

Douglas County School District



Quarterly Financial Report | Period Ending December 31, 2024



Presented to the Board of Education
By Jana Schleusner, Chief Financial
Officer
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February 11, 2025

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended December 31, 2024

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025							2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Budget to Projection Variance		Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Year End	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
				as a % of Revised Budget	Projection					as a % of Final Revised Budget	Actual	as a % of Final Revised Budget		
Balance on Hand July 1	139,160,142	149,851,093	149,851,093	100%	149,851,093	100%	-	156,071,067	156,274,421	100%	156,274,421	100%	203,354	-4%
Revenues														
Local Taxes														
Property Tax (In SFA)	310,272,053	285,546,955	2,468,058	1%	285,273,231	100%	(273,724)	282,281,956	1,740,933	1%	279,927,419	99%	(2,354,537)	2%
Budget Override	139,713,000	139,713,000	1,048,525	1%	139,713,000	100%	-	139,713,000	578,241	0%	139,713,000	100%	-	0%
Specific Ownership Taxes (In SFA)	21,243,656	20,329,146	9,159,703	45%	20,329,146	100%	-	20,624,909	8,648,395	42%	20,624,909	100%	-	-1%
Specific Ownership Taxes (Out of SFA)	13,756,344	14,756,962	5,931,372	40%	13,978,441	95%	(778,521)	13,465,753	5,646,433	42%	13,538,227	101%	72,474	3%
Subtotal Local Taxes	\$ 484,985,053	\$ 460,346,063	\$ 18,607,657	4%	\$ 459,293,818	100%	\$ (1,052,245)	\$ 456,085,618	\$ 16,614,002	4%	\$ 453,803,555	99%	\$ (2,282,063)	1%
Intergovernmental Revenue														
Equalization Entitlements	337,311,088	358,835,119	228,356,743	64%	358,835,119	100%	-	331,935,821	161,554,150	49%	331,959,976	100%	24,155	8%
Special Education	25,233,250	26,436,014	26,436,014	100%	26,436,014	100%	-	24,626,967	24,642,997	100%	24,675,583	100%	48,616	7%
Vocational Education	742,087	742,087	-	0%	742,087	100%	-	832,566	(105,503)	-13%	636,584	76%	(195,982)	17%
Gifted & Talented	656,600	644,279	644,279	100%	644,279	100%	-	656,600	656,600	100%	656,600	100%	-	-2%
Charter School Capital Construction	5,476,937	5,396,286	2,265,123	42%	5,418,257	100%	21,971	5,542,663	2,771,332	50%	5,476,938	99%	(65,725)	-1%
Federal - Medicaid Reimbursement	5,110,683	5,021,148	1,838,534	37%	4,868,037	97%	(153,111)	5,818,170	2,415,730	42%	4,772,954	82%	(1,045,216)	2%
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,712,667	19%	(7,287,333)	425%
Universal Preschool Program	6,810,491	6,574,114	2,562,460	39%	6,574,113	100%	(1)	5,999,958	2,421,977	40%	6,259,520	104%	259,562	5%
Other	2,349,261	4,131,645	2,884,638	70%	4,131,645	100%	-	3,372,725	2,275,547	67%	3,417,940	101%	45,215	21%
Subtotal Intergovernmental Revenue	\$ 392,690,397	\$ 416,780,692	\$ 264,987,790	64%	\$ 416,649,551	100%	\$ (131,141)	\$ 387,785,470	\$ 196,632,830	51%	\$ 379,568,762	98%	\$ (8,216,708)	10%
Other Local Revenue														
General Fund Interest	6,832,237	6,832,237	4,905,561	72%	7,239,964	106%	407,727	6,844,701	3,961,870	58%	6,768,118	99%	(76,583)	7%
Charter School Purchased Services	9,652,248	9,976,490	4,974,413	50%	9,984,617	100%	8,127	7,644,165	4,512,052	59%	7,701,793	101%	57,628	30%
Preschool	774,681	943,050	484,853	51%	943,050	100%	-	715,418	395,320	55%	688,703	96%	(26,716)	37%
School Based	9,697,490	10,507,876	5,992,416	57%	9,654,972	92%	(852,904)	9,302,244	6,584,262	71%	9,456,320	102%	154,076	2%
Concurrent Enrollment	6,000,000	6,000,000	-	0%	6,000,000	100%	-	5,073,750	2,393	0%	5,367,324	106%	293,574	12%
Other	4,976,128	4,909,886	3,276,692	67%	6,238,567	127%	1,328,681	4,807,980	2,389,933	50%	13,266,801	276%	8,458,821	-53%
Subtotal Other Local Revenue	\$ 37,932,784	\$ 39,169,539	\$ 19,633,935	50%	\$ 40,061,170	102%	\$ 891,631	\$ 34,388,258	\$ 17,845,830	52%	\$ 43,249,059	126%	\$ 8,860,801	-7%
Total Revenue	\$ 915,608,234	\$ 916,296,294	\$ 303,229,382	33%	\$ 916,004,539	100%	\$ (291,755)	\$ 878,259,346	\$ 231,092,663	26%	\$ 876,621,377	100%	\$ (1,637,969)	4%
Expenditures														
Salaries														
Administrators	22,976,497	22,904,875	11,540,876	50%	22,968,544	100%	(63,669)	22,423,139	10,506,514	47%	22,597,968	101%	(174,829)	2%
Certified	275,600,561	275,272,059	117,681,222	43%	277,771,133	101%	(2,499,074)	266,288,827	102,556,684	39%	264,471,393	99%	1,817,434	5%
ProTech	21,888,587	22,191,231	10,324,139	47%	20,807,476	94%	1,383,755	18,314,367	8,721,820	48%	18,631,664	102%	(317,297)	12%
Classified	70,596,052	70,622,257	30,168,116	43%	69,482,876	98%	1,139,381	68,329,914	25,836,302	38%	62,508,722	91%	5,821,192	11%
Substitutes	6,516,088	6,410,526	3,028,886	47%	6,057,772	94%	352,754	6,756,704	3,111,545	46%	6,791,400	101%	(34,696)	-11%
Overtime	633,891	634,898	375,633	59%	796,454	125%	(161,556)	490,647	337,192	69%	758,013	154%	(267,366)	5%
Additional Pay	4,085,311	4,231,116	1,982,886	47%	4,987,741	118%	(756,625)	18,706,763	2,216,649	12%	17,302,042	92%	1,404,721	-71%
Benefits	143,091,542	144,167,549	66,209,423	46%	145,262,150	101%	(1,094,601)	135,214,645	57,302,625	42%	134,704,498	100%	510,147	8%
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,712,667	19%	7,287,333	425%
Purchased Professional Services	12,618,169	16,774,165	5,966,773	36%	15,382,746	92%	1,391,419	17,797,451	5,484,621	31%	13,723,711	77%	4,073,740	12%
Purchased Property Services	11,357,593	12,937,438	6,237,165	48%	12,997,060	100%	(59,622)	14,512,582	5,497,186	38%	12,203,339	84%	2,309,243	7%
Other Purchased Services	22,018,092	23,077,491	10,293,783	45%	20,549,897	89%	2,527,594	19,439,838	11,297,229	58%	21,201,959	109%	(1,762,121)	-3%
Supplies	41,560,946	49,350,611	16,655,821	34%	41,881,314	85%	7,469,297	38,028,078	16,187,280	43%	26,399,629	69%	11,628,449	59%
Utilities	13,229,786	13,228,346	6,788,555	51%	13,652,738	103%	(424,392)	13,181,062	5,680,827	43%	12,035,207	91%	1,145,855	13%
Equipment	-	-	-	0%	-	0%	-	-	-	0%	2,963,347	0%	(2,963,347)	-100%
Other	2,835,264	4,317,860	2,041,748	47%	4,083,496	95%	234,364	4,016,849	1,610,579	40%	6,106,385	152%	(2,089,536)	-33%
Total Expenditures	\$ 658,008,379	\$ 675,120,422	\$ 289,295,026	43%	\$ 665,681,396	99%	\$ 9,439,026	\$ 652,500,866	\$ 256,347,052	39%	\$ 624,111,943	96%	\$ 28,388,923	7%
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DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025							2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Charter School Pass Through	\$ 214,601,325	\$ 210,770,433	\$ 105,606,447	50%	\$ 210,792,404	100%	\$ (21,971)	\$ 194,855,066	\$ 91,380,625	47%	\$ 195,397,697	100%	\$ (542,631)	8%
Transfers														
Outdoor Education Fund	80,238	80,238	74,613	93%	80,238	100%	-	22,706	74,613	329%	22,706	100%	-	253%
Transportation Fund	25,993,112	22,993,112	22,993,112	100%	22,993,112	100%	-	25,993,112	27,193,112	105%	25,993,112	100%	-	-12%
Capital Projects Fund	920,396	4,951,472	4,940,673	100%	4,951,472	100%	-	25,444,309	3,721,122	15%	25,444,309	100%	-	-81%
Nutrition Services NSLP Fund	2,895,424	3,170,424	3,170,424	100%	3,170,424	100%	-	2,879,595	2,156,825	75%	2,879,595	100%	-	10%
Child Care Fund	1,551,076	1,491,927	1,241,609	83%	1,491,927	100%	-	1,563,758	1,298,401	83%	1,563,758	100%	-	-5%
Athletics & Activities Fund	6,554,784	6,566,570	6,566,570	100%	6,566,570	100%	-	6,512,459	6,512,459	100%	6,512,459	100%	-	1%
COP Lease Payments Fund	1,123,439	1,123,439	1,123,439	100%	1,123,439	100%	-	1,119,125	1,119,125	100%	1,119,125	100%	-	0%
Total Transfers	\$ 39,118,469	\$ 40,377,182	\$ 40,110,440	99%	\$ 40,377,182	100%	\$ -	\$ 63,535,064	\$ 42,075,657	66%	\$ 63,535,064	100%	\$ -	-36%
Total Expenditures and Transfers	\$ 911,728,173	\$ 926,268,037	\$ 435,011,914	47%	\$ 916,850,982	99%	\$ 9,417,055	\$ 910,890,996	\$ 389,803,335	43%	\$ 883,044,705	97%	\$ 27,846,291	4%
BOE Contingency - 1%	7,693,333	4,871,891	-	0%	2,435,946	50%	2,435,946 ³	787,487	-	0%	-	0%	787,487	
Change in Fund Balance	(3,813,272)	(14,843,634)	(131,782,531)		(3,282,389)	22%	11,561,245	(33,419,137)	(158,710,672)		(6,423,328)	19%	26,995,809	-49%
Ending Fund Balance	135,346,870	135,007,459	18,068,562	13%	146,568,704	109%	11,561,245	122,651,930	(2,436,251)	-2%	149,851,093	122%	27,199,163	-2%
Tabor Reserve - 3%	23,080,000	22,200,000	-	0%	22,200,000	100%	-	20,645,000	-	0%	22,200,000	108%	1,555,000	0%
BOE Reserve - 3%	23,080,000	22,200,000	-	0%	22,200,000	100%	-	20,645,000	-	0%	22,200,000	108%	1,555,000	0%
School Carry Over Reserve	21,125,931	20,762,645	-	0%	25,555,120	123%	4,792,475 ²	19,775,125	-	0%	20,762,645	105%	987,520	23%
Medicaid Carry Over Reserve	140,406	22	-	0%	-	0%	(22)	1,273,670	22	0%	22	0%	(1,273,648)	-100%
Mental Health and Security Grant	-	-	-	0%	-	0%	-	28,502	10,177	0%	10,177	36%	(18,325)	-100%
Enrollment Reserve	2,335,000	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Multi-Year Lease Reserve	2,659,890	2,659,890	-	0%	2,659,890	100%	-	3,218,115	-	0%	3,218,115	100%	-	-17%
SPED/Mental Health Reserve	510,081	-	-	0%	-	0%	-	47,903	-	0%	-	0%	(47,903)	-
Set Aside for 5B One-Time Bridge	-	321,793	-	0%	321,793	100%	-	2,314,725	-	0%	-	0%	(2,314,725)	-
Assigned One Time Reserve to be Spent in 2025-2026	-	5,114,500	-	0%	5,114,500	100%	-	-	-	0%	-	0%	-	-
Assignment of 2023 Mill Levy Override	-	-	-	0%	-	0%	-	601,789	-	0%	2,631,305	437%	2,029,516	-
Assignment of 2018 Mill Levy Override	-	65,292	-	0%	-	0%	(65,292)	3,372,977	89,948	0%	89,948	3%	(3,283,029)	-100%
Ending Fund Balance - after reserves	\$ 62,415,562	\$ 61,683,317	\$ 18,068,562	29%	\$ 68,517,401	111%	\$ 6,834,084	\$ 50,729,124	\$ (2,436,251)	-5%	\$ 78,738,881	155%	\$ 28,009,757	-13%

2024-2025 Budget to Actual Notes

¹ Budget held centrally based on projection for school based and other local revenue will be redistributed between two lines for Final Revised Budget to reflect actual revenue collection

² Projected underspend in other purchased services and supplies largely within school budgets and contributing to increase in projected school carry over of discretionary site-based budget resources

³ Projected spend on contingency assumes allocations will be made to schools or departments for half of the balance as of January by the end of June based on historical trends of unforeseen second semester needs

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended December 31, 2024

	<u>2024-2025</u> Year to Date Actual	<u>2023-2024</u> Year to Date Actual	<u>Year over Year</u> Increase/(Decrease)	<u>Percentage</u> Increase/(Decrease)
Student Funded Pupil Count*	60,853	61,854	(1,001)	-1.62%
REVENUE				
Property Taxes	\$ 3,516,583	\$ 2,319,174	\$ 1,197,408	51.63%
Specific Ownership Taxes	15,091,074	14,294,828	796,246	5.57%
State Equalization	228,356,743	161,554,150	66,802,593	41.35%
Categorical Revenue	29,964,931	27,469,641	2,495,290	9.08%
Charter School Purchased Services	4,974,413	4,512,052	462,361	10.25%
Charter School Capital Construction	2,265,123	2,771,332	(506,209)	-18.27%
Federal - Medicaid Reimbursement	1,838,534	2,415,730	(577,196)	-23.89%
Preschool	484,853	395,320	89,533	22.65%
School Based	5,992,416	6,584,262	(591,846)	-8.99%
Other	10,744,713	8,776,173	1,968,540	22.43%
	<u>\$ 303,229,382</u>	<u>\$ 231,092,663</u>	<u>\$ 72,136,720</u>	<u>31.22%</u>

Property Taxes	Calculated by applying the December 2024 mill levy upon the 2025 assessed valuation of residential and commercial property within the District. Prior to December 2024, property taxes are based on the December 2023 mill levy and 2024 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 \$388.48 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.

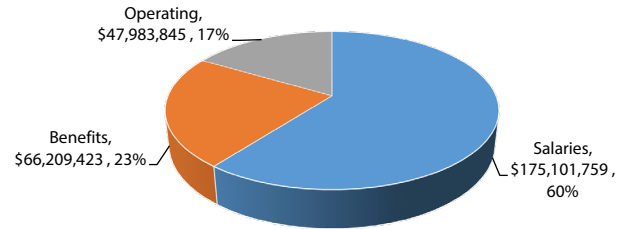
* Student Funded Pupil Count for 2024-2025 based on actual Student October Count 2024 for the Revised Budget and Second Quarter Financials.

Notes:
None

Unaudited for management use only

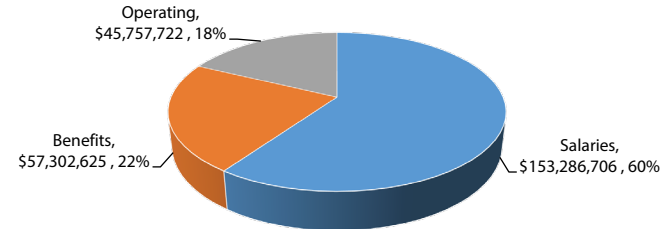
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended December 31, 2024

2024-2025 Actual Expenditures



Total expenditures through 2nd Quarter 2024-2025 were \$289,295,026. In addition to these expenditures, there is a charter school distribution of \$105,606,447 and a transfer to other funds of \$40,110,440.

2023-2024 Actual Expenditures



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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	5,734	-	-	0%	-	0%	-
Revenues							
Tuition	1,684,130	1,567,622	640,628	41%	1,510,401	96%	(57,221)
Grant	-	-	-	0%	-	0%	-
Other	-	-	38,346	0%	35,648	0%	35,648
Total Revenue	\$ 1,684,130	\$ 1,567,622	\$ 678,974	43%	\$ 1,546,049	99%	\$ (21,573)
Transfer from General Fund	80,238	80,238	74,613	93%	80,238	100%	-
Total Sources	\$ 1,770,102	\$ 1,647,860	\$ 753,587	46%	\$ 1,626,287	99%	\$ (21,573)
Expenditures							
Salaries	946,174	881,572	421,098	48%	848,051	96%	33,521
Benefits	312,106	292,825	153,108	52%	308,346	105%	(15,521)
Purchased Services	162,279	162,279	65,239	40%	170,803	105%	(8,524)
Supplies	204,198	204,198	73,863	36%	172,851	85%	31,347
Equipment	-	-	-	0%	-	0%	-
Field Trips & Other	43,272	43,272	18,517	43%	43,272	100%	-
Total Expenditures	\$ 1,668,029	\$ 1,584,146	\$ 731,825	46%	\$ 1,543,323	97%	\$ 40,823
Change in Fund Balance	96,339	63,714	21,762		82,965	130%	19,251
Balance on Hand June 30	\$ 102,073	\$ 63,714	\$ 21,762	34%	\$ 82,965	130%	\$ 19,251

2023-2024							
Final Revised		Year to Date as a % of		Year End as a % of	Budget to	Current Year End	
Annual	Year to Date	Final Revised	Year End	Final Revised	Year End	Projection as %	
Budget	Actual	Budget	Actual	Budget	Variance	of Prior Year	
						End Actual	
104,615	104,615	100%	104,615	100%	-	-100%	
1,428,860	734,814	51%	1,413,325	99%	(15,535)	7%	
27,476	29,165 A	106%	29,165	106%	1,689	-100%	
10,000	10,010	100%	10,010	100%	10	256%	
\$ 1,466,336	\$ 773,989	53%	\$ 1,452,500	99%	\$ (13,836)	6%	
22,706	74,613	329%	22,706	100%	-	253%	
\$ 1,593,657	\$ 953,217	60%	\$ 1,579,821	99%	\$ (13,836)	3%	
926,297	401,404	43%	908,026	98%	18,271	-7%	
309,247	137,236	44%	297,434	96%	11,813	4%	
149,290	46,836	31%	153,359	103%	(4,069)	11%	
171,610	90,433	53%	183,474	107%	(11,864)	-6%	
-	-	0%	-	0%	-	-	
36,358	11,883	33%	37,527	103%	(1,169)	15%	
\$ 1,592,802	\$ 687,793	43%	\$ 1,579,820	99%	\$ 12,982	-2%	
(103,760)	160,810		(104,614)	101%	(854)	-179%	
\$ 855	\$ 265,425	31044%	\$ 1	0%	\$ (854)	8296400%	

2024-2025 Budget to Actual Notes

¹ Unbudgeted other revenue based on private donations to Stone Canyon

² Projected uncollected revenue due to program participant reductions or cancellations offset with reduction in supplies spending

Year over Year Actual Notes

^A Stone Canyon does not have any active grant awards in 2024-2025 unlike the prior year

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025							2023-2024						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	31,046,280	36,342,987	36,342,987	100%	36,342,987	100%	-	17,007,255	17,007,255	100%	17,007,255	100%	-	114%
Revenues														
Revenue in Lieu of Land	1,754,125	2,863,006	1,220,731	43%	2,863,006	100%	-	3,556,561	2,054,269 ^A	58%	4,154,530	117%	597,969	-31%
Investment Earnings	-	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Sale of Land or Buildings	-	-	131	0%	131	0%	131	4,698,977	-	0%	4,698,977	100%	-	-100%
Other	2,040,802	6,579	46,157	702%	46,157	702%	39,578 ¹	-	230,430	0%	492,655	0%	492,655	-91%
Total Revenue	\$ 3,794,927	\$ 2,869,585	\$ 1,267,019	44%	\$ 2,909,294	101%	\$ 39,709	\$ 8,255,538	\$ 2,284,698	28%	\$ 9,346,162	113%	\$ 1,090,624	-69%
Transfer from General Fund	920,396	4,951,472	4,940,673	100%	4,951,472	100%	-	25,444,309	3,721,122	15%	25,444,309	100%	-	-81%
Total Sources	\$ 35,761,603	\$ 44,164,044	\$ 42,550,679	96%	\$ 44,203,753	100%	\$ 39,709	\$ 50,707,102	\$ 23,013,075	45%	\$ 51,797,726	102%	\$ 1,090,624	-15%
Expenditures														
Salaries	-	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Benefits	-	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Purchased/Property Services	790,000	963,920	440,308	46%	984,664	102%	(20,744)	340,194	5,194	2%	222,677	65%	117,517	342%
Equipment/Building	22,455,872	27,025,182	10,346,621	38%	20,523,988	76%	6,501,194 ²	35,199,195	3,424,624 ^B	10%	15,232,064	43%	19,967,131	35%
Other	-	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Total Expenditures	\$ 23,245,872	\$ 27,989,102	\$ 10,786,930	39%	\$ 21,508,652	77%	\$ 6,480,450	\$ 35,539,389	\$ 3,429,818	10%	\$ 15,454,740	43%	\$ 20,084,649	39%
Change in Fund Balance	(18,530,549)	(20,168,045)	(4,579,238)		(13,647,886)	68%	6,520,159	(1,839,542)	2,576,002		19,335,731	-1051%	21,175,273	-171%
Assigned to Revenue in Lieu of Land	\$ 6,865,531	\$ 9,736,052	0%	\$ 10,515,235	108%	\$ 779,183		\$ 7,698,215	0%	\$ 8,240,825	107%	\$ 542,610	28%	
Assigned to School Carry Over	\$ 1,774,689	\$ 696,535	0%	\$ (81,217)	-12%	(777,752) ³		\$ 2,331,424	0%	\$ 567,773	24%	\$ (1,763,651)	-114%	
Balance on Hand June 30 (Other)	\$ 3,875,511	\$ 5,742,355	\$ 31,763,749	553%	\$ 12,261,083	214%	\$ 6,518,728 ²	\$ 5,138,074	\$ 19,583,257	381%	\$ 27,534,388	536%	\$ 22,396,314	-55%

2024-2025 Budget to Actual Notes

¹ Budget will need to be amended for Final Revised to account for school revenue sponsored projects

² Several district funded projects are not expected to be complete by June 30th and will carry over into next fiscal year and are projected to increase the balance on hand

³ School sponsored projects need resources transferred from the General Fund in order to cover projected costs and not result in a deficit carry over in Capital Projects; this will reduce school carry over in General Fund

Year over Year Actual Notes

^A 2023-2024 cash in lieu of land revenue was abnormally high skewed by a few developer projects in Parker although revenue from Parker continues to be the largest source of cash in lieu of land

^B The majority of the year-over-year increase in equipment/building is due to the \$20M of projects committed by the Board of Education in spring 2024 to be spent in 2024-2025

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Full Day Kindergarten Fund - Fund 15
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
Tuition	-	-	-	0%	-	0%	-
Contributions/Donations	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Purchased Services	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-		-	0%	-
Assigned to School Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Balance on Hand June 30 (Other)	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

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

2024-2025 Budget to Actual Notes
None

Year over Year Actual Notes
None

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-		-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
Balance on Hand July 1	6,985,485	8,276,615	8,276,615	100%	8,276,615	100%
Revenues						
Transportation Fees	875,302	875,302	468,689	54%	932,558	107%
State Categorical	5,272,610	5,624,412	5,521,779	98%	5,624,412	100%
Other	750,000	750,000	388,524	52%	776,119	103%
Total Revenue	\$ 6,897,912	\$ 7,249,714	\$ 6,378,991	88%	\$ 7,333,088	101%
Transfer from General Fund	25,993,112	22,993,112	22,993,112	100%	22,993,112	100%
Total Sources	\$ 39,876,509	\$ 38,519,441	\$ 37,648,718	98%	\$ 38,602,815	100%
Expenditures						
Salaries	16,784,867	14,749,947	6,485,662	44%	14,165,758	96%
Benefits	6,401,689	6,197,577	2,741,470	44%	5,127,012	83%
Purchased Services	9,538,344	10,399,112	4,856,488	47%	10,435,805	100%
Supplies	1,431,781	1,342,789	502,147	37%	1,078,116	80%
Fuel	2,000,000	2,000,000	725,843	36%	1,600,000	80%
Bus Purchases & Equipment	2,185,006	2,192,262	992,008	45%	2,192,262	100%
Field Trips and Other	(715,600)	(715,600)	(394,656)	55%	(690,925)	97%
Total Expenditures	\$ 37,626,087	\$ 36,166,087	\$ 15,908,962	44%	\$ 33,908,027	94%
Change in Fund Balance	(4,735,063)	(5,923,261)	13,463,141		(3,581,827)	60%
Assigned to Future Year Transportation Obligations	\$ -	\$ -	\$ -	0%	\$ -	0%
Balance on Hand June 30	\$ 2,250,422	\$ 2,353,354	\$ 21,739,756	924%	\$ 4,694,788	199%

2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	2,729,579	2,729,579	100%	2,729,579	100%	203%
Revenues						
Transportation Fees	911,775	422,437	46%	887,949	97%	5%
State Categorical	5,063,728	5,063,728	100%	5,583,047	110%	1%
Other	750,000	422,803	56%	808,767	108%	-4%
Total Revenue	\$ 6,725,503	\$ 5,908,969	88%	\$ 7,279,764	108%	1%
Transfer from General Fund	25,993,112	27,193,112	105%	25,993,112	100%	-12%
Total Sources	\$ 35,448,194	\$ 35,831,660	101%	\$ 36,002,455	102%	7%
Expenditures						
Salaries	14,637,885	5,860,466	40%	12,415,473	85%	14%
Benefits	6,298,673	2,392,043	38%	4,704,103	75%	9%
Purchased Services	9,707,666	3,944,920	41%	8,850,397	91%	18%
Supplies	1,256,972	466,564	37%	1,020,684	81%	6%
Fuel	2,000,000	785,270	39%	1,520,752	76%	5%
Bus Purchases & Equipment	97,645	-	0%	97,633	100%	2145%
Field Trips and Other	(913,443)	(417,760)	46%	(883,205)	97%	-22%
Total Expenditures	\$ 33,085,398	\$ 13,031,504	39%	\$ 27,725,838	84%	22%
Change in Fund Balance	(366,783)	20,070,576		5,547,038	-1512%	-165%
Assigned to Future Year Transportation Obligations	\$ 1,631,538	\$ -	0%	\$ 1,631,538	100%	-100%
Balance on Hand June 30	\$ 731,258	\$ 22,800,155	3118%	\$ 6,645,079	909%	-29%

2024-2025 Budget to Actual Notes

¹ The salaries associated with vacant driver and TEA positions have been reallocated to cover increased contractor costs and the associated medical and dental benefits remain unused; additionally, drivers and TEAs utilize district sponsored medical and dental plans less than other employee groups

² Fuel prices have continued to remain favorable with low rates

Year over Year Actual Notes

^A DCSD did not purchase any new school buses in 2023-2024



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	5,993,568	7,250,920	7,250,920	100%	7,250,920	100%	-
Revenues							
Food Sales	5,817,075	5,817,075	2,430,902	42%	4,858,501	84%	(958,574) ¹
Federal Reimbursement	7,656,045	7,656,045	3,704,948	48%	7,656,045	100%	-
Commodity Contribution	1,227,768	2,638,784	-	0%	2,638,784	100%	-
Miscellaneous	25,000	25,000	11,823	47%	25,000	100%	-
Sale of Capital Assets	-	-	5,070	0%	5,070	0%	5,070
State Match Child Nutr. & CDE Revenue	18,989,490	19,041,112	9,625,845	51%	19,041,112	100%	-
Total Revenues	\$ 33,715,378	\$ 35,178,016	\$ 15,778,589	45%	\$ 34,224,512	97%	\$ (953,504)
Transfer from General Fund	2,895,424	3,170,424	3,170,424	100%	3,170,424	100%	-
Total Sources	\$ 42,604,370	\$ 45,599,360	\$ 26,199,933	57%	\$ 44,645,856	98%	\$ 953,504
Expenditures							
Salaries	11,515,696	11,549,498	5,433,070	47%	11,292,761	98%	256,737
Benefits	4,947,920	4,960,716	2,479,105	50%	4,801,076	97%	159,640
Food & Commodities	17,116,657	20,002,549	6,405,340	32%	20,002,549	100%	-
Purchased Services & Repairs	267,200	299,700	127,498	43%	282,465	94%	17,235
Supplies	1,590,000	1,590,000	855,105	54%	1,590,024	100%	(24)
Equipment	290,000	290,000	197,070	68%	290,000	100%	-
Other	867,500	897,500	103,858	12%	897,500	100%	-
Total Expenditures	\$ 36,594,973	\$ 39,589,963	\$ 15,601,046	39%	\$ 39,156,374	99%	\$ 433,589
Change in Fund Balance	15,829	(1,241,523)	3,347,967		(1,761,438)	142%	(519,915)
Balance on Hand June 30	\$ 6,009,397	\$ 6,009,397	\$ 10,598,887	176%	\$ 5,489,482	91%	\$ (519,915)

2024-2025 Budget to Actual Notes

¹ A la carte food sales lower than anticipated this year

Year over Year Actual Notes

None

2023-2024							
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual	
5,079,435	5,079,435	100%	5,079,435	100%	-	43%	
5,176,556	2,566,185	50%	5,044,883	97%	(131,673)	-4%	
8,452,529	4,648,007	55%	8,277,137	98%	(175,392)	-8%	
1,286,903	-	0%	1,255,535	98%	(31,368)	110%	
130,660	89,953	69%	103,929	80%	(26,731)	-76%	
83,855	83,855	100%	83,855	100%	-	-94%	
18,049,835	8,966,383	50%	18,054,944	100%	5,109	5%	
\$ 33,180,338	\$ 16,354,384	49%	\$ 32,820,284	99%	\$ (360,054)	4%	
2,879,595	2,156,825	75%	2,879,595	100%	-	10%	
\$ 41,139,368	\$ 23,590,644	57%	\$ 40,779,314	99%	\$ (360,054)	9%	
11,495,245	5,012,439	44%	11,011,431	96%	483,814	3%	
4,584,542	2,176,036	47%	4,390,870	96%	193,672	9%	
16,490,503	6,881,764	42%	14,555,526	88%	1,934,977	37%	
331,329	175,413	53%	304,068	92%	27,261	-7%	
2,501,492	1,249,691	50%	1,850,196	74%	651,296	-14%	
275,000	111,536	41%	244,222	89%	30,778	19%	
1,202,500	76,262	6%	1,172,081	97%	30,419	-23%	
\$ 36,880,611	\$ 15,683,141	43%	\$ 33,528,393	91%	\$ 3,352,218	17%	
(820,678)	2,828,068		2,171,485	-265%	2,992,163	-181%	
\$ 4,258,757	\$ 7,907,503	186%	\$ 7,250,920	170%	\$ 2,992,163	-24%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services Non-NSLP Fund - Fund 28
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025							
Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
Food Sales	-	-	-	0%	-	0%	-
Federal Reimbursement	-	-	-	0%	-	0%	-
Commodity Contribution	-	-	-	0%	-	0%	-
Miscellaneous	-	-	-	0%	-	0%	-
Sale of Capital Assets	-	-	-	0%	-	0%	-
State Match Child Nutr. & CDE Revenue	-	-	-	0%	-	0%	-
Total Revenues	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Food & Commodities	-	-	-	0%	-	0%	-
Purchased Services & Repairs	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	0%	-
Equipment	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-		-		-
Balance on Hand June 30	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

2024-2025 Budget to Actual Notes

¹ The Nutrition Services Non-NSLP Fund will not be in use in 2024-2025 due to the Healthy School Meals for All program

Year over Year Actual Notes

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

2023-2024							
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual	
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
\$ -	\$ -	0%	\$ -	0%	\$ -		
-	-	0%	-	0%	-		
\$ -	\$ -	0%	\$ -	0%	\$ -		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
-	-	0%	-	0%	-		
\$ -	\$ -	0%	\$ -	0%	\$ -		
-	-		-	0%	-		
\$ -	\$ -	0%	\$ -	0%	\$ -		

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
State and Local Revenue	969,711	1,983,303	1,552,653	78%	1,970,303	99%	(13,000)
Federal Revenue	14,132,793	14,032,061	6,454,696	46%	14,044,401	100%	12,340
Other Revenue	-	-	-	0%	-	0%	-
Total Revenue	\$ 15,102,504	\$ 16,015,364	\$ 8,007,349	50%	\$ 16,014,704	100%	\$ (660)
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 15,102,504	\$ 16,015,364	\$ 8,007,349	50%	\$ 16,014,704	100%	\$ (660)
Expenditures							
Salaries	9,248,300	9,159,533	4,012,876	44%	9,161,190	100%	(1,657)
Benefits	2,987,850	2,916,617	1,438,262	49%	2,939,810	101%	(23,193)
Purchased/Property Services	1,992,603	2,154,074	880,344	41%	2,146,635	100%	7,439
Supplies	447,881	553,394	111,707	20%	534,713	97%	18,681
Equipment	76,680	886,313	394,569	45%	886,751	100%	(438)
Other	349,190	345,433	147,891	43%	345,604	100%	(171)
Total Expenditures	\$ 15,102,504	\$ 16,015,364	\$ 6,985,649	44%	\$ 16,014,704	100%	\$ 660
Change in Fund Balance	-	-	1,021,700		-	0%	-
Balance on Hand June 30	\$ -	\$ -	\$ 1,021,700	0%	\$ -	0%	\$ -

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	-	-	0%	-	0%	-	
	1,249,844	912,340	73%	1,081,149	87%	(168,695)	82%
	16,438,541	6,811,863	41%	16,201,058	99%	(237,483)	-13%
	67,190	-	0%	67,189	100%	(1)	-100%
\$ 17,755,575	\$ 7,724,203	44%	\$ 17,349,396	98%	\$ (406,179)	-8%	
	-	-	0%	-	0%	-	
\$ 17,755,575	\$ 7,724,203	44%	\$ 17,349,396	98%	\$ (406,179)	-8%	
	9,330,538	3,906,961	42%	9,566,859	103%	(236,321)	-4%
	3,004,107	1,384,772	46%	3,157,910	105%	(153,803)	-7%
	3,216,348	765,948	24%	2,856,922	89%	359,426	-25%
	1,393,770	787,780	57%	805,496	58%	588,274	-34%
	183,237	44,475	24%	165,737	90%	17,500	435%
	627,575	299,324	48%	796,473	127%	(168,898)	-57%
\$ 17,755,575	\$ 7,189,261	40%	\$ 17,349,396	98%	\$ 406,179	-8%	
	-	534,942		-	0%	-	
\$ -	\$ 534,942	0%	\$ -	0%	\$ -		

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025						
Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	0%	-	0%	-
Revenue						
Pupil Activity	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures						
Salaries	-	-	0%	-	0%	-
Benefits	-	-	0%	-	0%	-
Purchased/Property Services	-	-	0%	-	0%	-
Supplies	-	-	0%	-	0%	-
Equipment	-	-	0%	-	0%	-
Other	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-		-	0%	-
Assigned to School Program Carry Over	\$ -	\$ -	0%	\$ -	0%	\$ -
Balance on Hand June 30 - Other	\$ -	\$ -	0%	\$ -	0%	\$ -

2024-2025 Budget to Actual Notes
None

Year over Year Actual Notes
None

2023-2024						
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
-	-	0%	-	0%	-	
-	-	0%	-	0%	-	
\$ -	\$ -	0%	\$ -	0%	\$ -	
-	-	0%	-	0%	-	
\$ -	\$ -	0%	\$ -	0%	\$ -	
-	-	0%	-	0%	-	
-	-	0%	-	0%	-	
-	-	0%	-	0%	-	
-	-	0%	-	0%	-	
\$ -	\$ -	0%	\$ -	0%	\$ -	
-	-		-	0%	-	
\$ -		0%	\$ -	0%	\$ -	
\$ -	\$ -	0%	\$ -	0%	\$ -	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025								2023-2024							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance		Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	1,774,266	3,899,436	3,899,436	100%	3,899,436	100%	-		2,903,952	2,903,952	100%	3,897,058	134%	993,106	0%
Revenues															
Student Fees	4,922,746	4,932,403	2,354,091	48%	4,203,786	85%	(728,617) ¹		3,958,164	2,282,976	58%	4,132,670	104%	174,506	2%
Gate Fees	1,410,254	1,410,893	821,282	58%	1,525,334	108%	114,441		1,414,753	840,980	59%	1,766,022	125%	351,269	-14%
Donations and Fundraising	3,582,548	3,631,532	1,666,706	46%	3,333,408	92%	(298,124)		3,346,139	1,705,334	51%	3,850,946	115%	504,807	-13%
Merchandise Sales	4,938,218	4,949,485	2,973,061	60%	5,554,557	112%	605,072 ¹		5,266,322	2,647,826	50%	5,229,321	99%	(37,001)	6%
Other Pupil Income	235,000	235,000	402,126	171%	653,787	278%	418,787 ¹		446,284	339,732	76%	370,403	83%	(75,881)	77%
Total Revenue	\$ 15,088,766	\$ 15,159,313	\$ 8,217,266	54%	\$ 15,270,871	101%	\$ 111,558		\$ 14,431,662	\$ 7,816,847	54%	\$ 15,349,363	106%	\$ 917,701	-1%
Transfer from General Fund	6,554,784	6,566,570	6,566,570	100%	6,566,570	100%	-		6,512,459	6,512,459	100%	6,512,459	100%	-	1%
Total Sources	\$ 23,417,816	\$ 25,625,319	\$ 18,683,272	73%	\$ 25,736,877	100%	\$ (111,558)		\$ 23,848,073	\$ 17,233,258	72%	\$ 25,758,880	108%	\$ 1,910,807	0%
Expenditures															
Salaries	6,953,350	7,306,663	3,775,967	52%	7,326,904	100%	(20,241)		6,735,319	3,657,640	54%	7,208,577	107%	(473,258)	2%
Benefits	1,655,018	1,735,810	898,603	52%	1,742,660	100%	(6,850)		1,660,535	865,843	52%	1,709,899	103%	(49,364)	2%
Purchased Services	5,843,475	5,816,935	2,802,697	48%	5,908,780	102%	(91,845)		4,455,775	2,662,848	60%	5,801,204	130%	(1,345,429)	2%
Supplies	6,114,408	6,138,245	3,160,835	51%	6,077,466	99%	60,779		6,825,353	3,169,939	46%	6,086,571	89%	738,782	0%
Equipment	625,905	787,671	334,016	42%	663,348	84%	124,323 ²		442,401	368,702	83%	680,683	154%	(238,282)	-3%
Field Trips and Other	451,394	451,394	208,699	46%	415,776	92%	35,618		553,106	206,529	37%	372,512	67%	180,594	12%
Total Expenditures	\$ 21,643,550	\$ 22,236,718	\$ 11,180,816	50%	\$ 22,134,934	100%	\$ 101,784		\$ 20,672,489	\$ 10,931,501	53%	\$ 21,859,446	106%	\$ (1,186,957)	1%
Change in Fund Balance	-	(510,835)	3,603,020		(297,493)	58%	213,342		271,632	3,397,806		2,376	1%	(269,256)	-12623%
Assigned to School Carry Over	\$ 1,774,266	\$ 3,388,601	0%	0%	\$ 2,945,284	87%	\$ (443,317) ³		\$ 3,175,584	0%	0%	\$ 3,311,885	104%	\$ 136,301	-11%
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 7,502,456	0%	\$ 656,659	0%	\$ 656,659		\$ -	\$ 6,301,758	0%	\$ 587,549	0%	\$ 587,549	12%

2024-2025 Budget to Actual Notes

¹ Overall revenue projection tracking to budget and individual line items will be amended with Final Revised Budget to reflect changes between initial plans and current projection

² School sponsored athletics construction projects may extend past June 2025 and current fiscal year

³ Athletics carry over projected to decrease year-over-year based on increase to projected school expenses and flat participation fee rates

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
Balance on Hand July 1	4,928,100	5,152,491	5,152,491	100%	5,152,491	100.0%
Revenues						
Tuition	10,342,856	10,245,768	4,775,864	47%	10,245,768	100.0%
Grant	-	98,770	78,168	79%	78,168	79.1%
Other	-	-	3,867	0%	3,867	0.0%
Total Revenue	\$ 10,342,856	\$ 10,344,538	\$ 4,857,898	47%	\$ 10,327,802	99.8%
Transfer from General Fund	1,551,076	1,491,927	1,241,609	83%	1,491,927	100.0%
Total Sources	\$ 16,822,032	\$ 16,988,956	\$ 11,251,998	66%	\$ 16,972,220	99.9%
Expenditures						
Salaries	8,005,239	8,139,857	3,987,882	49%	8,140,678	100.0%
Benefits	2,754,284	2,820,703	1,418,238	50%	2,784,247	98.7%
Purchased Services	1,427,771	1,522,300	805,876	53%	1,523,712	100.1%
Supplies	258,329	628,906	106,616	17%	629,092	100.0%
Field Trips and Other	429,777	466,696	169,625	36%	466,736	100.0%
Total Expenditures	\$ 12,875,400	\$ 13,578,462	\$ 6,488,238	48%	\$ 13,544,464	99.7%
Change in Fund Balance	(981,468)	(1,741,997)	(388,731)		(1,724,735)	99.0%
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0.0%
Balance on Hand June 30 (BASE Department)	\$ 3,946,632	\$ 3,410,494	\$ 4,763,760	140%	\$ 3,427,756	100.5%

2024-2025 Budget to Actual Notes

¹ Grant revenue budget was overstated and will be reduced to align with collected actual revenue for Final Revised

Year over Year Actual Notes

None

2023-2024						
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
5,782,084	5,782,084	100%	5,782,084	100%	-	-11%
10,203,710	4,587,588	45%	10,082,973	99%	(120,737)	2%
324,699	24,573	8%	158,902	49%	(165,797)	-51%
-	519	0%	3,688	0%	3,688	5%
\$ 10,528,409	\$ 4,612,680	44%	\$ 10,245,563	97%	\$ (282,846)	1%
1,563,758	1,298,401	83%	1,563,758	100%	-	-5%
\$ 17,874,251	\$ 11,693,165	65%	\$ 17,591,405	98%	\$ (282,846)	-4%
7,956,902	3,541,343	45%	7,533,363	95%	423,539	8%
2,486,718	1,250,774	50%	2,568,789	103%	(82,071)	8%
1,637,113	710,046	43%	1,565,574	96%	71,539	-3%
386,854	220,720	57%	399,031	103%	(12,177)	58%
786,208	152,044	19%	372,156	47%	414,052	25%
\$ 13,253,795	\$ 5,874,927	44%	\$ 12,438,913	94%	\$ 814,882	9%
(1,161,628)	36,154		(629,592)	54%	532,036	174%
\$ -	\$ -	0%	\$ -	0%	\$ -	
\$ 4,620,456	\$ 5,818,238	126%	\$ 5,152,492	112%	\$ 532,036	-33%



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
Balance on Hand July 1	81,866,623	81,628,110	81,628,110	100%	81,628,110	100%
Revenues						
Property Taxes	53,918,578	55,036,532	448,506	1%	55,036,532	100%
Investment Earnings	3,813,895	3,537,493	2,273,339	64%	3,537,493	100%
Total Revenues	\$ 57,732,473	\$ 58,574,025	\$ 2,721,845	5%	\$ 58,574,025	100%
Total Sources	\$ 139,599,096	\$ 140,202,135	\$ 84,349,955	60%	\$ 140,202,135	100%
Expenditures						
Principal	39,580,000	39,580,000	39,580,000	100%	39,580,000	100%
Interest	13,390,731	19,990,731	7,172,875	36%	19,990,731	100%
Cost of Issuance	-	-	-	0%	-	0%
Fiscal Charges	2,000	2,000	650	33%	2,000	100%
Total Expenditures	\$ 52,972,731	\$ 59,572,731	\$ 46,753,525	78%	\$ 59,572,731	100%
Other Financing Sources (Uses)						
Proceeds from Bond Refunding	-	-	-	0%	-	0%
Refunding Bond Premium	-	-	-	0%	-	0%
Payment to Refunding Bond Escrow Agent	-	-	-	0%	-	0%
Transfer to/(from) General Fund	-	-	-	0%	-	0%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0%	\$ -	0%
Change in Fund Balance	4,759,742	(998,706)	(44,031,680)		(998,706)	100%
Balance on Hand June 30	\$ 86,626,365	\$ 80,629,404	\$ 37,596,430	47%	\$ 80,629,404	100%

2024-2025 Budget to Actual Notes
None

Year over Year Actual Notes
None

2023-2024						
Final Revised	Year to Date		Year End		Current Year End	
Annual	Year to Date	as a % of	Year End	as a % of	Budget to	Projection as %
Budget	Actual	Final Revised	Actual	Final Revised	Year End	of Prior Year
		Budget		Budget	Variance	End Actual
77,167,416	77,167,416	100%	77,167,416	100%	-	6%
53,918,578	429,932	1%	53,680,325	100%	(238,253)	3%
3,813,895	2,233,431	59%	3,811,388	100%	(2,507)	-7%
\$ 57,732,473	\$ 2,663,363	5%	\$ 57,491,713	100%	\$ (240,760)	2%
\$ 134,899,889	\$ 79,830,779	59%	\$ 134,659,129	100%	\$ (240,760)	4%
35,715,000	35,715,000	100%	35,715,000	100%	-	11%
17,312,969	10,140,094	59%	17,312,969	100%	-	15%
-	-	0%	-	0%	-	
5,297	650	12%	3,050	58%	2,247	-34%
\$ 53,033,266	\$ 45,855,744	86%	\$ 53,031,019	100%	\$ 2,247	12%
-	-	0%	-	0%	-	
-	-	0%	-	0%	-	
-	-	0%	-	0%	-	
-	-	0%	-	0%	-	
\$ -	\$ -	0%	\$ -	0%	\$ -	
4,699,207	(43,192,381)		4,460,694	95%	(238,513)	-122%
\$ 81,866,623	\$ 33,975,036	42%	\$ 81,628,110	100%	\$ (238,513)	-1%

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	2,147	1,866	1,866	100%	1,866	100%	-
Revenues							
Interest on Investment	1,500	-	-	0%	-	0%	-
Cert of Participation - AspenView	-	-	-	0%	-	0%	-
Total Revenues	\$ 1,500	\$ -	\$ -	0%	\$ -	0%	\$ -
Total Sources	\$ 3,647	\$ 1,866	\$ 1,866	100%	\$ 1,866	100%	\$ -
Expenditures							
Principal Retirement	850,000	850,000	-	0%	850,000	100%	-
Interest	269,375	269,375	134,688	50%	269,375	100%	-
Debt Issuance Costs & Fiscal Charges	4,064	4,064	2,000	49%	4,064	100%	-
Total Expenditures	\$ 1,123,439	\$ 1,123,439	\$ 136,688	12%	\$ 1,123,439	100%	\$ -
Other Financing Sources (Uses)							
Proceeds from COP Refunding	-	-	-	0%	-	0%	-
Refunding COP Premium	-	-	-	0%	-	0%	-
Payment to Refunded Escrow Agent	-	-	-	0%	-	0%	-
Transfer from Other Funds	1,123,439	1,123,439	1,123,439	100%	1,123,439	100%	-
Total Other Financing Sources (Uses)	\$ 1,123,439	\$ 1,123,439	\$ 1,123,439	100%	\$ 1,123,439	100%	\$ -
Change in Fund Balance	1,500	-	986,752		-	0%	-
Balance on Hand June 30	\$ 3,647	\$ 1,866	\$ 988,617	52981%	\$ 1,866	100%	\$ -

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	4,724	4,724	100%	4,724	100%	-	-61%
	2,454	374	15%	1,142	47%	(1,312)	-100%
	-	-	0%	-	0%	-	
	\$ 2,454	\$ 374	15%	\$ 1,142	47%	\$ (1,312)	-100%
	\$ 7,178	\$ 5,098	71%	\$ 5,866	82%	\$ (1,312)	-68%
	825,000	-	0%	825,000	100%	-	3%
	294,125	147,063	50%	294,125	100%	-	-8%
	4,064	2,000	49%	4,000	98%	64	2%
	\$ 1,123,189	\$ 149,063	13%	\$ 1,123,125	100%	\$ 64	0%
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	1,119,125	1,119,125	100%	1,119,125	100%	-	0%
	\$ 1,119,125	\$ 1,119,125	100%	\$ 1,119,125	100%	\$ -	0%
	(1,610)	970,436		(2,858)	178%	(1,248)	-100%
	\$ 3,114	\$ 975,160	31315%	\$ 1,866	60%	\$ (1,248)	0%



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 41
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
Bond Issuance	-	-	-	0%	-	0%	-
State Revenue from CDE	-	-	-	0%	-	0%	-
Interest	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer to/from Other Funds	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Buildings & Building Improvements	-	-	-	0%	-	0%	-
Purchased Services	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	0%	-
Debt Issuance Costs & Fiscal Charges	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-		-	0%	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

^A All 2018 Bond proceeds were spent by February 2024

2023-2024							
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	7,909,008	7,909,008	100%	7,909,008	100%	-	-100%
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	575,963	627,792	109%	521,211	90%	(54,752)	-100%
\$ 575,963	\$ 627,792	109%	\$ 521,211	90%	\$ (54,752)	-100%	
	-	-	0%	-	0%	-	
\$ 8,484,971	\$ 8,536,800	^A 101%	\$ 8,430,219	99%	\$ (54,752)	-100%	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	8,466,677	8,247,631	97%	8,435,151	100%	31,526	-100%
	18,294	2,864	16%	2,900	16%	15,394	-100%
	-	(6,862)	0%	(7,849)	0%	7,849	-100%
	-	-	0%	17	0%	(17)	-100%
	-	-	0%	-	0%	-	
\$ 8,484,971	\$ 8,243,633	^A 97%	\$ 8,430,219	99%	\$ 54,752	-100%	
	(7,909,008)	(7,615,842)		(7,909,008)	100%	0	-100%
\$ -	\$ 293,166	0%	\$ 0	0%	\$ 0	-100%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Building Fund - Fund 44
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
Bond Issuance	-	307,247,971	307,247,971	100%	307,247,971	100%	-
State Revenue from CDE	-	-	-	0%	-	0%	-
Interest	-	11,394,233	-	0%	11,394,233	100%	-
Total Revenue	\$ -	\$ 318,642,204	\$ 307,247,971	96%	\$ 318,642,204	100%	\$ -
Transfer to/from Other Funds	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ 318,642,204	\$ 307,247,971	96%	\$ 318,642,204	100%	\$ -
Expenditures							
Salaries	-	405,269	24,790	6%	315,600	78%	89,669 ¹
Benefits	-	141,765	5,665	4%	112,605	79%	29,160 ¹
Buildings & Building Improvements	-	19,251,059	58,905	0%	19,251,059	100%	-
Purchased Services	-	3,409,541	(773,071)	-23%	3,409,541	100%	-
Supplies	-	231,959	7,046	3%	231,959	100%	-
Debt Issuance Costs & Fiscal Charges	-	1,270,136	1,020,135	80%	1,270,136	100%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ 24,709,729	\$ 343,470	1%	\$ 24,590,900	100%	\$ 118,829
Change in Fund Balance	-	293,932,475	306,904,501		294,051,304	100%	118,829
Balance on Hand June 30	\$ -	\$ 293,932,475	\$ 306,904,501	104%	\$ 294,051,304	100%	\$ 118,829

2023-2024							
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

2024-2025 Budget to Actual Notes

¹ Year end projection based on new staff hire dates and benefit selections

Year over Year Actual Notes

^A 2024 Bond sold in December 2024 and spending began immediately

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
COP Issuance	-	-	-	0%	-	0%	-
Premium on Bond	-	-	-	0%	-	0%	-
Investment Earnings	-	-	-	0%	-	0%	-
Total Revenue	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Building & Building Improvements	-	-	-	0%	-	0%	-
Purchased Services	-	-	-	0%	-	0%	-
Supplies	-	-	-	0%	-	0%	-
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	-	-	-		-	0%	-
Balance on Hand June 30	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
	-	-		-	0%	-	
\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

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

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	3,172,899	3,848,953	3,848,953	100%	3,848,953	100%	-
Revenues							
Health Insurance Premiums	61,393,571	61,393,571	31,930,329	52%	61,739,828	101%	346,257
Dental Insurance Premiums	3,929,977	3,929,977	1,873,882	48%	3,608,708	92%	(321,269)
Investment Earnings	52,087	52,087	8,821	17%	24,132	46%	(27,955)
Other	-	-	0	0%	-	0%	-
Total Revenues	\$ 65,375,635	\$ 65,375,635	\$ 33,813,032	52%	\$ 65,372,667	100%	\$ (2,968)
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 68,548,534	\$ 69,224,588	\$ 37,661,985	54%	\$ 69,221,620	100%	\$ (2,968)
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Health Plan	58,975,874	59,651,928	28,929,530	48%	58,048,535	97%	1,603,393
Dental Plan	3,929,977	3,929,977	1,894,079	48%	3,641,667	93%	288,310
Stop Loss Premiums	1,292,167	1,292,167	666,386	52%	1,231,158	95%	61,009
Purchased Services	1,108,044	1,108,044	558,949	50%	1,114,981	101%	(6,937)
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 65,306,062	\$ 65,982,116	\$ 32,048,944	49%	\$ 64,036,340	97%	\$ 1,945,776
Change in Fund Balance	69,573	(606,481)	1,764,088		1,336,327	-220%	1,942,808
Assigned to Contingency for Self-Insured Plans	\$ 3,242,472	\$ 3,242,472		0%	\$ 4,000,000	123%	\$ 757,528
Balance on Hand June 30	\$ -	\$ -	\$ 5,613,041	0%	\$ 1,185,280	0%	\$ 1,185,280

2024-2025 Budget to Actual Notes

¹ With favorable self-insured medical claims, DCSD is able to meet its contingency budget and maintain additional assigned reserves available for future use

Year over Year Actual Notes

None

2023-2024							
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget		Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
957,265	957,265	100%	957,265	100%	-	302%	
56,239,052	27,631,024	49%	56,666,008	101%	426,956	9%	
3,182,435	1,546,885	49%	3,142,655	99%	(39,780)	15%	
76,422	25,637	34%	47,438	62%	(28,984)	-49%	
-	-	0%	-	0%	-		
\$ 59,497,909	\$ 29,203,546	49%	\$ 59,856,101	101%	\$ 358,192	9%	
-	-	0%	-	0%	-		
\$ 60,455,174	\$ 30,160,811	50%	\$ 60,813,366	101%	\$ 358,192	14%	
-	-	0%	1,300	0%	(1,300)	-100%	
-	-	0%	297	0%	(297)	-100%	
53,992,098	26,509,504	49%	51,915,004	96%	2,077,094	12%	
3,182,435	1,559,746	49%	3,160,844	99%	21,591	15%	
863,100	440,644	51%	903,801	105%	(40,701)	36%	
1,117,753	515,629	46%	983,166	88%	134,587	13%	
-	-	0%	-	0%	-		
\$ 59,155,386	\$ 29,025,525	49%	\$ 56,964,412	96%	\$ 2,190,974	12%	
342,523	178,022		2,891,689	844%	2,549,166	-54%	
\$ 1,299,788		0%	\$ 3,848,953	296%	\$ 2,549,165	4%	
\$ -	\$ 1,135,287	0%	\$ 1	0%	\$ 1	118527909%	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

	2024-2025						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	430,428	418,731	418,731	100%	418,731	100%	-
Revenues							
Short Term Disability Insurance Premiums	898,353	898,353	456,650	51%	910,863	101%	12,510
Total Revenue	\$ 898,353	\$ 898,353	\$ 456,650	51%	\$ 910,863	101%	\$ 12,510
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 1,328,781	\$ 1,317,084	\$ 875,381	66%	\$ 1,329,594	101%	\$ 12,510
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Short Term Disability Insurance Claims	626,099	614,402	299,781	49%	620,238	101%	(5,836)
Purchased Services	123,933	123,933	276,604	223%	112,753	91%	11,180
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 750,032	\$ 738,335	\$ 576,385	78%	\$ 732,991	99%	\$ 5,344
Change in Fund Balance	148,321	160,018	(119,735)		177,873	111%	17,855
Balance on Hand June 30	\$ 578,749	\$ 578,749	\$ 298,996	52%	\$ 596,604	103%	\$ 17,855

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

^A Long term disability claims erroneously charged to short term disability account in 2nd quarter and will be moved to the General Fund before year end to not exceed budget

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	248,732	248,732	100%	248,732	100%	-	68%
	838,064	370,360	44%	847,004	101%	8,940	8%
	\$ 838,064	\$ 370,360	44%	\$ 847,004	101%	\$ 8,940	8%
	-	-	0%	-	0%	-	
	\$ 1,086,796	\$ 619,092	57%	\$ 1,095,736	101%	\$ 8,940	21%
	-	-	0%	-	0%	-	
	-	-	0%	-	0%	-	
	626,099	191,788	31%	516,489	82%	109,610	20%
	163,999	77,695 ^A	47%	160,516	98%	3,483	-30%
	-	-	0%	-	0%	-	
	\$ 790,098	\$ 269,484	34%	\$ 677,005	86%	\$ 113,093	8%
	47,966	100,876		169,999	354%	122,033	5%
	\$ 296,698	\$ 349,608	118%	\$ 418,731	141%	\$ 122,033	42%



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	28,880	31,379	31,379	100.00%	31,379	100.00%	-
Revenues							
Contributions	52,000	52,000	27,321	52.54%	52,000	100.00%	-
Total Revenue	\$ 52,000	\$ 52,000	\$ 27,321	52.54%	\$ 52,000	100.00%	\$ (24,679)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 80,880	\$ 83,379	\$ 58,700	70.40%	\$ 83,379	100.00%	\$ (24,679)
Expenditures							
Grants and Scholarships	48,000	48,000	48,000	100.00%	48,000	100.00%	-
Total Expenditures	\$ 48,000	\$ 48,000	\$ 48,000	100.00%	\$ 48,000	100.00%	-
Change in Fund Balance	4,000	4,000	(20,679)		4,000	100.00%	-
Balance on Hand June 30	\$ 32,880	\$ 35,379	\$ 10,700	30.24%	\$ 35,379	100.00%	-

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None

2023-2024							
Final Revised		Year to Date		Year End		Current Year End	
Annual	Year to Date	Final Revised	Year End	as a % of	Budget to	Projection as %	
Budget	Actual	Budget	Actual	Final Revised	Year End	of Prior Year	
				Budget	Variance	End Actual	
24,379	24,379	100.00%	24,379	100.00%	-	28.71%	
52,000	-	0.00%	52,000	100.00%	-	0.00%	
\$ 52,000	\$ -	0.00%	\$ 52,000	100.00%	\$ -	0.00%	
-	-	0.00%	-	0.00%	-		
\$ 76,379	\$ 24,379	31.92%	\$ 76,379	100.00%	\$ -	9.16%	
48,000	47,499	98.96%	44,999	93.75%	3,001	6.67%	
\$ 48,000	\$ 47,499	98.96%	\$ 44,999	93.75%	\$ 3,001	6.67%	
4,000	(47,499)		7,001	175.03%	3,001	-42.87%	
\$ 28,379	\$ (23,120)	-81.47%	\$ 31,380	110.57%	\$ 3,001	12.74%	



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,818,000	\$ 3,547,481	52.03%	\$ 6,817,990	100.00%	\$ 6,765,000	\$ 3,362,574	49.71%
Mill Levy/Override	1,475,000	763,783	51.78%	1,474,569	99.97%	1,540,000	404,294	26.25%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	185,000	86,983	47.02%	192,320	103.96%	145,000	88,441	60.99%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	100,000	48,048	48.05%	103,082	103.08%	82,000	56,651	69.09%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	90,000	82,447	91.61%	-	0.00%	103,000	82,309	79.91%
Rental/Lease	5,000	-	0.00%	4,000	80.00%	4,000	-	0.00%
Contributions/Donations	75,000	67,004	89.34%	72,087	96.12%	63,000	45,067	71.53%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	136,000	-	0.00%	135,736	99.81%	200,000	-	0.00%
Other State Revenue	262,000	116,433	44.44%	254,518	97.14%	275,000	142,270	51.73%
Grants Federal	-	-	0.00%	-	0.00%	50,000	-	0.00%
Fund Transfer	(414,500)	(249,016)	60.08%	(414,436)	99.98%	(425,600)	(110,746)	26.02%
Other Sources	45,000	-	0.00%	45,000	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,776,500	\$ 4,463,165	50.85%	\$ 8,684,866	98.96%	\$ 8,801,400	\$ 4,070,859	46.25%
Expenditures:								
Salaries	\$ 4,585,000	\$ 2,261,482	49.32%	\$ 4,404,901	96.07%	\$ 4,762,000	\$ 2,426,881	50.96%
Benefits	1,633,000	800,102	49.00%	1,590,417	97.39%	1,681,500	807,487	48.02%
Purchased Professional and Technical Services	174,000	79,718	45.81%	169,499	97.41%	162,000	77,407	47.78%
Purchased Property Services	399,000	187,955	47.11%	389,842	97.70%	428,000	210,088	49.09%
Other Purchased Services	709,000	378,593	53.40%	705,802	99.55%	654,196	299,612	45.80%
Supplies	303,500	123,767	40.78%	301,820	99.45%	294,000	143,819	48.92%
Property	580,000	131,154	22.61%	580,000	100.00%	402,000	118,688	29.52%
Other Expenses	117,000	12,007	10.26%	18,000	15.38%	115,000	106,473	92.59%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	255,000	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	5,000	-	0.00%	5,000	100.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,505,500	\$ 3,974,777	46.73%	\$ 8,165,282	96.00%	\$ 8,498,696	\$ 4,445,455	52.31%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 27,763,628	\$ 13,858,796	49.92%	\$ 27,763,628	100.00%	\$ 25,710,324	\$ 13,044,977	50.74%
Mill Levy/Override	5,996,806	2,997,526	49.99%	5,996,806	100.00%	3,271,424	1,568,459	47.94%
Tuition	1,783,184	1,028,360	57.67%	1,783,184	100.00%	1,783,184	997,890	55.96%
Transportation Fees	420,620	414,718	98.60%	420,620	100.00%	370,620	332,329	89.67%
Earnings on Investments	630,000	287,155	45.58%	630,000	100.00%	180,000	205,991	114.44%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	744,000	473,384	63.63%	744,000	100.00%	744,000	507,544	68.22%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,797	745,896	96.15%	775,797	100.00%	775,797	737,159	95.02%
Rental/Lease	150,000	83,855	55.90%	150,000	100.00%	125,000	95,771	76.62%
Contributions/Donations	906,938	62,260	6.86%	906,938	100.00%	816,938	165,832	20.30%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	1,012,898	502,438	49.60%	1,012,898	100.00%	950,000	170,842	17.98%
Other State Revenue	75,000	89,100	118.80%	75,000	100.00%	75,000	46,093	61.46%
Grants Federal	-	26,435	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	700,000	-	0.00%	700,000	100.00%	300,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 40,958,871	\$ 20,569,923	50.22%	\$ 40,958,871	100.00%	\$ 35,102,287	\$ 17,872,886	50.92%
Expenditures:								
Salaries	\$ 21,028,891	\$ 9,195,208	43.73%	\$ 21,028,891	100.00%	\$ 18,030,800	\$ 9,235,873	51.22%
Benefits	6,947,345	2,910,887	41.90%	6,947,345	100.00%	5,995,908	2,208,739	36.84%
Purchased Professional and Technical Services	916,860	346,118	37.75%	916,860	100.00%	732,560	380,741	51.97%
Purchased Property Services	4,908,713	2,512,820	51.19%	4,908,713	100.00%	4,724,890	2,261,152	47.86%
Other Purchased Services	3,101,615	1,843,852	59.45%	3,101,615	100.00%	3,109,952	1,798,267	57.82%
Supplies	1,667,965	436,827	26.19%	1,667,965	100.00%	1,176,401	437,913	37.22%
Property	2,040,338	689,855	33.81%	2,040,338	100.00%	977,540	152,194	15.57%
Other Expenses	111,300	45,715	41.07%	111,300	100.00%	107,450	55,623	51.77%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	194,037	82.92%	234,000	100.00%	234,000	399,722	170.82%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 40,957,027	\$ 18,175,319	44.38%	\$ 40,957,027	100.00%	\$ 35,089,501	\$ 16,930,224	48.25%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 10,499,296	\$ 5,221,862	49.74%	\$ 10,492,442	99.93%	\$ 9,852,391	\$ 4,936,940	50.11%
Mill Levy/Override	2,262,505	1,126,872	49.81%	2,272,661	100.45%	2,243,997	594,341	26.49%
Tuition	401,800	191,157	47.58%	401,000	99.80%	393,600	190,753	48.46%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	150,000	103,068	68.71%	155,000	103.33%	310,000	75,790	24.45%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	439,650	296,792	67.51%	435,000	98.94%	381,450	281,518	73.80%
Community Service Activities	225,000	76,344	33.93%	225,000	100.00%	225,000	50,513	22.45%
Other Local Revenue	5,000	1,775	35.50%	4,000	80.00%	-	-	0.00%
Rental/Lease	2,500	1,000	40.00%	2,500	100.00%	25,000	63	0.25%
Contributions/Donations	130,000	127,450	98.04%	132,500	101.92%	82,000	10,000	12.20%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	1,500	2,566	171.07%
Categorical Revenue	381,214	158,927	41.69%	381,214	100.00%	380,753	192,926	50.67%
Other State Revenue	14,579	14,579	100.00%	15,479	106.17%	47,849	41,992	87.76%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 14,511,544	\$ 7,319,824	50.44%	\$ 14,516,796	100.04%	\$ 13,943,540	\$ 6,377,401	45.74%
Expenditures:								
Salaries	\$ 7,951,683	\$ 3,947,968	49.65%	\$ 8,029,245	100.98%	\$ 8,096,318	\$ 3,993,444	49.32%
Benefits	2,304,331	993,862	43.13%	2,310,657	100.27%	2,271,871	986,377	43.42%
Purchased Professional and Technical Services	146,000	60,082	41.15%	146,000	100.00%	117,650	65,272	55.48%
Purchased Property Services	1,696,600	702,820	41.43%	1,696,600	100.00%	1,700,400	872,218	51.29%
Other Purchased Services	1,088,759	617,235	56.69%	1,088,759	100.00%	739,641	517,560	69.97%
Supplies	790,000	469,157	59.39%	785,000	99.37%	658,500	423,202	64.27%
Property	285,000	162,800	57.12%	250,000	87.72%	1,400,000	121,657	8.69%
Other Expenses	27,500	6,503	23.65%	25,000	90.91%	30,650	20,756	67.72%
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	\$ 14,289,873	\$ 6,960,428	48.71%	\$ 14,331,261	100.29%	\$ 15,015,030	\$ 7,000,486	46.62%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,416,039	\$ 4,755,347	50.50%	\$ 9,416,039	100.00%	\$ 8,804,651	\$ 4,438,580	50.41%
Mill Levy/Override	2,017,422	1,027,673	50.94%	2,017,422	100.00%	2,006,861	534,614	26.64%
Tuition	345,617	80,825	23.39%	159,191	46.06%	347,450	192,523	55.41%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	384,400	240,665	62.61%	384,400	100.00%	372,000	200,925	54.01%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	125,800	100,258	79.70%	125,800	100.00%	134,570	98,058	72.87%
Community Service Activities	178,000	42,732	24.01%	178,000	100.00%	198,000	51,070	25.79%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	6,548	26.19%	25,000	100.00%	18,000	2,113	11.74%
Contributions/Donations	62,000	61,692	99.50%	62,000	100.00%	48,450	47,232	97.49%
Miscellaneous Revenue	6,400	3,003	46.92%	6,400	100.00%	6,600	3,417	51.77%
Categorical Revenue	5,679	105,861	1864.07%	192,105	3382.72%	10,015	6,036	60.27%
Other State Revenue	7,023	7,023	100.00%	7,023	100.00%	7,023	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	52,394	52,394	100.00%	52,394	100.00%	60,218	60,218	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	347,333	169,266	48.73%	347,333	100.00%	348,261	176,222	50.60%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 12,973,107	\$ 6,653,287	51.29%	\$ 12,973,107	100.00%	\$ 12,362,100	\$ 5,811,006	47.01%
Expenditures:								
Salaries	\$ 6,810,592	\$ 3,123,878	45.87%	\$ 6,810,593	100.00%	\$ 6,735,554	\$ 3,055,455	45.36%
Benefits	1,816,802	803,349	44.22%	1,816,802	100.00%	1,788,881	787,459	44.02%
Purchased Professional and Technical Services	157,249	58,296	37.07%	157,249	100.00%	135,023	56,544	41.88%
Purchased Property Services	1,939,785	1,065,850	54.95%	1,939,786	100.00%	1,934,307	976,740	50.50%
Other Purchased Services	1,001,502	541,293	54.05%	1,001,502	100.00%	884,577	512,474	57.93%
Supplies	594,678	267,698	45.02%	594,678	100.00%	608,352	310,913	51.11%
Property	402,000	69,292	17.24%	402,000	100.00%	393,220	144,477	36.74%
Other Expenses	92,905	30,533	32.86%	89,905	96.77%	87,405	29,261	33.48%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 12,815,513	\$ 5,960,188	46.51%	\$ 12,812,515	99.98%	\$ 12,567,319	\$ 5,873,322	46.73%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,968,802	\$ 2,942,546	49.30%	\$ 5,968,802	100.00%	\$ 5,556,710	\$ 2,749,344	49.48%
Mill Levy/Override	1,285,196	634,354	49.36%	1,285,196	100.00%	1,261,090	328,840	26.08%
Tuition	8,185	3,732	45.60%	8,185	100.00%	8,316	5,675	68.24%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	100,000	118,548	118.55%	178,000	178.00%	150,000	98,313	65.54%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	290,658	262,039	90.15%	290,658	100.00%	289,381	283,891	98.10%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	217	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	7,119	0.00%
Contributions/Donations	-	675	0.00%	1,000	0.00%	-	-	0.00%
Miscellaneous Revenue	5,000	7,162	143.25%	8,000	160.00%	5,000	10,654	213.08%
Categorical Revenue	199,896	-	0.00%	199,896	100.00%	253,054	119,517	47.23%
Other State Revenue	266,955	133,738	50.10%	266,955	100.00%	187,459	-	0.00%
Grants Federal	212,500	40,681	19.14%	212,500	100.00%	-	-	0.00%
Fund Transfer	(3,122,504)	(398,413)	12.76%	(3,122,504)	100.00%	150,000	150,000	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,214,688	\$ 3,745,062	71.82%	\$ 5,296,688	101.57%	\$ 7,861,010	\$ 3,753,569	47.75%
Expenditures:								
Salaries	\$ 3,634,473	\$ 1,814,583	49.93%	\$ 3,634,473	100.00%	\$ 3,408,347	\$ 1,628,080	47.77%
Benefits	1,388,126	564,909	40.70%	1,388,126	100.00%	1,313,397	496,370	37.79%
Purchased Professional and Technical Services	292,737	151,415	51.72%	292,737	100.00%	239,781	131,618	54.89%
Purchased Property Services	781,048	375,379	48.06%	781,048	100.00%	659,759	352,897	53.49%
Other Purchased Services	740,231	350,668	47.37%	740,232	100.00%	668,782	303,382	45.36%
Supplies	311,979	161,332	51.71%	311,978	100.00%	272,932	155,451	56.96%
Property	621,739	51,388	8.27%	621,739	100.00%	1,463,176	1,264,562	86.43%
Other Expenses	206,668	31,913	15.44%	35,381	17.12%	175,989	11,059	6.28%
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	\$ 7,977,001	\$ 3,501,587	43.90%	\$ 7,805,714	97.85%	\$ 8,202,163	\$ 4,343,418	52.95%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,756,088	\$ 2,378,595	50.01%	\$ 4,760,224	100.09%	\$ 4,444,727	\$ 2,236,361	50.31%
Mill Levy/Override	1,023,959	512,711	50.07%	1,029,086	100.50%	1,014,856	267,502	26.36%
Tuition	980,021	528,987	53.98%	980,021	100.00%	941,903	539,355	57.26%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	80,000	52,288	65.36%	90,000	112.50%	71,000	57,522	81.02%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	215,000	132,405	61.58%	215,000	100.00%	215,000	124,445	57.88%
Community Service Activities	483,750	255,545	52.83%	483,750	100.00%	458,250	242,839	52.99%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	75,000	36,345	48.46%	75,000	100.00%	70,000	36,585	52.26%
Contributions/Donations	-	389	0.00%	500	0.00%	-	2,443	0.00%
Miscellaneous Revenue	5,000	471	9.41%	2,500	50.00%	5,000	2,050	41.00%
Categorical Revenue	80,808	22,549	27.90%	80,808	100.00%	80,025	15,025	18.78%
Other State Revenue	171,124	71,298	41.66%	171,124	100.00%	177,244	88,612	49.99%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	188,588	188,588	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,870,750	\$ 3,991,582	50.71%	\$ 7,888,013	100.22%	\$ 7,666,593	\$ 3,801,327	49.58%
Expenditures:								
Salaries	\$ 3,874,661	\$ 1,628,723	42.04%	\$ 3,875,000	100.01%	\$ 3,534,552	\$ 1,580,652	44.72%
Benefits	1,375,560	604,031	43.91%	1,375,560	100.00%	1,269,913	537,555	42.33%
Purchased Professional and Technical Services	367,500	188,672	51.34%	368,000	100.14%	334,500	150,532	45.00%
Purchased Property Services	868,290	472,230	54.39%	870,000	100.20%	997,430	402,866	40.39%
Other Purchased Services	432,150	214,566	49.65%	432,150	100.00%	474,015	193,243	40.77%
Supplies	307,200	136,812	44.54%	307,200	100.00%	307,200	128,269	41.75%
Property	400,735	23,957	5.98%	400,000	99.82%	807,000	367,341	45.52%
Other Expenses	19,600	10,187	51.98%	19,600	100.00%	19,600	9,369	47.80%
Other Uses of Funds	215,000	88,145	41.00%	215,000	100.00%	215,000	84,854	39.47%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	9,523	9,523	100.00%	9,523	100.00%	15,025	15,025	100.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,870,219	\$ 3,376,845	42.91%	\$ 7,872,033	100.02%	\$ 7,974,235	\$ 3,469,706	43.51%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,958,796	\$ 2,319,994	46.79%	\$ 4,958,796	100.00%	\$ 4,062,903	\$ 2,005,315	49.36%
Mill Levy/Override	1,054,871	492,237	46.66%	1,054,871	100.00%	908,564	237,186	26.11%
Tuition	11,000	3,000	27.27%	11,000	100.00%	11,334	6,334	55.88%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	34,000	26,287	77.31%	36,000	105.88%	27,275	9,909	36.33%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	89,650	80,956	90.30%	89,650	100.00%	71,181	49,630	69.72%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	57,000	48,965	85.90%	60,000	105.26%	63,380	35,890	56.63%
Miscellaneous Revenue	1,689	1,129	66.82%	1,689	100.00%	20,086	4,173	20.78%
Categorical Revenue	185,585	91,024	49.05%	185,585	100.00%	354,689	74,828	21.10%
Other State Revenue	132,903	102,903	77.43%	132,903	100.00%	13,433	13,433	100.00%
Grants Federal	19,098	-	0.00%	19,098	100.00%	50,306	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	169,860	-	0.00%	169,860	100.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 6,714,452	\$ 3,166,494	47.16%	\$ 6,719,452	100.07%	\$ 5,583,151	\$ 2,436,698	43.64%
Expenditures:								
Salaries	\$ 2,861,879	\$ 1,352,962	47.28%	\$ 2,825,000	98.71%	\$ 2,657,277	\$ 1,278,531	48.11%
Benefits	952,326	421,840	44.30%	945,000	99.23%	756,567	366,445	48.44%
Purchased Professional and Technical Services	225,250	99,174	44.03%	220,000	97.67%	186,613	87,577	46.93%
Purchased Property Services	1,050,532	589,746	56.14%	1,050,532	100.00%	1,056,783	570,650	54.00%
Other Purchased Services	828,549	378,486	45.68%	825,000	99.57%	637,296	357,224	56.05%
Supplies	259,383	164,400	63.38%	245,000	94.45%	313,818	177,473	56.55%
Property	211,360	26,246	12.42%	200,000	94.63%	41,744	41,668	99.82%
Other Expenses	22,740	12,805	56.31%	20,000	87.95%	32,222	12,288	38.14%
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	\$ 6,412,019	\$ 3,045,660	47.50%	\$ 6,330,532	98.73%	\$ 5,682,320	\$ 2,891,856	50.89%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 17,889,410	\$ 7,596,860	42.47%	\$ 14,449,232	80.77%	\$ 14,559,474	\$ 7,476,726	51.35%
Mill Levy/Override	207,564	119,972	57.80%	265,903	128.11%	110,225	65,346	59.28%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	25,000	6,281	25.12%	15,000	60.00%	27,749	13,626	49.10%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	100,000	12,551	12.55%	100,000	100.00%	100,000	85,463	85.46%
Miscellaneous Revenue	5,000	811	16.22%	5,000	100.00%	-	39,745	0.00%
Categorical Revenue	550,000	-	0.00%	25,000	4.55%	367,640	44,755	12.17%
Other State Revenue	552,300	323,778	58.62%	725,318	131.33%	512,188	159,118	31.07%
Grants Federal	1,038,203	719,583	69.31%	1,198,465	115.44%	1,198,562	473,220	39.48%
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	\$ 20,367,477	\$ 8,779,836	43.11%	\$ 16,783,918	82.41%	\$ 16,875,839	\$ 8,358,000	49.53%
Expenditures:								
Salaries	\$ 3,242,061	\$ 1,961,852	60.51%	\$ 3,426,880	105.70%	\$ 3,828,024	\$ 1,912,825	49.97%
Benefits	1,902,928	734,028	38.57%	1,102,918	57.96%	1,891,328	707,621	37.41%
Purchased Professional and Technical Services	2,667,002	777,279	29.14%	2,698,609	101.19%	2,053,437	685,264	33.37%
Purchased Property Services	400,000	284,842	71.21%	568,757	142.19%	285,913	216,231	75.63%
Other Purchased Services	9,806,644	4,282,481	43.67%	6,277,385	64.01%	7,600,275	4,076,542	53.64%
Supplies	326,000	272,276	83.52%	414,500	127.15%	358,930	201,931	56.26%
Property	136,500	143,652	105.24%	292,000	213.92%	138,874	67,668	48.73%
Other Expenses	255,500	102,676	40.19%	292,681	114.55%	275,585	115,115	41.77%
Other Uses of Funds	-	15,364	0.00%	5,350	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	1,180,503	231,634	19.62%	1,518,783	128.66%	376,497	204,914	54.43%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,917,138	\$ 8,806,084	44.21%	\$ 16,597,863	83.33%	\$ 16,808,862	\$ 8,188,110	48.71%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
<u>Revenue:</u>								
Per Pupil Revenue	\$ 15,759,527	\$ 7,790,587	49.43%	\$ 15,759,527	100.00%	\$ 11,281,091	\$ 5,740,325	50.88%
Mill Levy/Override	3,258,380	1,702,529	52.25%	3,258,380	100.00%	2,569,180	695,848	27.08%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	162,535	180,179	110.86%	162,535	100.00%	190,084	135,305	71.18%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	176,862	107,083	60.55%	176,862	100.00%	55,665	18,002	32.34%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	174,943	176,418	100.84%	174,943	100.00%	187,808	169,137	90.06%
Rental/Lease	12,000	16,400	136.67%	12,000	100.00%	10,340	3,940	38.10%
Contributions/Donations	24,047	3,888	16.17%	24,047	100.00%	13,100	2,040	15.57%
Miscellaneous Revenue	28,148	28,148	100.00%	28,148	100.00%	8,587	2,312	26.92%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	779,293	308,013	39.52%	779,293	100.00%	437,759	282,598	64.56%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 20,375,735	\$ 10,313,246	50.62%	\$ 20,375,735	100.00%	\$ 14,753,614	\$ 7,049,506	47.78%
<u>Expenditures:</u>								
Salaries	\$ 7,739,799	\$ 3,442,378	44.48%	\$ 7,739,799	100.00%	\$ 5,769,899	\$ 2,472,299	42.85%
Benefits	2,224,373	946,594	42.56%	2,224,373	100.00%	1,510,834	668,490	44.25%
Purchased Professional and Technical Services	2,312,313	498,921	21.58%	2,312,313	100.00%	2,091,790	983,122	47.00%
Purchased Property Services	3,343,750	1,654,001	49.47%	3,343,750	100.00%	2,070,728	998,173	48.20%
Other Purchased Services	1,390,816	656,250	47.18%	1,390,816	100.00%	778,378	414,342	53.23%
Supplies	1,046,986	615,370	58.78%	1,046,986	100.00%	549,351	374,144	68.11%
Property	135,000	-	0.00%	135,000	100.00%	120,000	-	0.00%
Other Expenses	133,522	71,126	53.27%	133,522	100.00%	94,076	54,110	57.52%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	1,045,000	552,500	52.87%	1,045,000	100.00%	485,000	275,000	56.70%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,371,559	\$ 8,437,141	43.55%	\$ 19,371,559	100.00%	\$ 13,470,055	\$ 6,239,680	46.32%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,107,334	\$ 3,637,857	51.18%	\$ 7,139,827	100.46%	\$ 6,656,106	\$ 3,427,759	51.50%
Mill Levy/Override	1,559,492	795,037	50.98%	1,565,991	100.42%	1,534,589	415,516	27.08%
Tuition	135,750	64,715	47.67%	135,750	100.00%	128,562	66,138	51.44%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	75,000	67,857	90.48%	100,000	133.33%	130,000	63,998	49.23%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	187,185	170,781	91.24%	190,000	101.50%	154,865	128,514	82.98%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	75,000	40,063	53.42%	80,000	106.67%	70,000	48,643	69.49%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	45,000	20,922	46.49%	45,000	100.00%	39,000	20,261	51.95%
Miscellaneous Revenue	87,900	88,259	100.41%	88,259	100.41%	3,500	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	110,971	54,758	49.34%	110,971	100.00%	101,186	29,524	29.18%
Grants Federal	2,243	2,243	100.00%	2,243	100.00%	3,761	3,761	100.00%
Fund Transfer	150,000	-	0.00%	-	0.00%	235,000	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	113,145	113,145	100.00%
Cap Reserve Bond Revenue	258,441	129,215	50.00%	258,441	100.00%	263,476	133,319	50.60%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,794,316	\$ 5,071,707	51.78%	\$ 9,716,482	99.21%	\$ 9,433,190	\$ 4,450,578	47.18%
Expenditures:								
Salaries	\$ 5,125,858	\$ 2,639,752	51.50%	\$ 5,125,858	100.00%	\$ 4,739,563	\$ 2,124,449	44.82%
Benefits	1,597,418	778,848	48.76%	1,567,418	98.12%	1,459,084	679,817	46.59%
Purchased Professional and Technical Services	734,921	357,439	48.64%	734,921	100.00%	662,121	388,338	58.65%
Purchased Property Services	1,332,713	696,915	52.29%	1,312,713	98.50%	1,313,385	632,511	48.16%
Other Purchased Services	148,350	71,245	48.02%	142,350	95.96%	129,081	62,640	48.53%
Supplies	472,803	241,530	51.08%	442,803	93.65%	452,824	196,279	43.35%
Property	285,000	234,879	82.41%	285,000	100.00%	629,345	160,861	25.56%
Other Expenses	30,000	25,860	86.20%	30,000	100.00%	35,000	24,256	69.30%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	7,500	-	0.00%	-	0.00%	7,100	7,040	99.15%
Cap Reserve Expense	1,557,500	-	0.00%	-	0.00%	2,000,000	-	0.00%
Total Expenditures	\$ 11,292,063	\$ 5,046,468	44.69%	\$ 9,641,063	85.38%	\$ 11,427,503	\$ 4,276,191	37.42%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,630,255	\$ 3,818,762	50.05%	\$ 7,630,255	100.00%	\$ 7,141,527	\$ 3,548,992	49.70%
Mill Levy/Override	1,644,398	824,208	50.12%	1,644,398	100.00%	1,625,913	427,936	26.32%
Tuition	572,297	291,983	51.02%	572,297	100.00%	593,000	299,511	50.51%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	215,000	121,890	56.69%	215,000	100.00%	194,815	100,014	51.34%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	89,727	45,801	51.04%	89,727	100.00%	75,127	43,868	58.39%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	3,000	1,403	46.75%	3,000	100.00%	2,500	578	23.10%
Contributions/Donations	20,380	108,765	533.69%	108,765	533.69%	8,674	7,499	86.45%
Miscellaneous Revenue	125,787	126,450	100.53%	125,787	100.00%	127,862	124,933	97.71%
Categorical Revenue	265,735	114,499	43.09%	265,735	100.00%	279,721	141,539	50.60%
Other State Revenue	452,944	177,263	39.14%	452,944	100.00%	703,728	201,203	28.59%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 11,019,523	\$ 5,631,024	51.10%	\$ 11,107,908	100.80%	\$ 10,752,867	\$ 4,896,073	45.53%
Expenditures:								
Salaries	\$ 5,985,827	\$ 2,686,322	44.88%	\$ 5,985,827	100.00%	\$ 5,178,155	\$ 2,361,856	45.61%
Benefits	1,791,922	800,674	44.68%	1,791,922	100.00%	1,784,286	730,650	40.95%
Purchased Professional and Technical Services	403,588	228,922	56.72%	403,588	100.00%	244,406	92,300	37.77%
Purchased Property Services	1,227,245	512,011	41.72%	1,227,245	100.00%	983,749	471,523	47.93%
Other Purchased Services	695,150	339,338	48.82%	695,150	100.00%	603,085	343,553	56.97%
Supplies	544,440	308,677	56.70%	544,440	100.00%	505,459	284,237	56.23%
Property	421,262	241,026	57.22%	421,262	100.00%	1,225,789	886,841	72.35%
Other Expenses	14,044	16,611	118.28%	14,044	100.00%	14,046	9,683	68.94%
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	\$ 11,083,478	\$ 5,133,581	46.32%	\$ 11,083,478	100.00%	\$ 10,538,975	\$ 5,180,643	49.16%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,044,273	\$ 3,542,560	50.29%	\$ 7,044,273	100.00%	\$ 6,336,797	\$ 3,219,966	50.81%
Mill Levy/Override	1,496,174	747,824	49.98%	1,496,174	100.00%	1,424,480	379,326	26.63%
Tuition	180,000	109,464	60.81%	190,000	105.56%	200,000	80,885	40.44%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	53,789	89.65%	90,000	150.00%	50,000	24,519	49.04%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	161,855	60,922	37.64%	161,855	100.00%	151,218	82,485	54.55%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	93,308	86,846	93.07%	93,308	100.00%	89,136	85,408	95.82%
Rental/Lease	93,500	52,110	55.73%	93,500	100.00%	85,000	42,956	50.54%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	128,772	-	0.00%	128,772	100.00%	125,223	-	0.00%
Other State Revenue	276,673	123,116	44.50%	276,673	100.00%	254,812	140,033	54.96%
Grants Federal	12,000	13,514	112.62%	13,514	112.62%	49,394	17,288	35.00%
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	\$ 9,546,555	\$ 4,790,145	50.18%	\$ 9,588,069	100.43%	\$ 8,766,060	\$ 4,072,866	46.46%
Expenditures:								
Salaries	\$ 4,292,394	\$ 2,127,450	49.56%	\$ 4,292,394	100.00%	\$ 4,174,094	\$ 1,777,387	42.58%
Benefits	1,604,932	696,073	43.37%	1,604,932	100.00%	1,454,679	582,656	40.05%
Purchased Professional and Technical Services	234,623	116,454	49.63%	234,623	100.00%	282,548	129,904	45.98%
Purchased Property Services	1,585,588	855,913	53.98%	1,585,588	100.00%	1,517,808	752,414	49.57%
Other Purchased Services	633,263	307,750	48.60%	633,263	100.00%	538,783	284,901	52.88%
Supplies	370,366	303,458	81.93%	370,366	100.00%	361,844	224,761	62.12%
Property	332,100	13,445	4.05%	332,100	100.00%	41,300	10,014	24.25%
Other Expenses	325,000	21,605	6.65%	325,000	100.00%	240,730	13,940	5.79%
Other Uses of Funds	130,000	63,592	48.92%	130,000	100.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	130,000	63,592	48.92%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,508,266	\$ 4,505,739	47.39%	\$ 9,508,266	100.00%	\$ 8,741,786	\$ 3,839,567	43.92%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,514,440	\$ 3,235,299	49.66%	\$ 6,514,832	100.01%	\$ 5,632,245	\$ 2,746,430	48.76%
Mill Levy/Override	1,419,388	702,003	49.46%	1,419,388	100.00%	1,289,203	331,504	25.71%
Tuition	-	-	0.00%	-	0.00%	454,125	223,700	49.26%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	78,000	89,017	114.12%	78,000	100.00%	122,015	86,624	70.99%
Food Services	198,626	36,288	18.27%	198,626	100.00%	172,000	16,534	9.61%
Pupil Activities	220,000	201,529	91.60%	220,000	100.00%	187,000	169,238	90.50%
Community Service Activities	14,000	7,765	55.46%	14,000	100.00%	15,000	10,355	69.03%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	30,000	13,713	45.71%	30,000	100.00%	30,000	9,577	31.92%
Contributions/Donations	99,000	88,945	89.84%	99,000	100.00%	85,670	81,753	95.43%
Miscellaneous Revenue	115,000	54,902	47.74%	115,000	100.00%	13,900	10,220	73.53%
Categorical Revenue	(95,000)	-	0.00%	(95,000)	100.00%	(210,000)	-	0.00%
Other State Revenue	217,901	90,787	41.66%	217,901	100.00%	206,819	104,650	50.60%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,811,355	\$ 4,520,249	51.30%	\$ 8,811,746	100.00%	\$ 7,997,977	\$ 3,790,585	47.39%
Expenditures:								
Salaries	\$ 4,613,820	\$ 2,128,605	46.14%	\$ 4,613,820	100.00%	\$ 4,273,215	\$ 1,887,176	44.16%
Benefits	1,275,000	601,322	47.16%	1,275,000	100.00%	1,280,000	563,235	44.00%
Purchased Professional and Technical Services	97,632	17,822	18.25%	97,632	100.00%	94,400	50,177	53.15%
Purchased Property Services	998,333	801,265	80.26%	998,333	100.00%	412,019	73,630	17.87%
Other Purchased Services	977,009	500,120	51.19%	977,009	100.00%	746,215	372,017	49.85%
Supplies	355,500	198,214	55.76%	355,500	100.00%	375,500	222,265	59.19%
Property	204,500	149,363	73.04%	204,500	100.00%	270,187	149,434	55.31%
Other Expenses	419,803	232,249	55.32%	419,803	100.00%	443,760	245,503	55.32%
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	\$ 8,941,597	\$ 4,628,959	51.77%	\$ 8,941,597	100.00%	\$ 7,895,296	\$ 3,563,437	45.13%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,713,286	\$ 2,372,217	50.33%	\$ 4,713,286	100.00%	\$ 4,041,278	\$ 2,025,936	50.13%
Mill Levy/Override	1,033,774	518,446	50.15%	1,033,774	100.00%	931,732	245,594	26.36%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	36,343	20,768	57.14%	36,343	100.00%	40,183	20,865	51.93%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	528,852	474,983	89.81%	528,852	100.00%	525,226	393,488	74.92%
Community Service Activities	2,250	2,250	100.00%	2,250	100.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	16,440	16,440	100.00%	16,440	100.00%	85,000	35,290	41.52%
Contributions/Donations	8,398	6,793	80.89%	8,398	100.00%	6,819	2,679	39.29%
Miscellaneous Revenue	5,000	2,186	43.72%	5,000	100.00%	1,015	969	95.42%
Categorical Revenue	257,481	65,613	25.48%	257,481	100.00%	237,483	69,566	29.29%
Other State Revenue	100,769	40,708	40.40%	100,769	100.00%	69,678	26,682	38.29%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	48,027	48,027	100.00%	48,027	100.00%	229,341	129,341	56.40%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	182,175	68,280	37.48%	182,175	100.00%	258,266	-	0.00%
Total Revenue	\$ 6,932,796	\$ 3,636,710	52.46%	\$ 6,932,796	100.00%	\$ 6,426,020	\$ 2,950,410	45.91%
Expenditures:								
Salaries	\$ 3,256,305	\$ 1,471,530	45.19%	\$ 3,256,305	100.00%	\$ 3,013,483	\$ 1,232,128	40.89%
Benefits	997,562	408,554	40.96%	997,562	100.00%	943,511	341,894	36.24%
Purchased Professional and Technical Services	226,409	152,345	67.29%	226,409	100.00%	213,473	140,846	65.98%
Purchased Property Services	1,033,532	573,489	55.49%	1,033,532	100.00%	1,060,620	447,292	42.17%
Other Purchased Services	518,283	318,574	61.47%	518,283	100.00%	366,386	312,003	85.16%
Supplies	253,079	125,169	49.46%	253,079	100.00%	222,709	92,774	41.66%
Property	306,807	280,520	91.43%	306,807	100.00%	384,654	72,229	18.78%
Other Expenses	21,174	13,973	65.99%	21,174	100.00%	37,165	10,324	27.78%
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%	-	155,000	0.00%
Grant Expense	182,562	73,403	40.21%	182,562	100.00%	258,266	-	0.00%
Cap Reserve Expense	66,518	-	0.00%	66,518	100.00%	25,000	-	0.00%
Total Expenditures	\$ 6,862,231	\$ 3,417,557	49.80%	\$ 6,862,231	100.00%	\$ 6,525,265	\$ 2,804,491	42.98%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,819,222	\$ 6,922,286	50.09%	\$ 13,819,222	100.00%	\$ 12,845,521	\$ 6,509,387	50.67%
Mill Levy/Override	3,015,897	1,512,867	50.16%	3,015,897	100.00%	2,954,005	778,254	26.35%
Tuition	875,024	327,982	37.48%	875,024	100.00%	868,000	327,375	37.72%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	93,000	16,669	17.92%	93,000	100.00%	60,000	14,639	24.40%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	501,850	459,441	91.55%	501,850	100.00%	452,130	422,572	93.46%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	90,000	42,306	47.01%	90,000	100.00%	80,000	29,520	36.90%
Contributions/Donations	120,000	120,000	100.00%	120,000	100.00%	120,000	80,000	66.67%
Miscellaneous Revenue	35,000	33,685	96.24%	35,000	100.00%	65,000	12,512	19.25%
Categorical Revenue	837,232	384,443	45.92%	837,232	100.00%	708,930	310,811	43.84%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	439,632	439,632	100.00%	439,632	100.00%	76,000	76,372	100.49%
Other Sources	-	-	0.00%	-	0.00%	300,000	300,000	100.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 19,826,857	\$ 10,259,311	51.74%	\$ 19,826,857	100.00%	\$ 18,529,586	\$ 8,861,442	47.82%
Expenditures:								
Salaries	\$ 9,493,008	\$ 4,618,806	48.65%	\$ 9,493,008	100.00%	\$ 8,762,502	\$ 4,173,069	47.62%
Benefits	3,393,757	1,564,898	46.11%	3,393,757	100.00%	4,400,889	1,442,954	32.79%
Purchased Professional and Technical Services	412,396	206,044	49.96%	412,396	100.00%	308,460	173,308	56.18%
Purchased Property Services	2,127,270	1,412,827	66.42%	2,127,270	100.00%	2,361,214	1,191,195	50.45%
Other Purchased Services	1,581,604	767,085	48.50%	1,581,604	100.00%	1,200,734	597,138	49.73%
Supplies	817,500	421,269	51.53%	817,500	100.00%	823,425	350,441	42.56%
Property	250,000	112,274	44.91%	250,000	100.00%	285,000	129,587	45.47%
Other Expenses	115,000	97,689	84.95%	115,000	100.00%	40,500	37,878	93.53%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 18,190,535	\$ 9,200,892	50.58%	\$ 18,190,535	100.00%	\$ 18,182,724	\$ 8,095,570	44.52%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,674,240	\$ 7,399,372	50.42%	\$ 14,675,129	100.01%	\$ 13,966,003	\$ 7,477,904	53.54%
Mill Levy/Override	3,144,209	1,617,699	51.45%	3,218,529	102.36%	3,212,559	896,226	27.90%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	720,000	393,517	54.66%	720,000	100.00%	560,000	363,114	64.84%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	848,857	725,209	85.43%	848,857	100.00%	330,998	393,675	118.94%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	21,728	153,960	708.58%	155,000	713.37%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	56,000	16,332	29.16%	56,000	100.00%	50,000	4,740	9.48%
Miscellaneous Revenue	-	1,100	0.00%	1,100	0.00%	350,000	375,173	107.19%
Categorical Revenue	795,396	388,420	48.83%	795,396	100.00%	979,396	370,267	37.81%
Other State Revenue	319,885	161,568	50.51%	319,885	100.00%	380,000	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 20,580,315	\$ 10,857,177	52.76%	\$ 20,789,897	101.02%	\$ 19,828,956	\$ 9,881,099	49.83%
Expenditures:								
Salaries	\$ 10,662,846	\$ 5,611,542	52.63%	\$ 10,662,846	100.00%	\$ 9,920,000	\$ 4,068,915	41.02%
Benefits	3,604,650	1,567,718	43.49%	3,455,322	95.86%	2,888,100	1,232,130	42.66%
Purchased Professional and Technical Services	453,236	458,281	101.11%	458,281	101.11%	288,515	122,567	42.48%
Purchased Property Services	2,848,747	1,486,078	52.17%	2,848,747	100.00%	3,512,910	1,448,722	41.24%
Other Purchased Services	2,047,551	943,561	46.08%	2,047,551	100.00%	1,510,086	804,249	53.26%
Supplies	662,982	462,768	69.80%	662,982	100.00%	630,100	256,506	40.71%
Property	271,672	123,155	45.33%	281,672	103.68%	495,000	55,634	11.24%
Other Expenses	24,400	38,667	158.47%	40,000	163.93%	200,000	34,311	17.16%
Other Uses of Funds	-	-	0.00%	-	0.00%	5,000	-	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	\$ 20,576,084	\$ 10,691,770	51.96%	\$ 20,457,401	99.42%	\$ 19,449,711	\$ 8,023,034	41.25%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,000,966	\$ 4,011,320	50.14%	\$ 8,001,438	100.01%	\$ 7,488,863	\$ 3,644,936	48.67%
Mill Levy/Override	1,718,268	859,408	50.02%	1,718,268	100.00%	1,657,002	435,662	26.29%
Tuition	320,150	170,574	53.28%	320,165	100.00%	340,600	185,090	54.34%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	132,000	73,855	55.95%	132,000	100.00%	115,500	57,561	49.84%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	352,600	325,620	92.35%	358,000	101.53%	337,500	317,976	94.22%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	1,500	1,720	114.67%	2,000	133.33%	250	87	34.80%
Contributions/Donations	68,500	49,482	72.24%	68,000	99.27%	40,000	8,447	21.12%
Miscellaneous Revenue	131,686	4,761	3.62%	131,335	99.73%	67,186	2,135	3.18%
Categorical Revenue	288,261	120,102	41.66%	287,288	99.66%	284,481	142,240	50.00%
Other State Revenue	138,672	19,310	13.92%	135,435	97.67%	127,700	22,693	17.77%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	85,000	-	0.00%	90,000	105.88%	108,500	-	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	\$ 11,237,603	\$ 5,636,151	50.15%	\$ 11,243,929	100.06%	\$ 10,567,582	\$ 4,816,827	45.58%
Expenditures:								
Salaries	\$ 5,601,868	\$ 2,806,475	50.10%	\$ 5,592,476	99.83%	\$ 5,158,672	\$ 2,637,075	51.12%
Benefits	1,882,305	772,486	41.04%	1,868,613	99.27%	1,631,077	692,070	42.43%
Purchased Professional and Technical Services	556,035	200,606	36.08%	558,340	100.41%	299,363	125,659	41.98%
Purchased Property Services	1,846,391	1,010,511	54.73%	1,853,088	100.36%	1,839,482	903,992	49.14%
Other Purchased Services	804,860	418,388	51.98%	801,140	99.54%	676,187	383,845	56.77%
Supplies	408,359	252,358	61.80%	409,199	100.21%	378,862	217,071	57.30%
Property	107,892	69,401	64.32%	107,892	100.00%	89,750	83,970	93.56%
Other Expenses	688,417	22,009	3.20%	688,066	99.95%	494,189	72,536	14.68%
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	\$ 11,896,127	\$ 5,552,234	46.67%	\$ 11,878,814	99.85%	\$ 10,567,582	\$ 5,116,217	48.41%

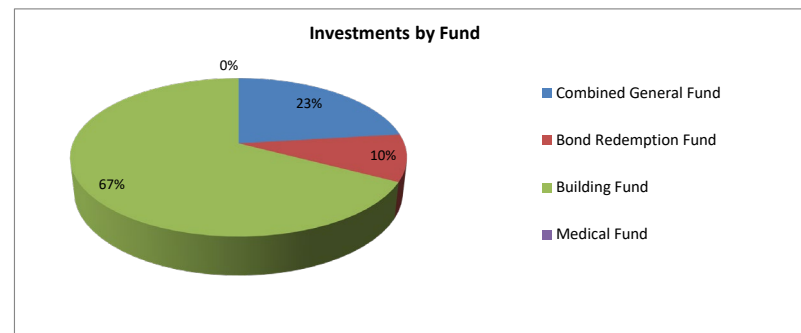
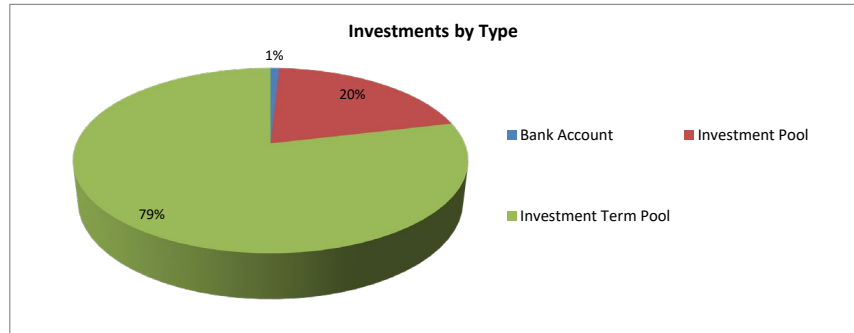


APPENDIX

Douglas County School District Second Quarter Ended 12/31/2024

Investments by Type by Fund

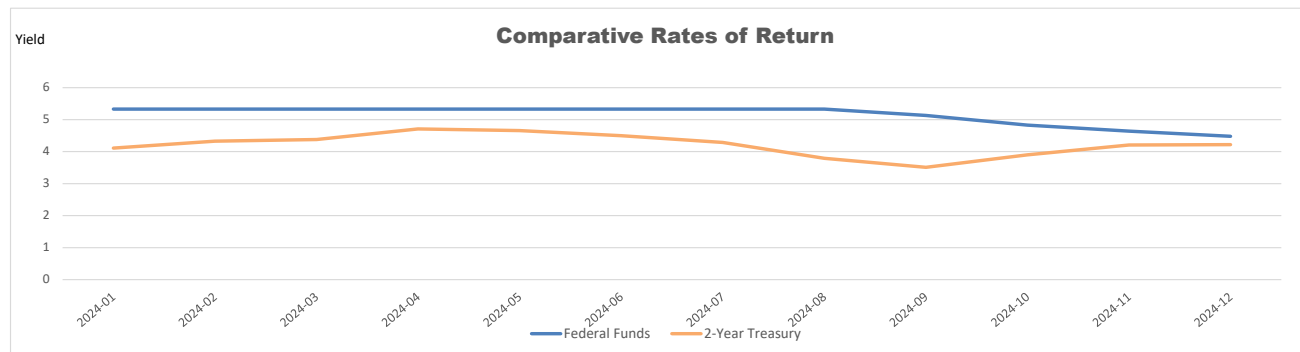
	Combined General Fund	Bond Redemption Fund	Building Fund	Medical Fund	Total
Bank Account	\$ 3,828,131	\$ -	\$ -	\$ -	\$ 3,828,131
Investment Pool	79,197,270	5,525,613	8,227,836	693	92,951,412
Investment Term Pool	22,000,000	38,000,000	298,000,000	-	358,000,000
Total	\$ 105,025,401	\$ 43,525,613	\$ 306,227,836	\$ 693	\$ 454,779,544



Investment Income by Fund

	Invested Balance	Q2 - Quarterly Interest	Interest YTD	Q2 Yield %
Combined General Fund*	\$ 105,025,401	\$ 1,789,383	\$ 4,857,890	4.67%
Bond Redemption Fund	43,525,613	1,077,003	2,273,339	5.23%
Building Fund	306,227,836	-	-	4.35%
Medical Fund	693	15	8,821	4.71%
Total	\$ 454,779,544	\$ 2,866,401	\$ 7,140,050	4.51%

* Does not include interest income from leases
** 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

Investment Portfolio

Name of Institution	Type	Std Poors or Moody's	Purchase Date	Maturity Date	Term	Yield	9/30/24 Market Value	12/31/2024 Market Value
<u>Combined General Fund</u>								
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 4,851,828	\$ 3,828,131
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.71%	\$ 108,277,132	\$ 78,330,303
CSIP Investment Term	Term Investment Pool	AAAf	8/9/2024	12/10/2024	124	5.12%	\$ 50,000,000	\$ -
CSIP Investment Pool-TABOR	Investment Pool	AAAm	N/A	N/A	N/A	4.71%	\$ 856,488	\$ 866,967
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	6/20/2024	6/20/2025	366	5.32%	\$ 22,000,000	\$ 22,000,000
Total							\$ 185,985,448	\$ 105,025,401
<u>Bond Redemption Fund</u>								
UMB	CSafe	AAAm	N/A	N/A	N/A	4.52%	\$ 1,684,631	\$ 1,937,449
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.71%	\$ 134,082	\$ 3,588,164
CSIP Term Pool	Term Investment Pool	AAAf	6/27/2024	11/25/2024	151	5.42%	\$ 49,000,000	\$ -
CSIP Term Pool	Term Investment Pool	AAAf	6/20/2024	6/12/2025	357	5.32%	\$ 20,000,000	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAAf	6/20/2024	6/20/2025	366	5.32%	\$ 18,000,000	\$ 18,000,000
Total							\$ 88,818,712	\$ 43,525,613
<u>COP Lease Payment Fund</u>								
UMB - 2012 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.00%	\$ -	\$ -
UMB - 2016 COP	Investment Pool	AAAm	N/A	N/A	N/A	0.00%	\$ -	\$ -
Total							\$ -	\$ -
<u>Building Funds</u>								
UMB 2024 LGIP*	Chandler Investment	AAAm	N/A	N/A	N/A	4.36%	\$ -	\$ 8,227,836
US Treasury	US Treasury Notes	Aaa	12/30/2024	12/15/2026	715	4.34%	\$ -	\$ 278,000,000
Corporate Bonds	Microsoft Corp	Aaa	12/30/2024	11/3/2025	308	4.44%	\$ -	\$ 8,000,000
Commercial Paper	MUFG Bank, Ltd	P-1	12/30/2024	6/30/2025	182	4.51%	\$ -	\$ 8,250,000
Commercial Paper	MUFG Bank, Ltd	P-1	12/30/2024	7/31/2025	213	4.50%	\$ -	\$ 3,750,000
Total							\$ -	\$ 306,227,836
<u>Medical Fund</u>								
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.71%	\$ 678	\$ 693
Total							\$ 274,804,839	\$ 454,779,544

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended December 31, 2024

	2024-2025					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
Electric	7,010,300	7,010,300	3,723,248	53%	7,010,300	100%
Natural Gas	2,339,328	2,339,328	573,393	25%	2,339,328	100%
Water & Sewer	1,416,000	1,416,000	747,430	53%	1,497,054	106%
Irrigation	1,023,581	1,023,581	1,166,980	114%	1,366,919	134%
Trash	536,577	535,137	249,388	47%	535,137	100%
Snow Removal	779,000	779,000	293,316	38%	779,000	100%
Ice Melt	125,000	125,000	34,798	28%	125,000	100%
Total Utilities	13,229,786	13,228,346	6,788,555	51%	13,652,738	103%

	2023-2024					
	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	7,276,624	3,528,791	48%	6,639,456	91%	637,168
Natural Gas	2,000,000	585,009	29%	1,950,676	98%	49,324
Water & Sewer	1,287,000	605,067	47%	1,354,691	105%	(67,691)
Irrigation	1,165,000	614,376	53%	814,314	70%	350,686
Trash	477,438	196,309	41%	453,357	95%	24,081
Snow Removal	850,000	133,933	16%	777,825	92%	72,175
Ice Melt	125,000	17,343	14%	44,889	36%	80,111
Total Utilities	13,181,062	5,680,827	43%	12,035,207	91%	1,145,855

Utilities Summation Narrative:	As the District faces the ongoing challenge of rising utility costs, it is clear that utility rates have been steadily increasing, placing additional pressure on the District's utility budget. The second quarter of 2024-2025 highlights a significant trend: while overall utility usage has decreased compared to the previous two years, the sharp rise in rates has had a considerable impact on utility expenditures. This is particularly evident in irrigation costs, where the combination of higher rates has led to an unexpected increase in expenses.
Electric	The issues with the electrical invoices in the Energy Management tool from earlier in the year have since been resolved. However, concerns remain regarding some of the charges on the Xcel invoices, which are still under investigation. While staff are actively working to address these discrepancies, a resolution may not be reached before the end of this school year. Utility usage decreased slightly in 2024-2025 2nd Quarter compared to the past two years. Despite the decrease in usage, the average cost per kilowatt-hour (kWh) increased by \$0.10, contributing to higher overall electricity costs. This utility is projected to meet budget at year end.
Natural Gas	Natural gas rates are largely influenced by market demand. When demand rises, whether due to colder weather or increased usage, prices for natural gas typically increase. During 2024-2025 2nd Quarter, the weather in Douglas County was generally mild, with only a few colder days in November and December, leading to only a slight increase in consumption. The District's natural gas consumption for 2024-2025 2nd Quarter aligns closely with previous years' trends, showing only a slight decrease compared to the same period over the past two years. Looking ahead, staff anticipate higher usage and rates for the 2024-2025 3rd Quarter, driven by cold snaps and utility company Overflow Orders (OFOs). Given these factors, staff expect the natural gas utility to remain within budget by year-end unless third-quarter usage significantly exceeds expectations.
Water & Sewer	The water and sewer utility is back to tracking within expected parameters for 2024-2025 2nd Quarter. However, due to higher usage in 2024-2025 1st Quarter, it is projected to exceed the budget by year end. When reporting for 2024-2025 1st Quarter, the utility lacked some usage data and staff did not anticipate the increased consumption at that time. Staff will monitor throughout the next quarter and request contingency funds if necessary.
Irrigation	Irrigation rates have risen significantly in 2024-2025. In 2024-2025 1st Quarter, the rate was \$7.07 per kGal, but by 2024-2025 2nd Quarter, it had jumped to \$9.51 per kGal which is an increase of \$6.49 per kGal compared to 2023-2024 2nd Quarter. Despite a nearly 50% reduction in usage for 2024-2025 2nd Quarter, the substantial rate hike has resulted in higher costs. As a result, this line item is expected to exceed the budget. Staff will monitor throughout the next quarter and request contingency funds if necessary.
Trash	Trash, recycling, and composting (waste diversion) costs are on track with budget for 2024-2025 2nd Quarter. There has been significant progress in schools increasing their recycling and composting efforts. Several schools have reduced their trash service by diverting more waste through recycling and composting, leading to a more sustainable waste management approach.
Snow Removal	Snowing removal is on track to be at or under budget at year end. Minimal use through 2024-2025 2nd Quarter.
Ice Melt	Ice melt is on track to be at or under budget at year end. Minimal use through 2024-2025 2nd Quarter.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended December 31, 2024

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

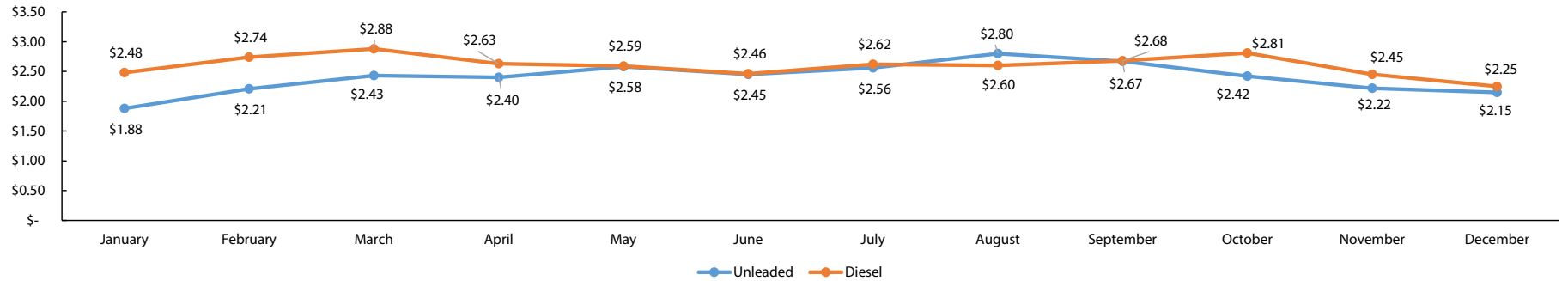


Table 2: Twelve Month Rolling Fuel Usage (Gallons)

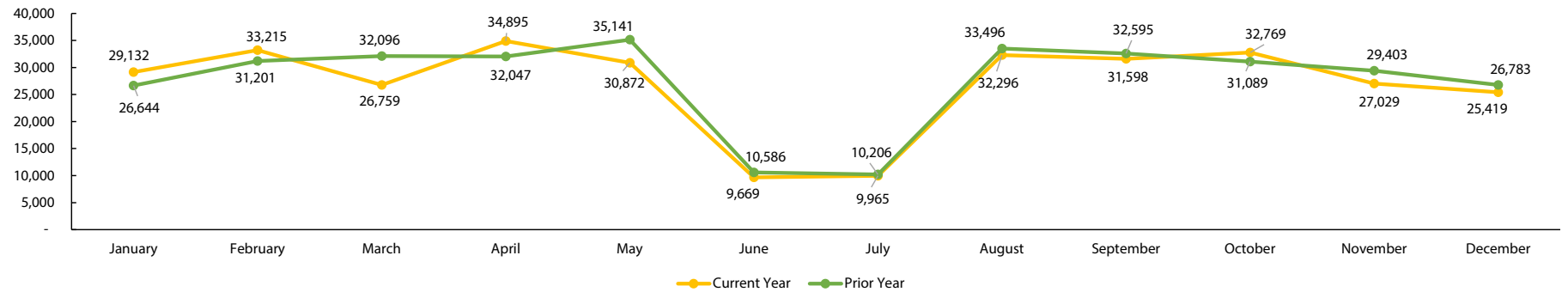
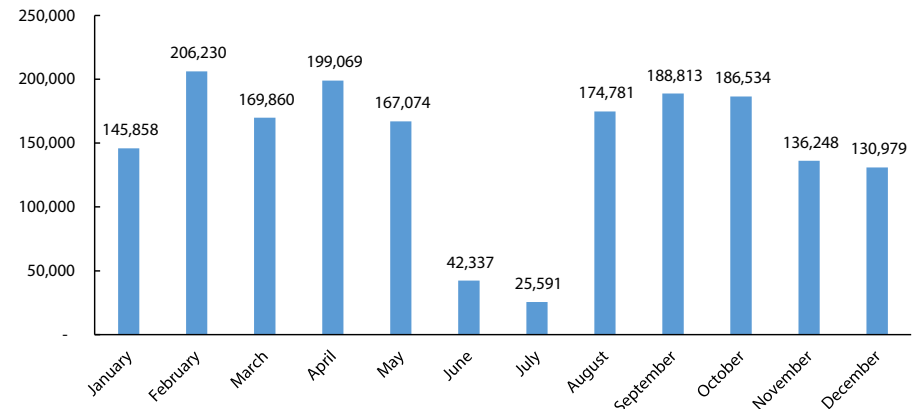


Table 1: During 2024-2025 2nd Quarter, fuel prices continued to decline gradually. The average fuel cost for Douglas County School District (DCSD) was \$2.26 per gallon for unleaded and \$2.50 per gallon for diesel, reflecting a decrease of \$0.42 and \$0.13, respectively, compared to the previous quarter. While initial projections for 2025 indicated a continued decline in fuel prices, recently imposed U.S. tariffs on oil imports from Canada and Mexico may contribute to potential price increases as early as the first quarter of 2025.

Table 2: The District consumed a total of 38,274 gallons of unleaded fuel and 46,942 gallons of diesel during this period. Historically, fuel usage tends to be lower in 2nd Quarter due to the holiday schedule, including fall and winter breaks. Additionally, weather-related district closures can further impact fuel consumption. A notable increase in fuel usage and mileage is expected in January as regular operations resume.

Table 3: Mileage data for 2024-2025 2nd Quarter indicates that October recorded the highest number of miles driven at 128,650 miles, before decreasing significantly to 86,792 miles in December. Unleaded vehicle mileage followed a similar trend, with 57,884 miles driven in October, dropping to 44,187 miles in December.

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 December 31, 2024

Table 1: Meal Equivalents by Month

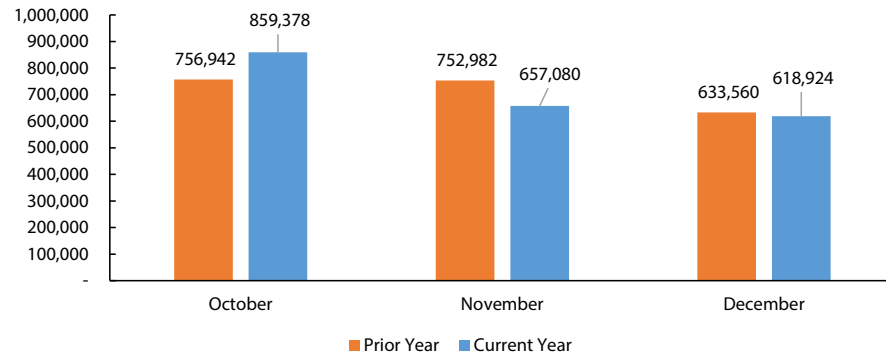


Table 2: Food Costs as Percent of Revenue by Month

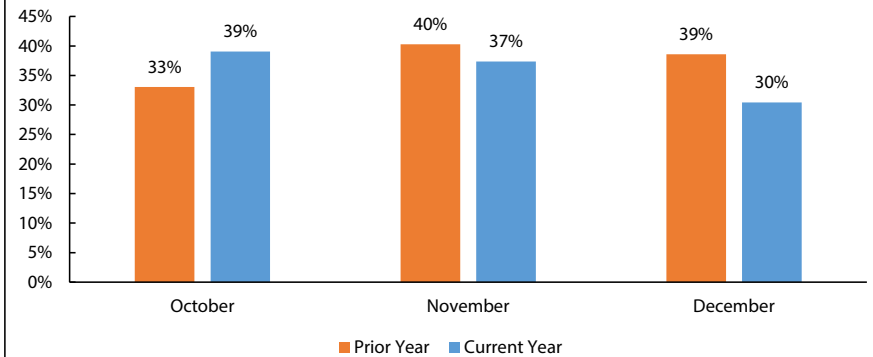
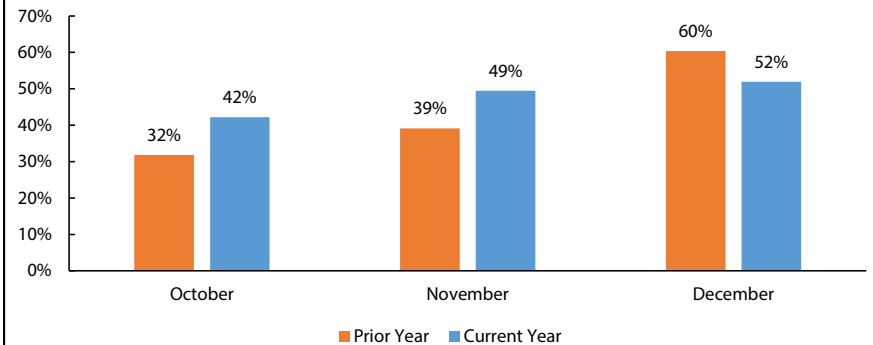


Table 1: The number of meals served in 2024-2025 continue to be slightly higher than in previous years as we see an increase in participation. Meals served in November were lower than normal and the prior year though due to two snow days.

Table 2: Food costs are within industry standards of 38% or less for most months of the quarter in 2024-2025. An increase in ordering food items directly from manufacturers has helped to keep rising food costs under control.

Table 3: Labor costs were higher in November and December compared to October due to paid snow days (2) and paid holidays (3) that occur during these months.

Table 3: Labor Costs as Percent of Revenue by Month



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
2nd Quarter Budget to Actual
For the Period Ended December 31, 2024

2024-2025						
Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Actual Variance
Balance on Hand July 1	5,734	-	(29,165)	0.00%	(29,165)	0.00%
Revenues						
Tuition	1,684,130	1,567,622	640,628	40.87%	1,146,613	73.14%
Other	-	-	38,346	0.00%	38,346	0.00%
Total Revenue	\$ 1,684,130	\$ 1,567,622	\$ 678,974	43.31%	\$ 1,184,959	75.59%
Transfer from General Fund	80,238	80,238	74,613	92.99%	80,238	100.00%
Total Sources	\$ 1,770,102	\$ 1,647,860	\$ 724,423	43.96%	\$ 1,236,033	75.01%
Expenditures						
Salaries	946,174	881,572	421,098	47.77%	592,569	67.22%
Benefits	312,106	292,825	153,108	52.29%	215,454	73.58%
Purchased Services	162,279	162,279	65,239	40.20%	65,516	40.37%
Supplies	204,198	204,198	73,863	36.17%	190,560	93.32%
Equipment	-	-	-	0.00%	-	0.00%
Field Trips & Other	43,272	43,272	18,517	42.79%	51,426	118.84%
Total Expenditures	\$ 1,668,029	\$ 1,584,146	\$ 731,825	46.20%	\$ 1,115,525	70.42%
Change in Fund Balance	96,339	63,714	21,762		149,673	
Balance on Hand June 30	\$ 102,073	\$ 63,714	\$ (7,402)	-11.62%	\$ 120,508	189.14%

2023-2024					
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
104,615	104,615	100.00%	104,615	100.00%	-
1,428,860	734,814	51.43%	1,413,325	98.91%	15,535
10,000	10,010	100.10%	10,010	100.10%	(10)
\$ 1,438,860	\$ 744,824	51.76%	\$ 1,423,335	98.92%	\$ 15,525
22,706	74,613	328.60%	22,706	100.00%	-
\$ 1,566,181	\$ 924,052	59.00%	\$ 1,550,656	99.01%	\$ 15,525
926,297	401,404	43.33%	908,026	98.03%	18,271
309,247	137,236	44.38%	297,434	96.18%	11,813
149,290	46,836	31.37%	153,359	102.73%	(4,069)
171,610	90,433	52.70%	183,474	106.91%	(11,864)
-	-	0.00%	-	0.00%	-
36,358	11,883	32.68%	37,527	103.21%	(1,169)
\$ 1,592,802	\$ 687,793	43.18%	\$ 1,579,820	99.18%	\$ 12,982
(131,236)	131,644		(133,780)		2,544
\$ (26,621)	\$ 236,259	-887.49%	\$ (29,165)	109.55%	\$ 2,544

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2024-2025 Budget to Actual Notes

¹ Year end projection assumes four less weeks of Outdoor Education trips in spring 2024 due to non-renewed school visits

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

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

Year over Year Actual Notes

^A 2024-2025 assumes four less weeks of Outdoor Education trips than in 2023-2024