

FY2025-2026 UNIFORM BUDGET  
SUMMARY

Northern Academy of Arts & Knowledge District Code: Revised Budget Revised: 1/15/2026						
Budgeted Pupil Count: 221.0		Object Source	11 Charter School Fund	19 Colorado Preschool Fund	21 Food Service	22 Governmental Designated Grants Fund
						TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			1,751,885	-	-	-
<b>Revenues</b>						
Local Sources	1000 -					
	1999	769,498	167,651	-	-	937,149
Intermediate Sources	2000 -					
	2999	-	-	-		-
State Sources	3000 -					
	3999	2,808	141,130	51,165	334,891	529,994
Federal Sources	4000 -					
	4999	64,480	822	191,114	87,739	344,155
<b>Total Revenues</b>		836,786	309,603	242,279	422,630	1,811,298
<b>Total Beginning Fund Balance and Reserves</b>		2,588,671	309,603	242,279	422,630	3,563,183
Total Allocations To/From Other Funds	5600,5700					
	, 5800	-	-			-
Transfers To/From Other Funds	5200 -					
	5300	165,924	(148,646)	(17,278)	-	-
Other Sources	5100,5400					
	, 5500,5900					
	, 5990, 5991	2,444,614	-	-	-	2,444,614
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		5,199,209	160,957	225,001	422,630	6,007,797
<b>Expenditures</b>						
<b>Instruction - Program 0010 to 2099</b>						
Salaries	0100	986,805	136,004		311,025	1,433,834
Employee Benefits, including object	0280	257,744	24,953			282,697
Purchased Services	0300,0400					
	, 0500	150,700	-			150,700
Supplies and Materials	0600	48,947	-			48,947
Property	0700	-	-			-
Other	0800, 0900	-	-			-
<b>Total Instruction</b>		1,444,196	160,957	-	311,025	1,916,178
<b>Supporting Services</b>						
<b>Students - Program 2100</b>						
Salaries	0100	85,102	-			85,102
Employee Benefits, including object	0280	6,879	-			6,879
Purchased Services	0300,0400					
	, 0500	-	-			-
Supplies and Materials	0600	3,471	-			3,471
Property	0700	-	-			-
Other	0800, 0900	-	-			-
<b>Total Students</b>		95,452	-	-	-	95,452
<b>Instructional Staff - Program 2200</b>						
Salaries	0100	75,100				75,100
Employee Benefits, including object	0280	5,950				5,950
Purchased Services	0300,0400					
	, 0500	-				-
Supplies and Materials	0600	-				-
Property	0700	-				-
Other	0800, 0900	-				-
<b>Total Instructional Staff</b>		81,050	-	-	-	81,050

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<b>General Administration - Program 2300, including Program 2303 and 2304</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 School Administration</b>		-	-	-	-	-
<b>School Administration - Program 2400</b>						
Salaries	0100	259,765				259,765
Employee Benefits, including object 0280	0200	56,690				56,690
Purchased Services	0300,0400					
	,0500	244,143				244,143
Supplies and Materials	0600	6,507				6,507
Property	0700	-				-
Other	0800, 0900	4,741				4,741
<b>Total School Administration</b>		571,846	-	-	-	571,846
<b>Business Services - Program 2500, including Program 2501</b>						
Salaries	0100	155,299		29,226		184,525
Employee Benefits, including object 0280	0200	46,791				46,791
Purchased Services	0300,0400					
	,0500	65,399				65,399
Supplies and Materials	0600	6,615				6,615
Property	0700	-				-
Other	0800, 0900	-				-
<b>Total Business Services</b>		274,104	-	29,226	-	303,330
<b>Operations and Maintenance - Program 2600</b>						
Salaries	0100	83,433				83,433
Employee Benefits, including object 0280	0200	21,448				21,448
Purchased Services	0300,0400					
	,0500	609,062			111,605	720,667
Supplies and Materials	0600	30,320				30,320
Property	0700	80,522				80,522
Other	0800, 0900	-				-
<b>Total Operations and Maintenance</b>		824,785	-	-	111,605	936,390
<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>		-	-	-	-	-

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<b>Central Support - Program 2800, including Program 2801</b>						
Salaries	0100	-				-
Employee Benefits, including object 0280	0200	-				-
Purchased Services	0300,0400					
	,0500	94,820				94,820
Supplies and Materials	0600	-				-
Property	0700	-				-
Other	0800, 0900	-				-
<b>Total Central Support</b>		<b>94,820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,820</b>
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Food Service Operations - Program 3100</b>						
Salaries	0100	-		-		-
Employee Benefits, including object 0280	0200	-		-		-
Purchased Services	0300,0400					
	,0500	-		139,618		139,618
Supplies and Materials	0600	-		56,157		56,157
Property	0700	-		-		-
Other	0800, 0900	-		-		-
<b>Total Food Service Operations</b>		<b>-</b>	<b>-</b>	<b>195,775</b>	<b>-</b>	<b>195,775</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Education for Adults - Program 3400</b>						
Salaries	0100	-				-
Employee Benefits, including object 0280	0200	-				-

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Purchased Services	0300,0400					
	,0500	-				-
Supplies and Materials	0600	-				-
Property	0700	-				-
Other	0800,					
	0900	-				-
Total Education for Adults Services		-	-	-	-	-
Total Supporting Services		1,942,057	-	225,001	111,605	2,278,663
Property - Program 4000						
Salaries	0100	-				-
Employee Benefits, including object						
0280	0200	-				-
Purchased Services	0300,0400					
	,0500	-				-
Supplies and Materials	0600	-				-
Property	0700	-				-
Other	0800,					
	0900	-				-
Total Property		-	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Salaries	0100					-
Employee Benefits, including object						
0280	0200					-
Purchased Services	0300,0400					
	,0500					-
Supplies and Materials	0600					-
Property	0700					-
Other	0800,					
	0900	-	-	-	-	-
Total Other Uses		-	-	-	-	-
Total Expenditures		3,386,253	160,957	225,001	422,630	4,194,841
APPROPRIATED RESERVES						
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-
Total Reserves		-	-	-	-	-
Total Expenditures and Reserves		3,386,253	160,957	225,001	422,630	4,194,841
BUDGETED ENDING FUND BALANCE						
Non-spendable fund balance (9900)						
	6710	5,751	-	-	-	5,751
Restricted fund balance (9990)	6720	-	-	-	-	-
TABOR 3% emergency reserve (9321)						
	6721	101,588	-	-	-	101,588
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	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-

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Unassigned fund balance (9900)	6770	1,705,617	-	-	-	1,705,617
Net investment in capital assets (9900)	6790	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-
Total Ending Fund Balance		1,812,956	-	-	-	1,812,956
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(0)	-	-	-	(0)

Use of a portion of beginning fund balance resolution required?

No No No No No