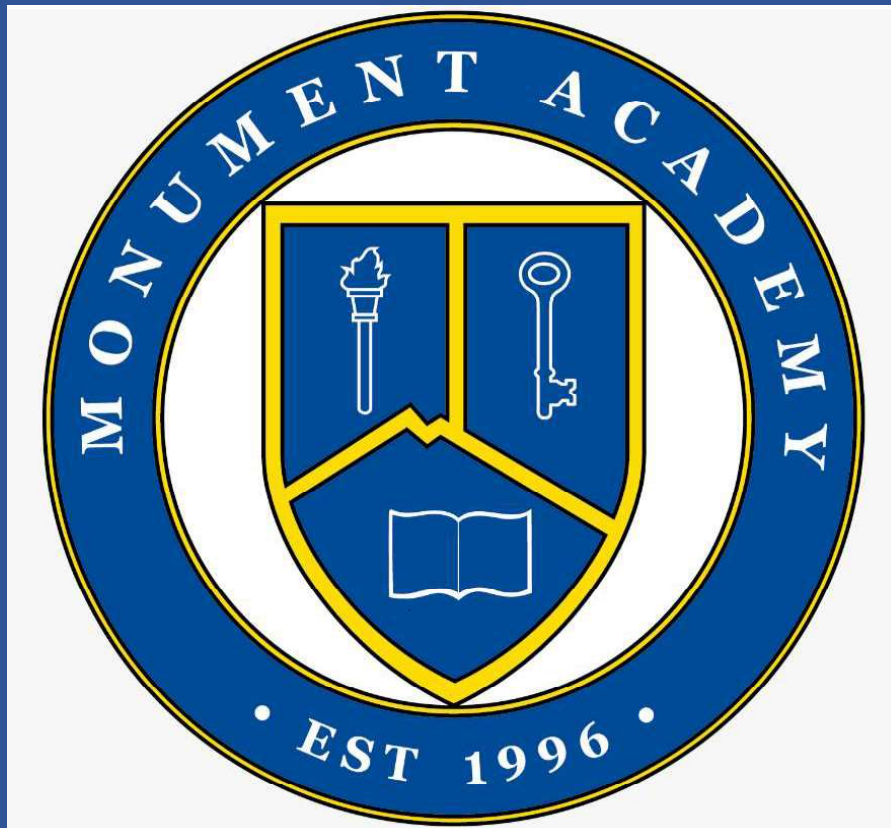


Monument Academy

Supplemental Budget

FY 2025/26



Monument Academy
1150 Village Ridge Pt
Monument, Co 80132

Collin Vinchattle
Executive Director

Laura Polen
Finance Director

28-May-26

Monument Academy
 Supplemental Budget
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 FY 2025/26

I. Introductory Section

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Monument Academy
Supplemental Budget
Budget Development Assumptions
FY 2025/26

	FY 24 Mid-Yr	FY 24/25	FY 25 Mid-Yr	FY 25/26 Adopted	FY 25/26 Mid-Yr	Difference
Revenue-Based Assumptions						
October FTE Pupil Count						
Monument Academy Elementary	586.00	546.00	545.60	569.00	563.12	-5.88
Monument Academy Homeschool	0.00	10.50	15.00	30.00	32.00	2.00
Monument Academy Middle School	399.00	407.00	408.00	357.00	361.00	4.00
Monument Academy High School	118.00	140.00	132.00	119.00	90.00	-29.00
Total All Schools	1,103.00	1,103.50	1,100.60	1,075.00	1,046.12	(28.88)
Post-Negative Factor Per-Pupil Funding	\$10,086	\$10,791	\$10,748	\$11,080	\$11,120	40.00
Total Program Funding						
Monument Academy Elementary	6,323,526	147,783	5,864,109	6,304,520	6,261,894	
Monument Academy Homeschool	0	0	161,220	332,400	355,840	
Monument Academy Middle School	4,305,609	4,374,436	4,385,184	3,955,560	4,014,320	
Monument Academy High School	1,273,338	113,371	1,418,736	1,318,520	1,000,800	
Total All Schools	\$11,902,473	\$4,635,590	\$11,829,249	\$11,911,000	\$11,632,854	(278,146)
Mill Levy Override	\$614.86	\$1,440.00	\$614.86	\$614.86	\$614.86	
Monument Academy Elementary	415,953	335,714	335,468	349,855	346,240	
Monument Academy Homeschool		6,456	9,223	18,446	19,676	
Monument Academy Middle School	247,174	250,248	250,863	219,505	221,964	
Monument Academy High School	86,695	86,080	81,162	73,168	55,337	
Total All Schools	\$749,822	\$678,498	\$676,715	\$660,975	\$643,217	(17,757)
Instructional Materials Fees	\$285.00	\$285.00	\$285.00	\$285.00	\$285.00	
Monument Academy Elementary	93,760	87,360	87,296	99,575	98,546	
Monument Academy Homeschool	0	1,050	1,050	3,000	3,000	
Monument Academy Middle School	113,715	115,995	116,280	101,745	102,885	
Monument Academy High School	33,630	39,900	37,620	33,915	25,650	
Total All Schools	\$241,105	\$244,305	\$242,246	\$238,235	\$230,081	(8,154)
Total				Total	Total	(295,903)

Expenditure-Based Assumptions						
Charter Contribution Insurance Premium (monthly)	\$770	\$700	\$700	\$700	\$700	
Charter Contribution Insurance Premium (Annually)	\$9,240	\$8,400	\$8,400	\$8,400	\$8,400	
Charter Contributions - Dental, Vision, etc	\$438	\$438	\$438	\$438	\$438	
Insurance Participation	60.0%	60.0%	60.0%	60.0%	60.0%	
Employer PERA Contribution	21.40%	21.40%	21.40%	21.40%	21.40%	
Medicare Employer Contribution	1.45%	1.45%	1.45%	1.45%	1.45%	
Colorado Minimum Wage	\$13.65	\$13.65	\$14.42	\$14.82	\$14.82	

Student Fees						
Monument Academy Preschool Student Fees	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	
Monument Academy Preschool Tuition	(\$500/\$625/\$1,125) 0/\$625/\$1,125	(\$500/\$625/\$1,125)	(\$500/\$625/\$1,125)	(\$500/\$625/\$1,125)	(\$450/\$500/\$950/\$1,000)	
Monument Academy Elementary	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	
Monument Academy Middle School	\$285.00	\$285.00	\$285.00	\$285.00	\$285.00	
* Camp Shady Brook	\$265.00	\$265.00	\$265.00	\$265.00	\$310.00	
* Challenger Learning Center	\$48.00	\$48.00	\$48.00	\$48.00	\$48.00	
* Athletics Fees (MS Football)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	
* Athletics Fees (MS Girls Basketball, Boys Soccer, Volleyball, Track)	\$120.00	\$120.00	\$120.00	\$120.00	\$150.00	
* Athletics Fees (MS Xcountry, Boys Basketball, Girls Soccer)	\$100.00	\$100.00	\$100.00	\$100.00	\$150.00	
Monument Academy High School						
* Technology - Chromebook Transition Costs (School fee)	\$285.00	\$285.00	\$285.00	\$285.00	\$285.00	
* Athletics Fees (HS Basketball & Track)	\$120.00	\$120.00	\$120.00	\$120.00	\$150.00	
* Athletics Fees (HS X Country, Volleyball,)	\$100.00	\$100.00	\$100.00	\$100.00	\$150.00	
* Athletics: MS Football	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	
* Athletics: Cheer	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
* Matchwits	\$50.00	\$50.00	\$50.00	\$50.00	(\$50 MS/\$150 HS)	
* School instructional Fees do not include field trips						

Monument Academy
Supplemental Budget
Interfund Borrowing Resolution
FY 2025/26


Interfund Borrowing Resolution

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:
effective July 1, 2025, Monument Academy hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	
10 General Fund	\$0
26 Preschool Fund	\$50,000
43 Cap Rsv - Perf Arts Complex	\$250,000

Monument Academy
Board of Directors


Ryan Graham, President

Attest:

Jilinda Dygert, Secretary

6-4-2026
Date

Monument Academy
Supplemental Budget
Use of Beginning Fund Balance Resolution
FY 2025/26

Use of Beginning Fund Balance Resolution

A Resolution of the Board of Education of the Monument Academy
Authorizing the Use of a Portion of
Beginning Fund Balance as Authorized by Colorado Statutes

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balance in the General Fund is sufficient to allow for the one-time expenditures and the action may lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2023-2024 Beginning Fund Balance for the following funds:


* General Fund , in the amount to spend down beginning fund balance.	\$	230,903
* Preschool Fund , in the amount to spend down beginning fund balance.	\$	-
* Activity Fund , in the amount to spend down beginning fund balance.	\$	-
* Building Corp , in the amount to spend down beginning fund balance.	\$	-
* Foundation Fund , in the amount to spend down beginning fund balance.	\$	-

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth above may lead to an ongoing deficit.

Monument Academy
Board of Directors


Ryan Graham, President

Attest:


Julinda Dygert, Secretary

6-4-2026
Date

Monument Academy
Supplemental Budget
Appropriation Resolution
FY 2025/26

Appropriation Resolution

Be it resolved, by the Board of Directors of Monument Academy 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, 2025 and ending June 30, 2026.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	20,950,510
PreSchool Fund	455,700
Special Revenue Funds	
Perf Arts Complex-Cap Rsv	
Facilities Corporation	2,639,204
Foundation Fund	113,371
Pupil Activity Fund	<u>350,800</u>
Total Appropriation	<u><u>\$24,509,585</u></u>

Monument Academy
Board of Directors



Ryan Graham, President

Attest:


Jilinda Dygert, Secretary

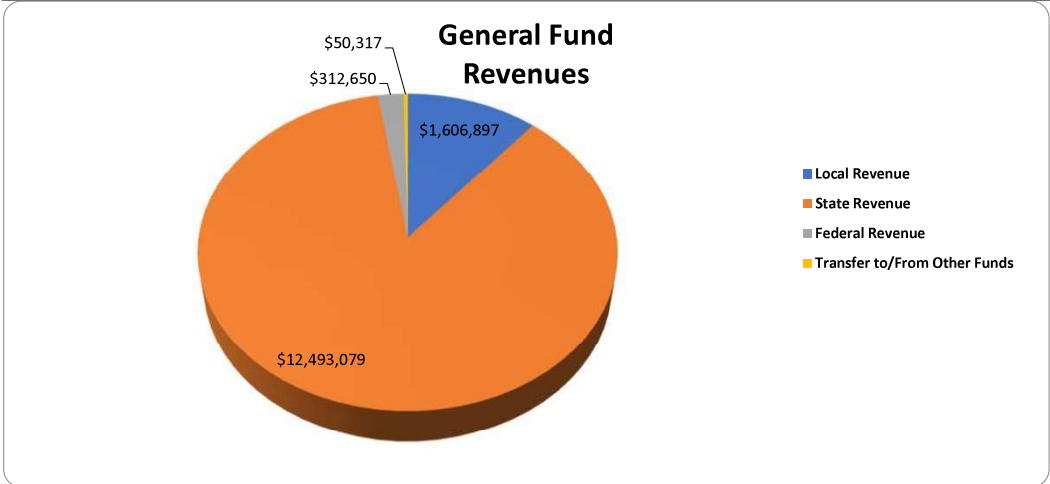
6-4-2026
Date

Monument Academy
Supplemental Budget
Fund Balance Change
FY 2025/26

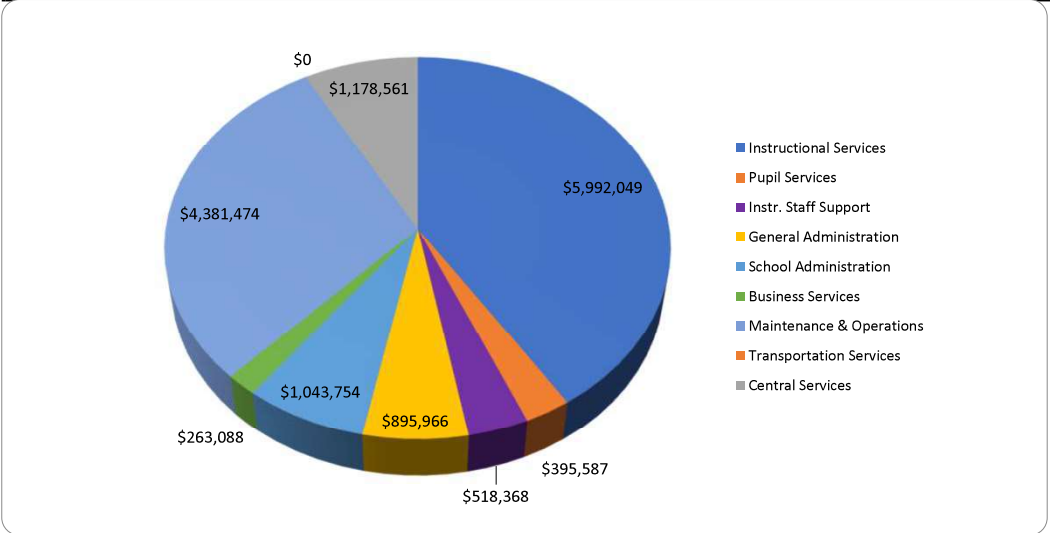
Fund Balance Change Appendix			
General Fund Beginning Fund Balance	\$6,487,566		
General Fund Ending Fund Balance	<u>\$6,256,662</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>(\$230,904)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1	N/A		
Item 2	N/A		
Total		<u>\$0</u>	
Preschool Fund Beginning Fund Balance	\$1,878	\$1,440	
Preschool Fund Ending Fund Balance	<u>\$14,491</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$12,613</u></u>
* One Time Drawdown of funds for HVAC Purchase/Installation			
Activity Fund Beginning Fund Balance	\$125,800		
Activity Fund Ending Fund Balance	<u>\$125,800</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$0</u></u>
Building Corp Fund Beginning Fund Balance	\$1,694,204		
Building Corp Ending Fund Balance	<u>\$1,694,204</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$0</u></u>
* Non-Recurring use of funds due to excess investment income (Immaterial)			
Foundation Beginning Fund Balance	\$1,136,000		
Foundation Ending Fund Balance	<u>\$1,136,000</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$0</u></u>

**Monument Academy
Supplemental Budget
General Fund
FY 2025/26**

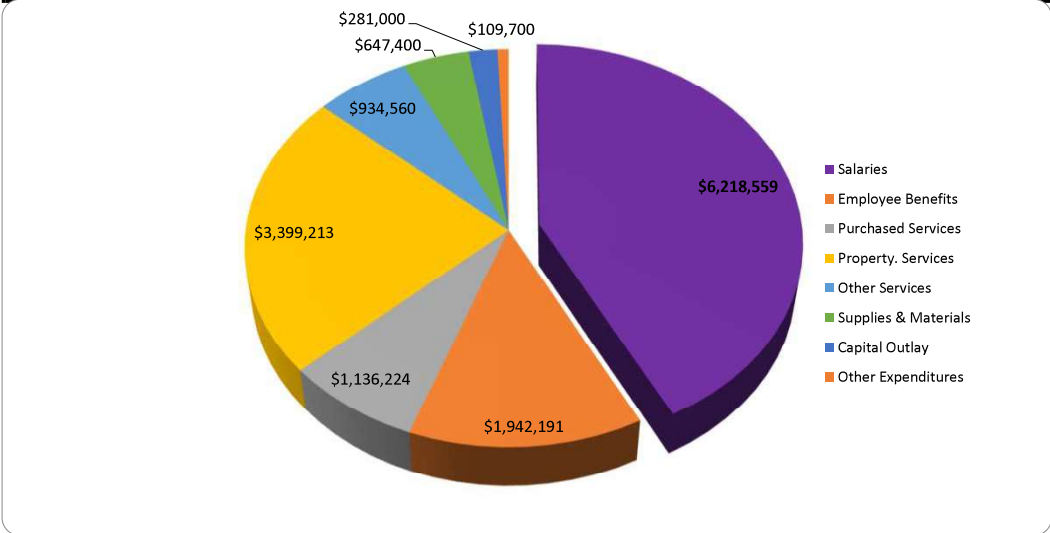
General Fund Revenues



General Fund Expenditures (By Program)

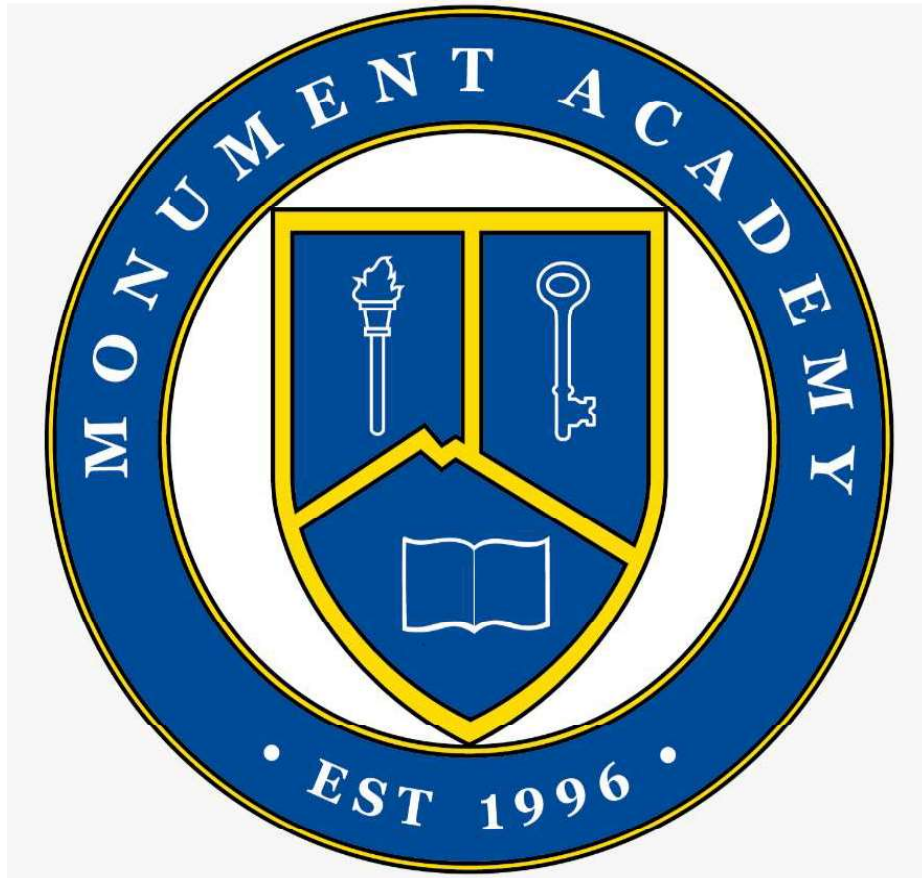


General Fund Expenditures (By Object)



Monument Academy
Supplemental Budget
Individual Fund Statements
FY 2025/26

Individual Fund Statements



Monument Academy
Supplemental Budget
General Fund
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Beginning Fund Balance						
Restricted - TABOR	320,258	400,000	400,000	510,000	0	510,000
All Other Fund Balance	2,062,521	2,392,854	2,636,161	5,977,566	0	5,977,566
Total Beginning Fund Balance	2,382,779	2,792,854	3,036,161	6,487,566	0	6,487,566
Revenues						
Local Revenue	1,662,879	1,970,318	5,239,400	1,606,897	0	1,606,897
State Revenue	10,972,927	11,841,202	12,688,048	12,493,079	0	12,493,079
Federal Revenue	754,516	116,515	126,718	312,650	0	312,650
Transfer to/From Other Funds	103,114	0	233,845	50,317	0	50,317
Total Revenues	13,493,436	13,928,035	18,288,011	14,462,944	0	14,462,944
Total Resources Available	15,876,215	16,720,889	21,324,172	20,950,510	0	20,950,510
Expenditures						
Instructional Services	5,831,109	5,845,689	5,827,701	5,992,049	(0)	5,992,049
Pupil Services	316,854	339,383	368,196	395,587	(0)	395,587
Instr. Staff Support	523,849	691,636	534,327	518,368	0	518,368
General Administration	371,016	711,202	896,679	895,966	(0)	895,966
School Administration	1,073,440	943,846	945,511	1,043,754	0	1,043,754
Business Services	540,230	299,385	288,077	263,088	(0)	263,088
Maintenance & Operations	4,068,243	4,114,964	5,530,440	4,381,474	0	4,381,474
Central Services	358,620	738,623	955,676	1,178,561	0	1,178,561
Other Expenditures	0	0	0	25,000	0	25,000
Total Expenditures	13,083,361	13,684,728	15,346,607	14,693,847	(0)	14,693,847
Operating Surplus/(Deficit)	410,075	243,307	2,941,404	(230,904)	0	(230,904)
Fund Balances						
Restricted - TABOR	400,000	400,000	510,000	520,000	0	520,000
All Other Fund Balance	2,392,854	2,636,161	5,467,565	5,736,662	0	5,736,662
Total Fund Balance	2,792,854	3,036,161	5,977,565	6,256,662	0	6,256,662
Total Expenditures & Fund Balance				20,950,509	0	20,950,510
Total Appropriation				\$20,950,509		\$20,950,510

Monument Academy
Supplemental Budget
General Fund Revenue
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Local Revenues						
Property Taxes - MLO	692,891	699,553	702,196	643,217	0	643,217
Tuition	0	0	0	0	0	0
Earnings on Investments	63,223	212,085	194,701	158,874	0	158,874
Athletic Fees	0	0	0	57,850	0	57,850
Instructional Materials Fees	221,872	257,273	244,203	230,081	0	230,081
Community Services Fees	44,935	118,621	151,995	125,875	0	125,875
Other Local Revenues	639,958	682,786	3,946,305	391,000	0	391,000
Total Local Revenues	1,662,879	1,970,318	5,239,400	1,606,897	0	1,606,897
State Revenue						
Per-Pupil Funding	10,049,266	11,151,010	11,900,201	11,632,854	0	11,632,854
Capital Construction Funds	387,693	437,807	427,726	408,377	(0)	408,377
Education of the Handicapped	0	0	221,943	210,848	0	210,848
English Language Proficiency	0	0	0	10,000	0	10,000
READ Act Revenue	14,925	19,793	16,133	16,000	0	16,000
Gifted & Talented	0	0	0	15,000	0	15,000
PERA On-Behalf Payment	309,924	26,504	122,045	200,000	0	200,000
Other State Revenue	211,119	206,088	0	0	0	0
Total State Revenues	10,972,927	11,841,202	12,688,048	12,493,079	0	12,493,079
Federal Revenue						
Other Federal Revenue	34,000	116,515	122,085	122,513	0	122,513
Title Vib Special Education	60,954	0	0	184,137	0	184,137
Title II Improv Teacher Quality	0	0	0	5,000	0	5,000
ESSER/CARES	659,562	0	4,633	1,000	0	1,000
Total Federal Revenues	754,516	116,515	126,718	312,650	0	312,650
Transfer						
Transfer to/From Other Funds	0	0	233,845	50,317	0	50,317
	0	0	0	0	0	0
Total Allocation	0	0	233,845	50,317	0	50,317
Total Revenues & Resources	\$ 13,390,322	\$ 13,928,035	\$ 18,288,011	\$ 14,462,944	\$ 0	\$ 14,462,944

Monument Academy
Supplemental Budget
General Fund Expenditures
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Instruction (11)						
01XX Salaries	3,424,830	3,615,101	3,612,046	3,747,004	0	3,747,004
02XX Employee Benefits	1,428,588	1,339,600	1,268,490	1,189,901	(0)	1,189,901
03XX Professional Services	94,375	10,285	6,729	3,000	0	3,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	1,653	3,528	4,390	8,150	0	8,150
06XX Supplies & Materials	277,388	170,577	160,299	220,000	0	220,000
07XX Equipment	0	29,597	8,990	2,500	0	2,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instruction	5,226,834	5,168,688	5,060,944	5,170,555	(0)	5,170,555
Special Education (12)						
01XX Salaries	252,156	283,737	339,296	337,068	0	337,068
02XX Employee Benefits	67,998	97,282	106,244	118,073	0	118,073
03XX Professional Services	202,919	100,960	86,623	116,500	0	116,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	124,862	138,161	140,778	0	140,778
06XX Supplies & Materials	2,027	2,761	2,214	4,000	0	4,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Special Education	525,100	609,602	672,538	716,419	1	716,420
Career & Technical Education (13)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Career & Technical Education	0	0	0	0	0	0
Cocurricular Education (14)						
01XX Salaries	61,436	43,417	45,833	53,500	0	53,500
02XX Employee Benefits	17,739	10,396	11,512	12,225	(0)	12,225
03XX Professional Services	0	3,880	22,388	23,150	0	23,150
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	502	0	0	0	0
06XX Supplies & Materials	0	5,379	4,728	10,700	0	10,700
07XX Equipment	0	3,000	829	1,000	0	1,000
08XX Other Objects	0	825	0	4,500	0	4,500
09XX Other Uses	0	0	8,930	0	0	0
Total Cocurricular Education	79,175	67,399	94,220	105,075	(0)	105,075
Student Support Svcs (21)						
01XX Salaries	218,103	260,848	280,930	297,807	0	297,807
02XX Employee Benefits	60,189	74,593	79,282	93,080	(0)	93,080
03XX Professional Services	33,447	0	4,500	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	5,115	3,942	3,484	4,700	0	4,700
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Support Svcs	316,854	339,383	368,196	395,587	(0)	395,587

Monument Academy
Supplemental Budget
General Fund Expenditures
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Staff Support Svcs (22)						
01XX Salaries	246,591	418,123	321,059	316,421	(1)	316,421
02XX Employee Benefits	84,440	151,967	125,378	93,448	(0)	93,448
03XX Professional Services	0	76,425	41,116	45,500	0	45,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	39,407	45,121	46,774	63,000	0	63,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	153,411	0	0	0	0	0
Total Staff Support Svcs	523,849	691,636	534,327	518,369	(1)	518,368
General Administration (23)						
01XX Salaries	46,028	10,417	135,001	157,500	0	157,500
02XX Employee Benefits	11,859	3,840	38,893	39,084	(0)	39,084
03XX Professional Services	108,017	263,489	257,078	184,000	0	184,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	195,543	403,230	441,071	456,632	0	456,632
06XX Supplies & Materials	9,569	23,671	9,307	6,250	0	6,250
07XX Equipment	0	0	10,917	2,500	0	2,500
08XX Other Objects	0	6,555	(136)	50,000	0	50,000
09XX Other Uses	0	0	4,549	0	0	0
Total General Administration	371,016	711,202	896,680	895,966	(0)	895,966
School Administration (24)						
01XX Salaries	768,559	700,931	719,328	749,058	0	749,058
02XX Employee Benefits	246,803	232,324	201,967	226,246	(0)	226,246
03XX Professional Services	12,562	1,567	3,847	26,500	0	26,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	32,688	958	1,240	1,000	0	1,000
06XX Supplies & Materials	1,740	2,972	13,196	10,750	0	10,750
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	11,088	5,094	5,933	30,200	0	30,200
09XX Other Uses	0	0	0	0	0	0
Total School Administration	1,073,440	943,846	945,511	1,043,754	0	1,043,754
Business Services (25)						
01XX Salaries	302,130	127,018	134,324	132,470	0	132,470
02XX Employee Benefits	77,314	39,675	38,942	36,918	(0)	36,918
03XX Professional Services	160,089	131,044	113,371	91,200	0	91,200
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	697	1,648	1,440	2,500	0	2,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Business Services	540,230	299,385	288,077	263,088	(0)	263,088
Maintenance & Operations (26)						
01XX Salaries	138,487	143,089	147,783	142,930	0	142,930
02XX Employee Benefits	42,178	49,156	46,298	46,458	(0)	46,458
03XX Professional Services	34,656	170,488	215,710	253,874	0	253,874
04XX Property Services	3,421,619	3,314,693	3,292,935	3,399,213	(1)	3,399,213
05XX Other Services	39,668	46,935	41,669	51,000	0	51,000
06XX Supplies & Materials	271,114	252,637	209,006	245,000	0	245,000
07XX Equipment	120,521	61,657	1,577,039	243,000	0	243,000
08XX Other Objects	0	76,309	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Maintenance & Operations	4,068,243	4,114,964	5,530,440	4,381,475	(1)	4,381,474

Monument Academy
Supplemental Budget
General Fund Expenditures
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Student Transportation (27)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Transportation	0	0	0	0	0	0
Central Services (28)						
01XX Salaries	30,765	253,699	264,448	284,801	0	284,801
02XX Employee Benefits	11,749	67,848	77,008	86,760	0	86,760
03XX Professional Services	137,926	248,655	257,465	392,500	0	392,500
04XX Property Services	869	0	0	0	0	0
05XX Other Services	80,020	99,894	237,641	277,000	0	277,000
06XX Supplies & Materials	87,492	61,218	69,920	80,500	0	80,500
07XX Equipment	9,799	7,309	49,194	32,000	0	32,000
08XX Other Objects	0	0	0	25,000	0	25,000
09XX Other Uses	0	0	0	0	0	0
Total Central Services	358,620	738,623	955,676	1,178,561	0	1,178,561
Bond Ratio Contingency				25,000		25,000
Total Expenditures	\$13,083,361	\$13,684,728	\$15,346,609	\$14,668,849	(\$2)	\$14,693,847

	Actuals FY 22-23	Actuals FY 23-24	#REF! #REF!	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Staff FTE:						
1XX Administrators				9.90	0.00	9.90
2XX Teachers (Licensed)				78.36	0.00	78.36
3XX Non-Teaching Professionals				5.20	0.00	5.20
4XX Classified - Instructional				17.04	0.00	17.04
5XX Classified - School Admin				6.80	0.00	6.80
6XX Classified - Maint, Oper & Trans				2.00	0.00	2.00
Total FTE	0.00	0.00	0.00	119.30	0.00	119.30

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: Instruction (11)
Program Budget Manager: Jesse Davis & Michael Svendsen, Angela Duca & Shayna Vastilla

Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Instruction (11)						
011X Salaries	3,424,830	3,615,101	147,783	3,513,304	0	3,513,304
01XX Supplemental Pay & Stipends	0	0	0	233,700	0	233,700
02XX Employee Benefits	1,428,588	1,339,600	38,942	1,189,901	(0)	1,189,901
03XX Professional Services	94,375	10,285	113,371	3,000	0	3,000
04XX Property Services	0	0		0	0	0
05XX Other Services	1,653	3,528	4,390	8,150	0	8,150
06XX Supplies & Materials	277,388	170,577	1,440	220,000	0	220,000
07XX Equipment	0	29,597	8,990	2,500	0	2,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instruction	5,226,834	5,168,688	314,916	5,170,555	(0)	5,170,555

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Staff FTE:						
1XX Administrators		0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)		69.60	65.80	67.46	0.00	67.46
3XX Non-Teaching Professionals		0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional		9.20	7.60	10.46	0.00	10.46
5XX Classified - School Admin		0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans		0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	78.80	73.40	77.92	0.00	77.92

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: Instruction - Special Education (12)
Program Budget Manager: Andrea Kidd, Jennifer Revello

Program Description:

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program are the salaries and benefits costs for special education staff. Special Education expenditures in the General Fund are eligible for a partial reimbursement from the State of Colorado Special Education categorical funding as dictated by the Colorado public school finance act of 1994/FY 25-26.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Special Education (12)						
011X Salaries	252,156	283,737	147,783	322,668	0	322,668
01XX Supplemental Pay & Stipends	0	0	0	14,400	0	14,400
02XX Employee Benefits	67,998	97,282	38,942	118,073	0	118,073
03XX Professional Services	202,919	100,960	113,371	116,500	0	116,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	124,862	138,161	140,778	0	140,778
06XX Supplies & Materials	2,027	2,761	1,440	4,000	0	4,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Special Education	525,100	609,602	439,697	716,420	0	716,420

Staff FTE:	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
1XX Administrators		3.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)		0.00	4.00	4.30	0.00	4.30
3XX Non-Teaching Professionals		3.80	0.00	0.00	0.00	0.00
4XX Classified - Instructional		0.00	4.80	4.08	0.00	4.08
5XX Classified - School Admin		0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans		0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	6.80	8.80	8.38	0.00	8.38

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 13 Instruction - Career & Technical Education (CTE)
Program Budget Manager: N/A

Program Description:

This budget is used for students in state approved vocational programs operating in secondary schools. Expenditures made from this program are eligible for reimbursement from the Colorado Vocational Act at a rate of approximately 30%. The reimbursement revenue is a state categorical funding element from the Colorado public school finance act of 1994 and is listed in the General Fund under state revenues.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Career & Technical Education (13)						
011X Salaries	0	0	147,783	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	0	0	38,942	0	0	0
03XX Professional Services	0	0	113,371	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	1,440	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Career & Technical Education	0	0	301,536	0	0	0

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Staff FTE:						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 14 **Instruction - Co-Curricular Activities**
Program Budget Manager: Lannie Vance

Program Description:

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical and mental fitness. Expenditures of this program include salaries and benefits of staff, sports dues and fees, game officials, sports transportation and sports equipment.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Co-Curricular Instruction (14)						
011X Salaries	0	0	147,783	0	0	0
01XX Supplemental Pay & Stipends	61,436	43,417	0	53,500	0	53,500
02XX Employee Benefits	17,739	10,396	38,942	12,225	(0)	12,225
03XX Professional Services	0	3,880	113,371	23,150	0	23,150
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	502	0	0	0	0
06XX Supplies & Materials	0	5,379	1,440	10,700	0	10,700
07XX Equipment	0	3,000	829	1,000	0	1,000
08XX Other Objects	0	825	8,930	4,500	0	4,500
09XX Other Uses	0	0	0	0	0	0
Total Co-Curricular Instruction	79,175	67,399	311,295	105,075	(0)	105,075

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Staff FTE:						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 2100 **Student Support Services**
Program Budget Manager: April Janzen, Meghan Theobold, Emily Davis, Eva Coleman, Brittany Modert

Program Description:

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists. The majority of expenditures are salaries and benefits of staff.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Student Support Services (21)						
011X Salaries	218,103	260,848	147,783	283,507	0	283,507
01XX Supplemental Pay & Stipends	0	0	0	14,300	0	14,300
02XX Employee Benefits	60,189	74,593	38,942	93,080	(0)	93,080
03XX Professional Services	33,447	0	113,371	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	5,115	3,942	1,440	4,700	0	4,700
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Support Services	316,854	339,383	301,536	395,587	(0)	395,587

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Staff FTE:						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	3.30	3.80	3.60	0.00	3.60
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	3.00	3.10	2.00	0.00	2.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	6.30	6.90	5.60	0.00	5.60

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 2200 **Instructional Staff Services**
Program Budget Manager: Tina Leone, Lannie Vance, Anna Vroom

Program Description:

Instructional Staff Services include the supervision of instructional activities to include special education, athletics and other instructional supervisors. This category also includes Library & Media services. The majority of expenditures are salaries and benefits of staff.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Student Support Services (22)						
011X Salaries	246,591	418,123	147,783	291,821	0	291,821
01XX Supplemental Pay & Stipends	0	0	0	24,600	0	24,600
02XX Employee Benefits	84,440	151,967	38,942	93,448	(0)	93,448
03XX Professional Services	0	76,425	113,371	45,500	0	45,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	39,407	45,121	1,440	63,000	0	63,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	153,411	0	0	0	0	0
Total Student Support Services	523,849	691,636	301,536	518,369	(0)	518,368

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Staff FTE:						
1XX Administrators	0.00	4.60	4.80	1.90	0.00	1.90
2XX Teachers (Licensed)	0.00	1.00	1.00	2.00	0.00	2.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.50	0.60	0.50	0.00	0.50
5XX Classified - School Admin	0.00	0.00	0.00	1.00	0.00	1.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	6.10	6.40	5.40	0.00	5.40

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 2300
Program Budget Manager:

General Administration
 Collin Vinchattle

Program Description:

General administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
General Administration (23)							
011X	Salaries	46,028	10,417	135,001	150,000	0	150,000
01XX	Supplemental Pay & Stipends	0	0	0	7,500	0	7,500
02XX	Employee Benefits	11,859	3,840	38,942	39,084	(0)	39,084
03XX	Professional Services	108,017	263,489	257,078	184,000	0	184,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	195,543	403,230	441,071	456,632	0	456,632
06XX	Supplies & Materials	9,569	23,671	9,307	6,250	0	6,250
07XX	Equipment	0	0	0	2,500	0	2,500
08XX	Other Objects	0	6,555	(136)	50,000	0	50,000
09XX	Other Uses	0	0	4,549	0	0	0
Total General Administration		371,016	711,202	885,812	895,966	(0)	895,966

		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Staff FTE:							
1XX	Administrators	0.00	0.00	1.00	1.00	0.00	1.00
2XX	Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX	Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX	Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX	Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX	Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE		0.00	0.00	1.00	1.00	0.00	1.00

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 2400
Program Budget Manager:

School Administration
 Jesse Davis & Angela Duca

Program Description:

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom. Non-salary and benefit accounts, with the exception of utilities and communications, are based on historical needs.

	Actuals			Mid-Yr	Change	Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26		FY 25-26
School Administration (24)						
011X Salaries	768,559	700,931	147,783	716,258	0	716,258
01XX Supplemental Pay & Stipends	0	0	0	32,800	0	32,800
02XX Employee Benefits	246,803	232,324	38,942	226,246	(0)	226,246
03XX Professional Services	12,562	1,567	113,371	26,500	0	26,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	32,688	958	1,240	1,000	0	1,000
06XX Supplies & Materials	1,740	2,972	1,440	10,750	0	10,750
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	11,088	5,094	5,933	30,200	0	30,200
09XX Other Uses	0	0	0	0	0	0
Total Instruction	1,073,440	943,846	308,709	1,043,754	0	1,043,754

	Actuals			Mid-Yr	Change	Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26		FY 25-26
Staff FTE:						
1XX Administrators	0.00	4.90	3.40	4.00	0.00	4.00
2XX Teachers (Licensed)	0.00	0.00	0.00	1.00	0.00	1.00
3XX Non-Teaching Professionals	0.00	1.80	1.00	2.00	0.00	2.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	5.80	8.80	5.80	0.00	5.80
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	12.50	13.20	12.80	0.00	12.80

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 2500 **Business Services**
Program Budget Manager: Laura Polen

Program Description:

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Business Services (25)						
011X Salaries	302,130	127,018	147,783	126,200	0	126,200
01XX Supplemental Pay & Stipends	0	0	0	6,270	0	6,270
02XX Employee Benefits	77,314	39,675	38,942	36,918	(0)	36,918
03XX Professional Services	160,089	131,044	113,371	91,200	0	91,200
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	697	1,648	1,440	2,500	0	2,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Business Services	540,230	299,385	301,536	263,088	(0)	263,088

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Staff FTE:						
1XX Administrators	0.00	0.00	1.20	1.00	0.00	1.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.85	0.50	0.60	0.00	0.60
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.20	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	1.05	1.70	1.60	0.00	1.60

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 2600
Program Budget Manager:

Maintenance & Operations
Charles Staiger

Program Description:

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
Maintenance & Operations (26)						
011X Salaries	138,487	143,089	147,783	136,030	0	136,030
01XX Supplemental Pay & Stipends	0	0	0	6,900	0	6,900
02XX Employee Benefits	42,178	49,156	46,298	46,458	(0)	46,458
03XX Professional Services	34,656	170,488	215,710	253,874	0	253,874
04XX Property Services	3,421,619	3,314,693	3,292,935	3,399,213	0	3,399,213
05XX Other Services	39,668	46,935	41,669	51,000	0	51,000
06XX Supplies & Materials	271,114	252,637	209,006	245,000	0	245,000
07XX Equipment	120,521	61,657	1,577,039	243,000	0	243,000
08XX Other Objects	0	76,309	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Maintenance & Operations	4,068,243	4,114,964	5,530,440	4,381,475	(0)	4,381,474

Staff FTE:	Actuals			Mid-Yr		Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 25-26
1XX Administrators	0.00	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.50	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	3.00	2.00	2.00	0.00	2.00
Total FTE	0.00	4.00	3.50	3.00	0.00	3.00

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: 2800
Program Budget Manager:

Central Services/Human Resources
 Krista Pelly & Jake Dicus

Program Description:

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

	Actuals			Mid-Yr	Change	Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26		FY 25-26
Central Services (28)						
011X Salaries	30,765	253,699	264,448	268,601	0	268,601
01XX Supplemental Pay & Stipends	0	0	0	16,200	0	16,200
02XX Employee Benefits	11,749	67,848	77,008	86,760	0	86,760
03XX Professional Services	137,926	248,655	257,465	392,500	0	392,500
04XX Property Services	869	0	0	0	0	0
05XX Other Services	80,020	99,894	237,641	277,000	0	277,000
06XX Supplies & Materials	87,492	61,218	69,920	80,500	0	80,500
07XX Equipment	9,799	7,309	49,194	32,000	0	32,000
08XX Other Objects	0	0	0	25,000	0	25,000
09XX Other Uses	0	0	0	0	0	0
Total Central Services	358,620	738,623	955,676	1,178,561	0	1,178,561

	Actuals			Mid-Yr	Change	Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26		FY 25-26
Staff FTE:						
1XX Administrators	0.00	2.90	2.00	1.00	0.00	1.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	1.00	1.50	2.60	0.00	2.60
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	3.90	3.50	3.60	0.00	3.60

Monument Academy
Supplemental Budget
General Fund Detail Budgets
FY 2025/26

Program: Summary by Program & Object
Program Budget Manager: N/A

		FY 25/26 Budget
<u>Expenditures by Major Program</u>		
0010-2099	Instructional Services	5,992,049
21XX	Pupil Services	395,587
22XX	Instructional Support	518,368
23XX	General Administration	895,966
24XX	School Administration	1,043,754
25XX	Business Services	263,088
26XX	Maintenance & Operations	4,381,474
27XX	Transportation	0
28XX	Central Services	1,178,561
29XX	Community Services	0
	Misc Expenses & Transfers (Bond Ratio)	25,000
	Total Programs	\$14,693,847
<u>Expenditures by Major Account</u>		
011X	Salaries	6,218,559
02XX	Employee Benefits	1,942,191
03XX	Purchased Services	1,136,224
04XX	Property. Services	3,399,213
05XX	Other Services	934,560
06XX	Supplies & Materials	647,400
07XX	Capital Outlay	281,000
08XX	Other Expenditures	109,700
09XX	Bond Ratio Contingency	25,000
	Total Objects	\$14,693,847

Staff FTE:

1XX	Administrators	9.90
2XX	Teachers (Licensed)	78.36
3XX	Non-Teaching Professionals	5.20
4XX	Classified - Instructional	17.04
5XX	Classified - School Admin	6.80
6XX	Classified - Maint, Oper & Trans	2.00
	Total FTE	119.30

Monument Academy
Supplemental Budget
Preschool Fund
FY 2025/26

	Actuals	Actuals	Actuals	Mid-Yr	Change	Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26		FY 25-26
Beginning Fund Balance						
Fund Balance	76,600	99,146	66,232	1,878	0	1,878
Total Beginning Fund Balance	76,600	99,146	66,232	1,878	0	1,878
Revenues						
Local Revenue/Tuition	478,005	415,794	384,864	438,822	0	438,822
Other Revenue/Transfer from GF	0	59,123	0	15,000	0	15,000
Total Revenues	478,005	474,917	384,864	453,822	0	453,822
Total Resources Available	554,605	574,063	451,096	455,700	0	455,700
Preschool Expenditures						
Salaries	279,540	267,826	304,138	285,193	0	285,193
Employee Benefits	70,124	95,475	86,265	98,766	0	98,766
Purchased Services	5,150	5,307	588	0	0	0
Purchased Property Services	30,000	46,607	235	0	0	0
General Instructional Supplies	31,696	27,067	8,044	10,000	0	10,000
Equipment & Technology	33,152	17,849	2,495	0	0	0
Indirect Costs	5,797	47,700	47,470	47,250	0	47,250
Contingency	0	0	0	0	0	0
Total Expenditures	455,459	507,831	449,235	441,209	0	441,209
Surplus/(Deficit)	22,546	(32,914)	(64,371)	12,613	(0)	12,613
Fund Balances						
Fund Balance	99,146	66,232	1,861	14,491	0	14,491
Total Ending Fund Balance	99,146	66,232	1,861	14,491	0	14,491
Total Expenditures & Fund Balance				455,700	0	455,700
Total Appropriation				\$ 455,700		\$ 455,700

Staff FTE:

Staff FTE:	Actuals	Actuals	Actuals	Mid-Yr	Change	Suppl
	FY 22-23	FY 23-24	FY 24-25	FY 25-26		FY 25-26
1XX Administrators	0.00	1.10	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)	0.00	3.00	3.00	4.50	0.00	4.50
3XX Non-Teaching Professionals	0.00	0.00	1.50	0.00	0.00	0.00
4XX Classified - Instructional	0.00	3.00	0.00	2.00	0.00	2.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	7.10	5.50	7.50	0.00	7.50

Monument Academy
Supplemental Budget
Capital Reserve Fund (Fund 43)
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24/25	Mid-Yr FY 25/26	Change	Suppl FY 25-26
Beginning Fund Balance						
Fund Balance				0	0	0
Total Beginning Fund Balance	0	0	0	0	0	0
Revenues						
Local Revenue				0	1,000,000	1,000,000
State Revenue				0	0	0
Federal Revenue				0	0	0
General Fund Allocation				0	0	0
Total Revenues	0	0	0	0	1,000,000	1,000,000
Total Resources Available	0	0	0	0	1,000,000	1,000,000
Expenditures						
011X Salaries				0	0	0
02XX Employee Benefits				0	0	0
03XX Professional Services				0	0	0
04XX Property Services				0	0	0
05XX Other Services				0	0	0
06XX Supplies & Materials				0	0	0
07XX Capital Outlay				0	1,000,000	1,000,000
08XX Other Objects				0	0	0
09XX Other Uses				0	0	0
Total Expenditures	0	0	0	0	1,000,000	1,000,000
Surplus/(Deficit)	0	0	0	0	0	0
Fund Balances						
Fund Balance	0	0	0	0	0	0
Total Ending Fund Balance	0	0	0	0	0	0
Total Expenditures & Fund Balance				0	1,000,000	1,000,000
Total Appropriation				\$ -		\$ 1,000,000

Monument Academy
Supplemental Budget
Facilities Corp Fund
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Beginning Fund Balance						
Fund Balance	1,561,373	1,613,135	1,694,136	1,694,204	0	1,694,204
Total Beginning Fund Balance	1,561,373	1,613,135	1,694,136	1,694,204	0	1,694,204
Revenues						
Lease Rental Income	971,762	932,087	928,687	915,000	0	915,000
Investment Income	0	70,452	60,411	30,000	0	30,000
Transfers In/(Out) Other Funds					(29,100,000)	(29,100,000)
Other Financing Sources (Refi)	0	0	0	0	44,000,000	44,000,000
Total Revenues	971,762	1,002,539	989,098	945,000	14,900,000	15,845,000
Total Resources Available	2,533,135	2,615,674	2,683,234	2,639,204	14,900,000	17,539,204
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	3,000	682,000	685,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	4,500,000	4,500,000
08XX Other Objects	470,000	470,000	432,338	505,000	0	505,000
09XX Other Uses	450,000	451,538	490,000	409,913	9,745,088	10,155,000
Total Expenditures	920,000	921,538	922,338	917,913	14,927,088	15,845,000
Surplus/(Deficit)	51,762	81,001	66,760	27,087	(27,088)	0
Fund Balances						
Fund Balance	1,613,135	1,694,136	1,760,896	1,721,292	(27,088)	1,694,204
Total Ending Fund Balance	1,613,135	1,694,136	1,760,896	1,721,292	(27,088)	1,694,204
Total Expenditures & Fund Balance				2,639,205	14,900,000	17,539,204
Total Appropriation				\$ 2,639,205		\$17,539,204

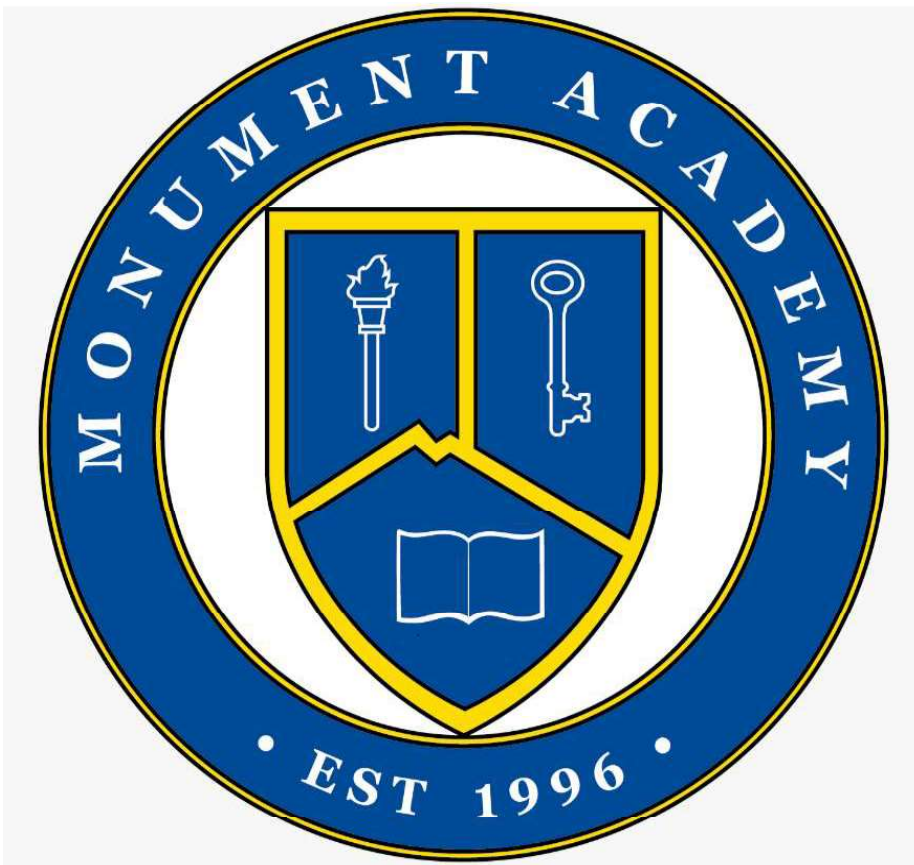
Monument Academy
Supplemental Budget
Foundation Fund
FY 2025/26

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Beginning Fund Balance						
Fund Balance	1,160,688	1,009,282	963,239	1,136,000	0	1,136,000
Total Beginning Fund Balance	1,160,688	1,009,282	963,239	1,136,000	0	1,136,000
Revenues						
Lease Rental Income	1,785,741	1,833,479	1,833,146	1,850,000	0	1,850,000
Investment Income	0	79,313	69,189	70,000	0	70,000
Transfers In/(Out) Other Funds	(103,114)	(60,965)	(75,863)	(65,317)	29,165,317	29,100,000
Other Financing Sources (Refi)	0	(60,965)	147,783	33,240,000	(32,268,005)	971,995
Total Revenues	1,682,627	1,790,862	1,974,255	35,094,683	(3,102,688)	31,991,995
Total Resources Available	2,843,315	2,800,144	2,937,494	36,230,683	(3,102,688)	33,127,995
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	2,595	3,405	3,682	1,505,000	0	1,505,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	4,000,000	(4,000,000)	0
08XX Other Objects - Interest	1,451,438	1,428,500	1,408,250	1,386,995	0	1,386,995
09XX Other Uses - Principal	380,000	405,000	425,000	27,740,000	1,360,000	29,100,000
Total Expenditures	1,834,033	1,836,905	1,836,932	34,631,995	(2,640,000)	31,991,995
Surplus/(Deficit)	(151,406)	(46,043)	137,323	462,688	(462,688)	0
Fund Balances						
Fund Balance	1,009,282	963,239	1,100,562	1,598,688	(462,688)	1,136,000
Total Ending Fund Balance	1,009,282	963,239	1,100,562	1,598,688	(462,688)	1,136,000
Total Expenditures & Fund Balance				36,230,683	(3,102,688)	33,127,995
Total Appropriation				\$ 36,230,683		\$33,127,995

Monument Academy
Supplemental Budget
Pupil Activity Fund
FY 2025/26

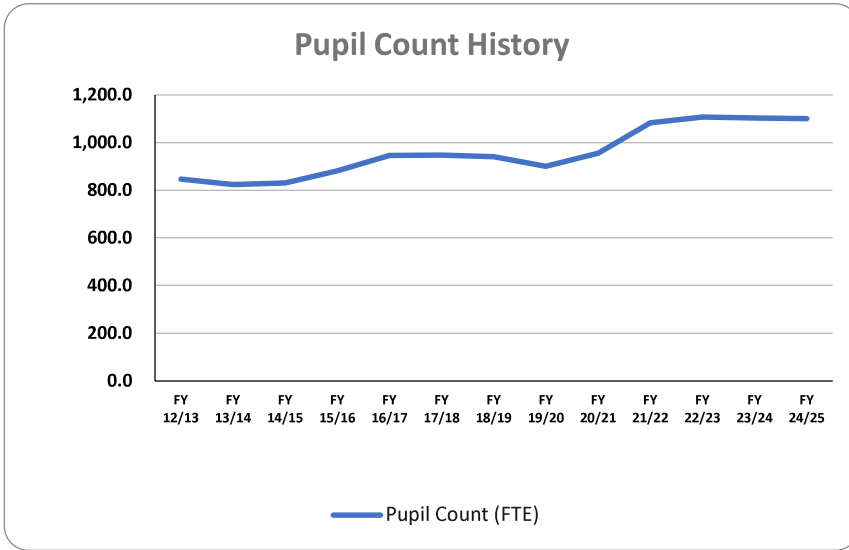
	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Suppl FY 25-26
Beginning Fund Balance						
Fund Balance	123,144	110,484	123,919	125,800	0	125,800
Total Beginning Fund Balance	123,144	110,484	123,919	125,800	0	125,800
Revenues						
Local Revenue	279,226	132,147	194,307	225,000	0	225,000
State Revenue	0	0	0	0	0	0
Allocations from General Fund	0	0	0	0	0	0
Total Revenues	279,226	132,147	194,307	225,000	0	225,000
Total Resources Available	402,370	242,631	318,226	350,800	0	350,800
Expenditures						
03XX Professional Services	0	22,226	90,212	80,000	0	80,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	291,886	96,486	98,191	145,000	0	145,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	291,886	118,712	188,403	225,000	0	225,000
Surplus/(Deficit)	(12,660)	13,435	5,904	0	0	0
Fund Balances						
Fund Balance	110,484	123,919	129,823	125,800	0	125,800
Total Ending Fund Balance	110,484	123,919	129,823	125,800	0	125,800
Total Expenditures & Fund Balance				350,800	0	350,800
Fund Balance, End of Year				\$ -	\$ -	\$ -
Total Appropriation				\$350,800		\$350,800

Supplemental Information



Monument Academy
Supplemental Budget
Pupil Count History
FY 2025/26

Fiscal Year	Pupil Count (FTE)	Pupil Count Chg
FY 25/26	1,046.1	(54.5)
FY 24/25	1,100.6	(2.4)
FY 23/24	1,103.0	(4.5)
FY 22/23	1,107.5	24.5
FY 21/22	1,083.0	128.0
FY 20/21	955.0	54.0
FY 19/20	901.0	(40.0)
FY 18/19	941.0	(6.0)
FY 17/18	947.0	1.0
FY 16/17	946.0	64.0
FY 15/16	882.0	52.0
FY 14/15	830.0	6.0
FY 13/14	824.0	(22.0)
FY 12/13	846.0	N/A



**Monument Academy
Supplemental Budget
Debt Amortization Schedule
FY 2025/26**

Pymt Date	Charter Refunding Bonds - 2014 (West)			Charter Bonds - 2019 (East)			Totals		
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance
			14,265,000.00						14,265,000.00
4/1/2015		159,725.63	14,265,000.00					159,725.63	14,265,000.00
10/1/2015	215,000.00	281,868.75	14,050,000.00				215,000.00	281,868.75	14,050,000.00
4/1/2016		279,718.75	14,050,000.00					279,718.75	14,050,000.00
10/1/2016	370,000.00	279,718.75	13,680,000.00				370,000.00	279,718.75	13,680,000.00
4/1/2017		276,018.75	13,680,000.00					276,018.75	13,680,000.00
10/1/2017	380,000.00	276,018.75	13,300,000.00				380,000.00	276,018.75	13,300,000.00
4/1/2018		270,318.75	13,300,000.00					270,318.75	13,300,000.00
10/1/2018	390,000.00	270,318.75	12,910,000.00				390,000.00	270,318.75	12,910,000.00
4/1/2019		264,468.75	12,910,000.00			28,950,000.00		264,468.75	41,860,000.00
10/1/2019	400,000.00	264,468.75	12,510,000.00		572,517.26	28,950,000.00	400,000.00	836,986.01	41,460,000.00
4/1/2020		256,468.75	12,510,000.00		725,718.75	28,950,000.00	0.00	982,187.50	41,460,000.00
10/1/2020	415,000.00	256,468.75	12,095,000.00		725,718.75	28,950,000.00	415,000.00	982,187.50	41,045,000.00
4/1/2021		248,168.75	12,095,000.00		725,718.75	28,950,000.00	0.00	973,887.50	41,045,000.00
10/1/2021	435,000.00	248,168.75	11,660,000.00		725,718.75	28,950,000.00	435,000.00	973,887.50	40,610,000.00
4/1/2022		239,468.75	11,660,000.00		725,718.75	28,950,000.00	0.00	965,187.50	40,610,000.00
10/1/2022	450,000.00	239,468.75	11,210,000.00		725,718.75	28,950,000.00	450,000.00	965,187.50	40,160,000.00
4/1/2023		230,468.75	11,210,000.00	380,000.00	725,718.75	28,570,000.00	380,000.00	956,187.50	39,780,000.00
10/1/2023	470,000.00	230,468.75	10,740,000.00		714,250.00	28,570,000.00	470,000.00	944,718.75	39,310,000.00
4/1/2024		221,068.75	10,740,000.00	405,000.00	714,250.00	28,165,000.00	405,000.00	935,318.75	38,905,000.00
10/1/2024	490,000.00	221,068.75	10,250,000.00		704,125.00	28,165,000.00	490,000.00	925,193.75	38,415,000.00
4/1/2025		211,268.75	10,250,000.00	425,000.00	704,125.00	27,740,000.00	425,000.00	915,393.75	37,990,000.00
10/1/2025	505,000.00	211,268.75	9,745,000.00		693,509.00	27,740,000.00	505,000.00	904,777.75	37,485,000.00
4/1/2026		198,643.75	9,745,000.00	27,740,000.00	693,486.00	0.00	27,740,000.00	892,129.75	9,745,000.00
10/1/2026	530,000.00	198,643.75	9,215,000.00				530,000.00	198,643.75	9,215,000.00
4/1/2027		190,031.25	9,215,000.00				0.00	190,031.25	9,215,000.00
10/1/2027	550,000.00	190,031.25	8,665,000.00				550,000.00	190,031.25	8,665,000.00
4/1/2028		180,750.00	8,665,000.00				0.00	180,750.00	8,665,000.00
10/1/2028	570,000.00	180,750.00	8,095,000.00				570,000.00	180,750.00	8,095,000.00
4/1/2029		170,418.75	8,095,000.00				0.00	170,418.75	8,095,000.00
10/1/2029	590,000.00	170,418.75	7,505,000.00				590,000.00	170,418.75	7,505,000.00
4/1/2030		159,725.00	7,505,000.00				0.00	159,725.00	7,505,000.00
10/1/2030	610,000.00	159,725.00	6,895,000.00				610,000.00	159,725.00	6,895,000.00
4/1/2031		144,475.00	6,895,000.00				0.00	144,475.00	6,895,000.00
10/1/2031	640,000.00	144,475.00	6,255,000.00				640,000.00	144,475.00	6,255,000.00
4/1/2032		128,475.00	6,255,000.00				0.00	128,475.00	6,255,000.00
10/1/2032	675,000.00	128,475.00	5,580,000.00				675,000.00	128,475.00	5,580,000.00
4/1/2033		111,600.00	5,580,000.00				0.00	111,600.00	5,580,000.00
10/1/2033	705,000.00	111,600.00	4,875,000.00				705,000.00	111,600.00	4,875,000.00
4/1/2034		97,500.00	4,875,000.00				0.00	97,500.00	4,875,000.00
10/1/2034	735,000.00	97,500.00	4,140,000.00				735,000.00	97,500.00	4,140,000.00
4/1/2035		82,800.00	4,140,000.00				0.00	82,800.00	4,140,000.00
10/1/2035	765,000.00	82,800.00	3,375,000.00				765,000.00	82,800.00	3,375,000.00
4/1/2036		67,500.00	3,375,000.00				0.00	67,500.00	3,375,000.00
10/1/2036	795,000.00	67,500.00	2,580,000.00				795,000.00	67,500.00	2,580,000.00
4/1/2037		51,600.00	2,580,000.00				0.00	51,600.00	2,580,000.00
10/1/2037	825,000.00	51,600.00	1,755,000.00				825,000.00	51,600.00	1,755,000.00
4/1/2038		35,100.00	1,755,000.00				0.00	35,100.00	1,755,000.00
10/1/2038	860,000.00	35,100.00	895,000.00				860,000.00	35,100.00	895,000.00
4/1/2039		17,900.00	895,000.00				0.00	17,900.00	895,000.00
10/1/2039	895,000.00	17,900.00	0.00				895,000.00	17,900.00	0.00
Totals	\$14,265,000.00	\$8,709,506.88	\$22,974,506.88	\$28,950,000.00	\$9,876,293.51	\$38,826,293.51	\$43,215,000.00	\$18,585,800.39	\$61,800,800.39

FY2025-2026 UNIFORM BUDGET SUMMARY

Monument Academy Charter School District Code: El Paso Cty, Lewis Palmer D-38 Mid-Yr Budget Adopted: Jan 08, 2026		Object Source	11 Charter School Fund	26 Preschool Fund	23 Pupil Activity	43 Capital Reserve Capital Projects	52 Building Corp	53 Foundation	TOTAL
Beginning Fund Balance			6,487,565	1,878	125,800	-	1,694,204	1,136,000	15,933,013
Revenues									
Local Sources	1000 - 1999		1,606,897	453,822	225,000	1,000,000	945,000	1,920,000	7,757,617
Intermediate Sources	2000 - 2999								-
State Sources	3000 - 3999		12,543,396		-	-			25,036,475
Federal Sources	4000 - 4999		312,650						625,300
Total Revenues			14,462,944	453,822	225,000	1,000,000	945,000	1,920,000	33,419,392
Total Beginning Fund Balance and Reserves			20,950,509	455,700	350,800	1,000,000	2,639,204	3,056,000	49,352,405
Total Allocations To/From Other Funds	5800								50,317
Transfers To/From Other Funds	5200 - 5300		-					29,100,000	29,100,000
Other Sources	5500,5900,						44,000,000	971,995	44,971,995
Available Beginning Fund Balance & Revenues			20,950,509	455,700	350,800	1,000,000	46,639,204	33,127,995	123,474,717
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100		4,137,572	285,193					8,560,337
Employee Benefits, including object 0280	0200		1,320,199	98,766					2,739,164
Purchased Services	0500		291,578	-	80,000				664,596
Supplies and Materials	0600		234,700	10,000	145,000				624,400
Property	0700		3,500	-	-				7,000
Other	0800, 0900		4,500	47,250	-				56,250
Total Instruction			5,992,049	441,209	225,000	-	-	-	12,651,747
Supporting Services									
Students - Program 2100									
Salaries	0100		297,807						595,614
Employee Benefits, including object 0280	0200		93,080						186,159
Purchased Services	0500		-						-
Supplies and Materials	0600		4,700						9,400
Property	0700		-						-
Other	0800, 0900		-						-
Total Students			395,587	-	-	-	-	-	791,173
Instructional Staff - Program 2200									
Salaries	0100		316,421						632,841
Employee Benefits, including object 0280	0200		93,448						186,895
Purchased Services	0500		45,500						91,000
Supplies and Materials	0600		63,000						126,000
Property	0700		-						-
Other	0800, 0900		-						-
Total Instructional Staff			518,368	-	-	-	-	-	1,036,736
General Administration - Program 2300,									
Salaries	0100		157,500						315,000
Employee Benefits, including object 0280	0200		39,084						78,168
Purchased Services	0500		640,632						1,281,264
Supplies and Materials	0600		6,250						12,500
Property	0700		2,500						5,000
Other	0800, 0900		50,000						100,000
Total School Administration			895,966	-	-	-	-	-	1,791,932
School Administration - Program 2400									
Salaries	0100		749,058						1,498,117
Employee Benefits, including object 0280	0200		226,246						452,491
Purchased Services	0500		27,500						55,000
Supplies and Materials	0600		10,750						21,500
Property	0700		-						-
Other	0800, 0900		30,200						60,400
Total School Administration			1,043,754	-	-	-	-	-	2,087,508
Business Services - Program 2500, including									
Salaries	0100		132,470						264,940
Employee Benefits, including object 0280	0200		36,918						73,835
Purchased Services	0500		91,200						182,400
Supplies and Materials	0600		2,500						5,000
Property	0700		-						-
Other	0800, 0900		-						-
Total Business Services			263,088	-	-	-	-	-	526,175
Operations and Maintenance - Program 2600									
Salaries	0100		142,930						285,860
Employee Benefits, including object 0280	0200		46,458						92,916
Purchased Services	0500		3,704,087						7,408,173
Supplies and Materials	0600		245,000						490,000
Property	0700		243,000						486,000
Other	0800, 0900		-						-
Total Operations and Maintenance			4,381,474	-	-	-	-	-	8,762,949
Student Transportation - Program 2700									
Salaries	0100		-						-
Employee Benefits, including object 0280	0200		-						-
Purchased Services	0500		-						-
Supplies and Materials	0600		-						-
Property	0700		-						-
Other	0800, 0900		-						-
Total Student Transportation			-	-	-	-	-	-	-
Central Support - Program 2800, including									
Salaries	0100		284,801						569,602
Employee Benefits, including object 0280	0200		86,760						173,520
Purchased Services	0500		669,500				685,000	1,505,000	3,529,000
Supplies and Materials	0600		80,500						161,000
Property	0700		32,000						64,000
Other	0800, 0900		25,000				10,660,000	30,486,995	41,196,995
Total Central Support			1,178,561	-	-	-	11,345,000	31,991,995	45,694,117

FY2025-2026 UNIFORM BUDGET SUMMARY

Monument Academy Charter School District Code: El Paso Cty, Lewis Palmer D-38 Mid-Yr Budget Adopted: Jan 08, 2026	Object Source	11 Charter School Fund	26 Preschool Fund	23 Pupil Activity	43 Capital Reserve Capital Projects	52 Building Corp	53 Foundation	TOTAL
Other Support - Program 2900								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-
Food Service Operations - Program 3100								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-
Enterprise Operations - Program 3200								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-
Community Services - Program 3300								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Community Services		-	-	-	-	-	-	-
Education for Adults - Program 3400								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-
Total Supporting Services		8,676,798	-	-	-	11,345,000	31,991,995	60,690,591
Property - Program 4000								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	1,000,000	-	-	1,000,000
Other	0800, 0900	-	-	-	-	-	-	-
Total Property		-	-	-	1,000,000	-	-	1,000,000
Other Uses - Program 5000s - including								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	25,000	-	-	-	-	-	50,000
Purchased Services	0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Uses		25,000	-	-	-	-	-	50,000
Total Expenditures		14,693,847	441,209	225,000	1,000,000	11,345,000	31,991,995	74,392,337
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		14,693,847	441,209	225,000	1,000,000	11,345,000	31,991,995	74,392,337

FY2025-2026 UNIFORM BUDGET SUMMARY

Monument Academy Charter School District Code: El Paso Cty, Lewis Palmer D-38 Mid-Yr Budget Adopted: Jan 08, 2026		Object Source	11 Charter School Fund	26 Preschool Fund	23 Pupil Activity	43 Capital Reserve Capital Projects	52 Building Corp	53 Foundation	TOTAL
BUDGETED ENDING FUND BALANCE									
Non-spendable fund balance (9900)	6710								-
Restricted fund balance (9900)	6720				125,800	-	1,694,204	1,136,000	2,956,004
TABOR 3% emergency reserve (9321)	6721	520,000							1,040,000
TABOR multi year obligations (9322)	6722								-
District emergency reserve (letter of credit or real)	6723								-
Colorado Preschool Program (CPP) (9324)	6724								-
Risk-related / restricted capital reserve (9326)	6726								-
BEST capital renewal reserve (9327)	6727								-
Total program reserve (9328)	6728								-
Committed fund balance (9900)	6750								-
Committed fund balance (15% limit) (9200)	6750								-
Assigned fund balance (9900)	6760		14,491		-	-			14,491
Unassigned fund balance (9900)	6770	5,736,662							11,473,325
Net investment in capital assets (9900)	6790								-
Restricted net position (9900)	6791								-
Unrestricted net position (9900)	6792								-
Total Ending Fund Balance		6,256,662	14,491	125,800	-	-	1,694,204	1,136,000	15,483,820
Total Available Beginning Fund Balance &		(0)	-	-	-	-	33,600,000	-	33,598,560
Use of a portion of beginning fund balance		Yes	No	No	No	No	No	No	

Monument Academy
Bond Coverage Ratios

FY 24/25 (Post-Audit)			
Days Cash on Hand Calculation	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
General Fund Cash and Investments			
Petty Cash	1,500		
General Fund Integrity Checking	(227,407)		
ColoTrust LGIP	3,622,398		
Integrity MM	3,066,298		
Total Cash 6/30/25	6,462,789		
TABOR Reserve	(510,000)	(316,041)	(193,959)
Net Cash	\$5,952,789	\$3,688,878	\$2,038,212
Expenditures			
Total Expenditures - Per Audit	15,346,607	8,261,889	7,084,718
Less: Base Rental/Debt Service	(2,761,833)	(928,687)	(1,833,146)
Less: Non-Recurring Expenditures			
- Parking Lot Purchase	(1,400,000)	(1,400,000)	0
- Modular Purchase	(175,000)	0	(175,000)
Net Subtractions	(4,336,833)	(2,328,687)	(2,008,146)
Adjusted Expenditures	\$11,009,774	\$5,933,202	\$5,076,572
Days Cash On Hand	197.3	226.9	146.5
DCOH Requirement		50.0	45.0

FY 25/26 (Budget)			
Days Cash on Hand Calculation	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
General Fund Cash and Investments			
Petty Cash	1,500		
General Fund Integrity Checking	100,000		
ColoTrust LGIP	3,145,590		
Integrity MM	3,000,000		
Total Cash 6/30/26	6,247,090		
TABOR Reserve	(520,000)	(364,051)	(155,949)
Net Cash	\$5,727,090	\$4,009,529	\$1,717,561
Expenditures			
38942 Total Expenditures - Per Budget	14,693,847	7,516,091	7,177,756
Less: Base Rental/Debt Service	(2,748,163)	(914,913)	(1,833,250)
Less: Non-Recurring Expenditures			
1440 - Gravel for Dirt Lot	0	0	0
- Other N/R Expenses	0	0	0
Net Subtractions	(2,748,163)	(914,913)	(1,833,250)
Adjusted Expenditures	\$11,945,684	\$6,601,178	\$5,344,506
Days Cash On Hand	175.0	221.7	117.3
DCOH Requirement		50.0	45.0

Debt Service Coverage Ratio Calculation			
	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
Net Income	2,941,404	1,395,361	1,546,043
Plus: Base Rental/Debt Service	2,761,833	928,687	1,833,146
Plus: Non-Recurring Expenditures			
- Parking Lot	1,400,000	1,400,000	0
- Modular Purchase	175,000	0	175,000
Adjusted Net Income	7,278,237	3,724,048	3,554,189
Base Rental/Debt Service	2,761,833	928,687	1,833,146
Debt Service Coverage Ratio	2.64	4.01	1.94
DSCR Requirement		1.10	1.20

Debt Service Coverage Ratio Calculation			
	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
Net Income	(215,699)	183,664	(399,363)
Plus: Base Rental/Debt Service	2,748,163	914,913	1,833,250
Plus: Non-Recurring Expenditures			
- Parking Lot	0	0	0
- Other N/R Expenses	0	0	0
Adjusted Net Income	2,532,464	1,098,577	1,433,887
Base Rental/Debt Service	2,748,163	914,913	1,833,250
Debt Service Coverage Ratio	0.92	1.20	0.78
DSCR Requirement		1.10	1.20

	Total	West	East
Enrollment	1,100.10	594.10	506.00
	102.33%	55.27%	47.07%
Fund Balance			
- BOY	3,036,162	2,454,851	581,311
- Interschool Cash Transfer	0	0	0
- Net Income	2,941,404	1,395,361	1,546,043
- EOY	5,977,566	3,850,212	2,127,354
- % of Fund Balance	100.00%	64.41%	35.59%
Cash Allocable to campus	\$5,727,090	\$3,688,878	\$2,038,212

	Total	West	East
Enrollment	1,075.00	599.00	476.00
	100.00%	55.72%	44.28%
Fund Balance			
- BOY	5,977,566	3,850,212	2,127,354
- Interschool Cash Transfer	0	0	0
- Net Income	(215,699)	183,664	(399,363)
- EOY	5,761,867	4,033,876	1,727,991
- % of Fund Balance	100.00%	70.01%	29.99%
Cash Allocable to campus	\$5,727,090	\$4,009,529	\$1,717,561