

**COMPASS ACADEMY**

**Denver Public School District**

**Denver County**

**2022 - 2023**

**REVISED BUDGET**

January 24, 2023

[APPROPRIATION RESOLUTION](#)

[BOARD SUMMARY](#)

[DETAILED BUDGET](#)

[ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT](#)

**APPROPRIATION RESOLUTION**

Be it resolved by the Board of Education of COMPASS ACADEMY located in Denver Public School District 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, 2022 and ending June 30, 2023.

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 2022 23 Beginning Fund Balance from the General Fund in the amount of \$ 58,842

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 4,657,230	4,657,230
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 4,657,230	4,657,230

Jan 25, 2023 Jessica L. Roberts  
Jessica L. Roberts (Jan 25, 2023 14:05 MST)

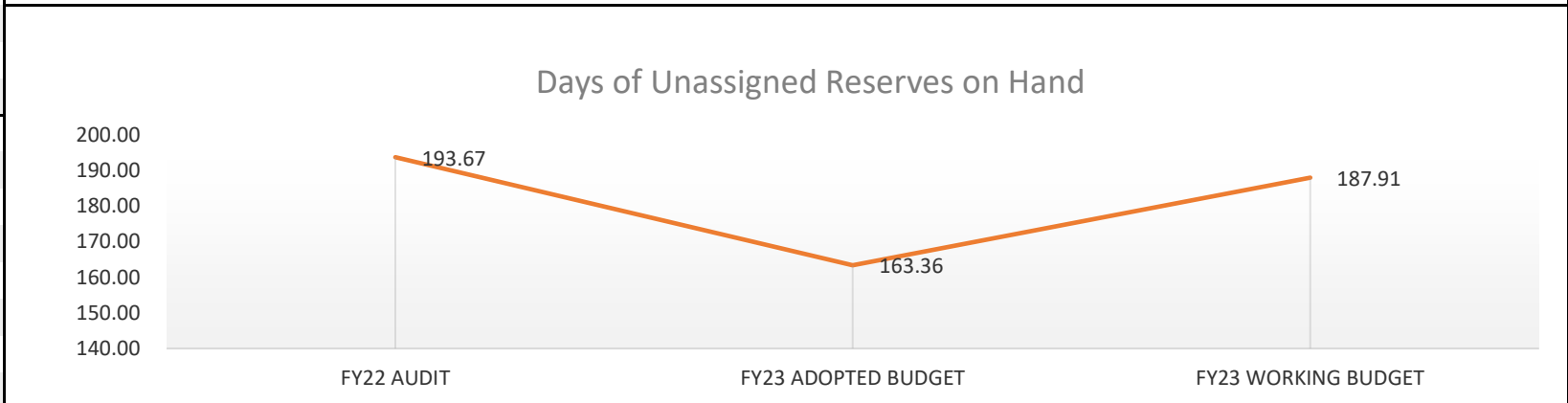
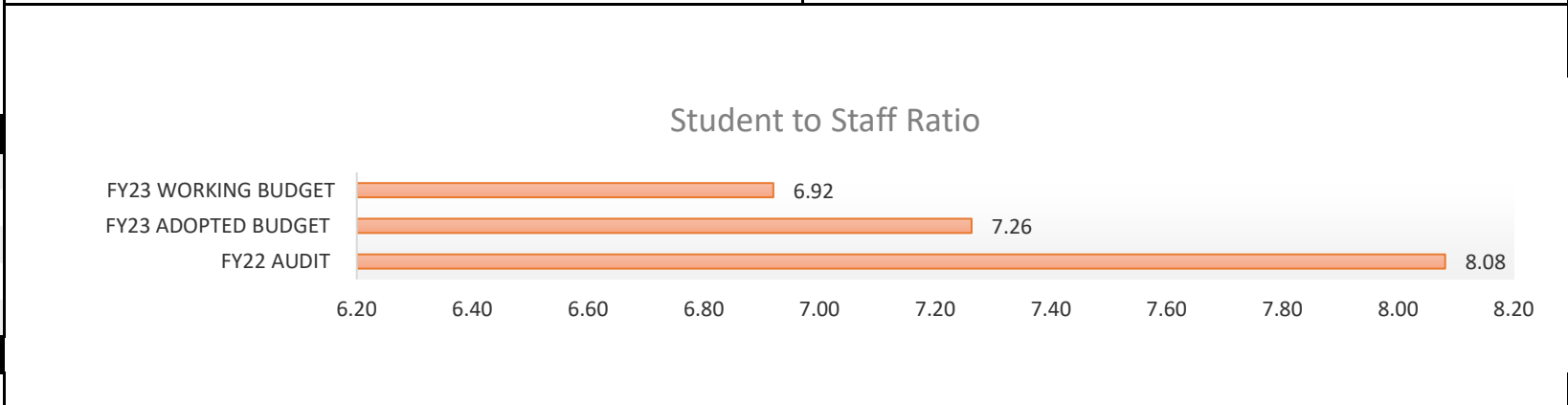
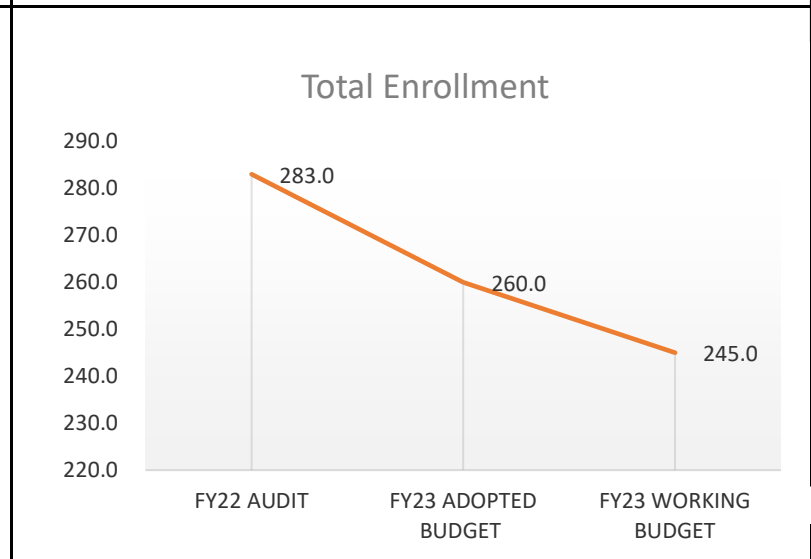
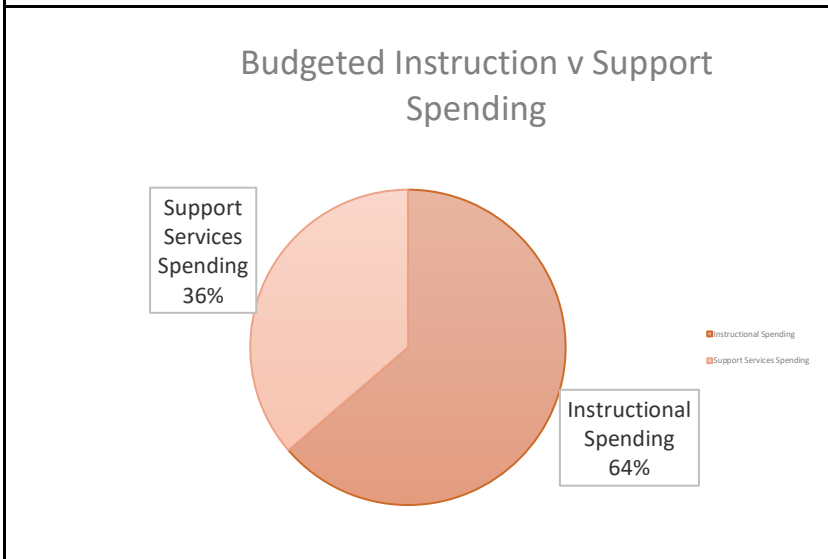
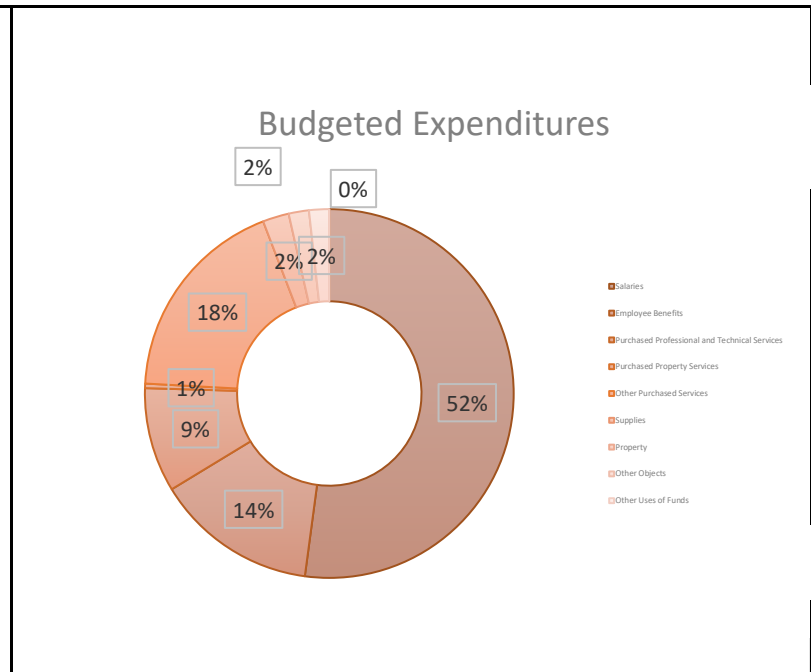
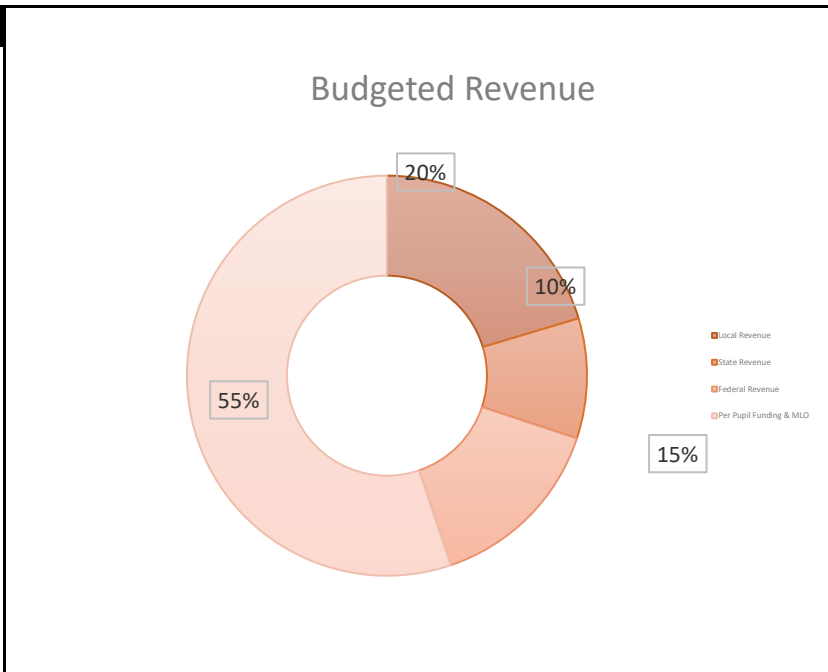
Date of Adoption                      Signature of Board President

**COMPASS ACADEMY**  
**2022 - 2023 REVISED BUDGET**  
**BOARD SUMMARY**

ANNUAL BUDGET				
	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET	Change (%)
<b>Revenue</b>				
Local Revenue	977,949	869,199	937,167	8%
State Revenue	359,768	424,986	445,869	5%
Federal Revenue	659,436	626,000	678,203	8%
Per Pupil Funding & MLO	2,745,252	2,653,459	2,537,149	-4%
<b>Total Revenue</b>	<b>4,742,406</b>	<b>4,573,644</b>	<b>4,598,388</b>	<b>1%</b>
<b>Expenditures</b>				
Salaries	2,427,475	2,527,809	2,427,310	-4%
Employee Benefits	744,100	718,218	660,854	-8%
Purchased Professional and Technical Services	442,129	378,745	426,437	13%
Purchased Property Services	10,501	18,462	18,462	0%
Other Purchased Services	819,180	821,406	852,391	4%
Supplies	107,043	95,378	106,967	12%
Property	37,223	35,501	82,726	133%
Other Objects	5,532	77,517	82,084	6%
Other Uses of Funds	-	-	-	n/a
<b>Total Expenditures</b>	<b>4,593,185</b>	<b>4,673,035</b>	<b>4,657,230</b>	<b>0%</b>
<b>Transfers</b>	-	-	-	n/a
<b>Loan Proceeds</b>	-	-	-	n/a
<b>Change in Fund Balance</b>	<b>\$ 149,221</b>	<b>\$ (99,391)</b>	<b>\$ (58,842)</b>	<b>-41%</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,417,283</b>	<b>\$ 2,301,935</b>	<b>\$ 2,566,504</b>	<b>11%</b>
Nonspendable Fund Balance	11,403	-	-	n/a
TABOR Reserve	118,000	111,133	110,002	-1%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	2,437,101	2,091,411	2,397,660	15%
<b>Ending Fund Balance</b>	<b>\$ 2,566,504</b>	<b>\$ 2,202,544</b>	<b>\$ 2,507,662</b>	<b>14%</b>

MAJOR ASSUMPTIONS			
Total Enrollment	283.0	260.0	245.0
Funded Pupil Count	283.0	260.0	245.0
Per Pupil Revenue (PPR)	9,622	9,623	10,356
Change in PPR	n/a	0.01%	7.61%
Staff (FTE)	35.02	35.80	35.41

OPERATING METRICS			
Debt Burden Ratio (DBR)	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.56	0.47	0.54
Operating Margin Ratio (OMR)	0.03	(0.02)	(0.01)
Change in Fund Balance Ratio (CFBR)	n/a	(0.14)	0.14
Days of Unassigned Reserves Hand	193.67	163.36	187.91
Debt Service Coverage Ratio	n/a	n/a	n/a
Facility Payment as % of Revenue	5%	5%	5%
Total Facility Costs as % of Revenue	5%	5%	5%
Instructional Spending			64%
Support Services Spending			36%
Salaries & Benefits as % of Total Budget	69%	69%	66%
Student:Staff Ratio	8.08	7.26	6.92



**COMPASS ACADEMY**  
**DETAILED BUDGET**

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
<b>Income</b>			
<b>1000 · Local Revenue Source</b>			
1500 · Interest Income	\$ 289	\$ -	\$ 5,500
1740 · Fees	10,591	7,800	7,350
1740a · Uniforms/Other	-	-	-
1750 · Fundraising	-	-	-
1760 · Gifts/Contributions	72	-	-
1900 · Other Revenue from Local Source	2,000	-	-
1920 · Grant income			
1920a · A to Z	-	-	-
1920b · Daniels	-	-	-
1920c · Denver Foundation	9,152	-	-
1920d · Donnell Kay	-	-	-
1920e · El Pomar	20,400	-	-
1920f · Margulf	50,000	-	-
1920g · XQ	-	-	-
1920h · SDD	25,000	-	-
1920 · Grant income - Other	110,000	145,000	175,000
Total 1920 · Grant income	214,552	145,000	175,000
1954 · Mill Levy Funding			
0233 · Other Mill Arts/PE/Tutoring	93,544	94,481	90,420
0234 · Other Mill Tutoring	79,386	82,338	79,427
0235 · Other Mill Tech	19,093	16,874	16,147
0236 · Other Mill Text	33,805	31,174	29,606
0241 · Other Mill Poverty	42,560	40,950	40,014
0242 · Other Mill Oth Instructional	40,050	43,852	61,375
0249 · 2016 MLO Great Teachers	123,800	119,413	94,160
0248 · 2016 MLO Classroom Technology	19,731	18,058	17,416
0250a · 2016 MLO Support for WholeChild	17,675	10,470	9,910
0250b 16 Supportfor WholeChildMS	63,225	82,624	82,368
0251a · 2016 MLO Equalization	70,787	70,217	56,284
2020 · 2020 ML Facility 2020	108,100	98,948	138,690
2020T · MLO Tech Bond			14,500
1954 · Mill Levy Funding - Other	32,771		-
1998 MLO Literacy			
1998 MLO Technology			
2003 MLO Academic Achievement			
2003 MLO Textbooks			
2012 MLO Enrichment and Support			
2012 MLO Secondary Arts			
2012 MLO Technology			
2012 MLO Textbooks			
2012 MLO Tutoring			
Total 1954 · Mill Levy Funding	744,527	709,399	730,317
1990 · Other Revenue	5,918	7,000	19,000
<b>Total 1000 · Local Revenue Source</b>	<b>977,949</b>	<b>869,199</b>	<b>937,167</b>
<b>3000 · State Revenue</b>			
3113 · Capital Construction Fund	38,918	39,099	41,405
3139 · ELPA PD		16,480	-
3140 · ELPA	15,001	13,390	16,976

## DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
3150 · Gifted and Talented		-	-
3160 · Transportation		-	-
3183 · EARSS	90,527	300,000	300,000
3192 · School Counselor Corps	-	-	-
3227 · EASI	29,300		30,000
3235 · At Risk Supplemental	3,698	-	3,698
3281 · At-Risk Mitigation Funds	18,994		-
3898 · State Pension Contribution	163,330	56,017	53,790
<b>Total 3000 · State Revenue</b>	<b>359,768</b>	<b>424,986</b>	<b>445,869</b>
<b>4000 · Federal Revenue</b>			
4010 · Title I	128,040	140,000	182,065
4012 · Corona Virus Relief		-	-
4365 · Title III	12,372	10,895	12,013
4367 · Title II	9,571	10,866	9,260
4424 · Title IV	7,810	4,606	5,549
4414 · ESSER III	34,167	411,835	411,835
4420 · ESSER II	418,613	-	5,695
4425 · ESSER		-	-
5012 · CRF At Risk		-	-
7365 · Title III Set Aside		-	-
8282 · Remote CSP		-	-
9206 · Charter Credit	47,267	46,000	50,189
9211 · Parent Involvement	1,597	1,798	1,597
<b>Total 4000 · Federal Revenue</b>	<b>659,436</b>	<b>626,000</b>	<b>678,203</b>
<b>5500 · Loan Proceeds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5700 · PPR</b>	<b>2,745,252</b>	<b>2,653,459</b>	<b>2,537,149</b>
<b>Total Income</b>	<b>4,742,406</b>	<b>4,573,644</b>	<b>4,598,388</b>
<b>Expense</b>			
<b>0100 · Salaries</b>			
0110 · Regular Salaries	2,387,040	2,306,320	2,262,211
0120 · Substitutes	-	-	-
0150 · Stipends	-	221,489	160,099
0190 · Bonuses	40,435	-	5,000
<b>Total 0100 · Salaries</b>	<b>2,427,475</b>	<b>2,527,809</b>	<b>2,427,310</b>
<b>0200 · Employee Benefits</b>			
0211 · Life and STD Benefits	439	-	-
0221 · Medicare	34,655	36,653	35,196
0230 · PERA Benefits	212,398	245,915	244,551
0251 · Health Benefits	139,243	172,098	128,277
0252 · Dental Benefits	82	-	-
0253 · Vision Benefits	56	-	-
0280 · State Pension Contribution	163,330	56,017	53,790
0290 · PCOPS Benefits	193,897	207,533	199,039
0291 · Gap Insurance	-	-	-
<b>Total 0200 · Employee Benefits</b>	<b>744,100</b>	<b>718,218</b>	<b>660,854</b>
<b>0300 · Purchased Profess and Tech Serv</b>			
0313a · Bank Fees	2,357	-	-
0313b · Payroll Expenses	3,978	7,031	6,953
0320 · Educational Prof Services			
0320a · Contracted services	272,573	184,000	210,000
0320b · Substitutes	18,698	35,300	35,300

## DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
0320c · Whole Child Enrichment	15,000	17,625	30,625
0320 · Educational Prof Services - Other	100	-	-
<b>Total 0320 · Educational Prof Services</b>	<b>306,371</b>	<b>236,925</b>	<b>275,925</b>
0331 · Legal	887	2,033	2,033
0332 · Audit	5,000	9,226	9,226
0339 · Business Services	77,480	80,600	75,950
0340 · Technical Services	40,695	42,930	49,000
0390 · Other Professional Services	5,363	-	7,350
<b>Total 0300 · Purchased Profess and Tech Serv</b>	<b>442,129</b>	<b>378,745</b>	<b>426,437</b>
<b>0400 · Purchased Prop. Services</b>			
0430 · Repairs and Maint	1,092	2,060	2,060
0442 · Rental of Equipment	9,409	16,402	16,402
<b>Total 0400 · Purchased Prop. Services</b>	<b>10,501</b>	<b>18,462</b>	<b>18,462</b>
<b>0500 · Other Purchased Services</b>			
0511 · To & From School Transportation	1,350	-	-
0513 · Contracted Field Trips	12,284	18,782	17,698
0515 · Shuttle Fees	7,162	1,789	1,686
0521 · Liability Insurance	22,534	29,500	33,479
0525 · Unemployment Insurance	8,176	9,222	9,222
0526 · Worker's Comp Insurance	14,119	16,482	16,482
0531 · Phone/Office	458	5,536	-
0533 · Postage	387	2,060	2,060
0534 · Online Services	71,174	96,900	55,000
0540 · Advertising			
0540a · Staff Recruitment	6,376	7,211	12,000
0540b · Student Recruitment	21,454	30,753	30,753
0540 · Advertising - Other	-	-	-
<b>Total 0540 · Advertising</b>	<b>27,830</b>	<b>37,964</b>	<b>42,753</b>
0580 · Travel, Regis, Ent	2,529	13,945	7,081
0584 · Staff Appreciation	23,565	8,000	15,000
0594 · District Purchased Services			
0594a · Campus Security Office	-	-	-
0594b · Charter Food Authority	-	1,538	1,538
0594c · Facility Use Fee	233,050	220,659	208,778
0594d · NURSE/PSYCH- 0594	112,139	113,018	206,253
0594e · PACE	-	-	-
0594f · Shared Campus	21,547	19,414	18,369
0594g · Shuttle Fees	47,261	44,288	40,915
0594h · SPED FEE 1700	104,355	84,167	82,011
0594i · Other District Purchased Services	-	8,160	6,900
<b>Total 0594 · District Purchased Services</b>	<b>518,353</b>	<b>491,245</b>	<b>564,764</b>
0595 · Denver Overhead Costs	109,261	89,981	87,166
<b>Total 0500 · Other Purchased Services</b>	<b>819,180</b>	<b>821,406</b>	<b>852,391</b>
<b>0600 · Supplies</b>			
0610 · General Supplies	41,235	58,344	58,800
0611 · Accountability and Testing	-	-	-
0612 · Student Incentives	15,082	2,818	2,940
0613 · Office Supplies	-	-	-
0620 · Energy - Gas and Electric	-	-	-
0630 · Food -Snack (BOLD FS FUND ONLY)	6,057	13,416	12,642
0640 · Books and Materials	10,561	5,200	10,535
0650 · Software	-	-	-

## DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
0690 · Uniforms	34,108	15,600	22,050
<b>Total 0600 · Supplies</b>	<b>107,043</b>	<b>95,378</b>	<b>106,967</b>
<b>0700 · Property</b>			
0721 · Leasehold Improvements			-
0730 · Equipment			-
0733 · Furnitures and Fixtures	2,272	10,841	4,000
0734 · Technology Equipment	34,952	24,659	78,726
0735 · Non-Capital Equipment			-
<b>Total 0700 · Property</b>	<b>37,223</b>	<b>35,501</b>	<b>82,726</b>
<b>0800 · Other Objects</b>			
0810 · Dues and Fees	5,271	6,618	6,237
0840 · Contingency	-	70,000	70,000
0890a · Bad Debt	261	899	847
0890b · Miscellaneous Expense			5,000
<b>Total 0800 · Other Objects</b>	<b>5,532</b>	<b>77,517</b>	<b>82,084</b>
<b>Total Expense</b>	<b>4,593,185</b>	<b>4,673,035</b>	<b>4,657,230</b>
<b>Change in Fund Balance</b>	<b>\$ 149,221</b>	<b>\$ (99,391)</b>	<b>\$ (58,842)</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,417,283</b>	<b>\$ 2,301,935</b>	<b>\$ 2,566,504</b>
<b>Nonspendable Fund Balance</b>	11,403		
<b>TABOR Reserve</b>	118,000	111,133	110,002
<b>TABOR Multi Year Obligations</b>			
<b>Committed Fund Balance (15% rule)</b>			
<b>Assigned Fund Balance</b>			
<b>Unassigned Fund Balance</b>	2,437,101	2,091,411	2,397,660
<b>Ending Fund Balance</b>	<b>\$ 2,566,504</b>	<b>\$ 2,202,544</b>	<b>\$ 2,507,662</b>

**FY23 WORKING  
BUDGET**

<b>COMPASS ACADEMY REVISED BUDGET Adopted January 24, 2023 Budgeted Pupil Count</b>		<b>Object Source</b>	<b>General Fund  245</b>
<b>Beginning Fund Balance (Includes All Reserves)</b>			2,566,504
<b>Revenues</b>			
Local Sources		1000 - 1999	937,167
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	445,869
Federal Sources		4000 - 4999	678,203
<b>Total Revenues</b>			2,061,239
<b>Total Beginning Fund Balance and Reserves</b>			4,627,743
Total Allocations To/From Other Funds		5600,5700, 5800	2,537,149
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>			7,164,892
<b>Expenditures</b>			
<b>Instruction - Program 0010 to 2099</b>			
Salaries		0100	1,840,984
Employee Benefits		0200	501,223
Purchased Services		0300,0400, 0500	447,036
Supplies and Materials		0600	94,325
Property		0700	82,726
Other		0800, 0900	-
<b>Total Instruction</b>			2,966,294
<b>Supporting Services</b>			
<b>Students - Program 2100</b>			



**FY23 WORKING  
BUDGET**

<b>COMPASS ACADEMY REVISED BUDGET Adopted January 24, 2023</b>	<b>Object</b>	<b>General Fund</b>
Salaries	0100	215,890
Employee Benefits	0200	58,778
Purchased Services	0300,0400, 0500	206,253
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Students</b>		<b>480,921</b>
<b>Instructional Staff - Program 2200</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	22,081
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Instructional Staff</b>		<b>22,081</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	70,441
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total School Administration</b>		<b>70,441</b>
<b>School Administration - Program 2400</b>		
Salaries	0100	257,935
Employee Benefits	0200	70,225
Purchased Services	0300,0400, 0500	101,163
Supplies and Materials	0600	-

**FY23 WORKING  
BUDGET**

<b>COMPASS ACADEMY REVISED BUDGET Adopted January 24, 2023</b>		<b>General Fund</b>
	<b>Object</b>	
Property	0700	-
Other	0800, 0900	82,084
<b>Total School Administration</b>		<b>511,407</b>
<b>Business Services - Program 2500, including Program 2501</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	82,903
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Business Services</b>		<b>82,903</b>
<b>Operations and Maintenance - Program 2600</b>		
Salaries	0100	112,500
Employee Benefits	0200	30,629
Purchased Services	0300,0400, 0500	229,207
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Operations and Maintenance</b>		<b>372,336</b>
<b>Student Transportation - Program 2700</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	42,601
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Student Transportation</b>		<b>42,601</b>
<b>Central Support - Program 2800, including Program 2801</b>		

**FY23 WORKING  
BUDGET**

<b>COMPASS ACADEMY REVISED BUDGET Adopted January 24, 2023</b>	<b>Object</b>	<b>General Fund</b>
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	94,066
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Central Support</b>		<b>94,066</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	1,538
Supplies and Materials	0600	12,642
Property	0700	-
Other	0800, 0900	-
<b>Total Other Support</b>		<b>14,179</b>
<b>Enterprise Operations - Program 3200</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-

**FY23 WORKING  
BUDGET**

<b>COMPASS ACADEMY REVISED BUDGET Adopted January 24, 2023</b>		<b>General Fund</b>
Other	<b>Object</b> 0800, 0900	-
<b>Total Enterprise Operations</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>Education for Adults - Program 3400</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Education for Adults Services</b>		-
<b>Total Supporting Services</b>		1,690,936
<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>		-

**FY23 WORKING  
BUDGET**

<b>COMPASS ACADEMY</b>		<b>General Fund</b>
<b>REVISED BUDGET</b>		
<b>Adopted January 24, 2023</b>		
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>		<b>Object</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>		4,657,230
<b>APPROPRIATED RESERVES</b>		
Other Reserved Fund Balance (9900)	<b>0840</b>	-
Other Restricted Reserves (932X)	<b>0840</b>	-
Reserved Fund Balance (9100)	<b>0840</b>	-
District Emergency Reserve (9315)	<b>0840</b>	-
Reserve for TABOR 3% (9321)	<b>0840</b>	-
Reserve for TABOR - Multi-Year Obligations (9322)	<b>0840</b>	-
<b>Total Reserves</b>		-
<b>Total Expenditures and Reserves</b>		4,657,230
<b>BUDGETED ENDING FUND BALANCE</b>		
Non-spendable fund balance (9900)	<b>6710</b>	-
Restricted fund balance (9990)	<b>6720</b>	-
TABOR 3% emergency reserve (9321)	<b>6721</b>	110,002
TABOR multi year obligations (9322)	<b>6722</b>	-
District emergency reserve (letter of credit or real estate) (9323)	<b>6723</b>	-
Colorado Preschool Program (CPP) (9324)	<b>6724</b>	-
Full day kindergarten reserve (9325)	<b>6725</b>	-
Risk-related / restricted capital reserve (9326)	<b>6726</b>	-

**FY23 WORKING  
BUDGET**

<b>COMPASS ACADEMY REVISED BUDGET Adopted January 24, 2023</b>		<b>General Fund</b>
	<b>Object</b>	
BEST capital renewal reserve (9327)	<b>6727</b>	-
Committed fund balance (9900)		-
Committed fund balance (15% limit) (9200)	<b>6750</b>	-
Assigned fund balance (9900)	<b>6760</b>	-
Unassigned fund balance (9900)	<b>6770</b>	2,397,660
Net investment in capital assets (9900)	<b>6790</b>	-
Restricted net position (9900)	<b>6791</b>	-
Unrestricted net position (9900)	<b>6792</b>	-
<b>Total Ending Fund Balance</b>		2,507,662
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-
Use of a portion of beginning fund balance resolution required?		<b>Yes</b>







# Compass Academy FY23 Revised Budget 1.24.23

Final Audit Report

2023-01-25

Created:	2023-01-24
By:	Brandon Chrisp (bchrisp@gandgconsult.com)
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