

Douglas County School District

Quarterly Financial Report | Period Ending December 31, 2025



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Drew Phelps, Director of Budget
February 10, 2026

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended December 31, 2025

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Douglas County School District



22 GENERAL FUND FINANCIALS



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	142,578,642	155,803,567	155,803,567	100%	155,803,567	100%	-
Revenues							
Local Taxes							
Property Tax (In SFA)	311,877,356	306,860,572	3,526,311	1%	306,860,572	100%	-
Budget Override	139,713,000	139,713,000	1,263,157	1%	139,713,000	100%	-
Specific Ownership Taxes (In SFA)	20,939,020	21,998,401	8,947,850	41%	21,998,401	100%	-
Specific Ownership Taxes (Out of SFA)	16,169,893	16,060,110	6,909,864	43%	16,060,110	100%	-
Subtotal Local Taxes	\$ 488,699,269	\$ 484,632,083	\$ 20,647,182	4%	\$ 484,632,083	100%	\$ -
Intergovernmental Revenue							
Equalization Entitlements	342,941,304	341,955,817	227,095,502	66%	342,941,304	100%	985,487
Special Education	27,671,460	27,671,460	27,062,067	98%	27,109,007	98%	(562,453)
Vocational Education	816,000	816,000	-	0%	816,000	100%	-
Gifted & Talented	657,165	642,992	642,992	100%	642,992	100%	-
Charter School Capital Construction	5,418,259	5,418,259	2,753,070	51%	5,505,321	102%	87,062
Federal - Medicaid Reimbursement	3,764,116	3,764,116	2,094,523	56%	4,118,750	109%	354,634
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-
Universal Preschool Program	5,668,693	5,668,693	2,172,129	38%	5,469,895	96%	(198,798)
Other	4,243,138	4,203,599	3,041,586	72%	4,280,076	102%	76,477
Subtotal Intergovernmental Revenue	\$ 400,180,135	\$ 399,140,936	\$ 264,861,868	66%	\$ 399,883,345	100%	\$ 742,409
Other Local Revenue							
General Fund Interest	7,027,494	7,027,494	3,496,347	50%	6,807,915	97%	(219,579)
Charter School Purchased Services	11,984,097	11,984,097	6,212,927	52%	11,984,097	100%	-
Preschool	790,000	790,000	393,883	50%	787,765	100%	(2,235)
School Based	10,677,555	10,497,894	5,983,366	57%	10,934,379	104%	436,485
Concurrent Enrollment	6,446,676	-	-	0%	-	0%	-
Other	4,652,433	4,951,126	3,668,021	74%	4,810,948	97%	(140,178)
Subtotal Other Local Revenue	\$ 41,578,255	\$ 35,250,611	\$ 19,754,543	56%	\$ 35,325,104	100%	\$ 74,493
Total Revenue	\$ 930,457,659	\$ 919,023,630	\$ 305,263,593	33%	\$ 919,840,532	100%	\$ 816,902
Expenditures							
Salaries							
Administrators	23,606,119	23,767,637	11,760,624	49%	23,248,453	98%	519,184
Certified	287,219,102	286,532,953	121,955,180	43%	284,746,655	99%	1,786,298
ProTech	21,864,844	21,851,421	10,526,556	48%	21,263,100	97%	588,321
Classified	72,410,715	73,205,060	31,505,952	43%	73,248,557	100%	(43,497)
Substitutes	6,085,732	6,230,550	2,923,507	47%	6,595,155	106%	(364,605)
Overtime	789,578	788,505	452,502	57%	894,192	113%	(105,687)
Additional Pay	3,966,626	4,122,860	1,636,355	40%	3,805,770	92%	317,090
Benefits	150,692,593	152,449,055	69,638,903	46%	152,171,305	100%	277,750
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-
Purchased Professional Services	13,541,783	15,445,058	6,372,901	41%	13,444,542	87%	2,000,516
Purchased Property Services	11,839,542	13,703,002	6,154,066	45%	12,467,208	91%	1,235,794
Other Purchased Services	23,059,684	16,432,480	11,479,083	70%	18,280,284	111%	(1,847,804)
Supplies	42,489,800	35,861,684	17,115,641	48%	35,679,094	99%	182,590
Utilities	13,882,552	13,882,552	6,958,355	50%	13,506,205	97%	376,347
Equipment	-	-	(10,674)	0%	-	0%	-
Other	3,352,368	3,487,532	1,567,928	45%	3,114,508	89%	373,024
Total Expenditures	\$ 683,801,038	\$ 676,760,349	\$ 300,036,879	44%	\$ 671,465,028	99%	\$ 5,295,321

	2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	149,851,093	149,851,093	100%	149,851,093
	285,546,955	2,468,058	1%	282,150,851
	139,713,000	1,048,525	1%	139,713,000
	20,329,146	8,743,878	43%	18,537,938
	14,756,962	6,347,196	43%	18,400,293
	\$ 460,346,063	\$ 18,607,657 ¹	4%	\$ 458,802,082
	358,835,119	228,356,743	64%	358,669,345
	26,436,014	26,436,014	100%	26,482,954
	742,087	-	0%	1,252,018
	644,279	644,279	100%	644,279
	5,396,286	2,265,123	42%	5,418,257
	5,021,148	1,838,534	37%	5,065,844
	9,000,000	-	0%	1,209,160
	6,574,114	2,562,460	39%	5,362,695
	4,131,645	2,884,638	70%	5,093,538
	\$ 416,780,692	\$ 264,987,790	64%	\$ 409,198,090
	6,832,237	4,905,561	72%	8,056,300
	10,398,026	4,974,413	48%	10,430,379
	943,050	484,853	51%	760,713
	10,555,983	6,776,232	64%	9,950,028
	6,000,000	-	0%	-
	5,187,234	2,492,876	48%	6,727,573
	\$ 39,916,530	\$ 19,633,935	49%	\$ 35,924,993
	\$ 917,043,285	\$ 303,229,382	33%	\$ 903,925,165
	22,829,709	11,540,876	51%	23,195,375
	274,557,802	117,681,222	43%	277,587,975
	21,970,631	10,324,139	47%	20,756,946
	70,555,434	30,168,116	43%	67,806,124
	6,471,707	3,028,886	47%	6,822,589
	708,678	375,633	53%	817,323
	3,986,817	1,982,886	50%	5,411,643
	143,945,381	66,209,423	46%	144,346,823
	9,000,000	-	0%	1,209,160
	18,034,664	5,966,773	33%	14,991,671
	13,501,781	6,237,165	46%	13,210,615
	23,720,533	10,293,783	43%	19,253,190
	44,512,977	16,655,821	37%	25,462,137
	13,728,346	6,788,555	49%	13,419,600
	-	-	0%	1,454,478
	3,736,938	2,041,748	55%	6,408,360
	\$ 671,261,398	\$ 289,295,026 ²	43%	\$ 642,154,008

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
						Budget to Projection Variance
Charter School Pass Through	\$ 220,690,468	\$ 220,876,500	\$ 111,399,289	50%	\$ 224,454,590	102%
Transfers						\$ (3,578,090)
Outdoor Education Fund	365,560	365,560	365,560	100%	365,560	-
Transportation Fund	26,088,096	25,597,898	25,597,898	100%	25,597,898	-
Capital Projects Fund	(1,850,608)	392,060	(670,668)	-171%	1,383,383	(991,323) ³
Nutrition Services NSLP Fund	3,168,069	3,168,069	3,168,069	100%	3,168,069	-
Nutrition Services Non-NSLP Fund	-	-	-	0%	-	-
Child Care Fund	1,415,284	1,398,815	1,398,815	100%	1,431,753	(32,938)
Athletics & Activities Fund	6,487,989	6,487,989	6,487,989	100%	6,487,989	-
COP Lease Payments Fund	1,124,825	1,124,825	1,124,825	100%	1,124,825	-
Total Transfers	\$ 36,799,215	\$ 38,535,216	\$ 37,472,488	97%	\$ 39,559,477	\$ (1,024,261)
Total Expenditures and Transfers	\$ 941,290,721	\$ 936,172,065	\$ 448,908,656	48%	\$ 935,479,095	\$ 692,970
BOE Contingency - 1%	7,790,000	6,065,246	-	0%	3,032,623	3,032,623
Change in Fund Balance	(18,623,062)	(23,213,681)	(143,645,063)		(18,671,186)	80%
Ending Fund Balance	123,955,580	132,589,886	12,158,504	9%	137,132,381	4,542,495
Tabor Reserve - 3%	23,370,000	22,900,000		0%	22,900,000	-
BOE Reserve - 3%	23,370,000	22,900,000		0%	22,900,000	-
School Carry Over Reserve	25,032,378	24,537,098		0%	25,032,378	495,280
Medicaid Carry Over Reserve	70,001	144,401		0%	-	(144,401)
Enrollment Reserve	2,000,000	1,152,124		0%	250,000	(902,124)
Multi-Year Lease Reserve	2,099,214	2,099,214		0%	2,099,214	-
SPED/Mental Health Reserve	296,768	45,799		0%	-	(45,799)
Set Aside for 5B One-Time Bridge	-	-				
Assignment of 2018 Mill Levy Override	-	-				
Ending Fund Balance - after reserves	\$ 47,717,219	\$ 58,811,250	\$ 12,158,504	21%	\$ 63,950,789	\$ 5,139,539

	2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	\$ 210,519,514	\$ 105,606,447	50%	\$ 210,552,467
	180,238	74,613	41%	180,238
	22,993,112	22,993,112	100%	22,993,112
	9,691,387	4,940,673	51%	9,691,387
	3,170,424	3,170,424	100%	3,170,424
	-	-		-
	1,565,882	1,241,609	79%	1,565,882
	8,031,570	6,566,570	82%	8,031,570
	1,123,439	1,123,439	100%	1,123,439
	\$ 46,756,052	\$ 40,110,440	86%	\$ 46,756,052
	\$ 928,536,964	\$ 435,011,914	47%	\$ 899,462,527
	2,376,891	-	0%	-
	(13,870,570)	(131,782,531)		4,462,638
	135,980,523	18,068,562	13%	154,313,731
	22,200,000		0%	22,200,000
	22,200,000		0%	22,200,000
	20,762,645		0%	24,537,098
	22		0%	17,506
	-		0%	-
	2,659,890		0%	2,659,890
	-		0%	-
	5,114,500			5,114,500
	65,292		0%	65,292
	\$ 62,978,174	\$ 18,068,562	29%	\$ 77,519,445

2025-2026 Budget to Actual Notes

¹Concurrent 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 was revised and removed from the Revised budget.

²Other Purchased Services are trending over budget and Purchased Services are trending under budget, reflecting the normal ebb and flow of purchasing activity throughout the year.

³Capital Projects fluctuates as schools capitalize projects throughout FY.

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 December 31, 2025

	2025-2026 Year to Date Actual	2024-2025 Year to Date Actual	Year over Year Increase/(Decrease)	Percentage Increase/(Decrease)
Student Funded Pupil Count*	59,799	60,853	(1,054)	-1.73%
REVENUE				
Property Taxes	\$ 4,789,469	\$ 3,516,583	\$ 1,272,886	36.20%
Specific Ownership Taxes	15,857,713	15,091,074	766,639	5.08%
State Equalization	227,095,502	228,356,743	(1,261,241)	-0.55%
Categorical Revenue	30,746,645	29,964,931	781,714	2.61%
Charter School Purchased Services	6,212,927	4,974,413	1,238,514	24.90%
Charter School Capital Construction	2,753,070	2,265,123	487,947	21.54%
Federal - Medicaid Reimbursement	2,094,523	1,838,534	255,989	13.92%
Preschool	393,883	484,853	(90,970)	-18.76%
School Based	5,983,366	6,776,232	(792,867)	-11.70%
Other	9,336,497	9,960,897	(624,400)	-6.27%
	<u>\$ 305,263,593</u>	<u>\$ 303,229,382</u>	<u>\$ 2,034,210</u>	<u>0.67%</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.

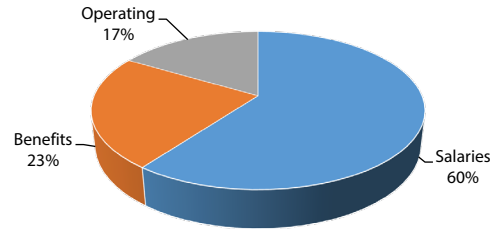
* Student Funded Pupil Count for 2025-2026 based on actual Student October Count 2025 for the Revised Budget and Second Quarter Financials.

Notes:
None

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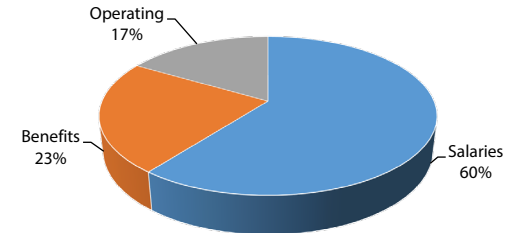
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended December 31, 2025

2025-2026 Actual Expenditures



Total expenditures through 2nd Quarter 2025-2026 were \$300,036,879. In addition to these expenditures, there is a charter school distribution of \$111,399,289 and a transfer to other funds of \$37,472,488.

2024-2025 Actual Expenditures



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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

2025-2026							
	Adopted Annual Budget	Revised Annual Budget	Year to Date		Year End		Budget to Projection Variance
			Year to Date Actual	as a % of Revised Budget	Year End Projection	as a % of Revised Budget	
Balance on Hand July 1	-	-	-	0%	-	0%	-
Revenues							
Tuition	1,615,600	1,603,600	918,999	57%	1,587,646	99%	(15,954)
Grant	-	-	-	0%	-	0%	-
Other	-	-	(15)	0%	-	0%	-
Total Revenue	\$ 1,615,600	\$ 1,603,600	\$ 918,984	57%	\$ 1,587,646	99%	\$ (15,954)
Transfer from General Fund	365,560	365,560	365,560	100%	365,560	100%	-
Total Sources	\$ 1,981,160	\$ 1,969,160	\$ 1,284,544	65%	\$ 1,953,206	99%	\$ (15,954)
Expenditures							
Salaries	1,060,183	1,061,208	421,219	40%	1,064,409	100%	(3,201)
Benefits	365,858	366,093	165,004	45%	366,989	100%	(896)
Purchased Services	179,293	179,293	66,799	37%	183,302	102%	(4,009)
Supplies	247,994	247,994	125,102	50%	250,204	101%	(2,210)
Equipment	69,596	68,336	-	0%	57,776	85%	10,560
Field Trips & Other	46,236	46,236	12,807	28%	25,613	55%	20,623
Total Expenditures	\$ 1,969,160	\$ 1,969,160	\$ 790,931	40%	\$ 1,948,293	99%	\$ 20,867
Change in Fund Balance	12,000	-	493,613		4,913	0%	(4,913)
Balance on Hand June 30	\$ 12,000	\$ -	\$ 493,613	0%	\$ 4,913	0%	\$ 4,913

2024-2025				
Final Revised Annual Budget	Year to Date Actual	Year to Date		Year End Actual
		Final Revised Budget	as a % of	
-	-		0%	-
1,283,376	640,628		50%	1,231,044
-	-		0%	-
22,008	38,346		174%	22,008
\$ 1,305,384	\$ 678,974		52%	\$ 1,253,052
180,238	74,613	¹	41%	180,238
\$ 1,485,622	\$ 753,587		51%	\$ 1,433,290
803,523	421,098		52%	845,141
274,991	153,108		56%	306,488
153,030	65,239		43%	147,141
206,806	73,863		36%	101,745
20,000	-		0%	17,776
27,272	18,517		68%	14,998
\$ 1,485,622	\$ 731,825		49%	\$ 1,433,290
-	21,762			(0)
\$ -	\$ 21,762		0%	\$ -

2025-2026 Budget to Actual Notes

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.

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DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	24,270,673	27,227,212	27,227,212	100%	27,227,212	100%	-
Revenues							
Revenue in Lieu of Land	1,911,264	1,911,264	1,655,636	87%	1,911,264	100%	-
Investment Earnings	-	-	-	0%	-	0%	-
Sale of Land or Buildings	174,528	-	-	0%	-	0%	-
Other	-	69,750	34,500	49%	69,750	100%	-
Total Revenue	\$ 2,085,792	\$ 1,981,014	\$ 1,690,136	85%	\$ 1,981,014	100%	\$ -
Transfer from General Fund	(1,850,608)	392,060	(670,668)	-171%	1,383,383	353%	991,323
Total Sources	\$ 24,505,857	\$ 29,600,286	\$ 28,246,680	95%	\$ 30,591,609	103%	\$ 991,323
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Purchased/Property Services	33,440	126,825	86,785	68%	126,825	100%	-
Equipment/Building	8,115,024	13,870,456	4,825,140	35%	11,711,549	84%	2,158,907 ¹
Other	-	-	-	0%	87,037	0%	(87,037)
Total Expenditures	\$ 8,148,464	\$ 13,997,281	\$ 4,911,924	35%	\$ 11,925,411	85%	\$ 2,071,870
Change in Fund Balance	(7,913,280)	(11,624,207)	(3,892,456)		(8,561,014)	74%	(3,063,193)
Assigned to Revenue in Lieu of Land	\$ 11,232,538	\$ 10,074,370	\$ -	0%	\$ 10,074,370	100%	\$ -
Assigned to School Carry Over	\$ -	\$ 266,740	\$ -	0%	\$ 284,899	107%	\$ 18,159
Balance on Hand June 30 (Other)	\$ 5,124,855	\$ 5,261,895	\$ 23,334,756	443%	\$ 8,306,929	158%	\$ 3,045,034

	2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	36,342,987	36,342,987	100%	36,342,987
	3,363,006	1,220,731	36%	3,087,074
	-	-	0%	-
	-	131	0%	231
	100,685	46,157	46%	155,811
	\$ 3,463,691	\$ 1,267,019	37%	\$ 3,243,116
	9,691,387	4,940,673	51%	9,691,387
	\$ 49,498,065	\$ 42,550,679	86%	\$ 49,277,490
	-	-	0%	-
	-	-	0%	-
	669,134	440,308	66%	572,841
	32,336,032	10,343,912	32%	21,460,955
	-	2,710	0%	17,130
	\$ 33,005,166	\$ 10,786,930	33%	\$ 22,050,926
	(19,850,088)	(4,579,238)		(9,116,423)
	\$ 10,382,002	\$ -	0%	\$ 10,143,184
	\$ 100,775	\$ -	0%	\$ 1,179,626
	\$ 6,010,122	\$ 31,763,749	529%	\$ 15,903,754

2025-2026 Budget to Actual Notes

¹ \$2.2M IT projects not expected to be expensed in 25-26

Year over Year Notes

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	5,250,990	5,200,276	5,200,276	100%	5,200,276	100%	-
Revenues							
Transportation Fees	875,000	875,000	491,520	56%	940,981	108%	65,981
State Categorical	6,236,889	5,885,627	5,484,787	93%	5,885,627	100%	-
Other	750,000	750,000	312,354	42%	634,799	85%	(115,201)
Total Revenue	\$ 7,861,889	\$ 7,510,627	\$ 6,288,660	84%	\$ 7,461,407	99%	\$ (49,220)
Transfer from General Fund	26,088,096	25,597,898	25,597,898	100%	25,597,898	100%	-
Total Sources	\$ 39,200,975	\$ 38,308,801	\$ 37,086,834	97%	\$ 38,259,581	100%	\$ (49,220)
Expenditures							
Salaries	16,182,309	16,191,567	6,855,921	42%	14,842,020	92%	1,349,547 ¹
Benefits	6,998,665	6,937,538	2,994,655	43%	5,883,728	85%	1,053,810 ¹
Purchased Services	10,927,391	11,001,411	4,608,794	42%	11,451,213	104%	(449,802)
Supplies	1,618,685	1,603,225	701,796	44%	1,527,997	95%	75,228
Fuel	2,000,000	1,994,366	587,502	29%	1,600,075	80%	394,291 ²
Bus Purchases & Equipment	1,391,443	494,708	143,000	29%	1,174,708	237%	(680,000) ³
Field Trips and Other	(611,500)	(609,151)	(410,960)	67%	(720,341)	118%	111,190
Total Expenditures	\$ 38,506,993	\$ 37,613,664	\$ 15,480,709	41%	\$ 35,759,400	95%	\$ 1,854,264
Change in Fund Balance	(4,557,008)	(4,505,139)	16,405,850		(2,700,095)	60%	(1,805,044)
Balance on Hand June 30	\$ 693,982	\$ 695,137	\$ 21,606,126	3108%	\$ 2,500,181	360%	\$ 1,805,044

	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	467,466	53%	917,155
	5,624,412	5,521,779	98%	5,925,322
	750,000	389,747	52%	711,965
	\$ 7,249,714	\$ 6,378,991	88%	\$ 7,554,442
	22,993,112	22,993,112	100%	22,993,112
	\$ 38,519,441	\$ 37,648,718	98%	\$ 38,824,169
	14,307,250	6,485,662	45%	13,375,541
	5,815,256	2,741,470	47%	5,313,263
	11,055,731	4,856,488	44%	10,895,016
	1,211,555	502,147	41%	1,121,567
	1,600,262	725,843	45%	1,398,184
	2,451,183	992,008	40%	2,226,450
	(715,150)	(394,656)	55%	(706,128)
	\$ 35,726,087	\$ 15,908,962	45%	\$ 33,623,894
	(5,483,261)	13,463,141		(3,076,340)
	\$ 2,793,354	\$ 21,739,756	778%	\$ 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.

²Fuel prices remain favorable with no projected increase at this time.

³Buses expected in 25-26 were received in June 2025 and booked to 24-25. Budget was reduced accordingly. Transportation plans to spend \$680k on state required cameras, but has yet to adjust the budget for this expense.

Douglas County School District



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026					
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget
Balance on Hand July 1	10,636,725	10,953,202	10,953,202	100%	10,953,202	100%
Revenues						
Food Sales	5,065,000	5,065,000	2,265,662	45%	5,065,000	100%
Federal Reimbursement	7,702,207	7,702,207	3,709,057	48%	7,702,207	100%
Commodity Contribution	2,467,789	2,467,789	-	0%	2,467,789	100%
Miscellaneous	17,000	17,000	11,949	70%	17,000	100%
Sale of Capital Assets	-	-	1,847	0%	1,847	0%
State Match Child Nutr. & CDE Revenue	20,128,779	20,128,779	9,557,047	47%	20,128,779	100%
Total Revenues	\$ 35,380,775	\$ 35,380,775	\$ 15,545,562	44%	\$ 35,382,622	100%
Total Sources	\$ 49,185,569	\$ 49,502,046	\$ 29,666,833	60%	\$ 49,503,893	100%
Expenditures						
Salaries	11,605,272	11,675,935	5,328,119	46%	11,707,473	100%
Benefits	5,076,020	5,092,137	2,525,422	50%	5,092,137	100%
Food & Commodities	18,535,174	18,418,394	5,885,720	32%	15,422,003	84%
Purchased Services & Repairs	280,200	306,200	137,394	45%	329,887	108%
Supplies	1,590,000	1,594,000	836,366	52%	1,450,084	91%
Equipment	564,678	564,678	120,368	21%	564,678	100%
Other	897,500	897,500	37,771	4%	892,283	99%
Total Expenditures	\$ 38,548,844	\$ 38,548,844	\$ 14,871,161	39%	\$ 35,458,545	92%
Change in Fund Balance	-	-	3,842,470		3,092,146	0%
Balance on Hand June 30	\$ 10,636,725	\$ 10,953,202	\$ 14,795,672	135%	\$ 14,045,348	128%

	2024-2025			
	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	7,250,920	7,250,920	100%	7,250,920
Revenues				
Food Sales	5,084,000	2,430,902	48%	4,893,986
Federal Reimbursement	7,656,045	3,704,948	48%	7,391,698
Commodity Contribution	2,638,784	-	0%	2,501,936
Miscellaneous	35,582	11,823	33%	36,521
Sale of Capital Assets	10,813	5,070	47%	10,813
State Match Child Nutr. & CDE Revenue	19,041,112	9,625,845	51%	19,379,914
Total Revenues	\$ 34,466,336	\$ 15,778,589	46%	\$ 34,214,868
Total Sources	\$ 44,887,680	\$ 26,199,933	58%	\$ 44,636,212
Expenditures				
Salaries	11,549,117	5,433,070	47%	11,046,564
Benefits	4,960,624	2,479,105	50%	4,727,191
Food & Commodities	15,709,284	6,405,340	41%	14,979,817
Purchased Services & Repairs	299,700	127,498	43%	246,352
Supplies	1,765,000	855,105	48%	1,549,142
Equipment	290,000	197,070	68%	228,089
Other	957,500	103,858	11%	905,854
Total Expenditures	\$ 35,531,225	\$ 15,601,046	44%	\$ 33,683,009
Change in Fund Balance	2,105,535	3,347,967		3,702,283
Balance on Hand June 30	\$ 9,356,455	\$ 10,598,887	113%	\$ 10,953,203

2025-2026 Budget to Actual Notes

¹ Food & Commodities projection less than budget due to savings on direct ordering from manufacturers and changes to food vendors in addition to less over ordering

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

2025-2026						
Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	0%	-	0%	-
Revenues						
State and Local Revenue	1,161,730	1,212,900	89%	1,212,900	100%	-
Federal Revenue	13,039,635	15,386,613	40%	15,351,998	100%	(34,615)
Other Revenue	-	61,791	0%	61,791	100%	-
Total Revenue	\$ 14,201,365	\$ 16,661,304	\$ 7,257,703	44%	\$ 16,626,689	100% \$ (34,615)
Transfer from General Fund	-	-	0%	-	0%	-
Total Sources	\$ 14,201,365	\$ 16,661,304	\$ 7,257,703	44%	\$ 16,626,689	100% \$ (34,615)
Expenditures						
Salaries	9,047,953	9,151,895	3,791,092	41%	9,160,348	100% (8,453)
Benefits	3,021,049	3,006,861	1,351,643	45%	3,009,638	100% (2,777)
Purchased/Property Services	1,343,285	3,352,853	1,600,166	48%	3,307,084	99% 45,769
Supplies	726,001	724,241	170,868	24%	724,972	100% (731)
Equipment	-	35,903	28,828	80%	35,936	100% (33)
Other	63,077	389,551	151,033	39%	388,711	100% 840
Total Expenditures	\$ 14,201,365	\$ 16,661,304	\$ 7,093,630	43%	\$ 16,626,689	100% \$ 34,615
Change in Fund Balance	-	-	164,073		-	0%
Balance on Hand June 30	\$ -	\$ -	\$ 164,073	0%	\$ -	0% \$ -

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
-	-	0%	-
1,995,934	1,552,653	78%	1,955,301
15,874,293	6,454,695	41%	14,251,420
124,000	-	0%	62,209
\$ 17,994,227	\$ 8,007,348	44%	\$ 16,268,930
-	-	0%	-
\$ 17,994,227	\$ 8,007,348	44%	\$ 16,268,930
9,152,721	4,012,876	44%	8,940,057
2,912,424	1,438,262	49%	3,060,731
4,111,427	880,344	21%	2,722,014
574,720	111,707	19%	322,139
890,777	394,569	44%	891,297
352,158	147,891	42%	332,691
\$ 17,994,227	\$ 6,985,649	39%	\$ 16,268,930
-	1,021,699		-
\$ -	\$ 1,021,699	0%	\$ -

2025-2026 Budget to Actual Notes

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026							2024-2025			
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance	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	5,507,732	5,073,674	5,073,674	100%	5,073,674	100%	-	3,899,436	3,899,436	100%	3,899,436
Revenues											
Student Fees	4,205,764	4,205,764	2,415,312	57%	4,249,137	101%	43,373	4,746,768	2,354,091	50%	4,194,081
Gate Fees	1,710,036	1,710,036	925,607	54%	1,851,214	108%	141,178	1,410,893	821,282	58%	1,860,073
Donations and Fundraising	3,657,404	3,706,552	1,844,905	50%	3,689,809	100%	(16,743)	3,688,970	1,666,706	45%	3,899,301
Merchandise Sales	5,683,699	5,683,699	3,115,449	55%	5,837,312	103%	153,613	5,029,485	2,973,061	59%	5,689,551
Other Pupil Income	235,000	235,000	554,858	236%	778,353	331%	543,353	256,438	402,126	157%	625,620
Total Revenue	\$ 15,491,903	\$ 15,541,051	\$ 8,856,132	57%	\$ 16,405,825	106%	\$ 864,774	\$ 15,132,554	\$ 8,217,266	54%	\$ 16,268,626
Transfer from General Fund	6,487,989	6,487,989	6,487,989	100%	6,487,989	100%	-	8,031,570	6,566,570	82%	8,031,570
Total Sources	\$ 27,487,624	\$ 27,102,714	\$ 20,417,795	75%	\$ 27,967,488	103%	\$ (479,864)	\$ 27,063,560	\$ 18,683,272	69%	\$ 28,199,632
Expenditures											
Salaries	7,453,884	7,541,599	3,986,634	53%	7,429,975	99%	111,624	7,234,461	3,775,967	52%	7,347,763
Benefits	1,827,304	1,848,769	941,940	51%	1,762,830	95%	85,939	1,735,619	898,603	52%	1,749,089
Purchased Services	6,058,618	5,624,560	3,216,308	57%	6,453,391	115%	(828,831)	5,832,035	2,802,697	48%	6,247,229
Supplies	6,097,776	6,206,413	3,377,878	54%	6,755,760	109%	(549,347)	6,214,524	3,160,835	51%	6,572,671
Equipment	32,572	228,866	1,160,002	507%	1,419,122	620%	(1,190,256)	2,538,945	334,016	13%	930,161
Field Trips and Other	2,399,174	2,399,174	225,430	9%	450,864	19%	1,948,310	428,110	208,699	49%	279,045
Total Expenditures	\$ 23,869,328	\$ 23,849,381	\$ 12,908,192	54%	\$ 24,271,942	102%	\$ (422,561)	\$ 23,983,694	\$ 11,180,816	47%	\$ 23,125,959
Change in Fund Balance	(1,889,436)	(1,820,341)	2,435,929		(1,378,128)	76%	(442,213)	(819,570)	3,603,020		1,174,237
Assigned to School Carry Over	\$ 3,618,296	\$ 3,253,333		0%	\$ 2,833,094	87%	\$ (420,239)	\$ 3,079,866		0%	\$ 3,371,932
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 7,509,603	0%	\$ 862,452	0%	\$ 862,452	\$ -	\$ 7,502,456	0%	\$ 1,701,741

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
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	3,938,481	4,109,017	4,109,017	100%	4,109,017	100.0%	-
Revenues							
Tuition	10,579,875	10,506,864	4,813,022	46%	10,506,864	100.0%	-
Grant	-	-	-	0%	-	0.0%	-
Other	-	-	3,531	0%	3,531	0.0%	3,531
Total Revenue	\$ 10,579,875	\$ 10,506,864	\$ 4,816,553	46%	\$ 10,510,395	100.0%	\$ 3,531
Transfer from General Fund	1,415,284	1,398,815	1,398,815	100%	1,431,753	102.4%	32,938
Total Sources	\$ 15,933,640	\$ 16,014,696	\$ 10,324,385	64%	\$ 16,051,165	100.2%	\$ 36,469
Expenditures							
Salaries	8,343,233	8,058,526	3,999,172	50%	8,026,556	99.6%	31,970
Benefits	3,135,756	3,027,598	1,423,458	47%	2,794,726	92.3%	232,872
Purchased Services	1,500,700	1,771,924	888,005	50%	1,768,481	99.8%	3,443
Supplies	223,777	229,771	101,863	44%	229,879	100.0%	(108)
Field Trips and Other	460,310	477,038	245,250	51%	477,038	100.0%	-
Total Expenditures	\$ 13,663,776	\$ 13,564,857	\$ 6,657,749	49%	\$ 13,296,680	98.0%	\$ 268,177
Change in Fund Balance	(1,668,617)	(1,659,178)	(442,381)		(1,354,532)	81.6%	(304,646)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0.0%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 2,269,864	\$ 2,449,839	\$ 3,666,636	150%	\$ 2,754,485	112.4%	\$ 304,646

	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	4,775,864	47%	10,651,367
	77,134	78,168 ¹	101%	75,637
	-	3,867	0%	6,718
	\$ 10,322,902	\$ 4,857,898	47%	\$ 10,733,722
	1,565,882	1,241,609	79%	1,565,882
	\$ 17,041,275	\$ 11,251,998	66%	\$ 17,452,095
	8,108,755	3,987,882	49%	8,017,763
	2,807,062	1,418,238	51%	2,793,777
	1,536,862	805,876	52%	1,846,251
	702,861	106,616	15%	327,640
	440,093	169,625 ²	39%	357,646
	\$ 13,595,633	\$ 6,488,238	48%	\$ 13,343,077
	(1,706,849)	(388,731)		(1,043,473)
	\$ -	\$ -	0%	\$ -
	\$ 3,445,642	\$ 4,763,760	138%	\$ 4,109,018

2025-2026 Budget to Actual Notes
None

Unaudited for management use only



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

2025-2026							
	Adopted Annual Budget	Revised Annual Budget	Year to Date as a % of Revised Budget	Year End as a % of Revised Budget	Year End as a % of Revised Budget	Budget to Projection Variance	
Balance on Hand July 1	80,629,404	80,202,052	80,202,052	100%	80,202,052	100%	-
Revenues							
Property Taxes	55,036,532	65,645,432	618,259	1%	65,645,432	100%	-
Investment Earnings	2,804,334	2,804,334	1,781,246	64%	2,804,334	100%	-
Total Revenues	\$ 57,840,866	\$ 68,449,766	\$ 2,399,505	4%	\$ 68,449,766	100%	\$ -
Total Sources	\$ 138,470,270	\$ 148,651,818	\$ 82,601,557	56%	\$ 148,651,818	100%	\$ -
Expenditures							
Principal	27,005,000	27,005,000	27,005,000	100%	27,005,000	100%	-
Interest	25,257,406	25,257,406	12,967,856	51%	25,257,406	100%	-
Cost of Issuance	-	-	-	0%	-	0%	-
Fiscal Charges	2,000	2,000	650	33%	2,000	100%	-
Total Expenditures	\$ 52,264,406	\$ 52,264,406	\$ 39,973,506	76%	\$ 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	16,185,360	(37,574,001)		16,185,360	100%	-
Balance on Hand June 30	\$ 86,205,864	\$ 96,387,412	\$ 42,628,051	44%	\$ 96,387,412	100%	\$ -

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	448,506	1%	54,381,195
3,537,493	2,273,339	64%	3,764,528
\$ 58,574,025	\$ 2,721,845	5%	\$ 58,145,723
\$ 140,202,135	\$ 84,349,955	60%	\$ 139,773,833
39,580,000	39,580,000 ¹	100%	39,580,000
19,990,731	7,172,875 ²	36%	19,990,731
-	-	0%	-
2,000	650	33%	1,050
\$ 59,572,731	\$ 46,753,525	78%	\$ 59,571,781
-	-	0%	-
-	-	0%	-
-	-	0%	-
-	-	0%	-
\$ -	\$ -	0%	\$ -
(998,706)	(44,031,680)		(1,426,058)
\$ 80,629,404	\$ 37,596,430	47%	\$ 80,202,052

2025-2026 Budget to Actual Notes

None

Year over Year Notes

¹Decrease per Bond Debt Schedule

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	1,930	1,930	1,930	100%	1,930	100%	-
Revenues							
Interest on Investment	-	-	171	0%	171	0%	171
Cert of Participation - AspenView	-	-	-	0%	-	0%	-
Total Revenues	\$ -	\$ -	\$ 171	0%	\$ 171	0%	\$ 171
Total Sources	\$ 1,930	\$ 1,930	\$ 2,101	109%	\$ 2,101	109%	\$ 171
Expenditures							
Principal Retirement	885,000	885,000	-	0%	885,000	100%	-
Interest	235,825	235,825	117,913	50%	235,825	100%	-
Debt Issuance Costs & Fiscal Charges	4,000	4,000	2,000	50%	4,000	100%	-
Total Expenditures	\$ 1,124,825	\$ 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	1,124,825	1,124,825	100%	1,124,825	100%	-
Total Other Financing Sources (Uses)	\$ 1,124,825	\$ 1,124,825	\$ 1,124,825	100%	\$ 1,124,825	100%	\$ -
Change in Fund Balance	-	-	1,005,084		171	0%	(171)
Balance on Hand June 30	\$ 1,930	\$ 1,930	\$ 1,007,014	52177%	\$ 2,101	109%	\$ 171

	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	1,123,439	100%	1,123,439
	\$ 1,123,439	\$ 1,123,439	100%	\$ 1,123,439
	64	986,752		64
	\$ 1,930	\$ 988,618	51224%	\$ 1,930

2025-2026 Budget to Actual Notes
None

Unaudited for management use only

Douglas County School District



22 BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Building Fund - Fund 44
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
				as a % of Revised Budget			
Balance on Hand July 1	291,837,635	295,198,651	295,198,651	100%	295,198,651	100%	-
Revenues							
Bond Issuance	-	-	-	0%	-	0%	-
State Revenue from CDE	-	-	-	0%	-	0%	-
Interest	10,831,374	10,831,374	6,621,968	61%	12,514,527	116%	1,683,153
Total Revenue	\$ 10,831,374	\$ 10,831,374	\$ 6,621,968	61%	\$ 12,514,527	116%	\$ 1,683,153
Transfer to/from Other Funds	-	-	-	0%	-	0%	-
Total Sources	\$ 302,669,009	\$ 306,030,025	\$ 301,820,619	99%	\$ 307,713,178	101%	\$ 1,683,153
Expenditures							
Salaries	1,285,773	1,277,223	437,052	34%	992,464	78%	284,759
Benefits	457,855	466,405	150,688	32%	332,950	71%	133,455
Buildings & Building Improvements	108,302,361	160,325,754	34,127,487	21%	146,827,022	92%	13,498,732
Purchased Services	1,482,539	1,583,692	1,059,616	67%	4,535,338	286%	(2,951,646)
Supplies	531,180	531,180	82,015	15%	1,216,029	229%	(684,849)
Debt Issuance Costs & Fiscal Charges	-	4,422,125	-	0%	-	0%	4,422,125
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 112,059,708	\$ 168,606,379	\$ 35,856,857	21%	\$ 153,903,803	91%	\$ 14,702,576
Change in Fund Balance	(101,228,334)	(157,775,005)	(29,234,889)		(141,389,276)	90%	(16,385,729)
Balance on Hand June 30	\$ 190,609,301	\$ 137,423,646	\$ 265,963,762	194%	\$ 153,809,375	112%	\$ 16,385,729

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
-	-	0%	-
307,247,971	307,247,971	100%	307,247,971
-	-	0%	-
11,394,233	-	0%	8,631,901
\$ 318,642,204	\$ 307,247,971	96%	\$ 315,879,872
-	-	0%	-
\$ 318,642,204	\$ 307,247,971	96%	\$ 315,879,872
443,560	24,790	6%	215,246
155,028	5,665	4%	66,529
32,428,715	58,905	0%	17,802,520
3,201,798	247,064	8%	1,185,654
241,959	7,046	3%	140,725
1,270,136	1,020,135	80%	1,270,547
-	-	0%	-
\$ 37,741,196	\$ 1,363,605	4%	\$ 20,681,221
280,901,008	305,884,366		295,198,651
\$ 280,901,008	\$ 305,884,366	109%	\$ 295,198,651

2025-2026 Budget to Actual Notes

Unaudited for management use only

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
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

2025-2026							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	5,517,453	3,968,669	3,968,669	100%	3,968,669	100%	-
Revenues							
Health Insurance Premiums	66,569,837	66,569,837	34,733,162	52%	68,438,328	103%	1,868,491
Dental Insurance Premiums	3,959,198	3,959,198	1,988,044	50%	3,930,823	99%	(28,375)
Investment Earnings	8,826	8,826	-	0%	-	0%	(8,826)
Other	-	-	-	0%	-	0%	-
Total Revenues	\$ 70,537,861	\$ 70,537,861	\$ 36,721,206	52%	\$ 72,369,151	103%	\$ 1,831,290
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 76,055,314	\$ 74,506,530	\$ 40,689,875	55%	\$ 76,337,820	102%	\$ 1,831,290
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Health Plan	63,415,811	63,415,811	27,864,196	44%	62,896,984	99%	518,827
Dental Plan	3,959,198	3,959,198	2,005,304	51%	4,240,189	107%	(280,991)
Stop Loss Premiums	1,672,704	1,672,704	844,025	50%	2,025,659	121%	(352,955)
Purchased Services	1,215,775	1,215,775	975,635	80%	1,788,788	147%	(573,013)
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 70,263,488	\$ 70,263,488	\$ 31,689,160	45%	\$ 70,951,620	101%	\$ (688,132)
Change in Fund Balance	274,373	274,373	5,032,047		1,417,531	517%	(1,143,158)
Assigned to Contingency for Self-Insured Plans	\$ 3,245,129	\$ 3,245,129	\$ 3,245,129	100%	\$ 5,386,200	166%	\$ 2,141,071
Balance on Hand June 30	\$ 2,546,697	\$ 997,913	\$ 5,755,587	577%	\$ -	0%	\$ (997,913)

2024-2025				
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	3,848,953	3,848,953	100%	3,848,953
	61,393,571	31,930,329	52%	65,495,275
	3,929,977	1,873,882	48%	3,810,133
	52,087	8,821	17%	8,830
	-	0	0%	0
\$ 65,375,635	\$ 33,813,032	52%	\$ 69,314,237	
	-	-	0%	-
\$ 69,224,588	\$ 37,661,985	54%	\$ 73,163,190	
	-	-	0%	-
	59,651,928	28,929,530	48%	62,907,177
	3,929,977	1,894,079	48%	3,832,233
	1,292,167	666,386	52%	1,356,547
	1,108,044	558,949	50%	1,098,562
	-	-	0%	-
\$ 65,982,116	\$ 32,048,944	49%	\$ 69,194,518	
	(606,481)	1,764,088		119,719
\$ 3,242,472		0%	\$ 3,848,954	
\$ -	\$ 5,613,041	0%	\$ 119,718	

2025-2026 Budget to Actual Notes

Unaudited for management use only

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

	2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	587,369	621,264	621,264	100%	621,264	100%	-
Revenues							
Short Term Disability Insurance Premiums	933,382	933,382	472,559	51%	940,721	101%	7,339
Total Revenue	\$ 933,382	\$ 933,382	\$ 472,559	51%	\$ 940,721	101%	\$ 7,339
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 1,520,751	\$ 1,554,646	\$ 1,093,823	70%	\$ 1,561,985	100%	\$ 7,339
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Short Term Disability Insurance Claims	682,105	716,000	687,789	96%	716,000	100%	-
Purchased Services	91,770	91,770	-	0%	89,291	97%	2,479
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 773,875	\$ 807,770	\$ 687,789	85%	\$ 805,291	100%	\$ 2,479
Change in Fund Balance	159,507	125,612	(215,230)		135,430	108%	(9,818)
Balance on Hand June 30	\$ 746,876	\$ 746,876	\$ 406,034	54%	\$ 756,694	101%	\$ 9,818

	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	456,650	51%	928,334
	\$ 898,353	\$ 456,650	51%	\$ 928,334
	-	-	0%	-
	\$ 1,317,084	\$ 875,381	66%	\$ 1,347,065
	-	-	0%	-
	626,067	299,781	48%	597,635
	123,933	276,604	223%	128,166
	-	-	0%	-
	\$ 750,000	\$ 576,385	77%	\$ 725,801
	148,353	(119,735)		202,533
	\$ 567,084	\$ 298,996	53%	\$ 621,264

2025-2026 Budget to Actual Notes

None

Unaudited for management use only

TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

2025-2026							
	Adopted Annual Budget	Revised Annual Budget	Year to Date Actual	Year to Date as a % of Revised Budget	Year End Projection	Year End as a % of Revised Budget	Budget to Projection Variance
Balance on Hand July 1	35,879	37,200	37,200	100.00%	37,200	100.00%	-
Revenues							
Contributions	52,000	52,000	15,000	28.85%	30,000	57.69%	(22,000) ¹
Total Revenue	\$ 52,000	\$ 52,000	\$ 15,000	28.85%	\$ 30,000	57.69%	\$ (22,000)
Transfer from General Fund	-	-	-	0.00%	-	0.00%	-
Total Sources	\$ 87,879	\$ 89,200	\$ 52,200	58.52%	\$ 67,200	75.34%	\$ (22,000)
Expenditures							
Grants and Scholarships	49,000	49,000	48,625	99.23%	48,625	99.23%	375
Total Expenditures	\$ 49,000	\$ 49,000	\$ 48,625	99.23%	\$ 48,625	99.23%	\$ 375
Change in Fund Balance	3,000	3,000	(33,625)		(18,625)	-620.83%	21,625
Balance on Hand June 30	\$ 38,879	\$ 40,200	\$ 3,575	8.89%	\$ 18,575	46.21%	\$ 21,625

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
31,379	31,379	100.00%	31,379
52,000	27,321	52.54%	53,321
\$ 52,000	\$ 27,321	52.54%	\$ 53,321
-	-	0.00%	-
\$ 83,379	\$ 58,700	70.40%	\$ 84,700
47,500	48,000	101.05%	47,500
\$ 47,500	\$ 48,000	101.05%	\$ 47,500
4,500	(20,679)		5,821
\$ 35,879	\$ 10,700	29.82%	\$ 37,200

2025-2026 Budget to Actual Notes

¹Distribution from Trust significantly lower than budgeted; will adjust for Final Revised

Douglas County School District



22 CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,883,000	\$ 3,586,529	52.11%	\$ 6,882,322	99.99%	\$ 6,818,000	\$ 3,547,481	52.03%
Mill Levy/Override	1,473,000	766,486	52.04%	1,472,076	99.94%	1,475,000	763,783	51.78%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	230,000	117,883	51.25%	229,184	99.65%	185,000	86,983	47.02%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	128,000	62,898	49.14%	127,656	99.73%	100,000	48,048	48.05%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	100,000	94,153	94.15%	100,155	100.15%	90,000	82,447	91.61%
Rental/Lease	5,000	1,350	27.00%	4,710	94.20%	5,000	-	0.00%
Contributions/Donations	51,000	44,559	87.37%	50,173	98.38%	75,000	67,004	89.34%
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	249,000	128,156	51.47%	248,142	99.66%	262,000	116,433	44.44%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	(378,583)	(257,732)	68.08%	(378,010)	99.85%	(414,500)	(249,016)	60.08%
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	\$ 8,890,417	\$ 4,544,283	51.11%	\$ 8,886,408	99.95%	\$ 8,776,500	\$ 4,463,165	50.85%
Expenditures:								
Salaries	\$ 4,641,000	\$ 2,363,440	50.93%	\$ 4,601,923	99.16%	\$ 4,585,000	\$ 2,261,482	49.32%
Benefits	1,651,000	821,819	49.78%	1,647,636	99.80%	1,633,000	800,102	49.00%
Purchased Professional and Technical Services	189,000	96,760	51.20%	188,456	99.71%	174,000	79,718	45.81%
Purchased Property Services	430,000	233,061	54.20%	425,216	98.89%	399,000	187,955	47.11%
Other Purchased Services	799,000	427,713	53.53%	779,696	97.58%	709,000	378,593	53.40%
Supplies	315,000	141,598	44.95%	312,408	99.18%	303,500	123,767	40.78%
Property	722,000	118,972	16.48%	713,452	98.82%	580,000	131,154	22.61%
Other Expenses	119,000	14,203	11.93%	118,188	99.32%	117,000	12,007	10.26%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	10,000	3,971	39.71%	9,046	90.46%	5,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,876,000	\$ 4,221,537	47.56%	\$ 8,796,022	99.10%	\$ 8,505,500	\$ 3,974,777	46.73%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 28,298,700	\$ 14,229,420	50.28%	\$ 28,227,004	99.75%	\$ 27,763,628	\$ 13,858,796	49.92%
Mill Levy/Override	6,064,879	3,051,683	50.32%	6,068,899	100.07%	5,996,806	2,997,526	49.99%
Tuition	1,381,823	793,190	57.40%	1,085,523	78.56%	1,783,184	1,028,360	57.67%
Transportation Fees	435,000	416,023	95.64%	435,000	100.00%	420,620	414,718	98.60%
Earnings on Investments	552,981	247,707	44.79%	552,980	100.00%	630,000	287,155	45.58%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	928,500	648,168	69.81%	907,500	97.74%	744,000	473,384	63.63%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,901	720,479	92.86%	775,901	100.00%	775,797	745,896	96.15%
Rental/Lease	95,000	84,521	88.97%	95,000	100.00%	150,000	83,855	55.90%
Contributions/Donations	161,400	122,149	75.68%	152,400	94.42%	906,938	62,260	6.86%
Miscellaneous Revenue	-	33,518	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	1,098,708	550,672	50.12%	988,330	89.95%	1,012,898	502,438	49.60%
Other State Revenue	1,182,402	377,850	31.96%	1,042,780	88.19%	75,000	89,100	118.80%
Grants Federal	647,441	357,441	55.21%	357,441	55.21%	-	26,435	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	250,000	0.00%	700,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 41,622,735	\$ 21,632,819	51.97%	\$ 40,938,758	98.36%	\$ 40,958,871	\$ 20,569,923	50.22%
Expenditures:								
Salaries	\$ 22,019,455	\$ 9,477,314	43.04%	\$ 21,998,028	99.90%	\$ 21,028,891	\$ 9,195,208	43.73%
Benefits	7,322,892	3,217,024	43.93%	6,688,224	91.33%	6,947,345	2,910,887	41.90%
Purchased Professional and Technical Services	917,169	314,047	34.24%	874,104	95.30%	916,860	346,118	37.75%
Purchased Property Services	4,826,970	2,927,565	60.65%	4,833,720	100.14%	4,908,713	2,512,820	51.19%
Other Purchased Services	3,672,409	2,201,571	59.95%	3,594,504	97.88%	3,101,615	1,843,852	59.45%
Supplies	1,298,795	467,062	35.96%	1,268,720	97.68%	1,667,965	436,827	26.19%
Property	1,043,863	103,451	9.91%	1,005,000	96.28%	2,040,338	689,855	33.81%
Other Expenses	298,730	61,418	20.56%	391,550	131.07%	111,300	45,715	41.07%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	219,000	216,542	98.88%	276,000	126.03%	234,000	194,037	82.92%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 41,619,282	\$ 18,985,994	45.62%	\$ 40,929,850	98.34%	\$ 40,957,027	\$ 18,175,319	44.38%

Aspen View Academy
Due to timing, Q2 Financials are not available

	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 - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,868,124	\$ 2,466,445	24.99%	\$ 9,833,678	99.65%	\$ 9,474,464	\$ 4,755,347	50.19%
Mill Levy/Override	2,136,287	528,827	24.75%	2,134,891	99.93%	2,055,031	1,027,673	50.01%
Tuition	340,012	95,342	28.04%	340,012	100.00%	345,617	80,825	23.39%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	371,800	125,636	33.79%	371,800	100.00%	398,900	240,665	60.33%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	137,500	52,931	38.50%	137,500	100.00%	137,800	100,258	72.76%
Community Service Activities	193,000	17,645	9.14%	193,000	100.00%	193,000	42,732	22.14%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,500	6,760	32.97%	20,500	100.00%	20,500	6,548	31.94%
Contributions/Donations	36,000	1,653	4.59%	36,000	100.00%	64,140	61,692	96.18%
Miscellaneous Revenue	6,600	1,486	22.51%	6,600	100.00%	6,100	3,003	49.23%
Categorical Revenue	9,165	5,803	63.31%	9,165	100.00%	9,165	105,861	1155.05%
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	100.00%	52,394	52,394	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	337,403	84,049	24.91%	337,403	100.00%	337,403	169,266	50.17%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 13,557,870	\$ 3,386,576	24.98%	\$ 13,522,028	99.74%	\$ 13,101,537	\$ 6,653,287	50.78%
Expenditures:								
Salaries	\$ 7,043,835	\$ 1,765,747	25.07%	\$ 7,043,835	100.00%	\$ 6,952,783	\$ 3,123,878	44.93%
Benefits	1,857,907	455,402	24.51%	1,857,907	100.00%	1,847,264	803,349	43.49%
Purchased Professional and Technical Services	156,249	23,172	14.83%	156,249	100.00%	144,849	58,296	40.25%
Purchased Property Services	1,965,451	587,486	29.89%	1,965,451	100.00%	1,948,882	1,065,850	54.69%
Other Purchased Services	1,187,526	249,684	21.03%	1,187,032	99.96%	1,021,310	541,293	53.00%
Supplies	601,693	69,226	11.51%	602,343	100.11%	602,351	267,698	44.44%
Property	394,500	30,573	7.75%	394,500	100.00%	416,185	69,292	16.65%
Other Expenses	96,850	11,397	11.77%	96,850	100.00%	90,405	30,533	33.77%
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	\$ 13,304,011	\$ 3,192,686	24.00%	\$ 13,304,167	100.00%	\$ 13,024,029	\$ 5,960,188	45.76%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,469,542	\$ 3,698,495	49.51%	\$ 7,413,805	99.25%	\$ 5,971,867	\$ 2,942,546	49.27%
Mill Levy/Override	1,612,456	791,523	49.09%	1,600,422	99.25%	1,291,631	634,354	49.11%
Tuition	9,974	1,440	14.44%	9,734	97.59%	4,675	3,732	79.82%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	100,000	43,319	43.32%	100,000	100.00%	196,412	118,548	60.36%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	328,811	269,644	82.01%	327,677	99.66%	322,411	262,039	81.27%
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%	200	0.00%	6,823	20	0.29%
Contributions/Donations	-	-	0.00%	-	0.00%	675	675	100.00%
Miscellaneous Revenue	5,000	1,726	34.52%	5,000	100.00%	13,611	9,534	70.05%
Categorical Revenue	277,259	121,725	43.90%	277,259	100.00%	266,127	133,738	50.25%
Other State Revenue	233,755	-	0.00%	239,910	102.63%	61,733	-	0.00%
Grants Federal	577,500	297,274	51.48%	577,500	100.00%	154,893	40,681	26.26%
Fund Transfer	(1,515,114)	(2,186,086)	144.29%	(2,436,807)	160.83%	(2,855,817)	(398,413)	13.95%
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	\$ 9,099,183	\$ 3,039,181	33.40%	\$ 8,114,700	89.18%	\$ 5,461,629	\$ 3,773,440	69.09%
Expenditures:								
Salaries	\$ 4,250,094	\$ 2,066,457	48.62%	\$ 4,362,008	102.63%	\$ 3,634,473	\$ 1,814,583	49.93%
Benefits	1,676,919	660,237	39.37%	1,715,909	102.33%	1,388,126	564,909	40.70%
Purchased Professional and Technical Services	378,630	160,088	42.28%	369,610	97.62%	292,737	151,415	51.72%
Purchased Property Services	1,018,631	418,055	41.04%	948,096	93.08%	781,048	383,456	49.10%
Other Purchased Services	972,709	480,480	49.40%	952,631	97.94%	740,232	344,054	46.48%
Supplies	464,893	187,946	40.43%	464,363	99.89%	311,978	161,388	51.73%
Property	704,608	387,273	54.96%	679,608	96.45%	621,739	59,482	9.57%
Other Expenses	236,363	480	0.20%	2,000	0.85%	206,668	31,913	15.44%
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	\$ 9,702,847	\$ 4,361,017	44.95%	\$ 9,494,225	97.85%	\$ 7,977,001	\$ 3,511,199	44.02%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,923,551	\$ 2,452,783	49.82%	\$ 4,923,551	100.00%	\$ 4,762,373	\$ 2,378,595	49.95%
Mill Levy/Override	1,048,044	522,306	49.84%	1,048,044	100.00%	1,023,959	512,711	50.07%
Tuition	997,968	544,534	54.56%	997,968	100.00%	980,021	528,987	53.98%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	85,000	46,652	54.89%	85,000	100.00%	80,000	52,288	65.36%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	200,000	128,420	64.21%	200,000	100.00%	215,000	132,405	61.58%
Community Service Activities	458,850	238,396	51.96%	458,850	100.00%	483,750	255,545	52.83%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	75,000	37,130	49.51%	75,000	100.00%	75,000	36,345	48.46%
Contributions/Donations	-	382	0.00%	-	0.00%	-	389	0.00%
Miscellaneous Revenue	11,500	11,004	95.69%	11,500	100.00%	5,000	471	9.42%
Categorical Revenue	65,000	-	0.00%	65,000	100.00%	65,000	22,549	34.69%
Other State Revenue	168,620	84,373	50.04%	168,620	100.00%	171,124	71,298	41.66%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	17,000	16,944	99.67%	17,000	100.00%	-	-	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%	9,523	-	0.00%
Total Revenue	\$ 8,050,533	\$ 4,082,924	50.72%	\$ 8,050,533	100.00%	\$ 7,870,750	\$ 3,991,583	50.71%
Expenditures:								
Salaries	\$ 3,953,500	\$ 1,590,218	40.22%	\$ 3,953,500	100.00%	\$ 3,874,661	\$ 1,628,723	42.04%
Benefits	1,424,575	596,793	41.89%	1,424,575	100.00%	1,375,560	604,031	43.91%
Purchased Professional and Technical Services	434,500	218,991	50.40%	434,500	100.00%	367,500	188,672	51.34%
Purchased Property Services	881,515	526,183	59.69%	881,515	100.00%	868,290	472,230	54.39%
Other Purchased Services	525,573	242,364	46.11%	525,573	100.00%	432,150	214,566	49.65%
Supplies	307,200	138,103	44.96%	307,200	100.00%	307,200	136,812	44.54%
Property	304,000	141,625	46.59%	304,000	100.00%	400,735	23,957	5.98%
Other Expenses	19,600	6,863	35.01%	19,600	100.00%	19,600	10,187	51.97%
Other Uses of Funds	200,000	111,890	55.94%	200,000	100.00%	215,000	88,145	41.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	9,523	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	9,523	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,050,463	\$ 3,573,028	44.38%	\$ 8,050,463	100.00%	\$ 7,870,219	\$ 3,376,846	42.91%

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

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,846,781	\$ 3,014,240	51.55%	\$ 5,846,781	100.00%	\$ 4,958,796	\$ 2,319,994	46.79%
Mill Levy/Override	1,230,887	635,697	51.65%	1,230,887	100.00%	1,054,871	492,237	46.66%
Tuition	12,000	7,000	58.33%	12,000	100.00%	11,000	3,000	27.27%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	36,500	21,629	59.26%	36,500	100.00%	34,000	26,287	77.31%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	124,050	91,423	73.70%	124,050	100.00%	89,650	80,956	90.30%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	60,000	48,528	80.88%	60,000	100.00%	-	47,595	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	12,000	9,808	81.73%	12,000	100.00%	57,000	2,059	3.61%
Miscellaneous Revenue	1,750	1,986	113.51%	1,750	100.00%	1,689	440	26.05%
Categorical Revenue	-	-	0.00%	-	0.00%	185,585	-	0.00%
Other State Revenue	537,477	281,836	52.44%	537,477	100.00%	132,903	193,927	145.92%
Grants Federal	-	(62)	0.00%	-	0.00%	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	\$ 7,861,445	\$ 4,112,086	52.31%	\$ 7,861,445	100.00%	\$ 6,714,452	\$ 3,166,494	47.16%
Expenditures:								
Salaries	\$ 3,325,409	\$ 1,575,286	47.37%	\$ 3,325,409	100.00%	\$ 2,861,879	\$ 1,352,962	47.28%
Benefits	1,112,844	482,110	43.32%	1,112,844	100.00%	952,326	421,840	44.30%
Purchased Professional and Technical Services	239,000	88,984	37.23%	239,000	100.00%	225,250	99,174	44.03%
Purchased Property Services	1,301,658	788,359	60.57%	1,301,658	100.00%	1,050,532	594,186	56.56%
Other Purchased Services	1,057,240	535,945	50.69%	1,057,240	100.00%	828,549	373,923	45.13%
Supplies	364,222	199,260	54.71%	364,222	100.00%	259,382	164,400	63.38%
Property	287,270	40,489	14.09%	287,270	100.00%	211,360	26,246	12.42%
Other Expenses	153,600	26,300	17.12%	153,600	100.00%	22,740	12,805	56.31%
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	\$ 7,841,243	\$ 3,736,733	47.65%	\$ 7,841,243	100.00%	\$ 6,412,018	\$ 3,045,536	47.50%

HOPE Online Learning Academy
Due to timing, Q2 Financials are not available

	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 - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 16,470,310	\$ 8,415,424	51.09%	\$ 16,470,310	100.00%	\$ 18,816,154	\$ 7,790,587	41.40%
Mill Levy/Override	3,566,726	1,822,557	51.10%	3,566,726	100.00%	-	1,702,529	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	135,028	157,020	116.29%	135,028	100.00%	-	180,179	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	474,185	298,021	62.85%	474,185	100.00%	514,000	107,083	20.83%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	169,190	166,310	98.30%	169,190	100.00%	140,000	176,418	126.01%
Rental/Lease	21,028	26,587	126.44%	21,028	100.00%	-	16,400	0.00%
Contributions/Donations	265,605	271,371	102.17%	265,605	100.00%	-	3,888	0.00%
Miscellaneous Revenue	1,984	2,012	101.41%	1,984	100.00%	-	28,148	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	841,862	440,510	52.33%	841,862	100.00%	366,713	308,013	83.99%
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	\$ 21,945,917	\$ 11,599,813	52.86%	\$ 21,945,917	100.00%	\$ 19,836,867	\$ 10,313,246	51.99%
Expenditures:								
Salaries	\$ 9,003,784	\$ 4,152,652	46.12%	\$ 9,003,784	100.00%	\$ 7,992,354	\$ 3,442,378	43.07%
Benefits	2,515,009	1,145,275	45.54%	2,515,009	100.00%	2,369,645	946,594	39.95%
Purchased Professional and Technical Services	2,343,296	1,167,151	49.81%	2,343,296	100.00%	2,324,522	498,921	21.46%
Purchased Property Services	4,099,650	2,586,258	63.08%	4,099,650	100.00%	2,971,350	1,654,001	55.66%
Other Purchased Services	1,628,099	807,866	49.62%	1,628,099	100.00%	1,158,518	656,250	56.65%
Supplies	1,288,792	950,822	73.78%	1,288,792	100.00%	1,043,800	615,370	58.95%
Property	-	-	0.00%	-	0.00%	-	-	0.00%
Other Expenses	98,333	59,009	60.01%	98,333	100.00%	214,872	71,126	33.10%
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	710,000	66.67%	1,065,000	100.00%	1,045,000	552,500	52.87%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 22,041,962	\$ 11,579,031	52.53%	\$ 22,041,962	100.00%	\$ 19,120,061	\$ 8,437,141	44.13%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,159,811	\$ 3,684,041	51.45%	\$ 7,187,172	100.38%	\$ 7,140,257	\$ 3,637,857	50.95%
Mill Levy/Override	1,570,339	797,866	50.81%	1,557,146	99.16%	1,565,991	795,037	50.77%
Tuition	135,750	67,875	50.00%	130,600	96.21%	130,140	64,715	49.73%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	110,000	60,177	54.71%	120,000	109.09%	125,005	67,857	54.28%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	216,521	179,624	82.96%	220,000	101.61%	191,952	170,781	88.97%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	75,000	39,324	52.43%	78,500	104.67%	71,009	40,063	56.42%
Rental/Lease	11,500	2,885	25.09%	11,500	100.00%	-	-	0.00%
Contributions/Donations	50,000	38,572	77.14%	50,000	100.00%	41,527	20,922	50.38%
Miscellaneous Revenue	54,990	54,990	100.00%	54,990	100.00%	-	88,259	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	109,004	55,160	50.60%	107,254	98.39%	113,642	54,758	48.18%
Grants Federal	2,243	4,147	184.90%	4,147	184.89%	-	2,243	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	210,000	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	90,368	-	0.00%
Cap Reserve Bond Revenue	255,636	127,808	50.00%	255,636	100.00%	257,568	129,215	50.17%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,750,794	\$ 5,112,469	52.43%	\$ 9,776,944	100.27%	\$ 9,937,459	\$ 5,071,707	51.04%
Expenditures:								
Salaries	\$ 5,101,920	\$ 2,539,749	49.78%	\$ 5,101,920	100.00%	\$ 5,237,061	\$ 2,639,752	50.41%
Benefits	1,629,219	803,754	49.33%	1,629,219	100.00%	1,571,250	778,848	49.57%
Purchased Professional and Technical Services	789,126	398,236	50.47%	785,000	99.48%	724,802	357,439	49.32%
Purchased Property Services	1,362,577	755,473	55.44%	1,332,577	97.80%	1,302,919	696,915	53.49%
Other Purchased Services	147,226	68,771	46.71%	147,226	100.00%	141,687	71,245	50.28%
Supplies	487,361	187,899	38.55%	467,361	95.90%	503,451	241,530	47.97%
Property	120,000	59,480	49.57%	110,000	91.67%	411,975	234,879	57.01%
Other Expenses	42,000	31,646	75.35%	42,000	100.00%	33,599	25,860	76.97%
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%	7,500	-	0.00%
Cap Reserve Expense	2,070,000	-	0.00%	-	0.00%	2,000,000	-	0.00%
Total Expenditures	\$ 11,749,429	\$ 4,845,008	41.24%	\$ 9,615,303	81.84%	\$ 11,934,244	\$ 5,046,468	42.29%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,777,667	\$ 3,899,295	50.13%	\$ 7,777,667	100.00%	\$ 7,629,428	\$ 3,825,079	50.14%
Mill Levy/Override	1,665,941	833,789	50.05%	1,665,941	100.00%	1,652,632	824,208	49.87%
Tuition	545,615	284,615	52.16%	545,615	100.00%	595,590	291,983	49.02%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	170,000	121,907	71.71%	170,000	100.00%	220,000	121,890	55.40%
Food Services	-	6	0.00%	6	0.00%	-	-	0.00%
Pupil Activities	104,916	53,607	51.10%	104,916	100.00%	76,661	45,801	59.74%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,000	14,235	71.18%	20,000	100.00%	5,000	1,403	28.05%
Contributions/Donations	-	14,085	0.00%	14,085	0.00%	132,986	108,765	81.79%
Miscellaneous Revenue	153,455	136,840	89.17%	139,370	90.82%	130,212	126,450	97.11%
Categorical Revenue	254,713	135,496	53.20%	254,713	100.00%	273,885	114,499	41.81%
Other State Revenue	450,415	159,527	35.42%	450,415	100.00%	454,065	170,946	37.65%
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	\$ 11,142,722	\$ 5,653,403	50.74%	\$ 11,142,728	100.00%	\$ 11,170,459	\$ 5,631,024	50.41%
Expenditures:								
Salaries	\$ 6,040,945	\$ 2,745,162	45.44%	\$ 6,040,945	100.00%	\$ 5,924,168	\$ 2,686,322	45.35%
Benefits	1,812,627	836,520	46.15%	1,812,627	100.00%	1,777,833	800,674	45.04%
Purchased Professional and Technical Services	393,911	190,587	48.38%	393,911	100.00%	499,451	228,922	45.83%
Purchased Property Services	1,014,000	528,650	52.14%	1,014,000	100.00%	993,895	512,011	51.52%
Other Purchased Services	897,801	466,665	51.98%	897,801	100.00%	660,550	339,338	51.37%
Supplies	545,940	338,414	61.99%	545,940	100.00%	490,450	308,677	62.94%
Property	392,980	93,025	23.67%	392,980	100.00%	404,695	241,026	59.56%
Other Expenses	20,002	17,140	85.69%	20,002	100.00%	18,000	16,611	92.28%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 11,118,206	\$ 5,216,164	46.92%	\$ 11,118,206	100.00%	\$ 10,769,042	\$ 5,133,581	47.67%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,052,273	\$ 3,582,087	50.79%	\$ 7,052,273	100.00%	\$ 6,336,797	\$ 3,542,560	55.90%
Mill Levy/Override	1,475,819	750,830	50.88%	1,475,819	100.00%	1,424,480	747,824	52.50%
Tuition	200,000	111,358	55.68%	200,000	100.00%	200,000	109,464	54.73%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	38,856	64.76%	60,000	100.00%	50,000	53,789	107.58%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	167,510	70,776	42.25%	167,510	100.00%	151,218	60,922	40.29%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	90,821	90,586	99.74%	90,821	100.00%	89,136	86,846	97.43%
Rental/Lease	93,500	51,195	54.75%	93,500	100.00%	85,000	52,110	61.31%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	9,360	0.00%	15,000	0.00%	-	-	0.00%
Categorical Revenue	117,033	-	0.00%	117,033	100.00%	125,223	123,116	98.32%
Other State Revenue	273,165	142,532	52.18%	273,165	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	(60,000)	(30,000)	50.00%	(60,000)	100.00%	-	-	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	\$ 9,558,821	\$ 4,906,280	51.33%	\$ 9,573,821	100.16%	\$ 8,766,060	\$ 4,790,145	54.64%
Expenditures:								
Salaries	\$ 4,385,712	\$ 2,147,180	48.96%	\$ 4,385,712	100.00%	\$ 4,174,094	\$ 2,128,262	50.99%
Benefits	1,573,665	684,444	43.49%	1,573,665	100.00%	1,454,679	695,030	47.78%
Purchased Professional and Technical Services	217,366	113,692	52.30%	217,366	100.00%	282,548	116,979	41.40%
Purchased Property Services	1,923,273	1,140,774	59.31%	1,923,273	100.00%	1,517,808	855,913	56.39%
Other Purchased Services	669,399	343,390	51.30%	669,399	100.00%	538,783	307,756	57.12%
Supplies	389,534	250,127	64.21%	389,534	100.00%	361,844	304,736	84.22%
Property	43,310	6,679	15.42%	43,310	100.00%	41,300	13,445	32.55%
Other Expenses	105,000	21,909	20.87%	105,000	100.00%	240,730	21,605	8.97%
Other Uses of Funds	-	70,154	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	130,000	63,592	48.92%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,307,258	\$ 4,778,349	51.34%	\$ 9,307,258	100.00%	\$ 8,741,786	\$ 4,507,317	51.56%

Platte River Academy
Due to timing, Q2 Financials are not available

	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 - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,740,289	\$ 2,448,522	51.65%	\$ 4,740,289	100.00%	\$ 4,713,570	\$ 2,372,217	50.33%
Mill Levy/Override	1,026,533	530,285	51.66%	1,026,533	100.00%	1,033,734	518,446	50.15%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	33,186	18,186	54.80%	33,186	100.00%	37,735	20,768	55.03%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	581,525	497,863	85.61%	581,525	100.00%	608,489	474,983	78.06%
Community Service Activities	3,000	3,000	100.00%	3,000	100.00%	3,608	2,250	62.36%
Other Local Revenue	-	-	0.00%	-	0.00%	564	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	16,440	16,440	100.00%
Contributions/Donations	1,622	1,622	100.00%	1,622	100.00%	7,226	6,793	94.01%
Miscellaneous Revenue	598	598	100.00%	598	100.00%	182,175	2,186	1.20%
Categorical Revenue	269,527	84,757	31.45%	269,527	100.00%	256,950	65,613	25.54%
Other State Revenue	76,160	47,963	62.98%	76,160	100.00%	98,835	40,708	41.19%
Grants Federal	61,573	-	0.00%	61,573	100.00%	-	-	0.00%
Fund Transfer	46,258	46,258	100.00%	46,258	100.00%	48,027	48,027	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	192,341	6,487	3.37%	192,341	100.00%	-	68,280	0.00%
Total Revenue	\$ 7,032,612	\$ 3,685,542	52.41%	\$ 7,032,612	100.00%	\$ 7,007,354	\$ 3,636,710	51.90%
Expenditures:								
Salaries	\$ 3,575,199	\$ 1,581,689	44.24%	\$ 3,575,199	100.00%	\$ 3,539,906	\$ 1,471,530	41.57%
Benefits	1,176,661	499,436	42.45%	1,176,661	100.00%	1,084,703	408,554	37.67%
Purchased Professional and Technical Services	193,043	114,912	59.53%	193,043	100.00%	262,138	152,345	58.12%
Purchased Property Services	1,004,399	655,804	65.29%	1,004,399	100.00%	1,023,194	573,489	56.05%
Other Purchased Services	496,813	319,339	64.28%	496,813	100.00%	510,925	318,574	62.35%
Supplies	217,436	111,493	51.28%	217,436	100.00%	241,578	125,169	51.81%
Property	44,897	33,614	74.87%	44,897	100.00%	320,807	280,520	87.44%
Other Expenses	20,897	15,395	73.67%	20,897	100.00%	28,870	13,973	48.40%
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	253,914	6,517	2.57%	253,914	100.00%	182,562	73,403	40.21%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	66,518	-	0.00%
Total Expenditures	\$ 7,008,260	\$ 3,338,201	47.63%	\$ 7,008,260	100.00%	\$ 7,261,200	\$ 3,417,557	47.07%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,122,109	\$ 7,238,541	51.26%	\$ 14,122,109	100.00%	\$ 13,903,500	\$ 6,922,286	49.79%
Mill Levy/Override	3,058,581	1,534,329	50.16%	3,058,581	100.00%	2,992,600	1,512,867	50.55%
Tuition	812,418	322,362	39.68%	812,418	100.00%	868,000	327,982	37.79%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	130,000	83,086	63.91%	130,000	100.00%	68,000	16,669	24.51%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	543,231	452,346	83.27%	543,231	100.00%	477,880	459,441	96.14%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	90,000	44,379	49.31%	90,000	100.00%	80,000	42,306	52.88%
Contributions/Donations	120,000	120,000	100.00%	120,000	100.00%	120,000	120,000	100.00%
Miscellaneous Revenue	35,000	31,002	88.58%	35,000	100.00%	20,000	33,685	168.43%
Categorical Revenue	857,160	286,243	33.39%	857,160	100.00%	821,840	384,443	46.78%
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	150,000	141,064	94.04%	150,000	100.00%	70,000	439,632	628.05%
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	\$ 20,068,499	\$ 10,253,352	51.09%	\$ 20,068,499	100.00%	\$ 19,431,820	\$ 10,259,311	52.80%
Expenditures:								
Salaries	\$ 10,445,280	\$ 5,273,727	50.49%	\$ 10,445,280	100.00%	\$ 9,257,509	\$ 4,618,806	49.89%
Benefits	3,551,089	1,695,401	47.74%	3,551,089	100.00%	4,464,185	1,564,898	35.05%
Purchased Professional and Technical Services	426,395	197,833	46.40%	426,395	100.00%	371,366	206,044	55.48%
Purchased Property Services	2,188,817	1,382,409	63.16%	2,188,817	100.00%	2,168,608	1,412,827	65.15%
Other Purchased Services	1,632,418	826,744	50.65%	1,632,418	100.00%	1,321,607	767,085	58.04%
Supplies	802,850	421,734	52.53%	802,850	100.00%	659,506	421,269	63.88%
Property	307,000	17,401	5.67%	307,000	100.00%	151,000	112,274	74.35%
Other Expenses	62,000	-	0.00%	62,000	100.00%	43,500	97,689	224.57%
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	\$ 19,415,849	\$ 9,815,249	50.55%	\$ 19,415,849	100.00%	\$ 18,437,281	\$ 9,200,892	49.90%

STEM School Highlands Ranch
Due to timing, Q2 Financials are not available

	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 - 2nd Quarter
For the Period Ended December 31, 2025

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q2 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q2 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,378,424	\$ 4,185,713	49.96%	\$ 8,343,145	99.58%	\$ 8,000,966	\$ 4,011,320	50.14%
Mill Levy/Override	1,777,637	888,278	49.97%	1,773,858	99.79%	1,718,268	859,408	50.02%
Tuition	365,375	144,114	39.44%	353,374	96.72%	320,150	170,574	53.28%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	92,000	50,665	55.07%	95,300	103.59%	132,000	73,855	55.95%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	369,750	314,179	84.97%	369,300	99.88%	352,600	325,620	92.35%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	2,700	2,835	105.00%	3,100	114.81%	1,500	1,720	114.67%
Contributions/Donations	68,500	50,085	73.12%	72,700	106.13%	68,500	49,482	72.24%
Miscellaneous Revenue	186,416	7,331	3.93%	171,966	92.25%	131,686	4,761	3.62%
Categorical Revenue	281,545	140,878	50.04%	281,776	100.08%	288,261	120,102	41.66%
Other State Revenue	97,024	19,928	20.54%	98,161	101.17%	138,672	19,310	13.92%
Grants Federal	95,000	-	0.00%	106,645	112.26%	-	-	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	\$ 11,799,371	\$ 5,804,006	49.19%	\$ 11,754,325	99.62%	\$ 11,237,603	\$ 5,636,151	50.15%
Expenditures:								
Salaries	\$ 5,740,940	\$ 2,964,802	51.64%	\$ 5,767,230	100.46%	\$ 5,601,868	\$ 2,806,475	50.10%
Benefits	1,815,080	726,088	40.00%	1,820,828	100.32%	1,882,305	772,486	41.04%
Purchased Professional and Technical Services	429,099	149,848	34.92%	403,800	94.10%	556,035	200,606	36.08%
Purchased Property Services	1,863,020	1,179,419	63.31%	1,863,520	100.03%	1,846,391	1,010,511	54.73%
Other Purchased Services	845,819	436,703	51.63%	823,194	97.33%	804,860	418,388	51.98%
Supplies	405,212	255,953	63.17%	403,070	99.47%	408,359	252,358	61.80%
Property	120,750	51,924	43.00%	122,892	101.77%	107,892	69,401	64.32%
Other Expenses	579,451	68,564	11.83%	549,791	94.88%	688,417	22,009	3.20%
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	\$ 11,799,371	\$ 5,833,301	49.44%	\$ 11,754,325	99.62%	\$ 11,896,127	\$ 5,552,234	46.67%

Douglas County School District

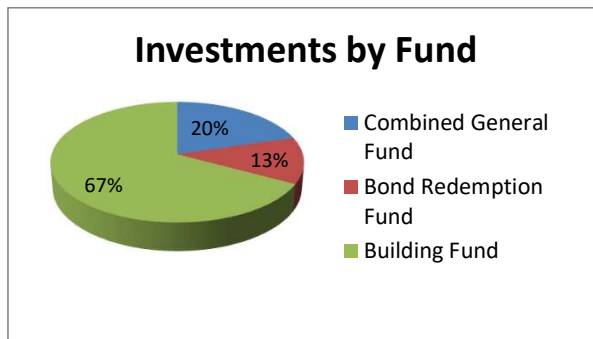
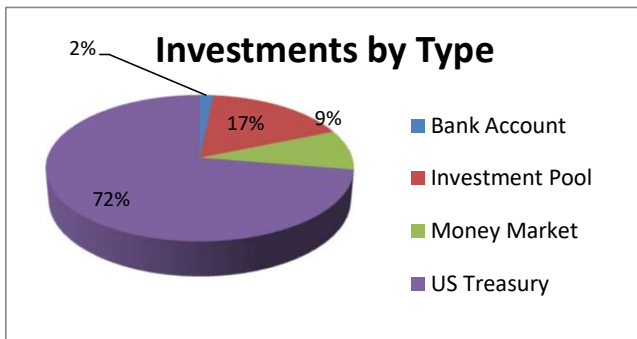


APPENDIX

Douglas County School District Second Quarter Ended 12/31/2025

Investments by Type by Fund

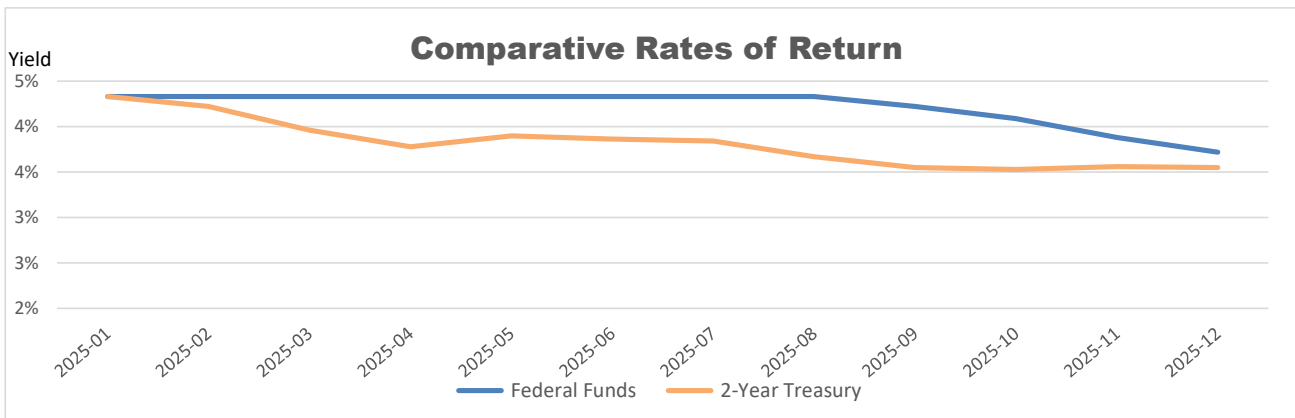
	Combined General Fund	Bond Redemption Fund	Building Fund	Total
Bank Account	\$ 5,461,363	\$ -	\$ -	\$ 5,461,363
Investment Pool	55,011,556	2,399,874	-	57,411,430
Money Market	-	-	29,553,901	29,553,901
US Treasury	-	-	242,514,534	242,514,534
Total	\$ 82,672,919	\$ 50,399,874	\$ 272,068,435	\$ 405,141,228



Investment Income by Fund

	Invested Balance	Q2 - Quarterly Interest	Interest YTD	Q2 Yield %
Combined General Fund*	\$ 82,672,919	\$ 1,540,540	\$ 3,452,204	4.27%
Bond Redemption Fund**	50,399,874	970,333	1,786,648	4.15%
Building Fund	272,068,435	3,105,655	6,155,842	4.31%
Total	\$ 405,141,228	\$ 5,616,528	\$ 11,394,694	4.27%

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



*Rates obtained from federalreserve.gov

Douglas County School District
Second Quarter Ended 12/31/2025
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
<u>Combined General Fund</u>								
Bank Account	Earnings Credit	AAAm	N/A	N/A	N/A	N/A	\$ 6,815,026	\$ 5,461,363
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.30%	73,202,384	52,944,212
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	2,067,345
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	8/26/2025	8/25/2026	364	4.07%	22,200,000	22,200,000
Total							\$ 163,270,525	\$ 82,672,919
<u>Bond Redemption Fund</u>								
UMB	CSafe	AAAm	N/A	N/A	N/A	4.26%	\$ 1,990,691	\$ 2,399,874
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.34%	1,033,838	0
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	48,000,000
Total							\$ 88,024,530	\$ 50,399,874
<u>Building Funds</u>								
Government & Agency Bonds	US Treasury Notes	Aaa	12/30/2024	Various	Various	4.34%	\$ 258,415,932	\$ 242,514,534
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	29,553,901
Total							\$ 295,883,913	\$ 272,068,435
Total							\$ 547,178,967	\$ 405,141,228
							-	-

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
2nd Quarter Budget to Actual
For the Period Ended December 31, 2025

2025-2026								2024-2025			
	Adopted Annual Budget	Revised 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	-	-	(0)	0.00%	(0)	0.00%	0	-	-	0.00%	-
Revenues											
Tuition	1,615,600	1,603,600	918,999	57.31%	1,146,613	71.50%	684,601 ¹	1,283,376	640,628	49.92%	1,231,044
Other	-	-	(15)	0.00%	(15)	0.00%	15	22,008	38,346	174.24%	22,008
Total Revenue	\$ 1,615,600	\$ 1,603,600	\$ 918,984	57.31%	\$ 1,146,598	71.50%	\$ 684,616	\$ 1,305,384	\$ 678,974	52.01%	\$ 1,253,052
Transfer from General Fund	365,560	365,560	365,560	100.00%	365,560	100.00%	-	180,238	74,613	41.40%	180,238
Total Sources	\$ 1,981,160	\$ 1,969,160	\$ 1,284,544	65.23%	\$ 1,512,158	76.79%	\$ 684,616	\$ 1,485,622	\$ 753,587	50.73%	\$ 1,433,290
Expenditures											
Salaries	1,060,183	1,061,208	421,219	39.69%	592,569	55.84%	639,989	803,523	421,098	52.41%	845,141
Benefits	365,858	366,093	165,004	45.07%	232,126	63.41%	201,089	274,991	153,108	55.68%	306,488
Purchased Services	179,293	179,293	66,799	37.26%	65,516	36.54%	112,494	153,030	65,239	42.63%	147,141
Supplies	247,994	247,994	125,102	50.45%	190,560	76.84%	122,892 ²	206,806	73,863	35.72%	101,745
Equipment	69,596	68,336	-	0.00%	-	0.00%	68,336	20,000	-	0.00%	17,776
Field Trips & Other	46,236	46,236	12,807	27.70%	51,426	111.23%	33,429	27,272	18,517	67.90%	14,998
Total Expenditures	\$ 1,969,160	\$ 1,969,160	\$ 790,931	40.17%	\$ 1,132,197	57.50%	\$ 1,178,229	\$ 1,485,622	\$ 731,825	49.26%	\$ 1,433,290
Change in Fund Balance	12,000	-	493,613		379,961		(493,613)	-	21,762		(0)
Balance on Hand June 30	\$ 12,000	\$ -	\$ 493,613	0.00%	\$ 379,961	0.00%	\$ (493,613)	\$ -	\$ 21,762	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

Unaudited for management use only