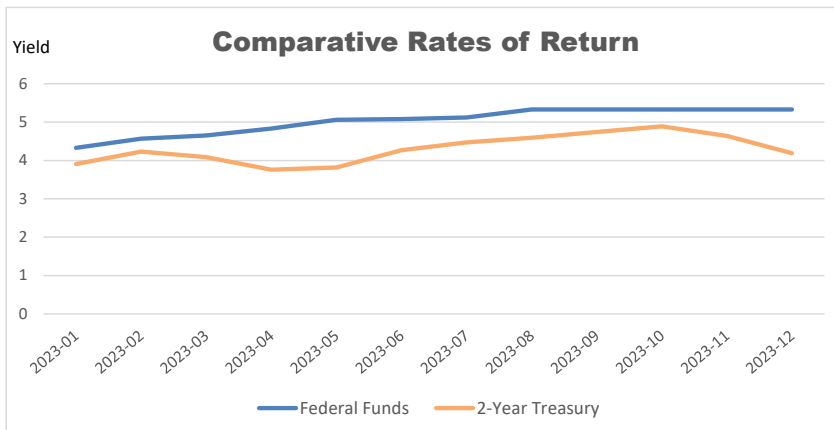
	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 5,547,564	\$ -	\$ -	\$ -	\$ -	\$ 5,547,564
Investment Pool	39,584,815	4,859,870	701	4,889,103	969,356	50,303,846
Investment Term Pool	17,600,000	35,000,000	-	-	-	52,600,000
Federal Agency	-	-	-	88,214	-	88,214
Total	\$ 62,732,379	\$ 39,859,870	\$ 701	\$ 4,977,318	\$ 969,356	\$ 108,539,625



Investment Income by Fund

	Q2 - Quarterly			
	Invested Balance	Interest	Interest YTD	Q2 Yield %
Combined General Fund*	\$ 62,732,379	\$ 1,435,900	\$ 3,971,870	5.06%
Bond Redemption Fund	39,859,870	1,056,033	2,233,432	5.62%
COP Lease Payment Fund	701	10	374	5.43%
Building Funds**	4,977,318	236,481	539,577	5.53%
Medical Fund	969,356	9,305	25,639	5.55%
Total	\$ 108,539,625	\$ 2,737,729	\$ 6,770,892	5.51%

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



*Rates obtained from federalreserve.gov

Investment Portfolio

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

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended December 31, 2023**

	2023-2024					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date	Year End Projection	Budget to Projection Variance
				as a % of Revised Budget		
Electric	7,276,624	7,276,624	3,528,791	48%	6,800,000	476,624
Natural Gas	2,000,000	2,000,000	585,009	29%	2,300,000	(300,000)
Water & Sewer	1,287,000	1,287,000	605,067	47%	1,350,000	(63,000)
Irrigation	1,165,000	1,165,000	614,376	53%	973,000	192,000
Trash	356,700	475,878	196,309	41%	475,878	-
Snow Removal	550,000	550,000	133,933	24%	786,803	(236,803)
Ice Melt	125,000	125,000	17,343	14%	125,000	-
Total Utilities	12,760,324	12,879,502	5,680,827	44%	12,810,681	68,821

	2022-2023					
	Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End Actual	Year End Final Revised Budget	Budget to Year End Variance
			as a % of Final Revised Budget			
	6,703,826	3,886,938	58%	7,019,175	105%	(315,349)
	1,736,496	737,274	42%	2,420,808	139%	(684,312)
	1,284,106	677,301	53%	1,430,054	111%	(145,948)
	1,000,000	826,073	83%	974,139	97%	25,861
	338,900	116,823	34%	339,044	100%	(144)
	850,000	337,333	40%	844,501	99%	5,499
	125,000	13,176	11%	72,965	58%	52,035
	12,038,328	6,594,918	55%	13,100,687	109%	(1,062,359)

Utilities Summation Narrative:	Some utilities are trending lower during 2023-2024 2nd Quarter compared to 2022-2023 2nd Quarter. This could be due to moderate weather during the fall 2023 as well as other strategies put in place. Effectively managing utilities with a limited budget requires strategic planning, resourcefulness, and a commitment to sustainability. Below in the utility narrative are some of the tactics implemented to keep use/cost lower without sacrificing the learning environment.
Electric	Electricity usage was 1 million kWh lower in 2023-2024 2nd Quarter than in 2022-2023 2nd Quarter. The fall season had moderate weather, which could be a contributor to the lower usage along with other collaborative energy savings initiatives, such as: Eliminating COVID-19 Air Purges, BAS Controls upgrades, CO2 Mitigation Correction, SEM (Strategic Energy Management) program, Student energy challenge competitions, and Rate analysis and changes from prior year.
Natural Gas	Natural Gas usage was slightly elevated in 2023-2024 2nd Quarter compared to 2022-2023 2nd Quarter. This utility is trending over the Revised Budget by about 15%. This utility is fluid and very much weather-dependent. Staff expect to see higher usage in 2023-2024 3rd Quarter due to colder temperatures in January 2024 and increased rates due to OFO (Operational Flow Order) issued by natural gas companies. This utility budget will be monitored by staff for potential requests of District Contingency.
Water & Sewer	Water and sewer costs are about 3.25% higher than last year at this time. The usage is slightly down from years past but due to the increase in cost, this utility cost is trending over the Revised Budget by 5% while still under prior year actual cost.
Irrigation	Irrigation is trending under budget as of 2023-2024 2nd Quarter. Irrigation is expected to be under budget at year end.
Trash	Trash is trending on budget to the Revised Budget due to the contract revision in the fall. DCSD diverted 1.4 million pounds of trash from the landfill in 2022-2023. DCSD waste diversion rate is 25%.
Snow Removal	Snow removal is forecast to be over budget as of 2023-2024 2nd Quarter due to available remaining budget capacity after January snowstorms and staff will request use of District Contingency before the Final Revised Budget.
Ice Melt	Ice melt is trending to be within budget as the Grounds department uses this supply.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended December 31, 2023

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

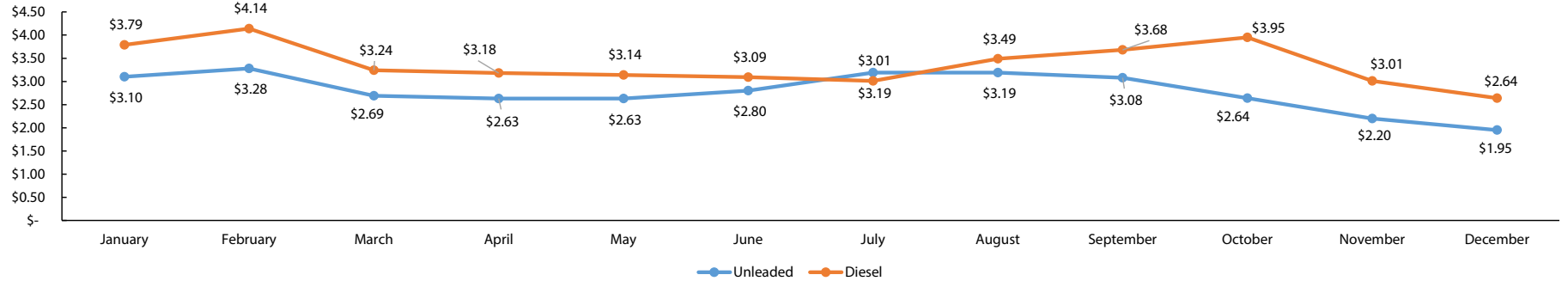


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

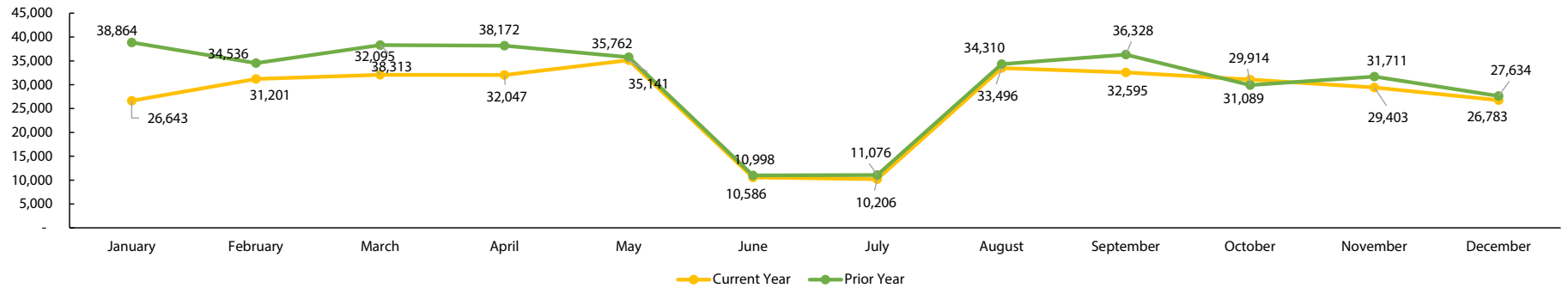


Table 3: Twelve Month Rolling Miles Driven for Student Transportation

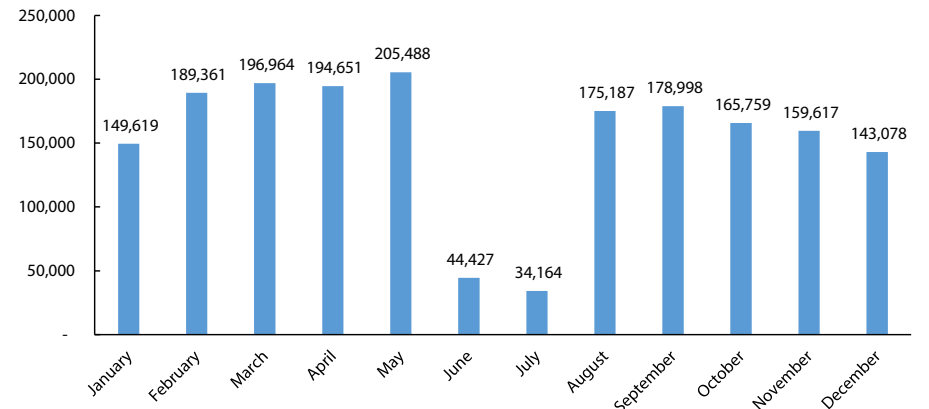


Table 1: Fuel prices from the beginning to end of 2023-2024 2nd Quarter. Projections for 2024 show that fuel prices will remain steady but there is still volatility based on the political climate and unrest overseas. This quarter there was a large decrease in fuel prices. Unleaded prices started at \$2.64 per gallon in October and dropped by .69 cents. Diesel prices were at \$3.95 in October and we finished the year at \$2.64, dropping by a full \$1.31.

Table 2: Total unleaded gallons used for the quarter were 40,458. Total diesel gallons used for the quarter were 46,816. Gallons for October were higher than November and December for both diesel and unleaded gasoline. This was due primarily to the number of student contact days being a bit higher in October than the following holiday months. More activity/BASE trips were also completed in October with 68 and only 16 in December.

Table 3: The miles driven were also higher in October with 60,357 for unleaded and 105,402 for diesel. Total unleaded miles driven were 168,681 and diesel miles driven were 299,773 with December being the lowest miles driven at 51,945 unleaded and 91,133 diesel. Again, this reflects the student contact days and number of activity/BASE trips.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended December 31, 2023

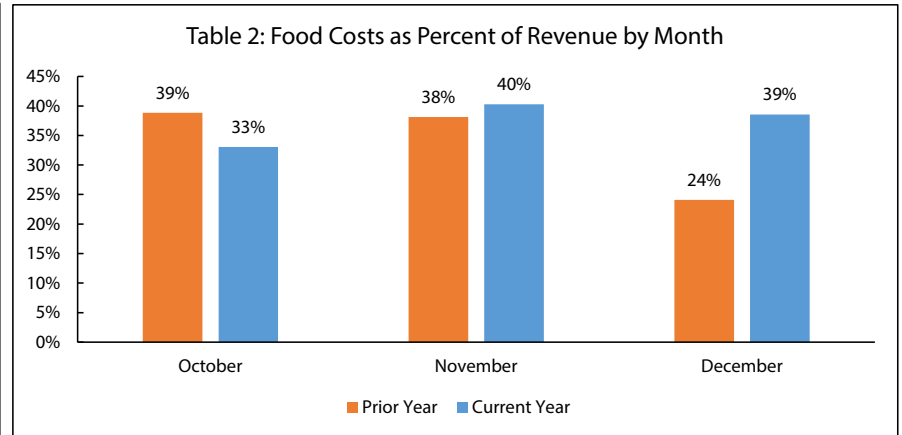
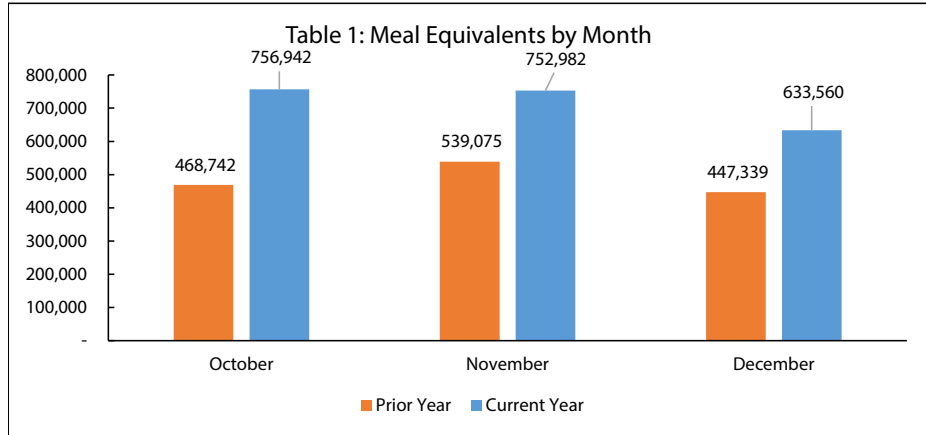
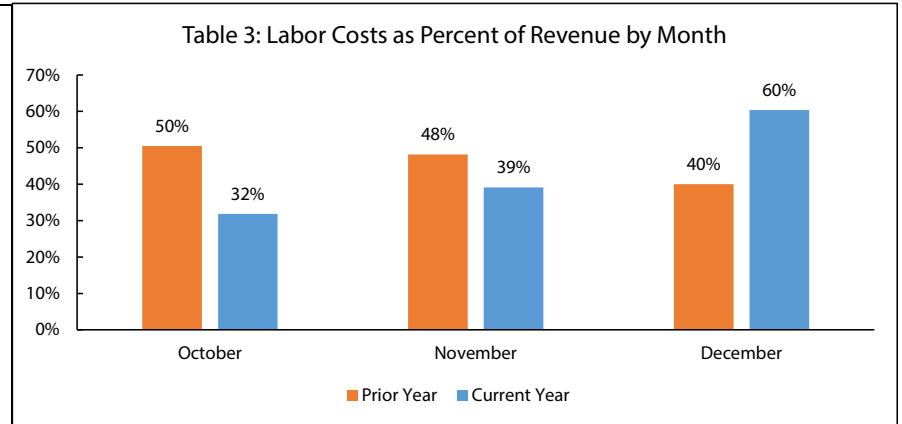


Table 1: The number of meals served in 2023-2024 2nd Quarter are higher than previous years due to providing meals at no cost to all students and now all staff. Student meals are higher than previous school years where students received meals at no cost (2021-2022) and Nutrition Services is averaging two thousand staff meals provided at no cost per day.

Table 2: Food costs continue to be slightly above staff's goal of 38% as the price of food increases significantly. Nutrition Services continues to monitor closely and make changes to keep food costs within normal bounds.

Table 3: Labor costs in 2023-2024 2nd Quarter, specifically December, were well above average due to the initial payment of the Mill Levy retro salaries for most classified staff. This one-time payment increases labor cost percentage to the above-normal 60%. Overall labor cost as a % of revenue is under 40% and Nutrition Services continues to update and adjust labor key performance indicators for maximum efficiency in DCSD kitchens.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
2nd Quarter Budget to Actual
For the Period Ended December 31, 2023

	2023-2024							2022-2023					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	89,826	104,615	(3,956)	-3.78%	(3,956)	-3.78%	108,571	25,065	25,065	100.00%	25,065	100.00%	-
Revenues													
Tuition	1,522,580	1,522,580	734,814	48.26%	1,146,613	75.31%	787,766 ¹	1,342,600	571,626 ^A	42.58%	1,137,254	84.71%	205,346
Other	-	-	10,010	0.00%	10,010	0.00%	(10,010)	22,000	10,560	48.00%	10,560	48.00%	11,440
Total Revenue	\$ 1,522,580	\$ 1,522,580	\$ 744,824	48.92%	\$ 1,156,623	75.96%	\$ 777,756	\$ 1,364,600	\$ 582,186	42.66%	\$ 1,147,814	84.11%	\$ 216,786
Transfer from General Fund	23,084	681	74,613	10956.39%	681	100.00%	(73,932)	23,084	23,084	100.00%	23,084	100.00%	-
Total Sources	\$ 1,635,490	\$ 1,627,876	\$ 815,481	50.09%	\$ 1,153,348	70.85%	\$ 812,395	\$ 1,412,749	\$ 630,335	44.62%	\$ 1,195,963	84.66%	\$ 216,786
Expenditures													
Salaries	882,547	934,687	401,404	42.95%	592,569	63.40%	533,283	747,294	331,130	44.31%	670,288	89.70%	77,006
Benefits	293,518	309,247	137,236	44.38%	202,594	65.51%	172,011	264,580	119,825	45.29%	230,506	87.12%	34,074
Purchased Services	141,085	141,085	46,836	33.20%	65,516	46.44%	94,249	130,471	51,395	39.39%	118,572	90.88%	11,899
Supplies	176,293	176,908	90,433	51.12%	190,560	107.72%	86,475 ²	327,646	90,589	27.65%	154,644	47.20%	173,002
Equipment	-	-	-	0.00%	-	0.00%	-	10,000	-	0.00%	6,237	62.37%	3,763
Field Trips & Other	39,658	39,658	11,883	29.96%	51,426	129.67%	27,775	63,208	11,525	18.23%	19,671	31.12%	43,537
Total Expenditures	\$ 1,533,101	\$ 1,601,585	\$ 687,793	42.94%	\$ 1,102,664	68.85%	\$ 913,792	\$ 1,543,199	\$ 604,464	39.17%	\$ 1,199,919	77.76%	\$ 343,280
Change in Fund Balance	12,563	(78,324)	131,644		54,640		(209,968)	(155,515)	806		(29,021)		(126,494)
Balance on Hand June 30	\$ 102,389	\$ 26,291	\$ 127,688	485.67%	\$ 50,684	192.78%	\$ (101,397)	\$ (130,450)	\$ 25,871	-19.83%	\$ (3,956)	3.03%	\$ (126,494)

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2023-2024 Budget to Projection Notes

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

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

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

Year over Year Actual Notes

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