

WYATT ACADEMY

Denver Public Schools

Denver County

2022-2023

REVISED BUDGET

January 18, 2023

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 REVISED 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 3,251,929	3,251,929
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 3,251,929	3,251,929

Jan 25, 2023

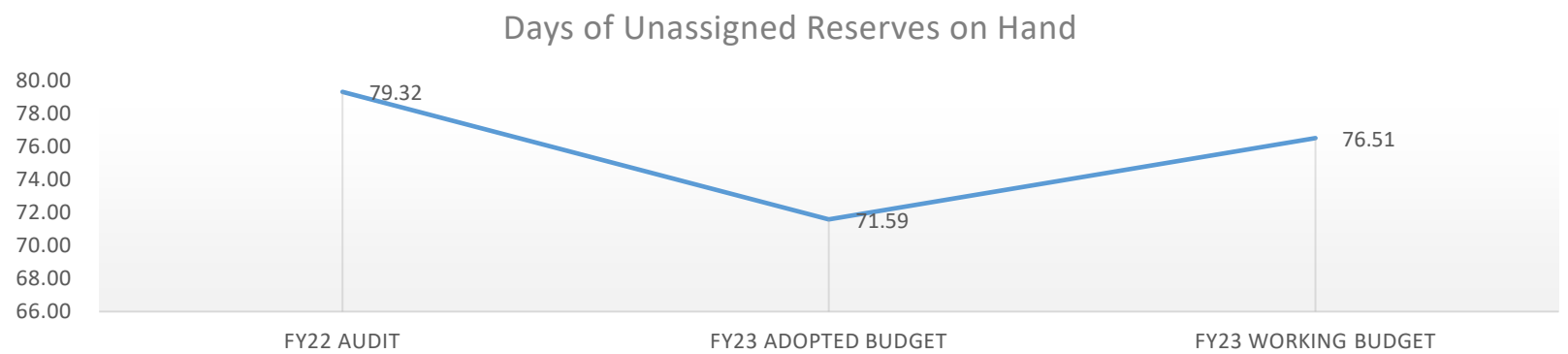
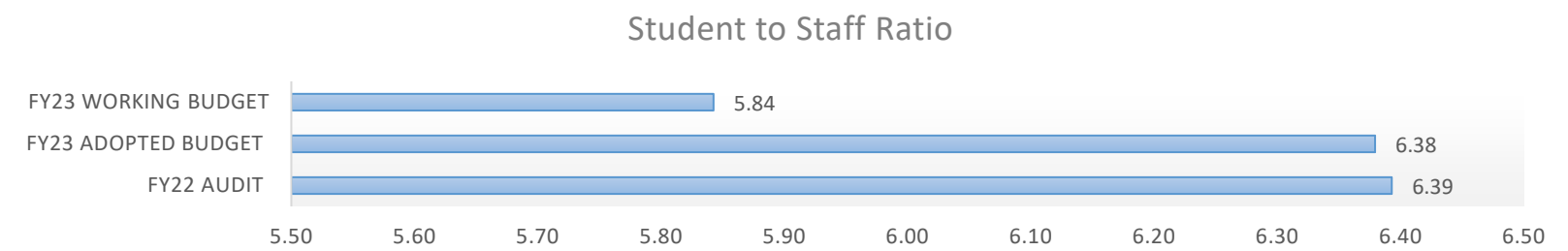
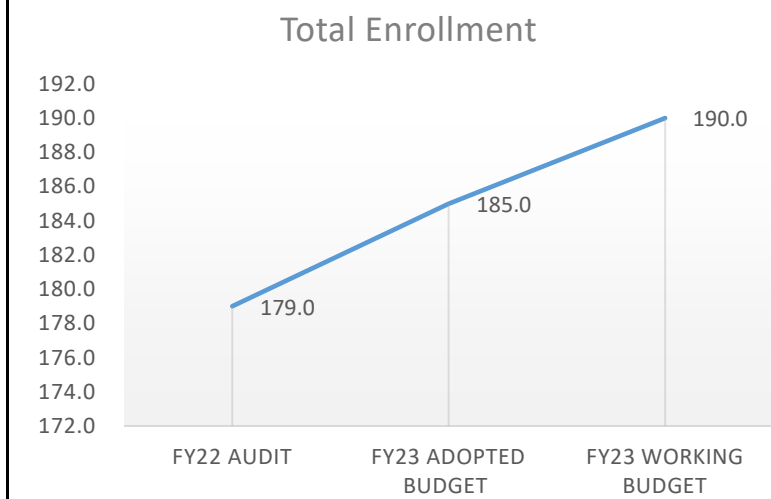
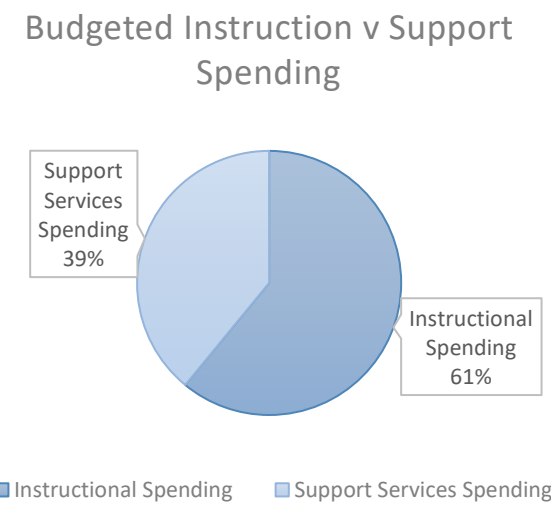
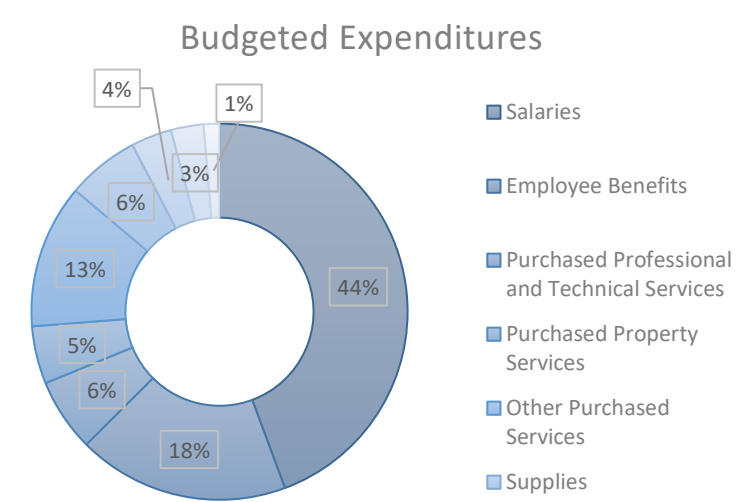
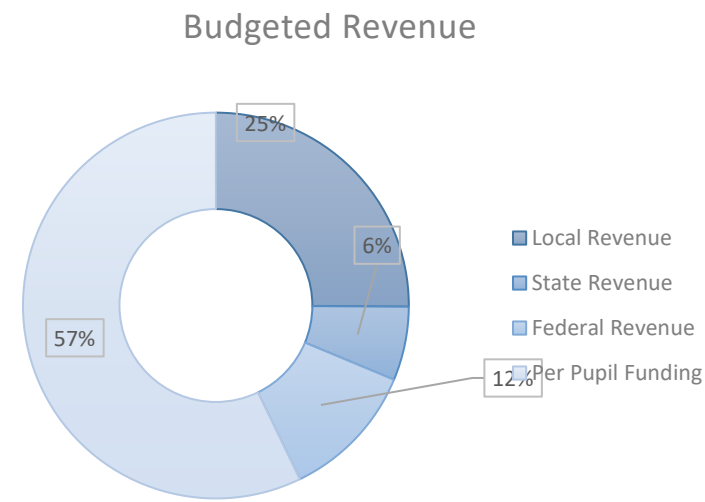

Katie Brown (Jan 25, 2023 23:47 MST)

Date of Adoption

Signature of Board President

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

ANNUAL BUDGET				
	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET	Change (%)
Revenue				
Local Revenue	736,331	831,630	823,785	-1%
State Revenue	303,876	204,572	203,231	-1%
Federal Revenue	319,183	355,093	379,184	7%
Per Pupil Funding	1,676,190	1,820,480	1,876,263	3%
Total Revenue	3,035,580	3,211,775	3,282,463	2%
Expenditures				
Salaries	1,320,349	1,427,413	1,442,084	1%
Employee Benefits	597,572	559,398	591,057	6%
Purchased Professional and Technical Services	175,767	203,544	204,246	0%
Purchased Property Services	242,231	143,887	161,226	12%
Other Purchased Services	346,712	375,551	402,616	7%
Supplies	160,789	161,666	201,882	25%
Property	15,998	50,150	113,700	127%
Other Objects	5,673	98,624	91,316	-7%
Other Uses of Funds	43,804	43,804	43,804	0%
Total Expenditures	2,908,895	3,064,037	3,251,929	6%
Transfers	-	-	-	n/a
Loan Proceeds	-	-	-	n/a
Change in Fund Balance	\$ 126,685	\$ 147,738	\$ 30,534	-79%
Beginning Fund Balance	\$ 598,181	\$ 524,624	\$ 724,866	38%
Nonspendable Fund Balance	984	-	-	n/a
TABOR Reserve	78,000	71,404	73,760	3%
Committed Fund Balance	13,736	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	632,146	600,958	681,639	13%
Ending Fund Balance	\$ 724,866	\$ 672,362	\$ 755,399	12%
MAJOR ASSUMPTIONS				
Total Enrollment	179.0	185.0	190.0	
Funded Pupil Count	179.0	185.0	190.0	
Per Pupil Revenue (PPR)	9,364	9,840	9,875	
Change in PPR	n/a	5.09%	0.35%	
Staff (FTE)	28.00	29.00	32.52	
OPERATING METRICS				
Debt Burden Ratio (DBR)	n/a	n/a	n/a	
Operating Reserve Ratio (ORR)	0.25	0.22	0.23	
Operating Margin Ratio (OMR)	0.04	0.05	0.01	
Change in Fund Balance Ratio (CFBR)	n/a	(0.07)	0.12	
Days of Unassigned Reserves Hand	79.32	71.59	76.51	
Debt Service Coverage Ratio	n/a	n/a	n/a	
Facility Payment as % of Revenue	0%	0%	0%	
Total Facility Costs as % of Revenue	9%	6%	6%	
Instructional Spending			61%	
Support Services Spending			39%	
Salaries & Benefits as % of Total Budget	66%	65%	63%	
Student:Staff Ratio	6.39	6.38	5.84	



WYATT ACADEMY
DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
Income			
1000 · Local Revenue			
1500 · Interest on Investments	\$ 587	\$ -	\$ -
1740 · Fees	3,366	-	-
1750 · Fundraisers	7,644	100,000	-
1760 · Gifts, Contributions	133,771	77,500	122,500
1790 · Uniforms/Other	3,421	2,500	-
1900 · 1900 Other Revenue from Local	3,931	-	-
1910 · Other Sources Rent Income		-	2,300
1920 · Grant Income	24,433	22,500	10,000
1954 · Other Local Revenue			
0084 · 1998 MLO Reading		-	-
0233 · Oth ML Arts/PE/Enrich	58,959	67,227	69,044
0233old · 2012 MLO PE/Enrichment		-	-
0234 · Oth ML Tutoring	49,181	57,400	59,150
0235 · Oth ML Tech 0235	12,034	12,007	12,331
0235old · 2012 MLO Technology		-	-
0236 · Oth ML Textbooks	21,306	22,182	22,781
0237 · Oth ML Kindergarten	48,286	29,779	29,779
0236old · 2012 MLO Textbooks		-	-
0237old · 2012 MLO Ext Day Kinder		-	-
0239 · 1998 MLO Technology		-	-
0242 · Oth ML Instructional	25,243	31,202	32,045
0243 · 2003 MLO Elem Arts		-	-
0241 · Oth ML High Poverty	26,432	28,548	29,484
0244 · 2003 MLO Textbooks		-	-
0246 · 2016 Early Literacy Supports	29,863	21,646	21,422
0248 · 2016 Classroom Technology	12,224	12,589	12,972
0249 · 2016 Great Teachers	76,695	83,246	85,784
0250 · 2016 Support the Whole Child	56,249	72,099	74,342
0251a · 2016 MLO Equalization	43,853	48,951	50,443
2020 · 2020 MLO Facilities	68,375	70,405	72,308
2003 MLO Ext Day Kinderg		-	-
2003 MLO Libr Acad Achieve		-	-
2012 MLO Instructional Support		-	-
2017 · Denver Technology Bond		-	9,000
1954 · Other Local Revenue - Other		-	-
Total 1954 · Other Local Revenue	528,700	557,280	580,887
1985 · Insurance Claims	-	-	-
1990 · Misc. Revenue	30,478	71,850	108,098
Total 1000 · Local Revenue	736,331	831,630	823,785
3000 · State Revenue			
3113 · Capital Const. Fund	54,484	55,080	56,569
3115 · At Risk Supplemental Aid	36,887	55,948	57,460
3139 · ELPA SUPPORT		-	-
3140 · ELPA	25,612	25,355	20,449
3150 · Gifted & Talented	543	185	185
3160 · State Transportation		-	-
3250 · Kinder Equipment		-	-
3259 · Colorado READ Act	19,679	17,256	17,256
3235 · Additional At Risk	2,275	2,507	2,574

WYATT ACADEMY
DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
3281 · At-Risk Mitigation Funds	11,689		-
3898 · Other state Revenue	152,707	48,242	48,738
Total 3000 · State Revenue	303,876	204,572	203,231
4000 · Federal Revenue from CDE			
4010 · Title I	68,747	68,060	68,060
4012 · COVID Relief Funds (CRF)		-	-
4186 · Title IV Set Aside		3,632	3,632
4365 · Title III	5,555	5,499	5,499
4367 · Title II Part A	6,102	6,041	6,041
4414 · ESSER III	120,060	130,233	130,233
4420 · ESSER II	114,076	135,763	135,763
4424 · Title IV	3,669	4,901	4,901
4425 · ESSER		-	-
4431 · ESSER Curriculum		-	24,091
5012 · CRF		-	-
6012 · SSRG		-	-
7010 · Title I Engagement	974	-	-
7365 · Title III- ISA		-	-
8282 · CSP Remote		-	-
9206 · Charter Credit		-	-
9211 · Parent Involvement		964	964
Total 4000 · Federal Revenue from CDE	319,183	355,093	379,184
5700 · PPR	1,676,190	1,820,480	1,876,263
5800 · ECARE	-	-	-
Total Income	3,035,580	3,211,775	3,282,463
Expense			
0100 · Salaries			
0110 · Regular Salaries	1,314,763	1,382,413	1,401,734
0120 · Substitutes	1,782	-	-
0150 · Stipends	-	45,000	35,000
0190 · Bonuses	3,805	-	5,350
Total 0100 · Salaries	1,320,349	1,427,413	1,442,084
0200 · Employee Benefits			
0211 · Life and STD Benefits	7,575	9,523	10,679
0221 · Medicare	18,652	20,697	20,910
0230 · PERA Benefits	120,170	143,455	145,290
0251 · Health Benefits	177,335	208,426	233,725
0252 · Dental Benefits	11,561	9,909	11,112
0253 · Vision Benefits	360	2,098	2,352
0280 · State Pension Contribution	152,707	48,242	48,738
0290 · PCOPS Benefits	109,213	117,048	118,251
Total 0200 · Employee Benefits	597,572	559,398	591,057
0300 · Purchased Prof. Services			
0313a · Bank Fees	4,524	-	4,500
0313b · Payroll Expenses	3,247	4,605	4,357
0320 · Prof. Educational Services	23,386	20,000	46,500
0331 · Legal Services	8,585	15,450	10,450
0332 · Audit Services	3,000	10,352	10,352
0334 · Consultant Services	50,292	70,000	65,000

WYATT ACADEMY
DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
0339 · Business Services	48,875	45,287	45,287
0340 · Technical Services	14,000	16,800	16,800
0390 · Other Purch Prof/Tech Services	19,858	21,050	1,000
0300 · Purchased Prof. Services - Other	-	-	-
Total 0300 · Purchased Prof. Services	175,767	203,544	204,246
0400 · Purchased Property Service			
0410 · Water	24,587	17,000	30,000
0411 · Fire and Security	9,548	7,661	12,000
0421 · Trash Services	3,869	5,176	5,176
0423 · Custodial Services	-	-	-
0424 · Lawn Care	22,611	28,000	28,000
0430 · Repairs and Maintenance	142,183	50,000	50,000
0442 · Equipment Rental/Lease	39,433	36,050	36,050
Total 0400 · Purchased Property Service	242,231	143,887	161,226
0500 · Other Purchased Services			
0513 · Contracted Field Trips	10,381	-	-
0515 · Student Trans/Contractors	857	6,427	6,601
0525 · CO Unemployment Insurance	3,470	4,120	4,120
0526 · Workers' Compensation	11,403	8,281	12,000
0527 · Multiple Coverage Ins.	43,868	42,000	42,000
0528 · Student Accident Ins.	299	4,309	2,000
0531 · Telephone	22,193	20,703	20,703
0532 · Postage Machine Rental	1,380	2,643	2,643
0533 · Postage	125	1,139	1,139
0534 · Online Services	12,136	18,660	18,660
0530 · Communications		-	-
0540 · Advertising	20,239	15,527	15,527
0550 · Printing, Binding	751	5,745	5,900
0580 · Travel, Regis. and Ent.	2,645	1,000	1,000
0580a · Staff Appreciation	7,985	5,000	8,000
0580c · Gala Expense	5,847	-	17,500
0594 · District Purchased Services			
0594a · Food service	-	1,697	1,743
0594b · Nurse	18,025	18,743	18,743
0594c · Psych	19,944	42,706	42,706
0594d · PSN Reserve Fee		4,784	4,913
0594e · Shuttle Fees	29,893	30,895	31,730
0594f · SPED	66,042	75,352	77,389
Total 0594 · District Purchased Services	133,904	174,177	177,224
0595 · District Administrative Fees	69,229	65,819	67,598
Total 0500 · Other Purchased Services	346,712	375,551	402,616
0600 · Supplies			
0610 · General Supplies	27,668	20,703	30,000
0611 · Fundraising Expense	11,976		-
0612 · Office Supplies	4,605	4,932	5,065
0613 · Custodial Supplies	9,434	10,234	10,511
0614 · Student Awards			
0614a · Attendance	573	1,030	1,030
0614b · Culture	5,322	10,050	10,050
0614 · Student Awards - Other	-	-	-
Total 0614 · Student Awards	5,895	11,080	11,080

WYATT ACADEMY
DETAILED BUDGET

	FY22 AUDIT	FY23 ADOPTED BUDGET	FY23 WORKING BUDGET
0615 · Sport Supplies	825		
0616 · Family Engagement	12,506	8,040	21,000
0622 · Electric Service	65,425	62,109	62,109
0630 · Food	6,079	5,150	5,150
0640a · Books/Library	259	-	-
0640b · Textbooks & Curriculum	4,637	23,968	31,968
0650 · Software	9,009	10,300	25,000
0690 · Uniforms	2,472	5,150	-
Total 0600 · Supplies	160,789	161,666	201,882
0700 · Property			
0721 · Leasehold Improvements	-	-	-
0730 · Equipment	8,692	5,150	5,150
0734 · Technology Equipment	7,193	45,000	108,550
0735 · Non-Capital Equipment	114	-	-
Total 0700 · Property	15,998	50,150	113,700
0800 · Other Objects			
0810 · Dues and Fees	2,716	6,703	6,884
0830 · Interest	-	-	-
0840 · Contingency	-	81,922	84,432
0890 · Misc Expenditure/Prior Year Adj	2,956	10,000	-
Total 0800 · Other Objects	5,673	98,624	91,316
0900 · Other Uses of Funds			
0910 · Redemption of Principal	43,804	43,804	43,804
Total 0900 · Other Uses of Funds	43,804	43,804	43,804
Total Expense	2,908,895	3,064,037	3,251,929
5500 · Loan Proceeds	-	-	-
Change in Fund Balance	\$ 126,685	\$ 147,738	\$ 30,534
Beginning Fund Balance	\$ 598,181	\$ 524,624	\$ 724,866
Nonspendable Fund Balance	984		
TABOR Reserve	78,000	71,404	73,760
TABOR Multi Year Obligations			
Committed Fund Balance (15% rule)	13,736		
Assigned Fund Balance			
Unassigned Fund Balance	632,146	600,958	681,639
Ending Fund Balance	\$ 724,866	\$ 672,362	\$ 755,399

**FY23 WORKING
BUDGET**

WYATT ACADEMY REVISED BUDGET Adopted January 18, 2023 Budgeted Pupil Count		General Fund 190
	Object Source	
Beginning Fund Balance (Includes All Reserves)		724,866
Revenues		
Local Sources	1000 - 1999	823,785
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	203,231
Federal Sources	4000 - 4999	379,184
Total Revenues		1,406,200
Total Beginning Fund Balance and Reserves		2,131,066
Total Allocations To/From Other Funds	5600,5700, 5800	1,876,263
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)		4,007,329
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	1,052,497
Employee Benefits	0200	431,380
Purchased Services	0300,0400, 0500	202,299
Supplies and Materials	0600	98,048
Property	0700	113,700
Other	0800, 0900	84,432
Total Instruction		1,982,356
Supporting Services		
Students - Program 2100		
Salaries	0100	92,301
Employee Benefits	0200	37,831
Purchased Services	0300,0400, 0500	61,449
Supplies and Materials	0600	21,000
Property	0700	-
Other	0800, 0900	-
Total Students		212,581
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	96,413
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		96,413
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	80,922
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		80,922
School Administration - Program 2400		
Salaries	0100	230,000
Employee Benefits	0200	94,269
Purchased Services	0300,0400, 0500	40,012
Supplies and Materials	0600	5,065
Property	0700	-
Other	0800, 0900	6,884
Total School Administration		376,229
Business Services - Program 2500, including Program 2501		
Salaries	0100	-

**FY23 WORKING
BUDGET**

WYATT ACADEMY REVISED BUDGET		General Fund
Adopted January 18, 2023		
	Object	
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	54,144
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		54,144
Operations and Maintenance - Program 2600		
Salaries	0100	67,285
Employee Benefits	0200	27,578
Purchased Services	0300,0400, 0500	125,176
Supplies and Materials	0600	72,620
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		292,658
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	38,331
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		38,331
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	67,598
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		67,598
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	1,743
Supplies and Materials	0600	5,150
Property	0700	-
Other	0800, 0900	-
Total Other Support		6,893
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
REVISED BUDGET		
Adopted January 18, 2023		
	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		1,225,769
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		3,251,929
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		3,251,929
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	73,760
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	681,639
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		755,399
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 Revised Budget 1.18.23

Final Audit Report

2023-01-26

Created:	2023-01-24
By:	Brandon Chrisp (bchrisp@gandgconsult.com)
Status:	Signed
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-  Email viewed by katie.brown@wyattacademy.org
2023-01-26 - 6:47:13 AM GMT- IP address: 174.29.51.142
-  Signer katie.brown@wyattacademy.org entered name at signing as Katie Brown
2023-01-26 - 6:47:36 AM GMT- IP address: 174.29.51.142
-  Document e-signed by Katie Brown (katie.brown@wyattacademy.org)
Signature Date: 2023-01-26 - 6:47:38 AM GMT - Time Source: server- IP address: 174.29.51.142
-  Agreement completed.
2023-01-26 - 6:47:38 AM GMT