

**Colorado Education Solutions**  
**Revised Budget Detail**  
**July 1, 2022 - June 30, 2023**

	<b>FY22 Budget</b>	<b>FY22 Actual</b>	<b>FY23 Revised Budget</b>
<b>Beginning Fund Balance</b>	177,724	177,724	177,724
<b>Local Revenue</b>			
Other Misc Revenue	15,000	11,619	817,456
<b>Total Local Revenue</b>	<b>15,000</b>	<b>11,619</b>	<b>817,456</b>
<b>State Revenue</b>			
Per Pupil Revenue	35,617,428	35,923,703	42,229,679
Special Education - ECEA	623,310	624,213	1,300,359
ELPA	30,734	30,734	21,221
Rural SB267	676,179	676,179	733,615
Gifted & Talented	87,883	87,883	75,946
Read Act	41,194	41,194	54,980
<b>Total State Revenue</b>	<b>37,076,728</b>	<b>37,383,907</b>	<b>44,415,800</b>
<b>Federal Revenue</b>			
Special Education - IDEA	855,864	860,273	692,089
Title I	531,296	531,295	643,126
Title III	20,396	20,396	18,766
Title IV	21,538	21,538	46,748
ESSER	1,000,001	446,702	-
ECF (eRate)			380,000
<b>Total Federal Revenue</b>	<b>2,429,094</b>	<b>1,880,204</b>	<b>1,780,729</b>
<b>Total Revenue</b>	<b>39,520,822</b>	<b>39,275,729</b>	<b>47,013,985</b>
<b>Expenditures</b>			
Professional and Technical Services	2,057,320	1,714,304	2,441,993
Banking Service Fees	2,400	1,475	2,400
Educational Services	35,758,128	35,987,227	42,707,883
Legal Services	100,000	28,535	100,000
Audit Services	15,000	16,013	17,500
Rental of Land and Buildings	120,000	29,829	155,408
Liability Insurance	45,000	85,457	90,000
Administrative Overhead Costs	1,407,974	1,401,064	1,661,525
Supplies	15,000	11,824	15,000
<b>Total Expenditures</b>	<b>39,520,822</b>	<b>39,275,729</b>	<b>47,191,709</b>
<b>Budgeted Ending Fund Balance</b>	<b>177,724</b>	<b>177,724</b>	<b>(0)</b>

FY2022-2023 UNIFORM BUDGET  
SUMMARY

Colorado Education Solutions District Code: 0190 Adopted Budget (revised) Adopted: March 13, 2023  Budgeted Pupil Count: 4,862		Object Source	10 General Fund	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			177,724	177,724
<b>Revenues</b>				
Local Sources	1000 - 1999		817,456	817,456
Intermediate Sources	2000 - 2999		-	-
State Sources	3000 - 3999		44,415,800	44,415,800
Federal Sources	4000 - 4999		1,780,729	1,780,729
<b>Total Revenues</b>			47,013,985	47,013,985
<b>Total Beginning Fund Balance and Reserves</b>			47,191,709	47,191,709
Total Allocations To/From Other Funds	5600,5700 , 5800		-	-
Transfers To/From Other Funds	5200 - 5300		-	-
Other Sources	5100,5400 , 5500,5900 , 5990, 5991		-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>			47,191,709	47,191,709
<b>Expenditures</b>				
<b>Instruction - Program 0010 to 2099</b>				
Salaries	0100		-	-
Employee Benefits, including object 0280	0200		-	-
Purchased Services	0300,0400 , 0500		36,229,228	36,229,228
Supplies and Materials	0600		15,000	15,000
Property	0700		-	-
Other	0800, 0900		-	-
<b>Total Instruction</b>			36,244,228	36,244,228
<b>Supporting Services</b>				
<b>Students - Program 2100</b>				
Salaries	0100		-	-
Employee Benefits, including object 0280	0200		-	-
Purchased Services	0300,0400 , 0500		6,478,655	6,478,655
Supplies and Materials	0600		-	-
Property	0700		-	-
Other	0800, 0900		-	-
<b>Total Students</b>			6,478,655	6,478,655

FY2022-2023 UNIFORM BUDGET  
SUMMARY

Colorado Education Solutions District Code: 0190 Adopted Budget (revised) Adopted: March 13, 2023  Budgeted Pupil Count: 4,862	Object Source	10 General Fund	TOTAL
<b>Instructional Staff - Program 2200</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total Instructional Staff</b>		-	-
<b>General Administration - Program 2300, including Program 2303 and 2304</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	1,886,425	1,886,425
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total School Administration</b>		1,886,425	1,886,425
<b>School Administration - Program 2400</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	1,812,211	1,812,211
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total School Administration</b>		1,812,211	1,812,211
<b>Business Services - Program 2500, including Program 2501</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	135,916	135,916
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total Business Services</b>		135,916	135,916
<b>Operations and Maintenance - Program 2600</b>			
Salaries	0100	-	-

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Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	453,053	453,053
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total Operations and Maintenance</b>		453,053	453,053
<b>Student Transportation - Program 2700</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total Student Transportation</b>		-	-
<b>Central Support - Program 2800, including Program 2801</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	181,221	181,221
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total Central Support</b>		181,221	181,221
<b>Other Support - Program 2900</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400 , 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
<b>Total Other Support</b>		-	-
<b>Food Service Operations - Program 3100</b>			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-

FY2022-2023 UNIFORM BUDGET  
SUMMARY

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Purchased Services	0300,0400			
	, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800,			
	0900	-	-	-
<b>Total Other Support</b>			-	-
<b>Enterprise Operations - Program 3200</b>				
Salaries	0100	-	-	-
Employee Benefits, including object				
0280	0200	-	-	-
Purchased Services	0300,0400			
	, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800,			
	0900	-	-	-
<b>Total Enterprise Operations</b>			-	-
<b>Community Services - Program 3300</b>				
Salaries	0100	-	-	-
Employee Benefits, including object				
0280	0200	-	-	-
Purchased Services	0300,0400			
	, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800,			
	0900	-	-	-
<b>Total Community Services</b>			-	-
<b>Education for Adults - Program 3400</b>				
Salaries	0100	-	-	-
Employee Benefits, including object				
0280	0200	-	-	-
Purchased Services	0300,0400			
	, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800,			
	0900	-	-	-
<b>Total Education for Adults Services</b>			-	-
<b>Total Supporting Services</b>			10,947,481	10,947,481

FY2022-2023 UNIFORM BUDGET  
SUMMARY

Colorado Education Solutions District Code: 0190 Adopted Budget (revised) Adopted: March 13, 2023  Budgeted Pupil Count: 4,862		Object Source	10 General Fund	TOTAL
<b>Property - Program 4000</b>				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400 , 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Property</b>		-	-	-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>				
Salaries	0100	N/A	-	-
Employee Benefits, including object 0280	0200	N/A	-	-
Purchased Services	0300,0400 , 0500	N/A	-	-
Supplies and Materials	0600	N/A	-	-
Property	0700	N/A	-	-
Other	0800, 0900	-	-	-
<b>Total Other Uses</b>		-	-	-
<b>Total Expenditures</b>		47,191,709	47,191,709	
<b>APPROPRIATED RESERVES</b>				
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	-	-	-
<b>Total Reserves</b>		-	-	-
<b>Total Expenditures and Reserves</b>		47,191,709	47,191,709	

**FY2022-2023 UNIFORM BUDGET  
SUMMARY**

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<b>BUDGETED ENDING FUND BALANCE</b>			
Non-spendable fund balance (9900)	6710	-	-
Restricted fund balance (9900)	6720	-	-
TABOR 3% emergency reserve (9321)	6721	-	-
TABOR multi year obligations (9322)	6722	-	-
District emergency reserve (letter of credit or real estate) (9323)	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	-	-
Unassigned fund balance (9900)	6770	-	-
Net investment in capital assets (9900)	6790	-	-
Restricted net position (9900)	6791	-	-
Unrestricted net position (9900)	6792	-	-
<b>Total Ending Fund Balance</b>		-	-
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes