

WYATT ACADEMY

Denver Public Schools

Denver County

2022-2023

ADOPTED BUDGET

May 18, 2022

APPROPRIATION RESOLUTION

BOARD SUMMARY

ANNUAL BUDGET

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

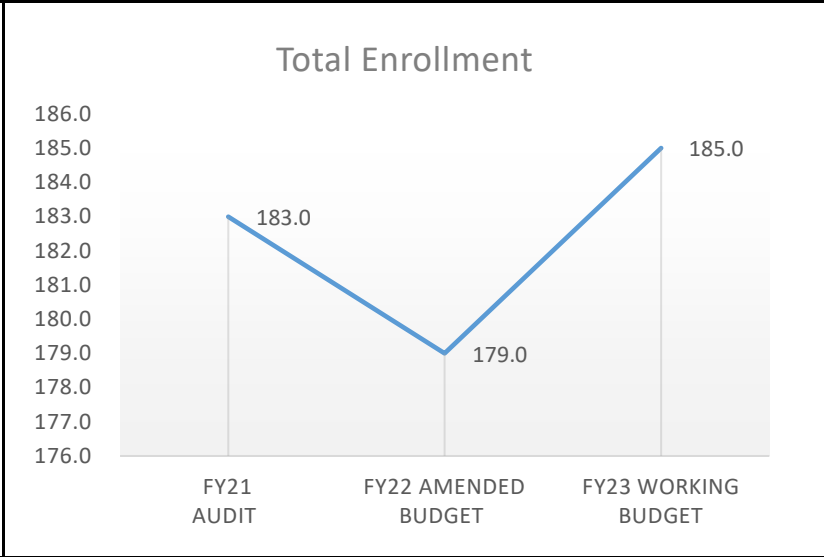
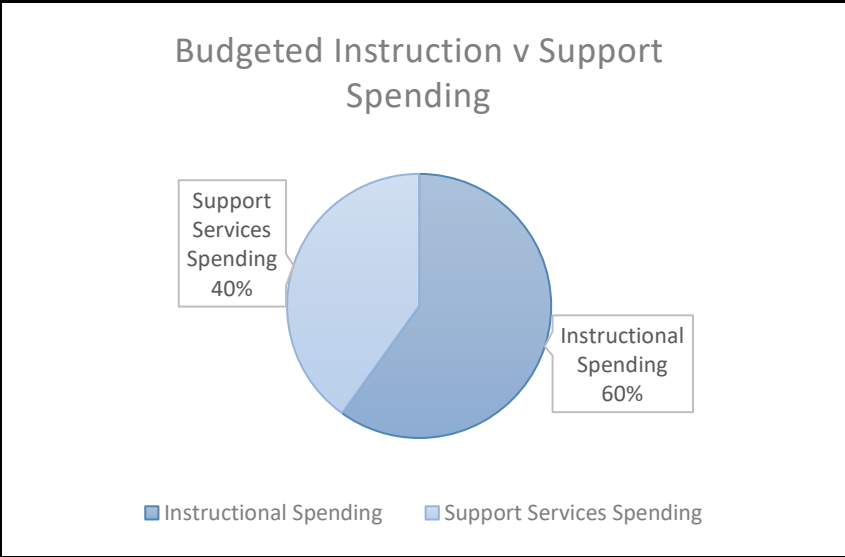
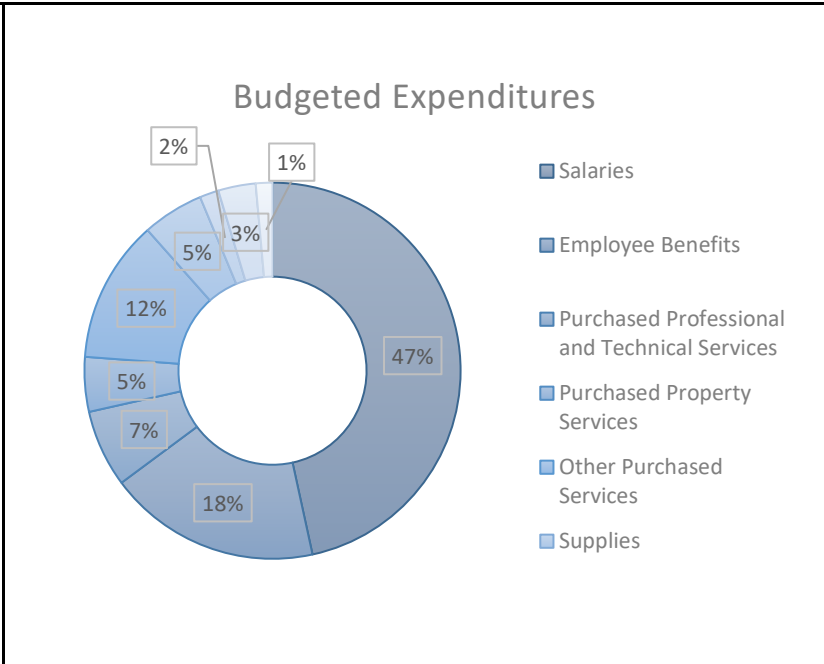
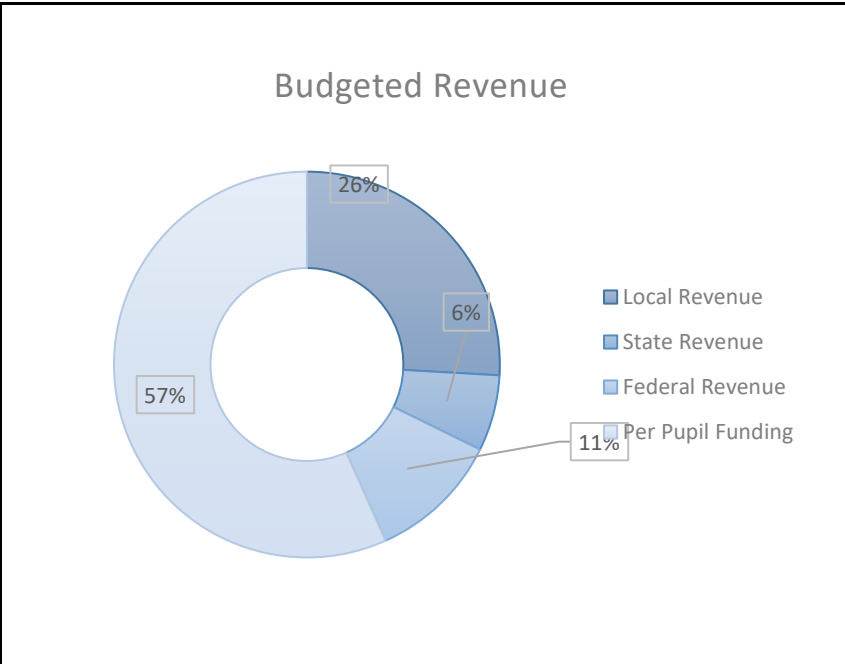
Be it resolved by the Board of Education of WYATT ACADEMY located in Denver Public Schools in Denver County that the amounts shown in the following schedule be appropriated to each fund as specified in the ADOPTED BUDGET for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 3,064,037	3,064,037
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 3,064,037	3,064,037

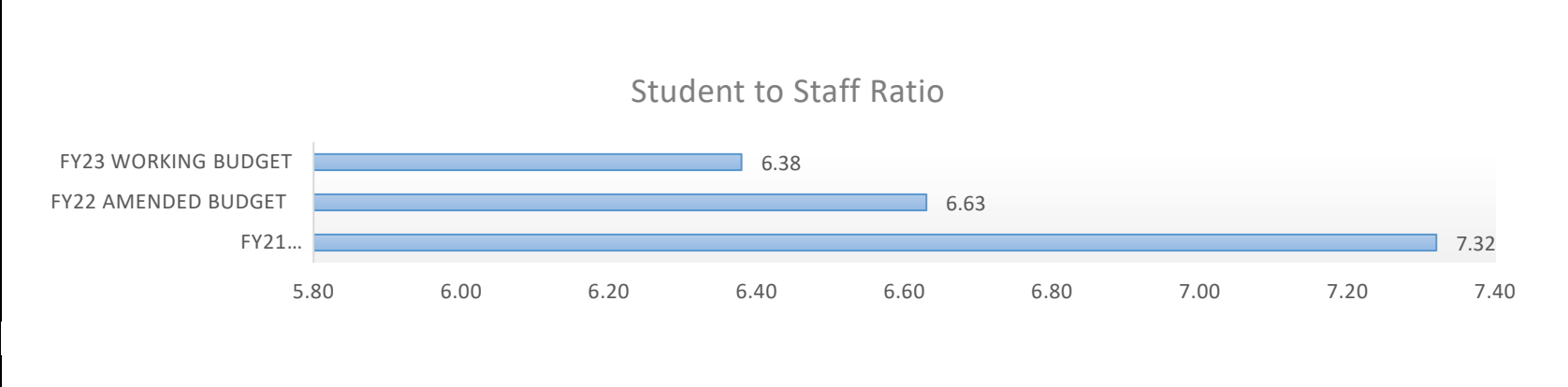
May 18, 2022 
 Date of Adoption Signature of Board President
Katie Brown (May 18, 2022 11:58 MDT)

**WYATT ACADEMY
2022-2023 ADOPTED BUDGET
BOARD SUMMARY**

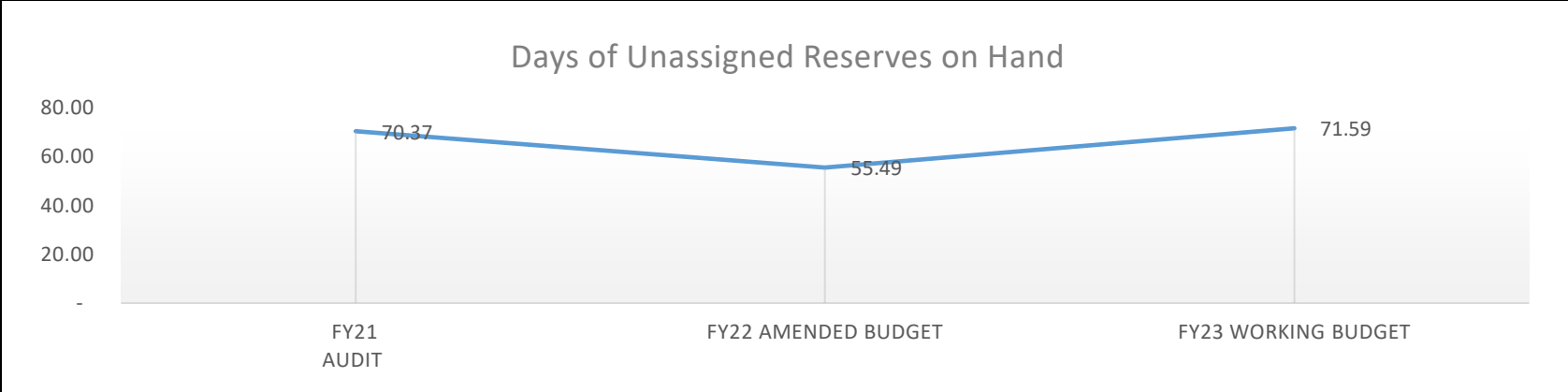
ANNUAL BUDGET				
	FY21 AUDIT	FY22 AMENDED BUDGET	FY23 WORKING BUDGET	Change (%)
Revenue				
Local Revenue	639,242	680,910	831,630	22%
State Revenue	192,542	209,165	204,572	-2%
Federal Revenue	317,819	380,440	355,093	-7%
Per Pupil Funding	1,528,531	1,662,215	1,820,480	10%
Total Revenue	2,678,134	2,932,732	3,211,775	10%
Expenditures				
Salaries	1,327,897	1,427,804	1,427,413	0%
Employee Benefits	430,405	525,229	559,398	7%
Purchased Professional and Technical Services	133,036	202,383	203,544	1%
Purchased Property Services	134,361	257,979	143,887	-44%
Other Purchased Services	322,607	321,674	375,551	17%
Supplies	199,267	156,916	161,666	3%
Property	123,485	18,573	50,150	170%
Other Objects	2,642	51,927	98,624	90%
Other Uses of Funds	65,831	43,804	43,804	0%
Total Expenditures	2,739,532	3,006,288	3,064,037	2%
Transfers	-	-	-	n/a
Loan Proceeds	-	-	-	n/a
Change in Fund Balance	\$ (61,397)	\$ (73,556)	\$ 147,738	-301%
Beginning Fund Balance	\$ 659,578	\$ 598,181	\$ 524,624	-12%
Nonspendable Fund Balance	-	-	-	n/a
TABOR Reserve	70,000	67,555	71,404	6%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	528,181	457,070	600,958	31%
Ending Fund Balance	\$ 598,181	\$ 524,624	\$ 672,362	28%



MAJOR ASSUMPTIONS			
Total Enrollment	183.0	179.0	185.0
Funded Pupil Count	183.0	179.0	185.0
Per Pupil Revenue (PPR)	8,353	9,286	9,840
Change in PPR	n/a	11.18%	5.97%
Staff (FTE)	25.00	27.00	29.00



OPERATING METRICS			
Debt Burden Ratio (DBR)	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.22	0.17	0.22
Operating Margin Ratio (OMR)	(0.02)	(0.03)	0.05
Change in Fund Balance Ratio (CFBR)	n/a	(0.12)	0.28
Days of Unassigned Reserves Hand	70.37	55.49	71.59
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%	6%
Instructional Spending			60%
Support Services Spending			40%
Salaries & Benefits as % of Total Budget	64%	65%	65%
Student:Staff Ratio	7.32	6.63	6.38



WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 AMENDED BUDGET	FY23 WORKING BUDGET
Income			
1000 · Local Revenue			
1500 · Interest on Investments	\$ 80	\$ -	\$ -
1740 · Fees	441	-	-
1750 · Fundraisers	2,107	-	100,000
1760 · Gifts, Contributions	121,760	194,810	77,500
1790 · Uniforms/Other	634	9,826	2,500
1900 · 1900 Other Revenue from Local	1,542	-	-
1910 · Other Sources Rent Income	1,050	11,400	-
1920 · Grant Income	28,500	29,000	22,500
1954 · Other Local Revenue			
0084 · 1998 MLO Reading		-	-
0233 · Oth ML Arts/PE/Enrich	58,780	54,932	67,227
0233old · 2012 MLO PE/Enrichment		-	-
0234 · Oth ML Tutoring	49,497	48,791	57,400
0235 · Oth ML Tech 0235	12,567	11,619	12,007
0235old · 2012 MLO Technology		-	-
0236 · Oth ML Textbooks	21,614	20,462	22,182
0237 · Oth ML Kindergarten	49,004	37,171	29,779
0236old · 2012 MLO Textbooks		-	-
0237old · 2012 MLO Ext Day Kinder		-	-
0239 · 1998 MLO Technology		-	-
0242 · Oth ML Instructional	25,741	25,757	31,202
0243 · 2003 MLO Elem Arts		-	-
0241 · Oth ML High Poverty	24,416	28,590	28,548
0244 · 2003 MLO Textbooks		-	-
0246 · 2016 Early Literacy Supports	29,952	28,197	21,646
0248 · 2016 Classroom Technology	13,100	12,675	12,589
0249 · 2016 Great Teachers	63,590	60,784	83,246
0250 · 2016 Support the Whole Child	44,234	59,467	72,099
0251a · 2016 MLO Equalization	53,393	41,430	48,951
2020 · 2020 MLO Facilities	36,402	-	70,405
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	429,874	557,280
1985 · Insurance Claims		-	-
1990 · Misc. Revenue	839	6,000	71,850
Total 1000 · Local Revenue	639,242	680,910	831,630
3000 · State Revenue			
3113 · Capital Const. Fund	55,369	48,866	55,080

WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 AMENDED BUDGET	FY23 WORKING BUDGET
3115 · At Risk Supplemental Aid	66,576	54,680	55,948
3139 · ELPA SUPPORT	26,892	21,765	-
3140 · ELPA	24,009	15,143	25,355
3150 · Gifted & Talented	121	187	185
3160 · State Transportation	-	-	-
3250 · Kinder Equipment	-	-	-
3259 · Colorado READ Act	17,306	17,820	17,256
3235 · Additional At Risk	2,270	2,450	2,507
3898 · Other state Revenue	-	48,255	48,242
Total 3000 · State Revenue	192,542	209,165	204,572
4000 · Federal Revenue from CDE			
4010 · Title I	78,570	77,784	68,060
4012 COVID Relief Funds (CRF)	127,018	-	-
4186 · Title IV Set Aside		3,629	3,632
4365 · Title III	6,110	9,387	5,499
4367 · Title II Part A	5,375	8,562	6,041
4414 · ESSER III		137,186	130,233
4420 · ESSER II		123,000	135,763
4424 · Title IV	3,531	4,950	4,901
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	-
9211 · Parent Involvement		1,092	964
Total 4000 · Federal Revenue from CDE	317,819	380,440	355,093
5700 · PPR	1,528,531	1,662,215	1,820,480
5800 · ECARE		-	-
Total Income	2,678,134	2,932,732	3,211,775
Expense			
0100 · Salaries			
0110 · Regular Salaries	1,322,246	1,380,104	1,382,413
0120 · Substitutes	3,898	-	-
0150 · Stipends		47,700	45,000
0190 · Bonuses	1,754	-	-
Total 0100 · Salaries	1,327,897	1,427,804	1,427,413
0200 · Employee Benefits			
0211 · Life and STD Benefits	13,430	8,397	9,523
0221 · Medicare	19,043	20,703	20,697
0230 · PERA Benefits	101,036	132,000	143,455

WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 AMENDED BUDGET	FY23 WORKING BUDGET
0251 · Health Benefits	172,951	183,780	208,426
0252 · Dental Benefits	9,950	8,737	9,909
0253 · Vision Benefits	(175)	1,850	2,098
0280 · State Pension Contribution		48,255	48,242
0290 · PCOPS Benefits	114,170	121,506	117,048
Total 0200 · Employee Benefits	430,405	525,229	559,398
0300 · Purchased Prof. Services			
0313a · Bank Fees	141	-	-
0313b · Payroll Expenses	3,049	4,163	4,605
0320 · Prof. Educational Services	17,559	15,000	20,000
0331 · Legal Services	7,738	15,000	15,450
0332 · Audit Services	3,000	10,050	10,352
0334 · Consultant Services	-	70,000	70,000
0339 · Business Services	56,206	41,170	45,287
0340 · Technical Services	11,698	12,000	16,800
0390 · Other Purch Prof/Tech Services	6,361	35,000	21,050
0300 · Purchased Prof. Services - Other	27,285	-	-
Total 0300 · Purchased Prof. Services	133,036	202,383	203,544
0400 · Purchased Property Service			
0410 · Water	16,864	25,000	17,000
0411 · Fire and Security		7,438	7,661
0421 · Trash Services	2,262	5,025	5,176
0423 · Custodial Services	19,821	-	-
0424 · Lawn Care	15,841	25,266	28,000
0430 · Repairs and Maintenance	48,505	160,250	50,000
0442 · Equipment Rental/Lease	31,067	35,000	36,050
Total 0400 · Purchased Property Service	134,361	257,979	143,887
0500 · Other Purchased Services			
0513 · Contracted Field Trips	208	-	-
0515 · Student Trans/Contractors	421	6,038	6,427
0525 · CO Unemployment Insurance	3,881	4,000	4,120
0526 · Workers' Compensation	5,920	8,040	8,281
0527 · Multiple Coverage Ins.	33,723	52,000	42,000
0528 · Student Accident Ins.	7,313	4,184	4,309
0531 · Telephone	20,338	20,100	20,703
0532 · Postage Machine Rental	462	2,566	2,643
0533 · Postage	2,723	1,106	1,139
0534 · Online Services	37,522	17,085	18,660
0530 · Communications		-	-
0540 · Advertising	16,537	15,075	15,527
0550 · Printing, Binding	5,849	5,397	5,745
0580 · Travel, Regis. and Ent.	285	5,000	1,000
0580a · Staff Appreciation	6,276	-	5,000

WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 AMENDED BUDGET	FY23 WORKING BUDGET
0594 · District Purchased Services			
0594a · Food service	1,712	1,594	1,697
0594b · Nurse	17,464	14,584	18,743
0594c · Psych	10,217	8,000	42,706
0594d · PSN Reserve Fee		-	4,784
0594e · Shuttle Fees	14,945	26,445	30,895
0594f · SPED	74,854	69,547	75,352
Total 0594 · District Purchased Services	119,192	120,169	174,177
0595 · District Administrative Fees	61,956	60,914	65,819
Total 0500 · Other Purchased Services	322,607	321,674	375,551
0600 · Supplies			
0610 · General Supplies	23,458	20,100	20,703
0612 · Office Supplies	-	4,633	4,932
0613 · Custodial Supplies	11,470	9,614	10,234
0614 · Student Awards			
0614a · Attendance	537	1,000	1,030
0614b · Culture	1,931	8,000	10,050
0614 · Student Awards - Other	74	-	-
Total 0614 · Student Awards	2,542	9,000	11,080
0615 · Sport Supplies	435		
0616 · Family Engagement	44,282	10,000	8,040
0622 · Electric Service	62,264	60,300	62,109
0630 · Food	4,577	5,000	5,150
0640a · Books/Library	555	-	-
0640b · Textbooks & Curriculum	42,847	23,270	23,968
0650 · Software	5,877	10,000	10,300
0690 · Uniforms	960	5,000	5,150
Total 0600 · Supplies	199,267	156,916	161,666
0700 · Property			
0721 · Leasehold Improvements	36,402	-	-
0730 · Equipment	37,175	5,000	5,150
0734 · Technology Equipment	8,490	13,573	45,000
0735 · Non-Capital Equipment	41,417	-	-
Total 0700 · Property	123,485	18,573	50,150
0800 · Other Objects			
0810 · Dues and Fees	626	6,296	6,703
0830 · Interest	603	-	-
0840 · Contingency		45,630	81,922
0890 · Misc Expenditure/Prior Year Adj	1,414	-	10,000
Total 0800 · Other Objects	2,642	51,927	98,624
0900 · Other Uses of Funds			
0910 · Redemption of Principal	65,831	43,804	43,804
Total 0900 · Other Uses of Funds	65,831	43,804	43,804

WYATT ACADEMY
DETAILED BUDGET

	FY21 AUDIT	FY22 AMENDED BUDGET	FY23 WORKING BUDGET
Total Expense	2,739,532	3,006,288	3,064,037
5500 · Loan Proceeds	-	-	-
Change in Fund Balance	\$ (61,397)	\$ (73,556)	\$ 147,738
Beginning Fund Balance	\$ 659,578	\$ 598,181	\$ 524,624
Nonspendable Fund Balance			
TABOR Reserve	70,000	67,555	71,404
TABOR Multi Year Obligations			
Committed Fund Balance (15% rule)			
Assigned Fund Balance			
Unassigned Fund Balance	528,181	457,070	600,958
Ending Fund Balance	\$ 598,181	\$ 524,624	\$ 672,362

**FY23 WORKING
BUDGET**

WYATT ACADEMY ADOPTED BUDGET Adopted May 18, 2022 Budgeted Pupil Count		General Fund 185
	Object Source	
Beginning Fund Balance (Includes All Reserves)		524,624
Revenues		
Local Sources	1000 - 1999	831,630
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	204,572
Federal Sources	4000 - 4999	355,093
Total Revenues		1,391,295
Total Beginning Fund Balance and Reserves		1,915,920
Total Allocations To/From Other Funds	5600,5700, 5800	1,820,480
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)		3,736,399
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	1,037,827
Employee Benefits	0200	406,721
Purchased Services	0300,0400, 0500	193,657
Supplies and Materials	0600	66,051
Property	0700	50,150
Other	0800, 0900	81,922
Total Instruction		1,836,329
Supporting Services		
Students - Program 2100		
Salaries	0100	92,301
Employee Benefits	0200	36,172
Purchased Services	0300,0400, 0500	61,449
Supplies and Materials	0600	13,190
Property	0700	-
Other	0800, 0900	-
Total Students		203,112
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	80,784
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		80,784
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	84,512
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		84,512
School Administration - Program 2400		
Salaries	0100	230,000
Employee Benefits	0200	90,136
Purchased Services	0300,0400, 0500	40,012
Supplies and Materials	0600	4,932
Property	0700	-
Other	0800, 0900	16,703
Total School Administration		381,783
Business Services - Program 2500, including Program 2501		
Salaries	0100	-

FY23 WORKING
BUDGET

WYATT ACADEMY ADOPTED BUDGET Adopted May 18, 2022		General Fund
	Object	
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	49,892
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		49,892
Operations and Maintenance - Program 2600		
Salaries	0100	67,285
Employee Benefits	0200	26,369
Purchased Services	0300,0400, 0500	107,837
Supplies and Materials	0600	72,343
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		273,834
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	37,322
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		37,322
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	65,819
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		65,819
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	1,697
Supplies and Materials	0600	5,150
Property	0700	-
Other	0800, 0900	-
Total Other Support		6,847
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		

**FY23 WORKING
BUDGET**

WYATT ACADEMY		General Fund
ADOPTED BUDGET		
Adopted May 18, 2022		
	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		1,183,905
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		3,064,037
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		3,064,037
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	71,404
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	600,958
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		672,362
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?		No






Wyatt Academy FY23 Adopted Budget 5.18.22

Final Audit Report

2022-05-18

Created:	2022-05-18
By:	Brandon Chrisp (bchrisp@gandgconsult.com)
Status:	Signed
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"Wyatt Academy FY23 Adopted Budget 5.18.22" History

-  Document created by Brandon Chrisp (bchrisp@gandgconsult.com)
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Signature Date: 2022-05-18 - 5:58:27 PM GMT - Time Source: server
-  Agreement completed.
2022-05-18 - 5:58:27 PM GMT