

WYATT ACADEMY
Denver Public Schools
Denver County
2021-2022
Proposed Adopted Budget
May 26, 2021

APPROPRIATION RESOLUTION
ANNUAL BUDGET
ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of WYATT ACADEMY located in Denver Public Schools in Denver County that the amounts shown in the following schedule be appropriated to each fund as specified in the Proposed Adopted 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 \$ 203,948

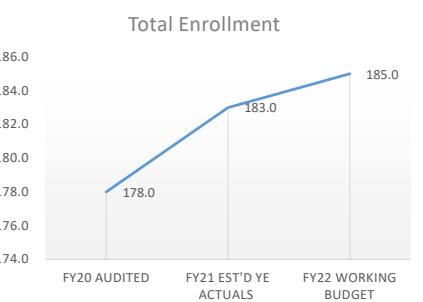
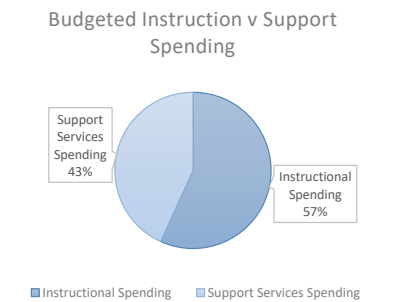
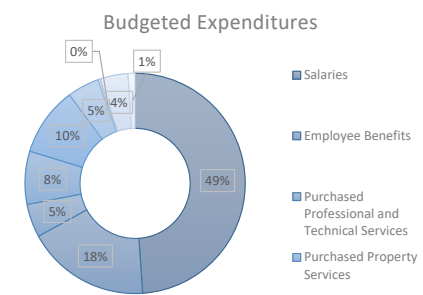
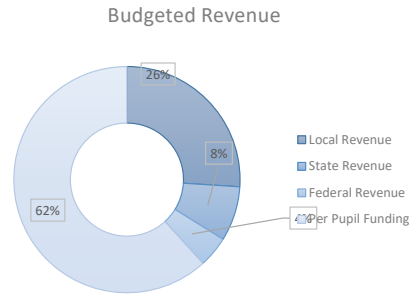
Be it further resolved, that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time only.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 2,919,581	2,919,581
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 2,919,581	2,919,581

Date of Adoption Signature of Board President

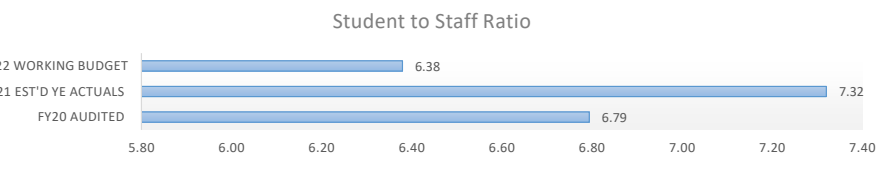
WYATT ACADEMY
2021-2022 Proposed Adopted Budget
BOARD SUMMARY

ANNUAL BUDGET				
	FY20 AUDITED	FY21 EST'D YE ACTUALS	FY22 WORKING BUDGET	Change (%)
Revenue				
Local Revenue	585,716	615,449	706,529	15%
State Revenue	237,840	259,991	212,718	-18%
Federal Revenue	129,690	277,975	120,254	-57%
Per Pupil Funding	1,555,676	1,487,418	1,676,130	13%
Total Revenue	2,508,921	2,640,832	2,715,632	3%
Expenditures				
Salaries	1,279,442	1,257,654	1,427,804	14%
Employee Benefits	510,708	455,048	529,550	16%
Purchased Professional and Technical Services	208,461	160,395	142,445	-11%
Purchased Property Services	226,336	192,043	227,982	19%
Other Purchased Services	276,640	294,195	295,530	0%
Supplies	180,627	174,738	136,174	-22%
Property	27,391	17,025	9,573	-44%
Other Objects	5,541	42,704	120,523	182%
Other Uses of Funds	131,091	132,407	30,000	-77%
Total Expenditures	2,846,238	2,726,210	2,919,581	7%
Transfers	-	-	-	n/a
Loan Proceeds	357,752	-	-	-
Change in Fund Balance	\$ 20,435	\$ (85,378)	\$ (203,948)	139%
Beginning Fund Balance	\$ 639,143	\$ 659,578	\$ 574,201	-13%
Nonspendable Fund Balance	-	-	-	n/a
TABOR Reserve	61,000	70,886	60,273	-15%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	598,578	503,315	309,979	-38%
Ending Fund Balance	\$ 659,578	\$ 574,201	\$ 370,252	-36%



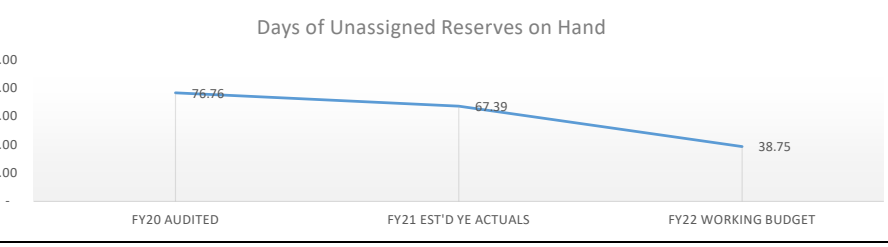
MAJOR ASSUMPTIONS

	FY20	FY21	FY22
Total Enrollment	178.0	183.0	185.0
Funded Pupil Count	178.0	183.0	185.0
Per Pupil Revenue (PPR)	8,740	8,128	9,060
Change in PPR	n/a	-7.00%	11.47%
Staff (FTE)	26.20	25.00	29.00



OPERATING METRICS

	FY20	FY21	FY22
Debt Burden Ratio (DBR)	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.23	0.21	0.13
Operating Margin Ratio (OMR)	0.01	(0.03)	(0.08)
Change in Fund Balance Ratio (CFBR)	n/a	(0.13)	(0.36)
Days of Unassigned Reserves Hand	76.76	67.39	38.75
Debt Service Coverage Ratio	n/a	n/a	n/a
Facility Payment as % of Revenue	0%	0%	0%
Total Facility Costs as % of Revenue	10%	9%	10%
Instructional Spending			57%
Support Services Spending			43%
Salaries & Benefits as % of Total Budget	63%	63%	67%
Student:Staff Ratio	6.79	7.32	6.38



FY22 WORKING
BUDGET

WYATT ACADEMY Proposed Adopted Budget Adopted May 26, 2021 Budgeted Pupil Count		General Fund
	Object Source	185
Beginning Fund Balance (Includes All Reserves)		574,201
Revenues		
Local Sources	1000 - 1999	706,529
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	212,718
Federal Sources	4000 - 4999	120,254
Total Revenues		1,039,502
Total Beginning Fund Balance and Reserves		1,613,703
Total Allocations To/From Other Funds	5600,5700, 5800	1,676,130
Transfers To/From Other Funds	5200 - 5300	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		3,289,833
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	965,183
Employee Benefits	0200	357,971
Purchased Services	0300,0400, 0500	176,209
Supplies and Materials	0600	46,150
Property	0700	9,573
Other	0800, 0900	103,965
Total Instruction		1,659,050
Supporting Services		
Students - Program 2100		
Salaries	0100	94,170
Employee Benefits	0200	34,926
Purchased Services	0300,0400, 0500	14,584
Supplies and Materials	0600	10,000
Property	0700	-
Other	0800, 0900	-
Total Students		153,680
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	25,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		25,000
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	69,434
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		69,434
School Administration - Program 2400		
Salaries	0100	303,451
Employee Benefits	0200	112,545
Purchased Services	0300,0400, 0500	38,847
Supplies and Materials	0600	4,788
Property	0700	-
Other	0800, 0900	16,557
Total School Administration		476,189
Business Services - Program 2500, including Program 2501		
Salaries	0100	-

FY22 WORKING
BUDGET

WYATT ACADEMY		General Fund
Proposed Adopted Budget		
Adopted May 26, 2021		
	Object	
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	48,451
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		48,451
Operations and Maintenance - Program 2600		
Salaries	0100	65,000
Employee Benefits	0200	24,107
Purchased Services	0300,0400, 0500	195,259
Supplies and Materials	0600	70,236
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		354,603
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	33,571
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		33,571
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	62,956
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		62,956
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 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	0300,0400, 0500	1,647
Supplies and Materials	0600	5,000
Property	0700	-
Other	0800, 0900	-
Total Other Support		6,647
Enterprise Operations - Program 3200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Enterprise Operations		-
Community Services - Program 3300		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Community Services		-
Education for Adults - Program 3400		

FY22 WORKING
BUDGET

WYATT ACADEMY		General Fund
Proposed Adopted Budget		
Adopted May 26, 2021		
	Object	
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		-
Total Supporting Services		1,230,530
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 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	30,000
Total Other Uses		30,000
Total Expenditures		2,919,581
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		2,919,581
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	60,273
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	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)	-	-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	309,979
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		370,252
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?		Yes