

Working Five Year Projections	FY24 Actual	FY25 Actual	FY25 Revised Approved 12.12.2024	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
Adopted Date		6.30.2025	31.92%	27.16%	10.03%	10.59%	12.50%
Total Headcount	184.2	247.0	243.0	309.0	340.0	376.0	423.0
PreK Enrollment	18.0	23.0	23.0	24.0	40.0	44.0	44.0
K-5 Enrollment	184.2	217.0	214.0	284.0	293.0	325.0	372.0
K-5 Homeschool		7.0	6.0	1.0	7.0	7.0	7.0
SPED Enrollment			32.0	44.0	50.0	59.0	71.0
PPOR	10,087.3	10,829.7	10,807.2	11,057.3	11,278.5	11,504.1	11,734.1
UPK	5,994.9	6,063.8	6,063.8	6,136.1	6,258.8	6,384.0	6,511.6
	Actual	Actual	Budget	Budget	Budget	Budget	Budget
Beginning Fund Balance	\$858,684	\$1,001,452	\$1,196,707	\$1,419,761	\$1,719,264	\$2,437,511	\$3,134,803
Revenue							
1000 Revenue Local Sources							
1510000 Interest on Investments	57	28,081	20,000	20,000	20,200	20,402	20,606
1740000 Technology Fees		1,800					
1740001 Enrichment		10,915					
1740074 Field Trips	153	1,253	9,896	12,584	13,847	15,313	17,227
1750000 Fundraising	15,097	24,622	20,540	25,168	27,693	30,626	34,454
1900004 Activity / Student fees	7,149	2,092	20,293	25,804	28,393	31,399	35,324
1910000 Facility Rental Income			0	0	0	0	0
1920001 Donations		500	525	551	579	608	638
Colorado School Funds Grant				125,000	100,000	75,000	
1956001 Food Sales, paid by parents	101		0	0	0	0	0
1956002 Parent Paid Tuition	68,045	119,585	87,809	96,209	168,365	194,462	204,185
1990000 Miscellaneous	11,076	23,789	12,750	0	0	0	0
Total 1000 Revenue Local Sources	\$101,678	\$212,638	\$171,813	\$305,317	\$359,077	\$367,809	\$312,434
3000 Revenue State Sources							
3010001 ST UPK	107,616	174,509	139,467	147,266	250,352	280,895	286,512
3954001 ST Capital Construction 3113	68,742	71,288	63,377	110,192	127,309	147,828	174,622
Charter Schools Facilities Incentive Grant				33,228	25,198	18,200	10,416
3954002 ST Mill Levy Equalization 3241	218,533	494,621	446,586	639,965	621,084	688,916	788,543
3954003 ST READ Act 3259	11,461	17,565	11,445	11,445	12,017	12,618	13,249
3954004 ST ECEA SPED 3130	44,092	63,445	58,070	78,840	91,831	111,069	137,001
3954005 ST ELP 3140	5,569	3,384	3,360	3,861	4,054	4,257	4,470
3954007 ST ECEA GT 3150	2,323	2,408	2,408	1,134	1,321	1,598	1,971
3954008 ST At Risk 3235	1,248	1,377	1,248	1,248	1,310	1,376	1,445
3954010 STATE GT Screening Grant 3228	480	763	763	471	495	520	546
3954009 ST MLE Interest	44,342		45,000	1,630	1,711	1,797	1,886
3954017 High Impact Tutoring Grant 3276	74,786	74,786	74,786		0	0	0
3954018 FED 21st CLLC #5625	145,747		0	0	0	0	0
High Needs CSI Mini Grant		10,300	10,300				
ELG				126,287			
3954021 Newcomer Grant	8,318						
3954022 State Library Grant	966						
3956003 ST HMFA Lunch 3162	34,735	28,740	48,377	61,517	67,689	74,856	84,213
Capacity Building Grant (Pre-K)			0	0	0	0	0
Total 3000 Revenue State Sources	\$768,958	\$943,185	\$905,188	\$1,217,083	\$1,204,370	\$1,343,928	\$1,504,874
4000 Revenue Federal Sources							
4010002 FED Supply Chain Assist	4,184		0	0	0	0	0
4954000 FED Title I 4010	33,615	29,890	29,890	29,975	32,982	36,474	41,034
4954001 FED IDEA Part B 4027	37,995	52,130	51,993	52,793	74,042	84,139	99,284
4954001 FED IDEA Part B Preschool 4027				822			
4954002 FED Title II 4367	0	2,200	1,500	1,962	1,962	1,500	1,500
4954004 FED Title III 4365	3,506	1,253	2,200	1,127	1,253	2,200	2,200
4010000 FED US Commodities Grant 4550	4,263	3,963	5,643	5,643	5,643	5,643	5,643
4954010 FED Title IA Homeless 9202	9,000	8,000	1,500	1,500	1,500	1,500	1,500
4954012 FED Title IA Parent 9211	648	392	392	382	392	392	392
4954014 FED ESSER III 4414	56,873						
4954017 FED School Nurse Workforce 7354		2,000					
4956001 FED School Lunch Reimb 4555	47,680	65,223	63,437	127,347	140,123	154,959	174,329
4956002 FED Breakfast Reimb Grant 4553	9,256	11,544	15,217	38,624	42,499	46,999	52,874
4956004 Fresh Fruit & Veggies Grant		6,297	1,550				
4956016 FED Summer Food Service	1,330	5,404	5,404			0	
Total 4000 Revenue Federal Sources	\$208,349	\$188,295	\$178,725	\$260,174	\$300,396	\$333,806	\$378,755
5000 Revenue Other Sources							
5710000 State Share Per Pupil Revenue	1,854,073	2,368,690	2,345,162	3,140,285	3,304,597	3,738,818	4,365,099
Total 5000 Revenue Other Sources	1,854,073	2,368,690	2,345,162	3,140,285	3,304,597	3,738,818	4,365,099
Total Revenue	\$2,933,058	\$3,712,808	\$3,600,888	\$4,922,858	\$5,168,440	\$5,784,362	\$6,561,162
Expenditures							
0100 Salaries							
0110103 Extended Care	44,758	154,324					
0110104 Preschool	52,550	43,017	103,626	146,882	112,748	118,386	124,305

0110105 Salary Admin/Principal	110,384	100,826	153,585	260,765	263,803	350,405	368,426
0110201 Salary Teacher	420,778	773,098	731,482	776,809	691,179	724,647	1,081,063
0110202 Salary Teacher SPED	53,522	60,500	60,000	113,035	121,181	127,240	133,602
0110233 Salary Nurse	4,976	9,700	20,008	20,408	21,428	22,500	23,625
0110234 Salary OT	25,199	35,853	36,229	83,379	50,362	52,881	55,525
0110236 Salary Psychologist	74,334	23,807	20,160	20,563	21,591	22,671	23,804
0110238 Salary SLP	18,646	24,982	0	37,536	39,413	41,383	43,453
0110382 Salary IT Tech	8,174	9,500	8,469	8,639	9,071	9,524	10,001
0110409 Salary Health Aide	11,489	11,369					
0110415 Salary Paraprofessional	227,324	171,327	362,044	395,390	324,042	337,587	358,651
0110506 Salary General Office	102,727	129,815	111,795	173,116	100,345	124,369	130,588
0110607 Salary Food Services	4,596	28,102					
0110608 Salary Custodian	41,073	82,261	85,789	62,169	112,670	118,303	178,382
0120207 Salary Substitutes	4,461	14,420	0	0	0	0	0
0150105 Stipends Admin			11,000	11,000	10,000	10,000	10,000
0150201 Stipends Teacher	613		3,956	4,154	4,362	4,580	4,809
0150415 Stipends Paraprofessional		24,920	0	0	0	0	0
Total 0100 Salaries	\$1,205,604	\$1,697,820	\$1,708,143	\$2,113,845	\$1,882,195	\$2,064,477	\$2,546,232
0200 Employee Benefits							
0210 Life, ELI, ELPI							
0211105 Life EAP ELPI Admin	296	205	289	375	394	552	579
0211201 Life EAP ELPI Teacher	843	912	1,543	2,002	2,233	2,345	3,476
0211202 Life EAP ELPI Teacher SPED	109	65	96	250	263	276	290
0210207 Life Substitutes	35	12	0	0	0	0	0
0211233 Life EAP ELI Nurse	2	6	96	125	131	138	145
0211234 Life EAP ELI OT/PT	4	0	96	250	263	276	290
0211236 Life EAP ELPI Psychology	102	(5)	96	125	131	138	145
0211238 Life EAP ELI SLP	55	0	0	82	131	138	145
0211382 Life EAP ELPI I IT Tech	51	18	96	125	131	138	145
0211415 Life EAP ELPI Paraprofessional	307	197	1,350	1,583	1,839	1,931	2,028
0211500 Life EAP ELPI Admin/Business Support	245	151	289	500	657	690	724
0211608 Life EAP ELPI Custodial	113	114	193	250	394	414	579
Preschool	0	26	289	500	525	552	579
Total 0210 Life, ELI, ELPI	\$2,161	\$1,702	\$4,437	\$6,169	\$7,093	\$7,586	\$9,124
0217 Colorado FAMILI							
0217000 FAMILI	4,405	7,539	7,687	9,444	8,450	8,652	10,674
0221 Medicare							
0220105 Med/FICA Admin	12,451	9,187	12,591	19,949	20,946	27,571	28,950
0220201 Med/FICA Teacher	32,004	60,717	56,261	59,426	52,875	55,435	82,701
0220202 Med/FICA SPED	4,090	4,477	4,590	8,647	9,270	9,734	10,221
0220207 Med/FICA Subs	330	1,099	0	0	0	0	0
0220233 Med/FICA Nurse	372	742	1,531	1,561	1,639	1,721	1,807
0220234 Med/FICA Occupational Therapist	1,928	2,743	2,772	6,378	3,853	4,045	4,248
0220236 Med/FICA Psychologist	5,682	1,813	1,542	1,573	1,652	1,734	1,821
0220238 Med/FICA SLP	1,426	1,911	0	2,872	3,015	3,166	3,324
0220382 Med/FICA IT Tech	625	727	648	661	694	729	765
0220414 Med/FICA Food Service		3,747	0				
0220415 Med/FICA Paraprofessional	17,361	12,881	27,696	30,247	24,789	25,825	27,437
0220500 Med/FICA Admin Support	9,085	9,170	8,552	13,243	7,676	9,514	9,990
0220608 Med/FICA Custodian	3,142	6,164	6,563	4,756	8,619	9,050	13,646
Preschool Med/FICA	3,482	15,604	7,927	11,236	8,625	9,057	9,509
Total 0221 Medicare	\$91,979	\$130,982	\$130,673	\$160,550	\$143,654	\$157,582	\$194,419
0250 Health, Dental, Vision							
0250105 Health Dental Vision Admin	14,246	8,903	10,091	19,723	22,902	32,474	35,680
0250201 Health Dental Vision Teachers	38,955	80,783	86,085	92,907	108,865	145,719	224,925
0250202 Health Dental Vision SPED	6,908	6,663	6,731	13,524	16,095	17,681	19,425
0250238 Health Dental Vision SLP	4,623	52	0	0	6,574	7,232	0
0250415 Health Dental Vision Paraprofessional	1,834	7,498	16,140	120	20,269	113,579	123,197
0250500 Health Dental Vision General Office	7,080	6,665	6,605	19,280	21,197	39,386	43,300
0250608 Health Dental Vision Custodian	7,100	13,146	11,295	12,397	20,421	22,429	32,846
Preschool Health Dental Vision	3,860	10,771	9,305	12,618	13,847	31,025	31,025
Total 0250 Health, Dental, Vision	\$84,605	\$134,480	\$146,252	\$170,569	\$230,171	\$409,525	\$510,399
0290 Other Benefits							
0290105 401K Match Admin	2,378	3,890	7,541	10,400	10,920	18,020	22,225
0290201 401K Match Teachers	5,353	32,073	9,370	16,145	17,930	66,922	82,538
0290500 401K Match Business Support	3,245	5,061	8,895	11,665	9,380	18,053	22,266
Total 0290 Other Benefits	\$10,976	\$41,025	\$25,807	\$38,210	\$38,230	\$102,995	\$127,029
Total 0200 Employee Benefits	\$189,721	\$315,729	\$314,855	\$384,941	\$427,599	\$686,339	\$851,645
0300 Purchased Prof & Tech Services							
0313000 Bank Fees	738	3,128	3,000	3,815	4,198	4,642	5,222
0315000 PayPal Fees	131	208	525	551	579	608	638
0300001 Other	335	4,194					
0320000 Professional Development	49	0	3,990	5,320	5,320	5,320	6,650
0320003 Consulted Education Services	175,000	183,756	183,750	192,938	202,584	212,714	223,349
0328000 Assessments	4,012	313	500	2,600	2,817	3,280	3,942
0331000 Legal Services	1,855	2,612	6,300	8,412	9,718	11,285	13,330
0332000 Audit Services	9,750	10,150	10,238	11,261	12,387	13,626	14,989
0339000 SPED Services ECEA 3130	42,943	42,136	70,000	6,000	6,300	6,615	6,946

ELG Consultant				70,000			
0339002 Background Checks	599	966	525	551	579	608	638
0340000 PPTS Technical Services	726	(9,546)	1,575	1,654	1,736	1,823	1,914
0350000 Employee Training and Development	18,017	6,458	7,500	7,875	8,269	8,682	9,116
0390000 Other Purch Services Temp Staff Support	80,117	60,538	85,000	65,100	68,355	71,773	75,361
0399000 CDE PPR Admin Fee	942	15,396	46,903	94,209	99,138	112,165	130,953
Total 0300 Purched Prof & Tech Services	\$335,214	\$320,307	\$419,806	\$470,285	\$421,980	\$453,140	\$493,050
0400 Purched Property Services							
0421000 Disposal Services	5,161	4,267	6,000	12,500	13,125	13,781	14,470
0422000 Snow Removal		3,719	14,108	29,391	30,861	32,404	34,024
0423000 Custodial Services	37,423	5,544	22,176	33,264	34,927	36,674	38,507
0424000 Landscaping	4,701	3,654	4,936	22,000	23,100	24,255	25,468
0430000 Repair & Maintenance	31,652	17,974	33,235	75,000	74,550	78,278	82,191
0441000 Rent or Lease of Buildings	259,033	279,051	388,000	669,000	669,000	669,000	669,000
0441001 Rent Management Fees	25,731	9,672	27,018	0	0	0	0
0441002 Rental Storage Unit	1,017	2,034	2,100	0	0	0	0
0442000 PPS Equipment Rental	349	495					
0622000 Supplies Electricity/Water/Sewer	52,512	38,096	55,138	114,870	120,614	126,644	132,976
Total 0400 Purched Property Services	\$417,579	\$364,507	\$552,709	\$956,025	\$966,176	\$981,035	\$996,637
0500 Other Purchased Services							
0513000 Contracted Field Trips	1,396	4,876	10,500	14,019	16,197	18,808	22,217
0522000 Property Insurance	9,172	9,111	13,478	30,000	31,500	33,075	34,729
0525000 Unemployment Insurance	19,308	27,267	48,394	30,972	27,640	29,009	34,438
0526000 Workers Compensation	10,208	8,908	10,396	17,839	15,962	17,509	21,602
0527000 Multiple-Coverage Insurance	12,118	15,433	12,648	25,246	27,771	30,548	33,602
0530000 Telephone	4,388	4,023	5,165	5,423	5,694	5,979	6,278
0531000 Community Relations	667	638	2,100	2,205	2,315	2,431	2,553
0533000 Postage	116	166	263	276	289	304	319
0534000 Internet	5,549	669	5,817	12,216	12,826	13,468	14,141
0540000 Advertising & Recruitment	8,305	8,692	15,750	16,538	17,364	18,233	19,144
0572000 Food Manangement	86,123	129,367	110,922	159,252	183,991	213,646	252,369
0580000 Travel Registration & Entrance	1,101	2,731	5,363	5,632	5,913	6,209	6,519
0594001 Platte Valley Detention Center	441	546	840	882	926	972	1,021
0595000 CSI 3% Overhead Fee	30,416	56,102	23,452	7,851	8,261	9,347	10,913
0596000 FS Lunch admin fee 5555	4,366	1,082	956	1,379	1,593	1,849	2,185
0596001 FS Snack Admi Fee 4555	3,530	4,084	6,498	9,370	10,826	12,570	14,849
0596002 OPS Summer Feeding	123	426	1,000	1,335	1,543	1,791	2,116
0633000 Commodities Expense 4550	4,263	3,963	5,643	5,643	5,643	5,643	5,643
Total 0500 Other Purchased Services	\$201,590	\$278,083	\$279,184	\$346,076	\$376,254	\$421,391	\$484,637
0600 Supplies							
0610000 Supplies Classroom	13,165	21,692	16,000	21,363	24,681	28,660	33,854
0610001 Supplies Music	3,563	3,328	5,000	5,478	9,587	11,073	11,627
0610002 Supplies Office	3,053	6,780	6,300	6,615	6,946	7,293	7,658
0610003 Supplies Custodial	23,228	13,802	24,000	36,000	37,800	39,690	41,675
0610004 Supplies SPED 3130	221	1,095	1,838	2,653	3,165	3,922	4,956
0610006 Supplies G&T 3150		0	263	379	452	560	708
0610007 Supplies Library	2,235	323	2,500	3,338	3,856	4,478	5,290
0610008 Supplies Integrated		0	210	221	232	243	255
0610011 Supplies Health	2,897	1,485	3,000	4,006	4,628	5,374	6,348
0610012 Supplies Homeless	200	648	1,500	1,500	1,500	1,500	1,500
0610013 Miscellaneous	0	267	600	660	726	799	878
0610014 Supplies PTO		3,226	1,500	1,575	1,733	1,906	2,096
0610015 Supplies Kitchen		13,370					
0610074 Supplies Activities F74	1,366	102	1,575	2,103	2,430	2,821	3,333
0614074 Supplies Fundraiser F74	700	2,469	525	551	579	608	638
0621000 Supplies Natural Gas	5,403	4,991	5,675	11,820	12,411	13,032	13,683
0630001 Supplies Food Services	8,111	1,974	13,855	15,000	17,330	20,123	23,771
0630002 Supplies Food Services CLLC	240		788	827	868	912	957
0631000 Supplies Milk	6,835	8,665	8,313	11,099	12,823	14,890	17,589
0640000 Supplies Textbooks	13,636	2,765	2,600	10,000	15,000	17,500	125,000
0650000 Supplies Electronic Media Materials	54,546	17,437	18,000	25,000	20,000	125,000	25,000
0650001 Supplies Powerschool	4,715	19,505	19,505	20,480	21,504	22,579	23,708
0690000 Supplies Programs for Staff, Students, volunteers	11,390	8,522	11,084	14,799	17,098	19,854	23,452
0691000 Supplies Security	0	211	6,004	11,454	4,027	4,228	4,440
Total 0600 Supplies	\$155,504	\$132,659	\$150,633	\$206,921	\$219,376	\$347,044	\$378,415
0700 Property							
0733000 Equipment FF&E	17,040	7,433	15,600	75,000	75,000	22,000	22,000
0734000 Equipment Technology	4,549	17,233	18,500	19,425	21,000	28,000	35,000
0735000 Non-Capital Equipment	37,989	6,498	27,000	28,350	37,000	58,850	82,793
0770000 Copier Rental (lease GASB 87)	9,707	11,012	9,390	17,747	18,635	19,566	20,545
Total 0700 Property	\$69,285	\$42,175	\$70,490	\$140,522	\$151,635	\$128,416	\$160,338
0800 Other Objects							
0810000 Dues & Fees	3,227	5,940	4,515	4,741	4,978	5,227	5,488
Total 0800 Other Objects	\$3,227	\$5,940	\$4,515	\$4,741	\$4,978	\$5,227	\$5,488
0830 Interest							
0833000 Interest on Leases	12,901						

Total 0830 Interest		12,901					
0900 Other Uses of Funds							
0913000 Principal on Financing Arrangements							
Total 0900 Other Uses of Funds		0					
5400000 Capital Financing (Leases)							
Total Expenditures	\$2,590,625	\$3,157,221	\$3,500,336	\$4,623,356	\$4,450,193	\$5,087,069	\$5,916,441
Net Operating Revenue	\$391,080	\$555,587	\$100,552	\$299,503	\$718,247	\$697,293	\$644,721
Beginning Fund Balance	858,684	1,196,707	1,032,148	1,419,761	1,719,264	2,437,511	3,134,803
Tabor	78,000	78,000	97,511	130,721	135,269	152,482	176,099
SPED Reserve	70,738	70,738	24,300	30,900	34,000	37,600	42,300
Unassigned Fund Balance	1,047,969	1,080,089	1,010,890	1,557,642	2,268,242	2,944,721	3,561,125
Ending Fund Balance	1,196,707	1,752,294	1,132,700	1,719,264	2,437,511	3,134,803	3,779,525
Days Cash on Hand			118	136	200	225	233
Debt Coverage Ratio				1.45	2.07	2.04	1.96
Opex	40.75%	23.29%	30.25%	29.57%	28.47%	28.82%	28.19%
Opex Portion of Expenses			\$1,089,337.84	\$1,455,569.83	\$1,471,398.36	\$1,667,252.79	\$1,849,563.72
Debt Covenants							
Lease Payment Coverage Ratio				1.45	2.07	2.04	1.96
Unrestricted Net Asset Ratio				37.19%	54.77%	61.62%	63.88%
Balance Sheet Metrics							
Debt Worth Ratio		(Total liabilities less lease liability/net worth)		Between 1 and 3.50			
Current Ratio		(Current Assets/Current Liabilities)		Not less than 1.0			
				FY26	FY27	FY28	FY29
			Academic Support	2,128,546.20	1,959,009.65	2,356,709.91	2,929,980.62
			Total Expenses	\$4,623,355.54	\$4,450,192.51	\$5,087,068.91	\$5,916,440.74
			Percent Academic Support	46.04%	44.02%	46.33%	49.52%
			Salaries and Benefits	1,847,678.46	1,659,799.77	1,927,604.04	2,463,208.48
			Contracted Instructional Support	171,733.57	177,788.27	188,681.23	205,382.84
			Curriculum and Instructional Materials	109,134.17	121,421.60	240,424.64	261,389.30