Academy of Arts & Knowledge · Fort Collins, CO
FY27 Revised Budget — Working draft (not approved)
View: Line-item detail · Compared with FY27 Preliminary Budget (approved Jun 18, 2026) · Exported 11/2/2026
PreK enrollment: 40 · K-5 enrollment: 175 · K-5 homeschool: 1 · SPED enrollment: 50 · PPOR: 11539.78 · UPK rate: 6136.1

	FY27 Preliminary Budget (approved)			
Account	General Fund	Preschool Fund	Grant Fund	Total
REVENUE				
1000 Local Sources				
1510000 Interest on Investments	$ 65,650.00	$ -	$ -	$ 65,650.00
1740074 Field Trips	$ 10,182.29	$ -	$ -	$ 10,182.29
1750000 Fundraising	$ 21,055.06	$ -	$ -	$ 21,055.06
1900004 Activity / Student fees	$ 20,879.12	$ -	$ -	$ 20,879.12
1920001 Donations	$ 550.00	$ -	$ -	$ 550.00
Colorado School Funds Grant	$ 100,000.00	$ -	$ -	$ 100,000.00
1956002 Parent Paid Tuition	$ -	$ 220,650.35	$ -	$ 220,650.35
19720000 Indirect UPK	$ -	$ 24,544.40	$ -	$ 24,544.40
190001 Misc Grants	$ -	$ -	$ -	$ -
1990000 Miscellaneous	$ -	$ -	$ -	$ -
Total 1000 Local Sources	$ 218,316.47	$ 245,194.75	$ -	$ 463,511.22
3000 State Sources				
3010001 ST UPK	$ -	$ 245,444.00	$ -	$ 245,444.00
3954001 ST Capital Construction 3113	$ -	$ -	$ 85,088.40	$ 85,088.40
3954002 ST Mill Levy Equalization 3241	$ 503,275.96	$ -	$ -	$ 503,275.96
3954003 ST READ Act 3259	$ -	$ -	$ 22,230.00	$ 22,230.00
3954004 ST ECEA SPED 3130	$ -	$ -	$ 113,650.00	$ 113,650.00
3954005 ST ELP 3140	$ -	$ -	$ 3,066.00	$ 3,066.00
3954007 ST ECEA GT 3150	$ -	$ -	$ 500.00	$ 500.00
3954019 High Needs Grant	$ -	$ -	$ -	$ -
School Health Professional Grant (SHPG)	$ -	$ -	$ -	$ -
Kaiser Grant	$ -	$ -	$ -	$ -
3954021 Wages & Stipends	$ -	$ -	$ -	$ -
3954022 Local Food Program	$ -	$ -	$ -	$ -
3956003 ST HMFA Breakfast 3163	$ 4,250.00	$ -	$ -	$ 4,250.00
3956003 ST HMFA Lunch 3162	$ 34,000.00	$ -	$ -	$ 34,000.00
Total 3000 State Sources	$ 541,525.96	$ 245,444.00	$ 224,534.40	$ 1,011,504.36
4000 Federal Sources				
Charter Schools Facilities Incentive Grant	$ -	$ -	$ 25,155.00	$ 25,155.00
Education of Homeless Children and Youth Grant	$ -	$ -	$ -	$ -
4954000 FED Title I 4010	$ -	$ -	$ 29,040.00	$ 29,040.00
4010003 FED Forest Service Payment Funds	$ -	$ -	$ -	$ -
4954001 FED IDEA Part B 4027	$ -	$ -	$ 81,744.00	$ 81,744.00
4954001 FED IDEA Part B Preschool 4027	$ -	$ 1,578.00	$ -	$ 1,578.00
4954002 FED Title II 4367	$ -	$ -	$ 2,004.64	$ 2,004.64
4954004 FED Title III 4365	$ -	$ -	$ 655.00	$ 655.00
4954010 FED Title IA Homeless 9202	$ -	$ -	$ 1,821.43	$ 1,821.43
4954012 FED Title IA Parent 9211	$ -	$ -	$ 495.00	$ 495.00
4956001 FED School Lunch Reimb 4555	$ 135,000.00	$ -	$ -	$ 135,000.00
4956002 FED Breakfast Reimb Grant 4553	$ 40,000.00	$ -	$ -	$ 40,000.00
4956004 Fresh Fruit & Veggies Grant	$ 19,350.00	$ -	$ -	$ 19,350.00
Total 4000 Federal Sources	$ 194,350.00	$ 1,578.00	$ 140,915.07	$ 336,843.07
5000 Other Sources				
5710000 State Share Per Pupil Revenue	$ 2,481,052.70	$ -	$ -	$ 2,481,052.70
Total 5000 Other Sources	$ 2,481,052.70	$ -	$ -	$ 2,481,052.70
Total revenue	$ 3,435,245.13	$ 492,216.75	$ 365,449.47	$ 4,292,911.35
EXPENDITURES				
0100 Salaries				
0110113 Extended Care	$ -	$ -	$ -	$ -
0110104 Preschool	$ -	$ 209,395.65	$ -	$ 209,395.65
0110105 Salary Admin/Principal	$ 263,809.04	$ -	$ -	$ 263,809.04

0110201 Salary Teacher	$ 532,643.56	$ -	$ 139,446.00	$ 672,089.56
0110202 Salary Teacher SPED	$ 129,968.43	$ -	$ 113,939.07	$ 243,907.50
0110233 Salary Nurse	$ 63,849.41	$ -	$ -	$ 63,849.41
0110234 Salary OT	$ 33,660.00	$ -	$ -	$ 33,660.00
0110236 Salary Psychologist	$ 65,067.00	$ -	$ -	$ 65,067.00
0110238 Salary SLP	$ 61,523.00	$ -	$ -	$ 61,523.00
0110382 Salary IT Tech	$ 14,592.00	$ -	$ -	$ 14,592.00
0110409 Salary Health Aide	$ -	$ -	$ -	$ -
0110415 Salary Paraprofessional	$ 312,856.16	$ -	$ -	$ 312,856.16
0110506 Salary General Office	$ 90,651.00	$ -	$ -	$ 90,651.00
0110607 Salary Food Services	$ 56,000.73	$ -	$ -	$ 56,000.73
0110608 Salary Custodian	$ 79,900.80	$ -	$ -	$ 79,900.80
0120207 Salary Substitutes	$ -	$ -	$ -	$ -
0150105 Stipends Admin	$ 20,000.00	$ -	$ -	$ 20,000.00
Total 0100 Salaries	$ 1,724,521.13	$ 209,395.65	$ 253,385.07	$ 2,187,301.85
0200 Employee Benefits				
0210 Life, EAP, ELPI	$ 1,939.00	$ 226.00	$ -	$ 2,165.00
0217000 FAMLI	$ 9,753.00	$ -	$ -	$ 9,753.00
0220 Medicare / FICA	$ 149,780.00	$ 16,017.90	$ -	$ 165,797.90
0250 Health, Dental, Vision	$ 221,970.00	$ 26,988.00	$ -	$ 248,958.00
0290 401(k) Match	$ 61,245.08	$ -	$ -	$ 61,245.08
Total 0200 Employee Benefits	$ 444,687.08	$ 43,231.90	$ -	$ 487,918.98
0300 Purchased Professional & Technical Services				
0313000 Bank Fees	$ 3,191.36	$ -	$ -	$ 3,191.36
0315000 PayPal Fees	$ 578.81	$ -	$ -	$ 578.81
0320000 Professional Development	$ 3,990.00	$ -	$ -	$ 3,990.00
0320003 Consulted Education Services	$ 198,720.00	$ -	$ -	$ 198,720.00
0328000 Assessments	$ 2,655.88	$ -	$ -	$ 2,655.88
0331000 Legal Services	$ 7,388.79	$ -	$ -	$ 7,388.79
0332000 Audit Services	$ 12,387.38	$ -	$ -	$ 12,387.38
0339000 SPED Services ECEA 3130	$ 6,300.00	$ -	$ -	$ 6,300.00
0339002 Background Checks	$ 735.00	$ -	$ -	$ 735.00
0340000 PPTS Technical Services	$ 1,736.44	$ -	$ -	$ 1,736.44
0350000 Employee Training and Development	$ 8,268.75	$ -	$ -	$ 8,268.75
0390000 Other Purch Services Temp Staff Support	$ 55,000.00	$ -	$ -	$ 55,000.00
Total 0300 Purchased Professional & Technical Services	$ 300,952.41	$ -	$ -	$ 300,952.41
0400 Purchased Property Services				
0411000 Water & Sewer	$ 9,600.00	$ -	$ -	$ 9,600.00
0421000 Disposal Services	$ 5,400.00	$ -	$ -	$ 5,400.00
0422000 Snow Removal	$ 8,400.00	$ -	$ -	$ 8,400.00
0424000 Landscaping	$ 15,600.00	$ -	$ -	$ 15,600.00
0430000 Repair & Maintenance	$ 50,000.00	$ -	$ -	$ 50,000.00
0441000 Rent or Lease of Buildings	$ 421,868.76	$ -	$ 110,243.40	$ 532,112.16
0622000 Supplies Electricity/Water/Sewer	$ 72,000.00	$ -	$ -	$ 72,000.00
Total 0400 Purchased Property Services	$ 582,868.76	$ -	$ 110,243.40	$ 693,112.16
0500 Other Purchased Services				
0513000 Contracted Field Trips	$ 5,000.00	$ -	$ -	$ 5,000.00
0522000 Property Insurance	$ 22,050.00	$ -	$ -	$ 22,050.00
0525000 Unemployment Insurance	$ 26,848.42	$ -	$ -	$ 26,848.42
0526000 Workers Compensation	$ 10,436.00	$ -	$ -	$ 10,436.00
0527000 Multiple-Coverage Insurance	$ 27,770.60	$ -	$ -	$ 27,770.60
0530000 Telephone	$ 5,694.36	$ -	$ -	$ 5,694.36
0533000 Postage	$ 200.00	$ -	$ -	$ 200.00
0534000 Internet	$ 3,600.00	$ -	$ -	$ 3,600.00
0540000 Advertising & Recruitment	$ 16,000.00	$ -	$ -	$ 16,000.00
0580000 Travel Registration & Entrance	$ 5,000.00	$ -	$ -	$ 5,000.00
0594001 Platte Valley Detention Center	$ 600.00	$ -	$ -	$ 600.00
0595000 CSI 3% Overhead Fee	$ 62,026.32	$ -	$ -	$ 62,026.32
0596000 FS Lunch admin fee 5555	$ 1,210.89	$ -	$ -	$ 1,210.89
0596001 FS Snack Admi Fee 4555	$ 8,230.57	$ -	$ -	$ 8,230.57
0596004 OPS Fresh Fruits Veggie Program Fees 4582	$ 1,172.82	$ -	$ -	$ 1,172.82

0597000 Charter School Fund 1% Institute	$ -	$ -	$ -	$ -
Total 0500 Other Purchased Services	$ 195,839.98	$ -	$ -	$ 195,839.98
0600 Supplies				
0610000 Supplies Classroom	$ 18,765.19	$ -	$ -	$ 18,765.19
Student Transportation	$ 17,850.00	$ -	$ -	$ 17,850.00
0610001 Supplies Music	$ 3,500.00	$ -	$ -	$ 3,500.00
0610002 Supplies Office	$ 6,945.75	$ -	$ -	$ 6,945.75
0610003 Supplies Custodial	$ 18,900.00	$ -	$ -	$ 18,900.00
0610004 Supplies SPED 3130	$ 1,500.00	$ -	$ -	$ 1,500.00
0610006 Supplies G&T 3150	$ 362.00	$ -	$ -	$ 362.00
0610007 Supplies Library	$ 750.00	$ -	$ -	$ 750.00
0610008 Supplies Integrated	$ 225.00	$ -	$ -	$ 225.00
0610011 Supplies Health	$ 2,500.00	$ -	$ -	$ 2,500.00
0610012 Supplies Homeless	$ -	$ -	$ 1,821.00	$ 1,821.00
0610013 Miscellaneous	$ 726.00	$ -	$ -	$ 726.00
0610014 Supplies PTO	$ 1,732.50	$ -	$ -	$ 1,732.50
0610074 Supplies Activities F74	$ 1,847.20	$ -	$ -	$ 1,847.20
0614074 Supplies Fundraiser F74	$ 578.81	$ -	$ -	$ 578.81
0621000 Supplies Natural Gas	$ 12,411.00	$ -	$ -	$ 12,411.00
0630001 Supplies Food Services	$ 84,392.52	$ -	$ -	$ 84,392.52
0631000 Supplies Milk	$ 9,749.55	$ -	$ -	$ 9,749.55
0639000 Supplies Local Food Program	$ -	$ -	$ -	$ -
0640000 Supplies Textbooks	$ 500.00	$ -	$ -	$ 500.00
0650000 Supplies Electronic Media Materials	$ 20,000.00	$ -	$ -	$ 20,000.00
0650001 Supplies Powerschool	$ 12,000.00	$ -	$ -	$ 12,000.00
0690000 Supplies Programs for Staff, Students, volunteer	$ 10,000.00	$ -	$ -	$ 10,000.00
0691000 Supplies Security	$ 525.00	$ -	$ -	$ 525.00
Total 0600 Supplies	$ 225,760.52	$ -	$ 1,821.00	$ 227,581.52
0700 Property				
0733000 Equipment FF&E	$ 15,750.00	$ -	$ -	$ 15,750.00
0720000 PROP Buildings	$ -	$ -	$ -	$ -
0734000 Equipment Technology	$ 15,000.00	$ -	$ -	$ 15,000.00
0735000 Non-Capital Equipment	$ 5,000.00	$ -	$ -	$ 5,000.00
0770000 Copier Rental (lease GASB 87)	$ 13,169.28	$ -	$ -	$ 13,169.28
Total 0700 Property	$ 48,919.28	$ -	$ -	$ 48,919.28
0800 Other Objects				
0810000 Dues & Fees	$ 4,977.79	$ -	$ -	$ 4,977.79
Total 0800 Other Objects	$ 4,977.79	$ -	$ -	$ 4,977.79
0830 Interest				
Total 0830 Interest	$ -	$ -	$ -	$ -
0900 Other Uses of Funds				
Total 0900 Other Uses of Funds	$ -	$ -	$ -	$ -
Total expenditures	$ 3,528,526.95	$ 252,627.55	$ 365,449.47	$ 4,146,603.97
Net revenue	$ (93,281.82)	$ 239,589.20	$ -	$ 146,307.38
FUND BALANCE				
Beginning fund balance				$ 1,480,830.62
Net revenue				$ 146,307.38
Ending fund balance				$ 1,627,138.00
TABOR emergency reserve (3%)				$ 124,398.12
SPED reserve				$ 25,850.00
Unassigned fund balance				$ 1,476,889.88
Days cash on hand (goal 90)				$ 143.23
Debt coverage ratio				$ 1.27