

## PEAK TO PEAK CHARTER SCHOOL ANNUAL BUDGET - TABLE OF CONTENTS

TAB #	TAB NAME	DESCRIPTION
1	<b>Proposed Changes</b>	This sheet contains a log of all the changes that have been made to the current year's budget through the annual budgeting process.
2	<b>Budget Timeline</b>	The budget timeline outlines the flow of the budget preparation process and the key dates when decisions are made regarding adoption of the budget. The budget process involves in-depth development and review by the Executive Leadership Team; in addition to review by the School Accountability Committee, the Hiring and Organizational Development Committee, and ultimately the Finance and Budget Committee, before it comes to the Board of Directors (BOD) for review and approval. The BOD must approve the preliminary budget by June 30th, and then adopt the final revised budget by December 31st each year. The BOD may also adopt supplemental budgets, should revenues or expenses require adjustment later in the fiscal year.
3	<b>Uniform Budget Summary</b>	The UBS is the budget format required by CDE to comply with state law. The budget in UBS format is broken down by program code and expense category. This format is not as familiar to the school's leadership, so we typically refer to the formats in the Fund budgets when reporting financial results each quarter.
4	<b>Budget Assumptions</b>	Budget assumptions show both past revenue and expense driver assumptions, as well as projected future revenue and expense driver assumptions. P2P projects its revenues and expenses five years into the future to ensure long-term sustainability.
5	<b>Enrollment</b>	The enrollment projection sheet shows both past enrollment and anticipated future enrollment by grade level. Since the school's enrollment is capped by its contract with the BVSD and the school maintains a healthy waiting list, only small fluctuations occur from year to year.
6	<b>Fund Balance Charts</b>	This document provides a historical look at fund revenues, expenditures and fund balances. The graphs depict the fund balances from year to year.
7	<b>All Funds Charts</b>	There are four major funds that comprise the P2P budget. Each one has specific funding sources and dedicated purposes for expenditures. Transfers from one to another are dictated by state law, and differ for each fund. The State of Colorado has placed certain restrictions and controls over each of the funds. The fund summary provides an overview of all the funds that comprise the budget.
8	<b>Fund 11 - General Fund</b>	The general fund (Fund 11) is the largest fund, with over 2/3 of the revenues coming from the state in the form of per pupil revenues (PPR). The state uses a complex formula with many components in calculating the amount of PPR that each school district receives. The next largest revenue source for the general fund are mill levy overrides (MLOs) from BVSD. There are five separate MLOs: 1991, 1998, 2002, 2005 and 2010. Each one of the MLOs were approved by voters, and the funding remains in perpetuity. Other funding sources are a mix of state categorical funding, state charter capital construction funding, and local revenues generated by the school itself. Over 2/3 of general fund expenses are employee salaries and benefits, by far the largest expense category for this fund. Other expense categories include: facility costs, debt service payments, supplies, local program costs, and purchased services from BVSD.
9	<b>Fund 11 Charts</b>	Fund 11 shown with pie charts.

<b>10 Fund 21 - Food Services</b>	P2P operates its food services program as a School Food Authority (SFA), which allows the school to receive federal reimbursements through the National School Lunch Program (NSLP). Less than 20% of total revenues are derived from NSLP reimbursements, and the remaining revenues come from food sales. Expenses include food costs, personnel costs, and supplies. Because the food services program receives federal funding, a separate food services fund is maintained apart from the general fund. Transfers from the general fund into the food services fund are allowed by law, but only to subsidize potential shortfalls in funding, since it is required that Fund 21 maintain a positive fund balance. Funds may not be transferred out of Fund 21.
<b>11 Fund 21 Charts</b>	Fund 26 shown with pie charts.
<b>12 Fund 26 - Friends of P2P</b>	Friends of P2P is a separate 501(c)(3) non-profit organization, requiring that the finances associated with fundraising be maintained in a separate fund - Fund 26. 100% of the revenues associated with Fund 26 are either donations, grants or monies raised through fundraising events and activities. The purpose of Friends is to support the programs of the school, so at the end of each fiscal year net fundraised monies are transferred to P2P's general fund. Also maintained under Fund 26 is the Peak Scholarship Fund, which is managed by Community First Foundation as an endowment, with the annual distributions from this fund supporting scholarships for P2P graduates. A very small fund balance, outside of the scholarship fund, is maintained in Fund 26.
<b>13 Fund 26 Charts</b>	Fund 21 shown with pie charts.
<b>14 Fund 65 - Ops &amp; Technology</b>	The operations and technology fund is funded 100% by the 2016 MLO approved by BVSD voters. Only expenses associated with the operations and technology of the school can be charged to this fund. Facilities costs make-up the majority of expenses in Fund 65, while technology and capital projects comprise a smaller amount. Salaries and benefits can be charged to this fund if they are facilities-related, as well as contracted facilities services. Some capital projects expenses are included in this fund – directly tied to the year in which they have been assigned. No monies can be transferred in or out of Fund 65; however, monies can be carried over from year to year.
<b>15 Fund 65 Charts</b>	Fund 65 shown with pie charts.
<b>16 Capital Projects</b>	The ELT has prioritized a list of capital projects that have been scheduled in either Fund 11 or Fund 65 as funds are available.
<b>17 Replacement Reserves</b>	A replacement reserve was established several years ago to maintain monies for ongoing maintenance and upkeep of the physical campus. This tab shows a schedule of projects that have been scheduled over the next 15 years.
<b>18 Property &amp; Casualty Insurance (formerly Facilities)</b>	Since Fund 65 has assumed the vast majority of facilities-related expenses, the Fund 11 facilities budget now only has property/casualty and workers compensation insurance premiums remaining.
<b>19 Admin Salaries</b>	This sheet lists every administrator and salaried admin professional and shows the salaries, and all benefits.
<b>20 Teacher Salaries</b>	This sheet lists every teacher, counselor and media specialist and shows the salaries, and all benefits.
<b>21 Teacher Pay Scales</b>	This sheet shows the three pay scales for teachers and counselors, which directly ties to the salary sheet.

<b>22</b>	<b>PO &amp; MA Attainment &amp; Retirements</b>	This sheet shows the projected attainment dates any teachers seeking master's degrees and the Peak Option, as well as planned retirements
<b>23</b>	<b>Support Staff Salaries</b>	This sheet lists every hourly support staff member and shows the salaries, and all benefits.
<b>24</b>	<b>Support Staff Pay Scales</b>	This sheet shows the pay scales for the various hourly positions at P2P, which ties directly to the salary sheet
<b>25</b>	<b>Instructional Stipends</b>	This sheet lists every instructional stipend and who receives them.
<b>26</b>	<b>Instructional Program</b>	This sheet lists the supply budgets for every instructional part of the school, including K-5, 6-8, 6-12 and K-12.
<b>27</b>	<b>Admin Program</b>	This sheet lists the supply budgets for various areas related to administration.
<b>28</b>	<b>Counseling Program</b>	This sheet lists the supply budgets for the counseling program.
<b>29</b>	<b>Testing Program</b>	This sheet lists the supply budgets for the testing program.
<b>30</b>	<b>Technology Program</b>	This sheet lists the supply budgets for the technology program.
<b>31</b>	<b>Transportation Program</b>	This sheet shows the revenues and expenses associated with the electric bus program at P2P.
<b>32</b>	<b>Athletics &amp; Activities Program</b>	This sheet shows the revenues and the expenses associated with the various sports that are offered at P2P.
<b>33</b>	<b>Athletics &amp; Activities Salaries</b>	This sheet shows the salaries for each coach employed by P2P, that feeds into the A&A Program budget.
<b>34</b>	<b>Activities Sponsors Stipends</b>	This sheet shows the stipends paid to every activity sponsor, that feeds into the A&A Program budget.
<b>35</b>	<b>BAASC Program</b>	This sheet shows the revenue and the expenses associated with the BAASC program at P2P.
<b>36</b>	<b>Center for Prof Dev't Program</b>	This sheet shows the revenues and expenses associated with the CPD program at P2P.
<b>37</b>	<b>Line Item Budgets</b>	This sheet shows the every revenue and expense listed by detailed budget codes that include fund, program, object and job code. This sheet is used to upload the budget into our accounting software.
<b>38</b>	<b>Historical Budget Data</b>	This sheet provides summary budget data from past years, pulled from the audited financials.

PEAK TO PEAK CHARTER SCHOOL ANNUAL BUDGET TIMELINE		
Month	Activity	Participants
<b>JULY-SEPTEMBER</b>	Update current year's budget with new hire salaries and other new information	EDO
<b>OCTOBER</b>	Get final revised figures for BVSD purchased services and update current year's budget	EDO
	October student count day finalizes enrollment for the year	Registrar
	ELT reviews final revised budget before submitting to board for approval	ELT
	Board approves final revised budget for current year	BOD
	FBC reviews previous year's budget performance	FBC
<b>NOVEMBER</b>	Provide current year final budget overview to Accountability and HOD Committees	EDO, Accountability, HOD
	Build Governor's K-12 proposed funding into P2P's next year budget	EDO
	Update current budget document with previous year's actual numbers	EDO
	Update current budget with audited financial data to calculate days cash on hand	EDO
	Post final revised budget on financial transparency page on school website	EDO
<b>DECEMBER</b>	Discuss next year's budget with ELT+ consider various scenarios	ELT
<b>JANUARY</b>	Work with ELT on employee FTE and program budgets for next year's budget	ELT
	Colorado General Assembly convenes and starts work on K-12 funding through early May	State Legislature
	Monitor legislative activity on school funding and work with League on lobbying efforts	EDO
	Meet with BVSD to discuss purchased services and mill levy override funding for next year	EDO
<b>FEBRUARY</b>	Review next year's preliminary budget with FBC	FBC
	Begin next year's program budget building process with program managers, ELT	PMs, ELT
	Receive updated projections on BVSD benefit costs, purchased services, and MLO revenues	EDO, BVSD
	Provide update to FBC on next year's budget and seek input	FBC
	Monitor legislative activity on school funding and work with League on lobbying efforts	EDO
	Finalize next year's program budgets with program managers	Program Managers

PEAK TO PEAK CHARTER SCHOOL ANNUAL BUDGET TIMELINE		
Month	Activity	Participants
<b>MARCH</b>	Monitor legislative activity on school funding and work with League on lobbying efforts	EDO
	Continue ELT budget work - finalize instructional and admin budgets for next year	ELT
	Provide next year's budget update to BOD	BOD
<b>APRIL</b>	Continue ELT budget work - finalize FTE and staffing for next year's budget	ELT
	Monitor legislative activity on school funding and work with League on lobbying efforts	EDO
	Finance staff projects year-end budget results for current year budget	Finance Staff
	Provide next year's preliminary budget update to HOD and Accountability Committee	EDO, Accountability, HOD
	Work session with BOD on next year's budget	BOD
<b>MAY</b>	Legislature votes on final K-12 education funding for next year	EDO
	Finalize proposed next year's preliminary budget with ELT	ELT
	Present proposed next year's preliminary budget to FBC and recommend to BOD	FBC
	Present proposed next year's preliminary budget to BOD	BOD
<b>MAY-JUNE</b>	Board votes to approve next year's preliminary budget	BOD
	Post preliminary budget on financial transparency page on school website	EDO

2022-23 UNIFORM BUDGET SUMMARY											
SCHOOL: Peak to Peak Charter School		Fund 11	Fund 21	Fund 65	Fund 26	Fund 31					
PRELIMINARY BUDGET	SCHOOL CODE: 956	Charter School Fund	Food Service Operations	Operations & Technology	Friends of P2P Fundraising	Bond Redemption					
Budgeted Pupil Count	1,445										
BEGINNING FUND BALANCE (Includes All Reserves)		\$ 6,774,620	\$ 179,031	\$ 620,264	\$ 1,589,816	\$ 2,722,724					
<b>REVENUES</b>		<b>Object/ Source</b>									
Local Sources	1000 - 1999	\$ 1,628,106	\$ 490,000		\$ 568,000						
Intermediate Sources	2000 - 2999			\$ 1,644,623							
State Sources	3000 - 3999	\$ 19,307,429									
Federal Sources	4000 - 4999		\$ 238,000								
TOTAL REVENUES		\$ 20,935,536	\$ 728,000	\$ 1,644,623	\$ 568,000	\$ -					
TOTAL BEGINNING FUND BALANCE & REVENUES		\$ 27,710,156	\$ 907,031	\$ 2,264,887	\$ 2,157,816	\$ 2,722,724					
Total Allocations To/From Other Funds	5600, 5700, 5800										
Transfers From Other Funds	5200 - 5300	\$ 400,000	\$ -								
	5100, 5400, 5500,										
Other Sources	5900, 5990, 5991										
AVAILABLE BEGINNING FUND BALANCE & REVENUES		\$ 28,110,156	\$ 907,031	\$ 2,264,887	\$ 2,157,816	\$ 2,722,724					
<b>EXPENDITURES</b>											
<b>Instruction - Program 0010 to 2099</b>		<b>Object/Source</b>									
Salaries	0100	\$ 7,323,270									
Employee Benefits	0200	\$ 2,517,815									
Purchased Services	0300, 0400, 0500	\$ 149,300									
Supplies and Materials	0600	\$ 624,110		\$ 115,000							
Property	0700	\$ 42,888		\$ 25,000							
Other	0800, 0900	\$ 643,183									
Total Instruction		\$ 11,300,565	\$ -	\$ 140,000	\$ -	\$ -					
<b>Supporting Services</b>											
<b>Students - Program 2100</b>											
Salaries	0100	\$ 768,959									
Employee Benefits	0200	\$ 265,805									
Purchased Services	0300, 0400, 0500	\$ 10,695									
Supplies and Materials	0600	\$ 22,200									
Property	0700										
Other	0800, 0900	\$ 10,450									
Total Students		\$ 1,078,109	\$ -	\$ -	\$ -	\$ -					
<b>Instructional Staff - Program 2200s</b>											
Salaries	0100	\$ 324,263									
Employee Benefits	0200	\$ 124,040									
Purchased Services	0300, 0400, 0500	\$ 89,680									
Supplies and Materials	0600	\$ 14,019									
Property	0700										



2022-23 UNIFORM BUDGET SUMMARY											
SCHOOL: Peak to Peak Charter School	SCHOOL CODE: 956	Fund 11	Fund 21	Fund 65	Fund 26	Fund 31					
PRELIMINARY BUDGET		Charter School Fund	Food Service Operations	Operations & Technology	Friends of P2P Fundraising	Bond Redemption					
Other	0800, 0900										
Total Transportation		\$ 204,897	\$ -	\$ -	\$ -	\$ -					
Central Support - Program 2800s											
Salaries	0100										
Employee Benefits	0200										
Purchased Services	0300, 0400 ,0500	\$ 69,000									
Supplies and Materials	0600	\$ 4,000									
Property	0700										
Other	0800, 0900										
Total Central Support		\$ 73,000	\$ -	\$ -	\$ -	\$ -					
Food Service Operations - Program 3100											
Salaries	0100		\$ 246,176								
Employee Benefits	0200		\$ 99,766								
Purchased Services	0300, 0400 ,0500										
Supplies and Materials	0600		\$ 450,000								
Property	0700										
Other	0800, 0900										
Total Other Support		\$ -	\$ 795,942	\$ -	\$ -	\$ -					
Community Services - Program 3300s											
Salaries	0100	\$ 91,854									
Employee Benefits	0200	\$ 36,527									
Purchased Services	0300, 0400 ,0500										
Supplies and Materials	0600	\$ 5,575									
Property	0700										
Other	0800, 0900	\$ 136,037									
Total Community Services		\$ 269,994	\$ -	\$ -	\$ -	\$ -					
Total Supporting Services		\$ 5,417,110	\$ 795,942	\$ 1,272,736	\$ 220,652	\$ -					
Property - Program 4000s											
Salaries	0100										
Employee Benefits	0200										
Purchased Services	0300, 0400 ,0500										
Supplies and Materials	0600										
Property	0700	\$ 1,220,000									
Other	0800, 0900										
Total Property		\$ 1,220,000	\$ -	\$ -	\$ -	\$ -					
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure											
Salaries	0100										
Employee Benefits	0200										



2022-23 UNIFORM BUDGET SUMMARY										
SCHOOL: Peak to Peak Charter School	SCHOOL CODE: 956	Fund 11	Fund 21	Fund 65	Fund 26	Fund 31				
PRELIMINARY BUDGET		Charter School Fund	Food Service Operations	Operations & Technology	Friends of P2P Fundraising	Bond Redemption				
Purchased Services	0300, 0400 ,0500	\$ 3,990,020								
Supplies and Materials	0600									
Property	0700									
Other	0800, 0900	\$ -		\$ 340,000	\$ 400,000					
Total Other Uses		\$ 3,990,020	\$ -	\$ 340,000	\$ 400,000	\$ -				
TOTAL EXPENDITURES		\$ 21,927,695	\$ 795,942	\$ 1,752,736	\$ 620,652	\$ -	\$ (0)	\$ -	\$ -	\$ -
RESERVES										
Other Assigned Fund Balance - Program 9900	0840	\$ 4,812,455	\$ 89,249	\$ 462,813	\$ 67,098					
Other Restricted Reserves - Program 932X	0840				\$ 1,960,306					
Reserved Fund Balance - Program 9100	0840					\$ 2,722,724				
School Emergency Reserve - Program 9315	0840									
Reserve for TABOR 3% - Program 9321	0840	\$ 617,394	\$ 21,840	\$ 49,339						
TOTAL RESERVES		\$ 5,429,849	\$ 111,089	\$ 512,152	\$ 2,027,404	\$ 2,722,724				
TOTAL EXPENDITURES & RESERVES		\$ 27,357,544	\$ 907,031	\$ 2,264,887	\$ 2,648,056	\$ 2,722,724				
NON-APPROPRIATED RESERVE - Program 9200		\$ 752,611	\$ -	\$ -	\$ (490,240)	\$ -				
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON- APPROPRIATED RESERVES (Should Equal Zero)		\$ -	\$ -	\$ -	\$ -	\$ -				

## PEAK TO PEAK BUDGET ASSUMPTIONS

### STUDENT ENROLLMENT ASSUMPTIONS

FTE STUDENT ENROLLMENT	2021-22 Budget	% Δ	2022-23 Budget	% Δ	2023-24 Budget	% Δ	2024-25 Budget	% Δ	2025-26 Budget	% Δ	2026-27 Budget	% Δ
Elementary	450.0	0.0%	450.0	0.0%	450.0	0.0%	450.0	0.0%	450.0	0.0%	450.0	0.0%
Middle School	405.0	0.0%	405.0	0.0%	405.0	0.0%	405.0	0.0%	405.0	0.0%	405.0	0.0%
High School	590.0	0.0%	590.0	0.0%	590.0	0.0%	590.0	0.0%	590.0	0.0%	590.0	0.0%
<b>TOTAL STUDENT FTE</b>	<b>1,445.0</b>	<b>0.0%</b>	<b>1,445.0</b>	<b>0.0%</b>	<b>1,445.0</b>	<b>0.0%</b>	<b>1,445.0</b>	<b>0.0%</b>	<b>1,445.0</b>	<b>0.0%</b>	<b>1,445.0</b>	<b>0.0%</b>

### REVENUE ASSUMPTIONS

REVENUES	2021-22 Budget	% Δ	2022-23 Budget	% Δ	2023-24 Budget	% Δ	2024-25 Budget	% Δ	2025-26 Budget	% Δ	2026-27 Budget	% Δ
<b>STATE PER PUPIL REVENUE (PPR)</b>												
State Per Pupil Revenue (PPR)	\$ 8,909.00	10.9%	\$ 9,499.00	6.1%	\$ 10,258.92	8.0%	\$ 10,566.69	3.0%	\$ 10,883.69	3.0%	\$ 11,210.20	3.0%
<b>MILL LEVY OVERRIDES (per student)</b>												
1991 Mill Levy Override Revenue	\$ 252.69	2.7%	\$ 255.83	1.2%	\$ 253.78	-0.8%	\$ 251.75	-0.8%	\$ 249.74	-0.8%	\$ 247.74	-0.8%
1998 Mill Levy Override Revenue	\$ 270.12	2.5%	\$ 273.80	1.4%	\$ 271.61	-0.8%	\$ 269.44	-0.8%	\$ 267.28	-0.8%	\$ 265.15	-0.8%
2002 Mill Levy Override Revenue	\$ 455.54	2.5%	\$ 461.95	1.4%	\$ 458.26	-0.8%	\$ 454.59	-0.8%	\$ 450.96	-0.8%	\$ 447.35	-0.8%
2005 Mill Levy Override Revenue	\$ 259.88	2.7%	\$ 263.11	1.2%	\$ 261.01	-0.8%	\$ 258.92	-0.8%	\$ 256.85	-0.8%	\$ 254.79	-0.8%
2010 Mill Levy Override Revenue	\$ 1,499.04	3.3%	\$ 1,580.09	5.4%	\$ 1,627.49	3.0%	\$ 1,676.32	3.0%	\$ 1,726.61	3.0%	\$ 1,778.41	3.0%
2016 Operations & Technology MLO	\$ 1,121.27	10.3%	\$ 1,117.78	-0.3%	\$ 1,117.78	0.0%	\$ 1,117.78	0.0%	\$ 1,117.78	0.0%	\$ 1,117.78	0.0%
<b>TOTAL MLO REVENUES</b>	<b>\$ 3,858.53</b>	<b>5.0%</b>	<b>\$ 3,952.57</b>	<b>2.4%</b>	<b>\$ 3,989.93</b>	<b>0.9%</b>	<b>\$ 4,028.80</b>	<b>1.0%</b>	<b>\$ 4,069.21</b>	<b>1.0%</b>	<b>\$ 4,111.21</b>	<b>1.0%</b>
<b>OTHER DISTRICT REVENUES (per student)</b>												
Charter Capital Construction	\$ 297.83	1.3%	\$ 362.49	21.7%	\$ 354.51	-2.2%	\$ 346.71	-2.2%	\$ 339.08	-2.2%	\$ 331.62	-2.2%
Special Ed Categorical Funding	\$ 270.02	7.5%	\$ 357.69	32.5%	\$ 364.84	2.0%	\$ 372.14	2.0%	\$ 379.58	2.0%	\$ 387.18	2.0%
ELPA Categorical Funding	\$ 19.23	-52.0%	\$ 19.94	3.7%	\$ 20.34	2.0%	\$ 20.75	2.0%	\$ 21.16	2.0%	\$ 21.58	2.0%
TAG Grant	\$ 10.23	4.5%	\$ 10.53	0.0%	\$ 10.53	0.0%	\$ 10.53	0.0%	\$ 10.53	0.0%	\$ 10.53	0.0%
<b>LOCAL REVENUES</b>												
Instructional Fees	\$ 304,155	1.0%	\$ 307,197	1.0%	\$ 310,269	1.0%	\$ 313,371	1.0%	\$ 316,505	1.0%	\$ 319,670	1.0%
High School Athletics Fee	\$ 255	2.0%	\$ 260	2.0%	\$ 275	5.8%	\$ 280	1.8%	\$ 285	1.8%	\$ 290	1.8%
HS Golf Fee	\$ 354	4.7%	\$ 350	-1.1%	\$ 355	1.4%	\$ 360	1.4%	\$ 365	1.4%	\$ 370	1.4%
Middle School Athletics Fee	\$ 161	3.2%	\$ 165	2.5%	\$ 170	3.0%	\$ 175	2.9%	\$ 180	2.9%	\$ 185	2.8%
Interest Earnings, Rebates, Refunds	\$ 45,000	-35.7%	\$ 45,000	0.0%	\$ 45,000	0.0%	\$ 45,000	0.0%	\$ 45,000	0.0%	\$ 45,000	0.0%

# PEAK TO PEAK BUDGET ASSUMPTIONS

## EXPENSE ASSUMPTIONS

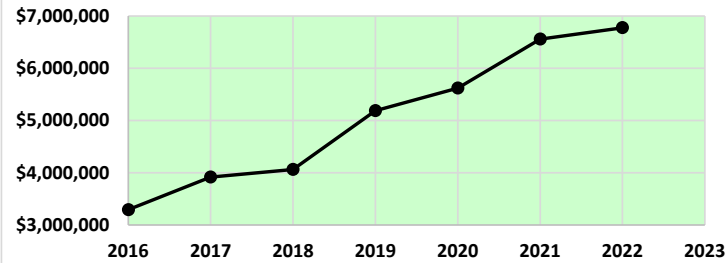
EXPENSES	2021-22 Budget	% Δ	2022-23 Budget	% Δ	2023-24 Budget	% Δ	2024-25 Budget	% Δ	2025-26 Budget	% Δ	2026-27 Budget	% Δ
<b>EMPLOYEE PAY &amp; BENEFITS</b>												
Administrator Pay Increase	5.00%		4.00%		8.00%		3.00%		3.00%		3.00%	
Salaried Support Staff Pay Increase	5.00%		4.00%		8.00%		3.00%		3.00%		3.00%	
Hourly Support Staff Pay Increase	New Scales		3.00%		7.00%		2.00%		2.00%		2.00%	
Teacher/Counselor Pay Scale Increase*	3.00%		2.00%		7.00%		1.00%		1.00%		1.00%	
<i>*Teacher/counselor and hourly pay scales include a 2% automatic step increase each year, the increase shown above is an additional increase to the scales.</i>												
Substitute Teacher Hourly Rate	\$14.40	0.8%	\$20.00	38.9%	\$20.00	0.0%	\$20.00	0.0%	\$20.00	0.0%	\$20.00	0.0%
PERA Contribution	20.9%	0.0%	21.4%	2.6%	21.4%	0.0%	21.4%	0.0%	21.4%	0.0%	21.4%	0.0%
Medicare Contribution	1.45%	0.0%	1.45%	0.0%	1.45%	0.0%	1.45%	0.0%	1.45%	0.0%	1.45%	0.0%
LTD Insurance Premium	0.21%	0.0%	0.21%	0.0%	0.21%	0.0%	0.21%	2.0%	0.22%	2.0%	0.22%	2.0%
STD Insurance Premium	\$0.22	0.0%	\$0.22	0.0%	\$0.22	0.0%	\$0.22	2.0%	\$0.23	2.0%	\$0.23	2.0%
Life/ADD Insurance Premium	\$60.00	0.0%	\$60.00	0.0%	\$60.00	0.0%	\$60.00	0.0%	\$60.00	0.0%	\$60.00	0.0%
Health Insurance Premium	\$7,656	1.8%	\$7,920	3.5%	\$8,237	4.0%	\$8,566	4.0%	\$8,909	4.0%	\$9,265	4.0%
Dental Insurance Premium	\$540	2.2%	\$564	4.4%	\$586	4.0%	\$610	4.0%	\$634	4.0%	\$660	4.0%
Identity Theft Protection Benefit	\$77.88		\$77.88	0.0%	\$77.88	0.0%	\$77.88	0.0%	\$77.88	0.0%	\$77.88	0.0%
<b>BVSD PURCHASED SERVICES (per student)</b>												
Central Admin Overhead	\$ 245.91	15.0%	\$ 257.33	4.6%	\$ 265.05	3.0%	\$ 273.00	3.0%	\$ 281.19	3.0%	\$ 289.63	3.0%
Special Ed Central Svcs + OH	\$ 655.25	8.5%	\$ 737.00	12.5%	\$ 759.11	3.0%	\$ 781.89	3.0%	\$ 805.34	3.0%	\$ 829.50	3.0%
Literacy and Language	\$ 286.56	5.8%	\$ 300.85	5.0%	\$ 309.87	3.0%	\$ 319.17	3.0%	\$ 328.74	3.0%	\$ 338.61	3.0%
Misc Legal Obligations	\$ 6.00	5.9%	\$ 6.09	1.6%	\$ 6.28	3.0%	\$ 6.46	3.0%	\$ 6.66	3.0%	\$ 6.86	3.0%
Business Services	\$ 100.21	15.2%	\$ 103.21	3.0%	\$ 106.31	3.0%	\$ 109.50	3.0%	\$ 112.78	3.0%	\$ 116.16	3.0%
Information Technology	\$ 438.75	8.1%	\$ 482.75	10.0%	\$ 497.23	3.0%	\$ 512.15	3.0%	\$ 527.51	3.0%	\$ 543.34	3.0%
Research and Evaluation	\$ 77.19	10.2%	\$ 79.34	2.8%	\$ 81.72	3.0%	\$ 84.18	3.0%	\$ 86.70	3.0%	\$ 89.30	3.0%
Talented and Gifted	\$ 9.19	13.6%	\$ 12.35	34.4%	\$ 12.72	3.0%	\$ 13.10	3.0%	\$ 13.49	3.0%	\$ 13.90	3.0%
Human Resources	\$ 4.32	-61.8%	\$ 4.50	4.2%	\$ 4.63	3.0%	\$ 4.77	3.0%	\$ 4.92	3.0%	\$ 5.06	3.0%
<b>Total BVSD Purchased Svcs</b>	<b>\$ 1,823.40</b>	<b>8.7%</b>	<b>\$ 1,983.42</b>	<b>8.8%</b>	<b>\$ 2,042.93</b>	<b>3.0%</b>	<b>\$ 2,104.21</b>	<b>3.0%</b>	<b>\$ 2,167.34</b>	<b>3.0%</b>	<b>\$ 2,232.36</b>	<b>3.0%</b>
<b>BOND COSTS</b>												
Standard & Poor's Rating Fee	\$ 4,500	0.0%	\$ 4,500	0.0%	\$ 4,500	0.0%	\$ 4,500	0.0%	\$ 4,500	0.0%	\$ 4,500	0.0%
Continuing Disclosure Reporting Fee	\$ 275	0.0%	\$ 300	9.1%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%	\$ 300	0.0%
Trustee/Agent Fee	\$ 3,000	9.1%	\$ 3,300	10.0%	\$ 3,300	0.0%	\$ 3,300	0.0%	\$ 3,300	0.0%	\$ 3,300	0.0%
<b>Total Bond Fees</b>	<b>\$ 7,775</b>	<b>3.3%</b>	<b>\$ 8,100</b>	<b>4.2%</b>	<b>\$ 8,100</b>	<b>0.0%</b>	<b>\$ 8,100</b>	<b>0.0%</b>	<b>\$ 8,100</b>	<b>0.0%</b>	<b>\$ 8,100</b>	<b>0.0%</b>
<b>Total Principal &amp; Interest</b>	<b>\$ 1,436,062</b>	<b>0.0%</b>	<b>\$ 1,434,592</b>	<b>-0.1%</b>	<b>\$ 1,431,892</b>	<b>-0.2%</b>	<b>\$ 1,426,312</b>	<b>-0.4%</b>	<b>\$ 1,422,150</b>	<b>-0.3%</b>	<b>\$ 1,422,150</b>	<b>0.0%</b>
<b>Grand Total Bond Costs</b>	<b>\$ 1,443,837</b>	<b>0.0%</b>	<b>\$ 1,442,692</b>	<b>-0.1%</b>	<b>\$ 1,439,992</b>	<b>-0.2%</b>	<b>\$ 1,434,412</b>	<b>-0.4%</b>	<b>\$ 1,430,250</b>	<b>-0.3%</b>	<b>\$ 1,430,250</b>	<b>0.0%</b>



## REVENUES, EXPENDITURES AND FUND BALANCES BY FUND

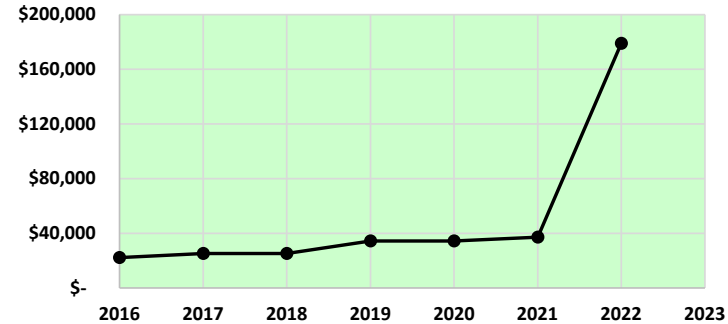
### GENERAL FUND - FUND 11

Year	Revenues	Expenditures	Fund Balance	Change in FB
2016	\$ 15,316,755	\$ 16,014,325	\$ 3,293,340	
2017	\$ 15,652,160	\$ 15,334,532	\$ 3,915,640	\$ 622,300
2018	\$ 16,208,474	\$ 16,446,111	\$ 4,064,582	\$ 148,942
2019	\$ 17,557,391	\$ 16,875,781	\$ 5,189,973	\$ 1,125,391
2020	\$ 17,802,849	\$ 17,373,786	\$ 5,619,037	\$ 429,064
2021	\$ 17,847,659	\$ 17,160,283	\$ 6,558,729	\$ 939,692
2022	\$ 19,738,384	\$ 19,522,493	\$ 6,774,620	\$ 1,155,583
2023				



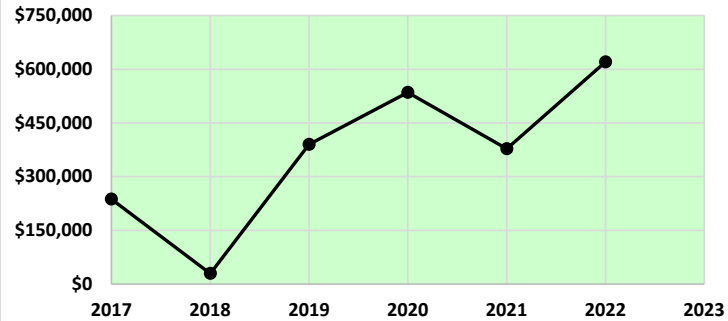
### FOOD SERVICES FUND - FUND 21

Year	Revenues	Expenditures	Fund Balance	Change in FB
2016	\$ 498,039	\$ 491,712	\$ 22,224	
2017	\$ 494,578	\$ 516,603	\$ 25,199	\$ 2,975
2018	\$ 531,300	\$ 552,678	\$ 25,199	\$ (0)
2019	\$ 538,140	\$ 528,964	\$ 34,374	\$ 9,175
2020	\$ 505,599	\$ 505,598	\$ 34,373	\$ (1)
2021	\$ 188,462	\$ 185,623	\$ 37,213	\$ 2,840
2022	\$ 876,023	\$ 734,205	\$ 179,031	\$ 144,658
2023				



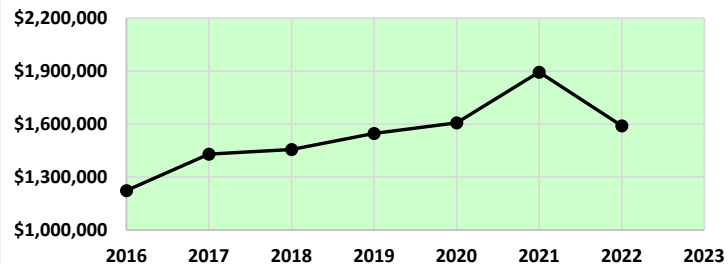
### OPERATIONS & TECHNOLOGY FUND - FUND 65

Year	Revenues	Expenditures	Fund Balance	Change in FB
2017	\$ 474,320	\$ 237,294	\$ 237,026	
2018	\$ 838,429	\$ 1,046,180	\$ 29,274	\$ (207,752)
2019	\$ 1,165,671	\$ 804,969	\$ 389,976	\$ 360,702
2020	\$ 1,383,023	\$ 1,237,992	\$ 535,008	\$ 145,032
2021	\$ 1,469,370	\$ 1,626,992	\$ 377,385	\$ (157,623)
2022	\$ 1,614,663	\$ 1,371,784	\$ 620,264	\$ 85,256
2023				



### FRIENDS OF P2P FUNDRAISING FUND - FUND 26

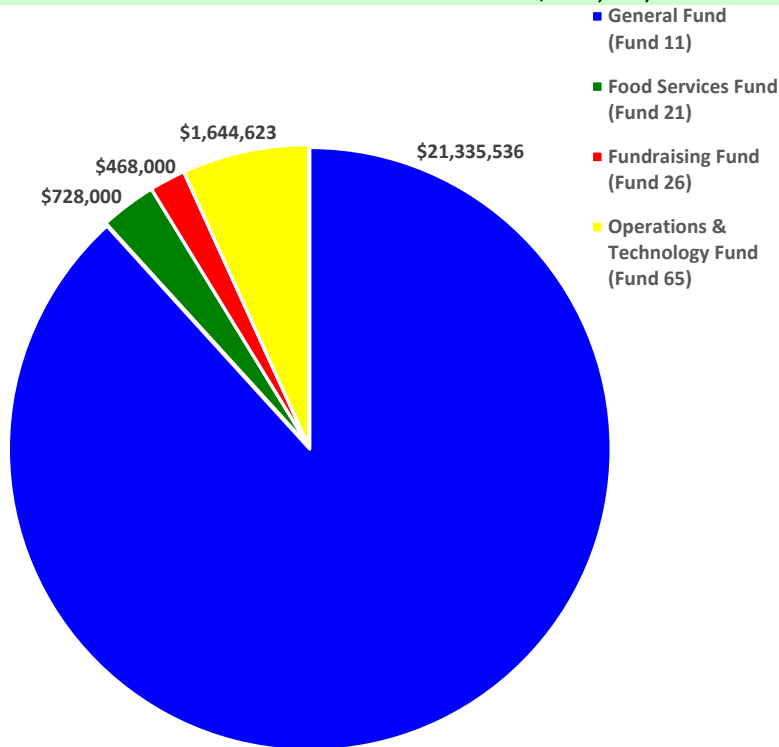
Year	Revenues	Expenditures	Fund Balance	Change in FB
2016	\$ 482,102	\$ 140,817	\$ 1,224,109	
2017	\$ 701,052	\$ 165,575	\$ 1,429,912	\$ 205,803
2018	\$ 563,056	\$ 165,050	\$ 1,455,695	\$ 25,783
2019	\$ 618,133	\$ 181,471	\$ 1,546,565	\$ 90,870
2020	\$ 441,166	\$ 120,867	\$ 1,606,575	\$ 60,010
2021	\$ 605,981	\$ 68,515	\$ 1,894,210	\$ 287,635
2022	\$ 264,855	\$ 146,400	\$ 1,589,816	\$ 16,759
2023				



## 2022-23 SUMMARY OF ALL FUNDS - Revenues and Expenses

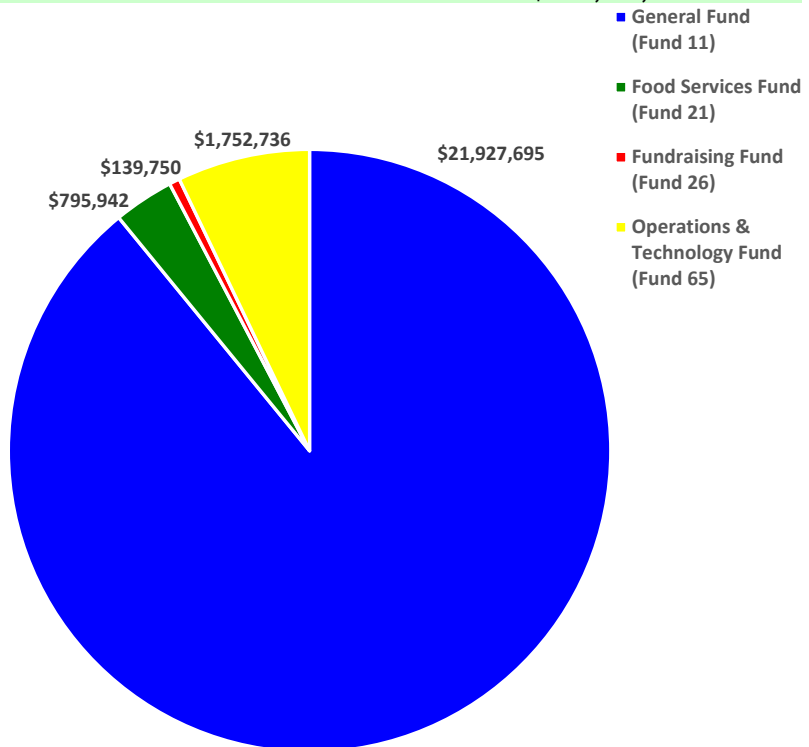
### REVENUES BY FUND

General Fund (Fund 11)	\$ 21,335,536	88%
Food Services Fund (Fund 21)	\$ 728,000	3%
Fundraising Fund (Fund 26)	\$ 468,000	2%
Operations & Technology Fund (Fund 65)	\$ 1,644,623	7%
<b>TOTAL REVENUES</b>	<b>\$ 24,176,159</b>	<b>100%</b>



### EXPENSES BY FUND

General Fund (Fund 11)	\$ 21,927,695	89%
Food Services Fund (Fund 21)	\$ 795,942	3%
Fundraising Fund (Fund 26)	\$ 139,750	1%
Operations & Technology Fund (Fund 65)	\$ 1,752,736	7%
<b>TOTAL EXPENSES</b>	<b>\$ 24,616,123</b>	<b>100%</b>



FUND 11 - GENERAL FUND MULTI-YEAR BUDGET SUMMARY										
REVENUES		2021-22 ACTUALS	2022-23 APPROVED ORIGINAL BUDGET	2022-23 APPROVED REVISED BUDGET	2022-23 APPROVED SUPPLEMENTAL BUDGET	2022-23 SUPPLEMENTAL BUDGET CHANGE	EXPLANATORY NOTES			
Charter Fund Revenues		\$	\$ % of Total	\$ % of Total	\$ % of Total	\$ % Change				
State Per Pupil Revenue (PPR) Funding		\$ 12,878,466	\$ 13,646,580 66.8%	\$ 13,831,540 66.1%	\$ 13,831,540 64.8%	\$ -	State per pupil revenue (PPR)			
BVSD 1991 Mill Levy Override		\$ 365,137	\$ 361,828 1.8%	\$ 369,674 1.8%	\$ 369,674 1.7%	\$ -	1991 BVSD mill levy override (MLO) revenue			
BVSD 1998 Mill Levy Override		\$ 390,318	\$ 386,779 1.9%	\$ 395,645 1.9%	\$ 395,645 1.9%	\$ -	1998 BVSD mill levy override (MLO) revenue			
BVSD 2002 Mill Levy Override		\$ 658,256	\$ 652,816 3.2%	\$ 667,523 3.2%	\$ 667,523 3.1%	\$ -	2002 BVSD mill levy override (MLO) revenue			
BVSD 2005 Mill Levy Override		\$ 375,527	\$ 372,131 1.8%	\$ 380,194 1.8%	\$ 380,194 1.8%	\$ -	2005 BVSD mill levy override (MLO) revenue			
BVSD 2010 Mill Levy Override		\$ 2,156,854	\$ 2,234,823 10.9%	\$ 2,347,314 11.2%	\$ 2,347,314 11.0%	\$ -	2010 BVSD mill levy override (MLO) revenue			
Special Education Categorical Funding		\$ 394,517	\$ 386,639 1.9%	\$ 522,466 2.5%	\$ 522,466 2.4%	\$ -	Special ed categorical funding from state (SPED)			
English Language Proficiency Categorical Funding		\$ 27,787	\$ 27,542 0.1%	\$ 28,813 0.1%	\$ 28,813 0.1%	\$ -	English language proficiency act categorical funding (ELPA)			
Other District/State Revenues		\$ 510,507	\$ 250,000 1.2%	\$ 250,000 1.2%	\$ 249,044 1.2%	\$ (957) -0.4%	ESSER III Funds			
Talented & Gifted Grant		\$ 14,782	\$ 15,216 0.1%	\$ 15,216 0.1%	\$ 15,216 0.1%	\$ -	BVSD talented & gifted funding (TAG)			
CDE Charter Capital Construction		\$ 431,559	\$ 447,950 2.2%	\$ 523,793 2.5%	\$ 500,000 2.3%	\$ (23,793) -4.5%	State charter school capital construction funding			
Total Charter Fund Revenue		\$ 18,203,710	\$ 18,782,303 91.9%	\$ 19,332,179 92.3%	\$ 19,307,429 90.5%	\$ (24,750)			\$ -	
%Δ year-over-year		5.9%	3.2%	6.2%	6.1%					
Local Program Revenues										
Instructional Fees		\$ 277,796	\$ 307,197 1.5%	\$ 307,197 1.5%	\$ 669,969 3.1%	\$ 362,773 118.1%	ES supplies, planners, lockers, WL, science, counseling, art, music fees			
Miscellaneous Local Revenues		\$ 2,642	\$ 5,000 0.0%	\$ 5,000 0.0%	\$ 2,491 0.0%	\$ (2,509) -50.2%	Local fees and fines, insurance refunds, rental income, BVSD transfers			
Transportation Program Revenues			\$ 176,800 0.9%	\$ 105,000 0.5%	\$ 43,451 0.2%	\$ (61,549) -58.6%	Fees charged for field trips, athletic trips, student pick-up and drop-off services			
Athletics & Activities Revenue		\$ 250,146	\$ 459,321 2.2%	\$ 459,321 2.2%	\$ 317,273 1.5%	\$ (142,048) -30.9%	Athletics & activities fee revenue			
Rebates, Refunds, Investment Income		\$ 8,595	\$ 45,000 0.2%	\$ 75,000 0.4%	\$ 280,000 1.3%	\$ 205,000 273.3%	Bond reserve annual refund, procard rebates, reserve interest earnings			
Before and After School Care (BAASC) Revenue		\$ 311,892	\$ 271,060 1.3%	\$ 272,590 1.3%	\$ 272,590 1.3%	\$ - 0.0%	BAASC fee revenue			
Center for Professional Development		\$ 28,600	\$ 28,000 0.1%	\$ 28,000 0.1%	\$ 39,625 0.2%	\$ 11,625 41.5%	CPD revenues from contracted services with external partners			
Revolving Grant Revenue (Fund 73)		\$ 18,163	\$ - 0.0%	\$ - 0.0%	\$ 2,708	\$ 2,708	Revolving grant revenue			
Transfer-In of Friends of P2P Net Fundraising		\$ 422,749	\$ 353,300 1.7%	\$ 353,300 1.7%	\$ 400,000 1.9%	\$ 46,700 13.2%	Net revenues from events, donations and other fundraising activities			
Total Local Program Revenues		\$ 1,320,583	\$ 1,645,677 8.1%	\$ 1,605,407 7.7%	\$ 2,028,106 9.5%	\$ 422,699 26.3%				
%Δ year-over-year		38.7%	24.6%	21.6%	53.6%					
TOTAL REVENUES		\$ 19,524,293	\$ 20,427,980 100.0%	\$ 20,937,586 100%	\$ 21,335,536 100%	\$ 397,949 2%	Total revenues			
%Δ year-over-year		7.6%	4.6%	7.2%	9.3%					
EXPENSES		2021-22 ACTUALS	2022-23 APPROVED ORIGINAL BUDGET	2022-23 APPROVED REVISED BUDGET	2022-23 APPROVED SUPPLEMENTAL BUDGET	2022-23 SUPPLEMENTAL BUDGET CHANGE	EXPLANATORY NOTES			
Instructional Expenses		\$	\$ % of Total	\$ % of Total	\$ % of Total					
Teacher and Media Specialist Salaries		\$ 6,688,714	\$ 6,692,464 33.1%	\$ 6,713,730 31.3%	\$ 6,814,889 31.1%	\$ 101,159 1.5%	Classroom teachers and media specialists salaries			
Teacher and Media Specialist Benefits		\$ 2,180,770	\$ 2,318,755 11.5%	\$ 2,331,249 10.9%	\$ 2,331,249 10.6%	\$ 0 0.0%	Classroom teachers and media specialists employee benefits			
Counselor Salaries		\$ 564,939	\$ 576,665 2.9%	\$ 576,665 2.7%	\$ 599,569 2.7%	\$ 22,904 4.0%	Counselor salaries			
Counselor Benefits		\$ 172,336	\$ 192,313 1.0%	\$ 192,313 0.9%	\$ 192,313 0.9%	\$ 0 0.0%	Counselor employee benefits			
Instructional Support Staff Salaries		\$ 616,778	\$ 787,163 3.9%	\$ 769,886 3.6%	\$ 769,886 3.5%	\$ 0 0.0%	Instructional support staff salaries			
Instructional Support Staff Benefits		\$ 198,080	\$ 328,481 1.6%	\$ 324,467 1.5%	\$ 324,467 1.5%	\$ 0 0.0%	Instructional support staff employee benefits			
Instructional, Counseling and Testing Programs		\$ 912,694	\$ 806,407 4.0%	\$ 1,017,302 4.7%	\$ 1,272,456 5.8%	\$ 255,154 25.1%	Supplies, textbooks, library books, dep't materials, and copying expenses			
Total Instructional Expenses		\$ 11,334,311	\$ 11,702,247 57.9%	\$ 11,925,611 55.6%	\$ 12,304,829 56.1%	\$ 379,218 3.2%				
%Δ year-over-year		11.3%	3.2%	5.2%	8.6%					
Administrative Expenses										
Administrator Salaries		\$ 1,480,875	\$ 1,598,519 7.9%	\$ 1,598,519 7.5%	\$ 1,648,006 7.5%	\$ 49,487 3.1%	Administrator salaries			
Administrator Benefits		\$ 423,069	\$ 486,348 2.4%	\$ 486,348 2.3%	\$ 486,348 2.2%	\$ (0) 0.0%	Administrator employee benefits			
Administrative Support Staff Salaries		\$ 528,189	\$ 534,443 2.6%	\$ 551,381 2.6%	\$ 582,397 2.7%	\$ 31,016 5.6%	Administrative support staff salaries			
Administrative Support Staff Benefits		\$ 191,566	\$ 217,773 1.1%	\$ 230,337 1.1%	\$ 231,294 1.1%	\$ 957 0.4%	Administrative support staff employee benefits			
Administrative Program		\$ 133,850	\$ 144,610 0.7%	\$ 167,610 0.8%	\$ 167,610 0.8%	\$ (0) 0.0%	Staff dev't, testing, counseling, copiers, supplies, OE, HR expenses			
Total Administrative Expenses		\$ 2,757,549	\$ 2,981,694 14.7%	\$ 3,034,195 14.1%	\$ 3,115,655 14.2%	\$ 81,460 2.7%				
%Δ year-over-year		9.9%	8.1%	10.0%	13.0%					
Facilities Expenses (Property & Casualty Insurance)										
Crossing Guard Salaries		\$ 4,460	\$ 5,173 0.0%	\$ 5,173 0.0%	\$ 4,619 0.0%	\$ (554) -10.7%	Crossing guard staff salaries			
Facilities Benefits		\$ 997	\$ 1,184 0.0%	\$ 1,184 0.0%	\$ 1,056 0.0%	\$ (129) -10.9%	Crossing guard staff employee benefits			
Facilities Program		\$ 126,658	\$ 134,000 0.7%	\$ 134,000 0.6%	\$ 134,000 0.6%	\$ - 0.0%	Property & casualty and worker's comp insurance premiums			
Total Facilities Expenses		\$ 132,115	\$ 140,357 0.7%	\$ 140,357 0.7%	\$ 139,675 0.6%	\$ (683) -0.5%				
%Δ year-over-year		13.0%	6.2%	6.2%	5.7%					
Bond Debt Service										



FUND 11 - GENERAL FUND MULTI-YEAR BUDGET SUMMARY										
Bond Debt Servicing	\$ 1,443,337	\$ 1,442,692	7.1%	\$ 1,442,692	6.7%	\$ 1,442,584	6.6%	\$ (108)	0.0%	Rent paid to Prairie View to make bond payments
<b>Total Bond Debt Service Expenses</b>	<b>\$ 1,443,337</b>	<b>\$ 1,442,692</b>		<b>\$ 1,442,692</b>	<b>6.7%</b>	<b>\$ 1,442,584</b>	<b>6.6%</b>	<b>\$ (108)</b>	<b>0.0%</b>	
%Δ year-over-year	0.0%	0.0%		0.0%		-0.1%				
<b>Local Program Expenses</b>										
Miscellaneous Local Expenses	\$ 31,055	\$ 63,000	0.3%	\$ 63,000	0.3%	\$ 70,945	0.3%	\$ 7,945	12.6%	Bank/credit card fees, RTD fees, other local fees
Transportation Salaries		\$ 46,770	0.2%	\$ 49,758	0.2%	\$ 52,704	0.2%	\$ 2,945	5.9%	Bus driver salaries
Transportation Benefits		\$ 36,812	0.2%	\$ 37,512	0.2%	\$ 28,758	0.1%	\$ (8,753)	-23.3%	Bus driver benefits
Transportation Program Expenses		\$ 195,000	1.0%	\$ 150,715	0.7%	\$ 123,434	0.6%	\$ (27,281)	-18.1%	Electric bus contract expenses, supplies, insurance, electricity
Athletics & Activities Salaries	\$ 147,196	\$ 162,611	0.8%	\$ 177,502	0.8%	\$ 177,502	0.8%	\$ (0)	0.0%	Athletic coaches and activity leaders salaries
Athletics & Activities Benefits	\$ 32,472	\$ 37,227	0.2%	\$ 40,636	0.2%	\$ 40,636	0.2%	\$ (0)	0.0%	Athletic coaches and activity leaders employee benefits
Athletics & Activities Program Expenses	\$ 239,159	\$ 330,550	1.6%	\$ 330,550	1.5%	\$ 330,550	1.5%	\$ -	0.0%	A&A transportation, referees, supplies, equipment
BAASC Salaries	\$ 72,888	\$ 96,685	0.5%	\$ 101,454	0.5%	\$ 91,854	0.4%	\$ (9,600)	-9.5%	BAASC staff salaries
BAASC Benefits	\$ 31,366	\$ 39,419	0.2%	\$ 40,531	0.2%	\$ 36,526	0.2%	\$ (4,005)	-9.9%	BAASC staff employee benefits
BAASC Program Expenses	\$ 139,493	\$ 127,000	0.6%	\$ 127,000	0.6%	\$ 141,613	0.6%	\$ 14,613	11.5%	BAASC transportation, program costs, supplies, staff benefit lost revenue
CPD Stipends	\$ 19,403	\$ 18,000	0.1%	\$ 18,000	0.1%	\$ 19,351	0.1%	\$ 1,351	7.5%	CPD salaries and stipends
CPD Benefits	\$ 4,074	\$ 4,121	0.0%	\$ 4,121	0.0%	\$ 4,219	0.0%	\$ 98	2.4%	CPD employee benefits
CPD Program Expenses	\$ 9,949	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ 5,519	0.0%	\$ 1,519	38.0%	CPD marketing expenses, office and job fair supplies
Revolving Grant Expenditures (Fund 73)	\$ 26,323					\$ 33,907		\$ 33,907		Expenses tied to revolving grants revenue
<b>Total Local Program Expenses</b>	<b>\$ 753,378</b>	<b>\$ 1,161,195</b>	<b>5.7%</b>	<b>\$ 1,144,780</b>	<b>5.3%</b>	<b>\$ 1,157,517</b>	<b>5.3%</b>	<b>\$ 12,737</b>	<b>1.1%</b>	
%Δ year-over-year	27.7%	54.1%		52.0%		53.6%				
<b>Capital Projects Expenses</b>										
Land Purchase (Program 4100, Object 6710)				\$ 360,000		\$ 360,000		\$ -	0.0%	Land purchase expenses
Electric Bus Charging Infrastructure (Program 4200, Object 6722)	\$ 8,438			\$ 159,000		\$ 159,000		\$ -	0.0%	Electric bus charging infrastructure costs
Outdoor Capital Projects Expenses (Program 4200)		\$ 332,860	1.6%	\$ 415,000		\$ 415,000		\$ -	0.0%	Outdoor capital projects expenses
Indoor Capital Projects Expenses (Program 4600)	\$ 396,775			\$ 286,000		\$ 286,000		\$ -	0.0%	Indoor capital projects expenses
Architectural Services Expenses (Program 4300 Object 6722)	\$ 1,218							\$ -		Expenses associated with the development of architectural drawings
<b>Total Capital Projects Expenses</b>	<b>\$ 406,431</b>	<b>\$ 332,860</b>	<b>1.6%</b>	<b>\$ 1,220,000</b>	<b>5.7%</b>	<b>\$ 1,220,000</b>	<b>5.6%</b>	<b>\$ -</b>	<b>0.0%</b>	
%Δ year-over-year	30.6%			200.2%		200.2%				
<b>BVSD Purchased Services</b>	<b>\$ 2,481,279</b>	<b>\$ 2,464,712</b>	<b>12.2%</b>	<b>\$ 2,547,436</b>	<b>11.9%</b>	<b>\$ 2,547,436</b>	<b>11.6%</b>	<b>\$ -</b>	<b>0.0%</b>	Services purchased from BVSD: SpEd, ELL, Legal, Business, IT, HR, TAG
%Δ year-over-year	37.3%			2.7%		2.7%				
<b>TOTAL EXPENSES</b>	<b>\$ 19,308,400</b>	<b>\$ 20,225,757</b>	<b>100%</b>	<b>\$ 21,455,071</b>	<b>100%</b>	<b>\$ 21,927,695</b>	<b>100%</b>	<b>\$ 472,624</b>	<b>2.2%</b>	<b>Total expenses</b>
%Δ year-over-year	13.8%	4.8%		11.1%		13.6%				
<b>TOTAL REVENUES LESS TOTAL EXPENSES</b>	<b>\$ 215,893</b>	<b>\$ 202,223</b>		<b>\$ (517,485)</b>		<b>\$ (592,160)</b>		<b>\$ (74,675)</b>		<b>Total net revenues before transfers</b>
<b>TRANSFERS</b>										
Transfer Out to Food Services (Fund 21)	\$ -	\$ 59,439		\$ -		\$ -				Allocation to Fund 21 to supplement food services program
<b>TOTAL NET TRANSFERS</b>	<b>\$ -</b>	<b>\$ 59,439</b>		<b>\$ -</b>		<b>\$ -</b>				
<b>NET CHANGE IN BUDGET BALANCE</b>	<b>\$ 215,893</b>	<b>\$ 142,784</b>		<b>\$ (517,485)</b>		<b>\$ (592,160)</b>				<b>Total net revenues after transfers</b>
<b>Beginning Fund Balance - Unassigned</b>	<b>\$ 2,102,470</b>	<b>\$ 1,790,809</b>		<b>\$ 1,790,809</b>		<b>\$ 1,790,809</b>		<b>\$ -</b>		<b>Beginning of year unassigned financial reserves</b>
<b>Beginning Fund Balance - Assigned Bond Covenant Req't</b>	<b>\$ 3,268,981</b>	<b>\$ 3,702,981</b>		<b>\$ 3,702,981</b>		<b>\$ 3,702,981</b>		<b>\$ -</b>		<b>Beginning of year assigned for bond covenant reserves (70 DCOH)</b>
<b>Beginning Fund Balance - Assigned Replacement Reserves</b>	<b>\$ 500,744</b>	<b>\$ 557,784</b>		<b>\$ 557,784</b>		<b>\$ 557,784</b>		<b>\$ -</b>		<b>Beginning of year assigned replacement reserves</b>
<b>Beginning Fund Balance - Assigned Special Ed</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>		<b>\$ 150,000</b>		<b>\$ 150,000</b>		<b>\$ -</b>		<b>Beginning of year assigned special education financial reserves</b>
<b>Beginning Fund Balance - Restricted TABOR</b>	<b>\$ 536,532</b>	<b>\$ 573,046</b>		<b>\$ 573,046</b>		<b>\$ 573,046</b>		<b>\$ -</b>		<b>Beginning of year restricted TABOR financial reserves</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 6,558,727</b>	<b>\$ 6,774,620</b>		<b>\$ 6,774,620</b>		<b>\$ 6,774,620</b>		<b>\$ -</b>		<b>TOTAL FUND BALANCE AT BEGINNING OF THE YEAR</b>
<b>Ending Fund Balance - Unassigned</b>	<b>\$ 1,790,809</b>	<b>\$ 1,671,428</b>		<b>\$ 717,151</b>		<b>\$ 852,758</b>		<b>\$ 135,607</b>		<b>End of year unassigned financial reserves</b>
<b>Ending Fund Balance - Assigned Bond Covenant Req't</b>	<b>\$ 3,702,981</b>	<b>\$ 3,878,912</b>		<b>\$ 4,114,671</b>		<b>\$ 4,114,671</b>		<b>\$ -</b>		<b>End of year financial reserves assigned for bond covenant (70 DCOH)</b>
<b>Ending Fund Balance - Assigned Replacement Reserves</b>	<b>\$ 557,784</b>	<b>\$ 614,824</b>		<b>\$ 657,784</b>		<b>\$ 547,784</b>		<b>\$ (110,000)</b>		<b>End of year financial reserves assigned for replacement reserves</b>
<b>Ending Fund Balance - Assigned Special Education</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>		<b>\$ 150,000</b>		<b>\$ 150,000</b>		<b>\$ -</b>		<b>End of year financial reserves assigned for special education</b>
<b>Ending Fund Balance - Restricted TABOR</b>	<b>\$ 573,046</b>	<b>\$ 602,240</b>		<b>\$ 617,529</b>		<b>\$ 617,394</b>		<b>\$ (134)</b>		<b>End of year financial reserves restricted for TABOR Reserve</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 6,774,620</b>	<b>\$ 6,917,404</b>		<b>\$ 6,257,135</b>		<b>\$ 6,182,460</b>		<b>\$ (74,675)</b>		<b>TOTAL FUND BALANCE AT END OF YEAR</b>
<b>Salaries &amp; Benefits</b>	<b>\$ 13,358,172</b>	<b>\$ 14,180,926</b>	<b>70.1%</b>	<b>\$ 14,250,766</b>	<b>66.4%</b>	<b>\$ 14,437,642</b>	<b>65.8%</b>			Amount of total budget allocated to employee salaries and benefits
<b>Facilities</b>	<b>\$ 126,658</b>	<b>\$ 134,000</b>	<b>0.7%</b>	<b>\$ 134,000</b>	<b>0.6%</b>	<b>\$ 134,000</b>	<b>0.6%</b>			Amount of total budget allocated to facilities maintenance costs
<b>Debt Service/Bond Payments</b>	<b>\$ 1,443,337</b>	<b>\$ 1,442,692</b>	<b>7.1%</b>	<b>\$ 1,442,692</b>	<b>6.7%</b>	<b>\$ 1,442,584</b>	<b>6.6%</b>			Amount of total budget allocated to bond debt service
<b>Supplies</b>	<b>\$ 1,046,544</b>	<b>\$ 951,017</b>	<b>4.7%</b>	<b>\$ 1,184,912</b>	<b>5.5%</b>	<b>\$ 1,440,066</b>	<b>6.6%</b>			Amount of total budget allocated to supplies
<b>Local Programs</b>	<b>\$ 826,087</b>	<b>\$ 1,052,410</b>	<b>5.2%</b>	<b>\$ 1,895,265</b>	<b>8.8%</b>	<b>\$ 1,892,060</b>	<b>8.6%</b>			Amount of total budget allocated to expenses associated with local programs
<b>BVSD Purchased Services</b>	<b>\$ 2,481,279</b>	<b>\$ 2,464,712</b>	<b>12.2%</b>	<b>\$ 2,547,436</b>	<b>11.9%</b>	<b>\$ 2,547,436</b>	<b>11.6%</b>			Amount of total budget allocated to BVSD purchased services
<b>Salaries</b>	<b>\$ 10,123,442</b>	<b>\$ 10,518,493</b>	<b>52.0%</b>	<b>\$ 10,562,068</b>	<b>49.2%</b>	<b>\$ 10,760,776</b>	<b>49.1%</b>			Amount of total budget allocated to employee salaries
<b>Benefits</b>	<b>\$ 3,234,730</b>	<b>\$ 3,662,434</b>	<b>18.1%</b>	<b>\$ 3,688,698</b>	<b>17.2%</b>	<b>\$ 3,676,866</b>	<b>16.8%</b>			Amount of total budget allocated to employee benefits
<b>Purchased Services</b>	<b>\$ 1,569,995</b>	<b>\$ 1,576,692</b>	<b>7.8%</b>	<b>\$ 1,576,692</b>	<b>7.3%</b>	<b>\$ 1,576,584</b>	<b>7.2%</b>			Amount of total budget allocated to all purchased services
<b>Supplies/Local Programs</b>	<b>\$ 1,466,200</b>	<b>\$ 1,670,567</b>	<b>8.3%</b>	<b>\$ 1,860,177</b>	<b>8.7%</b>	<b>\$ 2,112,126</b>	<b>9.6%</b>			Amount of total budget allocated to supplies and local program expenses
<b>Property &amp; Equipment</b>	<b>\$ 406,431</b>	<b>\$ 332,860</b>	<b>1.6%</b>	<b>\$ 1,220,000</b>	<b>5.7%</b>	<b>\$ 1,220,000</b>	<b>5.6%</b>			Amount of total budget allocated to property and equipment
<b>BVSD Purchased Services</b>	<b>\$ 2,481,279</b>	<b>\$ 2,464,712</b>	<b>12.2%</b>	<b>\$ 2,547,436</b>	<b>11.9%</b>	<b>\$ 2,547,436</b>	<b>11.6%</b>			Amount of total budget allocated to BVSD purchased services

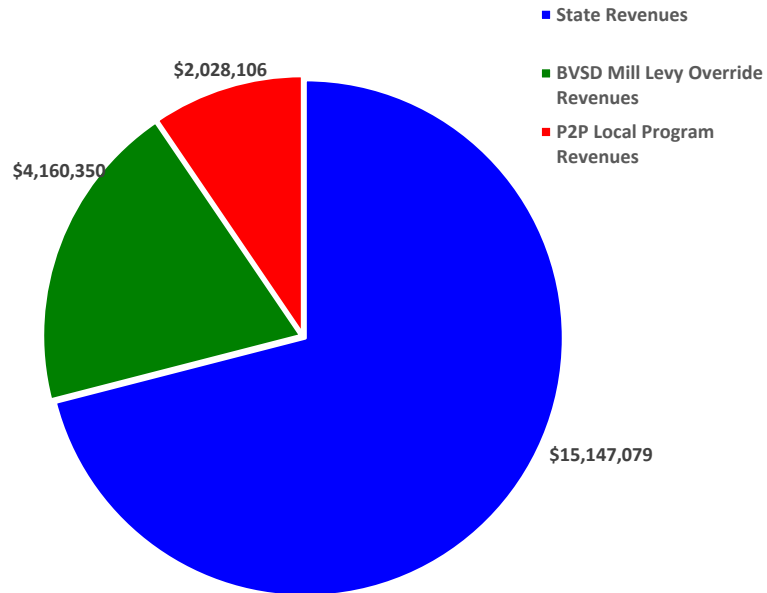


2022-23

GENERAL FUND - FUND 11 - Revenues and Expenses

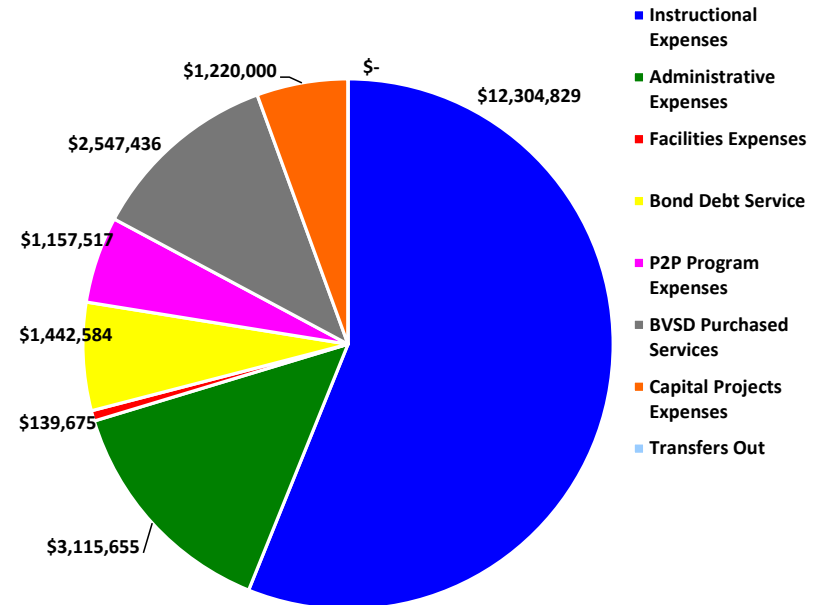
GENERAL FUND REVENUES

State Revenues	\$	15,147,079	71%
BVSD Mill Levy Override Revenues	\$	4,160,350	19%
P2P Local Program Revenues	\$	2,028,106	10%
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>21,335,536</b>	<b>100%</b>



GENERAL FUND EXPENSES

Instructional Expenses	\$	12,304,829	56%
Administrative Expenses	\$	3,115,655	14%
Facilities Expenses	\$	139,675	1%
Bond Debt Service	\$	1,442,584	7%
P2P Program Expenses	\$	1,157,517	5%
BVSD Purchased Services	\$	2,547,436	12%
Capital Projects Expenses	\$	1,220,000	6%
Transfers Out	\$	-	0%
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>21,927,695</b>	<b>100%</b>



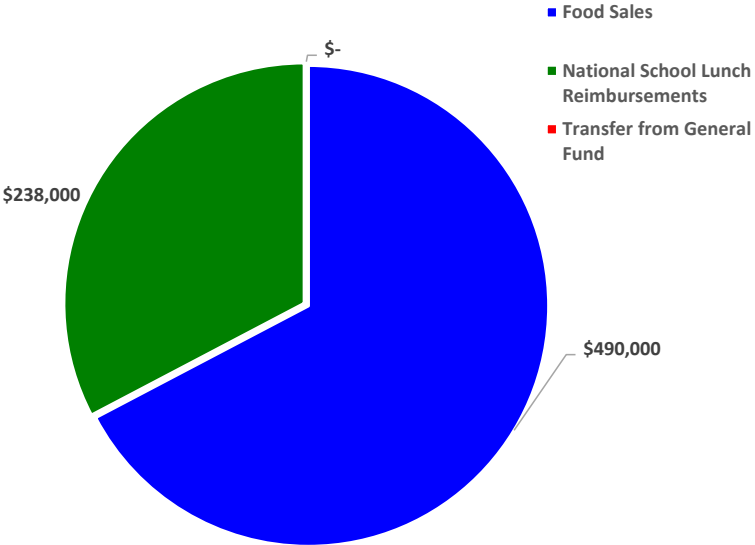
# FUND 21 - FOOD SERVICES PROGRAM MULTI-YEAR BUDGET SUMMARY

## PEAK TO PEAK FOOD SERVICES PROGRAM BUDGET (Fund 21, Program 3100)

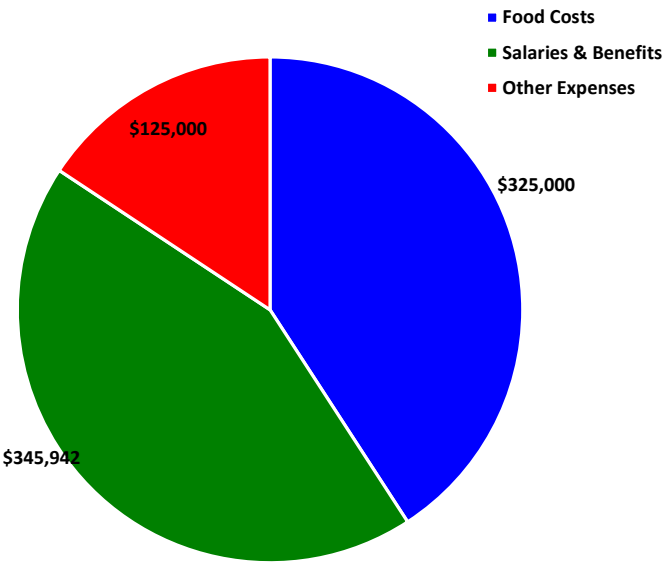
		Obj	2021-22 Actuals		2022-23 APPROVED ORIGINAL BUDGET		2022-23 APPROVED REVISED BUDGET		2022-23 APPROVED SUPPLEMENTAL BUDGET		EXPLANATORY NOTES
			% of		% of		% of		% of		
			\$	Total	\$	Total	\$	Total	\$	Total	
REVENUES											
	Food Sales	4600	\$ 106,694	12.2%	\$ 490,000	83.8%	\$ 490,000	83.8%	\$ 490,000	67.3%	Food purchased by students and staff
	National School Lunch Program Reimbursements	4553, 4555, 5164, 5169	\$ 769,228	87.8%	\$ 95,000	16.2%	\$ 95,000	16.2%	\$ 238,000	32.7%	Reimbursements for FRL and NSLP
TOTAL FOOD SERVICES REVENUES			\$ 875,922		\$ 585,000		\$ 585,000		\$ 728,000		Grand total food service program revenues
EXPENSES											
	Supplies	6610	\$ 32,343	4.4%	\$ 25,000	3.9%	\$ 25,000	3.8%	\$ 125,000	15.7%	Paper products, flatware, and other supply expenses
	Food Costs	6630	\$ 410,250	55.9%	\$ 282,000	43.8%	\$ 282,000	43.2%	\$ 325,000	40.8%	Food purchases
	Salaries		\$ 216,589	29.5%	\$ 246,354	38.2%	\$ 246,176	37.7%	\$ 246,176	30.9%	Food services employee salaries
	Benefits		\$ 75,022	10.2%	\$ 91,086	14.1%	\$ 99,766	15.3%	\$ 99,766	12.5%	Food services employee benefits expenses
TOTAL FOOD SERVICES EXPENSES			\$ 734,204		\$ 644,439		\$ 652,942		\$ 795,942		Grand total food services program expenses
TOTAL FOOD SERVICES NET REVENUES			\$ 141,718		\$ (59,439)		\$ (67,942)		\$ (67,942)		Total food services program net revenues
TRANSFER IN FROM FUND 11			\$ 100		\$ 59,439						Transfer In from Fund 11
TOTAL FOOD SERVICES BEGINNING FUND BALANCE			\$ 37,213		\$ 53,939		\$ 179,031		\$ 179,031		Beginning food services program fund balance
TABOR RESERVE (3%) RESTRICTED FUND BALANCE			\$ 26,278		\$ 14,700		\$ 17,550		\$ 21,840		Restricted food services program fund balance for TABOR
TOTAL FOOD SERVICES UNRESTRICTED FUND BALANCE			\$ 152,753		\$ 39,239		\$ 93,539		\$ 89,249		Unrestricted food services program fund balance
TOTAL FOOD SERVICES ENDING FUND BALANCE			\$ 179,031		\$ 53,939		\$ 111,089		\$ 111,089		Ending food services program fund balance

<b>2022-23</b>
<b>FOOD SERVICES FUND - FUND 21 - Revenues and Expenses</b>

FOOD SERVICES FUND REVENUES			
Food Sales	\$	490,000	67%
National School Lunch Reimbursements	\$	238,000	33%
Transfer from General Fund	\$	-	0%
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>728,000</b>	<b>100%</b>



FOOD SERVICES FUND EXPENSES			
Food Costs	\$	325,000	41%
Salaries & Benefits	\$	345,942	43%
Other Expenses	\$	125,000	16%
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>795,942</b>	<b>100%</b>



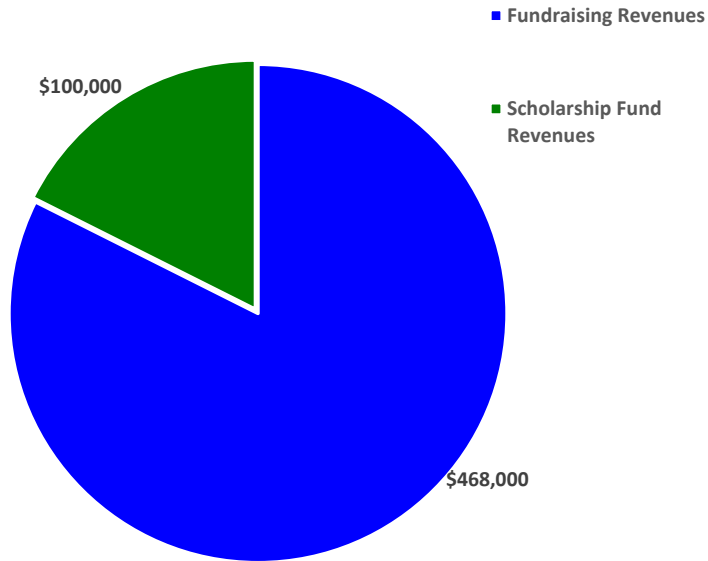
FUND 26 - FRIENDS OF PEAK TO PEAK FUNDRAISING MULTI-YEAR BUDGET SUMMARY										
FRIENDS OF PEAK TO PEAK BUDGET (Fund 26, Program 2322)										
	Obj	2021-22 Actuals		2022-23 Approved Original		2022-23 Approved Revised Budget		2022-23 APPROVED SUPPLEMENTAL BUDGET		EXPLANATORY NOTES
		\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	
FUNDRAISING PROGRAM										
FUNDRAISING REVENUES										
Annual Fund Donations	4920	\$ 233,702	47.4%	\$ 166,500	34.0%	\$ 210,000	42.6%	\$ 200,000	42.7%	Annual fund donations
Annual Gala and Auction Revenues	4750	\$ 103,235	20.9%	\$ 151,000	30.8%	\$ 125,000	25.4%	\$ 125,000	26.7%	Auction sponsorships, ticket sales, donations, and GFTH
Innovation Fund Revenues		\$ 26,756	5.4%	\$ 20,000	4.1%	\$ 25,000	5.1%	\$ 25,000	5.3%	Innovation fund donations to fund teacher projects
Run for the Peak Revenues	4750	\$ 34,887	7.1%	\$ 39,500	8.1%	\$ 35,000	7.1%	\$ 30,000	6.4%	RFTP sponsorships and donations
Athletics & Activities Fundraising Revenues	4750	\$ 9,185	1.9%	\$ 43,500	8.9%	\$ 10,000	2.0%	\$ 10,000	2.1%	Banner sponsorships, dine outs, earmarked revenues
Ongoing Fundraising Revenues	4750	\$ 71,793	14.6%	\$ 51,500	10.5%	\$ 70,000	14.2%	\$ 60,000	12.8%	Amazon, King Soopers, gift cards, spirit wear, calendars revenues
Other Donations and Major Gifts		\$ 13,820	2.8%	\$ 18,000	3.7%	\$ 18,000	3.7%	\$ 18,000	3.8%	Major gifts, other designated donations
TOTAL FUNDRAISING REVENUES		\$ 493,378		\$ 490,000		\$ 493,000		\$ 468,000		
FUNDRAISING EXPENSES										
Annual Fund Expenses	6610	\$ 232	0.3%	\$ 1,000	0.9%	\$ 250	0.3%	\$ 500	0.4%	Expenses incurred from promoting annual gift campaign
Annual Gala and Auction Expenses	6610	\$ 53,236	63.1%	\$ 51,000	43.7%	\$ 53,000	45.4%	\$ 71,250	51.0%	Auction venue rental, food, decorations, printing, other expenses
Run for the Peak Expenses	6610	\$ 5,262	6.2%	\$ 4,200	3.6%	\$ 5,500	4.7%	\$ 7,500	5.4%	RFTP event expenses
Athletics & Activities Fundraising Expenses	6610	\$ -	0.0%	\$ 16,500	14.1%	\$ 5,000	4.3%	\$ 16,500	11.8%	Banner sponsorships, dine out and golf outing expenses
Ongoing Fundraising Expenses	6610	\$ 9,319	11.0%	\$ 22,500	19.3%	\$ 10,000	8.6%	\$ 22,500	16.1%	Gift cards, spirit wear, calendars, other expenses
Other Expenses	6610	\$ 16,359	19.4%	\$ 21,500	18.4%	\$ 16,000	13.7%	\$ 21,500	15.4%	General admin expenses and credit card fees
TOTAL FUNDRAISING EXPENSES		\$ 84,408		\$ 116,700		\$ 89,750		\$ 139,750		Grand total Friends expenses
TOTAL FUNDRAISING NET REVENUES		\$ 408,970		\$ 373,300		\$ 403,250		\$ 328,250		
SCHOLARSHIP FUND										
SCHOLARSHIP FUND REVENUES										
Scholarship Fund Donations	4920	\$ 770	-0.3%	\$ 48,000	37.5%	\$ 20,000	20.0%	\$ 20,000	20.0%	Scholarship fund donations
CFF Realized Gains (Losses)	4510	\$ 200,005	-87.5%	\$ 55,000	43.0%	\$ 55,000	55.0%	\$ 55,000	55.0%	Realized gains or losses on scholarship fund and AP fund
CFF Unrealized Gains (Losses)	4510	\$ (429,298)	187.9%	\$ 25,000	19.5%	\$ 25,000	25.0%	\$ 25,000	25.0%	Unrealized gains or losses on scholarship fund and AP fund
TOTAL SCHOLARSHIP FUND REVENUES		\$ (228,523)		\$ 128,000		\$ 100,000		\$ 100,000		
SCHOLARSHIP FUND EXPENSES										
Scholarship Fund Expenses	6619	\$ -	0.0%	\$ 250	0.3%	\$ 250	0.3%	\$ 250	0.3%	Scholarship fund donations solicitation expenses and credit card fees
Awarded Scholarships	6870	\$ 47,065	75.9%	\$ 66,000	81.6%	\$ 66,000	81.6%	\$ 66,000	81.6%	Scholarships awarded from scholarship fund
CFF Investment Management Fees	6313	\$ 14,926	24.1%	\$ 14,652	18.1%	\$ 14,652	18.1%	\$ 14,652	18.1%	Investment management fees from Community First Foundation
TOTAL SCHOLARSHIP FUND EXPENSES		\$ 61,991		\$ 80,902		\$ 80,902		\$ 80,902		Grand total Friends expenses
TOTAL SCHOLARSHIP FUND NET REVENUES		\$ (290,514)		\$ 47,098		\$ 19,098		\$ 19,098		Total Friends net revenues
TOTAL BEGINNING SCHOLARSHIP FUND BALANCE		\$ 1,800,034		\$ 1,509,520		\$ 1,556,618		\$ 1,556,618		Beginning Scholarship Fund fund balance
TOTAL ENDING SCHOLARSHIP FUND BALANCE		\$ 1,509,520		\$ 1,556,618		\$ 1,575,716		\$ 1,575,716		Ending fund balance for Scholarship Fund
FUND 26 TOTALS										
TOTAL FUND 26 TRANSFER OUT TO P2P FUND 11		\$ 422,849		\$ 353,300		\$ 383,250		\$ 400,000		Transfer out of Fund 26 net fundraising to Fund 11 P2P general fund
INCREASE (DECREASE) IN FUND 26 FUND BALANCE		\$ (304,393)		\$ 67,098		\$ 39,098		\$ (52,652)		Total Fund 26 Friends net revenues less Friends transfer to Fund 11
TOTAL BEGINNING FUND 26 FUND BALANCE		\$ 1,894,209		\$ 1,960,306		\$ 1,589,816		\$ 1,589,816		Beginning Friends fund balance
TOTAL ENDING FUND 26 FUND BALANCE		\$ 1,589,816		\$ 2,027,404		\$ 1,628,914		\$ 1,537,164		Ending Friends fund balance

2022-23

**FUNDRAISING FUND - FUND 26 (Friends of P2P) - Revenues and Expenses**

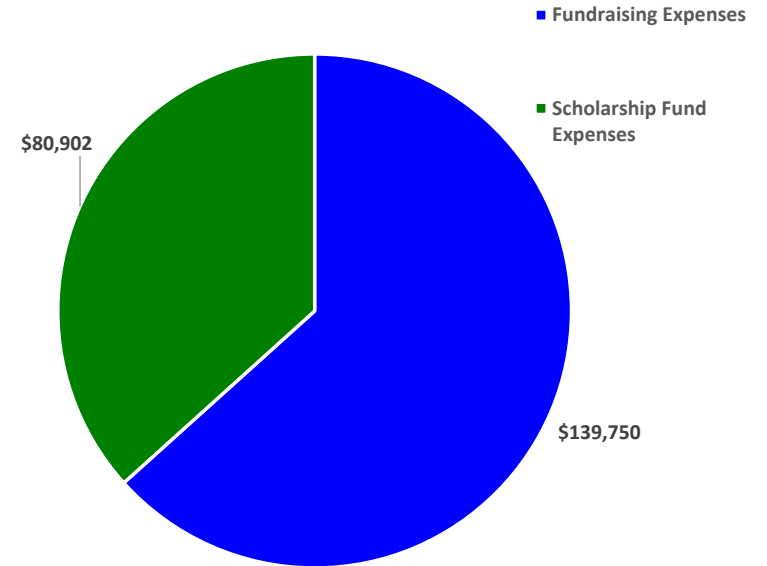
**FUNDRAISING FUND REVENUES**

Fundraising Revenues	\$	468,000	82%
Scholarship Fund Revenues	\$	100,000	18%
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>568,000</b>	<b>100%</b>



**FUNDRAISING FUND EXPENSES**

Fundraising Expenses	\$	139,750	23%
Scholarship Fund Expenses	\$	80,902	13%
Fund 26 Transfer to Fund 11	\$	400,000	64%
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>620,652</b>	<b>100%</b>



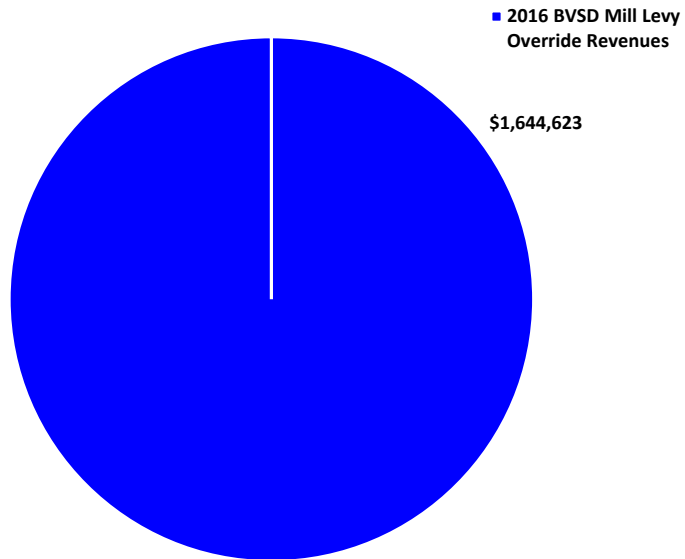
FUND 65 - OPERATIONS & TECHNOLOGY PROGRAM MULTI-YEAR BUDGET SUMMARY															
PEAK TO PEAK OPERATIONS & TECHNOLOGY PROGRAM BUDGET (Fund 65, Programs 1600, 2600, 4200, 4600)															
	Prog	Obj	2021-22 Actuals		2022-23 APPROVED ORIGINAL BUDGET		2022-23 APPROVED REVISED BUDGET		2022-23 APPROVED SUPPLEMENTAL BUDGET		2022-23 SUPPLEMENTAL BUDGET CHANGE		EXPLANATORY NOTES		
				% of						% of		% of			
			\$	Total					\$	Total	\$	Total			
REVENUES															
		2016 BVSD Mill Levy Override Revenue		\$ 1,614,663		\$ 1,605,381		\$ 1,644,623		\$ 1,644,623		\$ -	2016 BVSD operations & technology MLO revenues		
GRAND TOTAL OPERATIONS & TECHNOLOGY REVENUES				\$ 1,614,663		\$ 1,605,381		\$ 1,644,623		\$ 1,644,623		\$ -	Grand total operations & technology revenues		
EXPENSES															
Technology Program (Program 1600)															
		IT/Printer Supplies	1600	6610	\$ 4,083	0.3%	\$ 20,000	1.2%	\$ 15,000	0.9%	\$ 5,000	0.3%	\$ (10,000)	-66.7%	Printer and other IT supplies
		Software Licenses	1600	6650	\$ 105,746	7.7%	\$ 101,952	6.1%	\$ 103,109	6.0%	\$ 110,000	6.3%	\$ 6,891	6.7%	Software licenses
		Technology Equipment Purchases	1600	6735	\$ 33,768	2.5%	\$ 25,000	1.5%	\$ 25,000	1.5%	\$ 25,000	1.4%	\$ -		Technology equipment purchases
		BVSD IT Purchased Services	5210	6850	\$ 140,000	10.2%	\$ 310,000	18.6%	\$ 340,000	19.9%	\$ 340,000	19.4%	\$ -		IT services purchased from BVSD
Facilities Program (Program 2600)															
		Custodial & Maintenance Salaries	2600		\$ 205,745	15.0%	\$ 217,956	13.1%	\$ 217,956	12.8%	\$ 235,000	13.4%	\$ 17,044	7.8%	Custodial and maintenance employee salaries
		Custodial & Maintenance Benefits	2600		\$ 73,265	5.3%	\$ 84,584	5.1%	\$ 84,584	5.0%	\$ 88,000	5.0%	\$ 3,416	4.0%	Custodial and maintenance employee benefits
		Contracted Facilities Professional Services	2600	6330	\$ 201,248	14.7%	\$ 232,300	13.9%	\$ 203,260	11.9%	\$ 210,000	12.0%	\$ 6,740	3.3%	Contracted custodial services, inspections, monitoring
		Water/Sewage	2600	6411	\$ 70,673	5.2%	\$ 78,000	4.7%	\$ 78,000	4.6%	\$ 80,000	4.6%	\$ 2,000	2.6%	Water and sewage services provided by city
		Trash Removal and Composting Pickup	2600	6421	\$ 15,525	1.1%	\$ 17,136	1.0%	\$ 15,836	0.9%	\$ 15,836	0.9%	\$ (1)	0.0%	Trash removal services and composting pickup
		Snow Removal	2600	6422	\$ 40,105	2.9%	\$ 41,200	2.5%	\$ 41,308	2.4%	\$ 50,000	2.9%	\$ 8,692	21.0%	Snow removal services
		Lawn & Grounds Maintenance	2600	6424	\$ 52,307	3.8%	\$ 56,650	3.4%	\$ 53,876	3.2%	\$ 65,000	3.7%	\$ 11,124	20.6%	Mowing, fertilizing, irrigation service, tree service
		Maintenance and Repairs	2600	6430	\$ 94,944	6.9%	\$ 86,612	5.2%	\$ 97,792	5.7%	\$ 160,000	9.1%	\$ 62,208	63.6%	Electrical, HVAC, plumbing repairs & maintenance
		Equipment Rental	2600	6440	\$ 524	0.0%	\$ 900	0.1%	\$ 900	0.1%	\$ 900	0.1%	\$ -		Short-term rental of equipment
		Telephone	2600	6531	\$ 33,775	2.5%	\$ 26,300	1.6%	\$ 26,300	1.5%	\$ 32,000	1.8%	\$ 5,700	21.7%	Mobile and land line telephone service
		Custodial Supplies	2600	6610	\$ 46,742	3.4%	\$ 44,000	2.6%	\$ 44,000	2.6%	\$ 62,000	3.5%	\$ 18,000	40.9%	Paper products and cleaning supplies
		Natural Gas	2600	6621	\$ 38,309	2.8%	\$ 46,000	2.8%	\$ 80,000	4.7%	\$ 80,000	4.6%	\$ -		Natural gas expenses
		Electricity	2600	6622	\$ 170,364	12.4%	\$ 168,000	10.1%	\$ 168,000	9.9%	\$ 194,000	11.1%	\$ 26,000	15.5%	Electric service expenses for solar and local utility
		Replacement Reserve Expenses	2600	67xx	\$ 42,960	3.1%	\$ 110,000	6.6%	\$ 110,000	6.5%	\$ -	0.0%			Replacement and renovations expenses on schedule
		Non-Capitalized Equipment	2600	6735	\$ 1,700	0.1%									Non-capitalized facility equipment expenses
Outdoor Site Improvements Program (Program 4200)															
		Major Renovations	4200	6723											Outdoor major renovations
		Capitalized Equipment	4200	6730											Outdoor capitalized equipment
Indoor Building Improvements Program (Program 4600)															
		Major Renovations	4600	6723											Indoor major renovations
		Capitalized Equipment	4600	6730											Indoor capitalized equipment
GRAND TOTAL OPERATIONS & TECHNOLOGY EXPENSES					\$ 1,371,783		\$ 1,666,590		\$ 1,704,921		\$ 1,752,736		\$ 47,815	2.8%	
TOTAL OPERATIONS & TECHNOLOGY NET REVENUES					\$ 242,880		\$ (61,209)		\$ (60,298)		\$ (108,112)		\$ (47,815)	79.3%	Total operations & technology net revenues
TOTAL OPERATIONS & TECHNOLOGY BEGINNING FUND BALANCE					\$ 377,384		\$ 620,264		\$ 620,264		\$ 620,264		\$ -		Beginning operations & technology fund balance
TABOR RESERVE (3%) RESTRICTED FUND BALANCE					\$ 48,440		\$ 48,161		\$ 49,339		\$ 49,339		\$ -		Restricted TABOR fund balance for Fund 65
TOTAL OPERATIONS & TECHNOLOGY UNRESTRICTED FUND BALANCE					\$ 571,824		\$ 510,893		\$ 510,627		\$ 462,813		\$ (47,815)	-9.4%	Unrestricted operations & technology fund balance
TOTAL OPERATIONS & TECHNOLOGY ENDING FUND BALANCE					\$ 620,264		\$ 559,055		\$ 559,966		\$ 512,152		\$ (47,815)	-8.5%	Ending operations & technology fund balance

2022-23

## OPERATIONS & TECHNOLOGY FUND - FUND 65 - Revenues and Expenses

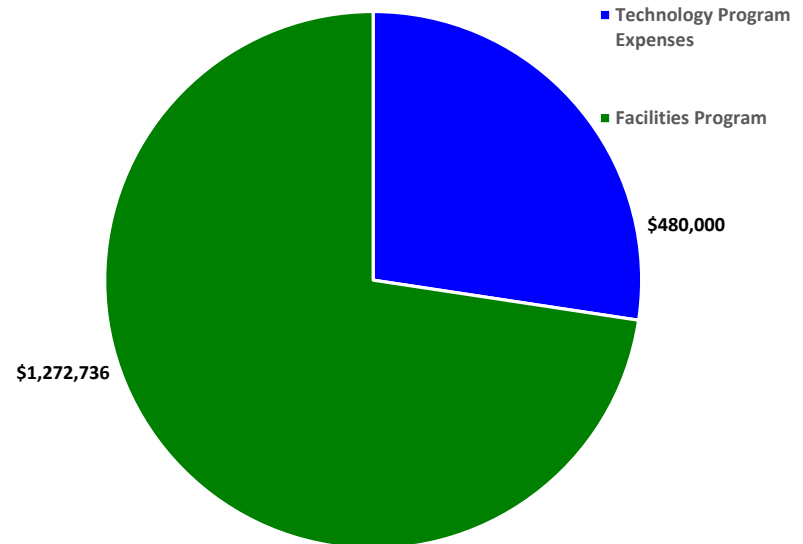
### OPERATIONS & TECHNOLOGY FUND REVENUES

2016 BVSD Mill Levy Override Revenues	\$	1,644,623	100%
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,644,623</b>	<b>100%</b>



### OPERATIONS & TECHNOLOGY FUND EXPENSES

Technology Program Expenses	\$	480,000	27%
Facilities Program	\$	1,272,736	73%
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>1,752,736</b>	<b>100%</b>



PRIORITIZED CAPITAL PROJECTS - FUNDS 11 AND 65																		
Rank	Project	Rationale	Est Cost	Total Cost	Prog	Obj	2021-22		2022-23		2023-24		2024-25		2025-26		2026-27	
							Fund 65	Fund 11	Fund 65	Fund 11	Fund 65	Fund 11	Fund 65	Fund 11	Fund 65	Fund 11	Fund 65	Fund 11
20	Create team teaching classroom by removing wall in existing classroom	Provide needed space for team teaching at HS- <i>Completed</i>	\$ 125,000	\$ 200,000	4600	6723		\$ 60,000										
21	Renovate ES playground asphalt area	Add net to fence, move b'ball hoops, add funnel ball - <i>Completed</i>	\$ 100,000		4200	6722		\$ 100,000										
22	Clean all air ducts on campus	Funded through ESSER II - <i>Completed</i>	\$ 64,600		4600	6723		\$ 64,600										
23	Balance air flow with all AHUs on campus following duct cleaning	Funded through ESSER II - <i>Completed</i>	\$ 37,800		4600	6723		\$ 37,800										
24	Install new video surveillance system campuswide	Provide greater greater security and enhanced viewing - <i>Completed</i>	\$ 220,000		4600	6730		\$ 250,000										
25	Install sod/irrigation and make other improvements to garden area	Improve appearance and sustainability of the garden area - <i>Completed</i>	\$ 15,000		4200	6723		\$ 15,000										
26	Round Two - Innovative furniture - 6 secondary classrooms	Enhance classroom functionality & student engagement - <i>Completed</i>	\$ 75,000	\$ 75,000	4600	6730		\$ 100,000										
27	Expand north parking lot and add bus storage area	Increase campus parking + add new electric bus storage - <i>Completed</i>		\$ 345,000	4200	6722				\$ 345,000								
	Engineering and soft costs		\$ 30,000															
	Construction costs - prep, asphalt, concrete, fencing, lighting		\$ 315,000															
28	Build electric bus charging infrastructure	Provide infrastructure to support electric charging equipment - <i>Completed</i>	\$ 175,000	\$ 175,000	4200	6722				\$ 159,000								
29	LED lighting: classrooms, entrance lights, kitchen, restrooms, closets	Enhance brightness, appearance, energy efficiency		\$ 197,860	4600	6730				\$ 218,000								
	Upgrade fluorescent lights in classrooms with LEDs - North Bldg		\$ 61,180															
	Upgrade fluorescent lights in classrooms with LEDs - South Bldg		\$ 65,315															
	Upgrade fluorescent lights in classrooms with LEDs - LMC		\$ 26,015															
	Upgrade fluorescent lights in classrooms with LEDs - Activities Bldg		\$ 38,350															
	Upgrade fluorescent lights in kitchen with LEDs		\$ 7,000															
	Upgrade fluorescent lights in closets and restrooms with LEDs		\$ -															
	Upgrade high bay entrance light fixtures with brighter LEDs		\$ -															
30	Replace soccer field scoreboard	Enhance visibility and functionality			4200	6723				\$ 13,000								
31	Replace old furniture in MS and HS art rooms in activity building	Improve safety and functionality - <i>Completed</i>			4600	6730				\$ 45,000								
32	Replace glass in Hub Entry and Attendance with bulletproof glass	Enhance safety - <i>Completed</i>			4600	6723				\$ 13,000								
33	Replace both message boards on campus	Enhance visibility and functionality			4200	6723				\$ 57,000								
34	Update Front Office Bathroom	Enhance appearance - <i>Completed</i>			4600	6723				\$ 10,000								
35	Replace whiteboards in ES	Enhance appearance and functionality			4600	6730					\$ 70,000							
36	Replace whiteboards in HS 1st Floor	Enhance appearance and functionality			4600	6730					\$ 70,000							
37	Soccer Field and Track Improvements			\$ 18,000	4200	6723					\$ 18,000							
	Improve area surrounding track inside the fencing	Improve safety and appearance	\$ 10,000															
	Replace 4' fence on east side of track with 6' fence	Improve safety and functionality	\$ 8,000															
38	Renovate café serving area ceiling	Enhance appearance, improve acoustics	\$ 12,000	\$ 12,000	4600	6723					\$ 12,000							
39	Build sidewalk along Puma Drive from ball field lots to Emma St	Create safe walk route from Emma St to ball fields	\$ 12,000	\$ 12,000	4200	6722					\$ 12,000							
40	Add 6' fence from bleachers to north end of soccer field	400' of 6' fencing to secure ball field entrance	\$ 12,000	\$ 12,000	4200	6723					\$ 12,000							
41	Replace whiteboards in MS	Enhance appearance and functionality			4600	6730							\$ 70,000					
42	Replace whiteboards in HS 2nd Floor	Enhance appearance and functionality			4600	6730							\$ 70,000					
43	Add 6' fence around front entrance to ball fields	6' fencing to secure ball field entrance	\$ 12,000	\$ 12,000	4200	6723										\$ 12,000		
44	Outdoor classroom	Create an outdoor learning space for teachers/students	\$ 50,000	\$ 50,000	4200	6723												
45	Renovate MS gym locker rooms	Enhance appearance, safety	\$ 100,000	\$ 100,000	4600	6723												
46	Upgrade/add equipment in weight room	Enhance PE instruction, improve sports training	\$ 50,000	\$ 50,000	4600	6730												
47	Parking lot lights for baseball lots		\$ 100,000	\$ 100,000	4200	6730												
48	Upgrade ES gym with new LED lighting and painting	Enhance brightness, appearance, energy efficiency		\$ -	4600	6723												
	Upgrade fluorescent lights in gym with LEDs		\$ -															
	Paint walls with light color paint		\$ -															
49	Add lights to south baseball field	Allow for more evening games and events	\$ 325,000	\$ 325,000	4200	6730												
50	Add bathroom facility with water for outdoor athletic facilities	Enhance comfort of spectators, improve functionality	\$ 500,000	\$ 500,000	4200	6722												
51	Add synthetic turf field on west field or new land	Improve safety, sustainability and performance	\$ 600,000	\$ 600,000	4200	6722												
TOTAL			\$ 4,726,883	\$ 4,364,483			\$ -	\$ 627,400	\$ -	\$ 860,000	\$ -	\$ 194,000	\$ -	\$ 140,000	\$ -	\$ 12,000	\$ -	\$ -
*Items highlighted in yellow are not yet funded in future year's budgets			Outdoor	Construction	4200	6722		\$ 100,000		\$ 345,000		\$ 12,000						
			Outdoor	Major Renovation	4200	6723		\$ 15,000		\$ 70,000		\$ 30,000				\$ 12,000		
			Outdoor	Equipment	4200	6730				\$ -								
			Indoor	Major Renovation	4600	6723		\$ 162,400		\$ 23,000		\$ 12,000						
			Indoor	Equipment	4600	6730		\$ 350,000		\$ 263,000		\$ 140,000		\$ 140,000				
TOTAL										\$ 701,000		\$ 194,000		\$ 140,000		\$ 12,000		





**PEAK TO PEAK**  
**CHARTER SCHOOL**  
800 Merlin Drive • Lafayette, CO 80026

**APPROPRIATION RESOLUTION**  
**2022-23 SUPPLEMENTAL BUDGET**

Be it resolved by the Board of Directors of Peak to Peak Charter School, authorized by Boulder Valley School District, Boulder County, Colorado; that the following amounts shown below be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2022 and ending on June 30, 2023.

<b>Fund 11 – Charter General Fund Expenditures</b>	<b>\$ 21,927,695</b>
<b>Fund 21 – Food Services Fund Expenditures</b>	<b>\$ 795,942</b>
<b>Fund 65 – Operations &amp; Technology Fund Expenditures</b>	<b><u>\$ 1,752,736</u></b>
<b>TOTAL BUDGET APPROPRIATION</b>	<b>\$ 24,476,373</b>

Be it further resolved that in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of the fiscal year 2022-23 beginning General Fund 11 fund balance for facilities and or other unforeseen onetime expenses. While this resolution appropriates a portion of the beginning fund balance, board approval is required prior to spending or committing any funds from the prior year fund balance. The use of any 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 only.

<b>Fund 11 – Charter General Fund Expenditures</b>	<b>\$ 21,927,695</b>
<b>Fund 11 – Charter General Fund Unassigned Reserves</b>	<b><u>\$ 1,790,809</u></b>
<b>Fund 11 – Charter General Fund Total Appropriation</b>	<b>\$ 23,718,504</b>

**APPROVED:**

Brian Boonstra, Treasurer, Board of Directors, Peak to Peak Charter School

**ATTEST:**

Marlene Martin, Secretary, Board of Directors, Peak to Peak Charter School

**DATE:**

May 3, 2023