

WYATT ACADEMY

Denver Public Schools

Denver County

2021-2022

REVISED BUDGET

January 19, 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 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 \$ 73,556

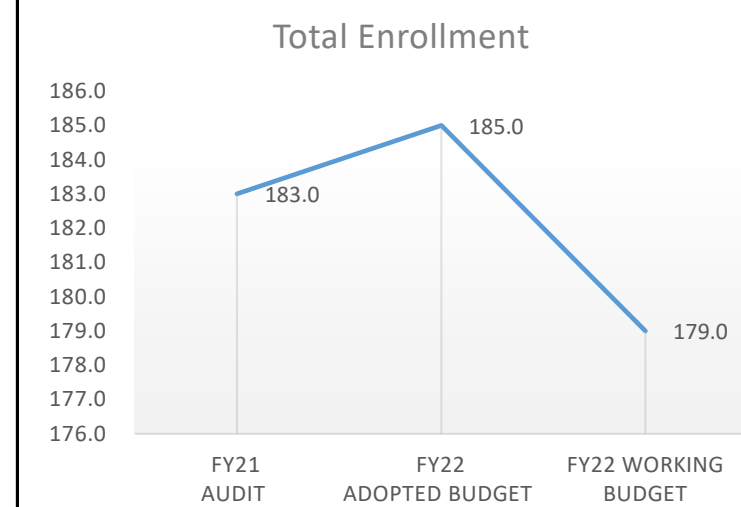
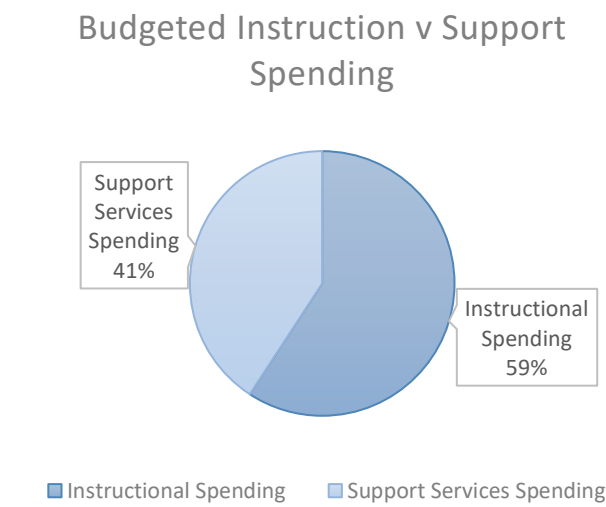
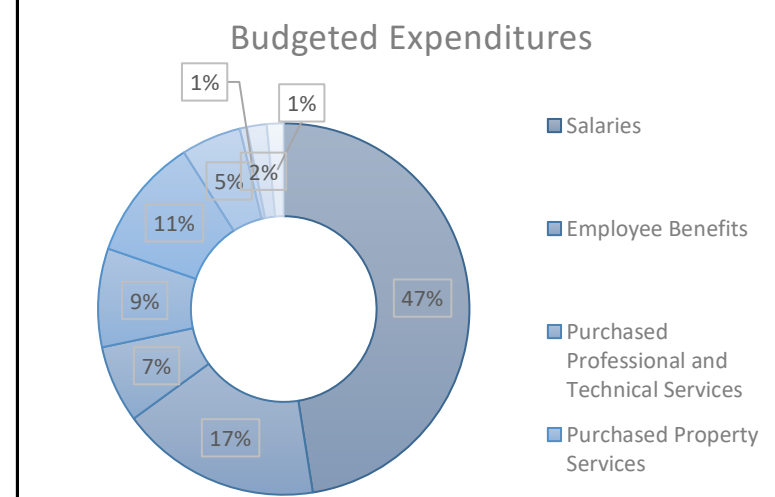
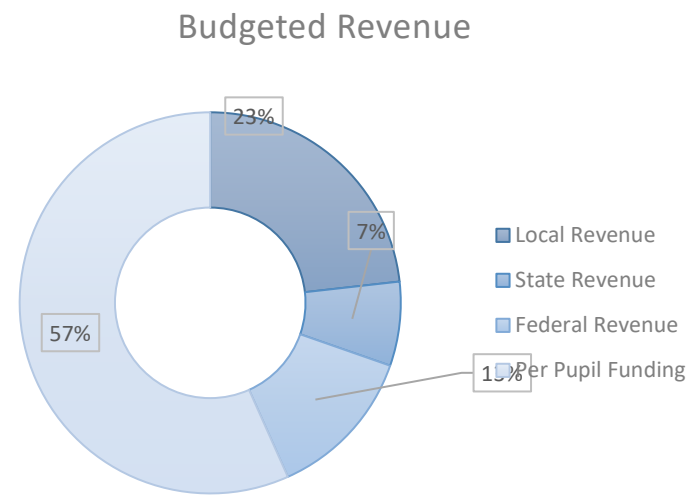
Be it further resolved, that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time only.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 3,006,288	3,006,288
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 3,006,288	3,006,288

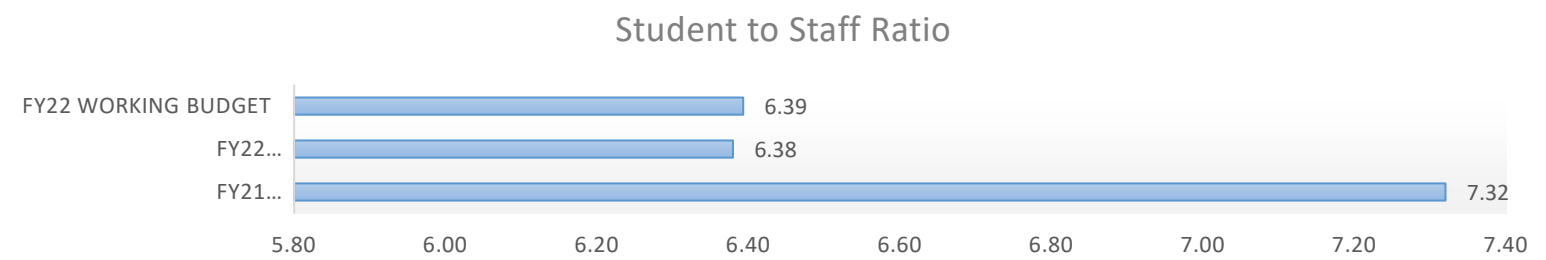
Jan 19, 2022 
 Date of Adoption Signature of Board President
Katie Brown (Jan 19, 2022 18:46 MST)

**WYATT ACADEMY
2021-2022 REVISED BUDGET
BOARD SUMMARY**

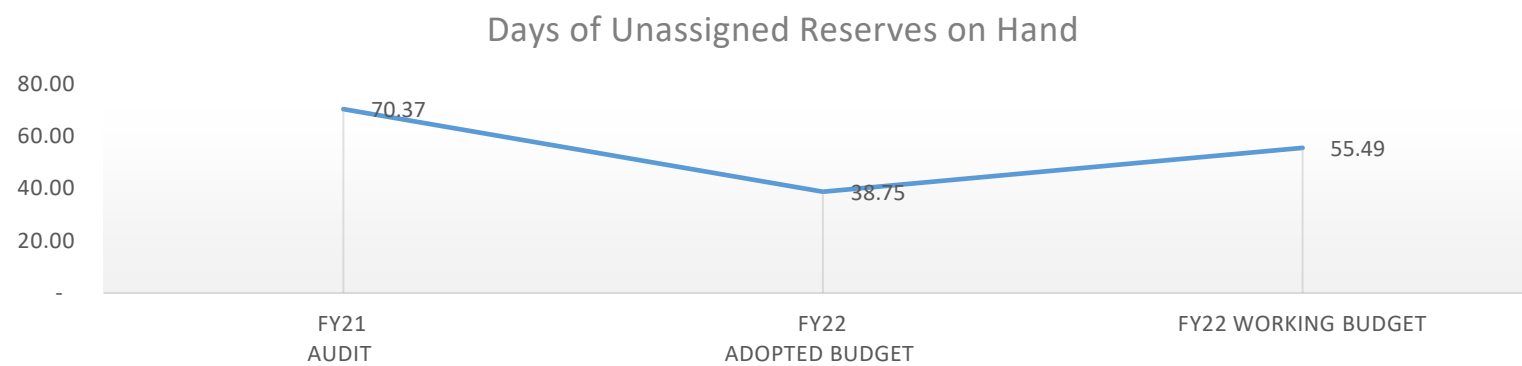
ANNUAL BUDGET				
	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET	Change (%)
Revenue				
Local Revenue	639,242	706,529	680,910	-4%
State Revenue	192,542	212,718	209,165	-2%
Federal Revenue	317,819	120,254	380,440	216%
Per Pupil Funding	1,528,531	1,676,130	1,662,215	-1%
Total Revenue	2,678,134	2,715,632	2,932,732	8%
Expenditures				
Salaries	1,327,897	1,427,804	1,427,804	0%
Employee Benefits	430,405	529,550	525,229	-1%
Purchased Professional and Technical Services	133,036	142,445	202,383	42%
Purchased Property Services	134,361	227,982	257,979	13%
Other Purchased Services	322,607	295,530	321,674	9%
Supplies	199,267	136,174	156,916	15%
Property	123,485	9,573	18,573	94%
Other Objects	2,642	120,523	51,927	-57%
Other Uses of Funds	65,831	30,000	43,804	46%
Total Expenditures	2,739,532	2,919,581	3,006,288	3%
Transfers	-	-	-	n/a
Loan Proceeds	-	-	-	-
Change in Fund Balance	\$ (61,397)	\$ (203,948)	\$ (73,556)	-64%
Beginning Fund Balance	\$ 659,578	\$ 574,201	\$ 598,181	4%
Nonspendable Fund Balance	-	-	-	n/a
TABOR Reserve	70,000	60,273	67,555	12%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	528,181	309,979	457,070	47%
Ending Fund Balance	\$ 598,181	\$ 370,252	\$ 524,624	42%



MAJOR ASSUMPTIONS			
Total Enrollment	183.0	185.0	179.0
Funded Pupil Count	183.0	185.0	179.0
Per Pupil Revenue (PPR)	8,353	9,060	9,286
Change in PPR	n/a	8.47%	2.49%
Staff (FTE)	25.00	29.00	28.00



OPERATING METRICS			
Debt Burden Ratio (DBR)	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.22	0.13	0.17
Operating Margin Ratio (OMR)	(0.02)	(0.08)	(0.03)
Change in Fund Balance Ratio (CFBR)	n/a	(0.38)	0.42
Days of Unassigned Reserves Hand	70.37	38.75	55.49
Debt Service Coverage Ratio	n/a	n/a	n/a
Facility Payment as % of Revenue	0%	0%	0%
Total Facility Costs as % of Revenue	7%	10%	10%
Instructional Spending			59%
Support Services Spending			41%
Salaries & Benefits as % of Total Budget	64%	67%	65%
Student:Staff Ratio	7.32	6.38	6.39



WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET
Income			
1000 · Local Revenue			
1500 · Interest on Investments	\$ 80	\$ -	\$ -
1740 · Fees	441	-	-
1750 · Fundraisers	2,107	-	-
1760 · Gifts, Contributions	121,760	4,810	194,810
1790 · Uniforms/Other	634	9,826	9,826
1900 · 1900 Other Revenue from Local	1,542	-	-
1910 · Other Sources Rent Income	1,050	11,400	11,400
1920 · Grant Income	28,500	190,000	29,000
1954 · Other Local Revenue			
0084 · 1998 MLO Reading		-	-
0233 · Oth ML Arts/PE/Enrich	58,780	56,773	54,932
0233old · 2012 MLO PE/Enrichment		-	-
0234 · Oth ML Tutoring	49,497	50,427	48,791
0235 · Oth ML Tech 0235	12,567	12,008	11,619
0235old · 2012 MLO Technology		-	-
0236 · Oth ML Textbooks	21,614	21,148	20,462
0237 · Oth ML Kindergarten	49,004	38,416	37,171
0236old · 2012 MLO Textbooks		-	-
0237old · 2012 MLO Ext Day Kinder		-	-
0239 · 1998 MLO Technology		-	-
0242 · Oth ML Instructional	25,741	26,620	25,757
0243 · 2003 MLO Elem Arts		-	-
0241 · Oth ML High Poverty	24,416	29,548	28,590
0244 · 2003 MLO Textbooks		-	-
0246 · 2016 Early Literacy Supports	29,952	29,142	28,197
0248 · 2016 Classroom Technology	13,100	13,100	12,675
0249 · 2016 Great Teachers	63,590	62,822	60,784
0250 · 2016 Support the Whole Child	44,234	61,461	59,467
0251a · 2016 MLO Equalization	53,393	42,819	41,430
2020 · 2020 MLO Facilities	36,402		-
2003 MLO Ext Day Kinderg		-	-
2003 MLO Libr Acad Achieve		-	-
2012 MLO Instructional Support		-	-
2017 · Denver Technology Bond		-	-
1954 · Other Local Revenue - Other		-	-
Total 1954 · Other Local Revenue	482,289	444,283	429,874
1985 · Insurance Claims		-	-
1990 · Misc. Revenue	839	46,210	6,000
Total 1000 · Local Revenue	639,242	706,529	680,910
3000 · State Revenue			
3113 · Capital Const. Fund	55,369	50,504	48,866

WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET
3115 · At Risk Supplemental Aid	66,576	56,513	54,680
3139 · ELPA SUPPORT	26,892	21,765	21,765
3140 · ELPA	24,009	15,143	15,143
3150 · Gifted & Talented	121	187	187
3160 · State Transportation	-	-	-
3250 · Kinder Equipment	-	-	-
3259 · Colorado READ Act	17,306	17,820	17,820
3235 · Additional At Risk	2,270	2,532	2,450
3898 · Other state Revenue	-	48,255	48,255
Total 3000 · State Revenue	192,542	212,718	209,165
4000 · Federal Revenue from CDE			
4010 · Title I	78,570	77,784	77,784
4012 COVID Relief Funds (CRF)	127,018	-	-
4186 · Title IV Set Aside		3,629	3,629
4365 · Title III	6,110	9,387	9,387
4367 · Title II Part A	5,375	8,562	8,562
4414 · ESSER III			137,186
4420 · ESSER II			123,000
4424 · Title IV	3,531	4,950	4,950
4425 · ESSER			-
5012 CRF	14,606		-
6012 · SSRG	20,000		-
7010 Title I Engagement	976		-
7365 · Title III- ISA			-
8282 · CSP Remote	34,802		-
9206 · Charter Credit	26,831	14,850	14,850
9211 · Parent Involvement		1,092	1,092
Total 4000 · Federal Revenue from CDE	317,819	120,254	380,440
5700 · PPR	1,528,531	1,676,130	1,662,215
5800 · ECARE			-
Total Income	2,678,134	2,715,632	2,932,732
Expense			
0100 · Salaries			
0110 · Regular Salaries	1,322,246	1,417,804	1,380,104
0120 · Substitutes	3,898	-	-
0150 · Stipends		10,000	47,700
0190 · Bonuses	1,754	-	-
Total 0100 · Salaries	1,327,897	1,427,804	1,427,804
0200 · Employee Benefits			
0211 · Life and STD Benefits	13,430	9,193	8,397
0221 · Medicare	19,043	20,703	20,703
0230 · PERA Benefits	101,036	99,661	132,000

WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET
0251 · Health Benefits	172,951	201,221	183,780
0252 · Dental Benefits	9,950	9,567	8,737
0253 · Vision Benefits	(175)	2,025	1,850
0280 · State Pension Contribution		48,255	48,255
0290 · PCOPS Benefits	114,170	138,925	121,506
Total 0200 · Employee Benefits	430,405	529,550	525,229
0300 · Purchased Prof. Services			
0313a · Bank Fees	141	-	-
0313b · Payroll Expenses	3,049	4,311	4,163
0320 · Prof. Educational Services	17,559	15,000	15,000
0331 · Legal Services	7,738	15,000	15,000
0332 · Audit Services	3,000	10,050	10,050
0334 · Consultant Services	-	20,000	70,000
0339 · Other Professional Services	56,206	44,140	41,170
0340 · Technical Services	11,698	13,944	12,000
0390 · Other Purch Prof/Tech Services	6,361	20,000	35,000
0300 · Purchased Prof. Services - Other	27,285	-	-
Total 0300 · Purchased Prof. Services	133,036	142,445	202,383
0400 · Purchased Property Service			
0410 · Water	16,864	638	25,000
0411 · Fire and Security		16,080	7,438
0421 · Trash Services	2,262	5,025	5,025
0423 · Custodial Services	19,821	-	-
0424 · Lawn Care	15,841	13,266	25,266
0430 · Repairs and Maintenance	48,505	160,250	160,250
0442 · Equipment Rental/Lease	31,067	32,723	35,000
Total 0400 · Purchased Property Service	134,361	227,982	257,979
0500 · Other Purchased Services			
0513 · Contracted Field Trips	208	-	-
0515 · Student Trans/Contractors	421	6,240	6,038
0525 · CO Unemployment Insurance	3,881	2,010	4,000
0526 · Workers' Compensation	5,920	8,040	8,040
0527 · Multiple Coverage Ins.	33,723	30,150	52,000
0528 · Student Accident Ins.	7,313	4,184	4,184
0531 · Telephone	20,338	20,100	20,100
0532 · Postage Machine Rental	462	2,566	2,566
0533 · Postage	2,723	1,106	1,106
0534 · Online Services	37,522	17,085	17,085
0530 · Communications		-	-
0540 · Advertising	16,537	15,075	15,075
0550 · Printing, Binding	5,849	5,578	5,397
0580 · Travel, Regis. and Ent.	285	5,000	5,000
0580a · Staff Appreciation	6,276	-	-

WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET
0594 · District Purchased Services			
0594a · Food service	1,712	1,647	1,594
0594b · Nurse	17,464	14,584	14,584
0594c · Psych	10,217	-	8,000
0594d · RELAY		-	-
0594e · Shuttle Fees	14,945	27,331	26,445
0594f · SPED	74,854	71,879	69,547
Total 0594 · District Purchased Services	119,192	115,440	120,169
0595 · District Administrative Retenti	61,956	62,956	60,914
Total 0500 · Other Purchased Services	322,607	295,530	321,674
0600 · Supplies			
0610 · General Supplies	23,458	20,100	20,100
0612 · Office Supplies	-	4,788	4,633
0613 · Custodial Supplies	11,470	9,936	9,614
0614 · Student Awards			
0614a · Attendance	537	-	1,000
0614b · Culture	1,931	-	8,000
0614 · Student Awards - Other	74	-	-
Total 0614 · Student Awards	2,542	-	9,000
0615 · Sport Supplies	435		
0616 · Family Engagement	44,282	10,000	10,000
0622 · Electric Service	62,264	60,300	60,300
0630 · Food	4,577	5,000	5,000
0640a · Books/Library	555	-	-
0640b · Textbooks & Curriculum	42,847	24,050	23,270
0650 · Software	5,877	2,000	10,000
0690 · Uniforms	960	-	5,000
Total 0600 · Supplies	199,267	136,174	156,916
0700 · Property			
0721 · Leasehold Improvements	36,402		-
0730 · Equipment	37,175	-	5,000
0734 · Technology Equipment	8,490	9,573	13,573
0735 · Non-Capital Equipment	41,417		-
Total 0700 · Property	123,485	9,573	18,573
0800 · Other Objects			
0810 · Dues and Fees	626	6,507	6,296
0830 · Interest	603	-	-
0840 · Contingency		103,965	45,630
0890 · Misc Expenditure/Prior Year Adj	1,414	10,050	-
Total 0800 · Other Objects	2,642	120,523	51,927
0900 · Other Uses of Funds			
0910 · Redemption of Principal	65,831	30,000	43,804
Total 0900 · Other Uses of Funds	65,831	30,000	43,804

**WYATT ACADEMY
DETAILED BUDGET**

	FY21 AUDIT	FY22 ADOPTED BUDGET	FY22 WORKING BUDGET
Total Expense	2,739,532	2,919,581	3,006,288
5500 · Loan Proceeds	-		-
Change in Fund Balance	\$ (61,397)	\$ (203,948)	\$ (73,556)
Beginning Fund Balance	\$ 659,578	\$ 574,201	\$ 598,181
Nonspendable Fund Balance			
TABOR Reserve	70,000	60,273	67,555
TABOR Multi Year Obligations			
Committed Fund Balance (15% rule)			
Assigned Fund Balance			
Unassigned Fund Balance	528,181	309,979	457,070
Ending Fund Balance	\$ 598,181	\$ 370,252	\$ 524,624

FY22 WORKING
BUDGET

WYATT ACADEMY REVISED BUDGET Adopted January 19, 2021 Budgeted Pupil Count		Object Source	General Fund 179
Beginning Fund Balance (Includes All Reserves)			598,181
Revenues			
Local Sources	1000 - 1999		680,910
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		209,165
Federal Sources	4000 - 4999		380,440
Total Revenues			1,270,516
Total Beginning Fund Balance and Reserves			1,868,697
Total Allocations To/From Other Funds	5600,5700, 5800		1,662,215
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)			3,530,913
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100		1,071,021
Employee Benefits	0200		393,984
Purchased Services	0300,0400, 0500		189,029
Supplies and Materials	0600		62,370
Property	0700		18,573
Other	0800, 0900		45,630
Total Instruction			1,780,607
Supporting Services			
Students - Program 2100			
Salaries	0100		92,230
Employee Benefits	0200		33,928
Purchased Services	0300,0400, 0500		22,584
Supplies and Materials	0600		15,000
Property	0700		-
Other	0800, 0900		-
Total Students			163,742
Instructional Staff - Program 2200			
Salaries	0100		-
Employee Benefits	0200		-
Purchased Services	0300,0400, 0500		75,000
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total Instructional Staff			75,000
General Administration - Program 2300, including Program 2303 and 2304			
Salaries	0100		-
Employee Benefits	0200		-
Purchased Services	0300,0400, 0500		93,274
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total School Administration			93,274
School Administration - Program 2400			
Salaries	0100		199,552
Employee Benefits	0200		73,407
Purchased Services	0300,0400, 0500		38,847
Supplies and Materials	0600		4,633
Property	0700		-
Other	0800, 0900		6,296
Total School Administration			322,735
Business Services - Program 2500, including Program 2501			
Salaries	0100		-

FY22 WORKING
BUDGET

WYATT ACADEMY REVISED BUDGET Adopted January 19, 2021		General Fund
	Object	
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	45,333
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		45,333
Operations and Maintenance - Program 2600		
Salaries	0100	65,000
Employee Benefits	0200	23,911
Purchased Services	0300,0400, 0500	222,979
Supplies and Materials	0600	69,914
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		381,804
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	32,482
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		32,482
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	60,914
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		60,914
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	1,594
Supplies and Materials	0600	5,000
Property	0700	-
Other	0800, 0900	-
Total Other Support		6,594
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
REVISED BUDGET		
Adopted January 19, 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		1,181,877
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	43,804
Total Other Uses		43,804
Total Expenditures		3,006,288
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		3,006,288
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	67,555
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	457,070
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		524,624
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-
Use of a portion of beginning fund balance resolution required?		Yes






Wyatt Academy FY22 Revised Budget 2022.01.19

Final Audit Report

2022-01-20

Created:	2022-01-19
By:	Brandon Chrisp (bchrisp@gandgconsult.com)
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