

Douglas County School District



Quarterly Financial Report | Period Ending September 30, 2024



Presented to the Board of Education
By Jana Schleusner, Chief Financial Officer
Colleen Doan, Director of Budget
November 19, 2024

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

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GENERAL FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	139,160,142	147,346,902	106%	147,346,902	106%	8,186,760	156,071,067	156,071,067	100%	156,274,423	100%	203,356	-6%
Revenues													
Local Taxes													
Property Tax (In SFA)	310,272,053	1,428,526	0%	309,974,627	100%	(297,426)	282,281,956	885,426	0%	279,927,419	99%	(2,354,537)	11%
Budget Override	139,713,000	506,970	0%	139,713,000	100%	-	139,713,000	286,109	0%	139,713,000	100%	-	0%
Specific Ownership Taxes (In SFA)	21,243,656	3,827,436	18%	21,243,656	100%	-	20,624,909	3,570,932	17%	20,624,909	100%	-	3%
Specific Ownership Taxes (Out of SFA)	13,756,344	2,478,459	18%	13,434,031	98%	(322,313)	13,465,753	2,331,418	17%	13,538,227	101%	72,474	-1%
Subtotal Local Taxes	\$ 484,985,053	\$ 8,241,391	2%	\$ 484,365,314	100%	\$ (619,739)	\$ 456,085,618	\$ 7,073,885	2%	\$ 453,803,555	99%	\$ (2,282,063)	7%
Intergovernmental Revenue													
Equalization Entitlements	337,311,088	110,912,801	33%	337,311,088	100%	-	331,935,821	81,982,703	25%	331,959,976	100%	24,155	2%
Special Education	25,233,250	26,436,014	105%	26,436,014	105%	1,202,764	24,626,967	24,626,967	100%	24,675,583	100%	48,616	7%
Vocational Education	742,087	-	0%	636,584	86%	(105,503)	832,566	-	0%	636,584	76%	(195,982)	0%
Gifted & Talented	656,600	644,279	98%	644,729	98%	(11,871)	656,600	656,600	100%	656,600	100%	-	-2%
Charter School Capital Construction	5,476,937	1,358,984	25%	5,435,935	99%	(41,002)	5,542,663	1,385,666	25%	5,476,938	99%	(65,725)	-1%
Federal - Medicaid Reimbursement	5,110,683	1,037,123	20%	4,148,490	81%	(962,193)	5,818,170	1,683,728	29%	4,772,954	82%	(1,045,216)	-13%
State PERA Contribution	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,712,667	19%	(7,287,333)	425%
Universal Preschool Program	6,810,491	987,128	14%	6,317,777	93%	(492,714)	5,999,958	928,871	15%	6,259,520	104%	259,562	1%
Other	2,349,261	1,929,604	82%	2,464,988	105%	115,727	3,372,725	1,256,000	37%	3,574,508	106%	201,783	-31%
Subtotal Intergovernmental Revenue	\$ 392,690,397	\$ 143,305,932	36%	\$ 392,395,605	100%	\$ (294,792)	\$ 387,785,470	\$ 112,520,535	29%	\$ 379,725,331	98%	\$ (8,060,139)	3%
Other Local Revenue													
General Fund Interest	6,832,237	3,090,642	45%	7,322,790	107%	490,553	6,844,701	2,535,970	37%	6,768,118	99%	(76,583)	8%
Charter School Purchased Services	9,652,248	2,453,189	25%	9,652,248	100%	-	7,644,165	2,473,943	32%	7,701,793	101%	57,628	25%
Preschool	774,681	266,320	34%	771,644	100%	(3,038)	715,418	183,379	26%	688,703	96%	(26,716)	12%
School Based	9,697,490	3,925,258	40%	9,508,693	98%	(188,797)	9,302,244	4,719,346	51%	9,456,320	102%	154,076	1%
Concurrent Enrollment	6,000,000	-	0%	5,364,932	89%	(635,068)	5,073,750	2,364,932	0%	5,367,324	106%	293,574	0%
Other	4,976,128	2,302,113	46%	5,004,318	101%	28,190	4,807,980	1,247,047	26%	8,913,513	185%	4,105,533	-44%
Subtotal Other Local Revenue	\$ 37,932,784	\$ 12,037,521	32%	\$ 37,624,624	99%	\$ (308,160)	\$ 34,388,258	\$ 11,162,078	32%	\$ 38,895,771	113%	\$ 4,507,513	-3%
Total Revenue	\$ 915,608,234	\$ 163,584,844	18%	\$ 914,385,544	100%	\$ (1,222,690)	\$ 878,259,346	\$ 130,756,498	15%	\$ 872,424,657	99%	\$ (5,834,689)	5%
Expenditures													
Salaries													
Administrators	22,976,497	5,773,701	25%	22,965,603	100%	10,894	22,423,139	5,240,208	23%	22,597,968	101%	(174,829)	2%
Certified	275,600,561	48,153,101	17%	277,844,602	101%	(2,244,041)	266,288,827	41,965,550	16%	264,471,393	99%	1,817,434	5%
ProTech	21,888,587	5,139,409	23%	20,704,233	95%	1,184,355	18,314,367	4,356,201	24%	18,631,664	102%	(317,297)	11%
Classified	70,596,052	13,086,060	19%	69,760,581	99%	835,471	68,329,914	10,975,089	16%	62,508,722	91%	5,821,192	12%
Substitutes	6,516,088	1,207,420	19%	6,841,540	105%	(325,452)	6,756,704	1,157,280	17%	6,791,400	101%	(34,696)	1%
Overtime	633,891	142,079	22%	782,285	123%	(148,394)	490,647	117,807	24%	758,013	154%	(267,366)	3%
Additional Pay	4,085,311	956,664	23%	4,608,686	113%	(523,375)	18,706,763	1,039,838	6%	17,302,042	92%	1,404,721	-73%
Benefits	143,091,542	29,840,392	21%	145,335,692	102%	(2,244,150)	135,214,645	25,636,245	19%	134,704,498	100%	510,147	8%
State PERA Contribution	9,000,000	-	0%	9,000,000	100%	-	9,000,000	-	0%	1,712,667	19%	7,287,333	425%
Purchased Professional Services	12,618,169	2,561,120	20%	12,621,229	100%	(3,060)	17,797,451	1,826,279	10%	13,723,711	77%	4,073,740	-8%
Purchased Property Services	11,357,593	3,498,299	31%	13,940,934	123%	(2,583,341)	14,512,582	3,194,490	22%	12,203,339	84%	2,309,243	14%
Other Purchased Services	22,018,092	6,186,147	28%	22,008,239	100%	9,853	19,439,838	5,378,367	28%	21,201,959	109%	(1,762,121)	4%
Supplies	41,560,946	10,933,463	26%	38,933,298	94%	2,627,648	38,028,078	10,746,359	28%	26,530,569	70%	11,497,509	47%
Utilities	13,229,786	2,911,973	22%	13,506,205	102%	(276,419)	13,181,062	2,605,434	20%	12,035,207	91%	1,145,855	12%
Equipment	-	-	0%	-	0%	-	-	190	0%	1,257,573	0%	(1,257,573)	-100%
Other	2,835,264	1,105,296	39%	4,227,075	149%	(1,391,811)	4,016,849	844,079	21%	5,988,692	149%	(1,971,843)	-29%
Total Expenditures	\$ 658,008,379	\$ 131,495,125	20%	\$ 663,080,200	101%	\$ (5,071,821)	\$ 652,500,866	\$ 115,083,417	18%	\$ 622,419,416	95%	\$ 30,081,450	7%

All notes on next page

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
General Fund - Fund 10
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025					2023-2024							
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End as a % of Adopted Budget	Year End Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Charter School Pass Through	\$ 214,601,325	\$ 53,136,578	25%	\$ 212,546,312	99%	\$ 2,055,013	\$ 194,855,066	\$ 46,116,318	24%	\$ 195,397,697	100%	\$ (542,631)	9%
Transfers													
Outdoor Education Fund	80,238	-	0%	80,238	100%	-	22,706	-	0%	22,706	100%	-	253%
Transportation Fund	25,993,112	-	0%	22,993,112	88%	3,000,000 ²	25,993,112	-	0%	25,993,112	100%	-	-12%
Capital Projects Fund	920,396	-	0%	3,717,035	404%	(2,796,639) ³	25,444,309	-	0%	25,444,309	100%	-	-85%
Nutrition Services NSLP Fund	2,895,424	-	0%	3,265,924	113%	(370,500)	2,879,595	-	0%	2,879,595	100%	-	13%
Nutrition Services Non-NSLP Fund	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Child Care Fund	1,551,076	-	0%	1,500,041	97%	51,035	1,563,758	-	0%	1,563,758	100%	-	-4%
Athletics & Activities Fund	6,554,784	-	0%	6,566,570	100%	(11,786)	6,512,459	-	0%	6,512,459	100%	-	1%
COP Lease Payments Fund	1,123,439	-	0%	1,123,439	100%	-	1,119,125	-	0%	1,119,125	100%	-	0%
Total Transfers	\$ 39,118,469	\$ -	0%	\$ 39,246,359	100%	\$ (127,890)	\$ 63,535,064	\$ -	0%	\$ 63,535,064	100%	\$ -	-38%
Total Expenditures and Transfers	\$ 911,728,173	\$ 184,631,703	20%	\$ 914,872,871	100%	\$ (3,144,698)	\$ 910,890,996	\$ 161,199,735	18%	\$ 881,352,178	97%	\$ 29,538,818	4%
BOE Contingency - 1%	7,693,333	-	0%	2,739,154	36%	4,954,180 ⁴	787,487	-	0%	-	0%	787,487	-
Change in Fund Balance	(3,813,272)	(21,046,859)		(3,226,481)	85%	586,791	(33,419,137)	(30,443,237)		(8,927,521)	27%	24,491,616	-64%
Ending Fund Balance	135,346,870	126,300,044	93%	144,120,421	106%	8,773,551 ⁵	122,651,930	125,627,830	102%	147,346,902	120%	24,694,972	-2%
Tabor Reserve - 3%	23,080,000	-	0%	23,708,000	103%	628,000	20,645,000	-	0%	23,708,000	115%	3,063,000	0%
BOE Reserve - 3%	23,080,000	-	0%	23,708,000	103%	628,000	20,645,000	-	0%	23,708,000	115%	3,063,000	0%
School Carry Over Reserve	21,125,931	-	0%	20,762,645	98%	(363,286)	19,775,125	-	0%	20,762,645	105%	987,520	0%
Medicaid Carry Over Reserve	140,406	-	0%	22	0%	(140,384)	1,273,670	-	0%	22	0%	(1,273,648)	0%
Mental Health and Security Grant	-	-	0%	-	0%	-	28,502	-	0%	-	0%	(28,502)	-
Enrollment Reserve	2,335,000	-	0%	2,335,000	100%	-	-	-	0%	-	0%	-	-
Multi-Year Lease Reserve	2,659,890	-	0%	2,659,890	100%	-	3,218,115	-	0%	3,218,115	100%	-	-17%
SPED/Mental Health Reserve	510,081	-	0%	-	0%	(510,081)	47,903	-	0%	140,143	293%	92,240	-100%
Set Aside for 5B One-Time Bridge	-	-	0%	-	0%	-	2,314,725	-	0%	1,368,373	-	-	-
Assignment of 2023 Mill Levy Override	-	-	0%	-	0%	-	601,789	-	0%	2,631,304	437%	2,029,515	-100%
Assignment of 2018 Mill Levy Override	-	-	0%	-	0%	-	3,372,977	-	0%	89,948	3%	(3,283,029)	-100%
Ending Fund Balance - after reserves	\$ 62,415,562	\$ 126,300,044	202%	\$ 70,946,864	114%	\$ 8,531,302	\$ 50,729,124	\$ 125,627,830	248%	\$ 71,720,352	141%	\$ 20,991,228	-1%

2024-2025 Budget to Actual Notes

¹ School discretionary budgets typically held in supplies prior to carry over allocation and will be reallocated as necessary to purchased services for the Revised Budget in January 2025

² District staff intend to reduce Transfer to Transportation Fund with Revised Budget in order to draw down fund balance within Transportation Fund that grew due to significant vacancies in bus drivers and TEAs over the last 3-4 years

³ Transfer to Capital Projects Fund projected to exceed budget due to school building modifications with resources transferred from Site Based Budgets or Principal Discretionary funding sources in Fund 10

⁴ Projected to spend and reallocate approximately half of BOE Contingency for unforeseen needs by year end based on historical trends

⁵ Increase to projected 2024-2025 ending fund balance due to increase to 2023-2024 actual ending fund balance compared to 2023-2024 projected ending fund balance as of Third Quarter; minimal changes in overall revenue and expenditure in 2024-2025

Year over Year Actual Notes

None

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND CONSOLIDATED REVENUES - FUND 10
For the Period Ended September 30, 2024**

	<u>2024-2025 Year to Date Actual</u>	<u>2023-2024 Year to Date Actual</u>	<u>Year over Year Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
Student Funded Pupil Count*	61,209	61,854	(645)	-1.04%
REVENUE				
Property Taxes	\$ 1,935,496	\$ 1,171,535	\$ 763,961	65.21%
Specific Ownership Taxes	6,305,895	5,902,350	403,545	6.84%
State Equalization	110,912,801	81,982,703	28,930,098	35.29%
Categorical Revenue	29,009,897	26,539,567	2,470,330	9.31%
Charter School Purchased Services	2,453,189	2,473,943	(20,754)	-0.84%
Charter School Capital Construction	1,358,984	1,385,666	(26,682)	-1.93%
Federal - Medicaid Reimbursement	1,037,123	1,683,728	(646,605)	-38.40%
Preschool	266,320	183,379	82,941	45.23%
School Based	3,925,258	4,719,346	(794,088)	-16.83%
Other	6,379,882	4,714,282	1,665,601	35.33%
	<u>\$ 163,584,844</u>	<u>\$ 130,756,498</u>	<u>\$ 32,828,346</u>	<u>25.11%</u>

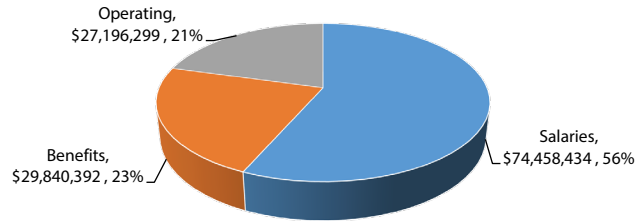
Property Taxes	Calculated by applying the December 2024 mill levy upon the 2025 assessed valuation of residential and commercial property within the District. Prior to December 2024, property taxes are based on the December 2023 mill levy and 2024 assessed valuation.
Specific Ownership Taxes	Vehicle registration taxes collected by counties, shared with school districts and subject to economic fluctuations.
State Equalization	Revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.
Categorical Revenue	Revenues for special education, vocational education, English language acquisition, gifted and talented education programs, etc.
Charter School Purchased Services	Revenues charged to charter schools that participate in the District purchased services agreement.
Charter School Capital Construction	Revenues of \$389.62 per charter school pupil received from the state and passed through to the charter schools.
Federal - Medicaid Reimbursement	Revenues for the Medicaid reimbursement program.
Other	Comprised of District imposed charges for services, various contributions and donations, and interest earnings.

* Student Funded Pupil Count for 2024-2025 based on projected enrollment prepared by Planning Department prior to 2024-2025 budget development. Funded Pupil Count will be revised to reflect actual Student October Count 2024 for the Revised Budget and then Second Quarter Financials.

Notes:
None

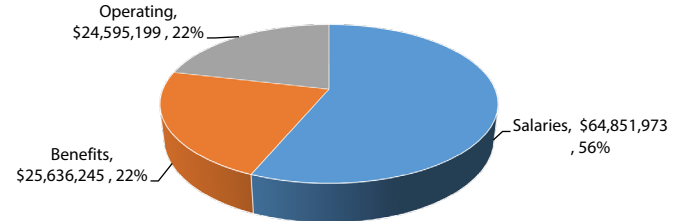
**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND COMPARISON OF ACTUAL EXPENDITURES
For the Period Ended September 30, 2024**

2024-2025 Actual Expenditures



Total expenditures through 1st Quarter 2024-2025 were \$131,495,125. In addition to these expenditures, there is a charter school distribution of \$53,136,578 and a transfer to other funds of \$0.

2023-2024 Actual Expenditures



Total expenditures through 1st Quarter 2023-2024 were \$115,083,417. In addition to these expenditures, there is a charter school distribution of \$46,116,318 and a transfer to other funds of \$0.

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Outdoor Education Fund - Fund 13
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025					
	Adopted Annual Budget	Year to Date		Year End Projection	Year End	
		Year to Date Actual	as a % of Adopted Budget		as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	5,734	1	0%	1	0%	(5,733)
Revenues						
Tuition	1,684,130	241,810	14%	1,449,245	86%	(234,885) ¹
Grant	-	-	0%	-	0%	-
Other	-	18,448	0%	18,448	0%	18,448
Total Revenue	\$ 1,684,130	\$ 260,258	15%	\$ 1,467,693	87%	\$ (216,437)
Transfer from General Fund	80,238	-	0%	80,238	100%	-
Total Sources	\$ 1,770,102	\$ 260,259	15%	\$ 1,547,932	87%	\$ (222,170)
Expenditures						
Salaries	946,174	195,987	21%	951,736	101%	(5,562)
Benefits	312,106	74,054	24%	312,106	100%	-
Purchased Services	162,279	32,973	20%	158,259	98%	4,020
Supplies	204,198	22,706	11%	157,045	77%	47,153 ²
Equipment	-	-	0%	-	0%	-
Field Trips & Other	43,272	7,557	17%	43,272	100%	-
Total Expenditures	\$ 1,668,029	\$ 333,277	20%	\$ 1,622,418	97%	\$ 45,611
Change in Fund Balance	96,339	(73,019)		(74,487)	-77%	170,826
Balance on Hand June 30	\$ 102,073	\$ (73,018)	-72%	\$ (74,486)	-73%	\$ (176,559) ³

	2023-2024						
	Final Revised Annual Budget	Year to Date		Year End Final Revised Budget	Year End		Current Year End Projection as % of Prior Year End Actual
		Year to Date Actual	as a % of Final Revised Budget		Final Revised Budget	as a % of Final Revised Budget	
Balance on Hand July 1	104,615	104,615	100%	104,615	100%	-	-100%
Revenues							
Tuition	1,428,860	470,033 ^A	33%	1,413,325	99%	(15,535)	3%
Grant	27,476	29,165	106%	29,165	106%	1,689	-100%
Other	10,000	10,010	100%	10,010	100%	10	84%
Total Revenue	\$ 1,466,336	\$ 509,208	35%	\$ 1,452,500	99%	\$ (13,836)	1%
Transfer from General Fund	22,706	-	0%	22,706	100%	-	253%
Total Sources	\$ 1,593,657	\$ 613,823	39%	\$ 1,579,821	99%	\$ (13,836)	-2%
Expenditures							
Salaries	926,297	182,305	20%	908,026	98%	18,271	5%
Benefits	309,247	64,121	21%	297,434	96%	11,813	5%
Purchased Services	149,290	23,983	16%	153,359	103%	(4,069)	3%
Supplies	171,610	49,135 ^B	29%	183,474	107%	(11,864)	-14%
Equipment	-	-	0%	-	0%	-	-
Field Trips & Other	36,358	11,319	31%	37,527	103%	(1,169)	15%
Total Expenditures	\$ 1,592,802	\$ 330,863	21%	\$ 1,579,820	99%	\$ 12,982	3%
Change in Fund Balance	(103,760)	178,345		(104,614)	101%	(854)	-29%
Balance on Hand June 30	\$ 855	\$ 282,960	33095%	\$ 1	0%	\$ (854)	-7448700%

2024-2025 Budget to Actual Notes

¹ Summer camp tuition collected lower than budgeted in summer 2024

² Reduced supplies based on reduced summer camp revenue

³ Year End Projection will need to be resolved prior to Final Revised Budget in June either via a reduction in expenditures or an increased Transfer from General Fund in order to not end the year in a deficit as currently projected

Year over Year Actual Notes

^A Summer camp tuition collected lower in 2024 compared to prior year

^B Reduced supplies based on reduced summer camp revenue

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Capital Projects Fund - Fund 14
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	31,046,280	36,342,986	117%	36,342,986	117%	5,296,706	17,007,255	17,007,255	100%	17,007,255	100%	-	114%
Revenues													
Revenue in Lieu of Land	1,754,125	1,021,187	58%	3,890,219	222%	2,136,094 ¹	3,556,561	524,198	15%	4,154,530	117%	597,969	-6%
Investment Earnings	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Sale of Land or Buildings	-	-	0%	-	0%	-	4,698,977	-	0%	4,698,977	100%	-	-100%
Other	2,040,802	26,657	1%	33,236	2%	(2,007,566) ²	-	145,642	0%	492,655	0%	492,655	-93%
Total Revenue	\$ 3,794,927	\$ 1,047,844	28%	\$ 3,923,455	103%	\$ 128,528	\$ 8,255,538	\$ 669,840	8%	\$ 9,346,162	113%	\$ 1,090,624	-58%
Transfer from General Fund	920,396	-	0%	3,717,035	404%	2,796,639 ³	25,444,309	-	0%	25,444,309	100%	-	-85%
Total Sources	\$ 35,761,603	\$ 37,390,830	105%	\$ 43,983,476	123%	\$ 8,221,873	\$ 50,707,102	\$ 17,677,095	35%	\$ 51,797,726	102%	\$ 1,090,624	-15%
Expenditures													
Salaries	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Benefits	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Purchased/Property Services	790,000	272,863	35%	984,664	125%	(194,664) ⁴	340,194	16,087	5%	222,677	65%	117,517	342%
Equipment/Building	22,455,872	4,395,192	20%	24,498,899	109%	(2,043,027) ⁵	35,199,195	3,566,003	10%	15,232,064	43%	19,967,131	61%
Other	-	-	0%	-	0%	-	-	15,390	0%	-	0%	-	-
Total Expenditures	\$ 23,245,872	\$ 4,668,055	20%	\$ 25,483,563	110%	\$ (2,237,691)	\$ 35,539,389	\$ 3,597,480	10%	\$ 15,454,740	43%	\$ 20,084,649	65%
Change in Fund Balance	(18,530,549)	(3,620,210)		(17,843,073)	96%	(687,476)	(1,839,542)	(2,927,640)		19,335,731	-1051%	21,175,273	-192%
Assigned to Revenue in Lieu of Land	\$ 6,865,531		0%	\$ 10,763,265	157%	\$ 3,897,734	\$ 7,698,215		0%	\$ 8,240,825	107%	\$ 542,610	31%
Assigned to School Carry Over	\$ 1,774,689		0%	\$ 71,230	4%	\$ (1,703,459)	\$ 2,331,424		0%	\$ 567,773	24%	\$ (1,763,651)	-87%
Balance on Hand June 30 (Other)	\$ 3,875,511	\$ 32,722,775	844%	\$ 7,665,417	198%	\$ 3,789,906	\$ 5,138,074	\$ 14,079,615	274%	\$ 27,534,388	536%	\$ 22,396,314	-72%

2024-2025 Budget to Actual Notes

¹ Revenue in Lieu of Land projected to exceed budget due to large deposits in first quarter in the Parker region for recent development

² Erate revenue was budgeted for in 2024-2025 but received in 2023-2024 in Fund 10 (not Fund 14); the Other Revenue budget will be revised down for Revised Budget in January 2025

³ Transfer from General Fund projected to exceed budget due to school building modifications with resources transferred from Site Based Budgets or Principal Discretionary funding sources in Fund 10

⁴ Repairs & Maintenance and Contractor Services were not included within Adopted Budget and through carry over process resources were added to these accounts to be reflected in Revised Budget in January 2025

⁵ Equipment/Building projected over budget due to planned spend of \$20M BOE Committed Reserve in summer 2024 with larger than planned percentage of total spend occurring in 2024-2025 as opposed to 2023-2024

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Full Day Kindergarten Fund - Fund 15
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2024

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

2023-2024							
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0%	-	0%	-	
Revenues							
Tuition	-	-	0%	-	0%	-	
Contributions/Donations	-	-	0%	-	0%	-	
Other	-	-	0%	-	0%	-	
Total Revenue	\$ -	\$ -	0%	\$ -	0%	\$ -	
Transfer from General Fund	-	-	0%	-	0%	-	
Total Sources	\$ -	\$ -	0%	\$ -	0%	\$ -	
Expenditures							
Salaries	-	-	0%	-	0%	-	
Benefits	-	-	0%	-	0%	-	
Purchased Services	-	-	0%	-	0%	-	
Supplies	-	-	0%	-	0%	-	
Other	-	-	0%	-	0%	-	
Total Expenditures	\$ -	\$ -	0%	\$ -	0%	\$ -	
Change in Fund Balance	-	-		-	0%	-	
Assigned to School Carry Over	\$ -	\$ -	0%	\$ -	0%	\$ -	
Balance on Hand June 30 (Other)	\$ -	\$ -	0%	\$ -	0%	\$ -	

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

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Transportation Fund - Fund 25
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024								
	Adopted Annual Budget	Year to Date as a % of Adopted Budget		Year End Projection	Year End as a % of Adopted Budget		Budget to Projection Variance	Final Revised Annual Budget	Year to Date as a % of Final Revised Budget		Year End Final Revised Budget	Year End as a % of Final Revised Budget		Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
		Year to Date Actual	118%		8,276,617	118%			1,291,132	Year to Date Actual		100%	2,729,579		
Balance on Hand July 1	6,985,485	8,276,617		8,276,617		1,291,132	2,729,579	2,729,579		2,729,579		-		203%	
Revenues															
Transportation Fees	875,302	308,051	35%	803,938	92%	(71,364)	911,775	313,228	34%	887,152	97%	(24,623)	-9%		
State Categorical	5,272,610	-	0%	5,624,412	107%	351,802	5,063,728	-	0%	5,583,047	110%	519,319	1%		
Other	750,000	195,968	26%	626,122	83%	(123,878)	750,000	224,161	30%	809,565	108%	59,565	-23%		
Total Revenue	\$ 6,897,912	\$ 504,018	7%	\$ 7,054,472	102%	\$ 156,560	\$ 6,725,503	\$ 537,389	8%	\$ 7,279,764	108%	\$ 554,261	-3%		
Transfer from General Fund	25,993,112	-	0%	22,993,112	88%	(3,000,000) ¹	25,993,112	-	0%	25,993,112	100%	-	-12%		
Total Sources	\$ 39,876,509	\$ 8,780,635	22%	\$ 38,324,200	96%	\$ (1,552,309)	\$ 35,448,194	\$ 3,266,968	9%	\$ 36,002,455	102%	\$ 554,261	6%		
Expenditures															
Salaries	16,784,867	3,067,311	18%	15,170,321	90%	1,614,546 ²	14,637,885	2,586,216	18%	12,415,473	85%	2,222,412	22%		
Benefits	6,401,689	1,396,783	22%	5,372,419	84%	1,029,270 ²	6,298,673	1,181,903	19%	4,704,103	75%	1,594,570	14%		
Purchased Services	9,538,344	1,932,045	20%	10,213,115	107%	(674,771)	9,707,666	1,663,548	17%	8,850,397	91%	857,269	15%		
Supplies	1,431,781	247,819	17%	1,022,939	71%	408,842	1,256,972	215,030	17%	1,020,684	81%	236,288	0%		
Fuel	2,000,000	389,274	19%	1,600,000	80%	400,000	2,000,000	418,450	21%	1,520,752	76%	479,248	5%		
Bus Purchases & Equipment	2,185,006	992,008	45%	2,192,262	100%	(7,256)	97,645	-	0%	97,633	100%	12	2145%		
Field Trips and Other	(715,600)	(174,353)	24%	(653,642)	91%	(61,958)	(913,443)	(248,395)	27%	(883,205)	97%	(30,238)	-26%		
Total Expenditures	\$ 37,626,087	\$ 7,850,887	21%	\$ 34,917,413	93%	\$ 2,708,674	\$ 33,085,398	\$ 5,816,753	18%	\$ 27,725,838	84%	\$ 5,359,560	26%		
Change in Fund Balance	(4,735,063)	(7,346,869)		(4,869,830)	103%	134,767	(366,783)	(5,279,364)		5,547,038	-1512%	5,913,821	-188%		
Assigned to Future Year Transportation Obligations	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ 1,631,538	\$ -	0%	\$ 1,631,538	100%	\$ -	-100%		
Balance on Hand June 30	\$ 2,250,422	\$ 929,748	41%	\$ 3,406,787	151%	\$ 1,156,365	\$ 731,258	\$ (2,549,785)	-349%	\$ 6,645,079	909%	\$ 5,913,821	-49%		

2024-2025 Budget to Actual Notes

¹ District staff intend to reduce Transfer from General Fund with Revised Budget in order to draw down fund balance within Transportation Fund that grew due to significant vacancies in bus drivers and TEAs over the last 3-4 years

² Salaries and Benefits projected to be under budget due to significant vacancies in bus drivers and TEAs over the last 3-4 years

Year over Year Actual Notes

^A Bus purchases delayed from 2023-2024 to 2024-2025



SPECIAL REVENUE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Nutrition Services NSLP Fund - Fund 21
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

2024-2025						
	Adopted Annual Budget	Year to Date Actual	Year to Date	Year End	Year End	Budget to
			as a % of Adopted Budget	Projection	as a % of Adopted Budget	Projection Variance
Balance on Hand July 1	5,993,568	7,250,920	121%	7,250,920	121%	1,257,352
Revenues						
Food Sales	5,817,075	1,074,216	18%	4,978,618	86%	(838,457)
Federal Reimbursement	7,656,045	1,797,032	23%	7,656,045	100%	-
Commodity Contribution	1,227,768	-	0%	1,227,768	100%	-
Miscellaneous	25,000	6,081	24%	25,000	100%	-
Sale of Capital Assets	-	-	0%	-	0%	-
State Match Child Nutr. & CDE Revenue	18,989,490	4,034,399	21%	18,989,490	100%	-
Total Revenues	\$ 33,715,378	\$ 6,911,728	21%	\$ 32,876,921	98%	\$ (838,457)
Transfer from General Fund	2,895,424	-	0%	3,265,924	113%	370,500 ²
Total Sources	\$ 42,604,370	\$ 14,162,649	33%	\$ 43,393,765	102%	\$ (789,395)
Expenditures						
Salaries	11,515,696	2,468,959	21%	10,909,354	95%	606,342
Benefits	4,947,920	1,250,265	25%	4,760,240	96%	187,680
Food & Commodities	17,116,657	3,185,260	19%	17,162,876	100%	(46,219)
Purchased Services & Repairs	267,200	56,443	21%	266,200	100%	1,000
Supplies	1,590,000	569,520	36%	1,590,024	100%	(24)
Equipment	290,000	10,000	3%	290,000	100%	-
Other	867,500	20,277	2%	867,500	100%	-
Total Expenditures	\$ 36,594,973	\$ 7,560,725	21%	\$ 35,846,194	98%	\$ 748,779
Change in Fund Balance	15,829	(648,996)		296,651	1874%	(280,822)
Balance on Hand June 30	\$ 6,009,397	\$ 6,601,924	110%	\$ 7,547,571	126%	\$ 1,538,174

2023-2024							
	Final Revised Annual Budget	Year to Date Actual	Year to Date	Year End	Year End	Budget to	Current Year End Projection as % of Prior Year End Actual
			as a % of Final Revised Budget	Actual	as a % of Final Revised Budget	Year End Variance	
	5,079,435	5,079,435	100%	5,079,435	100%	-	43%
	5,176,556	1,115,610	22%	5,044,883	97%	(131,673)	-1%
	8,452,529	1,953,619	23%	8,277,137	98%	(175,392)	-8%
	1,286,903	-	0%	1,255,535	98%	(31,368)	-2%
	130,660	40,656	31%	103,929	80%	(26,731)	-76%
	83,855	-	0%	83,855	100%	-	-100%
	18,049,835	3,731,141	21%	18,054,944	100%	5,109	5%
	\$ 33,180,338	\$ 6,841,027	21%	\$ 32,820,284	99%	\$ (360,054)	0%
	2,879,595	-	0%	2,879,595	100%	-	13%
	\$ 41,139,368	\$ 11,920,462	29%	\$ 40,779,314	99%	\$ (360,054)	6%
	11,495,245	2,159,312	19%	11,011,431	96%	483,814	-1%
	4,584,542	1,052,992	23%	4,390,870	96%	193,672	8%
	16,490,503	3,346,750	20%	14,555,526	88%	1,934,977	18%
	331,329	80,491	24%	304,068	92%	27,261	-12%
	2,501,492	904,100	36%	1,850,196	74%	651,296	-14%
	275,000	97,250	35%	244,222	89%	30,778	19%
	1,202,500	49,049	4%	1,172,081	97%	30,419	-26%
	\$ 36,880,611	\$ 7,689,944	21%	\$ 33,528,393	91%	\$ 3,352,218	7%
	(820,678)	(848,917)		2,171,485	-265%	2,992,163	-86%
	\$ 4,258,757	\$ 4,230,518	99%	\$ 7,250,920	170%	\$ 2,992,163	4%

2024-2025 Budget to Actual Notes

¹ Anticipated 10% increase in a la carte food sales has not been realized in 2024-2025

² Staff meals 32% above prior August and projected increase year-over-year for reimbursement from General Fund

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Nutrition Services Non-NSLP Fund - Fund 28
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2024

	2024-2025					2023-2024							
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Revenues													
Food Sales	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Federal Reimbursement	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Commodity Contribution	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Miscellaneous	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Sale of Capital Assets	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
State Match Child Nutr. & CDE Revenue	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Revenues	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Transfer from General Fund	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Sources	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Expenditures													
Salaries	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Benefits	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Food & Commodities	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Purchased Services & Repairs	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Supplies	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Equipment	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Other	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Expenditures	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Change in Fund Balance	-	-		-		-	-	-	-	0%	-		
Balance on Hand June 30	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

2024-2025 Budget to Actual Notes
None

Year over Year Actual Notes
None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Governmental Designated Purpose Grants Fund - Fund 22
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

2024-2025						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End as a % of Adopted Budget	Budget to Projection Variance	
			Year End Projection			
Balance on Hand July 1	-	-	0%	-	0%	-
Revenues						
State and Local Revenue	969,711	806,787	83%	1,969,303	203%	999,592 ¹
Federal Revenue	14,132,793	2,431,006	17%	14,087,194	100%	(45,599)
Other Revenue	-	-	0%	-	0%	-
Total Revenue	\$ 15,102,504	\$ 3,237,793	21%	\$ 16,056,497	106%	\$ 953,993
Transfer from General Fund	-	-	0%	-	0%	-
Total Sources	\$ 15,102,504	\$ 3,237,793	21%	\$ 16,056,497	106%	\$ 953,993
Expenditures						
Salaries	9,248,300	1,685,898	18%	9,196,083	99%	52,217
Benefits	2,987,850	646,544	22%	2,959,399	99%	28,451
Purchased/Property Services	1,992,603	460,042	23%	2,087,437	105%	(94,834)
Supplies	447,881	90,723	20%	584,148	130%	(136,267)
Equipment	76,680	-	0%	877,357	1144%	(800,677) ¹
Other	349,190	53,426	15%	352,073	101%	(2,883)
Total Expenditures	\$ 15,102,504	\$ 2,936,633	19%	\$ 16,056,497	106%	\$ (953,993)
Change in Fund Balance	-	301,160		-	0%	-
Balance on Hand June 30	\$ -	\$ 301,160	0%	\$ -	0%	\$ -

2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
			Year End Actual			
	-	-	0%	-	0%	-
	1,249,844	171,520	14%	1,081,149	87%	(168,695) 82%
	16,438,541	3,044,070	19%	16,201,058	99%	(237,483) -13%
	67,190	-	0%	67,189	100%	(1) -100%
	\$ 17,755,575	\$ 3,215,590	18%	\$ 17,349,396	98%	\$ (406,179) -7%
	-	-	0%	-	0%	-
	\$ 17,755,575	\$ 3,215,590	18%	\$ 17,349,396	98%	\$ (406,179) -7%
	9,330,538	1,750,753	19%	9,566,859	103%	(236,321) -4%
	3,004,107	647,459	22%	3,157,910	105%	(153,803) -6%
	3,216,348	364,339	11%	2,856,922	89%	359,426 -27%
	1,393,770	758,505	54%	805,496	58%	588,274 -27%
	183,237	44,475	24%	165,737	90%	17,500 429%
	627,575	158,787	25%	796,473	127%	(168,898) -56%
	\$ 17,755,575	\$ 3,724,319	21%	\$ 17,349,396	98%	\$ 406,179 -7%
	-	(508,729)		-	0%	-
	\$ -	\$ (508,729)	0%	\$ -	0%	\$ -

2024-2025 Budget to Actual Notes

¹ Awarded School Safety Disbursement Grant after Adopted Budget which will be largely spent on Equipment for Security department and added into Revised Budget in January 2025

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Pupil Activity Fund - Fund 23
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Revenue													
Pupil Activity	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Revenue	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Transfer from General Fund	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Sources	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Expenditures													
Salaries	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Benefits	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Purchased/Property Services	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Supplies	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Equipment	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Other	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Expenditures	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Change in Fund Balance	-	-		-	0%	-	-	-	-	0%	-	-	
Assigned to School Program Carry Over	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Balance on Hand June 30 - Other	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Athletics and Activities Fund - Fund 26
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	1,774,266	3,899,434	220%	3,899,434	220%	2,125,168	2,903,952	2,903,952	100%	3,897,058	134%	993,106	0%
Revenues													
Student Fees	4,922,746	1,754,440	36%	4,191,597	85%	(731,149) ¹	3,958,164	1,691,344	43%	4,132,670	104%	174,506	1%
Gate Fees	1,410,254	255,817	18%	1,392,506	99%	(17,748)	1,414,753	291,397	21%	1,766,022	125%	351,269	-21%
Donations and Fundraising	3,582,548	579,197	16%	3,534,131	99%	(48,417)	3,346,139	895,366	27%	3,850,946	115%	504,807	-8%
Merchandise Sales	4,938,218	1,710,076	35%	5,358,135	109%	419,917	5,266,322	1,570,593	30%	5,229,321	99%	(37,001)	2%
Other Pupil Income	235,000	236,318	101%	641,264	273%	406,264) ²	446,284	266,004	60%	370,403	83%	(75,881)	73%
Total Revenue	\$ 15,088,766	\$ 4,535,849	30%	\$ 15,117,633	100%	\$ 28,867	\$ 14,431,662	\$ 4,714,704	33%	\$ 15,349,363	106%	\$ 917,701	-2%
Transfer from General Fund	6,554,784	-	0%	6,566,570	100%	11,786	6,512,459	-	0%	6,512,459	100%	-	1%
Total Sources	\$ 23,417,816	\$ 8,435,282	36%	\$ 25,583,637	109%	\$ (2,165,821)	\$ 23,848,073	\$ 7,618,656	32%	\$ 25,758,880	108%	\$ 1,910,807	-1%
Expenditures													
Salaries	6,953,350	1,336,010	19%	7,190,189	103%	(236,839)	6,735,319	1,329,463	20%	7,208,577	107%	(473,258)	0%
Benefits	1,655,018	323,311	20%	1,710,241	103%	(55,223)	1,660,535	317,272	19%	1,709,899	103%	(49,364)	0%
Purchased Services	5,843,475	1,100,441	19%	5,749,126	98%	94,349	4,455,775	1,066,794	24%	5,801,204	130%	(1,345,429)	-1%
Supplies	6,114,408	1,692,874	28%	5,822,803	95%	291,605	6,825,353	1,701,188	25%	6,086,571	89%	738,782	-4%
Equipment	625,905	184,268	29%	694,380	111%	(68,475)	442,401	148,194	33%	680,683	154%	(238,282)	2%
Field Trips and Other	451,394	106,484	24%	358,897	80%	92,497	553,106	110,126	20%	372,512	67%	180,594	-4%
Total Expenditures	\$ 21,643,550	\$ 4,743,390	22%	\$ 21,525,635	99%	\$ 117,915	\$ 20,672,489	\$ 4,673,038	23%	\$ 21,859,446	106%	\$ (1,186,957)	-2%
Change in Fund Balance	-	(207,541)		158,568	0%	(158,568)	271,632	41,667		2,376	1%	(269,256)	6575%
Assigned to School Carry Over	\$ 1,774,266		0%	\$ 2,602,279	147%	\$ 828,013	\$ 3,175,584		0%	\$ 3,311,885	104%	\$ 136,301	-21%
Balance on Hand June 30 (District-run)	\$ -	\$ 3,691,893	0%	\$ 1,455,723	0%	\$ 1,455,723	\$ -	\$ 2,945,619	0%	\$ 587,549	0%	\$ 587,549	148%

2024-2025 Budget to Actual Notes

¹ Student Fees budget erroneously overstated due to new method for budgeting Athletics in Questica Budget software and will be revised down and closer to 2023-2024 Actual in time for Revised Budget in January 2025

² Other Pupil Income budget erroneously understated due to new method for budgeting Athletics in Questica Budget software and will be revised upward and closer to 2023-2024 actual in time for Revised Budget in January 2025 as well as seasonally high concessions revenue

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Child Care Fund - Fund 29
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	4,928,100	5,152,492	105%	5,152,492	104.6%	224,392
Revenues						
Tuition	10,342,856	2,674,089	26%	10,362,610	100.2%	19,754
Grant	-	167,296	0%	59,385	0.0%	59,385
Other	-	2,932	0%	2,932	0.0%	2,932
Total Revenue	\$ 10,342,856	\$ 2,844,316	28%	\$ 10,424,927	100.8%	\$ 82,071
Transfer from General Fund	1,551,076	-	0%	1,500,041	96.7%	(51,035)
Total Sources	\$ 16,822,032	\$ 7,996,808	48%	\$ 17,077,459	101.5%	\$ 255,427
Expenditures						
Salaries	8,005,239	2,123,070	27%	7,883,559	98.5%	121,680
Benefits	2,754,284	753,317	27%	2,706,909	98.3%	47,375
Purchased Services	1,427,771	525,110	37%	1,430,834	100.2%	(3,063)
Supplies	258,329	59,464	23%	251,028	97.2%	7,301
Field Trips and Other	429,777	109,840	26%	464,687	108.1%	(34,910)
Total Expenditures	\$ 12,875,400	\$ 3,570,801	28%	\$ 12,737,017	98.9%	\$ 138,383
Change in Fund Balance	(981,468)	(726,485)		(812,050)	82.7%	(169,418)
Assigned to BASE Program Carry Over	\$ -	\$ -	0%	\$ -	0.0%	\$ -
Balance on Hand June 30 (BASE Department)	\$ 3,946,632	\$ 4,426,007	112%	\$ 4,340,442	110.0%	\$ 393,810

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	5,782,084	5,782,084	100%	5,782,084	100%	-	-11%
Revenues							
Tuition	10,203,710	2,494,064	24%	10,082,973	99%	(120,737)	3%
Grant	324,699	144,185	44%	158,902	49%	(165,797)	-63%
Other	-	(15)	0%	3,688	0%	3,688	-20%
Total Revenue	\$ 10,528,409	\$ 2,638,233	25%	\$ 10,245,563	97%	\$ (282,846)	2%
Transfer from General Fund	1,563,758	-	0%	1,563,758	100%	-	-4%
Total Sources	\$ 17,874,251	\$ 8,420,317	47%	\$ 17,591,405	98%	\$ (282,846)	-3%
Expenditures							
Salaries	7,956,902	1,823,742	23%	7,533,363	95%	423,539	5%
Benefits	2,486,718	650,392	26%	2,568,789	103%	(82,071)	5%
Purchased Services	1,637,113	459,576	28%	1,565,574	96%	71,539	-9%
Supplies	386,854	69,604	18%	399,031	103%	(12,177)	-37%
Field Trips and Other	786,208	102,194	13%	372,156	47%	414,052	25%
Total Expenditures	\$ 13,253,795	\$ 3,105,507	23%	\$ 12,438,913	94%	\$ 814,882	2%
Change in Fund Balance	(1,161,628)	(467,274)		(629,592)	54%	532,036	29%
Assigned to BASE Program Carry Over	\$ -	\$ -	0%	\$ -	0%	\$ -	
Balance on Hand June 30 (BASE Department)	\$ 4,620,456	\$ 5,314,810	115%	\$ 5,152,492	112%	\$ 532,036	-16%

2024-2025 Budget to Actual Notes

¹ Grant adjusted to actual spend; unused grant will be returned during fiscal year

Year over Year Actual Notes

None



DEBT SERVICE & LEASE PAYMENT FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Bond Redemption Fund - Fund 31
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

2024-2025						
	Adopted Annual Budget	Year to Date as a % of Adopted Budget		Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
		Year to Date Actual				
Balance on Hand July 1	81,866,623	81,628,110	100%	81,628,110	100%	(238,513)
Revenues						
Property Taxes	53,918,578	247,265	0%	53,918,578	100%	-
Investment Earnings	3,813,895	1,196,336	31%	3,813,895	100%	-
Total Revenues	\$ 57,732,473	\$ 1,443,601	3%	\$ 57,732,473	100%	\$ -
Total Sources	\$ 139,599,096	\$ 83,071,711	60%	\$ 139,360,583	100%	\$ (238,513)
Expenditures						
Principal	39,580,000	-	0%	39,580,000	100%	-
Interest	13,390,731	-	0%	13,390,731	100%	-
Cost of Issuance	-	-	0%	-	0%	-
Fiscal Charges	2,000	500	25%	2,000	100%	-
Total Expenditures	\$ 52,972,731	\$ 500	0%	\$ 52,972,731	100%	\$ -
Other Financing Sources (Uses)						
Proceeds from Bond Refunding	-	-	0%	-	0%	-
Refunding Bond Premium	-	-	0%	-	0%	-
Payment to Refunding Bond Escrow Agent	-	-	0%	-	0%	-
Transfer to/(from) General Fund	-	-	0%	-	0%	-
Total Other Financing Sources (Uses)	\$ -	\$ -	0%	\$ -	0%	\$ -
Change in Fund Balance	4,759,742	1,443,101		4,759,742	100%	-
Balance on Hand June 30	\$ 86,626,365	\$ 83,071,211	96%	\$ 86,387,852	100%	\$ (238,513)

2023-2024							
	Final Revised Annual Budget	Year to Date as a % of Final Revised Budget		Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
		Year to Date Actual					
	77,167,416	77,167,416	100%	77,167,416	100%	-	6%
	53,918,578	217,232	0%	53,680,325	100%	(238,253)	0%
	3,813,895	1,177,399	31%	3,811,388	100%	(2,507)	0%
	\$ 57,732,473	\$ 1,394,631	2%	\$ 57,491,713	100%	\$ (240,760)	0%
	\$ 134,899,889	\$ 78,562,047	58%	\$ 134,659,129	100%	\$ (240,760)	3%
	35,715,000	-	0%	35,715,000	100%	-	11%
	17,312,969	-	0%	17,312,969	100%	0	-23%
	-	-	0%	-	0%	-	-
	5,297	500	9%	3,050	58%	2,247	-34%
	\$ 53,033,266	\$ 500	0%	\$ 53,031,019	100%	\$ 2,247	0%
	\$ -	\$ -	0%	\$ -	0%	\$ -	-
	4,699,207	1,394,131		4,460,694	95%	(238,513)	7%
	\$ 81,866,623	\$ 78,561,547	96%	\$ 81,628,110	100%	\$ (238,513)	6%

2024-2025 Budget to Actual Notes

¹ Budget and forecast do not reflect 5A Bond as First Quarter Financials are prior to outcome of election; results of election will be reflected in Revised Budget in January 2025

Year over Year Actual Notes

None

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Lease Payment Fund - Fund 39
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	2,147	1,866	87%	1,866	87%	(281)	4,724	4,724	100%	4,724	100%	-	-61%
Revenues													
Interest on Investment	1,500	-	0%	1,500	100%	-	2,454	364	15%	1,142	47%	(1,312)	31%
Cert of Participation - AspenView	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Total Revenues	\$ 1,500	\$ -	0%	\$ 1,500	100%	\$ -	\$ 2,454	\$ 364	15%	\$ 1,142	47%	\$ (1,312)	31%
Total Sources	\$ 3,647	\$ 1,866	51%	\$ 3,366	92%	\$ (281)	\$ 7,178	\$ 5,088	71%	\$ 5,866	82%	\$ (1,312)	-43%
Expenditures													
Principal Retirement	850,000	-	0%	850,000	100%	-	825,000	-	0%	825,000	100%	-	3%
Interest	269,375	134,688	50%	269,375	100%	-	294,125	147,063	50%	294,125	100%	-	-8%
Debt Issuance Costs & Fiscal Charges	4,064	2,000	49%	4,064	100%	-	4,064	2,000	49%	4,000	98%	64	2%
Total Expenditures	\$ 1,123,439	\$ 136,688	12%	\$ 1,123,439	100%	\$ -	\$ 1,123,189	\$ 149,063	13%	\$ 1,123,125	100%	\$ 64	0%
Other Financing Sources (Uses)													
Proceeds from COP Refunding	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Refunding COP Premium	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Payment to Refunded Escrow Agent	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Transfer from Other Funds	1,123,439	-	0%	1,123,439	100%	-	1,119,125	-	0%	1,119,125	100%	-	0%
Total Other Financing Sources (Uses)	\$ 1,123,439	\$ -	0%	\$ 1,123,439	100%	\$ -	\$ 1,119,125	\$ -	0%	\$ 1,119,125	100%	\$ -	0%
Change in Fund Balance	1,500	(136,688)		1,500	100%	-	(1,610)	(148,698)		(2,858)	178%	(1,248)	-152%
Balance on Hand June 30	\$ 3,647	\$ (134,822)	-3697%	\$ 3,366	92%	\$ (281)	\$ 3,114	\$ (143,974)	-4623%	\$ 1,866	60%	\$ (1,248)	80%

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None



BUILDING FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Bond Building Fund - Fund 41
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0%	-	0%	-	7,909,008	7,909,008	100%	7,909,008	100%	-	-100%
Revenues													
Bond Issuance	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
State Revenue from CDE	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Interest	-	-	0%	-	0%	-	575,963	391,310	68%	521,211	90%	(54,752)	-100%
Total Revenue	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ 575,963	\$ 391,310	68%	\$ 521,211	90%	\$ (54,752)	-100%
Transfer to/from Other Funds	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Sources	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ 8,484,971	\$ 8,300,318	98%	\$ 8,430,219	99%	\$ (54,752)	-100%
Expenditures													
Salaries	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Benefits	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Buildings & Building Improvements	-	-	0%	-	0%	-	8,466,677	2,720,858	32%	8,435,151	100%	31,526	-100%
Purchased Services	-	-	0%	-	0%	-	18,294	2,825	15%	2,900	16%	15,394	-100%
Supplies	-	-	0%	-	0%	-	-	(6,442)	0%	(7,849)	0%	7,849	-100%
Debt Issuance Costs & Fiscal Charges	-	-	0%	-	0%	-	-	-	0%	17	0%	(17)	-100%
Other	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Expenditures	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ 8,484,971	\$ 2,717,240	32%	\$ 8,430,219	99%	\$ 54,752	-100%
Change in Fund Balance	-	-		-	0%	-	(7,909,008)	(2,325,930)		(7,909,008)	100%	0	-100%
Balance on Hand June 30	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ 5,583,078	0%	\$ -	0%	\$ -	

2024-2025 Budget to Actual Notes

¹ Budget and forecast do not reflect 5A Bond as First Quarter Financials are prior to outcome of election; results of election will be reflected in Revised Budget in January 2025

Year over Year Actual Notes

^A All 2018 Bond proceeds were spent by February 2024

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Certificate of Participation (COP) Building Fund - Fund 45*
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Revenues													
COP Issuance	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Premium on Bond	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Investment Earnings	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Revenue	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Transfer from General Fund	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Sources	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Expenditures													
Salaries	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Benefits	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Building & Building Improvements	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Purchased Services	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Supplies	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Other	-	-	0%	-	0%	-	-	-	0%	-	0%	-	
Total Expenditures	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	
Change in Fund Balance	-	-		-	0%	-	-	-	-	0%	-	-	
Balance on Hand June 30	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	

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

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None



INTERNAL SERVICE FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
 Medical Fund - Fund 65
 1st Quarter Budget to Actual
 For the Period Ended September 30, 2024

	2024-2025					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	3,172,899	3,848,954	121%	3,848,954	121%	676,055
Revenues						
Health Insurance Premiums	61,393,571	14,771,762	24%	61,053,343	99%	(340,228)
Dental Insurance Premiums	3,929,977	907,636	23%	3,523,692	90%	(406,285)
Investment Earnings	52,087	8,806	17%	31,276	60%	(20,811)
Other	-	(0)	0%	-	0%	-
Total Revenues	\$ 65,375,635	\$ 15,688,204	24%	\$ 64,608,312	99%	\$ (767,323)
Transfer from General Fund	-	-	0%	-	0%	-
Total Sources	\$ 68,548,534	\$ 19,537,158	29%	\$ 68,457,266	100%	\$ (91,268)
Expenditures						
Salaries	-	-	0%	-	0%	-
Benefits	-	-	0%	-	0%	-
Health Plan	58,975,874	14,258,449	24%	58,334,461	99%	641,413
Dental Plan	3,929,977	923,991	24%	3,567,528	91%	362,449
Stop Loss Premiums	1,292,167	212,257	16%	1,222,069	95%	70,098
Purchased Services	1,108,044	349,365	32%	1,071,046	97%	36,998
Other	-	-	0%	-	0%	-
Total Expenditures	\$ 65,306,062	\$ 15,744,062	24%	\$ 64,195,104	98%	\$ 1,110,958
Change in Fund Balance	69,573	(55,857)		413,208	594%	(343,635)
Assigned to Contingency for Self-Insured Plans	\$ 3,242,472		0%	\$ 4,262,162	131%	\$ 1,019,690
Balance on Hand June 30	\$ -	\$ 3,793,097	0%	\$ -	0%	\$ -

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	957,265	957,265	100%	957,265	100%	-	302%
	56,239,052	13,418,978	24%	56,666,008	101%	426,956	8%
	3,182,435	750,425	24%	3,142,655	99%	(39,780)	12%
	76,422	16,334	21%	47,438	62%	(28,984)	-34%
	-	(0)	0%	0	0%	0	-100%
	\$ 59,497,909	\$ 14,185,737	24%	\$ 59,856,101	101%	\$ 358,192	8%
	-	-	0%	-	0%	-	
	\$ 60,455,174	\$ 15,143,002	25%	\$ 60,813,366	101%	\$ 358,192	13%
	-	-	0%	1,300	0%	(1,300)	-100%
	-	-	0%	297	0%	(297)	-100%
	53,992,098	12,092,715	22%	51,915,004	96%	2,077,094	12%
	3,182,435	756,946	24%	3,160,844	99%	21,591	13%
	863,100	214,253	25%	903,801	105%	(40,701)	35%
	1,117,753	253,591	23%	983,166	88%	134,587	9%
	-	-	0%	-	0%	-	
	\$ 59,155,386	\$ 13,317,505	23%	\$ 56,964,412	96%	\$ 2,190,974	13%
	342,523	868,232		2,891,689	844%	2,549,166	-86%
	\$ 1,299,788		0%	\$ 3,848,954	296%	\$ 2,549,166	11%
	-	1,825,497	0%	-	0%	-	

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Short Term Disability Insurance Fund - Fund 66
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024						
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
Balance on Hand July 1	430,428	418,731	97%	418,731	97%	(11,697)	248,732	248,732	100%	248,732	100%	-	68%
Revenues													
Short Term Disability Insurance Premiums	898,353	222,477	25%	893,117	99%	(5,236)	838,064	173,156	21%	847,004	101%	8,940	5%
Total Revenue	\$ 898,353	\$ 222,477	25%	\$ 893,117	99%	\$ (5,236)	\$ 838,064	\$ 173,156	21%	\$ 847,004	101%	\$ 8,940	5%
Transfer from General Fund	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Total Sources	\$ 1,328,781	\$ 641,208	48%	\$ 1,311,848	99%	\$ (16,933)	\$ 1,086,796	\$ 421,888	39%	\$ 1,095,736	101%	\$ 8,940	20%
Expenditures													
Salaries	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Benefits	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Short Term Disability Insurance Claims	626,099	125,808	20%	557,596	89%	68,503	626,099	30,337	5%	516,489	82%	109,610	8%
Purchased Services	123,933	21,183	17%	114,402	92%	9,531	163,999	37,627	23%	160,516	98%	3,483	-29%
Other	-	-	0%	-	0%	-	-	-	0%	-	0%	-	-
Total Expenditures	\$ 750,032	\$ 146,991	20%	\$ 671,998	90%	\$ 78,034	\$ 790,098	\$ 67,964	9%	\$ 677,005	86%	\$ 113,093	-1%
Change in Fund Balance	148,321	75,486		221,119	149%	(72,798)	47,966	105,192		169,999	354%	122,033	30%
Balance on Hand June 30	\$ 578,749	\$ 494,217	85%	\$ 639,850	111%	\$ 61,101	\$ 296,698	\$ 353,924	119%	\$ 418,731	141%	\$ 122,033	53%

2024-2025 Budget to Actual Notes
None

Year over Year Actual Notes
None



TRUST FUND FINANCIALS

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
Private Purpose Trust Fund - Fund 75
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance
Balance on Hand July 1	28,880	31,380	108.66%	31,380	108.66%	2,500
Revenues						
Contributions	52,000	-	0.00%	52,000	100.00%	-
Total Revenue	\$ 52,000	\$ -	0.00%	\$ 52,000	100.00%	\$ (52,000)
Transfer from General Fund	-	-	0.00%	-	0.00%	-
Total Sources	\$ 80,880	\$ 31,380	38.80%	\$ 83,380	103.09%	\$ (49,500)
Expenditures						
Grants and Scholarships	48,000	47,500	98.96%	47,500	98.96%	500
Total Expenditures	\$ 48,000	\$ 47,500	98.96%	\$ 47,500	98.96%	\$ 500
Change in Fund Balance	4,000	(47,500)		4,500	112.50%	(500)
Balance on Hand June 30	\$ 32,880	\$ (16,120)	-49.03%	\$ 35,880	109.12%	\$ (3,000)

	2023-2024						
	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance	Current Year End Projection as % of Prior Year End Actual
	24,379	24,379	100.00%	24,379	100.00%	-	28.72%
	52,000	-	0.00%	52,000	100.00%	-	0.00%
	\$ 52,000	\$ -	0.00%	\$ 52,000	100.00%	\$ -	0.00%
	-	-	0.00%	-	0.00%	-	
	\$ 76,379	\$ 24,379	31.92%	\$ 76,379	100.00%	\$ -	9.17%
	48,000	46,909	97.73%	44,999	93.75%	3,001	5.56%
	\$ 48,000	\$ 46,909	97.73%	\$ 44,999	93.75%	\$ 3,001	5.56%
	4,000	(46,909)		7,001	175.03%	3,001	-35.72%
	\$ 28,379	\$ (22,530)	-79.39%	\$ 31,380	110.57%	\$ 3,001	14.34%

2024-2025 Budget to Actual Notes

None

Year over Year Actual Notes

None



CHARTER SCHOOL FINANCIALS

Academy Charter School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,351,000	\$ 1,801,438	24.51%	\$ 6,910,000	94.00%	\$ 6,765,000	\$ 1,677,626	24.80%
Mill Levy/Override	1,577,000	387,191	24.55%	1,480,000	93.85%	1,540,000	201,978	13.12%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	165,000	44,804	27.15%	178,000	107.88%	145,000	42,877	29.57%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	105,000	21,503	20.48%	105,000	100.00%	82,000	30,017	36.61%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	95,000	79,782	83.98%	95,000	100.00%	103,000	80,160	77.83%
Rental/Lease	5,000	-	0.00%	4,500	90.00%	4,000	-	0.00%
Contributions/Donations	75,000	60,329	80.44%	-	0.00%	63,000	42,567	67.57%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	90,000	-	0.00%	135,000	150.00%	200,000	-	0.00%
Other State Revenue	282,000	66,247	23.49%	265,000	93.97%	275,000	66,810	24.29%
Grants Federal	-	-	0.00%	-	0.00%	50,000	-	0.00%
Fund Transfer	(414,500)	(110,649)	26.69%	(414,500)	100.00%	(425,600)	(110,649)	26.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,330,500	\$ 2,350,646	25.19%	\$ 8,758,000	93.86%	\$ 8,801,400	\$ 2,031,386	23.08%
Expenditures:								
Salaries	\$ 5,049,000	\$ 1,016,322	20.13%	\$ 4,800,000	95.07%	\$ 4,762,000	\$ 1,075,470	22.58%
Benefits	1,669,000	400,595	24.00%	1,600,000	95.87%	1,681,500	407,984	24.26%
Purchased Professional and Technical Services	174,000	28,021	16.10%	150,000	86.21%	162,000	29,273	18.07%
Purchased Property Services	456,000	101,323	22.22%	450,000	98.68%	428,000	106,589	24.90%
Other Purchased Services	634,000	264,958	41.79%	650,000	102.52%	654,196	156,343	23.90%
Supplies	314,000	23,568	7.51%	325,000	103.50%	294,000	88,843	30.22%
Property	651,000	112,555	17.29%	450,000	69.12%	402,000	89,790	22.34%
Other Expenses	116,000	12,004	10.35%	116,000	100.00%	115,000	12,016	10.45%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 9,063,000	\$ 1,959,346	21.62%	\$ 8,541,000	94.24%	\$ 8,498,696	\$ 1,966,309	23.14%

American Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 27,602,092	\$ 6,954,346	25.19%	\$ 27,602,092	100.00%	\$ 25,710,324	\$ 6,525,630	25.38%
Mill Levy/Override	5,878,800	1,502,116	25.55%	5,878,800	100.00%	3,271,424	784,294	23.97%
Tuition	1,783,184	445,153	24.96%	1,783,184	100.00%	1,783,184	478,347	26.83%
Transportation Fees	420,620	155,666	37.01%	420,620	100.00%	370,620	135,227	36.49%
Earnings on Investments	250,000	155,098	62.04%	500,000	200.00%	180,000	102,073	56.71%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	744,000	219,049	29.44%	744,000	100.00%	744,000	259,231	34.84%
Community Service Activities	-	-	0.00%	-	0.00%	-	711,535	0.00%
Other Local Revenue	775,797	716,225	92.32%	775,797	100.00%	775,797	-	0.00%
Rental/Lease	125,000	1,039	0.83%	125,000	100.00%	125,000	81,781	65.42%
Contributions/Donations	816,938	-	0.00%	816,938	100.00%	816,938	711	0.09%
Miscellaneous Revenue	-	9,480	0.00%	-	0.00%	-	2,439	0.00%
Categorical Revenue	1,025,000	251,198	24.51%	1,025,000	100.00%	950,000	-	0.00%
Other State Revenue	75,000	12,473	16.63%	75,000	100.00%	75,000	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	1,250,000	-	0.00%	1,250,000	100.00%	300,000	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 40,746,431	\$ 10,421,842	25.58%	\$ 40,996,431	100.61%	\$ 35,102,287	\$ 9,081,268	25.87%
Expenditures:								
Salaries	\$ 21,366,309	\$ 3,672,841	17.19%	\$ 21,366,309	100.00%	\$ 18,030,800	\$ 3,665,974	20.33%
Benefits	8,079,938	1,472,587	18.23%	8,079,938	100.00%	5,995,908	1,084,008	18.08%
Purchased Professional and Technical Services	784,260	146,275	18.65%	784,260	100.00%	732,560	167,937	22.92%
Purchased Property Services	4,805,850	1,075,750	22.38%	4,805,850	100.00%	4,724,890	1,073,817	22.73%
Other Purchased Services	2,980,301	1,113,365	37.36%	2,980,301	100.00%	3,109,952	1,171,199	37.66%
Supplies	1,193,650	203,475	17.05%	1,193,650	100.00%	1,176,401	174,276	14.81%
Property	1,042,540	133,101	12.77%	1,042,540	100.00%	977,540	33,136	3.39%
Other Expenses	106,950	2,380	2.23%	106,950	100.00%	107,450	38,062	35.42%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	22,639	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	234,000	10,872	4.65%	234,000	100.00%	234,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 40,593,798	\$ 7,830,646	19.29%	\$ 40,593,798	100.00%	\$ 35,089,501	\$ 7,431,049	21.18%

Aspen View Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 10,374,420	\$ 2,606,121	25.12%	\$ 10,499,296	101.20%	\$ 9,852,391	\$ 2,470,068	25.07%
Mill Levy/Override	2,220,495	561,544	25.29%	2,262,506	101.89%	2,243,997	297,668	13.27%
Tuition	393,600	70,527	17.92%	393,600	100.00%	393,600	82,591	20.98%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	150,000	53,314	35.54%	150,000	100.00%	310,000	58,443	18.85%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	384,650	209,116	54.37%	434,650	113.00%	381,450	203,369	53.31%
Community Service Activities	225,000	40,368	17.94%	225,000	100.00%	225,000	27,102	12.05%
Other Local Revenue	-	-	0.00%	-	0.00%	-	132,940	0.00%
Rental/Lease	2,500	-	0.00%	2,500	100.00%	25,000	-	0.00%
Contributions/Donations	85,000	4,174	4.91%	85,000	100.00%	82,000	72	0.09%
Miscellaneous Revenue	5,000	1,775	35.50%	5,000	100.00%	1,500	-	0.00%
Categorical Revenue	352,000	95,195	27.04%	381,214	108.30%	380,753	96,331	25.30%
Other State Revenue	32,500	-	0.00%	32,500	100.00%	47,849	24,260	50.70%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 14,225,165	\$ 3,642,134	25.60%	\$ 14,471,266	101.73%	\$ 13,943,540	\$ 3,392,844	24.33%
Expenditures:								
Salaries	\$ 8,083,330	\$ 1,793,767	22.19%	\$ 7,872,637	97.39%	\$ 8,096,318	\$ 1,521,749	18.80%
Benefits	2,299,041	569,912	24.79%	2,300,898	100.08%	2,271,871	462,394	20.35%
Purchased Professional and Technical Services	126,000	26,074	20.69%	131,000	103.97%	117,650	34,953	29.71%
Purchased Property Services	1,638,600	115,079	7.02%	1,648,600	100.61%	1,700,400	463,024	27.23%
Other Purchased Services	969,235	367,078	37.87%	1,083,759	111.82%	739,641	329,955	44.61%
Supplies	772,500	366,686	47.47%	790,000	102.27%	658,500	299,359	45.46%
Property	250,000	14,827	5.93%	250,000	100.00%	1,400,000	222,868	15.92%
Other Expenses	27,500	1,638	5.96%	27,500	100.00%	30,650	348	1.14%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 14,166,206	\$ 3,255,061	22.98%	\$ 14,104,394	99.56%	\$ 15,015,030	\$ 3,334,650	22.21%

Ben Franklin Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 9,465,023	\$ 2,381,353	25.16%	\$ 9,405,344	99.37%	\$ 8,804,651	\$ 2,226,562	25.29%
Mill Levy/Override	2,027,963	513,868	25.34%	2,015,121	99.37%	2,006,861	268,368	13.37%
Tuition	345,617	43,393	12.56%	345,617	100.00%	347,450	90,865	26.15%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	384,400	94,443	24.57%	384,400	100.00%	372,000	80,357	21.60%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	126,400	47,327	37.44%	126,400	100.00%	134,570	34,141	25.37%
Community Service Activities	178,000	22,744	12.78%	178,000	100.00%	198,000	30,744	15.53%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	25,000	-	0.00%	25,000	100.00%	18,000	-	0.00%
Contributions/Donations	2,000	60,005	3000.26%	62,000	3100.00%	48,450	45,000	92.88%
Miscellaneous Revenue	5,400	1,588	29.40%	5,400	100.00%	6,600	2,314	35.06%
Categorical Revenue	7,688	40,000	520.30%	7,688	100.00%	10,015	-	0.00%
Other State Revenue	5,000	7,023	140.46%	7,023	140.46%	7,023	88,111	1254.60%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	52,394	0.00%	52,394	0.00%	60,218	60,218	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	349,147	84,626	24.24%	346,936	99.37%	348,261	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 12,921,638	\$ 3,348,765	25.92%	\$ 12,961,323	100.31%	\$ 12,362,100	\$ 2,926,679	23.67%
Expenditures:								
Salaries	\$ 6,846,613	\$ 1,402,285	20.48%	\$ 6,811,330	99.48%	\$ 6,735,554	\$ 1,338,058	19.87%
Benefits	1,797,003	381,806	21.25%	1,788,941	99.55%	1,788,881	362,568	20.27%
Purchased Professional and Technical Services	137,449	26,274	19.12%	137,449	100.00%	135,023	23,988	17.77%
Purchased Property Services	1,927,800	467,857	24.27%	1,930,250	100.13%	1,934,307	478,429	24.73%
Other Purchased Services	1,030,414	328,326	31.86%	988,764	95.96%	884,577	321,055	36.29%
Supplies	572,884	205,337	35.84%	572,884	100.00%	608,352	242,508	39.86%
Property	327,000	31,272	9.56%	327,000	100.00%	393,220	51,995	13.22%
Other Expenses	87,905	19,337	22.00%	89,905	102.28%	87,405	17,522	20.05%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 12,727,068	\$ 2,862,494	22.49%	\$ 12,646,523	99.37%	\$ 12,567,319	\$ 2,836,123	22.57%

Challenge to Excellence Charter School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 5,907,905	\$ 1,462,631	24.76%	\$ 5,907,905	100.00%	\$ 5,556,710	\$ 1,368,898	24.64%
Mill Levy/Override	1,254,187	314,885	25.11%	1,254,187	100.00%	1,261,090	163,521	12.97%
Tuition	8,185	2,083	25.45%	8,185	100.00%	8,316	3,843	46.21%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	37,500	60,774	162.07%	243,098	648.26%	150,000	52,767	35.18%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	288,477	204,099	70.75%	288,477	100.00%	289,381	192,192	66.41%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	7,119	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	5,000	6,470	129.40%	10,000	200.00%	5,000	9,517	190.33%
Categorical Revenue	201,294	63,259	31.43%	201,294	100.00%	253,054	53,929	21.31%
Other State Revenue	257,734	-	0.00%	257,734	100.00%	187,459	-	0.00%
Grants Federal	212,500	58,116	27.35%	212,500	100.00%	-	-	0.00%
Fund Transfer	(3,000,000)	(71,439)	2.38%	(2,816,414)	93.88%	150,000	156,065	104.04%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,172,782	\$ 2,100,878	40.61%	\$ 5,566,965	107.62%	\$ 7,861,010	\$ 2,007,850	25.54%
Expenditures:								
Salaries	\$ 3,659,892	\$ 857,196	23.42%	\$ 3,659,892	100.00%	\$ 3,408,347	\$ 765,497	22.46%
Benefits	1,389,669	271,244	19.52%	1,389,668	100.00%	1,313,397	228,624	17.41%
Purchased Professional and Technical Services	262,838	73,415	27.93%	262,837	100.00%	239,781	54,695	22.81%
Purchased Property Services	612,170	206,862	33.79%	612,169	100.00%	659,759	209,552	31.76%
Other Purchased Services	727,074	160,399	22.06%	727,075	100.00%	668,782	161,219	24.11%
Supplies	305,511	115,813	37.91%	305,510	100.00%	272,932	107,463	39.37%
Property	609,739	47,668	7.82%	609,739	100.00%	1,463,176	1,252,126	85.58%
Other Expenses	186,729	26,258	14.06%	105,033	56.25%	175,989	10,138	5.76%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,753,622	\$ 1,758,855	22.68%	\$ 7,671,923	98.95%	\$ 8,202,163	\$ 2,789,314	34.01%

DCS Montessori
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,702,119	\$ 1,190,279	25.31%	\$ 4,762,374	101.28%	\$ 4,444,727	\$ 1,113,683	25.06%
Mill Levy/Override	1,010,253	255,989	25.34%	1,023,958	101.36%	1,014,856	133,845	13.19%
Tuition	931,903	312,351	33.52%	931,903	100.00%	941,903	299,044	31.75%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	71,000	26,758	37.69%	71,000	100.00%	71,000	27,380	38.56%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	215,000	115,281	53.62%	200,000	93.02%	215,000	105,950	49.28%
Community Service Activities	458,250	125,038	27.29%	458,250	100.00%	458,250	126,654	27.64%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	70,000	15,885	22.69%	70,000	100.00%	70,000	15,750	22.50%
Contributions/Donations	-	145	0.00%	150	0.00%	-	1,247	0.00%
Miscellaneous Revenue	5,000	255	5.10%	5,000	100.00%	5,000	1,035	20.70%
Categorical Revenue	72,000	9,523	13.23%	72,000	100.00%	80,025	44,306	55.37%
Other State Revenue	177,244	42,776	24.13%	171,046	96.50%	177,244	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	40,000	-	0.00%	40,000	100.00%	188,588	188,588	100.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	15,025	0.00%
Total Revenue	\$ 7,752,769	\$ 2,094,281	27.01%	\$ 7,805,681	100.68%	\$ 7,666,593	\$ 2,072,508	27.03%
Expenditures:								
Salaries	\$ 3,750,000	\$ 646,323	17.24%	\$ 3,800,000	101.33%	\$ 3,534,552	\$ 564,749	15.98%
Benefits	1,332,875	280,765	21.06%	1,332,875	100.00%	1,269,913	211,937	16.69%
Purchased Professional and Technical Services	360,500	78,157	21.68%	360,500	100.00%	334,500	47,974	14.34%
Purchased Property Services	997,430	221,210	22.18%	997,430	100.00%	997,430	201,752	20.23%
Other Purchased Services	502,500	107,123	21.32%	502,500	100.00%	474,015	103,168	21.76%
Supplies	307,200	90,040	29.31%	307,200	100.00%	307,200	78,717	25.62%
Property	260,000	21,486	8.26%	260,000	100.00%	807,000	215,374	26.69%
Other Expenses	19,600	3,841	19.60%	19,600	100.00%	19,600	4,400	22.45%
Other Uses of Funds	215,000	54,047	25.14%	200,000	93.02%	215,000	48,291	22.46%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	7,000	9,523	136.04%	9,523	136.04%	15,025	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 7,752,105	\$ 1,512,514	19.51%	\$ 7,789,628	100.48%	\$ 7,974,235	\$ 1,476,361	18.51%

Global Village Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,495,007	\$ 1,128,116	25.10%	\$ 4,908,786	109.21%	\$ 4,062,903	\$ 997,340	24.55%
Mill Levy/Override	945,460	239,079	25.29%	1,047,284	110.77%	908,564	118,098	13.00%
Tuition	11,000	1,000	9.09%	11,000	100.00%	11,334	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	34,000	13,613	40.04%	34,000	100.00%	27,275	1,185	4.34%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	68,600	78,952	115.09%	68,600	100.00%	71,181	40,185	56.45%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	57,000	1,999	3.51%	57,000	100.00%	63,380	2,205	3.48%
Miscellaneous Revenue	11,000	-	0.00%	11,000	100.00%	20,086	-	0.00%
Categorical Revenue	192,360	-	0.00%	207,804	108.03%	354,689	-	0.00%
Other State Revenue	125,633	42,549	33.87%	129,921	103.41%	13,433	36,287	270.13%
Grants Federal	14,000	-	0.00%	14,000	100.00%	50,306	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 5,954,060	\$ 1,505,308	25.28%	\$ 6,489,395	108.99%	\$ 5,583,151	\$ 1,195,300	21.41%
Expenditures:								
Salaries	\$ 2,788,600	\$ 673,945	24.17%	\$ 2,828,600	101.43%	\$ 2,657,277	\$ 555,089	20.89%
Benefits	929,995	198,999	21.40%	939,135	100.98%	756,567	163,019	21.55%
Purchased Professional and Technical Services	200,150	45,704	22.83%	200,150	100.00%	186,613	34,836	18.67%
Purchased Property Services	1,007,532	285,407	28.33%	1,022,532	101.49%	1,056,783	299,095	28.30%
Other Purchased Services	715,316	169,030	23.63%	812,987	113.65%	637,296	187,718	29.46%
Supplies	260,655	75,473	28.96%	260,655	100.00%	313,818	141,797	45.18%
Property	26,500	25,268	95.35%	26,500	100.00%	41,744	37,737	90.40%
Other Expenses	22,500	8,353	37.12%	22,500	100.00%	32,222	11,868	36.83%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 5,951,248	\$ 1,482,179	24.91%	\$ 6,113,059	102.72%	\$ 5,682,320	\$ 1,431,159	25.19%

HOPE Online Learning Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 17,889,410	\$ 3,675,112	20.54%	\$ 14,449,232	80.77%	\$ 14,511,276	\$ 3,662,894	25.24%
Mill Levy/Override	207,564	52,481	25.28%	265,903	128.11%	207,564	27,556	13.28%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	25,000	3,483	13.93%	15,000	60.00%	27,296	6,937	25.42%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	25	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	100,000	-	0.00%	100,000	100.00%	90,000	54,684	60.76%
Miscellaneous Revenue	5,000	-	0.00%	5,000	100.00%	39,473	-	0.00%
Categorical Revenue	550,000	-	0.00%	25,000	4.55%	561,626	14,523	2.59%
Other State Revenue	552,300	154,765	28.02%	725,318	131.33%	527,353	91,173	17.29%
Grants Federal	1,038,203	310,718	29.93%	1,198,465	115.44%	1,132,966	237,623	20.97%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 20,367,477	\$ 4,196,559	20.60%	\$ 16,783,918	82.41%	\$ 17,097,579	\$ 4,095,391	23.95%
Expenditures:								
Salaries	\$ 3,242,061	\$ 806,054	24.86%	\$ 3,426,880	105.70%	\$ 3,045,932	\$ 960,231	31.53%
Benefits	1,902,928	290,697	15.28%	1,102,918	57.96%	1,432,380	361,489	25.24%
Purchased Professional and Technical Services	2,667,002	532,638	19.97%	2,698,609	101.19%	2,254,602	293,414	13.01%
Purchased Property Services	400,000	142,189	35.55%	568,757	142.19%	279,556	124,347	44.48%
Other Purchased Services	9,806,644	2,077,340	21.18%	6,277,385	64.01%	7,946,864	2,029,310	25.54%
Supplies	326,000	103,327	31.70%	414,500	127.15%	276,498	378,287	136.81%
Property	136,500	77,714	56.93%	292,000	213.92%	133,372	35,453	26.58%
Other Expenses	255,500	53,092	20.78%	292,681	114.55%	205,137	42,046	20.50%
Other Uses of Funds	-	2,372	0.00%	5,350	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	1,180,503	321,204	27.21%	1,518,783	128.66%	1,397,446	101,974	7.30%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,917,138	\$ 4,406,627	22.12%	\$ 16,597,863	83.33%	\$ 16,971,787	\$ 4,326,551	25.49%

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

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 18,816,154	\$ 4,014,240	21.33%	\$ 18,816,154	100.00%	\$ 11,281,091	\$ 2,926,470	25.94%
Mill Levy/Override	-	865,933	0.00%	-	0.00%	2,569,180	351,570	13.68%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	-	95,149	0.00%	-	0.00%	190,084	64,043	33.69%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	514,000	11,146	2.17%	514,000	100.00%	55,665	7,418	13.33%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	140,000	161,540	115.39%	140,000	100.00%	187,808	145,403	77.42%
Rental/Lease	-	6,000	0.00%	-	0.00%	10,340	1,600	15.47%
Contributions/Donations	-	1,816	0.00%	-	0.00%	13,100	50	0.38%
Miscellaneous Revenue	-	27,414	0.00%	-	0.00%	8,587	1,054	12.27%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	366,713	111,448	30.39%	366,713	100.00%	437,759	106,154	24.25%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 19,836,867	\$ 5,294,685	26.69%	\$ 19,836,867	100.00%	\$ 14,753,614	\$ 3,603,761	24.43%
Expenditures:								
Salaries	\$ 7,992,354	\$ 1,536,423	19.22%	\$ 7,992,354	100.00%	\$ 5,769,899	\$ 979,581	16.98%
Benefits	2,369,645	395,833	16.70%	2,369,645	100.00%	1,510,834	276,704	18.31%
Purchased Professional and Technical Services	2,324,522	314,997	13.55%	2,324,522	100.00%	2,091,790	180,258	8.62%
Purchased Property Services	2,971,350	677,254	22.79%	4,016,350	135.17%	2,070,728	485,868	23.46%
Other Purchased Services	1,158,518	305,237	26.35%	1,158,518	100.00%	778,378	227,724	29.26%
Supplies	1,043,800	521,671	49.98%	1,043,800	100.00%	549,351	279,635	50.90%
Property	-	-	0.00%	-	0.00%	120,000	-	0.00%
Other Expenses	214,872	73,406	34.16%	214,872	100.00%	94,076	30,199	32.10%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	121,250	0.00%
Principal on Leases	1,045,000	261,250	25.00%	-	0.00%	485,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,120,061	\$ 4,086,071	21.37%	\$ 19,120,061	100.00%	\$ 13,470,055	\$ 2,581,220	19.16%

North Star Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,951,841	\$ 1,822,257	26.21%	\$ 7,118,022	102.39%	\$ 6,656,106	\$ 1,733,745	26.05%
Mill Levy/Override	1,499,070	397,688	26.53%	1,553,432	103.63%	1,534,589	209,912	13.68%
Tuition	135,750	26,120	19.24%	135,750	100.00%	128,562	26,563	20.66%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,000	35,344	70.69%	50,000	100.00%	130,000	31,363	24.13%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	157,325	148,313	94.27%	169,900	107.99%	154,865	96,982	62.62%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	70,000	19,816	28.31%	73,761	105.37%	70,000	27,655	39.51%
Rental/Lease	-	-	0.00%	-	0.00%	-	-	0.00%
Contributions/Donations	50,000	7,292	14.58%	45,000	90.00%	39,000	8,515	21.83%
Miscellaneous Revenue	3,500	-	0.00%	-	0.00%	3,500	-	0.00%
Categorical Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Other State Revenue	103,313	26,558	25.71%	110,971	107.41%	101,186	10,910	10.78%
Grants Federal	3,761	-	0.00%	-	0.00%	3,761	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	235,000	-	0.00%
Other Sources	-	78,357	0.00%	87,900	0.00%	113,145	-	0.00%
Cap Reserve Bond Revenue	263,476	64,602	24.52%	258,323	98.04%	263,476	66,660	25.30%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,288,036	\$ 2,626,345	28.28%	\$ 9,603,059	103.39%	\$ 9,433,190	\$ 2,212,305	23.45%
Expenditures:								
Salaries	\$ 4,879,720	\$ 1,346,836	27.60%	\$ 5,107,608	104.67%	\$ 4,739,563	\$ 1,053,269	22.22%
Benefits	1,526,846	381,772	25.00%	1,590,697	104.18%	1,459,084	353,739	24.24%
Purchased Professional and Technical Services	671,183	179,920	26.81%	734,465	109.43%	662,121	183,970	27.78%
Purchased Property Services	1,306,560	319,228	24.43%	1,326,213	101.50%	1,313,385	288,664	21.98%
Other Purchased Services	115,682	32,247	27.88%	143,366	123.93%	129,081	33,688	26.10%
Supplies	474,974	160,918	33.88%	455,203	95.84%	452,824	102,899	22.72%
Property	105,000	92,028	87.65%	115,000	109.52%	629,345	162,115	25.76%
Other Expenses	35,000	23,351	66.72%	30,000	85.71%	35,000	20,601	58.86%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	7,500	-	0.00%	7,500	100.00%	7,100	7,040	99.15%
Cap Reserve Expense	2,160,000	-	0.00%	-	0.00%	2,000,000	-	0.00%
Total Expenditures	\$ 11,282,465	\$ 2,536,300	22.48%	\$ 9,510,052	84.29%	\$ 11,427,503	\$ 2,205,985	19.30%

Parker Core Knowledge
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 7,571,593	\$ 1,910,236	25.23%	\$ 7,571,593	100.00%	\$ 7,141,527	\$ 1,770,063	24.79%
Mill Levy/Override	1,616,688	411,682	25.46%	1,616,688	100.00%	1,625,913	213,788	13.15%
Tuition	571,677	92,591	16.20%	571,677	100.00%	593,000	94,245	15.89%
Transportation Fees			0.00%	-	0.00%			0.00%
Earnings on Investments	194,815	62,029	31.84%	194,815	100.00%	194,815	51,158	26.26%
Food Services			0.00%	-	0.00%			0.00%
Pupil Activities	88,389	23,900	27.04%	88,389	100.00%	75,127	22,510	29.96%
Community Service Activities			0.00%	-	0.00%			0.00%
Other Local Revenue			0.00%	-	0.00%			0.00%
Rental/Lease	3,000	990	33.00%	3,000	100.00%	2,500	-	0.00%
Contributions/Donations	-	20,380	0.00%	20,380	0.00%	8,674	2,689	31.00%
Miscellaneous Revenue	123,900	123,797	99.92%	123,900	100.00%	127,862	122,817	96.05%
Categorical Revenue	265,735	68,695	25.85%	265,735	100.00%	279,721	70,769	25.30%
Other State Revenue	672,996	45,462	6.76%	672,996	100.00%	703,728	81,067	11.52%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 11,108,793	\$ 2,759,762	24.84%	\$ 11,129,173	100.18%	\$ 10,752,867	\$ 2,429,106	22.59%
Expenditures:								
Salaries	\$ 5,901,015	\$ 1,265,863	21.45%	\$ 5,901,015	100.00%	\$ 5,178,155	\$ 1,012,415	19.55%
Benefits	1,977,909	380,009	19.21%	1,977,909	100.00%	1,784,286	324,087	18.16%
Purchased Professional and Technical Services	403,393	131,525	32.60%	403,393	100.00%	244,406	42,360	17.33%
Purchased Property Services	1,223,077	199,969	16.35%	1,223,077	100.00%	983,749	208,636	21.21%
Other Purchased Services	712,818	180,588	25.33%	712,818	100.00%	603,085	201,192	33.36%
Supplies	535,765	232,306	43.36%	535,765	100.00%	505,459	199,939	39.56%
Property	356,541	128,150	35.94%	356,541	100.00%	1,225,789	819,966	66.89%
Other Expenses	14,046	12,703	90.44%	14,046	100.00%	14,046	9,291	66.14%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 11,124,564	\$ 2,531,114	22.75%	\$ 11,124,564	100.00%	\$ 10,538,975	\$ 2,817,885	26.74%

Parker Performing Arts
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,735,987	\$ 1,781,480	26.45%	\$ 6,963,499	103.38%	\$ 6,336,797	\$ 1,620,863	25.58%
Mill Levy/Override	1,426,781	375,412	26.31%	1,468,204	102.90%	1,424,480	191,325	13.43%
Tuition	180,000	57,378	31.88%	180,000	100.00%	200,000	38,153	19.08%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	50,000	33,382	66.76%	60,000	120.00%	50,000	18,483	36.97%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	161,855	26,192	16.18%	161,855	100.00%	151,218	34,072	22.53%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	89,280	84,877	95.07%	91,872	102.90%	89,136	84,446	94.74%
Rental/Lease	93,500	13,066	13.97%	93,500	100.00%	85,000	16,521	19.44%
Contributions/Donations	-	-	0.00%	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Categorical Revenue	127,164	63,505	49.94%	127,164	100.00%	125,223	64,053	51.15%
Other State Revenue	248,758	-	0.00%	248,758	100.00%	254,812	-	0.00%
Grants Federal	10,000	13,514	135.14%	13,514	135.14%	49,394	17,288	35.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 9,123,325	\$ 2,448,806	26.84%	\$ 9,408,366	103.12%	\$ 8,766,060	\$ 2,085,204	23.79%
Expenditures:								
Salaries	\$ 4,238,812	\$ 1,030,420	24.31%	\$ 4,293,393	101.29%	\$ 4,174,094	\$ 862,836	20.67%
Benefits	1,561,947	333,424	21.35%	1,654,268	105.91%	1,454,679	272,229	18.71%
Purchased Professional and Technical Services	234,623	70,203	29.92%	280,813	119.69%	282,548	54,037	19.12%
Purchased Property Services	1,577,720	383,168	24.29%	1,582,720	100.32%	1,517,808	374,295	24.66%
Other Purchased Services	645,570	150,584	23.33%	655,570	101.55%	538,783	152,868	28.37%
Supplies	334,366	246,295	73.66%	370,000	110.66%	361,844	159,550	44.09%
Property	33,100	11,399	34.44%	33,100	100.00%	41,300	9,157	22.17%
Other Expenses	92,303	5,258	5.70%	25,000	27.08%	240,730	7,766	3.23%
Other Uses of Funds	130,000	31,796	24.46%	130,000	100.00%	-	31,796	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	130,000	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,848,441	\$ 2,262,546	25.57%	\$ 9,024,864	101.99%	\$ 8,741,786	\$ 1,924,534	22.02%

Platte River Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 6,292,658	\$ 1,609,403	25.58%	\$ 6,292,658	100.00%	\$ 5,632,245	\$ 1,798,776	31.94%
Mill Levy/Override	1,351,475	348,997	25.82%	1,351,475	100.00%	1,289,203	217,301	16.86%
Tuition	520,650	-	0.00%	-	0.00%	454,125	90,350	19.90%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	73,000	81,531	111.69%	100,000	136.99%	122,015	20,833	17.07%
Food Services	220,000	-	0.00%	220,000	100.00%	172,000	-	0.00%
Pupil Activities	171,897	166,520	96.87%	175,000	101.81%	187,000	156,681	83.79%
Community Service Activities	15,000	4,116	27.44%	15,000	100.00%	15,000	7,806	52.04%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	30,000	2,148	7.16%	30,000	100.00%	30,000	6,934	23.11%
Contributions/Donations	46,000	79,676	173.21%	90,000	195.65%	85,670	73,676	86.00%
Miscellaneous Revenue	12,000	4,173	34.77%	12,000	100.00%	13,900	1,532	11.02%
Categorical Revenue	(215,000)	-	0.00%	(215,000)	100.00%	(210,000)	-	0.00%
Other State Revenue	225,609	54,468	24.14%	225,609	100.00%	206,819	52,325	25.30%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 8,743,289	\$ 2,351,032	26.89%	\$ 8,296,742	94.89%	\$ 7,997,977	\$ 2,426,214	30.34%
Expenditures:								
Salaries	\$ 4,673,909	\$ 985,078	21.08%	\$ 4,673,909	100.00%	\$ 4,273,215	\$ 1,122,835	26.28%
Benefits	1,231,626	285,653	23.19%	1,231,626	100.00%	1,280,000	319,202	24.94%
Purchased Professional and Technical Services	65,400	9,457	14.46%	65,400	100.00%	94,400	16,694	17.68%
Purchased Property Services	842,000	440,899	52.36%	842,000	100.00%	412,019	72,578	17.62%
Other Purchased Services	765,750	168,621	22.02%	765,750	100.00%	746,215	237,646	31.85%
Supplies	423,000	168,354	39.80%	423,000	100.00%	375,500	171,864	45.77%
Property	191,300	59,313	31.01%	191,300	100.00%	270,187	111,130	41.13%
Other Expenses	436,610	109,235	25.02%	436,610	100.00%	443,760	141,709	31.93%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 8,629,595	\$ 2,226,610	25.80%	\$ 8,629,595	100.00%	\$ 7,895,296	\$ 2,193,658	27.78%

Renaissance Secondary School
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 4,905,663	\$ 1,220,004	24.87%	\$ 4,713,285	96.08%	\$ 4,041,278	\$ 1,000,885	24.77%
Mill Levy/Override	1,074,193	266,252	24.79%	1,028,624	95.76%	931,732	121,182	13.01%
Tuition	-	10,824	0.00%	43,296	0.00%	-	-	0.00%
Transportation Fees	-	406,185	0.00%	516,541	0.00%	-	-	0.00%
Earnings on Investments	-	1,750	0.00%	2,000	0.00%	40,183	10,265	25.55%
Food Services	-	-	0.00%	16,440	0.00%	-	-	0.00%
Pupil Activities	460,043	1,950	0.42%	7,801	1.70%	525,226	347,427	66.15%
Community Service Activities	-	14,787	0.00%	14,787	0.00%	-	-	0.00%
Other Local Revenue	-	39,365	0.00%	257,406	0.00%	-	-	0.00%
Rental/Lease	-	18,999	0.00%	42,358	0.00%	85,000	-	0.00%
Contributions/Donations	-	-	0.00%	-	0.00%	6,819	375	5.50%
Miscellaneous Revenue	-	48,027	0.00%	48,027	0.00%	1,015	1,354	133.34%
Categorical Revenue	261,984	-	0.00%	-	0.00%	237,483	-	0.00%
Other State Revenue	58,916	2,175	3.69%	182,175	309.21%	69,678	46,494	66.73%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	229,341	129,341	56.40%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	180,000	-	0.00%	-	0.00%	258,266	-	0.00%
Total Revenue	\$ 6,940,799	\$ 2,030,319	29.25%	\$ 6,872,741	99.02%	\$ 6,426,020	\$ 1,657,322	25.79%
Expenditures:								
Salaries	\$ 3,086,282	\$ 593,887	19.24%	\$ 3,236,764	104.88%	\$ 3,013,483	\$ 520,935	17.29%
Benefits	1,071,152	121,746	11.37%	1,030,920	96.24%	943,511	161,459	17.11%
Purchased Professional and Technical Services	252,157	66,412	26.34%	290,519	115.21%	213,473	90,173	42.24%
Purchased Property Services	1,038,899	274,104	26.38%	1,028,357	98.99%	1,060,620	360,690	34.01%
Other Purchased Services	497,247	217,544	43.75%	498,083	100.17%	366,386	237,481	64.82%
Supplies	212,161	55,798	26.30%	249,018	117.37%	222,709	29,377	13.19%
Property	165,957	227,394	137.02%	276,297	166.49%	384,654	42,524	11.06%
Other Expenses	17,784	25,555	143.70%	31,470	176.96%	37,165	7,952	21.40%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	(345)	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	180,000	2,175	1.21%	180,000	100.00%	258,266	-	0.00%
Cap Reserve Expense	25,000	-	0.00%	50,000	200.00%	25,000	-	0.00%
Total Expenditures	\$ 6,546,638	\$ 1,584,616	24.21%	\$ 6,871,429	104.96%	\$ 6,525,265	\$ 1,450,246	22.23%

Skyview Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 13,903,500	\$ 3,538,800	25.45%	\$ 13,903,500	100.00%	\$ 12,845,521	\$ 3,248,115	25.29%
Mill Levy/Override	2,992,600	757,122	25.30%	2,992,600	100.00%	2,954,005	388,816	13.16%
Tuition	868,000	84,552	9.74%	868,000	100.00%	868,000	87,397	10.07%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	68,000	7,443	10.95%	68,000	100.00%	60,000	7,189	11.98%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	477,880	412,508	86.32%	477,880	100.00%	452,130	370,231	81.89%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	80,000	27,905	34.88%	80,000	100.00%	80,000	13,889	17.36%
Contributions/Donations	120,000	120,000	100.00%	120,000	100.00%	120,000	30,000	25.00%
Miscellaneous Revenue	20,000	21,138	105.69%	20,000	100.00%	65,000	8,115	12.48%
Categorical Revenue	821,840	134,779	16.40%	821,840	100.00%	708,930	164,761	23.24%
Other State Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Federal	10,000	-	0.00%	10,000	100.00%	-	-	0.00%
Fund Transfer	70,000	277,842	396.92%	70,000	100.00%	76,000	76,372	100.49%
Other Sources	-	-	0.00%	-	0.00%	300,000	300,000	100.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 19,431,820	\$ 5,382,089	27.70%	\$ 19,431,820	100.00%	\$ 18,529,586	\$ 4,694,885	25.34%
Expenditures:								
Salaries	\$ 9,257,509	\$ 2,238,049	24.18%	\$ 9,257,509	100.00%	\$ 8,762,502	\$ 1,922,572	21.94%
Benefits	4,464,185	837,395	18.76%	4,464,185	100.00%	4,400,889	675,042	15.34%
Purchased Professional and Technical Services	371,366	144,470	38.90%	371,366	100.00%	308,460	88,992	28.85%
Purchased Property Services	2,168,608	634,909	29.28%	2,168,608	100.00%	2,361,214	609,954	25.83%
Other Purchased Services	1,321,607	418,873	31.69%	1,321,607	100.00%	1,200,734	317,790	26.47%
Supplies	659,506	291,697	44.23%	659,506	100.00%	823,425	240,607	29.22%
Property	151,000	70,199	46.49%	151,000	100.00%	285,000	96,656	33.91%
Other Expenses	43,500	92,805	213.34%	43,500	100.00%	40,500	31,879	78.71%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 18,437,281	\$ 4,728,397	25.65%	\$ 18,437,281	100.00%	\$ 18,182,724	\$ 3,983,492	21.91%

STEM School Highlands Ranch
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 14,851,568	\$ 3,694,930	24.88%	\$ 14,967,691	100.78%	\$ 13,966,003	\$ 3,860,105	27.64%
Mill Levy/Override	3,203,750	806,454	25.17%	3,225,816	100.69%	3,212,559	463,033	14.41%
Tuition	-	-	0.00%	-	0.00%	-	-	0.00%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	648,000	219,193	33.83%	876,772	135.30%	560,000	173,907	31.05%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	421,513	423,853	100.56%	637,445	151.23%	330,998	301,450	91.07%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	-	0.00%	-	0.00%	-	8,929	0.00%
Contributions/Donations	50,000	3,232	6.46%	-	0.00%	50,000	1,291	2.58%
Miscellaneous Revenue	-	15,446	0.00%	-	0.00%	350,000	-	0.00%
Categorical Revenue	535,250	288,829	53.96%	750,365	140.19%	979,396	150,159	15.33%
Other State Revenue	160,000	26,122	16.33%	-	0.00%	380,000	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	-	-	0.00%	-	0.00%	-	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 19,870,081	\$ 5,478,060	27.57%	\$ 20,458,089	102.96%	\$ 19,828,956	\$ 4,958,874	25.01%
Expenditures:								
Salaries	\$ 10,819,770	\$ 2,999,928	27.73%	\$ 11,111,510	102.70%	\$ 9,920,000	\$ 1,528,699	15.41%
Benefits	3,119,338	532,857	17.08%	3,054,938	97.94%	2,888,100	488,162	16.90%
Purchased Professional and Technical Services	270,253	230,021	85.11%	442,058	163.57%	288,515	48,819	16.92%
Purchased Property Services	3,041,468	634,254	20.85%	2,976,182	97.85%	3,512,910	682,004	19.41%
Other Purchased Services	1,394,680	373,587	26.79%	1,299,990	93.21%	1,510,086	453,471	30.03%
Supplies	871,088	299,779	34.41%	824,364	94.64%	630,100	169,055	26.83%
Property	195,364	47,383	24.25%	205,861	105.37%	495,000	30,394	6.14%
Other Expenses	119,420	24,192	20.26%	83,042	69.54%	200,000	58,524	29.26%
Other Uses of Funds	5,000	-	0.00%	-	0.00%	5,000	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 19,836,381	\$ 5,142,002	25.92%	\$ 19,997,944	100.81%	\$ 19,449,711	\$ 3,459,129	17.78%

World Compass Academy
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2024

	Current Year FY 2024-2025			Projected Year End FY 2024-2025		Prior Year FY 2023-2024		
	FY Budget	Q1 YTD Actual	% to Budget	Year End Projection	% to Budget	FY Budget	Q1 YTD Actual	% to Budget
Revenue:								
Per Pupil Revenue	\$ 8,164,084	\$ 2,007,827	24.59%	\$ 7,988,558	97.85%	\$ 7,488,863	\$ 1,797,184	24.00%
Mill Levy/Override	1,729,358	429,759	24.85%	1,709,708	98.86%	1,657,002	214,999	12.98%
Tuition	352,600	90,366	25.63%	320,150	90.80%	340,600	101,275	29.73%
Transportation Fees	-	-	0.00%	-	0.00%	-	-	0.00%
Earnings on Investments	115,000	39,095	34.00%	137,500	119.57%	115,500	28,324	24.52%
Food Services	-	-	0.00%	-	0.00%	-	-	0.00%
Pupil Activities	356,000	264,712	74.36%	352,828	99.11%	337,500	249,153	73.82%
Community Service Activities	-	-	0.00%	-	0.00%	-	-	0.00%
Other Local Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Rental/Lease	-	630	0.00%	630	0.00%	250	87	34.80%
Contributions/Donations	47,500	5,705	12.01%	47,500	100.00%	40,000	110	0.28%
Miscellaneous Revenue	90,201	1,696	1.88%	150,980	167.38%	67,186	1,201	1.79%
Categorical Revenue	296,000	72,056	24.34%	288,261	97.39%	284,481	71,120	25.00%
Other State Revenue	138,672	1,547	1.12%	138,672	100.00%	127,700	-	0.00%
Grants Federal	-	-	0.00%	-	0.00%	-	-	0.00%
Fund Transfer	100,000	-	0.00%	85,000	85.00%	108,500	-	0.00%
Other Sources	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Bond Revenue	-	-	0.00%	-	0.00%	-	-	0.00%
Grants Local	-	-	0.00%	-	0.00%	-	-	0.00%
Total Revenue	\$ 11,389,414	\$ 2,913,393	25.58%	\$ 11,219,787	98.51%	\$ 10,567,582	\$ 2,463,452	23.31%
Expenditures:								
Salaries	\$ 5,673,505	\$ 1,362,506	24.02%	\$ 5,628,261	99.20%	\$ 5,158,672	\$ 1,143,918	22.17%
Benefits	1,821,921	343,133	18.83%	1,804,270	99.03%	1,631,077	273,250	16.75%
Purchased Professional and Technical Services	425,601	49,369	11.60%	554,405	130.26%	299,363	45,438	15.18%
Purchased Property Services	1,845,080	451,459	24.47%	1,858,696	100.74%	1,839,482	373,698	20.32%
Other Purchased Services	652,124	180,514	27.68%	725,333	111.23%	676,187	214,662	31.75%
Supplies	387,825	196,734	50.73%	407,255	105.01%	378,862	162,605	42.92%
Property	130,750	66,614	50.95%	107,892	82.52%	89,750	128,293	142.95%
Other Expenses	452,609	21,640	4.78%	209,836	46.36%	494,189	17,126	3.47%
Other Uses of Funds	-	-	0.00%	-	0.00%	-	-	0.00%
Redemption of Principal	-	-	0.00%	-	0.00%	-	-	0.00%
Principal on Leases	-	-	0.00%	-	0.00%	-	-	0.00%
Grant Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Cap Reserve Expense	-	-	0.00%	-	0.00%	-	-	0.00%
Total Expenditures	\$ 11,389,414	\$ 2,671,968	23.46%	\$ 11,295,947	99.18%	\$ 10,567,582	\$ 2,358,989	22.32%

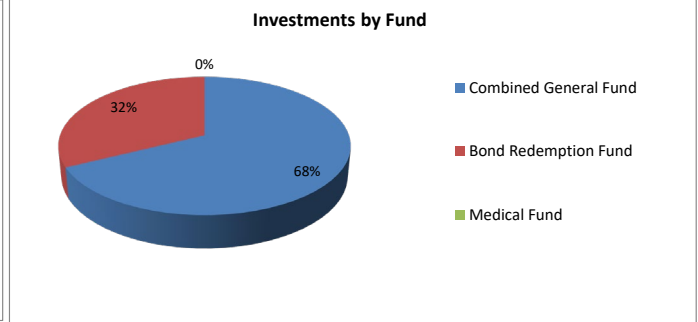
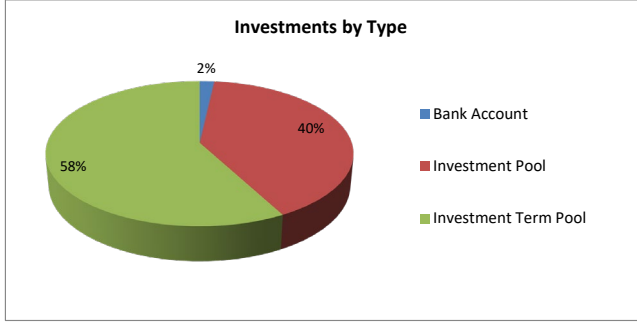


APPENDIX

Douglas County School District First Quarter Ended 09/30/2024

Investments by Type by Fund

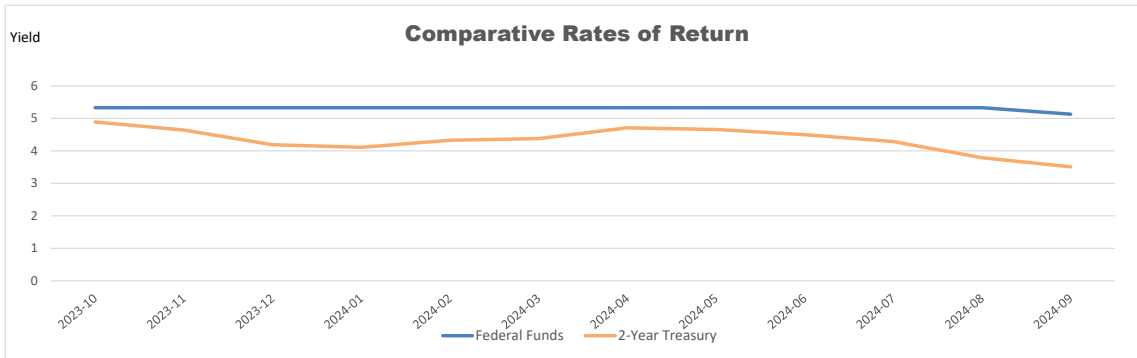
	Combined General Fund	Bond Redemption Fund	Medical Fund	Total
Bank Account	\$ 4,851,828	\$ -	\$ -	\$ 4,851,828
Investment Pool	109,133,620	1,818,712	678	110,953,010
Investment Term Pool	72,000,000	87,000,000	-	159,000,000
Total	\$ 185,985,448	\$ 88,818,712	\$ 678	\$ 274,804,839



Investment Income by Fund

	Invested Balance	Q1 - Quarterly Interest	Interest YTD	Q1 Yield %
Combined General Fund*	\$ 185,985,448	\$ 3,068,507	\$ 3,068,507	5.08%
Bond Redemption Fund	88,818,712	1,196,336	1,196,336	5.37%
Medical Fund	678	8,806	8,806	5.24%
Total	\$ 274,804,839	\$ 4,273,649	\$ 4,273,649	5.17%

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



*Rates obtained from federalreserve.gov

Investment Portfolio

Name of Institution	Type	Std Poors or		Purchase Date	Maturity Date	Term	Yield	9/30/2024	06/30/2024
		Moody's						Market Value	Market Value
<u>Combined General Fund</u>									
Bank Account	Earnings Credit	AAAm		N/A	N/A	N/A	N/A	\$ 4,851,828	\$ 6,583,822
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	5.24%	\$ 108,277,132	\$ 222,886,057
CSIP Investment Term	Term Investment Pool	AAAf		8/9/2024	12/10/2024	124	5.12%	\$ 50,000,000	\$ -
CSIP Investment Pool-TABOR	Investment Pool	AAAm		N/A	N/A	N/A	5.37%	\$ 856,488	\$ 845,125
CSIP Investment Term-TABOR	Term Investment Pool	AAAf		6/20/2024	6/20/2025	366	5.32%	\$ 22,000,000	\$ 22,000,000
Total								\$ 185,985,448	\$ 252,315,004
<u>Bond Redemption Fund</u>									
UMB	Investment Pool	AAAm		N/A	N/A	N/A	4.92%	\$ 1,684,631	\$ 483,091
CSIP LGIP Pool	Investment Pool	AAAm		N/A	N/A	N/A	5.55%	\$ 134,082	\$ 132,303
CSIP Term Pool	Term Investment Pool	AAAf		6/27/2024	11/25/2024	151	5.42%	\$ 49,000,000	\$ 49,000,000
CSIP Term Pool	Term Investment Pool	AAAf		6/20/2024	6/12/2025	357	5.32%	\$ 20,000,000	\$ 20,000,000
CSIP Term Pool	Term Investment Pool	AAAf		6/20/2024	6/20/2025	366	5.32%	\$ 18,000,000	\$ 18,000,000
Total								\$ 88,818,712	\$ 87,615,393
<u>COP Lease Payment Fund</u>									
UMB - 2012 COP	Investment Pool	AAAm		N/A	N/A	N/A	0.00%	\$ -	\$ -
UMB - 2016 COP	Investment Pool	AAAm		N/A	N/A	N/A	0.00%	\$ -	\$ -
Total								\$ -	\$ -
<u>Medical Fund</u>									
CSIP Investment Pool	Investment Pool	AAAm		N/A	N/A	N/A	5.24%	\$ 678	\$ 1,032,508
Total								\$ 274,804,839	\$ 340,962,905

**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
GENERAL FUND UTILITY BUDGET REPORT
For the Period Ended September 30, 2024**

	2024-2025					
	Adopted Annual Budget	Year to Date as a % of		Year End Projection	Year End as a % of	
		Year to Date Actual	Adopted Budget		Adopted Budget	Budget to Projection Variance
Electric	7,010,300	1,569,117	22%	7,010,300	100%	-
Natural Gas	2,339,328	167,538	7%	2,339,328	100%	-
Water & Sewer	1,416,000	364,775	26%	1,416,000	100%	-
Irrigation	1,023,581	693,233	68%	1,300,000	127%	(276,419)
Trash	536,577	106,952	20%	536,577	100%	-
Snow Removal	779,000	-	0%	779,000	100%	-
Ice Melt	125,000	10,359	8%	125,000	100%	-
Total Utilities	13,229,786	2,911,973	22%	13,506,205	102%	(276,419)

	2023-2024					
	Final Revised Annual Budget	Year to Date as a % of		Year End Actual	Year End as a % of	
		Year to Date Actual	Final Revised Budget		Final Revised Budget	Budget to Year End Variance
	7,276,624	1,698,370	23%	6,639,456	91%	637,168
	2,000,000	280,085	14%	1,950,676	98%	49,324
	1,287,000	254,823	20%	1,354,691	105%	(67,691)
	1,165,000	290,872	25%	814,314	70%	350,686
	477,438	74,782	16%	453,357	95%	24,081
	850,000	-	0%	777,825	92%	72,175
	125,000	6,503	5%	44,889	36%	80,111
	13,181,062	2,605,434	20%	12,035,207	91%	1,145,855

Utilities Summation Narrative:	The utility costs for 2024-2025 First Quarter align with seasonal weather patterns. The increase in irrigation and the decrease in gas usage are typical for the end of summer. However, the lack of rainfall led to a higher than usual need for irrigation. There was an issue with the electricity invoices from Xcel that needs to be corrected in the Energy Management System. As a result, it is challenging to provide an accurate summary of the electricity usage for 2024-2025 First Quarter or a reliable year-end projection other than using the Adopted Budget. This issue is expected to be resolved in time for 2024-2025 Second Quarter Financial Report in February 2025.
Electric	Electricity rates have risen in 2024-2025 First Quarter compared to 2023-2024 First Quarter. In 2023-2024 First Quarter, the rate was \$0.13 per kWh, while this year in 2024-2025 First Quarter it averages \$0.15 per kWh. Additionally, demand charges (measured in kW) have increased, rising from an average of \$9.80 per kW in 2023-2024 First Quarter to \$11.56 per kW in 2024-2025 First Quarter.
Natural Gas	Natural gas usage in 2024-2025 First Quarter was lower than in the past few years, primarily due to milder weather. The reduction in usage may also be partly attributed to recent upgrades to the boilers. However, this utility is expected to increase in 2024-2025 Second Quarter.
Water & Sewer	Water and sewer are trending on budget for 2024-2025 as of First Quarter.
Irrigation	Several factors contributed to the increase in irrigation during 2024-2025 First Quarter. The lower moisture levels led to higher irrigation use and associated costs. Additionally, re-seeding at LHS and a few irrigation leaks further drove up both usage and expenses. Last year, the average cost per kilogallon (kgal) was \$3.50, while this year it rose to \$7.07 per kgal. Significant irrigation leaks at TRHS and HRHS also contributed to the increase. The Grounds Department plans to winterize the sprinkler systems in the mid-second quarter in 2024-2025. This utility is expected to be lower during the second and third quarters of 2024-2025 compared to first quarter.
Trash	Trash and recycling are trending on budget for 2024-2025 as of First Quarter.
Snow Removal	There was minimal rainfall and snowfall in 2024-2025 First Quarter, and as a result, no funds were expended during this period. In addition, snow contracts were still being reconfigured as of October 2024.
Ice Melt	Ice Slicer was not used during 2024-2025 First Quarter. However, Ice Slicer was purchased to prepare for the fall and winter months (Second and Third Quarters).

DOUGLAS COUNTY SCHOOL DISTRICT RE-1
TRANSPORTATION MONTHLY FUEL EXPENSE REPORT - FUND 25
For the Period Ended September 30, 2024

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

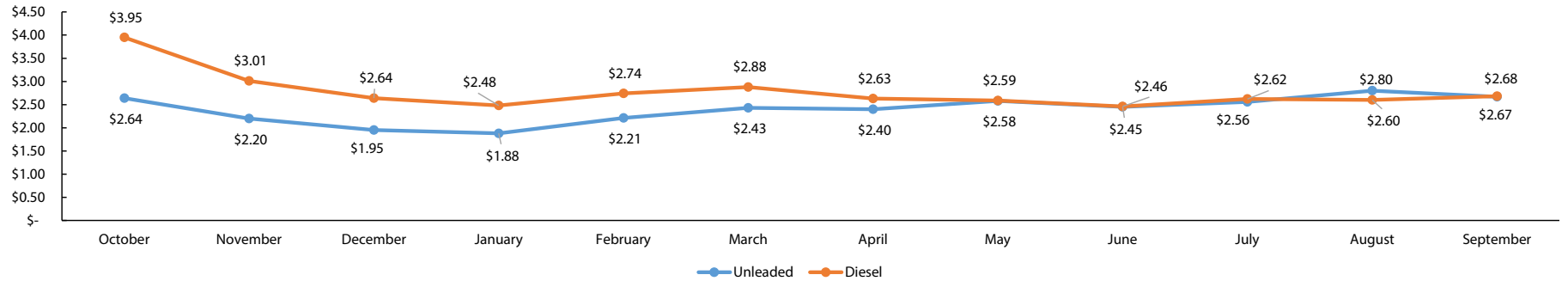
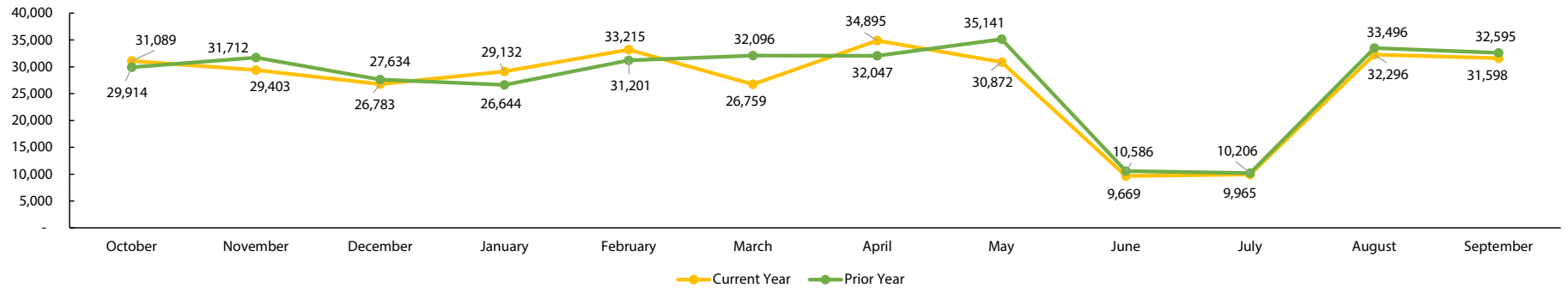


Table 2: Twelve Month Rolling Fuel Usage (Gallons)



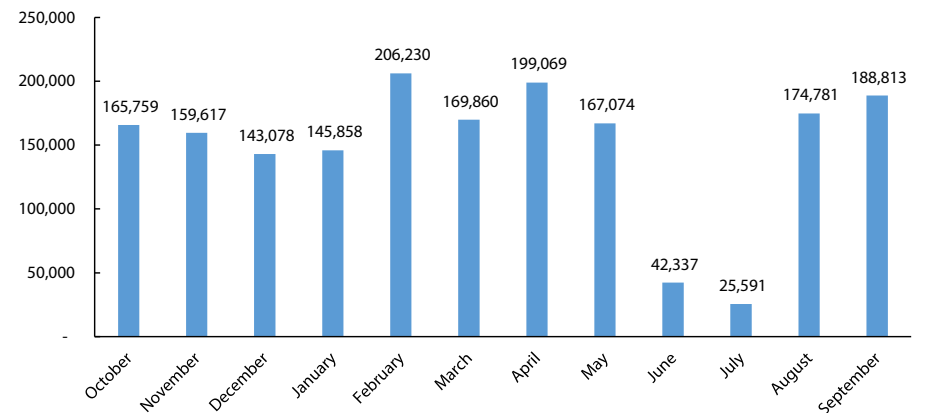
In the first quarter of 2024-2025, domestic refining capacity continued to play a critical role in fuel cost variations. Maintenance schedules and limited refining infrastructure in certain regions contributed to supply constraints, particularly in late August and September. These constraints coincided with hurricane season, heightening concerns over potential disruptions to Gulf Coast refineries and causing speculative increases in fuel prices.

Table 1: In July, the district incurred costs of \$2.56 per gallon for unleaded fuel and \$2.62 per gallon for diesel. By August, unleaded fuel prices rose to \$2.80 per gallon before stabilizing to \$2.67 in September, while diesel prices saw only a modest increase of \$0.06 per gallon from July through September.

Table 2: During the quarter, the district consumed a total of 35,621.9 gallons of unleaded fuel and 38,237.6 gallons of diesel, representing a slight increase of 4,597 gallons from the same period last year. This rise is primarily attributed to additional routes introduced in expanding service areas, along with the reinstatement of three routes previously suspended.

Table 3: In terms of mileage, unleaded vehicles covered 124,040 miles, while diesel vehicles logged 265,145 miles. Diesel mileage saw an increase compared to the previous year, driven by expanded route coverage in August and September. Conversely, unleaded mileage decreased, largely due to the strategic use of diesel buses for the start of the school year and extracurricular activities. Unleaded buses, primarily designated for flatter regions and special education (SPED) routes, experienced minimal usage during this period.

Table 3: Twelve Month Rolling Miles Driven for Student Transportation



**DOUGLAS COUNTY SCHOOL DISTRICT RE-1
NUTRITION SERVICES MONTHLY FOOD AND LABOR REPORT - FUNDS 21 AND 28
For the Period Ended September 30, 2024**

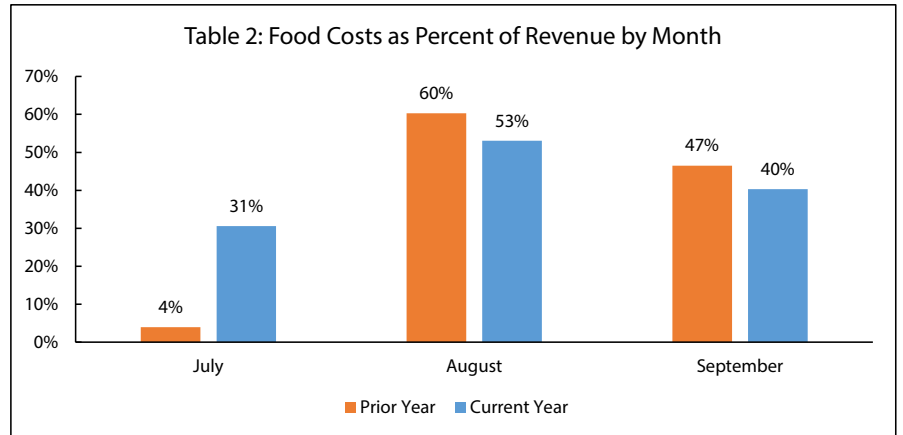
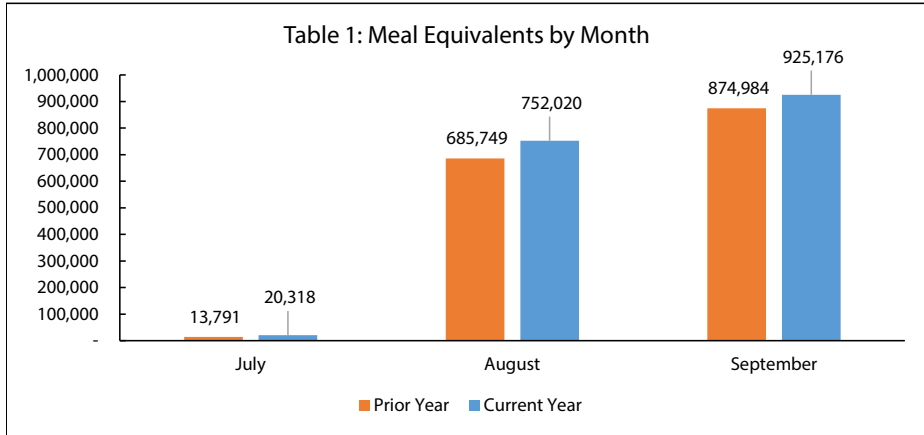
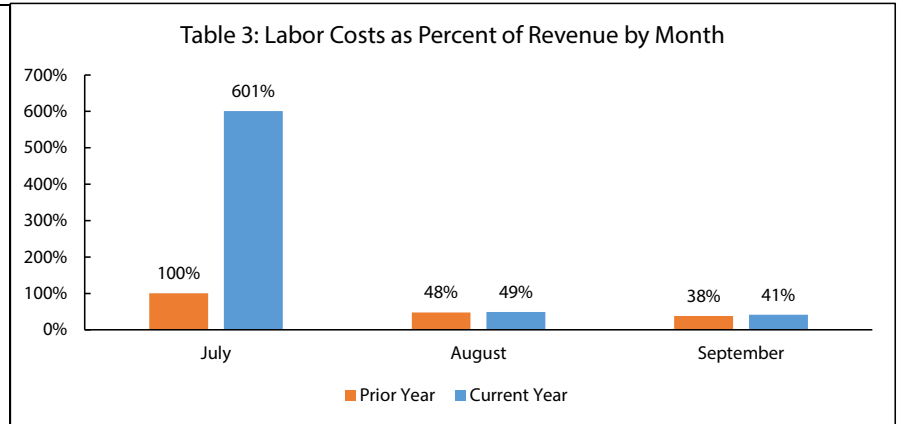


Table 1: Total number of meals in July are trending lower than previous years as DCSD continues to return to "normal" operations and away from COVID waivers. The number of meals served in August and September show an increase in both breakfast and lunch with the continued Healthy School Meals for All participation. The District is seeing increases in participation over 2023-2024 as well.

Table 2: Total meals costs are lower than last year as schools have better participation data to order and operate from. Nutrition Services is also utilizing additional direct from manufacturer deliveries to save on costs. This is bringing District food costs back in line with industry standards.

Table 3: Total labor costs as a percent of revenue were high due to the lack of revenue in July when schools are not in session, which is a normal trend. Nutrition Services has reduced its open positions and continues to monitor labor on an individual school basis based on revenue.



DOUGLAS COUNTY SCHOOL DISTRICT RE-1
SAMPLE FUND
1st Quarter Budget to Actual
For the Period Ended September 30, 2024

	2024-2025						2023-2024					
	Adopted Annual Budget	Year to Date Actual	Year to Date as a % of Adopted Budget	Year End Projection	Year End as a % of Adopted Budget	Budget to Projection Variance	Final Revised Annual Budget	Year to Date Actual	Year to Date as a % of Final Revised Budget	Year End Actual	Year End as a % of Final Revised Budget	Budget to Year End Variance
Balance on Hand July 1	5,734	(29,165)	0.00%	(29,165)	0.00%	29,165	104,615	104,615	100.00%	104,615	100.00%	-
Revenues												
Tuition	1,684,130	241,810	0.00%	1,146,613	0.00%	(241,810) ¹	1,428,860	470,033 ^A	32.90%	1,413,325	98.91%	15,535
Other	-	18,448	0.00%	18,448	0.00%	(18,448)	10,000	10,010	100.10%	10,010	100.10%	(10)
Total Revenue	\$ 1,684,130	\$ 260,258	0.00%	\$ 1,165,061	0.00%	\$ (260,258)	\$ 1,438,860	\$ 480,043	33.36%	\$ 1,423,335	98.92%	\$ 15,525
Transfer from General Fund	80,238	-	0.00%	-	0.00%	-	22,706	-	0.00%	22,706	100.00%	-
Total Sources	\$ 1,770,102	\$ 231,094	0.00%	\$ 1,135,897	0.00%	\$ (231,094)	\$ 1,566,181	\$ 584,658	37.33%	\$ 1,550,656	99.01%	\$ 15,525
Expenditures												
Salaries	946,174	195,987	0.00%	592,569	0.00%	(195,987)	926,297	182,305	19.68%	908,026	98.03%	18,271
Benefits	312,106	74,054	0.00%	223,905	0.00%	(74,054)	309,247	64,121	20.73%	297,434	96.18%	11,813
Purchased Services	162,279	32,973	0.00%	65,516	0.00%	(32,973)	149,290	23,983	16.06%	153,359	102.73%	(4,069)
Supplies	204,198	22,706	0.00%	190,560	0.00%	(22,706) ²	171,610	49,135	28.63%	183,474	106.91%	(11,864)
Equipment	-	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
Field Trips & Other	43,272	7,557	0.00%	51,426	0.00%	(7,557)	36,358	11,319	31.13%	37,527	103.21%	(1,169)
Total Expenditures	\$ 1,668,029	\$ 333,277	0.00%	\$ 1,123,975	0.00%	\$ (333,277)	\$ 1,592,802	\$ 330,863	20.77%	\$ 1,579,820	99.18%	\$ 12,982
Change in Fund Balance	96,339	(73,019)		41,086		73,019	(131,236)	149,180		(133,780)		2,544
Balance on Hand June 30	\$ 102,073	\$ (102,184)	0.00%	\$ 11,921	0.00%	\$ 102,184	\$ (26,621)	\$ 253,795	-953.36%	\$ (29,165)	109.55%	\$ 2,544

EXPLAINS VARIANCE IN CURRENT YEAR BUDGET TO CURRENT YEAR END PROJECTION

2024-2025 Budget to Actual Notes

- ¹ Year end projection assumes four less weeks of Outdoor Education trips in spring 2024 due to non-renewed school visits
- ² Supplies will be monitored closely throughout the remainder of the year and use will adjust with revenue

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

Year over Year Actual Notes

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