

Douglas County School District

Quarterly Financial Report | Period Ending March 31, 2026



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Drew Phelps, Director of Budget
May 12, 2026

Douglas County School District Re 1
Quarterly Financial Report
For the Period Ended March 31, 2026

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Douglas County School District



22 GENERAL FUND FINANCIALS



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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	142,578,642	155,803,567	155,803,567	100%	155,803,567	100%	-	149,851,093	149,851,093	100%	149,851,093
Revenues											
Local Taxes											
Property Tax (In SFA)	311,877,356	306,860,572	145,664,106	47%	305,484,719	100%	(1,375,853)	285,546,955	136,338,284	48%	282,150,851
Budget Override	139,713,000	139,713,000	48,956,235	35%	139,713,000	100%	-	139,713,000	46,295,426	33%	139,713,000
Specific Ownership Taxes (In SFA)	20,939,020	21,998,401	14,224,238	65%	21,998,401	100%	-	20,329,146	14,334,116	71%	18,537,938
Specific Ownership Taxes (Out of SFA)	16,169,893	16,060,110	10,984,487	68%	16,060,110	100%	-	14,756,962	10,405,159	71%	18,400,293
Subtotal Local Taxes	\$ 488,699,269	\$ 484,632,083	\$ 219,829,066	45%	\$ 483,256,230	100%	\$ (1,375,853)	\$ 460,346,063	\$ 207,372,986 ¹	45%	\$ 458,802,082
Intergovernmental Revenue											
Equalization Entitlements	342,941,304	341,955,817	302,560,667	88%	341,855,553	100%	(100,264)	358,835,119	315,228,632	88%	358,669,345
Special Education	27,671,460	27,671,460	27,062,067	98%	27,062,067	98%	(609,393)	26,436,014	26,436,014	100%	26,482,954
Vocational Education	816,000	816,000	1,243,017	152%	1,657,356	203%	841,356	742,087	626,009	84%	1,252,018
Gifted & Talented	657,165	642,992	642,992	100%	642,992	100%	-	644,279	644,279	100%	644,279
Charter School Capital Construction	5,418,259	5,418,259	3,662,250	68%	4,883,000	90%	(535,259)	5,396,286	4,068,225	75%	5,418,257
Federal - Medicaid Reimbursement	3,764,116	3,764,116	2,994,005	80%	3,764,116	100%	-	5,021,148	2,653,659	53%	5,065,844
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,209,160
Universal Preschool Program	5,668,693	5,668,693	3,881,404	68%	5,049,913	89%	(618,780)	6,574,114	4,319,479	66%	5,362,695
Other	4,243,138	4,203,599	3,651,921	87%	4,215,260	100%	11,661	4,131,645	4,027,522	97%	5,093,538
Subtotal Intergovernmental Revenue	\$ 400,180,135	\$ 399,140,936	\$ 345,698,323	87%	\$ 398,130,256	100%	\$ (1,010,680)	\$ 416,780,692	\$ 358,003,818	86%	\$ 409,198,090
Other Local Revenue											
General Fund Interest	7,027,494	7,027,494	4,201,165	60%	7,027,494	100%	-	6,832,237	6,155,379	90%	8,056,300
Charter School Purchased Services	11,984,097	11,984,097	9,273,581	77%	11,984,097	100%	-	10,398,026	7,563,662	73%	10,430,379
Preschool	790,000	790,000	632,311	80%	764,154	97%	(25,846)	943,050	707,796	75%	760,713
School Based	10,677,555	10,497,894	7,872,773	75%	10,132,462	97%	(365,432)	10,555,983	9,126,541	86%	9,950,028
Concurrent Enrollment	6,446,676	-	-	0%	-	0%	- ¹	6,000,000	-	0%	-
Other	4,652,433	4,951,126	6,080,791	123%	7,361,848	149%	2,410,722	5,187,234	3,646,387	70%	6,727,573
Subtotal Other Local Revenue	\$ 41,578,255	\$ 35,250,611	\$ 28,060,620	80%	\$ 37,270,055	106%	\$ 2,019,444	\$ 39,916,530	\$ 27,199,764	68%	\$ 35,924,993
Total Revenue	\$ 930,457,659	\$ 919,023,630	\$ 593,588,008	65%	\$ 918,656,541	100%	\$ (367,089)	\$ 917,043,285	\$ 592,576,567	65%	\$ 903,925,165
Expenditures											
Salaries											
Administrators	23,606,119	23,767,637	17,640,326	74%	23,703,757	100%	63,880	22,829,709	17,342,077	76%	23,195,375
Certified	287,219,102	286,532,953	193,891,527	68%	287,362,910	100%	(829,957)	274,557,802	187,355,923	68%	277,587,975
ProTech	21,864,844	21,851,421	15,780,721	72%	21,152,120	97%	699,301	21,970,631	15,571,698	71%	20,756,946
Classified	72,410,715	73,205,060	49,555,345	68%	70,692,488	97%	2,512,572	70,555,434	47,398,549	67%	67,806,124
Substitutes	6,085,732	6,230,550	5,192,441	83%	6,896,975	111%	(666,425)	6,471,707	5,144,334	79%	6,822,589
Overtime	789,578	788,505	693,610	88%	909,633	115%	(121,128)	708,678	616,479	87%	817,323
Additional Pay	3,966,626	4,122,860	2,283,551	55%	4,572,562	111%	(449,702)	3,986,817	2,659,574	67%	5,411,643
Benefits	150,692,593	152,449,055	107,748,534	71%	150,542,351	99%	1,906,704	143,945,381	102,577,961	71%	144,346,823
State PERA Contribution	9,000,000	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,209,160
Purchased Professional Services	13,541,783	15,445,058	10,005,762	65%	13,339,131	86%	2,105,927	18,034,664	9,277,855	51%	14,991,671
Purchased Property Services	11,839,542	13,703,002	9,562,693	70%	14,140,362	103%	(437,360)	13,501,781	8,906,325	66%	13,210,615
Other Purchased Services	23,059,684	16,432,480	15,547,202	95%	20,598,292	125%	(4,165,812)	23,720,533	13,972,093	59%	19,253,190
Supplies	42,489,800	35,861,684	22,806,494	64%	31,968,865	89%	3,892,819	44,512,977	21,447,023	48%	25,462,137
Utilities	13,882,552	13,882,552	9,866,772	71%	14,439,251	104%	(556,699)	13,728,346	10,359,079	75%	13,419,600
Equipment	-	-	-	0%	-	0%	-	-	-	0%	1,454,478
Other	3,352,368	3,487,532	2,337,701	67%	3,116,935	89%	370,597	3,736,938	2,805,606	75%	6,408,360
Total Expenditures	\$ 683,801,038	\$ 676,760,349	\$ 462,912,678	68%	\$ 672,435,632	99%	\$ 4,324,717	\$ 671,261,398	\$ 445,434,574 ²	66%	\$ 642,154,008

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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
Charter School Pass Through	\$ 220,690,468	\$ 220,876,500	\$ 164,905,144	75%	\$ 220,876,500	100%
Transfers						
Outdoor Education Fund	365,560	365,560	365,560	100%	365,560	100%
Transportation Fund	26,088,096	25,597,898	25,597,898	100%	25,597,898	100%
Capital Projects Fund	(1,850,608)	392,060	(670,668)	-171%	2,486,811	634%
Nutrition Services NSLP Fund	3,168,069	3,168,069	3,168,069	100%	3,358,069	106%
Nutrition Services Non-NSLP Fund	-	-	-	0%	-	0%
Child Care Fund	1,415,284	1,398,815	1,398,815	100%	1,431,753	102%
Athletics & Activities Fund	6,487,989	6,487,989	6,487,989	100%	6,487,989	100%
COP Lease Payments Fund	1,124,825	1,124,825	1,124,825	100%	1,124,825	100%
Total Transfers	\$ 36,799,215	\$ 38,535,216	\$ 37,472,488	97%	\$ 40,852,905	106%
Total Expenditures and Transfers	\$ 941,290,721	\$ 936,172,065	\$ 665,290,310	71%	\$ 934,165,037	100%
BOE Contingency - 1%	7,790,000	6,065,246	-	0%	-	0%
Change in Fund Balance	(18,623,062)	(23,213,681)	(71,702,302)		(15,508,496)	67%
Ending Fund Balance	123,955,580	132,589,886	84,101,265	63%	140,295,071	106%
Tabor Reserve - 3%	23,370,000	22,900,000		0%	22,900,000	100%
BOE Reserve - 3%	23,370,000	22,900,000		0%	22,900,000	100%
School Carry Over Reserve	25,032,378	24,537,098		0%	25,534,615	104%
Medicaid Carry Over Reserve	70,001	144,401		0%	144,401	100%
Enrollment Reserve	2,000,000	1,152,124		0%	-	0%
Multi-Year Lease Reserve	2,099,214	2,099,214		0%	2,099,214	100%
SPED/Mental Health Reserve	296,768	45,799		0%	45,799	100%
Set Aside for 5B One-Time Bridge	-	-				
Assignment of 2018 Mill Levy Override	-	-				
Ending Fund Balance - after reserves	\$ 47,717,219	\$ 58,811,250	\$ 84,101,265	143%	\$ 66,671,042	113%

	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	\$ 155,113,196	74%	\$ 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	\$ 640,658,210	69%	\$ 899,462,527
	2,376,891	-	0%	-
	(13,870,570)	(48,081,642)		4,462,638
	135,980,523	101,769,451	75%	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	\$ 101,769,451	162%	\$ 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 March 31, 2026

	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	\$ 194,620,341	\$ 182,633,710	\$ 11,986,630	6.56%
Specific Ownership Taxes	25,208,725	24,739,275	469,450	1.90%
State Equalization	302,560,667	315,228,632	(12,667,965)	-4.02%
Categorical Revenue	31,356,980	31,733,823	(376,843)	-1.19%
Charter School Purchased Services	9,273,581	7,563,662	1,709,919	22.61%
Charter School Capital Construction	3,662,250	4,068,225	(405,975)	-9.98%
Federal - Medicaid Reimbursement	2,994,005	2,653,659	340,346	12.83%
Preschool	632,311	707,796	(75,485)	-10.66%
School Based	7,872,773	9,126,541	(1,253,768)	-13.74%
Other	14,163,360	14,121,244	42,116	0.30%
	<u>\$ 592,344,991</u>	<u>\$ 592,576,567</u>	<u>\$ (231,576)</u>	<u>-0.04%</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.

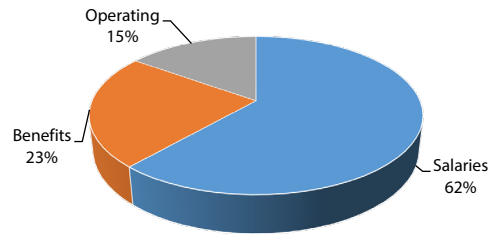
* Student Funded Pupil Count for 2025-2026 based on actual Student October Count 2025 for the Revised Budget and Second Quarter Financials.

Notes:
None

Unaudited for management use only

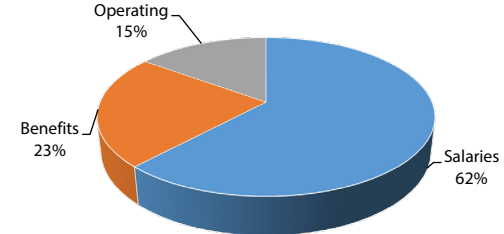
DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended March 31, 2026

2025-2026 Actual Expenditures



Total expenditures through 3rd Quarter 2025-2026 were \$462,912,678. In addition to these expenditures, there is a charter school distribution of \$164,905,144 and a transfer to other funds of \$37,472,488.

2024-2025 Actual Expenditures



Total expenditures through 3rd Quarter 2024-2025 were \$445,434,574. In addition to these expenditures, there is a charter school distribution of \$155,113,196 and a transfer to other funds of \$40,110,440.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

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							
Tuition	1,615,600	1,603,600	1,271,245	79%	1,603,600	100%	-
Grant	-	-	-	0%	-	0%	-
Other	-	-	(5)	0%	-	0%	-
Total Revenue	\$ 1,615,600	\$ 1,603,600	\$ 1,271,240	79%	\$ 1,603,600	100%	\$ -
Transfer from General Fund	365,560	365,560	365,560	100%	365,560	100%	-
Total Sources	\$ 1,981,160	\$ 1,969,160	\$ 1,636,800	83%	\$ 1,969,160	100%	\$ -
Expenditures							
Salaries	1,060,183	1,061,208	643,886	61%	1,237,675	117%	(176,467) ¹
Benefits	365,858	366,093	250,465	68%	325,298	89%	40,795
Purchased Services	179,293	179,293	108,697	61%	144,930	81%	34,363
Supplies	247,994	247,994	152,288	61%	221,915	89%	26,079
Equipment	69,596	68,336	-	0%	17,739	26%	50,597
Field Trips & Other	46,236	46,236	17,006	37%	21,603	47%	24,633
Total Expenditures	\$ 1,969,160	\$ 1,969,160	\$ 1,172,343	60%	\$ 1,969,160	100%	\$ -
Change in Fund Balance	12,000	-	464,457		-	0%	-
Balance on Hand June 30	\$ 12,000	\$ -	\$ 464,457	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%	-	
1,283,376	802,085	62%	1,231,044	
-	-	0%	-	
22,008	22,008	100%	22,008	
\$ 1,305,384	\$ 824,093	63%	\$ 1,253,052	
180,238	74,613 ¹	41%	180,238	
\$ 1,485,622	\$ 898,706	60%	\$ 1,433,290	
803,523	578,990	72%	845,141	
274,991	215,055	78%	306,488	
153,030	101,385	66%	147,141	
206,806	104,011	50%	101,745	
20,000	37	0%	17,776	
27,272	20,545	75%	14,998	
\$ 1,485,622	\$ 1,020,023	69%	\$ 1,433,290	
-	(121,317)		(0)	
\$ -	\$ (121,317)	0%	\$ -	

2025-2026 Budget to Actual Notes

¹Purchased services and supplies expenditures are projected to remain below budget through year-end. Select line-item appropriations will be adjusted in the Final Revised Budget to better align resources with increased staffing needs and related operational demands.

Year over Year Notes

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

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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%	0
Revenues							
Revenue in Lieu of Land	1,911,264	1,911,264	2,857,690	150%	3,357,690	176%	1,446,426
Investment Earnings	-	-	-	0%	-	0%	-
Sale of Land or Buildings	174,528	-	-	0%	-	0%	-
Other	-	69,750	66,500	95%	69,750	100%	-
Total Revenue	\$ 2,085,792	\$ 1,981,014	\$ 2,924,190	148%	\$ 3,427,440	173%	\$ 1,446,426
Transfer from General Fund	(1,850,608)	392,060	(670,668)	-171%	2,486,811	634%	2,094,751
Total Sources	\$ 24,505,857	\$ 29,600,286	\$ 29,480,735	100%	\$ 33,141,463	112%	\$ 3,541,177
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Purchased/Property Services	33,440	126,825	86,785	68%	124,775	98%	2,050
Equipment/Building	8,115,024	13,870,456	6,382,534	46%	14,465,143	104%	(594,687) ¹
Other	-	-	-	0%	99,404	0%	(99,404)
Total Expenditures	\$ 8,148,464	\$ 13,997,281	\$ 6,469,318	46%	\$ 14,689,322	105%	\$ (692,041)
Change in Fund Balance	(7,913,280)	(11,624,207)	(4,215,796)		(8,775,071)	75%	(2,849,136)
Assigned to Revenue in Lieu of Land	\$ 11,232,538	\$ 10,074,370	\$ -	0%	\$ 11,205,444	111%	\$ 1,131,074 ²
Assigned to School Carry Over	\$ -	\$ 266,740	\$ -	0%	\$ 177,519	67%	\$ (89,221)
Balance on Hand June 30 (Other)	\$ 5,124,855	\$ 5,261,895	\$ 23,011,416	437%	\$ 7,069,178	134%	\$ 1,807,283

	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	2,608,380	78%	3,087,074
	-	-	0%	-
	-	131	0%	231
	100,685	115,227	114%	155,811
	\$ 3,463,691	\$ 2,723,738	79%	\$ 3,243,116
	9,691,387	4,940,673	51%	9,691,387
	\$ 49,498,065	\$ 44,007,398	89%	\$ 49,277,490
	-	-	0%	-
	-	-	0%	-
	669,134	165,134	25%	572,841
	32,336,032	15,006,742	46%	21,460,955
	-	12,321	0%	17,130
	\$ 33,005,166	\$ 15,184,196	46%	\$ 22,050,926
	(19,850,088)	(7,519,785)		(9,116,423)
	\$ 10,382,002	\$ -	0%	\$ 10,143,184
	\$ 100,775	\$ -	0%	\$ 1,179,626
	\$ 6,010,122	\$ 28,823,202	480%	\$ 15,903,754

2025-2026 Budget to Actual Notes

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

² Revenue in Lieu of Land budget will be adjusted to reflect projection for Final Revised

Year over Year Notes

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

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	671,804	77%	874,274	100%	(726)
State Categorical	6,236,889	5,885,627	5,408,164	92%	5,809,004	99%	(76,623)
Other	750,000	750,000	453,765	61%	623,397	83%	(126,603)
Total Revenue	\$ 7,861,889	\$ 7,510,627	\$ 6,533,733	87%	\$ 7,306,675	97%	\$ (203,952)
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	\$ 37,331,907	97%	\$ 38,104,849	99%	\$ (203,952)
Expenditures							
Salaries	16,182,309	16,191,567	10,699,152	66%	14,562,554	90%	1,629,013
Benefits	6,998,665	6,937,538	4,491,463	65%	5,696,892	82%	1,240,646
Purchased Services	10,927,391	11,001,411	7,603,550	69%	11,580,393	105%	(578,982)
Supplies	1,618,685	1,603,225	986,394	62%	1,437,383	90%	165,842
Fuel	2,000,000	1,994,366	1,057,751	53%	1,587,501	80%	406,865
Bus Purchases & Equipment	1,391,443	494,708	143,000	29%	1,242,708	251%	(748,000)
Field Trips and Other	(611,500)	(609,151)	(556,342)	91%	(645,516)	106%	36,365
Total Expenditures	\$ 38,506,993	\$ 37,613,664	\$ 24,424,967	65%	\$ 35,461,915	94%	\$ 2,151,749
Change in Fund Balance	(4,557,008)	(4,505,139)	7,706,664		(2,557,342)	57%	(1,947,797)
Balance on Hand June 30	\$ 693,982	\$ 695,137	\$ 12,906,940	1857%	\$ 2,642,934	380%	\$ 1,947,797

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	714,692	82%	917,155
5,624,412	5,521,779	98%	5,925,322
750,000	542,269	72%	711,965
\$ 7,249,714	\$ 6,778,740	94%	\$ 7,554,442
22,993,112	22,993,112	100%	22,993,112
\$ 38,519,441	\$ 38,048,467	99%	\$ 38,824,169
14,307,250	9,960,945	70%	13,375,541
5,815,256	4,108,825	71%	5,313,263
11,055,731	8,150,801	74%	10,895,016
1,211,555	794,414	66%	1,121,567
1,600,262	1,071,469	67%	1,398,184
2,451,183	1,143,472	47%	2,226,450
(715,150)	(533,410)	75%	(706,128)
\$ 35,726,087	\$ 24,696,516	69%	\$ 33,623,894
(5,483,261)	5,075,335		(3,076,340)
\$ 2,793,354	\$ 13,351,950	478%	\$ 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 \$755k+ 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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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	10,636,725	10,953,202	10,953,202	100%	10,953,202	100%	-
Revenues							
Food Sales	5,065,000	5,065,000	3,783,243	75%	4,920,791	97%	(144,209)
Federal Reimbursement	7,702,207	7,702,207	6,086,901	79%	7,990,781	104%	288,574
Commodity Contribution	2,467,789	2,467,789	-	0%	2,467,789	100%	-
Miscellaneous	17,000	17,000	13,653	80%	16,633	98%	(367)
Sale of Capital Assets	-	-	1,847	0%	6,147	0%	6,147
State Match Child Nutr. & CDE Revenue	20,128,779	20,128,779	15,746,841	78%	20,483,050	102%	354,271
Total Revenues	\$ 35,380,775	\$ 35,380,775	\$ 25,632,484	72%	\$ 35,885,191	101%	\$ 504,416
Transfer from General Fund	3,168,069	3,168,069	3,168,069	100%	3,358,069	106%	190,000
Total Sources	\$ 49,185,569	\$ 49,502,046	\$ 39,753,755	80%	\$ 50,196,462	101%	\$ (1,010,893)
Expenditures							
Salaries	11,605,272	11,675,935	8,539,454	73%	11,408,876	98%	267,059
Benefits	5,076,020	5,092,137	3,867,936	76%	4,954,151	97%	137,986
Food & Commodities	18,535,174	18,418,394	9,873,349	54%	15,312,776	83%	3,105,618 ¹
Purchased Services & Repairs	280,200	306,200	240,084	78%	352,924	115%	(46,724) ²
Supplies	1,590,000	1,594,000	1,139,838	72%	1,449,443	91%	144,557
Equipment	564,678	564,678	242,144	43%	513,644	91%	51,034
Other	897,500	897,500	59,569	7%	828,158	92%	69,342
Total Expenditures	\$ 38,548,844	\$ 38,548,844	\$ 23,962,374	62%	\$ 34,819,972	90%	\$ 3,728,872
Change in Fund Balance	-	-	4,838,179		4,423,288	0%	(4,423,288)
Balance on Hand June 30	\$ 10,636,725	\$ 10,953,202	\$ 15,791,381	144%	\$ 15,376,490	140%	\$ 4,423,288

	2024-2025			
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual
	7,250,920	7,250,920	100%	7,250,920
	5,084,000	3,952,231	78%	4,893,986
	7,656,045	5,779,547	75%	7,391,698
	2,638,784	-	0%	2,501,936
	35,582	19,555	55%	36,521
	10,813	5,070	47%	10,813
	19,041,112	15,380,380	81%	19,379,914
	\$ 34,466,336	\$ 25,136,783	73%	\$ 34,214,868
	3,170,424	3,170,424	100%	3,170,424
	\$ 44,887,680	\$ 35,558,127	79%	\$ 44,636,212
	11,549,117	8,528,071	74%	11,046,564
	4,960,624	3,752,861	76%	4,727,191
	15,709,284	10,258,469	65%	14,979,817
	299,700	188,614	63%	246,352
	1,765,000	1,339,115	76%	1,549,142
	290,000	202,814	70%	228,089
	957,500	120,470	13%	905,854
	\$ 35,531,225	\$ 24,390,412	69%	\$ 33,683,009
	2,105,535	3,916,794		3,702,283
	\$ 9,356,455	\$ 11,167,714	119%	\$ 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

² Purchased Services & Repairs budget will be increased to account for actual spending pattern

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

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	1,180,628	97%	1,208,478	100% (4,422)
Federal Revenue	13,039,635	15,386,613	9,354,510	61%	16,645,933	108% 1,259,320
Other Revenue	-	61,791	124,000	201%	185,791	301% 124,000 ¹
Total Revenue	\$ 14,201,365	\$ 16,661,304	\$ 10,659,138	64%	\$ 18,040,202	108% \$ 1,378,898
Transfer from General Fund	-	-	-	0%	-	0% -
Total Sources	\$ 14,201,365	\$ 16,661,304	\$ 10,659,138	64%	\$ 18,040,202	108% \$ 1,378,898
Expenditures						
Salaries	9,047,953	9,151,895	5,906,214	65%	9,159,026	100% (7,131)
Benefits	3,021,049	3,006,861	2,087,857	69%	3,015,881	100% (9,020)
Purchased/Property Services	1,343,285	3,352,853	2,132,573	64%	4,719,932	141% (1,367,079) ²
Supplies	726,001	724,241	234,844	32%	725,140	100% (899)
Equipment	-	35,903	28,828	80%	28,812	80% 7,091
Other	63,077	389,551	237,126	61%	391,411	100% (1,860)
Total Expenditures	\$ 14,201,365	\$ 16,661,304	\$ 10,627,443	64%	\$ 18,040,202	108% \$ (1,378,898)
Change in Fund Balance	-	-	31,695		-	0% -
Balance on Hand June 30	\$ -	\$ -	\$ 31,695	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	1,798,286	90%	1,955,301
15,874,293	9,619,223	61%	14,251,420
124,000	-	0%	62,209
\$ 17,994,227	\$ 11,417,510	63%	\$ 16,268,930
-	-	0%	-
\$ 17,994,227	\$ 11,417,510	63%	\$ 16,268,930
9,152,721	6,171,498	67%	8,940,057
2,912,424	2,186,725	75%	3,060,731
4,111,427	1,492,884	36%	2,722,014
574,720	221,473	39%	322,139
890,777	733,126	82%	891,297
352,158	226,039	64%	332,691
\$ 17,994,227	\$ 11,031,746	61%	\$ 16,268,930
-	385,764		-
\$ -	\$ 385,764	0%	\$ -

2025-2026 Budget to Actual Notes

¹ Opioid Grant received in January 2026 by Health Wellness & Prevention

² ESSA Grant State Facilities Incentive passed through to American Academy

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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	3,522,025	84%	4,185,646	100%	(20,118)	4,746,768	3,524,295	74%	4,194,081
Gate Fees	1,710,036	1,710,036	1,576,690	92%	2,077,244	121%	367,208	1,410,893	1,320,604	94%	1,860,073
Donations and Fundraising	3,657,404	3,706,552	2,798,242	75%	3,776,092	102%	69,540	3,688,970	2,645,452	72%	3,899,301
Merchandise Sales	5,683,699	5,683,699	4,597,632	81%	5,859,378	103%	175,679	5,029,485	4,433,178	88%	5,689,551
Other Pupil Income	235,000	235,000	833,920	355%	750,538	319%	515,538	256,438	709,231	277%	625,620
Total Revenue	\$ 15,491,903	\$ 15,541,051	\$ 13,328,509	86%	\$ 16,648,898	107%	\$ 1,107,847	\$ 15,132,554	\$ 12,632,761	83%	\$ 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	\$ 24,890,172	92%	\$ 28,210,561	104%	\$ (722,937)	\$ 27,063,560	\$ 23,098,767	85%	\$ 28,199,632
Expenditures											
Salaries	7,453,884	7,541,599	5,799,658	77%	7,512,573	100%	29,026	7,234,461	5,506,394	76%	7,347,763
Benefits	1,827,304	1,848,769	1,371,805	74%	1,779,864	96%	68,905	1,735,619	1,311,433	76%	1,749,089
Purchased Services	6,058,618	5,624,560	5,260,521	94%	6,493,279	115%	(868,719)	5,832,035	4,790,861	82%	6,247,229
Supplies	6,097,776	6,206,413	5,078,052	82%	6,703,560	108%	(497,147)	6,214,524	4,772,089	77%	6,572,671
Equipment	32,572	228,866	1,219,228	533%	1,345,086	588%	(1,116,220)	2,538,945	467,277	18%	930,161
Field Trips and Other	2,399,174	2,399,174	259,910	11%	47,928	2%	2,351,246	428,110	237,447	55%	279,045
Total Expenditures	\$ 23,869,328	\$ 23,849,381	\$ 18,989,174	80%	\$ 23,882,290	100%	\$ (32,909)	\$ 23,983,694	\$ 17,085,500	71%	\$ 23,125,959
Change in Fund Balance	(1,889,436)	(1,820,341)	827,324		(745,403)	41%	(1,074,938)	(819,570)	2,113,831		1,174,237
Assigned to School Carry Over	\$ 3,618,296	\$ 3,253,333		0%	\$ 3,553,005	109%	\$ 299,672	\$ 3,079,866		0%	\$ 3,371,932
Balance on Hand June 30 (District-run)	\$ -	\$ -	\$ 5,900,998	0%	\$ 775,266	0%	\$ 775,266	\$ -	\$ 6,013,267	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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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	7,052,170	67%	10,665,187	101.5%	158,323
Grant	-	-	-	0%	-	0.0%	-
Other	-	-	3,941	0%	3,941	0.0%	3,941
Total Revenue	\$ 10,579,875	\$ 10,506,864	\$ 7,056,111	67%	\$ 10,669,128	101.5%	\$ 162,264
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	\$ 12,563,943	78%	\$ 16,209,898	101.2%	\$ 195,202
Expenditures							
Salaries	8,343,233	8,058,526	5,763,569	72%	7,679,036	95.3%	379,490
Benefits	3,135,756	3,027,598	2,056,475	68%	2,713,371	89.6%	314,227
Purchased Services	1,500,700	1,771,924	1,182,425	67%	1,739,718	98.2%	32,206
Supplies	223,777	229,771	147,996	64%	229,879	100.0%	(108)
Field Trips and Other	460,310	477,038	325,628	68%	477,038	100.0%	-
Total Expenditures	\$ 13,663,776	\$ 13,564,857	\$ 9,476,093	70%	\$ 12,839,042	94.6%	\$ 725,815
Change in Fund Balance	(1,668,617)	(1,659,178)	(1,021,168)		(738,161)	44.5%	(921,017)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	0%	\$ -	0.0%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 2,269,864	\$ 2,449,839	\$ 3,087,849	126%	\$ 3,370,856	137.6%	\$ 921,017

	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	7,013,941	68%	10,651,367
	77,134	77,134 ¹	100%	75,637
	-	5,205	0%	6,718
	\$ 10,322,902	\$ 7,096,280	69%	\$ 10,733,722
	1,565,882	1,241,609	79%	1,565,882
	\$ 17,041,275	\$ 13,490,380	79%	\$ 17,452,095
	8,108,755	5,887,419	73%	8,017,763
	2,807,062	2,100,742	75%	2,793,777
	1,536,862	1,145,341	75%	1,846,251
	702,861	239,341	34%	327,640
	440,093	235,358 ²	53%	357,646
	\$ 13,595,633	\$ 9,608,202	71%	\$ 13,343,077
	(1,706,849)	(1,270,312)		(1,043,473)
	\$ -	\$ -	0%	\$ -
	\$ 3,445,642	\$ 3,882,179	113%	\$ 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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

2025-2026							
	Adopted Annual Budget	Revised Annual Budget	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	80,629,404	80,202,052	80,202,052	100%	80,202,052	100%	-
Revenues							
Property Taxes	55,036,532	65,645,432	28,202,018	43%	65,645,432	100%	-
Investment Earnings	2,804,334	2,804,334	1,844,459	66%	3,135,273	112%	330,939
Total Revenues	\$ 57,840,866	\$ 68,449,766	\$ 30,046,477	44%	\$ 68,780,705	100%	\$ 330,939
Total Sources	\$ 138,470,270	\$ 148,651,818	\$ 110,248,529	74%	\$ 148,982,757	100%	\$ 330,939
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%	25,257,407	100%	(1)
Cost of Issuance	-	-	-	0%	-	0%	-
Fiscal Charges	2,000	2,000	1,050	53%	2,000	100%	-
Total Expenditures	\$ 52,264,406	\$ 52,264,406	\$ 39,973,906	76%	\$ 52,264,407	100%	\$ (1)
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	(9,927,429)		16,516,298	102%	(330,938)
Balance on Hand June 30	\$ 86,205,864	\$ 96,387,412	\$ 70,274,623	73%	\$ 96,718,350	100%	\$ 330,938

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	23,563,500	43%	54,381,195
3,537,493	2,889,628	82%	3,764,528
\$ 58,574,025	\$ 26,453,128	45%	\$ 58,145,723
\$ 140,202,135	\$ 108,081,238	77%	\$ 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	1,050	53%	1,050
\$ 59,572,731	\$ 46,753,925	78%	\$ 59,571,781
-	-	0%	-
-	-	0%	-
-	-	0%	-
-	-	0%	-
\$ -	\$ -	0%	\$ -
(998,706)	(20,300,797)		(1,426,058)
\$ 80,629,404	\$ 61,327,313	76%	\$ 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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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	-	-	908	0%	915	0%	915
Cert of Participation - AspenView	-	-	-	0%	-	0%	-
Total Revenues	\$ -	\$ -	\$ 908	0%	\$ 915	0%	\$ 915
Total Sources	\$ 1,930	\$ 1,930	\$ 2,838	147%	\$ 2,845	147%	\$ 915
Expenditures							
Principal Retirement	885,000	885,000	885,000	100%	885,000	100%	-
Interest	235,825	235,825	235,825	100%	235,825	100%	-
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000	100%	4,000	100%	-
Total Expenditures	\$ 1,124,825	\$ 1,124,825	\$ 1,124,825	100%	\$ 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	-	-	908		915	0%	(915)
Balance on Hand June 30	\$ 1,930	\$ 1,930	\$ 2,838	147%	\$ 2,845	147%	\$ 915

	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	850,000	100%	850,000
	269,375	269,375	100%	269,375
	4,000	4,000	100%	4,000
	\$ 1,123,375	\$ 1,123,375	100%	\$ 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	64		64
	\$ 1,930	\$ 1,930	100%	\$ 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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

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	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	5,887,434	54%	11,460,701	106%	629,327
Total Revenue	\$ 10,831,374	\$ 10,831,374	\$ 5,887,434	54%	\$ 11,460,701	106%	\$ 629,327
Transfer to/from Other Funds	-	-	-	0%	-	0%	-
Total Sources	\$ 302,669,009	\$ 306,030,025	\$ 301,086,085	98%	\$ 306,659,352	100%	\$ 629,327
Expenditures							
Salaries	1,285,773	1,277,223	685,775	54%	916,728	72%	360,495
Benefits	457,855	466,405	237,922	51%	322,863	69%	143,542
Buildings & Building Improvements	108,302,361	160,325,754	75,556,450	47%	157,403,521	98%	2,922,233
Purchased Services	1,482,539	1,583,692	1,658,376	105%	2,047,494	129%	(463,802)
Supplies	531,180	531,180	97,742	18%	122,850	23%	408,330
Debt Issuance Costs & Fiscal Charges	-	4,422,125	2,000	0%	-	0%	4,422,125
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 112,059,708	\$ 168,606,379	\$ 78,238,265	46%	\$ 160,813,456	95%	\$ 7,792,923
Change in Fund Balance	(101,228,334)	(157,775,005)	(72,350,832)		(149,352,755)	95%	(8,422,250)
Balance on Hand June 30	\$ 190,609,301	\$ 137,423,646	\$ 222,847,819	162%	\$ 145,845,896	106%	\$ 8,422,250

2024-2025			
Final Revised	Year to Date		
Annual	Year to Date	as a % of	
Budget	Actual	Final Revised	Year End
		Budget	Actual
-	-	0%	-
307,247,971	307,247,971 ¹	100%	307,247,971
-	-	0%	-
11,394,233	2,687	0%	8,631,901
\$ 318,642,204	\$ 307,250,658	96%	\$ 315,879,872
-	-	0%	-
\$ 318,642,204	\$ 307,250,658	96%	\$ 315,879,872
443,560	106,994	24%	215,246
155,028	30,572	20%	66,529
32,428,715	3,111,214 ²	10%	17,802,520
3,201,798	754,842	24%	1,185,654
241,959	134,965	56%	140,725
1,270,136	1,266,835	100%	1,270,547
-	-	0%	-
\$ 37,741,196	\$ 5,405,423	14%	\$ 20,681,221
280,901,008	301,845,235		295,198,651
\$ 280,901,008	\$ 301,845,235	107%	\$ 295,198,651

2025-2026 Budget to Actual Notes

Year over Year Notes

¹Issuance of second half of 2024 bond to come in 26-27

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
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

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	52,496,914	79%	69,995,712	105%	3,425,875 ¹
Dental Insurance Premiums	3,959,198	3,959,198	3,006,396	76%	3,991,641	101%	32,443
Investment Earnings	8,826	8,826	-	0%	-	0%	(8,826)
Other	-	-	-	0%	-	0%	-
Total Revenues	\$ 70,537,861	\$ 70,537,861	\$ 55,503,309	79%	\$ 73,987,353	105%	\$ 3,449,492
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 76,055,314	\$ 74,506,530	\$ 59,471,978	80%	\$ 77,956,022	105%	\$ 3,449,492
Expenditures							
Salaries	-	-	270	0%	-	0%	-
Benefits	-	-	62	0%	-	0%	-
Health Plan	63,415,811	63,415,811	42,129,774	66%	62,742,123	99%	673,688
Dental Plan	3,959,198	3,959,198	3,024,469	76%	3,767,931	95%	191,267
Stop Loss Premiums	1,672,704	1,672,704	1,277,694	76%	1,623,244	97%	49,460
Purchased Services	1,215,775	1,215,775	1,409,948	116%	1,627,425	134%	(411,650)
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 70,263,488	\$ 70,263,488	\$ 47,842,216	68%	\$ 69,760,723	99%	\$ 502,765
Change in Fund Balance	274,373	274,373	7,661,094		4,226,630	1540%	(3,952,257)
Assigned to Contingency for Self-Insured Plans	\$ 3,245,129	\$ 3,245,129	\$ 3,245,129	100%	\$ 3,245,129	100%	\$ -
Balance on Hand June 30	\$ 2,546,697	\$ 997,913	\$ 8,384,634	840%	\$ 4,950,170	496%	\$ 3,952,257

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	48,645,489	79%	65,495,275
3,929,977	2,841,775	72%	3,810,133
52,087	8,828	17%	8,830
-	(0)	0%	0
\$ 65,375,635	\$ 51,496,092	79%	\$ 69,314,237
-	-	0%	-
\$ 69,224,588	\$ 55,345,045	80%	\$ 73,163,190
-	-	0%	-
59,651,928	45,662,600	77%	62,907,177
3,929,977	2,864,814	73%	3,832,233
1,292,167	1,010,997	78%	1,356,547
1,108,044	976,319	88%	1,098,562
-	-	0%	-
\$ 65,982,116	\$ 50,514,729	77%	\$ 69,194,518
(606,481)	981,362		119,719
\$ 3,242,472		0%	\$ 3,848,954
\$ -	\$ 4,830,315	0%	\$ 119,718

2025-2026 Budget to Actual Notes

¹Premiums continue to trend higher than budgeted while claims are remaining flat

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

	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	715,194	77%	916,800	98%	(16,582)
Total Revenue	\$ 933,382	\$ 933,382	\$ 715,194	77%	\$ 916,800	98%	\$ (16,582)
Transfer from General Fund	-	-	-	0%	-	0%	-
Total Sources	\$ 1,520,751	\$ 1,554,646	\$ 1,336,458	86%	\$ 1,538,064	99%	\$ (16,582)
Expenditures							
Salaries	-	-	-	0%	-	0%	-
Benefits	-	-	-	0%	-	0%	-
Short Term Disability Insurance Claims	682,105	716,000	922,554	129%	700,000	98%	16,000
Purchased Services	91,770	91,770	-	0%	98,538	107%	(6,768)
Other	-	-	-	0%	-	0%	-
Total Expenditures	\$ 773,875	\$ 807,770	\$ 922,554	114%	\$ 798,538	99%	\$ 9,232
Change in Fund Balance	159,507	125,612	(207,360)		118,262	94%	7,350
Balance on Hand June 30	\$ 746,876	\$ 746,876	\$ 413,904	55%	\$ 739,526	99%	\$ (7,350)

	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	692,205	77%	928,334
	\$ 898,353	\$ 692,205	77%	\$ 928,334
	-	-	0%	-
	\$ 1,317,084	\$ 1,110,936	84%	\$ 1,347,065
	-	-	0%	-
	626,067	481,296	77%	597,635
	123,933	175,468	142%	128,166
	-	-	0%	-
	\$ 750,000	\$ 656,764	88%	\$ 725,801
	148,353	35,441		202,533
	\$ 567,084	\$ 454,172	80%	\$ 621,264

2025-2026 Budget to Actual Notes

¹Actuals currently higher than budget due to billing issues with Lincoln Financial

TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

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	47,500	100.00%	47,500
\$ 47,500	\$ 47,500	100.00%	\$ 47,500
4,500	(20,179)		5,821
\$ 35,879	\$ 11,200	31.22%	\$ 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 - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 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 - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 28,298,700	\$ 21,230,964	75.02%	\$ 28,227,000	99.75%	\$ 27,763,628	\$ 20,820,107	74.99%
Mill Levy/Override	6,064,879	4,560,291	75.19%	6,068,899	100.07%	5,996,806	4,512,178	75.24%
Tuition	1,381,823	1,166,194	84.40%	1,362,069	98.57%	1,783,184	1,527,317	85.65%
Transportation Fees	435,000	461,328	106.05%	455,725	104.76%	420,620	488,476	116.13%
Earnings on Investments	552,981	360,862	65.26%	479,650	86.74%	630,000	408,987	64.92%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	928,500	1,014,244	109.23%	942,000	101.45%	744,000	798,005	107.26%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	775,901	740,067	95.38%	755,900	97.42%	775,797	778,196	100.31%
Rental/Lease	95,000	95,538	100.57%	95,000	100.00%	150,000	95,775	63.85%
Contributions/Donations	161,400	174,866	108.34%	168,000	104.09%	906,938	192,804	21.26%
Miscellaneous Revenue	-	86,203	0.00%	88,000	0.00%	-	-	0.00%
Categorical Revenue	1,098,708	664,298	60.46%	1,069,300	97.32%	1,012,898	751,981	74.24%
Other State Revenue	1,182,402	726,177	61.42%	1,182,402	100.00%	75,000	105,730	140.97%
Grants Federal	647,441	357,441	55.21%	723,000	111.67%	-	26,435	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	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	\$ 31,638,474	76.01%	\$ 41,616,945	99.99%	\$ 40,958,871	\$ 30,505,991	74.48%
Expenditures:								
Salaries	\$ 22,019,455	\$ 14,705,600	66.78%	\$ 22,033,127	100.06%	\$ 21,028,891	\$ 14,236,366	67.70%
Benefits	7,322,892	4,879,069	66.63%	7,582,405	103.54%	6,947,345	4,520,655	65.07%
Purchased Professional and Technical Services	917,169	506,222	55.19%	769,840	83.94%	916,860	529,003	57.70%
Purchased Property Services	4,826,970	3,971,637	82.28%	4,909,637	101.71%	4,908,713	4,346,970	88.56%
Other Purchased Services	3,672,409	2,834,026	77.17%	3,696,592	100.66%	3,101,615	2,503,186	80.71%
Supplies	1,298,795	758,525	58.40%	1,229,470	94.66%	1,667,965	906,079	54.32%
Property	1,043,863	416,619	39.91%	1,077,291	103.20%	2,040,338	499,787	24.50%
Other Expenses	298,730	64,155	21.48%	84,504	28.29%	111,300	56,886	51.11%
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%	216,542	98.88%	234,000	205,020	87.62%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 41,619,282	\$ 28,352,395	68.12%	\$ 41,599,408	99.95%	\$ 40,957,027	\$ 27,803,951	67.89%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 10,776,764	\$ 8,063,366	74.82%	\$ 10,692,206	99.22%	\$ 10,492,442	\$ 7,857,152	74.88%
Mill Levy/Override	2,305,224	1,733,342	75.19%	2,309,339	100.18%	2,272,661	1,699,767	74.79%
Tuition	393,600	284,180	72.20%	393,600	100.00%	401,800	314,653	78.31%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	230,000	189,471	82.38%	230,000	100.00%	175,000	145,212	82.98%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	445,775	371,122	83.25%	440,775	98.88%	441,900	367,191	83.09%
Community Service Activities	12,500	9,654	77.23%	12,500	100.00%	125,000	117,614	94.09%
Other Local Revenue	10,000	180,001	1800.01%	180,001	1800.01%	2,425	2,425	100.00%
Rental/Lease	5,000	4,500	90.00%	5,000	100.00%	1,160	1,160	100.00%
Contributions/Donations	83,000	26,009	31.34%	28,000	33.73%	129,847	129,841	100.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	373,566	248,547	66.53%	371,811	99.53%	381,214	285,234	74.82%
Other State Revenue	14,578	14,219	97.54%	14,219	97.54%	14,579	14,579	100.00%
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	\$ 14,650,007	\$ 11,124,410	75.93%	\$ 14,677,450	100.19%	\$ 14,438,028	\$ 10,934,827	75.74%
Expenditures:								
Salaries	\$ 7,851,711	\$ 5,826,357	74.20%	\$ 7,849,518	99.97%	\$ 7,984,871	\$ 5,840,276	73.14%
Benefits	2,606,447	1,901,767	72.96%	2,591,946	99.44%	2,518,707	1,787,979	70.99%
Purchased Professional and Technical Services	139,000	86,318	62.10%	125,750	90.47%	146,875	85,852	58.45%
Purchased Property Services	1,793,900	826,314	46.06%	1,767,900	98.55%	1,708,100	824,891	48.29%
Other Purchased Services	1,161,759	865,653	74.51%	1,164,423	100.23%	1,056,799	789,612	74.72%
Supplies	655,000	490,176	74.84%	617,500	94.27%	683,000	560,031	82.00%
Property	135,000	140,364	103.97%	325,000	240.74%	310,000	256,433	82.72%
Other Expenses	27,500	4,960	18.04%	17,500	63.64%	10,000	6,577	65.77%
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	\$ 14,370,317	\$ 10,141,910	70.58%	\$ 14,459,537	100.62%	\$ 14,418,352	\$ 10,151,651	70.41%

Ben Franklin Academy
Due to timing, Q3 Financials are not available
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 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 - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,469,542	\$ 5,565,883	74.51%	\$ 7,413,805	99.25%	\$ 5,971,867	\$ 4,457,207	74.64%
Mill Levy/Override	1,612,456	1,190,611	73.84%	1,600,422	99.25%	1,291,631	962,992	74.56%
Tuition	9,974	2,231	22.37%	3,000	30.08%	4,675	4,193	89.68%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	100,000	54,124	54.12%	75,000	75.00%	196,412	164,275	83.64%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	328,811	294,323	89.51%	320,187	97.38%	322,411	305,312	94.70%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	1,002	400	39.92%
Rental/Lease	-	5,303	0.00%	5,500	0.00%	6,823	5,854	85.80%
Contributions/Donations	-	-	0.00%	-	0.00%	675	675	100.00%
Miscellaneous Revenue	5,000	4,340	86.81%	5,000	100.00%	13,611	10,234	75.19%
Categorical Revenue	277,259	164,647	59.38%	277,259	100.00%	266,127	199,933	75.13%
Other State Revenue	233,755	-	0.00%	233,755	100.00%	61,733	-	0.00%
Grants Federal	577,500	292,931	50.72%	673,341	116.60%	154,893	42,681	27.55%
Fund Transfer	(1,515,114)	(3,153,827)	208.16%	(3,647,327)	240.73%	(2,855,817)	(1,722,823)	60.33%
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	\$ 4,420,568	48.58%	\$ 6,959,942	76.49%	\$ 5,461,629	\$ 4,456,519	81.60%
Expenditures:								
Salaries	\$ 4,250,094	\$ 3,074,411	72.34%	\$ 4,089,997	96.23%	\$ 3,634,473	\$ 2,676,079	73.63%
Benefits	1,676,919	1,003,179	59.82%	1,577,503	94.07%	1,388,126	846,918	61.01%
Purchased Professional and Technical Services	378,630	241,360	63.75%	325,863	86.06%	292,737	237,386	81.09%
Purchased Property Services	1,018,631	702,875	69.00%	887,762	87.15%	781,048	614,010	78.61%
Other Purchased Services	972,709	653,698	67.20%	857,449	88.15%	740,232	512,449	69.23%
Supplies	464,893	247,132	53.16%	307,781	66.20%	311,978	204,675	65.61%
Property	704,608	404,598	57.42%	633,370	89.89%	621,739	75,044	12.07%
Other Expenses	236,363	15,558	6.58%	15,423	6.52%	206,668	33,715	16.31%
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	\$ 9,702,847	\$ 6,342,811	65.37%	\$ 8,695,148	89.61%	\$ 7,977,001	\$ 5,200,277	65.19%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,923,551	\$ 3,677,807	74.70%	\$ 4,902,777	99.58%	\$ 4,762,373	\$ 3,569,409	74.95%
Mill Levy/Override	1,048,044	785,113	74.91%	1,047,919	99.99%	1,023,959	770,898	75.29%
Tuition	997,968	806,376	80.80%	997,968	100.00%	980,021	820,191	83.69%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	85,000	69,116	81.31%	85,000	100.00%	80,000	77,921	97.40%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	200,000	154,733	77.37%	200,000	100.00%	215,000	141,338	65.74%
Community Service Activities	458,850	357,220	77.85%	458,850	100.00%	483,750	385,710	79.73%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	75,000	56,275	75.03%	75,000	100.00%	75,000	54,930	73.24%
Contributions/Donations	-	493	0.00%	500	0.00%	-	2,391	0.00%
Miscellaneous Revenue	11,500	11,436	99.44%	11,500	100.00%	5,000	40,925	818.50%
Categorical Revenue	65,000	-	0.00%	65,000	100.00%	65,000	14,702	22.62%
Other State Revenue	168,620	112,236	66.56%	167,963	99.61%	171,124	128,053	74.83%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	17,000	33,136	194.92%	33,136	194.92%	-	41,751	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	9,523	100.00%
Total Revenue	\$ 8,050,533	\$ 6,063,941	75.32%	\$ 8,045,613	99.94%	\$ 7,870,750	\$ 6,057,742	76.97%
Expenditures:								
Salaries	\$ 3,953,500	\$ 2,575,947	65.16%	\$ 3,953,500	100.00%	\$ 3,874,661	\$ 2,597,340	67.03%
Benefits	1,424,575	937,604	65.82%	1,424,575	100.00%	1,375,560	924,305	67.19%
Purchased Professional and Technical Services	434,500	331,525	76.30%	414,900	95.49%	367,500	278,636	75.82%
Purchased Property Services	881,515	716,787	81.31%	881,515	100.00%	868,290	806,589	92.89%
Other Purchased Services	525,573	356,990	67.92%	525,573	100.00%	432,150	320,603	74.19%
Supplies	307,200	194,337	63.26%	290,000	94.40%	307,200	199,488	64.94%
Property	304,000	167,811	55.20%	316,000	103.95%	400,735	107,129	26.73%
Other Expenses	19,600	6,863	35.01%	18,500	94.39%	19,600	12,883	65.73%
Other Uses of Funds	200,000	161,878	80.94%	200,000	100.00%	215,000	120,984	56.27%
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	\$ 5,449,740	67.69%	\$ 8,024,563	99.68%	\$ 7,870,219	\$ 5,377,480	68.33%

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 - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,846,781	\$ 4,430,101	75.77%	\$ 5,846,781	100.00%	\$ 4,958,796	\$ 3,639,541	73.40%
Mill Levy/Override	1,230,887	933,293	75.82%	1,230,887	100.00%	1,054,871	773,554	73.33%
Tuition	12,000	11,000	91.67%	14,000	116.67%	11,000	7,000	63.64%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	36,500	31,136	85.30%	36,500	100.00%	34,000	37,729	110.97%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	124,050	123,638	99.67%	126,500	101.98%	89,650	113,950	127.11%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	60,000	58,674	97.79%	62,000	103.33%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	12,000	6,252	52.10%	6,700	55.83%	57,000	55,408	97.21%
Miscellaneous Revenue	1,750	8,427	481.55%	8,700	497.14%	1,689	59,786	3539.71%
Categorical Revenue	-	-	0.00%	-	0.00%	185,585	114,927	61.93%
Other State Revenue	537,477	350,547	65.22%	537,477	100.00%	132,903	135,481	101.94%
Grants Federal	-	-	0.00%	-	0.00%	19,098	8,556	44.80%
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	\$ 5,953,068	75.72%	\$ 7,869,545	100.10%	\$ 6,714,452	\$ 4,945,931	73.66%
Expenditures:								
Salaries	\$ 3,325,409	\$ 2,392,535	71.95%	\$ 3,320,000	99.84%	\$ 2,861,879	\$ 2,100,582	73.40%
Benefits	1,112,844	738,628	66.37%	1,108,000	99.56%	952,326	635,842	66.77%
Purchased Professional and Technical Services	239,000	167,546	70.10%	239,000	100.00%	225,250	181,430	80.55%
Purchased Property Services	1,301,658	1,066,826	81.96%	1,297,000	99.64%	1,050,532	978,774	93.17%
Other Purchased Services	1,057,240	800,108	75.68%	1,057,240	100.00%	828,549	593,754	71.66%
Supplies	364,222	248,155	68.13%	363,500	99.80%	259,382	191,989	74.02%
Property	287,270	44,813	15.60%	287,270	100.00%	211,360	166,894	78.96%
Other Expenses	153,600	34,435	22.42%	153,600	100.00%	22,740	28,477	125.23%
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	\$ 5,493,046	70.05%	\$ 7,825,610	99.80%	\$ 6,412,018	\$ 4,877,742	76.07%

HOPE Online Learning Academy
Due to timing, Q3 Financials are not available
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 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 - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 16,470,310	\$ 12,439,979	75.53%	\$ 16,467,132	99.98%	\$ 18,816,154	\$ 11,323,709	60.18%
Mill Levy/Override	3,566,726	2,694,642	75.55%	3,577,211	100.29%	-	2,480,455	0.00%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	135,028	209,280	154.99%	212,204	157.16%	-	186,665	0.00%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	474,185	454,997	95.95%	543,397	114.60%	514,000	214,581	41.75%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	169,190	169,158	99.98%	170,158	100.57%	140,000	191,144	136.53%
Rental/Lease	21,028	39,579	188.22%	50,579	240.53%	-	26,437	0.00%
Contributions/Donations	265,605	316,377	119.12%	261,357	98.40%	-	156,237	0.00%
Miscellaneous Revenue	1,984	2,949	148.64%	2,949	148.64%	-	4,773	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	841,862	595,815	70.77%	808,838	96.08%	366,713	541,014	147.53%
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	\$ 16,922,776	77.11%	\$ 22,093,825	100.67%	\$ 19,836,867	\$ 15,125,014	76.25%
Expenditures:								
Salaries	\$ 9,003,784	\$ 6,353,678	70.57%	\$ 8,798,425	97.72%	\$ 7,992,354	\$ 5,259,366	65.80%
Benefits	2,515,009	1,738,765	69.14%	2,412,114	95.91%	2,369,645	1,443,320	60.91%
Purchased Professional and Technical Services	2,343,296	1,733,356	73.97%	2,235,188	95.39%	2,324,522	1,670,453	71.86%
Purchased Property Services	4,099,650	3,512,854	85.69%	4,045,672	98.68%	2,971,350	3,511,268	118.17%
Other Purchased Services	1,628,099	1,190,782	73.14%	1,558,390	95.72%	1,158,518	989,084	85.37%
Supplies	1,288,792	1,103,325	85.61%	1,223,829	94.96%	1,043,800	808,133	77.42%
Property	-	-	0.00%	-	0.00%	-	-	0.00%
Other Expenses	98,333	75,074	76.35%	87,274	88.75%	214,872	43,295	20.15%
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	946,667	88.89%	1,065,000	100.00%	1,045,000	505,000	48.33%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 22,041,962	\$ 16,654,501	75.56%	\$ 21,425,894	97.21%	\$ 19,120,061	\$ 14,229,920	74.42%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,159,811	\$ 5,436,028	75.92%	\$ 7,190,536	100.43%	\$ 7,140,257	\$ 5,389,057	75.47%
Mill Levy/Override	1,570,339	1,177,506	74.98%	1,557,146	99.16%	1,565,991	1,180,514	75.38%
Tuition	135,750	106,290	78.30%	135,750	100.00%	130,140	103,310	79.38%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	110,000	87,489	79.54%	110,000	100.00%	125,005	97,282	77.82%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	216,521	204,835	94.60%	216,521	100.00%	191,952	176,777	92.09%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	75,000	66,179	88.24%	75,000	100.00%	71,009	63,229	89.04%
Rental/Lease	11,500	3,610	31.39%	11,500	100.00%	-	-	0.00%
Contributions/Donations	50,000	44,181	88.36%	50,000	100.00%	41,527	30,630	73.76%
Miscellaneous Revenue	54,990	55,156	100.30%	54,990	100.00%	-	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	109,004	81,497	74.77%	107,254	98.39%	113,642	83,078	73.11%
Grants Federal	2,243	4,147	184.89%	4,147	184.90%	-	2,243	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	210,000	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	90,368	90,348	99.98%
Cap Reserve Bond Revenue	255,636	191,120	74.76%	255,636	100.00%	257,568	193,392	75.08%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,750,794	\$ 7,458,038	76.49%	\$ 9,768,479	100.18%	\$ 9,937,459	\$ 7,409,860	74.56%
Expenditures:								
Salaries	\$ 5,101,920	\$ 3,773,184	73.96%	\$ 5,101,920	100.00%	\$ 5,237,061	\$ 3,845,331	73.43%
Benefits	1,629,219	1,206,234	74.04%	1,629,219	100.00%	1,571,250	1,170,600	74.50%
Purchased Professional and Technical Services	789,126	584,292	74.04%	789,126	100.00%	724,802	500,963	69.12%
Purchased Property Services	1,362,577	1,032,142	75.75%	1,362,577	100.00%	1,302,919	941,033	72.22%
Other Purchased Services	147,226	121,236	82.35%	147,226	100.00%	141,687	108,422	76.52%
Supplies	487,361	249,539	51.20%	487,361	100.00%	503,451	300,710	59.73%
Property	120,000	117,969	98.31%	120,000	100.00%	411,975	304,228	73.85%
Other Expenses	42,000	41,311	98.36%	42,000	100.00%	33,599	32,084	95.49%
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	\$ 7,125,907	60.65%	\$ 9,679,429	82.38%	\$ 11,934,244	\$ 7,203,371	60.36%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,777,667	\$ 5,826,655	74.92%	\$ 7,777,667	100.00%	\$ 7,629,428	\$ 5,724,095	75.03%
Mill Levy/Override	1,665,941	1,249,764	75.02%	1,665,941	100.00%	1,652,632	1,238,420	74.94%
Tuition	545,615	474,672	87.00%	545,615	100.00%	595,590	473,064	79.43%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	170,000	180,979	106.46%	170,000	100.00%	220,000	179,406	81.55%
Food Services	-	6	0.00%	6	0.00%	-	-	0.00%
Pupil Activities	104,916	82,870	78.99%	104,916	100.00%	76,661	67,433	87.96%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	20,000	21,571	107.86%	20,000	100.00%	5,000	3,375	67.50%
Contributions/Donations	14,085	18,781	133.34%	14,085	0.00%	132,986	120,865	90.89%
Miscellaneous Revenue	139,370	140,740	100.98%	139,370	90.82%	130,212	129,090	99.14%
Categorical Revenue	254,713	180,243	70.76%	254,713	100.00%	273,885	205,643	75.08%
Other State Revenue	450,415	280,220	62.21%	450,415	100.00%	454,065	305,444	67.27%
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	\$ 8,456,502	75.89%	\$ 11,142,728	100.00%	\$ 11,170,459	\$ 8,446,835	75.62%
Expenditures:								
Salaries	\$ 6,040,945	\$ 4,165,839	68.96%	\$ 6,040,945	100.00%	\$ 5,924,168	\$ 4,057,402	68.49%
Benefits	1,812,627	1,262,315	69.64%	1,812,627	100.00%	1,777,833	1,214,074	68.29%
Purchased Professional and Technical Services	393,911	273,899	69.53%	393,911	100.00%	499,451	315,505	63.17%
Purchased Property Services	1,014,000	736,376	72.62%	1,014,000	100.00%	993,895	860,474	86.58%
Other Purchased Services	897,801	670,227	74.65%	897,801	100.00%	660,550	499,541	75.63%
Supplies	545,940	413,939	75.82%	545,940	100.00%	490,450	379,311	77.34%
Property	392,980	87,747	22.33%	392,980	100.00%	404,695	262,392	64.84%
Other Expenses	20,002	22,150	110.74%	20,002	100.00%	18,000	16,461	91.45%
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	\$ 7,632,491	68.65%	\$ 11,118,206	100.00%	\$ 10,769,042	\$ 7,605,161	70.62%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,052,273	\$ 5,301,547	75.18%	\$ 7,019,633	99.54%	\$ 6,336,797	\$ 5,297,247	83.60%
Mill Levy/Override	1,475,819	1,114,424	75.51%	1,482,362	100.44%	1,424,480	1,121,699	78.74%
Tuition	200,000	161,864	80.93%	233,144	116.57%	200,000	159,587	79.79%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	60,000	58,369	97.28%	60,000	100.00%	50,000	72,700	145.40%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	167,510	113,014	67.47%	184,277	110.01%	151,218	93,464	61.81%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	90,821	91,388	100.62%	91,494	100.74%	89,136	87,358	98.01%
Rental/Lease	93,500	67,981	72.71%	93,500	100.00%	85,000	71,988	84.69%
Contributions/Donations	-	-	0.00%	-	0.00%	-	150	0.00%
Miscellaneous Revenue	-	9,360	0.00%	9,360	0.00%	-	90	0.00%
Categorical Revenue	273,165	184,934	67.70%	267,829	98.05%	125,223	207,396	165.62%
Other State Revenue	117,033	-	0.00%	117,033	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)	(45,000)	75.00%	(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	\$ 7,146,580	74.76%	\$ 9,587,333	100.30%	\$ 8,766,060	\$ 7,125,192	81.28%
Expenditures:								
Salaries	\$ 4,385,712	\$ 3,208,697	73.16%	\$ 4,377,494	99.81%	\$ 4,174,094	\$ 3,174,953	76.06%
Benefits	1,573,665	1,024,482	65.10%	1,514,664	96.25%	1,454,679	1,031,358	70.90%
Purchased Professional and Technical Services	217,366	173,549	79.84%	230,151	105.88%	282,548	174,125	61.63%
Purchased Property Services	1,923,273	1,539,222	80.03%	1,779,321	92.52%	1,517,808	1,489,885	98.16%
Other Purchased Services	669,399	477,448	71.32%	692,816	103.50%	538,783	459,971	85.37%
Supplies	389,534	307,057	78.83%	388,181	99.65%	361,844	368,987	101.97%
Property	43,310	7,796	18.00%	75,679	174.74%	41,300	15,449	37.41%
Other Expenses	105,000	38,903	37.05%	41,827	39.84%	240,730	40,937	17.01%
Other Uses of Funds	-	105,232	0.00%	140,309	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	130,000	95,388	73.38%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,307,258	\$ 6,882,385	73.95%	\$ 9,240,442	99.28%	\$ 8,741,786	\$ 6,851,051	78.37%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,710,911	\$ 5,041,071	75.12%	\$ 6,661,821	99.27%	\$ 6,517,075	\$ 4,876,187	74.82%
Mill Levy/Override	1,444,924	1,088,223	75.31%	1,445,422	100.03%	1,419,387	1,060,696	74.73%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	90,000	132,344	147.05%	135,000	150.00%	150,791	139,969	92.82%
Food Services	185,000	106,478	57.56%	185,000	100.00%	168,216	103,862	61.74%
Pupil Activities	257,000	246,986	96.10%	257,000	100.00%	248,280	238,172	95.93%
Community Service Activities	15,000	10,707	71.38%	13,500	90.00%	11,756	9,953	84.66%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	27,435	34.29%	80,000	100.00%	64,250	22,434	34.92%
Contributions/Donations	63,500	79,188	124.71%	83,000	130.71%	104,176	100,314	96.29%
Miscellaneous Revenue	294,040	234,128	79.62%	235,000	79.92%	691,033	56,248	8.14%
Categorical Revenue	(100,000)	-	0.00%	(100,000)	100.00%	(95,000)	-	0.00%
Other State Revenue	232,766	174,020	74.76%	231,667	99.53%	217,165	163,056	75.08%
Grants Federal	87,880	-	0.00%	86,966	98.96%	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	\$ 9,361,021	\$ 7,140,580	76.28%	\$ 9,314,376	99.50%	\$ 9,581,310	\$ 6,770,891	70.67%
Expenditures:								
Salaries	\$ 4,875,956	\$ 3,345,680	68.62%	\$ 4,875,956	100.00%	\$ 4,462,737	\$ 3,227,830	72.33%
Benefits	1,584,443	979,943	61.85%	1,584,443	100.00%	1,375,000	912,502	66.36%
Purchased Professional and Technical Services	133,500	54,777	41.03%	133,500	100.00%	100,820	24,165	23.97%
Purchased Property Services	784,352	357,825	45.62%	784,352	100.00%	1,851,275	863,189	46.63%
Other Purchased Services	1,056,772	714,350	67.60%	1,056,772	100.00%	949,000	696,557	73.40%
Supplies	387,935	276,218	71.20%	387,935	100.00%	407,580	265,765	65.21%
Property	196,750	164,638	83.68%	196,750	100.00%	168,749	167,839	99.46%
Other Expenses	597,775	359,780	60.19%	597,775	100.00%	409,003	406,932	99.49%
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	\$ 9,617,483	\$ 6,253,211	65.02%	\$ 9,617,483	100.00%	\$ 9,724,164	\$ 6,564,779	67.51%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,740,289	\$ 3,593,575	75.81%	\$ 4,739,182	99.98%	\$ 4,713,570	\$ 3,542,893	75.16%
Mill Levy/Override	1,026,533	778,409	75.83%	1,026,533	100.00%	1,033,734	776,110	75.08%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	33,186	26,253	79.11%	33,753	101.71%	37,735	29,770	78.89%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	581,525	570,419	98.09%	617,827	106.24%	608,489	532,931	87.58%
Community Service Activities	3,000	3,000	100.00%	3,000	100.00%	3,608	3,608	100.00%
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	2,107	129.89%	2,269	139.88%	7,226	7,026	97.23%
Miscellaneous Revenue	598	500	83.58%	506	84.57%	182,175	17,192	9.44%
Categorical Revenue	269,527	112,748	41.83%	268,728	99.70%	256,950	117,843	45.86%
Other State Revenue	76,160	62,547	82.13%	76,160	100.00%	98,835	69,771	70.59%
Grants Federal	61,573	-	0.00%	61,537	99.94%	-	-	0.00%
Fund Transfer	46,258	46,258	100.00%	46,258	100.00%	48,027	48,028	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	192,341	108,437	56.38%	198,341	103.12%	-	119,967	0.00%
Total Revenue	\$ 7,032,612	\$ 5,304,253	75.42%	\$ 7,074,094	100.59%	\$ 7,007,354	\$ 5,281,580	75.37%
Expenditures:								
Salaries	\$ 3,575,199	\$ 2,430,855	67.99%	\$ 3,556,331	99.47%	\$ 3,539,906	\$ 2,350,816	66.41%
Benefits	1,176,661	752,084	63.92%	1,188,684	101.02%	1,084,703	643,350	59.31%
Purchased Professional and Technical Services	193,043	142,355	73.74%	209,592	108.57%	262,138	180,475	68.85%
Purchased Property Services	1,004,399	907,645	90.37%	1,011,021	100.66%	1,023,194	955,922	93.43%
Other Purchased Services	496,813	407,996	82.12%	510,694	102.79%	510,925	405,040	79.28%
Supplies	217,436	155,749	71.63%	225,072	103.51%	241,578	185,370	76.73%
Property	44,897	36,984	82.38%	44,897	100.00%	320,807	293,033	91.34%
Other Expenses	20,897	16,896	80.85%	30,697	146.90%	28,870	24,867	86.14%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	253,914	108,437	42.71%	259,914	102.36%	182,562	136,595	74.82%
Cap Reserve Expense	25,000	-	0.00%	25,000	100.00%	66,518	-	0.00%
Total Expenditures	\$ 7,008,260	\$ 4,959,000	70.76%	\$ 7,061,900	100.77%	\$ 7,261,200	\$ 5,175,468	71.28%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,122,109	\$ 10,818,698	76.61%	\$ 10,818,698	76.61%	\$ 13,903,500	\$ 10,585,147	76.13%
Mill Levy/Override	3,058,581	2,296,270	75.08%	2,296,270	75.08%	2,992,600	2,269,587	75.84%
Tuition	812,418	556,451	68.49%	556,451	68.49%	868,000	571,351	65.82%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	130,000	136,646	105.11%	136,646	105.11%	68,000	69,895	102.79%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	543,231	519,317	95.60%	519,317	95.60%	477,880	528,202	110.53%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	90,000	48,429	53.81%	48,429	53.81%	80,000	51,655	64.57%
Contributions/Donations	120,000	120,000	100.00%	120,000	100.00%	120,000	120,000	100.00%
Miscellaneous Revenue	35,000	33,383	95.38%	33,383	95.38%	20,000	37,811	189.06%
Categorical Revenue	857,160	376,860	43.97%	376,860	43.97%	821,840	420,763	51.20%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	150,000	-	0.00%	-	0.00%	10,000	-	0.00%
Fund Transfer	150,000	141,064	94.04%	141,064	94.04%	70,000	453,115	647.31%
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	\$ 15,047,118	74.98%	\$ 15,047,118	74.98%	\$ 19,431,820	\$ 15,107,526	77.75%
Expenditures:								
Salaries	\$ 10,445,280	\$ 7,713,655	73.85%	\$ 7,713,655	73.85%	\$ 9,257,509	\$ 6,888,887	74.41%
Benefits	3,551,089	2,574,068	72.49%	2,574,068	72.49%	4,464,185	2,293,976	51.39%
Purchased Professional and Technical Services	426,395	334,970	78.56%	334,970	78.56%	371,366	312,446	84.13%
Purchased Property Services	2,188,817	1,850,690	84.55%	1,850,690	84.55%	2,168,608	2,235,303	103.08%
Other Purchased Services	1,632,418	1,227,289	75.18%	1,227,289	75.18%	1,321,607	1,103,048	83.46%
Supplies	802,850	574,942	71.61%	574,942	71.61%	659,506	521,465	79.07%
Property	307,000	52,271	17.03%	52,271	17.03%	151,000	118,422	78.43%
Other Expenses	62,000	55,077	88.83%	55,077	88.83%	43,500	101,845	234.13%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,415,849	\$ 14,382,962	74.08%	\$ 14,382,962	74.08%	\$ 18,437,281	\$ 13,575,392	73.63%

STEM School Highlands Ranch
Due to timing, Q3 Financials are not available
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 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 - 3rd Quarter
For the Period Ended March 31, 2026

	Current Year FY 2025-2026			Projected Year End FY 2025-2026		Prior Year FY 2024-2025		
	FY Budget	Q3 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q3 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,378,424	\$ 6,263,763	74.76%	\$ 8,341,231	99.56%	\$ 8,000,966	\$ 6,006,379	75.07%
Mill Levy/Override	1,777,637	1,331,068	74.88%	1,779,073	100.08%	1,718,268	1,288,838	75.01%
Tuition	365,375	257,742	70.54%	353,374	96.72%	320,150	251,221	78.47%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	92,000	72,243	78.53%	95,300	103.59%	132,000	102,865	77.93%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	369,750	366,833	99.21%	375,300	101.50%	352,600	367,471	104.22%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	2,700	4,958	183.63%	5,200	192.59%	1,500	7,033	468.87%
Contributions/Donations	68,500	83,803	122.34%	101,117	147.62%	68,500	70,662	103.16%
Miscellaneous Revenue	186,416	10,932	5.86%	177,070	94.99%	131,686	7,427	5.64%
Categorical Revenue	281,545	187,401	66.56%	281,776	100.08%	288,261	215,706	74.83%
Other State Revenue	97,024	23,009	23.71%	99,626	102.68%	138,672	21,373	15.41%
Grants Federal	95,000	106,944	112.57%	106,944	112.57%	-	-	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	\$ 8,708,696	73.81%	\$ 11,801,011	100.01%	\$ 11,237,603	\$ 8,338,975	74.21%
Expenditures:								
Salaries	\$ 5,740,940	\$ 4,380,751	76.31%	\$ 5,774,667	100.59%	\$ 5,601,868	\$ 4,200,659	74.99%
Benefits	1,815,080	1,210,074	66.67%	1,888,492	104.04%	1,882,305	1,182,386	62.82%
Purchased Professional and Technical Services	429,099	240,428	56.03%	400,289	93.29%	556,035	328,723	59.12%
Purchased Property Services	1,863,020	1,576,775	84.64%	1,854,589	99.55%	1,846,391	1,769,179	95.82%
Other Purchased Services	845,819	665,275	78.65%	865,082	102.28%	804,860	663,059	82.38%
Supplies	405,212	331,100	81.71%	412,180	101.72%	408,359	311,367	76.25%
Property	120,750	55,183	45.70%	122,892	101.77%	107,892	73,757	68.36%
Other Expenses	579,451	88,463	15.27%	482,820	83.32%	688,417	72,044	10.47%
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	\$ 8,548,049	72.44%	\$ 11,801,011	100.01%	\$ 11,896,127	\$ 8,601,174	72.30%

Douglas County School District



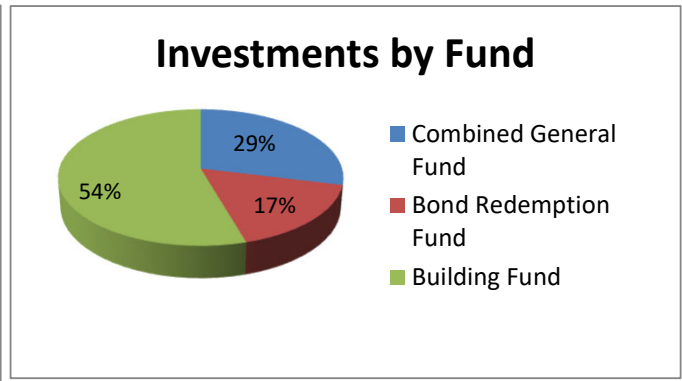
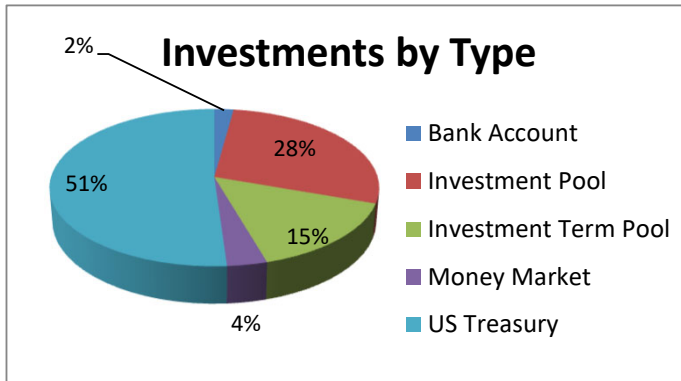
APPENDIX

Douglas County School District

Third Quarter Ended 3/31/2025

Investments by Type by Fund

	Combined General			Bond Redemption Fund			Building Fund			Total
	Fund									
Bank Account	\$	9,996,551	\$	-	\$	-	\$	-	\$	9,996,551
Investment Pool		101,726,216		29,279,100		-		-		131,005,316
Investment Term Pool		22,200,000		48,000,000		-		-		70,200,000
Money Market		-		-		16,075,141		16,075,141		16,075,141
US Treasury		-		-		237,277,316		237,277,316		237,277,316
Total	\$	133,922,767	\$	77,279,100	\$	253,352,457	\$	464,554,324		

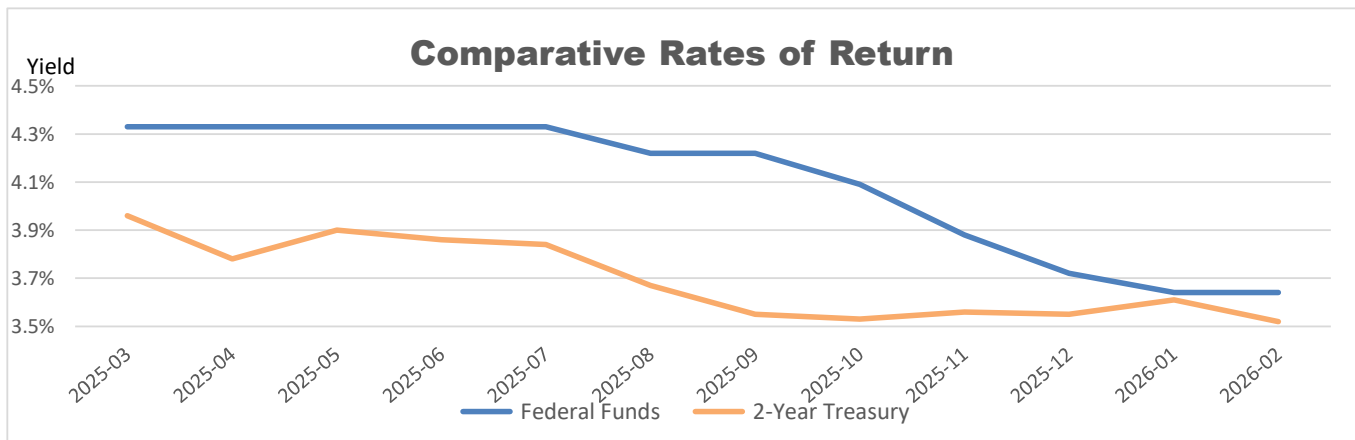


Investment Income by Fund

	Invested Balance	Q3 - Quarterly Interest	Interest YTD	Q3 Yield %
Combined General Fund*	\$ 133,922,767	\$ 760,105	\$ 4,209,833	4.27%
Bond Redemption Fund**	77,279,100	721,021	2,639,150	4.15%
Building Fund	253,352,457	2,697,136	8,852,977	4.31%
Total	\$ 464,554,324	\$ 4,178,261	\$ 15,701,961	4.27%

* Does not include interest income from leases

**Does not include market value adjustments



*Rates obtained from federalreserve.gov

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

Douglas County School District
Third Quarter Ended 3/31/2025
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	3/31/2026 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	\$ 9,996,551
CSIP Investment Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.30%	73,202,384	52,944,212	99,709,226
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	2,016,990
CSIP Investment Term-TABOR	Term Investment Pool	AAAf	8/26/2025	8/25/2026	364	4.07%	22,200,000	22,200,000	22,200,000
Total							\$ 163,270,525	\$ 82,672,919	\$ 133,922,767
<u>Bond Redemption Fund</u>									
UMB	CSafe	AAAm	N/A	N/A	N/A	4.26%	\$ 1,990,691	\$ 2,399,874	\$ 1,480,889
CSIP LGIP Pool	Investment Pool	AAAm	N/A	N/A	N/A	4.34%	1,033,838	-	27,798,211
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	11/30/2025	96	4.07%	55,000,000	-	-
CSIP Term Pool	Term Investment Pool	AAAf	12/1/2025	8/25/2026	267	4.07%	-	48,000,000	48,000,000
Total							\$ 88,024,530	\$ 50,399,874	\$ 77,279,100
<u>Building Funds</u>									
Government & Agency Bonds	US Treasury Notes	Aaa	12/30/2024	Various	Various	4.34%	\$ 258,415,932	\$ 249,068,068	\$ 237,277,316
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	23,000,367	16,075,141
Total							\$ 295,883,913	\$ 272,068,435	\$ 253,352,457
Total							<u>\$ 547,178,967</u>	<u>\$ 405,141,228</u>	<u>\$ 464,554,324</u>

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
3rd Quarter Budget to Actual
For the Period Ended March 31, 2026

2025-2026						
	Adopted Annual Budget	Revised Annual Budget	Year to Date		Year End	
			Year to Date Actual	as a % of Adopted Budget	as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	-	-	(0)	0.00%	(0)	0.00%
Revenues						
Tuition	1,615,600	1,603,600	1,271,245	79.27%	1,146,613	332,355 ¹
Other	-	-	(5)	0.00%	(5)	5
Total Revenue	\$ 1,615,600	\$ 1,603,600	\$ 1,271,240	79.27%	\$ 1,146,608	71.50%
Transfer from General Fund	365,560	365,560	365,560	100.00%	365,560	100.00%
Total Sources	\$ 1,981,160	\$ 1,969,160	\$ 1,636,800	83.12%	\$ 1,512,168	76.79%
Expenditures						
Salaries	1,060,183	1,061,208	643,886	60.67%	592,569	55.84%
Benefits	365,858	366,093	250,465	68.42%	230,503	62.96%
Purchased Services	179,293	179,293	108,697	60.63%	65,516	36.54%
Supplies	247,994	247,994	152,288	61.41%	190,560	76.84%
Equipment	69,596	68,336	-	0.00%	-	0.00%
Field Trips & Other	46,236	46,236	17,006	36.78%	51,426	111.23%
Total Expenditures	\$ 1,969,160	\$ 1,969,160	\$ 1,172,343	59.54%	\$ 1,130,574	57.41%
Change in Fund Balance	12,000	-	464,457		381,594	(464,457)
Balance on Hand June 30	\$ 12,000	\$ -	\$ 464,457	0.00%	\$ 381,594	0.00%

2024-2025			
Final Revised Annual Budget	Year to Date Actual	Year to Date	
		as a % of Final Revised Budget	Year End Actual
-	-	0.00%	-
1,283,376	802,085	62.50%	1,231,044
22,008	22,008	100.00%	22,008
\$ 1,305,384	\$ 824,093	63.13%	\$ 1,253,052
180,238	74,613	41.40%	180,238
\$ 1,485,622	\$ 898,706	60.49%	\$ 1,433,290
803,523	578,990	72.06%	845,141
274,991	215,055	78.20%	306,488
153,030	101,385	66.25%	147,141
206,806	104,011	50.29%	101,745
20,000	37	0.19%	17,776
27,272	20,545	75.33%	14,998
\$ 1,485,622	\$ 1,020,023	68.66%	\$ 1,433,290
-	(121,317)		(0)
\$ -	\$ (121,317)	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