

PARKER PERFORMING ARTS SCHOOL

Douglas County School District

Douglas County

2019-2020

PROPOSED REVISED BUDGET

November 21 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 REVISED 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 7,837,617	7,837,617
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 -	-
TOTAL APPROPRIATION	22 7,837,617	7,837,617

12/10/2019 _____
 Date of Adoption Signature of Board President

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

						Total			Variance between F20 Adopted Budget and Proposed Budget
	FY18 Actuals	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET	FY19 ACTUALS	FY20 ADOPTED BUDGET	General FY20 Working BUDGET	Grants FY20 Working BUDGET	FY20 Working BUDGET	
Beginning Fund Balance	\$ (60,684)	\$ 398,976	\$ 476,603	\$ 214,530	\$ 317,688	\$ 317,688	\$ -	\$ 317,688	\$ (0)
Revenue									
Local Revenue	994,810	518,760	1,509,809	1,598,644	1,430,719	591,799	880,530	1,472,329	41,610
State Revenue	269,173	-	328,053	351,350	268,992	-	362,112	362,112	93,120
PRO Federal Revenue	196,500	-	-	-	-	-	-	-	-
Per Pupil Funding	5,540,500	6,013,997	5,752,295	5,745,975	6,108,916	6,021,223	-	6,021,223	(87,693)
Total Revenue	7,000,983	6,532,757	7,590,157	7,695,969	7,808,627	6,613,022	1,242,642	7,855,664	47,037
Transfers and Other Sources	190,000	-	-	75,000	-	-	-	-	-
Expenditures									
Salaries	3,415,714	2,523,685	3,161,512	3,184,652	3,357,062	2,356,254	956,858	3,313,112	(43,950)
Employee Benefits	897,926	857,449	864,595	923,703	953,385	1,094,920	-	1,094,920	141,535
Purchased Professional and Technical Services	193,568	153,394	136,496	167,394	128,806	158,806	-	158,806	30,000
Purchased Property Services	1,553,091	1,591,739	1,916,061	1,941,126	1,982,363	1,994,363	-	1,994,363	12,000
Repairs and Maintenance Services	27,502	11,000	25,000	19,811	30,000	30,000	-	30,000	-
Student Transportation	-	-	-	-	-	-	-	-	-
Contracted Field Trips	41,523	20,600	40,000	54,144	41,200	50,000	-	50,000	8,800
Insurance Premiums	76,484	67,567	55,663	67,350	56,836	57,893	-	57,893	1,057
Other Purchased Services	84,732	33,305	33,305	63,104	39,591	57,781	-	57,781	18,190
Tuition - Other	-	-	-	-	-	-	-	-	-
Travel, Registration, and Entrance	429	1,030	4,000	2,030	4,000	14,000	-	14,000	10,000
District Purchased Services	274,517	344,753	373,709	358,513	411,400	490,862	-	490,862	79,462
District Admin Overhead	-	-	-	-	-	-	-	-	-
SFA Purchased Services	28,936	-	-	-	-	-	-	-	-
Supplies	140,327	197,359	184,966	200,530	236,599	227,599	-	227,599	(9,000)
Food	9,028	8,000	8,000	7,375	8,000	8,000	-	8,000	-
Books and Periodicals	116,678	-	110,000	113,678	120,000	145,000	-	145,000	25,000
Land and Improvements	-	26,150	61,000	-	-	-	-	-	-
Lease Holding Improvements	-	-	-	81,277	-	-	-	-	-
New Construction	-	-	-	-	-	-	-	-	-
Equipment	662	-	17,000	7,791	16,500	21,500	-	21,500	5,000
Property	11,808	7,000	1,000	3,496	15,000	11,500	-	11,500	(3,500)
Non-Capital Equipment	8,870	14,300	5,000	768	5,500	13,500	-	13,500	8,000
Other Objects	17,911	19,800	19,800	5,566	21,780	21,780	-	21,780	-
Interest	16,151	8,000	8,000	25,504	2,000	2,000	-	2,000	-
Contingency	-	50,000	88,000	-	155,732	50,000	-	50,000	(105,732)
Indirect Costs	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Redemption of Principal	-	520,000	440,000	440,000	75,000	75,000	-	75,000	-
Total Expenditures	6,915,857	6,455,131	7,553,107	7,667,811	7,660,754	6,880,759	956,858	7,837,617	176,863
Net Income	275,126	77,626	37,050	103,158	147,873	(267,737)	285,784	18,047	(129,826)
TABOR Reserve	199,000	200,750	227,705	227,000	234,259	-	-	235,670	1,411
Appropriated Fund Balance	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	15,442	275,852	285,948	90,688	231,302	49,951	285,784	100,065	(131,237)
Ending Fund Balance	\$ 214,442	\$ 476,603	\$ 513,653	\$ 317,688	\$ 465,561	\$ 49,951	\$ 285,784	\$ 335,735	(129,826)

2019-2020 SUMMARY BUDGET

PARKER PERFORMING ARTS SCHOOL		
PROPOSED REVISED BUDGET		
Adopted November 21 2019		
Budgeted Pupil Count: 735		
	Object Source	10 General Fund
Beginning Fund Balance (Includes All Reserves)		317,688
Revenues		
Local Sources	1000 - 1999	1,472,329
PROPOSED BUDGET	2000 - 2999	-
State Sources	3000 - 3999	362,112
Federal Sources	4000 - 4999	-
Total Revenues		1,834,441
Total Beginning Fund Balance and Reserves		2,152,129
Total Allocations To/From Other Funds		6,021,223
Transfers To/From Other Funds	5600,5700, 5800	-
Other Sources	5200 - 5300 5100,5400, 5500,5900, 5990, 5991	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		8,173,352
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	2,322,250
Employee Benefits	0200	775,233
Purchased Services	0300,0400, 0500	645,747
Supplies and Materials	0600	229,000
Property	0700	20,000
Other	0800, 0900	50,000
Total Instruction		4,042,231
Supporting Services		
Students - Program 2100		
Salaries	0100	230,998
Employee Benefits	0200	79,318
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		310,316
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	14,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		14,000
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		-
School Administration - Program 2400		
Salaries	0100	373,157
Employee Benefits	0200	114,540
Purchased Services	0300,0400, 0500	27,781
Supplies and Materials	0600	25,000
Property	0700	6,500
Other	0800, 0900	21,780
Total School Administration		568,758
Business Services - Program 2500, including Program 2501		
Salaries	0100	54,106

2019-2020 SUMMARY BUDGET

PARKER PERFORMING ARTS SCHOOL		
PROPOSED REVISED BUDGET		
Adopted November 21 2019	Object	10
Employee Benefits	0200	17,128
Purchased Services	0300,0400, 0500	94,636
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		165,870
Operations and Maintenance - Program 2600		
Salaries	0100	155,615
Employee Benefits	0200	53,759
Purchased Services	0300,0400, 0500	1,844,363
Supplies and Materials	0600	76,599
Property	0700	20,000
Other	0800, 0900	-
Total Operations and Maintenance		2,150,336
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	50,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		50,000
Central Support - Program 2800, including Program 2801		
Salaries	0100	87,473
Employee Benefits	0200	29,224
Purchased Services	0300,0400, 0500	177,178
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		293,875
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Food Service Operations - Program 3100		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Enterprise Operations - Program 3200		
Salaries	0100	89,513
Employee Benefits	0200	25,718
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	25,000
Property	0700	-
Other	0800, 0900	-
Total Enterprise Operations		140,231
Community Services - Program 3300		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Community Services		-

2019-2020 SUMMARY BUDGET

PARKER PERFORMING ARTS SCHOOL		
PROPOSED REVISED BUDGET		
Adopted November 21 2019		
	Object	10
Education for Adults - Program 3400		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		-
Total Supporting Services		3,693,386
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Property		-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Uses		-
Total Expenditures		7,735,617
APPROPRIATED RESERVES		
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	-
Total Reserves		-
Total Expenditures and Reserves		7,735,617
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	235,670
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	100,065
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		335,735
Total Available Beginning Fund Balance & Revenues		
Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		102,000
Use of a portion of beginning fund balance resolution required?		No