



## Parker Performing Arts School

### Parker Performing Arts BOD Monthly Working Meeting

**\*\*VIRTUAL MEETING\*\***

Published on December 16, 2024 at 2:35 PM MST

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#### Date and Time

Tuesday December 17, 2024 at 5:45 PM MST

#### Location

PPA BOD Working Meeting

Third Tuesday of every month · 5:45 – 7:00pm

Time zone: America/Denver

Google Meet joining info

Video call link: <https://meet.google.com/dwf-octf-ivu>

Or dial: (US) +1 650-524-5149 PIN: 599 360 397#

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#### Agenda

|  | Purpose | Presenter                   | Time           |
|--|---------|-----------------------------|----------------|
| <b>I. Opening Items</b>                                    |         |                             | <b>5:45 PM</b> |
| <b>A.</b> Call the Meeting to Order                        |         | Rochonne Sanchez<br>(A, #8) |                |
| <b>B.</b> Record Attendance & Introduce/Recognize Visitors |         | Stephanie Cooke<br>(E, #6)  | 1 m            |
| <b>C.</b> Reading of Vision and Mission                    |         | Edgar Acosta                | 1 m            |

|   | Purpose  | Presenter       | Time                          |
|---|--|-----------------|-------------------------------|
| <b>PPA Vision</b>   |  |                 |                               |
| As the performing arts school of choice, we foster confidence, celebrate diversity, and emphasize academic excellence.  |  |                 |                               |
| <b>PPA Mission</b>  |  |                 |                               |
| Parker Performing Arts School equips students to become independent creative thinkers, critical problem solvers, and successful collaborators. In our safe learning environment, students engage in rich and innovative instruction in academics and the performing arts in preparation for their roles as citizens of a diverse and increasingly globalized community. |  |                 |                               |
| <b>II.</b>  | <b>Approval of Consent Agenda</b>                        |                 | <b>5:47 PM</b>                |
| <b>A.</b>   | Adoption of Agenda                                       | Vote            | Rochonne Sanchez (A, #8) 1 m  |
| <b>B.</b>   | Approval of 11/19/24 BOD Annual Strategy Meeting Minutes | Approve Minutes | Rochonne Sanchez (A, #8) 5 m  |
| <b>III.</b>   | <b>Public Comments/Scheduled Appearances</b>             |                 | <b>5:53 PM</b>                |
| <b>A.</b>   | Public Comments  | FYI             | Rochonne Sanchez (A, #8) 10 m |
| All public comments must be submitted by 3 PM on the day of the public meeting.   |  |                 |                               |
| <b>IV.</b>  | <b>Actionable Items</b>                                  |                 | <b>6:03 PM</b>                |
| <b>A.</b>   | FY25 Budget Review/Approve                               | Vote            | JT Adamson (A, #3) 30 m       |
| <b>V.</b>   | <b>Other Business</b>                                    |                 | <b>6:33 PM</b>                |
| <b>A.</b>   | Other Business/Actionable Items                          | Discuss         | Rochonne Sanchez (A, #8) 10 m |
| For the Jan 7th meeting please be prepared to discuss:  |  |                 |                               |
| <ul style="list-style-type: none"><li>• Full committee updates</li><li>• 25/26 Board Elections</li></ul>  |  |                 |                               |

|                                | Purpose | Presenter                   | Time |
|--------------------------------|---------|-----------------------------|------|
| • PPA Communication Guidelines |         |                             |      |
| B. Plans for Next Meeting      | Discuss | Rochonne Sanchez<br>(A, #8) | 2 m  |
| Next meeting:                  |         |                             |      |
| Tues Jan 7th @ 6:45            |         |                             |      |
| PPA                            |         |                             |      |

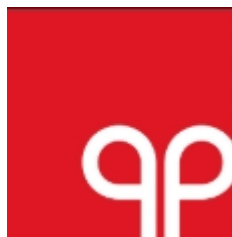
|                    |      |  |         |
|--------------------|------|--|---------|
| VI. Closing Items  |      |  | 6:45 PM |
| A. Adjourn Meeting | Vote |  |         |

# Coversheet

## Approval of 11/19/24 BOD Annual Strategy Meeting Minutes

**Section:** II. Approval of Consent Agenda  
**Item:** B. Approval of 11/19/24 BOD Annual Strategy Meeting Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:**  
Minutes for Parker Performing Arts BOD Monthly Working Meeting on November 19, 2024

APPROVED



## Parker Performing Arts School

### Minutes

#### Parker Performing Arts BOD Monthly Working Meeting

**\*\*VIRTUAL MEETING\*\***

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##### **Date and Time**

Tuesday November 19, 2024 at 5:45 PM

##### **Location**

PPA BOD Working Meeting

Third Tuesday of every month · 5:45 – 7:00pm

Time zone: America/Denver

Google Meet joining info

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##### **Directors Present**

A. Lonsdale (remote), C. Thomas (A, #5) (remote), C. Walker (E, #1) (remote), J. Adamson (A, #3) (remote), R. Sanchez (A, #8) (remote), S. Cooke (E, #6) (remote), V. Olivas Smith (E, #7) (remote)

##### **Directors Absent**

E. Acosta

##### **Ex Officio Members Present**

P. Molfino (remote)

##### **Non Voting Members Present**

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P. Molfino (remote)

### **Guests Present**

timothy@hinklecpas.com (remote)

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## **I. Opening Items**

### **A. Call the Meeting to Order**

R. Sanchez (A, #8) called a meeting of the board of directors of Parker Performing Arts School to order on Tuesday Nov 19, 2024 at 5:46 PM.

### **B. Record Attendance & Introduce/Recognize Visitors**

### **C. Reading of Vision and Mission**

Director Adamson read the PPA vision and mission

## **II. Approval of Consent Agenda**

### **A. Adoption of Agenda**

R. Sanchez (A, #8) made a motion to adopt the agenda as written.  
A. Lonsdale seconded the motion.  
The board **VOTED** to approve the motion.

### **B. Approval of 11/5/24 BOD Annual Strategy Meeting Minutes**

R. Sanchez (A, #8) made a motion to approve the minutes from Parker Performing Arts BOD Monthly Business Meeting on 11-05-24.  
J. Adamson (A, #3) seconded the motion.  
The board **VOTED** to approve the motion.

## **III. Public Comments/Scheduled Appearances**

### **A. Public Comments**

NO public comments submitted prior to deadline

## **IV. Annual Audit Presentation**

### **A. 23/24 Annual Audit Presentation**

Timothy Ahopelto from Hinkle and Company presented the following audit information.

Audit approach consists of planning, testing & reporting. Update understanding of school's internal controls and operations specific to the school year being audited.

Audit opinion was unmodified.

1. Obtain reasonable assurance that the financial statements are free of material misstatement.

2. Compliance with ethical requirements (independent in fact and appearance).

Engagement team, firm as a whole have met the ethical requirements.

No ethical adjustments or disagreements with management over the course of the audit.

Maintained required representation letter

No consultations required on auditing or accounting matters.

Director Sanchez asked questions of Mr. Ahopelto and the following answers were provided:

The audit process takes from 1 week-2 weeks (30-40 hours of work). Typically 3 people are dedicated to the audit of the school. They work with the business manager and G&G accounting manager. The data presented by the school is fairly easy to get through.

According to Mr. Ahopelto, Parker Performing Arts is above average when it comes to getting the auditors information. Parker Performing, being a smaller client, is more organized than the other smaller clients that they have. The documents are available readily.

## **V. Actionable Items**

### **A. Social Media Policy**

Discussion was had surrounding an option for a policy regarding social media and what social media pages are sanctioned and authorized by Parker Performing Arts school.

Board members will take time before the next meeting to review a proposed policy and add their thoughts and comments.

## **VI. Other Business**

### **A. Other Business/Actionable Items**

Another anonymous complaint has been filed with the district regarding board agenda posting timeline and parent involvement on the SAC. We have reviewed that all agendas and minutes are being posted publicly as they should be. Additionally, we do everything we can to get involvement on the SAC- and we are unable to force volunteerism.

Mr. Molfino stated that links on the website were changed in order to make things more direct so there is no confusion.

A reminder was made to sign the board handbook. Director Thomas stated that she's having trouble with adobe and asked to sign physically.

Director Thomas brought up health care within the schools, and the ability to bill medicaid within the school. Mr. Molfino stated that we have looked at this in the past but if things are broadening then he and Director Thomas can definitely meet together.

Mr. Molfino also stated that the Colorado Gives page is set up and running. A link will go out to the community after break.

Director Walker also stated that the culture committee is up and running and doing wonderful things. An update to come.

#### **B. Plans for Next Meeting**

Our next meeting will be Tuesday, December 3rd at 5:45 in person at PPA.

### **VII. Closing Items**

#### **A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:52 PM.

Respectfully Submitted,  
R. Sanchez (A, #8)



# Coversheet

## FY25 Budget Review/Approve

|                          |  |
|--------------------------|--|
| <b>Section:</b>          | IV. Actionable Items                               |
| <b>Item:</b>             | A. FY25 Budget Review/Approve                      |
| <b>Purpose:</b>          | Vote   |
| <b>Submitted by:</b>     |  |
| <b>Related Material:</b> | PPA FY25 Post-Adoption Proposed Budget 12.6.24.pdf |

**PARKER PERFORMING ARTS SCHOOL**

**Douglas County School District**

**Douglas County**

**2024-2025**

**WORKING BUDGET**

December 12, 2024

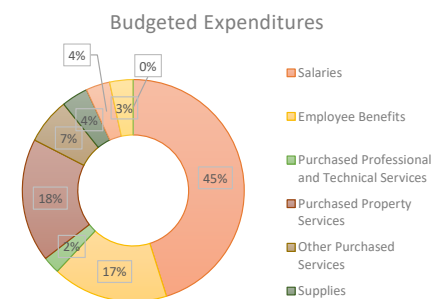
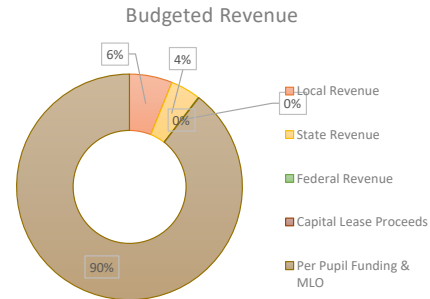
**APPROPRIATION RESOLUTION**

**BOARD SUMMARY**

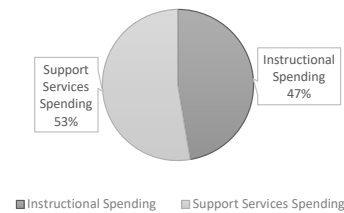
**ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT**

**PARKER PERFORMING ARTS SCHOOL**  
**2024-2025 WORKING BUDGET**  
**BOARD SUMMARY**

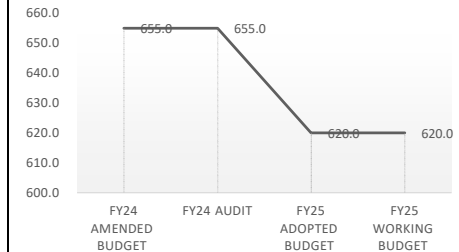
| ANNUAL BUDGET                                 |                           |                     |                           |                           |               |
|---|---------------------------|---------------------|---------------------------|---------------------------|---------------|
|   | FY24<br>AMENDED<br>BUDGET | FY24<br>AUDIT       | FY25<br>ADOPTED<br>BUDGET | FY25<br>WORKING<br>BUDGET | Change<br>(%) |
| <b>Revenue</b>                                |                           |                     |                           |                           |               |
| Local Revenue                                 | 575,354                   | 575,354             | 574,635                   | 588,663                   | 2%            |
| State Revenue                                 | 380,035                   | 380,035             | 375,922                   | 405,445                   | 8%            |
| Federal Revenue                               | 49,394                    | 49,394              | 10,000                    | 12,000                    | 20%           |
| Capital Lease Proceeds                        | 389,830                   | -                   | -                         | -                         | n/a           |
| Per Pupil Funding & MLO                       | 7,761,277                 | 7,761,277           | 8,162,768                 | 8,540,447                 | 5%            |
| <b>Total Revenue</b>                          | <b>9,155,890</b>          | <b>8,766,060</b>    | <b>9,123,325</b>          | <b>9,546,554</b>          | <b>5%</b>     |
| <b>Expenditures</b>                           |                           |                     |                           |                           |               |
| Salaries                                      | 4,174,094                 | 4,174,094           | 4,238,812                 | 4,292,394                 | 1%            |
| Employee Benefits                             | 1,454,679                 | 1,454,679           | 1,561,947                 | 1,604,932                 | 3%            |
| Purchased Professional and Technical Services | 227,548                   | 227,548             | 234,623                   | 234,623                   | 0%            |
| Purchased Property Services                   | 1,647,808                 | 1,647,808           | 1,707,721                 | 1,715,588                 | 0%            |
| Other Purchased Services                      | 593,783                   | 593,783             | 645,570                   | 633,263                   | -2%           |
| Supplies                                      | 361,844                   | 361,844             | 334,366                   | 370,366                   | 11%           |
| Property                                      | 41,300                    | 41,300              | 33,100                    | 332,100                   | 903%          |
| Other Objects                                 | 240,730                   | 240,730             | 92,303                    | 325,000                   | 252%          |
| Other Uses of Funds                           | -                         | -                   | -                         | -                         | n/a           |
| <b>Total Expenditures</b>                     | <b>8,741,786</b>          | <b>8,741,786</b>    | <b>8,848,441</b>          | <b>9,508,265</b>          | <b>7%</b>     |
| Transfers                                     | -                         | -                   | -                         | -                         | -             |
| Loan Proceeds                                 | -                         | -                   | -                         | -                         | -             |
| <b>Change in Fund Balance</b>                 | <b>\$ 414,104</b>         | <b>\$ 24,274</b>    | <b>\$ 274,883</b>         | <b>\$ 38,289</b>          | <b>-86%</b>   |
| <b>Beginning Fund Balance</b>                 | <b>\$ 1,734,691</b>       | <b>\$ 1,734,691</b> | <b>\$ 1,758,965</b>       | <b>\$ 1,758,965</b>       | <b>0%</b>     |
| Nonspendable Fund Balance                     | -                         | -                   | -                         | -                         | -             |
| TABOR Reserve                                 | 253,221                   | 253,221             | 263,361                   | 275,937                   | 5%            |
| Committed Fund Balance                        | -                         | -                   | -                         | -                         | -             |
| Assigned Fund Balance                         | -                         | -                   | -                         | -                         | -             |
| Unassigned Fund Balance                       | 1,895,574                 | 1,505,744           | 1,770,488                 | 1,521,317                 | -14%          |
| <b>Ending Fund Balance</b>                    | <b>\$ 1,758,965</b>       | <b>\$ 1,758,965</b> | <b>\$ 2,033,848</b>       | <b>\$ 1,797,254</b>       | <b>-12%</b>   |
| <b>MAJOR ASSUMPTIONS</b>                      |                           |                     |                           |                           |               |
| Total Enrollment                              | 655.0                     | 655.0               | 620.0                     | 620.0                     |               |
| Funded Pupil Count                            | 655.0                     | 655.0               | 620.0                     | 620.0                     |               |
| Per Pupil Revenue (PPR)                       | 9,454                     | 9,454               | 10,695                    | 11,006                    |               |
| Change in PPR                                 | n/a                       | 0.00%               | 13.12%                    | 16.41%                    |               |
| Staff (FTE)                                   | 78.29                     | 78.29               | 77.45                     | 79.45                     |               |
| <b>OPERATING METRICS</b>                      |                           |                     |                           |                           |               |
| Debt Burden Ratio (DBR)                       | 7.29                      | 6.98                | 6.98                      | 7.30                      |               |
| Operating Reserve Ratio (ORR)                 | 0.20                      | 0.20                | 0.23                      | 0.19                      |               |
| Operating Margin Ratio (OMR)                  | 0.05                      | 0.00                | 0.03                      | 0.00                      |               |
| Change in Fund Balance Ratio (CFBR)           | n/a                       | -                   | 0.16                      | 0.02                      |               |
| Days of Unassigned Reserves Hand              | 79.15                     | 62.87               | 73.03                     | 58.40                     |               |
| <b>Estimated Debt Service Coverage Ratio</b>  | <b>1.46</b>               | <b>1.05</b>         | <b>1.22</b>               | <b>1.03</b>               |               |
| Facility Payment as % of Revenue              | 14%                       | 14%                 | 14%                       | 14%                       |               |
| Total Facility Costs as % of Revenue          | 18%                       | 18%                 | 18%                       | 18%                       |               |
| Instructional Spending                        | 48%                       | 48%                 | 48%                       | 47%                       |               |
| Support Services Spending                     | 52%                       | 52%                 | 52%                       | 53%                       |               |
| Salaries & Benefits as % of Total Budget      | 64%                       | 64%                 | 66%                       | 62%                       |               |
| Student:Staff Ratio                           | 8.37                      | 8.37                | 8.01                      | 7.80                      |               |



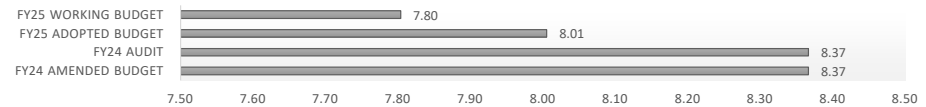
**Budgeted Instruction v Support Spending**



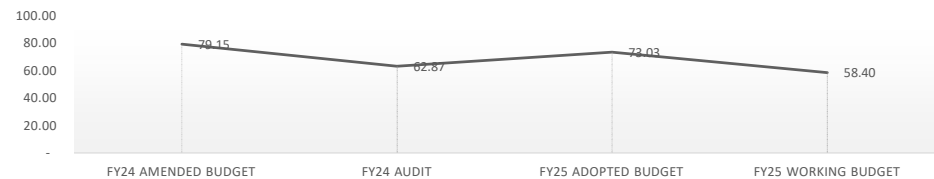
**Total Enrollment**



**Student to Staff Ratio**



**Days of Unassigned Reserves on Hand**



**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 WORKING BUDGET for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

| FUND                    |  | APPROPRIATION<br>AMOUNT | EXPENDITURES +<br>APPROPRIATED<br>RESERVES |
|-------------------------|--|-------------------------|--|
| 1. General Fund         |  | 1 9,508,265             | 9,508,265                                  |
|                         | 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 10,809,703           | 10,809,703                                 |

\_\_\_\_\_  
Date of Adoption      Signature of Board President

|   |  | FY25 WORKING<br>BUDGET        | FY25 WORKING<br>BUDGET                 |
|---|--|-------------------------------|--|
| PARKER PERFORMING ARTS SCHOOL<br>WORKING BUDGET<br>Adopted December 12, 2024<br>Budgeted Pupil Count              | Object<br>Source                       | 10<br>General Fund<br><br>620 | 2X<br>Building<br>Corporation<br><br>- |
| Beginning Fund Balance<br>(Includes All Reserves)   |  | 1,758,965                     | 118,418                                |
| <b>Revenues</b>   |  |                               |  |
| Local Sources   | 1000 - 1999                            | 588,663                       | 1,308,334                              |
| Intermediate Sources  | 2000 - 2999                            | -                             | -                                      |
| to put a new roof on the building, which was scheduled<br>for FY20 and had to be moved to FY21                    | 3000 - 3999                            | 405,445                       | -                                      |
| Federal Sources   | 4000 - 4999                            | 12,000                        | -                                      |
| <b>Total Revenues</b>   |  | 1,006,107                     | 1,308,334                              |
| <b>Total Beginning Fund Balance and Reserves</b>  |  | 2,765,072                     | 1,426,753                              |
| Total Allocations To/From Other Funds   | 5600,5700,<br>5800                     | 8,540,447                     | -                                      |
| Transfers To/From Other Funds   | 5200 - 5300                            | -                             | -                                      |
| Other Sources   | 5100,5400,<br>5500,5900,<br>5990, 5991 | -                             | -                                      |
| <b>Available Beginning Fund Balance &amp; Revenues (Plus<br/>Or Minus (If Revenue) Allocations And Transfers)</b> |  | 11,305,519                    | 1,426,753                              |
| <b>Expenditures</b>   |  |                               |  |
| <b>Instruction - Program 0010 to 2099</b>   |  |                               |  |
| Salaries  | 0100                                   | 2,734,730                     | -                                      |
| Employee Benefits   | 0200                                   | 1,022,519                     | -                                      |
| Purchased Services  | 0300,0400,<br>0500                     | 490,174                       | -                                      |
| Supplies and Materials  | 0600                                   | 225,000                       | -                                      |
| Property  | 0700                                   | 32,100                        | -                                      |
| Other   | 0800, 0900                             | -                             | -                                      |
| <b>Total Instruction</b>  |  | 4,504,522                     | -                                      |
| <b>Supporting Services</b>  |  |                               |  |
| <b>Students - Program 2100</b>  |  |                               |  |
| Salaries  | 0100                                   | 541,074                       | -                                      |
| Employee Benefits   | 0200                                   | 202,308                       | -                                      |
| Purchased Services  | 0300,0400,<br>0500                     | 43,038                        | -                                      |
| Supplies and Materials  | 0600                                   | -                             | -                                      |
| Property  | 0700                                   | -                             | -                                      |
| Other   | 0800, 0900                             | -                             | -                                      |
| <b>Total Students</b>   |  | 786,421                       | -                                      |
| <b>Instructional Staff - Program 2200</b>   |  |                               |  |
| Salaries  | 0100                                   | -                             | -                                      |
| Employee Benefits   | 0200                                   | -                             | -                                      |
| Purchased Services  | 0300,0400,<br>0500                     | 20,272                        | -                                      |
| Supplies and Materials  | 0600                                   | -                             | -                                      |
| Property  | 0700                                   | -                             | -                                      |
| Other   | 0800, 0900                             | -                             | -                                      |
| <b>Total Instructional Staff</b>  |  | 20,272                        | -                                      |
| <b>General Administration - Program 2300, including<br/>Program 2303 and 2304</b>                                 |  |                               |  |
| Salaries  | 0100                                   | -                             | -                                      |
| Employee Benefits   | 0200                                   | -                             | -                                      |
| Purchased Services  | 0300,0400,<br>0500                     | 288,864                       | -                                      |
| Supplies and Materials  | 0600                                   | -                             | -                                      |
| Property  | 0700                                   | -                             | -                                      |
| Other   | 0800, 0900                             | -                             | -                                      |
| <b>Total School Administration</b>  |  | 288,864                       | -                                      |
| <b>School Administration - Program 2400</b>   |  |                               |  |
| Salaries  | 0100                                   | 678,298                       | -                                      |
| Employee Benefits   | 0200                                   | 253,616                       | -                                      |
| Purchased Services  | 0300,0400,<br>0500                     | 138,486                       | -                                      |
| Supplies and Materials  | 0600                                   | 15,000                        | -                                      |
| Property  | 0700                                   | -                             | -                                      |
| Other   | 0800, 0900                             | 325,000                       | -                                      |
| <b>Total School Administration</b>  |  | 1,410,401                     | -                                      |
| <b>Business Services - Program 2500, including Program<br/>2501</b>   |  |                               |  |
| Salaries  | 0100                                   | 66,336                        | -                                      |
| Employee Benefits   | 0200                                   | 24,803                        | -                                      |

|   |                    | FY25 WORKING<br>BUDGET | FY25 WORKING<br>BUDGET        |
|---|--------------------|------------------------|-------------------------------|
|   |                    | 10<br>General Fund     | 2X<br>Building<br>Corporation |
| <b>PARKER PERFORMING ARTS SCHOOL</b>                          |                    |                        |                               |
| <b>WORKING BUDGET</b>   |                    |                        |                               |
| <b>Adopted December 12, 2024</b>                              |                    |                        |                               |
| Purchased Services  | 0300,0400,<br>0500 | 17,051                 | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Business Services</b>                                |                    | <b>108,191</b>         | <b>-</b>                      |
| <b>Operations and Maintenance - Program 2600</b>              |                    |                        |                               |
| Salaries  | 0100               | 179,735                | -                             |
| Employee Benefits   | 0200               | 67,203                 | -                             |
| Purchased Services  | 0300,0400,<br>0500 | 1,585,588              | -                             |
| Supplies and Materials  | 0600               | 105,366                | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | 11,750                        |
| <b>Total Operations and Maintenance</b>                       |                    | <b>1,937,892</b>       | <b>11,750</b>                 |
| <b>Student Transportation - Program 2700</b>                  |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Student Transportation</b>                           |                    | <b>-</b>               | <b>-</b>                      |
| <b>Central Support - Program 2800, including Program 2801</b> |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Central Support</b>                                  |                    | <b>-</b>               | <b>-</b>                      |
| <b>Other Support - Program 2900</b>                           |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Other Support</b>                                    |                    | <b>-</b>               | <b>-</b>                      |
| <b>Food Service Operations - Program 3100</b>                 |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | 10,000                 | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Other Support</b>                                    |                    | <b>10,000</b>          | <b>-</b>                      |
| <b>Enterprise Operations - Program 3200</b>                   |                    |                        |                               |
| Salaries  | 0100               | 92,221                 | -                             |
| Employee Benefits   | 0200               | 34,482                 | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | 15,000                 | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Enterprise Operations</b>                            |                    | <b>141,703</b>         | <b>-</b>                      |
| <b>Community Services - Program 3300</b>                      |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Community Services</b>                               |                    | <b>-</b>               | <b>-</b>                      |
| <b>Education for Adults - Program 3400</b>                    |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |

|   |                    | FY25 WORKING<br>BUDGET | FY25 WORKING<br>BUDGET        |
|---|--------------------|------------------------|-------------------------------|
|   |                    | 10<br>General Fund     | 2X<br>Building<br>Corporation |
| <b>PARKER PERFORMING ARTS SCHOOL</b>  |                    |                        |                               |
| <b>WORKING BUDGET</b>   |                    |                        |                               |
| <b>Adopted December 12, 2024</b>  |                    |                        |                               |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Education for Adults Services</b>  |                    | -                      | -                             |
| <b>Total Supporting Services</b>  |                    | 4,703,743              | 11,750                        |
| <b>Property - Program 4000</b>  |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | 300,000                | -                             |
| Other   | 0800, 0900         | -                      | -                             |
| <b>Total Property</b>   |                    | 300,000                | -                             |
| <b>Other Uses - Program 5000s - including Transfers Out<br/>and/or Allocations Out as an expenditure</b>  |                    |                        |                               |
| Salaries  | 0100               | -                      | -                             |
| Employee Benefits   | 0200               | -                      | -                             |
| Purchased Services  | 0300,0400,<br>0500 | -                      | -                             |
| Supplies and Materials  | 0600               | -                      | -                             |
| Property  | 0700               | -                      | -                             |
| Other   | 0800, 0900         | -                      | 1,289,688                     |
| <b>Total Other Uses</b>   |                    | -                      | 1,289,688                     |
| <b>Total Expenditures</b>   |                    | 9,508,265              | 1,301,438                     |
| <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>  |                    | 9,508,265              | 1,301,438                     |
| <b>BUDGETED ENDING FUND BALANCE</b>   |                    |                        |                               |
| Non-spendable fund balance (9900)   | 6710               | -                      | -                             |
| Restricted fund balance (9990)  | 6720               | -                      | -                             |
| TABOR 3% emergency reserve (9321)   | 6721               | 275,937                | -                             |
| TABOR multi year obligations (9322)   | 6722               | -                      | -                             |
| District emergency reserve (letter of credit or real estate)<br>(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               | 1,521,317              | 125,315                       |
| Net investment in capital assets (9900)   | 6790               | -                      | -                             |
| Restricted net position (9900)  | 6791               | -                      | -                             |
| Unrestricted net position (9900)  | 6792               | -                      | -                             |
| <b>Total Ending Fund Balance</b>  |                    | 1,797,254              | 125,315                       |
| <b>Total Available Beginning Fund Balance &amp; Revenues<br/>Less Total Expenditures &amp; Reserves Less Ending Fund<br/>Balance (Shall Equal Zero (0))</b> |                    | (0)                    | 0                             |
| Use of a portion of beginning fund balance resolution<br>required?  |                    | No                     | No                            |