

PARKER PERFORMING ARTS SCHOOL

Douglas County School District

Douglas County

2022-2023

SUPPLEMENTAL BUDGET

June 7, 2022

APPROPRIATION RESOLUTION

BOARD SUMMARY

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

ANNUAL BUDGET				
	FY22 AMENDED BUDGET	FY22 SUPPLEMENTAL BUDGET	FY22 EST'D YE ACTUALS	FY23 WORKING BUDGET
Revenue				
Local Revenue	410,432	588,432	588,432	449,200
State Revenue	326,407	388,979	388,979	336,875
Federal Revenue	158,990	158,990	158,990	79,449
Per Pupil Funding & MLO	6,468,138	6,530,593	6,530,593	6,934,310
Total Revenue	7,363,967	7,666,994	7,666,994	7,799,834
Expenditures				
Salaries	3,376,886	3,376,886	3,376,886	3,522,490
Employee Benefits	1,197,371	1,197,371	1,197,371	1,295,899
Purchased Professional and Technical Services	166,853	166,853	166,853	172,063
Purchased Property Services	1,353,657	1,353,657	1,353,657	1,587,033
Other Purchased Services	635,066	635,066	635,066	680,324
Supplies	339,697	339,697	339,697	332,012
Property	76,000	248,000	248,000	48,100
Other Objects	179,000	179,000	179,000	89,300
Other Uses of Funds	-	-	-	-
Total Expenditures	7,324,529	7,496,529	7,496,529	7,727,221
Transfers	-	-	-	-
Loan Proceeds	-	-	-	-
Change in Fund Balance	\$ 39,438	\$ 170,465	\$ 170,465	\$ 72,612
Beginning Fund Balance	\$ 1,069,031	\$ 1,069,031	\$ 1,069,031	\$ 1,239,496
Nonspendable Fund Balance	-	-	-	-
TABOR Reserve	213,158	213,158	213,158	225,619
Committed Fund Balance	-	-	-	-
Assigned Fund Balance	-	-	-	-
Unassigned Fund Balance	895,311	1,026,338	1,026,338	1,086,489
Ending Fund Balance	\$ 1,108,469	\$ 1,239,496	\$ 1,239,496	\$ 1,312,108
MAJOR ASSUMPTIONS				
Total Enrollment	657.0	657.0	657.0	670.0
Funded Pupil Count	657.0	657.0	657.0	670.0
Per Pupil Revenue (PPR)	8,501	8,547	8,547	8,984
Change in PPR	n/a	#DIV/0!	0.54%	5.12%
Staff (FTE)	78.15	78.15	77.15	77.15
OPERATING METRICS				
Debt Burden Ratio (DBR)	7.77	8.09	8.09	6.47
Operating Reserve Ratio (ORR)	0.15	0.17	0.17	0.17
Operating Margin Ratio (OMR)	0.01	0.02	0.02	0.01
Change in Fund Balance Ratio (CFBR)	n/a	#DIV/0!	0.12	0.06
Days of Unassigned Reserves Hand	44.62	49.97	49.97	51.32
Debt Service Coverage Ratio	1.06	0.18	1.20	1.06
Facility Payment as % of Revenue	13%	12%	12%	15%
Total Facility Costs as % of Revenue	17%	17%	17%	20%
Instructional Spending	48%	48%	48%	46%
Support Services Spending	52%	52%	52%	54%
Salaries & Benefits as % of Total Budget	62%	61%	61%	62%
Student:Staff Ratio	8.41	8.41	8.52	8.68

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 SUPPLEMENTAL BUDGET for the ensuing fiscal year beginning July 1, 2021 and ending June 30, 2022.

Be it further resolved, in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2021-22 Beginning Fund Balance from the Building Corporation in the amount of \$ 353,810. Be it further resolved, that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 7,496,529	7,496,529
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 -	-
8. Bond Redemption Fund	8 1,301,438	1,301,438
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 8,797,966	8,797,966

Date of Adoption _____ Signature of Board President _____

		FY22 SUPPLEMENTAL BUDGET	FY22 SUPPLEMENTAL BUDGET
		10 General Fund	2X Building Corporation
PARKER PERFORMING ARTS SCHOOL			
SUPPLEMENTAL BUDGET			
Adopted June 7, 2022			
Budgeted Pupil Count			
	Object Source	657	-
Beginning Fund Balance (Includes All Reserves)		1,069,031	551,173
Revenues			
Local Sources	1000 - 1999	588,432	947,627
Intermediate Sources	2000 - 2999	-	-
to put a new roof on the building, which was scheduled for FY20 and had to be moved to FY21	3000 - 3999	388,979	-
Federal Sources	4000 - 4999	158,990	-
Total Revenues		1,136,401	947,627
Total Beginning Fund Balance and Reserves		2,205,432	1,498,801
Total Allocations To/From Other Funds	5600,5700, 5800	6,530,593	-
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)		8,736,025	1,498,801
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100	2,043,447	-
Employee Benefits	0200	724,562	-
Purchased Services	0300,0400, 0500	547,943	-
Supplies and Materials	0600	230,000	-
Property	0700	186,000	-
Other	0800, 0900	-	-
Total Instruction		3,731,953	-
Supporting Services			
Students - Program 2100			
Salaries	0100	726,228	-
Employee Benefits	0200	257,505	-
Purchased Services	0300,0400, 0500	40,203	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Students		1,023,935	-
Instructional Staff - Program 2200			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 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, 0500	267,203	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total School Administration		267,203	-
School Administration - Program 2400			
Salaries	0100	382,583	-
Employee Benefits	0200	135,656	-
Purchased Services	0300,0400, 0500	78,465	-
Supplies and Materials	0600	10,000	-
Property	0700	-	-
Other	0800, 0900	179,000	-
Total School Administration		785,703	-
Business Services - Program 2500, including Program 2501			
Salaries	0100	55,188	-
Employee Benefits	0200	19,568	-

		FY22 SUPPLEMENTAL BUDGET	FY22 SUPPLEMENTAL BUDGET
		10 General Fund	2X Building Corporation
PARKER PERFORMING ARTS SCHOOL			
SUPPLEMENTAL BUDGET			
Adopted June 7, 2022			
	Object		
Purchased Services	0300,0400,		
	0500	15,605	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Business Services		90,361	-
Operations and Maintenance - Program 2600			
Salaries	0100	94,640	-
Employee Benefits	0200	33,557	-
Purchased Services	0300,0400,		
	0500	1,183,657	-
Supplies and Materials	0600	86,197	-
Property	0700	-	-
Other	0800, 0900	-	11,750
Total Operations and Maintenance		1,398,051	11,750
Student Transportation - Program 2700			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400,		
	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Student Transportation		-	-
Central Support - Program 2800, including Program 2801			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400,		
	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Central Support		-	-
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	6,500	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Other Support		6,500	-
Enterprise Operations - Program 3200			
Salaries	0100	74,800	-
Employee Benefits	0200	26,522	-
Purchased Services	0300,0400,		
	0500	-	-
Supplies and Materials	0600	7,000	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Enterprise Operations		108,322	-
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		-	-
Education for Adults - Program 3400			
Salaries	0100	-	-
Employee Benefits	0200	-	-

		FY22 SUPPLEMENTAL BUDGET	FY22 SUPPLEMENTAL BUDGET
		10 General Fund	2X Building Corporation
PARKER PERFORMING ARTS SCHOOL			
SUPPLEMENTAL BUDGET			
Adopted June 7, 2022			
	Object		
Purchased Services	0300,0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Education for Adults Services		-	-
Total Supporting Services		3,702,576	11,750
Property - Program 4000			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	62,000	-
Other	0800, 0900	-	-
Total Property		62,000	-
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	-	1,289,688
Total Other Uses		-	1,289,688
Total Expenditures		7,496,529	1,301,438
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		7,496,529	1,301,438
BUDGETED ENDING FUND BALANCE			
Non-spendable fund balance (9900)	6710	-	-
Restricted fund balance (9990)	6720	-	197,363
TABOR 3% emergency reserve (9321)	6721	213,158	-
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)	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-
Assigned fund balance (9900)	6760	-	-
Unassigned fund balance (9900)	6770	1,026,338	0
Net investment in capital assets (9900)	6790	-	-
Restricted net position (9900)	6791	-	-
Unrestricted net position (9900)	6792	-	-
Total Ending Fund Balance		1,239,496	197,363
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(0)	-
Use of a portion of beginning fund balance resolution required?		No	Yes