Ricardo Flores Magon Academy CSI

Adams County 2022-2023 Proposed Amended Budget

January 25, 2023

APPROPRIATION RESOLUTION ANNUAL BUDGET ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Ricardo Flores Magon Academy located in CSI in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified in the Proposed Amended Budget for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023.

FUND 1. General Fund	1a. Charter Schools 1b. Insurance Reserve Fund 1c. Pre-School Fund	APPROPRIATION AMOUNT 1 3,576,535 1a 1b 1c	EXPENDITURES + APPROPRIATED RESERVES 3,576,535 - - - - -
Special Revenue Funds			
	 Capital Reserve Special Revenue Fund Governmental Designated-Purpose Grants Fund Pupil Activity Special Revenue Fund Full Day Kindergarten Mill Levy Override Fund Transportation Fund Other Special Revenue Funds Bond Redemption Fund 	2 - 3 - 4 - 5 - 6 - 7 - 8 -	- - - - - - - -
Capital Projects Funds: Enterprise Funds:	9. Building Fund 10. Special Building and Technology Fund 11. Capital Reserve Capital Projects Fund	9 <u>114,570</u> 10 <u>-</u> 11 <u>-</u>	<u>114,570</u> - -
Internal Service Funds:	14. Risk-Related Activity Fund	12 - 13 - 14 -	
Trust/Agency Funds:	 Other Internal Service Funds Fiduciary Fund Private Purpose Trust Funds Agency Fund Pupil Activity Agency Fund Foundations Component Units 	15 - 16 - 17 - 18 - 19 - 20 - 21 -	- - - - - - - - -
TOTAL APPROPRIATION	l	22 3,691,105	3,691,105

Jan 25, 2023 <u>Ludy Yevara</u> Ludy Yevara (Jan 25, 2023 18:34 MST)

Date of Adoption

Signature of Board President

Ricardo Flores Magon Academy 2022-2023 Proposed Amended Budget BOARD SUMMARY

ANNL	JAL BUDGET					
	FY22		FY23	1	Budgeted Revenue	Durdented Funne ditures
	AMENDED		WORKING	Change		Budgeted Expenditures
	BUDGET	FY22 AUDIT	BUDGET	(%)	4%	2% 0% Salaries
Revenue						Solution
Local Revenue	33,150	31,378	132,950	324%		6% 1% Employee Benefits
State Revenue	466,768	699,803	522,655	-25%		
Federal Revenue	399,472	413,943	520,677	26%		13% Purchased Professional
Per Pupil Funding	2,305,695	2,325,476	2,498,054	7%	State Revenue	44% and Technical Services
ECARE Funding	-	-	-	n/a	E Federal Revenue	9% Purchased Property
Total Revenue	3,205,084	3,470,600	3,674,335	6%	68%	Services
Expenditures						9% Other Purchased
Salaries	1,388,819	1,342,612	1,548,307	15%		16% Services
Employee Benefits	524,981	454,069	580,158	28%		
Purchased Professional and Technical Services	373,928	408,560	328,426	-20%		
Purchased Property Services	270,170	265,129	318,251	20%		
Other Purchased Services	429,827	417,785	464,429	11%		
Supplies	164,750	242,591	218,834	-10%		
Property	27,360	46,839	72,100	54%	Budgeted Instruction v Support	Total Enrollment
Other Objects	11,023	6,287	46,030	632%	Spending	254.0
Other Uses of Funds	-	-	-	n/a		253.0
Total Expenditures	3,190,859	3,183,873	3,576,535	12%		252.0
Transfers	-	-	-	n/a	Furnert	250.0
Loan Proceeds	-	-	-		Support Services	248.0
	A 44.000	A 000 700	A 07.004	-66%	Spending	246.0
Change in Fund Balance	\$ 14,226	\$ 286,728	\$ 97,801	-00%	46% Spending	245.0 245.0
Beginning Fund Balance	\$ 865,021	\$ 865,021	\$ 1,151,749	33%	54%	
Nonspendable Fund Balance	-	-	-	n/a		242.0
TABOR Reserve	95,164	92,000	106,248	15%		240.0
Committed Fund Balance	-	-	-	n/a	Instructional Spending	FY22 AMENDED FY22 AUDIT FY23 WORKING BUDGET BUDGET
Assigned Fund Balance	24,500	62,118	25,300	-59%		565621
Unassigned Fund Balance	759,583	997,631	1,118,002	12%		
Ending Fund Balance	\$ 879,247	\$ 1,151,749	\$ 1,249,549	8%		
					Student to	Staff Ratio
MAJOR	ASSUMPTIONS					
Total Enrollment	245.0	245.0			FY23 WORKING BUDGET	8.43
Funded Pupil Count	245.0	245.0	253.0		FY22 AUDIT 7.78	
Per Pupil Revenue (PPR)	9,411	9,492	9,874		FY22 AMENDED BUDGET	8.17
Change in PPR	n/a	0.86%	4.02%		7.40 7.60 7.80	8.00 8.20 8.40 8.60
Staff (FTE)	30.00	31.50	30.00		7.60 7.60 7.60	0.00
	TING METRICS	(1.04)	00.07			
Debt Burden Ratio (DBR)	(57.85)	(1.24)	32.07			
Operating Reserve Ratio (ORR)	0.28	0.36	0.35		David a fill a fill	December of Hand
Operating Margin Ratio (OMR)	0.00	0.08	0.03		Days of Unassigned	Reserves on Hand
Change in Fund Balance Ratio (CFBR)	n/a 86.89	114.37	0.08		140.00	
Days of Unassigned Reserves Hand	86.89 5.58	(26.55)	114.10		120.00	114.37 114.10
Debt Service Coverage Ratio Facility Payment as % of Revenue	4%	(20.00)	3%		100.00	
Total Facility Costs as % of Revenue	4% 9%	3%	10%		80.00 60.00	
Instructional Spending	570	0 /0	54%		40.00	
Support Services Spending			46%		20.00	
Salaries & Benefits as % of Total Budget	60%	56%	40% 60%		_	
Student:Staff Ratio	8.17	7.78	8.43		FY22 AMENDED BUDGET FY	Y22 AUDIT FY23 WORKING BUDGET
oludeni.olan hallu	0.17	1.10	0.43			

Reards Result Result10 Ceneral FundReader CorporationProposed Amended BudgetObject23			FY23 WORKING BUDGET	FY23 WORKING BUDGET 2X
Adoption Part Part Part Part Part Part Part Part	Ricardo Flores Magon Academy			Building
Budgeter Pupi CountUnder SevereCassBergening Fuel Baince (Includes All Reserves)11.151.7491.151.749Revenue2000-2991.11.1Locali Sources2000-2990.11.1poil a cer or on the building, which was scheduled tor FY20 and had to be moved to FY213000-399522.2551.1Total Revenues1.176.28211.14.57011.14.570Total Revenues5500.5705.200.3701.14.570Total Revenues5500.5705.200.3001.14.570Total Revenues5500.5000.11.14.570Total Revenues5500.5000.11.14.570Total Revenues5500.5000.11.14.570Total Revenues5500.5000.11.14.570Total Revenues5500.5000.11.14.570Total Revenues500.3001.14.5701.14.570Revenues500.3001.14.5701.14.570Revenues500.3001.14.5701.14.570Expenditures500.3001.14.5701.14.570Expenditures0.000.001.14.570Expenditures0.000.001.14.570Expenditures0.000.001.14.570Expenditures0.000.001.14.570Expenditures0.000.001.14.570Expenditures0.000.001.14.570Expenditures0.000.001.14.570Expenditures0.000.001.14.570Expenditures <td>-</td> <td></td> <td></td> <td></td>	-			
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Purchased Services 0300,0400, 0500 187,118 - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total School Administration 187,118 - - School Administration - Program 2400 187,118 - - Salaries 0100 194,500 - - Employee Benefits 0200 72,880 - - Purchased Services 0300,0400, - - - Supplies and Materials 0600 6,030 - - Property 0700 - - - - Other 0800,0900 6,030 - - - - Other 0800,0900 6,030 - - - - - Other 0800,0900 6,030 - - - - Salaries 0100 - 331,953		0100	-	-
0500 187,118 - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total School Administration 187,118 - School Administration - Program 2400 187,118 - Salaries 0100 194,500 - Employee Benefits 0200 72,880 - Purchased Services 0300,0400, - - Purchased Services 0500 52,513 - Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Other 0800,0900 6,030 - Other 0800,0900 6,030 - Business Services - Program 2500, including Program 2500, including Program 2501 - -			-	-
Supplies and Materials 0600 - - Property 0700 - - - Other 0800,0900 - - - Total School Administration 187,118 - - School Administration - Program 2400 194,500 - - Salaries 0100 194,500 - - Purchased Services 0300,4000, - - - Purchased Services 0300,4000, - - - - Supplies and Materials 0600 6,030 - - - - Supplies services - Program 2500, including Program 2501 - <td>Purchased Services</td> <td></td> <td>187,118</td> <td>-</td>	Purchased Services		187,118	-
Other 0800,0900 - - Total School Administration 187,118 - School Administration - Program 2400 8 - Salaries 0100 194,500 - Employee Benefits 0200 72,880 - Purchased Services 0300,0400, - - Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Business Services - Program 2500, including Program 2501 331,953 -	••		-	-
Total School Administration 187,118 - School Administration - Program 2400 187,118 - Salaries 0100 194,500 - Employee Benefits 0200 72,880 - Purchased Services 0300,0400, - - Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Business Services - Program 2500, including Program 2501 331,953 -			-	-
School Administration - Program 2400 194,500 - Salaries 0100 194,500 - Employee Benefits 0200 72,880 - Purchased Services 0300,0400, - - Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Business Services - Program 2500, including Program 331,953 -		0000, 0900	187,118	-
Salaries 0100 194,500 - Employee Benefits 0200 72,880 - Purchased Services 0300,0400, - - Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Business Services - Program 2500, including Program 2501 - Salaries 0100 - -	School Administration - Program 2400			
Employee Benefits 0200 72,880 - Purchased Services 0300,0400, 52,513 - Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Total School Administration 331,953 - Business Services - Program 2500, including Program Salarias 0100 - -		0100	194 500	_
0500 52,513 - Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Total School Administration 331,953 - Business Services - Program 2500, including Program Salaries 0100 - -	Employee Benefits	0200		-
Supplies and Materials 0600 6,030 - Property 0700 - - Other 0800,0900 6,030 - Total School Administration 331,953 - Business Services - Program 2500, including Program Salarias 0100 - -	Purchased Services		52.513	-
Other 0800,0900 6,030 - Total School Administration 331,953 - Business Services - Program 2500, including Program 2501 331,953 -				-
Business Services - Program 2500, including Program 331,953 - 2501 0100 - -			-	-
Business Services - Program 2500, including Program 2501 Salaries 0100		0800, 0900		
2501 Salaries 0100			331,953	-
Salaries 0100				
Employee Benefits 0200	Salaries	0100	-	-
	Employee Benefits	0200	-	-

		FY23 WORKING BUDGET	FY23 WORKING BUDGET 2X
Ricardo Flores Magon Academy		10 General Fund	2X Building Corporation
Proposed Amended Budget			
Adopted January 25, 2023 Purchased Services	Object 0300,0400,		
	0500	110,435	-
Supplies and Materials	0600	-	-
Property Other	0700 0800, 0900	-	-
Total Business Services	0000, 0900	110,435	-
Operations and Maintenance - Program 2600			
Salaries	0100	76,500	-
Employee Benefits Purchased Services	0200 0300,0400,	28,665	-
	0500	282,251	-
Supplies and Materials	0600	75,000	-
Property Other	0700	-	-
Total Operations and Maintenance	0800, 0900	462,415	-
		102,110	
Student Transportation - Program 2700			
Salaries Employee Benefits	0100	-	-
Purchased Services	0200 0300,0400,	-	-
	0500	-	-
Supplies and Materials Property	0600	50	-
Other	0700 0800, 0900	-	-
Total Student Transportation	3000, 0300	- 50	-
Central Support - Program 2800, including Program 2801			
Salaries	0100	-	-
Employee Benefits	0200 0300,0400,	-	-
Purchased Services	0500,0400,	-	-
Supplies and Materials	0600	-	-
Property Other	0700	-	-
Total Central Support	0800, 0900	-	-
Other Support - Program 2900			
Salaries	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
	0500	-	-
Supplies and Materials	0600	-	-
Property Other	0700 0800, 0900	-	-
Total Other Support	0000, 0000	-	-
Food Service Operations - Program 3100			
Salaries Employee Benefits	0100 0200	-	-
Purchased Services	0200	-	-
	0500	160,800	-
Supplies and Materials Property	0600 0700	2,010	-
Other	0800, 0900	-	-
Total Other Support		162,810	-
Enterprise Operations - Program 3200			
Salaries Employee Benefits	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
	0500	-	-
Supplies and Materials Property	0600 0700	-	-
Other	0700 0800, 0900	-	-
Total Enterprise Operations		-	-
Oceanity Demuiser Brown 2000			
Community Services - Program 3300 Salaries	010-		
Employee Benefits	0100 0200	-	-
Purchased Services	0300,0400,	-	-
Supplies and Materials	0500	-	-
Property	0600 0700	-	-
Other	0800, 0900	-	-
Total Community Services		-	-
Education for Adulte - Drogram 2400			
Education for Adults - Program 3400 Salaries	0100		
Employee Benefits	0200	-	-
	0200	I	

		FY23 WORKING BUDGET	FY23 WORKING BUDGET 2X
Ricardo Flores Magon Academy		10 General Fund	Building Corporation
Proposed Amended Budget			
Adopted January 25, 2023	Object 0300,0400,		
Purchased Services	0500,0400,	-	
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Education for Adults Services			-
Total Supporting Services		1,627,917	-
Property - Program 4000			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400,		
Supplies and Materials	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	15,000	-
Other	0800, 0900	-	-
Total Property		15,000	-
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	-	114,570
Total Other Uses		-	114,570
Total Expenditures		3,576,535	114,570
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	0040	-	-
Total Expenditures and Reserves		3,576,535	114,570
BUDGETED ENDING FUND BALANCE			
Non-spendable fund balance (9900)	6710		
		-	-
Restricted fund balance (9990)	6720	-	-
TABOR 3% emergency reserve (9321)	6721	106,248	-
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)	5,21	-	-
Committed fund balance (15% limit) (9200)	6750	-	-
Assigned fund balance (9900)	6760	25,300	-
Unassigned fund balance (9900)	6770	1,118,002	-
Net investment in capital assets (9900)	6790	-	-
Restricted net position (9900)	6791	-	-
Unrestricted net position (9900) Total Ending Fund Balance	6792	1,249,549	-
		1,240,040	
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	No

Ricardo Flores Magon Academy Profit & Loss Prev Year Comparison July 2019 through June 2020

Ricardo Flores Magon Academy DETAILED BUDGET

DETAILED BUDGET	FY23		
	FY22 AUDIT	FY23 WORKING BUDGET	
Income			
1000 · Revenue from Local Sources			
1500 · Interest Income	\$ 48	\$ 200	\$ 200
1740a · Field Trip	-	-	-
1740b · Sports Fees	(219)	-	-
1740c · Uniforms	2,450	-	-
1740 · Student Activity Fees - Other	-	4,450	4,450
1750 · Fundraiser	4,447	-	-
1760 · Gifts & Contributions	1,562	-	-
1900 · Contributions			
1900a · Corporate Contributions	-	-	-
1900b · Individual Contributions	-	-	-
Total 1900 · Contributions	-	-	-
1910 · Rent	-	-	-
1920 · Private Grant Income	4,817	-	55,000
1940 · Instructional Materials Fees	-	2,000	2,000
1954 · Local Revenue rom CSI	-	-	-
1956 · Breakfast and Lunch Fees - 1610	-	1,500	1,500
1990 · Misc. Income	18,272	-	69,800
Total 1000 · Revenue from Local Sources	31,378	8,150	132,950
3000 · Revenue from State Sources			
3113 · Capital Construction	74,135	71,832	73,876
3115 · Hold Harmless		-	-
3130 · ECEA	23,413	39,880	39,934
3139 · ELPA PD		-	-
3140 · ELPA	36,954	26,618	26,618
3150 · Gifted and Talented	500	500	500
3164 · State Food Prog. Reim-3956		495	495
3169 · State Lunch K-2 program-3956		1,386	1,386
3189 · Best Grant	40,414	-	-
3203 · ELG Early Literacy	131,796	-	115,970
3227 · School Transformation	43,791	-	-
3228 · GT - Screening & Personnel		-	-
3232 · School Bullying Prevention		-	-
3235 · PPR at Risk	2,769	-	-
3239Computer Science PD		-	-
3250 · Full Day KG Implementation		-	-
3259 · READ Act	21,870	21,870	18,447
3271 · Read Early Literacy	12,366	-	-
3281 · At-Risk Mitigation Funds	164,812		-
3898 · State Pension Contribution	35,419	37,097	39,487
3930 · School Security Grant		_	<u> </u>

Ricardo Flores Magon Academy Profit & Loss Prev Year Comparison July 2019 through June 2020

Ricardo Flores Magon Academy DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
3954 · Other State Revenue		-	-
3951 · Mill Levy	111,566	203,688	205,942
Total 3000 · Revenue from State Sources	699,803	403,366	522,655
4000 · Revenue from Federal Sources			
4010 · Title I	70,633	76,367	76,367
4010a-Commodity Reimbursements		-	-
4012 · CRF		-	-
4027 · IDEA	26,550	49,330	50,895
4365 · Title III	14,041	10,692	10,692
4367 · Title IIA	2,237	1,967	1,967
4414 · ESSER III	82,182		-
4420 · ESSER II	50,939		-
4425 · ESSER	20,286	186,455	219,379
4445 · ESSER Curricular	-		20,171
4956 · Food Revenue	144,557	140,000	140,000
5010a · EASI	-	-	-
6425 · GEER		-	-
7323 · COVID Testing Grant	873		-
8282 · CSP		-	-
9202 · Homeless	722		-
9211 · Parent Involvement	924	1,206	1,206
Total 4000 · Revenue from Federal Sources	413,943	466,017	520,677
5241 · Transfer to Building Corp	-	-	-
5700 · Per Pupil Funding	2,325,476	2,463,690	2,498,054
5810 · ECARE Revenue	-	-	-
Total Income	3,470,600	3,341,223	3,674,335
Expense			
0100 · Salaries			
0110 · Regular Salaries	1,299,836	1,418,519	1,508,227
0120 · Substitutes	15,806	8,080	8,080
0150 · Stipends		28,000	32,000
0190 · Bonuses	26,970	-	-
Total 0100 · Salaries	1,342,612	1,454,599	1,548,307
0200 · Benefits			
0211 · Life Benefits	3,582	3,956	3,956
0221 · Medicare	19,336	21,092	23,225
0230 · PERA	274,794	318,557	339,079
0251 · Health Benefits	115,896	163,647	163,647
0252 · Dental Benefits	5,131	10,764	10,764
0253 · Vision Benefits	(89)	-	-
0280 · State Pension	35,419	37,097	39,487

11:22 AM 05/31/21 Accrual Basis

Ricardo Flores Magon Academy Profit & Loss Prev Year Comparison July 2019 through June 2020

Ricardo Flores Magon Academy DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
Total 0200 · Benefits	454,069	555,113	580,158
0300 · Purchased/Contracted Services			,
0313 · Bank/Payroll Service Charges	1,463	-	-
0313.1 · Payroll Expenses	4,461	5,025	5,025
0320 · Educational Prof. Services	116,532	100,500	71,000
0330 · Professional Fees	243	-	-
0331 · Legal Fees	21,908	7,035	7,035
0332 · Audit Expense	2,500	9,595	9,595
0334 · Consulting-Architect/Contractor	6,030		-
0335 · Medical Services	4,357	5,025	5,025
0338 · Accounting	115,235	91,020	105,410
0340 · Technical Services	43,205	40,200	44,65
0390 · Other Professional Ser.	90,151	50,790	69,09
0399 · CDE admin. overhead 2300	2,474	11,586	11,580
Total 0300 · Purchased/Contracted Services	408,560	320,776	328,420
0400 · Purchased Property Services	,	, -	,
0405 · Fire/Security	4,622	5,100	5,10
0411 · Water	12,903	30,150	25,00
0421 · Trash	9,773	12,900	12,90
0422 · Snow Removal	16,898	29,447	29,44
0423 · Cleaning	46,629	40,000	40,000
0424 · Lawn Care	9,699	-	15,23
0430 · Repairs and Maintenance	15,399	22,550	40,000
0441 · Rental of Land and Buildings	114,175	114,570	114,570
0442 · Equipment Rental	35,032	36,000	36,000
Total 0400 · Purchased Property Services	265,129	290,717	318,25
0500 · Other Purchased Services	, -	,	, _
0513 · Program Fees Field Trips		7,035	7,03
0521 · Liability Insurance	63,800	63,860	63,86
0525 · Colorado Unemployment	3,495	6,030	6,03
0526 · Worker's Compensation	7,523	14,070	14,07
0531 · Telephones and Internet Conn.	25,781	25,050	49,05
0531a · Mobile Phones	10,135	-	-
0532 · Postage and Delivery	461	2,513	2,51
0534 · Online Ed Services	24,446	26,130	26,13
0540 · Advertising	48,754	26,000	50,00
0580 · Travel/Training Costs			,
0580a · Meeting Expense/Food	222	-	-
0580 · Travel/Training Costs - Other	19,171	10,000	10,000
Total 0580 · Travel/Training Costs	19,393	10,000	10,000
0595 · 2300 CSI 3% Overhead	49,653	73,911	74,942
0596 · Food Service from CFA			

11:22 AM 05/31/21 Accrual Basis

Ricardo Flores Magon Academy Profit & Loss Prev Year Comparison July 2019 through June 2020

Ricardo Flores Magon Academy DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
0596a · SFA Fees	5,551	-	-
0596b · Student Food	158,792	160,800	160,800
Total 0596 · Food Service from CFA	164,343	160,800	160,800
Total 0500 · Other Purchased Services	417,785	415,398	464,429
0600 · Materials and Supplies			
0610 · Supplies			
0610a · Classroom Supplies	13,126	-	-
0610b · Curriculum	50,333	52,823	52,823
0610c · Fraud purchases		-	-
0610d · Fundraiser Expense		2,010	2,010
0610e · Sport/Tennis Supplies	151	503	503
0610f · Uniforms	6,071	-	-
0610g · Special Education	1,974		-
0610 · Supplies - Other	15,162	25,829	25,829
Total 0610 · Supplies	86,818	81,164	81,164
0611 · Accountability & Testing	45	590	590
0612 · Office Supplies	7,006	4,020	4,020
0613 · Custodial Supplies	14,265	8,000	8,000
0621 · Gas	6,935	3,000	25,000
0622 · Electric	33,400	42,000	42,000
0626 · Gasoline - Vehicle		50	50
0630 · Food	2,081	2,010	2,010
0633 · 0633 - Food Commodities		-	-
0640 · Books and Periodicals	88,072	10,000	50,000
0650 · Software	3,969	1,508	6,000
Total 0600 · Materials and Supplies	242,591	152,341	218,834
0700 · Property			
0720 · Land and Buildings	3,065	-	15,000
0721 · Leasehold Improvements	1,716		-
0730a · Building Equipment	16		-
0730b · Classroom Equipment	226		-
0733 · Furniture	90	-	-
0734 · Technology	41,726	10,000	55,800
0735 · Non-Capital Equipment	-	-	1,300
Total 0700 · Property	46,839	10,000	72,100
0800 · Other Objects			
0810 · Dues, Fees & Subscriptions	6,102	6,030	6,030
0830 · Interest	-	-	-
0840 · Contingency	-	40,000	40,000
0890 · Bad Debt	186	23	-
Total 0800 · Other Objects	6,287	46,053	46,030
0900 · Other Uses of Funds			-

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Ricardo Flores Magon Academy Profit & Loss Prev Year Comparison July 2019 through June 2020

Ricardo Flores Magon Academy

DETAILED BUDGET

	F	Y22 AUDIT	FY23 ADOPTED BUDGET	FY	23 WORKING BUDGET
0910 · Principal Repayment		-	-		-
Total 0900 · Other Uses of Funds		-	-		-
Total Expense		3,183,873	3,244,997		3,576,535
Change in Fund Balance	\$	286,728	\$ 96,226	\$	97,801
Beginning Fund Balance	\$	865,021	\$ 968,855	\$	1,151,749
Nonspendable Fund Balance					
TABOR Reserve		92,000	99,998		106,248
TABOR Multi Year Obligations					
Committed Fund Balance (15% rule)					
Assigned Fund Balance		62,118	24,600		25,300
Unassigned Fund Balance		997,631	940,483		1,118,002
Ending Fund Balance	\$	1,151,749	\$ 1,065,081	\$	1,249,549

RFMA FY23 Proposed Budget 1.5.23

Final Audit Report

2023-01-26

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By:	Shannon Grant (sgrant@gandgconsult.com)
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