

# **COMPASS... for Lifelong Discovery**

## **Aspen Community Charter School**

**Aspen School District**

**Pitkin County**

## **Carbondale Community Charter School**

**Roaring Fork School District**

**Garfield County**

**2021-2022**

## **WORKING BUDGET**

*November 15, 2021*

**APPROPRIATION RESOLUTIONS**

**BOARD SUMMARIES**

**ANNUAL BUDGETS IN UNIFORM BUDGET SUMMARY FORMAT**

## APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Aspen Community Charter School and Carbondale Community Charter School located in Aspen School District in Pitkin County and Roaring Fork School District in Garfield 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

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(s) of **for the purposes of one time facility improvements**

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**

- ### 1. General Fund

- 1a. Charter Schools  
1b. Insurance Reserve Fund  
1c. Pre-School Fund

**Special Revenue Funds:**

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
7. Other Special Revenue Funds

### 7. Bond Redemption Fund

**Capital Projects Funds:**

9. Building Fund  
10. Special Building and Technology Fund  
11. Capital Reserve Capital Projects Fund

**Enterprise Funds:**

12. Food Service Fund  
13. Other Enterprise Funds

**Internal Service Funds:**

14. Risk-Related Activity Fund  
15. Other Internal Service Funds

Trust/Agency Funds:

16. Fiduciary Fund
17. Private Purpose Trust Funds
18. Agency Fund
19. Pupil Activity Agency Fund
20. Foundations
21. Component Units

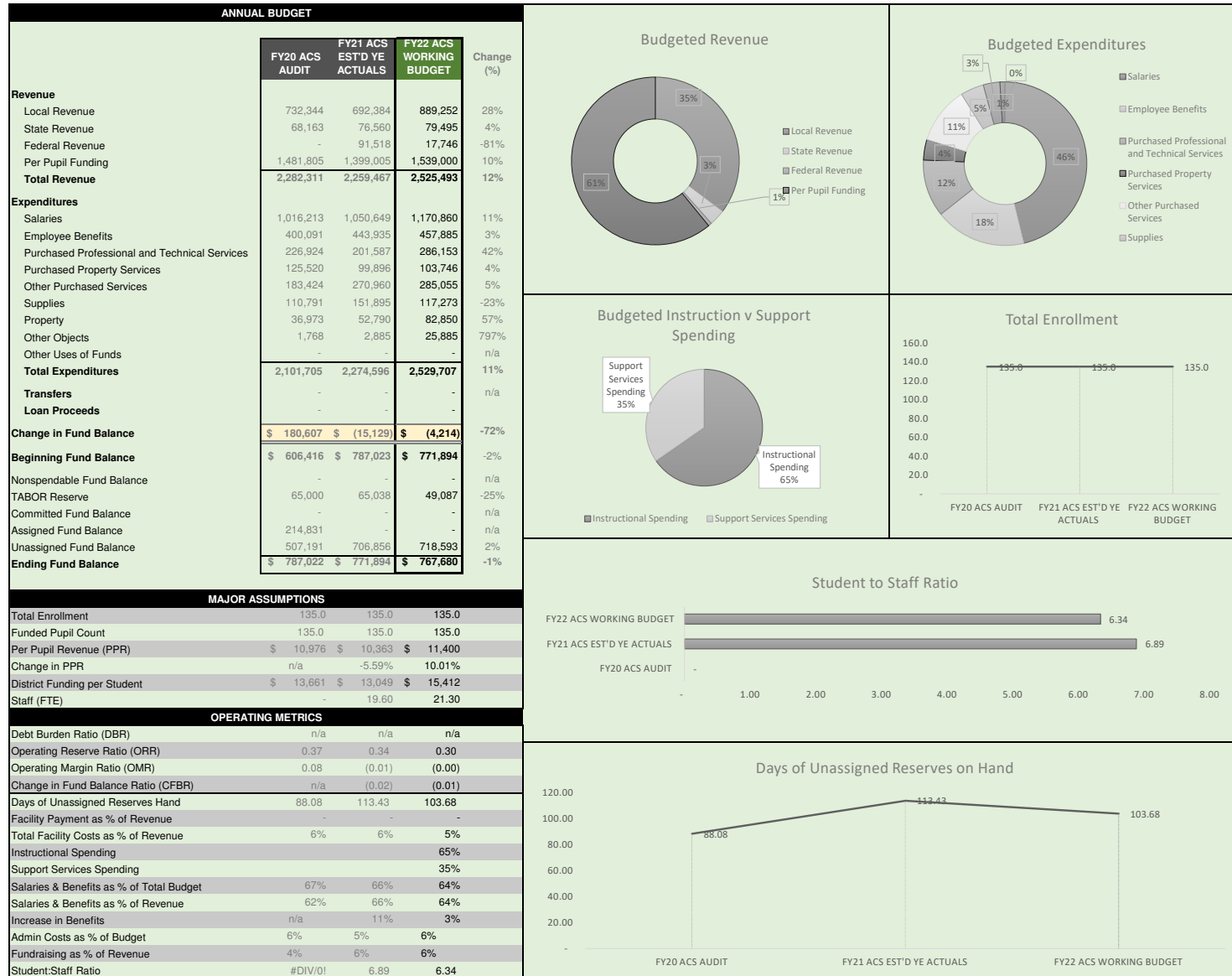
TOTAL APPROPRIATION

Aspen Community Charter School		Carbondale Community Charter School	
\$ 4,214		\$ 21,959	
APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1 2,529,707	2,529,707	2,038,729	2,038,729
a. -	-	-	-
b. -	-	-	-
c. -	-	-	-
2 -	-	-	-
3 -	-	-	-
4 -	-	-	-
5 -	-	-	-
6 -	-	-	-
7 -	-	-	-
8 -	-	-	-
9 -	-	-	-
10 -	-	-	-
11 -	-	-	-
12 -	-	-	-
13 -	-	-	-
14 -	-	-	-
15 -	-	-	-
16 -	-	-	-
17 -	-	-	-
18 -	-	-	-
19 -	-	-	-
20 -	-	-	-
21 -	-	-	-
22 2,529,707	2,529,707	2,038,729	2,038,729

Date of Adoption

Signature of Board President

Aspen Community Charter School  
2021-2022 WORKING BUDGET  
BOARD SUMMARY



**FY22 ACS  
WORKING BUDGET**

<b>Aspen Community Charter School and Carbondale Community Charter School WORKING BUDGET Adopted November 15, 2021 Budgeted Pupil Count</b>	<b>Object Source</b>	<b>10 General Fund  135</b>
<b>Beginning Fund Balance (Includes All Reserves)</b>		771,894
<b>Revenues</b>		
Local Sources	1000 - 1999	889,252
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	79,495
Federal Sources	4000 - 4999	17,746
<b>Total Revenues</b>		<b>986,493</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>1,758,387</b>
Total Allocations To/From Other Funds	5600,5700, 5800	1,539,000
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>3,297,387</b>
<b>Expenditures</b>		
<b>Instruction - Program 0010 to 2099</b>		
Salaries	0100	971,211
Employee Benefits	0200	379,809
Purchased Services	0300,0400, 0500	159,170
Supplies and Materials	0600	38,873
Property	0700	82,850
Other	0800, 0900	23,000
<b>Total Instruction</b>		<b>1,654,913</b>
<b>Supporting Services</b>		
<b>Students - Program 2100</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Students</b>		<b>-</b>
<b>Instructional Staff - Program 2200</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	32,700
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Instructional Staff</b>		<b>32,700</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	72,135
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total School Administration</b>		<b>72,135</b>
<b>School Administration - Program 2400</b>		
Salaries	0100	154,243
Employee Benefits	0200	60,319
Purchased Services	0300,0400, 0500	24,800
Supplies and Materials	0600	52,000
Property	0700	-
Other	0800, 0900	2,885
<b>Total School Administration</b>		<b>294,248</b>
<b>Business Services - Program 2500, including Program 2501</b>		
Salaries	0100	-
Employee Benefits	0200	-

**FY22 ACS  
WORKING BUDGET**

<b>Aspen Community Charter School and Carbondale Community Charter School WORKING BUDGET Adopted November 15, 2021</b>		<b>10 General Fund</b>
Purchased Services	Object 0300,0400, 0500	196,153
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Business Services</b>		<b>196,153</b>
<b>Operations and Maintenance - Program 2600</b>		
Salaries	0100	23,740
Employee Benefits	0200	9,284
Purchased Services	0300,0400, 0500	91,546
Supplies and Materials	0600	22,400
Property	0700	-
Other	0800, 0900	-
<b>Total Operations and Maintenance</b>		<b>146,969</b>
<b>Student Transportation - Program 2700</b>		
Salaries	0100	21,666
Employee Benefits	0200	8,473
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	4,000
Property	0700	-
Other	0800, 0900	-
<b>Total Student Transportation</b>		<b>34,139</b>
<b>Central Support - Program 2800, including Program 2801</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	98,450
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Central Support</b>		<b>98,450</b>
<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>-</b>
<b>Food Service Operations - Program 3100</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>-</b>
<b>Enterprise Operations - Program 3200</b>		
Salaries	0100	-
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	-

**FY22 ACS  
WORKING BUDGET**

<b>Aspen Community Charter School and Carbondale Community Charter School WORKING BUDGET Adopted November 15, 2021</b>		<b>10 General Fund</b>
Purchased Services	Object 0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Education for Adults Services</b>		-
<b>Total Supporting Services</b>		874,794
<b>Property - Program 4000</b>		
Salaries	0100	-
Employee Benefits	0200	-
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>		2,529,707
<b>APPROPRIATED RESERVES</b>		
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	-
<b>Total Reserves</b>		-
<b>Total Expenditures and Reserves</b>		2,529,707
<b>BUDGETED ENDING FUND BALANCE</b>		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	49,087
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)	6750	-
Committed fund balance (15% limit) (9200)	6760	-
Assigned fund balance (9900)	6770	718,593
Unassigned fund balance (9900)	6790	-
Net investment in capital assets (9900)	6791	-
Restricted net position (9900)	6792	-
Unrestricted net position (9900)	6792	-
<b>Total Ending Fund Balance</b>		767,680
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		(0)
Use of a portion of beginning fund balance resolution required?		<b>Yes</b>