# **PARKER PERFORMING ARTS SCHOOL**

Douglas County School District

Douglas County

2021-2022

PROPOSED BUDGET

May 28, 2021

APPROPRIATION RESOLUTION
BOARD SUMMARY
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, 2021 and ending June 30, 2022.

FUND		APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund		1 7,510,723	7,510,723
	1a. Charter Schools	1a	-
	1b. Insurance Reserve Fund	1b	-
	1c. Pre-School Fund	1c	-
Special Revenue Funds			
	2. Capital Reserve Special Revenue Fund	2 -	-
	<ol> <li>Governmental Designated-Purpose Grants Fund</li> <li>Pupil Activity Special Revenue Fund</li> </ol>	3 -	-
	5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
	6. Transportation Fund	6 -	
	7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fu	ind .	8 -	-
Capital Projects Funds:			
	9. Building Fund	9 -	-
	10. Special Building and Technology Fund	10 -	-
Enterprise Funder	11. Capital Reserve Capital Projects Fund	-	-
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 19. Pupil Activity Agency Fund	18 - 19 -	-
	20. Foundations	20 -	
	21. Component Units	21 -	_
	p		L
TOTAL APPROPRIATION	I	22 7,510,723	7,510,723

Date of Adoption Signature of Board President

### PARKER PERFORMING ARTS SCHOOL 2021-2022 PROPOSED BUDGET BOARD SUMMARY

ANNU	AL BUDGET				
					Dudgeted Payanua
		FY21 EST'D YE	PROPOSED		Budgeted Revenue Budgeted Expenditures
	FY20 AUDIT		BUDGET	Change (%)	7% 4% 0% Salaries
Revenue					a Jaidi les
Local Revenue	409,468	271,237	497,187	83%	20 ocal Revenue 55% 374 Employee Benefits
State Revenue	315,775	334,459	333,297	0%	9%
Federal Revenue	2,928	321,708	158,990	-51%	■State Revenue ■ Purchased Professional
Per Pupil Funding & MLO	6,885,885	6,015,811	6,545,562	9%	46% and Technical Services
Total Revenue	7,614,055	6,943,215	7,535,036	9%	■ Federal Revenue 18% ■ Purchased Property
	7,014,033	0,343,213	7,555,656	3 /6	Services
Expenditures					■ Per Pupil Funding & ■ Other Purchased
Salaries	3,351,809	3,270,553	3,476,569	6%	87% MLO 16% Services
Employee Benefits	1,089,856	1,137,629	1,227,405	8%	■ Supplies
Purchased Professional and Technical Services	201,873	282,134	166,853	-41%	
Purchased Property Services	2,009,999	1,073,848	1,345,137	25%	
Other Purchased Services	663,894	683,538	663,212	-3%	
Supplies	326,928	412,762	386,197	-6%	
Property	48,798	67,000	45,000	-33%	Budgeted Instruction v Support Total Enrollment
Other Objects	6,843	181,205	200,350	11%	Spending 760.0
Other Uses of Funds	75,000	-	-	n/a	
Total Expenditures	7,775,000	7,108,669	7,510,723	6%	740.0 735.0
Transfers				n/a	720.0
Loan Proceeds	346,417	484.983	-	II/d	Support 700.0
					Support
Change in Fund Balance	\$ 185,472	\$ 319,529	\$ 24,313	-92%	Spending 49% 670.0
Beginning Fund Balance	\$ 317,688	\$ 503,160	\$ 822,689	64%	51%
Nonspendable Fund Balance	3,717	-	-	n/a	640.0
TABOR Reserve	204,000	194,698	218,088	12%	620.0
Committed Fund Balance	-	_	-	n/a	FY20 AUDIT FY21 EST'D YE FY22 PROPOSED  Instructional Spending Support Services Spending ACTUALS BUDGET
Assigned Fund Balance	-		-	n/a	■ Instructional Spending ■ Support Services Spending ACTUALS BUDGET
Unassigned Fund Balance	295,443	627,991	628,914	0%	
Ending Fund Balance	\$ 503,160	\$ 822,689	\$ 847,002	3%	
3	L				Student to Staff Ratio
MAJOR A	SSUMPTIONS				State to Stan Natio
Total Enrollment	735.0	662.0	670.0		FY22 PROPOSED BUDGET 8.46
Funded Pupil Count	735.0	662.0	670.0		FY21 EST'D YE ACTUALS
Per Pupil Revenue (PPR)	8,102	7,903	8,471		
Change in PPR	n/a	-2.45%	7.18%		FY20 AUDIT 9.44
Staff (FTE)	77.90	76.37			7.80 8.00 8.20 8.40 8.60 8.80 9.00 9.20 9.40 9.60
	ING METRICS				
Debt Burden Ratio (DBR)	4.50	10.25	7.96		
Operating Reserve Ratio (ORR)	0.06	0.12	0.11		
Operating Margin Ratio (OMR)	0.02	0.05	0.00		Days of Unassigned Reserves on Hand
Change in Fund Balance Ratio (CFBR)	n/a	0.64	0.03		, ,
Days of Unassigned Reserves Hand	13.87	32.24	30.56		35.00
Debt Service Coverage Ratio	n/a	1.68			30.00
Facility Payment as % of Revenue	22%	10%			25.00 20.00
Total Facility Costs as % of Revenue	25%	15%			
Instructional Spending	48%	48%			15.00 10.00
Support Services Spending	52%	52%			5.00
Salaries & Benefits as % of Total Budget	57%	62%			
-					FY20 AUDIT FY21 EST'D YE ACTUALS FY22 PROPOSED BUDGET
Student:Staff Ratio	9.44	8.67	8.46		<u> </u>

#### FY22 PROPOSED BUDGET

		BUDGET
PARKER PERFORMING ARTS SCHOOL		General Fund
PROPOSED BUDGET		
Adopted May 28, 2021	Object	
Budgeted Pupil Count	Source	670
Beginning Fund Balance		822,689
(Includes All Reserves)		822,689
Revenues		
Local Sources	1000 - 1999	407 107
Intermediate Sources	2000 - 2999	497,187
to put a new roof on the building, which was scheduled		-
for FY20 and had to be moved to FY21	3000 - 3999	333,297
Federal Sources	4000 - 4999	158,990
Total Revenues		989,474
Total Reginning Fund Polones and Recovers		
Total Beginning Fund Balance and Reserves		1,812,163
Total Allocations To/From Other Funds	5600,5700,	
Total / modulotto Total ottor / ando	5800	6,545,562
Transfers To/From Other Funds	5200 - 5300	-
Other Sources	5100,5400, 5500,5900,	
	5990, 5991	-
Available Beginning Fund Balance & Revenues		
Plus Or Minus (If Revenue) Allocations And Transfers)		8,357,725
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	2,055,028
Employee Benefits	0200	725,529
Purchased Services	0300,0400, 0500	607,510
Supplies and Materials	0600	257,000
Property	0700	
Other	0800, 0900	30,000
Total Instruction	0000, 0900	0.075.000
Supporting Services		3,675,066
Students - Program 2100		
Salaries	0100	693,502
Employee Benefits	0200	244,841
Purchased Services	0300,0400,	244,041
	0500	40,942
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		979,285
Instructional Staff - Program 2200		
Salaries		
Employee Benefits	0100	-
Purchased Services	0200 0300,0400,	-
T divitased octations	0500	22,500
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		22,500
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,	****
Supplies and Materials	0500	269,821
Property	0600 0700	-
Other		-
Total School Administration	0800, 0900	000 001
		269,821
School Administration - Program 2400		
Salaries	0100	489,476
Employee Benefits	0200	489,476 172,810
Purchased Services	0300,0400,	172,010
	0500	53,688
Supplies and Materials	0600	15,000
Property	0700	-
Other	0800, 0900	200,350
Total School Administration		931,324
Business Services - Program 2500, including Program 2501		
rogram 2001		
Salaries	0100	55,188

# FY22 PROPOSED

PARKER PERFORMING ARTS SCHOOL PROPOSED BUDGET Adopted May 28, 2021 Employee Benefits Purchased Services Supplies and Materials Property Other Total Business Services Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Operations and Maintenance Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other	Object 0200 0300,0400, 0500 0600 0700 0800,0900 0700 0800,0900 0700 0800,0900 0700 0800,0900 0700 0800,0900 0700 0800,0900 0700	90,277 119,626 42,234 1,165,137 96,197
Adopted May 28, 2021 Employee Benefits Purchased Services Supplies and Materials Property Other  Total Business Services Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other  Total Operations and Maintenance  Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Maintenance	0200 0300,0400, 0500 0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	15,605 - - - 90,277 119,626 42,234 1,165,137 96,197
Employee Benefits Purchased Services Supplies and Materials Property Other Total Business Services Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Operations and Maintenance Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	15,605 - - - 90,277 119,626 42,234 1,165,137 96,197
Purchased Services  Supplies and Materials Property Other  Total Business Services Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other  Total Operations and Maintenance  Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0300,0400, 0500 0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	15,605 - - - 90,277 119,626 42,234 1,165,137 96,197
Property Other Total Business Services Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Operations and Maintenance Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	90,277 119,626 42,234 1,165,137 96,197
Property Other Total Business Services Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Operations and Maintenance Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	119,626 42,234 1,165,137 96,197
Other  Total Business Services  Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other  Total Operations and Maintenance  Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	119,626 42,234 1,165,137 96,197
Operations and Maintenance - Program 2600 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Operations and Maintenance  Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0100 0200 0300,0400, 0500 0600 0700 0800, 0900	119,626 42,234 1,165,137 96,197
Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Operations and Maintenance  Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700 0800, 0900	42,234 1,165,137 96,197 - -
Employee Benefits Purchased Services Supplies and Materials Property Other Total Operations and Maintenance Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0200 0300,0400, 0500 0600 0700 0800, 0900	42,234 1,165,137 96,197 - -
Purchased Services Supplies and Materials Property Other Total Operations and Maintenance  Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0300,0400, 0500 0600 0700 0800, 0900	1,165,137 96,197 - -
Supplies and Materials Property Other Total Operations and Maintenance Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0600 0700 0800, 0900	96,197 - -
Property Other Total Operations and Maintenance  Student Transportation - Program 2700 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0700 0800, 0900	-
Other  Total Operations and Maintenance  Student Transportation - Program 2700  Salaries  Employee Benefits  Purchased Services  Supplies and Materials  Property	0800, 0900	1,423,195
Total Operations and Maintenance  Student Transportation - Program 2700  Salaries  Employee Benefits  Purchased Services  Supplies and Materials  Property		1,423,195
Salaries Employee Benefits Purchased Services Supplies and Materials Property	0100	
Salaries Employee Benefits Purchased Services Supplies and Materials Property	0100	
Employee Benefits Purchased Services Supplies and Materials Property	0100	
Purchased Services Supplies and Materials Property		-
Supplies and Materials Property	0200 0300,0400,	-
Property	0500	-
	0600 0700	-
	0700	
Total Student Transportation	0000, 0000	-
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200 0300,0400,	-
Purchased Services	0500,0400,	-
Supplies and Materials	0600	-
Property	0700	-
Other  Total Central Support	0800, 0900	
		-
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits Purchased Services	0200 0300,0400,	-
Purchased Services	0500,0400,	-
Supplies and Materials	0600	-
Property Other	0700 0800, 0900	-
Total Other Support	0800, 0900	-
Food Service Operations - Program 3100		
Salaries	0100	-
Employee Benefits Purchased Services	0200 0300,0400,	-
	0500	-
Supplies and Materials Property	0600	8,000
Other	0700 0800, 0900	
Total Other Support	3030, 0000	8,000
Enterprise Operations - Program 3200		
Salaries	0100	63,750
Employee Benefits Purchased Services	0200 0300,0400,	22,507
	0500,0400,	-
Supplies and Materials	0600	10,000
Property Other	0700 0800, 0900	-
Total Enterprise Operations	0000, 0900	96,257
Community Services - Program 3300		
Salaries Employee Benefits	0100	-
Employee Benefits Purchased Services	0200 0300,0400,	-
	0500	-
Supplies and Materials Property	0600	-
Property Other	0700 0800, 0900	-
	0000, 0000	
Total Community Services		

### FY22 PROPOSED BUDGET

PARKER PERFORMING ARTS SCHOOL		General Fund
PROPOSED BUDGET		
Adopted May 28, 2021		
Salaries	Object 0100	
		-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	
Cumpling and Materials		-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		
Total Supporting Services		2 200 CE
rom copposition		3,820,65
Branatty Bragram 4000		
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,	
	0500	-
Supplies and Materials	0600	-
Property	0700	15,00
Other	0800, 0900	
Total Property	0000, 0300	15.00
Total Froperty		15,00
Other Hees Broares 5000s includes Toront		
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		7 510 73
Total Expenditures		7,510,72
•		7,510,72
APPROPRIATED RESERVES		7,510,72
APPROPRIATED RESERVES	0840	7,510,72
APPROPRIATED RESERVES Other Reserved Fund Balance (9900)		7,510,72
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X)	0840	7,510,72
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100)	0840 0840	7,510,72 - - -
Total Expenditures  APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  District Emergency Reserve (9315)	0840	7,510,72 - - -
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100)	0840 0840	7,510,72
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  District Emergency Reserve (9315)  Reserve for TABOR 3% (9321)	0840 0840 0840	7,510,72
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)	0840 0840 0840 0840	7,510,72
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)	0840 0840 0840 0840	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves	0840 0840 0840 0840	- - - - - -
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves	0840 0840 0840 0840	- - - - - -
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves	0840 0840 0840 0840	- - - - - -
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves	0840 0840 0840 0840	- - - - - -
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Other Restricted Fund Balance (9100)  Other Restricted Fund Balance (9100)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (910)  Other Reserved Fund Fund Fund Balance (9322)  Total Reserved Fund Reserves  BUDGETED ENDING FUND BALANCE	0840 0840 0840 0840 0840	- - - - - -
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves	0840 0840 0840 0840	- - - - - -
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Other Restricted Fund Balance (9100)  Other Restricted Fund Balance (9100)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (910)  Other Reserved Fund Fund Fund Balance (9322)  Total Reserved Fund Reserves  BUDGETED ENDING FUND BALANCE	0840 0840 0840 0840 0840	- - - - - -
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Other Restricted Fund Balance (9100)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (9100)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)	0840 0840 0840 0840 0840 6710	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)	0840 0840 0840 0840 0840 6710 6720 6721	7,510,7:
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322)	0840 0840 0840 0840 0840 6710	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  District Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real	0840 0840 0840 0840 0840 6710 6720 6721 6722	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Reserved Fund Balance (9900)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (910)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)	0840 0840 0840 0840 0840 6710 6720 6721 6722 6723	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Fotal Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)	0840 0840 0840 0840 0840 6710 6720 6721 6722 6723 6724	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Fotal Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)	6710 6722 6724 6724 6724 6725	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Obstrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Fotal Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)	0840 0840 0840 0840 0840 6710 6720 6721 6722 6723 6724	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Oistrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Fotal Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)	6710 6722 6724 6724 6724 6725	7,510,7
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Restricted Reserves (932X)  Reserved Fund Balance (9100)  Obstrict Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Fotal Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)	6710 6720 6722 6724 6725 6726 6726	7,510,7:
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  District Emergency Reserve (9321)  Reserved Fund Balance (9100)  District Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Fotal Reserves  Fotal Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)	6710 6720 6722 6724 6725 6726 6726	7,510,7:
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real state) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900)	6710 6720 6722 6724 6725 6726 6727	7,510,7;
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real state) (3232) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200)	6710 6710 6722 6724 6725 6726 6727 6750	7,510,73
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real state) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Unassigned fund balance (9900) Unassigned fund balance (9900)	6710 6710 6722 6724 6725 6726 6727 6727 6728 6729 6729 6729 6729 6729	7,510,73
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  District Emergency Reserve (932X)  Reserved Fund Balance (9100)  District Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9327)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)	6710 6710 6720 6724 6724 6725 6726 6727 6750 6760 6770	7,510,73
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real state) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Restricted net position (9900) Restricted net position (9900)	6710 6710 6722 6724 6725 6726 6727 6750 6750 6760 6770	7,510,73
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real isstate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900) Unrestricted net position (9900) Unrestricted net position (9900) Unrestricted net position (9900)	6710 6710 6722 6724 6725 6726 6727 6726 6727 6750 6760 6770 6790	7,510,72  7,510,72
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real state) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Restricted net position (9900) Restricted net position (9900)	6710 6710 6722 6724 6725 6726 6727 6726 6727 6750 6760 6770 6790	7,510,72  7,510,72
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real state) (3923) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Unestricted net position (9900) Unrestricted net position (9900) Unrestricted net position (9900) Unrestricted Fund Balance	6710 6710 6720 6722 6724 6725 6726 6727 6750 6760 6770 6790 6791 6792	7,510,72
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real istate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (19900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900)	6710 6710 6720 6722 6724 6725 6726 6727 6750 6760 6770 6790 6791 6792	7,510,72  7,510,72
APPROPRIATED RESERVES Other Reserved Fund Balance (9900) Other Restricted Reserves (932X) Reserved Fund Balance (9100) District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) Restricted fund balance (9901) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real state) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900) Total Ending Fund Balance  Total Available Beginning Fund Balance & Revenues	6710 6710 6720 6722 6724 6725 6726 6727 6750 6760 6770 6790 6791 6792	7,510,72  7,510,72
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Reserved Fund Balance (9100)  Other Reserved Fund Balance (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Fotal Reserves  Fotal Expenditures and Reserves  SUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (1912)  TABOR multi year obligations (9322)  Full day kindergarten reserve (9327)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (9900)  Nat investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)  Unrestricted net position (9900)  Total Expenditures & Reserves Less Ending und Balance (Shall Equal Zero (0))	6710 6710 6720 6722 6724 6725 6726 6727 6750 6760 6770 6790 6791 6792	7,510,7;  7,510,7;  218,0(
APPROPRIATED RESERVES  Other Reserved Fund Balance (9900)  Other Reserved Fund Balance (9100)  District Emergency Reserve (9315)  Reserve for TABOR 3% (9321)  Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real state) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (9900)  Assigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Indrestricted net position (9900)  Total Expenditures & Reserves Less Ending  Fotal Available Beginning Fund Balance & Revenueses  Total Expenditures & Reserves Less Ending	6710 6710 6720 6722 6724 6725 6726 6727 6750 6760 6770 6790 6791 6792	7,510,72  7,510,72