

**PARKER PERFORMING ARTS SCHOOL**

**Douglas County School District**

**Douglas County**

**2019-2020**

**PROPOSED BUDGET**

**May 15 2019**

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ANNUAL BUDGET

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

**APPROPRIATION RESOLUTION**

Be it resolved by the Board of Education of PARKER PERFORMING ARTS SCHOOL located in Douglas County School District in Douglas County that the amounts shown in the following schedule be appropriated to each fund as specified in the PROPOSED BUDGET for the ensuing fiscal year beginning July 1, 2019 and ending June 30, 2020

PROPOSED BUDGET

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 7,660,754	7,660,754
1a. Charter Schools	1a. -	-
1b. Insurance Reserve Fund	1b. -	-
1c. Pre-School Fund	1c. -	-
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2 -	-
3. Governmental Designated-Purpose Grants Fund	3 -	-
4. Pupil Activity Special Revenue Fund	4 -	-
5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
6. Transportation Fund	6 -	-
7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fund	8 -	-
Capital Projects Funds:		
9. Building Fund	9 -	-
10. Special Building and Technology Fund	10 -	-
11. Capital Reserve Capital Projects Fund	11 -	-
Enterprise Funds:		
12. Food Service Fund	12 -	-
13. Other Enterprise Funds	13 -	-
Internal Service Funds:		
14. Risk-Related Activity Fund	14 -	-
15. Other Internal Service Funds	15 -	-
Trust/Agency Funds:		
16. Fiduciary Fund	16 -	-
17. Private Purpose Trust Funds	17 -	-
18. Agency Fund	18 -	-
19. Pupil Activity Agency Fund	19 -	-
20. Foundations	20 -	-
21. Component Units	21 -	-
<b>TOTAL APPROPRIATION</b>	<b>22 7,660,754</b>	<b>7,660,754</b>

5/18/2018  
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 Date of Adoption                      Signature of Board President

**PARKER PERFORMING ARTS SCHOOL  
2019-2020 PROPOSED BUDGET with Prior Year Information**

	FY18			FY19			General	Grants	Total	Variance between FY19
	FY17 ACTUALS	ADOPTED Budget	ADOPTED BUDGET	FY18 Actuals	ADOPTED BUDGET	FY19 REVISED BUDGET	FY20 Working BUDGET	FY20 Working BUDGET	FY20 Working BUDGET	Revised Adopted Budget and Proposed Budget
<b>Beginning Fund Balance</b>	\$ 167,487	\$ 113,476	\$ 124,071	\$ (60,684)	\$ 398,976	\$ 476,603	\$ 513,653	\$ -	\$ 513,653	\$ 114,676
<b>Revenue</b>										
Local Revenue	791,777	768,255	929,098	994,810	518,760	1,509,809	567,894	862,825	1,430,719	(79,090)
State Revenue	210,769	177,675	290,040	269,173	-	328,053	-	268,992	268,992	(59,061)
PRO Federal Revenue	196,497	196,500	196,500	196,500	-	-	-	-	-	-
Per Pupil Funding	5,440,834	5,688,890	5,472,538	5,540,500	6,013,997	5,752,295	6,108,916	-	6,108,916	356,621
<b>Total Revenue</b>	<b>6,639,877</b>	<b>6,831,320</b>	<b>6,888,176</b>	<b>7,000,983</b>	<b>6,532,757</b>	<b>7,590,157</b>	<b>6,676,810</b>	<b>1,131,817</b>	<b>7,808,627</b>	<b>218,470</b>
<b>Transfers and Other Sources</b>	<b>250,000</b>	<b>-</b>	<b>527,465</b>	<b>190,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>										
Salaries	2,846,413	3,277,646	3,375,726	3,415,714	2,523,685	3,161,512	2,429,409	927,653	3,357,062	195,550
Employee Benefits	760,428	1,136,809	882,593	897,926	857,449	864,595	953,385	-	953,385	88,790
Purchased Professional and Technical Services	103,281	107,669	160,961	193,568	153,394	136,496	128,806	-	128,806	(7,690)
Purchased Property Services	1,250,346	1,515,182	1,778,979	1,553,091	1,591,739	1,916,061	1,982,363	-	1,982,363	66,302
Repairs and Maintenance Services	9,097	10,000	10,000	27,502	11,000	25,000	30,000	-	30,000	5,000
Student Transportation	-	-	-	-	-	-	-	-	-	-
Contracted Field Trips	14,749	-	20,000	41,523	20,600	40,000	41,200	-	41,200	1,200
Insurance Premiums	93,008	67,503	67,708	76,484	67,567	55,663	56,836	-	56,836	1,173
Other Purchased Services	65,423	59,967	70,000	84,732	33,305	33,305	39,591	-	39,591	6,286
Tuition - Other	-	-	-	-	-	-	-	-	-	-
Travel, Registration, and Entrance	7,372	2,500	1,000	429	1,030	4,000	16,000	-	4,000	-
District Purchased Services	601,000	255,341	287,888	274,517	344,753	373,709	411,400	-	411,400	37,691
District Admin Overhead	-	-	-	-	-	-	-	-	-	-
SFA Purchased Services	22,350	-	-	28,936	-	-	-	-	-	-
Supplies	266,974	156,880	59,000	140,327	197,359	184,966	236,599	-	236,599	51,633
Food	11,059	2,500	8,000	9,028	8,000	8,000	8,000	-	8,000	-
Books and Periodicals	309,107	-	85,480	116,678	-	110,000	120,000	-	120,000	10,000
Land and Improvements	258,299	-	5,000	-	26,150	61,000	-	-	-	(61,000)
Buildings	-	-	-	-	-	-	-	-	-	-
New Construction	-	-	-	-	-	-	-	-	-	-
Equipment	251,342	232,548	-	662	-	17,000	16,500	-	16,500	(500)
Property	-	8,000	8,000	11,808	7,000	1,000	15,000	-	15,000	14,000
Non-Capital Equipment	104,387	5,000	12,400	8,870	14,300	5,000	5,500	-	5,500	500
Other Objects	8,198	3,668	18,000	17,911	19,800	19,800	21,780	-	21,780	1,980
Interest	11,821	-	10,000	16,151	8,000	8,000	2,000	-	2,000	(6,000)
Contingency	-	-	30,000	-	50,000	88,000	155,732	-	155,732	67,732
Indirect Costs	-	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-	-
Redemption of Principal	192,525	-	250,000	-	520,000	440,000	75,000	-	75,000	(365,000)
<b>Total Expenditures</b>	<b>7,187,177</b>	<b>6,841,213</b>	<b>7,140,735</b>	<b>6,915,857</b>	<b>6,455,131</b>	<b>7,553,107</b>	<b>6,745,101</b>	<b>927,653</b>	<b>7,660,754</b>	<b>107,647</b>
<b>Net Income</b>	<b>(297,300)</b>	<b>(9,893)</b>	<b>274,906</b>	<b>275,126</b>	<b>77,626</b>	<b>37,050</b>	<b>(68,291)</b>	<b>204,164</b>	<b>147,873</b>	<b>110,823</b>
TABOR Reserve	194,000	199,045	200,750	199,000	200,750	227,705	-	-	234,259	6,554
Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	(323,813)	(95,462)	198,226	15,442	275,852	285,948	445,362	204,164	427,267	141,319
<b>Ending Fund Balance</b>	<b>\$ (129,813)</b>	<b>\$ 103,583</b>	<b>\$ 398,976</b>	<b>\$ 214,442</b>	<b>\$ 476,603</b>	<b>\$ 513,653</b>	<b>\$ 445,362</b>	<b>\$ 204,164</b>	<b>\$ 661,526</b>	<b>147,873</b>

## 2019-2020 SUMMARY BUDGET

PARKER PERFORMING ARTS SCHOOL		
PROPOSED BUDGET		
Adopted May 15 2019		
Budgeted Pupil Count: 748		
	Object Source	10 General Fund
<b>Beginning Fund Balance (Includes All Reserves)</b>		513,653
<b>Revenues</b>		
Local Sources	1000 - 1999	1,430,719
PROPOSED BUDGET	2000 - 2999	-
State Sources	3000 - 3999	268,992
Federal Sources	4000 - 4999	-
<b>Total Revenues</b>		1,699,711
<b>Total Beginning Fund Balance and Reserves</b>		2,213,364
Total Allocations To/From Other Funds	5600,5700, 5800	6,108,916
Transfers To/From Other Funds	5200 - 5300	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		8,322,280
<b>Expenditures</b>		
<b>Instruction - Program 0010 to 2099</b>		
Salaries	0100	2,423,106
Employee Benefits	0200	686,921
Purchased Services	0300,0400, 0500	537,760
Supplies and Materials	0600	213,000
Property	0700	15,500
Other	0800, 0900	155,732
<b>Total Instruction</b>		4,032,019
<b>Supporting Services</b>		
<b>Students - Program 2100</b>		
Salaries	0100	158,492
Employee Benefits	0200	46,515
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Students</b>		205,007
<b>Instructional Staff - Program 2200</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	4,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Instructional Staff</b>		4,000
<b>General Administration - Program 2300, including Program 2303 and 2304</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	16,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total School Administration</b>		16,000
<b>School Administration - Program 2400</b>		
Salaries	0100	401,456
Employee Benefits	0200	111,488
Purchased Services	0300,0400, 0500	6,781
Supplies and Materials	0600	25,000
Property	0700	6,500
Other	0800, 0900	21,780
<b>Total School Administration</b>		573,005
<b>Business Services - Program 2500, including Program 2501</b>		
Salaries	0100	54,106

2019-2020 SUMMARY BUDGET

PARKER PERFORMING ARTS SCHOOL		
PROPOSED BUDGET		
Adopted May 15 2019	Object	10
Employee Benefits	0200	14,793
Purchased Services	0300,0400, 0500	84,636
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Business Services</b>		<b>153,535</b>
<b>Operations and Maintenance - Program 2600</b>		
Salaries	0100	142,309
Employee Benefits	0200	45,950
Purchased Services	0300,0400, 0500	1,832,363
Supplies and Materials	0600	76,599
Property	0700	15,000
Other	0800, 0900	-
<b>Total Operations and Maintenance</b>		<b>2,112,221</b>
<b>Student Transportation - Program 2700</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	41,200
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Student Transportation</b>		<b>41,200</b>
<b>Central Support - Program 2800, including Program 2801</b>		
Salaries	0100	82,997
Employee Benefits	0200	24,077
Purchased Services	0300,0400, 0500	171,456
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Central Support</b>		<b>278,530</b>
<b>Other Support - Program 2900</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Other Support</b>		<b>-</b>
<b>Food Service Operations - Program 3100</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Other Support</b>		<b>-</b>
<b>Enterprise Operations - Program 3200</b>		
Salaries	0100	94,596
Employee Benefits	0200	23,640
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	25,000
Property	0700	-
Other	0800, 0900	-
<b>Total Enterprise Operations</b>		<b>143,236</b>
<b>Community Services - Program 3300</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Community Services</b>		<b>-</b>

2019-2020 SUMMARY BUDGET

PARKER PERFORMING ARTS SCHOOL		
PROPOSED BUDGET		
Adopted May 15 2019		
	Object	10
<b>Education for Adults - Program 3400</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Education for Adults Services</b>		-
<b>Total Supporting Services</b>		3,526,735
<b>Property - Program 4000</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	75,000
<b>Total Property</b>		75,000
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Other Uses</b>		-
<b>Total Expenditures</b>		7,633,754
<b>APPROPRIATED RESERVES</b>		
Other Reserved Fund Balance (9900)	0840	-
Other Restricted Reserves (932X)	0840	-
Reserved Fund Balance (9100)	0840	-
District Emergency Reserve (9315)	0840	-
Reserve for TABOR 3% (9321)	0840	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-
<b>Total Reserves</b>		-
<b>Total Expenditures and Reserves</b>		7,633,754
<b>BUDGETED ENDING FUND BALANCE</b>		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	234,259
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Full day kindergarten reserve (9325)	6725	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	-
Committed fund balance (9900)	6750	-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	427,267
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
<b>Total Ending Fund Balance</b>		661,526
<b>Total Available Beginning Fund Balance &amp; Revenues</b>		
<b>Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		27,000
Use of a portion of beginning fund balance resolution required?		No