

Boulder Valley School District District Code: 0480 Adopted OR Revised Budget Revised: January 27, 2022 Budgeted Pupil Count: 348		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	00 Supplemental Capital Construction, Technology, and Maintenance Fund.
Beginning Fund Balance (Includes All Reserves)			-	1,290,237	-	-	-	-	-
Revenues									
Local Sources	1000 - 1999	-	316,750	-	-	-	-	-	-
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-	-
State Sources	3000 - 3999	-	4,277,907	-	-	-	-	-	-
Federal Sources	4000 - 4999	-	-	-	-	-	-	-	-
Total Revenues			-	4,594,657	-	-	-	-	-
Total Beginning Fund Balance and Reserves			-	5,884,894	-	-	-	-	-
Total Allocations To/From Other Funds	5600,5700, 5800	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	-	-	-	-	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			-	5,884,894	-	-	-	-	-
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100	-	2,014,727	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	815,171	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	667,152	-	-	-	-	-	-
Supplies and Materials	0600	-	79,900	-	-	-	-	-	-
Property	0700	-	12,300	-	-	-	-	-	-
Other	0800, 0900	-	29,013	-	-	-	-	-	-
Total Instruction			-	3,618,263	-	-	-	-	-
Supporting Services									
Students - Program 2100									
Salaries	0100	-	92,367	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	22,827	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	14,891	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Students			-	130,085	-	-	-	-	-

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Instructional Staff - Program 2200								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	31,331	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Instructional Staff		-	31,331	-	-	-	-	-
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	99,700	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total School Administration		-	99,700	-	-	-	-	-
School Administration - Program 2400								
Salaries	0100	-	349,110	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	127,574	-	-	-	-	-
Purchased Services	0300,0400,0500	-	17,688	-	-	-	-	-
Supplies and Materials	0600	-	10,676	-	-	-	-	-
Property	0700	-	10,250	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total School Administration		-	515,298	-	-	-	-	-
Business Services - Program 2500, including Program 2501								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	52,446	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Business Services		-	52,446	-	-	-	-	-
Operations and Maintenance - Program 2600								
Salaries	0100	-	82,763	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	34,660	-	-	-	-	-

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Purchased Services	0300,0400, 0500	-	302,115	-	-	-	-	-
Supplies and Materials	0600	-	8,200	-	-	-	-	-
Property	0700	-	513	-	-	-	-	-
Other	0800, 0900	-	(218,268)	-	-	-	-	-
Total Operations and Maintenance		-	209,983	-	-	-	-	-
Student Transportation - Program 2700								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Student Transportation		-	-	-	-	-	-	-
Central Support - Program 2800, including Program 2801								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	251,925	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	(116,928)	-	-	-	-	-
Total Central Support		-	134,997	-	-	-	-	-
Other Support - Program 2900								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-
Food Service Operations - Program 3100								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-

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Total Other Support		-	-	-	-	-	-	-
Enterprise Operations - Program 3200								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-
Community Services - Program 3300								
Salaries	0100	-	48,311	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	10,797	-	-	-	-	-
Purchased Services	0300,0400,0500	-	513	-	-	-	-	-
Supplies and Materials	0600	-	2,150	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Community Services		-	61,771	-	-	-	-	-
Education for Adults - Program 3400								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-
Total Supporting Services		-	1,235,611	-	-	-	-	-

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Property - Program 4000								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Property		-	-	-	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure								
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Uses		-	-	-	-	-	-	-
Total Expenditures		-	4,853,874	-	-	-	-	-
APPROPRIATED RESERVES								
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	12,676	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-
Total Reserves		-	12,676	-	-	-	-	-
Total Expenditures and Reserves		-	4,866,550	-	-	-	-	-

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BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710	-	121,430	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	136,880	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	30,000	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	-	730,034	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-
Total Ending Fund Balance		-	1,018,344	-	-	-	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		No	Yes	No	No	No	No	No

Resolution:

Be it resolved by the Horizons K8 School Board of Directors that \$271,893 of the beginning fund balance shall be used for one-time Fund 11 expenses for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

The FY22 beginning balance is \$1,290,237 of which \$271,893 shall be one-time expenses, \$136,880 is reserved for TABOR, \$30,000 is reserved for the BEST Capital renewal reserve, and \$121,430 is reserved for the Operating Reserve.

Therefore, \$730,034 remains as an unassigned balance. The expenditure of \$271,893 shall not lead to an ongoing deficit as it is a one-time only expense.

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Beginning Fund Balance (Includes All Reserves)			1,290,237
Revenues			
Local Sources	1000 - 1999		316,750
Intermediate Sources	2000 - 2999		-
State Sources	3000 - 3999		4,277,907
Federal Sources	4000 - 4999		-
Total Revenues			4,594,657
Total Beginning Fund Balance and Reserves			5,884,894
Total Allocations To/From Other Funds	5600,5700, 5800		-
Transfers To/From Other Funds	5200 - 5300		-
Other Sources	5100,5400, 5500,5900, 5990, 5991		-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			5,884,894
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100		2,014,727
Employee Benefits, including object 0280	0200		815,171
Purchased Services	0300,0400, 0500		667,152
Supplies and Materials	0600		79,900
Property	0700		12,300
Other	0800, 0900		29,013
Total Instruction			3,618,263
Supporting Services			
Students - Program 2100			
Salaries	0100		92,367
Employee Benefits, including object 0280	0200		22,827
Purchased Services	0300,0400, 0500		14,891
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total Students			130,085

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Instructional Staff - Program 2200			
Salaries	0100	-	
Employee Benefits, including object 0280	0200	-	
Purchased Services	0300,0400,		
	0500	31,331	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total Instructional Staff			31,331
General Administration - Program 2300, including Program 2303 and 2304			
Salaries	0100	-	
Employee Benefits, including object 0280	0200	-	
Purchased Services	0300,0400,		
	0500	99,700	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total School Administration			99,700
School Administration - Program 2400			
Salaries	0100	349,110	
Employee Benefits, including object 0280	0200	127,574	
Purchased Services	0300,0400,		
	0500	17,688	
Supplies and Materials	0600	10,676	
Property	0700	10,250	
Other	0800, 0900	-	
Total School Administration			515,298
Business Services - Program 2500, including Program 2501			
Salaries	0100	-	
Employee Benefits, including object 0280	0200	-	
Purchased Services	0300,0400,		
	0500	52,446	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total Business Services			52,446
Operations and Maintenance - Program 2600			
Salaries	0100	82,763	
Employee Benefits, including object 0280	0200	34,660	

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Purchased Services	0300,0400, 0500		302,115
Supplies and Materials	0600		8,200
Property	0700		513
Other	0800, 0900		(218,268)
Total Operations and Maintenance			209,983
Student Transportation - Program 2700			
Salaries	0100		-
Employee Benefits, including object 0280	0200		-
Purchased Services	0300,0400, 0500		-
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total Student Transportation			-
Central Support - Program 2800, including Program 2801			
Salaries	0100		-
Employee Benefits, including object 0280	0200		-
Purchased Services	0300,0400, 0500		251,925
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		(116,928)
Total Central Support			134,997
Other Support - Program 2900			
Salaries	0100		-
Employee Benefits, including object 0280	0200		-
Purchased Services	0300,0400, 0500		-
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total Other Support			-
Food Service Operations - Program 3100			
Salaries	0100		-
Employee Benefits, including object 0280	0200		-
Purchased Services	0300,0400, 0500		-
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-

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Total Other Support			-
Enterprise Operations - Program 3200			
Salaries	0100	-	
Employee Benefits, including object 0280	0200	-	
Purchased Services	0300,0400, 0500	-	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total Enterprise Operations			-
Community Services - Program 3300			
Salaries	0100	48,311	
Employee Benefits, including object 0280	0200	10,797	
Purchased Services	0300,0400, 0500	513	
Supplies and Materials	0600	2,150	
Property	0700	-	
Other	0800, 0900	-	
Total Community Services			61,771
Education for Adults - Program 3400			
Salaries	0100	-	
Employee Benefits, including object 0280	0200	-	
Purchased Services	0300,0400, 0500	-	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total Education for Adults Services			-
Total Supporting Services			1,235,611

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Property - Program 4000			
Salaries	0100	-	
Employee Benefits, including object 0280	0200	-	
Purchased Services	0300,0400, 0500	-	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total Property		-	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure			
Salaries	0100	-	
Employee Benefits, including object 0280	0200	-	
Purchased Services	0300,0400, 0500	-	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total Other Uses		-	
Total Expenditures		4,853,874	
APPROPRIATED RESERVES			
Other Reserved Fund Balance (9900)	0840	-	
Other Restricted Reserves (932X)	0840	12,676	
Reserved Fund Balance (9100)	0840	-	
District Emergency Reserve (9315)	0840	-	
Reserve for TABOR 3% (9321)	0840	-	
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	
Total Reserves		12,676	
Total Expenditures and Reserves		4,866,550	

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BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	121,430
Restricted fund balance (9900)	6720	-
TABOR 3% emergency reserve (9321)	6721	136,880
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	30,000
Total program reserve (9328)	6728	-
Committed fund balance (9900)	6750	-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	730,034
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		1,018,344
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves		
Less Ending Fund Balance (Shall Equal Zero (0))		-
Use of a portion of beginning fund balance resolution required?		Yes

Resolution:

Be it resolved by the Horizons K8 School Board of Directors that \$271,893 of the beginning fund balance shall be used for one-time Fund 11 expenses for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

The FY22 beginning balance is \$1,290,237 of which \$271,893 shall be one-time expenses, \$136,880 is reserved for TABOR, \$30,000 is reserved for the BEST Capital renewal reserve, and \$121,430 is reserved for the Operating Reserve.

Therefore, \$730,034 remains as an unassigned balance. The expenditure of \$271,893 shall not lead to an ongoing deficit as it is a one-time only expense.