

**2022-23 School Year
Revenue and Expenditure Summary
For the Year Ending 6-30-2023 Unaudited**



	Fiscal Year Ending 6-30-23		% of Budget Modified Accrual Basis		
	Budget	Total	2022-23	2021-22	2020-21
Beginning Fund Balance - General Fund 10	\$ 31,045,771	\$ 31,045,771			
Revenue General Fund 10	\$ 128,544,120	\$ 134,278,380	104.5%	103.1%	104.4%
Total Revenue and Beginning Fund Balance	\$ 159,589,891	\$ 165,324,151			
Expenditures General Fund 10					
Salaries	\$ 85,103,904	\$ 80,784,509	94.9%	96.4%	92.7%
Benefits	31,263,722	30,550,978	97.7%	93.2%	91.2%
Purchased Services	13,223,975	11,539,737	87.3%	72.7%	70.3%
Supplies & Materials	17,893,610	9,116,039	50.9%	71.0%	63.5%
Capital Expenditures	1,661,892	601,143	36.2%	46.2%	43.6%
Other Expenditures	329,619	75,841	23.0%	10.6%	63.1%
Other Financing Uses	653,479	617,356	94.5%	98.2%	99.0%
Total General Fund Expenditures	\$ 150,130,201	\$ 133,285,602	88.8%	90.6%	86.9%
Assigned Operating Reserve per BOE policy 6% of Revenue	\$ 7,712,647	\$ 8,056,703			
Unassigned	(8,386,759)	15,071,914			
Assigned New Facility Supplies	2,500,000	-			
Restricted Mutli-Year	1,000,000	827,410			
Assigned School Placeholder	-	626,370			
Non-Spendable (Prepaid Expenditures)	2,083,802	2,339,896			
TABOR 3% Restricted	4,550,000	5,116,259			
Ending Reserves & Contingencies	\$ 9,459,691	\$ 32,038,550			
Total Expenditures and Reserves	\$ 159,589,892	\$ 165,324,151			

PERA Cont by
State/Budget neutral
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Estimated Increase in Salary/Benefits for FY 24
\$12,812,075

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Fiscal Year Ending 6-30-23

% of Budget Modified Accrual Basis

Budget

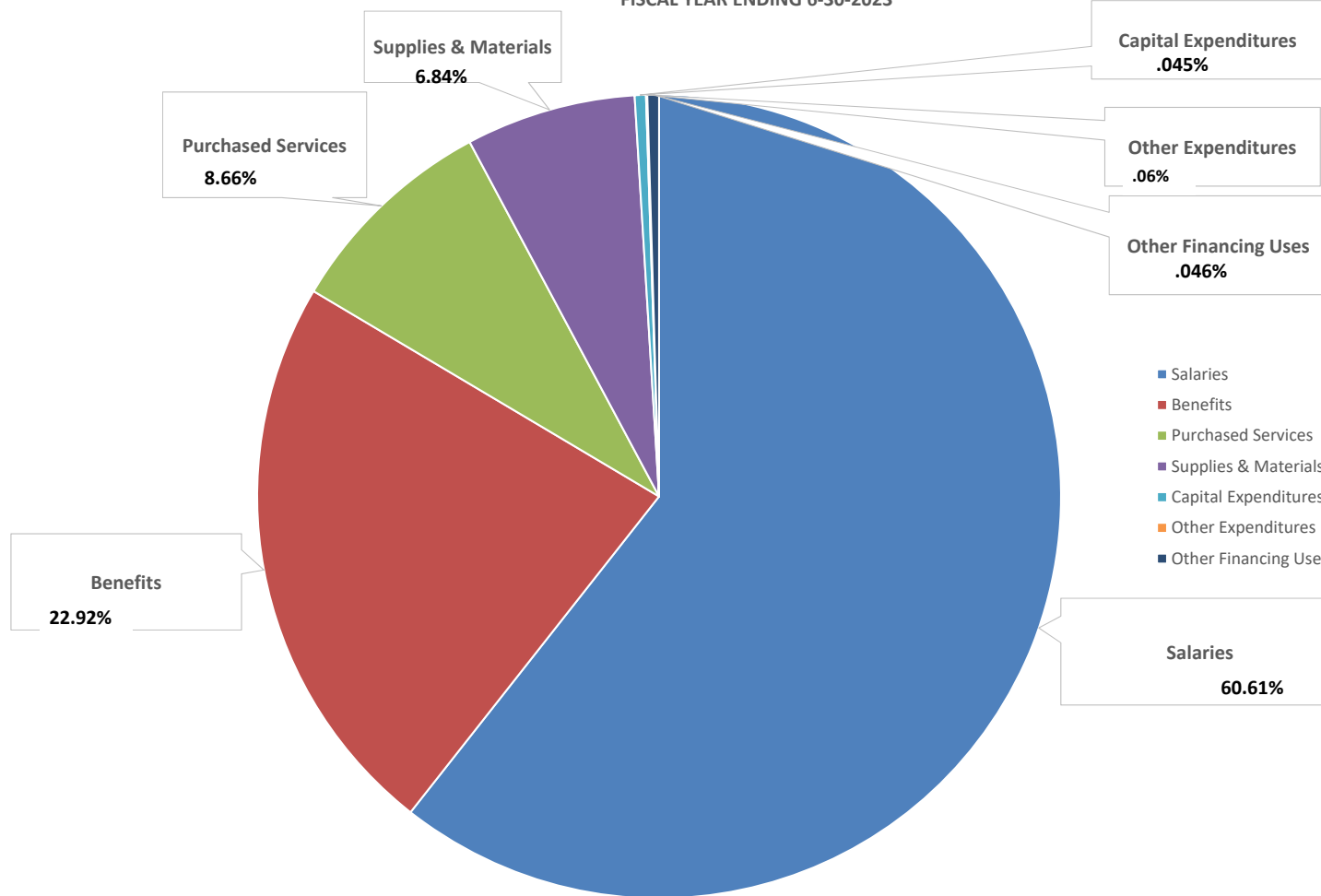
Total

2022-23

2021-22

2020-21

FISCAL YEAR ENDING 6-30-2023



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	Budget	Total	2022-23	2021-22	2020-21
Revenue General Fund Sub Funds					
Athletics Fund 17	\$ 2,512,575	\$ 2,451,393	97.6%	104.1%	107.4%
Insurance Fund 18	1,978,900	2,163,088	109.3%	95.6%	94.0%
CPP (Colorado Preschool) Fund 19	5,805,672	5,805,672	100.0%	101.8%	100.0%
Total General Sub fund Revenue	\$ 10,297,147	\$ 10,420,153	101.2%	101.1%	100.5%
Expenditures General Fund Sub Funds					
Athletics Fund 17	\$ 2,968,368	\$ 2,747,919	92.6%	92.2%	73.2%
Insurance Fund 18	1,884,000	1,395,669	74.1%	72.5%	82.1%
CPP (Colorado Preschool) Fund 19	6,030,382	4,957,751	82.2%	89.4%	95.2%
Total General Fund Sub Fund Expenditures	\$ 10,882,750	\$ 9,101,339	83.6%	87.2%	87.6%
General Fund Sub Fund Excess (Deficit) of Revenue over Expenditures	\$ (585,603)	\$ 1,318,814			
Revenue Other Governmental Funds					
Grant Fund 22	\$ 96,935,090	\$ 38,183,657	39.4%	27.3%	41.6%
Bond Redemption Fund 31	17,873,889	18,144,072	101.5%	101.6%	101.1%
Building Fund 41	1,745,943	3,334,974	191.0%	13.4%	25.6%
Risk Related Fund 64	1,428,150	186	0.0%	0.0%	3.0%
Total Revenue Other Governmental Funds	\$ 117,983,072	\$ 59,662,888	50.6%	37.8%	44.3%
Expenditures Other Governmental Funds					
Grant Fund 22	\$ 96,935,090	\$ 38,183,657	39.4%	27.3%	41.6%
Bond Redemption Fund 31	17,985,529	18,374,347	102.2%	100.0%	100.0%
Building Fund 41	141,717,430	94,199,007	66.5%	52.2%	22.3%
Risk Related Fund 64	1,766,000	285,515	16.2%	-14.7%	-14.1%
Total Other Governmental Funds Expenditures	\$ 258,404,049	\$ 151,042,526	58.5%	46.2%	34.8%
Other Governmental Funds Excess (Deficit) of Revenue over Expenditures	\$ (140,420,977)	\$ (91,379,637)			

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Revenue Non-Major Governmental Funds					
Nutrition Services Fund 21	\$ 13,764,177	\$ 10,431,029	75.8%	104.8%	92.1%
Pupil Activity Fund 23	2,541,352	1,992,750	78.4%	122.2%	79.3%
Education Foundation 27	161,800	79,559	49.2%	48.0%	65.2%
Capital Projects Fund 43	30,446,244	27,745,742	<u>91.1%</u>	<u>88.0%</u>	<u>104.8%</u>
Total Revenue Non-Major Governmental Funds	\$ 46,913,573	\$ 40,249,079	85.8%	96.1%	97.7%
Expenditures Non-Major Governmental Funds					
Nutrition Services Fund 21	\$ 12,895,208	\$ 8,734,564	67.7%	87.1%	69.3%
Pupil Activity Fund 23	4,275,314	1,659,547	38.8%	47.2%	28.8%
Education Foundation 27	361,181	77,711	21.5%	27.2%	26.3%
Capital Projects Fund 43	33,543,580	22,427,513	<u>66.9%</u>	<u>51.4%</u>	<u>29.5%</u>
Total Expenditures Non-Major Governmental Funds	\$ 51,075,283	\$ 32,899,335	64.4%	65.8%	48.7%
Excess (Deficit) of Revenue over Expenditures	\$ (4,161,710)	\$ 7,349,745			

From Fund
10/Taxes/BEST