

MOUNTAIN SONG COMMUNITY SCHOOL

Charter School Institute

El Paso County

2021-2022

Working Budget

June 15, 2021

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APPROPRIATION RESOLUTION

ANNUAL BUDGET

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of MOUNTAIN SONG COMMUNITY SCHOOL located in Charter School Institute in El Paso 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 3,410,276 | 3,410,276 |
| 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 - | - |
| TOTAL APPROPRIATION | 22 3,410,276 | 3,410,276 |

6-15-21 
 Date of Adoption Signature of Board President

MOUNTAIN SONG COMMUNITY SCHOOL
DRAFT Financial Forecast, FY21-FY26

| Funded Pupil Count | 330.60 | 330.60 | 364 |
|---|---------------------|---------------------|----------------------|
| | FY21 Amended Budget | FY21 Est YE Actuals | FY22 Proposed Budget |
| Beginning Fund Balance | \$ 563,900 | \$ 563,900 | \$ 464,427 |
| Revenue | | | |
| Local Revenue | 46,075 | 46,075 | 40,735 |
| State Revenue | 276,029 | 276,029 | 311,152 |
| Federal Revenue | 276,378 | 276,378 | 110,692 |
| Per Pupil Funding | 2,477,206 | 2,477,206 | 3,080,128 |
| Total Revenue | 3,075,689 | 3,075,689 | 3,542,707 |
| Loan Proceeds | - | - | - |
| Expenditures | | | |
| Salaries | 1,844,163 | 1,844,163 | 1,799,637 |
| Employee Benefits | 618,060 | 618,060 | 620,376 |
| Purchased Professional and Technical Services | 505,476 | 505,476 | 435,564 |
| Purchased Property Services | 15,519 | 15,519 | 15,752 |
| Repairs and Maintenance Services | 1,000 | 1,000 | 1,015 |
| Rental of Land and Buildings | 160,380 | 160,380 | 170,625 |
| Student Transportation | 5,000 | - | - |
| Contracted Field Trips | 30,000 | 5,000 | 6,110 |
| Insurance Premiums | 39,543 | 30,000 | 33,750 |
| Other Purchased Services | 30,500 | 39,543 | 73,032 |
| Tuition - Other | - | - | - |
| Travel, Registration, and Entrance | - | 30,500 | 30,000 |
| District Purchased Services | - | - | - |
| District Admin Overhead | 74,316 | 74,316 | 92,404 |
| SFA Purchased Services | - | - | - |
| Supplies | 99,000 | 99,000 | 113,766 |
| Food | - | - | - |
| Books and Periodicals | 2,000 | 2,000 | 2,199 |
| Land and improvements | - | - | - |
| Buildings | - | - | - |
| New Construction | - | - | - |
| Equipment | 67,512 | 67,512 | 3,393 |
| Property | - | - | 4,007 |
| Non-Capital Equipment | 2,500 | 2,500 | - |
| Other Objects | 8,000 | 8,000 | 8,647 |
| Interest | - | - | - |
| Contingency | 20,000 | 20,000 | - |
| Indirect Costs | 3,522,969 | - | - |
| Other Uses of Funds | - | - | - |
| Redemption of Principal | - | - | - |
| Total Expenditures | 3,522,969 | 3,522,969 | 3,410,276 |
| Change in Fund Balance | (447,280) | (447,280) | 132,432 |
| TABOR Reserve | 83,979 | 83,979 | 102,960 |
| Appropriated Fund Balance | - | - | - |
| Special Education Reserve | 32,594 | 32,594 | 36,354 |
| Unassigned Fund Balance | 46 | 46 | 457,545 |
| Ending Fund Balance | \$ 116,620 | \$ 116,620 | \$ 596,859 |
| REVENUE AVAILABLE FOR DEBT SERVICE | \$ (286,900) | \$ (286,900) | \$ 303,057 |
| DSCR | | | |
| DAYS CASH ON HAND | | | 75.09 |
| Beginning Cash | | | \$ 569,105 |
| Ending Cash | | | \$ 701,537 |

QAQC CHECKS

| QAQC CHECKS | OK | OK | OK |
|--------------------------------|--------|--------|------|
| fund balance check | OK | OK | OK |
| balance check | OK | OK | OK |
| Medicare | 1.45% | 1.45% | #N/A |
| PERA | 20.90% | 20.90% | #N/A |
| Other Post-Employment Benefits | 0.00% | 0.00% | #N/A |
| Salaries | NA | NA | #N/A |
| Health | NA | NA | #N/A |
| Dental | NA | NA | #N/A |
| Vision | NA | NA | #N/A |
| Other | NA | NA | #N/A |
| 3898 Balance Check | NA | NA | OK |

FY22 Proposed Budget

| |
|------------|
| \$ 132,432 |
| \$ 303,057 |

| |
|------------|
| \$ 300,000 |
| \$ (3,057) |

| |
|--------|
| 50.00 |
| 329.00 |
| 9.50% |
| 47.10 |
| 0.00% |
| 0.00% |
| \$ - |

| |
|--------|
| 51,386 |
| (0.06) |

2021-2022 SUMMARY BUDGET

| MOUNTAIN SONG COMMUNITY SCHOOL | | |
|--|---------------|---------------------|
| Working Budget | Object | 10 |
| Adopted June 15, 2021 | Source | General Fund |
| Budgeted Pupil Count: 363.54 | | |
| Beginning Fund Balance | | 464,427 |
| Revenues | | |
| Local Sources | 1000 - 1999 | 40,735 |
| Revised Budget | 2000 - 2999 | - |
| December 3, 2019 | 3000 - 3999 | 311,152 |
| Federal Sources | 4000 - 4999 | 110,692 |
| Total Revenues | | 462,579 |
| Total Beginning Fund Balance and Reserves | | 927,006 |
| Total Allocations To/From Other Funds | 5800 | 3,080,128 |
| Transfers To/From Other Funds | 5200 - 5300 | - |
| Other Sources | 5500, 5900, | - |
| Available Beginning Fund Balance & Revenues | | 4,007,135 |
| Expenditures | | |
| Instruction - Program 0010 to 2099 | | |
| Salaries | 0100 | 1,394,471 |
| Employee Benefits | 0200 | 490,254 |
| Purchased Services | 0500 | 311,562 |
| Supplies and Materials | 0600 | 81,910 |
| Property | 0700 | 4,007 |
| Other | 0800, 0900 | 1,500 |
| Total Instruction | | 2,283,704 |
| Supporting Services | | |
| Students - Program 2100 | | |
| Salaries | 0100 | 52,820 |
| Employee Benefits | 0200 | 17,432 |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Students | | 70,252 |
| Instructional Staff - Program 2200 | | |
| Salaries | 0100 | 25,080 |
| Employee Benefits | 0200 | 5,731 |
| Purchased Services | 0500 | 25,000 |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |

| | | |
|--|------------|---------|
| Total Instructional Staff | | 55,811 |
| General Administration - Program 2300, including | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | 105,105 |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total School Administration | | 105,105 |
| School Administration - Program 2400 | | |
| Salaries | 0100 | 281,694 |
| Employee Benefits | 0200 | 91,182 |
| Purchased Services | 0500 | 107,974 |
| Supplies and Materials | 0600 | 8,800 |
| Property | 0700 | 3,393 |
| Other | 0800, 0900 | 7,147 |
| Total School Administration | | 500,190 |
| Business Services - Program 2500, including | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | 91,731 |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Business Services | | 91,731 |
| Operations and Maintenance - Program 2600 | | |
| Salaries | 0100 | 45,572 |
| Employee Benefits | 0200 | 15,776 |
| Purchased Services | 0500 | 179,576 |
| Supplies and Materials | 0600 | 25,255 |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Operations and Maintenance | | 266,180 |
| Student Transportation - Program 2700 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Student Transportation | | - |
| Central Support - Program 2800, including Program | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |

| | | |
|---|------------|---------------|
| Purchased Services | 0500 | 37,303 |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Central Support | | 37,303 |
| Other Support - Program 2900 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Other Support | | - |
| Food Service Operations - Program 3100 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Other Support | | - |
| Enterprise Operations - Program 3200 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Enterprise Operations | | - |
| Community Services - Program 3300 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Community Services | | - |
| Education for Adults - Program 3400 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Education for Adults Services | | - |

| | | |
|---|------------|-----------|
| Total Supporting Services | | 1,126,571 |
| Property - Program 4000 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Property | | - |
| Other Uses - Program 5000s - including Transfers | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Other Uses | | - |
| Total Expenditures | | 3,410,276 |
| 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) | 0840 | - |
| Reserve for TABOR - Multi-Year Obligations (9322) | 0840 | - |
| Total Reserves | | - |
| Total Expenditures and Reserves | | 3,410,276 |
| BUDGETED ENDING FUND BALANCE | | |
| Non-spendable fund balance (9900) | 6710 | - |
| Restricted fund balance (9990) | 6720 | - |
| TABOR 3% emergency reserve (9321) | 6721 | 102,960 |
| TABOR multi year obligations (9322) | 6722 | - |
| District emergency reserve (letter of credit or real | 6723 | - |
| Colorado Preschool Program (CPP) (9324) | 6724 | - |
| Full day kindergarten reserve (9325) | 6725 | - |
| Risk-related / restricted capital reserve (9326) | 6726 | - |
| BEST capital renewal reserve (9327) | 6727 | - |
| Committed fund balance (9900) | 6750 | - |
| Committed fund balance (15% limit) (9200) | 6750 | - |
| Assigned fund balance (9900) | 6760 | 36,354 |
| Unassigned fund balance (9900) | 6770 | 457,545 |
| Net investment in capital assets (9900) | 6790 | - |

| | | |
|---|------|---------|
| Restricted net position (9900) | 6791 | - |
| Unrestricted net position (9900) | 6792 | - |
| Total Ending Fund Balance | | 596,859 |
| Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0)) | | 0 |
| Use of a portion of beginning fund balance resolution required? | | No |

fill in these cells
formulas: DO NOT TOUCH

132,432

rogramObject Job Grant

FY21 Amended

MULTIPLIER

| Instructional Program Code | Budget | | FY21 Est YE Actuals | | FY22 Working Budget | |
|-------------------------------------|--|-------|---------------------|-------|---------------------|-----------------------------|
| | 0018 | | 0018 | | 0018 | |
| Enrollment Assumptions | | | | | | |
| Total Enrollment | 376 | | 376 | | 409 | |
| Total K-12 Enrollment | 376 | | 376 | | 409 | |
| Funded Pupil Count | 326 | | 326 | | 364 | |
| ECE | 0 | | 0 | | 0 | |
| Home School - MSCS | 42 | | 42 | | 50 | |
| Home School - JHA | 43 | | 43 | | 30 | |
| Grade K: 1/2 day | 18 | | 18 | | 13 | |
| Grade K: full day | 30 | | 30 | | 51 | |
| Grade 1 | 38 | | 38 | | 41 | |
| Grade 2 | 35 | | 35 | | 42 | |
| Grade 3 | 35 | | 35 | | 42 | |
| Grade 4 | 22 | | 22 | | 40 | |
| Grade 5 | 24 | | 24 | | 26 | |
| Grade 6 | 16 | | 16 | | 26 | |
| Grade 7 | 34 | | 34 | | 15 | |
| Grade 8 | 22 | | 22 | | 33 | |
| Full Day Prenda Students | 17 | | 17 | | 0 | |
| % Free Lunch | 5% | | 5% | | 24% | |
| % Reduced Lunch | 10% | | 10% | | 3% | |
| % Free & Reduced Lunch | 15% | | 15% | | 27% | |
| % SPED | 10% | | 10% | | 9% | |
| % Gifted and Talented | 5% | | 5% | | 1% | |
| % ELL | 10% | | 10% | | 0% | |
| per funded pupil | 325.94 | | 325.94 | | 364 | |
| per in-school student | 274 | | 274 | | 329 | |
| per student eligible for free lunch | 13.7 | | 13.7 | | 78.631 | |
| per ECARE/CPP slot | 0 | | 0 | | 0 | |
| per DPP slot | 0 | | 0 | | 0 | |
| per CCAP eligible student | 0 | | 0 | | 0 | |
| per HS or K student | 48 | | 48 | | 64 | |
| per ECE-12 student | 376 | | 376 | | 409 | |
| per K-12 student | 376 | | 376 | | 409 | |
| per K-3 student | 156 | | 156 | | 189 | |
| per high school student | 17 | | 17 | | 0 | |
| per elementary student | 202 | | 202 | | 335 | |
| per K FRL student | 7.2 | | 7.2 | | 17.024 | |
| per middle and high school student | 89 | | 89 | | 74 | |
| per non-FRL student | 319.6 | | 319.6 | | 300.206 | |
| per SPED student | | 37.60 | | 37.60 | 38.037 | |
| per preschool SPED student | | | | | 0 | |
| per FRL student | 56.4 | | 56.4 | | 108.794 | |
| per prior year K-12 ELL student | 31 | | 31 | | 0 | |
| per GT student | 18.8 | | 18.8 | | 4,499 | |
| per ELL student | 37.6 | | 37.6 | | 0 | |
| total | 1 | | 1 | | 1 | |
| per employee | 47.38 | | 47.38 | | 47.10 | |
| Revenue Assumptions | | | | | | |
| PPR | | | | | | |
| 0000 571a 000 0000 0000 571a 0000 | AtRisk | | (274.56) | | (187.33) | per funded pupil |
| 0000 5710 000 0000 0000 5710 0000 | PPR | | 7,874.75 | | 8,659.93 | per funded pupil |
| Change in PPR | | | | | | |
| 9.50% | | | | | | |
| Local Revenue | | | | | | |
| 0000 1310 000 0000 0000 1310 0000 | Tuition from Individuals | | - | | - | total |
| 0000 1341 000 0000 0000 1341 0000 | CCAP | | - | | - | per CCAP eligible student |
| 0000 1342 000 0000 0000 1342 0000 | DPP | | - | | - | per DPP slot |
| 0000 1500 000 0000 0000 1500 0000 | Earnings on Investments | | 75.00 | | 75.00 | 22.25 total |
| 0000 1600 000 0000 0000 1600 0000 | Food Service Revenue from Students | | - | | - | total |
| 0000 1740 000 0000 0000 1740 0000 | Student Activity and Other Fees | | 29.20 | | 29.20 | 13.00 per in-school student |
| 0000 1750 000 0000 0000 1750 0000 | Fundraisers | | 22,000.00 | | 22,000.00 | 17,000.00 total |
| 0000 1760 000 0000 0000 1760 0000 | Gifts and Contributions from Pupil Activities | | - | | - | total |
| 0000 1790 000 0000 0000 1790 0000 | Other Pupil Activities | | - | | - | total |
| 0000 1910 000 0000 0000 1910 0000 | Rentals and Leases | | - | | - | total |
| 0000 1920 000 0000 0000 1920 0000 | Contributions and Donations from Private Sources | | - | | - | total |
| 0000 1940 000 0000 0000 1940 0000 | Instructional Material Fees | | 16,000.00 | | 16,000.00 | 19,435.90 total |
| 0000 1990 000 0000 0000 1990 0000 | Miscellaneous Revenue - CSI rebate | | - | | - | total |
| District Growth Rate | | | | | | |
| 1.00% | | | | | | |
| 0000 1954 000 0000 0000 1954 0000 | Other Mill Levy (non DPS) | | - | | - | per funded pupil |
| State Revenue | | | | | | |
| Change in State Revenue | | | | | | |
| 0.00% | | | | | | |
| 0000 3010 000 3898 0000 3010 3898 | Direct PERA Contribution | | - | | - | total |
| 0000 3954 000 3113 0000 3954 3113 | Capital Construction | | 99.20 | | 99.20 | 146.00 per funded pupil |
| 0000 3954 000 3115 0000 3954 3115 | Supplemental At-Risk Aid | | 190.22 | | 190.22 | 93.67 per funded pupil |
| 0000 3954 000 3139 0000 3954 3139 | ELPA PD | | - | | - | total |
| 0000 3954 000 3130 0000 3954 3130 | ECEA - SPED | | 1,343.40 | | 1,343.40 | 1,200.00 per SPED Student |
| 0000 3954 000 3140 0000 3954 3140 | ELPA | | - | | - | 700.00 total |
| 0000 3954 000 3141 0000 3954 3141 | ECARE/CPP | | - | | - | per ECARE/CPP slot |
| 0000 3954 000 3150 0000 3954 3150 | Gifted and Talented | | 1,000.00 | | 1,000.00 | 1,092.48 total |

| | | | | | | | | | | | | |
|--|------|-----|------|------|------|------|--|--------------------------------|------------|-----------|-------------------------------------|--------------|
| 0000 | 3954 | 000 | 3160 | 0000 | 3954 | 3160 | State Transportation | - | - | - | total | |
| 0000 | 3954 | 000 | 3164 | 0000 | 3954 | 3164 | Start Smart Nutrition | - | - | - | total | |
| 0000 | 3956 | 000 | 3169 | 0000 | 3956 | 3169 | Child Nutrition | - | - | - | total | |
| 0000 | 3954 | 000 | 3183 | 0000 | 3954 | 3183 | Expelled and At Risk Students | - | - | - | total | |
| 0000 | 3954 | 000 | 3192 | 0000 | 3954 | 3192 | School Counselor Grant | - | - | - | total | |
| 0000 | 3954 | 000 | 3259 | 0000 | 3954 | 3259 | READ Act: Formula Distribution | 324.30 | 324.30 | 270 | per K-3 student | |
| 0000 | 3954 | 000 | 3207 | 0000 | 3954 | 3207 | State Grants to Libraries | - | - | - | total | |
| 0000 | 3954 | 000 | 3210 | 0000 | 3954 | 3210 | Stipends for National Board Certified Educators | - | - | - | total | |
| 0000 | 3954 | 000 | 3228 | 0000 | 3954 | 3228 | GT Universal Screening | - | - | - | total | |
| 0000 | 3954 | 000 | 3235 | 0000 | 3954 | 3235 | Additional At-Risk Aid | - | - | 20.12 | per student eligible for free lunch | |
| 0000 | 3954 | 000 | 3951 | 0000 | 3954 | 3951 | CSI Mill Levy | 244.20 | 244.20 | 330.00 | per funded pupil | |
| 0000 | 3954 | 000 | 3250 | 0000 | 3954 | 3250 | Full Day Kinder FF&E Grant | - | - | 4,006.93 | total | |
| Federal Revenue | | | | | | | | | | | | |
| <i>Change in Federal Revenue</i> 0.00% | | | | | | | | | | | | |
| 0000 | 4954 | 000 | 4010 | 0000 | 4954 | 4010 | Title I | 585.11 | 585.11 | - | per FRL student | |
| 0000 | 4954 | 000 | 4012 | 0000 | 4954 | 4012 | Coronavirus Relief Fund (CRF): K-12 | 131,204.00 | 131,204.00 | - | total | |
| 0000 | 4954 | 000 | 6012 | 0000 | 4954 | 6012 | SSRG | 6,500.00 | 6,500.00 | - | total | |
| 0000 | 4954 | 000 | 4027 | 0000 | 4954 | 4027 | IDEA Part B | 1,781.82 | 1,781.82 | 1,700.00 | per SPED Student | |
| 0000 | 4954 | 000 | 4041 | 0000 | 4954 | 4041 | Federal Impact Aid | - | - | - | total | |
| 0000 | 4954 | 000 | 4173 | 0000 | 4954 | 4173 | IDEA Part B - Preschool | - | - | - | per preschool SPED student | |
| 0000 | 4954 | 000 | 4367 | 0000 | 4954 | 4367 | Title II | 2,472.97 | 2,472.97 | 2,528.81 | total | |
| 0000 | 4954 | 000 | 4365 | 0000 | 4954 | 4365 | Title III | - | - | - | per ELL student | |
| 0000 | 4954 | 000 | 4425 | 0000 | 4954 | 4425 | ESSER Fund - Formula: 90% to LEAs | 25,850.00 | 25,850.00 | 43,500.00 | total | |
| 0000 | 4956 | 000 | 4553 | 0000 | 4956 | 4553 | School Breakfast Program | - | - | - | per FRL student | |
| 0000 | 4956 | 000 | 4555 | 0000 | 4956 | 4555 | National School Lunch Program | - | - | - | per FRL student | |
| 0000 | 4956 | 000 | 4582 | 0000 | 4956 | 4582 | Federal Fresh Fruit & Vegetable Program | - | - | - | per FRL student | |
| 0000 | 4954 | 000 | 9206 | 0000 | 4954 | 9206 | Charter Credit | - | - | - | per K-12 student | |
| 0000 | 4954 | 000 | 9202 | 0000 | 4954 | 9202 | Homeless | - | - | - | per K-12 student | |
| 0000 | 4954 | 000 | 5012 | 0000 | 4954 | 5012 | Coronavirus Relief Fund (CRF): K-12 At-Risk Pupils | - | - | - | total | |
| 0000 | 4954 | 000 | 5425 | 0000 | 4954 | 5425 | ESSER Fund: 10% | - | - | - | total | |
| 0000 | 4954 | 000 | 5282 | 0000 | 4954 | 5282 | CCSP Start-Up | - | - | - | total | |
| 0000 | 4954 | 000 | 6425 | 0000 | 4954 | 6425 | Governor's Emergency Education Relief Fund (GEER Fund) | 10,355.00 | 10,355.00 | - | total | |
| Other Sources | | | | | | | | | | | | |
| 0000 | 5500 | 000 | 0000 | 0000 | 5500 | 0000 | Loan Proceeds | - | - | - | total | |
| Expense Assumptions | | | | | | | | | | | | |
| Salaries and Benefits | | | | | | | | | | | | |
| <i>Annual Salary Increase</i> 1.25% 1.25% 0.00% | | | | | | | | | | | | |
| 0221 | | | | | | | | Medicare | 1.45% | 1.45% | 1.45% | rate |
| 0230 | | | | | | | | PERA | 20.40% | 20.40% | 21.40% | rate |
| 0280 | | | | | | | | Other Post-Employment Benefits | 2.37% | 2.37% | 0.00% | rate |
| <i>Health Benefit Rate Increase</i> 5% 5% 0% | | | | | | | | | | | | |
| <i>Benefit Participation Rate</i> 85% 85% 85% | | | | | | | | | | | | |
| 0251 | | | | | | | | Health | 5,705 | 5,705 | 5,706.24 | per employee |
| 0252 | | | | | | | | Dental | 144 | 144 | 141.00 | per employee |
| 0253 | | | | | | | | Vision | 87 | 87 | 87.24 | per employee |
| 0290 | | | | | | | | Other Benefits | 60 | 60 | 375.00 | per employee |
| Other Expense Assumptions | | | | | | | | | | | | |
| <i>Average Expense Increase</i> 1.50% | | | | | | | | | | | | |
| Purchased Professional and Technical Services | | | | | | | | | | | | |
| 2500 | 0313 | 000 | 0000 | 2500 | 0313 | 0000 | Banking Service Fees | 7,500.00 | 7,500.00 | 7,596 | total | |
| 0018 | 0320 | 000 | 0000 | 0018 | 0320 | 0000 | Professional-Educational Services | 300,089.87 | 300,089.87 | 195,761 | total | |
| 2400 | 0331 | 000 | 0000 | 2400 | 0331 | 0000 | Legal Services | 10,000.00 | 10,000.00 | 10,150 | total | |
| 2500 | 0332 | 000 | 0000 | 2500 | 0332 | 0000 | Audit Services | 9,000.00 | 9,000.00 | 9,135 | total | |
| 2400 | 0333 | 000 | 0000 | 2400 | 0333 | 0000 | Negotiations Services | - | - | - | total | |
| 2200 | 0334 | 000 | 0000 | 2200 | 0334 | 0000 | Consultant Services - Support Services for Instructional Staff | - | - | - | total | |
| 2400 | 0334 | 000 | 0000 | 2400 | 0334 | 0000 | Consultant Services - Support Services for Administration | 17,500.00 | 17,500.00 | 17,763 | total | |
| 2500 | 0334 | 000 | 0000 | 2500 | 0334 | 0000 | Consultant Services - Business | - | - | - | total | |
| 2100 | 0335 | 000 | 0000 | 2100 | 0335 | 0000 | Medical Services | - | - | - | total | |
| 1700 | 0339 | 000 | 0000 | 1700 | 0339 | 0000 | Other Professional Services - SPED | 75,000.00 | 75,000.00 | 76,500 | total | |
| 2100 | 0339 | 000 | 0000 | 2100 | 0339 | 0000 | Other Professional Services - Support Services for Students | - | - | - | total | |
| 2500 | 0339 | 000 | 0000 | 2500 | 0339 | 0000 | Other Professional Services - Business | 37,500.00 | 37,500.00 | 75,000 | total | |
| 2800 | 0340 | 000 | 0000 | 2800 | 0340 | 0000 | Technical Services - Central | 3,500.00 | 3,500.00 | 3,553 | total | |
| 4000 | 0340 | 000 | 0000 | 4000 | 0340 | 0000 | Technical Services - Facilities Acq and Construction | - | - | - | total | |
| 2400 | 0390 | 000 | 0000 | 2400 | 0390 | 0000 | Other Purchased Professional and Technical Services | 33,000.00 | 33,000.00 | 27,405 | total | |
| 2303 | 0399 | 000 | 0000 | 2303 | 0399 | 0000 | CDE Admin Overhead | 12,386.03 | 12,386.03 | 12,702 | total | |
| Purchased Property Services | | | | | | | | | | | | |
| 2600 | 0410 | 000 | 0000 | 2600 | 0410 | 0000 | Utility Services | - | - | - | total | |
| 2600 | 0411 | 000 | 0000 | 2600 | 0411 | 0000 | Water/Sewage | 5,000.00 | 5,000.00 | 5,075 | total | |
| 2600 | 0421 | 000 | 0000 | 2600 | 0421 | 0000 | Disposal Services | 1,819.00 | 1,819.00 | 1,846 | total | |
| 2600 | 0422 | 000 | 0000 | 2600 | 0422 | 0000 | Snow Removal Services | 1,000.00 | 1,000.00 | 1,015 | total | |
| 2600 | 0423 | 000 | 0000 | 2600 | 0423 | 0000 | Custodial Services | - | - | - | total | |
| 2600 | 0424 | 000 | 0000 | 2600 | 0424 | 0000 | Lawn Care | - | - | - | total | |
| 2600 | 0430 | 000 | 0000 | 2600 | 0430 | 0000 | Repairs and Maintenance Services - Operations and Maintenance | 1,000.00 | 1,000.00 | 1,015 | total | |
| 4000 | 0430 | 000 | 0000 | 4000 | 0430 | 0000 | Repairs and Maintenance Services - Facilities Acq and Construction | - | - | - | total | |
| 0018 | 0440 | 000 | 0000 | 0018 | 0440 | 0000 | Rentals | - | - | - | total | |
| 2600 | 0441 | 000 | 0000 | 2600 | 0441 | 0000 | Rental of Land and Buildings | 160,380 | 160,380 | 170,625 | total | |
| 0018 | 0442 | 000 | 0000 | 0018 | 0442 | 0000 | Copier Rental | 7,700.00 | 7,700.00 | 7,816 | total | |
| 2600 | 0450 | 000 | 0000 | 2600 | 0450 | 0000 | Contractor Services | - | - | - | total | |
| Other Purchased Services | | | | | | | | | | | | |
| 2700 | 0511 | 000 | 0000 | 2700 | 0511 | 0000 | Student Transportation | - | - | - | per ECE-12 student | |
| 0018 | 0513 | 000 | 0000 | 0018 | 0513 | 0000 | Contracted Field Trips | 18.25 | 18.25 | 18.57 | per in-school student | |
| 2800 | 0521 | 000 | 0000 | 2800 | 0521 | 0000 | Liability Insurance | 11,000.00 | 11,000.00 | 21,315 | total | |
| 2800 | 0525 | 000 | 0000 | 2800 | 0525 | 0000 | Unemployment Compensation Insurance | 11,000.00 | 11,000.00 | 3,629 | total | |

| | | | | | | | | | |
|-----------------|------|-----|------|----------------|--|-----------|-----------|-----------|-------------------------|
| 2800 | 0526 | 000 | 0000 | 2800 0526 0000 | Workers' Compensation Insurance | 8,000.00 | 8,000.00 | 8,806 | total |
| 2800 | 0527 | 000 | 0000 | 2800 0527 0000 | District Multiple-Coverage Insurance | - | - | - | total |
| 2800 | 0528 | 000 | 0000 | 2800 0528 0000 | District Student Insurance | - | - | - | total |
| 2400 | 0531 | 000 | 0000 | 2400 0531 0000 | Phone | 15,396.00 | 15,396.00 | 15,627 | total |
| 2400 | 0532 | 000 | 0000 | 2400 0532 0000 | Postage Machine Rental | - | - | - | total |
| 2400 | 0533 | 000 | 0000 | 2400 0533 0000 | Postage | 2,000.00 | 2,000.00 | 2,030 | total |
| 0018 | 0534 | 000 | 0000 | 0018 0534 0000 | Online Services | 12,147.00 | 12,147.00 | 25,375 | total |
| 2400 | 0540 | 000 | 0000 | 2400 0540 0000 | Advertising | 10,000.00 | 10,000.00 | 30,000 | total |
| 0018 | 0550 | 000 | 0000 | 0018 0550 0000 | Printing and Binding | - | - | - | total |
| 2400 | 0550 | 000 | 0000 | 2400 0550 0000 | Printing and Binding | - | - | - | total |
| 0018 | 0569 | 000 | 0000 | 0018 0569 0000 | Concurrent Enrollment | - | - | - | per high school student |
| 2200 | 0580 | 000 | 0000 | 2200 0580 0000 | Travel, Registration, and Entrance | 30,000.00 | 30,000.00 | 25,000 | total |
| 2400 | 0580 | 000 | 0000 | 2400 0580 0000 | Travel, Registration, and Entrance | 500.00 | 500.00 | 5,000 | total |
| 2303 | 0595 | 000 | 0000 | 2303 0595 0000 | Authorizer Admin Fee | 74,316.18 | 74,316.18 | 92,404 | total |
| 1700 | 0594 | 000 | 0000 | 1700 0594 0000 | Authorizer SpEd Fee | - | - | - | per funded pupil |
| 2800 | 0594 | 000 | 0000 | 2800 0594 0000 | Other District Purchased Services | - | - | - | total |
| 3100 | 0596 | 000 | 0000 | 3100 0596 0000 | SFA Purchased Services | - | - | - | per ECE-12 student |
| Supplies | | | | | | | | | |
| 0018 | 0610 | 000 | 0000 | 0018 0610 0000 | Instructional Supplies | 72,000.00 | 72,000.00 | 79,161.29 | total |
| 2400 | 0610 | 000 | 0000 | 2400 0610 0000 | Office Supplies | 5,000.00 | 5,000.00 | 8,800.00 | total |
| 2600 | 0610 | 000 | 0000 | 2600 0610 0000 | Custodial Supplies | 4,500.00 | 4,500.00 | 8,000.00 | total |
| 2600 | 0621 | 000 | 0000 | 2600 0621 0000 | Natural Gas | 7,500.00 | 7,500.00 | 7,612.50 | total |
| 2600 | 0622 | 000 | 0000 | 2600 0622 0000 | Electricity | 9,500.00 | 9,500.00 | 9,642.50 | total |
| 2700 | 0626 | 000 | 0000 | 2700 0626 0000 | Motor Vehicle Fuels | - | - | - | total |
| 0018 | 0630 | 000 | 0000 | 0018 0630 0000 | Food | - | - | - | total |
| 0018 | 0640 | 000 | 0000 | 0018 0640 0000 | Books and Periodicals | 2,000.00 | 2,000.00 | 2,198.92 | total |
| 0018 | 0650 | 000 | 0000 | 0018 0650 0000 | Electronic Media Materials | 500.00 | 500.00 | 549.73 | total |
| 0018 | 0690 | 000 | 0000 | 0018 0690 0000 | Other Supplies | - | - | - | total |
| Property | | | | | | | | | |
| 4000 | 0710 | 000 | 0000 | 4000 0710 0000 | Land and Improvements | - | - | - | total |
| 4000 | 0720 | 000 | 0000 | 4000 0720 0000 | Buildings | - | - | - | total |
| 4000 | 0722 | 000 | 0000 | 4000 0722 0000 | New Construction | - | - | - | total |
| 2600 | 0730 | 000 | 0000 | 2600 0730 0000 | Equipment | - | - | - | total |
| 2700 | 0732 | 000 | 0000 | 2700 0732 0000 | Vehicles | - | - | - | total |
| 0018 | 0733 | 000 | 0000 | 0018 0733 0000 | Furniture and Fixtures - Instructional | - | - | 4,006.93 | total |
| 2400 | 0733 | 000 | 0000 | 2400 0733 0000 | Furniture and Fixtures - Non-Instructional | - | - | - | total |
| 0018 | 0734 | 000 | 0000 | 0018 0734 0000 | Technology Equipment - Instructional | 22,000.00 | 22,000.00 | - | total |
| 2400 | 0734 | 000 | 0000 | 2400 0734 0000 | Technology Equipment - Non-Instructional | 45,512.00 | 45,512.00 | 3,392.50 | total |
| 0018 | 0735 | 000 | 0000 | 0018 0735 0000 | Non-Capital Equipment - Instructional | 2,500.00 | 2,500.00 | - | total |
| 2600 | 0735 | 000 | 0000 | 2600 0735 0000 | Non-Capital Equipment - Non-Instructional | - | - | - | total |
| Other | | | | | | | | | |
| 2400 | 0810 | 000 | 0000 | 2400 0810 0000 | Dues and Fees | 6,500.00 | 6,500.00 | 7,146.51 | total |
| 5100 | 0830 | 000 | 0000 | 5100 0830 0000 | Interest | - | - | - | total |
| 0018 | 0840 | 000 | 0000 | 0018 0840 0000 | Contingency | 20,000.00 | 20,000.00 | - | total |
| 2300 | 0869 | 000 | 0000 | 2300 0869 0000 | Indirect Costs | - | - | - | total |
| 0018 | 0890 | 000 | 0000 | 0018 0890 0000 | Miscellaneous Expenditures | 1,500.00 | 1,500.00 | 1,500 | total |
| 2400 | 0900 | 000 | 0000 | 2400 0900 0000 | Other Uses of Funds | - | - | - | total |
| 5100 | 0910 | 000 | 0000 | 5100 0910 0000 | Redemption of Principal | - | - | - | total |