## **MOUNTAIN SONG COMMUNITY SCHOOL**

Charter School Institute
El Paso County
2022-2023
Supplemental Budget

June 2, 2023

APPROPRIATION RESOLUTION
ANNUAL BUDGET
ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

### APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of MOUNTAIN SONG COMMUNITY SCHOOL located in Charter School Institute in El Paso County that the amounts shown in the following schedule be appropriated to each fund as specified in the SUPPLEMENTAL 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	4,462,098	4,462,098
	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	-	-
	8. Bond Redemption Fund	8	55,584	55,584
Capital Projects Funds:				-
	9. Building Fund	9	-	-
	10. Special Building and Technology Fund	10	-	-
	11. Capital Reserve Capital Projects Fund	11	-	-
Enterprise Funds:	12 5 10 . 5 1	4.0		
	12. Food Service Fund	12	-	-
Internal Comice France	13. Other Enterprise Funds	13	-	-
Internal Service Funds:		1.4		
	14. Risk-Related Activity Fund 15. Other Internal Service Funds	14		-
Trust/Agency Funds:	13. Other Internal Service Funds	15		-
Trust/Agency runus.	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	I	22	4.517.682	4.517.682

Jun 7, 2023 June of Adoption Sign

Signature of Board President

#### MOUNTAIN SONG COMMUNITY SCHOOL 2022-2023 Supplemental Budget

BOARD SUMMARY

	ANNUAL	BUDGET					
	FY20 AUDIT	FY21 AUDIT		FY23 S AMENDED BUDGET	FY23 SUPPLEMEN TAL BUDGET	FY24 WORKING BUDGET	Budgeted Revenue  Budgeted Expenditures  0% 0% Salaries
Revenue							Local Revenue 5% 3/4%
Local Revenue	54,102	135,700	65,736	48,010	48,010	74,135	
State Revenue	413,739	307,691	477,965	725.087	798,201	1,004,249	10%
Federal Revenue	115,136	260,222	199,014	330,555	330,555	146,742	Purchased Professional and Technical Services
Per Pupil Funding & MLO	2.683.910	2.505,413	3.088.486	3.259.537	3.285.567	3,713,688	10%
Total Revenue	3,266,888	3,209,027	3,831,201	4,363,188	4,462,333	4,938,814	Federal Revenue Purchased Property Services
	0,200,000	0,200,027	0,001,201	4,000,100	4,402,000	4,500,014	
Expenditures							75% Per Pupil Funding & Other Purchased Services
Salaries	1,815,603	1,838,296	1,959,820	2,437,161	2,437,161	2,464,628	SCHILLES
Employee Benefits	592,153	612,673	639,391	870,347	943,462	975,130	Supplies
Purchased Professional and Technical Services	294,947	517,049	587,319	494,489	544,489	508,473	
Purchased Property Services	168,578	166,865	169,700	149,262	149,262	464,413	
Other Purchased Services	152,260	171,701	171,279	209,247	209,247	221,454	
Supplies	109,285	118,576	138,076	129,901	129,901	143,874	
Property	19,195	71,940	9,583	41,000	41,000	21,180	Budgeted Instruction v Support Total Enrollment
Other Objects	7,673	7,458	7,222	7,575	7,575	37,803	Spending 430.0
Other Uses of Funds	-	-	-	-	-	-	420.0 410.0
Total Expenditures	3,159,694	3,504,558	3,682,390	4,338,983	4,462,098	4,836,955	Support 400.0 403.0 403.0 403.0
Transfers	_		26,638	_	50,000	-	Services 390.0 380.0
Loan Proceeds	_	365,510	-	_	-	_	Spending 370.0 372.0
							38% 350.0 340.0
Change in Fund Balance	\$ 107,194					\$ 101,859	
Beginning Fund Balance	\$ 456,706	\$ 563,900	\$ 633,879	\$ 756,396	\$ 756,396	\$ 780,601	Instructional Spending 62% Extra Author 122
Nonspendable Fund Balance	-	-	2,300	-	-	-	62% Rtd. Rtd. Btd. Shew Biffy, Whop
TABOR Reserve	95,000	88,000	109,000	129,456	129,456	145,941	Kr. Sagar Magar
Committed Fund Balance	-	-	-	-	-	-	□ Instructional Spending □ Support Services Spending □ Services Spend
Assigned Fund Balance	-	37,600	35,850	35,862	35,862	37,512	and details spending approximation of the spending and the spending approximation of the spending and the sp
Unassigned Fund Balance	468,900	508,279	662,178	615,283	641,313	699,007	·
Ending Fund Balance	\$ 563,900	\$ 633,879	\$ 809,328 \$	\$ 780,601	\$ 806,631	\$ 882,460	
					•		Student to Staff Ratio
	MAJOR ASS	SUMPTIONS					State to State Natio
Total Enrollment	367.0	372.0	404.0	403.0	403.0	417.0	FY23 SUPPLEMENTAL BUDGET 7.02
Funded Pupil Count	330.6	323.5	358.5	358.6	358.6	375.1	7.02
Per Pupil Revenue (PPR)	8,144	7,746	8,615	9,089	9,162	9,900	FY22 AUDIT 7.46 8.00
Change in PPR	n/a	-4.90%	11.22%	5.50%	6.35%	8.06%	FY20 AUDIT 7.85
Staff (FTE)	46.75	46.50	54.17	57.40	57.40	56.90	6.40 6.60 6.80 7.00 7.20 7.40 7.60 7.80 8.00 8.20
,	OPERATIN	G METRICS					
Debt Burden Ratio (DBR)	21.46	20.79	25.47	78.50	80.28	13.68	
Operating Reserve Ratio (ORR)	0.18	0.18	0.22	0.18	0.18	0.18	
Operating Margin Ratio (OMR)	0.03	0.02	0.05	0.01	0.01	0.02	Days of Unassigned Reserves on Hand
Change in Fund Balance Ratio (CFBR)	n/a	0.12	0.28	(0.04)	(0.00)	0.13	
Days of Unassigned Reserves Hand	54.17	52.94	65.64	51.76	52.46	52.75	70.00
Estimated Debt Service Coverage Ratio	1.70	1.45	2.17	1.44	1.90	1.28	60.00 50.00 54.17 52.94 51.76 52.46 52.75
Facility Payment as % of Revenue	5%	5%	4%	1%	1%	7%	40.00
Total Facility Costs as % of Revenue	6%	6%	5%	4%	4%	10%	30.00
Instructional Spending	370	J/0	370	. 70	770	62%	20.00
Support Services Spending						38%	10.00
Salaries & Benefits as % of Total Budget	76%	70%	71%	76%	76%	71%	FY20 AUDIT FY21 AUDIT FY22 AUDIT FY23 AMENDED FY23 SUPPLEMENTAL FY24 WORKING BUDGET
Student:Staff Ratio	7.85	8.00	7.46	7.02	7.02	7.33	BUDGET BUDGET
Student.Stan hallo	7.85	8.00	7.46	7.02	7.02	7.33	

FY23	FY23
SUPPLEMENTAL	SUPPLEMENTAL
RUDGET	BUDGET

MOUNTAIN SONG COMMUNITY SCHOOL		General Fund	Building
Supplemental Budget			
Adopted April 21, 2023	Object	050	
Budgeted Pupil Count Beginning Fund Balance	Source	359	-
includes All Reserves)		756,396	-
Revenues			
Local Sources	1000 - 1999	48,010	55,584
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	798,201	_
Federal Sources	4000 - 4999	330,555	-
Total Revenues		1,176,766	55,584
Total Beginning Fund Balance and Reserves		1,933,162	55,584
,5		1,933,102	55,564
Total Allocations To/From Other Funds	5600,5700, 5800	3,285,567	_
Transfers To/From Other Funds	5200 - 5300	50,000	50,000
Other Sources	5100,5400,	00,000	00,000
	5500,5900, 5990, 5991	_	-
Available Beginning Fund Balance & Revenues (Plus or Minus (If Revenue) Allocations And Transfers)		5,268,729	105,584
Expenditures			
expenditures Instruction - Program 0010 to 2099			
Salaries	0100	1,838,625	
Employee Benefits	0200	711,759	
Purchased Services	0300,0400,	·	
Supplies and Materials	0500 0600	245,766	-
Property	0700	85,541	-
Other	0800, 0900	41,000	-
Total Instruction	0000, 0000	2,922,691	
Supporting Services		2,922,031	-
Students - Program 2100			
Salaries	0100	122,860	-
Employee Benefits	0200	47,561	-
Purchased Services	0300,0400, 0500	_	_
Supplies and Materials	0600	_	_
Property	0700	_	-
Other	0800, 0900	-	-
Total Students		170,421	-
nstructional Staff - Program 2200			
Salaries	0100	36,000	_
Employee Benefits	0200	13,936	-
Purchased Services	0300,0400,	-,- •	
Supplies and Materials	0500 0600	-	-
Property	0700	-	
Other	0800, 0900		
Total Instructional Staff	, 1130	49,936	
General Administration - Program 2300, including			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	187,585	_
Supplies and Materials	0600	-	
Property	0700	-	-
Other	0800, 0900	-	-
Total School Administration		187,585	
School Administration - Program 2400			
Caladas	0100	390,316	-
Salaries	0200	151,097	-
Employee Benefits	0300,0400,	165,111	_
			-
Employee Benefits	0500		-
Employee Benefits Purchased Services		9,328	-
Employee Benefits Purchased Services Supplies and Materials	0500 0600	9,328 -	-
Employee Benefits Purchased Services Supplies and Materials Property	0500 0600 0700	9,328	-

FY23	FY23
SUPPLEMENTAL	SUPPLEMENTAL
BUDGET	BUDGET

		BUDGET	BUDGET
MOUNTAIN SONG COMMUNITY SCHOOL		General Fund	Building
Supplemental Budget			
Adopted April 21, 2023	Obiect		
Salaries Employee Benefits	0100	-	-
Purchased Services	0200 0300,0400,	-	-
Turniascu Scrvices	0500	163,559	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Business Services		163,559	
Operations and Maintenance - Program 2600			
Salaries	0100	49,360	-
Employee Benefits	0200 0300,0400,	19,108	-
Purchased Services	0500	140,977	-
Supplies and Materials	0600	35,033	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Operations and Maintenance		244,478	-
Student Transportation - Program 2700			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	_	
Supplies and Materials	0600		-
Property	0700	-	
Other	0800, 0900	-	
Total Student Transportation	2000, 0000		-
Central Support - Program 2800, including Program			
2801 Salaries			
	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
Fulchased Services	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Central Support		-	-
Other Support - Program 2900			
Salaries	0100	-	-
Employee Benefits	0200 0300,0400,	-	-
Purchased Services	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	_	
Supplies and Materials	0500 0600	-	-
Supplies and Materials Property	0600	-	-
	0600 0700	- - -	-
Property	0600		-
Property Other Total Other Support	0600 0700	· · ·	- - - -
Property Other Total Other Support	0600 0700	: : :	- - - - -
Property Other  Total Other Support Enterprise Operations - Program 3200	0600 0700 0800, 0900 0100 0200	: : : :	- - - - -
Property Other  Total Other Support  Enterprise Operations - Program 3200 Salaries	0600 0700 0800, 0900 0100 0200 0300,0400,	-	-
Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services	0600 0700 0800, 0900 0100 0200 0300,0400, 0500		- - - - - -
Property Other  Total Other Support  Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600	-	-
Property Other  Total Other Support  Enterprise Operations - Program 3200  Salaries  Employee Benefits Purchased Services  Supplies and Materials Property	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700	-	-
Property Other  Total Other Support  Enterprise Operations - Program 3200  Salaries  Employee Benefits Purchased Services  Supplies and Materials Property Other	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600	-	- - - - - - -
Property Other  Total Other Support  Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700	-	-
Property Other  Total Other Support  Enterprise Operations - Program 3200 Salaries  Employee Benefits Purchased Services  Supplies and Materials Property Other  Total Enterprise Operations	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700		-
Property Other Total Other Support Enterprise Operations - Program 3200 Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	-	-
Property Other  Total Other Support  Enterprise Operations - Program 3200 Salaries  Employee Benefits Purchased Services Supplies and Materials Property Other  Total Enterprise Operations  Community Services - Program 3300	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	-	-
Property Other  Total Other Support  Enterprise Operations - Program 3200 Salaries  Employee Benefits Purchased Services Supplies and Materials Property Other  Total Enterprise Operations  Community Services - Program 3300 Salaries	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600 0700 0800, 0900	-	-
Property Other  Total Other Support  Enterprise Operations - Program 3200  Salaries  Employee Benefits Purchased Services  Supplies and Materials Property Other  Total Enterprise Operations  Community Services - Program 3300  Salaries  Employee Benefits Purchased Services	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0800, 0900 0100 0200 0300,0400, 0500		
Property Other  Total Other Support  Enterprise Operations - Program 3200  Salaries  Employee Benefits Purchased Services  Supplies and Materials Property Other  Total Enterprise Operations  Community Services - Program 3300  Salaries  Employee Benefits Purchased Services  Supplies and Materials	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0600, 0900 0100 0200 0300,0400, 0500	-	-
Property Other  Total Other Support  Enterprise Operations - Program 3200  Salaries  Employee Benefits Purchased Services  Supplies and Materials Property Other  Total Enterprise Operations  Community Services - Program 3300  Salaries  Employee Benefits Purchased Services	0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0800, 0900 0100 0200 0300,0400, 0500		

FY23 SUPPLEMENTAL BUDGET	FY23 SUPPLEMENTAL BUDGET
General Fund	Building

MOUNTAIN SONG COMMUNITY SCHOOL		General Fund	Building
Supplemental Budget			
Adopted April 21, 2023	Obiect		
Education for Adulta - Drawnan 2400			
Education for Adults - Program 3400			
Salaries	0100	-	
Employee Benefits	0200 0300,0400,	-	
Purchased Services	0500,0400,	-	
Supplies and Materials	0600	_	
Property	0700	_	
Other	0800, 0900	_	
Total Education for Adults Services			
Total Supporting Services		1,539,407	
		1,000,407	
Property - Program 4000 Salaries	0400		
Employee Benefits	0100	-	
Purchased Services	0200 0300,0400,	-	
i dichased Services	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	-	55
Total Other Uses		-	55
Total Expenditures		4,462,098	55
APPROPRIATED RESERVES			
Other Reserved Fund Balance (9900)	0840		
Other Restricted Reserves (932X)	0840		
Reserved Fund Balance (9100)	0840		
District Emergency Reserve (9315)			
Reserve for TABOR 3% (9321)	0840		
	0840 0840		
Reserve for TABOR - Multi-Year Obligations (9322)			
Reserve for TABOR - Multi-Year Obligations (9322)  Total Reserves	0840	-	
	0840	4,462,098	55
Total Reserves	0840	4,462,098	55
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE	0840 0840	4,462,098	5:
Total Reserves  Total Expenditures and Reserves	0840 0840 6710	- 4,462,098 -	58
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9999)	0840 0840 6710 6720		55
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)	0840 0840 6710 6720 6721	- 4,462,098 - - 129,456	58
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)	0840 0840 6710 6720		55
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)	0840 0840 6710 6720 6721		55
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)	0840 0840 6710 6720 6721 6722		55
Total Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)	0840 0840 6710 6720 6721 6722 6723		58
Total Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)	0840 0840 6710 6720 6721 6722 6723 6724		58
Total Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)	6710 6720 6721 6722 6723 6724 6725 6726 6727		55
Total Reserves  Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000		55
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000 6750	- 129,456 - - - - - - -	55
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)	6710 6720 6721 6722 6723 6724 6726 6727 0000 6750 6760	129,456 - - - - - - - - - - 35,862	
Total Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000 6750 6760 6770	- 129,456 - - - - - - -	
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)	6710 6720 6721 6722 6723 6724 6726 6727 0000 6750 6760	129,456 - - - - - - - - - - 35,862	
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9327)  Committed fund balance (9900)  Committed fund balance (9900)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000 6750 6760 6770 6790	129,456 - - - - - - - - 35,862 641,313	
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9327)  Committed fund balance (9900)  Committed fund balance (15% limit) (9200)  Assigned fund balance (9900)  Unassigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000 6750 6760 6770 6790 6791	129,456 - - - - - - - - 35,862 641,313	50
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (15% limit) (9200)  Assigned fund balance (15% limit) (9200)  Unassigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)  Total Ending Fund Balance  Total Available Beginning Fund Balance & Revenues	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000 6750 6760 6770 6790 6791	129,456 - - - - - - - - 35,862 641,313 -	50
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9326)  BEST capital renewal reserve (9327)  Committed fund balance (9900)  Committed fund balance (9900)  Unassigned fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)  Total Ending Fund Balance	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000 6750 6760 6770 6790 6791	129,456 - - - - - - - - 35,862 641,313 -	50
Total Expenditures and Reserves  BUDGETED ENDING FUND BALANCE  Non-spendable fund balance (9900)  Restricted fund balance (9990)  TABOR 3% emergency reserve (9321)  TABOR multi year obligations (9322)  District emergency reserve (letter of credit or real estate) (9323)  Colorado Preschool Program (CPP) (9324)  Full day kindergarten reserve (9325)  Risk-related / restricted capital reserve (9327)  Committed fund balance (9900)  Committed fund balance (9900)  Unassigned fund balance (9900)  Net investment in capital assets (9900)  Restricted net position (9900)  Unrestricted net position (9900)  Total Ending Fund Balance  Total Available Beginning Fund Balance & Revenues  Less Total Expenditures & Reserves Less Ending Fund	6710 6720 6721 6722 6723 6724 6725 6726 6727 0000 6750 6760 6770 6790 6791	129,456 - - - - - - 35,862 641,313 - - - 806,631	50 50

# MSCS FY23 Supplemental 5.25.23

Final Audit Report 2023-06-07

Created: 2023-06-07

By: Shannon Grant (sgrant@gandgconsult.com)

Status: Signed

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