

Douglas County School District



Quarterly Financial Report | Period Ending June 30, 2022



Presented to the Board of Education
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Senior Financial Analyst
September 27, 2022

Douglas County School District Re 1
Quarterly Financial Report
 For the Period Ended June 30, 2022

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Combined General Fund - Funds 10, 13, 14 and 25
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2022

	2021-2022				2020-2021		
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
Beginning Fund Balance	\$ 128,531,144	\$ 154,878,689	\$ 154,878,689	100.00%	\$ 117,800,103	\$ 117,800,103	100.00%
Revenues by Source							
Property Taxes	276,939,007	288,353,571	290,661,413	100.80%	263,366,727	264,170,216	100.31%
Specific Ownership Taxes	26,964,666	31,369,085	31,147,919	99.29%	26,408,277	31,547,273	119.46%
Other Local Income	34,806,623	43,082,321	37,071,333	86.05%	32,468,146	26,888,444	82.81%
Intergovernmental	359,367,172	368,824,043	367,489,208	99.64%	328,358,636	328,256,297	99.97%
Total Revenues	\$ 698,077,468	\$ 731,629,020	\$ 726,369,873	99.28%	\$ 650,601,786	\$ 650,862,229	100.04%
Total Sources	\$ 826,608,612	\$ 886,507,709	\$ 881,248,562	99.41%	\$ 768,401,889	\$ 768,662,332	100.03%
Expenditures by Program							
Instructional	326,940,908	347,317,922	336,555,235	96.90%	295,776,716	287,751,941	97.29%
Support - Students	34,890,704	43,886,589	37,410,173	85.24%	39,921,699	35,306,873	88.44%
Support - Instructional Staff	18,651,891	23,140,257	23,173,182	100.14%	19,167,561	16,851,041	87.91%
Support - General Administration	4,401,424	4,304,841	3,813,930	88.60%	1,737,403	3,244,152	186.72%
Support - School Administration	37,047,206	40,174,366	39,309,519	97.85%	39,651,718	36,699,905	92.56%
Support - Business	4,302,241	4,305,426	4,578,885	106.35%	3,867,467	2,866,875	74.13%
Support - Operations & Maintenance	46,135,019	52,504,072	45,635,863	86.92%	52,227,496	41,584,826	79.62%
Support - Student Transportation	25,472,865	25,793,790	23,330,963	90.45%	24,444,086	19,023,527	77.82%
Support - Central	23,601,854	25,099,762	22,330,700	88.97%	22,314,156	19,582,243	87.76%
Support - Other	5,470,683	7,330,857	1,102,055	15.03%	5,795,256	1,414,837	24.41%
Contracts w/ Charter Schools	154,309,700	160,428,240	160,580,802	100.10%	138,269,503	138,352,904	100.06%
Non Instructional	1,470,684	1,747,023	4,375,380	250.45%	2,007,311	3,560,732	177.39%
Transfers Out	7,521,631	9,849,171	9,849,171	100.00%	7,541,301	7,541,301	100.00%
Total Expenditures	\$ 690,216,810	\$ 745,882,316	\$ 712,045,857	95.46%	\$ 652,721,672	\$ 613,781,156	94.03%
Expenditures by Object							
Salaries - 100s	330,085,654	345,589,277	332,585,605	96.24%	315,389,981	301,516,210	95.60%
Benefits - 200s	116,893,560	129,444,462	119,919,982	92.64%	110,556,238	104,159,897	94.21%
Purchased Services - 300s, 400s, 500s	37,409,893	43,268,251	42,817,460	98.96%	36,737,379	32,964,127	89.73%
Supplies - 600s	41,611,260	43,601,695	33,468,846	76.76%	33,279,271	24,398,383	73.31%
Equipment - 700s	397,038	11,276,516	11,674,529	103.53%	9,100,728	3,119,185	34.27%
Other - 800s, 900s	1,988,074	2,424,704	1,149,462	47.41%	1,847,271	1,729,150	93.61%
Contracts w/ Charter Schools	154,309,700	160,428,240	160,580,802	100.10%	138,269,503	138,352,904	100.06%
Transfers Out	7,521,631	9,849,171	9,849,171	100.00%	7,541,301	7,541,301	100.00%
Total Expenditures	\$ 690,216,810	\$ 745,882,316	\$ 712,045,857	95.46%	\$ 652,721,672	\$ 613,781,156	94.03%
BOE Contingency	\$ 6,128,840	\$ 3,029,025	\$ -	0.00%	\$ 2,916,902	\$ -	0.00%
Net Change in Fund Balance	\$ 1,731,818	\$ (17,282,321)	\$ 14,324,017	-82.88%	\$ (5,036,788)	\$ 37,081,073	-736.20%
Ending Fund Balance	\$ 130,262,962	\$ 137,596,368	\$ 169,202,706	122.97%	\$ 112,763,315	\$ 154,881,176	137.35%
TABOR Reserve	18,386,521	17,320,000	17,320,000	100.00%	17,311,000	17,311,000	100.00%
BOE Reserve	18,386,521	17,320,000	17,320,000	100.00%	17,311,000	17,311,000	100.00%
School Carry Over Reserve	21,813,672	24,108,231	22,637,619	93.90%	23,475,657	19,471,440	82.94%
Medicaid Carry Over Reserve	3,018,271	2,827,097	1,730,576	61.21%	3,023,385	2,974,795	98.39%
Enterprise Reserve for COVID	-	-	-	0.00%	1,775,000	1,775,000	100.00%
Staff Compensation Reserve	10,000,000	10,000,000	10,000,000	100.00%	-	-	0.00%
Mental Health and Security Grant	-	1,175,798	2,455,290	208.82%	823,182	823,182	100.00%
Enrollment Reserve	1,438,252	-	-	0.00%	-	-	0.00%
Literacy Curricular Materials Reserve	4,500,000	2,250,000	2,250,000	100.00%	-	-	0.00%
Multi-Year Lease Reserve	4,712,200	4,178,498	4,178,498	100.00%	-	-	0.00%
SPED/Mental Health Reserve	2,000,000	126,648	1,228,575	97.07%	-	-	0.00%
Assignment of 2018 Mill Levy Override	6,674,763	9,262,081	7,522,347	81.22%	7,702,802	7,702,802	100.00%
Ending Fund Balance - after reserves	\$ 39,332,762	\$ 49,028,015	\$ 82,559,801	168.39%	\$ 41,341,289	\$ 87,511,957	211.68%

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	109,508,552	130,969,479	130,969,479	100.00%	-	103,298,507	103,298,507	100.00%	-	26.79%
Revenues										
Local Taxes										
Property Tax (In SFA)	203,226,007	214,640,571	216,948,413	101.08%	2,307,842	189,653,727	190,457,216	100.42%	803,489	13.91%
Budget Override	73,713,000	73,713,000	73,713,000	100.00%	-	73,713,000	73,713,000	100.00%	-	0.00%
Specific Ownership Taxes (In SFA)	15,457,978	18,537,938	18,478,408	99.68%	(59,530)	14,988,833	17,905,629	119.46%	2,916,796	3.20%
Specific Ownership Taxes (Out of SFA)	11,506,688	12,831,147	12,669,511	98.74%	(161,636)	11,419,444	13,641,644	119.46%	2,222,200	-7.13%
Subtotal Local Taxes	\$ 303,903,673	\$ 319,722,656	\$ 321,809,332	100.65%	\$ 2,086,676	\$ 289,775,004	\$ 295,717,488	102.05%	\$ 5,942,484	8.82%
Intergovernmental Revenue										
Equalization Entitlements	327,565,817	321,754,777	321,796,077	100.01%	41,300	294,169,769	293,973,850 ^A	99.93%	(195,919)	9.46%
Special Education	14,756,865	16,377,665	16,402,769	100.15%	25,104	14,756,865	14,864,032	100.73%	107,167	10.35%
Vocational Education	783,558	723,514	720,773	99.62%	(2,741)	770,460	770,460	100.00%	-	-6.45%
Gifted & Talented	651,620	639,646	639,646	100.00%	-	643,893	643,893	100.00%	-	-0.66%
Charter School Capital Construction	4,157,356	4,090,949	4,090,951	100.00%	2	4,157,356	4,157,355	100.00%	(1)	-1.60%
Federal - Medicaid Reimbursement	2,759,480	3,745,352	4,113,976	109.84%	368,624	4,616,709	4,583,098	99.27%	(33,611)	-10.24%
Other	3,608,649	16,408,313	14,662,266	89.36%	(1,746,047)	4,064,743	3,803,030 ^B	93.56%	(261,713)	285.54%
Subtotal Intergovernmental Revenue	\$ 354,283,345	\$ 363,740,216	\$ 362,426,459	99.64%	\$ (1,313,757)	\$ 323,179,795	\$ 322,795,719	99.88%	\$ (384,076)	12.28%
Other Local Revenue										
General Fund Interest	504,000	115,000	412,135	358.38%	297,135 ¹	504,000	114,766	22.77%	(389,234)	259.11%
Charter School Purchased Services	9,527,355	8,411,413	8,515,968	101.24%	104,555	8,829,321	8,845,259	100.18%	15,938	-3.72%
Preschool	1,849,791	1,849,791	1,715,585	92.74%	(134,206)	1,109,008	967,427 ^C	87.23%	(141,582)	77.33%
School Based	7,751,000	7,936,000	8,289,884	104.46%	353,884	8,151,551	5,622,609 ^C	68.98%	(2,528,942)	47.44%
Other	9,718,488	11,007,976	11,824,409	107.42%	816,433	8,370,456	7,275,433 ^C	86.92%	(1,095,023)	62.53%
Subtotal Other Local Revenue	\$ 29,350,634	\$ 29,320,180	\$ 30,757,981	104.90%	\$ 1,437,801	\$ 26,964,336	\$ 22,825,493	84.65%	\$ (4,138,843)	34.75%
Total Revenue	\$ 687,537,652	\$ 712,783,052	\$ 714,993,772	100.31%	\$ 2,210,720	\$ 639,919,135	\$ 641,338,700	100.22%	\$ 1,419,565	11.48%
Expenditures										
Salaries										
Administrators	19,998,165	20,033,510	19,938,188	99.52%	95,322	18,438,660	18,918,065	102.60%	(479,405)	5.39%
Certified	219,684,076	216,064,491	209,649,296	97.03%	6,415,195 ²	206,670,140	200,902,253	97.21%	5,767,887	4.35%
ProTech	14,720,658	14,669,487	13,799,347	94.07%	870,140 ²	12,726,516	13,195,215	103.68%	(468,699)	4.58%
Classified	54,566,130	53,653,442	48,519,818	90.43%	5,133,624 ²	51,729,958	48,953,680	94.63%	2,776,278	-0.89%
Substitutes	3,282,779	4,920,805	6,863,379	139.48%	(1,942,574) ³	4,223,045	5,217,246	123.54%	156,234	31.55%
Overtime	354,834	391,816	686,232	175.14%	331,416 ³	380,578	318,695	83.74%	61,883	115.33%
Additional Pay	3,529,727	22,610,032	21,700,773	95.98%	909,259 ³	8,110,118	3,042,305 ^D	37.51%	3,917,378	613.30%
Benefits	110,656,021	123,876,468	115,410,611	93.17%	8,465,857	104,787,613	99,549,140	95.00%	5,238,473	15.93%
Purchased Professional Services	7,927,273	9,515,788	8,484,906	89.17%	1,030,882	7,538,966	6,166,727	81.80%	1,372,239	37.59%
Purchased Property Services	7,633,184	9,366,476	8,822,612	94.19%	543,864	6,660,202	6,866,279	103.09%	(206,077)	28.49%
Other Purchased Services	14,848,935	15,688,319	16,439,067	104.79%	(750,748)	15,384,035	25,065,512	162.93%	1,266,078	-34.42%
Supplies	30,053,807	31,753,590	23,182,801	73.01%	8,570,789	22,288,662	15,091,177	67.71%	7,197,485	53.62%
Utilities	11,439,000	11,716,428	10,597,729	90.45%	1,118,699	11,190,230	10,505,210	93.88%	685,020	0.88%
Equipment	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	2,287,190	2,892,018	1,868,921	64.62%	1,023,097	1,306,751	1,126,819	86.23%	179,932	65.86%
Total Expenditures	\$ 500,981,779	\$ 537,152,670	\$ 505,963,681	94.19%	\$ 31,188,989	\$ 471,435,474	\$ 454,918,324	96.50%	\$ 27,464,705	11.22%

All notes on next page

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Charter School Pass Through	\$ 154,309,700	\$ 160,428,240	\$ 160,580,802	100.10%	\$ 302,903	\$ 138,269,503	\$ 137,809,602	99.67%	\$ (83,401)	16.52%
Transfers										
Outdoor Education Fund	23,084	23,084	23,084	100.00%	-	248,084	248,084	100.00%	-	-90.70%
Transportation Fund	15,620,238	15,620,238	15,620,238	100.00%	-	15,017,215	15,017,215	100.00%	-	4.02%
Capital Projects Fund	(1,050,576)	605,660	605,660	100.00%	-	8,537,456	8,537,456	100.00%	-	-92.91%
Nutrition Services NSLP Fund	351,634	445,352	445,352	100.00%	-	351,634	351,634	100.00%	-	26.65%
Nutrition Services Non-NSLP Fund	93,718	-	-	0.00%	-	93,718	93,718	-	-	-100.00%
Child Care Fund	487,045	2,262,045	2,262,045	100.00%	-	487,045	487,045	100.00%	-	364.44%
Athletics & Activities Fund	4,156,918	4,395,546	4,395,546	100.00%	-	4,091,523	4,091,523	100.00%	-	7.43%
COP Lease Payments Fund	2,432,316	2,746,228	2,746,228	100.00%	-	2,517,381	2,517,381	100.00%	-	9.09%
Total Transfers	\$ 22,114,377	\$ 26,098,153	\$ 26,098,153	100.00%	\$ -	\$ 31,344,056	\$ 31,344,056	100.00%	\$ -	-16.74%
Total Expenditures and Transfers	\$ 677,405,856	\$ 723,679,063	\$ 692,642,635	95.71%	\$ 31,491,893	\$ 641,049,033	\$ 624,071,982	97.35%	\$ 27,381,304	10.99%
BOE Contingency - 1%	6,128,840	3,029,025	-	0.00%	3,029,025	2,916,902	-	0.00%	2,916,902	
Change in Fund Balance	4,002,956	(13,925,036)	22,351,136		36,276,172	(4,046,800)	17,266,718		31,717,772	29.45%
Ending Fund Balance	113,511,508	117,044,443	153,320,615	130.99%	36,276,172	99,251,707	120,565,225	121.47%	31,717,772	27.17%
Tabor Reserve - 3%	18,386,521	17,320,000	17,320,000	100.00%	-	17,311,000	17,311,000	100.00%	-	0.05%
BOE Reserve - 3%	18,386,521	17,320,000	17,320,000	100.00%	-	17,311,000	17,311,000	100.00%	-	0.05%
School Carry Over Reserve	21,261,778	19,478,605	19,977,517	102.56%	498,912	21,793,449	19,471,440	89.35%	(2,314,844)	2.60%
Enterprise Reserve for COVID	-	-	-	0.00%	-	1,775,000	1,775,000	100.00%	-	-100.00%
Medicaid Carry Over Reserve	3,018,271	2,827,097	1,730,576	61.21%	(1,096,521)	3,023,385	2,974,795	98.39%	(48,590)	-41.83%
Settlement Reserve	-	-	-	0.00%	-	-	-	0.00%	-	-
Mental Health and Security Grant	-	1,175,798	593,761	50.50%	(582,037)	823,182	823,182	100.00%	-	-27.87%
Enrollment Reserve	1,438,252	-	-	0.00%	-	-	-	0.00%	-	-
Literacy Curricular Materials Reserve	4,500,000	2,250,000	2,250,000	100.00%	-	-	-	0.00%	-	-
Multi-Year Lease Reserve	4,712,200	4,178,498	4,178,498	100.00%	-	-	-	0.00%	-	-
SPED/Mental Health Reserve	2,000,000	126,648	686,438	542.00%	559,790	-	-	0.00%	-	-
Staff Compensation Reserve	10,000,000	10,000,000	10,000,000	100.00%	-	-	-	0.00%	-	-
Assignment of 2018 Mill Levy Override	6,674,763	9,262,081	7,522,347	81.22%	(1,739,734)	7,702,802	7,702,802	100.00%	-	-2.34%
Ending Fund Balance - after reserves	\$ 23,133,202	\$ 33,105,716	\$ 71,741,478	216.70%	\$ 38,502,290	\$ 29,511,889	\$ 53,196,006	180.25%	\$ 34,081,206	34.86%

2021-2022 Budget to Actual Notes

¹ Increase in year end actuals due to an increase in interest rates on investment

² Staff vacancies primarily in Special Education teachers, assistants and operations positions. Actuals came in 3% -6% under Final Revised Budget depending on position type.

³ Final Revised Budget reflects partial reallocation of vacancy savings to cover increased substitutes and additional pay

Year over Year Actual Notes

^A State Share of the School Finance Act collections are higher than the prior year due to the increase year over year in Per Pupil Revenue and Funded Pupil Count

^B Increase year-over-year in other intergovernmental revenue due to one time at-risk mitigation funds received in March 2022

^C Increase in preschool, school based and other local revenue year over year is due to the slight increase in student count combined with the return to in person learning for 2021-2022 contributing to higher participation in cocurricular and extracurricular fee based activity

^D Additional pay in 2021-2022 includes a one-time stipend to all employees paid in November 2021

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DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended June 30, 2022

	2021-2022 Year to Date Actual	2020-2021 Year to Date Actual	Year over Year Increase/(Decrease)	Percentage Increase/(Decrease)
Student Funded Pupil Count*	64,035	63,539	496	0.78%
REVENUE				
Property Taxes	\$ 290,661,413	\$ 264,170,216	\$ 26,491,198	10.03%
Specific Ownership Taxes	31,147,919	31,547,273	(399,354)	-1.27%
State Equalization	321,796,077	293,973,850	27,822,227	9.46%
Categorical Revenue	32,425,454	20,081,416	12,344,039	61.47%
Charter School Purchased Services	8,515,968	8,845,259	(329,292)	-3.72%
Charter School Capital Construction	4,090,951	4,157,355	(66,404)	-1.60%
Federal - Medicaid Reimbursement	4,113,976	4,583,098	(469,122)	-10.24%
Preschool	1,715,585	967,427	748,158	77.33% ¹
School Based	8,289,884	5,622,609	2,667,276	47.44% ¹
Other	12,236,544	7,390,199	4,846,345	65.58% ¹
	<u>\$ 714,993,772</u>	<u>\$ 641,338,700</u>	<u>\$ 73,655,071</u>	<u>11.48%</u>

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

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

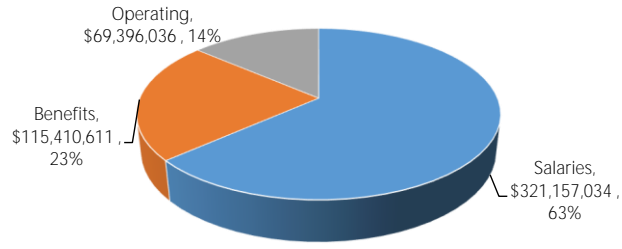
Notes:

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

Unaudited for management use only

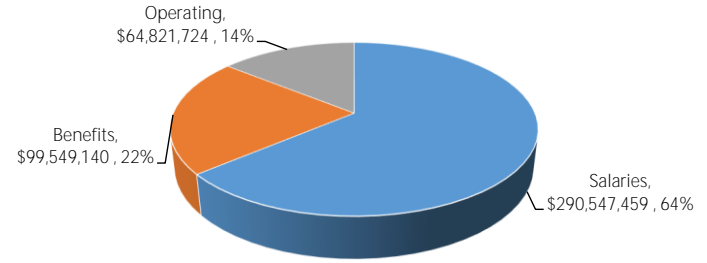
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
 For the Period Ended June 30, 2022

2021-2022 Actual Expenditures



Total expenditures through 4th Quarter 2021-2022 were \$505,963,681. In addition to these expenditures, there is a charter school distribution of \$160,580,802 and a transfer to other funds of \$26,098,153.

2020-2021 Actual Expenditures



Total expenditures through 4th Quarter 2020-2021 were \$454,918,324. In addition to these expenditures, there is a charter school distribution of \$137,809,602 and a transfer to other funds of \$31,344,056.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
	Balance on Hand July 1	-	-	-	0.00%	-	912	912	100.00%	-
Revenues										
Tuition	1,508,748	1,508,748	1,244,314	82.47%	(264,434) ¹	923,194	348,021 ^A	37.70%	(575,173)	257.54%
Other	-	-	761	0.00%	761	95,014	5,404	5.69%	(89,611)	-85.93%
Total Revenue	\$ 1,508,748	\$ 1,508,748	\$ 1,245,074	82.52%	\$ (241,120)	\$ 1,018,208	\$ 353,424	34.71%	\$ (664,784)	252.29%
Transfer from General Fund	23,084	23,084	23,084	100.00%	-	248,084	248,084	100.00%	-	-90.70%
Total Sources	\$ 1,531,832	\$ 1,531,832	\$ 1,268,158	82.79%	\$ (263,674)	\$ 1,267,204	\$ 602,420	47.54%	\$ (664,784)	110.51%
Expenditures										
Salaries	748,242	748,242	669,808	89.52%	78,434 ²	542,220	359,120	66.23%	183,100	86.51%
Benefits	273,307	273,307	221,790	81.15%	51,517 ²	188,589	119,130	63.17%	69,459	86.18%
Purchased Services	127,422	127,422	119,819	94.03%	7,603	46,792	26,234	56.07%	20,558	356.72%
Supplies	266,053	266,053	167,823	63.08%	98,230 ³	73,951	50,300	68.02%	23,651	233.64%
Equipment	35,038	35,038	35,293	100.73%	(255)	98,014	34,357	35.05%	63,657	2.73%
Field Trips & Other	58,686	58,686	28,561	48.67%	30,125 ³	12,012	13,279	110.55%	(1,267)	115.08%
Total Expenditures	\$ 1,508,748	\$ 1,508,748	\$ 1,243,094	82.39%	\$ 265,654	\$ 961,578	\$ 602,420 ^B	62.65%	\$ 359,158	106.35%
Change in Fund Balance	23,084	23,084	25,064		(1,980)	304,714	(912)		(305,626)	-2849.68%
Balance on Hand June 30	\$ 23,084	\$ 23,084	\$ 25,064	108.58%	\$ 1,980	\$ 305,626	\$ -	0.00%	\$ (305,626)	

2021-2022 Budget to Actual Notes

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

² Salaries and benefits under budget due to unfilled positions

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

Year over Year Actual Notes

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

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

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DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	14,790,607	17,887,726	17,887,726	100.00%	-	10,560,950	10,560,950	100.00%	-	69.38%
Revenues										
Revenue in Lieu of Land	2,647,241	2,847,241	2,832,976	99.50%	(14,265)	2,647,241	2,877,936	108.71%	230,695	-1.56%
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	7,656,152	223,926	2.92%	(7,432,226) ¹	570,484	96,434	16.90%	(474,050)	132.21%
Total Revenue	\$ 2,647,241	\$ 10,503,393	\$ 3,056,902	29.10%	\$ (7,446,491)	\$ 3,217,725	\$ 2,974,370	92.44%	\$ (243,355)	2.77%
Transfer from General Fund	(1,050,576)	605,660	605,660	100.00%	-	8,537,456	8,537,456	100.00%	-	-92.91%
Total Sources	\$ 16,387,272	\$ 28,996,779	\$ 21,550,288	74.32%	\$ (7,446,491)	\$ 22,316,131	\$ 22,072,776	98.91%	\$ (243,355)	-2.37%
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Purchased/Property Services	-	51,960	74,336	143.06%	(22,376)	90,000	126,972	141.08%	(36,972)	-41.45%
Equipment/Building	347,000	11,006,478	11,301,672	102.68%	(295,194) ^{1,2}	8,940,232	3,058,019 ^A	34.21%	5,882,214	269.57%
Other	-	29,277	1,453	4.96%	27,824	1,000,060	1,000,060	100.00%	-	-99.85%
Total Expenditures	\$ 347,000	\$ 11,087,715	\$ 11,377,461	102.61%	\$ (289,746)	\$ 10,030,292	\$ 4,185,050	41.72%	\$ 5,845,242	171.86%
Change in Fund Balance	1,249,665	21,338	(7,714,899)		7,736,237	1,724,889	7,326,776		5,601,887	-205.30%
Assigned to Revenue in Lieu of Land	\$ 7,956,108	\$ 8,090,226	\$ 8,332,365	102.99%	\$ 242,139	\$ 6,372,095	\$ -	0.00%	\$ 195,806	
Assigned to School Carry Over	\$ 551,894	\$ 4,629,626	\$ 2,660,102	57.46%	\$ (1,969,524) ²	\$ 1,682,208	\$ 985,458	0.00%	\$ (696,750)	
Balance on Hand June 30 (Other)	\$ 7,532,270	\$ 5,189,212	\$ (819,640)	-15.80%	\$ (6,008,852)	\$ 4,231,536	\$ 16,902,268	422.72%	\$ 6,102,831	-104.58%

2021-2022 Budget to Actual Notes

¹ Other revenue is federal ERate reimbursement for IT infrastructure projects to be spent on IT infrastructure upgrades; Final Revised Budget reflects revenue and associated project

² Budget for school-funded building modifications held in school carry over assignment while expenses reported as equipment/building expenses

Year over Year Actual Notes

^A Capital expenses for Mental Health and Security Grant not spent in FY 20-21, but spent in 21-22 plus increased school building modification expenses in FY 21-22

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15*
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	-
Revenues										
Tuition	-	-	-	0.00%	-	-	-	0.00%	-	-
Contributions/Donations	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-	-	0.00%	-	-
Supplies	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Change in Fund Balance	-	-	-		-	-	-		-	-
Assigned to School Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -

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

2021-2022 Budget to Actual Notes

None

Year over Year Actual Notes

None

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	4,231,985	6,021,484	6,021,484	100.00%	-	3,939,734	3,939,734	100.00%	-	52.84%
Revenues										
Transportation Fees	800,000	1,050,000	1,197,300	114.03%	147,300 ¹	762,891	295,523 ^A	38.74%	(467,368)	305.15%
State Categorical	5,083,827	5,083,827	5,062,749	99.59%	(21,078)	5,083,827	5,421,079	106.63%	337,252	-6.61%
Other	500,000	700,000	814,076	116.30%	114,076 ¹	600,000	476,644	79.44%	(123,356)	70.79%
Total Revenue	\$ 6,383,827	\$ 6,833,827	\$ 7,074,125	103.52%	\$ 240,298	\$ 6,446,718	\$ 6,193,246	96.07%	\$ (253,472)	14.22%
Transfer from General Fund	15,620,238	15,620,238	15,620,238	100.00%	-	15,017,215	15,017,215	100.00%	-	4.02%
Total Sources	\$ 26,236,050	\$ 28,475,549	\$ 28,715,847	100.84%	\$ 240,298	\$ 25,403,667	\$ 25,150,195	99.00%	\$ (253,472)	14.18%
Expenditures										
Salaries	13,201,043	12,497,452	10,758,764	86.09%	1,738,688 ²	12,568,746	10,609,631	84.41%	1,959,115	1.41%
Benefits	5,964,232	5,294,687	4,287,581	80.98%	1,007,106 ²	5,580,036	4,491,627	80.49%	1,088,409	-4.54%
Purchased Services	3,759,079	5,246,333	5,726,475	109.15%	(480,142) ³	3,852,154	2,534,502 ^B	65.79%	1,317,652	125.94%
Supplies	1,316,400	1,258,300	842,803	66.98%	415,497	1,285,140	750,549	58.40%	534,591	12.29%
Fuel	1,650,000	1,850,000	1,827,936	98.81%	22,064	1,600,000	1,126,603 ^C	70.41%	473,397	62.25%
Bus Purchases & Equipment	15,000	235,000	337,564	143.64%	(102,564)	69,000	26,810	38.86%	42,190	1159.10%
Other	(357,802)	(526,000)	(749,473)	142.49%	223,473 ⁴	(471,552)	(411,009)	87.16%	(60,543)	82.35%
Total Expenditures	\$ 25,547,952	\$ 25,855,772	\$ 23,031,649	89.08%	\$ 2,824,123	\$ 24,483,524	\$ 19,128,713	78.13%	\$ 5,354,811	20.40%
Change in Fund Balance	(3,543,887)	(3,401,707)	(337,285)		(3,064,422)	(3,019,591)	2,081,748		5,101,339	-116.20%
Balance on Hand June 30	\$ 688,098	\$ 2,619,777	\$ 5,684,199	216.97%	\$ 3,064,422	\$ 920,143	\$ 6,021,482	654.41%	\$ 5,101,339	-5.60%

2021-2022 Budget to Actual Notes

- ¹ Ridership greater than anticipated for 2021-2022 and rate increases implemented in 2020 resulted in higher revenue
- ² Transportation department experienced driver and transportation educational assistant shortages despite increases in hiring and retention stipends
- ³ Purchased Services year end actuals came in over budget due to student transportation from third party vendors increasing because of bus driver shortages within DCSD as well as an increased need for Special Education transportation to out of district facility schools
- ⁴ Other expenses are a larger credit due to resuming field trip transportation this year and reflects field trip transportation charges to schools

Year over Year Actual Notes

- ^A Total fees collected increased year-over-year due to return to in-person learning five days a week compared to hybrid learning in 2020-2021 and restoration of normal one mile and two mile transport zones
- ^B Purchased Services increased year-over-year due to increase in student transportation from third party vendors due to bus driver shortages internally and increased need for Special Education transportation to out of district facility schools
- ^C Fuel increased year-over-year due to increased miles driven from return to in-person learning five days a week compared to hybrid learning in 2020-2021 and increased fuel prices in 2021-2022

Unaudited for management use only



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	2,765,997	4,324,657	4,324,657	100.00%	-	1,092,534	1,092,534	100.00%	-	295.84%
Revenues										
Food Sales	10,030,300	5,122,000	4,862,607	94.94%	(259,393)	1,468,854	2,150,842 ^A	146.43%	681,988	126.08%
Federal Reimbursement	2,615,958	25,500,000	25,989,317	101.92%	489,317	14,664,262	16,059,720 ^A	109.52%	1,395,458	61.83%
Commodity Contribution	895,670	978,018	1,015,326	103.81%	37,308	790,966	790,413	99.93%	(553)	28.46%
Miscellaneous	114,000	61,500	53,083	86.31%	(8,417)	53,000	90,464	170.69%	37,464	-41.32%
Sale of Capital Assets	-	10,468	21,396	204.39%	10,928	36,413	39,547	108.61%	3,134	-45.90%
State Match Child Nutr. & CDE Revenue	155,000	98,966	98,966	100.00%	-	99,403	99,403	100.00%	-	-0.44%
Total Revenues	\$ 13,810,928	\$ 31,770,952	\$ 32,040,695	100.85%	\$ 269,743	\$ 17,112,898	\$ 19,230,388	112.37%	\$ 2,117,490	66.61%
Transfer from General Fund	351,634	445,352	445,352	100.00%	-	445,352	351,634	78.96%	-	26.65%
Total Sources	\$ 16,928,559	\$ 36,540,961	\$ 36,810,704	100.74%	\$ (269,743)	\$ 18,650,784	\$ 20,674,556	110.85%	\$ 2,117,490	78.05%
Expenditures										
Salaries	4,923,632	8,768,532	8,197,806	93.49%	570,726	5,559,762	6,070,457	109.19%	(510,695)	35.04%
Benefits	2,048,904	3,462,610	3,189,561	92.11%	273,049	2,639,162	2,498,060	94.65%	141,102	27.68%
Food & Commodities	5,062,196	11,526,118	11,540,103	100.12%	(13,985)	6,305,285	6,789,929 ^B	107.69%	(484,644)	69.96%
Purchased Services & Repairs	405,900	304,500	249,054	81.79%	55,446	108,338	86,951	80.26%	21,387	186.43%
Supplies	809,400	1,536,945	1,521,633	99.00%	15,312	832,363	818,561 ^B	98.34%	13,802	85.89%
Equipment	102,000	3,520,000	454,603	12.91%	3,065,397 ¹	160,544	105,609	65.78%	54,935	330.46%
Other	810,530	2,183,878	2,173,274	99.51%	10,604	838,163	74,050	8.83%	764,113	2834.86%
Total Expenditures	\$ 14,162,562	\$ 31,302,583	\$ 27,326,033	87.30%	\$ 3,976,550	\$ 16,443,617	\$ 16,443,617	100.00%	\$ -	66.18%
Change in Fund Balance	-	913,721	5,160,014		(4,246,293)	1,114,633	3,138,406		2,117,491	64.42%
Balance on Hand June 30	\$ 2,765,997	\$ 5,238,378	\$ 9,484,671	181.06%	\$ 4,246,293	\$ 2,207,167	\$ 4,230,940	191.69%	\$ 2,117,491	124.17%

2021-2022 Budget to Actual Notes

¹ Final Revised Budget includes estimated project cost for new freezer construction to occur in 2022, while actual expenses are those that have occurred by the end of the 21-22 fiscal year as well as late summer and/or early fall of the 22-23 fiscal year

Year over Year Actual Notes

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

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

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Nutrition Services Non-NSLP Fund - Fund 28
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	23,602	16,800	16,800	100.00%	-	117,806	117,806	100.00%	-	-86%
Revenues										
Food Sales	6,727,155	-	-	0.00%	-	738,176	248,891	33.72%	(489,285)	-100.00%
Federal Reimbursement	-	-	-	0.00%	-	-	-	0.00%	-	-
Commodity Contribution	-	-	-	0.00%	-	-	-	0.00%	-	-
Miscellaneous	-	-	-	0.00%	-	-	-	0.00%	-	-
Sale of Capital Assets	-	-	-	0.00%	-	-	-	0.00%	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Revenues	\$ 6,727,155	\$ -	\$ -	0.00%	\$ -	\$ 738,176	\$ 248,891	33.72%	\$ (489,285)	-100.00%
Transfer from General Fund	93,718	-	-	0.00%	-	-	93,718	0.00%	-	-100.00%
Total Sources	\$ 6,844,475	\$ 16,800	\$ 16,800	100.00%	\$ - ¹	\$ 855,982	\$ 460,415 ^A	53.79%	\$ (489,285)	-96.35%
Expenditures										
Salaries	2,411,550	-	-	0.00%	-	226,512	9,592	4.23%	216,920	-100.00%
Benefits	1,136,998	-	-	0.00%	-	158,126	2,232	1.41%	155,894	-100.00%
Food & Commodities	2,588,505	-	-	0.00%	-	229,046	147,298	64.31%	81,748	-100.00%
Purchased Services & Repairs	432,100	-	-	0.00%	-	95,939	50,227	52.35%	45,712	-100.00%
Supplies	176,000	-	-	0.00%	-	134,421	128,608	95.68%	5,813	-100.00%
Equipment	48,000	-	-	0.00%	-	11,938	11,938	100.00%	-	-100.00%
Other	27,720	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ 6,820,873	\$ -	\$ -	0.00%	\$ - ¹	\$ 855,982	\$ 349,896 ^A	40.88%	\$ 506,086	-100.00%
Change in Fund Balance	-	-	-	-	-	(117,806)	(7,287)	-	16,802	-100.00%
Balance on Hand June 30	\$ 23,602	\$ 16,800	\$ 16,800	100.00%	\$ -	\$ -	\$ 110,520	0.00%	\$ 16,802	-84.80%

2021-2022 Budget to Actual Notes

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

Year over Year Actual Notes

^A In 2020-2021, after Q3, high schools were moved onto the National School Lunch Program during the pandemic and a reclassification of expenses from Fund 28 to Fund 21 occurred

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Governmental Designated Purpose Grants Fund - Fund 22
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	-
Revenues										
State Revenue	2,433,519	1,790,224	1,631,511	91.13%	(158,713)	2,444,413	2,244,840	91.84%	(199,573)	-27.32%
Federal Revenue	31,064,251	27,087,861	25,672,389	94.77%	(1,415,472)	42,851,040	39,155,343 ^A	91.38%	(3,695,697)	-34.43%
Other Revenue	390,743	463,879	317,256	68.39%	(146,623)	438,973	298,470	67.99%	(140,503)	6.29%
Total Revenue	\$ 33,888,513	\$ 29,341,964	\$ 27,621,156	94.14%	\$ (1,720,808)	\$ 45,734,426	\$ 41,698,653	91.18%	\$ (4,035,773)	-33.76%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 33,888,513	\$ 29,341,964	\$ 27,621,156	94.14%	\$ (1,720,808)	\$ 45,734,426	\$ 41,698,653	91.18%	\$ (4,035,773)	-33.76%
Expenditures										
Salaries	12,441,203	13,151,753	13,010,782	98.93%	140,971	22,979,868	22,814,766 ^A	99.28%	165,102	-42.97%
Benefits	2,780,611	4,175,379	4,045,179	96.88%	130,200	6,504,528	6,368,061 ^A	97.90%	136,467	-36.48%
Purchased/Property Services	5,948,811	5,626,055	4,902,662	87.14%	723,393	6,008,566	4,799,484	79.88%	1,209,082	2.15%
Supplies	10,398,307	4,070,307	3,509,226	86.22%	561,081	6,845,388	5,482,326 ^A	80.09%	1,363,062	-35.99%
Equipment	1,461,058	46,255	38,015	82.18%	8,240	1,461,058	1,431,939	98.01%	29,119	-97.35%
Other	858,523	2,272,215	2,115,292	93.09%	156,923	1,935,018	802,078	41.45%	1,132,940	163.73%
Total Expenditures	\$ 33,888,513	\$ 29,341,964	\$ 27,621,156	94.14%	\$ 1,720,808	\$ 45,734,426	\$ 41,698,653	91.18%	\$ 4,035,773	-33.76%
Change in Fund Balance	-	-	-	-	-	-	-	-	-	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -

2021-2022 Budget to Actual Notes

None

Year over Year Actual Notes

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

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	1,211,764	1,082,553	1,082,553	100.00%	-	1,116,388	1,116,388	100.00%	-	-3.03%
Revenue										
Pupil Activity	710,580	1,210,510	1,173,293	96.93%	(37,217)	1,685,550	346,906 ^A	20.58%	(1,338,490)	238.22%
Total Revenue	\$ 710,580	\$ 1,210,510	\$ 1,173,293	96.93%	\$ (37,217)	\$ 1,685,550	\$ 346,906	20.58%	\$ (1,338,490)	238.22%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 1,922,344	\$ 2,293,063	\$ 2,255,846	98.38%	\$ (37,217)	\$ 2,801,938	\$ 1,463,294	52.22%	\$ (1,338,490)	54.16%
Expenditures										
Salaries	57,303	57,303	92,144	160.80%	(34,841)	122,704	36,808	30.00%	85,896	150.34%
Benefits	12,807	12,807	20,492	160.00%	(7,685)	27,424	8,227	30.00%	19,197	149.09%
Purchased/Property Services	198,661	536,661	322,156	60.03%	214,505	749,326	4,507 ^A	0.60%	744,819	7047.79%
Supplies	416,415	596,275	539,498	90.48%	56,777	762,864	299,970 ^A	39.32%	462,894	79.85%
Equipment	6,613	6,613	26,448	399.95%	(19,835)	12,589	6,085	48.34%	6,504	334.64%
Other	18,781	18,781	31,107	165.63%	(12,326)	19,784	25,298	127.87%	(5,514)	22.96%
Total Expenditures	\$ 710,580	\$ 1,228,440	\$ 1,031,846	84.00%	\$ 196,594	\$ 1,694,691	\$ 380,894	22.48%	\$ 1,313,797	170.90%
Change in Fund Balance	-	(17,930)	141,448		(159,378)	(9,141)	(33,988)		(24,693)	-516.16%
Assigned to School Program Carry Over	\$ 1,211,764	\$ 1,064,623	\$ 1,231,765	115.70%	\$ 167,142	\$ 1,107,247	\$ 1,089,838	98.43%	\$ (17,409)	13.02%
Balance on Hand June 30 - Other	\$ -	\$ -	\$ (7,764)	0.00%	\$ (7,764)	\$ -	\$ (7,438)	0.00%	\$ (7,284)	4.38%

2021-2022 Budget to Actual Notes

¹ Participation in student-led clubs rebounded to pre-COVID levels

Year over Year Actual Notes

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

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	1,316,974	1,788,114	1,788,114	100.00%	-	1,098,884	1,098,884	100.00%	-	62.72%
Revenues										
Student Fees	2,712,524	3,278,871	3,532,316	107.73%	253,445 ¹	2,773,126	2,002,930	72.23%	(345,334)	76.36%
Gate Fees	1,309,007	1,309,007	980,511	74.90%	(328,496) ²	850,057	228,938	26.93%	(621,119)	328.29%
Donations and Fundraising	1,602,696	1,602,696	2,631,794	164.21%	1,029,098	2,445,444	1,316,074	53.82%	(1,129,370)	99.97%
Merchandise Sales	4,105,528	4,105,528	4,673,832	113.84%	568,304 ¹	4,497,869	3,021,286	67.17%	(1,476,583)	54.70%
Other Pupil Income	1,332,382	703,724	383,876	54.55%	(319,848)	1,818,974	607,139	33.38%	(1,636,697)	-36.77%
Total Revenue	\$ 11,062,137	\$ 10,999,826	\$ 12,202,329	110.93%	\$ 1,202,503	\$ 12,385,470	\$ 7,176,366 ^A	57.94%	\$ (5,209,104)	70.03%
Transfer from General Fund	4,156,918	4,395,546	4,395,546	100.00%	-	4,091,523	4,091,523	100.00%	-	7.43%
Total Sources	\$ 16,536,029	\$ 17,183,486	\$ 18,385,989	107.00%	\$ (1,202,503)	\$ 17,575,877	\$ 12,366,773	70.36%	\$ (5,209,104)	48.67%
Expenditures										
Salaries	4,820,514	4,951,356	5,313,192	107.31%	(361,836)	4,169,663	4,219,519 ^B	101.20%	(49,856)	25.92%
Benefits	1,077,085	1,106,243	1,195,819	108.10%	(89,576)	971,850	943,028 ^B	97.03%	28,822	26.81%
Purchased Services	4,102,853	4,103,732	4,448,819	108.41%	(345,087)	4,996,487	2,366,929 ^C	47.37%	2,629,558	87.96%
Supplies	4,124,978	4,118,731	4,417,968	107.27%	(299,237)	5,174,868	2,707,587 ^C	52.32%	2,467,281	63.17%
Equipment	320,631	392,291	359,758	91.71%	32,533	442,208	256,403	57.98%	185,805	40.31%
Other	772,994	754,200	126,765	16.81%	627,435	754,905	85,192	11.29%	669,713	48.80%
Total Expenditures	\$ 15,219,055	\$ 15,426,553	\$ 15,862,320	102.82%	\$ (435,767)	\$ 16,509,981	\$ 10,578,658	64.07%	\$ 5,931,323	49.95%
Change in Fund Balance	-	(31,181)	735,555		(766,736)	(32,988)	689,230		722,218	6.72%
Assigned to School Carry Over	\$ 1,316,974	\$ 1,756,933	\$ 2,914,971	165.91%	\$ 1,158,038	\$ 1,065,896	\$ 1,883,763	176.73%	\$ 760,053	54.74%
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ (391,302)	0.00%	\$ (391,302)	\$ -	\$ (95,649)	0.00%	\$ (37,835)	309.10%

2021-2022 Budget to Actual Notes

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

² Final Revised Budget reallocated between Gate Fees and Donations to reflect revenue collected in 2021-2022

Year over Year Actual Notes

^A 2021-2022 revenue higher than in 2020-2021 due to pandemic restrictions being lifted

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

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

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	293,304	182,824	182,824	100.00%	-	1,728,197	1,728,197	100.00%	-	-89.42%
Revenues										
Tuition	13,208,653	8,117,386	9,581,121	118.03%	1,463,735	7,778,868	5,206,680 ^A	66.93%	(2,572,188)	84.02%
Other	-	3,019,075	2,742,381	90.84%	(276,694)	734,802	947,446	128.94%	212,644	189.45%
Total Revenue	\$ 13,208,653	\$ 11,136,461	\$ 12,323,502	110.66%	\$ 1,187,041	\$ 8,513,670	\$ 6,154,126	72.29%	\$ (2,359,544)	100.25%
Transfer from General Fund	487,045	2,262,045	2,262,045	100.00%	-	487,045	487,045 ^B	100.00%	-	364.44%
Total Sources	\$ 13,989,002	\$ 13,581,330	\$ 14,768,371	108.74%	\$ 1,187,041	\$ 10,728,912	\$ 8,369,368	78.01%	\$ (2,359,544)	76.46%
Expenditures										
Salaries	6,776,238	7,033,956	5,856,982	83.27%	1,176,974	6,454,594	5,595,961	86.70%	858,633	4.66%
Benefits	2,447,562	2,393,288	2,126,799	88.87%	266,489	2,422,873	1,959,880	80.89%	462,993	8.52%
Purchased Services	1,176,990	902,770	890,708	98.66%	12,062	540,697	294,059	54.39%	246,638	202.90%
Supplies	642,726	412,782	211,100	51.14%	201,682	353,013	123,768	35.06%	229,245	70.56%
Field Trips and Other	2,652,182	626,220	430,850	68.80%	195,370	222,933	216,454	97.09%	10,057	99.05%
Total Expenditures	\$ 13,695,698	\$ 11,369,016	\$ 9,516,440	83.71%	\$ 1,852,576	\$ 9,994,110	\$ 8,190,123 ^A	81.95%	\$ 1,807,565	16.19%
Change in Fund Balance	-	2,029,490	5,069,108		(3,039,618)	(993,395)	(1,548,952)		(551,979)	-427.26%
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	
Balance on Hand June 30 (BASE Department)	\$ 293,304	\$ 2,212,314	\$ 5,251,932	237.40%	\$ 3,039,618	\$ 734,802	\$ 179,245	24.39%	\$ (551,979)	2830.03%

2021-2022 Budget to Actual Notes

¹ Year end actuals came in over budget due to increased participation rates

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

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

⁴ Year end actuals for supplies and field trips came in under budget due to less supplies being needed at sites and bussing shortages

Year over Year Actual Notes

^A Program participation is higher than in 2020-2021 due to pandemic restrictions being lifted and hybrid learning

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

Unaudited for management use only



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	71,864,109	71,813,488	71,813,488	100.00%	-	67,613,197	67,613,197	100.00%	-	6.21%
Revenues										
Property Taxes	60,042,104	65,382,570	65,497,537	100.18%	114,967	60,042,104	60,010,997	99.95%	(31,107)	9.14%
Investment Earnings	35,081	35,081	224,466	639.85%	189,385	463,915	125,375	27.03%	(338,540)	79.04%
Total Revenues	\$ 60,077,185	\$ 65,417,651	\$ 65,722,002	100.47%	\$ 304,351	\$ 60,506,019	\$ 60,136,372	99.39%	\$ (369,647)	9.29%
Total Sources	\$ 131,941,294	\$ 137,231,139	\$ 137,535,490	100.22%	\$ 304,351	\$ 128,119,216	\$ 127,749,569	99.71%	\$ (369,647)	7.66%
Expenditures										
Principal	36,635,000	55,360,000	55,360,000	100.00%	-	35,465,000	35,465,000	100.00%	-	56.10%
Interest	18,691,207	18,691,207	18,691,206	100.00%	-	20,467,581	20,467,581	100.00%	-	-8.68%
Fiscal Charges	5,500	7,000	3,642	52.02%	3,358	5,593	3,500	62.58%	2,093	4.05%
Total Expenditures	\$ 55,331,707	\$ 74,058,207	\$ 74,054,848	100.00%	\$ 3,359	\$ 55,938,174	\$ 55,936,081	100.00%	\$ 2,093	32.39%
Other Financing Sources (Uses)										
Proceeds from Bond Refunding	-	-	-	0.00%	-	-	-	0.00%	-	-
Refunding Bond Premium	-	-	-	0.00%	-	-	-	0.00%	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	0.00%	-	-	-	0.00%	-	-
Transfer to/(from) General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	-
Change in Fund Balance	4,745,478	(8,640,556)	(8,332,846)		(307,710)	4,567,845	4,200,291		(367,554)	-298.39%
Balance on Hand June 30	\$ 76,609,587	\$ 63,172,932	\$ 63,480,642	100.49%	\$ 307,710	\$ 72,181,042	\$ 71,813,488	99.49%	\$ (367,554)	-11.60%

2021-2022 Budget to Actual Notes

¹ DCSD paid off 2010 bond series fully in June 2022 after spring interest payment

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

Year over Year Actual Notes

None

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted	Final Revised	Year to Date as a % of		Budget to	Final Revised	Year to Date as a % of	Budget to	Current Year End	
	Annual Budget	Annual Budget	Year to Date Actual	Final Revised Budget	Actual Variance	Annual Budget	Year to Date Actual	Final Revised Budget	Year End Variance	of Prior Year End Actual
Balance on Hand July 1	14,451	12,114,460	12,114,460	100.00%	-	20,533	20,533	100.00%	-	58899.95%
Revenues										
Interest on Investment	-	-	155	0.00%	155	6,384	228	3.57%	(6,156)	-31.96%
Cert of Participation - AspenView	-	-	-	0.00%	-	882,641	882,641 ^A	100.00%	-	-100.00%
Total Revenues	\$ -	\$ -	\$ 155	0.00%	\$ 155	\$ 889,025	\$ 882,869	99.31%	\$ (6,156)	-99.98%
Total Sources	\$ 14,451	\$ 12,114,460	\$ 12,114,615	100.00%	\$ 155	\$ 909,558	\$ 903,402	99.32%	\$ (6,156)	1241.00%
Expenditures										
Principal Retirement	2,078,700	2,080,000	2,080,000	100.00%	-	2,580,000	2,580,000	100.00%	-	-19.38%
Interest	353,616	555,904	555,903	100.00%	-	819,656	819,656	100.00%	-	-32.18%
Debt Issuance Costs & Fiscal Charges	6,750	6,750	4,064	60.21%	2,686	6,750	4,750	70.37%	2,000	-14.43%
Total Expenditures	\$ 2,439,066	\$ 2,642,654	\$ 2,639,968	99.90%	\$ 2,686	\$ 3,406,406	\$ 3,404,406	99.94%	\$ 2,000	-22.45%
Other Financing Sources (Uses)										
Proceeds from COP Refunding	-	-	-	0.00%	-	-	- ^B	0.00%	12,098,083	
Refunding COP Premium	-	-	-	0.00%	-	-	-	0.00%	-	
Payment to Refunded Escrow Agent	-	(12,218,034)	(12,218,034)	100.00%	-	-	- ^B	0.00%	-	
Transfer from Other Funds	2,432,316	2,746,228	2,746,228	100.00%	-	2,517,381	2,517,381	100.00%	-	9.09%
Total Other Financing Sources (Uses)	\$ 2,432,316	\$ (9,471,806)	\$ (9,471,806)	100.00%	\$ -	\$ 2,517,381	\$ 2,517,381	100.00%	\$ 12,098,083	-476.26%
Change in Fund Balance	(6,750)	(12,114,460)	(12,111,619)		(2,841)	-	(4,156)		12,093,927	291332.61%
Balance on Hand June 30	\$ 7,701	\$ -	\$ 2,841	0.00%	\$ 2,841	\$ 20,533	\$ 16,377	79.76%	\$ 12,093,927	-82.65%

2021-2022 Budget to Actual Notes

None

Year over Year Actual Notes

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

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

Unaudited for management use only



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	103,945,554	109,950,863	109,950,863	100.00%	-	211,846,862	211,846,862	100.00%	-	-48.10%
Revenues										
Bond Issuance	-	-	-	0.00%	-	-	-	0.00%	-	-
State Revenue from CDE	-	-	-	0.00%	-	-	-	0.00%	-	-
Interest	1,659,548	1,659,548	(351,295)	-21.17%	(2,010,843) ¹	1,157,232	446,926	38.62%	(710,306)	-178.60%
Total Revenue	\$ 1,659,548	\$ 1,659,548	\$ (351,295)	-21.17%	\$ (2,010,843)	\$ 1,157,232	\$ 446,926	38.62%	\$ (710,306)	-178.60%
Transfer to/from Other Funds	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 105,605,102	\$ 111,610,411	\$ 109,599,568	98.20%	\$ (2,010,843)	\$ 213,004,094	\$ 212,293,788	99.67%	\$ (710,306)	-48.37%
Expenditures										
Salaries	162,302	162,302	134,805	83.06%	27,497	170,136	162,302	95.40%	7,834	-16.94%
Benefits	46,055	46,055	37,852	82.19%	8,203	56,627	46,950	82.91%	9,677	-19.38%
Buildings & Building Improvements	77,907,233	80,151,708	68,082,448	84.94%	12,069,260 ²	119,900,998	100,536,440	83.85%	19,364,558	-32.28%
Purchased Services	957,140	957,140	706,285	73.79%	250,855	1,598,384	1,597,236	99.93%	1,148	-55.78%
Supplies	-	-	-	0.00%	-	-	-	0.00%	-	-
Debt Issuance Costs & Fiscal Charges	-	-	-	0.00%	-	2,000	-	0.00%	2,000	-
Other	-	-	165	0.00%	(165)	-	-	0.00%	-	-
Total Expenditures	\$ 79,072,730	\$ 81,317,205	\$ 68,961,554	84.81%	\$ 12,355,651	\$ 121,728,145	\$ 102,342,928	84.07%	\$ 19,385,217	-32.62%
Change in Fund Balance	(77,413,182)	(79,657,657)	(69,312,849)		(10,344,808)	(120,570,913)	(101,896,002)		18,674,911	-31.98%
Balance on Hand June 30	\$ 26,532,372	\$ 30,293,206	\$ 40,638,014	134.15%	\$ 10,344,808	\$ 91,275,949	\$ 109,950,860 ^A	120.46%	\$ 18,674,911	-63.04%

2021-2022 Budget to Actual Notes

¹ Interest earnings budget did not account for annual market value adjustments to interest earnings

² Buildings & Building Improvements year end actuals under budget due to summer 2022 CIP projects and renovations rolling into the 22-23 fiscal year

Year over Year Actual Notes

^A Bond projects are starting to slow as the bond spend plan is nearing completion

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	-	-	-	0.00%	-	-	-	0.00%	-	-
Revenues										
COP Issuance	-	-	-	0.00%	-	-	-	0.00%	-	-
Premium on Bond	-	-	-	0.00%	-	-	-	0.00%	-	-
Investment Earnings	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Building & Building Improvements	-	-	-	0.00%	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-	-	0.00%	-	-
Supplies	-	-	-	0.00%	-	-	-	0.00%	-	-
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Change in Fund Balance	-	-	-		-	-	-		-	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -

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

2021-2022 Budget to Actual Notes

None

Year over Year Actual Notes

None

Unaudited for management use only



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Medical Fund - Fund 65
 4th Quarter Budget to Actual
 For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	6,577,932	3,969,420	3,969,420	100.00%	-	9,183,507	9,183,507	100.00%	-	-56.78%
Revenues										
Health Insurance Premiums	51,586,909	50,586,909	47,592,054	94.08%	(2,994,855) ¹	52,760,171	50,624,111 ^A	95.95%	(2,136,060)	-5.99%
Dental Insurance Premiums	3,667,831	3,667,831	3,196,177	87.14%	(471,654) ¹	3,491,609	3,305,586	94.67%	(186,023)	-3.31%
Investment Earnings	19,897	19,897	12,940	65.04%	(6,957)	240,000	15,318	6.38%	(224,682)	-15.52%
Other	24,500	24,500	9,490	38.73%	(15,010)	31,000	34,123	110.07%	3,123	-72.19%
Total Revenues	\$ 55,299,137	\$ 54,299,137	\$ 50,810,661	93.58%	\$ (3,488,476)	\$ 56,522,780	\$ 53,979,138	95.50%	\$ (2,543,642)	-5.87%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 61,877,069	\$ 58,268,557	\$ 54,780,081	94.01%	\$ (3,488,476)	\$ 65,706,287	\$ 63,162,645	96.13%	\$ (2,543,642)	-13.27%
Expenditures										
Salaries	37,800	37,800	34,475	91.20%	3,325	36,900	31,100	84.28%	5,800	10.85%
Benefits	2,619,601	9,601	7,705	80.25%	1,896	2,619,372	2,587,990 ^B	98.80%	31,382	-99.70%
Health Plan	49,435,993	51,128,104	49,034,673	95.91%	2,093,431 ²	51,122,732	51,940,579	101.60%	(817,847)	-5.59%
Dental Plan	3,279,609	3,279,609	3,216,886	98.09%	62,723	3,473,709	2,953,829	85.03%	519,880	8.91%
Stop Loss Premiums	744,403	744,403	710,887	95.50%	33,516	734,342	684,848	93.26%	49,494	3.80%
Purchased Services	1,025,540	1,025,540	1,064,335	103.78%	(38,795)	982,904	943,322	95.97%	39,582	12.83%
Other	43,500	43,500	28,816	66.24%	14,684	46,500	51,557	110.87%	(5,057)	-44.11%
Total Expenditures	\$ 57,186,446	\$ 56,268,557	\$ 54,097,777	96.14%	\$ 2,170,780	\$ 59,016,459	\$ 59,193,224	100.30%	\$ (176,765)	-8.61%
Change in Fund Balance	(1,887,309)	(1,969,420)	(3,287,116)		1,317,696	(2,493,679)	(5,214,086)		(2,720,407)	-36.96%
Assigned to Contingency for Self-Insured Plans	\$ 4,000,000	\$ 2,000,000	\$ 682,304	34.12%	\$ (1,317,696)	\$ 4,000,000	\$ 3,969,421	99.24%	\$ (30,579)	-82.81%
Balance on Hand June 30	\$ 690,623	\$ -	\$ -	0.00%	\$ -	\$ 2,689,828	\$ -	0.00%	\$ (2,689,828)	

2021-2022 Budget to Actual Notes

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

² Decrease in medical claims in fourth quarter compared to previous quarter where monthly average decreased from \$4.8M to \$4.0M

Year over Year Actual Notes

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

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

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	615,608	599,634	599,634	100.00%	-	704,606	704,606	100.00%	-	-14.90%
Revenues										
Short Term Disability Insurance Premiums	512,275	512,275	506,075	98.79%	(6,200)	524,880	498,133	94.90%	(26,747)	1.59%
Total Revenue	\$ 512,275	\$ 512,275	\$ 506,075	98.79%	\$ (6,200)	\$ 524,880	\$ 498,133	94.90%	\$ (26,747)	1.59%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Sources	\$ 1,127,883	\$ 1,111,909	\$ 1,105,709	99.44%	\$ (6,200)	\$ 1,229,486	\$ 1,202,739	97.82%	\$ (26,747)	-8.07%
Expenditures										
Salaries	-	-	-	0.00%	-	-	-	0.00%	-	-
Benefits	-	-	-	0.00%	-	-	-	0.00%	-	-
Short Term Disability Insurance Claims	440,670	492,366	524,355	106.50%	(31,989) ¹	462,559	437,901	94.67%	24,658	19.74%
Purchased Services	190,000	190,000	157,631	82.96%	32,369 ¹	190,000	165,204	86.95%	24,796	-4.58%
Other	-	-	-	0.00%	-	-	-	0.00%	-	-
Total Expenditures	\$ 630,670	\$ 682,366	\$ 681,986	99.94%	\$ 380	\$ 652,559	\$ 603,105	92.42%	\$ 49,454	13.08%
Change in Fund Balance	(118,395)	(170,091)	(175,910)		5,819	(127,679)	(104,972)		22,707	67.58%
Balance on Hand June 30	\$ 497,213	\$ 429,543	\$ 423,724	98.65%	\$ (5,819)	\$ 576,927	\$ 599,634	103.94%	\$ 22,707	-29.34%

2021-2022 Budget to Actual Notes

¹ Year end actuals came in under budget due to a decrease in covered members (staff eligible for short term disability insurance) reducing both the total fees paid to The Standard for insurance coverage as well as claims

Year over Year Actual Notes

None

Unaudited for management use only



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Actual as % of Prior Year End Actual
Balance on Hand July 1	37,629	41,629	41,629	100.00%	-	37,012	37,012	100.00%	-	12.47%
Revenues										
Contributions	48,000	48,000	48,000	100.00%	-	56,617	56,617	100.00%	-	-15.22%
Total Revenue	\$ 48,000	\$ 48,000	\$ 48,000	100.00%	\$ -	\$ 56,617	\$ 56,617	100.00%	\$ -	-15.22%
Transfer from General Fund	-	-	-	0.00%	-	-	-	0.00%	-	
Total Sources	\$ 85,629	\$ 89,629	\$ 89,629	100.00%	\$ -	\$ 93,629	\$ 93,629	100.00%	\$ -	-4.27%
Expenditures										
Grants and Scholarships	60,000	56,750	56,750	100.00%	-	56,000	52,000	92.86%	4,000	9.13%
Total Expenditures	\$ 60,000	\$ 56,750	\$ 56,750	100.00%	\$ -	\$ 56,000	\$ 52,000	92.86%	\$ 4,000	9.13%
Change in Fund Balance	(12,000)	(8,750)	(8,750)		-	617	4,617		4,000	-289.52%
Balance on Hand June 30	\$ 25,629	\$ 32,879	\$ 32,879	100.00%	\$ -	\$ 37,629	\$ 41,629	110.63%	\$ 4,000	-21.02%

2021-2022 Budget to Actual Notes

None

Year over Year Actual Notes

None

Unaudited for management use only



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 5,651,000	\$ 5,704,718	100.95%	\$ 5,704,718	100.95%	\$ 5,139,273	\$5,192,735.86	101.04%
Mill Levy/Override	783,000	794,338	101.45%	794,338	101.45%	784,643	785,432	100.10%
Tuition	-	-	0.00%	-	0.00%	64,334	81,055	125.99%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	11,000	12,911	117.37%	12,911	117.37%	27,141	27,463	101.18%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	146,700	139,069	94.80%	139,069	94.80%	68,267	88,379	129.46%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	1,000	29,014	2901.45%	29,014	2901.45%	3,000	7,576	252.55%
Rental/Lease	5,000	4,125	82.50%	4,125	82.50%	1,500	5,150	343.33%
Contributions/Donations	60,000	51,679	86.13%	51,679	86.13%	35,000	15,432	44.09%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	75,000	-	0.00%	-	0.00%	-	18,000	0.00%
Other State Revenue	229,344	232,170	101.23%	232,170	101.23%	216,290	214,905	99.36%
Grants Federal	163,788	109,736	67.00%	109,736	67.00%	282,707	297,428	105.21%
Fund Transfer	(442,186)	(442,561)	100.08%	(442,561)	100.08%	(443,141)	(437,141)	98.65%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,683,646	\$ 6,635,199	99.28%	\$ 6,635,199	99.28%	\$ 6,179,015	\$ 6,296,416	101.90%
<u>Expenditures:</u>								
Salaries	\$ 3,424,000	\$ 3,402,558	99.37%	\$ 3,402,558	99.37%	\$ 3,382,472	\$ 3,397,708	100.45%
Benefits	1,227,000	1,097,091	89.41%	1,097,091	89.41%	1,171,328	1,094,632	93.45%
Purchased Professional and Technical Services	177,000	135,632	76.63%	135,632	76.63%	107,315	123,200	114.80%
Purchased Property Services	338,000	306,996	90.83%	306,996	90.83%	242,473	267,170	110.19%
Other Purchased Services	537,500	527,754	98.19%	527,754	98.19%	527,216	524,979	99.58%
Supplies	252,000	221,794	88.01%	221,794	88.01%	306,938	245,833	80.09%
Property	518,000	261,426	50.47%	261,426	50.47%	403,488	360,125	89.25%
Other Expenses	62,000	9,681	15.61%	9,681	15.61%	104,116	9,809	9.42%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	4,200,000	-	0.00%	-	0.00%	3,600,000	-	0.00%
Total Expenditures	\$ 10,735,500	\$ 5,962,932	55.54%	\$ 5,962,932	55.54%	\$ 9,845,347	\$ 6,023,457	61.18%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

American Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 21,717,820	\$ 21,943,785	101.04%	\$ 21,943,785	101.04%	\$ 20,098,865	\$20,154,922.53	100.28%
Mill Levy/Override	3,015,789	3,056,991	101.37%	3,056,991	101.37%	3,045,561	3,045,561	100.00%
Tuition	1,747,023	1,716,068	98.23%	1,716,068	98.23%	1,757,580	1,667,533	94.88%
Transportation Fees	370,620	465,047	125.48%	465,047	125.48%	50,000	35,208	70.42%
Earnings on Investments	2,000	12,685	634.25%	12,685	634.25%	8,000	7,611	95.14%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	740,000	598,320	80.85%	598,320	80.85%	250,000	294,414	117.77%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	801,032	770,699	96.21%	770,699	96.21%	780,000	739,926	94.86%
Rental/Lease	135,000	140,811	104.30%	140,811	104.30%	140,000	148,731	106.24%
Contributions/Donations	816,938	179,222	21.94%	179,222	21.94%	120,000	160,161	133.47%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	85,000	77,295	90.93%
Categorical Revenue	772,500	703,534	91.07%	703,534	91.07%	779,400	779,400	100.00%
Other State Revenue	38,712	122,947	317.59%	122,947	317.59%	110,000	105,745	96.13%
Grants Federal	535,000	512,010	95.70%	512,010	95.70%	1,200,000	1,173,052	97.75%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	600,000	-	0.00%	-	0.00%	600,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 31,292,434	\$ 30,222,119	96.58%	\$ 30,222,119	96.58%	\$ 29,024,406	\$ 28,389,559	97.81%
<u>Expenditures:</u>								
Salaries	\$ 15,125,900	\$ 14,525,759	96.03%	\$ 14,525,759	96.03%	\$ 14,825,000	\$ 14,675,969	98.99%
Benefits	5,245,921	4,120,014	78.54%	4,120,014	78.54%	5,025,000	4,652,439	92.59%
Purchased Professional and Technical Services	767,115	497,606	64.87%	497,606	64.87%	300,000	286,989	95.66%
Purchased Property Services	4,389,130	4,187,566	95.41%	4,187,566	95.41%	4,000,000	4,083,266	102.08%
Other Purchased Services	2,898,529	2,833,030	97.74%	2,833,030	97.74%	2,650,000	2,498,350	94.28%
Supplies	1,186,450	888,670	74.90%	888,670	74.90%	1,000,000	955,272	95.53%
Property	1,318,540	302,812	22.97%	302,812	22.97%	925,000	712,208	77.00%
Other Expenses	145,200	54,199	37.33%	54,199	37.33%	75,000	57,907	77.21%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	211,000	190,401	0.00%	190,401	90.24%	211,000	202,004	95.74%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 31,287,785	\$ 27,600,057	88.21%	\$ 27,600,057	88.21%	\$ 29,011,000	\$ 28,124,404	96.94%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
<u>Revenue:</u>							
5700 Per Pupil Revenue	\$ 7,979,083	\$ 7,998,986	100.25%	\$ 7,998,986	100.25%	\$ 7,024,705	\$ 6,968,861.01
1110 Mill Levy/Override	1,115,340	1,115,340	100.00%	1,115,340	100.00%	1,056,000	1,055,517
1300 Tuition	254,400	251,729	98.95%	251,729	98.95%	232,000	220,761
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	420	737	175.56%	737	175.56%	2,000	2,911
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	323,000	335,286	103.80%	335,286	103.80%	183,170	163,687
1800 Community Service Activities	225,000	242,384	107.73%	242,384	107.73%	171,550	171,550
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	-
1910 Rental/Lease	24,000	20,805	86.69%	20,805	86.69%	11,000	11,000
1920 Contributions/Donations	85,000	3,129	3.68%	3,129	3.68%	86,000	85,250
1990 Miscellaneous Revenue	5,000	4,672	93.44%	4,672	93.44%	22,800	22,728
3000 Categorical Revenue	266,604	244,620	91.75%	244,620	91.75%	429,238	806,753
3954 Other State Revenue	126,471	141,524	111.90%	141,524	111.90%	13,000	12,932
4000 Grants Federal	148,336	137,221	92.51%	137,221	92.51%	93,261	93,253
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	1,006,600	1,006,600
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 10,552,654	\$ 10,496,434	99.47%	\$ 10,496,434	99.47%	\$ 10,331,324	\$ 10,621,803
<u>Expenditures:</u>							
0100 Salaries	\$ 5,059,028	\$ 5,503,962	108.79%	\$ 5,503,962	108.79%	\$ 4,989,000	\$ 4,984,792
0200 Benefits	1,553,029	1,479,098	95.24%	1,479,098	95.24%	1,456,500	1,454,310
0300 Purchased Professional and Technical Services	191,000	174,108	91.16%	174,108	91.16%	131,000	129,175
0400 Purchased Property Services	1,342,500	1,352,942	100.78%	1,352,942	100.78%	1,310,500	1,310,078
0500 Other Purchased Services	788,348	753,205	95.54%	753,205	95.54%	673,300	666,422
0600 Supplies	601,500	543,344	90.33%	543,344	90.33%	577,000	573,764
0700 Property	150,000	132,246	88.16%	132,246	88.16%	461,000	460,566
0800 Other Expenses	27,000	24,187	89.58%	24,187	89.58%	13,500	11,413
0900 Other Uses of Funds	200,000	200,000	100.00%	200,000	100.00%	275,000	275,000
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 9,912,405	\$ 10,163,090	102.53%	\$ 10,163,090	102.53%	\$ 9,886,800	\$ 9,865,518

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 7,690,896	\$ 7,691,436	100.01%	\$ 7,691,436	100.01%	\$ 6,992,509	\$ 6,996,285.82	100.05%
Mill Levy/Override	1,073,460	1,073,461	100.00%	1,073,461	100.00%	1,060,452	1,061,025	100.05%
Tuition	324,000	323,616	99.88%	323,616	99.88%	238,415	231,956	97.29%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	5,000	10,343	206.86%	10,343	206.86%	5,300	5,116	96.53%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	118,000	126,677	107.35%	126,677	107.35%	275,605	199,198	72.28%
Community Service Activities	82,000	146,377	178.51%	146,377	178.51%	26,820	70,554	263.07%
Other Local Revenue	-	-	0.00%	-	0.00%	-	350	0.00%
Rental/Lease	29,000	31,074	107.15%	31,074	107.15%	2,500	3,908	156.34%
Contributions/Donations	8,000	5,488	68.60%	5,488	68.60%	5,000	1,635	32.70%
Miscellaneous Revenue	-	6,282	0.00%	6,282	0.00%	-	5,604	0.00%
Categorical Revenue	4,677	4,677	100.00%	4,677	100.00%	11,137	-	0.00%
Other State Revenue	52,962	73,628	139.02%	73,628	139.02%	24,375	119,145	488.80%
Grants Federal	75,331	59,555	79.06%	59,555	79.06%	466,714	383,081	82.08%
Fund Transfer	86,394	86,394	100.00%	86,394	100.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	266,617	266,617	100.00%	266,617	100.00%	270,646	270,944	100.11%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,816,337	\$ 9,905,624	100.91%	\$ 9,905,624	100.91%	\$ 9,379,473	\$ 9,348,802	99.67%
<u>Expenditures:</u>								
Salaries	\$ 4,679,536	\$ 4,527,362	96.75%	\$ 4,527,362	96.75%	\$ 4,663,090	\$ 4,542,304	97.41%
Benefits	1,233,849	1,218,878	98.79%	1,218,878	98.79%	1,176,785	1,207,344	102.60%
Purchased Professional and Technical Services	158,700	84,006	52.93%	84,006	52.93%	116,700	75,754	64.91%
Purchased Property Services	1,817,845	1,720,896	94.67%	1,720,896	94.67%	1,755,276	1,671,718	95.24%
Other Purchased Services	870,266	842,823	96.85%	842,823	96.85%	835,943	750,874	89.82%
Supplies	594,463	438,851	73.82%	438,851	73.82%	477,743	370,652	77.58%
Property	314,000	308,478	98.24%	308,478	98.24%	225,872	180,832	80.06%
Other Expenses	78,650	66,544	84.61%	66,544	84.61%	39,100	31,639	80.92%
Other Uses of Funds	-	657	0.00%	657	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,747,309	\$ 9,208,494	94.47%	\$ 9,208,494	94.47%	\$ 9,290,509	\$ 8,831,116	95.06%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Challenge to Excellence Charter School
 Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
 For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 4,577,632	\$ 4,653,931	101.67%	\$ 4,653,931	101.67%	\$ 4,192,908	\$ 4,251,683.61	101.40%
Mill Levy/Override	633,938	641,620	101.21%	641,620	101.21%	632,672	643,002	101.63%
Tuition	7,000	3,694	52.77%	3,694	52.77%	9,500	3,869	40.72%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	8,000	7,164	89.55%	7,164	89.55%	12,600	5,446	43.22%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	100,000	163,582	163.58%	163,582	163.58%	65,000	88,932	136.82%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	55,000	59,464	108.12%	59,464	108.12%	55,000	56,806	103.28%
Rental/Lease	-	-	0.00%	-	0.00%	-	96	0.00%
Contributions/Donations	-	500	0.00%	500	0.00%	-	3,336	0.00%
Miscellaneous Revenue	3,500	8,139	232.53%	8,139	232.53%	3,500	7,281	208.03%
Categorical Revenue	286,325	228,115	79.67%	228,115	79.67%	242,212	232,632	96.04%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	130,658	130,658	100.00%	130,658	100.00%	206,179	231,279	112.17%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	37,560	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,839,613	\$ 5,896,866	100.98%	\$ 5,896,866	100.98%	\$ 5,419,571	\$ 5,524,362	101.93%
<u>Expenditures:</u>								
Salaries	\$ 2,759,088	\$ 2,605,957	94.45%	\$ 2,605,957	94.45%	\$ 2,605,507	\$ 2,577,560	98.93%
Benefits	1,079,479	829,573	76.85%	829,573	76.85%	1,016,202	834,665	82.14%
Purchased Professional and Technical Services	342,700	333,177	97.22%	333,177	97.22%	355,680	298,622	83.96%
Purchased Property Services	830,874	899,627	108.27%	899,627	108.27%	1,129,274	791,863	70.12%
Other Purchased Services	581,554	472,655	81.27%	472,655	81.27%	564,065	468,761	83.10%
Supplies	258,500	191,635	74.13%	191,635	74.13%	241,742	193,342	79.98%
Property	1,149,060	746,431	64.96%	746,431	64.96%	224,244	191,702	85.49%
Other Expenses	25,548	15,879	62.15%	15,879	62.15%	30,000	5,826	19.42%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,026,803	\$ 6,094,933	86.74%	\$ 6,094,933	86.74%	\$ 6,166,714	\$ 5,362,340	86.96%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 3,729,706	\$ 3,773,166	101.17%	\$ 3,773,166	101.17%	\$ 3,367,011	\$3,402,712.00	101.06%
Mill Levy/Override	515,445	525,289	101.91%	525,289	101.91%	511,671	514,165	100.49%
Tuition	771,000	829,263	107.56%	829,263	107.56%	570,450	642,716	112.67%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	2,500	(3,415)	-136.58%	(3,415)	-136.58%	19,000	2,744	14.44%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	125,000	153,766	123.01%	153,766	123.01%	125,000	107,872	86.30%
Community Service Activities	414,400	396,701	95.73%	396,701	95.73%	260,374	260,704	100.13%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	60,000	68,790	114.65%	68,790	114.65%	60,000	67,763	112.94%
Contributions/Donations	-	2,215	0.00%	2,215	0.00%	-	2,525	0.00%
Miscellaneous Revenue	30,000	25,710	85.70%	25,710	85.70%	11,000	39,740	361.27%
Categorical Revenue	130,000	157,867	121.44%	157,867	121.44%	135,763	155,684	114.67%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	61,998	62,018	100.03%	62,018	100.03%	152,500	153,810	100.86%
Fund Transfer	-	1,375	0.00%	1,375	0.00%	7,000	6,932	99.03%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	65,000	87,551	134.69%	87,551	134.69%	77,000	56,280	73.09%
Total Revenue	\$ 5,905,048	\$ 6,080,296	102.97%	\$ 6,080,296	102.97%	\$ 5,296,769	\$ 5,413,647	102.21%
<u>Expenditures:</u>								
Salaries	\$ 2,746,256	\$ 2,772,495	100.96%	\$ 2,772,495	100.96%	\$ 2,412,000	\$ 2,491,819	103.31%
Benefits	998,845	904,383	90.54%	904,383	90.54%	962,463	891,431	92.62%
Purchased Professional and Technical Services	272,500	270,479	99.26%	270,479	99.26%	259,500	252,854	97.44%
Purchased Property Services	781,000	806,128	103.22%	806,128	103.22%	770,000	766,061	99.49%
Other Purchased Services	377,000	370,339	98.23%	370,339	98.23%	378,600	356,122	94.06%
Supplies	262,700	239,513	91.17%	239,513	91.17%	216,950	168,990	77.89%
Property	194,000	222,412	114.65%	222,412	114.65%	58,000	35,803	61.73%
Other Expenses	19,600	10,391	53.02%	10,391	53.02%	19,600	4,300	21.94%
Other Uses of Funds	125,000	138,157	110.53%	138,157	110.53%	125,000	101,894	81.52%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	126,998	164,146	129.25%	164,146	129.25%	229,500	234,160	102.03%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,903,898	\$ 5,898,443	99.91%	\$ 5,898,443	99.91%	\$ 5,431,613	\$ 5,303,434	97.64%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
<u>Revenue:</u>							
5700 Per Pupil Revenue	\$ 3,314,253	\$ 3,374,011	101.80%	\$ 3,103,859	93.65%	\$ 2,996,459	\$ 3,042,605.00
1110 Mill Levy/Override	453,828	459,328	101.21%	421,490	92.87%	451,729	453,884
1300 Tuition	7,500	4,500	60.00%	4,500	60.00%	10,000	-
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	-	-	0.00%	-	0.00%	-	-
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	91,999	109,749	119.29%	108,326	117.75%	57,000	73,993
1800 Community Service Activities	150,000	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	-
1910 Rental/Lease	-	3,000	0.00%	1,500	0.00%	-	-
1920 Contributions/Donations	1,330	6,404	481.50%	8,088	608.12%	-	-
1990 Miscellaneous Revenue	7,000	5,491	78.44%	5,145	73.50%	16,000	25,168
3000 Categorical Revenue	-	-	0.00%	-	0.00%	-	-
3954 Other State Revenue	150,407	193,750	128.82%	184,297	122.53%	172,963	168,740
4000 Grants Federal	-	-	0.00%	-	0.00%	179,646	292,569
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	8,054	8,054	100.00%	8,054	100.00%	-	-
Total Revenue	\$ 4,184,371	\$ 4,164,287	99.52%	\$ 3,845,259	91.90%	\$ 3,883,797	\$ 4,056,959
<u>Expenditures:</u>							
0100 Salaries	\$ 1,613,668	\$ 1,594,694	98.82%	\$ 1,504,067	93.21%	\$ 1,479,543	\$ 1,683,258
0200 Benefits	547,485	469,503	85.76%	431,134	78.75%	437,693	501,387
0300 Purchased Professional and Technical Services	202,480	212,578	104.99%	200,201	98.87%	223,509	223,817
0400 Purchased Property Services	938,719	885,612	94.34%	800,529	85.28%	894,240	870,464
0500 Other Purchased Services	592,725	628,033	105.96%	598,251	100.93%	596,289	496,533
0600 Supplies	190,918	168,052	88.02%	189,096	99.05%	183,883	197,890
0700 Property	29,400	24,046	81.79%	24,046	81.79%	54,000	167,435
0800 Other Expenses	16,084	23,849	148.28%	23,498	146.10%	8,839	8,452
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 4,131,479	\$ 4,006,367	96.97%	\$ 3,770,822	91.27%	\$ 3,877,996	\$ 4,149,236

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

HOPE Online Learning Academy
 Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
 For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-20	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
<u>Revenue:</u>							
5700 Per Pupil Revenue	\$ 18,847,534	\$ 18,869,689	100.12%	\$ 18,869,689	100.12%	\$ 8,880,608	\$8,966,515.14
1110 Mill Levy/Override	-	-	0.00%	-	0.00%	-	-
1300 Tuition	-	-	0.00%	-	0.00%	-	-
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	-	-	0.00%	-	0.00%	280	263
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	-	-	0.00%	-	0.00%	-	-
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	-	-	0.00%	-	0.00%	-	-
1910 Rental/Lease	-	-	0.00%	-	0.00%	-	-
1920 Contributions/Donations	94,400	95,423	101.08%	95,423	101.08%	60,084	63,397
1990 Miscellaneous Revenue	2,500	14,098	563.93%	14,098	563.93%	69,929	1,343
3000 Categorical Revenue	234,681	79,261	33.77%	79,261	33.77%	518,464	472,364
3954 Other State Revenue	381,081	469,908	123.31%	469,908	123.31%	307,349	393,182
4000 Grants Federal	1,534,482	1,358,981	88.56%	1,358,981	88.56%	2,480,720	2,659,305
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	82,802	-
Total Revenue	\$ 21,094,678	\$ 20,887,361	99.02%	\$ 20,887,361	99.02%	\$ 12,400,236	\$ 12,556,369
<u>Expenditures:</u>							
0100 Salaries	\$ 2,924,042	\$ 3,466,512	118.55%	\$ 3,466,512	118.55%	\$ 2,484,965	\$ 2,510,220
0200 Benefits	931,175	1,078,153	115.78%	1,078,153	115.78%	879,558	875,349
0300 Purchased Professional and Technical Services	2,463,087	2,727,287	110.73%	2,727,287	110.73%	437,233	1,347,719
0400 Purchased Property Services	46,682	62,788	134.50%	62,788	134.50%	325,614	335,103
0500 Other Purchased Services	11,862,850	10,791,015	90.96%	10,791,015	90.96%	5,121,406	4,337,368
0600 Supplies	878,813	659,965	75.10%	659,965	75.10%	684,080	703,193
0700 Property	172,797	158,385	91.66%	158,385	91.66%	105,439	151,673
0800 Other Expenses	583,805	761,456	130.43%	761,456	130.43%	373,590	113,117
0900 Other Uses of Funds	48,780	10	0.02%	10	0.02%	15,586	11,662
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	796,455	639,537	80.30%	639,537	80.30%	1,786,744	1,816,987
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 20,708,486	\$ 20,345,108	98.25%	\$ 20,345,108	98.25%	\$ 12,214,215	\$ 12,202,392

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 8,665,161	\$ 8,677,991	100.15%	\$ 8,677,991	100.15%	\$ 6,536,169	\$6,603,665.25	101.03%
Mill Levy/Override	1,202,145	1,202,145	100.00%	1,202,145	100.00%	998,744	1,002,918	100.42%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	59,176	33,993	57.44%	33,993	57.44%	16,170	11,469	70.92%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	134,788	181,639	134.76%	181,639	134.76%	108,296	133,188	122.98%
Rental/Lease	12,000	12,000	100.00%	12,000	100.00%	-	-	0.00%
Contributions/Donations	5,593	3,588	64.15%	3,588	64.15%	26,700	52,582	196.94%
Miscellaneous Revenue	59,863	61,408	102.58%	61,408	102.58%	3,126	10,721	342.93%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	266,421	252,028	94.60%	252,028	94.60%	302,604	393,110	129.91%
Grants Federal	211,599	195,723	92.50%	195,723	92.50%	299,645	422,777	141.09%
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	\$ 10,616,745	\$ 10,620,514	100.04%	\$ 10,620,514	100.04%	\$ 8,291,453	\$ 8,630,429	104.09%
<u>Expenditures:</u>								
Salaries	\$ 3,425,218	\$ 3,361,012	98.13%	\$ 3,361,012	98.13%	\$ 2,687,891	\$ 2,768,195	102.99%
Benefits	904,233	906,198	100.22%	906,198	100.22%	794,015	688,740	86.74%
Purchased Professional and Technical Services	264,093	221,771	83.97%	221,771	83.97%	195,144	152,013	77.90%
Purchased Property Services	2,024,686	2,009,502	99.25%	351,274	17.35%	1,931,806	1,722,891	89.19%
Other Purchased Services	1,949,121	1,997,734	102.49%	1,997,734	102.49%	1,353,511	1,312,333	96.96%
Supplies	492,310	453,389	92.09%	453,389	92.09%	534,749	461,361	86.28%
Property	45,000	-	0.00%	-	0.00%	111,085	-	0.00%
Other Expenses	19,788	16,869	85.25%	16,869	85.25%	22,304	18,107	81.18%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,124,448	\$ 8,966,475	98.27%	\$ 7,308,248	80.10%	\$ 7,630,504	\$ 7,123,639	93.36%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 5,550,931	\$ 5,613,210	101.12%	\$ 5,613,210	101.12%	\$ 4,874,164	\$4,962,984.00	101.82%
Mill Levy/Override	781,223	787,670	100.83%	787,670	100.83%	739,087	779,144	105.42%
Tuition	131,250	123,700	94.25%	123,700	94.25%	131,250	113,325	86.34%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	5,000	4,819	96.38%	4,819	96.38%	7,500	775	10.33%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	141,925	112,378	79.18%	112,378	79.18%	136,280	92,057	67.55%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	110,000	69,954	63.59%	69,954	63.59%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	55,547	111.09%	55,547	111.09%	50,000	58,036	116.07%
Miscellaneous Revenue	9,500	10,025	105.53%	10,025	105.53%	20,435	20,512	100.38%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	50,285	67,808	134.85%	67,808	134.85%	44,241	44,232	99.98%
Grants Federal	61,210	55,568	90.78%	55,568	90.78%	19,340	300,491	1553.73%
Fund Transfer	37,500	-	0.00%	-	0.00%	130,000	130,000	100.00%
Other Sources	-	-	0.00%	-	0.00%	30,000	29,830	99.43%
Cap Reserve Bond Revenue	196,029	194,566	99.25%	194,566	99.25%	203,645	197,724	97.09%
Grants Local	-	13,508	0.00%	13,508	0.00%	124,650	155,128	124.45%
Total Revenue	\$ 7,124,853	\$ 7,108,753	99.77%	\$ 7,108,753	99.77%	\$ 6,510,592	\$ 6,884,238	105.74%
<u>Expenditures:</u>								
Salaries	\$ 3,621,149	\$ 3,592,813	99.22%	\$ 3,592,813	99.22%	\$ 3,408,211	\$ 3,357,309	98.51%
Benefits	1,160,109	1,127,218	97.16%	1,127,218	97.16%	1,059,719	1,062,395	100.25%
Purchased Professional and Technical Services	553,293	593,760	107.31%	593,760	107.31%	558,805	602,544	107.83%
Purchased Property Services	1,153,654	1,108,303	96.07%	1,108,303	96.07%	1,145,220	1,093,468	95.48%
Other Purchased Services	163,766	103,444	63.17%	103,444	63.17%	136,682	47,547	34.79%
Supplies	266,802	275,034	103.09%	275,034	103.09%	266,574	227,447	85.32%
Property	183,640	248,288	135.20%	248,288	135.20%	406,377	581,760	143.16%
Other Expenses	17,500	22,497	128.55%	22,497	128.55%	17,500	12,938	73.93%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	2,500	3,200	128.00%	3,200	128.00%	2,500	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,122,413	\$ 7,074,558	99.33%	\$ 7,074,558	99.33%	\$ 7,001,588	\$ 6,985,408	99.77%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Parker Core Knowledge
 Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
 For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 6,028,557	\$ 6,024,084	99.93%	\$ 6,024,084	99.93%	\$ 5,461,065	\$ 5,461,923.00	100.02%
Mill Levy/Override	843,101	843,101	100.00%	843,101	100.00%	829,756	829,757	100.00%
Tuition	909,509	942,220	103.60%	942,220	103.60%	824,369	838,952	101.77%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	849	8,777	1033.80%	8,777	1033.80%	3,566	2,779	77.93%
Food Services	(1,371)	(648)	47.26%	(648)	47.26%	7,113	6,135	86.25%
Pupil Activities	70,190	84,331	120.15%	84,331	120.15%	26,567	33,161	124.82%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	22,317	22,317	100.00%	22,317	100.00%	9,564	9,564	100.00%
Rental/Lease	23,525	26,160	111.20%	26,160	111.20%	6,455	13,589	210.52%
Contributions/Donations	34,392	287,617	836.29%	287,617	836.29%	36,965	38,798	104.96%
Miscellaneous Revenue	120,848	121,559	100.59%	121,559	100.59%	106,640	109,130	102.33%
Categorical Revenue	209,006	209,006	100.00%	209,006	100.00%	402,401	313,098	77.81%
Other State Revenue	97,650	92,634	94.86%	92,634	94.86%	15,769	15,769	100.00%
Grants Federal	-	-	0.00%	-	0.00%	263,885	263,885	100.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,358,573	\$ 8,661,158	103.62%	\$ 8,661,158	103.62%	\$ 7,994,115	\$ 7,936,540	99.28%
<u>Expenditures:</u>								
Salaries	\$ 4,272,279	\$ 4,151,354	97.17%	\$ 4,151,354	97.17%	\$ 4,201,087	\$ 4,164,825	99.14%
Benefits	1,329,578	1,253,558	94.28%	1,253,558	94.28%	1,380,288	1,258,185	91.15%
Purchased Professional and Technical Services	202,088	170,843	84.54%	170,843	84.54%	203,410	175,808	86.43%
Purchased Property Services	817,739	780,422	95.44%	780,422	95.44%	789,012	775,141	98.24%
Other Purchased Services	574,686	572,831	99.68%	572,831	99.68%	535,820	526,811	98.32%
Supplies	467,356	452,328	96.78%	452,328	96.78%	414,472	335,160	80.86%
Property	669,646	651,870	97.35%	651,870	97.35%	208,505	242,593	116.35%
Other Expenses	10,000	11,376	113.76%	11,376	113.76%	13,000	8,746	67.28%
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	\$ 8,343,372	\$ 8,044,582	96.42%	\$ 8,044,582	96.42%	\$ 7,745,594	\$ 7,487,269	96.66%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021	
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual
<u>Revenue:</u>							
5700 Per Pupil Revenue	\$ 5,742,660	\$ 5,744,292	100.03%	\$ 5,744,292	100.03%	\$ 5,144,948	\$5,239,764.90
1110 Mill Levy/Override	787,933	787,934	100.00%	787,934	100.00%	778,764	782,477
1300 Tuition	145,000	134,839	92.99%	134,839	92.99%	41,500	40,560
1400 Transportation Fees	-	-	0.00%	-	0.00%	-	-
1500 Earnings on Investments	6,737	-	0.00%	-	0.00%	-	-
1600 Food Services	-	-	0.00%	-	0.00%	-	-
1700 Pupil Activities	169,000	174,696	103.37%	174,696	103.37%	80,750	87,398
1800 Community Service Activities	-	-	0.00%	-	0.00%	-	-
1900 Other Local Revenue	88,695	89,407	100.80%	89,407	100.80%	87,660	90,553
1910 Rental/Lease	20,000	8,451	42.25%	8,451	42.25%	20,606	20,501
1920 Contributions/Donations	10,000	10,566	105.66%	10,566	105.66%	-	18,000
1990 Miscellaneous Revenue	149,000	126,168	84.68%	126,168	84.68%	-	4,231
3000 Categorical Revenue	101,307	101,307	100.00%	101,307	100.00%	239,017	229,517
3954 Other State Revenue	287,672	294,610	102.41%	294,610	102.41%	96,677	-
4000 Grants Federal	158,990	159,003	100.01%	159,003	100.01%	806,691	334,711
5200 Fund Transfer	-	-	0.00%	-	0.00%	-	-
5900 Other Sources	-	-	0.00%	-	0.00%	-	-
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-
Grants Local	-	-	0.00%	-	0.00%	-	-
Total Revenue	\$ 7,666,994	\$ 7,631,273	99.53%	\$ 7,631,273	99.53%	\$ 7,296,613	\$ 6,847,712
<u>Expenditures:</u>							
0100 Salaries	\$ 3,376,885	\$ 3,353,826	99.32%	\$ 3,353,826	99.32%	\$ 3,270,553	\$ 3,303,822
0200 Benefits	1,197,371	1,246,395	104.09%	1,246,395	104.09%	1,137,629	973,293
0300 Purchased Professional and Technical Services	166,853	175,434	105.14%	175,434	105.14%	181,950	278,428
0400 Purchased Property Services	1,353,657	1,357,714	100.30%	1,357,714	100.30%	1,073,848	1,090,012
0500 Other Purchased Services	635,066	575,209	90.57%	575,209	90.57%	683,538	643,814
0600 Supplies	339,697	343,923	101.24%	343,923	101.24%	412,762	314,253
0700 Property	248,000	178,227	71.87%	178,227	71.87%	67,000	34,592
0800 Other Expenses	179,000	14,799	8.27%	14,799	8.27%	281,389	128,610
0900 Other Uses of Funds	-	-	0.00%	-	0.00%	-	-
0910 Redemption of Principal	-	-	0.00%	-	0.00%	-	-
0913 Principal on Leases	-	-	0.00%	-	0.00%	-	-
Grant Expense	-	-	0.00%	-	0.00%	-	-
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-
Total Expenditures	\$ 7,496,529	\$ 7,245,527	96.65%	\$ 7,245,527	96.65%	\$ 7,108,669	\$ 6,766,824

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 4,350,447	\$ 4,350,447	100.00%	\$ 4,350,447	100.00%	\$ 3,962,032	\$3,954,597.52	99.81%
Mill Levy/Override	608,520	608,520	100.00%	608,520	100.00%	601,042	601,042	100.00%
Tuition	301,338	301,338	100.00%	301,338	100.00%	135,845	135,485	99.74%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	(68,409)	(62,614)	91.53%	(62,614)	91.53%	35,189	30,038	85.36%
Food Services	9,745	9,745	100.00%	9,745	100.00%	1,842	1,932	104.89%
Pupil Activities	159,763	163,037	102.05%	163,037	102.05%	113,866	118,912	104.43%
Community Service Activities	7,792	7,792	100.00%	7,792	100.00%	6,452	5,802	89.93%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	28,589	28,589	100.00%	28,589	100.00%	10,739	10,494	97.72%
Contributions/Donations	143,670	146,198	101.76%	146,198	101.76%	56,611	57,109	100.88%
Miscellaneous Revenue	16,669	21,749	130.48%	21,749	130.48%	9,374	11,301	120.56%
Categorical Revenue	85,000	-	0.00%	-	0.00%	83,000	-	0.00%
Other State Revenue	151,395	151,395	100.00%	151,395	100.00%	153,853	153,853	100.00%
Grants Federal	32,506	53,731	165.30%	53,731	165.30%	836,994	835,249	99.79%
Fund Transfer	-	267,385	0.00%	267,385	0.00%	-	-	0.00%
Other Sources	2,308,315	-	0.00%	-	0.00%	2,420,889	105,953	4.38%
Cap Reserve Bond Revenue	127,332	127,332	100.00%	127,332	100.00%	-	-	0.00%
Grants Local	12,318	12,318	100.00%	12,318	100.00%	-	-	0.00%
Total Revenue	\$ 8,274,990	\$ 6,186,963	74.77%	\$ 6,186,963	74.77%	\$ 8,427,728	\$ 6,021,768	71.45%
<u>Expenditures:</u>								
Salaries	\$ 3,192,899	\$ 3,187,899	99.84%	\$ 3,187,899	99.84%	\$ 3,151,715	\$ 3,169,527	100.57%
Benefits	983,131	893,375	90.87%	893,375	90.87%	929,799	852,640	91.70%
Purchased Professional and Technical Services	85,657	75,704	88.38%	75,704	88.38%	66,169	66,649	100.73%
Purchased Property Services	653,173	644,673	98.70%	644,673	98.70%	625,959	625,820	99.98%
Other Purchased Services	456,382	447,291	98.01%	447,291	98.01%	461,792	461,427	99.92%
Supplies	266,498	260,866	97.89%	260,866	97.89%	299,736	303,936	101.40%
Property	281,859	277,859	98.58%	277,859	98.58%	115,966	147,417	127.12%
Other Expenses	399,240	399,294	100.01%	399,294	100.01%	394,082	394,352	100.07%
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	\$ 6,318,839	\$ 6,186,963	97.91%	\$ 6,186,963	97.91%	\$ 6,045,218	\$ 6,021,768	99.61%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 2,820,365	\$ 2,820,365	100.00%	\$ 2,820,365	100.00%	\$ 2,377,117	\$2,379,248.28	100.09%
Mill Levy/Override	395,766	395,766	100.00%	395,766	100.00%	361,689	361,689	100.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	490	1,252	255.34%	490	100.00%	1,046	1,096	104.76%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	368,514	408,722	110.91%	368,514	100.00%	270,148	292,811	108.39%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	61,135	-	0.00%	61,135	100.00%	-	-	0.00%
Rental/Lease	97,500	103,529	106.18%	97,500	100.00%	97,080	96,109	99.00%
Contributions/Donations	22,361	24,925	111.46%	22,361	100.00%	4,121	6,898	167.40%
Miscellaneous Revenue	2,367	2,658	112.28%	2,367	100.00%	34,637	35,448	102.34%
Categorical Revenue	50,000	-	0.00%	50,000	100.00%	50,000	-	0.00%
Other State Revenue	142,308	142,787	100.34%	142,308	100.00%	111,796	111,796	100.00%
Grants Federal	70,427	46,425	65.92%	70,427	100.00%	225,296	225,298	100.00%
Fund Transfer	-	-	0.00%	-	0.00%	8,616	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	66,372	0.00%	-	0.00%	37,448	37,842	101.05%
Total Revenue	\$ 4,031,233	\$ 4,012,801	99.54%	\$ 4,031,233	100.00%	\$ 3,578,994	\$ 3,548,235	99.14%
<u>Expenditures:</u>								
Salaries	\$ 1,817,512	\$ 1,766,607	97.20%	\$ 1,817,512	100.00%	\$ 1,611,474	\$ 1,609,471	99.88%
Benefits	595,181	505,057	84.86%	595,181	100.00%	546,830	481,627	88.08%
Purchased Professional and Technical Services	117,223	104,949	89.53%	117,223	100.00%	113,427	100,197	88.34%
Purchased Property Services	866,110	836,063	96.53%	866,110	100.00%	868,963	859,153	98.87%
Other Purchased Services	320,663	313,485	97.76%	320,663	100.00%	314,892	309,345	98.24%
Supplies	93,556	99,422	106.27%	93,556	100.00%	60,829	51,778	85.12%
Property	61,926	41,324	66.73%	61,926	100.00%	22,423	22,251	99.23%
Other Expenses	23,145	12,050	52.06%	23,145	100.00%	17,376	17,050	98.13%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	131,562	112,797	85.74%	131,562	100.00%	262,744	263,141	100.15%
Cap Reserve Expense	25,000	25,000	100.00%	25,000	100.00%	25,000	25,000	100.00%
Total Expenditures	\$ 4,051,877	\$ 3,816,753	94.20%	\$ 4,051,877	100.00%	\$ 3,843,957	\$ 3,739,013	97.27%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 10,929,159	\$ 10,907,286	99.80%	\$ 10,929,159	100.00%	\$ 9,655,239	\$9,732,996.00	100.81%
Mill Levy/Override	1,507,143	1,506,308	99.94%	1,507,143	100.00%	1,475,847	1,470,395	99.63%
Tuition	860,800	761,068	88.41%	860,800	100.00%	853,700	555,680	65.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	1,000	1,217	121.70%	1,000	100.00%	6,000	659	10.98%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	367,765	397,618	108.12%	367,765	100.00%	381,240	313,440	82.22%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	48,000	50,835	105.91%	48,000	100.00%	30,000	48,440	161.47%
Contributions/Donations	109,461	109,461	100.00%	109,461	100.00%	113,000	77,000	68.14%
Miscellaneous Revenue	112,000	106,798	95.36%	112,000	100.00%	93,000	111,552	119.95%
Categorical Revenue	590,592	422,638	71.56%	590,592	100.00%	277,911	376,387	135.43%
Other State Revenue	-	-	0.00%	-	0.00%	252,000	95,771	38.00%
Grants Federal	177,233	195,453	110.28%	177,233	100.00%	-	591,476	0.00%
Fund Transfer	6,000	6,111	101.85%	6,000	100.00%	15,000	17,316	115.44%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	35,308	35,308	100.00%	35,308	100.00%	-	-	0.00%
Total Revenue	\$ 14,744,461	\$ 14,500,101	98.34%	\$ 14,744,461	100.00%	\$ 13,152,937	\$ 13,391,112	101.81%
<u>Expenditures:</u>								
Salaries	\$ 7,528,948	\$ 6,746,733	89.61%	\$ 7,528,948	100.00%	\$ 6,503,214	\$ 6,913,228	106.30%
Benefits	2,763,019	2,198,978	79.59%	2,763,019	100.00%	2,341,752	2,180,810	93.13%
Purchased Professional and Technical Services	283,132	264,835	93.54%	283,132	100.00%	312,815	254,643	81.40%
Purchased Property Services	2,283,997	2,294,286	100.45%	2,283,997	100.00%	2,238,243	2,255,270	100.76%
Other Purchased Services	1,001,485	982,602	98.11%	1,001,485	100.00%	1,125,621	979,282	87.00%
Supplies	666,031	598,567	89.87%	666,031	100.00%	523,581	492,587	94.08%
Property	135,000	124,883	92.51%	135,000	100.00%	95,000	252,303	265.58%
Other Expenses	60,563	58,712	96.94%	60,563	100.00%	4,017	25,971	646.52%
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	\$ 14,722,175	\$ 13,269,596	90.13%	\$ 14,722,175	100.00%	\$ 13,144,243	\$ 13,354,094	101.60%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 14,297,584	\$ 14,401,906	100.73%	\$ 14,401,906	100.73%	\$ 13,458,014	\$13,755,579.72	102.21%
Mill Levy/Override	1,921,956	2,000,416	104.08%	2,000,416	104.08%	1,994,092	2,081,483	104.38%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	40,000	29,674	74.19%	29,674	74.19%	55,000	41,099	74.73%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	325,215	415,617	127.80%	415,617	127.80%	348,049	408,389	117.34%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	156,054	0.00%	156,054	0.00%	-	23,264	0.00%
Rental/Lease	-	16,500	0.00%	16,500	0.00%	66,000	94,032	142.47%
Contributions/Donations	80,000	3,485	4.36%	3,485	4.36%	50,000	61,987	123.97%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	558,448	778,767	139.45%	778,767	139.45%	555,504	768,487	138.34%
Grants Federal	422,687	426,862	100.99%	426,862	100.99%	1,237,691	638,264	51.57%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 17,645,890	\$ 18,229,281	103.31%	\$ 18,229,281	103.31%	\$ 17,764,350	\$ 17,872,585	100.61%
<u>Expenditures:</u>								
Salaries	\$ 9,129,000	\$ 9,058,597	99.23%	\$ 9,058,597	99.23%	\$ 9,216,000	\$ 8,637,825	93.73%
Benefits	2,656,915	2,479,624	93.33%	2,479,624	93.33%	2,694,337	2,382,264	88.42%
Purchased Professional and Technical Services	260,800	167,049	64.05%	167,049	64.05%	379,000	219,979	58.04%
Purchased Property Services	2,835,422	2,579,286	90.97%	2,579,286	90.97%	3,487,564	2,038,623	58.45%
Other Purchased Services	1,453,420	1,264,469	87.00%	1,264,469	87.00%	1,532,885	1,460,891	95.30%
Supplies	629,000	542,763	86.29%	542,763	86.29%	520,000	491,202	94.46%
Property	472,640	526,628	111.42%	526,628	111.42%	2,582,400	2,469,117	95.61%
Other Expenses	190,000	72,854	38.34%	72,854	38.34%	299,000	32,427	10.85%
Other Uses of Funds	5,000	-	0.00%	-	0.00%	-	31,000	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 17,632,197	\$ 16,691,271	94.66%	\$ 16,691,271	94.66%	\$ 20,711,186	\$ 17,763,329	85.77%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
For the Period Ended June 30, 2022

	Current Year FY 2021-2022			Projected Year End FY 2021-2022		Prior Year FY 2020-2021		
	FY Budget	Q4 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q4 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 5,814,215	\$ 5,770,296	99.24%	\$ 5,770,296	99.24%	\$ 5,213,000	\$5,210,087.00	99.94%
Mill Levy/Override	812,328	809,713	99.68%	809,713	99.68%	770,488	786,307	102.05%
Tuition	342,664	323,759	94.48%	323,759	94.48%	215,000	120,205	55.91%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	-	0.00%	-	0.00%	-	-	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	303,179	317,926	104.86%	317,926	104.86%	196,512	283,942	144.49%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	155,288	12,027	7.74%	12,027	7.74%	-	9,939	0.00%
Rental/Lease	1,936	2,200	113.61%	2,200	113.61%	-	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	1,582	0.00%
Miscellaneous Revenue	24,500	34,348	140.20%	34,348	140.20%	20,000	17,847	89.24%
Categorical Revenue	-	-	0.00%	-	0.00%	279,000	289,299	103.69%
Other State Revenue	241,250	388,343	160.97%	388,343	160.97%	-	-	0.00%
Grants Federal	161,641	165,141	102.17%	165,141	102.17%	306,000	398,875	130.35%
Fund Transfer	108,000	108,786	100.73%	108,786	100.73%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	400,000	552,500	138.13%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,965,000	\$ 7,932,538	99.59%	\$ 7,932,538	99.59%	\$ 7,400,000	\$ 7,670,583	103.66%
<u>Expenditures:</u>								
Salaries	\$ 3,550,412	\$ 3,597,343	101.32%	\$ 3,597,343	101.32%	\$ 3,225,536	\$ 3,270,954	101.41%
Benefits	1,108,610	1,072,731	96.76%	1,072,731	96.76%	1,111,290	946,158	85.14%
Purchased Professional and Technical Services	218,148	308,560	141.45%	308,560	141.45%	272,526	303,369	111.32%
Purchased Property Services	1,826,484	1,825,465	99.94%	1,825,465	99.94%	1,837,581	1,808,675	98.43%
Other Purchased Services	566,194	549,774	97.10%	549,774	97.10%	528,503	594,610	112.51%
Supplies	304,775	260,021	85.32%	260,021	85.32%	309,939	237,443	76.61%
Property	20,000	28,703	143.51%	28,703	143.51%	108,000	115,384	106.84%
Other Expenses	370,376	15,636	4.22%	15,636	4.22%	6,625	8,494	128.21%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,965,000	\$ 7,658,233	96.15%	\$ 7,658,233	96.15%	\$ 7,400,000	\$ 7,285,087	98.45%

Financial Results prepared by individual charter school and not prepared by DCSD Budget Department staff

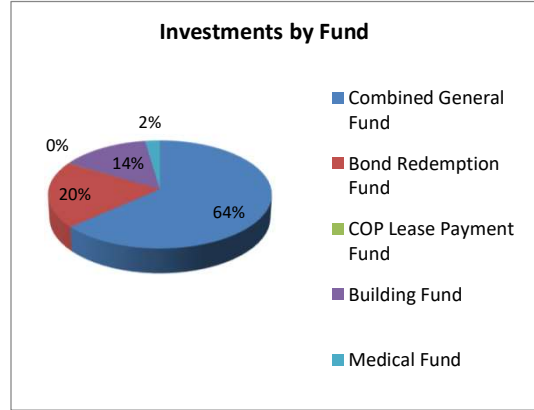
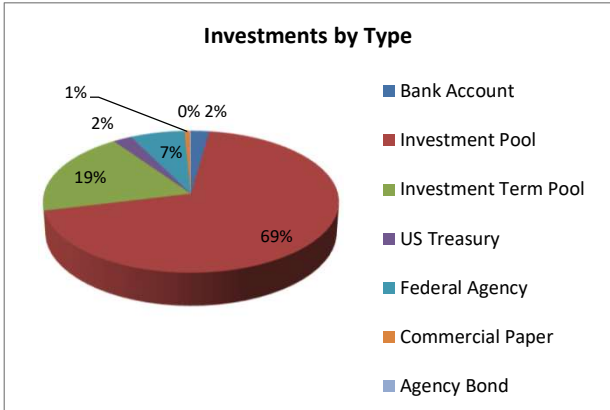


APPENDIX

Douglas County School District Fourth Quarter Ended 06/30/22

Investments by Type by Fund

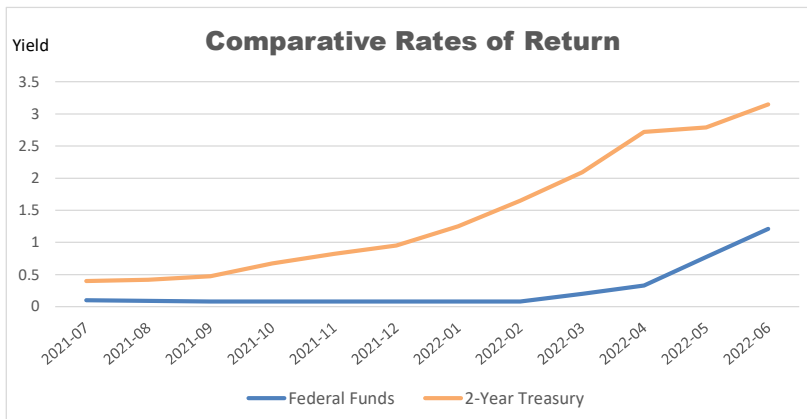
	Combined General Fund	Bond Redemption Fund	COP Lease Payment Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 7,731,293	\$ -	\$ -	\$ -	\$ -	\$ 7,731,293
Investment Pool	196,273,738	19,070,231	159,090	15,209,581	8,121,832	238,834,472
Investment Term Pool	16,000,000	50,000,000	-	-	-	66,000,000
US Treasury	-	-	-	7,957,119	-	7,957,119
Federal Agency	-	-	-	23,012,240	-	23,012,240
Commercial Paper	-	-	-	2,216,257	-	2,216,257
Agency Bond	-	-	-	528,660	-	528,660
Total	\$ 220,005,031	\$ 69,070,231	\$ 159,090	\$ 48,923,857	\$ 8,121,832	\$ 346,280,041



Investment Income by Fund

	Q4 - Quarterly			
	Invested Balance	Interest	Interest YTD	Q4 Yield %
Combined General Fund	\$ 220,005,031	\$ 353,396	\$ 412,135	1.18%
Bond Redemption Fund	69,070,231	191,868	224,466	1.47%
COP Lease Payment Fund	159,090	123	155	1.46%
Building Funds**	48,923,857	234,486	1,430,054	1.71%
Medical Fund	8,121,832	9,463	12,769	1.18%
Total	\$ 346,280,041	\$ 789,336	\$ 2,079,578	1.32%

**Does not include market value adjustments



*Rates obtained from federalreserve.gov

District investments are made in accordance with Board Policy DFA and Superintendent Policy DFA-R

**Douglas County School District
Fourth Quarter Ended 6/30/2022**

Investment Portfolio

Name of Institution	Type	Std Pools or Moody's	Purchase Date	Maturity Date	Term	Yield	9/30/21 Market	12/31/2021	3/31/2022	6/30/2022
							Value	Market Value	Market Value	Market Value
<i>Combined General Fund</i>										
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 6,963,569	\$ 1,151,539	\$ 3,587,613	\$ 7,731,293
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	1.18%	\$ 55,966,112	\$ 39,653,615	\$ 106,941,986	\$ 194,932,365
CSIP Term Pool	Term Investment Pool	AAAf	4/27/2021	10/22/2021	178	0.09%	\$ 5,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/27/2021	10/25/2021	181	0.09%	\$ 16,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/27/2021	11/19/2021	206	0.09%	\$ 8,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/27/2021	11/15/2021	202	0.09%	\$ 5,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/27/2021	11/15/2021	202	0.09%	\$ 6,000,000	\$ -	\$ -	\$ -
CSIP Investment Pool-TABOR	Investment Pool	AAAm	N/A	N/A	N/A	1.18%	\$ 15,239	\$ 15,241	\$ 5,320,917	\$ 1,341,372
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	4/8/2021	1/3/2022	270	0.11%	\$ 5,300,000	\$ 5,300,000	\$ -	\$ -
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	4/8/2021	4/5/2022	362	0.14%	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ -
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	4/7/2022	4/5/2023	363	1.78%	\$ -	\$ -	\$ -	\$ 6,000,000
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	4/7/2022	4/5/2023	363	1.78%	\$ -	\$ -	\$ -	\$ 10,000,000
Total							\$ 120,244,920	\$ 58,120,396	\$ 127,850,515	\$ 220,005,031
<i>Bond Redemption Fund</i>										
UMB	Investment Pool	AAAm	N/A	N/A	N/A	1.46%	\$ 981,167	\$ 303,765	\$ 27,511,462	\$ 18,835,620
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	1.18%	\$ 31,177,129	\$ 25,708,970	\$ 25,715,584	\$ 234,611
CSIP Term Pool	Term Investment Pool	AAAf	3/15/2021	11/3/2021	233	0.15%	\$ 20,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/22/2021	11/19/2021	211	0.09%	\$ 10,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/22/2021	12/10/2021	232	0.09%	\$ 10,000,000	\$ -	\$ -	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	4/11/2022	12/9/2022	242	1.48%	\$ -	\$ -	\$ -	\$ 50,000,000
Total							\$ 72,158,296	\$ 26,012,735	\$ 53,227,046	\$ 69,070,231
<i>COP Lease Payment Fund</i>										
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	1.46%	\$ 3	\$ 54,141	\$ 4	\$ 13,702
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	1.46%	\$ 2	\$ 896,390	\$ 32	\$ 145,387
UMB -2015 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.02%	\$ 141	\$ 28	\$ -	\$ -
Total							\$ 145	\$ 950,559	\$ 36	\$ 159,090
<i>Building Funds</i>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	1.18%	\$ 20,035,334	\$ 12,893,329	\$ 25,162,164	\$ 13,668,356
US Treasury	US Treasury Note	Aaa	2/14/2019	2/28/2022	1110	2.47%	\$ 1,108,250	\$ 1,102,922	\$ -	\$ -
US Treasury	US Treasury Note	Aaa	2/14/2019	8/31/2022	1294	2.47%	\$ 10,250,592	\$ 7,995,582	\$ 7,946,050	\$ 7,922,523
US Treasury	US Treasury Note	Aaa	2/14/2019	5/31/2023	1567	2.48%	\$ 35,815	\$ 35,520	\$ 34,880	\$ 34,595
Agency Bond	ter-American Devel BK Cc	Aaa	4/24/2020	5/24/2023	1125	0.51%	\$ 542,213	\$ 539,148	\$ 530,789	\$ 528,660
Federal Agency	FHLB Note	Aaa	2/14/2019	10/12/2021	971	2.53%	\$ 19,938,008	\$ -	\$ -	\$ -
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/5/2022	1056	2.54%	\$ 10,080,571	\$ 10,031,053	\$ -	\$ -
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.54%	\$ 3,056,076	\$ 3,038,613	\$ 3,013,419	\$ 3,000,042
Federal Agency	Fannie Mae Agency Notes	Aaa	2/14/2019	10/5/2022	1329	2.52%	\$ 5,460,189	\$ 5,428,989	\$ 5,383,975	\$ 5,360,075
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	1/19/2023	1435	2.53%	\$ 1,794,497	\$ 1,781,010	\$ 1,757,198	\$ 1,744,667
Federal Agency	Freddie Mac Notes	Aaa	5/7/2020	5/5/2023	1093	0.39%	\$ 501,159	\$ 498,873	\$ 492,465	\$ 490,076
Federal Agency	Freddie Mac Notes	Aaa	2/14/2019	6/19/2023	1586	2.54%	\$ 1,428,889	\$ 1,413,308	\$ 1,383,234	\$ 1,368,319
Federal Agency	Fannie Mae Notes	Aaa	2/14/2019	9/12/2023	1671	2.56%	\$ 11,615,986	\$ 11,466,787	\$ 11,174,770	\$ 11,049,062
Corporate Note	Apple Inc Corp Notes	Aa1	2/15/2019	2/9/2022	1090	2.73%	\$ 2,918,139	\$ 2,900,858	\$ -	\$ -
Commercial Paper	Credit Suisse New York	A-1	11/4/2021	8/1/2022	270	0.30%	\$ -	\$ 2,214,779	\$ 2,211,398	\$ 2,216,257
Certificate of Deposit	Barclay's Bank	P-1	2/10/2021	2/4/2022	359	0.29%	\$ 4,526,749	\$ 4,525,526	\$ -	\$ -
UMB	Investment Pool	AAAm	N/A	N/A	N/A	1.46%	\$ 413,552	\$ 741,346	\$ 1,434,897	\$ 1,541,225
Total							\$ 93,706,019	\$ 66,607,643	\$ 60,525,237	\$ 48,923,857
<i>Medical Fund</i>										
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	1.18%	\$ 6,733,851	\$ 8,276,861	\$ 4,241,901	\$ 8,121,832
Total							\$ 292,843,232	\$ 159,968,194	\$ 245,844,736	\$ 346,280,041

District investments are made in accordance with Board Policy DFA and Superintendent Policy DFA-R

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended June 30, 2022

	2021-2022				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance
Electric	6,700,000	6,703,826	5,605,983	84%	1,097,843
Natural Gas	1,500,000	1,636,496	1,761,876	108%	(125,380)
Water & Sewer	1,247,000	1,284,106	1,181,685	92%	102,421
Irrigation	1,000,000	1,000,000	972,191	97%	27,809
Trash	317,000	317,000	307,158	97%	9,842
Snow Removal	550,000	670,847	689,211	103%	(18,364)
Ice Melt	125,000	104,153	79,625	76%	24,528
Subtotal Utilities	11,439,000	11,716,428	10,597,729	90%	1,118,699
Green Project Based Learning	-	-	-	0%	-
Grand Total	11,439,000	11,716,428	10,597,729	90%	1,118,699

	2020-2021					
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Electric	6,400,000	5,723,575	89%	5,723,575	89%	676,425
Natural Gas	1,500,000	1,581,294	105%	1,581,294	105%	(81,294)
Water & Sewer	1,247,000	1,180,292	95%	1,180,292	95%	66,708
Irrigation	900,000	952,738	106%	952,738	106%	(52,738)
Trash	318,230	284,074	89%	284,074	89%	34,156
Snow Removal	700,000	708,352	101%	708,352	101%	(8,352)
Ice Melt	125,000	74,884	60%	74,884	60%	50,116
Subtotal Utilities	11,190,230	10,505,210	94%	10,505,210	94%	685,020
Green Project Based Learning	-	-	0%	-	0%	-
Grand Total	11,190,230	10,505,210	94%	10,505,210	94%	685,020

Utilities Summation Narrative:	The majority of the utilities came in under budget for 2021-2022 despite the increase in usage due to the colder temperatures experienced during the 4th QTR. The electricity usage was up due to air flushes during 4th QTR. Trash / Recycle costs were lower for the year but highest during the 4th QTR. There was not a significant change for water and sewer but there was an elevated increase for irrigation. In addition, the new building, the (former) Wildlife Experience, was added to the mix of locations and is reflected in the 4th QTR cost/usage.
Electric	The 2021-2022 4th QTR kWh usage was very close to last year's usage during 4th QTR. In 2020-2021 4th QTR the rate was \$.01/kWh lower than this year in 2021-2022 4th QTR. The cost for this utility was higher than last year due to the cost/kWh change.
Natural Gas	Natural Gas cost was 8% over budget for year end. In addition, starting in April, polar vortex recovery fees increased the cost of natural gas.
Water & Sewer	Water and sewer usage were slightly lower during the 4th QTR which kept the District 8% under budget for year end.
Irrigation	Irrigation in the 4th QTR was higher due to dryer weather, but overall came in 3% under budget.
Trash	Trash and Recycle came in 3% under budget even with book recycling added to this budget.
Snow Removal	Snow Removal was needed during the months of April and May during 4th QTR. Snow removal exceeded year end budget just slightly due to these unexpected snowy months.
Ice Melt	Ice melt was not needed during 4th QTR and stayed under year end budget.

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DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
 For the Period Ended June 30, 2022

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

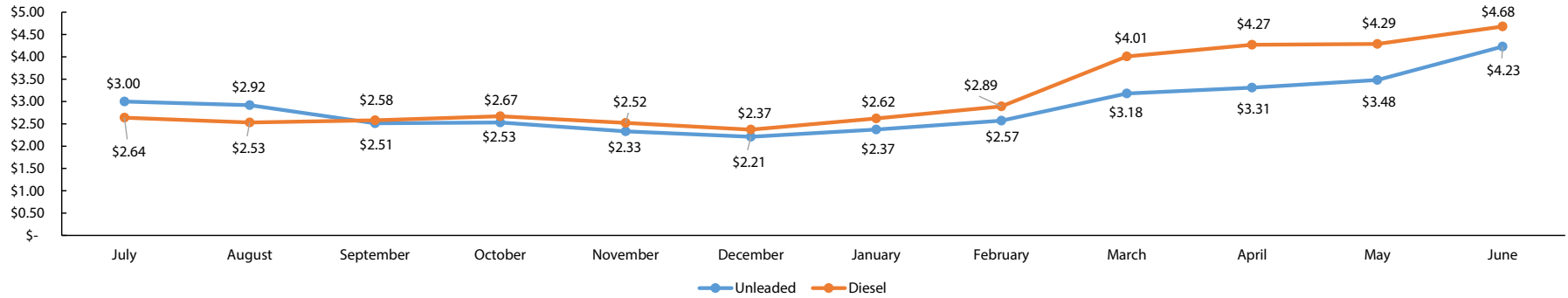


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

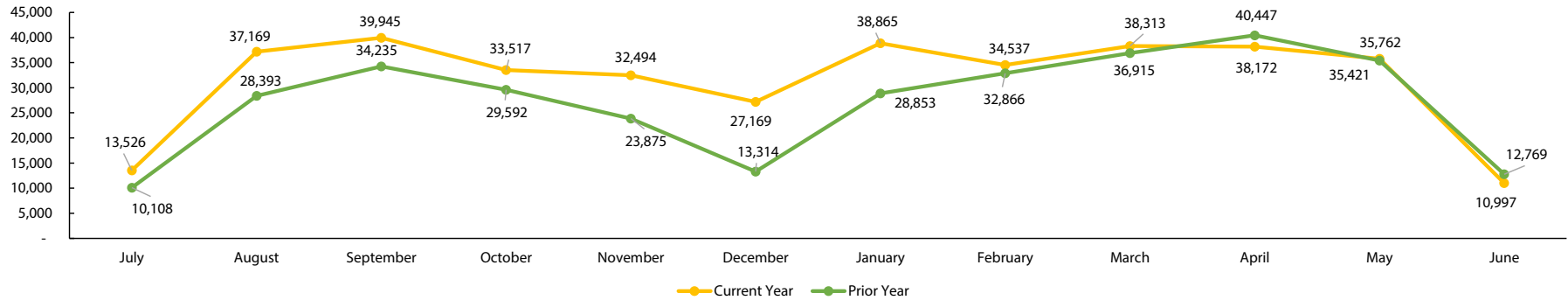
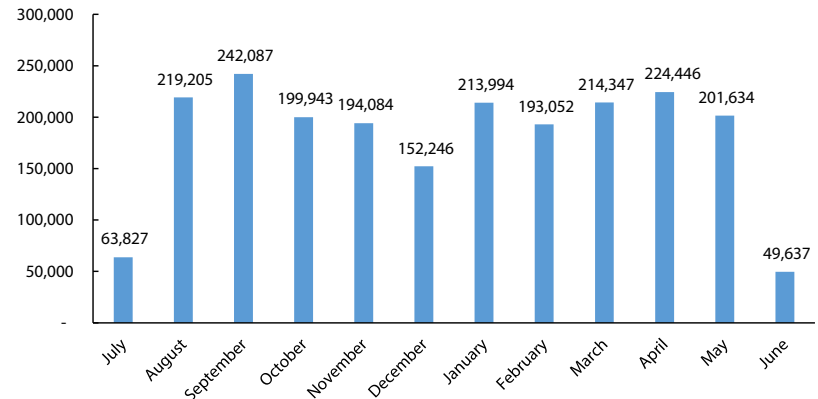


Table 1: Fuel prices continued to increase coming into the summer months. The price per gallon for unleaded started in April at \$3.31 and ended in June at \$4.23. This is an increase of \$0.92. Price per gallon for diesel started March at \$4.01 per gallon and ended June at \$4.68 per gallon. This is a total increase of \$.67.

Table 2: Total fuel usage in gallons for 2021-2022 4th Quarter was 84,931. Total gallons of unleaded fuel was 38,832 and diesel fuel gallons was 46,099. Total fuel gallons decreased from 3rd Quarter to 4th Quarter by 26,783. This is primarily due to reduced ridership as well as the end of the school year.

Table 3: Total miles driven during 2021-2022 4th Quarter were 475,217. Diesel miles for 4th Quarter came in at 301,961 less miles than 3rd quarter. Unleaded miles driven were 170,256. Unleaded miles decreased from 3rd Quarter to 4th Quarter primarily due to increased usage of the smaller buses associated with extended school year transportation. Regular school year ended and less miles were traveled as staff moved from regular routes to summer routes and trips.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
 For the Period Ended June 30, 2022

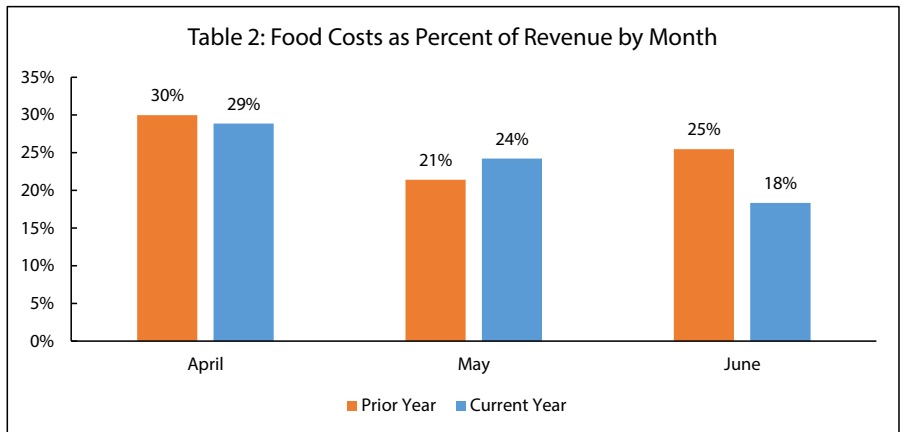
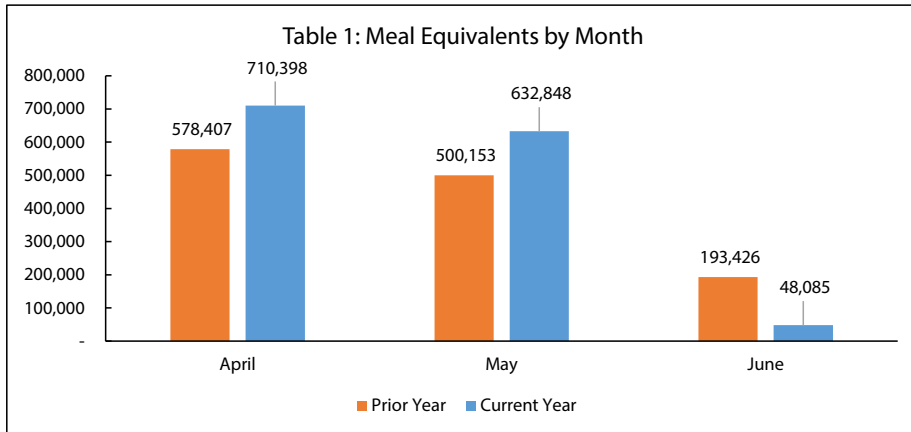
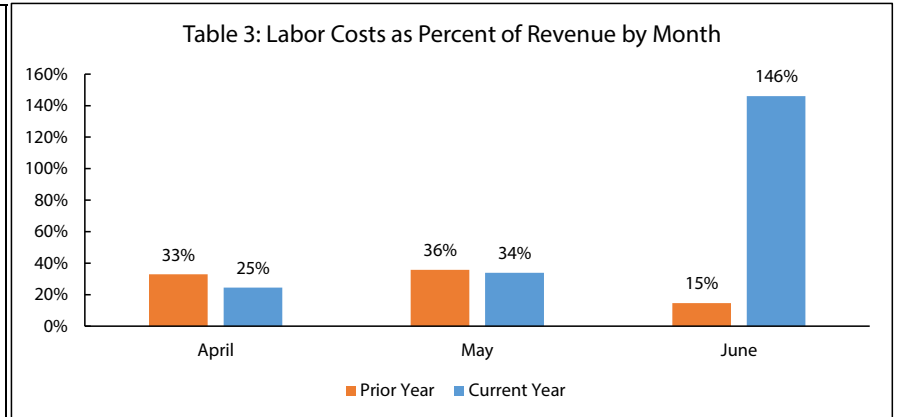


Table 1: Number of meals served were higher in April and May 2022 than April and May 2021 due to full in person learning and Free Meals for All. The number of meals dropped in June 2022 compared to June 2021 due to the expiration of Federal Meal waivers and a return to a more regulated program.

Table 2: Food costs were higher in April and May 2022 due to increased # of meals served in 2022 than 2021. Food costs dropped in June 2022 due to the lower number of meals served.

Table 3: Labor costs were higher in April and May 2022 due to increased # of meals served and increased staffing. Labor in June 2021 appears lower than June 2022 due to a transfer of labor related costs to the General Fund in 20-21. Labor costs were maintained within acceptable industry standards.



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DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
4th Quarter Budget to Actual
For the Period Ended June 30, 2022

	2021-2022					2020-2021				
	Adopted Annual Budget	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Actual Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Budget to Year End Variance	
Balance on Hand July 1	-	-	100,473	0.00%	100,473	912	912	100.00%	-	
Revenues										
Tuition	1,508,748	1,508,748	1,244,314	82.47%	(362,135)	923,194	348,021	37.70%	39,451	
Other	-	-	761	0.00%	761	-	904	0.00%	-	
Total Revenue	\$ 1,508,748	\$ 1,508,748	\$ 1,245,074	82.52%	\$ (361,375)	\$ 923,194	\$ 348,924	37.80%	\$ 39,451	
Transfer from General Fund	23,084	23,084	23,084	100.00%	-	248,084	248,084	100.00%	-	
Total Sources	\$ 1,531,832	\$ 1,531,832	\$ 1,368,631	89.35%	\$ (260,902)	\$ 1,172,190	\$ 597,920	51.01%	\$ 39,451	
Expenditures										
Salaries	748,242	748,242	669,808	89.52%	155,673	542,220	359,120	66.23%	(27,524)	
Benefits	273,307	273,307	221,790	81.15%	77,093	188,589	119,130	63.17%	8,848	
Purchased Services	127,422	127,422	119,819	94.03%	61,906	46,792	26,234	56.07%	(43,248)	
Supplies	266,053	266,053	167,823	63.08%	75,493	73,951	50,300	68.02%	(99,251)	
Equipment	35,038	35,038	35,293	100.73%	(57,777)	98,014	34,357	35.05%	68,543	
Field Trips & Other	58,686	58,686	28,561	48.67%	7,260	12,012	13,279	110.55%	(56,959)	
Total Expenditures	\$ 1,508,748	\$ 1,508,748	\$ 1,243,094	82.39%	\$ 319,648	\$ 961,578	\$ 602,420	62.65%	\$ (149,591)	
Change in Fund Balance	23,084	23,084	25,064		41,727	209,700	(5,412)		110,139	
Balance on Hand June 30	\$ 23,084	\$ 23,084	\$ 125,537	543.83%	\$ (58,746)	\$ 210,612	\$ (4,500)	-2.14%	\$ 110,139	

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2021-2022 Budget to Actual Notes

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

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

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

Year over Year Actual Notes

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

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