

Vanguard Classical School
Aurora Public Schools
Arapahoe and Denver Counties

Proposed Budget

FY 2024/25

May 20, 2024



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FY 2024/25

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Proposed Budget

Budget Development Assumptions

FY 2024/25

FY 2023/24		FY 2024/25	
East	West	East	West

Revenue-Based Assumptions				
October FTE Pupil Count	721.0	363.0	720.0	370.0
Per-Pupil Funding	\$11,453	\$11,453	\$12,124	\$12,124
ECEA / SPED Per-Pupil Funding				

Expenditure-Based Assumptions				
School Contribution Family Insurance Premium (monthly)			\$450	\$450
Health Insurance Participation Rate			80.00%	80.00%
Employer PERA Contribution			21.40%	21.40%
Medicare Employer Contribution			1.45%	1.45%

School Ratio Analysis				
Days Cash on Hand (DCH) - target > 40 days		144.59		184.17
Debt Service Coverage Ratio (DSC) - target > 1.10		2.01		2.00
Salary to PPR + Mill - target 50% - 55%	46.69%	56.47%	50.15%	55.71%
Total Personnel Expenses to PPR + Mill - target 65% - 70%	61.32%	73.29%	65.52%	73.08%

Appropriation Resolution

FY 2024/25

Appropriation Resolution

Be it resolved, by the Board of Education of Vanguard Classical School located in Aurora Public Schools, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	11,133,218
Insurance Reserve Fund	0
PreSchool Fund	0
Special Revenue Funds	
Food Service Fund	0
Designated Purpose Grants Fund	0
Pupil Activity Fund	0
Other Fund 1	0
Other Fund 2	0
Bond Redemption Fund	
Bond Redemption Fund	0
Capital Projects Funds	
Capital Reserve Fund	0
Trust/Custodian Funds	
Trust Fund 1	0
Total Appropriation	<u><u>\$11,133,218</u></u>

Date of Adoption

Signature of Board President

Vanguard Classical School | Aurora Public Schools | Arapahoe and Denver Counties

Adopted Budget

General Fund

FY 2024/25

	CONSOLIDATED			EAST CAMPUS			WEST CAMPUS		
	Adopted	Change	Draft	Adopted	Change	Draft	Adopted	Change	Draft
	FY 23-24		FY 24-25	FY 23-24		FY 24-25	FY 23-24		FY 24-25
Scholar Count	1084	6	1090	721	-1	720	363	7	370
Total Beginning Fund Balance	6,233,206	103,408	6,336,614	3,643,117	431,397	4,074,514	2,590,089	(327,989)	2,262,100
Revenues									
Local Revenue	3,224,623	337,600	3,562,222	2,127,973	123,842	2,251,815	1,096,650	213,757	1,310,407
Intermediate Revenue	0	0	0	0	0	0	0	0	0
State Revenue	604,682	604,039	1,208,721	352,120	424,658	776,778	252,562	179,381	431,943
Federal Revenue	791,781	(725,938)	65,843	675,707	(631,852)	43,855	116,074	(94,086)	21,988
Allocations	12,409,781	805,478	13,215,258	8,252,189	477,156	8,729,345	4,157,591	328,322	4,485,913
Total Revenues	17,030,866	1,021,178	18,052,045	11,407,989	393,805	11,801,793	5,622,877	627,374	6,250,251
Total Resources Available	23,264,072	1,124,586	24,388,658	15,051,106	825,201	15,876,307	8,212,966	299,385	8,512,351
Expenditures									
Salaries	7,919,915	553,448	8,473,363	5,022,089	371,699	5,393,787	2,897,826	181,750	3,079,576
Employee Benefits	2,435,571	177,692	2,613,263	1,572,906	80,243	1,653,149	862,665	97,449	960,114
Professional Services	764,464	119,890	884,354	416,521	118,356	534,878	347,943	1,533	349,476
Property Services	3,094,798	(438,211)	2,656,587	1,985,502	(383,873)	1,601,630	1,109,295	(54,338)	1,054,957
Other Services	1,500,705	218,667	1,719,372	1,037,958	41,423	1,079,381	462,747	177,244	639,991
Supplies & Materials	855,893	(172,012)	683,881	674,423	(135,256)	539,166	181,471	(36,756)	144,715
Property and Equipment	328,456	80,278	408,733	252,162	38,865	291,027	76,294	41,412	117,706
Other Objects	27,656	17,553	45,210	15,031	5,969	21,000	12,625	11,584	24,209
Other Uses	0	0	0	0	0	0	0	0	0
Total Expenditures	16,927,458	557,305	17,484,763	10,976,592	137,426	11,114,018	5,950,866	419,878	6,370,744
Surplus/(Deficit)	103,408	463,874	567,282	431,397	256,378	687,775	(327,989)	207,496	(120,493)
Fund Balances									
Restricted - TABOR	487,000	53,000	540,000	322,000	31,000	353,000	165,000	22,000	187,000
All Other Fund Balance	5,849,614	514,282	6,363,895	3,752,514	656,775	4,409,289	2,097,100	(142,493)	1,954,607
Total Fund Balance	6,336,614	567,282	6,903,895	4,074,514	687,775	4,762,289	2,262,100	(120,493)	2,141,607
Total Expenditures & Fund Balance	23,264,072	1,124,586	24,388,658	15,051,106	825,201	15,876,307	8,212,966	299,385	8,512,351
Total Appropriation	\$23,264,072		\$24,388,658	\$15,051,106		\$15,876,307	\$8,212,966		\$8,512,351

Vanguard Classical School | Aurora Public Schools | Arapahoe and Denver Counties

Adopted Budget

General Fund Revenue Detail

FY 2024/25

	CONSOLIDATED			EAST CAMPUS			WEST CAMPUS		
	Adopted FY 23-24	Change	Draft FY 24-25	Adopted FY 23-24	Change	Draft FY 24-25	Adopted FY 23-24	Change	Draft FY 24-25
Local Revenues									
Property Taxes - MLO	2,906,445	162,224	3,068,669	1,932,712	93,821	2,026,533	973,733	68,403	1,042,136
Earnings on Investments	225,833	199,955	425,788	138,188	33,473	171,661	87,645	166,482	254,127
Other Local Revenues	92,345	(24,579)	67,766	57,073	(3,452)	53,621	35,272	(21,127)	14,145
Total Local Revenues	3,224,623	337,600	3,562,222	2,127,973	123,842	2,251,815	1,096,650	213,757	1,310,407
State Revenue									
Charter School Capital Construction	411,511	47,177	458,688	285,546	17,370	302,915	125,965	29,808	155,773
English Language Proficiency	147,773	132,875	280,648	89,899	64,844	154,743	57,874	68,031	125,905
Kindergarten FF&E	0	0	0	0	0	0	0	0	0
CDE SHP Grant	0	0	0	0	0	0	0	0	0
READ Act	68,986	3,449	72,435	45,400	2,270	47,670	23,586	1,179	24,765
School Counselor Corps	125,339	(35,339)	90,000	125,339	(35,339)	90,000	0	0	0
At-Risk Adjustment	(278,927)	321,927	43,000	(274,063)	244,063	(30,000)	(4,863)	77,863	73,000
Other State Revenue	130,000	133,950	263,950	80,000	131,450	211,450	50,000	2,500	52,500
Total State Revenues	604,682	604,039	1,208,721	352,120	424,658	776,778	252,562	179,381	431,943
Federal Revenue									
Title Funds	57,285	8,558	65,843	39,750	4,105	43,855	17,535	4,453	21,988
ESSER Relief Funds	734,496	(734,496)	0	635,957	(635,957)	0	98,539	(98,539)	0
Total Federal Revenues	791,781	(725,938)	65,843	675,707	(631,852)	43,855	116,074	(94,086)	21,988
Allocations from APS									
Per Pupil Revenue	12,409,781	805,478	13,215,258	8,252,189	477,156	8,729,345	4,157,591	328,322	4,485,913
Total Allocation	12,409,781	805,478	13,215,258	8,252,189	477,156	8,729,345	4,157,591	328,322	4,485,913
Total Revenues & Resources	\$ 17,030,866	\$ 1,021,178	\$ 18,052,045	\$ 11,407,989	\$ 393,805	\$ 11,801,793	\$ 5,622,877	\$ 627,374	\$ 6,250,251

General Fund Expenditures by Program

FY 2024/25

		CONSOLIDATED			EAST CAMPUS			WEST CAMPUS		
		Adopted		Draft	Adopted		Draft	Adopted		Draft
		FY 23-24	Change	FY 24-25	FY 23-24	Change	FY 24-25	FY 23-24	Change	FY 24-25
Instruction (11)										
01XX	Salaries	5,707,213	652,099	6,359,313	3,685,468	385,637	4,071,105	2,021,745	266,463	2,288,208
02XX	Employee Benefits	1,756,141	235,822	1,991,963	1,154,280	113,693	1,267,972	601,861	122,130	723,991
03XX	Professional Services	107,991	86,464	194,455	74,531	72,374	146,905	33,460	14,090	47,550
04XX	Property Services	106,359	(106,359)	0	58,182	(58,182)	0	48,177	(48,177)	0
05XX	Other Services	553,862	(406,309)	147,552	427,140	(417,140)	10,000	126,721	10,831	137,552
06XX	Supplies & Materials	435,297	(313,592)	121,705	302,801	(252,801)	50,000	132,497	(60,791)	71,705
07XX	Property and Equipment	78,456	390	78,846	27,162	13,978	41,140	51,294	(13,588)	37,706
08XX	Other Objects	0	0	0	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0	0	0	0
Total Instruction		8,745,319	148,515	8,893,834	5,729,564	(142,442)	5,587,122	3,015,755	290,957	3,306,712
Student Support Svcs (21)										
01XX	Salaries	30,000	418,004	448,004	30,000	247,250	277,250	0	170,754	170,754
02XX	Employee Benefits	9,396	118,893	128,289	9,396	69,940	79,336	0	48,953	48,953
03XX	Professional Services	110,500	290,923	401,423	110,000	152,875	262,875	500	138,048	138,548
04XX	Property Services	0	0	0	0	0	0	0	0	0
05XX	Other Services	2,357	(2,357)	0	0	0	0	2,357	(2,357)	0
06XX	Supplies & Materials	164,560	(164,560)	0	157,426	(157,426)	0	7,134	(7,134)	0
07XX	Property and Equipment	0	0	0	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0	0	0	0
Total Student Support Svcs		316,813	660,904	977,717	306,822	312,639	619,461	9,991	348,265	358,255
Staff Support Svcs (22)										
01XX	Salaries	677,862	(504,097)	173,765	416,896	(243,131)	173,765	260,966	(260,966)	0
02XX	Employee Benefits	208,259	(159,914)	48,345	130,571	(82,225)	48,345	77,688	(77,688)	0
03XX	Professional Services	60,605	(26,713)	33,892	36,078	(12,714)	23,364	24,527	(13,999)	10,528
04XX	Property Services	0	0	0	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0	0	0	0
06XX	Supplies & Materials	0	13,391	13,391	0	2,656	2,656	0	10,735	10,735
07XX	Property and Equipment	0	0	0	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0	0	0	0
Total Staff Support Svcs		946,726	(677,333)	269,393	583,545	(335,414)	248,131	363,182	(341,919)	21,262

General Fund Expenditures by Program

FY 2024/25

	CONSOLIDATED			EAST CAMPUS			WEST CAMPUS		
	Adopted FY 23-24	Change	Draft FY 24-25	Adopted FY 23-24	Change	Draft FY 24-25	Adopted FY 23-24	Change	Draft FY 24-25
General Administration (23)									
01XX Salaries	0	0	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0	0	0
05XX Other Services	536,062	418,126	954,189	353,442	228,879	582,320	182,621	189,248	371,868
06XX Supplies & Materials	0	0	0	0	0	0	0	0	0
07XX Property and Equipment	0	0	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total General Administration	536,062	418,126	954,189	353,442	228,879	582,320	182,621	189,248	371,868
School Administration (24)									
01XX Salaries	1,504,839	(55,345)	1,449,494	889,724	(18,058)	871,666	615,115	(37,287)	577,828
02XX Employee Benefits	461,775	(35,526)	426,249	278,659	(21,164)	257,496	183,116	(14,362)	168,754
03XX Professional Services	0	56,671	56,671	0	56,671	56,671	0	0	0
04XX Property Services	0	56,671	56,671	0	56,671	56,671	0	0	0
05XX Other Services	111,601	(23,237)	88,364	55,800	871	56,671	55,800	(24,108)	31,692
06XX Supplies & Materials	101,536	905	102,441	59,696	(19,530)	40,166	41,840	20,435	62,275
07XX Property and Equipment	0	0	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total School Administration	2,179,751	140	2,179,891	1,283,880	55,463	1,339,342	895,871	(55,322)	840,549
Business Services (25)									
01XX Salaries	0	0	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0	0	0
03XX Professional Services	482,278	(294,487)	187,791	193,853	(158,083)	35,769	288,426	(136,404)	152,022
04XX Property Services	0	0	0	0	0	0	0	0	0
05XX Other Services	0	21,000	21,000	0	21,000	21,000	0	0	0
06XX Supplies & Materials	0	21,000	21,000	0	21,000	21,000	0	0	0
07XX Property and Equipment	0	21,000	21,000	0	21,000	21,000	0	0	0
08XX Other Objects	27,656	17,553	45,210	15,031	5,969	21,000	12,625	11,584	24,209
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total Business Services	509,935	(213,932)	296,002	208,884	(89,113)	119,771	301,051	(124,820)	176,231

General Fund Expenditures by Program

FY 2024/25

	CONSOLIDATED			EAST CAMPUS			WEST CAMPUS		
	Adopted		Draft	Adopted		Draft	Adopted		Draft
	FY 23-24	Change	FY 24-25	FY 23-24	Change	FY 24-25	FY 23-24	Change	FY 24-25
Maintenance & Operations (26)									
01XX Salaries	0	0	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0	0	0	0
04XX Property Services	2,988,438	(1,933,481)	1,054,957	1,927,320	(1,927,320)	0	1,061,118	(6,161)	1,054,957
05XX Other Services	52,917	186,691	239,608	31,105	194,607	225,712	21,813	(7,916)	13,896
06XX Supplies & Materials	154,500	270,843	425,343	154,500	270,843	425,343	0	0	0
07XX Property and Equipment	250,000	58,887	308,887	225,000	3,887	228,887	25,000	55,000	80,000
08XX Other Objects	0	0	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total Maintenance & Operations	3,445,856	(1,417,060)	2,028,796	2,337,925	(1,457,982)	879,942	1,107,931	40,922	1,148,853
Central Services (28)									
01XX Salaries	0	0	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0	0	0
03XX Professional Services	3,090	7,031	10,121	2,060	7,233	9,293	1,030	(202)	828
04XX Property Services	0	133,677	133,677	0	133,677	133,677	0	0	0
05XX Other Services	201,111	67,549	268,659	140,422	43,256	183,677	60,689	24,293	84,982
06XX Supplies & Materials	0	0	0	0	0	0	0	0	0
07XX Property and Equipment	0	0	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total Central Services	204,201	208,257	412,457	142,482	184,166	326,648	61,719	24,090	85,810
Other Support (29)									
01XX Salaries	0	42,787	42,787	0	0	0	0	42,787	42,787
02XX Employee Benefits	0	18,417	18,417	0	0	0	0	18,417	18,417
03XX Professional Services	0	0	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0	0	0
07XX Property and Equipment	0	0	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total Central Services	0	61,203	61,203	0	0	0	0	61,203	61,203

General Fund Expenditures by Program

FY 2024/25

	CONSOLIDATED			EAST CAMPUS			WEST CAMPUS		
	Adopted FY 23-24	Change	Draft FY 24-25	Adopted FY 23-24	Change	Draft FY 24-25	Adopted FY 23-24	Change	Draft FY 24-25
Food Service Operations (31)									
01XX Salaries	0	0	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0	0	0
05XX Other Services	42,797	(42,797)	0	30,050	(30,050)	0	12,746	(12,746)	0
06XX Supplies & Materials	0	0	0	0	0	0	0	0	0
07XX Property and Equipment	0	0	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total Food Service Operations	42,797	(42,797)	0	30,050	(30,050)	0	12,746	(12,746)	0
Other Uses (50)									
01XX Salaries	0	0	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0	0	0	0
04XX Property Services	0	1,411,281	1,411,281	0	1,411,281	1,411,281	0	0	0
05XX Other Services	0	0	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0	0	0
Total Enterprise Operations	0	1,411,281	1,411,281	0	1,411,281	1,411,281	0	0	0
Total Expenditures	16,927,458	557,305	17,484,763	10,976,592	137,426	11,114,018	5,950,866	419,878	6,370,744
Appropriated Reserves									
TABOR Reserve	487,000	53,000	540,000	322,000	31,000	353,000	165,000	22,000	187,000
Other Fund Balance	5,696,992	666,903	6,363,895	3,248,040	1,161,249	4,409,289	2,448,952	(494,345)	1,954,607
Total Allocation	6,183,992	719,903	6,903,895	3,570,040	1,192,249	4,762,289	2,613,952	(472,345)	2,141,607
Total Revenues & Resources	\$ 23,111,450	\$ 1,277,208	\$ 24,388,658	\$ 14,546,632	\$ 1,329,675	\$ 15,876,307	\$ 8,564,819	\$ (52,467)	\$ 8,512,351

Adopted Budget

Building Fund - Summary

FY 2024/25

	EAST CAMPUS		
	Adopted FY 23-24	Change	Draft FY 24-25
Beginning Fund Balance			
Restricted			
All Other Fund Balance	1,932,554	(376,762)	1,555,792
Total Beginning Fund Balance	1,932,554	(376,762)	1,555,792
Revenues			
Local Revenue	1,389,767	157,514	1,547,281
Total Revenues	1,389,767	157,514	1,547,281
Total Resources Available	3,322,321	(219,248)	3,103,073
Expenditures			
Property and Equipment	549,466	(549,466)	0
Other Objects	1,217,063	194,218	1,411,281
Total Expenditures	1,766,529	(355,248)	1,411,281
Surplus/(Deficit)	(376,762)	512,762	136,000
Fund Balances			
Restricted - TABOR	0	0	0
All Other Fund Balance	1,555,792	136,000	1,691,792
Total Fund Balance	1,555,792	136,000	1,691,792
Total Expenditures & Fund Balance	3,322,321	(219,248)	3,103,073
Total Appropriation	\$3,322,321		\$3,103,073

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - Consolidated Aurora Public Schools Adopted Budget Adopted: May XX, 2024 Budgeted Pupil Count: 1,090			
	Object Source	10 General Fund	41 Building Fund
BEGINNING FUND BALANCE (Includes ALL Reserves)		6,336,614	1,555,792
REVENUES			
Local Sources	1000 - 1999	3,562,222	136,000
Intermediate Sources	2000 - 2999	-	-
State Sources	3000 - 3999	1,208,721	-
Federal Sources	4000 - 4999	65,843	-
TOTAL REVENUES		4,836,786	136,000
TOTAL BEGINNING FUND BALANCE & REVENUES		11,173,400	1,691,792
Per Pupil revenue	5600, 5700, 5800	13,215,258	-
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	-	1,411,281
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		24,388,658	3,103,073
EXPENDITURES			
Instruction - Program 0010 to 2099			
Salaries	0100	6,359,313	-
Employee Benefits	0200	1,991,963	-
Purchased Services	0300, 0400, 0500	342,007	-
Supplies and Materials	0600	121,705	-
Property	0700	78,846	-
Other	0800, 0900	-	-
Total Instruction		8,893,834	-
Supporting Services			
Students - Program 2100			
Salaries	0100	448,004	-
Employee Benefits	0200	128,289	-
Purchased Services	0300, 0400, 0500	401,423	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Students		977,717	-
Instructional Staff - Program 2200			
Salaries	0100	173,765	-
Employee Benefits	0200	48,345	-
Purchased Services	0300, 0400, 0500	33,892	-
Supplies and Materials	0600	13,391	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Instructional Staff		269,393	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - Consolidated Aurora Public Schools Adopted Budget Adopted: May XX, 2024 Budgeted Pupil Count: 1,090			
Object Source	10 General Fund	41 Building Fund	
General Administration - Program 2300			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	954,189	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total School Administration		954,189	-
School Administration - Program 2400			
Salaries	0100	1,449,494	-
Employee Benefits	0200	426,249	-
Purchased Services	0300, 0400, 0500	201,706	-
Supplies and Materials	0600	102,441	-
Property	0700	-	-
Other	0800, 0900	-	-
Total School Administration		2,179,891	-
Business Services - Program 2500			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	208,792	-
Supplies and Materials	0600	21,000	-
Property	0700	21,000	-
Other	0800, 0900	45,210	-
Total Business Services		296,002	-
Operations and Maintenance - Program 2600			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	1,294,565	-
Supplies and Materials	0600	425,343	-
Property	0700	308,887	-
Other	0800, 0900	-	-
Total Operations and Maintenance		2,028,796	-
Central Support - Program 2800			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	412,457	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Central Support		412,457	-
Food Service Operations - Program 3100			
Salaries	0100	42,787	-
Employee Benefits	0200	18,417	-
Purchased Services	0300, 0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Other Support		61,203	-
Total Supporting Services		7,179,648	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - Consolidated Aurora Public Schools Adopted Budget Adopted: May XX, 2024 Budgeted Pupil Count: 1,090			
Object Source	10 General Fund	41 Building Fund	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	1,411,281	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	1,411,281
Total Other Uses		1,411,281	1,411,281
TOTAL EXPENDITURES			
		17,484,763	1,411,281
RESERVES			
Unrestricted	0840	4,413,895	-
Committed - Enrollment Contingency	0840	1,200,000	-
Committed - Building	0840	750,000	-
Restricted - Debt Service	0840	-	1,691,792
Reserve for TABOR 3% - Program 9310	0840	540,000	-
Reserve for TABOR - Multi-Year Obligations Program 9320	0840	-	-
TOTAL RESERVES		6,903,895	1,691,792
TOTAL EXPENDITURES & RESERVES			
		24,388,658	3,103,073
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))			
		-	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - East Campus Aurora Public Schools Adopted Budget Adopted: May XX, 2024 Budgeted Pupil Count: 720			
	Object Source	10 General Fund	41 Building Fund
BEGINNING FUND BALANCE (Includes ALL Reserves)		4,074,514	1,555,792
REVENUES			
Local Sources	1000 - 1999	2,251,815	136,000
Intermediate Sources	2000 - 2999	-	-
State Sources	3000 - 3999	776,778	-
Federal Sources	4000 - 4999	43,855	-
TOTAL REVENUES		3,072,448	136,000
TOTAL BEGINNING FUND BALANCE & REVENUES		7,146,962	1,691,792
Per Pupil revenue	5600, 5700, 5800	8,729,345	-
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	-	1,411,281
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		15,876,307	3,103,073
EXPENDITURES			
Instruction - Program 0010 to 2099			
Salaries	0100	4,071,105	-
Employee Benefits	0200	1,267,972	-
Purchased Services	0300, 0400, 0500	156,905	-
Supplies and Materials	0600	50,000	-
Property	0700	41,140	-
Other	0800, 0900	-	-
Total Instruction		5,587,122	-
Supporting Services			
Students - Program 2100			
Salaries	0100	277,250	-
Employee Benefits	0200	79,336	-
Purchased Services	0300, 0400, 0500	262,875	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Students		619,461	-
Instructional Staff - Program 2200			
Salaries	0100	173,765	-
Employee Benefits	0200	48,345	-
Purchased Services	0300, 0400, 0500	23,364	-
Supplies and Materials	0600	2,656	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Instructional Staff		248,131	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - East Campus Aurora Public Schools Adopted Budget Adopted: May XX, 2024 Budgeted Pupil Count: 720			
Object Source	10 General Fund	41 Building Fund	
General Administration - Program 2300			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	582,320	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total School Administration		582,320	-
School Administration - Program 2400			
Salaries	0100	871,666	-
Employee Benefits	0200	257,496	-
Purchased Services	0300, 0400, 0500	170,014	-
Supplies and Materials	0600	40,166	-
Property	0700	-	-
Other	0800, 0900	-	-
Total School Administration		1,339,342	-
Business Services - Program 2500			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	56,770	-
Supplies and Materials	0600	21,000	-
Property	0700	21,000	-
Other	0800, 0900	21,000	-
Total Business Services		119,771	-
Operations and Maintenance - Program 2600			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	225,712	-
Supplies and Materials	0600	425,343	-
Property	0700	228,887	-
Other	0800, 0900	-	-
Total Operations and Maintenance		879,942	-
Central Support - Program 2800			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	326,648	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Central Support		326,648	-
Food Service Operations - Program 3100			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Food Service		-	-
Total Supporting Services		4,115,616	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - East Campus Aurora Public Schools Adopted Budget Adopted: May XX, 2024 Budgeted Pupil Count: 720			
Object Source	10 General Fund	41 Building Fund	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300, 0400, 0500	1,411,281	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	1,411,281
Total Other Uses		1,411,281	1,411,281
TOTAL EXPENDITURES			
		11,114,018	1,411,281
RESERVES			
Unrestricted	0840	2,459,289	-
Committed - Enrollment Contingency	0840	1,200,000	-
Committed - Building	0840	750,000	-
Restricted - Debt Service	0840	-	1,691,792
Reserve for TABOR 3% - Program 9310	0840	353,000	-
Reserve for TABOR - Multi-Year Obligations Program 9320	0840	-	-
TOTAL RESERVES		4,762,289	1,691,792
TOTAL EXPENDITURES & RESERVES			
		15,876,307	3,103,073
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))			
		-	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - West Campus Aurora Public Schools Adopted Budget Adopted: May XX, 2024		Object Source	10 General Fund
BEGINNING FUND BALANCE (Includes ALL Reserves)			2,262,100
REVENUES			
Local Sources		1000 - 1999	1,310,407
Intermediate Sources		2000 - 2999	-
State Sources		3000 - 3999	431,943
Federal Sources		4000 - 4999	21,988
TOTAL REVENUES			1,764,338
TOTAL BEGINNING FUND BALANCE & REVENUES			4,026,438
Per Pupil revenue		5600, 5700, 5800	4,485,913
TRANSFERS TO/FROM OTHER FUNDS		5200 - 5300	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)			8,512,351
EXPENDITURES			
Instruction - Program 0010 to 2099			
Salaries		0100	2,288,208
Employee Benefits		0200	723,991
Purchased Services		0300, 0400, 0500	185,102
Supplies and Materials		0600	71,705
Property		0700	37,706
Other		0800, 0900	-
Total Instruction			3,306,712
Supporting Services			
Students - Program 2100			
Salaries		0100	170,754
Employee Benefits		0200	48,953
Purchased Services		0300, 0400, 0500	138,548
Supplies and Materials		0600	-
Property		0700	-
Other		0800, 0900	-
Total Students			358,255
Instructional Staff - Program 2200			
Salaries		0100	-
Employee Benefits		0200	-
Purchased Services		0300, 0400, 0500	10,528
Supplies and Materials		0600	10,735
Property		0700	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - West Campus Aurora Public Schools Adopted Budget Adopted: May XX, 2024 Budgeted Pupil Count: 370		Object Source	10 General Fund
Other		0800, 0900	-
Total Instructional Staff			21,262
General Administration - Program 2300			
Salaries		0100	-
Employee Benefits		0200	-
Purchased Services		0300, 0400, 0500	371,868
Supplies and Materials		0600	-
Property		0700	-
Other		0800, 0900	-
Total School Administration			371,868
School Administration - Program 2400			
Salaries		0100	577,828
Employee Benefits		0200	168,754
Purchased Services		0300, 0400, 0500	31,692
Supplies and Materials		0600	62,275
Property		0700	-
Other		0800, 0900	-
Total School Administration			840,549
Business Services - Program 2500			
Salaries		0100	-
Employee Benefits		0200	-
Purchased Services		0300, 0400, 0500	152,022
Supplies and Materials		0600	-
Property		0700	-
Other		0800, 0900	24,209
Total Business Services			176,231
Operations and Maintenance - Program 2600			
Salaries		0100	-
Employee Benefits		0200	-
Purchased Services		0300, 0400, 0500	1,068,853
Supplies and Materials		0600	-
Property		0700	80,000
Other		0800, 0900	-
Total Operations and Maintenance			1,148,853
Central Support - Program 2800			
Salaries		0100	-
Employee Benefits		0200	-
Purchased Services		0300, 0400, 0500	85,810
Supplies and Materials		0600	-
Property		0700	-
Other		0800, 0900	-
Total Central Support			85,810

FY2024-2025 UNIFORM BUDGET SUMMARY

Vanguard Classical School - West Campus Aurora Public Schools Adopted Budget Adopted: May XX, 2024		Object Source	10 General Fund
Budgeted Pupil Count: 370			
Food Service Operations - Program 3100			
Salaries		0100	42,787
Employee Benefits		0200	18,417
Purchased Services		0300, 0400, 0500	-
Supplies and Materials		0600	-
Property		0700	-
Other		0800, 0900	-
Total Other Support			61,203
Total Supporting Services			3,064,032
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure			
Salaries		0100	-
Employee Benefits		0200	-
Purchased Services		0300, 0400, 0500	-
Supplies and Materials		0600	-
Property		0700	-
Other		0800, 0900	-
Total Other Uses			-
TOTAL EXPENDITURES			6,370,744
RESERVES			
Unrestricted		0840	1,954,607
Committed - Enrollment Contingency		0840	-
Committed - Building		0840	-
Restricted - Debt Service		0840	-
Reserve for TABOR 3% - Program 9310		0840	187,000
Reserve for TABOR - Multi-Year Obligations Program 9320		0840	-
TOTAL RESERVES			2,141,607
TOTAL EXPENDITURES & RESERVES			8,512,351
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))			-