

**French American School of Denver**

**Denver Public School District**

**Denver County**

**2021 - 2022**

**Working Budget**

June 7, 2021

**APPROPRIATION RESOLUTION**

Be it resolved by the Board of Education of French American School of Denver located in Denver Public School District in Denver County that the amounts shown in the following schedule be appropriated to each fund as specified in the Working Budget for the ensuing fiscal year beginning July 1, 2021 and ending June 30, 2022.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 1,636,707	1,636,707
1a. Charter Schools	1a. -	-
1b. Insurance Reserve Fund	1b. -	-
1c. Pre-School Fund	1c. -	-
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2 -	-
3. Governmental Designated-Purpose Grants Fund	3 -	-
4. Pupil Activity Special Revenue Fund	4 -	-
5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
6. Transportation Fund	6 -	-
7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fund	8 -	-
Capital Projects Funds:		
9. Building Fund	9 -	-
10. Special Building and Technology Fund	10 -	-
11. Capital Reserve Capital Projects Fund	11 -	-
Enterprise Funds:		
12. Food Service Fund	12 -	-
13. Other Enterprise Funds	13 -	-
Internal Service Funds:		
14. Risk-Related Activity Fund	14 -	-
15. Other Internal Service Funds	15 -	-
Trust/Agency Funds:		
16. Fiduciary Fund	16 -	-
17. Private Purpose Trust Funds	17 -	-
18. Agency Fund	18 -	-
19. Pupil Activity Agency Fund	19 -	-
20. Foundations	20 -	-
21. Component Units	21 -	-
<b>TOTAL APPROPRIATION</b>	<b>22 1,636,707</b>	<b>1,636,707</b>

**Jun 7, 2021**

Date of Adoption



Signature of Board President

**French American School of Denver**  
**2021 - 2022 Working Budget**  
**BOARD SUMMARY**

<b>ANNUAL BUDGET</b>			
	<b>FY20 ACTUALS</b>	<b>FY21 EST'D YE ACTUALS</b>	<b>FY22 WORKING BUDGET</b>
<b>Revenue</b>			
Local Revenue	16,156	15,000	334,873
State Revenue	-	-	55,910
Federal Revenue	-	263,800	271,960
Per Pupil Funding & MLO	-	-	1,018,723
<b>Total Revenue</b>	<b>16,156</b>	<b>278,800</b>	<b>1,681,466</b>
<b>Expenditures</b>			
Salaries	-	48,000	623,550
Employee Benefits	-	4,624	216,259
Purchased Professional and Technical Services	6,440	51,586	140,125
Purchased Property Services	1,011	-	146,200
Other Purchased Services	1,089	30,840	206,819
Supplies	-	15,400	184,600
Property	-	113,350	96,280
Other Objects	11,424	65,000	22,874
Other Uses of Funds	-	150,000	-
<b>Total Expenditures</b>	<b>19,964</b>	<b>478,800</b>	<b>1,636,707</b>
<b>Transfers</b>	-	250,000	-
<b>Loan Proceeds</b>	-	-	-
<b>Change in Fund Balance</b>	<b>\$ (3,808)</b>	<b>\$ 50,000</b>	<b>\$ 44,759</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
Nonspendable Fund Balance	-	-	-
TABOR Reserve	-	-	40,398
Committed Fund Balance	-	-	-
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	(3,808)	50,000	54,361
<b>Ending Fund Balance</b>	<b>\$ (3,808)</b>	<b>\$ 50,000</b>	<b>\$ 94,759</b>
<b>MAJOR ASSUMPTIONS</b>			
Total Enrollment	-	-	120.0
Funded Pupil Count	-	-	120.0
Per Pupil Revenue (PPR)	-	-	8,489
Change in PPR	n/a	n/a	n/a
Staff (FTE)	-	-	11.50
<b>OPERATING METRICS</b>			
Debt Burden Ratio (DBR)	n/a	1.80	n/a
Operating Reserve Ratio (ORR)	(0.19)	0.22	0.06
Operating Margin Ratio (OMR)	(0.24)	0.18	0.03
Change in Fund Balance Ratio (CFBR)	n/a	(14.13)	0.90
Days of Unassigned Reserves Hand	(69.62)	38.12	12.12
Debt Service Coverage Ratio	n/a	1.32	n/a
Facility Payment as % of Revenue	6%	0%	8%
Total Facility Costs as % of Revenue	6%	0%	9%
Instructional Spending			63%
Support Services Spending			37%
Salaries & Benefits as % of Total Budget	0%	11%	51%
Student:Staff Ratio	n/a	n/a	10.43

			44,759		
	FY21 SUPPLEMENTAL BUDGET	FY21 EST'D YE ACTUALS	FY22 WORKING BUDGET	MULTIPLIER	Notes
<b>Enrollment Assumptions</b>					
Total Enrollment			120		
Total K-8 Enrollment			120		
Funded Pupil Count			120		
Grade K			52		
Grade 1			26		
Grade 2			26		
Grade 3			16		
Grade 4			0		
Grade 5			0		
Grade 6					
Grade 7					
Grade 8					
% Free Lunch			50%		
% Reduced Lunch			0%		
% Free & Reduced Lunch			50%		
% SPED			10%		update: these numbers are placeholders
% Gifted and Talented			5%		update: these numbers are placeholders
% ELL			30%		
per funded pupil			120		
per K-8 student			120		
per student eligible for free lunch			60		
per non-FRL student			60		
per SPED student			12		
per FRL student			60		
per GT student			6		
per ELL student			36		
total	1	1	1		
per staff eligible for benefits			11.50		
per employee			11.50		
<b>Revenue Assumptions</b>					
<b>Local Revenue</b>					
1500 · Interest Income	-	-	-	total	
1760 · Gifts/Contributions	-	-	-	total	
1910 · Rent	-	-	-	total	
1920 · Priv Contributions & Donations	15,000	15,000	175,000	total	
<b>District Growth Rate</b>					
0233 · Other Mill Arts/PE/Tutoring	-	-	322.27	per K-8 student	DPS provided assumption
0234 · 2012 MLO Tutoring	-	-	109.27	per FRL student	DPS provided assumption
0235 · 2012 MLO Technology	-	-	65.78	per K-8 student	DPS provided assumption
0236 · 2012 MLO Textbooks	-	-	117.27	per K-8 student	DPS provided assumption
0241 · Other Mill Poverty	-	-	6.67	per student eligible for free lur	DPS provided assumption
0242 · 2003 MLO Academic Achievement	-	-	138.54	per K-8 student	DPS provided assumption
0246 · Early Literacy	-	-	99.58	per student eligible for free lur	DPS provided assumption
0248 · 2016 MLO Classroom Technology	-	-	27.15	per student eligible for free lur	DPS provided assumption
0249 · 2016 MLO Great Teachers	-	-	140.63	per student eligible for free lur	DPS provided assumption
0250 · 2016 MLO Support for WholeChild	-	-	103.17	per student eligible for free lur	DPS provided assumption
0251a · 2016 MLO Equalization	-	-	91.18	per K-8 student	DPS provided assumption
2020 · 2020 ML Facility 2020	-	-	354.00	per K-8 student	DPS provided assumption
<b>State Revenue</b>					
3113 · Capital Construction Fund	-	-	310.03	per funded pupil	FY22 = FY20 allocation (Aug 2019)
3139 · ELPA PD	-	-	-	total	
3140 · ELPA	-	-	-	total	(average)
3150 · Gifted and Talented	-	-	-	total	
3160 · Transportation	-	-	-	total	
3235 · At Risk Supplemental	-	-	-	total	
3259 · READ Act	-	-	-	total	
3898 · State Pension Contribution	-	-	18,707	total	
<b>Federal Revenue</b>					
4010 · Title I	-	-	-	total	
4365 · Title III	-	-	34.00	per K-8 student	DPS provided assumption
4367 · Title II	-	-	34.00	per K-8 student	DPS provided assumption
4414 · ESSER III	-	-	-	total	
4424 · Title IV	-	-	-	total	
5282 · CCSP	263,800	263,800	263,800	total	
9206 · Charter Credit	-	-	-	total	
<b>Transfers</b>					

5200 · Fund Transfers	250,000	250,000	-	total	
<b>Loan Proceeds</b>					
5500 · Loan Proceeds	-	-	-	total	
<b>PPR</b>					
<b>Change in PPR</b>					
5700 · PPR	-	-	8,489.36	per funded pupil	DPS provided assumption
<b>Expense Assumptions</b>					
<b>Salaries and Benefits</b>					
<b>Average Annual Salary Increase</b>					
<b>Health Benefit Rate Increase</b>			5%		
<b>Benefit Participation Rate</b>			100%		
0221 · Medicare			1.45%	% of compensation	
0230 · PERA Benefits			8.93%	% of compensation	DPS provided assumption
0251 · Health Benefits			6,504	per staff eligible for benefits	
0252 · Dental Benefits			360	per staff eligible for benefits	
0253 · Vision Benefits			72	per staff eligible for benefits	
0280 · State Pension Contribution			3.00%	% of compensation	
0290 · PCOPS Benefits			8.51%	% of compensation	DPS provided assumption
<b>Average Expense Increase</b>			0.50%		
<b>Purchased Professional and Technical Services</b>					
0313a · Bank Fees			150	per employee	
0313b · Payroll Expenses			-	total	
0320a · Contracted services			12,000	total	
0320 · Other Educational Prof Services			15,000	total	Ed consultants and add'l student supports
0330 · Other Professional Services	19,586	19,586	-	total	security consultant + CSSI visit in Y2
0331 · Legal			32,000	total	
0332 · Audit			10,000	total	
0333 · Negotiations Services	5,000	5,000	-	total	
0334 · Consultant	27,000	27,000	16,000	total	
0339 · Business Services			320	per K-8 student	full service w/G&G
0340 · Technical Services			125	per K-8 student	contracted tech support
<b>Purchased Property Services</b>					
0422 · Snow Removal			2,000	total	
0430 · Repairs and Maint			5,000	total	includes fire/security
0441 · Rental of Land and Buildings			132,000	total	
0442 · Rental of Equipment			60	per K-8 student	
<b>Other Purchased Services</b>					
0511 · To & From School Transportation			2,000	total	
0513 · Contracted Field Trips			30	per K-8 student	
0513 Shuttle Fees			2,000	total	
0521 · Liability Insurance			75	per K-8 student	
0525 · Unemployment Insurance			1,871	total	
0526 · Worker's Comp Insurance			5,612	total	
0531 · Phone/Office			6,000	total	
0533 · Postage			1,000	total	
0534 · Online Services	20,840	20,840	5,000	total	
0540 · Advertising	10,000	10,000	10,000	total	
0550 · Printing and Binding			1,000	total	
0580 · Travel, Regis, Ent			500	per employee	conferences, etc. (PD) / \$500 average per FTE
0594b · NURSE/PSYCH/SECURITY - 0594			60,000	total	1 day each of psych, sw, and nurse
0594d · SPED FEE 1700			367	per funded pupil	DPS provided assumption
0595 · Denver Overhead Costs			386	per funded pupil	DPS provided assumption
0596 · Charter Food Authority			3,625	total	DPS provided assumption
<b>Supplies</b>					
0610 · General Supplies			609	per K-8 student	includes assessments
0612 · Office Supplies			144	per K-8 student	
0613 · Custodial Supplies			50	per K-8 student	
0630 · Food			5,000	total	includes meals/snacks for students
0640 · Books and Materials			78,167	total	
0650 · Software			5,000	total	
<b>Property</b>					
0721 · Leasehold Improvements			-	total	
0733 · Furnitures and Fixtures			45,880	total	
0734 · Technology Equipment	47,400	47,400	30,000	total	classroom tech + server
0735 · Non-Capital Equipment	65,950	65,950	20,400	total	student computers
<b>Other Objects</b>					
0810 · Dues and Fees			20	per K-8 student	
0830 · Interest	5,000	5,000	-	total	
0840 · Contingency	60,000	60,000	20,374	total	
0890 · Bad Debt			-	total	
0800 · Other Objects - Other			100	total	

Other Uses of Funds

Redemption of Principal

150,000

150,000

total

**FY22 WORKING  
BUDGET**

<b>French American School of Denver Working Budget Adopted June 7, 2021 Budgeted Pupil Count</b>		<b>General Fund  120</b>
<b>Beginning Fund Balance (Includes All Reserves)</b>		50,000
<b>Revenues</b>		
Local Sources	1000 - 1999	334,873
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	55,910
Federal Sources	4000 - 4999	271,960
<b>Total Revenues</b>		<b>662,743</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>712,743</b>
Total Allocations To/From Other Funds	5600,5700, 5800	1,018,723
Transfers To/From Other Funds	5200 - 5300	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		<b>1,731,466</b>
<b>Expenditures</b>		
<b>Instruction - Program 0010 to 2099</b>		
Salaries	0100	481,050
Employee Benefits	0200	166,837
Purchased Services	0300,0400, 0500	102,869
Supplies and Materials	0600	156,267
Property	0700	96,280
Other	0800, 0900	20,374
<b>Total Instruction</b>		<b>1,023,678</b>
<b>Supporting Services</b>		

**FY22 WORKING  
BUDGET**

French American School of Denver Working Budget Adopted June 7, 2021	Object	General Fund
<b>Students - Program 2100</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	60,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Students</b>		<b>60,000</b>
<b>Instructional Staff - Program 2200</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	21,750
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Instructional Staff</b>		<b>21,750</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	58,483
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total School Administration</b>		<b>58,483</b>
<b>School Administration - Program 2400</b>		
Salaries	0100	142,500
Employee Benefits	0200	49,422



**FY22 WORKING  
BUDGET**

<b>French American School of Denver</b>		<b>General Fund</b>
<b>Working Budget</b>		
<b>Adopted June 7, 2021</b>		
Purchased Services	0300,0400, 0500	17,000
Supplies and Materials	0600	17,333
Property	0700	-
Other	0800, 0900	2,500
<b>Total School Administration</b>		<b>228,755</b>
<b>Business Services - Program 2500, including Program 2501</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	40,125
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Business Services</b>		<b>40,125</b>
<b>Operations and Maintenance - Program 2600</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	139,000
Supplies and Materials	0600	6,000
Property	0700	-
Other	0800, 0900	-
<b>Total Operations and Maintenance</b>		<b>145,000</b>
<b>Student Transportation - Program 2700</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	4,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-

**FY22 WORKING  
BUDGET**

French American School of Denver Working Budget Adopted June 7, 2021	Object	General Fund
<b>Total Student Transportation</b>		4,000
<b>Central Support - Program 2800, including Program 2801</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	46,292
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Central Support</b>		46,292
<b>Other Support - Program 2900</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Other Support</b>		-
<b>Food Service Operations - Program 3100</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	3,625
Supplies and Materials	0600	5,000
Property	0700	-
Other	0800, 0900	-
<b>Total Other Support</b>		8,625
<b>Enterprise Operations - Program 3200</b>		
Salaries	0100	-

**FY22 WORKING  
BUDGET**

<b>French American School of Denver</b>		<b>General Fund</b>
<b>Working Budget</b>		
<b>Adopted June 7, 2021</b>	<b>Object</b>	
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Enterprise Operations</b>		<b>-</b>
<b>Community Services - Program 3300</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Community Services</b>		<b>-</b>
<b>Education for Adults - Program 3400</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Education for Adults Services</b>		<b>-</b>
<b>Total Supporting Services</b>		<b>613,030</b>
<b>Property - Program 4000</b>		
Salaries	0100	-
Employee Benefits	0200	-

**FY22 WORKING  
BUDGET**

French American School of Denver Working Budget Adopted June 7, 2021	Object	General Fund
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Property</b>		-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Other Uses</b>		-
<b>Total Expenditures</b>		1,636,707
<b>APPROPRIATED RESERVES</b>		
Other Reserved Fund Balance (9900)	<b>0840</b>	-
Other Restricted Reserves (932X)	<b>0840</b>	-
Reserved Fund Balance (9100)	<b>0840</b>	-
District Emergency Reserve (9315)	<b>0840</b>	-
Reserve for TABOR 3% (9321)	<b>0840</b>	-
Reserve for TABOR - Multi-Year Obligations (9322)	<b>0840</b>	-
<b>Total Reserves</b>		-
<b>Total Expenditures and Reserves</b>		1,636,707
<b>BUDGETED ENDING FUND BALANCE</b>		

**FY22 WORKING  
BUDGET**

<b>French American School of Denver Working Budget Adopted June 7, 2021</b>	<b>Obiect</b>	<b>General Fund</b>
Non-spendable fund balance (9900)	<b>6710</b>	-
Restricted fund balance (9990)	<b>6720</b>	-
TABOR 3% emergency reserve (9321)	<b>6721</b>	40,398
TABOR multi year obligations (9322)	<b>6722</b>	-
District emergency reserve (letter of credit or real estate) (9323)	<b>6723</b>	-
Colorado Preschool Program (CPP) (9324)	<b>6724</b>	-
Full day kindergarten reserve (9325)	<b>6725</b>	-
Risk-related / restricted capital reserve (9326)	<b>6726</b>	-
BEST capital renewal reserve (9327)	<b>6727</b>	-
Committed fund balance (9900)		-
Committed fund balance (15% limit) (9200)	<b>6750</b>	-
Assigned fund balance (9900)	<b>6760</b>	-
Unassigned fund balance (9900)	<b>6770</b>	54,361
Net investment in capital assets (9900)	<b>6790</b>	-
Restricted net position (9900)	<b>6791</b>	-
Unrestricted net position (9900)	<b>6792</b>	-
<b>Total Ending Fund Balance</b>		<b>94,759</b>
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		<b>(0)</b>
Use of a portion of beginning fund balance resolution required?		No





# FASD FY22 Proposed

Final Audit Report

2021-06-08

Created:	2021-06-07
By:	Christopher Scott (cscott@gandgconsult.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAszmET16QCO9b1UI0sRvEHkmxPotYMTuu

## "FASD FY22 Proposed" History

-  Document created by Christopher Scott (cscott@gandgconsult.com)  
2021-06-07 - 5:40:17 PM GMT- IP address: 97.122.208.73
-  Document emailed to Angela Strange (angela@fasdenver.org) for signature  
2021-06-07 - 5:40:30 PM GMT
-  Email viewed by Angela Strange (angela@fasdenver.org)  
2021-06-08 - 2:12:46 AM GMT- IP address: 74.125.212.159
-  Document e-signed by Angela Strange (angela@fasdenver.org)  
Signature Date: 2021-06-08 - 2:13:36 AM GMT - Time Source: server- IP address: 71.218.187.4
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