

Douglas County School District

Quarterly Financial Report | Period Ending September 30, 2025



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Drew Phelps, Director of Budget

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended September 30, 2024

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Douglas County School District



22 GENERAL FUND FINANCIALS



DOUGLAS COUNTY SCHOOL DISTRICT RE-1

General Fund - Fund 10

1st Quarter Budget to Actual

For the Period Ended September 30, 2025

	2025-2026						2024-2025			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
Balance on Hand July 1	142,578,642	154,517,087	108%	154,517,087	108%	11,938,445	149,851,093	149,851,093	100%	150,054,449
Revenues										
Local Taxes										
Property Tax (In SFA)	311,877,356	1,304,102	0%	309,656,867	99%	(2,220,489) ¹	285,546,955	1,428,526	1%	283,223,984
Budget Override	139,713,000	426,125	0%	139,713,000	100%	-	139,713,000	506,970	0%	139,713,000
Specific Ownership Taxes (In SFA)	20,939,020	3,536,586	17%	20,939,020	100%	-	20,329,146	3,653,681	18%	20,329,146
Specific Ownership Taxes (Out of SFA)	16,169,893	2,731,084	17%	15,960,986	99%	(208,907)	14,756,962	2,652,214	18%	15,535,951
Subtotal Local Taxes	\$ 488,699,269	\$ 7,997,898	2%	\$ 486,269,873	100%	\$ (2,429,396)	\$ 460,346,063	\$ 8,241,391 ¹	2%	\$ 458,802,082
Intergovernmental Revenue										
Equalization Entitlements	342,941,304	113,347,632	33%	342,941,304	100%	-	358,835,119	110,912,801	31%	358,669,345
Special Education	27,671,460	27,062,067	98%	27,109,007	98%	(562,453)	26,436,014	26,436,014	100%	26,482,954
Vocational Education	816,000	-	0%	1,252,018	153%	436,018	742,087	-	0%	1,252,018
Gifted & Talented	657,165	642,992	98%	642,992	98%	(14,173)	644,279	644,279	100%	644,279
Charter School Capital Construction	5,418,259	1,376,330	25%	5,505,321	102%	87,062	5,396,286	1,358,984	25%	5,418,257
Federal - Medicaid Reimbursement	3,764,116	1,029,688	27%	4,118,750	109%	354,634	5,021,148	1,037,123	21%	5,065,844
State PERA Contribution	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,209,160
Universal Preschool Program	5,668,693	524,328	9%	5,299,895	93%	(368,798)	6,574,114	987,128	15%	5,362,695
Other	4,243,138	1,674,859	39%	4,280,076	101%	36,938	4,131,645	1,929,604	47%	5,093,538
Subtotal Intergovernmental Revenue	\$ 400,180,135	\$ 145,657,896	36%	\$ 400,149,363	100%	\$ (30,772)	\$ 416,780,692	\$ 143,305,932	34%	\$ 409,198,090
Other Local Revenue										
General Fund Interest	7,027,494	1,842,257	26%	6,807,915	97%	(219,579)	6,832,237	3,090,642	45%	8,056,300
Charter School Purchased Services	11,984,097	3,081,143	26%	11,984,097	100%	-	10,398,026	2,453,189	24%	10,430,379
Preschool	790,000	192,573	24%	770,290	98%	(19,710)	943,050	266,320	28%	760,713
School Based	10,677,555	3,857,667	36%	10,934,379	102%	256,824	10,555,983	4,984,686	47%	9,950,028
Concurrent Enrollment	6,446,676	-	0%	-	0%	(6,446,676) ²	6,000,000	-	0%	-
Other	4,652,433	2,522,536	54%	4,810,948	103%	158,515	5,187,234	1,242,316	24%	6,727,573
Subtotal Other Local Revenue	\$ 41,578,255	\$ 11,496,176	28%	\$ 35,307,629	85%	\$ (6,270,626)	\$ 39,916,530	\$ 12,037,151	30%	\$ 35,924,993
Total Revenue	\$ 930,457,659	\$ 165,151,969	18%	\$ 921,726,865	99%	\$ (8,730,794)	\$ 917,043,285	\$ 163,584,474	18%	\$ 903,925,165
Expenditures										
Salaries										
Administrators	23,606,119	5,904,016	25%	23,005,070	97%	601,049	22,829,709	5,773,701	25%	23,195,375
Certified	287,219,102	50,110,103	17%	284,502,029	99%	2,717,073	274,557,802	48,153,101	18%	277,587,975
ProTech	21,864,844	5,273,695	24%	20,893,033	96%	971,811	21,970,631	5,139,409	23%	20,756,946
Classified	72,410,715	13,612,759	19%	73,076,892	101%	(666,177)	70,555,434	13,086,060	19%	67,806,124
Substitutes	6,085,732	1,028,205	17%	6,643,374	109%	(557,642)	6,471,707	1,207,420	19%	6,822,589
Overtime	789,578	182,293	23%	857,536	109%	(67,958)	708,678	142,079	20%	817,323
Additional Pay	3,966,626	574,311	14%	3,805,770	96%	160,856	3,986,817	956,664	24%	5,411,643
Benefits	150,692,593	31,544,775	21%	152,171,305	101%	(1,478,712) ³	143,945,381	29,840,392	21%	144,346,823
State PERA Contribution	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,209,160
Purchased Professional Services	13,541,783	2,570,333	19%	13,344,542	99%	197,241	18,034,664	2,639,080	15%	14,991,671
Purchased Property Services	11,839,542	3,202,032	27%	11,467,208	97%	372,334	13,501,781	3,550,701	26%	13,210,615
Other Purchased Services	23,059,684	6,496,219	28%	24,803,980	108%	(1,744,296) ⁴	23,720,533	6,184,685	26%	19,253,190
Supplies	42,489,800	11,767,527	28%	41,479,094	98%	1,010,706	44,512,977	10,974,218	25%	25,462,137
Utilities	13,882,552	3,225,851	23%	13,506,205	97%	376,347	13,728,346	2,911,973	21%	13,419,600
Equipment	-	2,717	0%	-	0%	-	-	-	0%	1,454,478
Other	3,352,368	960,087	29%	3,851,215	115%	(498,847)	3,736,938	1,243,346	33%	6,408,360
Total Expenditures	\$ 683,801,038	\$ 136,454,923	20%	\$ 682,407,253	100%	\$ 1,393,785	\$ 671,261,398	\$ 131,802,829 ²	20%	\$ 642,154,008

All notes on next page

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DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026						2024-2025			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
Charter School Pass Through	\$ 220,690,468	\$ 56,113,647	25%	\$ 224,454,590	102%	\$ (3,764,122)	\$ 210,519,514	\$ 53,136,578	25%	\$ 210,552,467
Transfers										
Outdoor Education Fund	365,560	-	0%	365,560	100%	-	180,238	-	0%	180,238
Transportation Fund	26,088,096	-	0%	26,088,096	100%	-	22,993,112	-	0%	22,993,112
Capital Projects Fund	(1,850,608)	-	0%	(954,282)	52%	(896,326)	9,691,387	-	0%	9,691,387
Nutrition Services NSLP Fund	3,168,069	-	0%	3,168,069	100%	-	3,170,424	-	0%	3,170,424
Nutrition Services Non-NSLP Fund	-	-	0%	-	0%	-	-	-	-	-
Child Care Fund	1,415,284	-	0%	1,433,602	101%	(18,318)	1,565,882	-	0%	1,565,882
Athletics & Activities Fund	6,487,989	-	0%	6,487,989	100%	-	8,031,570	-	0%	8,031,570
COP Lease Payments Fund	1,124,825	-	0%	1,124,825	100%	-	1,123,439	-	0%	1,123,439
Total Transfers	\$ 36,799,215	\$ -	0%	\$ 37,713,859	102%	\$ (914,644)	\$ 46,756,052	\$ -	0%	\$ 46,756,052
Total Expenditures and Transfers	\$ 941,290,721	\$ 192,568,570	20%	\$ 944,575,702	100%	\$ (3,284,981)	\$ 928,536,964	\$ 184,939,407	20%	\$ 899,462,527
BOE Contingency - 1%	7,790,000	-	0%	3,895,000	50%	3,895,000	2,376,891	-	0%	-
Change in Fund Balance	(18,623,062)	(27,416,601)		(26,743,837)	144%	(8,120,775)	(13,870,570)	(21,354,932)		4,462,638
Ending Fund Balance	123,955,580	127,100,486	103%	127,773,250	103%	3,817,670	135,980,523	128,496,161	94%	154,517,087
Tabor Reserve - 3%	23,370,000		0%	23,370,000	100%	-	22,200,000		0%	22,200,000
BOE Reserve - 3%	23,370,000		0%	23,370,000	100%	-	22,200,000		0%	22,200,000
School Carry Over Reserve	25,032,378		0%	25,032,378	100%	-	20,762,645		0%	24,537,098
Medicaid Carry Over Reserve	70,001		0%	70,001	100%	-	22		0%	17,506
Enrollment Reserve	2,000,000		0%	2,000,000	100%	-	-		0%	-
Multi-Year Lease Reserve	2,099,214		0%	2,099,214	100%	-	2,659,890		0%	2,659,890
SPED/Mental Health Reserve	296,768		0%	296,768	100%	-	-		0%	-
Set Aside for 5B One-Time Bridge							5,114,500			5,114,500
Assignment of 2018 Mill Levy Override							65,292		0%	65,292
Ending Fund Balance - after reserves	\$ 47,717,219	\$ 127,100,486	266%	\$ 51,534,889	108%	\$ 3,817,670	\$ 62,978,174	\$ 128,496,161	204%	\$ 77,722,801

2025-2026 Budget to Actual Notes

¹Property tax revenue is trending slightly below budget, reflecting normal year-to-year variation in collection rates consistent with the three-year historical average.

²Concurrent Enrollment revenue is under budget following the updated agreement with Arapahoe Community College, under which the \$6 million transfer is no longer billed, as the cost and revenue are neutral to each party. This item will be revised and removed from future budgets.

³Certified staffing salaries are trending below budget, primarily due to vacancies in licensed staffing positions.

⁴Employee benefit costs are trending above budget, primarily due to higher employer contributions for retirement and insurance, as well as overall increases tied to compensation levels and staffing patterns.

⁵Other Purchased Services are trending over budget and Supplies are trending under budget, reflecting the normal ebb and flow of purchasing activity throughout the year.

Year over Year Notes

¹Property tax revenue increased due to higher assessed valuations.

²The primary driver of year-over-year expenditure growth is higher salary and benefit costs from districtwide pay increases and rising employer premiums, along with increased spending in supplies and purchased services.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended September 30, 2025

	<u>2025-2026 Year to Date Actual</u>	<u>2024-2025 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	59,982	61,209	(1,227)	-2.00%
REVENUE				
Property Taxes	\$ 1,730,227	\$ 1,935,496	\$ (205,268)	-10.61%
Specific Ownership Taxes	6,267,671	6,305,895	(38,225)	-0.61%
State Equalization	113,347,632	110,912,801	2,434,831	2.20%
Categorical Revenue	29,379,918	29,009,897	370,021	1.28%
Charter School Purchased Services	3,081,143	2,453,189	627,955	25.60%
Charter School Capital Construction	1,376,330	1,358,984	17,346	1.28%
Federal - Medicaid Reimbursement	1,029,688	1,037,123	(7,435)	-0.72%
Preschool	192,573	266,320	(73,747)	-27.69%
School Based	3,857,667	4,984,686	(1,127,019)	-22.61%
Other	4,889,121	5,320,085	(430,964)	-8.10%
	<u>\$ 165,151,969</u>	<u>\$ 163,584,474</u>	<u>\$ 1,567,495</u>	<u>0.96%</u>

Property Taxes	Calculated by applying the December 2025 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	Revenue 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.

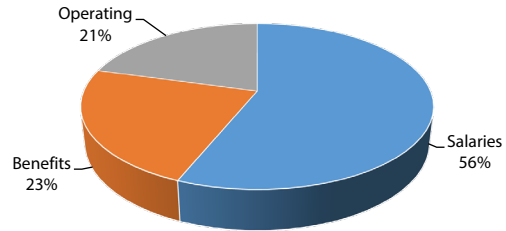
* Student Funded Pupil Count for 2025-2026 based on projected enrollment prepared by Planning Department prior to 2025-2026 budget development. Funded Pupil Count will be revised to reflect actual Student October Count 2025 for the Revised Budget and then Second Quarter Financials.

Notes:
None

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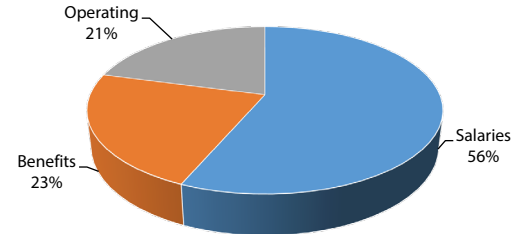
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended September 30, 2025

2025-2026 Actual Expenditures



Total expenditures through 1st Quarter 2025-2026 were \$136,454,923. In addition to these expenditures, there is a charter school distribution of \$56,113,647 and a transfer to other funds of \$0.

2024-2025 Actual Expenditures



Total expenditures through 1st Quarter 2024-2025 were \$131,802,829. In addition to these expenditures, there is a charter school distribution of \$53,136,578 and a transfer to other funds of \$0.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

2025-2026						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	0%	-	0%	-
Revenues						
Tuition	1,615,600	396,002	25%	1,575,185	97%	(40,415)
Grant	-	-	0%	-	0%	-
Other	-	300	0%	300	0%	300
Total Revenue	\$ 1,615,600	\$ 396,302	25%	\$ 1,575,485	98%	\$ (40,115)
Transfer from General Fund	365,560	-	0%	365,560	100%	-
Total Sources	\$ 1,981,160	\$ 396,302	20%	\$ 1,941,045	98%	\$ (40,115)
Expenditures						
Salaries	1,060,183	181,047	17%	957,274	90%	102,909 ¹
Benefits	365,858	73,667	20%	365,858	100%	-
Purchased Services	179,293	31,672	18%	179,293	100%	-
Supplies	247,994	69,096	28%	247,994	100%	-
Equipment	69,596	-	0%	69,596	100%	-
Field Trips & Other	46,236	12,344	27%	46,236	100%	-
Total Expenditures	\$ 1,969,160	\$ 367,826	19%	\$ 1,866,251	95%	\$ 102,909
Change in Fund Balance	12,000	28,476		74,794	623%	(62,794)
Balance on Hand June 30	\$ 12,000	\$ 28,476	237%	\$ 74,794	623%	\$ 62,794

2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
	-	-	0%
	1,283,376	241,810	19%
	-	-	0%
	22,008	18,448	84%
	\$ 1,305,384	\$ 260,258	20%
	180,238	- ¹	0%
	\$ 1,485,622	\$ 260,258	18%
	803,523	195,987	24%
	274,991	74,054	27%
	153,030	32,973	22%
	206,806	22,905	11%
	20,000	-	0%
	27,272	7,557	28%
	\$ 1,485,622	\$ 333,476	22%
	-	(73,218)	
	\$ -	\$ (73,218)	0%

2025-2026 Budget to Actual Notes

¹Staffing transitions and early-year vacancies have kept salaries costs below budget, resulting in modest savings for the year.

Year over Year Notes

¹With increased General Fund support for FY 2025–26, Stone Canyon has filled staffing gaps and is projecting full registration for both the Outdoor Education program and summer camp.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026						2024-2025			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
Balance on Hand July 1	24,270,673	27,226,564	112%	27,226,564	112%	2,955,891	36,342,987	36,342,987	100%	36,342,987
Revenues										
Revenue in Lieu of Land	1,911,264	704,898	37%	1,911,264	100%	-	3,363,006	1,021,187	30%	3,087,074
Investment Earnings	-	-	0%	-	0%	-	-	-	0%	-
Sale of Land or Buildings	174,528	-	0%	174,528	100%	-	-	-	0%	231
Other	-	-	0%	32,750	0%	32,750	100,685	26,657	26%	155,811
Total Revenue	\$ 2,085,792	\$ 704,898	34%	\$ 2,118,542	102%	\$ 32,750	\$ 3,463,691	\$ 1,047,844	30%	\$ 3,243,116
Transfer from General Fund	(1,850,608)	-	0%	(954,282)	52%	896,326	9,691,387	-	0%	9,691,387
Total Sources	\$ 24,505,857	\$ 27,931,462	114%	\$ 28,390,824	116%	\$ 3,884,967	\$ 49,498,065	\$ 37,390,831	76%	\$ 49,277,490
Expenditures										
Salaries	-	-	0%	-	0%	-	-	-	0%	-
Benefits	-	-	0%	-	0%	-	-	-	0%	-
Purchased/Property Services	33,440	40,972	123%	81,012	242%	(47,572)	669,134	272,863	41%	572,841
Equipment/Building	8,115,024	2,830,313	35%	10,618,889	131%	(2,503,865)	32,336,032	4,451,622	14%	21,460,955
Other	-	-	0%	58,154	0%	(58,154)	-	499	0%	17,130
Total Expenditures	\$ 8,148,464	\$ 2,871,284	35%	\$ 10,758,055	132%	\$ (2,609,591)	\$ 33,005,166	\$ 4,724,984	14%	\$ 22,050,926
Change in Fund Balance	(7,913,280)	(2,166,386)		(9,593,795)	121%	1,680,515	(19,850,088)	(3,677,140)		(9,116,423)
Assigned to Revenue in Lieu of Land	\$ 11,232,538		0%	\$ 10,699,370	95%	\$ (533,168)	\$ 10,382,002		0%	\$ 10,143,184
Assigned to School Carry Over	\$ -		0%	\$ 104,126	0%	\$ 104,126	\$ 100,775		0%	\$ 1,179,626
Balance on Hand June 30 (Other)	\$ 5,124,855	\$ 25,060,178	489%	\$ 6,829,274	133%	\$ 1,704,419	\$ 6,010,122	\$ 32,665,847	544%	\$ 15,903,754

2025-2026 Budget to Actual Notes

¹The transfer from the General Fund is projected to move more positively as schools and departments allocate funds into Fund 14 for planned FY 2025–26 capital projects. These transfers support ongoing project activity, with schools moving budget to Purchased/Property Services and Equipment/Building accounts to cover current expenditures.

Year over Year Notes

¹Total expenditures are lower year-over-year due to the one-time 5A Bridge funding in FY 2024–25, which supported major project activity not repeated in the current year.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	5,250,990	5,200,275	99%	5,200,275	99%	(50,715)
Revenues						
Transportation Fees	875,000	340,920	39%	875,000	100%	-
State Categorical	6,236,889	-	0%	6,236,889	100%	-
Other	750,000	157,875	21%	750,000	100%	-
Total Revenue	\$ 7,861,889	\$ 498,795	6%	\$ 7,861,889	100%	\$ -
Transfer from General Fund	26,088,096	-	0%	26,088,096	100%	-
Total Sources	\$ 39,200,975	\$ 5,699,070	15%	\$ 39,150,260	100%	\$ (50,715)
Expenditures						
Salaries	16,182,309	3,204,656	20%	14,694,203	91%	1,488,106 ¹
Benefits	6,998,665	1,550,814	22%	5,506,237	79%	1,492,428 ¹
Purchased Services	10,927,391	1,758,166	16%	11,323,205	104%	(395,814)
Supplies	1,618,685	410,310	25%	1,480,117	91%	138,568
Fuel	2,000,000	354,432	18%	1,800,000	90%	200,000
Bus Purchases & Equipment	1,391,443	499	0%	1,391,443	100%	-
Field Trips and Other	(611,500)	(231,864)	38%	(696,481)	114%	84,981
Total Expenditures	\$ 38,506,993	\$ 7,047,012	18%	\$ 35,498,725	92%	\$ 3,008,268
Change in Fund Balance	(4,557,008)	(6,548,217)		(1,548,740)	34%	(3,008,268)
Balance on Hand June 30	\$ 693,982	\$ (1,347,942)	-194%	\$ 3,651,536	526%	\$ 2,957,554

	2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	8,276,615	8,276,615	100%	8,276,615
	875,302	308,051	35%	917,155
	5,624,412	-	0%	5,925,322
	750,000	195,968	26%	711,965
	\$ 7,249,714	\$ 504,018	7%	\$ 7,554,442
	22,993,112	-	0%	22,993,112
	\$ 38,519,441	\$ 8,780,633	23%	\$ 38,824,169
	14,307,250	3,067,311	21%	13,375,541
	5,815,256	1,396,783	24%	5,313,263
	11,055,731	1,932,414	17%	10,895,016
	1,211,555	247,549	20%	1,121,567
	1,600,262	389,274	24%	1,398,184
	2,451,183	992,008	40%	2,226,450
	(715,150)	(174,353)	24%	(706,128)
	\$ 35,726,087	\$ 7,850,987	22%	\$ 33,623,894
	(5,483,261)	(7,346,968)		(3,076,340)
	\$ 2,793,354	\$ 929,647	33%	\$ 5,200,275

2025-2026 Budget to Actual Notes

¹Salaries and benefits are projected to be under budget due to continued vacancies among bus drivers and transportation education assistants. Benefit costs are further below budget as these employee groups utilize District-sponsored medical and dental plans at lower rates than other groups.

Douglas County School District



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026					
	Adopted	Year to Date	Year to Date	Year End	Year End	Budget to
	Annual	Year to Date	as a % of	as a % of	as a % of	Projection
	Budget	Actual	Adopted	Year End	Adopted	Variance
			Budget	Projection	Budget	
Balance on Hand July 1	10,636,725	10,953,203	103%	10,953,203	103%	316,478
Revenues						
Food Sales	5,065,000	940,450	19%	5,065,000	100%	-
Federal Reimbursement	7,702,207	1,606,486	21%	7,702,207	100%	-
Commodity Contribution	2,467,789	-	0%	2,467,789	100%	-
Miscellaneous	17,000	7,645	45%	17,000	100%	-
Sale of Capital Assets	-	-	0%	-	0%	-
State Match Child Nutr. & CDE Revenue	20,128,779	3,795,599	19%	20,128,779	100%	-
Total Revenues	\$ 35,380,775	\$ 6,350,181	18%	\$ 35,380,775	100%	\$ -
Transfer from General Fund	3,168,069	-	0%	3,168,069	100%	-
Total Sources	\$ 49,185,569	\$ 17,303,384	35%	\$ 49,502,047	101%	\$ (316,478)
Expenditures						
Salaries	11,605,272	2,366,387	20%	11,502,739	99%	102,533
Benefits	5,076,020	1,269,100	25%	5,069,384	100%	6,636
Food & Commodities	18,535,174	2,698,368	15%	18,540,532	100%	(5,358)
Purchased Services & Repairs	280,200	55,022	20%	280,200	100%	-
Supplies	1,590,000	536,493	34%	1,590,000	100%	-
Equipment	564,678	120,368	21%	564,678	100%	-
Other	897,500	18,214	2%	897,500	100%	-
Total Expenditures	\$ 38,548,844	\$ 7,063,953	18%	\$ 38,445,033	100%	\$ 103,811
Change in Fund Balance	-	(713,772)		103,811	0%	(103,811)
Balance on Hand June 30	\$ 10,636,725	\$ 10,239,431	96%	\$ 11,057,014	104%	\$ 420,289

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
7,250,920	7,250,920	100%	7,250,920
5,084,000	1,074,216	21%	4,893,986
7,656,045	1,797,032	23%	7,391,698
2,638,784	-	0%	2,501,936
35,582	6,081	17%	36,521
10,813	-	0%	10,813
19,041,112	4,034,399	21%	19,379,914
\$ 34,466,336	\$ 6,911,728	20%	\$ 34,214,868
3,170,424	-	0%	3,170,424
\$ 44,887,680	\$ 14,162,648	32%	\$ 44,636,212
11,549,117	2,468,959	21%	11,046,564
4,960,624	1,250,265	25%	4,727,191
15,709,284	3,185,260	20%	14,979,817
299,700	56,443	19%	246,352
1,765,000	569,520	32%	1,549,142
290,000	10,000	3%	228,089
957,500	20,277	2%	905,854
\$ 35,531,225	\$ 7,560,725	21%	\$ 33,683,009
2,105,535	(648,996)		3,702,283
\$ 9,356,455	\$ 6,601,924	71%	\$ 10,953,203

2025-2026 Budget to Actual Notes
None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

2025-2026						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	0%	-	0%	-
Revenues						
State and Local Revenue	1,161,730	1,099,233	95%	1,211,475	104%	49,745
Federal Revenue	13,039,635	2,488,130	19%	14,031,189	108%	991,554
Other Revenue	-	-	0%	61,791	0%	61,791
Total Revenue	\$ 14,201,365	\$ 3,587,363	25%	\$ 15,304,455	108%	\$ 1,103,090 ¹
Transfer from General Fund	-	-	0%	-	0%	-
Total Sources	\$ 14,201,365	\$ 3,587,363	25%	\$ 15,304,455	108%	\$ 1,103,090
Expenditures						
Salaries	9,047,953	1,615,939	18%	8,814,340	97%	233,613
Benefits	3,021,049	605,293	20%	2,918,468	97%	102,581
Purchased/Property Services	1,343,285	888,623	66%	2,467,691	184%	(1,124,406)
Supplies	726,001	86,223	12%	678,248	93%	47,753
Equipment	-	-	0%	48,847	0%	(48,847)
Other	63,077	52,444	83%	376,860	597%	(313,783)
Total Expenditures	\$ 14,201,365	\$ 3,248,522	23%	\$ 15,304,455	108%	\$ (1,103,090) ¹
Change in Fund Balance	-	338,841		-	0%	-
Balance on Hand June 30	\$ -	\$ 338,841	0%	\$ -	0%	\$ -

2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget
	-	-	0%
	1,995,934	806,787	40%
	15,874,293	2,431,005	15%
	124,000	-	0%
	\$ 17,994,227	\$ 3,237,792	18%
	-	-	0%
	\$ 17,994,227	\$ 3,237,792	18%
	9,152,721	1,685,898	18%
	2,912,424	646,544	22%
	4,111,427	460,042	11%
	574,720	90,723	16%
	890,777	-	0%
	352,158	53,426	15%
	\$ 17,994,227	\$ 2,936,633	16%
	-	301,159	
	\$ -	\$ 301,159	0%

2025-2026 Budget to Actual Notes

¹Revenues are up from deferred charter site improvement grants, with corresponding expenses increasing to match. IDEA came in below budget, while Title I and II exceeded estimates. A late Title V charter expansion grant will defer over \$700K to FY 2025–26.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

2025-2026						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	5,507,732	5,507,732	100%	5,507,732	100%	-
Revenues						
Student Fees	4,205,764	1,806,646	43%	4,205,764	100%	-
Gate Fees	1,710,036	350,677	21%	1,808,495	106%	98,459
Donations and Fundraising	3,657,404	671,858	18%	3,900,126	107%	242,722
Merchandise Sales	5,683,699	1,696,217	30%	5,324,633	94%	(359,066)
Other Pupil Income	235,000	361,395	154%	800,000	340%	565,000
Total Revenue	\$ 15,491,903	\$ 4,886,792	32%	\$ 16,039,017	104%	\$ 547,114
Transfer from General Fund	6,487,989	-	0%	6,487,989	100%	-
Total Sources	\$ 27,487,624	\$ 10,394,524	38%	\$ 28,034,738	102%	\$ (547,114)
Expenditures						
Salaries	7,453,884	1,390,409	19%	7,355,751	99%	98,133
Benefits	1,827,304	333,140	18%	1,746,404	96%	80,900
Purchased Services	6,058,618	1,210,408	20%	6,032,957	100%	25,661
Supplies	6,097,776	1,699,435	28%	6,137,978	101%	(40,202)
Equipment	32,572	1,132,575	3477%	1,601,083	4916%	(1,568,511)
Field Trips and Other	2,399,174	136,091	6%	538,760	22%	1,860,414
Total Expenditures	\$ 23,869,328	\$ 5,902,058	25%	\$ 23,412,933	98%	\$ 456,395
Change in Fund Balance	(1,889,436)	(1,015,266)		(885,927)	47%	(1,003,509)
Assigned to School Carry Over	\$ 3,618,296		0%	\$ 3,920,717	108%	\$ 302,421
Balance on Hand June 30 (District-run)	\$ -	\$ 4,492,466	0%	\$ 701,088	0%	\$ 701,088

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
3,899,436	3,899,436	100%	4,892,542
4,746,768	1,754,440	37%	4,194,081
1,410,893	255,817	18%	1,860,073
3,688,970	579,662	16%	3,899,301
5,029,485	1,710,076	34%	5,689,551
256,438	211,318	82%	625,620
\$ 15,132,554	\$ 4,511,314	30%	\$ 16,268,626
8,031,570	-	0%	8,031,570
\$ 27,063,560	\$ 8,410,750	31%	\$ 29,192,738
7,234,461	1,338,560	19%	7,347,763
1,735,619	323,894	19%	1,749,089
5,832,035	1,128,806	19%	6,247,229
6,214,524	1,726,118	28%	6,572,671
2,538,945	184,268	7%	930,161
428,110	108,737	25%	279,045
\$ 23,983,694	\$ 4,810,383	20%	\$ 23,125,959
(819,570)	(299,070)		1,174,237
\$ 3,079,866		0%	\$ 3,348,082
\$ -	\$ 3,600,366	0%	\$ 2,718,697

2025-2026 Budget to Actual Notes

¹ Athletics revenues are trending higher year-to-date, driven by increased concession activity, new stadium sponsorships, and the prior merger of Fund 23 into Fund 26.

² The variance in equipment expenditures reflects the installation of a new digital scoreboard at Echo Park Stadium.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

2025-2026						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	3,938,481	3,938,481	100%	3,938,481	100.0%	-
Revenues						
Tuition	10,579,875	2,690,220	25%	10,579,875	100.0%	-
Grant	-	-	0%	-	0.0%	-
Other	-	2,731	0%	2,731	0.0%	2,731
Total Revenue	\$ 10,579,875	\$ 2,692,951	25%	\$ 10,582,606	100.0%	\$ 2,731
Transfer from General Fund	1,415,284	-	0%	1,433,602	101.3%	18,318
Total Sources	\$ 15,933,640	\$ 6,631,432	42%	\$ 15,954,689	100.1%	\$ 21,049
Expenditures						
Salaries	8,343,233	2,172,425	26%	8,063,232	96.6%	280,001
Benefits	3,135,756	773,049	25%	3,096,083	98.7%	39,673
Purchased Services	1,500,700	620,731	41%	1,500,700	100.0%	-
Supplies	223,777	52,537	23%	223,777	100.0%	-
Field Trips and Other	460,310	126,052	27%	460,310	100.0%	-
Total Expenditures	\$ 13,663,776	\$ 3,744,794	27%	\$ 13,344,102	97.7%	\$ 319,674
Change in Fund Balance	(1,668,617)	(1,051,843)		(1,327,894)	79.6%	(340,723)
Assigned to BASE Program Carry Over	\$ -	\$ -	0%	\$ -	0.0%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 2,269,864	\$ 2,886,638	127%	\$ 2,610,587	115.0%	\$ 340,723

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
5,152,491	5,152,491	100%	5,152,491
10,245,768	2,674,089	26%	10,651,367
77,134	167,296	217%	75,637
-	2,932	0%	6,718
\$ 10,322,902	\$ 2,844,316	28%	\$ 10,733,722
1,565,882	-	0%	1,565,882
\$ 17,041,275	\$ 7,996,807	47%	\$ 17,452,095
8,108,755	2,123,070	26%	8,017,763
2,807,062	753,317	27%	2,793,777
1,536,862	526,280	34%	1,846,251
702,861	59,464	8%	327,640
440,093	109,840	25%	357,646
\$ 13,595,633	\$ 3,571,971	26%	\$ 13,343,077
(1,706,849)	(727,655)		(1,043,473)
\$ -	\$ -	0%	\$ -
\$ 3,445,642	\$ 4,424,836	128%	\$ 4,109,018

2025-2026 Budget to Actual Notes
None

Douglas County School District



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	80,629,404	80,202,052	99%	80,202,052	99%	(427,352)
Revenues						
Property Taxes	55,036,532	223,371	0%	55,036,532	100%	-
Investment Earnings	2,804,334	595,529	21%	2,804,334	100%	-
Total Revenues	\$ 57,840,866	\$ 818,900	1%	\$ 57,840,866	100%	\$ -
Total Sources	\$ 138,470,270	\$ 81,020,952	59%	\$ 138,042,918	100%	\$ (427,352)
Expenditures						
Principal	27,005,000	-	0%	27,005,000	100%	-
Interest	25,257,406	-	0%	25,257,406	100%	-
Cost of Issuance	-	-	0%	-	0%	-
Fiscal Charges	2,000	500	25%	2,000	100%	-
Total Expenditures	\$ 52,264,406	\$ 500	0%	\$ 52,264,406	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	5,576,460	818,400		5,576,460	100%	-
Balance on Hand June 30	\$ 86,205,864	\$ 81,020,452	94%	\$ 85,778,512	100%	\$ (427,352)

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
81,628,110	81,628,110	100%	81,628,110
55,036,532	247,265	0%	54,381,195
3,537,493	1,196,336	34%	3,764,528
\$ 58,574,025	\$ 1,443,601	2%	\$ 58,145,723
\$ 140,202,135	\$ 83,071,711	59%	\$ 139,773,833
39,580,000	-	0%	39,580,000
19,990,731	-	0%	19,990,731
-	-	0%	-
2,000	500	25%	1,050
\$ 59,572,731	\$ 500	0%	\$ 59,571,781
-	-	0%	-
-	-	0%	-
-	-	0%	-
-	-	0%	-
\$ -	\$ -	0%	\$ -
(998,706)	1,443,101		(1,426,058)
\$ 80,629,404	\$ 83,071,211	103%	\$ 80,202,052

2025-2026 Budget to Actual Notes
None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	1,930	1,930	100%	1,930	100%	-
Revenues						
Interest on Investment	-	169	0%	169	0%	169
Cert of Participation - AspenView	-	-	0%	-	0%	-
Total Revenues	\$ -	\$ 169	0%	\$ 169	0%	\$ 169
Total Sources	\$ 1,930	\$ 2,099	109%	\$ 2,099	109%	\$ 169
Expenditures						
Principal Retirement	885,000	-	0%	885,000	100%	-
Interest	235,825	117,913	50%	235,825	100%	-
Debt Issuance Costs & Fiscal Charges	4,000	2,000	50%	4,000	100%	-
Total Expenditures	\$ 1,124,825	\$ 119,913	11%	\$ 1,124,825	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	1,124,825	-	0%	1,124,825	100%	-
Total Other Financing Sources (Uses)	\$ 1,124,825	\$ -	0%	\$ 1,124,825	100%	\$ -
Change in Fund Balance	-	(119,743)		169	0%	(169)
Balance on Hand June 30	\$ 1,930	\$ (117,813)	-6104%	\$ 2,099	109%	\$ 169

	2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	1,866	1,866	100%	1,866
	-	-	0%	-
	-	-	0%	-
	\$ -	\$ -	0%	\$ -
	\$ 1,866	\$ 1,866	100%	\$ 1,866
	850,000	-	0%	850,000
	269,375	134,688	50%	269,375
	4,000	2,000	50%	4,000
	\$ 1,123,375	\$ 136,688	12%	\$ 1,123,375
	-	-	0%	-
	-	-	0%	-
	-	-	0%	-
	1,123,439	-	0%	1,123,439
	\$ 1,123,439	\$ -	0%	\$ 1,123,439
	64	(136,688)		64
	\$ 1,930	\$ (134,822)	-6986%	\$ 1,930

2025-2026 Budget to Actual Notes
None

Douglas County School District



22 BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 44
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

2025-2026							2024-2025			
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
Balance on Hand July 1	291,837,635	295,346,296	101%	295,346,296	101%	3,508,661	-	-	0%	-
Revenues										
Bond Issuance	-	-	0%	-	0%	-	307,247,971	-	0%	307,247,971
State Revenue from CDE	-	-	0%	-	0%	-	-	-	0%	-
Interest	10,831,374	3,047,500	28%	10,831,374	100%	-	11,394,233	-	0%	7,956,633
Total Revenue	\$ 10,831,374	\$ 3,047,500	28%	\$ 10,831,374	100%	\$ -	\$ 318,642,204	\$ -	0%	\$ 315,204,604
Transfer to/from Other Funds	-	-	0%	-	0%	-	-	-	0%	-
Total Sources	\$ 302,669,009	\$ 298,393,796	99%	\$ 306,177,670	101%	\$ 3,508,661	\$ 318,642,204	\$ -	0%	\$ 315,204,604
Expenditures										
Salaries	1,285,773	200,023	16%	2,127,308	165%	(841,535) ¹	443,560	-	0%	215,246
Benefits	457,855	68,079	15%	372,192	81%	85,663	155,028	-	0%	66,529
Buildings & Building Improvements	108,302,361	15,058,326	14%	108,302,361	100%	-	32,428,715	-	0%	17,802,520
Purchased Services	1,482,539	516,080	35%	1,482,539	100%	-	3,201,798	-	0%	362,741
Supplies	531,180	41	0%	531,180	100%	-	241,959	-	0%	140,725
Debt Issuance Costs & Fiscal Charges	-	-	0%	-	0%	-	1,270,136	-	0%	1,270,547
Other	-	-	0%	-	0%	-	-	-	0%	-
Total Expenditures	\$ 112,059,708	\$ 15,842,549	14%	\$ 112,815,580	101%	\$ (755,872)	\$ 37,741,196	\$ -	0%	\$ 19,858,308
Change in Fund Balance	(101,228,334)	(12,795,049)		(101,984,206)	101%	755,872	280,901,008	-		295,346,296
Balance on Hand June 30	\$ 190,609,301	\$ 282,551,247	148%	\$ 193,362,090	101%	\$ 2,752,789	\$ 280,901,008	\$ -	0%	\$ 295,346,296

2025-2026 Budget to Actual Notes

¹Salaries are trending slightly above budget, primarily reflecting staffing adjustments made to support ongoing bond projects and normal variations between budgeted and actual compensation levels.

A black and white photograph of three children standing on a paved path with their bicycles. The child on the left is a boy wearing a helmet and a backpack. The child in the middle is a boy wearing a helmet and a backpack. The child on the right is a girl wearing a helmet and a backpack. They are all smiling at the camera. The background shows a grassy area and some trees.

INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Medical Fund - Fund 65
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

2025-2026						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End as a % of Adopted Budget	Year End Projection	Budget to Projection Variance
Balance on Hand July 1	5,517,453	3,968,672	72%		3,968,672	72% (1,548,781)
Revenues						
Health Insurance Premiums	66,569,837	14,938,379	22%		58,980,875	89% (7,588,962)
Dental Insurance Premiums	3,959,198	972,381	25%		3,627,068	92% (332,130)
Investment Earnings	8,826	-	0%		-	0% (8,826)
Other	-	-	0%		-	0% -
Total Revenues	\$ 70,537,861	\$ 15,910,760	23%		\$ 62,607,943	89% \$ (7,929,918)
Transfer from General Fund	-	-	0%		-	0% -
Total Sources	\$ 76,055,314	\$ 19,879,432	26%		\$ 66,576,615	88% \$ (9,478,699)
Expenditures						
Salaries	-	-	0%		-	0% -
Benefits	-	-	0%		-	0% -
Health Plan	63,415,811	12,355,425	19%		55,342,329	87% 8,073,482
Dental Plan	3,959,198	980,495	25%		3,653,186	92% 306,012
Stop Loss Premiums	1,672,704	412,830	25%		1,651,320	99% 21,384
Purchased Services	1,215,775	562,924	46%		1,163,424	96% 52,351
Other	-	-	0%		-	0% -
Total Expenditures	\$ 70,263,488	\$ 14,311,674	20%		\$ 61,810,259	88% \$ 8,453,229
Change in Fund Balance	274,373	1,599,086			797,684	291% (523,311)
Assigned to Contingency for Self-Insured Plans	\$ 3,245,129		0%		\$ 4,766,356	147% \$ 1,521,227
Balance on Hand June 30	\$ 2,546,697	\$ 5,567,758	219%		\$ -	0% \$ (2,546,697)

2024-2025			
Final Revised Annual Budget	Year to Date as a % of		
	Year to Date Actual	Final Revised Budget	Year End Actual
3,848,953	3,848,953	100%	3,848,953
61,393,571	14,771,762	24%	65,495,275
3,929,977	907,636	23%	3,810,133
52,087	8,806	17%	8,830
-	(0)	0%	0
\$ 65,375,635	\$ 15,688,204	24%	\$ 69,314,237
-	-	0%	-
\$ 69,224,588	\$ 19,537,157	28%	\$ 73,163,190
-	-	0%	-
-	-	0%	-
59,651,928	14,258,449	24%	62,907,177
3,929,977	923,991	24%	3,832,233
1,292,167	212,257	16%	1,356,547
1,108,044	349,365	32%	1,098,562
-	-	0%	-
\$ 65,982,116	\$ 15,744,062	24%	\$ 69,194,518
(606,481)	(55,857)		119,719
\$ 3,242,472		0%	\$ 3,848,954
\$ -	\$ 3,793,096	0%	\$ 119,718

2025-2026 Budget to Actual Notes

¹Premium revenues are trending slightly below budget, reflecting enrollment and contribution patterns for the current plan year.

²Medical and dental claims are also trending under budget, offsetting the revenue variance.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	587,369	621,264	106%	621,264	106%	33,895
Revenues						
Short Term Disability Insurance Premiums	933,382	231,455	25%	933,382	100%	-
Total Revenue	\$ 933,382	\$ 231,455	25%	\$ 933,382	100%	\$ -
Transfer from General Fund	-	-	0%	-	0%	-
Total Sources	\$ 1,520,751	\$ 852,719	56%	\$ 1,554,646	102%	\$ 33,895
Expenditures						
Salaries	-	-	0%	-	0%	-
Benefits	-	-	0%	-	0%	-
Short Term Disability Insurance Claims	682,105	354,116	52%	682,105	100%	-
Purchased Services	91,770	-	0%	91,770	100%	-
Other	-	-	0%	-	0%	-
Total Expenditures	\$ 773,875	\$ 354,116	46%	\$ 773,875	100%	\$ -
Change in Fund Balance	159,507	(122,661)		159,507	100%	-
Balance on Hand June 30	\$ 746,876	\$ 498,603	67%	\$ 780,771	105%	\$ 33,895

	2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	418,731	418,731	100%	418,731
	898,353	222,477	25%	928,334
	\$ 898,353	\$ 222,477	25%	\$ 928,334
	-	-	0%	-
	\$ 1,317,084	\$ 641,208	49%	\$ 1,347,065
	-	-	0%	-
	-	-	0%	-
	626,067	125,808	20%	597,635
	123,933	21,183	17%	128,166
	-	-	0%	-
	\$ 750,000	\$ 146,991	20%	\$ 725,801
	148,353	75,486		202,533
	\$ 567,084	\$ 494,217	87%	\$ 621,264

2025-2026 Budget to Actual Notes
None

Douglas County School District



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

	2025-2026					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	35,879	37,200	103.68%	37,200	103.68%	1,321
Revenues						
Contributions	52,000	-	0.00%	52,000	100.00%	-
Total Revenue	\$ 52,000	\$ -	0.00%	\$ 52,000	100.00%	\$ -
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 87,879	\$ 37,200	42.33%	\$ 89,200	101.50%	\$ 1,321
Expenditures						
Grants and Scholarships	49,000	46,625	95.15%	49,000	100.00%	-
Total Expenditures	\$ 49,000	\$ 46,625	95.15%	\$ 49,000	100.00%	\$ -
Change in Fund Balance	3,000	(46,625)		3,000	100.00%	-
Balance on Hand June 30	\$ 38,879	\$ (9,425)	-24.24%	\$ 40,200	103.40%	\$ (1,321)

2024-2025			
Final Revised		Year to Date	
Annual	Year to Date	as a % of	Year End
Budget	Actual	Final Revised	Actual
Budget	Actual	Budget	Actual
31,379	31,379	100.00%	31,379
52,000	-	0.00%	53,321
\$ 52,000	\$ -	0.00%	\$ 53,321
-	-	0.00%	-
\$ 83,379	\$ 31,379	37.63%	\$ 84,700
47,500	47,500	100.00%	47,500
\$ 47,500	\$ 47,500	100.00%	\$ 47,500
4,500	(47,500)		5,821
\$ 35,879	\$ (16,121)	-44.93%	\$ 37,200

2025-2026 Budget to Actual Notes

None

Douglas County School District



22 CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,089,000	\$ 1,862,252	26.27%	\$ 6,911,819	97.50%	\$ 6,818,000	\$ 1,801,438	26.42%
Mill Levy/Override	1,525,000	398,066	26.10%	1,478,050	96.92%	1,475,000	387,191	26.25%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	185,000	60,788	32.86%	241,562	130.57%	185,000	44,804	24.22%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	105,000	32,259	30.72%	113,706	108.29%	100,000	21,503	21.50%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	95,000	91,862	96.70%	100,881	106.19%	90,000	79,782	88.65%
Rental/Lease	5,000	-	0.00%	4,710	94.20%	5,000	-	0.00%
Contributions/Donations	75,000	41,613	55.48%	56,398	75.20%	75,000	60,329	80.44%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	150,000	-	0.00%	150,000	100.00%	136,000	-	0.00%
Other State Revenue	258,000	61,790	23.95%	235,900	91.43%	262,000	66,247	25.29%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	(414,583)	(97,885)	23.61%	(401,673)	96.89%	(414,500)	(110,712)	26.71%
Other Sources	-	-	0.00%	-	0.00%	45,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,072,417	\$ 2,450,745	27.01%	\$ 8,891,353	98.00%	\$ 8,776,500	\$ 2,350,582	26.78%
Expenditures:								
Salaries	\$ 4,769,000	\$ 1,071,147	22.46%	\$ 4,611,114	96.69%	\$ 4,585,000	\$ 1,016,322	22.17%
Benefits	1,749,000	451,105	25.79%	1,640,015	93.77%	1,633,000	428,873	26.26%
Purchased Professional and Technical Services	182,000	41,847	22.99%	177,798	97.69%	174,000	29,977	17.23%
Purchased Property Services	424,000	102,337	24.14%	395,627	93.31%	399,000	88,640	22.22%
Other Purchased Services	845,000	249,521	29.53%	758,995	89.82%	709,000	217,756	30.71%
Supplies	333,000	91,109	27.36%	334,838	100.55%	303,500	86,162	28.39%
Property	600,000	86,479	14.41%	671,659	111.94%	580,000	112,555	19.41%
Other Expenses	118,000	13,125	11.12%	13,723	11.63%	117,000	12,004	10.26%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	8,100	1,975	24.38%	8,049	99.37%	5,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,028,100	\$ 2,108,644	23.36%	\$ 8,611,818	95.39%	\$ 8,505,500	\$ 1,992,289	23.42%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 28,598,940	\$ 7,135,027	24.95%	\$ 28,298,700	98.95%	\$ 27,763,628	\$ 6,954,346	25.05%
Mill Levy/Override	6,195,618	1,529,288	24.68%	6,064,879	97.89%	5,996,806	1,502,116	25.05%
Tuition	1,989,953	417,131	20.96%	1,085,523	54.55%	1,783,184	445,153	24.96%
Transportation Fees	435,000	370,204	85.10%	435,000	100.00%	420,620	155,666	37.01%
Earnings on Investments	567,934	124,556	21.93%	552,980	97.37%	630,000	155,098	24.62%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	907,500	429,107	47.28%	907,500	100.00%	744,000	219,049	29.44%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	754,949	706,391	93.57%	775,901	102.78%	775,797	716,225	92.32%
Rental/Lease	95,000	44,043	46.36%	95,000	100.00%	150,000	1,039	0.69%
Contributions/Donations	816,938	-	0.00%	152,400	18.66%	906,938	-	0.00%
Miscellaneous Revenue	-	8,430	0.00%	-	0.00%	-	9,480	0.00%
Categorical Revenue	1,003,860	260,440	25.94%	988,330	98.45%	1,012,898	251,198	24.80%
Other State Revenue	65,000	93,240	143.45%	1,042,780	1604.28%	75,000	12,473	16.63%
Grants Federal	-	357,441	0.00%	357,441	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	122,360	-	0.00%	250,000	204.31%	700,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 41,553,052	\$ 11,475,298	27.62%	\$ 41,006,434	98.68%	\$ 40,958,871	\$ 10,421,842	25.44%
Expenditures:								
Salaries	\$ 22,115,691	\$ 3,822,026	17.28%	\$ 21,998,028	99.47%	\$ 21,028,891	\$ 3,672,841	17.47%
Benefits	7,256,400	1,532,110	21.11%	6,688,224	92.17%	6,947,345	1,472,587	21.20%
Purchased Professional and Technical Services	855,986	150,084	17.53%	874,104	102.12%	916,860	146,275	15.95%
Purchased Property Services	4,879,003	1,445,078	29.62%	4,833,720	99.07%	4,908,713	1,075,750	21.92%
Other Purchased Services	3,727,752	1,473,332	39.52%	3,594,504	96.43%	3,101,615	1,113,365	35.90%
Supplies	1,254,605	232,349	18.52%	1,268,720	101.13%	1,667,965	203,475	12.20%
Property	924,800	9,011	0.97%	849,800	91.89%	2,040,338	133,101	6.52%
Other Expenses	291,548	58,090	19.92%	391,550	134.30%	111,300	2,380	2.14%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	206,175	88.11%	276,000	117.95%	234,000	10,872	4.65%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 41,539,785	\$ 8,928,254	21.49%	\$ 40,774,650	98.16%	\$ 40,957,027	\$ 7,830,646	19.12%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 10,698,440	\$ 2,732,596	25.54%	\$ 10,930,385	102.17%	\$ 10,492,442	\$ 2,606,121	24.84%
Mill Levy/Override	2,262,505	584,623	25.84%	2,338,492	103.36%	2,272,661	561,544	24.71%
Tuition	393,600	62,555	15.89%	393,600	100.00%	401,800	70,527	17.55%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	150,000	55,914	37.28%	150,000	100.00%	175,000	53,314	30.47%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	450,775	237,664	52.72%	450,775	100.00%	441,900	209,116	47.32%
Community Service Activities	-	-	0.00%	-	0.00%	125,000	40,368	32.29%
Other Local Revenue	5,000	7,312	146.24%	10,000	200.00%	2,425	-	0.00%
Rental/Lease	2,500	2,400	96.00%	3,500	140.00%	1,160	-	0.00%
Contributions/Donations	83,000	24,823	29.91%	83,000	100.00%	129,847	4,174	3.21%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	1,775	0.00%
Categorical Revenue	351,900	93,443	26.55%	373,566	106.16%	381,214	95,195	24.97%
Other State Revenue	-	-	0.00%	-	0.00%	14,579	-	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	\$ 14,397,720	\$ 3,801,331	26.40%	\$ 14,733,319	102.33%	\$ 14,438,028	\$ 3,642,134	25.23%
Expenditures:								
Salaries	\$ 8,118,116	\$ 1,725,507	21.26%	\$ 8,118,116	100.00%	\$ 7,984,871	\$ 1,793,767	22.46%
Benefits	2,559,930	575,237	22.47%	2,559,930	100.00%	2,518,707	569,912	22.63%
Purchased Professional and Technical Services	132,000	22,499	17.04%	132,000	100.00%	146,875	26,074	17.75%
Purchased Property Services	381,000	92,900	24.38%	385,000	101.05%	1,708,100	115,079	6.74%
Other Purchased Services	1,114,500	278,140	24.96%	1,115,000	100.04%	1,056,799	367,078	34.73%
Supplies	665,000	209,902	31.56%	665,000	100.00%	683,000	366,686	53.69%
Property	135,000	38,631	28.62%	135,000	100.00%	310,000	14,827	4.78%
Other Expenses	27,500	9,516	34.60%	28,000	101.82%	10,000	1,638	16.38%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,133,046	\$ 2,952,332	22.48%	\$ 13,138,046	100.04%	\$ 14,418,352	\$ 3,255,061	22.58%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,830,507	\$ 2,479,799	25.23%	\$ 9,830,507	100.00%	\$ 9,474,464	\$ 2,381,353	25.13%
Mill Levy/Override	2,128,056	531,294	24.97%	2,128,056	100.00%	2,055,031	513,868	25.01%
Tuition	364,605	32,721	8.97%	364,605	100.00%	345,617	43,393	12.56%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	345,400	81,107	23.48%	345,400	100.00%	398,900	94,443	23.68%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	137,800	50,148	36.39%	137,800	100.00%	137,800	47,327	34.35%
Community Service Activities	193,000	22,449	11.63%	193,000	100.00%	193,000	22,744	11.78%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,500	-	0.00%	20,500	100.00%	20,500	-	0.00%
Contributions/Donations	60,000	35,791	59.65%	36,000	60.00%	64,140	60,005	93.55%
Miscellaneous Revenue	6,100	1,521	24.93%	6,100	100.00%	6,100	1,588	26.03%
Categorical Revenue	9,165	26,694	291.26%	9,165	100.00%	9,165	40,000	436.45%
Other State Revenue	-	-	0.00%	-	0.00%	7,023	7,023	100.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	101,479	0.00%	101,479	0.00%	52,394	52,394	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	337,403	84,024	24.90%	337,403	100.00%	337,403	84,626	25.08%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 13,432,536	\$ 3,447,027	25.66%	\$ 13,510,015	100.58%	\$ 13,101,537	\$ 3,348,765	25.56%
Expenditures:								
Salaries	\$ 7,058,540	\$ 1,468,690	20.81%	\$ 7,017,456	99.42%	\$ 6,952,783	\$ 1,402,285	20.17%
Benefits	1,904,856	403,529	21.18%	1,895,469	99.51%	1,847,264	381,806	20.67%
Purchased Professional and Technical Services	155,749	34,219	21.97%	156,249	100.32%	144,849	26,274	18.14%
Purchased Property Services	1,968,731	585,210	29.73%	1,968,731	100.00%	1,948,882	467,857	24.01%
Other Purchased Services	1,162,987	377,706	32.48%	1,165,596	100.22%	1,021,310	328,326	32.15%
Supplies	601,588	185,020	30.76%	601,993	100.07%	602,351	205,337	34.09%
Property	384,500	77,029	20.03%	384,500	100.00%	416,185	31,272	7.51%
Other Expenses	90,405	23,393	25.88%	90,850	100.49%	90,405	19,337	21.39%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 13,327,356	\$ 3,154,796	23.67%	\$ 13,280,844	99.65%	\$ 13,024,029	\$ 2,862,494	21.98%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,413,805	\$ 1,845,362	24.89%	\$ 7,413,805	100.00%	\$ 5,971,867	\$ 1,462,631	24.49%
Mill Levy/Override	1,600,422	395,096	24.69%	1,600,422	100.00%	1,291,631	314,885	24.38%
Tuition	9,734	427	4.38%	9,734	100.00%	4,675	2,083	44.55%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	100,000	27,600	27.60%	100,000	100.00%	196,412	60,774	30.94%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	327,676	163,511	49.90%	327,676	100.00%	322,411	204,099	63.30%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	1,002	400	39.92%
Rental/Lease	-	120	0.00%	1,000	0.00%	6,823	20	0.29%
Contributions/Donations	-	-	0.00%	-	0.00%	675	-	0.00%
Miscellaneous Revenue	5,000	399	7.98%	5,000	100.00%	13,611	6,050	44.45%
Categorical Revenue	277,259	61,561	22.20%	277,259	100.00%	266,127	63,259	23.77%
Other State Revenue	239,910	-	0.00%	239,910	100.00%	61,733	-	0.00%
Grants Federal	577,500	-	0.00%	577,500	100.00%	154,893	29,058	18.76%
Fund Transfer	-	(1,345,894)	0.00%	-	0.00%	(2,855,817)	(71,439)	2.50%
Other Sources	-	-	0.00%	-	0.00%	25,586	25,586	100.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 10,551,306	\$ 1,148,182	10.88%	\$ 10,552,306	100.01%	\$ 5,461,629	\$ 2,097,406	38.40%
Expenditures:								
Salaries	\$ 4,362,008	\$ 949,551	21.77%	\$ 4,362,008	100.00%	\$ 3,634,473	\$ 857,196	23.59%
Benefits	1,715,908	314,541	18.33%	1,715,908	100.00%	1,388,126	271,244	19.54%
Purchased Professional and Technical Services	369,610	58,682	15.88%	369,610	100.00%	292,737	73,415	25.08%
Purchased Property Services	948,097	227,873	24.03%	948,097	100.00%	781,048	213,678	27.36%
Other Purchased Services	952,632	250,706	26.32%	952,632	100.00%	740,232	161,328	21.79%
Supplies	464,363	164,368	35.40%	464,363	100.00%	311,978	121,617	38.98%
Property	679,608	295,289	43.45%	679,608	100.00%	621,739	63,222	10.17%
Other Expenses	234,713	11,573	4.93%	234,713	100.00%	206,668	30,258	14.64%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,726,939	\$ 2,272,583	23.36%	\$ 9,726,939	100.00%	\$ 7,977,001	\$ 1,791,958	22.46%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,890,021	\$ 1,222,978	25.01%	\$ 4,923,551	100.69%	\$ 4,762,373	\$ 1,190,279	24.99%
Mill Levy/Override	1,056,520	260,823	24.69%	1,048,044	99.20%	1,023,959	255,989	25.00%
Tuition	983,846	310,621	31.57%	997,968	101.44%	980,021	312,351	31.87%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	80,000	23,423	29.28%	85,000	106.25%	80,000	26,758	33.45%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	200,000	107,273	53.64%	200,000	100.00%	215,000	115,281	53.62%
Community Service Activities	483,750	105,357	21.78%	458,850	94.85%	483,750	125,038	25.85%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	75,000	16,385	21.85%	75,000	100.00%	75,000	15,885	21.18%
Contributions/Donations	-	140	0.00%	500	0.00%	-	145	0.00%
Miscellaneous Revenue	5,000	10,899	217.98%	11,000	220.00%	5,000	255	5.10%
Categorical Revenue	65,000	-	0.00%	65,000	100.00%	65,000	9,523	14.65%
Other State Revenue	170,000	42,180	24.81%	168,620	99.19%	171,124	42,776	25.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	30,000	16,944	56.48%	17,000	56.67%	-	-	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%	9,523	-	0.00%
Total Revenue	\$ 8,039,137	\$ 2,117,023	26.33%	\$ 8,050,533	100.14%	\$ 7,870,750	\$ 2,094,280	26.61%
Expenditures:								
Salaries	\$ 3,947,955	\$ 602,052	15.25%	\$ 3,950,000	100.05%	\$ 3,874,661	\$ 646,323	16.68%
Benefits	1,424,107	261,753	18.38%	1,424,575	100.03%	1,375,560	280,765	20.41%
Purchased Professional and Technical Services	395,500	57,884	14.64%	414,900	104.91%	367,500	78,157	21.27%
Purchased Property Services	878,500	265,748	30.25%	881,515	100.34%	868,290	221,210	25.48%
Other Purchased Services	516,500	124,701	24.14%	525,573	101.76%	432,150	107,123	24.79%
Supplies	307,200	88,697	28.87%	307,200	100.00%	307,200	90,040	29.31%
Property	349,000	130,201	37.31%	316,000	90.54%	400,735	21,486	5.36%
Other Expenses	19,600	3,538	18.05%	18,500	94.39%	19,600	3,841	19.60%
Other Uses of Funds	200,000	47,072	23.54%	200,000	100.00%	215,000	54,047	25.14%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	9,523	9,523	100.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,038,362	\$ 1,581,645	19.68%	\$ 8,038,263	100.00%	\$ 7,870,219	\$ 1,512,515	19.22%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,662,231	\$ 1,552,448	27.42%	\$ 5,662,231	100.00%	\$ 4,958,796	\$ 1,128,116	22.75%
Mill Levy/Override	1,184,225	327,959	27.69%	1,184,225	100.00%	1,054,871	239,079	22.66%
Tuition	11,000	5,000	45.45%	11,000	100.00%	11,000	1,000	9.09%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	37,000	11,210	30.30%	37,000	100.00%	34,000	13,613	40.04%
Food Services	-	-	0.00%	170,950	0.00%	-	-	0.00%
Pupil Activities	170,950	78,100	45.69%	-	0.00%	89,650	78,952	88.07%
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	3,000	9,272	309.07%	3,000	100.00%	57,000	-	0.00%
Miscellaneous Revenue	1,000	530	53.00%	1,000	100.00%	1,689	1,999	118.35%
Categorical Revenue	30,000	-	0.00%	30,000	100.00%	185,585	-	0.00%
Other State Revenue	393,543	110,643	28.11%	393,543	100.00%	132,903	42,549	32.02%
Grants Federal	5,000	-	0.00%	5,000	100.00%	19,098	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	169,860	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,497,949	\$ 2,095,162	27.94%	\$ 7,497,949	100.00%	\$ 6,714,452	\$ 1,505,308	22.42%
Expenditures:								
Salaries	\$ 3,212,373	\$ 782,024	24.34%	\$ 3,212,373	100.00%	\$ 2,861,879	\$ 673,945	23.55%
Benefits	1,078,027	236,996	21.98%	1,078,027	100.00%	952,326	198,999	20.90%
Purchased Professional and Technical Services	268,000	35,556	13.27%	268,000	100.00%	225,250	45,704	20.29%
Purchased Property Services	1,312,670	394,812	30.08%	1,312,670	100.00%	1,050,532	285,407	27.17%
Other Purchased Services	1,045,117	270,861	25.92%	1,045,117	100.00%	828,549	169,030	20.40%
Supplies	324,500	128,570	39.62%	324,500	100.00%	259,382	75,473	29.10%
Property	48,000	28,501	59.38%	48,000	100.00%	211,360	25,268	11.95%
Other Expenses	144,000	15,862	11.02%	144,000	100.00%	22,740	8,353	36.73%
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	\$ 7,432,687	\$ 1,893,182	25.47%	\$ 7,432,687	100.00%	\$ 6,412,018	\$ 1,482,179	23.12%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 18,438,529	\$ 3,790,085	20.56%	\$ 18,438,529	100.00%	\$ 14,632,288	\$ 3,675,112	25.12%
Mill Levy/Override	349,872	67,731	19.36%	349,872	100.00%	267,234	52,481	19.64%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	15,000	1,924	12.83%	15,000	100.00%	11,259	3,483	30.94%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	125,000	28,465	22.77%	125,000	100.00%	23,300	-	0.00%
Miscellaneous Revenue	10,000	456	4.56%	10,000	100.00%	12,000	-	0.00%
Categorical Revenue	25,000	-	0.00%	25,000	100.00%	25,000	-	0.00%
Other State Revenue	421,000	87,918	20.88%	421,000	100.00%	739,322	154,765	20.93%
Grants Federal	1,027,400	308,265	30.00%	1,027,400	100.00%	1,182,138	310,718	26.28%
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	\$ 20,411,801	\$ 4,284,844	20.99%	\$ 20,411,801	100.00%	\$ 16,892,541	\$ 4,196,559	24.84%
Expenditures:								
Salaries	\$ 4,410,599	\$ 1,054,554	23.91%	\$ 4,410,599	100.00%	\$ 3,942,701	\$ 806,054	20.44%
Benefits	2,192,192	411,977	18.79%	2,192,192	100.00%	1,499,804	290,697	19.38%
Purchased Professional and Technical Services	636,160	218,191	34.30%	636,160	100.00%	1,312,740	532,638	40.57%
Purchased Property Services	453,000	150,952	33.32%	453,000	100.00%	173,969	142,189	81.73%
Other Purchased Services	10,527,583	2,327,478	22.11%	10,527,583	100.00%	8,582,559	2,077,340	24.20%
Supplies	560,540	141,870	25.31%	560,540	100.00%	490,119	103,327	21.08%
Property	532,000	91,344	17.17%	532,000	100.00%	277,394	77,714	28.02%
Other Expenses	318,484	36,003	11.30%	318,484	100.00%	308,031	53,092	17.24%
Other Uses of Funds	12,750	783	6.14%	12,750	100.00%	19,946	2,372	11.89%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	419,500	67,923	16.19%	419,500	100.00%	548,717	321,204	58.54%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 20,062,808	\$ 4,501,075	22.43%	\$ 20,062,808	100.00%	\$ 17,155,980	\$ 4,406,627	25.69%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 17,302,420	\$ 4,243,766	24.53%	\$ 17,302,420	100.00%	\$ 18,816,154	\$ 4,014,240	21.33%
Mill Levy/Override	3,762,377	919,118	24.43%	3,762,377	100.00%	-	865,933	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	85,163	0.00%	-	0.00%	-	95,149	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	477,950	133,234	27.88%	477,950	100.00%	514,000	11,146	2.17%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	140,000	154,756	110.54%	140,000	100.00%	140,000	161,540	115.39%
Rental/Lease	-	10,217	0.00%	-	0.00%	-	6,000	0.00%
Contributions/Donations	-	289,053	0.00%	-	0.00%	-	1,816	0.00%
Miscellaneous Revenue	-	698	0.00%	-	0.00%	-	27,414	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	473,580	208,388	44.00%	473,580	100.00%	366,713	111,448	30.39%
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	\$ 22,156,327	\$ 6,044,391	27.28%	\$ 22,156,327	100.00%	\$ 19,836,867	\$ 5,294,685	26.69%
Expenditures:								
Salaries	\$ 8,843,659	\$ 1,840,135	20.81%	\$ 8,843,659	100.00%	\$ 7,992,354	\$ 1,536,423	19.22%
Benefits	2,550,541	515,183	20.20%	2,550,541	100.00%	2,369,645	395,833	16.70%
Purchased Professional and Technical Services	2,810,295	607,228	21.61%	2,810,295	100.00%	2,324,522	314,997	13.55%
Purchased Property Services	3,531,050	1,278,598	36.21%	3,531,050	100.00%	2,971,350	677,254	22.79%
Other Purchased Services	1,673,431	416,072	24.86%	1,673,431	100.00%	1,158,518	305,237	26.35%
Supplies	958,936	814,202	84.91%	958,936	100.00%	1,043,800	521,671	49.98%
Property	-	-	0.00%	-	0.00%	-	-	0.00%
Other Expenses	52,025	33,500	64.39%	52,025	100.00%	214,872	73,406	34.16%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	1,065,000	355,000	33.33%	1,065,000	100.00%	1,045,000	261,250	25.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 21,484,936	\$ 5,859,917	27.27%	\$ 21,484,936	100.00%	\$ 19,120,061	\$ 4,086,071	21.37%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,149,610	\$ 1,869,033	26.14%	\$ 7,196,021	100.65%	\$ 7,140,257	\$ 1,822,257	25.52%
Mill Levy/Override	1,564,323	404,796	25.88%	1,558,522	99.63%	1,565,991	397,688	25.40%
Tuition	135,750	27,150	20.00%	135,750	100.00%	130,140	26,120	20.07%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	30,467	50.78%	120,000	200.00%	125,005	35,344	28.27%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	216,521	150,364	69.45%	216,521	100.00%	191,952	148,313	77.27%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	75,000	22,001	29.33%	75,000	100.00%	71,009	19,816	27.91%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	9,333	18.67%	50,000	100.00%	41,527	7,292	17.56%
Miscellaneous Revenue	-	55,035	0.00%	54,990	0.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	113,214	27,552	24.34%	109,004	96.28%	113,642	26,558	23.37%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	70,000	-	0.00%	-	0.00%	210,000	-	0.00%
Other Sources	3,500	-	0.00%	3,500	100.00%	90,368	78,357	86.71%
Cap Reserve Bond Revenue	258,441	63,895	24.72%	255,427	98.83%	257,568	64,602	25.08%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,696,359	\$ 2,659,626	27.43%	\$ 9,774,735	100.81%	\$ 9,937,459	\$ 2,626,347	26.43%
Expenditures:								
Salaries	\$ 5,033,573	\$ 1,214,890	24.14%	\$ 5,028,420	99.90%	\$ 5,237,061	\$ 1,346,836	25.72%
Benefits	1,643,319	400,038	24.34%	1,620,840	98.63%	1,571,250	381,772	24.30%
Purchased Professional and Technical Services	836,468	195,253	23.34%	783,126	93.62%	724,802	179,920	24.82%
Purchased Property Services	1,345,829	393,064	29.21%	1,364,077	101.36%	1,302,919	319,228	24.50%
Other Purchased Services	156,905	47,977	30.58%	150,726	96.06%	141,687	32,247	22.76%
Supplies	487,496	114,467	23.48%	492,361	101.00%	503,451	160,918	31.96%
Property	85,000	51,908	61.07%	85,000	100.00%	411,975	92,028	22.34%
Other Expenses	31,500	22,760	72.25%	-	0.00%	33,599	23,351	69.50%
Other Uses of Funds	72,500	-	0.00%	35,000	48.28%	-	-	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%	7,500	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	2,000,000	-	0.00%
Total Expenditures	\$ 9,692,590	\$ 2,440,357	25.18%	\$ 9,559,550	98.63%	\$ 11,934,244	\$ 2,536,300	21.25%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,742,643	\$ 1,949,816	25.18%	\$ 7,742,643	100.00%	\$ 7,629,428	\$ 1,910,236	25.04%
Mill Levy/Override	1,643,255	417,079	25.38%	1,643,255	100.00%	1,652,632	411,682	24.91%
Tuition	605,056	88,666	14.65%	605,056	100.00%	595,590	92,591	15.55%
Transportation Fees			0.00%	-	0.00%			0.00%
Earnings on Investments	170,000	61,189	35.99%	170,000	100.00%	220,000	62,029	28.20%
Food Services			0.00%	-	0.00%			0.00%
Pupil Activities	103,949	36,048	34.68%	103,949	100.00%	76,661	23,900	31.18%
Community Service Activities			0.00%	-	0.00%			0.00%
Other Local Revenue			0.00%	-	0.00%			0.00%
Rental/Lease	3,000	3,420	114.00%	3,420	114.00%	5,000	990	19.80%
Contributions/Donations	-	13,620	0.00%	13,620	0.00%	132,986	20,380	15.32%
Miscellaneous Revenue	139,104	135,879	97.68%	139,104	100.00%	130,212	123,797	95.07%
Categorical Revenue	254,713	67,738	26.59%	254,713	100.00%	273,885	68,695	25.08%
Other State Revenue	451,591	32,524	7.20%	451,591	100.00%	454,065	45,462	10.01%
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	\$ 11,113,311	\$ 2,805,979	25.25%	\$ 11,127,351	100.13%	\$ 11,170,459	\$ 2,759,762	24.71%
Expenditures:								
Salaries	\$ 6,094,401	\$ 1,311,990	21.53%	\$ 6,094,401	100.00%	\$ 5,924,168	\$ 1,265,863	21.37%
Benefits	1,847,332	393,799	21.32%	1,847,332	100.00%	1,777,833	380,009	21.37%
Purchased Professional and Technical Services	364,127	96,950	26.63%	364,127	100.00%	499,451	137,925	27.62%
Purchased Property Services	1,087,370	249,115	22.91%	1,087,370	100.00%	993,895	223,970	22.53%
Other Purchased Services	875,035	262,009	29.94%	875,035	100.00%	660,550	180,588	27.34%
Supplies	525,440	252,125	47.98%	525,440	100.00%	490,450	232,388	47.38%
Property	292,980	75,895	25.90%	292,980	100.00%	404,695	128,150	31.67%
Other Expenses	20,001	13,078	65.38%	20,001	100.00%	18,000	12,702	70.57%
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	\$ 11,106,686	\$ 2,654,960	23.90%	\$ 11,106,686	100.00%	\$ 10,769,042	\$ 2,561,596	23.79%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,150,396	\$ 1,822,172	25.48%	\$ 7,150,396	100.00%	\$ 6,336,797	\$ 1,781,480	28.11%
Mill Levy/Override	1,516,190	381,755	25.18%	1,516,190	100.00%	1,424,480	375,412	26.35%
Tuition	180,000	57,840	32.13%	180,000	100.00%	200,000	57,241	28.62%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	18,452	30.75%	60,000	100.00%	50,000	33,382	66.76%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	152,510	20,995	13.77%	152,510	100.00%	151,218	26,192	17.32%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	92,138	88,416	95.96%	92,138	100.00%	89,136	85,014	95.38%
Rental/Lease	93,500	13,008	13.91%	93,500	100.00%	85,000	13,066	15.37%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	9,160	0.00%	10,000	0.00%	-	-	0.00%
Categorical Revenue	272,719	63,902	23.43%	272,719	100.00%	125,223	63,505	50.71%
Other State Revenue	133,452	-	0.00%	133,452	100.00%	254,812	-	0.00%
Grants Federal	88,700	88,700	100.00%	88,700	100.00%	49,394	13,514	27.36%
Fund Transfer	-	(15,000)	0.00%	(15,000)	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	\$ 9,739,605	\$ 2,549,400	26.18%	\$ 9,734,605	99.95%	\$ 8,766,060	\$ 2,448,806	27.94%
Expenditures:								
Salaries	\$ 4,448,392	\$ 1,048,210	23.56%	\$ 4,448,392	100.00%	\$ 4,174,094	\$ 1,031,232	24.71%
Benefits	1,699,135	337,461	19.86%	1,699,135	100.00%	1,454,679	333,424	22.92%
Purchased Professional and Technical Services	182,367	65,974	36.18%	182,367	100.00%	282,548	70,203	24.85%
Purchased Property Services	1,784,236	559,636	31.37%	1,784,236	100.00%	1,517,808	385,587	25.40%
Other Purchased Services	516,705	193,280	37.41%	516,705	100.00%	538,783	151,589	28.14%
Supplies	389,534	193,272	49.62%	389,534	100.00%	361,844	251,090	69.39%
Property	43,310	2,854	6.59%	43,310	100.00%	41,300	10,393	25.17%
Other Expenses	102,500	17,811	17.38%	102,500	100.00%	240,730	5,258	2.18%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	143,000	35,077	24.53%	143,000	100.00%	130,000	31,796	24.46%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,309,179	\$ 2,453,577	26.36%	\$ 9,309,179	100.00%	\$ 8,741,786	\$ 2,270,571	25.97%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,916,041	\$ 1,790,755	25.89%	\$ 6,916,041	100.00%	\$ 6,517,075	\$ 1,609,403	24.70%
Mill Levy/Override	1,505,004	385,644	25.62%	1,505,004	100.00%	1,419,387	348,997	24.59%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	68,881	54,198	78.68%	68,881	100.00%	150,791	81,531	54.07%
Food Services	202,000	-	0.00%	202,000	100.00%	168,216	-	0.00%
Pupil Activities	244,348	179,706	73.55%	244,348	100.00%	248,280	166,520	67.07%
Community Service Activities	15,000	5,920	39.47%	15,000	100.00%	11,756	4,116	35.01%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	14,548	18.19%	80,000	100.00%	64,250	2,148	3.34%
Contributions/Donations	84,500	-	0.00%	84,500	100.00%	104,176	79,676	76.48%
Miscellaneous Revenue	107,485	2,120	1.97%	107,485	100.00%	691,033	4,173	0.60%
Categorical Revenue	(100,000)	-	0.00%	(100,000)	100.00%	(95,000)	-	0.00%
Other State Revenue	215,970	58,178	26.94%	215,970	100.00%	217,165	54,468	25.08%
Grants Federal	84,929	-	0.00%	84,929	100.00%	84,181	-	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	\$ 9,424,158	\$ 2,491,070	26.43%	\$ 9,424,158	100.00%	\$ 9,581,310	\$ 2,351,032	24.54%
Expenditures:								
Salaries	\$ 4,772,185	\$ 1,016,370	21.30%	\$ 4,772,185	100.00%	\$ 4,462,737	\$ 985,078	22.07%
Benefits	1,579,000	295,508	18.71%	1,579,000	100.00%	1,375,000	285,653	20.77%
Purchased Professional and Technical Services	126,500	13,359	10.56%	126,500	100.00%	100,820	9,457	9.38%
Purchased Property Services	559,435	156,152	27.91%	559,435	100.00%	1,851,275	440,899	23.82%
Other Purchased Services	1,093,773	235,958	21.57%	1,093,773	100.00%	949,000	168,621	17.77%
Supplies	381,035	143,901	37.77%	381,035	100.00%	407,580	168,354	41.31%
Property	139,850	75,076	53.68%	139,850	100.00%	168,749	59,313	35.15%
Other Expenses	615,300	133,176	21.64%	615,300	100.00%	409,003	109,235	26.71%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,267,078	\$ 2,069,500	22.33%	\$ 9,267,078	100.00%	\$ 9,724,164	\$ 2,226,610	22.90%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,147,719	\$ 1,239,937	24.09%	\$ 4,718,343	91.66%	\$ 4,713,570	\$ 1,220,004	25.88%
Mill Levy/Override	1,126,312	268,546	23.84%	1,021,902	90.73%	1,033,734	266,252	25.76%
Tuition	-	-	0.00%	-	0.00%	-	10,824	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	406,185	0.00%
Earnings on Investments	30,000	9,323	31.08%	30,000	100.00%	37,735	1,750	4.64%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	599,376	435,436	72.65%	534,208	89.13%	608,489	1,950	0.32%
Community Service Activities	-	-	0.00%	-	0.00%	3,608	14,787	409.84%
Other Local Revenue	-	-	0.00%	-	0.00%	564	39,365	6975.48%
Rental/Lease	-	-	0.00%	-	0.00%	16,440	18,999	115.56%
Contributions/Donations	-	304	0.00%	304	0.00%	7,226	-	0.00%
Miscellaneous Revenue	241,000	3,769	1.56%	183,769	76.25%	182,175	48,027	26.36%
Categorical Revenue	267,609	42,372	15.83%	269,388	100.67%	256,950	-	0.00%
Other State Revenue	84,100	25,409	30.21%	78,786	93.68%	98,835	2,175	2.20%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	46,258	0.00%	46,258	0.00%	48,027	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 7,496,115	\$ 2,071,355	27.63%	\$ 6,882,958	91.82%	\$ 7,007,354	\$ 2,030,319	28.97%
Expenditures:								
Salaries	\$ 3,758,143	\$ 611,737	16.28%	\$ 3,546,486	94.37%	\$ 3,539,906	\$ 593,887	16.78%
Benefits	1,255,364	210,023	16.73%	1,156,404	92.12%	1,084,703	121,746	11.22%
Purchased Professional and Technical Services	176,577	52,945	29.98%	180,308	102.11%	262,138	66,412	25.33%
Purchased Property Services	1,046,307	333,413	31.87%	1,021,609	97.64%	1,023,194	274,104	26.79%
Other Purchased Services	537,791	214,585	39.90%	505,034	93.91%	510,925	217,544	42.58%
Supplies	204,953	49,439	24.12%	204,953	100.00%	241,578	55,798	23.10%
Property	55,000	15,928	28.96%	35,000	63.64%	320,807	227,394	70.88%
Other Expenses	18,364	13,264	72.23%	20,171	109.84%	28,870	25,555	88.52%
Other Uses of Funds	-	2,146	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	241,000	-	0.00%	182,146	75.58%	182,562	2,175	1.19%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	66,518	-	0.00%
Total Expenditures	\$ 7,318,499	\$ 1,503,479	20.54%	\$ 6,877,111	93.97%	\$ 7,261,200	\$ 1,584,616	21.82%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,309,699	\$ 3,625,613	25.34%	\$ 14,309,699	100.00%	\$ 13,903,500	\$ 3,538,800	25.45%
Mill Levy/Override	3,130,206	768,209	24.54%	3,130,206	100.00%	2,992,600	757,122	25.30%
Tuition	849,304	90,769	10.69%	849,304	100.00%	868,000	84,552	9.74%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	123,000	56,428	45.88%	123,000	100.00%	68,000	7,443	10.95%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	536,046	392,805	73.28%	536,046	100.00%	477,880	412,508	86.32%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	12,366	15.46%	80,000	100.00%	80,000	27,905	34.88%
Contributions/Donations	80,000	-	0.00%	80,000	100.00%	120,000	120,000	100.00%
Miscellaneous Revenue	35,000	30,923	88.35%	35,000	100.00%	20,000	21,138	105.69%
Categorical Revenue	848,261	133,936	15.79%	848,261	100.00%	821,840	134,779	16.40%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	150,000	-	0.00%	150,000	100.00%	10,000	-	0.00%
Fund Transfer	40,000	141,064	352.66%	40,000	100.00%	70,000	277,842	396.92%
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	\$ 20,181,516	\$ 5,252,113	26.02%	\$ 20,181,516	100.00%	\$ 19,431,820	\$ 5,382,089	27.70%
Expenditures:								
Salaries	\$ 10,564,745	\$ 2,361,521	22.35%	\$ 10,564,745	100.00%	\$ 9,257,509	\$ 2,238,049	24.18%
Benefits	3,571,701	818,585	22.92%	3,571,701	100.00%	4,464,185	837,395	18.76%
Purchased Professional and Technical Services	453,031	118,866	26.24%	453,031	100.00%	371,366	144,470	38.90%
Purchased Property Services	2,191,477	757,959	34.59%	2,191,477	100.00%	2,168,608	634,909	29.28%
Other Purchased Services	1,635,182	420,904	25.74%	1,635,182	100.00%	1,321,607	418,873	31.69%
Supplies	789,850	318,639	40.34%	789,850	100.00%	659,506	291,697	44.23%
Property	335,000	6,645	1.98%	335,000	100.00%	151,000	70,199	46.49%
Other Expenses	50,000	49,071	98.14%	50,000	100.00%	43,500	92,805	213.34%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,590,986	\$ 4,852,190	24.77%	\$ 19,590,986	100.00%	\$ 18,437,281	\$ 4,728,397	25.65%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 17,127,915	\$ 4,197,131	24.50%	\$ 16,351,516	95.47%	\$ 14,851,568	\$ 3,694,930	24.88%
Mill Levy/Override	3,672,000	909,017	24.76%	3,479,225	94.75%	3,203,750	806,454	25.17%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	250,000	71,241	28.50%	275,000	110.00%	-	-	0.00%
Earnings on Investments	620,000	284,626	45.91%	630,000	101.61%	648,000	219,193	33.83%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	425,000	407,098	95.79%	425,000	100.00%	421,513	423,853	100.56%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	369,680	122,612	33.17%	371,512	100.50%	-	-	0.00%
Rental/Lease	10,000	-	0.00%	10,000	100.00%	-	-	0.00%
Contributions/Donations	200,000	22,846	11.42%	200,000	100.00%	50,000	3,232	6.46%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	15,446	0.00%
Categorical Revenue	612,000	131,921	21.56%	541,680	88.51%	535,250	288,829	53.96%
Other State Revenue	429,500	146,734	34.16%	424,791	98.90%	160,000	26,122	16.33%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	346,768	-	0.00%	338,573	97.64%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 24,062,863	\$ 6,293,227	26.15%	\$ 23,047,297	95.78%	\$ 19,870,081	\$ 5,478,059	27.57%
Expenditures:								
Salaries	\$ 12,358,385	\$ 3,056,754	24.73%	\$ 11,963,131	96.80%	\$ 10,819,770	\$ 2,999,928	27.73%
Benefits	3,919,628	817,569	20.86%	3,839,899	97.97%	3,119,338	532,857	17.08%
Purchased Professional and Technical Services	669,029	102,258	15.28%	541,150	80.89%	270,253	230,021	85.11%
Purchased Property Services	2,657,000	889,188	33.47%	2,684,000	101.02%	3,041,468	634,254	20.85%
Other Purchased Services	2,741,600	708,193	25.83%	2,662,294	97.11%	1,394,680	373,587	26.79%
Supplies	866,900	342,686	39.53%	813,400	93.83%	871,088	299,779	34.41%
Property	788,500	298,987	37.92%	503,000	63.79%	195,364	47,383	24.25%
Other Expenses	55,000	61,121	111.13%	35,000	63.64%	119,420	24,192	20.26%
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	\$ 24,056,042	\$ 6,276,756	26.09%	\$ 23,041,874	95.78%	\$ 19,836,381	\$ 5,142,001	25.92%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,137,878	\$ 2,094,606	25.74%	\$ 8,389,397	103.09%	\$ 8,000,966	\$ 2,007,827	25.09%
Mill Levy/Override	1,744,821	444,408	25.47%	1,780,013	102.02%	1,718,268	429,759	25.01%
Tuition	346,435	37,725	10.89%	352,506	101.75%	320,150	90,366	28.23%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	80,000	26,370	32.96%	92,000	115.00%	132,000	39,095	29.62%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	368,500	245,315	66.57%	368,500	100.00%	352,600	264,712	75.07%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	2,700	1,110	41.11%	2,700	100.00%	1,500	630	41.97%
Contributions/Donations	68,500	11,109	16.22%	68,500	100.00%	68,500	5,705	8.33%
Miscellaneous Revenue	185,721	2,565	1.38%	178,687	96.21%	131,686	1,696	1.29%
Categorical Revenue	282,025	70,428	24.97%	281,545	99.83%	288,261	72,056	25.00%
Other State Revenue	134,698	1,722	1.28%	134,024	99.50%	138,672	1,547	1.12%
Grants Federal	100,775	-	0.00%	100,775	100.00%	-	-	0.00%
Fund Transfer	85,000	-	0.00%	85,000	100.00%	85,000	-	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	\$ 11,537,053	\$ 2,935,358	25.44%	\$ 11,833,647	102.57%	\$ 11,237,603	\$ 2,913,393	25.93%
Expenditures:								
Salaries	\$ 5,638,600	\$ 1,524,158	27.03%	\$ 5,672,151	100.60%	\$ 5,601,868	\$ 1,362,506	24.32%
Benefits	1,871,917	447,948	23.93%	1,807,462	96.56%	1,882,305	343,133	18.23%
Purchased Professional and Technical Services	428,139	43,547	10.17%	429,099	100.22%	556,035	49,369	8.88%
Purchased Property Services	1,843,240	577,828	31.35%	1,843,789	100.03%	1,846,391	451,459	24.45%
Other Purchased Services	939,021	214,375	22.83%	845,621	90.05%	804,860	180,514	22.43%
Supplies	307,011	194,419	63.33%	388,919	126.68%	408,359	196,734	48.18%
Property	109,892	17,136	15.59%	122,892	111.83%	107,892	66,614	61.74%
Other Expenses	189,566	18,054	9.52%	723,714	381.77%	688,417	21,640	3.14%
Other Uses of Funds	50,000	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 11,377,386	\$ 3,037,465	26.70%	\$ 11,833,647	104.01%	\$ 11,896,127	\$ 2,671,968	22.46%

Douglas County School District



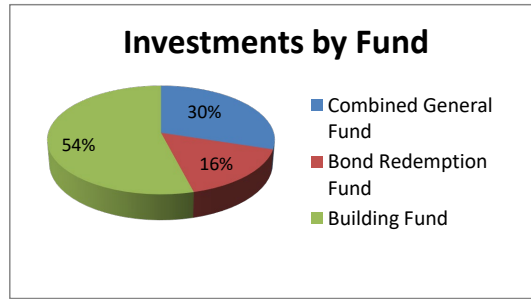
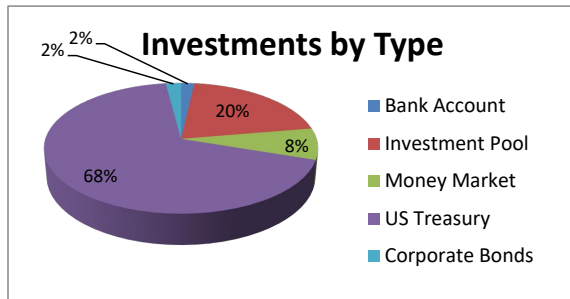
APPENDIX

Douglas County School District

First Quarter Ended 9/30/2025

Investments by Type by Fund

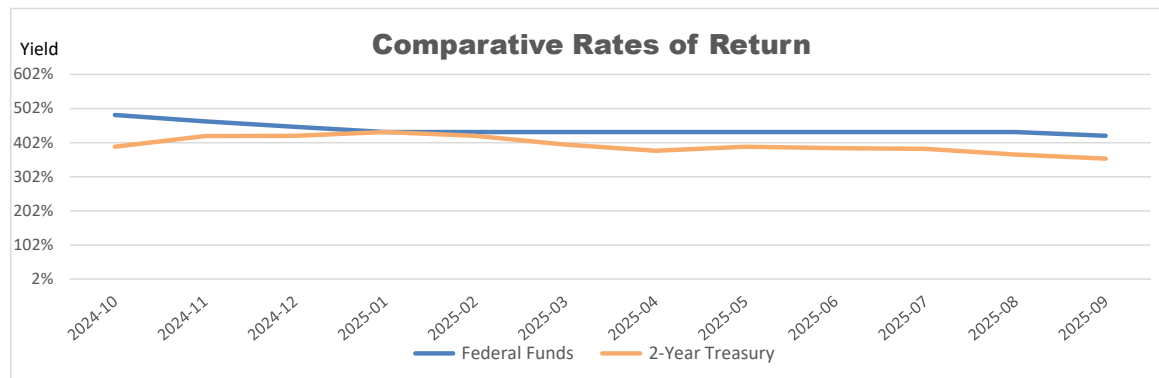
	Combined General Fund	Bond Redemption Fund	Building Fund	Total
Bank Account	\$ 6,815,026	\$ -	\$ -	\$ 6,815,026
Investment Pool	75,255,499	3,024,530	-	78,280,029
Money Market	-	-	29,553,901	29,553,901
US Treasury	-	-	258,415,932	258,415,932
Corporate Bonds	-	-	7,914,080	7,914,080
Total	\$ 163,270,525	\$ 88,024,530	\$ 295,883,913	\$ 547,178,967



Investment Income by Fund

	Invested Balance	Q1 - Quarterly Interest	Interest YTD	Q1 Yield %
Combined General Fund*	\$ 163,270,525	\$ 1,822,548	\$ 1,822,548	4.27%
Bond Redemption Fund**	88,024,530	595,531	595,531	4.15%
Building Fund	295,883,913	3,050,187	3,050,187	4.31%
Total	\$ 547,178,967	\$ 5,468,266	\$ 5,468,266	4.27%

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



*Rates obtained from federalreserve.gov

Douglas County School District
First Quarter Ended 9/30/2025
Investment Portfolio

Name of Institution	Type	Std Poors or Moody's	Purchase Date	Maturity Date	Term	Yield	9/30/25 Market Value	12/31/2025 Market Value	3/31/2026 Market Value	6/30/2026 Market Value
<u>Combined General Fund</u>										
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 6,815,026	\$ -	\$ -	\$ -
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.30%	73,202,384	-	-	-
CSIP Investment Term	Term Investment Pool	AAAf	8/26/2025	11/19/2025	85	4.30%	59,000,000	-	-	-
CSIP Investment Pool-TABOR	Investment Pool	AAAm	N/A	N/A	N/A	4.07%	2,053,114	-	-	-
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	8/26/2025	8/25/2026	364	4.07%	22,200,000	-	-	-
Total							\$ 163,270,525	\$ -	\$ -	\$ -
<u>Bond Redemption Fund</u>										
UMB	CSafe	AAAm	N/A	N/A	N/A	4.26%	\$ 1,990,691	\$ -	\$ -	\$ -
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.34%	1,033,838	-	-	-
CSIP Term Pool	Term Investment Pool	AAAf	8/26/2025	11/19/2025	85	4.30%	30,000,000	-	-	-
CSIP Term Pool	Term Investment Pool	AAAf	8/26/2025	8/26/2026	365	4.07%	55,000,000	-	-	-
Total							\$ 88,024,530	\$ -	\$ -	\$ -
<u>Building Funds</u>										
Government & Agency Bonds	US Treasury Notes	Aaa	12/30/2024	Various	Various	4.34%	\$ 258,415,932	\$ -	\$ -	\$ -
Corporate Bonds	Microsoft Corp	Aaa	12/30/2024	11/3/2025	308	4.43%	7,914,080	-	-	-
UMB 2024 LGIP	Money Market	AAAm	12/30/2024	N/A	N/A	4.27%	29,553,901	-	-	-
Total							\$ 295,883,913	\$ -	\$ -	\$ -
Total							\$ 547,178,967	\$ -	\$ -	\$ -

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
1st Quarter Budget to Actual
For the Period Ended September 30, 2025

2025-2026						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	-	(0)	0.00%	(0)	0.00%	0
Revenues						
Tuition	1,615,600	396,002	0.00%	1,146,613	0.00%	(396,002)
Other	-	300	0.00%	300	0.00%	(300)
Total Revenue	\$ 1,615,600	\$ 396,302	0.00%	\$ 1,146,913	0.00%	\$ (396,302)
Transfer from General Fund	365,560	-	0.00%	-	0.00%	-
Total Sources	\$ 1,981,160	\$ 396,302	0.00%	\$ 1,146,913	0.00%	\$ (396,302)
Expenditures						
Salaries	1,060,183	181,047	0.00%	592,569	0.00%	(181,047)
Benefits	365,858	73,667	0.00%	241,112	0.00%	(73,667)
Purchased Services	179,293	31,672	0.00%	65,516	0.00%	(31,672)
Supplies	247,994	69,096	0.00%	190,560	0.00%	(69,096)
Equipment	69,596	-	0.00%	-	0.00%	-
Field Trips & Other	46,236	12,344	0.00%	51,426	0.00%	(12,344)
Total Expenditures	\$ 1,969,160	\$ 367,826	0.00%	\$ 1,141,183	0.00%	\$ (367,826)
Change in Fund Balance	12,000	28,476		5,730		(28,476)
Balance on Hand June 30	\$ 12,000	\$ 28,476	0.00%	\$ 5,730	0.00%	\$ (28,476)

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
-	-	0.00%	-
1,283,376	241,810	18.84%	1,231,044
22,008	18,448	83.82%	22,008
\$ 1,305,384	\$ 260,258	19.94%	\$ 1,253,052
180,238	-	0.00%	180,238
\$ 1,485,622	\$ 260,258	17.52%	\$ 1,433,290
803,523	195,987	24.39%	845,141
274,991	74,054	26.93%	306,488
153,030	32,973	21.55%	147,141
206,806	22,905	11.08%	101,745
20,000	-	0.00%	17,776
27,272	7,557	27.71%	14,998
\$ 1,485,622	\$ 333,476	22.45%	\$ 1,433,290
-	(73,218)		(0)
\$ -	\$ (73,218)	0.00%	\$ (0)

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2025-2026 Budget to Actual Notes

¹ Year end projection assumes four less weeks of Outdoor Education trips in spring 2026 due to non-renewed school visits

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