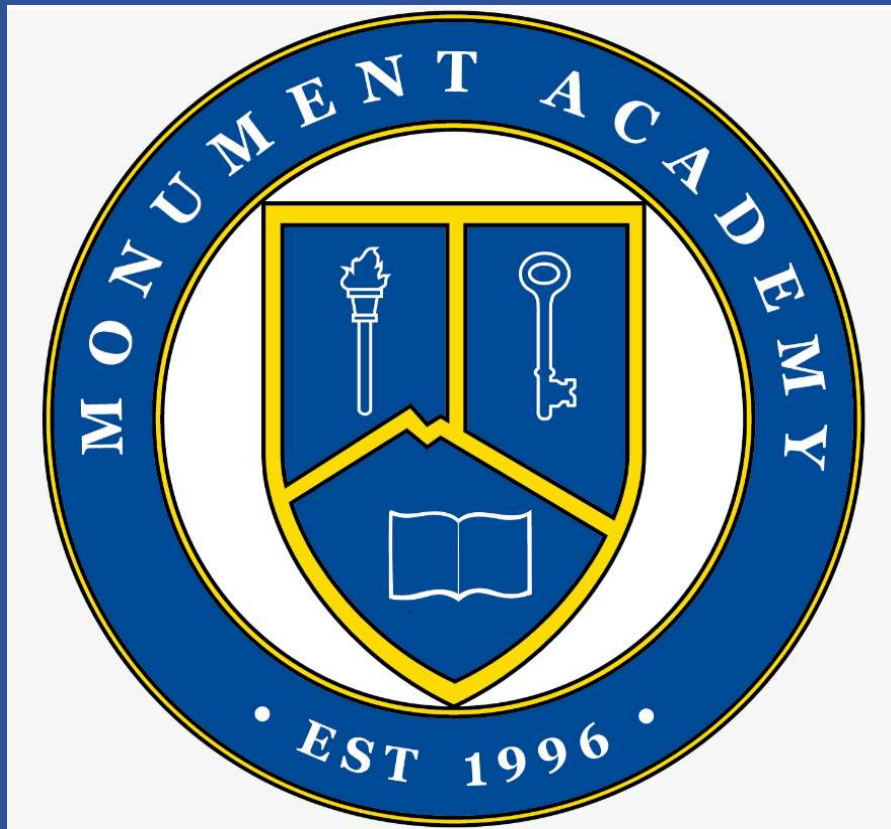


Monument Academy

Supplemental Budget - Adopted

FY 2026/27



Monument Academy
1150 Village Ridge Pt
Monument, Co 80132

Collin Vinchattle
Executive Director

Monument Academy
4303 Pinehurst Circle
Colorado Springs, CO 80909

Laura Polen
Chief Financial Officer

31-Aug-26

Monument Academy
Supplemental Budget - Adopted
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FY 2026/27

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Monument Academy
Supplemental Budget - Adopted
Budget Development Assumptions
FY 2026/27

	FY 25 Mid-Yr	FY 25/26 Adopted	FY 25/26 Mid-Yr	FY 26/27 Adopted	Supplemental FY 26/27	Difference
Revenue-Based Assumptions						
October FTE Pupil Count						
Monument Academy Elementary	545.60	569.00	563.12	572.00	600.00	36.88
Monument Academy Homeschool	15.00	30.00	32.00	48.00	50.00	18.00
Monument Academy Middle School	408.00	357.00	361.00	377.00	391.00	30.00
Monument Academy High School	132.00	119.00	90.00	103.00	95.00	5.00
Total All Schools	1,100.60	1,075.00	1,046.12	1,100.00	1,136.00	89.88
Post-Negative Factor Per-Pupil Funding	\$10,748	\$11,080	\$11,120	\$11,120	\$11,358	238.27
Total Program Funding						
Monument Academy Elementary	5,864,109	6,304,520	6,261,894	6,604,120	6,814,962	
Monument Academy Homeschool	161,220	332,400	355,840	484,603	567,914	
Monument Academy Middle School	4,385,184	3,955,560	4,014,320	4,406,504	4,441,084	
Monument Academy High School	1,418,736	1,318,520	1,000,800	1,070,634	1,079,036	
Total All Schools	\$11,829,249	\$11,911,000	\$11,632,854	\$12,565,860	\$12,902,995	1,270,140
Mill Levy Override	\$614.86	\$614.86	\$614.86	\$614.86	\$614.86	
Monument Academy Elementary	335,468	349,855	346,240	360,308	368,916	
Monument Academy Homeschool	9,223	18,446	19,676	26,439	30,743	
Monument Academy Middle School	250,863	219,505	221,964	240,410	240,410	
Monument Academy High School	81,162	73,168	55,337	58,412	58,412	
Total All Schools	\$676,715	\$660,975	\$643,217	\$685,569	\$698,481	55,264
Instructional Materials Fees	\$285.00	\$285.00	\$285.00	\$285.00	\$285.00	
Monument Academy Elementary	87,296	99,575	98,546	102,550	105,000	
Monument Academy Homeschool	1,050	3,000	3,000	4,300	5,000	
Monument Academy Middle School	116,280	101,745	102,885	111,435	111,435	
Monument Academy High School	37,620	33,915	25,650	27,075	27,075	
Total All Schools	\$242,246	\$238,235	\$230,081	\$245,360	\$248,510	18,429
Total	Total	Total	Total	Total	Total	\$1,325,404

Expenditure-Based Assumptions						
Charter Contribution Insurance Premium (monthly)	\$700	\$700	\$700	\$700	\$700	
Charter Contribution Insurance Premium (Annually)	\$8,400	\$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	\$14.42	\$14.82	\$14.82	\$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, (\$500/\$625/\$1,125)		(\$450/\$500/\$950/\$1,c (\$450/\$500/\$950/\$1,c (\$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	\$310.00	\$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	\$175.00	\$175.00	
* Athletics Fees (MS Girls Basketball, Boys Soccer,Volleyball,Track)	\$120.00	\$120.00	\$150.00	\$175.00	\$175.00	
* Athletics Fees (MS Xcountry, Boys Basketball,Girls Soccer)	\$100.00	\$100.00	\$150.00	\$175.00	\$175.00	
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	\$150.00	\$195.00	\$195.00	
* Athletics Fees (HS X Country,Volleyball,)	\$100.00	\$100.00	\$150.00	\$195.00	\$195.00	
* Athletics: HS Football				\$225.00	\$225.00	
* Athletics: HS Golf				\$200.00	\$200.00	
* Athletics: Cheer				\$300.00	\$300.00	
* Matchwits	\$50.00	\$50.00	(\$50 MS/\$150 HS)	(\$50 MS/\$150 HS)	(\$50 MS/\$150 HS)	
* School instructional Fees do not include field trips						

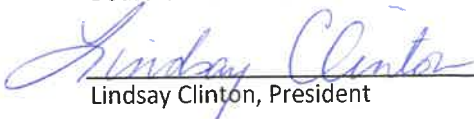
Monument Academy
Draft Supplemental Budget
Appropriation Resolution
FY 2026/27

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, 2026 and ending June 30, 2027.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	22,991,522
PreSchool Fund	778,597
Special Revenue Funds	
Facilities Corporation	8,468,840
Foundation Fund	10,000
Performing Arts Center	10,780,000
Pupil Activity Fund	361,825
Total Appropriation	<u><u>\$43,390,784</u></u>

Monument Academy
Board of Directors


Lindsay Clinton, President

Attest:


Jilinda Dygert, Secretary

9/15/26
Date

Monument Academy
Draft Supplemental Budget
Interfund Borrowing Resolution
FY 2026/27

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

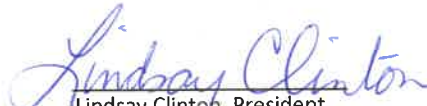
Resolved, that:

effective July 1, 2026, Monument Academy hereby authorizes the following borrowing in accordance with applicable laws and regulations.

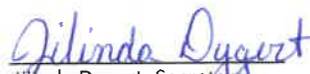
Fund Name

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

**Monument Academy
Board of Directors**


Lindsay Clinton, President

Attest:


Jilinda Dygert, Secretary

09.15.26
Date

Monument Academy
Draft Supplemental Budget
Use of Beginning Fund Balance Resolution
FY 2026/27

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.

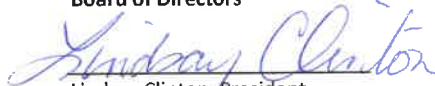
NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2026-2027
Beginning Fund Balance for the following funds:

* General Fund , in the amount to spend down beginning fund balance.	\$	-
* 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. (Bond Constr Expend)		(\$3,298,000)
* Foundation Fund , in the amount to spend down beginning fund balance.	\$	-
* Perf Arts Complex 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


Lindsay Clinton, President

Attest:


Jilinda Dygert, Secretary

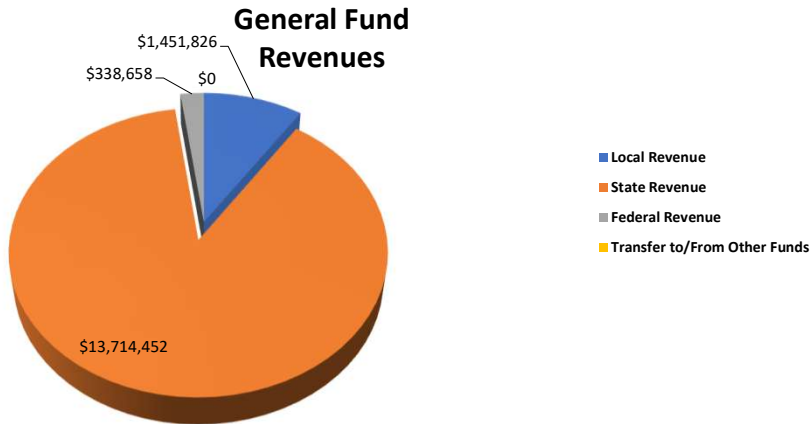
9/15/26
Date

Monument Academy
Draft Supplemental Budget
Fund Balance Change
FY 2026/27

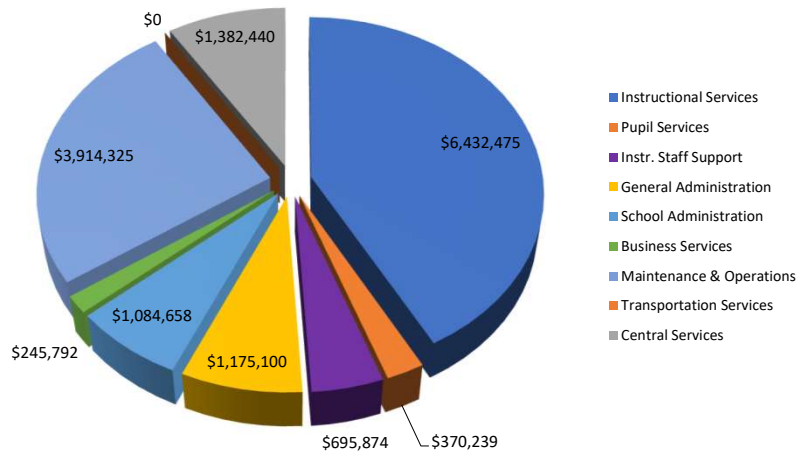
Fund Balance Change Appendix			
General Fund Beginning Fund Balance	\$7,486,586		
General Fund Ending Fund Balance	<u>\$7,665,618</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u>\$179,032</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
- Capital Expenditures	649,000		
- Other N/R Expenses	<u>136,508</u>		
Total		<u>\$785,508</u>	
Preschool Fund Beginning Fund Balance	\$53,405		
Preschool Fund Ending Fund Balance	<u>\$214,436</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u>\$161,031</u>
Activity Fund Beginning Fund Balance	\$136,825		
Activity Fund Ending Fund Balance	<u>\$136,825</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u>\$0</u>
Building Corp Fund Beginning Fund Balance	\$6,278,840		
Building Corp Ending Fund Balance	<u>\$2,980,840</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u>(\$3,298,000)</u>
* Non-Recurring use of funds due to bond construction program			
Foundation Beginning Fund Balance	\$0		
Foundation Ending Fund Balance	<u>\$0</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u>\$0</u>
Perf Arts Complex Fund Beginning Fund Balance	\$750,000		
Perf Arts Complex Fund Ending Fund Balance	<u>\$750,000</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u>\$0</u>

Monument Academy
Draft Supplemental Budget
General Fund
FY 2026/27

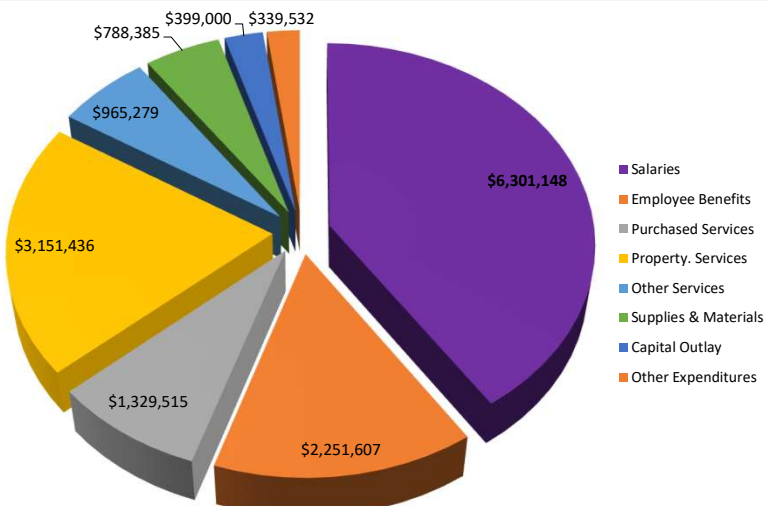
General Fund Revenues



General Fund Expenditures (By Program)

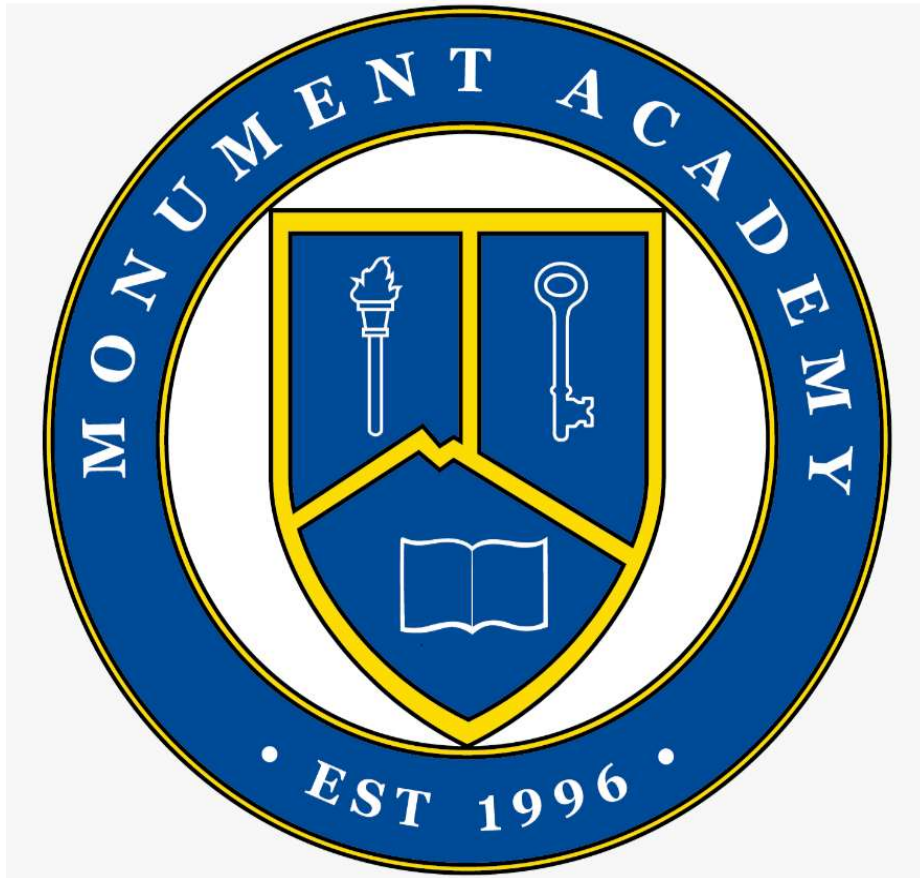


General Fund Expenditures (By Object)



Monument Academy
Draft Supplemental Budget
Individual Fund Statements
FY 2026/27

Individual Fund Statements



Monument Academy
Draft Supplemental Budget
General Fund
FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Beginning Fund Balance						
Restricted - TABOR	400,000	400,000	510,000	510,000	0	510,000
All Other Fund Balance	2,392,854	2,636,161	5,977,565	5,977,566	999,020	6,976,586
Total Beginning Fund Balance	2,792,854	3,036,161	6,487,565	6,487,566	999,020	7,486,586
Revenues						
Local Revenue	1,970,318	5,239,400	1,394,839	1,502,881	(51,055)	1,451,826
State Revenue	11,841,202	12,688,048	12,378,940	13,096,816	617,636	13,714,452
Federal Revenue	116,515	126,718	224,043	338,658	0	338,658
Transfer to/From Other Funds	0	233,845	50,317	0	0	0
Total Revenues	13,928,035	18,288,011	14,048,139	14,938,355	566,581	15,504,936
Total Resources Available	16,720,889	21,324,172	20,535,704	21,425,921	1,565,601	22,991,522
Expenditures						
Instructional Services	5,845,689	5,827,701	5,944,273	6,433,727	(1,252)	6,432,475
Pupil Services	339,383	368,196	381,716	399,199	(28,960)	370,239
Instr. Staff Support	691,636	534,327	441,946	566,795	129,078	695,874
General Administration	711,202	896,679	736,531	943,028	232,072	1,175,100
School Administration	943,846	945,511	991,387	1,039,290	45,368	1,084,658
Business Services	299,385	288,077	244,278	190,494	55,299	245,792
Maintenance & Operations	4,114,964	5,530,440	4,010,675	4,138,813	(224,488)	3,914,325
Transportation Services	0	0	0	0	0	0
Central Services	738,623	955,676	1,012,965	1,202,009	180,431	1,382,440
Other Expenditures	0	0	5,000	25,000	0	25,000
Total Expenditures	13,684,728	15,346,607	13,768,771	14,938,355	387,548	15,325,904
Operating Surplus/(Deficit)	243,307	2,941,404	279,368	0	179,032	179,033
Fund Balances						
Restricted - TABOR	400,000	510,000	520,000	520,000	0	520,000
All Other Fund Balance	2,392,854	5,467,565	6,246,933	5,967,565	1,178,052	7,145,618
Total Fund Balance	2,792,854	5,977,565	6,766,933	6,487,565	1,178,052	7,665,618
Total Expenditures & Fund Balance				21,425,920	1,565,601	22,991,522
Total Appropriation				\$21,425,920		\$22,991,522

Monument Academy
Draft Supplemental Budget
General Fund Revenue
FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Local Revenues						
Property Taxes - MLO	699,553	702,196	680,175	676,346	22,135	698,481
Tuition	0	0	0	0	0	0
Earnings on Investments	212,085	194,701	243,755	209,000	0	209,000
Athletic Fees	0	0	66,871	81,585	0	81,585
Instructional Materials Fees	257,273	244,203	220,288	241,700	6,810	248,510
Community Services Fees	118,621	151,995	90,725	103,250	0	103,250
Other Local Revenues	682,786	3,946,305	92,315	191,000	(80,000)	111,000
Total Local Revenues	1,970,318	5,239,400	1,394,129	1,502,881	(51,055)	1,451,826
State Revenue						
Per-Pupil Funding	11,151,010	11,900,201	11,724,322	12,232,000	670,995	12,902,995
Capital Construction Funds	437,807	427,726	420,482	412,968	0	412,968
Education of the Handicapped	0	221,943	182,490	210,848	(28,359)	182,489
English Language Proficiency	0	0	0	10,000	(10,000)	0
READ Act Revenue	19,793	16,133	15,404	16,000	0	16,000
Gifted & Talented	0	0	0	15,000	(15,000)	0
PERA On-Behalf Payment	26,504	122,045	119,336	200,000	0	200,000
Other State Revenue	206,088	0	0	0	0	0
Total State Revenues	11,841,202	12,688,048	12,462,034	13,096,816	617,636	13,714,452
Federal Revenue						
Other Federal Revenue	116,515	122,085	6,876	149,921	0	149,921
Title Vib Special Education	0	0	97,067	184,137	0	184,137
Title II Improv Teacher Quality	0	0	4,000	3,600	0	3,600
Fed Facilities Grant			152,792			
ESSER/CARES	0	4,633	0	1,000	0	1,000
Total Federal Revenues	116,515	126,718	260,735	338,658	0	338,658
Transfer						
Transfer to/From Other Funds	0	233,845	50,317	0	0	0
	0	0	0	0	0	0
Total Allocation	0	233,845	50,317	0	0	0
Total Revenues & Resources	\$ 13,928,035	\$ 18,288,011	\$ 14,167,216	\$ 14,938,355	\$ 566,581	\$ 15,504,936

Monument Academy
Draft Supplemental Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Instruction (11)						
01XX Salaries	3,615,101	3,612,046	3,737,836	3,741,310	26,253	3,767,563
02XX Employee Benefits	1,339,600	1,268,490	1,208,250	1,452,866	2,471	1,455,336
03XX Professional Services	10,285	6,729	1,500	3,000	10,000	13,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	3,528	4,390	2,215	8,150	0	8,150
06XX Supplies & Materials	170,577	160,299	161,798	244,750	0	244,750
07XX Equipment	29,597	8,990	1,080	1,500	3,500	5,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instruction	5,168,688	5,060,944	5,112,679	5,451,576	42,223	5,493,799
Special Education (12)						
01XX Salaries	283,737	339,296	365,341	316,908	(31,943)	284,965
02XX Employee Benefits	97,282	106,244	108,050	119,739	(11,533)	108,206
03XX Professional Services	100,960	86,623	108,004	122,000	0	122,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	124,862	138,161	156,920	198,942	0	198,942
06XX Supplies & Materials	2,761	2,214	1,118	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	609,602	672,538	739,433	761,589	(43,475)	718,113
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	43,417	45,833	43,500	72,000	0	72,000
02XX Employee Benefits	10,396	11,512	9,940	16,452	0	16,452
03XX Professional Services	3,880	22,388	22,449	62,800	0	62,800
04XX Property Services	0	0	0	0	0	0
05XX Other Services	502	0	0	0	0	0
06XX Supplies & Materials	5,379	4,728	6,590	49,810	0	49,810
07XX Equipment	3,000	829	5,545	11,500	0	11,500
08XX Other Objects	825	0	4,138	8,000	0	8,000
09XX Other Uses	0	8,930	0	0	0	0
Total Cocurricular Education	67,399	94,220	92,162	220,562	0	220,562
Student Support Svcs (21)						
01XX Salaries	260,848	280,930	295,723	298,227	(25,062)	273,165
02XX Employee Benefits	74,593	79,282	81,755	95,472	(3,898)	91,574
03XX Professional Services	0	4,500	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	3,942	3,484	4,238	5,500	0	5,500
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 Student Support Svcs	339,383	368,196	381,716	399,199	(28,960)	370,239

Monument Academy
Draft Supplemental Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Staff Support Svcs (22)						
01XX Salaries	418,123	321,059	286,301	335,174	96,588	431,763
02XX Employee Benefits	151,967	125,378	80,199	104,871	31,990	136,861
03XX Professional Services	76,425	41,116	44,742	31,000	(17,500)	13,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	2,000	0	2,000
06XX Supplies & Materials	45,121	46,774	30,705	93,750	18,000	111,750
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 Staff Support Svcs	691,636	534,327	441,947	566,795	129,078	695,874
General Administration (23)						
01XX Salaries	10,417	135,001	157,500	153,000	0	153,000
02XX Employee Benefits	3,840	38,893	42,259	42,017	19,621	61,638
03XX Professional Services	263,489	257,078	111,222	216,000	18,420	234,420
04XX Property Services	0	0	0	0	0	0
05XX Other Services	403,230	441,071	420,201	436,760	0	436,760
06XX Supplies & Materials	23,671	9,307	5,259	7,750	0	7,750
07XX Equipment	0	10,917	0	2,500	0	2,500
08XX Other Objects	6,555	(136)	0	85,001	194,031	279,032
09XX Other Uses	0	4,549	90	0	0	0
Total General Administration	711,202	896,680	736,531	943,028	232,072	1,175,100
School Administration (24)						
01XX Salaries	700,931	719,328	758,293	728,405	37,133	765,538
02XX Employee Benefits	232,324	201,967	193,098	232,335	8,485	240,820
03XX Professional Services	1,567	3,847	14,981	39,000	(2,000)	37,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	958	1,240	0	1,250	1,500	2,750
06XX Supplies & Materials	2,972	13,196	8,020	10,800	250	11,050
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	5,094	5,933	16,996	27,500	0	27,500
09XX Other Uses	0	0	0	0	0	0
Total School Administration	943,846	945,511	991,388	1,039,290	45,368	1,084,658
Business Services (25)						
01XX Salaries	127,018	134,324	139,600	110,434	52,300	162,734
02XX Employee Benefits	39,675	38,942	39,143	22,834	(4,501)	18,333
03XX Professional Services	131,044	113,371	63,403	54,725	5,100	59,825
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	1,648	1,440	2,132	2,500	2,400	4,900
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	299,385	288,077	244,278	190,494	55,299	245,792
Maintenance & Operations (26)						
01XX Salaries	143,089	147,783	154,930	138,751	4,081	142,832
02XX Employee Benefits	49,156	46,298	47,607	47,077	932	48,009
03XX Professional Services	170,488	215,710	236,132	254,175	4,999	259,174
04XX Property Services	3,314,693	3,292,935	3,312,102	3,188,936	(262,500)	2,926,436
05XX Other Services	46,935	41,669	41,745	46,000	4,000	50,000
06XX Supplies & Materials	252,637	209,006	180,977	260,875	0	260,875
07XX Equipment	61,657	1,577,039	37,182	203,000	24,000	227,000
08XX Other Objects	76,309	0	5,000	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Maintenance & Operations	4,114,964	5,530,440	4,015,675	4,138,813	(224,488)	3,914,325

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	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
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	253,699	264,448	275,288	279,122	(31,532)	247,590
02XX Employee Benefits	67,848	77,008	75,380	85,141	(10,764)	74,377
03XX Professional Services	248,655	257,465	310,187	405,796	122,000	527,796
04XX Property Services	0	0	0	0	0	0
05XX Other Services	99,894	237,641	250,359	250,950	15,727	266,677
06XX Supplies & Materials	61,218	69,920	76,440	88,000	0	88,000
07XX Equipment	7,309	49,194	25,310	68,000	85,000	153,000
08XX Other Objects	0	0	25,000	25,000	0	25,000
09XX Other Uses	0	0	0	0	0	0
Total Central Services	738,623	955,676	1,037,964	1,202,009	180,431	1,382,440
Property Services (4x)						
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	225,000	225,000
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 Property Services	0	0	0	0	225,000	225,000
Bond Ratio Contingency				25,000	0	25,000
Total Expenditures	\$13,684,728	\$15,346,609	\$13,793,773	\$14,938,355	\$612,548	\$15,550,903
Expenditures By Object						
01XX Salaries	5,856,380	6,000,048	6,214,312	6,173,331	127,818	6,301,148
02XX Employee Benefits	2,066,681	1,994,014	1,885,681	2,218,804	32,803	2,251,607
03XX Professional Services	1,006,793	1,008,827	912,620	1,188,496	141,019	1,329,515
04XX Property Services	3,314,693	3,292,935	3,312,102	3,188,936	(37,500)	3,151,436
05XX Other Services	679,909	864,172	871,440	944,052	21,227	965,279
06XX Supplies & Materials	569,926	520,368	477,277	767,735	20,650	788,385
07XX Equipment	101,563	1,646,969	69,117	286,500	112,500	399,000
08XX Other Objects	88,783	5,797	51,134	145,501	194,031	339,532
09XX Other Uses	0	13,479	90	25,000	0	25,000
Total Property Services	\$13,684,728	\$15,346,609	\$13,793,773	\$14,938,355	\$612,548	\$15,550,903
Staff FTE:						
	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
1XX Administrators	Detailed Information Not Available			9.82	0.58	10.40
2XX Teachers (Licensed)				79.90	-2.59	77.31
3XX Non-Teaching Professionals				5.60	1.50	7.10
4XX Classified - Instructional				13.82	0.75	14.57
5XX Classified - School Admin				6.80	-0.50	6.30
6XX Classified - Maint, Oper & Trans				2.00	0.00	2.00
Total FTE	0.00	0.00	0.00	117.94	-0.26	117.68

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Program:

Instruction (11)

Program Budget Manager:

Jesse Davis & Michael Svendsen, Mason Young & 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 FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Instruction (11)							
011X	Salaries	3,615,101	3,612,046	3,737,836	3,573,053	1,353	3,574,405
01XX	Supplemental Pay & Stipends	0	0	0	168,257	24,900	193,157
02XX	Employee Benefits	1,339,600	1,268,490	1,208,250	1,452,866	2,471	1,455,336
03XX	Professional Services	10,285	6,729	1,500	3,000	10,000	13,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	3,528	4,390	2,215	8,150	0	8,150
06XX	Supplies & Materials	170,577	160,299	161,798	244,750	0	244,750
07XX	Equipment	29,597	8,990	1,080	1,500	3,500	5,000
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
Total Instruction		5,168,688	5,060,944	5,112,679	5,451,576	42,223	5,493,799

		Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Staff FTE:							
1XX	Administrators		0.00	0.00	0.00	0.00	0.00
2XX	Teachers (Licensed)		65.80	67.46	68.70	-0.99	67.71
3XX	Non-Teaching Professionals		0.00	0.00	0.00	0.00	0.00
4XX	Classified - Instructional		7.60	10.46	8.92	0.35	9.27
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	73.40	77.92	77.62	-0.64	76.98

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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.

Special Education (12)

011X Salaries
01XX Supplemental Pay & Stipends
02XX Employee Benefits
03XX Professional Services
04XX Property Services
05XX Other Services
06XX Supplies & Materials
07XX Equipment
08XX Other Objects
09XX Other Uses

Total Special Education

Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26
252,156	283,737	365,341
0	0	0
67,998	97,282	108,050
202,919	100,960	108,004
0	0	0
0	124,862	156,920
2,027	2,761	1,118
0	0	0
0	0	0
0	0	0
525,100	609,602	739,433

Adopted FY 26-27	Change	Supplemental FY 26-27
311,576	(31,943)	279,633
5,332	0	5,332
119,739	(11,533)	108,206
122,000	0	122,000
0	0	0
198,942	0	198,942
4,000	0	4,000
0	0	0
0	0	0
0	0	0
761,589	(43,475)	718,113

Staff FTE:

1XX Administrators
2XX Teachers (Licensed)
3XX Non-Teaching Professionals
4XX Classified - Instructional
5XX Classified - School Admin
6XX Classified - Maint, Oper & Trans
Total FTE

Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26
	3.00	0.00
	0.00	4.00
	3.80	0.00
	0.00	4.80
	0.00	0.00
	0.00	0.00
0.00	6.80	8.80

Adopted FY 26-27	Change	Supplemental FY 26-27
0.00	0.00	0.00
4.60	-1.00	3.60
0.00	0.00	0.00
2.40	0.40	2.80
0.00	0.00	0.00
0.00	0.00	0.00
7.00	-0.60	6.40

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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.

Career & Technical Education (13)

011X Salaries
01XX Supplemental Pay & Stipends
02XX Employee Benefits
03XX Professional Services
04XX Property Services
05XX Other Services
06XX Supplies & Materials
07XX Equipment
08XX Other Objects
09XX Other Uses
Total Career & Technical Education

Actuals	Actuals	Pre-Audit
FY 23-24	FY 24-25	FY 25-26
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Adopted	Supplemental
FY 26-27	FY 26-27
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Staff FTE:

1XX Administrators
2XX Teachers (Licensed)
3XX Non-Teaching Professionals
4XX Classified - Instructional
5XX Classified - School Admin
6XX Classified - Maint, Oper & Trans
Total FTE

Actuals	Actuals	Pre-Audit
FY 23-24	FY 24-25	FY 25-26
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

Adopted	Supplemental
FY 26-27	FY 26-27
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00

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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	Actuals	Pre-Audit	Adopted		Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change	FY 26-27
Co-Curricular Instruction (14)							
011X	Salaries	0	0	0	0	0	0
01XX	Supplemental Pay & Stipends	61,436	43,417	43,500	72,000	0	72,000
02XX	Employee Benefits	17,739	10,396	9,940	16,452	0	16,452
03XX	Professional Services	0	3,880	22,449	62,800	0	62,800
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	502	0	0	0	0
06XX	Supplies & Materials	0	5,379	6,590	49,810	0	49,810
07XX	Equipment	0	3,000	5,545	11,500	0	11,500
08XX	Other Objects	0	825	4,138	8,000	0	8,000
09XX	Other Uses	0	0	0	0	0	0
Total Co-Curricular Instruction		79,175	67,399	92,162	220,562	0	220,562

		Actuals	Actuals	Pre-Audit	Adopted		Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change	FY 26-27
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

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Program: 2100 **Student Support Services**
Program Budget Manager: April Janzen, Meghan Theobald, Eva Coleman

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 FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Student Support Services (21)							
011X	Salaries	218,103	260,848	295,723	293,595	(25,062)	268,533
01XX	Supplemental Pay & Stipends	0	0	0	4,632	0	4,632
02XX	Employee Benefits	60,189	74,593	81,755	95,472	(3,898)	91,574
03XX	Professional Services	33,447	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	5,115	3,942	4,238	5,500	0	5,500
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 Student Support Services		316,854	339,383	381,716	399,199	(28,960)	370,239

		Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
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	-0.60	3.00
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	-0.60	5.00

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Program: 2200 **Instructional Staff Services**
Program Budget Manager: Bobetta Young, 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	Actuals	Pre-Audit	Adopted		Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change	FY 26-27
Student Support Services (22)							
011X	Salaries	246,591	418,123	286,301	328,780	96,588	425,368
01XX	Supplemental Pay & Stipends	0	0	0	6,395	0	6,395
02XX	Employee Benefits	84,440	151,967	80,199	104,871	31,990	136,861
03XX	Professional Services	0	76,425	44,742	31,000	(17,500)	13,500
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	2,000	0	2,000
06XX	Supplies & Materials	39,407	45,121	30,705	93,750	18,000	111,750
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	441,947	566,795	129,078	695,874

		Actuals	Actuals	Pre-Audit	Adopted		Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change	FY 26-27
Staff FTE:							
1XX	Administrators	0.00	4.60	4.80	1.82	0.58	2.40
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	5.32	0.58	5.90

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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 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
General Administration (23)							
011X	Salaries	46,028	10,417	157,500	150,000	0	150,000
01XX	Supplemental Pay & Stipends	0	0	0	3,000	0	3,000
02XX	Employee Benefits	11,859	3,840	42,259	42,017	19,621	61,638
03XX	Professional Services	108,017	263,489	111,222	216,000	18,420	234,420
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	195,543	403,230	420,201	436,760	0	436,760
06XX	Supplies & Materials	9,569	23,671	5,259	7,750	0	7,750
07XX	Equipment	0	0	0	2,500	0	2,500
08XX	Other Objects	0	6,555	0	85,001	194,031	279,032
09XX	Other Uses	0	0	90	0	0	0
Total General Administration		371,016	711,202	736,531	943,028	232,072	1,175,100

		Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
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	1.00	1.00
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	1.00	2.00

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Program: 2400
Program Budget Manager:

School Administration
Jesse Davis & Mason Young

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	Actuals	Pre-Audit	Adopted	Change	Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27		FY 26-27
School Administration (24)							
011X	Salaries	768,559	700,931	758,293	715,818	33,633	749,452
01XX	Supplemental Pay & Stipends	0	0	0	12,586	3,500	16,086
02XX	Employee Benefits	246,803	232,324	193,098	232,335	8,485	240,820
03XX	Professional Services	12,562	1,567	14,981	39,000	(2,000)	37,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	32,688	958	0	1,250	1,500	2,750
06XX	Supplies & Materials	1,740	2,972	8,020	10,800	250	11,050
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	11,088	5,094	16,996	27,500	0	27,500
09XX	Other Uses	0	0	0	0	0	0
Total Instruction		1,073,440	943,846	991,388	1,039,290	45,368	1,084,658

		Actuals	Actuals	Pre-Audit	Adopted	Change	Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27		FY 26-27
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	-0.50	5.30
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	-0.50	12.30

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Program: 2500
Program Budget Manager:

Business Services
 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	Actuals	Pre-Audit	Adopted	Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 26-27
					Change	
Business Services (25)						
011X	Salaries	302,130	127,018	139,600	109,200	161,500
01XX	Supplemental Pay & Stipends	0	0	0	1,234	1,234
02XX	Employee Benefits	77,314	39,675	39,143	22,834	18,333
03XX	Professional Services	160,089	131,044	63,403	54,725	59,825
04XX	Property Services	0	0	0	0	0
05XX	Other Services	0	0	0	0	0
06XX	Supplies & Materials	697	1,648	2,132	2,500	4,900
07XX	Equipment	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0
Total Business Services		540,230	299,385	244,278	190,494	245,792

		Actuals	Actuals	Pre-Audit	Adopted	Supplemental
		FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 26-27
					Change	
Staff FTE:						
1XX	Administrators	0.00	0.00	1.20	1.00	1.00
2XX	Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00
3XX	Non-Teaching Professionals	0.00	0.85	0.50	0.50	0.50
4XX	Classified - Instructional	0.00	0.00	0.00	0.00	0.00
5XX	Classified - School Admin	0.00	0.20	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	1.05	1.70	1.50	1.50

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Program: 2600
Program Budget Manager:

Maintenance & Operations
 Jake Dicus & 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 FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Maintenance & Operations (26)							
011X	Salaries	138,487	143,089	154,930	136,030	4,081	140,111
01XX	Supplemental Pay & Stipends	0	0	0	2,721	0	2,721
02XX	Employee Benefits	42,178	49,156	47,607	47,077	932	48,009
03XX	Professional Services	34,656	170,488	236,132	254,175	4,999	259,174
04XX	Property Services	3,421,619	3,314,693	3,312,102	3,188,936	(262,500)	2,926,436
05XX	Other Services	39,668	46,935	41,745	46,000	4,000	50,000
06XX	Supplies & Materials	271,114	252,637	180,977	260,875	0	260,875
07XX	Equipment	120,521	61,657	37,182	203,000	24,000	227,000
08XX	Other Objects	0	76,309	5,000	0	0	0
09XX	Other Uses	0	0	0	0	0	0
Total Maintenance & Operations		4,068,243	4,114,964	4,015,675	4,138,813	(224,488)	3,914,325

		Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Staff FTE:							
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

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Program: 2700
Program Budget Manager:

Transportation
 Jake Dicus & Charles Staiger

Program Description:

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

Transportation (27)

011X Salaries
 01XX Supplemental Pay & Stipends
 02XX Employee Benefits
 03XX Professional Services
 04XX Property Services
 05XX Other Services
 06XX Supplies & Materials
 07XX Equipment
 08XX Other Objects
 09XX Other Uses
Total Transportation

Actuals	Actuals	Pre-Audit
FY 23-24	FY 24-25	FY 25-26
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Adopted	Supplemental
FY 26-27	FY 26-27
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Staff FTE:

1XX Administrators
 2XX Teachers (Licensed)
 3XX Non-Teaching Professionals
 4XX Classified - Instructional
 5XX Classified - School Admin
 6XX Classified - Maint, Oper & Trans
Total FTE

Actuals	Actuals	Pre-Audit
FY 23-24	FY 24-25	FY 25-26
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

Adopted	Supplemental
FY 26-27	FY 26-27
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00

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Program: 2800
Program Budget Manager:

Central Services/Human Resources
HR Director* & 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 FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Central Services (28)							
011X	Salaries	30,765	253,699	275,288	272,962	(34,032)	238,930
01XX	Supplemental Pay & Stipends	0	0	0	6,159	2,500	8,659
02XX	Employee Benefits	11,749	67,848	75,380	85,141	(10,764)	74,377
03XX	Professional Services	137,926	248,655	310,187	405,796	122,000	527,796
04XX	Property Services	869	0	0	0	0	0
05XX	Other Services	80,020	99,894	250,359	250,950	15,727	266,677
06XX	Supplies & Materials	87,492	61,218	76,440	88,000	0	88,000
07XX	Equipment	9,799	7,309	25,310	68,000	85,000	153,000
08XX	Other Objects	0	0	25,000	25,000	0	25,000
09XX	Other Uses	0	0	0	0	0	0
Total Central Services		358,620	738,623	1,037,964	1,202,009	180,431	1,382,440

		Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
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	3.10	0.50	3.60
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	4.10	0.50	4.60

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Program: 4000 Property Services
Program Budget Manager:

Program Description:

The Property Services program accounts for all capital construction in the General Fund. While most of these expenditures are currently accounted for in the Capital Reserve Fund, it is possible that this program will be re-instated in the future.

Property Services (40)

011X Salaries
01XX Supplemental Pay & Stipends
02XX Employee Benefits
03XX Professional Services
04XX Property Services
05XX Other Services
06XX Supplies & Materials
07XX Equipment
08XX Other Objects
09XX Other Uses

Total Property Services

Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Adopted FY 26-27	Change	Supplemental FY 26-27
0	0	0
0	0	0
0	0	0
0	0	0
0	225,000	225,000
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	225,000	225,000

Staff FTE:

1XX Administrators
2XX Teachers (Licensed)
3XX Non-Teaching Professionals
4XX Classified - Instructional
5XX Classified - School Admin
6XX Classified - Maint, Oper & Trans
Total FTE

Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26
0.00	0.00	0.00
0.00	0.00	0.00
Information Not	-	-
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

Adopted FY 26-27	Change	Supplemental FY 26-27
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

Monument Academy
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General Fund Detail Budgets
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Program:
Program Budget Manager:

Summary by Program & Object
N/A

Expenditures by Major Program

0010-2099	Instructional Services	6,432,475
21XX	Pupil Services	370,239
22XX	Instructional Support	695,874
23XX	General Administration	1,175,100
24XX	School Administration	1,084,658
25XX	Business Services	245,792
26XX	Maintenance & Operations	3,914,325
27XX	Transportation	0
28XX	Central Services	1,382,440
29XX	Community Services	0
	Misc Expenses & Transfers (Bond Ration Contingency)	25,000
	Total Programs	\$15,325,903

Expenditures by Major Account

011X	Salaries	6,301,148
02XX	Employee Benefits	2,251,607
03XX	Purchased Services	1,329,515
04XX	Property. Services	3,151,436
05XX	Other Services	965,279
06XX	Supplies & Materials	788,385
07XX	Capital Outlay	399,000
08XX	Other Expenditures	339,532
09XX	Bond Ratio Contingency	25,000
Total Objects		\$15,550,903

Staff FTE:

1XX	Administrators	10.40
2XX	Teachers (Licensed)	77.31
3XX	Non-Teaching Professionals	7.10
4XX	Classified - Instructional	14.57
5XX	Classified - School Admin	6.30
6XX	Classified - Maint, Oper & Trans	2.00
Total FTE		117.68

Monument Academy
Draft Supplemental Budget
Preschool Fund
FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Beginning Fund Balance						
Fund Balance	99,146	66,232	1,878	35,000	18,405	53,405
Total Beginning Fund Balance	99,146	66,232	1,878	35,000	18,405	53,405
Revenues						
Local Revenue/Tuition	415,794	384,864	438,822	667,048	58,144	725,192
Other Revenue/Transfer from GF	59,123	0	15,000	0	0	0
Total Revenues	474,917	384,864	453,822	667,048	58,144	725,192
Total Resources Available	574,063	451,096	455,700	702,048	76,549	778,597
Preschool Expenditures						
Salaries	267,826	304,138	285,193	377,951	1,367	379,318
Employee Benefits	95,475	86,265	98,766	134,994	(26,755)	108,239
Purchased Services	5,307	588	0	0	5,000	5,000
Purchased Property Services	46,607	235	0	0	0	0
General Instructional Supplies	27,067	8,044	10,000	16,000	0	16,000
Equipment & Technology	17,849	2,495	0	0	0	0
Indirect Costs	47,700	47,470	47,250	47,250	8,354	55,604
Contingency	0	0	0	0	0	0
Total Expenditures	507,831	449,235	441,209	576,195	(12,034)	564,161
Surplus/(Deficit)	(32,914)	(64,371)	12,613	90,853	70,178	161,031
Fund Balances						
Fund Balance	66,232	1,861	14,491	125,853	88,583	214,436
Total Ending Fund Balance	66,232	1,861	14,491	125,853	88,583	214,436
Total Expenditures & Fund Balance				702,048	76,549	778,597
Total Appropriation				\$ 702,048		\$ 778,597

Staff FTE:

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Staff FTE:						
1XX Administrators	1.10	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)	3.00	3.00	4.00	5.00	0.00	5.00
3XX Non-Teaching Professionals	0.00	1.50	0.00	0.10	0.00	0.10
4XX Classified - Instructional	3.00	0.00	4.60	4.60	0.40	5.00
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	6.00	5.50	9.60	10.70	0.40	11.10

Monument Academy
Draft Supplemental Budget
Building Corp Fund
FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Beginning Fund Balance						
Fund Balance	1,613,135	1,694,136	1,760,896	1,694,204	4,584,636	6,278,840
Total Beginning Fund Balance	1,613,135	1,694,136	1,760,896	1,694,204	4,584,636	6,278,840
Revenues						
Lease Rental Income	932,087	928,687	928,687	2,150,000	0	2,150,000
Investment Income	70,452	60,411	60,411	40,000	0	40,000
Other Financing Sources (Refi)	0	0	0	0	0	0
Total Revenues	1,002,539	989,098	989,098	2,190,000	0	2,190,000
Total Resources Available	2,615,674	2,683,234	2,749,994	3,884,204	4,584,636	8,468,840
Expenditures						
Site	0	0	0	0	150,000	150,000
Architect & Engineer	0			0	45,000	45,000
Professional Services	0	0	0	10,000	0	10,000
Gen Contractor	0	0	0	0	3,060,000	3,060,000
Owner's Rep	0	0	0	0	33,000	33,000
Equipment	0	0	0	0	40,000	40,000
Interest	470,000	432,338	432,338	1,150,000	1,000,000	2,150,000
Principal	451,538	490,000	490,000	1,000,000	(1,000,000)	0
Total Expenditures	921,538	922,338	922,338	2,160,000	3,328,000	5,488,000
Surplus/(Deficit)	81,001	66,760	66,760	30,000	(3,328,000)	(3,298,000)
Fund Balances						
Fund Balance	1,694,136	1,760,896	1,827,656	1,724,204	1,256,636	2,980,840
Total Ending Fund Balance	1,694,136	1,760,896	1,827,656	1,724,204	1,256,636	2,980,840
Total Expenditures & Fund Balance				3,884,204	4,584,636	8,468,840
Total Appropriation				\$ 3,884,204		\$8,468,840

Monument Academy
Draft Supplemental Budget
Foundation Fund
FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Beginning Fund Balance						
Fund Balance	1,160,688	1,114,645	1,251,968	0	0	0
Total Beginning Fund Balance	1,160,688	1,114,645	1,251,968	0	0	0
Revenues						
Donation Income	1,833,479	1,833,146	1,850,000	100,000	(90,000)	10,000
Investment Income	79,313	69,189	70,000	0	0	0
Transfers In/(Out) Other Funds	(60,965)	(75,863)	(65,317)	0	0	0
Other Financing Sources (Refi)	(60,965)	147,783	33,240,000	0	0	0
Total Revenues	1,790,862	1,974,255	35,094,683	100,000	(90,000)	10,000
Total Resources Available	2,951,550	3,088,900	36,346,651	100,000	(90,000)	10,000
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	3,405	3,682	1,505,000	100,000	(90,000)	10,000
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	4,000,000	0	0	0
08XX Other Objects - Interest	1,428,500	1,408,250	1,386,995	0	0	0
09XX Other Uses - Principal	405,000	425,000	27,740,000	0	0	0
Total Expenditures	1,836,905	1,836,932	34,631,995	100,000	(90,000)	10,000
Surplus/(Deficit)	(46,043)	137,323	462,688	0	0	0
Fund Balances						
Fund Balance	1,114,645	1,251,968	1,714,656	0	0	0
Total Ending Fund Balance	1,114,645	1,251,968	1,714,656	0	0	0
Total Expenditures & Fund Balance				100,000	(90,000)	10,000
Total Appropriation				\$ 100,000		\$10,000

Monument Academy
Draft Supplemental Budget
Performing Arts Center Fund
FY 2026/27

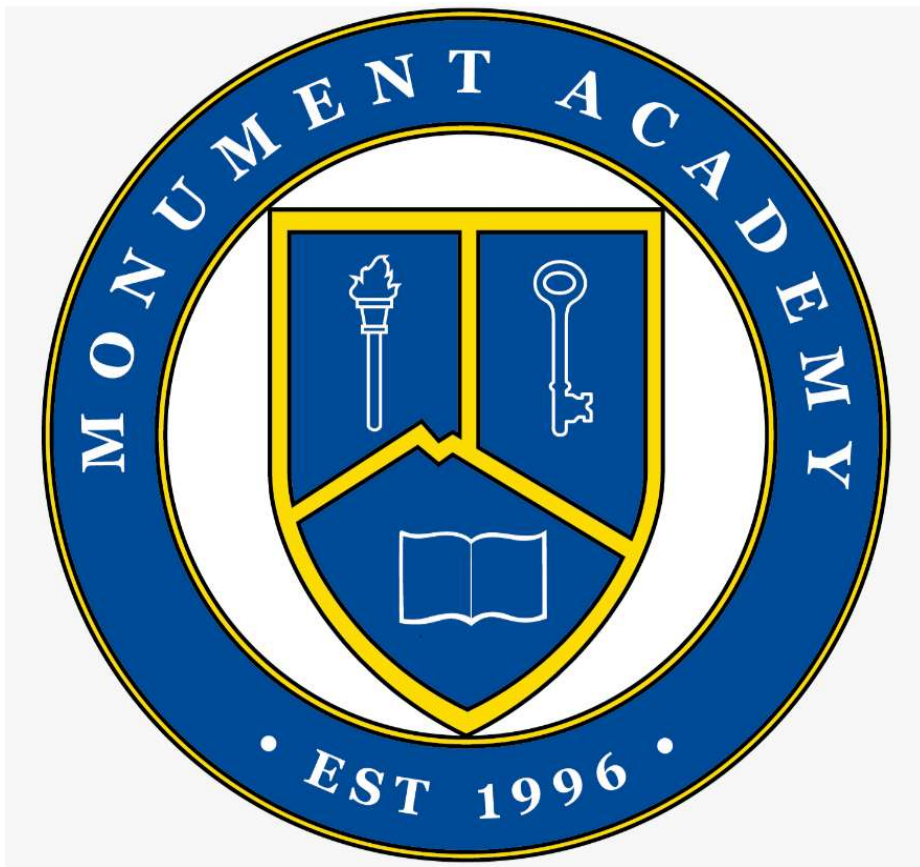
	Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Beginning Fund Balance						
Fund Balance	0	0	0	750,000	0	750,000
Total Beginning Fund Balance	0	0	0	750,000	0	750,000
Revenues						
Donation Income	0	0	0	10,000,000	0	10,000,000
Investment Income	0	0	0	30,000	0	30,000
Transfers In/(Out) Other Funds	0	0	0	0	0	0
Total Revenues	0	0	0	10,030,000	0	10,030,000
Total Resources Available	0	0	0	10,780,000	0	10,780,000
Expenditures						
011X 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
07XX Equipment	0	0	0	10,030,000	0	10,030,000
Total Expenditures	0	0	0	10,030,000	0	10,030,000
Surplus/(Deficit)	0	0	0	0	0	0
Fund Balances						
Fund Balance	0	0	0	750,000	0	750,000
Total Ending Fund Balance	0	0	0	750,000	0	750,000
Total Expenditures & Fund Balance				10,780,000	0	10,780,000
Total Appropriation				\$ 10,780,000		\$10,780,000

Monument Academy
Draft Supplemental Budget
Pupil Activity Fund
FY 2026/27

			Actuals FY 23-24	Actuals FY 24-25	Pre-Audit FY 25-26	Adopted FY 26-27	Change	Supplemental FY 26-27
Beginning Fund Balance								
	Fund Balance		123,144	110,484	123,919	125,800	11,025	136,825
Total Beginning Fund Balance			123,144	110,484	123,919	125,800	11,025	136,825
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	11,025	361,825
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	11,025	136,825
Total Ending Fund Balance			110,484	123,919	129,823	125,800	11,025	136,825
Total Expenditures & Fund Balance						350,800	11,025	361,825
Fund Balance, End of Year						\$ -	\$ -	\$ -
Total Appropriation						\$350,800		\$361,825

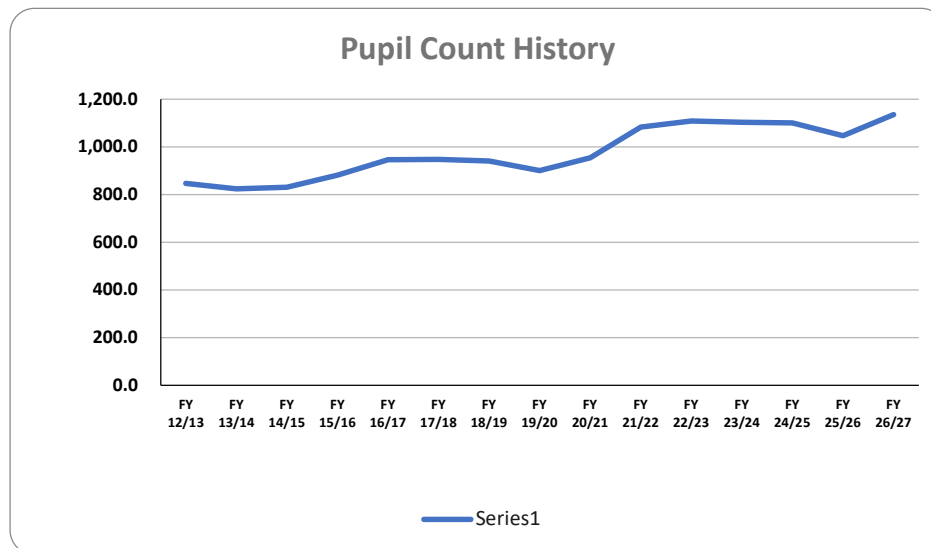
Monument Academy
Draft Supplemental Budget
Supplemental Information
FY 2026/27

Supplemental Information



Monument Academy
Draft Supplemental Budget
Pupil Count History
FY 2026/27

Fiscal Year	Pupil Count (FTE)	Pupil Count Chg
FY 26/27	1,136.0	89.9
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
Debt Amortization Schedule
FY 2026/27

Pymt Date	Series 2026 Bonds		
	Principal	Interest	Balance
			44,070,000.00
12/1/2026		1,107,843.96	44,070,000.00
6/1/2027		977,509.38	44,070,000.00
12/1/2027		977,509.38	44,070,000.00
6/1/2028	80,000.00	977,509.38	43,990,000.00
12/1/2028		974,809.38	43,990,000.00
6/1/2029	480,000.00	974,809.38	43,510,000.00
12/1/2029		958,609.38	43,510,000.00
6/1/2030	670,000.00	958,609.38	42,840,000.00
12/1/2030		937,125.00	42,840,000.00
6/1/2031	715,000.00	937,125.00	42,125,000.00
12/1/2031		921,484.38	42,125,000.00
6/1/2032	750,000.00	921,484.38	41,375,000.00
12/1/2032		905,078.13	41,375,000.00
6/1/2033	780,000.00	905,078.13	40,595,000.00
12/1/2033		888,015.63	40,595,000.00
6/1/2034	815,000.00	888,015.63	39,780,000.00
12/1/2034		870,187.50	39,780,000.00
6/1/2035	855,000.00	870,187.50	38,925,000.00
12/1/2035		851,484.38	38,925,000.00
6/1/2036	38,925,000.00	851,484.38	0.00
Totals	\$44,070,000.00	\$18,653,959.66	\$62,723,959.66

Monument Academy
Draft Supplemental Budget
School Budgets
FY 2026/27

School Budgets



Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	650.0	391.0	95.0	1,136.00
	MA Elem	MA Middle	MA High	Total
Fund Balance:	3,049,232	909,833	3,017,521	6,976,586
Revenues:				
Property Taxes - MLO	399,659	240,410	58,412	698,481
Earnings on Investments	94,000	42,000	73,000	209,000
Athletic Fees	0	56,300	25,285	81,585
Instructional Materials Fees	110,000	111,435	27,075	248,510
Community Services Fees	76,250	0	27,000	103,250
Other Local Revenues	7,000	7,000	97,000	111,000
Total Local Revenues	686,909	457,145	307,772	1,451,826
Per-Pupil Funding	7,382,876	4,441,084	1,079,036	12,902,995
Capital Construction Funds	236,730	136,458	39,780	412,968
Education of the Handicapped	102,364	0	80,125	182,489
English Language Proficiency	0	0	0	0
READ Act Revenue	16,000	0	0	16,000
Gifted & Talented	0	0	0	0
PERA On-Behalf Payment	200,000	0	0	200,000
Other State Revenue	0	0	0	0
Total State Revenues	7,937,970	4,577,542	1,198,941	13,714,452
Other Federal Revenue	85,311	51,688	12,922	149,921
Title II Improv Teacher Quality	1,800	0	1,800	3,600
Title Vib Special Education	51,500	65,637	67,000	184,137
CARES Relief Funds	0	0	0	0
ESSER Relief Funds	0	0	1,000	1,000
Total Federal Revenues	138,611	117,325	82,722	338,658
Transfer from other funds	0		0	0
Total Revenues	\$8,763,490	\$5,152,012	\$1,589,434	\$15,504,936

Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	650.0	391.0	95.0	1,136.00
	MA Elem	MA Middle	MA High	Total
Expenditures:				
Instruction (1000s)				
Salaries	1,973,445	1,046,277	554,683	3,574,405
Supplemental Pay & Stipends	67,101	75,155	50,901	193,157
Employee Benefits	893,652	367,364	194,320	1,455,336
Purch Svcs	0	1,500	11,500	13,000
Other Exp	2,025	1,750	4,375	8,150
Supplies & Materials	124,000	56,675	64,075	244,750
Capital Outlay	5,000	0	0	5,000
Total Instruction	3,065,224	1,548,721	879,855	5,493,799
Special Education (1700s)				
Salaries	174,078	60,320	45,236	279,633
Supplemental Pay & Stipends	2,524	1,172	1,635	5,332
Employee Benefits	63,034	25,643	19,530	108,206
Purch Svcs	90,000	0	32,000	122,000
Other Exp	121,600	46,942	30,400	198,942
Supplies & Materials	3,000	500	500	4,000
Capital Outlay	0	0	0	0
Total Special Education	454,236	134,577	129,301	718,113
Athletics/Co-Curricular (1800s)				
Salaries	0	0	0	0
Supplemental Pay & Stipends	0	30,000	42,000	72,000
Employee Benefits	0	6,855	9,597	16,452
Purch Svcs	0	23,775	39,025	62,800
Other Exp	0	0	0	0
Supplies & Materials	0	2,800	47,010	49,810
Capital Outlay	0	1,000	10,500	11,500
Dues & Fees	0	1,000	7,000	8,000
	0	65,430	155,132	220,562
Pupil Support Svcs				
Salaries	147,371	76,831	44,331	268,533
Supplemental Pay & Stipends	2,862	1,055	715	4,632
Employee Benefits	49,430	23,535	18,609	91,574
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	3,000	0	2,500	5,500
Capital Outlay	0	0	0	0
Total Pupil Services	202,663	101,421	66,156	370,239
Instr Staff Services				
Salaries	269,041	0	156,326	425,368
Supplemental Pay & Stipends	3,870	0	2,524	6,395
Employee Benefits	88,660	0	48,201	136,861
Purch Svcs	13,500	0	0	13,500
Other Exp	0	0	2,000	2,000
Supplies & Materials	74,750	0	37,000	111,750
Capital Outlay	0	0	0	0
Total Instructional Staff Services	449,822	0	246,051	695,874

Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	650.0	391.0	95.0	1,136.00
	MA Elem	MA Middle	MA High	Total
General Administration				
Salaries	90,000	0	60,000	150,000
Supplemental Pay & Stipends	1,800	0	1,200	3,000
Employee Benefits	37,137	0	24,501	61,638
Purch Svcs	113,440	0	120,980	234,420
Other Exp	242,350	0	194,410	436,760
Supplies & Materials	4,500	0	3,250	7,750
Capital Outlay	2,000	0	500	2,500
Dues & Fees	229,032	0	50,000	279,032
Total General Administration	720,259	0	454,841	1,175,100
School Administration				
Salaries	344,985	251,703	152,763	749,452
Supplemental Pay & Stipends	6,839	3,314	5,934	16,086
Employee Benefits	113,152	78,050	49,618	240,820
Purch Svcs	33,000	0	4,000	37,000
Other Exp	2,750	0	0	2,750
Supplies & Materials	5,050	2,000	4,000	11,050
Capital Outlay	0	0	0	0
Dues & Fees	24,000	1,000	2,500	27,500
Total School Administration	529,776	336,067	218,815	1,084,658
Business Services				
Salaries	96,900	0	64,600	161,500
Supplemental Pay & Stipends	734	0	500	1,234
Employee Benefits	11,401	0	6,931	18,333
Purch Svcs	33,260	0	26,565	59,825
Other Exp	0	0	0	0
Supplies & Materials	3,200	0	1,700	4,900
Capital Outlay	0	0	0	0
Total Business Services	145,496	0	100,296	245,792
Facilities				
Salaries	87,560	0	52,551	140,111
Supplemental Pay & Stipends	1,700	0	1,020	2,721
Employee Benefits	29,468	0	18,541	48,009
Purch Svcs	127,787	0	131,387	259,174
Purch Property Svcs	1,553,436	0	1,373,000	2,926,436
Other Exp	20,000	0	30,000	50,000
Supplies & Materials	152,250	0	108,625	260,875
Capital Outlay	226,000	0	1,000	227,000
Debt Service	0	0	0	0
Total Facilities	2,198,202	0	1,716,124	3,914,325
Central Services				
Salaries	161,774	0	77,157	238,930
Supplemental Pay & Stipends	3,751	0	4,908	8,659
Employee Benefits	49,620	0	24,757	74,377
Purch Svcs	253,896	0	273,900	527,796
Other Exp	165,406	0	101,271	266,677
Supplies & Materials	51,000	0	37,000	88,000
Capital Outlay	120,000	0	33,000	153,000
Indirect/Contingency	0	0	25,000	25,000
Total Central Services	805,447	0	576,993	1,382,440

Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	650.0	391.0	95.0	1,136.00
	MA Elem	MA Middle	MA High	Total
Middle School Allocations				
Instructional Staff Services (2200's)		\$196,841	(196,841)	0
General Administration (2300's)		\$507,099	(507,099)	0
Business Services (2500's)		\$80,237	(80,237)	0
Facilities & Operations (2600's)		\$1,372,899	(1,372,899)	0
Central Services		\$461,595	(461,595)	0
Total Middle School Allocations	0	2,618,670	(2,618,670)	0
Contingency & Reserves				
Bond Ratio Contingency	0	25,000	0	25,000
Total Contingencies	0	25,000	0	25,000
Total Budget	\$8,571,124	\$4,829,886	\$1,924,894	\$15,325,903
Net Income (Deficit)	\$192,366	\$322,126	-\$335,459	\$179,032
	West	East	(13,333)	
Summary by Object	MA Elem	MA Middle	MA High	Total
Salaries	3,345,154	1,435,131	1,207,647	5,987,932
Supplemental Pay & Stipends	91,183	110,695	111,339	313,216
Employee Benefits	1,335,554	501,447	414,606	2,251,607
Purch Svcs	664,883	25,275	639,357	1,329,515
Purch Prop Svcs	1,553,436	0	1,373,000	2,926,436
Other Exp	554,131	48,692	362,456	965,279
Supplies & Materials	420,750	61,975	305,660	788,385
Capital Outlay	353,000	1,000	45,000	399,000
Dues & Fees/Contingency	253,032	2,000	84,500	339,532
Capital Lease	0	0	0	0
Middle School Allocations	0	2,618,670	(2,618,670)	0
Bond Ratio Reserve	0	25,000	0	25,000
Total Expenditures	\$8,571,124	\$4,829,886	\$1,924,894	\$15,325,903

Monument Academy

Staffing by School (FTE)

FY 2026/27

Enrollment	0.0	50.0	600.0	391.0	95.0	1,136.00
	MA Preschool	MA Homeschool	MA Elem	MA Middle	MA High	Total
Instruction						
Administrators	0.00	0.00	0.00	0.00	0.00	0.00
Teachers & Licensed Staff	5.00	1.60	34.73	20.42	11.16	72.91
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Paraprofessionals	5.00	1.00	8.27	0.00	0.00	14.27
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Instruction	10.00	2.60	43.00	20.42	11.16	87.18
Special Education						
Administrators	0.00	0.00	0.00	0.00	0.00	0.00
Teachers & Licensed Staff	0.00	0.00	2.00	0.60	1.00	3.60
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Paraprofessionals	0.00	0.00	2.00	0.80	0.00	2.80
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Education	0.00	0.00	4.00	1.40	1.00	6.40
Pupil Support Services						
Administrators	0.00	0.00	0.00	0.00	0.00	0.00
Teachers & Licensed Staff	0.00	0.00	1.50	1.00	0.50	3.00
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Paraprofessionals	0.00	0.00	1.30	0.35	0.35	2.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Pupil Support Services	0.00	0.00	2.80	1.35	0.85	5.00
Instructional Staff Services						
Administrators	0.00	0.00	1.00	0.00	1.40	2.40
Teachers & Licensed Staff	0.00	0.00	2.00	0.00	0.00	2.00
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Paraprofessionals	0.00	0.00	0.50	0.00	0.00	0.50
Classified - School Admin	0.00	0.00	0.00	0.00	1.00	1.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Instructional Staff Services	0.00	0.00	3.50	0.00	2.40	5.90
General Administration						
Administrators	0.00	0.00	0.60	0.00	0.40	1.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	0.60	0.00	0.40	1.00
Classified - School Paraprofessionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total General Administration	0.00	0.00	1.20	0.00	0.80	2.00

Monument Academy

Staffing by School (FTE)

FY 2026/27

Enrollment	0.0	50.0	600.0	391.0	95.0	1,136.00
	MA Preschool	MA Homeschool	MA Elem	MA Middle	MA High	Total
School Administration						
Administrators	1.00	0.00	2.00	1.25	0.75	5.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.90	0.10	1.00
Non-Teaching Professionals	0.00	0.00	1.30	0.35	0.35	2.00
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	2.30	1.50	1.50	5.30
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total School Administration	1.00	0.00	5.60	4.00	2.70	13.30
Business Support Services						
Administrators	0.00	0.00	0.60	0.00	0.40	1.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	0.30	0.00	0.20	0.50
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Business Support Services	0.00	0.00	0.90	0.00	0.60	1.50
Facilities						
Administrators	0.00	0.00	0.80	0.00	0.20	1.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	1.00	0.00	1.00	2.00
Total Facilities	0.00	0.00	1.80	0.00	1.20	3.00
Central Services						
Administrators	0.00	0.00	0.00	0.00	0.00	0.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	2.39	0.00	1.21	3.60
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Central Services	0.00	0.00	2.39	0.00	1.21	3.60
Total Budget	11.00	2.60	65.19	27.17	21.92	127.88
Total by Employee Category						
Administrators	1.00	0.00	5.00	1.25	3.15	10.40
Teachers & Licensed Staff	5.00	1.60	40.23	22.92	12.76	82.51
Non-Teaching Professionals	0.00	0.00	4.59	0.35	2.16	7.10
Classified - School Parapro	5.00	1.00	12.07	1.15	0.35	19.57
Classified - School Admin	0.00	0.00	2.30	1.50	2.50	6.30
Classified - Facilities/Trans	0.00	0.00	1.00	0.00	1.00	2.00
Total Employees	11.00	2.60	65.19	27.17	21.92	127.88

Monument Academy
Monument Academy Elementary
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25	FY 25-26	FY 26-27	FY 26-27
650.0	Actuals	Pre-Audit	Adopted	Supplemental
Fund Balance	3,850,212	2,050,212	2,050,212	3,049,232
Revenues				
Property Taxes - MLO	373,182	387,220	381,213	399,659
Bond R&R Funds (Trust)	0	0	0	0
Earnings on Investments	113,396	137,877	94,000	94,000
Instructional Materials Fees	102,021	93,420	104,900	110,000
Community Services Fees	0	83,094	76,250	76,250
Other Local Revenues	305,482	14,185	7,000	7,000
Total Local Revenues	894,081	715,796	663,363	686,909
Per-Pupil Funding	5,969,887	6,630,815	6,894,400	7,382,876
Capital Construction Funds	232,176	238,082	236,730	236,730
Education of the Handicapped	121,564	102,364	50,000	102,364
English Language Proficiency	0	0	10,000	0
READ Act Revenue	19,793	52,097	16,000	16,000
Gifted & Talented	0	0	15,000	0
On-Behalf Payment	0	0	200,000	200,000
Other State Revenue	45,337	0	0	0
Total State Revenues	6,388,757	7,023,358	7,422,130	7,937,970
Other Federal Revenue	0	120,432	85,311	85,311
Title II Improv Teacher Quality	0	0	1,800	1,800
Title Vib Special Education	0	0	51,500	51,500
CARES Relief Funds	0	0	0	0
ESSER Relief Funds	44,882	0	0	0
Total Federal Revenues	44,882	120,432	138,611	138,611
Transfer from Other Funds		-15,000	0	0
Total Transfers		-15,000	0	0
Total Revenues	\$7,327,720	\$7,844,586	\$8,224,104	\$8,763,490
Instruction (1000s)				
Salaries	2,011,258	2,053,521	1,982,223	1,973,445
Supplemental Pay & Stipends	0	0	59,401	67,101
Employee Benefits	763,218	665,574	897,426	893,652
Purch Svcs	7,235	0	0	0
Other Exp	1,158	155	2,025	2,025
Supplies & Materials	101,095	85,125	147,000	124,000
Capital Outlay	29,597	1,080	1,500	5,000
Total Instruction	2,913,561	2,805,455	3,089,576	3,065,224
Special Education (1700s)				
Salaries	135,583	179,621	171,225	174,078
Supplemental Pay & Stipends			2,524	2,524
Employee Benefits	37,547	44,989	62,382	63,034
Purch Svcs	73,258	75,842	90,000	90,000
Other Exp	66,749	88,927	121,600	121,600
Supplies & Materials	2,676	898	3,000	3,000
Capital Outlay	0	0	0	0
Total Special Education	315,813	390,277	450,731	454,236

Monument Academy
Monument Academy Elementary
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25 Actuals	FY 25-26 Pre-Audit	FY 26-27 Adopted	FY 26-27 Supplemental
650.0				
Athletics/Co-Curricular (1800s)				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Athletics/Cocurricular	0	0	0	0
Pupil Support Svcs				
Salaries	139,335	149,667	143,078	147,371
Supplemental Pay & Stipends			2,862	2,862
Employee Benefits	44,930	46,060	48,450	49,430
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	2,422	3,077	3,000	3,000
Capital Outlay	0	0	0	0
Total Pupil Services	186,687	198,804	197,390	202,663
Instr Staff Services				
Salaries	274,503	199,374	178,075	269,041
Supplemental Pay & Stipends			3,870	3,870
Employee Benefits	102,619	49,513	60,474	88,660
Purch Svcs	73,652	44,742	31,000	13,500
Other Exp	0	0	0	0
Supplies & Materials	35,595	23,595	78,750	74,750
Capital Outlay	0	0	0	0
Total Instructional Staff Services	486,369	317,224	352,169	449,822
General Administration				
Salaries	6,250	94,500	90,000	90,000
Supplemental Pay & Stipends			1,800	1,800
Employee Benefits	2,432	25,399	26,016	37,137
Purch Svcs	178,621	60,553	109,000	113,440
Other Exp	215,802	237,926	242,350	242,350
Supplies & Materials	14,610	4,070	4,500	4,500
Capital Outlay	0	0	2,000	2,000
Dues & Fees/Contingency	6,500	90	42,501	229,032
Total General Administration	424,215	422,538	518,167	720,259
School Administration				
Salaries	312,739	340,112	329,445	344,985
Supplemental Pay & Stipends		0	6,839	6,839
Employee Benefits	113,027	90,230	109,601	113,152
Purch Svcs	892	13,863	35,000	33,000
Other Exp	929	0	1,250	2,750
Supplies & Materials	787	3,439	4,800	5,050
Capital Outlay	0	0	0	0
Dues & Fees	0	14,732	24,000	24,000
Total School Administration	428,374	462,376	510,935	529,776

Monument Academy
Monument Academy Elementary
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25	FY 25-26	FY 26-27	FY 26-27
650.0	Actuals	Pre-Audit	Adopted	Supplemental
Business Services				
Salaries	95,493	81,300	36,720	96,900
Supplemental Pay & Stipends			734	734
Employee Benefits	29,245	22,979	14,102	11,401
Purch Svcs	79,731	38,701	30,200	33,260
Other Exp	0	0	0	0
Supplies & Materials	0	1,867	2,000	3,200
Capital Outlay	0	0	0	0
Total Business Services	204,469	144,847	83,757	145,496
Facilities/Security				
Salaries	83,051	94,060	85,010	87,560
Supplemental Pay & Stipends			1,700	1,700
Employee Benefits	25,741	25,780	28,885	29,468
Purch Svcs	93,202	114,152	126,850	127,787
Other Exp	23,511	1,132,103	20,000	20,000
Purch Prof Svcs/Utilities	1,159,471	18,611	1,688,936	1,553,436
Supplies & Materials	152,202	107,523	152,250	152,250
Capital Outlay	60,441	54	202,000	226,000
Capital Lease	55,086		0	0
Total Facilities	1,652,705	1,492,283	2,305,631	2,198,202
Central Services				
Salaries	189,746	191,863	176,965	161,774
Supplemental Pay & Stipends			2,501	3,751
Employee Benefits	49,704	53,068	56,097	49,620
Purch Svcs	122,439	149,831	185,096	253,896
Other Exp	62,697	154,142	180,700	165,406
Supplies & Materials	45,387	49,014	51,000	51,000
Capital Outlay	6,004	13,844	35,000	120,000
Total Central Services	475,977	611,762	687,360	805,447
Total Expenditures	\$7,088,170	\$6,845,566	\$8,195,715	\$8,571,124
Net Income	\$239,550	\$999,020	\$28,389	\$192,366
Summary by Object				
Salaries	3,247,958	3,384,018	3,192,741	3,345,154
Supplemental Pay & Stipends			82,233	91,183
Employee Benefits	1,168,463	1,023,592	1,303,434	1,335,554
Purch Svcs	629,030	497,684	607,146	664,883
Purch Prof Svcs	1,159,471	18,611	1,688,936	1,553,436
Other Exp	370,846	1,613,253	567,925	554,131
Supplies & Materials	354,774	278,608	446,300	420,750
Capital Outlay	96,042	14,978	240,500	353,000
Dues & Fees/Capital Lease	61,586	14,822	66,501	253,032
Total Expenditures by Object	\$7,088,170	\$6,845,566	\$8,195,715	\$8,571,124

Monument Academy
Monument Academy Middle
Budget by School (\$)
FY 2026/27

Enrollment 391.0	FY 24-25 Actuals	FY 25-26 Pre-Audit	FY 26-27 Adopted	FY 26-27 Supplemental
Fund Balance	909,833	909,833	909,833	909,833
Revenues				
Property Taxes - MLO	258,988	234,494	231,802	240,410
Tuition	0	0	0	0
Earnings on Investments	64,965	83,102	42,000	42,000
Athletic Fees	48,965	53,942	56,300	56,300
Instructional Materials Fees	102,363	87,505	107,445	111,435
Community Services Fees	0	0	0	0
Other Local Revenues	5,781	4,615	7,000	7,000
Total Local Revenues	481,062	463,658	444,547	457,145
Per-Pupil Funding	4,389,109	4,098,829	4,192,240	4,441,084
Capital Construction Funds	157,757	143,605	136,458	136,458
Exceptional Children Ed Act (ECEA) Revenue	0	0	35,848	0
English Language Proficiency	0	0	0	0
READ Act Revenue	0	0	0	0
Gifted & Talented	0	0	0	0
On-Behalf Payment	0	0	0	0
Other State Revenue	0	0	0	0
Total State Revenues	4,546,866	4,242,434	4,364,546	4,577,542
Other Federal Revenue	0		51,688	51,688
Title Vib Special Education	0		65,637	65,637
CARES Relief Funds	0	0	0	0
ESSER Relief Funds	0	0	0	0
Total Federal Revenues	0	0	117,325	117,325
Total Revenues	\$5,027,928	\$4,706,092	\$4,926,418	\$5,152,012
Instruction (1000s)				
Salaries	1,168,248	1,146,185	1,068,965	1,046,277
Supplemental Pay & Stipends			69,155	75,155
Employee Benefits	383,936	367,570	371,177	367,364
Purch Svcs	2,949	0	1,500	1,500
Other Exp	1,021	0	1,750	1,750
Supplies & Materials	37,549	37,903	56,675	56,675
Capital Outlay	0	0	0	0
Total Instruction	1,593,703	1,551,658	1,569,222	1,548,721
Special Education (1700s)				
Salaries	85,384	77,805	58,581	60,320
Supplemental Pay & Stipends			1,172	1,172
Employee Benefits	32,102	26,737	25,245	25,643
Purch Svcs	0	0	0	0
Other Exp	49,029	53,673	46,942	46,942
Supplies & Materials	202	157	500	500
Capital Outlay	0	0	0	0
Total Special Education	166,717	158,372	132,440	134,577
Athletics/Co-Curricular (1800s)				
Salaries	31,833	27,000	0	0
Supplemental Pay & Stipends			30,000	30,000
Employee Benefits	8,313	6,170	6,855	6,855
Purch Svcs	12,467	16,934	23,775	23,775
Other Exp	0	0	0	0
Supplies & Materials	1,819	2,416	2,800	2,800
Capital Outlay	622	661	1,000	1,000
Dues/Fees	300	488	1,000	1,000
Total Athletics/Cocurricular	55,354	53,669	65,430	65,430

Monument Academy
Monument Academy Middle
Budget by School (\$)
FY 2026/27

Enrollment 391.0	FY 24-25 Actuals	FY 25-26 Pre-Audit	FY 26-27 Adopted	FY 26-27 Supplemental
Pupil Support Svcs				
Salaries	52,573	54,835	65,156	76,831
Supplemental Pay & Stipends			1,055	1,055
Employee Benefits	13,630	13,817	18,030	23,535
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Pupil Services	66,203	68,652	84,241	101,421
Instr Staff Services				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	107,136	101,844	171,701	196,841
Total Instructional Staff Services	107,136	101,844	171,701	196,841
General Administration				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	295,079	246,442	339,889	507,099
Total General Administration	295,079	246,442	339,889	507,099
School Administration				
Salaries	215,927	255,315	239,937	251,703
Supplemental Pay & Stipends			3,314	3,314
Employee Benefits	59,518	62,935	75,362	78,050
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	1,962	1,564	2,000	2,000
Capital Outlay	0	0	0	0
Dues & Fees	0	0	1,000	1,000
Total School Administration	277,407	319,814	321,612	336,067
Business Services				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	85,281	78,597	85,390	80,237
Total Business Services	85,281	78,597	85,390	80,237
Facilities				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Purch Prop Svcs/Utilities	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	1,768,931	1,951,868	1,466,545	1,372,899
Total Facilities	1,768,931	1,951,868	1,466,545	1,372,899

Monument Academy
Monument Academy Middle
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25 Actuals	FY 25-26 Pre-Audit	FY 26-27 Adopted	FY 26-27 Supplemental
391.0				
Central Services				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocation	283,596	315,781	411,720	461,595
Total Central Services	283,596	315,781	411,720	461,595
Contingency & Reserves				
Bond Ratio Contingency	100,000	100,000	25,000	25,000
Total Contingencies	100,000	100,000	25,000	25,000
Total Expenditures	\$4,799,407	\$4,946,697	\$4,673,190	\$4,829,886
Net Income	\$228,521	(\$240,605)	\$253,228	\$322,126
Summary by Object				
Salaries	1,553,965	1,561,140	1,432,638	1,435,131
Supplemental Pay & Stipends			104,695	110,695
Employee Benefits	497,499	477,229	496,670	501,447
Purch Svcs	15,416	16,934	25,275	25,275
Purch Prop Svcs	0	0	0	0
Other Exp	50,050	53,673	48,692	48,692
Supplies & Materials	41,532	42,040	61,975	61,975
Capital Outlay	2,540,645	661	1,000	1,000
Dues & Fees	0	488	2,000	2,000
Middle School Allocations	0	2,694,532	2,475,244	2,618,670
Bond Ratio Contingency	100000	100,000	25,000	25,000
Total Expenditures by Object	\$4,799,107	\$4,946,697	\$4,673,190	\$4,829,886

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25	FY 25-26	FY 26-27	FY 26-27
95.00	Actuals	Pre-Audit	Adopted	Supplemental
Fund Balance	1,217,521	3,017,521	3,017,521	3,017,521
Revenues				
Property Taxes - MLO	89,087	58,461	63,331	58,412
Tuition	0	0	0	0
Earnings on Investments	24,703	22,777	73,000	73,000
Athletic Fees	17,623	20,559	25,285	25,285
Instructional Materials Fees	48,120	40,072	29,355	27,075
Community Services Fees	29,435	0	27,000	27,000
Other Local Revenues	1,559,574	73,515	177,000	97,000
Total Local Revenues	1,768,542	215,384	394,971	307,772
Per-Pupil Funding	1,509,767	994,228	1,145,360	1,079,036
Capital Construction Funds	54,265	38,795	39,780	39,780
Education of the Handicapped	124,410	80,125	125,000	80,125
English Language Proficiency		0	0	0
READ Act Revenue		0	0	0
Gifted & Talented		0	0	0
On-Behalf Payment	0	0	0	0
Other State Revenue	0	0	0	0
Total State Revenues	1,688,442	1,113,148	1,310,140	1,198,941
Other Federal Revenue	0	45,611	12,922	12,922
Title II Improv Teacher Quality	2,495	2,000	1,800	1,800
Title Vib Special Education	65,637	56,000	67,000	67,000
CARES Relief Funds	0	0	0	0
ESSER Relief Funds / Impact Aid	1,853	0	1,000	1,000
Total Federal Revenues	69,985	103,611	82,722	82,722
Transfer from Other Funds	75,864	65,317	0	0
Total Transfers		65,317	0	0
Total Revenues	\$3,526,969	\$1,497,460	\$1,787,833	\$1,589,434
Instruction (1000s)				
Salaries	539,674	538,130	521,865	554,683
Supplemental Pay & Stipends		0	39,701	50,901
Employee Benefits	182,764	175,106	184,262	194,320
Purch Svcs	3,780	1,500	1,500	11,500
Other Exp	2,078	2,060	4,375	4,375
Supplies & Materials	40,255	38,770	41,075	64,075
Capital Outlay	0	0	0	0
Total Instruction	768,551	755,566	792,778	879,855
Special Education (1700s)				
Salaries	78,868	107,915	81,771	45,236
Supplemental Pay & Stipends		0	1,635	1,635
Employee Benefits	25,193	36,323	32,112	19,530
Purch Svcs	28,577	32,161	32,000	32,000
Other Exp	18,364	14,320	30,400	30,400
Supplies & Materials	81	63	500	500
Capital Outlay	0	0	0	0
Total Special Education	151,083	190,782	178,418	129,301

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25	FY 25-26	FY 26-27	FY 26-27
95.00	Actuals	Pre-Audit	Adopted	Supplemental
Athletics/Co-Curricular (1800s)				
Salaries		0	0	0
Supplemental Pay & Stipends	14,000	16,500	42,000	42,000
Employee Benefits	3,199	3,770	9,597	9,597
Purch Svcs	9,920	5,515	39,025	39,025
Other Exp	0	0	0	0
Supplies & Materials	2,909	4,174	47,010	47,010
Capital Outlay	207	4,884	10,500	10,500
Dues & Fees	8,630	3,650	7,000	7,000
Total Athletics/Cocurricular	38,865	38,493	155,132	155,132
Pupil Support Svcs				
Salaries	87,454	91,221	85,361	44,331
Supplemental Pay & Stipends			715	715
Employee Benefits	21,665	21,878	28,992	18,609
Purch Svcs	4,500	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	1,247	1,160	2,500	2,500
Capital Outlay	0	0	0	0
Total Pupil Services	114,866	114,259	117,568	66,156
Instr Staff Services				
Salaries	77,531	86,926	150,705	156,326
Supplemental Pay & Stipends		0	2,524	2,524
Employee Benefits	21,437	30,686	44,396	48,201
Purch Svcs	0	0	0	0
Other Exp	0	0	2,000	2,000
Supplies & Materials	18,438	7,110	15,000	37,000
Capital Outlay		0	0	0
Total Instructional Staff Services	117,406	124,722	214,626	246,051
General Administration				
Salaries	54,000	63,000	60,000	60,000
Supplemental Pay & Stipends			1,200	1,200
Employee Benefits	15,557	16,860	16,000	24,501
Purch Svcs	115,557	50,670	107,000	120,980
Other Exp	219,730	182,275	194,410	194,410
Supplies & Materials	779	1,190	3,250	3,250
Capital Outlay	10,917	0	500	500
Dues & Fees/Contingency	1,952	0	42,501	50,000
Total General Administration	418,492	313,995	424,861	454,841
School Administration				
Salaries	156,828	162,865	146,437	152,763
Supplemental Pay & Stipends			2,434	5,934
Employee Benefits	46,015	39,932	47,373	49,618
Purch Svcs	0	1,118	4,000	4,000
Other Exp	0	0	0	0
Supplies & Materials	3,465	3,017	4,000	4,000
Capital Outlay	0	0	0	0
Dues & Fees	2,196	2,265	2,500	2,500
Total School Administration	208,504	209,197	206,743	218,815

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25	FY 25-26	FY 26-27	FY 26-27
95.00	Actuals	Pre-Audit	Adopted	Supplemental
Business Services				
Salaries	55,546	58,300	72,480	64,600
Supplemental Pay & Stipends			500	500
Employee Benefits	15,992	16,164	8,732	6,931
Purch Svcs	44,549	24,702	24,525	26,565
Other Exp	0	0	0	0
Supplies & Materials	275	266	500	1,700
Capital Outlay	0	0	0	0
Total Business Services	116,362	99,432	106,737	100,296
Facilities & Transportation				
Salaries	52,890	60,870	51,020	52,551
Supplemental Pay & Stipends			1,020	1,020
Employee Benefits	19,682	21,827	18,191	18,541
Purch Svcs	110,278	121,981	127,325	131,387
Other Exp	2,133,572	2,179,999	26,000	30,000
Purch Prop Svcs/Utilities	23,589	23,134	1,500,000	1,373,000
Supplies & Materials	82,753	73,454	108,625	108,625
Capital Outlay	175,000	37,128	1,000	1,000
Debt Service	0	5,000	0	0
Total Facilities & Transportation	2,597,764	2,523,393	1,833,182	1,716,124
Central Services				
Salaries	85,301	83,425	95,997	77,157
Supplemental Pay & Stipends			3,658	4,908
Employee Benefits	24,418	22,313	29,044	24,757
Purch Svcs	139,655	160,356	220,700	273,900
Other Exp	0	0	70,250	101,271
Supplies & Materials	87,938	96,217	37,000	37,000
Capital Outlay	23,004	27,426	33,000	33,000
Indirect/Contingency	33,125	11,466	25,000	25,000
Total Central Services	393,441	401,203	514,649	576,993
Middle School Allocations				
Instructional Staff Services (2200's)	(107,136)	(101,844)	(171,701)	(196,841)
General Administration (2300's)	(295,079)	(246,442)	(339,889)	(507,099)
Business Services (2500's)	(85,281)	(78,597)	(85,390)	(80,237)
Facilities & Operations (2600's)	(1,768,931)	(1,951,868)	(1,466,545)	(1,372,899)
Central Services	(283,596)	(315,781)	(411,720)	(461,595)
Total Middle School Allocations	(2,540,023)	(2,694,532)	(2,475,244)	(2,618,670)
Contingency & Reserves				
Bond Ratio Contingency			0	0
Total Contingencies	0	0	0	0
Total Expenditures	\$2,385,311	\$2,076,510	\$2,069,451	\$1,924,894
Net Income	\$1,141,658	(\$579,050)	(\$281,618)	(\$335,459)

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment	FY 24-25 Actuals	FY 25-26 Pre-Audit	FY 26-27 Adopted	FY 26-27 Supplemental
95.00				
Summary by Object				
Salaries	1,188,092	1,252,652	1,265,635	1,207,647
Supplemental Pay & Stipends			95,389	111,339
Employee Benefits	375,922	384,859	418,700	414,606
Purch Svcs	456,816	398,003	556,075	639,357
Purch Prop Svcs	23,589	23,134	1,500,000	1,373,000
Other Exp	2,373,744	2,378,654	327,435	362,456
Supplies & Materials	238,140	225,421	259,460	305,660
Capital Outlay	209,128	69,438	45,000	45,000
Dues & Fees/Debt Service	12,778	5,915	52,001	59,500
Middle School Allocations	(2,540,023)	(2,694,532)	(2,475,244)	(2,618,670)
Bond Ratio/Contingency	33,125	11,466	25,000	25,000
Total Expenditures by Object	\$2,371,311	\$2,055,010	\$2,069,451	\$1,924,894

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 Performing Arts Center	52 Building Corp	53 Foundation	TOTAL
Beginning Fund Balance		7,486,585	53,405	136,825	750,000	6,278,840	-	14,705,655
Revenues								
Local Sources	1000 - 1999	1,451,826	725,192	225,000	10,030,000	2,190,000	10,000	14,632,018
Intermediate Sources	2000 - 2999							-
State Sources	3000 - 3999	13,714,452		-				13,714,452
Federal Sources	4000 - 4999	338,658						338,658
Total Revenues		15,504,936	725,192	225,000	10,030,000	2,190,000	10,000	28,685,128
Total Beginning Fund Balance and Reserves		22,991,521	778,597	361,825	10,780,000	8,468,840	10,000	43,390,783
Total Allocations To/From Other Funds	5800							-
Transfers To/From Other Funds	5200 - 5300	-					-	-
Other Sources	5500,5900,					-	-	-
Available Beginning Fund Balance & Revenues		22,991,521	778,597	361,825	10,780,000	8,468,840	10,000	43,390,783
Expenditures								
Instruction - Program 0010 to 2099								
Salaries	0100	4,124,527	379,318					4,503,846
Employee Benefits, including object 0280	0200	1,579,995	108,239					1,688,234
Purchased Services	0500	404,892	5,000	80,000				489,892
Supplies and Materials	0600	298,560	16,000	145,000				459,560
Property	0700	16,500	-	-				16,500
Other	0800, 0900	8,000	55,604	-				63,604
Total Instruction		6,432,475	564,161	225,000	-	-	-	7,221,636
Supporting Services								
Students - Program 2100								
Salaries	0100	273,165						273,165
Employee Benefits, including object 0280	0200	91,574						91,574
Purchased Services	0500	-						-
Supplies and Materials	0600	5,500						5,500
Property	0700	-						-
Other	0800, 0900	-						-
Total Students		370,239	-	-	-	-	-	370,239
Instructional Staff - Program 2200								
Salaries	0100	431,763						431,763
Employee Benefits, including object 0280	0200	136,861						136,861
Purchased Services	0500	15,500						15,500
Supplies and Materials	0600	111,750						111,750
Property	0700	-						-
Other	0800, 0900	-	-					-
Total Instructional Staff		695,874	-	-	-	-	-	695,874
General Administration - Program 2300,								
Salaries	0100	153,000						153,000
Employee Benefits, including object 0280	0200	61,638						61,638
Purchased Services	0500	671,180						671,180
Supplies and Materials	0600	7,750						7,750
Property	0700	2,500						2,500
Other	0800, 0900	279,032						279,032
Total School Administration		1,175,100	-	-	-	-	-	1,175,100
School Administration - Program 2400								
Salaries	0100	765,538						765,538
Employee Benefits, including object 0280	0200	240,820						240,820
Purchased Services	0500	39,750						39,750
Supplies and Materials	0600	11,050						11,050
Property	0700	-						-
Other	0800, 0900	27,500						27,500
Total School Administration		1,084,658	-	-	-	-	-	1,084,658
Business Services - Program 2500, including								
Salaries	0100	162,734						162,734
Employee Benefits, including object 0280	0200	18,333						18,333
Purchased Services	0500	59,825						59,825
Supplies and Materials	0600	4,900						4,900
Property	0700	-						-
Other	0800, 0900	-						-
Total Business Services		245,792	-	-	-	-	-	245,792
Operations and Maintenance - Program 2600								
Salaries	0100	142,832						142,832
Employee Benefits, including object 0280	0200	48,009						48,009
Purchased Services	0500	3,235,610						3,235,610
Supplies and Materials	0600	260,875						260,875
Property	0700	227,000			10,030,000			10,257,000
Other	0800, 0900	-						-
Total Operations and Maintenance		3,914,325	-	-	10,030,000	-	-	13,944,325
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	247,590						247,590
Employee Benefits, including object 0280	0200	74,377						74,377
Purchased Services	0500	794,473				10,000	10,000	814,473
Supplies and Materials	0600	88,000						88,000
Property	0700	153,000					-	153,000
Other	0800, 0900	25,000				2,150,000	-	2,175,000
Total Central Support		1,382,440	-	-	-	2,160,000	10,000	3,552,440

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 Performing Arts Center	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		8,868,429	-	-	10,030,000	2,160,000	10,000	21,068,429
Property - Program 4000								
Salaries	0100	-						-
Employee Benefits, including object 0280	0200	-						-
Purchased Services	0500	-						-
Supplies and Materials	0600	-						-
Property	0700	-						-
Other	0800, 0900	-						-
Total Property		-	-	-	-	-	-	-
Other Uses - Program 5000s - including								
Salaries	0100	-						-
Employee Benefits, including object 0280	0200	25,000						25,000
Purchased Services	0500	-						-
Supplies and Materials	0600	-						-
Property	0700	-						-
Other	0800, 0900	-						-
Total Other Uses		25,000	-	-	-	-	-	25,000
Total Expenditures		15,325,903	564,161	225,000	10,030,000	2,160,000	10,000	28,315,065
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		15,325,903	564,161	225,000	10,030,000	2,160,000	10,000	28,315,065

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 Performing Arts Center	52 Building Corp	53 Foundation	TOTAL
BUDGETED ENDING FUND BALANCE									
Non-spendable fund balance (9900)	6710								-
Restricted fund balance (9900)	6720				136,825		2,980,840	-	3,117,665
TABOR 3% emergency reserve (9321)	6721		520,000						520,000
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			214,436	-				214,436
Unassigned fund balance (9900)	6770		7,145,618			750,000			7,895,618
Net investment in capital assets (9900)	6790								-
Restricted net position (9900)	6791								-
Unrestricted net position (9900)	6792								-
Total Ending Fund Balance			7,665,618	214,436	136,825	750,000	2,980,840	-	11,747,719
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))									
Use of a portion of beginning fund balance			No	No	No	No	Yes	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	(277,407)		
ColoTrust LGIP	3,622,398		
Integrity MM	3,066,298		
Total Cash 6/30/25	6,412,789		
TABOR Reserve	(450,000)	0	(450,000)
Net Cash	\$5,962,789	\$3,491,559	\$2,471,230
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	197.7	214.8	177.7
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

FY 26/27 (Suppl Budget)			
Days Cash on Hand Calculation			
		Combined 2026 Bonds	
General Fund Cash and Investments			
Petty Cash		1,500	
General Fund Integrity Checking		(282,590)	
ColoTrust LGIP		4,719,724	
Integrity MM		2,274,003	
Total Cash 6/30/26		6,712,637	
TABOR Reserve		(520,000)	
Net Cash		\$6,192,637	
Total Expenditures - Per Budget		15,325,904	
Less: Base Rental/Debt Service		(2,150,000)	
Less: Non-Recurring Expenditures			
- Capital Expenditures		(649,000)	
- Other N/R Expenses (Staff Bonuses)		(136,508)	
Net Subtractions		(2,935,508)	
Adjusted Expenditures		\$12,390,396	
Days Cash On Hand		182.4	
DCOH Requirement		45.0	

FY 26/27 (Adopted Budget)	
Days Cash on Hand Calculation	
	Combined 2026 Bonds
General Fund Cash and Investments	
Petty Cash	1,500
General Fund Integrity Checking	(282,590)
ColoTrust LGIP	4,719,724
Integrity MM	2,274,003
Total Cash 6/30/26	6,712,637
TABOR Reserve	(520,000)
Net Cash	\$6,192,637
Expenditures	
Total Expenditures - Per Budget	14,938,355
Less: Base Rental/Debt Service	(2,150,000)
Less: Non-Recurring Expenditures	
- Capital Expenditures	(286,500)
- Other N/R Expenses	0
Net Subtractions	(2,436,500)
Adjusted Expenditures	\$12,501,855
Days Cash On Hand	180.8
DCOH Requirement	45.0

Debt Service Coverage Ratio Calculation	
	Combined 2026 Bonds
Net Income	0
Plus: Base Rental/Debt Service	2,150,000
Plus: Non-Recurring Expenditures	
- Capital Expenditures	286,500
- Other N/R Expenses	0
Adjusted Net Income	2,436,500
Base Rental/Debt Service	2,150,000
Debt Service Coverage Ratio	1.13
DSCR Requirement (if over 150 DCOH)	1.00

FY 26/27 (Suppl Budget)	
Debt Service Coverage Ratio Calculation	
	Combined 2026 Bonds
Net Income	0
Plus: Base Rental/Debt Service	2,150,000
Plus: Non-Recurring Expenditures	
- Capital Expenditures	649,000
- Other N/R Expenses (Staff Bonuses)	136,508
Adjusted Net Income	2,935,508
Base Rental/Debt Service	2,150,000
Debt Service Coverage Ratio	1.37
DSCR Requirement (if over 150 DCOH)	1.00