

# Douglas County School District Financial Plan & Budget

Final Revised Budget | 2025-2026



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# **EXECUTIVE SUMMARY**

# DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

## Colorado

### BOARD OF EDUCATION

Susan Meek  
*President*  
*Director, District A*

Clark Callahan  
*Vice President*  
*Director, District E*

Valerie Thompson  
*Treasurer*  
*Director, District F*

Kyrzia Parker  
*Secretary*  
*Director, District B*

Kelly Denzler  
*Director, District G*

Brad Geiger  
*Director, District C*

Tony Ryan  
*Director, District D*

### MEMBERS OF CABINET

Erin Kane  
*Superintendent*

Steve Colella  
*Chief of Staff*

Danelle Hiatt  
*Deputy Superintendent*

Danny Winsor  
*Assistant Superintendent*

Matt Reynolds  
*Learning Services Officer*

Jana Schleusner  
*Chief Financial Officer*

Mark Blair  
*Chief Technology Officer*

Jackie Millet  
*Chief Operations Officer*

Brian Condon  
*Chief Human Resources Officer*

Stacy Rader  
*Communications Officer*

Mary Kay Klimesh  
*General Counsel*

# DOUGLAS COUNTY SCHOOL DISTRICT BUDGET COMMITMENTS FOR 2025-2026

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Douglas County School District (DCSD) will continue to drive as much funding as reasonably possible to school budgets and employee compensation while still maintaining critical supports.

The District is investing just over \$2.5 million in the 2025-2026 Final Revised Combined General Fund budget compared to the 2024-2025 Final Revised Budget. Consistent with the last few years, the largest budget priority for 2025-2026, most of the total budget increase, was invested in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students.

Staff continually refines the Site-Based Budget (SBB) weighted student funding methodology for neighborhood schools and prioritizes the ability for schools to maintain school purchasing power to offset compensation increases. The primary emphasis of school allocation changes for 2025-2026 was to add staff to middle and high schools to support Gifted and Talented programs, to increase the allocation for counseling at large elementary schools and reduce the allocation for counseling to right-size counseling ratios in middle and high schools with declining enrollment. In addition to school budgets, increases to district department budgets are primarily focused on increases to district managed student programming.

On June 10, 2025 the DCSD Board of Education adopted a budget that used \$18.6 million of fund balance within the General Fund (where budgeted expenditures exceed budgeted revenue). The Per Pupil Revenue for DCSD was revised to \$11,217 from \$11,266 as budgeted in the adopted. This represents a \$294 per student increase from the 2024-2025 Final Revised Budget of 10,923. The Colorado Department of Education revised the Per Pupil Revenue to reflect actual student enrollment statewide as well as certification of mill levies for property tax collection which affects the local share of the Total Program formula. DCSD adjusted the Per Pupil Revenue with the Revised Budget.

As part of the 2025-2026 Final Revised Budget, staff recommend that the Board of Education approve a \$23.1 million use of fund balance within the General Fund. With this budgeted use of fund balance and increase to committed and assigned reserves, District unassigned reserves will be budgeted at \$60.0 million.

DCSD commits to a 100% equal per pupil share of mill levy override funds with District-authorized charter schools based on charter schools' actual funded pupil count in the 2025-2026 Revised Budget. Please see the [LINK](#) to the Board of Education resolution from June 5, 2018 for more information.

## **2025-2026 CHANGES TO BUDGET SINCE ADOPTION ON JUNE 10, 2025**

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The District's financial plan, adopted in June of the year prior to the budget year, may be amended with respect to both revenues and expenditures by the Board of Education prior to January 31<sup>st</sup> of the current year. After January 31<sup>st</sup>, supplemental budgets may be amended when money for a specific purpose, other than ad valorem taxes, becomes available to meet a contingency per C.R.S. 22-44-110(5). The Board of Education may revise the total budget for any of the funds due to unforeseen circumstances that did not exist at the time of the original budget adoption, such as emergencies or unanticipated revenues.

School districts in Colorado are funded based on the Student October Count. The Adopted Budget was built with projected enrollment before Student October Count. Year-over-year from October 2024 to October 2025, DCSD FPC decreased 1,054 funded pupils from 60,853 to 59,799.

Year-over-year DCSD enrollment (all students) decreased 316 students from 61,851 to 61,535. Of this decrease in students, charter schools increased 531 students which means district-run schools actually decreased 847 students year over year.

The decrease in FPC is greater than the decrease in enrollment due to the multi-year averaging of the funded pupil count. October 2025 compared to projected enrollment for 2025-2026 resulted in a decrease of 183 funded pupils from 59,982 to 59,799. The decrease in funded pupil count resulted in a decrease of \$4.9 million from the Adopted to Revised Budget in the Total Program formula.

The State released draft revisions to Per Pupil Revenue (PPR) which changes the PPR from \$11,266 as of the Adopted Budget to \$11,217 as of the Revised Budget.

In addition to the changes in funding from the School Finance Act, the Final Revised Budget reflects minimal changes to General Fund expenditures. First, salaries and benefits increased by \$2.5 million to reflect staffing changes and higher benefits enrollment. Supplies and equipment decreased by \$5.0 million to reflect planned use of school carryover and reallocation of unused student count reserve amounts.

# 2025-2026 BUDGET COMBINED GENERAL FUND SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

The following illustrative example demonstrates that approximately 71% of Combined General Fund expenditures (excluding Charter School Pass Through) are spent directly in schools.

### Per Pupil Expense: Neighborhood Schools Only

Expenditures	2025-2026 Adopted		2025-2026 Revised		2025-2026 Final Revised	
	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense
<b>School Managed Expenditures</b>						
Site Based Budget (SBB) Base Allocation	\$ 5,885	35.9%	\$ 5,908	34.7%	\$ 5,908	35.0%
Discretionary (SBB Allocation)	1,312	8.0%	1,710	10.0%	1,710	10.1%
Non-Discretionary (SBB Allocation)	3,792	23.1%	3,826	22.5%	3,824	22.6%
Alternative School Allocation	492	3.0%	496	2.9%	496	2.9%
Department Head Pay	9	0.1%	9	0.1%	9	0.1%
<b>Total Direct School Expenditures</b>	<b>\$ 11,490</b>	<b>70.1%</b>	<b>\$ 11,950</b>	<b>70.2%</b>	<b>\$ 11,948</b>	<b>70.7%</b>
<b>School Support Expenditures</b>						
SPED and ECE SPED - Non SBB Allocation	\$ 983	6.0%	\$ 1,008	5.9%	\$ 1,012	6.0%
Transportation Interfund Transfer	613	3.7%	602	3.5%	602	3.6%
Operations and Maintenance	555	3.4%	566	3.3%	564	3.3%
Student Support Services	506	3.1%	524	3.1%	530	3.1%
Utilities	325	2.0%	326	1.9%	326	1.9%
Athletics and Activities	161	1.0%	165	1.0%	165	1.0%
Security	218	1.3%	264	1.5%	276	1.6%
Post Secondary Education	312	1.9%	339	2.0%	187	1.1%
Curriculum, Instruction and Assessment	94	0.6%	94	0.6%	94	0.6%
Internet and Phones Service	32	0.2%	32	0.2%	32	0.2%
Assessment	61	0.4%	61	0.4%	61	0.4%
Choice Office and Home Education Partnership	41	0.2%	41	0.2%	41	0.2%
Planning and Construction and Chief Operating Officer	37	0.2%	43	0.3%	49	0.3%
Classroom Applications Licensing and Support	18	0.1%	18	0.1%	18	0.1%
<b>Total School Support Expenditures</b>	<b>\$ 3,957</b>	<b>24.1%</b>	<b>\$ 4,083</b>	<b>24.0%</b>	<b>\$ 3,957</b>	<b>23.4%</b>
<b>System Wide Expenditures</b>						
Information Technology	\$ 182	1.1%	\$ 182	1.1%	\$ 182	1.1%
Business Services	148	0.9%	150	0.9%	150	0.9%
Human Resources	100	0.6%	102	0.6%	105	0.6%
Workday, Infinite Campus and Other Systems Licensing and Support	82	0.5%	92	0.5%	92	0.5%
Worker's Compensation	60	0.4%	60	0.4%	60	0.4%
Risk Management	99	0.6%	99	0.6%	99	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	70	0.4%	74	0.4%	74	0.4%
School Leadership	57	0.3%	56	0.3%	56	0.3%
Legal	45	0.3%	46	0.3%	46	0.3%
Communications	36	0.2%	50	0.3%	51	0.3%
Superintendent	31	0.2%	33	0.2%	33	0.2%
Board of Education	16	0.1%	16	0.1%	16	0.1%
Sick Leave Severance	12	0.1%	12	0.1%	12	0.1%
Mobile Moves	3	0.0%	18	0.1%	18	0.1%
<b>Total System Wide Expenditures</b>	<b>\$ 940</b>	<b>5.7%</b>	<b>\$ 990</b>	<b>5.8%</b>	<b>\$ 994</b>	<b>5.9%</b>
<b>* Total Per Pupil Expenditures</b>	<b>\$ 16,388</b>	<b>100.0%</b>	<b>\$ 17,024</b>	<b>100.0%</b>	<b>\$ 16,899</b>	<b>100.0%</b>
Bond Debt Service	1,228		1,229		1,229	
Certificate of Participation Lease Service Transfer	26		26		26	
<b>Total Expenditures Per Pupil</b>	<b>\$ 17,643</b>		<b>\$ 18,279</b>		<b>\$ 18,155</b>	

\* Per Pupil Expenditures is calculated by taking the total budget for each expenditure category divided by the Neighborhood School K-12 enrollment.

## 2025-2026 USE OF DISTRICT CONTINGENCY

The 2025-2026 Adopted Budget included \$7,790,000 of District contingency. As of June 9, 2026 the contingency has a remaining balance of \$4,837,266. The following uses have been approved by the Superintendent's Cabinet since July 1, 2025. All uses are organized chronologically based on approval date.

<b>2025-2026 General Fund Contingency</b>	
<b>As of June 9, 2026</b>	
<b>Adopted Budget Contingency Beginning Balance</b>	<b>\$ 7,790,000</b>
<u>Use of Contingency</u>	
Jul-25 District-Wide ADA Audit	\$ (250,000)
Aug-25 Project Wayfinder and Substitute Nurses	\$ (410,911)
Sep-25 IT - VMWARE/VXRail and MS-ISAC	\$ (113,000)
Sep-25 September SPED Update for SBBs and Itinerant Support	\$ (900,000)
Oct-25 New Family Outreach - DCSD-Branded Hopsital Welcome Kits	\$ (36,000)
Oct-25 Qualtrics EA IV and TEA Study	\$ (56,500)
Oct-25 Counselor Support and PCA	\$ (13,274)
Nov-25 Infinite Campus Detailed Audit	\$ (50,810)
Nov-25 Transportation Bus Replacement	\$ (143,000)
Dec-25 Firewatch Convergent	\$ (200,000)
Dec-25 Library Refresh for 6th Grade Transition in Highlands Ranch	\$ (45,000)
Jan-26 Legacy ADA Improvements	\$ (19,457)
Jan-26 Legacy Theater Boardroom Work	\$ (120,000)
Jan-26 Recruitment Mailers for Bus Drivers	\$ (23,000)
Mar-26 Wember Consulting Project	\$ (50,000)
Mar-26 Traffic Assesment	\$ (200,000)
Apr-26 Proud to be DCSD Staff Shirts	\$ (51,782)
Apr-26 SSN Start up Costs at RXP and STME; iPads for SPED Digital Assesments	\$ (270,000)
<b>Total Use of Contingency</b>	<b>\$ (2,952,734)</b>
<b>* Contingency Balance</b>	<b>\$ 4,837,266</b>
<b>Contingency Balance % Remaining</b>	<b>62%</b>

\* For the Final Revised Budget, the contingency reserve is reduced to reflect updated fiscal projections, allowing the unspent capacity to roll into the district's ending fund balance.

# SUMMARY OF COMBINED GENERAL FUNDS 2025-2026 FINAL REVISED BUDGET

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Transportation Fund (25)
Beginning Fund Balance	\$ 155,803,567	\$ -	\$ 27,227,212	\$ 5,200,276
Revenues				
Property Taxes	\$ 446,573,572	\$ -	\$ -	\$ -
Specific Ownership Taxes	38,058,511	-	-	-
Other Local Income	35,491,346	1,603,600	3,238,677	1,625,000
Intergovernmental	399,243,338	-	-	5,885,627
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 919,366,767</b>	<b>\$ 1,603,600</b>	<b>\$ 3,238,677</b>	<b>\$ 7,510,627</b>
Expenditures				
Salaries	417,010,631	1,061,208	-	15,496,134
Benefits	163,439,886	366,093	-	6,772,679
Purchased Services	51,779,981	179,293	71,205	11,654,856
Contracts w/ Charter Schools	219,435,800	-	-	-
Supplies	40,521,970	247,994	-	3,520,852
Equipment	-	68,336	19,432,809	773,000
Other	3,481,813	46,236	-	(603,857)
<b>Total Expenditures</b>	<b>\$ 895,670,081</b>	<b>\$ 1,969,160</b>	<b>\$ 19,504,014</b>	<b>\$ 37,613,664</b>
BOE Contingency	\$ 2,837,266	\$ -	\$ -	\$ -
<b>Net Income/(Loss)</b>	<b>\$ 20,859,420</b>	<b>\$ (365,560)</b>	<b>\$ (16,265,337)</b>	<b>\$ (30,103,037)</b>
Transfers In/(Out)	(43,970,561)	365,560	5,428,002	25,597,898
<b>Net Change in Fund Balance</b>	<b>\$ (23,111,141)</b>	<b>\$ -</b>	<b>\$ (10,837,335)</b>	<b>\$ (4,505,139)</b>
<b>Ending Fund Balance</b>	<b>\$ 132,692,426</b>	<b>\$ -</b>	<b>\$ 16,389,877</b>	<b>\$ 695,137</b>
TABOR Reserve	22,900,000	-	-	-
BOE Reserve	22,900,000	-	-	-
School Carry Over Reserve	24,537,098	-	111,301	-
Medicaid Carry Over Reserve	144,401	-	-	-
SPED/Mental Health Reserve	81,358	-	-	-
Multi-Year Lease Reserve	2,099,214	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 60,030,355</b>	<b>\$ -</b>	<b>\$ 16,278,576</b>	<b>\$ 695,137</b>

- *General Fund 10 - accounts for 71% of all the financial activity in the District inclusive of teacher salary and benefits as well as supplies and services*
- *Outdoor Education Fund 13 - accounts for the financial activity associated with Stone Canyon Outdoor Adventures, a District program providing outdoor educational experiences to 5th and 6th grade students*
- *Capital Projects Fund 14 - accounts for the financial activity associated with building remodels, equipment purchases and technology devices with a value of \$10,000 or more*
- *Transportation Fund 25 – accounts for the financial activity associated with transporting students to and from school as well as field trips and athletic events*

# SUMMARY OF SPECIAL REVENUE FUNDS 2025-2026 FINAL REVISED BUDGET

	Nutrition Services NSLP Fund (21)	Governmental Designated Purpose Grants Fund (22)	Athletics and Activities Fund (26)	Child Care Fund (29)
Beginning Fund Balance	\$ 10,953,202	\$ -	\$ 5,073,674	\$ 4,109,017
Revenues				
Property Taxes	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Other Local Income	7,381,636	185,791	15,549,226	10,506,864
Intergovernmental	28,340,986	17,874,499	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 35,722,622</b>	<b>\$ 18,060,290</b>	<b>\$ 15,549,226</b>	<b>\$ 10,506,864</b>
Expenditures				
Salaries	11,680,966	9,164,359	7,565,157	8,019,715
Benefits	5,094,895	3,016,637	1,851,203	3,011,105
Purchased Services	350,200	4,738,587	5,634,435	1,759,174
Contracts w/ Charter Schools	-	-	-	-
Supplies	16,899,455	713,436	6,190,245	243,871
Equipment	850,866	28,829	299,711	-
Other	897,500	398,442	509,738	475,688
<b>Total Expenditures</b>	<b>\$ 35,773,882</b>	<b>\$ 18,060,290</b>	<b>\$ 22,050,489</b>	<b>\$ 13,509,553</b>
BOE Contingency	\$ -	\$ -	\$ -	\$ -
<b>Net Income/(Loss)</b>	<b>\$ (51,260)</b>	<b>\$ -</b>	<b>\$ (6,501,263)</b>	<b>\$ (3,002,689)</b>
Transfers In/(Out)	3,331,708	-	6,487,989	1,634,579
<b>Net Change in Fund Balance</b>	<b>\$ 3,280,448</b>	<b>\$ -</b>	<b>\$ (13,274)</b>	<b>\$ (1,368,110)</b>
<b>Ending Fund Balance</b>	<b>\$ 14,233,650</b>	<b>\$ -</b>	<b>\$ 5,060,400</b>	<b>\$ 2,740,907</b>
School Carry Over Reserve	-	-	3,174,164	-
Medicaid Carry Over Reserve	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 14,233,650</b>	<b>\$ -</b>	<b>\$ 1,886,236</b>	<b>\$ 2,740,907</b>

- *Nutrition Services NSLP Fund 21 – accounts for the financial activity associated with breakfast and lunch meal services provided to schools on the National School Lunch Program*
- *Governmental Designated Purpose Grants Fund 22 – accounts for the financial activity associated with our federal and state grants inclusive of Title I and IDEA (Individual Disabilities Education Act)*
- *Athletics and Activities Fund 26 – accounts for the financial activity associated with all the sports and activities offered at the District's secondary schools*
- *Child Care Fund 29 – accounts for the financial activity associated with the 45 Before and After School Care programs at District schools*

# SUMMARY OF OTHER DISTRICT FUNDS

## 2025-2026 FINAL REVISED BUDGET

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Fund (44)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	\$ 80,202,052	\$ 1,930	\$ 295,198,651	\$ 3,968,669	\$ 621,264	\$ 37,200
Revenues						
Property Taxes	65,645,432	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,804,334	-	10,831,374	72,537,861	933,382	30,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 68,449,766</b>	<b>\$ -</b>	<b>\$ 10,831,374</b>	<b>\$ 72,537,861</b>	<b>\$ 933,382</b>	<b>\$ 30,000</b>
Expenditures						
Salaries	-	-	1,236,410	-	-	-
Benefits	-	-	450,402	-	-	-
Purchased Services	2,000	4,000	1,583,692	72,263,488	807,770	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	270,590	-	-	-
Equipment	-	-	160,934,754	-	-	-
Other	52,262,406	1,120,825	-	-	-	49,000
<b>Total Expenditures</b>	<b>\$ 52,264,406</b>	<b>\$ 1,124,825</b>	<b>\$ 164,475,848</b>	<b>\$ 72,263,488</b>	<b>\$ 807,770</b>	<b>\$ 49,000</b>
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Income/(Loss)</b>	<b>\$ 16,185,360</b>	<b>\$ (1,124,825)</b>	<b>\$ (153,644,474)</b>	<b>\$ 274,373</b>	<b>\$ 125,612</b>	<b>\$ (19,000)</b>
Transfers In/(Out)	-	1,124,825	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ 16,185,360</b>	<b>\$ -</b>	<b>\$ (153,644,474)</b>	<b>\$ 274,373</b>	<b>\$ 125,612</b>	<b>\$ (19,000)</b>
<b>Ending Fund Balance</b>	<b>\$ 96,387,412</b>	<b>\$ 1,930</b>	<b>\$ 141,554,177</b>	<b>\$ 4,243,042</b>	<b>\$ 746,876</b>	<b>\$ 18,200</b>
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 96,387,412</b>	<b>\$ 1,930</b>	<b>\$ 141,554,177</b>	<b>\$ 4,243,042</b>	<b>\$ 746,876</b>	<b>\$ 18,200</b>

- *Bond Redemption Fund 31 – accounts for the financial activity associated with the collection of property taxes and the payment of principal and interest on general obligation bond debt approved by the taxpayer through an election*
- *COP Lease Payment Fund 39 – accounts for the financial activity associated with the payment of principal and interest on certificates of participation authorized by the Board of Education and funded through a transfer from General Fund*
- *Building Fund 44 – accounts for the financial activity associated with capital projects and equipment funded from the proceeds of General Obligation Bonds as well as Certificates of Participation*
- *Self-Insured Health Funds 65 and 66 – accounts for the financial activity associated with the payment of premiums and claims associated with the Medical and Short Term Disability Insurance programs*
- *Private Purpose Trust Fund 75 – accounts for the financial activity associated with the Philip S Miller Trust providing scholarships to Castle Rock area high school students at Castle View, Douglas County, Renaissance Secondary and Ponderosa High Schools*

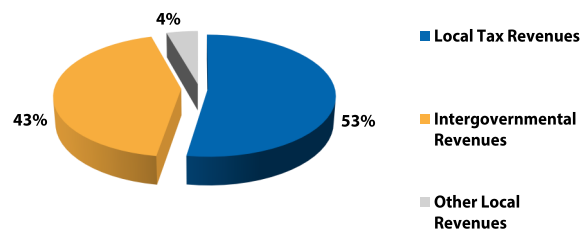
# BUDGETED REVENUES

## ADOPTED AS OF JUNE 10, 2025

The funded pupil count (FPC) in 2025-2026 is projected to be 59,982 of which 1,307 are multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils and full day kindergarten students count as 1.00 funded pupils. Beginning in 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2025-2026 is projected to be 60,719 including UPK which is a decrease of 1,132 students from 2024-2025.

TOTAL SOURCES BY FUND	2025-2026 Adopted Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 142,578,642	\$ 930,457,659	\$ -	\$ 1,073,036,301
Outdoor Education	-	1,615,600	365,560	1,981,160
Capital Projects	24,270,673	2,085,792	(1,850,608)	24,505,857
Full Day Kindergarten	-	-	-	-
Transportation	5,250,990	7,861,889	26,088,096	39,200,975
<b>Total Combined General Fund</b>	<b>\$ 172,100,305</b>	<b>\$ 942,020,940</b>	<b>\$ 24,603,048</b>	<b>\$ 1,138,724,293</b>
Nutrition Services NSLP	10,636,725	35,380,775	3,168,069	49,185,569
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	14,201,365	-	14,201,365
Pupil Activity	-	-	-	-
Athletics and Activities	5,507,732	15,491,903	6,487,989	27,487,624
Child Care	3,938,481	10,579,875	1,415,284	15,933,640
<b>Total Special Revenue Fund</b>	<b>\$ 20,082,938</b>	<b>\$ 75,653,918</b>	<b>\$ 11,071,342</b>	<b>\$ 106,808,198</b>
Bond Redemption	80,629,404	57,840,866	-	138,470,270
Certificates of Participation (COP) Lease Payments	1,930	-	1,124,825	1,126,755
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 80,631,334</b>	<b>\$ 57,840,866</b>	<b>\$ 1,124,825</b>	<b>\$ 139,597,025</b>
Bond Building and Building	291,837,635	10,831,374	-	302,669,009
Certificates of Participation (COP) Building	-	-	-	-
<b>Total Building Fund</b>	<b>\$ 291,837,635</b>	<b>\$ 10,831,374</b>	<b>\$ -</b>	<b>\$ 302,669,009</b>
Medical and Dental	5,517,453	70,537,861	-	76,055,314
Short Term Disability Insurance	587,369	933,382	-	1,520,751
<b>Total Internal Service Fund</b>	<b>\$ 6,104,822</b>	<b>\$ 71,471,243</b>	<b>\$ -</b>	<b>\$ 77,576,065</b>
Private Purpose Trust	35,879	52,000	-	87,879
<b>Total Trust and Agency Fund</b>	<b>\$ 35,879</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>\$ 87,879</b>

2025-2026 Adopted Total General Fund Revenues



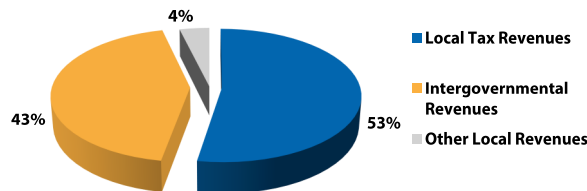
# BUDGETED REVENUES

## FINAL REVISED AS OF JUNE 9, 2026

The actual funded pupil count (FPC) in 2025-2026 is 59,799 of which 1,300 are multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils, full day kindergarten students count as 1.00 funded pupils. Beginning with 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2025-2026 is 61,535. Total enrollment decreased 316 students from 2024-2025.

TOTAL SOURCES BY FUND	2025-2026 Final Revised Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 155,803,567	\$ 919,366,767	\$ -	\$ 1,075,170,334
Outdoor Education	-	1,603,600	365,560	1,969,160
Capital Projects	27,227,212	3,238,677	5,428,002	35,893,891
Full Day Kindergarten	-	-	-	-
Transportation	5,200,276	7,510,627	25,597,898	38,308,801
<b>Total Combined General Fund</b>	<b>\$ 188,231,055</b>	<b>\$ 931,719,671</b>	<b>\$ 31,391,460</b>	<b>\$ 1,151,342,186</b>
Nutrition Services NSLP	10,953,202	35,722,622	3,331,708	50,007,532
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	18,060,290	-	18,060,290
Pupil Activity	-	-	-	-
Athletics and Activities	5,073,674	15,549,226	6,487,989	27,110,889
Child Care	4,109,017	10,506,864	1,634,579	16,250,460
<b>Total Special Revenue Fund</b>	<b>\$ 20,135,893</b>	<b>\$ 79,839,002</b>	<b>\$ 11,454,276</b>	<b>\$ 111,429,171</b>
Bond Redemption	80,202,052	68,449,766	-	148,651,818
Certificates of Participation (COP) Lease Payments	1,930	-	1,124,825	1,126,755
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 80,203,982</b>	<b>\$ 68,449,766</b>	<b>\$ 1,124,825</b>	<b>\$ 149,778,573</b>
Bond Building and Building	295,198,651	10,831,374	-	306,030,025
Certificates of Participation (COP) Building	-	-	-	-
<b>Total Building Fund</b>	<b>\$ 295,198,651</b>	<b>\$ 10,831,374</b>	<b>\$ -</b>	<b>\$ 306,030,025</b>
Medical and Dental	3,968,669	72,537,861	-	76,506,530
Short Term Disability Insurance	621,264	933,382	-	1,554,646
<b>Total Internal Service Fund</b>	<b>\$ 4,589,933</b>	<b>\$ 73,471,243</b>	<b>\$ -</b>	<b>\$ 78,061,176</b>
Private Purpose Trust	37,200	30,000	-	67,200
<b>Total Trust and Agency Fund</b>	<b>\$ 37,200</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 67,200</b>

2025-2026 Final Revised Total General Fund Revenues



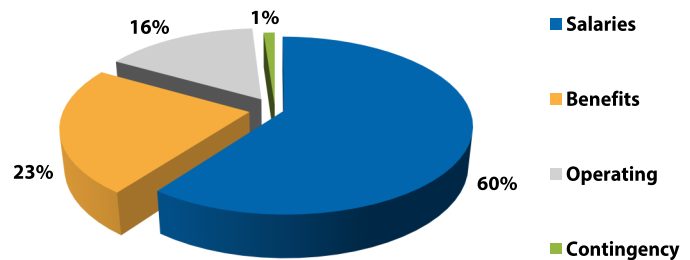
# BUDGETED EXPENDITURES ADOPTED AS OF JUNE 10, 2025

**Salaries** and **Benefits** account for the largest component of General Fund expenditures at 83% of the total. The Adopted Budget includes contingency in the total amount of \$7.8 million.

TRANSFERS AND EXPENDITURES BY FUND	2025-2026 Adopted Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
<b>Fund</b>			
General (see chart below)	\$ 912,281,506	\$ 36,799,215	\$ 949,080,721
Outdoor Education	1,969,160	-	1,969,160
Capital Projects	8,148,464	-	8,148,464
Full Day Kindergarten	-	-	-
Transportation	38,506,993	-	38,506,993
<b>Total Combined General Fund</b>	<b>\$ 960,906,123</b>	<b>\$ 36,799,215</b>	<b>\$ 997,705,338</b>
Nutrition Services NSLP	38,548,844	-	38,548,844
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	14,201,365	-	14,201,365
Pupil Activity	-	-	-
Athletics and Activities	21,979,892	-	21,979,892
Child Care	13,663,776	-	13,663,776
<b>Total Special Revenue Fund</b>	<b>\$ 88,393,877</b>	<b>\$ -</b>	<b>\$ 88,393,877</b>
Bond Redemption	52,264,406	-	52,264,406
Certificates of Participation (COP) Lease Payments	1,124,825	-	1,124,825
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 53,389,231</b>	<b>\$ -</b>	<b>\$ 53,389,231</b>
Bond Building and Building	112,059,708	-	112,059,708
Certificates of Participation (COP) Building	-	-	-
<b>Total Building Fund</b>	<b>\$ 112,059,708</b>	<b>\$ -</b>	<b>\$ 112,059,708</b>
Medical and Dental	70,263,488	-	70,263,488
Short Term Disability Insurance	773,875	-	773,875
<b>Total Internal Service Fund</b>	<b>\$ 71,037,363</b>	<b>\$ -</b>	<b>\$ 71,037,363</b>
Private Purpose Trust	49,000	-	49,000
<b>Total Trust and Agency Fund</b>	<b>\$ 49,000</b>	<b>\$ -</b>	<b>\$ 49,000</b>

2025-2026 Adopted Total General Fund Expenditures

Please note that the table above includes budgeted transfers of \$36.8 million. The general fund pass through to charters is \$220.7 million. Both of these figures are excluded from the graph to the right.

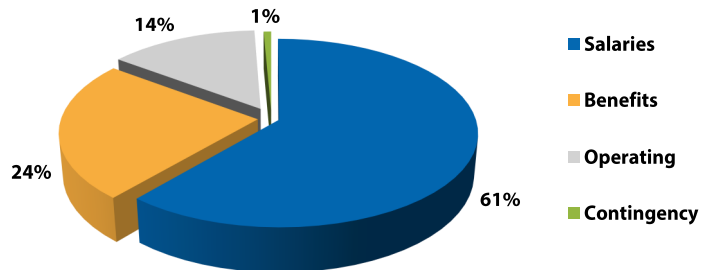


# BUDGETED EXPENDITURES FINAL REVISED AS OF JUNE 9, 2026

**Salaries** and **Benefits** account for the largest component of General Fund expenditures at 85% of the total. The Final Revised Budget includes contingency in the total amount of \$2.8 million.

TRANSFERS AND EXPENDITURES BY FUND	2025-2026 Final Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 898,507,347	\$ 43,970,561	\$ 942,477,908
Outdoor Education	1,969,160	-	1,969,160
Capital Projects	19,504,014	-	19,504,014
Full Day Kindergarten	-	-	-
Transportation	37,613,664	-	37,613,664
<b>Total Combined General Fund</b>	<b>\$ 957,594,185</b>	<b>\$ 43,970,561</b>	<b>\$ 1,001,564,746</b>
Nutrition Services NSLP	35,773,882	-	35,773,882
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	18,060,290	-	18,060,290
Pupil Activity	-	-	-
Athletics and Activities	22,050,489	-	22,050,489
Child Care	13,509,553	-	13,509,553
<b>Total Special Revenue Fund</b>	<b>\$ 89,394,214</b>	<b>\$ -</b>	<b>\$ 89,394,214</b>
Bond Redemption	52,264,406	-	52,264,406
Certificates of Participation (COP) Lease Payments	1,124,825	-	1,124,825
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 53,389,231</b>	<b>\$ -</b>	<b>\$ 53,389,231</b>
Bond Building and Building	164,475,848	-	164,475,848
Certificates of Participation (COP) Building	-	-	-
<b>Total Building Fund</b>	<b>\$ 164,475,848</b>	<b>\$ -</b>	<b>\$ 164,475,848</b>
Medical and Dental	72,263,488	-	72,263,488
Short Term Disability Insurance	807,770	-	807,770
<b>Total Internal Service Fund</b>	<b>\$ 73,071,258</b>	<b>\$ -</b>	<b>\$ 73,071,258</b>
Private Purpose Trust	49,000	-	49,000
<b>Total Trust and Agency Fund</b>	<b>\$ 49,000</b>	<b>\$ -</b>	<b>\$ 49,000</b>

2025-2026 Final Revised Total General Fund Expenditures



Please note that the table above includes budgeted transfers of \$43.9 million. The general fund pass through to charters is \$219.4 million. Both of these figures are excluded from the graph to the right.

# STAFF POSITION BUDGETS

Position Type	FTE
<b>100 Administrators</b>	<b>203</b>
Support - Instructional Staff	9
Support - Students	3
Support Services - General Administration	5
Support Services - School Administration	178
Support Services - Business	1
Support Services - Central and Other	5
Facilities Acquisition and Construction Services	2
<b>200 Licensed - Instructional</b>	<b>3,676</b>
Instruction	3,170
Support - Students	409
Support - Instructional Staff	70
Support Services - School Administration	26
Operations and Maintenance Services	1
Support Services - Central and Other	1
<b>300 Professional</b>	<b>352</b>
Support - Students	23
Support - Instructional Staff	81
Support Services - General Administration	7
Support Services - Business	43
Operations and Maintenance Services	17
Student Transportation Services	17
Support Services - Central and Other	82
Food Services Operations	17
Enterprise Operations	54
Facilities Acquisition and Construction Services	5
Instruction	3
Community Services	3
<b>400 Paraprofessionals</b>	<b>1,412</b>
Instruction	1,180
Support - Students	53
Support - Instructional Staff	38
Student Transportation Services	73
Support Services - Central and Other	14
Enterprise Operations	48
Community Services	5
Support Services - Business	2
<b>500 Office/Administrative Support</b>	<b>427</b>
Support - Students	25
Support - Instructional Staff	30
Support Services - General Administration	6
Support Services - School Administration	284
Support Services - Business	6
Operations and Maintenance Services	13
Student Transportation Services	34
Support Services - Central and Other	23
Food Services Operations	5
Facilities Acquisition and Construction Services	1
Enterprise Operations	1
<b>600 Crafts, Trades, and Services</b>	<b>929</b>
Support Services - Business	3
Operations and Maintenance Services	386
Student Transportation Services	220
Food Services Operations	315
Enterprise Operations	5
<b>Grand Total</b>	<b>6,998</b>

DCSD is budgeting for 6,998 full time equivalent positions in 2025-2026. The positions are organized below by job classification for the type of position and further by program for the type of service provided. This does not include charter school employees, but does include all District funds.

**Administrators** - An administrator is an individual who performs managerial activities, and is responsible for developing or interpreting policies or regulations and executing those policies or regulations through the direction of individuals at all levels, and may supervise other employees.

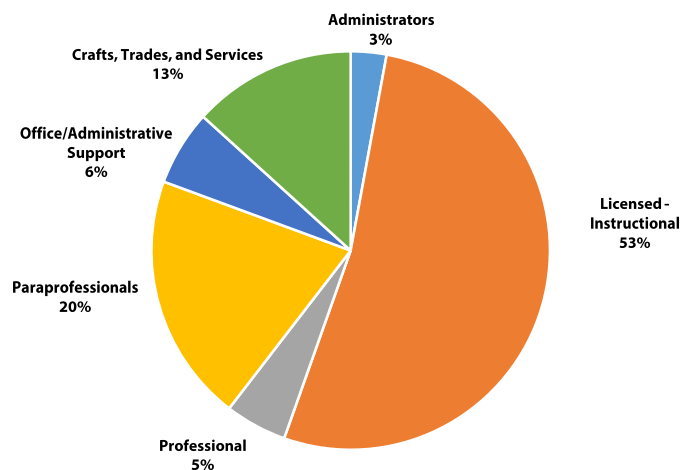
**Licensed - Instructional** - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

**Professional** - Professional staff perform assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree but not requiring skills in the field of education.

**Paraprofessional** - Paraprofessionals perform activities supporting professional individuals/functions within the organization.

**Office/Administrative Support** - Office support perform the activities of preparing, transcribing, systematizing or preserving communications, records, and transactions.

**Crafts, Trades, and Services** - Trades staff perform tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs.



\*FTE Count and Employee Count are different. Employee Count is the number of employees, while FTE Count is the scheduled workhours per week for each employee. The FTE presented is only of District employees and excludes employees of individual charter schools. FTE of charter schools are budgeted out of their own salaries and benefits accounts within their separate financials.

# **COMBINED GENERAL FUND BUDGETS**

# GENERAL FUND REVENUES

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Final Revised Budget 2025-2026
<b>Balance on Hand July 1</b>	<b>149,851,093</b>	<b>142,578,642</b>	<b>155,803,567</b>	<b>155,803,567</b>	<b>155,803,567</b>
<b>Revenues</b>					
Local Taxes					
Property Tax (In SFA)	282,150,851	311,877,356	306,860,572	305,484,719	306,860,572
Budget Override	139,713,000	139,713,000	139,713,000	139,713,000	139,713,000
Specific Ownership Taxes (In SFA)	18,537,938	20,939,020	21,998,401	21,998,401	21,998,401
Specific Ownership Taxes (Out of SFA)	18,400,293	16,169,893	16,060,110	16,060,110	16,060,110
Subtotal Local Taxes	\$ 458,802,082	\$ 488,699,269	\$ 484,632,083	\$ 483,256,230	\$ 484,632,083
Intergovernmental Revenue					
Equalization Entitlements	358,669,345	342,941,304	341,955,817	341,855,553	341,955,817
Special Education	26,482,954	27,671,460	27,671,460	27,077,460	27,671,460
Vocational Education	1,252,018	816,000	816,000	1,491,620	816,000
Gifted & Talented	644,279	657,165	642,992	642,992	642,992
Charter School Capital Construction	5,418,257	5,418,259	5,418,259	5,485,716	5,418,259
Federal - Medicaid Reimbursement	5,065,844	3,764,116	3,764,116	3,764,116	3,866,518
State PERA Contribution	1,209,160	9,000,000	9,000,000	9,000,000	9,000,000
Universal Preschool Program	7,110,285	7,347,205	7,347,205	6,775,157	7,347,205
Other	3,345,948	2,564,626	2,525,087	2,809,404	2,525,087
Subtotal Intergovernmental Revenue	\$ 409,198,090	\$ 400,180,135	\$ 399,140,936	\$ 398,902,017	\$ 399,243,338
Other Local Revenue					
General Fund Interest	8,056,300	7,027,494	7,027,494	5,843,416	5,843,416
Charter School Purchased Services	10,430,379	11,984,097	11,984,097	12,340,430	12,291,200
Preschool	760,713	790,000	790,000	754,075	790,000
School Based	9,950,028	10,677,555	10,497,894	9,998,018	10,497,145
Concurrent Enrollment	-	6,446,676	-	-	-
Other	8,182,755	4,652,433	4,951,126	7,603,156	6,069,585
Subtotal Other Local Revenue	\$ 37,380,175	\$ 41,578,255	\$ 35,250,611	\$ 36,539,095	\$ 35,491,346
<b>Total Revenue</b>	<b>\$ 905,380,347</b>	<b>\$ 930,457,659</b>	<b>\$ 919,023,630</b>	<b>\$ 918,697,342</b>	<b>\$ 919,366,767</b>
<b>Total Program Funding*</b>	<b>\$ 659,358,134</b>	<b>\$ 675,757,680</b>	<b>\$ 670,814,790</b>	<b>\$ 669,338,673</b>	<b>\$ 670,814,790</b>

\* Total Program Funding is Equalization Entitlements plus Property Tax (in School Finance Act) plus Specific Ownership Taxes (in School Finance Act)

# GENERAL FUND EXPENDITURES

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Final Revised Budget 2025-2026
<b>Expenditures</b>					
Salaries	402,397,974	415,942,716	416,498,986	415,383,855	417,010,631
Administrators	23,195,375	23,606,119	23,767,637	23,647,794	23,836,604
Certified	277,587,975	287,219,102	286,532,953	287,325,322	287,548,998
ProTech	20,637,172	21,864,844	21,851,421	21,124,117	21,692,777
Classified	67,806,124	72,410,715	73,205,060	70,706,683	72,785,222
Substitutes	6,280,426	4,835,732	4,980,550	7,105,832	6,220,839
Overtime	817,323	789,578	788,505	916,889	785,718
Additional Pay	6,073,580	5,216,626	5,372,860	4,557,218	4,140,473
Benefits	144,346,823	150,692,593	152,449,055	153,514,168	154,439,886
State PERA Contribution	1,209,160	9,000,000	9,000,000	9,000,000	9,000,000
Subtotal - Salaries & Benefits	\$ 547,953,957	\$ 575,635,309	\$ 577,948,041	\$ 577,898,023	\$ 580,450,517
Purchased Professional Services	14,991,671	13,541,783	15,445,058	14,916,917	15,876,796
Purchased Property Services	17,643,583	16,082,508	17,945,968	16,161,626	19,130,953
Other Purchased Services	19,253,190	23,059,684	16,432,480	20,782,537	16,772,232
Supplies	34,448,769	52,129,386	45,501,270	37,956,910	40,521,970
Equipment	1,454,478	-	-	-	-
Other	6,373,706	3,352,368	3,487,532	4,471,290	3,481,813
<b>Total Expenditures</b>	<b>\$ 642,119,354</b>	<b>\$ 683,801,038</b>	<b>\$ 676,760,349</b>	<b>\$ 672,187,303</b>	<b>\$ 676,234,281</b>
<b>Charter School Pass Through</b>	<b>210,552,467</b>	<b>220,690,468</b>	<b>220,876,500</b>	<b>219,435,800</b>	<b>219,435,800</b>
<b>Transfers</b>					
Outdoor Education Fund	180,238	365,560	365,560	365,560	365,560
Transportation Fund	22,993,112	26,088,096	25,597,898	25,597,898	25,597,898
Capital Projects Fund	9,691,387	(1,850,608)	392,060	5,428,002	5,428,002
Nutrition Services NSLP Fund	3,170,424	3,168,069	3,168,069	3,331,708	3,331,708
Child Care Fund	1,565,882	1,415,284	1,398,815	1,634,579	1,634,579
Athletics & Activities Fund	8,031,570	6,487,989	6,487,989	6,487,989	6,487,989
COP Lease Payments Fund	1,123,439	1,124,825	1,124,825	1,124,825	1,124,825
<b>Total Transfers</b>	<b>\$ 46,756,052</b>	<b>\$ 36,799,215</b>	<b>\$ 38,535,216</b>	<b>\$ 43,970,561</b>	<b>\$ 43,970,561</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 899,427,873</b>	<b>\$ 941,290,721</b>	<b>\$ 936,172,065</b>	<b>\$ 935,593,664</b>	<b>\$ 939,640,642</b>
BOE Contingency - 1%	-	7,790,000	6,065,246	2,837,266	2,837,266
<b>Change in Fund Balance</b>	<b>5,952,474</b>	<b>(18,623,062)</b>	<b>(23,213,681)</b>	<b>(19,733,588)</b>	<b>(23,111,141)</b>
Ending Fund Balance	155,803,567	123,955,580	132,589,886	136,069,979	132,692,426
TABOR Reserve - 3%	22,900,000	23,370,000	22,900,000	22,900,000	22,900,000
BOE Reserve - 3%	22,900,000	23,370,000	22,900,000	22,900,000	22,900,000
School Carry Over Reserve	24,537,098	25,032,378	24,537,098	25,534,615	24,537,098
Medicaid Carry Over Reserve	144,401	70,001	144,401	144,401	144,401
Enrollment Reserve	-	2,000,000	1,152,124	-	-
Multi-Year Lease Reserve	2,659,890	2,099,214	2,099,214	2,099,214	2,099,214
SPED/Mental Health Reserve	-	296,768	45,799	45,799	81,358
Set Aside for 5B One-Time Bridge (Emergency Capital	800,496	-	-	-	-
Assignment of 2023 Mill Levy Override	2,965,120	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 78,896,562</b>	<b>\$ 47,717,219</b>	<b>\$ 58,811,250</b>	<b>\$ 62,445,950</b>	<b>\$ 60,030,355</b>

# OUTDOOR EDUCATION FUND 13

This tuition-based fund accounts for activity associated with an outdoor learning environment where students are engaged in experiential learning activities. In addition to developing knowledge of the ecological surroundings, students are also involved in problem solving, being creative and constructing meaningful solutions. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	-	-	-	-
<b>Revenues</b>					
Tuition	1,231,044	1,615,600	1,603,600	1,603,600	1,603,600
Grant	-	-	-	-	-
Other	22,008	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,253,052</b>	<b>\$ 1,615,600</b>	<b>\$ 1,603,600</b>	<b>\$ 1,603,600</b>	<b>\$ 1,603,600</b>
Transfer from General Fund	180,238	365,560	365,560	365,560	365,560
<b>Total Sources</b>	<b>\$ 1,433,290</b>	<b>\$ 1,981,160</b>	<b>\$ 1,969,160</b>	<b>\$ 1,969,160</b>	<b>\$ 1,969,160</b>
<b>Expenditures</b>					
Salaries	845,141	1,060,183	1,061,208	1,237,675	1,061,208
Benefits	306,488	365,858	366,093	325,298	366,093
Purchased Services	147,141	179,293	179,293	144,930	179,293
Supplies	101,745	247,994	247,994	221,915	247,994
Equipment	17,776	69,596	68,336	17,739	68,336
Field Trips & Other	14,998	46,236	46,236	21,603	46,236
<b>Total Expenditures</b>	<b>\$ 1,433,290</b>	<b>\$ 1,969,160</b>	<b>\$ 1,969,160</b>	<b>\$ 1,969,160</b>	<b>\$ 1,969,160</b>
Change in Fund Balance	\$ -	\$ 12,000	\$ -	\$ -	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL PROJECTS FUND 14

This Capital Projects Fund accounts for activity associated with the acquisition of capital assets defined in BOE policy DID: Capital Asset Reporting and Inventories, as those items or groups of items that have a value of \$10,000 or more with a useful life greater than one year. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>36,342,987</b>	<b>24,270,673</b>	<b>27,227,212</b>	<b>27,227,212</b>	<b>27,227,212</b>
<b>Revenues</b>					
Revenue in Lieu of Land	3,087,359	1,911,264	1,911,264	3,357,690	3,168,927
Investment Earnings	-	-	-	-	-
Sale of Land or Buildings	231	174,528	-	-	-
Other	155,527	-	69,750	69,750	69,750
<b>Total Revenue</b>	<b>\$ 3,243,117</b>	<b>\$ 2,085,792</b>	<b>\$ 1,981,014</b>	<b>\$ 3,427,440</b>	<b>\$ 3,238,677</b>
Transfer from General Fund	9,691,387	(1,850,608)	392,060	2,486,811	5,428,002
<b>Total Sources</b>	<b>\$ 49,277,491</b>	<b>\$ 24,505,857</b>	<b>\$ 29,600,286</b>	<b>\$ 33,141,463</b>	<b>\$ 35,893,891</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased/Property Services	572,841	33,440	126,825	124,775	71,205
Equipment/Building	21,460,308	8,115,024	13,870,456	14,465,143	19,432,809
Other	17,130	-	-	99,404	-
<b>Total Expenditures</b>	<b>\$ 22,050,279</b>	<b>\$ 8,148,464</b>	<b>\$ 13,997,281</b>	<b>\$ 14,689,322</b>	<b>\$ 19,504,014</b>
Change in Fund Balance	\$ (9,115,775)	\$ (7,913,280)	\$ (11,624,207)	\$ (8,775,071)	\$ (10,837,335)
<b>Balance on Hand June 30 - Revenue in Lieu of Land</b>	<b>\$ 10,143,448</b>	<b>\$ 11,232,538</b>	<b>\$ 10,074,370</b>	<b>\$ 11,205,444</b>	<b>\$ 11,016,681</b>
<b>Assigned to School Carry Over</b>	<b>\$ 1,179,626</b>	<b>\$ -</b>	<b>\$ 266,740</b>	<b>\$ 177,519</b>	<b>\$ 111,301</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 15,904,138</b>	<b>\$ 5,124,855</b>	<b>\$ 5,261,895</b>	<b>\$ 7,069,178</b>	<b>\$ 5,261,895</b>

# TRANSPORTATION FUND 25

This fund is used to account for revenues and expenditures associated with student transportation services inclusive of the specialized transportation associated with Special Education students. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>8,276,615</b>	<b>5,250,990</b>	<b>5,200,276</b>	<b>5,200,276</b>	<b>5,200,276</b>
<b>Revenues</b>					
Transportation Fees	917,155	875,000	875,000	874,274	875,000
State Categorical	5,925,322	6,236,889	5,885,627	5,809,004	5,885,627
Other	711,965	750,000	750,000	623,397	750,000
<b>Total Revenue</b>	<b>\$ 7,554,442</b>	<b>\$ 7,861,889</b>	<b>\$ 7,510,627</b>	<b>\$ 7,306,675</b>	<b>\$ 7,510,627</b>
Transfer from General Fund	22,993,112	26,088,096	25,597,898	25,597,898	25,597,898
<b>Total Sources</b>	<b>\$ 38,824,169</b>	<b>\$ 39,200,975</b>	<b>\$ 38,308,801</b>	<b>\$ 38,104,849</b>	<b>\$ 38,308,801</b>
<b>Expenditures</b>					
Salaries	13,375,541	16,182,309	16,191,567	14,562,554	15,496,134
Benefits	5,313,263	6,998,665	6,937,538	5,696,892	6,772,679
Purchased Services	10,895,016	10,927,391	11,001,411	11,580,393	11,654,856
Supplies	1,121,567	1,618,685	1,603,225	1,437,383	1,526,486
Fuel	1,398,184	2,000,000	1,994,366	1,587,501	1,994,366
Bus Purchases & Equipment	2,226,450	1,391,443	494,708	1,242,708	773,000
Field Trips and Other	(706,128)	(611,500)	(609,151)	(645,516)	(603,857)
<b>Total Expenditures</b>	<b>\$ 33,623,894</b>	<b>\$ 38,506,993</b>	<b>\$ 37,613,664</b>	<b>\$ 35,461,915</b>	<b>\$ 37,613,664</b>
Change in Fund Balance	\$ (3,076,340)	\$ (4,557,008)	\$ (4,505,139)	\$ (2,557,342)	\$ (4,505,139)
<b>Assigned to Future Year Transportation Obligation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 5,200,275</b>	<b>\$ 693,982</b>	<b>\$ 695,137</b>	<b>\$ 2,642,934</b>	<b>\$ 695,137</b>



# **SPECIAL REVENUE FUND BUDGETS**

# NUTRITION SERVICES NSLP FUND 21

This Nutrition Services Fund is self-supporting and accounts for activities related to preparation of school meals in compliance with the National School Lunch Program (NSLP).

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>7,250,920</b>	<b>10,636,725</b>	<b>10,953,202</b>	<b>10,953,202</b>	<b>10,953,202</b>
<b>Revenues</b>					
Food Sales	4,893,986	5,065,000	5,065,000	4,920,791	4,895,000
Federal Reimbursement	7,391,698	7,702,207	7,702,207	7,990,781	7,952,207
Commodity Contribution	2,501,936	2,467,789	2,467,789	2,467,789	2,467,789
Miscellaneous	36,521	17,000	17,000	16,633	17,000
Sale of Capital Assets	10,813	-	-	6,147	1,847
State Match Child Nutr. & CDE Revenue	19,379,914	20,128,779	20,128,779	20,483,050	20,388,779
<b>Total Revenues</b>	<b>\$ 34,214,868</b>	<b>\$ 35,380,775</b>	<b>\$ 35,380,775</b>	<b>\$ 35,885,191</b>	<b>\$ 35,722,622</b>
Transfer from General Fund	3,170,424	3,168,069	3,168,069	3,358,069	3,331,708
<b>Total Sources</b>	<b>\$ 44,636,212</b>	<b>\$ 49,185,569</b>	<b>\$ 49,502,046</b>	<b>\$ 50,196,462</b>	<b>\$ 50,007,532</b>
<b>Expenditures</b>					
Salaries	11,046,564	11,605,272	11,675,935	11,408,876	11,680,966
Benefits	4,727,191	5,076,020	5,092,137	4,954,151	5,094,895
Food & Commodities	14,979,817	18,535,174	18,418,394	15,312,776	15,403,455
Purchased Services & Repairs	246,352	280,200	306,200	352,924	350,200
Supplies	1,549,142	1,590,000	1,594,000	1,449,443	1,496,000
Equipment	228,089	564,678	564,678	513,644	850,866
Other	905,854	897,500	897,500	828,158	897,500
<b>Total Expenditures</b>	<b>\$ 33,683,009</b>	<b>\$ 38,548,844</b>	<b>\$ 38,548,844</b>	<b>\$ 34,819,972</b>	<b>\$ 35,773,882</b>
Change in Fund Balance	\$ 3,702,283	\$ -	\$ -	\$ 4,423,288	\$ 3,280,448
<b>Ending Fund Balance - after reserves</b>	<b>\$ 10,953,203</b>	<b>\$ 10,636,725</b>	<b>\$ 10,953,202</b>	<b>\$ 15,376,490</b>	<b>\$ 14,233,650</b>

## GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

This fund accounts for most state, local and federal grants received by the District. Expenditures in this fund are reimbursed; therefore, revenue will equal expenditures at the end of the fiscal year.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	-	-	-	-
<b>Revenues</b>					
State Revenue	1,955,301	1,161,730	1,212,900	1,381,644	1,208,478
Federal Revenue	14,251,420	13,039,635	15,386,613	15,454,911	16,666,021
Other Revenue	62,209	-	61,791	-	185,791
<b>Total Revenue</b>	<b>\$ 16,268,930</b>	<b>\$ 14,201,365</b>	<b>\$ 16,661,304</b>	<b>\$ 16,836,555</b>	<b>\$ 18,060,290</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 16,268,930</b>	<b>\$ 14,201,365</b>	<b>\$ 16,661,304</b>	<b>\$ 16,836,555</b>	<b>\$ 18,060,290</b>
<b>Expenditures</b>					
Salaries	8,940,057	9,047,953	9,151,895	8,938,498	9,164,359
Benefits	3,060,731	3,021,049	3,006,861	2,957,647	3,016,637
Purchased/Property Services	2,722,014	1,343,285	3,352,853	3,832,095	4,738,587
Supplies	322,139	726,001	724,241	686,782	713,436
Equipment	891,297	-	35,903	28,829	28,829
Other	332,691	63,077	389,551	392,704	398,442
<b>Total Expenditures</b>	<b>\$ 16,268,930</b>	<b>\$ 14,201,365</b>	<b>\$ 16,661,304</b>	<b>\$ 16,836,555</b>	<b>\$ 18,060,290</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# ATHLETICS AND ACTIVITIES FUND 26

This fund accounts for all revenues and expenditures directly related to Colorado High School Activities Association (CHSAA) sponsored athletics and activities, as well as other District sponsored activities at middle and high schools.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>3,899,436</b>	<b>5,507,732</b>	<b>5,073,674</b>	<b>5,073,674</b>	<b>5,073,674</b>
<b>Revenues</b>					
Student Fees	4,194,081	4,205,764	4,205,764	4,204,005	4,205,764
Gate Fees	1,860,073	1,710,036	1,710,036	2,158,675	1,710,036
Donations and Fundraising	3,899,301	3,657,404	3,706,552	3,859,564	3,714,727
Merchandise Sales	5,689,551	5,683,699	5,683,699	5,986,498	5,683,699
Other Pupil Income	625,620	235,000	235,000	1,033,477	235,000
<b>Total Revenue</b>	<b>\$ 16,268,626</b>	<b>\$ 15,491,903</b>	<b>\$ 15,541,051</b>	<b>\$ 17,242,219</b>	<b>\$ 15,549,226</b>
Transfer from General Fund	8,031,570	6,487,989	6,487,989	6,487,989	6,487,989
<b>Total Sources</b>	<b>\$ 28,199,632</b>	<b>\$ 27,487,624</b>	<b>\$ 27,102,714</b>	<b>\$ 28,803,882</b>	<b>\$ 27,110,889</b>
<b>Expenditures</b>					
Salaries	7,347,763	7,453,884	7,541,599	7,512,573	7,565,157
Benefits	1,749,089	1,827,304	1,848,769	1,779,864	1,851,203
Purchased Services	6,247,229	6,058,618	5,624,560	5,793,279	5,634,435
Supplies	6,572,671	6,097,776	6,206,413	5,603,560	6,190,245
Equipment	930,161	32,572	228,866	545,086	299,711
Field Trips and Other	279,045	509,738	509,738	47,928	509,738
<b>Total Expenditures</b>	<b>\$ 23,125,959</b>	<b>\$ 21,979,892</b>	<b>\$ 21,959,945</b>	<b>\$ 21,282,290</b>	<b>\$ 22,050,489</b>
Change in Fund Balance	\$ 1,174,237	\$ -	\$ 69,095	\$ 2,447,918	\$ (13,274)
<b>Assigned to School Carry Over</b>	<b>\$ 3,371,932</b>	<b>\$ 3,618,296</b>	<b>\$ 3,253,333</b>	<b>\$ 3,553,005</b>	<b>\$ 3,174,164</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 1,701,741</b>	<b>\$ 1,889,436</b>	<b>\$ 1,889,436</b>	<b>\$ 3,968,587</b>	<b>\$ 1,886,236</b>

## CHILD CARE FUND 29

The Child Care Fund is self-supporting, and accounts for the activity associated with the District's Before and After School Child Care (BASE). These programs are budgeted to be self-supporting with revenues derived from program enrollment fees charged on a per-child basis.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	5,152,491	3,938,481	4,109,017	4,109,017	4,109,017
<b>Revenues</b>					
Tuition	10,651,367	10,579,875	10,506,864	10,665,187	10,506,864
Grant	75,637	-	-	-	-
Other	6,718	-	-	3,941	-
<b>Total Revenue</b>	<b>\$ 10,733,722</b>	<b>\$ 10,579,875</b>	<b>\$ 10,506,864</b>	<b>\$ 10,669,128</b>	<b>\$ 10,506,864</b>
Transfer from General Fund	1,565,882	1,415,284	1,398,815	1,431,753	1,634,579
<b>Total Sources</b>	<b>\$ 17,452,095</b>	<b>\$ 15,933,640</b>	<b>\$ 16,014,696</b>	<b>\$ 16,209,898</b>	<b>\$ 16,250,460</b>
<b>Expenditures</b>					
Salaries	8,017,763	8,343,233	8,058,526	7,679,036	8,019,715
Benefits	2,793,777	3,135,756	3,027,598	2,713,371	3,011,105
Purchased Services	1,846,251	1,500,700	1,771,924	1,739,718	1,759,174
Supplies	327,640	223,777	229,771	229,879	243,871
Field Trips and Other	357,646	460,310	477,038	477,038	475,688
<b>Total Expenditures</b>	<b>\$ 13,343,077</b>	<b>\$ 13,663,776</b>	<b>\$ 13,564,857</b>	<b>\$ 12,839,042</b>	<b>\$ 13,509,553</b>
Change in Fund Balance	\$ (1,043,473)	\$ (1,668,617)	\$ (1,659,178)	\$ (738,161)	\$ (1,368,110)
<b>Assigned to BASE Program Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 4,109,018</b>	<b>\$ 2,269,864</b>	<b>\$ 2,449,839</b>	<b>\$ 3,370,856</b>	<b>\$ 2,740,907</b>



# **DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS**

# BOND REDEMPTION FUND 31

This fund serves as the vehicle for recording dedicated property taxes and the payment of outstanding principal and interest on the District's General Obligation bonds.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>81,628,110</b>	<b>80,629,404</b>	<b>80,202,052</b>	<b>80,202,052</b>	<b>80,202,052</b>
<b>Revenues</b>					
Property Taxes	54,381,195	55,036,532	65,645,432	65,645,432	65,645,432
Investment Earnings	3,764,528	2,804,334	2,804,334	3,135,273	2,804,334
<b>Total Revenues</b>	<b>\$ 58,145,723</b>	<b>\$ 57,840,866</b>	<b>\$ 68,449,766</b>	<b>\$ 68,780,705</b>	<b>\$ 68,449,766</b>
<b>Total Sources</b>	<b>\$ 139,773,833</b>	<b>\$ 138,470,270</b>	<b>\$ 148,651,818</b>	<b>\$ 148,982,757</b>	<b>\$ 148,651,818</b>
<b>Expenditures</b>					
Principal	39,580,000	27,005,000	27,005,000	27,005,000	27,005,000
Interest	19,990,731	25,257,406	25,257,406	25,257,407	25,257,406
Cost of Issuance	-	-	-	-	-
Fiscal Charges	1,050	2,000	2,000	2,000	2,000
<b>Total Expenditures</b>	<b>\$ 59,571,781</b>	<b>\$ 52,264,406</b>	<b>\$ 52,264,406</b>	<b>\$ 52,264,407</b>	<b>\$ 52,264,406</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Bond Refunding	-	-	-	-	-
Refunding Bond Premium	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Change in Fund Balance	\$ (1,426,058)	\$ 5,576,460	\$ 16,185,360	\$ 16,516,298	\$ 16,185,360
<b>Ending Fund Balance - after reserves</b>	<b>\$ 80,202,052</b>	<b>\$ 86,205,864</b>	<b>\$ 96,387,412</b>	<b>\$ 96,718,350</b>	<b>\$ 96,387,412</b>

# CERTIFICATES OF PARTICIPATION (COP)

## LEASE PAYMENT FUND 39

Pursuant to CDE Chart of Accounts, this fund is identified for non-voter approved lease payments.

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Final Revised Budget 2025-2026
<b>Balance on Hand July 1</b>	1,866	1,930	1,930	1,930	1,930
<b>Revenues</b>					
Interest on Investment	-	-	-	915	-
Certificate of Participation - AspenView	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 915</b>	<b>\$ -</b>
<b>Total Sources</b>	<b>\$ 1,866</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>	<b>\$ 2,845</b>	<b>\$ 1,930</b>
<b>Expenditures</b>					
Principal Retirement	850,000	885,000	885,000	885,000	885,000
Interest	269,375	235,825	235,825	235,825	235,825
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000	4,000	4,000
<b>Total Expenditures</b>	<b>\$ 1,123,375</b>	<b>\$ 1,124,825</b>	<b>\$ 1,124,825</b>	<b>\$ 1,124,825</b>	<b>\$ 1,124,825</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds from COP Refunding	-	-	-	-	-
Refunding COP Premium	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-	-
Transfer from General Fund	1,123,439	1,124,825	1,124,825	1,124,825	1,124,825
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,123,439</b>	<b>\$ 1,124,825</b>	<b>\$ 1,124,825</b>	<b>\$ 1,124,825</b>	<b>\$ 1,124,825</b>
Change in Fund Balance	\$ 64	\$ -	\$ -	\$ 915	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>	<b>\$ 2,845</b>	<b>\$ 1,930</b>



# **BUILDING FUND BUDGETS**

## BUILDING FUND 44

This Fund has been established to account for the management and actual construction of District facilities that were financed by General Obligations (GO) proceeds. The District had authority to sell GO bonds after the November 2024 bond election.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	291,837,635	295,198,651	295,198,651	295,198,651
<b>Revenues</b>					
Bond Issuance	307,247,971	-	-	-	-
State Revenue from CDE	-	-	-	-	-
Interest	8,631,901	10,831,374	10,831,374	11,460,701	10,831,374
<b>Total Revenue</b>	<b>\$ 315,879,872</b>	<b>\$ 10,831,374</b>	<b>\$ 10,831,374</b>	<b>\$ 11,460,701</b>	<b>\$ 10,831,374</b>
Transfer to/from Other Funds	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 315,879,872</b>	<b>\$ 302,669,009</b>	<b>\$ 306,030,025</b>	<b>\$ 306,659,352</b>	<b>\$ 306,030,025</b>
<b>Expenditures</b>					
Salaries	215,246	1,285,773	1,277,223	916,728	1,236,410
Benefits	66,529	457,855	466,405	322,863	450,402
Buildings & Building Improvements	17,802,520	108,302,361	160,325,754	157,403,521	160,934,754
Purchased Services	(84,893)	1,482,539	1,583,692	2,047,494	1,583,692
Supplies	140,725	531,180	531,180	122,850	270,590
Debt Issuance Costs & Fiscal Charges	1,270,547	-	4,422,125	-	-
Other	1,270,547	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 20,681,220</b>	<b>\$ 112,059,708</b>	<b>\$ 168,606,379</b>	<b>\$ 160,813,456</b>	<b>\$ 164,475,848</b>
Change in Fund Balance	\$ 295,198,651	\$ (101,228,334)	\$ (157,775,005)	\$ (149,352,755)	\$ (153,644,474)
<b>Ending Fund Balance - after reserves</b>	<b>\$ 295,198,651</b>	<b>\$ 190,609,301</b>	<b>\$ 137,423,646</b>	<b>\$ 145,845,896</b>	<b>\$ 141,554,177</b>

# **INTERNAL SERVICE FUND BUDGETS**

# MEDICAL AND DENTAL FUND 65

The District operates a self-funded employee health benefit program where the health claims are accounted for in this fund. In addition, employee medical and dental premium payments to Delta Dental and Kaiser Permanente are also accounted for in this fund. The District establishes each year's premium amounts based on projected medical claims as well as the updated premium charge from Kaiser Permanente and Delta Dental.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>3,848,953</b>	<b>5,517,453</b>	<b>3,968,669</b>	<b>3,968,669</b>	<b>3,968,669</b>
<b>Revenues</b>					
Health Insurance Premiums	65,495,275	66,569,837	66,569,837	69,995,712	68,569,837
Dental Insurance Premiums	3,810,133	3,959,198	3,959,198	3,991,641	3,959,198
Investment Earnings	8,830	8,826	8,826	-	8,826
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 69,314,237</b>	<b>\$ 70,537,861</b>	<b>\$ 70,537,861</b>	<b>\$ 73,987,353</b>	<b>\$ 72,537,861</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 73,163,190</b>	<b>\$ 76,055,314</b>	<b>\$ 74,506,530</b>	<b>\$ 77,956,022</b>	<b>\$ 76,506,530</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Health Plan	62,907,177	63,415,811	63,415,811	63,742,123	65,415,811
Dental Plan	3,832,233	3,959,198	3,959,198	3,767,931	3,959,198
Stop Loss Premiums	1,356,547	1,672,704	1,672,704	1,623,244	1,672,704
Purchased Services	1,098,562	1,215,775	1,215,775	1,627,425	1,215,775
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 69,194,518</b>	<b>\$ 70,263,488</b>	<b>\$ 70,263,488</b>	<b>\$ 70,760,723</b>	<b>\$ 72,263,488</b>
Change in Fund Balance	\$ 119,719	\$ 274,373	\$ 274,373	\$ 3,226,630	\$ 274,373
<b>Assigned to Contingency for Self-Insured Plans</b>	<b>\$ 3,848,954</b>	<b>\$ 3,245,129</b>	<b>\$ 3,245,129</b>	<b>\$ 3,245,129</b>	<b>\$ 3,245,129</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 119,717</b>	<b>\$ 2,546,697</b>	<b>\$ 997,913</b>	<b>\$ 3,950,170</b>	<b>\$ 997,913</b>

## SHORT TERM DISABILITY INSURANCE FUND 66

This fund replaces the District's former fully insured Short Term Disability Insurance (STDI) program. This fund was created in 2014-2015 to reflect the District's move to a self-funded plan. The District establishes each year's premium amounts based on projected STDI claims.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	418,731	587,369	621,264	621,264	621,264
<b>Revenues</b>					
Short Term Disability Insurance Premiums	928,334	933,382	933,382	916,800	933,382
<b>Total Revenue</b>	<b>\$ 928,334</b>	<b>\$ 933,382</b>	<b>\$ 933,382</b>	<b>\$ 916,800</b>	<b>\$ 933,382</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 1,347,065</b>	<b>\$ 1,520,751</b>	<b>\$ 1,554,646</b>	<b>\$ 1,538,064</b>	<b>\$ 1,554,646</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Short Term Disability Insurance Claims	597,635	682,105	716,000	700,000	716,000
Purchased Services	128,166	91,770	91,770	98,538	91,770
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 725,801</b>	<b>\$ 773,875</b>	<b>\$ 807,770</b>	<b>\$ 798,538</b>	<b>\$ 807,770</b>
Change in Fund Balance	\$ 202,533	\$ 159,507	\$ 125,612	\$ 118,262	\$ 125,612
<b>Ending Fund Balance - after reserves</b>	<b>\$ 621,264</b>	<b>\$ 746,876</b>	<b>\$ 746,876</b>	<b>\$ 739,526</b>	<b>\$ 746,876</b>



# **TRUST FUND BUDGETS**

# PRIVATE PURPOSE TRUST FUND 75

This fund accounts for the student scholarships awarded from the P.S. Miller Trust.

	<b>Audited Actuals 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	31,379	35,879	37,200	37,200	37,200
<b>Revenues</b>					
Contributions	53,321	52,000	52,000	30,000	30,000
<b>Total Revenue</b>	<b>\$ 53,321</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 84,700</b>	<b>\$ 87,879</b>	<b>\$ 89,200</b>	<b>\$ 67,200</b>	<b>\$ 67,200</b>
<b>Expenditures</b>					
Grants and Scholarships	47,500	49,000	49,000	48,625	49,000
<b>Total Expenditures</b>	<b>\$ 47,500</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 48,625</b>	<b>\$ 49,000</b>
Change in Fund Balance	\$ 5,821	\$ 3,000	\$ 3,000	\$ (18,625)	\$ (19,000)
<b>Ending Fund Balance - after reserves</b>	<b>\$ 37,200</b>	<b>\$ 38,879</b>	<b>\$ 40,200</b>	<b>\$ 18,575</b>	<b>\$ 18,200</b>

# **CHARTER SCHOOL BUDGETS**

## 2025-2026 FINAL REVISED BUDGET CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 7,125,221	\$ 9,393,417	\$ 10,448,000	\$ 6,070,638
American Academy Charter	11,877,091	41,622,735	41,619,282	11,880,544
Aspen View Academy Charter	4,848,787	14,719,007	14,581,780	4,986,014
Ben Franklin Academy Charter	8,008,216	13,486,496	13,341,548	8,153,164
Challenge to Excellence Charter	3,395,023	9,099,183	9,726,938	2,767,268
DCS Montessori Charter	1,817,761	8,050,533	8,050,463	1,817,831
Global Village Academy Charter	925,197	7,861,445	7,841,243	945,399
HOPE Online Learning Academy Charter	1,106,791	17,502,532	17,630,138	979,185
Leman Academy of Excellence Charter	10,951,832	22,093,124	21,355,874	11,689,082
North Star Academy Charter	2,877,045	9,768,096	11,764,863	880,278
Parker Core Knowledge Charter	5,756,300	11,244,800	10,826,599	6,174,501
Parker Performing Arts Charter	3,077,835	10,119,763	9,689,335	3,508,263
Platte River Academy Charter	3,652,152	9,363,866	9,114,052	3,901,966
Renaissance Secondary Charter	1,225,208	7,077,962	7,061,535	1,241,635
SkyView Academy Charter	11,549,082	20,068,499	19,415,849	12,201,732
STEM School Highlands Ranch Charter	12,261,064	23,025,740	22,991,043	12,295,761
World Compass Academy Charter	2,769,883	11,799,371	11,799,371	2,769,883
<b>TOTAL</b>	<b>\$ 93,224,488</b>	<b>\$ 246,296,568</b>	<b>\$ 247,257,912</b>	<b>\$ 92,263,144</b>

All charter school financials prepared by charter schools and not by DCSD Business Services staff

# ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 6,626,979	\$ 6,987,777	\$ 7,125,221	\$ 7,125,221	\$ 6,186,554
<b>Revenue:</b>					
Per Pupil Revenue	\$ 6,818,396	\$ 7,089,000	\$ 6,883,000	\$ 6,878,979	\$ 7,120,000
Mill Levy/Override	1,474,569	1,525,000	1,473,000	1,476,404	1,534,000
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	205,211	185,000	230,000	221,198	180,000
Food Services	-	-	-	-	-
Pupil Activities	112,807	105,000	128,000	135,323	128,000
Community Service Activities	-	-	-	-	-
Other Local Revenue	88,801	95,000	100,000	100,553	100,000
Rental/Lease	3,360	5,000	5,000	5,070	5,000
Contributions/Donations	72,618	75,000	550,000	549,652	51,000
Miscellaneous Revenue	-	-	-	-	-
Categorical Revenue	75,113	150,000	150,000	150,000	151,000
Other State Revenue	270,643	258,000	249,000	249,562	255,000
Grants Federal	-	-	-	-	-
Fund Transfer	(442,500)	(414,583)	(378,583)	(378,010)	(416,000)
Other Sources	44,022	-	4,000	3,794	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,723,039</b>	<b>\$ 9,072,417</b>	<b>\$ 9,393,417</b>	<b>\$ 9,392,526</b>	<b>\$ 9,108,000</b>
<b>Total Sources</b>	<b>\$ 15,350,018</b>	<b>\$ 16,060,194</b>	<b>\$ 16,518,638</b>	<b>\$ 16,517,747</b>	<b>\$ 15,294,554</b>
<b>Expenditures:</b>					
Salaries	\$ 4,435,999	\$ 4,769,000	\$ 4,641,000	\$ 4,616,052	\$ 4,781,000
Benefits	1,524,516	1,749,000	1,651,000	1,627,233	1,701,000
Purchased Professional and Technical Services	160,240	182,000	189,000	175,211	195,000
Purchased Property Services	367,595	424,000	430,000	421,238	443,000
Other Purchased Services	707,598	845,000	799,000	793,969	879,000
Supplies	317,482	333,000	315,000	291,877	325,000
Property	692,403	600,000	2,294,000	2,279,515	750,000
Other Expenses	15,366	118,000	119,000	117,977	123,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	3,598	8,100	10,000	8,121	11,000
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,224,797</b>	<b>\$ 9,028,100</b>	<b>\$ 10,448,000</b>	<b>\$ 10,331,193</b>	<b>\$ 9,208,000</b>
<b>Balance on Hand June 30</b>	<b>\$ 7,125,221</b>	<b>\$ 7,032,094</b>	<b>\$ 6,070,638</b>	<b>\$ 6,186,554</b>	<b>\$ 6,086,554</b>

All charter school financials prepared by charter schools and not by DCSD Business Services staff

# AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 11,890,120	\$ 12,042,647	\$ 11,877,091	\$ 11,877,091	\$ 11,887,794
<b>Revenue:</b>					
Per Pupil Revenue	\$ 27,769,026	\$ 28,598,940	\$ 28,298,700	\$ 28,229,590	\$ 28,658,501
Mill Levy/Override	6,026,831	6,195,618	6,064,879	6,086,740	6,069,632
Tuition	1,903,142	1,989,953	1,381,823	1,532,194	1,152,947
Transportation Fees	537,144	435,000	435,000	508,828	465,000
Earnings on Investments	541,436	567,934	552,981	471,862	476,562
Food Services	-	-	-	-	-
Pupil Activities	922,225	907,500	928,500	1,018,000	988,650
Community Service Activities	-	-	-	-	-
Other Local Revenue	743,551	754,949	775,901	745,000	826,762
Rental/Lease	106,025	95,000	95,000	98,500	95,000
Contributions/Donations	386,762	816,938	161,400	192,350	161,400
Miscellaneous Revenue	58,708	-	-	86,205	-
Categorical Revenue	1,001,525	1,003,860	1,098,708	1,064,865	1,402,203
Other State Revenue	470,600	65,000	1,182,402	1,200,500	1,287,610
Grants Federal	26,435	-	647,441	723,000	219,644
Fund Transfer	-	-	-	-	-
Other Sources	-	122,360	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 40,493,411</b>	<b>\$ 41,553,052</b>	<b>\$ 41,622,735</b>	<b>\$ 41,957,634</b>	<b>\$ 41,803,911</b>
<b>Total Sources</b>	<b>\$ 52,383,531</b>	<b>\$ 53,595,699</b>	<b>\$ 53,499,826</b>	<b>\$ 53,834,726</b>	<b>\$ 53,691,705</b>
<b>Expenditures:</b>					
Salaries	\$ 21,634,536	\$ 22,115,691	\$ 22,411,540	\$ 21,675,000	\$ 22,130,148
Benefits	6,671,285	7,256,400	7,322,892	8,252,750	7,412,838
Purchased Professional and Technical Services	725,416	855,986	784,152	701,545	888,768
Purchased Property Services	4,791,886	4,879,003	4,789,472	5,342,866	4,970,945
Other Purchased Services	3,129,183	3,727,752	3,604,432	3,685,859	3,708,892
Supplies	1,434,179	1,254,605	1,255,040	1,037,525	1,221,945
Property	1,806,782	924,800	1,138,859	951,134	995,778
Other Expenses	100,799	291,548	93,896	83,711	303,275
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	212,374	234,000	219,000	216,542	192,000
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 40,506,440</b>	<b>\$ 41,539,785</b>	<b>\$ 41,619,282</b>	<b>\$ 41,946,932</b>	<b>\$ 41,824,588</b>
<b>Balance on Hand June 30</b>	<b>\$ 11,877,091</b>	<b>\$ 12,055,915</b>	<b>\$ 11,880,544</b>	<b>\$ 11,887,794</b>	<b>\$ 11,867,117</b>

All charter school financials prepared by charter schools and not by DCSD Business Services staff

# ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 4,318,945	\$ 4,336,807	\$ 4,848,787	\$ 4,848,787	\$ 4,986,014
<b>Revenue:</b>					
Per Pupil Revenue	\$ 10,492,442	\$ 10,698,440	\$ 10,692,206	\$ 10,692,206	\$ 10,956,480
Mill Levy/Override	2,272,662	2,262,505	2,309,339	2,309,339	2,349,263
Tuition	415,945	393,600	402,658	402,658	408,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	165,880	225,000	230,000	230,000	150,000
Food Services	-	-	-	-	-
Pupil Activities	433,450	450,775	473,275	473,275	444,445
Community Service Activities	139,959	12,500	12,500	12,500	12,500
Other Local Revenue	2,775	5,000	180,000	180,000	10,000
Rental/Lease	1,480	2,500	5,000	5,000	5,000
Contributions/Donations	130,022	83,000	28,000	28,000	28,000
Miscellaneous Revenue	-	-	-	-	-
Categorical Revenue	378,000	351,900	371,810	371,810	365,876
Other State Revenue	156,292	14,000	14,219	14,219	14,000
Grants Federal	-	-	-	-	-
Fund Transfer	79,318	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 14,668,224</b>	<b>\$ 14,499,220</b>	<b>\$ 14,719,007</b>	<b>\$ 14,719,007</b>	<b>\$ 14,743,564</b>
<b>Total Sources</b>	<b>\$ 18,987,169</b>	<b>\$ 18,836,027</b>	<b>\$ 19,567,794</b>	<b>\$ 19,567,794</b>	<b>\$ 19,729,578</b>
<b>Expenditures:</b>					
Salaries	\$ 7,793,545	\$ 8,152,111	\$ 7,828,085	\$ 7,828,085	\$ 7,946,402
Benefits	2,549,560	2,567,697	2,565,862	2,565,862	2,629,763
Purchased Professional and Technical Services	1,563,350	132,000	125,750	125,750	139,000
Purchased Property Services	-	1,679,400	1,760,400	1,760,400	1,788,800
Other Purchased Services	-	1,114,500	1,155,183	1,155,183	1,249,933
Supplies	598,686	665,000	675,500	675,500	610,000
Property	292,483	135,000	365,000	365,000	175,000
Other Expenses	40,108	27,500	6,000	6,000	17,500
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	1,300,650	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	100,000	100,000	-
<b>Total Expenditures</b>	<b>\$ 14,138,382</b>	<b>\$ 14,473,208</b>	<b>\$ 14,581,780</b>	<b>\$ 14,581,780</b>	<b>\$ 14,556,398</b>
<b>Balance on Hand June 30</b>	<b>\$ 4,848,787</b>	<b>\$ 4,362,819</b>	<b>\$ 4,986,014</b>	<b>\$ 4,986,014</b>	<b>\$ 5,173,180</b>

All charter school financials prepared by charter schools and not by DCSD Business Services staff

# BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 7,528,385	\$ 7,688,159	\$ 8,008,216	\$ 8,008,216	\$ 8,153,164
<b>Revenue:</b>					
Per Pupil Revenue	\$ 9,474,462	\$ 9,830,507	\$ 9,812,710	\$ 9,812,710	\$ 9,784,231
Mill Levy/Override	2,055,030	2,128,056	2,114,107	2,114,107	2,151,060
Tuition	344,603	364,605	340,012	340,012	340,012
Transportation Fees	-	-	-	-	-
Earnings on Investments	400,024	345,400	347,154	347,154	309,200
Food Services	-	-	-	-	-
Pupil Activities	151,984	137,800	158,010	158,010	144,700
Community Service Activities	191,615	193,000	208,000	208,000	200,000
Other Local Revenue	-	-	-	-	-
Rental/Lease	20,782	20,500	15,000	15,000	20,500
Contributions/Donations	64,400	60,000	37,616	37,616	1,000
Miscellaneous Revenue	6,839	6,100	8,700	8,700	6,600
Categorical Revenue	124,338	9,165	9,121	9,121	9,121
Other State Revenue	-	-	-	-	-
Grants Federal	-	-	-	-	-
Fund Transfer	52,394	-	101,479	101,479	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	337,403	337,403	334,587	334,587	337,403
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 13,223,872</b>	<b>\$ 13,432,536</b>	<b>\$ 13,486,496</b>	<b>\$ 13,486,496</b>	<b>\$ 13,303,827</b>
<b>Total Sources</b>	<b>\$ 20,752,257</b>	<b>\$ 21,120,695</b>	<b>\$ 21,494,712</b>	<b>\$ 21,494,712</b>	<b>\$ 21,456,991</b>
<b>Expenditures:</b>					
Salaries	\$ 6,840,833	\$ 7,058,540	\$ 7,005,808	\$ 7,005,808	\$ 7,124,691
Benefits	1,849,627	1,904,856	1,850,968	1,850,968	1,927,740
Purchased Professional and Technical Services	117,623	155,749	118,128	118,128	117,092
Purchased Property Services	1,926,702	1,968,731	1,947,454	1,947,454	1,924,368
Other Purchased Services	1,001,357	1,162,987	1,147,045	1,147,045	1,188,259
Supplies	508,705	601,588	577,813	577,813	545,392
Property	409,643	384,500	597,282	597,282	227,000
Other Expenses	89,550	90,405	97,050	97,050	97,050
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,744,041</b>	<b>\$ 13,327,356</b>	<b>\$ 13,341,548</b>	<b>\$ 13,341,548</b>	<b>\$ 13,151,592</b>
<b>Balance on Hand June 30</b>	<b>\$ 8,008,216</b>	<b>\$ 7,793,339</b>	<b>\$ 8,153,164</b>	<b>\$ 8,153,164</b>	<b>\$ 8,305,399</b>

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# CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 4,874,106	\$ 3,395,023	\$ 3,395,023	\$ 3,395,023	\$ 1,682,143
<b>Revenue:</b>					
Per Pupil Revenue	\$ 5,971,867	\$ 7,413,805	\$ 7,469,542	\$ 7,432,412	\$ 7,375,968
Mill Levy/Override	1,291,631	1,600,422	1,612,456	1,589,698	1,580,193
Tuition	4,675	9,734	9,974	9,974	9,734
Transportation Fees	-	-	-	-	-
Earnings on Investments	196,412	100,000	100,000	60,000	30,000
Food Services	-	-	-	-	-
Pupil Activities	322,411	327,677	328,811	342,656	327,677
Community Service Activities	-	-	-	-	-
Other Local Revenue	1,002	-	-	-	-
Rental/Lease	6,823	-	-	5,500	5,000
Contributions/Donations	675	-	-	-	-
Miscellaneous Revenue	13,611	5,000	5,000	5,000	5,000
Categorical Revenue	266,127	277,259	277,259	277,259	323,431
Other State Revenue	61,733	239,910	233,755	233,755	239,631
Grants Federal	154,893	577,500	577,500	673,341	119,833
Fund Transfer	(2,855,817)	-	(1,515,114)	(3,647,327)	-
Other Sources	25,586	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 5,461,629</b>	<b>\$ 10,551,307</b>	<b>\$ 9,099,183</b>	<b>\$ 6,982,268</b>	<b>\$ 10,016,467</b>
<b>Total Sources</b>	<b>\$ 10,335,735</b>	<b>\$ 13,946,330</b>	<b>\$ 12,494,206</b>	<b>\$ 10,377,291</b>	<b>\$ 11,698,610</b>
<b>Expenditures:</b>					
Salaries	\$ 3,575,477	\$ 4,362,008	\$ 4,362,008	\$ 4,089,997	\$ 4,356,921
Benefits	1,215,264	1,715,909	1,715,909	1,577,503	1,770,984
Purchased Professional and Technical Services	325,253	369,610	369,610	325,863	361,759
Purchased Property Services	683,802	948,096	948,096	887,762	1,092,975
Other Purchased Services	661,445	952,631	952,631	857,449	959,409
Supplies	265,969	464,363	464,363	307,781	478,144
Property	164,762	679,608	679,608	633,370	314,753
Other Expenses	40,339	234,713	234,713	15,423	234,544
Other Uses of Funds	8,402	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,940,713</b>	<b>\$ 9,726,938</b>	<b>\$ 9,726,938</b>	<b>\$ 8,695,148</b>	<b>\$ 9,569,489</b>
<b>Balance on Hand June 30</b>	<b>\$ 3,395,023</b>	<b>\$ 4,219,392</b>	<b>\$ 2,767,268</b>	<b>\$ 1,682,143</b>	<b>\$ 2,129,121</b>

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# DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 1,555,271	\$ 1,636,548	\$ 1,817,761	\$ 1,817,761	\$ 1,838,175
<b>Revenue:</b>					
Per Pupil Revenue	\$ 4,760,223	\$ 4,890,021	\$ 4,923,551	\$ 4,902,950	\$ 4,910,320
Mill Levy/Override	1,029,085	1,056,520	1,048,044	1,051,200	1,045,667
Tuition	984,915	983,846	997,968	1,009,200	1,008,947
Transportation Fees	-	-	-	-	-
Earnings on Investments	103,696	80,000	85,000	92,000	85,000
Food Services	-	-	-	-	-
Pupil Activities	168,045	200,000	200,000	186,000	200,000
Community Service Activities	468,774	483,750	458,850	437,000	547,660
Other Local Revenue	41,340	-	-	-	-
Rental/Lease	74,190	75,000	75,000	77,500	75,000
Contributions/Donations	2,523	-	-	667	-
Miscellaneous Revenue	-	5,000	11,500	11,600	5,000
Categorical Revenue	91,017	65,000	65,000	65,000	65,000
Other State Revenue	170,547	170,000	168,620	169,000	168,620
Grants Federal	-	-	-	-	-
Fund Transfer	41,751	30,000	17,000	33,140	17,000
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 7,936,106</b>	<b>\$ 8,039,137</b>	<b>\$ 8,050,533</b>	<b>\$ 8,035,257</b>	<b>\$ 8,128,214</b>
<b>Total Sources</b>	<b>\$ 9,491,377</b>	<b>\$ 9,675,685</b>	<b>\$ 9,868,294</b>	<b>\$ 9,853,018</b>	<b>\$ 9,966,389</b>
<b>Expenditures:</b>					
Salaries	\$ 3,864,068	\$ 3,947,955	\$ 3,953,500	\$ 3,953,500	\$ 4,023,000
Benefits	1,351,242	1,424,107	1,424,575	1,375,000	1,483,756
Purchased Professional and Technical Services	374,087	395,500	434,500	430,000	404,500
Purchased Property Services	865,716	878,500	881,515	880,000	881,515
Other Purchased Services	439,640	516,500	525,573	500,000	617,000
Supplies	283,361	307,200	307,200	295,000	282,200
Property	314,385	349,000	304,000	304,000	216,000
Other Expenses	13,606	19,600	19,600	10,000	19,600
Other Uses of Funds	167,511	200,000	200,000	186,000	200,000
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,673,616</b>	<b>\$ 8,038,362</b>	<b>\$ 8,050,463</b>	<b>\$ 7,933,500</b>	<b>\$ 8,127,571</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,817,761</b>	<b>\$ 1,637,323</b>	<b>\$ 1,817,831</b>	<b>\$ 1,919,518</b>	<b>\$ 1,838,818</b>

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# GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 645,686	\$ 948,121	\$ 925,197	\$ 925,197	\$ 1,007,589
<b>Revenue:</b>					
Per Pupil Revenue	\$ 4,959,088	\$ 5,662,231	\$ 5,846,781	\$ 5,846,781	\$ 6,401,627
Mill Levy/Override	1,054,871	1,184,225	1,230,887	1,230,887	1,354,596
Tuition	9,000	11,000	12,000	13,000	12,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	47,302	37,000	36,500	38,000	34,000
Food Services	-	-	-	-	-
Pupil Activities	131,110	120,950	124,050	132,000	129,850
Community Service Activities	-	-	-	-	-
Other Local Revenue	65,643	50,000	60,000	100,000	60,000
Rental/Lease	-	-	-	-	-
Contributions/Donations	3,870	3,000	12,000	12,000	12,000
Miscellaneous Revenue	52,095	1,000	1,750	8,500	1,000
Categorical Revenue	-	-	-	-	-
Other State Revenue	345,909	423,543	537,477	537,477	355,976
Grants Federal	20,568	5,000	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 6,689,456</b>	<b>\$ 7,497,949</b>	<b>\$ 7,861,445</b>	<b>\$ 7,918,645</b>	<b>\$ 8,361,049</b>
<b>Total Sources</b>	<b>\$ 7,335,142</b>	<b>\$ 8,446,070</b>	<b>\$ 8,786,642</b>	<b>\$ 8,843,842</b>	<b>\$ 9,368,638</b>
<b>Expenditures:</b>					
Salaries	\$ 2,947,340	\$ 3,212,373	\$ 3,325,409	\$ 3,325,409	\$ 3,646,273
Benefits	913,184	1,078,027	1,112,844	1,112,844	1,224,423
Purchased Professional and Technical Services	244,797	268,000	239,000	250,000	306,445
Purchased Property Services	1,152,040	1,312,670	1,301,658	1,298,000	1,467,297
Other Purchased Services	842,942	1,045,117	1,057,240	1,060,000	1,128,902
Supplies	227,390	324,500	364,222	365,000	412,465
Property	33,107	48,000	287,270	275,000	62,000
Other Expenses	49,145	144,000	153,600	150,000	107,680
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,409,945</b>	<b>\$ 7,432,687</b>	<b>\$ 7,841,243</b>	<b>\$ 7,836,253</b>	<b>\$ 8,355,485</b>
<b>Balance on Hand June 30</b>	<b>\$ 925,197</b>	<b>\$ 1,013,383</b>	<b>\$ 945,399</b>	<b>\$ 1,007,589</b>	<b>\$ 1,013,153</b>

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# HOPE ONLINE LEARNING ACADEMY

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 1,581,665	\$ 1,581,665	\$ 1,106,791	\$ 1,106,791	\$ 979,185
<b>Revenue:</b>					
Per Pupil Revenue	\$ 14,632,285	\$ 18,438,529	\$ 15,214,352	\$ 15,214,352	\$ 19,282,516
Mill Levy/Override	267,234	349,872	297,902	297,902	361,534
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	10,493	15,000	6,363	6,363	10,000
Food Services	-	-	-	-	-
Pupil Activities	-	-	-	-	-
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	-	-	-	-	-
Contributions/Donations	21,083	125,000	55,000	55,000	125,000
Miscellaneous Revenue	12,146	10,000	42,712	42,712	2,500
Categorical Revenue	77,752	25,000	85,000	85,000	100,000
Other State Revenue	731,086	421,000	487,128	487,128	51,500
Grants Federal	1,222,488	1,027,400	1,314,075	1,314,075	1,152,032
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 16,974,567</b>	<b>\$ 20,411,801</b>	<b>\$ 17,502,532</b>	<b>\$ 17,502,532</b>	<b>\$ 21,085,082</b>
<b>Total Sources</b>	<b>\$ 18,556,232</b>	<b>\$ 21,993,466</b>	<b>\$ 18,609,323</b>	<b>\$ 18,609,323</b>	<b>\$ 22,064,267</b>
<b>Expenditures:</b>					
Salaries	\$ 4,158,048	\$ 4,410,599	\$ 4,142,362	\$ 4,142,362	\$ 4,886,698
Benefits	1,608,542	2,192,192	1,716,183	1,716,183	2,497,548
Purchased Professional and Technical Services	764,320	636,160	731,340	731,340	713,610
Purchased Property Services	76,778	453,000	78,767	78,767	603,000
Other Purchased Services	8,699,720	10,527,583	8,854,476	8,854,476	9,890,749
Supplies	565,582	560,540	623,451	623,451	584,050
Property	708,601	532,000	755,093	755,093	558,650
Other Expenses	302,246	318,484	214,299	214,299	303,094
Other Uses of Funds	19,036	12,750	6,000	6,000	5,000
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	546,568	419,500	508,167	508,167	24,254
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 17,449,441</b>	<b>\$ 20,062,808</b>	<b>\$ 17,630,138</b>	<b>\$ 17,630,138</b>	<b>\$ 20,066,653</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,106,791</b>	<b>\$ 1,930,658</b>	<b>\$ 979,185</b>	<b>\$ 979,185</b>	<b>\$ 1,997,614</b>

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# LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 9,192,530	\$ 10,951,832	\$ 10,951,832	\$ 10,951,832	\$ 11,689,082
<b>Revenue:</b>					
Per Pupil Revenue	\$ 14,856,832	\$ 17,302,420	\$ 16,467,132	\$ 16,467,132	\$ 17,798,810
Mill Levy/Override	3,258,380	3,762,377	3,577,211	3,577,211	3,866,801
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	307,397	-	212,204	212,204	256,080
Food Services	-	-	-	-	-
Pupil Activities	284,908	477,950	542,981	542,981	556,206
Community Service Activities	-	-	-	-	-
Other Local Revenue	196,737	140,000	169,858	169,858	301,396
Rental/Lease	42,240	-	50,579	50,579	1,000
Contributions/Donations	42,915	-	261,372	261,372	202,201
Miscellaneous Revenue	8,938	-	2,949	2,949	783,505
Categorical Revenue	-	-	-	-	-
Other State Revenue	737,827	473,580	808,838	808,838	857,406
Grants Federal	-	-	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 19,736,173</b>	<b>\$ 22,156,327</b>	<b>\$ 22,093,124</b>	<b>\$ 22,093,124</b>	<b>\$ 24,623,404</b>
<b>Total Sources</b>	<b>\$ 28,928,703</b>	<b>\$ 33,108,160</b>	<b>\$ 33,044,956</b>	<b>\$ 33,044,956</b>	<b>\$ 36,312,487</b>
<b>Expenditures:</b>					
Salaries	\$ 7,385,042	\$ 8,843,659	\$ 8,761,070	\$ 8,761,070	\$ 9,160,012
Benefits	1,993,693	2,550,541	2,405,728	2,405,728	2,656,766
Purchased Professional and Technical Services	2,159,757	2,810,295	3,311,732	3,311,732	3,528,896
Purchased Property Services	4,156,020	3,531,050	4,052,725	4,052,725	4,031,643
Other Purchased Services	1,328,113	1,673,431	470,284	470,284	1,745,955
Supplies	905,275	958,936	1,221,422	1,221,422	1,192,223
Property	-	-	-	-	-
Other Expenses	48,971	52,025	67,913	67,913	56,100
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	1,065,000	1,065,000	1,065,000	1,150,000
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 17,976,870</b>	<b>\$ 21,484,936</b>	<b>\$ 21,355,874</b>	<b>\$ 21,355,874</b>	<b>\$ 23,521,594</b>
<b>Balance on Hand June 30</b>	<b>\$ 10,951,832</b>	<b>\$ 11,623,224</b>	<b>\$ 11,689,082</b>	<b>\$ 11,689,082</b>	<b>\$ 12,790,893</b>

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# NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 2,871,540	\$ 2,874,755	\$ 2,877,045	\$ 2,877,045	\$ 2,965,278
<b>Revenue:</b>					
Per Pupil Revenue	\$ 7,140,257	\$ 7,149,610	\$ 7,187,836	\$ 7,187,836	\$ 7,588,909
Mill Levy/Override	1,565,991	1,564,323	1,561,723	1,561,723	1,629,407
Tuition	130,600	135,750	130,600	130,600	171,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	126,592	60,000	115,000	115,000	60,000
Food Services	-	-	-	-	-
Pupil Activities	198,282	216,521	211,470	211,470	225,312
Community Service Activities	-	-	-	-	-
Other Local Revenue	72,689	75,000	79,000	79,000	75,000
Rental/Lease	-	-	12,000	12,000	19,000
Contributions/Donations	40,035	50,000	49,000	49,000	50,000
Miscellaneous Revenue	13,356	3,500	54,990	54,990	-
Categorical Revenue	-	-	-	-	-
Other State Revenue	111,399	110,971	107,898	107,898	109,004
Grants Federal	2,243	2,243	4,147	4,147	2,243
Fund Transfer	-	70,000	-	-	-
Other Sources	343,443	-	-	-	-
Cap Reserve Bond Revenue	257,568	258,441	254,432	254,432	255,636
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 10,002,455</b>	<b>\$ 9,696,359</b>	<b>\$ 9,768,096</b>	<b>\$ 9,768,096</b>	<b>\$ 10,185,511</b>
<b>Total Sources</b>	<b>\$ 12,873,995</b>	<b>\$ 12,571,114</b>	<b>\$ 12,645,141</b>	<b>\$ 12,645,141</b>	<b>\$ 13,150,789</b>
<b>Expenditures:</b>					
Salaries	\$ 5,223,848	\$ 5,033,574	\$ 5,180,420	\$ 5,180,420	\$ 5,337,273
Benefits	1,574,304	1,643,319	1,628,964	1,628,964	1,736,813
Purchased Professional and Technical Services	724,474	836,469	771,491	771,491	907,831
Purchased Property Services	1,310,961	1,345,830	1,220,618	1,220,618	1,376,451
Other Purchased Services	135,548	156,905	152,847	152,847	150,810
Supplies	485,800	487,496	506,523	506,523	484,581
Property	423,243	85,000	176,000	176,000	110,000
Other Expenses	33,646	31,500	43,000	43,000	50,000
Other Uses of Funds	85,126	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	7,500	-	-	-
Cap Reserve Expense	-	2,065,000	2,085,000	-	2,030,000
<b>Total Expenditures</b>	<b>\$ 9,996,950</b>	<b>\$ 11,692,593</b>	<b>\$ 11,764,863</b>	<b>\$ 9,679,863</b>	<b>\$ 12,183,759</b>
<b>Balance on Hand June 30</b>	<b>\$ 2,877,045</b>	<b>\$ 878,521</b>	<b>\$ 880,278</b>	<b>\$ 2,965,278</b>	<b>\$ 967,030</b>

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# PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 4,622,709	\$ 5,024,124	\$ 5,756,300	\$ 5,756,300	\$ 6,174,501
<b>Revenue:</b>					
Per Pupil Revenue	\$ 7,629,428	\$ 7,742,644	\$ 7,757,390	\$ 7,757,390	\$ 7,919,769
Mill Levy/Override	1,652,631	1,643,255	1,670,636	1,670,636	1,704,797
Tuition	596,207	605,056	591,314	591,314	638,640
Transportation Fees	-	-	-	-	-
Earnings on Investments	239,904	170,000	238,000	238,000	220,000
Food Services	-	-	-	-	-
Pupil Activities	86,787	103,949	110,687	110,687	107,540
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	9,150	3,000	31,235	31,235	33,600
Contributions/Donations	147,812	-	18,780	18,780	-
Miscellaneous Revenue	129,428	139,104	140,741	140,741	140,161
Categorical Revenue	273,885	254,713	269,736	269,736	250,854
Other State Revenue	524,268	451,590	416,281	416,281	463,368
Grants Federal	-	-	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 11,289,500</b>	<b>\$ 11,113,311</b>	<b>\$ 11,244,800</b>	<b>\$ 11,244,800</b>	<b>\$ 11,478,729</b>
<b>Total Sources</b>	<b>\$ 15,912,209</b>	<b>\$ 16,137,435</b>	<b>\$ 17,001,100</b>	<b>\$ 17,001,100</b>	<b>\$ 17,653,230</b>
<b>Expenditures:</b>					
Salaries	\$ 5,578,696	\$ 6,094,401	\$ 5,984,453	\$ 5,984,453	\$ 6,230,974
Benefits	1,758,599	1,847,332	1,824,662	1,824,662	1,916,104
Purchased Professional and Technical Services	436,330	364,127	383,340	383,340	385,047
Purchased Property Services	938,396	1,087,370	918,072	918,072	923,650
Other Purchased Services	637,942	875,035	860,152	860,152	918,743
Supplies	466,876	525,440	545,940	545,940	525,387
Property	319,122	292,980	272,980	272,980	252,980
Other Expenses	19,948	20,001	37,000	37,000	35,501
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,155,909</b>	<b>\$ 11,106,686</b>	<b>\$ 10,826,599</b>	<b>\$ 10,826,599</b>	<b>\$ 11,188,386</b>
<b>Balance on Hand June 30</b>	<b>\$ 5,756,300</b>	<b>\$ 5,030,749</b>	<b>\$ 6,174,501</b>	<b>\$ 6,174,501</b>	<b>\$ 6,464,844</b>

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# PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 2,595,801	\$ 2,001,554	\$ 3,077,835	\$ 3,077,835	\$ 3,512,698
<b>Revenue:</b>					
Per Pupil Revenue	\$ 7,051,934	\$ 7,150,396	\$ 7,150,396	\$ 7,019,633	\$ 7,175,689
Mill Levy/Override	1,495,573	1,516,190	1,516,190	1,482,362	1,473,442
Tuition	215,908	180,000	180,000	233,144	200,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	92,986	60,000	60,000	60,000	60,000
Food Services	-	-	-	-	-
Pupil Activities	188,289	152,510	152,510	184,277	171,335
Community Service Activities	-	-	-	-	-
Other Local Revenue	87,406	92,138	92,138	91,494	90,675
Rental/Lease	99,461	93,500	93,500	93,500	102,850
Contributions/Donations	150	-	-	-	-
Miscellaneous Revenue	23,100	-	-	9,360	-
Categorical Revenue	271,567	133,452	133,452	267,829	117,033
Other State Revenue	78,063	272,720	272,720	117,033	272,775
Grants Federal	13,514	88,700	88,700	88,700	89,108
Fund Transfer	-	-	-	(60,000)	-
Other Sources	-	-	380,157	380,157	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 9,617,950</b>	<b>\$ 9,739,606</b>	<b>\$ 10,119,763</b>	<b>\$ 9,967,490</b>	<b>\$ 9,752,907</b>
<b>Total Sources</b>	<b>\$ 12,213,751</b>	<b>\$ 11,741,160</b>	<b>\$ 13,197,598</b>	<b>\$ 13,045,325</b>	<b>\$ 13,265,605</b>
<b>Expenditures:</b>					
Salaries	\$ 4,420,563	\$ 4,448,392	\$ 4,448,392	\$ 4,376,073	\$ 4,379,070
Benefits	1,463,514	1,699,135	1,699,135	1,395,080	1,639,616
Purchased Professional and Technical Services	218,664	182,366	182,366	228,026	223,137
Purchased Property Services	1,560,526	1,927,236	1,784,236	1,777,618	1,940,098
Other Purchased Services	696,832	516,704	516,704	664,566	660,815
Supplies	480,749	389,534	389,534	401,378	396,389
Property	120,328	43,310	423,467	505,836	44,941
Other Expenses	47,556	102,500	102,500	43,741	108,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	127,183	-	143,000	140,309	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,135,916</b>	<b>\$ 9,309,178</b>	<b>\$ 9,689,335</b>	<b>\$ 9,532,627</b>	<b>\$ 9,392,067</b>
<b>Balance on Hand June 30</b>	<b>\$ 3,077,835</b>	<b>\$ 2,431,982</b>	<b>\$ 3,508,263</b>	<b>\$ 3,512,698</b>	<b>\$ 3,873,538</b>

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# PLATTE RIVER ACADEMY CHARTER SCHOOL

	<b>Audited Actual 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Proposed Budget 2026-2027</b>
<b>Balance on Hand July 1</b>	\$ 3,212,285	\$ 3,214,763	\$ 3,652,152	\$ 3,652,152	\$ 3,901,966
<b>Revenue:</b>					
Per Pupil Revenue	\$ 6,517,075	\$ 6,916,041	\$ 6,660,876	\$ 6,660,876	\$ 6,652,571
Mill Levy/Override	1,419,388	1,505,004	1,445,423	1,445,423	1,473,761
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	184,217	68,881	143,430	143,430	75,000
Food Services	168,215	202,000	181,934	181,934	192,000
Pupil Activities	253,578	244,348	248,000	248,000	200,000
Community Service Activities	11,756	15,000	12,800	12,800	13,000
Other Local Revenue	-	-	-	-	-
Rental/Lease	77,844	80,000	73,000	73,000	89,000
Contributions/Donations	108,935	84,500	104,450	104,450	57,500
Miscellaneous Revenue	704,162	107,485	275,323	275,323	198,800
Categorical Revenue	(76,681)	(100,000)	(100,000)	(100,000)	(110,000)
Other State Revenue	217,165	215,970	231,664	231,664	232,959
Grants Federal	84,181	84,929	86,966	86,966	87,591
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 9,669,835</b>	<b>\$ 9,424,158</b>	<b>\$ 9,363,866</b>	<b>\$ 9,363,866</b>	<b>\$ 9,162,182</b>
<b>Total Sources</b>	<b>\$ 12,882,120</b>	<b>\$ 12,638,921</b>	<b>\$ 13,016,018</b>	<b>\$ 13,016,018</b>	<b>\$ 13,064,148</b>
<b>Expenditures:</b>					
Salaries	\$ 4,435,137	\$ 4,772,185	\$ 4,750,000	\$ 4,750,000	\$ 5,068,144
Benefits	1,167,417	1,579,000	1,450,000	1,450,000	1,766,043
Purchased Professional and Technical Services	58,710	126,500	69,000	69,000	118,700
Purchased Property Services	1,730,804	559,435	804,222	804,222	296,046
Other Purchased Services	940,220	1,093,773	995,165	995,165	1,037,275
Supplies	405,942	381,035	386,128	386,128	409,160
Property	167,181	139,850	253,465	253,465	265,750
Other Expenses	324,557	615,300	406,072	406,072	489,274
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,229,968</b>	<b>\$ 9,267,078</b>	<b>\$ 9,114,052</b>	<b>\$ 9,114,052</b>	<b>\$ 9,450,392</b>
<b>Balance on Hand June 30</b>	<b>\$ 3,652,152</b>	<b>\$ 3,371,843</b>	<b>\$ 3,901,966</b>	<b>\$ 3,901,966</b>	<b>\$ 3,613,756</b>

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# RENAISSANCE SECONDARY CHARTER SCHOOL

	<b>Audited Actual 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Proposed Budget 2026-2027</b>
<b>Balance on Hand July 1</b>	\$ 1,239,226	\$ 985,379	\$ 1,225,208	\$ 1,225,208	\$ 1,241,635
<b>Revenue:</b>					
Per Pupil Revenue	\$ 4,713,570	\$ 5,147,719	\$ 4,738,509	\$ 4,738,509	\$ 5,106,150
Mill Levy/Override	1,033,774	1,126,312	1,029,551	1,029,551	1,074,187
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	38,800	30,000	33,941	33,941	30,000
Food Services	-	-	-	-	-
Pupil Activities	642,063	599,376	614,776	614,776	602,312
Community Service Activities	3,608	-	3,000	3,000	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	16,440	-	-	-	-
Contributions/Donations	11,900	-	3,314	3,314	-
Miscellaneous Revenue	568	241,000	3,639	3,639	-
Categorical Revenue	218,150	267,609	268,728	268,728	260,083
Other State Revenue	98,835	84,100	76,159	76,159	77,158
Grants Federal	61,311	-	61,745	61,745	45,000
Fund Transfer	49,016	-	46,258	46,258	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	222,553	-	198,341	198,341	-
<b>Total Revenue</b>	<b>\$ 7,110,588</b>	<b>\$ 7,496,115</b>	<b>\$ 7,077,962</b>	<b>\$ 7,077,962</b>	<b>\$ 7,194,890</b>
<b>Total Sources</b>	<b>\$ 8,349,814</b>	<b>\$ 8,481,494</b>	<b>\$ 8,303,170</b>	<b>\$ 8,303,170</b>	<b>\$ 8,436,525</b>
<b>Expenditures:</b>					
Salaries	\$ 3,511,418	\$ 3,758,143	\$ 3,545,764	\$ 3,545,764	\$ 3,820,573
Benefits	1,017,222	1,255,364	1,183,928	1,183,928	1,263,291
Purchased Professional and Technical Services	247,971	176,577	210,506	210,506	204,753
Purchased Property Services	916,096	1,046,307	1,011,865	1,011,865	1,053,355
Other Purchased Services	515,876	537,791	512,428	512,428	479,889
Supplies	257,827	204,953	229,322	229,322	213,592
Property	316,956	55,000	46,000	46,000	35,777
Other Expenses	32,376	18,364	36,637	36,637	21,596
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	283,864	241,000	260,086	260,086	45,000
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>\$ 7,124,605</b>	<b>\$ 7,318,499</b>	<b>\$ 7,061,535</b>	<b>\$ 7,061,535</b>	<b>\$ 7,162,825</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,225,208</b>	<b>\$ 1,162,995</b>	<b>\$ 1,241,635</b>	<b>\$ 1,241,635</b>	<b>\$ 1,273,701</b>

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# SKYVIEW ACADEMY CHARTER SCHOOL

	<b>Audited Actual 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Proposed Budget 2026-2027</b>
<b>Balance on Hand July 1</b>	\$ 9,612,109	\$ 9,612,109	\$ 11,549,082	\$ 11,549,082	\$ 12,201,732
<b>Revenue:</b>					
Per Pupil Revenue	\$ 14,104,601	\$ 14,309,699	\$ 14,122,109	\$ 14,122,109	\$ 14,148,200
Mill Levy/Override	3,026,308	3,130,206	3,058,581	3,058,581	3,155,438
Tuition	815,160	849,304	812,418	812,418	784,470
Transportation Fees	-	-	-	-	-
Earnings on Investments	94,380	123,000	130,000	130,000	135,000
Food Services	-	-	-	-	-
Pupil Activities	559,922	536,046	543,231	543,231	553,021
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	59,848	80,000	90,000	90,000	75,000
Contributions/Donations	120,000	80,000	120,000	120,000	170,000
Miscellaneous Revenue	52,888	35,000	35,000	35,000	35,000
Categorical Revenue	721,149	848,261	857,160	857,160	814,770
Other State Revenue	-	-	-	-	-
Grants Federal	-	150,000	150,000	150,000	184,376
Fund Transfer	296,909	40,000	150,000	150,000	20,000
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 19,851,165</b>	<b>\$ 20,181,516</b>	<b>\$ 20,068,499</b>	<b>\$ 20,068,499</b>	<b>\$ 20,075,275</b>
<b>Total Sources</b>	<b>\$ 29,463,274</b>	<b>\$ 29,793,625</b>	<b>\$ 31,617,581</b>	<b>\$ 31,617,581</b>	<b>\$ 32,277,007</b>
<b>Expenditures:</b>					
Salaries	\$ 9,221,374	\$ 10,564,745	\$ 10,445,280	\$ 10,445,280	\$ 10,789,538
Benefits	3,137,580	3,571,701	3,551,089	3,551,089	3,920,279
Purchased Professional and Technical Services	406,287	453,031	426,395	426,395	456,100
Purchased Property Services	2,711,933	2,191,477	2,188,817	2,188,817	2,146,825
Other Purchased Services	1,397,877	1,635,182	1,632,418	1,632,418	1,568,895
Supplies	695,467	789,850	802,850	802,850	775,230
Property	241,163	335,000	307,000	307,000	250,000
Other Expenses	102,511	50,000	62,000	62,000	67,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 17,914,192</b>	<b>\$ 19,590,986</b>	<b>\$ 19,415,849</b>	<b>\$ 19,415,849</b>	<b>\$ 19,973,867</b>
<b>Balance on Hand June 30</b>	<b>\$ 11,549,082</b>	<b>\$ 10,202,639</b>	<b>\$ 12,201,732</b>	<b>\$ 12,201,732</b>	<b>\$ 12,303,140</b>

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# STEM SCHOOL HIGHLANDS RANCH

	<b>Audited Actual 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Final Revised Budget 2025-2026</b>	<b>Estimated Actual 2025-2026</b>	<b>Proposed Budget 2026-2027</b>
<b>Balance on Hand July 1</b>	\$ 14,675,529	\$ 12,261,064	\$ 12,261,064	\$ 12,261,064	\$ 12,295,761
<b>Revenue:</b>					
Per Pupil Revenue	\$ 15,171,353	\$ 17,127,915	\$ 16,222,434	\$ 16,222,434	\$ 16,222,434
Mill Levy/Override	3,219,029	3,672,000	3,466,393	3,466,393	3,466,393
Tuition	-	-	-	-	-
Transportation Fees	-	250,000	-	-	-
Earnings on Investments	682,945	620,000	590,000	590,000	590,000
Food Services	-	-	-	-	-
Pupil Activities	1,209,508	425,000	752,000	752,000	735,000
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	369,680	375,000	375,000	375,000
Rental/Lease	-	10,000	-	-	-
Contributions/Donations	138,835	200,000	175,000	175,000	175,000
Miscellaneous Revenue	-	-	-	-	-
Categorical Revenue	1,246,466	612,000	525,315	525,315	525,315
Other State Revenue	-	429,500	561,279	561,279	561,279
Grants Federal	-	-	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	432,832	346,768	358,319	358,319	348,319
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 22,100,968</b>	<b>\$ 24,062,863</b>	<b>\$ 23,025,740</b>	<b>\$ 23,025,740</b>	<b>\$ 22,998,740</b>
<b>Total Sources</b>	<b>\$ 36,776,497</b>	<b>\$ 36,323,927</b>	<b>\$ 35,286,804</b>	<b>\$ 35,286,804</b>	<b>\$ 35,294,501</b>
<b>Expenditures:</b>					
Salaries	\$ 10,426,273	\$ 12,358,385	\$ 11,820,000	\$ 11,820,000	\$ 11,820,000
Benefits	3,222,958	3,919,628	3,936,543	3,936,543	3,936,543
Purchased Professional and Technical Services	2,728,419	669,029	640,000	640,000	640,000
Purchased Property Services	2,583,297	2,657,000	2,629,500	2,629,500	2,629,500
Other Purchased Services	651,632	2,741,600	2,475,000	2,475,000	2,475,000
Supplies	1,012,114	866,900	900,000	900,000	900,000
Property	3,696,216	788,500	500,000	500,000	500,000
Other Expenses	194,524	55,000	90,000	90,000	90,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 24,515,433</b>	<b>\$ 24,056,042</b>	<b>\$ 22,991,043</b>	<b>\$ 22,991,043</b>	<b>\$ 22,991,043</b>
<b>Balance on Hand June 30</b>	<b>\$ 12,261,064</b>	<b>\$ 12,267,885</b>	<b>\$ 12,295,761</b>	<b>\$ 12,295,761</b>	<b>\$ 12,303,458</b>

All charter school financials prepared by charter schools and not by DCSD Business Services staff

# WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
<b>Balance on Hand July 1</b>	\$ 3,109,887	\$ 2,498,706	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883
<b>Revenue:</b>					
Per Pupil Revenue	\$ 8,001,438	\$ 8,137,878	\$ 8,378,424	\$ 8,340,069	\$ 8,508,181
Mill Levy/Override	1,718,268	1,744,821	1,777,637	1,779,073	1,773,856
Tuition	309,809	346,435	365,375	352,491	346,435
Transportation Fees	-	-	-	-	-
Earnings on Investments	131,426	80,000	92,000	95,675	80,000
Food Services	-	-	-	-	-
Pupil Activities	394,343	368,500	369,750	389,875	390,500
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	12,363	2,700	2,700	5,200	3,000
Contributions/Donations	85,310	68,500	68,500	89,117	83,000
Miscellaneous Revenue	11,690	164,655	186,416	172,781	161,800
Categorical Revenue	287,288	285,138	281,545	281,776	286,656
Other State Revenue	120,877	134,698	97,024	99,626	97,698
Grants Federal	101,908	100,775	95,000	106,944	101,597
Fund Transfer	121,340	85,000	85,000	85,000	75,000
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 11,296,060</b>	<b>\$ 11,519,100</b>	<b>\$ 11,799,371</b>	<b>\$ 11,797,627</b>	<b>\$ 11,907,723</b>
<b>Total Sources</b>	<b>\$ 14,405,947</b>	<b>\$ 14,017,806</b>	<b>\$ 14,569,254</b>	<b>\$ 14,567,510</b>	<b>\$ 14,677,606</b>
<b>Expenditures:</b>					
Salaries	\$ 5,585,883	\$ 5,638,619	\$ 5,740,940	\$ 5,803,825	\$ 5,869,036
Benefits	1,746,304	1,862,877	1,815,080	1,867,779	1,886,035
Purchased Professional and Technical Services	549,203	424,516	429,099	428,456	438,591
Purchased Property Services	1,845,483	1,843,516	1,863,020	1,848,413	1,854,246
Other Purchased Services	881,109	933,206	845,819	875,194	892,672
Supplies	377,336	309,153	405,212	433,939	440,818
Property	77,658	120,750	120,750	117,892	120,250
Other Expenses	573,088	336,463	579,451	422,129	406,075
Other Uses of Funds	-	50,000	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,636,064</b>	<b>\$ 11,519,100</b>	<b>\$ 11,799,371</b>	<b>\$ 11,797,627</b>	<b>\$ 11,907,723</b>
<b>Balance on Hand June 30</b>	<b>\$ 2,769,883</b>	<b>\$ 2,498,706</b>	<b>\$ 2,769,883</b>	<b>\$ 2,769,883</b>	<b>\$ 2,769,883</b>

All charter school financials prepared by charter schools and not by DCSD Business Services staff



# RESOLUTIONS

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1  
 FISCAL YEAR 2025-2026  
 APPROPRIATION RESOLUTION

BE IT RESOLVED by the Board of Education or Douglas County School District Re 1, Douglas and Elbert Counties, State of Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the Final Revised Budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

<b>Fund</b>	<b>Amount</b>
General Fund (10)	\$ 969,339,979
Outdoor Education Fund (13)	\$ 1,969,160
Capital Projects Fund (14)	\$ 30,631,996
Transportation Fund (25)	\$ 37,613,664
Nutrition Services NSLP Fund (21)	\$ 35,773,882
Governmental Designated Purpose Grants Fund (22)	\$ 18,060,290
Athletics and Activities Fund (26)	\$ 25,224,653
Child Care Fund (29)	\$ 13,509,553
Bond Redemption Fund (31)	\$ 52,264,406
Certificate of Participation Lease Payment Fund (39)	\$ 1,124,825
Building Fund (44)	\$ 164,475,848
Medical and Dental Fund (65)	\$ 75,508,617
Short Term Disability Insurance Fund (66)	\$ 807,770
Private Purpose Trust Fund (75)	\$ 49,000

Revised and approved this 9th day of June 2026 in accordance with 22-44-110(4).

\_\_\_\_\_  
 Susan Meek, President

Board of Education

Attest:

\_\_\_\_\_  
 Kyrzia Parker, Secretary

Board of Education

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1  
FISCAL YEAR 2025-2026

RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO STATUTES

WHEREAS, CRS 22-44-105 states that a budget, duly revised pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the District's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the General, Capital Projects, Transportation, Athletics and Activities, Child Care, Building, and Trust funds are sufficient to allow for the onetime expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education of Douglas County School District RE 1, Douglas and Elbert Counties, State of Colorado, authorizes the use of a portion of the 2025-2026 beginning fund balance for the following funds:

Fund	Amount	Purpose for Use of Beginning Fund Balance
General Fund (10)	\$ 23,111,141	Potential draw-down of accumulated FB for spend on programming related initiatives and carry over assignments
Outdoor Education Fund (13)	\$ -	No budgeted use of beginning fund balance
Capital Projects Fund (14)	\$ 10,837,335	Potential draw-down of BOE committed projects
Transportation Fund (25)	\$ 4,505,139	Potential draw-down of accumulated FB for Transportation operational expenses
Nutrition Services NSLP Fund (21)	\$ -	No budgeted use of beginning fund balance
Governmental Designated Purpose Grants Fund (22)	\$ -	No budgeted use of beginning fund balance
Athletics and Activities Fund (26)	\$ 13,274	Potential draw-down of accumulated FB for school carry over
Child Care Fund (29)	\$ 1,368,110	Potential draw-down of accumulated FB for Before and After School Care Enterprise
Bond Redemption Fund (31)	\$ -	No budgeted use of beginning fund balance
Certificate of Participation Lease Payment Fund (39)	\$ -	No budgeted use of beginning fund balance
Building Fund (44)	\$ 153,644,474	Draw-down of Bond committed projects
Medical and Dental Fund (65)	\$ -	No budgeted use of beginning fund balance
Short Term Disability Insurance Fund (66)	\$ -	No budgeted use of beginning fund balance
Private Purpose Trust Fund (75)	\$ 19,000	Potential draw-down of accumulated FB for scholarships

BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purposes set forth above will not lead to ongoing deficits in the funds.

Revised and approved this 9th day of June 2026 in accordance with 22-44-110(4).

\_\_\_\_\_  
Susan Meek, President

Board of Education

Attest:

\_\_\_\_\_  
Kyrzia Parker, Secretary

Board of Education



