#### **COLORADO SKIES ACADEMY**

Cherry Creek School District
Araphahoe County
2021-2022
REVISED BUDGET

January 27, 2022

APPROPRIATION RESOLUTION

BOARD SUMMARY

ANNUAL BUDGET

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

#### **APPROPRIATION RESOLUTION**

Be it resolved by the Board of Education of COLORADO SKIES ACADEMY located in Cherry Creek School District in Araphahoe County that the amounts shown in the following schedule be appropriated to each fund as specified in the REVISED BUDGET for the ensuing fiscal year beginning July 1, 2021 and ending June 30, 2022.

Be it further resolved, in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2021-22 Beginning Fund Balance from the General Fund in the amount of \$ 293,196 Be it further resolved, that the use of this 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.

FUND		APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	<ul><li>1a. Charter Schools</li><li>1b. Insurance Reserve Fund</li><li>1c. Pre-School Fund</li></ul>	1 3,541,491 1a 1b 1c	3,541,491
Special Revenue Fund	2. Capital Reserve Special Revenue Fund 3. Governmental Designated-Purpose Grants Fund 4. Pupil Activity Special Revenue Fund 5. Full Day Kindergarten Mill Levy Override Fund 6. Transportation Fund	2 - 3 - 4 - 5 - 6 -	- - - -
Capital Projects Funds	<ul><li>7. Other Special Revenue Funds</li><li>8. Bond Redemption Fund</li><li>9. Building Fund</li><li>10. Special Building and Technology Fund</li></ul>	7 - 8 - 10 -	
Enterprise Funds:  Internal Service Funds	<ul><li>11. Capital Reserve Capital Projects Fund</li><li>12. Food Service Fund</li><li>13. Other Enterprise Funds</li><li>3:</li></ul>	11 - 12 - 13 -	-
Trust/Agency Funds:	14. Risk-Related Activity Fund 15. Other Internal Service Funds  16. Fiduciary Fund 17. Private Purpose Trust Funds 18. Agency Fund 19. Pupil Activity Agency Fund 20. Foundations 21. Component Units	14 - 15 - 16 - 17 - 18 - 19 - 20 - 21 - 1	- - - - - - -
TOTAL APPROPRIATIO		22 3,541,491	3,541,491

# COLORADO SKIES ACADEMY 2021-2022 REVISED BUDGET

**BOARD SUMMARY** 

AN	NUAL BUDGET						
	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET	Change (%)	Budgeted	Revenue	Budgeted Expenditures
Revenue					33%		1% □ Salaries
Local Revenue	758,920	896,417	1,068,935	19%	33%		
State Revenue	73,441	90,236		11%			9% 292% ☐ Employee
Federal Revenue	277,636	27,250		585%		■ Local Revenue	9% ■ Employee Benefits
Per Pupil Funding	1,913,825	2,424,385	1,892,195	-22%		■ State Revenue	
	3,023,823	3,438,288	3,248,294	<b>-6%</b>	58%	☐ Federal Revenue	24%
Total Revenue	3,023,023	3,430,200	3,246,294	-0 /0	58%	Per Pupil Funding	Professional and
Expenditures						6% Per Pupil Funding	11% Technical Service
Salaries	938,818	1,252,494	1,178,277	-6%		<b>Y</b>	18% Purchased
Employee Benefits	242,856	398,035	383,773	-4%			Property Service
Purchased Professional and Technical Service	es 527,478	574,177	625,352	9%			
Purchased Property Services	585,431	831,097	866,097	4%			
Other Purchased Services	311,548	321,958	307,452	-5%			
Supplies	92,119	82,100		6%			
Property	209,706	16,000		56%	Budgeted Instru	ction v Support	Total Enrollment
Other Objects	12,759	81,783	68,439	-16%	Spen	ding	
Other Uses of Funds	_	_	_	n/a	J 5 5	8	350.0
Total Expenditures	2,920,713	3,557,645	3,541,491	0%			300.0
		0,001,010	5,5 11, 15 1				250.0
Transfers	11,962	-	-	n/a	Support		236.0
Loan Proceeds	-	-	-		Services		200.0
Change in Fund Balance	\$ 115,071	\$ (119,357)	\$ (293,196)	146%	Spending 45%	Instructional Spending	150.0
Beginning Fund Balance	\$ 232,464	\$ 317,972	\$ 372,075	17%		55%	100.0
Nonspendable Fund Balance	-	_	-	n/a			50.0
TABOR Reserve	39,000	102,331	65,381	-36%			_
Committed Fund Balance	-	_	-	n/a	- Instructional Consulting	Constant Complete Constant	FY21 AUDIT FY22 ADOPTED FY22 WORKING
Assigned Fund Balance	-	_	-	n/a	■ Instructional Spending	Support Services Spending	BUDGET BUDGET
Unassigned Fund Balance	308,535	96,284	13,498	-86%			
Ending Fund Balance	\$ 372,075			-60%			
						Student to Sta	aff Ratio
	R ASSUMPTIONS		0.40.0				
Total Enrollment	236.0	300.0			FY22 WORKING BUDGET		8.52
Funded Pupil Count	236.0	300.0			FY22 ADOPTED BUDGET		11.88
Per Pupil Revenue (PPR)	8,109	8,081			FY21 AUDIT		13.11
Change in PPR	n/a	-0.35%				2.00 4.00 6.0	00 8.00 10.00 12.00 14.00
Staff (FTE)	18.00	25.25	24.89		_	2.00 4.00 0.0	50 5.00 10.00 12.00 14.00
	RATING METRICS						
Debt Burden Ratio (DBR)	6.21	4.90					
Operating Reserve Ratio (ORR)	0.13	0.06	0.02				
Operating Margin Ratio (OMR)	0.04	(0.03)				Days of Unassigned Re	eserves on Hand
Change in Fund Balance Ratio (CFBR)	n/a	(0.47)	, ,		50.00		
Days of Unassigned Reserves Hand	38.56	9.88	1.39		10.00		
Debt Service Coverage Ratio	n/a	n/a			40.00	56	
Facility Payment as % of Revenue	16%	20%			30.00		
Total Facility Costs as % of Revenue	19%	23%			20.00		
Instructional Spending			55%		10.00		9.88
Support Services Spending			45%		10.00		
Salaries & Benefits as % of Total Budget	40%	46%	44%		FY21 AUDIT	FY22 ADOPTE	ED BLIDGET EV22 WORKING BLIDGET
Student:Staff Ratio	13.11	11.88	8.52		FYZI AUDII	FYZZ ADOPIE	ED BUDGET FY22 WORKING BUDGET

# **COLORADO SKIES ACADEMY**

### **DETAILED BUDGET**

	FY21 A	UDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET
Income				
1000 · Revenue from Local Sources				
1000 · Foundation Revenue	\$ 14	,814	\$ -	\$ -
1740 · Fees & activities	12	2,952	19,500	13,78
1900 · Other Revenue from Local Source	27	,503	5,000	25,00
1920 · Contributions & donations	17	7,735	-	350,00
1954 · Mill Levy Funds	537	,002	682,627	482,39
1955 · Mill Levy Funds-O+M	148	3,915	189,290	133,76
1990 · Miscellaneous Revenue				64,00
Total 1000 · Revenue from Local Sources	758	3,920	896,417	1,068,93
3000 · Revenue from State Sources				
3113 · Capital construction	7	,405	88,200	63,17
3139 · ELPA-PD & student support				
3140 · English Language Prof Act-ELPA	2	2,036	2,036	2,03
3898 · State Pension Contribution		_	,	35,34
Total 3000 · Revenue from State Sources	73	3,441	90,236	100,56
4000 · Revenue from Federal Sources		•		
4012 · Coronavirus Relief Funds (CRF)	46	5,071	_	_
4367 · Title II		.,	1,587	1,58
4414 · ESSER III			1,007	119,35
4420 · ESSER II			25,000	65,00
4424 · Title IV			663	66
4425 · ESSER I	7	7,368	000	_
5282 · CCSP Start-up Grant		,000		
Total 4000 · Revenue from Federal Sources		,636	27,250	186,60
5700 · PPR	1,913	•	2,424,385	1,892,19
5254 · Transfer In		,962	2,424,303	1,032,13
Total Income	3,038		3,438,288	3,248,29
Expense 0100 · Salaries				
0110 · Salaries of regular employees				
	888	,738	1,207,044	1,168,27
0120 · Salaries of temporary employees		),738 1,540	1,207,044 45,450	1,168,27 -
0120 · Salaries of temporary employees 0150 · Stipends	24		, ,	-
	24	,540	, ,	10,00
0150 · Stipends	24	,540 ,540	45,450	10,00
0150 · Stipends  Total 0100 · Salaries	24 24 <b>91</b> 4	,540 ,540	45,450	10,00 1,178,27
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits	24 24 914	1,540 1,540 1,278	45,450 <b>1,252,494</b>	10,00 1,178,27
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare	24 24 <b>91</b> 4 17	1,540 1,540 1,278	45,450 <b>1,252,494</b> 18,161	10,00 1,178,27 17,08 241,19
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA	24 24 <b>91</b> 4 17	1,540 1,540 1,278 1,211 1,390	45,450 1,252,494 18,161 256,386	10,00 1,178,27 17,08 241,19 84,93
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance	24 24 <b>91</b> 4 17	1,540 1,540 1,278 1,211 1,390 6,926	45,450 <b>1,252,494</b> 18,161 256,386 116,352	10,00 1,178,27 17,08 241,19 84,93 2,65
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance	24 914 11 170 56	1,540 1,540 1,278 1,211 1,390 6,926	45,450 <b>1,252,494</b> 18,161 256,386 116,352	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension	24 24 914 11 170 56	1,540 1,540 1,278 1,211 1,390 1,926 229	45,450 <b>1,252,494</b> 18,161 256,386 116,352 3,636	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits	24 24 914 11 170 56	1,540 1,540 1,278 1,211 1,390 1,926 229 -	1,252,494  18,161 256,386 116,352 3,636 - 3,500	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits	24 24 914 11 170 56	1,540 1,540 1,278 1,211 1,390 1,926 229 -	1,252,494  18,161 256,386 116,352 3,636 - 3,500	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services	24 24 914 17 170 56	1,540 1,540 1,278 1,211 1,390 5,926 229 - 1,101	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500  398,035	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments	242 914 11 170 56	3,540 3,540 3,278 2,211 3,390 6,926 229 - 4,101 2,856	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00
0150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees	24 24 914 17 170 56 242 243	4,540 4,540 4,278 4,211 0,390 5,926 229 - 4,101 2,856 3,762 9,916	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500 10,625	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05
O150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs	24 914 17 170 56 24 24 3 408 17	3,540 3,540 3,278 3,390 3,926 229 - 4,101 2,856 3,762 9,916 5,311	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500 10,625 486,052	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00
O150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs	242 914 1170 56 242 3 408 17	3,540 3,540 3,278 3,278 3,390 6,926 229 - 4,101 2,856 3,762 9,916 5,311 7,205	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500  398,035  7,500 10,625 486,052 8,000	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00 22,00
O150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs  0331 · Legal services  0332 · Audit & accounting svcs	24 24 914 17 170 56 408 408 88	3,540 3,540 3,278 3,211 3,390 3,926 229 - 4,101 2,856 3,762 9,916 5,311 7,205 5,250	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500  398,035  7,500 10,625 486,052 8,000 6,000	10,000 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00 22,00 56,00
O150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs  0331 · Legal services  0332 · Audit & accounting svcs  0334 · Consultant services	24 24 914 17 170 56 408 408 88	3,540 3,540 3,278 3,278 3,390 6,926 229 - 4,101 2,856 3,762 9,916 5,311 7,205 6,035	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500 10,625 486,052 8,000 6,000 56,000	10,000 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00 22,00 56,00
O150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs  0331 · Legal services  0332 · Audit & accounting svcs  0334 · Consultant services  Total 0300 · Professional / Tech Services	242 914 17 170 56 242 242 3 405 17 6 88 527	3,540 3,540 3,278 3,278 3,390 6,926 229 - 4,101 2,856 3,762 9,916 5,311 7,205 6,035	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500 10,625 486,052 8,000 6,000 56,000	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00 22,00 56,00 625,38
O150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs  0331 · Legal services  0332 · Audit & accounting svcs  0334 · Consultant services  Total 0300 · Professional / Tech Services	24 24 914 17 170 56 24 24 24 24 3 40 5 6 88 527	3,540 3,540 3,278 3,390 3,996 229 - 4,101 2,856 3,762 9,916 5,311 7,205 5,250 5,035	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500 10,625 486,052 8,000 6,000 56,000 574,177	10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00 22,00 56,00 625,38
Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs  0331 · Legal services  0332 · Audit & accounting svcs  0334 · Consultant services  Total 0300 · Professional / Tech Services  0400 · Purchased Property Services	24 24 914 117 56 405 405 17 6 88 527 48	3,540 3,540 3,278 3,278 3,390 6,926 229 - 4,101 2,856 3,762 9,916 5,311 7,205 6,035 7,478	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500 10,625 486,052 8,000 6,000 56,000 574,177 26,400	10,000 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00 22,00 625,35
O150 · Stipends  Total 0100 · Salaries  0200 · Employee Benefits  0221 · Medicare  0230 · Retirement-PERA  0250 · Health insurance  0251 · Dental insurance  0280 · State Pension  0290 · Other employee benefits  Total 0200 · Employee Benefits  0300 · Professional / Tech Services  0300 · Professional svcs-assessments  0313 · Banking service fees  0320 · Professional education svcs  0331 · Legal services  0332 · Audit & accounting svcs  0334 · Consultant services  Total 0300 · Professional / Tech Services  0400 · Purchased Property Services  0410 · Utilities  0423 · Custodial Services	24 914 17 170 56 408 408 527 24 48 527	3,540 3,540 3,278 3,211 3,390 5,926 229 - 4,101 2,856 3,762 9,916 5,311 7,205 5,250 6,035 7,478	45,450  1,252,494  18,161 256,386 116,352 3,636 - 3,500 398,035  7,500 10,625 486,052 8,000 6,000 56,000 574,177  26,400 55,000	1,168,27 - 10,00 1,178,27 17,08 241,19 84,93 2,65 35,34 2,55 383,77 5,30 13,00 521,05 8,00 22,00 56,00 625,35

# **COLORADO SKIES ACADEMY**

### **DETAILED BUDGET**

	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET
Total 0400 · Purchased Property Services	585,431	831,097	866,097
0500 · Other Purchased Services			
0520 · Insurance Expense	24,680	22,050	22,050
0525 · Unemployment insurance	2,727	3,757	3,757
0526 · Workers' comp insurance	5,351	12,274	24,000
0531 · Telephone/fax/telecom	33,408	21,600	21,600
0533 · Postage & Delivery	245	1,545	1,545
0540 · Advertising & Marketing	10,559	10,000	20,000
0580 · Travel, Registration, Entr-PD	19,286	10,000	2,500
0594A · District Services-SPED	157,877	168,000	148,400
0595 · District purchased svcs-admin	57,415	72,732	63,600
Total 0500 · Other Purchased Services	311,548	321,958	307,452
0600 · Supplies			
0610 · General supplies	57,799	40,000	52,500
0611 · Office supplies	-	2,000	2,000
0630 · Food & meeting expenses	4,741	5,000	5,000
0640 · Books & periodicals	14,432	22,500	15,000
0650 · Electronic media-software	15,146	12,600	12,600
Total 0600 · Supplies	92,119	82,100	87,100
0700 · Property			
0733 · Furniture & fixtures	102,367	3,000	12,000
0735 · Non-capital equipment	107,339	13,000	13,000
Total 0700 · Property	209,706	16,000	25,000
0800 ⋅ Other Expense			
0810 · Dues & fees	10,002	11,400	8,056
0840 · Contingency		34,383	34,383
0851 · Transportation/field trips	257	6,000	6,000
0890 · Misc. expenses-fundraising	2,500	30,000	20,000
Total 0800 · Other Expense	12,759	81,783	68,439
Total Expense	2,896,173	3,557,645	3,541,491
Oleman in Francisco		^ (110.05T)	<b>A</b> (000 400)
Change in Fund Balance	\$ 139,611	\$ (119,357)	\$ (293,196)
Beginning Fund Balance	\$ 232,464	\$ 317,972	\$ 372,075
Nonspendable Fund Balance			
TABOR Reserve	39,000	102,331	65,381
TABOR Multi Year Obligations			
Committed Fund Balance (15% rule)			
Assigned Fund Balance			
Unassigned Fund Balance	333,075	96,284	13,498
Ending Fund Balance	\$ 372,075	\$ 198,615	\$ 78,879

		FY22 WORKING BUDGET	FY22 WORKING BUDGET
COLORADO SKIES ACADEMY		10 General Fund	2X Building Corporation
REVISED BUDGET			
Adopted January 27, 2022 Budgeted Pupil Count	Object Source	212	
Beginning Fund Balance (Includes All Reserves)		372,075	778,42
Revenues			
Local Sources	1000 - 1999	1,068,935	_
Intermediate Sources	2000 - 2999	-	-
to put a new roof on the building, which was scheduled for FY20 and had to be moved to FY21	3000 - 3999	100,560	
Federal Sources	4000 - 4999	186,604	-
Total Revenues		1,356,099	-
Total Beginning Fund Balance and Reserves		1,728,174	778,428
Total Allocations To/From Other Funds	5600,5700,		
	5800	1,892,195	-
Transfers To/From Other Funds	5200 - 5300 5100,5400,	-	-
Other Sources	5500,5900,		
	5990, 5991	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			
		3,620,369	778,428
Expenditures			
Instruction - Program 0010 to 2099			
Salaries Employee Benefits	0100 0200	812,779	-
Purchased Services	0300,0400,	264,728	-
Compliant and Materials	0500	708,170	-
Supplies and Materials	0600	80,100	-
Property Other	0700	25,000	-
Total Instruction	0800, 0900	40,383 1,931,159	-
Supporting Services		1,001,100	
Students - Program 2100			
Salaries	0100	174,936	-
Employee Benefits	0200 0300,0400,	56,978	-
Purchased Services	0500,0400,	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other  Total Students	0800, 0900	-	-
		231,914	-
Instructional Staff - Program 2200			
Salaries	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
Pulchased Services	0500,0400,	2,500	-
Supplies and Materials	0600	5,000	-
Property	0700	-	-
Other  Total Instructional Staff	0800, 0900	7 500	-
Total mondonal otali		7,500	-
General Administration - Program 2300, including Program 2303 and 2304			
Salaries	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
	0500,0400,	121,407	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other  Total School Administration	0800, 0900	- 121,407	
		121,701	
School Administration - Program 2400 Salaries	0100	190,562	
Employee Benefits	0200	62,067	-
Employee Benefits			-
Purchased Services	0300,0400,	99,145	-
Purchased Services	0500		-
Purchased Services Supplies and Materials	0500 0600	2,000	
Purchased Services	0500 0600 0700	-	-
Purchased Services  Supplies and Materials  Property	0500 0600	2,000 - 28,056 381,831	-
Purchased Services  Supplies and Materials  Property  Other  Total School Administration	0500 0600 0700	- 28,056	- -
Purchased Services  Supplies and Materials  Property  Other	0500 0600 0700	- 28,056	-
Purchased Services  Supplies and Materials Property Other  Total School Administration  Business Services - Program 2500, including Program 2501 Salaries	0500 0600 0700	- 28,056	-
Purchased Services  Supplies and Materials Property Other  Total School Administration  Business Services - Program 2500, including Program 2501	0500 0600 0700 0800, 0900	- 28,056	- - -

		FY22 WORKING BUDGET	FY22 WORKING BUDGET
COLORADO SKIES ACADEMY		10 General Fund	2X Building Corporation
REVISED BUDGET			
Adopted January 27, 2022 Supplies and Materials	Obiect		
Property	0600 0700	-	-
Other	0800, 0900	-	- -
Total Business Services		35,000	-
Operations and Maintenance - Program 2600 Salaries			
Employee Benefits	0100 0200	-	-
Purchased Services	0300,0400,	-	-
Supplies and Materials	0500 0600	832,679	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Operations and Maintenance		832,679	-
Student Transportation - Program 2700			
Salaries	0100	_	_
Employee Benefits	0200	- -	- -
Purchased Services	0300,0400, 0500		
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	<u> </u>	<u> </u>
Total Student Transportation		-	-
Central Support - Program 2800, including Program			
2801 Salaries	2		
Employee Benefits	0100 0200	-	-
Purchased Services	0300,0400,	-	-
Supplies and Materials	0500	-	-
Property	0600 0700	-	-
Other	0800, 0900	- -	- -
Total Central Support		-	-
Other Support Drawer 2000			
Other Support - Program 2900 Salaries	0100		
Employee Benefits	0200	-	-
Purchased Services	0300,0400,		
Supplies and Materials	0500 0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Other Support		-	-
Food Service Operations - Program 3100			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	_	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other Total Other Support	0800, 0900	-	-
Total Other Support  Enterprise Operations - Program 3200		-	-
Salaries	0100	_	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	_	_
Supplies and Materials	0600	-	_
Property	0700	-	-
Other  Total Enterprise Operations	0800, 0900	-	-
Total Enterprise Operations		-	-
Community Services - Program 3300			
Salaries	0100	-	-
Employee Benefits	0200 0300,0400,	-	-
Purchased Services	0300,0400,	-	-
Supplies and Materials	0600	-	-
Property Other	0700	-	-
Total Community Services	0800, 0900	-	-
		-	-
Education for Adults - Program 3400			
Salaries Employee Benefits	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
	0500	-	-
Supplies and Materials	0600	-	-

•		FY22 WORKING BUDGET	FY22 WORKIN BUDGET
COLORADO SKIES ACADEMY		10 General Fund	2X Building Corporation
REVISED BUDGET			
Adopted January 27, 2022	Obiect		
Property	0700	-	
Other Tatal Edward and Adulta Carriage	0800, 0900	-	
Total Education for Adults Services		-	
Total Supporting Services		1,610,331	
Property - Program 4000			
Salaries	0100		
Employee Benefits	0200	-	
Purchased Services	0300,0400,	-	
	0500	-	
Supplies and Materials	0600	-	
Property	0700	-	
Other	0800, 0900	-	
Total Property		-	
Other Hees Brogrem 5000s including Transfers Out			
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		3,541,491	
APPROPRIATED RESERVES			
Other Reserved Fund Balance (9900)	0840		
Other Restricted Reserves (932X)	0840	-	
Reserved Fund Balance (9100)	0840	-	
District Emergency Reserve (9315)	0840	-	
Reserve for TABOR 3% (9321)	0040	-	
11030110 101 170011 070 1002 17	0040		
· · ·	0840	-	
Reserve for TABOR - Multi-Year Obligations (9322)	0840 0840	-	
· · ·		-	
Reserve for TABOR - Multi-Year Obligations (9322)		- - - 3,541,491	
Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves		- - - 3,541,491	
Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE		- - - 3,541,491	
Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves		- - - 3,541,491 -	
Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE	0840	- - 3,541,491 - -	
Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)	6710	- - 3,541,491 - - 65,381	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)	6710 6720	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)	6710 6720 6721 6722	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)	6710 6720 6721 6722 6723	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)	6710 6720 6721 6722 6723 6724	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)  9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)	6710 6720 6721 6722 6723 6724 6725	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)	6710 6720 6721 6722 6723 6724 6725 6726	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)  9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)	6710 6720 6721 6722 6723 6724 6725	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)  9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)  9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)	6710 6720 6721 6722 6723 6724 6725 6726	- -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)	6710 6720 6721 6722 6723 6724 6725 6726 6727	- -	778,
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 6750 6760 6770 6790	- 65,381 - - - - - - -	778,
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)  9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 6750 6760 6770 6790 6791	- 65,381 - - - - - - -	778,
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)  9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 6750 6760 6770 6790	- 65,381 - - - - - - 13,498 - -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Total Ending Fund Balance	6710 6720 6721 6722 6723 6724 6725 6726 6727 6750 6760 6770 6790 6791	- 65,381 - - - - - - -	778,
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate)  9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 6750 6760 6770 6790 6791	- 65,381 - - - - - - 13,498 - -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)  Total Ending Fund Balance	6710 6720 6721 6722 6723 6724 6725 6726 6727 6750 6760 6770 6790 6791	- 65,381 - - - - - - 13,498 - -	
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) 9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)  Total Ending Fund Balance  Total Available Beginning Fund Balance & Revenues  Less Total Expenditures & Reserves Less Ending Fund	6710 6720 6721 6722 6723 6724 6725 6726 6727 6750 6760 6770 6790 6791	- 65,381 - - - - - - 13,498 - - - 78,879	