COMPASS... for Lifelong Discovery

Aspen Community Charter School

Aspen School District Pitkin County

Carbondale Community Charter School

Roaring Fork School District Garfield County

2024-2025

PROPOSED AMENDED BUDGET

November18, 2024

APPROPRIATION RESOLUTIONS BOARD SUMMARIES ANNUAL BUDGETS IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Aspen Community Charter School and Carbondale Community Charter School located in Aspen School District in Pitkin County and Roaring Fork School District in Garfield 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, 2024 and ending June 30, 2025

Aspen Community Charter Carbondale Community Charter School School 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 2021-22 Beginning Fund Balance from the General Fund in the amount(s) of \$ 160,854 for the purposes of one time facility improvements 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. EXPENDITURES + EXPENDITURES + APPROPRIATION APPROPRIATED APPROPRIATION APPROPRIATED FUND AMOUNT RESERVES AMOUNT RESERVES 3,396,418 1. General Fund 3,558,949 3,558,949 3,396,418 1a. Charter Schools 1a. ----1b. Insurance Reserve Fund 1b. ----1c. Pre-School Fund 1c. ----Special Revenue Funds: 2. Capital Reserve Special Revenue Fund 3. Governmental Designated-Purpose Grants Fund 4. Pupil Activity Special Revenue Fund 5. Full Day Kindergarten Mill Levy Override Fund 6. Transportation Fund 7. Other Special Revenue Funds --_ 7. Bond Redemption Fund --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 3,558,949 3,558,949 3,396,418 3,396,418 22

Jan 7, 2025 Jeff

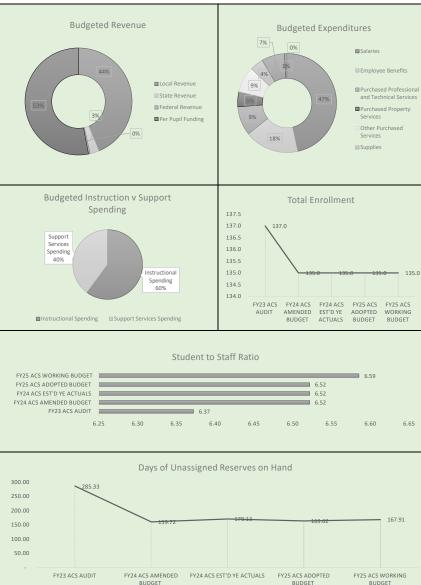
Signature of Board President

utler (Jan 7, 2025 14:08 MST)

Aspen Community Charter School 2024-2025 PROPOSED AMENDED BUDGET

BOARD SUMMARY

ANNUAL BUDGET FY24 ACS FY24 ACS FY25 ACS FY25 ACS FY23 ACS AMENDED EST'D YE ADOPTED WORKING Change BUDGET ACTUALS BUDGET BUDGET AUDIT (%) Revenue Local Revenue 1,508,058 1,346,823 1,347,510 1,649,071 22% 187,757 98,052 98,052 107,28 106.614 State Revenue 9% 17,746 17,746 17,74 17,746 23,741 0% Federal Revenue 1.659.833 1.801.852 1.873.469 2.000.02 2,000,025 7% Per Pupil Funding 3,379,389 3,773,456 13% Total Revenue 3.336.778 Expenditures Salaries 1,356,487 1,499,688 1,514,688 1,685,64 1,655,867 9% 522,030 578,657 578,657 644,22 631,988 9% Employee Benefits 337.55 337,554 Purchased Professional and Technical Services 388.645 490.065 413.565 -18% 91,995 131,800 131,800 141,11 175,147 33% Purchased Property Services 309,836 300,698 330,698 303,70 303,705 -8% Other Purchased Services Supplies 152,870 134,973 152,300 157,173 3% 4 956 99 250 99 250 69.35 266,615 169% Property 2,326 28,885 28,885 30,90 30,900 7% Other Objects Other Uses of Funds n/a Total Expenditures 2,829,144 3,264,016 3,249,843 3,369,676 3,558,949 10% Transfers n/a Loan Proceeds 46861% Change in Fund Balance \$ 550.246 \$ 457 \$ 86 935 \$ 87 86 \$ 214 507 \$ 1,942,372 \$ 1,665,260 \$ 1,665,260 \$ 1,665,71 \$ 1,665,716 0% Beginning Fund Balance Nonspendable Fund Balance 58,730 64,332 TABOR Reserve 93.000 58,730 64,35 10% Committed Fund Balance n/a Assigned Fund Balance 188.027 178.690 178.690 178,69 178,69 0% 2,211,591 1,428,297 1,514,775 1,637,202 15% Unassigned Fund Balance \$ 1,880,223 13% Ending Fund Balance \$ 2,492,618 \$ 1,665,716 \$ 1,752,194 \$ 1,753,57 MAJOR ASSUMPTIONS 135.0 Total Enrollment Funded Pupil Count 135.0 135.0 135.0 135.0 Per Pupil Revenue (PPR) 12,116 13,347 13,878 14,815 \$ 14,815 10.16% 14.54% 11.00% 11.00% Change in PPR n/a 5 19,039 \$ 19,263 \$ District Funding per Student 20,126 \$ 21,136 \$ 21,469 Staff (FTE) 21.50 20.70 20.70 20.70 20.50 OPERATING METRICS Debt Burden Batio (DBB) n/a Operating Reserve Ratio (ORR) 0.88 0.53 Operating Margin Ratio (OMR) 0.16 0.00 0.03 0.03 0.06 Change in Fund Balance Ratio (CFBR) 0.13 Days of Unassigned Reserves Hand 285.33 159.72 170.13 163.62 167.91 Facility Payment as % of Revenue Total Facility Costs as % of Revenue 5% 5% 4% Instructional Spending 60% Support Services Spending 40% 64% 64% Salaries & Benefits as % of Total Budget 56% 64% 63% 67% 61% Salaries & Benefits as % of Revenue 9% Increase in Benefits Admin Costs as % of Budget 7% 7% 7% 6% 5% 4% Fundraising as % of Revenue 4% Student:Staff Ratio 6.37 6.52 6.52 6.52 6.59

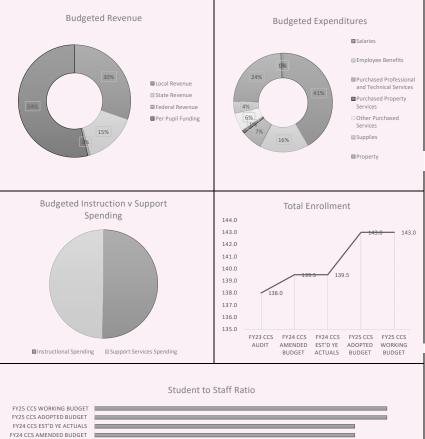


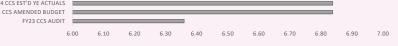
Carbondale Community Charter School

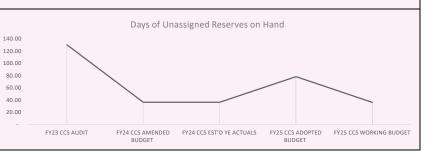
2024-2025 PROPOSED AMENDED BUDGET

BOARD SUMMARY

	ANNUA	L BUDGET				
	FY23 CCS	FY24 CCS AMENDED	FY24 CCS EST'D YE	FY25 CCS ADOPTED	FY25 CCS WORKING	Change
	AUDIT	BUDGET	ACTUALS	BUDGET	BUDGET	(%)
Revenue						
Local Revenue	684,057	1,049,477	1,049,477	736,602	981,936	-6%
State Revenue	196,504	1,164,727	1,164,727	145,118	489,080	-58%
Federal Revenue	85,638	23,523	23,523	23,523	23,523	0%
Per Pupil Funding	1,377,880	1,539,941	1,539,941	1,741,025	1,741,025	13%
Total Revenue	2,344,079	3,777,667	3,777,667	2,646,268	3,235,564	-14%
Expenditures						
Salaries	1,180,114	1,283,557	1,283,557	1,415,886	1,414,342	10%
Employee Benefits	452,011	489,388	489,388	547,239	546,839	12%
Purchased Professional and Technical Services	332,928	336,908	336,908	226,496	226,496	-33%
Purchased Property Services	36,713	57,341	57,341	37,564	39,534	-31%
Other Purchased Services	185,193	190,753	190,753	201,945		6%
Supplies	110,336	125,181	125,181	134,712	134,712	8%
Property	47,383	2,336,950	2,336,950	6,950	806,950	-65%
Other Objects	1,682	25,365	25,365	25,600	25,600	1%
Other Uses of Funds	-	-	-	-	-	n/a
Total Expenditures	2,346,359	4,845,442	4,845,442	2,596,393	3,396,418	-30%
Transfers	-	-	-	-	-	n/a
Loan Proceeds	-	789,000	789,000	-	-	
Change in Fund Balance	\$ (2,281)	\$ (278,775)	\$ (278,775)	\$ 49,875	\$ (160,854)	-42%
	φ (2,201)	φ (210,110)	φ (210,110)	φ 43,010	φ (100,004)	
Beginning Fund Balance	\$ 1,008,490	\$ 939,720	\$ 939,720	\$ 660,945	\$ 660,945	-30%
Nonspendable Fund Balance	-	-	-	-	-	n/a
TABOR Reserve	60,000	83,046	83,046	57,890	68,209	-18%
Committed Fund Balance	-	-	-	-	-	n/a
Assigned Fund Balance	109,037	97,567	97,567	97,567	97,567	0%
Unassigned Fund Balance	837,172	480,332	480,332	555,363	334,316	-30%
Ending Fund Balance	\$ 1,006,209	\$ 660,945	\$ 660,945	\$ 710,820	\$ 500,091	-24%
	MAJOR AS	SUMPTIONS				
Total Enrollment	138.0	139.5	139.5	143.0	143.0	
Funded Pupil Count	138.0	139.5	139.5	143.0	143.0	
Per Pupil Revenue (PPR)	\$ 9,985	\$ 11,039	\$ 11,039	\$ 12,175	\$ 12,175	
Change in PPR	n/a	10.56%	10.56%	10.29%	10.29%	
District Funding per Student	\$ 13,192	\$ 14,200		\$ 15,371	\$ 15,371	
Staff (FTE)	21.70	20.40	20.40	20.60	20.60	
Debt Burden Ratio (DBR)	OPERAIII n/a	NG METRICS n/a	n/a	n/a	n/a	
Operating Reserve Ratio (ORR)	0.43	0.14	0.14	0.27	0.15	
Operating Margin Ratio (OMR)	(0.00)	(0.07)	(0.07)		(0.05)	
Change in Fund Balance Ratio (CFBR)	n/a	(0.34)	(0.34)	0.08	(0.24)	
Days of Unassigned Reserves Hand	130.23	36.18	36.18	78.07	35.93	
Facility Payment as % of Revenue					-	
Total Facility Costs as % of Revenue	0	0	0	0	0	
Instructional Spending					50%	
Support Services Spending					50%	
Salaries & Benefits as % of Total Budget	70%	37%	37%	76%	58%	
Salaries & Benefits as % of Revenue	70%	47%	47%	74%	61%	
	n/a	8%	0%	12%	12%	
Increase in Benefits						
Increase in Benefits Admin Costs as % of Budget	7%	4%	4%	6%	5%	
			4% 2%	6% 4%	5% 5%	







PROPOSED ALLENCE D BUDGET Budgeted Pupil CourtImage of the pupil Court			FY25 ACS WORKING BUDGET	FY25 CCS WORKING BUDGET
Adopted Payment 13, 2003 Bance functional statusObject 20000135144Beginning Fund Balance (Includes All Reserves)1.665.7106.060.91Revenues000 -1991.744.071981.936Local Sources000 -1991.744.0714.45.939Pederal Sources (Payment All Sources)000 -19910.66.144.45.939Pederal Sources (Payment All Sources)000 -19917.74.064.45.939Pederal Sources (Payment All Sources)5.000.75007.77.8317.77.843Tall Revenues5.000.75002.000.0251.74.1025Tall Revenues5.900.55002.000.0251.74.1025Tall Allocations Funds5.900.5002.000.0251.74.1025Tanaftes ToFrom Other Funds5.900.5002.000.0251.74.1025Tall Allocations Fund Tansfers)5.439.173.300.5001.445.141Churs (If Revenue) Allocations And Tansfers)0.0001.556.5101.145.541Expenditures0.000518.4071.145.5411.145.541Endeditis0.0001.556.5101.145.5411.145.541Endeditis0.0001.556.5101.145.5411.145.541Supples and Materials0.0001.556.5101.145.541Endeditis0.0001.556.5101.145.5411.145.541Endeditis0.0001.556.5101.145.5411.145.541Endeditis0.0001.556.5101.145.5411.145.541Endeditis0.0001.556.5101.145.5411.145.541 <t< th=""><th>Community Charter School</th><th></th><th></th><th></th></t<>	Community Charter School			
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Revenues 100-1929 1.640,071 981,986 Local Sources 100-1929 1.640,071 981,986 Pot an ave roof on the building, which was scheduled 1000-1939 17,746 223,523 Total Revenues 000-4999 17,746 223,523 Total Revenues 3,439,147 2,115,446 Total Beginning Fund Balance and Reserves 3,439,147 2,115,446 Total Allocations To From Other Funds 5500,500 2,000,025 1,741,025 Total Sources 5100,5400 5439,172 3,899,559 Other Sources 5100,5400 5439,172 3,899,559 Pauriable Beginning Fund Balance & Revenues (Plus Of Minus of Revenues) Allocations And Transfers) 5,439,172 3,899,559 Subarias 0100 1,356,510 1,143,541 1,412,157 Paurias Genotes 0300,000 22,255 40,075 Subplies and Materials 0600 518,497 52,280 Propenty 0700 6,353 6,563 Subplies and Materials 0600 2,142,145 177,289			1,665,716	660,945
Local Sources 100 - 199 1.640.071 981,965 Intermedias Sources 2000 - 299 Dot a free root in bluiding, which was scheduled 3000 - 399 106.614 483,080 Total Revenues 1.773.431 1.444.539 Total Revenues 3.000 - 499 2.000.255 1.741,025 Taraflere To From Other Funds 5.000 - 400 Other Sources 5.000 - 400 Available Beginning Fund Balance & Revenues (Plus Or Minus (if Revenue) Allocations And Transfers) 5.439,172 3.896,599 Expenditures 5.439,172 3.896,599 Fundues (if Revenue) Allocations And Transfers) 5.439,172 3.896,599 Saluris 0100 1.358,510 1.140,541 Purchased Services 0000,400 5230,503 Subjes and Materials 0600 54,377 57,280 Purchased Services 0000,400 2.142,145 1.712,993 Subjes and Materials<				
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to put a new root on the building, which was scheduled for FV20 and halo be moved to FV21 autom autom </td <td></td> <td></td> <td>1,649,071</td> <td>981,936</td>			1,649,071	981,936
tor FP2 and had be be moved io FP21 3000 - 3999 106.614 489.000 Total Reserves 1.773.431 1.495.90 Total Reserves 3.439.477 22.552 Total Reserves 3.439.477 21.55.484 Total Reserves 3.439.477 21.55.484 Total Reserves 5.00.500 1.741.025 Transfers TorForn Other Funds 5.00.500 1.741.025 Statistic 5.00.500 1.741.025 Available Reginning Fund Balance & Revenues (Plus 500.500) 1.358.510 1.143.541 Chinus (If Revenue) Allocations And Transfers) 5.439.172 3.896.509 Expenditures 000 518.497 442.137 Purchased Services 0000.000 527.500 23.000 Total Instruction 2.142.145 17.298 3.000 Subples and Materials 0.000 5.00 3.000 Total Instruction 2.142.145 17.298 3.000 Subples and Materials 0.000 0.000 0.000 0.000 Subples and Materials 0.000 0.00		2000 - 2999	-	-
Total Revenues 117.40 122.00 Total Beginning Fund Balance and Reserves 3,439,147 2,155,484 Total Beginning Fund Balance and Reserves 3,439,147 2,155,484 Total Allocations To/From Other Funds 5000,5700, 5000,5800, 1000,5400, 5000,5991,5991 2,000,005 1,741,005 Transfers To/From Other Funds 5,200,500, 5000,5991,5991 - - - Available: Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers) 5,438,172 3,896,599 Expenditures 5,438,172 3,896,599 - - Intrade Services 0000,000 1,358,510 1,143,541 - - Supples and Materials 0000 1,358,510 1,143,541 - - Supples and Materials 0000 1,25,55 4,075 - - Supples and Materials 0000 - - - - Supples and Materials 0000 - - - - Property 0700 - - - - -	for FY20 and had to be moved to FY21			-
Total Beginning Fund Balance and Reserves 3.4.30,147 2.155.444 Total Allocations To/From Other Funds 5600,5700,500,200,005 1,741,025 Transfers To/From Other Funds 5500,590,00,000,000,000,000,000,000,000,		4000 - 4999		
Total Allocations To/From Other Funds 5600 500 2000,025 1,741,025 Transfers To/From Other Funds 5200 - 5300 500,5400 5990,5991 1 - - Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers) 5,439,172 3,896,509 Expenditures - - - - Instruction - Program 0010 to 2099 - - - - Salaries 0100 1,358,510 1,143,541 - - Employee Benefits 0000 22,505 40,075 - - - Supporting Services 0000 1,358,510 1,143,541 -			1,770,101	1,101,000
Second Decemption Other Funds Second Second Second Second Second Second Secon	Total Beginning Fund Balance and Reserves		3,439,147	2,155,484
Transfers To/From Other Funds S200 Advance of the Sources S200 Advance of the Sources S200	Total Allocations To/From Other Funds		0.000.005	1 711 005
Other Sources 5100,5400, 5999,5991 . . Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers) 5,439,172 3,896,509 Expenditures Instruction - Program 0010 to 2099 Salaries 0.000 1,358,510 1,143,541 . Employee Benefits 0.000 122,563 . . Purchased Services 0.000,000 . . . Stopplies and Materials 0.000 Stopporting Services 0.000,000 Stopporting Services 0.000,000 Stopporting Services 0.000,000 Stopplies and Materials 0.000 Stopplies and Materials 0.000 Stopplies and Materials 0.000	Transfers To/From Other Funds		2,000,025	1,741,025
5990, 5991 . . Available Beginning Fund Balance & Revenues (Plus Or Minus (if Revenue) Allocations And Transfers) 5,439,172 3,8996,509 Expenditures Instruction - Program 0010 to 2099 . . . Salaries 0100 1,358,510 1,143,541 Employee Banefits 02000 518,497 .442,137 Purchased Sarvices 02000 64,777 57,220 Property 0700 60,033 6,950 Othar 0800,0800 2,7,500 23,000 Total instruction 2,142,145 1,712,993 Supplies and Materials 0,000 . . Supplies and Materials 0,000 . . Property 0,000 . . . Property 0,000 . . . Property 0,000 . . . Supplies and Materials 0,000 . . . Property 0,000 	Other Sources	5100,5400,	-	-
Or Minus (If Revenue) Allocations And Transfers) 5,499,172 3,896,509 Expenditures instruction - Program 0010 to 2039 1 1,358,510 1,143,541 Salaries 0100 1,358,510 1,442,137 Purchased Services 0500 122,560 44,0137 Supples and Materials 0600 64,797 57,290 Property 0700 60,336 6,950 Other 0800,0400 2,142,146 1,712,993 Supporting Services 0000 2,740 2,2000 Total Instruction 2,142,145 1,712,993 300,0400 Supporting Services 0000 - - Supporting Services 0000,0400 - - Supporting Se			-	-
Expenditures 5,439,172 3,3896,509 Instruction - Program 0010 to 2099 1,358,510 1,143,541 Employee Banefits 0000 1,358,510 1,143,541 Employee Banefits 0000 518,497 442,137 Purchased Services 0000 000 518,497 6,950 Other 0800,0900 27,500 23,000 Total Instruction 2,142,145 1,712,993 Supporting Services 0000 40,075 Supporting Services 0000 2,142,145 1,712,993 Supples and Materials 0000 1 5 Supples and Materials 0000 1 1 Property 0700 1 1 Supples and Materials 0000 1 1 Property 0700 1 1 1 Supples and Materials 0000 1 1 1 Instructional Staff - Program 2200 1 1 1 1 Supples and Materials 0000 1 <td></td> <td></td> <td></td> <td></td>				
instruction - Program 0010 to 2099Image of the second	Or Minus (if Revenue) Allocations and Transfers)		5,439,172	3,896,509
instruction - Program 0010 to 2099Image of the second	Expenditures			
Employee Benefits 0000 11,000,000 Purchased Services 0300,0400 122,505 44,075 Supplies and Materials 0600 54,777 757,290 Property 0700 66,383 6,950 Other 0800,0900 27,500 23,000 Total Instruction 2,142,145 1,712,993 Supporting Services 0100 - - Supporting Services 0300,0400 - - Purchased Services 0300,0400 - - Supplies and Materials 0600 - - - Supplies and Materials 0600 - - - Supplies and Materials 0600 - - - Supplies and Materials 0200 - - - Supplies and Materials 0200 - - - Purchased Services 0300,0400 - - - Purchased Services 0300,0400 - - -	Instruction - Program 0010 to 2099			
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0500 122.505 40.075 Supplies and Materials 0600 54,797 57,290 Property 0700 60.335 6,950 Other 0800,0900 27,500 23,000 Total Instruction 2,142,145 1,712.993 Supporting Services 0100 - - Supporting Services 0200 0 - Supplies and Materials 0600 0 - Supplies and Materials 0600 - - Other 0800,0900 - - - Salaries 0100 - - - Other 0800,0900 - - - Purchased Services 0300,0400 - - - Salaries 0100 - - - - Supplies and Materials 0600 - - - - Property 0700 - - - - - - - <td< td=""><td></td><td></td><td>518,497</td><td>442,137</td></td<>			518,497	442,137
Property CTU G,0,00 G,0,30 G,0,30 </td <td>Purchased Services</td> <td></td> <td>122,505</td> <td>40,075</td>	Purchased Services		122,505	40,075
Other 0800,0900 27,500 23,000 Total Instruction 2,142,145 1,712,993 Supporting Services 0 - Students - Program 2100 0 - Salaries 0100 - - Durchased Services 0500 0 - Other 0800,0900 - - Property 0700 - - Other 0800,0900 - - Salaries 0100 - - Statiss 0100 - - Salaries 0100 - - Supplies and Materials 0200 0 - Supplies and Materials 0600 33.027 7,575 Supplies and Materials 0600 - - Other 0800,0900 - - Deley the services 0300,0400,0400 - - Supplies and Materials 0000 - - Supplies and Materials			54,797	57,290
Total Instruction 2.1/300 2.3/300 Supporting Services 2.1/4.2.145 1.7/12.993 Students - Program 2100 3 - Salaries 0100 - - Employee Benefits 0200 - - Purchased Services 0300.0400, - - Supplies and Materials 0600 - - Other 0800,0900 - - Total Students - - - Instructional Staff - Program 2200 - - - Salaries 0100 - - - Purchased Services 0300.0400, - - Purchased Services 0500 33.027 7,575 Supplies and Materials 0600 - - Progerty 0700 - - Other 0800,0900 - - Supplies and Materials 0600 - - Supplies and Materials 0600 - -				
Supporting Services In Loose Students - Program 2100 - Salaries 0100 - Employee Benefits 0200 - Purchased Services 0300,0400, - Students 0600 - Property 0700 - Other 0800,0900 - Total Students - - Instructional Staff - Program 2200 - - Salaries 0100 - - Purchased Services 0300,0400, - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - - Other 0800,0900 - - - Other 0800,0900 - - - Studentistration - Program 2300, including - - - Property 0700 - - - Supplies and Materi		0800, 0900		
Salaries 0100 - - Employee Benefits 0200 - - Purchased Services 0300,4400 - - Supplies and Materials 0600 - - - Property 0700 - - - - Other 0800,0900 - - - - Instructional Staff - Program 2200 -			2,142,145	1,712,993
Droom Droom Droom Droom Purchased Services 0300,0400, . . Supplies and Materials 0600 . . Property 0700 . . Other 0800,0900 . . Total Students . . . Instructional Staff - Program 2200 . . . Salaries 0100 . . . Purchased Services 0300,0400, 0200 . . . Supplies and Materials 0600 Purchased Services 0300,0400, 0200 Other 0800,0900 Supplies and Materials 0600,0900 Property 0700 Supplies and Materials 0800,0900 . . . </td <td>-</td> <td></td> <td></td> <td></td>	-			
Purchased Services 0300,0400,0500 Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Students Instructional Staff - Program 2200 Salaries 0100 Purchased Services 0300,0400, Supplies and Materials 0600 Purchased Services 0300,0400, Other 0800,0900 Purchased Services 0300,0400, Other 0800,0900 Total Instructional Staff 33,027 7,575 General Administration - Program 2300, including Program 2303 and 2304 33,027 Salaries 0100 Other 0800,0900 Other 0800,090			-	-
Supplies and Materials 0500 . . Supplies and Materials 0600 . . Propery 0700 . . Other 0800,0900 . . Instructional Staff - Program 2200 . . . Salaries 0100 . . . Purchased Services 0300,4400, . . . Purchased Services 0300,4400, . . . Propery 0700 Propery 0700 Supplies and Materials 0600 .			-	-
Property 0700 . . Other 0800,0900 . . Total Students . . . Instructional Staff - Program 2200 . . . Salaries 0100 . . . Purchased Services 0300,0400, . . . Purchased Services 0300,0400, . . . Property 0700 Supplies and Materials 0600 Other 0800,0900 Other 0800,0900 .		0500	-	-
Other 0000 . . Total Students . . . Instructional Staff - Program 2200 . . . Salaries 0100 . . . Employee Benefits 0200 . . . Purchased Services 0300,0400, . . . Supplies and Materials 0600 . . . Property 0700 Other 0800,0900 Total Instructional Staff 0800,0900 Other 0800,0900 Property 0700 Purchased Services 0300,0400, </td <td></td> <td></td> <td>-</td> <td>-</td>			-	-
Total Students . . . Instructional Staff - Program 2200 Salaries 0100 . . . Employee Benefits 0200 . . . Purchased Services 0300,0400, . . . Supplies and Materials 0600 . . . Property 0700 Other 0800, 0900 Total Instructional Staff 0300,0400, Property 0700 Salaries 0100 Program 2303 and 2304 Salaries 0100 Supplies and Materials 0200 Purchased Services 0300,0400, Supplies and Materials			-	
Salaries 0100 - . Employee Benefits 0200 Purchased Services 0300,0400, Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Instructional Staff 33,027 7,575 General Administration - Program 2300, including Program 2303 and 2304 3300,0400, Salaries 0100 Purchased Services 0300,0400, Purchased Services 0300,0400, Other 0800,0900 Supplies and Materials 0600 Supplies and Materials 0600 Supplies and Materials 0600 Supolies and Materials 0200 73,9	Total Students	,	-	-
Salaries 0100 - . Employee Benefits 0200 Purchased Services 0300,0400, Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Instructional Staff 33,027 7,575 General Administration - Program 2300, including Program 2303 and 2304 3300,0400, Salaries 0100 Purchased Services 0300,0400, Purchased Services 0300,0400, Other 0800,0900 Supplies and Materials 0600 Supplies and Materials 0600 Supplies and Materials 0600 Supolies and Materials 0200 73,9				
Employee Benefits 0.000 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Instructional Staff 0800,0900 - - Total Instructional Staff 0800,0900 - - General Administration - Program 2300, including - - - Program 2303 and 2304 0200 - - - Salaries 0100 - - - - - Purchased Services 0300,0400, -		0100		
Purchased Services 0300.0400.0500 33.027 7.575 Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Instructional Staff 0800,0900 General Administration - Program 2300, including Program 2303 and 2304 0100 Salaries 0100 Purchased Services 0300.0400 Purchased Services 0300.0400 Purchased Services 0300.0400 Property 0700 Supplies and Materials 0600 Stocol Administration - Program 2400 Salaries 0100 193.817 184.476 Employee Benefits 0200 73.973			-	-
Supplies and Materials 0600 . . Property 0700 . . Other 0800,0900 . . Total Instructional Staff 33,027 7,575 General Administration - Program 2300, including . . Program 2303 and 2304 0200 . . Salaries 0100 . . . Purchased Services 0300,0400, . . . Purchased Services 0300,0400, . . . Supplies and Materials 0600 . . . Purchased Services 0300,0400, . . . Other 0800,0900 Supplies and Materials 0600 Sochool Administration 112,757 51,433 Stataries 0100 193,817 184,476 . . . <td< td=""><td></td><td>0300,0400,</td><td></td><td></td></td<>		0300,0400,		
Property 0700 Other 0800,0900 Total Instructional Staff 33.027 7,575 General Administration - Program 2300, including Program 2303 and 2304 0100 Salaries 0100 Purchased Services 0300,0400, Purchased Services 0300,0400, Purchased Services 0300,0400, Property 0700 Other 0800,0900 Total School Administration 112,757 51,433 School Administration - Program 2400 Salaries 0100 193,817 184,476 Employee Benefits 0200 73,973 71,326 Purchased Services 0300,0400, Supplies and Materials 0600 58,460 55,100 <td>Supplies and Materials</td> <td></td> <td>33,027</td> <td>7,575</td>	Supplies and Materials		33,027	7,575
Total Instructional Staft 33.027 7.575 General Administration - Program 2300, including Program 2303 and 2304 33.027 7.575 Salaries 0100 - - Employee Benefits 0200 - - Purchased Services 0300,0400, - - Purchased Services 0300,0400, - - Property 0700 - - Other 0800,0900 - - Total School Administration 112,757 51,433 Supplies and Materials 0000 73,973 71,326 Purchased Services 0300,0400, - - - Other 0800,0900 3,400			_	-
General Administration - Program 2300, including Program 2303 and 2304 Salaries 0100 - - Employee Benefits 0200 - - - Purchased Services 0300,0400, - - - Purchased Services 0300,0400, - - - Purchased Services 0300,0400, - - - Purchased Services 0500 112,757 51,433 - Supplies and Materials 0600 - - - Other 0800,0900 - - - Total School Administration 112,757 51,433 - Supplies and Materials 0200 73,973 71,326 Purchased Services 0300,400, - - -		0800, 0900	-	-
Program 2303 and 2304 0100 Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, Supplies and Materials 0600 Property 0700 Other 0800,0900 Total School Administration 112,757 51,433 Purchased Services 0300,0400, Purchased Services 0300,0400, Purchased Services 0300,0400, Other 0800,0900 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Other 0800,0900 3,400 2,600 Total School Administration	Total Instructional Staff		33,027	7,575
Program 2303 and 2304 0100 Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, Supplies and Materials 0600 Property 0700 Other 0800,0900 Total School Administration 112,757 51,433 Purchased Services 0300,0400, Purchased Services 0300,0400, Purchased Services 0300,0400, Other 0800,0900 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Other 0800,0900 3,400 2,600 Total School Administration	General Administration - Program 2300, including			
Discos I I Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0500 112,757 51,433 Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total School Administration 112,757 51,433 Subplies and Materials 0200 73,973 71,326 Purchased Services 0300,0400, 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Property 0700 - - Other 0800,0900 3,400 2,600	Program 2303 and 2304	0100		
Purchased Services 0300,0400, 0500 112,757 Supplies and Materials 0600 - Property 0700 - Other 0800,0900 - Total School Administration 112,757 51,433 School Administration - Program 2400 - - Salaries 0100 193,817 184,476 Employee Benefits 0200 73,973 71,326 Purchased Services 0300,0400, - - Supplies and Materials 0600 55,100 25,048 20,848 Supplies and Materials 0600 56,460 55,100 - Property 0700 - - - - Other 0800,0900 3,400 2,600 - - Other 0800,0900 3,400 2,600 - - Other 0800,0900 3,400 2,600 - - Business Services - Program 2500, including Program 354,698 334,350 -			-	-
Supplies and Materials 0600 - - Property 0700 - - Other 0800, 0900 - - Total School Administration 112,767 51,433 School Administration - Program 2400 113,817 184,476 Salaries 0100 193,817 184,476 Employee Benefits 0200 73,973 71,326 Purchased Services 0300,0400, 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Property 0700 - - Other 0800,0900 3,400 2,600 Other 0800,0900 3,400 2,600 Business Services - Program 2500, including Program 250, including		0300,0400,		
Property 0700 0ther - - Total School Administration 112,757 51,433 School Administration - Program 2400 112,757 51,433 School Administration - Program 2400 193,817 184,476 Salaries 0100 193,817 184,476 Employee Benefits 0200 73,973 71,326 Purchased Services 0300,0400, 0500 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Property 0700 - - Other 0800,0900 3,400 2,600 Total School Administration 354,698 334,350 Business Services - Program 2500, including Program 2501 314,350 -	Supplies and Materials		112,757	51,433
Other 0800,0900 - - Total School Administration 112,757 51,433 School Administration - Program 2400 193,817 184,476 Salaries 0100 193,817 184,476 Employee Benefits 0200 73,973 71,326 Purchased Services 0300,0400, 0 25,048 20,848 Supplies and Materials 0600 55,100 25,048 20,848 Puroperty 0700 - <td></td> <td></td> <td>-</td> <td>-</td>			-	-
School Administration - Program 2400 112,107 01,400 Salaries 0100 193,817 184,476 Employee Benefits 0200 73,973 71,326 Purchased Services 0300,0400, 0500 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Property 0700 - - Other 0800,0900 3,400 2,600 Total School Administration 354,698 334,350 Business Services - Program 2500, including Program 2501 - -			-	-
Salaries 0100 193,817 184,476 Employee Benefits 0200 73,973 71,326 Purchased Services 0300 (440), 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Property 0700 - - Other 0800,0900 3,400 2,600 Total School Administration 354,698 334,350 Business Services - Program 2500, including Program 354,698 - Solaries 0100 - -	I otal School Administration		112,757	51,433
Employee Benefits 0:000 73,973 71,326 Purchased Services 0300,0400, 73,973 71,326 Supplies and Materials 0500 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Property 0700 - - Other 0800,0900 3,400 2,600 Total School Administration 354,698 334,350 Business Services - Program 2500, including Program 354,698 - 2501 Salaries 0100 - -				
Purchased Services 0300,0400, 0500 1.000 1.000 Supplies and Materials 0500 25,048 20,848 Supplies and Materials 0600 58,060 55,100 Property 0700 - - Other 0800,0900 3,400 2,600 Total School Administration 354,698 334,350 Business Services - Program 2500, including Program Salaries 0100 - -				
0500 25,048 20,848 Supplies and Materials 0600 58,460 55,100 Property 0700 - - Other 0800,0900 3,400 2,600 Total School Administration 354,698 334,350 Business Services - Program 2500, including Program Salaries 0100 - -			73,973	71,326
Business Services - Program 2500, including Program 0100 - - Salaries 0100 - - -		0500	25,048	20,848
Other 0800,0900 3,400 2,600 Total School Administration 354,698 334,350 Business Services - Program 2500, including Program 2501 354,698 334,350			58,460	55,100
Business Services - Program 2500, including Program 0,100 0,100 2,000 501 354,698 334,350			- 3 400	- 2 600
Business Services - Program 2500, including Program 2501 Salaries 0100				
2501 Salaries 0100	Business Services Branner 0500 to to the training			
0100	2501			
Employee benefits 0200			-	-
		0200	-	-

		FY25 ACS WORKING BUDGET	FY25 CCS WORKING BUDGET
Aspen Community Charter School and Carbondale Community Charter School		10 General Fund	10 General Fund
PROPOSED AMENDED BUDGET Adopted November18, 2024			
Purchased Services	Object 0300,0400,		
Supplies and Materials	0500	240,769	200,083
Property	0600 0700	-	-
Other	0800, 0900	-	-
Total Business Services		240,769	200,083
Operations and Maintenance - Program 2600			
Salaries Employee Benefits	0100 0200	64,474	65,877
Purchased Services	0300,0400,	24,608	25,470
Supplies and Materials	0500	167,067	35,928
Property	0600 0700	39,876	20,261
Other	0800, 0900	-	-
Total Operations and Maintenance		296,025	147,536
Student Transportation - Program 2700			
Salaries Employee Benefits	0100 0200	39,066	20,448
Purchased Services	0300,0400,	14,910	7,906
Supplies and Materials	0500	24,240	14,424
Property	0600 0700	4,040	2,061
Other	0700	-	-
Total Student Transportation		82,256	44,838
Central Support - Program 2800, including Program 2801			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	90,994	97,609
Supplies and Materials	0600	-	-
Property	0700	3,114	-
Other Total Central Support	0800, 0900	-	-
		94,108	97,609
Other Support - Program 2900			
Salaries	0100	-	-
Employee Benefits Purchased Services	0200 0300,0400,	-	-
Furchased Services	0500	-	-
Supplies and Materials	0600	-	-
Property Other	0700	-	-
Total Other Support	0800, 0900	-	-
Food Service Operations - Program 3100			
Salaries	0100	-	-
Employee Benefits	0200 0300,0400,	-	-
Purchased Services	0500,0400,	-	-
Supplies and Materials	0600	-	-
Property Other	0700	-	-
Total Other Support	0800, 0900	-	-
Enterprise Operations - Program 3200		-	-
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other Total Enterprise Operations	0800, 0900	-	-
		-	-
Community Services - Program 3300			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other Total Community Services	0800, 0900	-	-
. Star Community Sci VICCS		-	-
Education for Adults - Program 3400			
Salaries	0100	-	-
Employee Benefits	0200	-	-

		FY25 ACS WORKING BUDGET	FY25 CCS WORKING BUDGET
Aspen Community Charter School and Carbondale Community Charter School		10 General Fund	10 General Fund
PROPOSED AMENDED BUDGET			
Adopted November18, 2024 Purchased Services	Object 0300,0400,		
Furchased Services	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Education for Adults Services		-	-
Total Supporting Services		1,213,640	883,425
Property - Program 4000			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400,		
Supplies and Materials	0500	-	-
Property	0600	-	-
Other	0700	203,165	800,000
Total Property	0800, 0900	203,165	- 800,000
		203,165	800,000
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure			
Salaries	0100	-	-
Employee Benefits	0200 0300,0400,	-	-
Purchased Services	0500,0400,	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Other Uses		-	-
Total Expenditures		3,558,949	3,396,418
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		3,558,949	3,396,418
		3,330,343	3,330,410
BUDGETED ENDING FUND BALANCE			
Non-spendable fund balance (9900)	6710	-	-
Restricted fund balance (9990)	6720	-	-
TABOR 3% emergency reserve (9321)	6721	64,332	68,209
TABOR multi year obligations (9322)	6722	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	_	-
(9323) 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) Unassigned fund balance (9900)	6760 6770	178,690	97,567
Net investment in capital assets (9900)	6790	1,637,202	334,316
Restricted net position (9900)	6791	-	-
Unrestricted net position (9900)	6792	-	-
Total Ending Fund Balance		1,880,223	500,091
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund			
Balance (Shall Equal Zero (0))		-	(0)
Use of a portion of beginning fund balance resolution			

COMPASS... for Lifelong Discovery

DETAILED BUDGET

	FY25 COMPASS WORKING BUDGET	FY25 ACS WORKING BUDGET	FY25 CCS WORKING BUDGET	FY25 WORKING BUDGET
Income				
1000 · Revenue from Local Sources				
1500 · Interest Income	3,000	20,000	20,000	43,000
Total 1740 · Pupil Activities	-	179,020	57,909	236,929
1750a · Annual Fund/Individual Contrib.	15,000	147,125	60,026	222,151
1750b · Fundraising /Special Projects	-	63,658	83,395	147,053
1750c · Fundraisers - Restrict/Eltioga	-	70,000	70,000	140,000
1760 · Gifts/Contributions	-	-	100,000	100,000
1920 · Prvt Donations and Contribution	-	50,000	187,834	237,834
1910 · Rental Income-Bldgs.&Misc.	86,700	2,676	2,230	91,606
Total 1954 · Local Pass-Through	-	845,000	400,543	1,245,543
1990 · Miscellaneous Income	349,692	271,592	-	621,284
Total 1000 · Revenue from Local Sources	454,392	1,649,071	981,936	3,085,398
Total 3000 · State Revenue	-	106,614	489,080	595,695
Total 4000 · Federal Revenue	-	17,746	23,523	41,269
5500 · Loan Proceeds	-	-	-	-
Total 5700 · Per Pupil Funding	-	2,000,025	1,741,025	3,741,050
Total Income	454,392	3,773,456	3,235,564	7,463,412
Expense				
Total 0100 · Salaries	242,283	1,655,867	1,414,342	3,312,492
Total 0200 · Benefits	96,952	631,988	546,839	1,275,779
Total 0300 · Purchased/Contracted Services	41,700	337,554	226,496	605,751
Total 0400 · Purchased Property Services	33,165	175,147	39,534	247,846
Total 0500 · Other Purchased Services	13,792	303,705	201,945	519,442
Total 0600 · Materials and Supplies	18,000	157,173	134,712	309,885
Total 0700 · Property	1,000	266,615	806,950	1,074,565
Total 0800 · Other Objects	7,500	30,900	25,600	64,000
Total Expense	454,392	3,558,949	3,396,418	7,409,759
8800 · Depreciation Expense (COMPASS only)	-	-	-	-
Change in Fund Balance/Net Assets	\$-	\$ 214,507	\$ (160,854)	\$ 53,653

CFLD FY25 Post-Adoption Working FY25 Budget 11.18.24 (002)

Final Audit Report

2025-01-07

Created:	2025-01-07
By:	Shannon Grant (sgrant@gandgconsult.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHNRHDBjwSdCZjrkHhUDuoS1WgX4-4TxK

"CFLD FY25 Post-Adoption Working FY25 Budget 11.18.24 (00 2)" History

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- Signer jeffiebutler@gmail.com entered name at signing as Jeffie Butler 2025-01-07 - 9:08:08 PM GMT
- Document e-signed by Jeffie Butler (jeffiebutler@gmail.com) Signature Date: 2025-01-07 - 9:08:10 PM GMT - Time Source: server
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