FY2024-2025 SUMMARY BUDGET KWIYAGAT COMMUNITY ACADEMY

 FPC=65
 FPC=61

 Adopted
 Amended

 05-09-2024
 01-23-2025

		***************************************	01 20 2020
Colorado Charter School Institute			
District Code: 8001			
Amended Budget		11	11
Amended: January 23, 2025	Object	Charter School	Charter School
Amended Budgeted Pupil Count: 61	Source	Fund	Fund
Beginning Fund Balance			
(Includes All Reserves)		122,633	224,177
Revenues			
Local Sources	1000 - 1999	337,420	754,808
Intermediate Sources	2000 - 2999	-	-
State Sources	3000 - 3999	410,395	497,360
Federal Sources	4000 - 4999	430,736	498,687
Total Revenues		1,178,551	1,750,855
Total Beginning Fund Balance and Reserves			
		1,301,184	1,975,032
Total Allocations To/From Other Funds	5600,5700,		
	5800	725,956	677,875
Transfers To/From Other Funds	5200 - 5300	-	-
Other Sources	5100,5400,		
	5500,5900,		
	5990, 5991	-	-
Available Beginning Fund Balance & Revenues			
(Plus Or Minus (If Revenue) Allocations And			
Transfers)		2,027,139	2,652,908
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100	-,	451,295
Employee Benefits	0200	147,382	163,331
Purchased Services	0300,0400,		
	0500	165,885	351,947
Supplies and Materials	0600	56,807	102,623
Property	0700	20,750	93,625
Other	0800, 0900	30,000	20,000
Total Instruction		867,683	1,182,821
Supporting Services			
Students - Program 2100	0100	00 554	E7 6E0
Salaries	0200	99,554 29,866	57,659
Employee Benefits Purchased Services	0300,0400,	29,000	20,868
Purchased Services	0500,0400,	170 205	101 420
Supplies and Materials	0600	172,385	191,429
Property	0700	-	-
Other	0800, 0900	<u> </u>	<u> </u>
Total Students	0000, 0000	301,805	269,955
Instructional Staff - Program 2200		- 001,000	200,000
Salaries	0100	32,867	28,000
Employee Benefits	0200	9,860	10,134
Purchased Services	0300,0400,	9,000	10,134
I divilased del vices	0500,0400,	73,147	174,586
Supplies and Materials	0600		6,000
Oupplies and Materials	0000	3,000	0,000

Property	0700		-
Other	0800, 0900		- 040.740
Total Instructional Staff		120,875	218,719
General Administration - Program 2300,			
including Program 2303 and 2304 Salaries	0100	_	_
Employee Benefits	0200		_
Purchased Services	0300,0400,		
T dionacca Colvidos	0500		-
Supplies and Materials	0600	-	_
Property	0700		-
Other	0800, 0900	-	-
Total School Administration		•	-
School Administration - Program 2400			
Salaries	0100		88,341
Employee Benefits	0200	24,000	31,972
Purchased Services	0300,0400,		
	0500	55,960	35,373
Supplies and Materials	0600	11,996	15,150
Property	0700	-	-
Other	0800, 0900	474.050	4,800
Total School Administration		171,956	175,636
Business Services - Program 2500, including			
Program 2501 Salaries	0100	58,000	58,000
Employee Benefits	0200	17,400	20,991
Purchased Services	0300,0400,	17,400	20,991
Fulcilased Services	0500,0400,	227,878	309,585.67
Supplies and Materials	0600	221,010	309,303.07
Property	0700	_	_
Other	0800, 0900		_
Total Business Services		305,278	388,577
Operations and Maintenance - Program 2600			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400,		
	0500	- /	24,830
Supplies and Materials	0600		5,000
Property	0700	-	-
Other	0800, 0900	26.075	- 20.020
Total Operations and Maintenance		36,075	29,830
Student Transportation - Program 2700	0400		
Salaries	0100 0200		
Employee Benefits Purchased Services	0300,0400,	-	-
r ulullaseu selvides	0500,0400,		
Supplies and Materials	0600	- -	<u> </u>
Property	0700	_	<u> </u>
Other	0800, 0900		5,118
Total Student Transportation	2333, 3330	4,000	5,118
Central Support - Program 2800, including		.,,,,,,	5,
Program 2801			
Salaries	0100		
		1	'

Purchased Services	Employee Benefits	0200	_] _ 1
Supplies and Materials			_	_
Supplies and Materials	i dicilased cervices		_	_
Property	Supplies and Materials		_	_
Other			_	_
Total Central Support			_	_
Other Support - Program 2900 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Other 0800,0900 - - Total Other Support - - Food Service Operations - Program 3100 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - - Property 0700 - - - - Other 0800,0900 -			-	-
Salaries				
Employee Benefits		0100		
Purchased Services			_	_
Supplies and Materials	· ·			
Supplies and Materials		, ,	-	_
Property	Supplies and Materials		-	-
Cither		0700	-	-
Pood Service Operations - Program 3100 Salaries		0800, 0900	-	-
Salaries	Total Other Support		-	-
Salaries	Food Service Operations - Program 3100			
Purchased Services		0100		
Supplies and Materials	Employee Benefits		-	-
Supplies and Materials	Purchased Services	0300,0400,		
Property Other 0700 0800, 0900 - - Total Other Support 74,834 74,834 Enterprise Operations - Program 3200 3 74,834 Salaries 0100 - Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Enterprise Operations - - Community Services - Program 3300 0100 - - Salaries 0100 - - Employee Benefits 0200 - - - Property 0700 - - - Other 0800,0900 - - - Total Community Services - - - Education for Adults - Program 3400 - - - Salaries 0100 -		0500	74,834	74,834
Other 0800, 0900 - - Total Other Support 74,834 74,834 Enterprise Operations - Program 3200 0100 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - - Property 0700 - - - Other 0800,0900 - - - Total Enterprise Operations - - - - Community Services - Program 3300 Salaries 0100 - - - Employee Benefits 0200 - - - - - Supplies and Materials 0600 - - - - - Other 0800, 0900 - - - - - Total Community Services - - - - - - - - - - <td>Supplies and Materials</td> <td></td> <td>-</td> <td>-</td>	Supplies and Materials		-	-
Total Other Support			-	-
Enterprise Operations - Program 3200 Salaries O100 Employee Benefits O200 O500 O500		0800, 0900	-	-
Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Enterprise Operations - Community Services - Program 3300 Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Community Services - Education for Adults - Program 3400 Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, Purchased Services 0300,0400, Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Education for Adults Services - Total Education for Adults Services 713,018			74,834	74,834
Employee Benefits		0400		
Purchased Services 0300,0400, 0500 - - - Supplies and Materials 0600 - - - Property 0700 - - - Other 0800, 0900 - - - Total Enterprise Operations - - - - Community Services - Program 3300 -				
Supplies and Materials			-	-
Supplies and Materials 0600 - - Property 0700 - - Other 0800, 0900 - - Total Enterprise Operations Community Services - Program 3300 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - - Property 0700 - - - Other 0800,0900 - - - Total Community Services Education for Adults - Program 3400 Salaries 0100 - - - Employee Benefits 0200 - - - Purchased Services 0300,0400, - - - Supplies and Materials 0600 - - - Supplies and Materials 0600 - - - Property 0700 - - - Other 08	Purchased Services			
Property Other 0800, 0900 - - Total Enterprise Operations Community Services - Program 3300 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - - Supplies and Materials 0600 - - - Property 0700 - - - Other 0800,0900 - - - Total Community Services - - - - Education for Adults - Program 3400 Salaries 0100 - - - Employee Benefits 0200 - - - - - Purchased Services 0300,0400, - - - - - Supplies and Materials 0600 - - - - Supplies and Materials 0600 - - - - Property 0700 -	Supplies and Materials		-	-
Other 0800, 0900 - - Total Enterprise Operations - - Community Services - Program 3300 0100 - Salaries 0100 - - Employee Benefits 0200 - - - Purchased Services 0300,0400, - - - Supplies and Materials 0600 - - - Property 0700 - - - - Other 0800,0900 - - - - Education for Adults - Program 3400 Salaries 0100 - - - - Employee Benefits 0200 - - - - - Purchased Services 0300,0400, - - - - Supplies and Materials 0600 - - - Supplies and Materials 0600 - - - Property 0700 - - -			_	_
Total Enterprise Operations - - Community Services - Program 3300 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Community Services - - - Education for Adults - Program 3400 Salaries 0100 - - - Employee Benefits 0200 - - - - - Purchased Services 0300,0400, -			_	_
Community Services - Program 3300 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Community Services - - - Education for Adults - Program 3400 Salaries 0100 - - Employee Benefits 0200 - - - Purchased Services 0300,0400, - - - Supplies and Materials 0600 - - - Property 0700 - - - Other 0800,0900 - - - Total Education for Adults Services 713,018 1,162,669		0000, 0000	-	-
Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, 0500 - Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Community Services - Education for Adults - Program 3400 - Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, 0500 - Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Education for Adults Services - Total Supporting Services 713,018				
Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Community Services - - - Education for Adults - Program 3400 - - - Salaries 0100 - - - Employee Benefits 0200 - - - Purchased Services 0300,0400, - - - Supplies and Materials 0600 - - - Property 0700 - - - Other 0800,0900 - - - Total Education for Adults Services 713,018 1,162,669		0100		
Purchased Services 0300,0400, 0500 - <			_	_
Supplies and Materials 0500 - - Property 0700 - - Other 0800, 0900 - - Total Community Services - - Education for Adults - Program 3400 - - Salaries 0100 - - Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Education for Adults Services - - - Total Supporting Services 713,018 1,162,669				
Supplies and Materials 0600 - - Property 0700 - - Other 0800, 0900 - - Total Community Services - - Education for Adults - Program 3400 - - Salaries 0100 - - Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Education for Adults Services - - Total Supporting Services 713,018 1,162,669			-	-
Property Other 0700 0 -	Supplies and Materials		-	-
Total Community Services -		0700	-	-
Education for Adults - Program 3400 Salaries 0100 Employee Benefits 0200 - - Purchased Services 0300,0400, - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Education for Adults Services - - Total Supporting Services 713,018 1,162,669	Other	0800, 0900	-	-
Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400, 0500 - Supplies and Materials 0600 Property 0700 Other 0800,0900 Total Education for Adults Services - Total Supporting Services 713,018	Total Community Services		-	-
Employee Benefits 0200 - - Purchased Services 0300,0400, - - 0500 - - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Education for Adults Services - - Total Supporting Services 713,018 1,162,669	Education for Adults - Program 3400			
Purchased Services 0300,0400, 0500 - - Supplies and Materials 0600 - - Property 0700 - - Other 0800,0900 - - Total Education for Adults Services - - - Total Supporting Services 713,018 1,162,669				
Supplies and Materials 0600 - - Property 0700 - - Other 0800, 0900 - - Total Education for Adults Services - - - Total Supporting Services 713,018 1,162,669			-	-
Supplies and Materials 0600 - - Property 0700 - - Other 0800, 0900 - - Total Education for Adults Services - - - Total Supporting Services 713,018 1,162,669	Purchased Services			
Property 0700 - - Other 0800, 0900 - - Total Education for Adults Services - - - Total Supporting Services 713,018 1,162,669			-	-
Other 0800, 0900 - - Total Education for Adults Services - - Total Supporting Services 713,018 1,162,669			-	-
Total Education for Adults ServicesTotal Supporting Services713,0181,162,669			-	-
Total Supporting Services 713,018 1,162,669		0800, 0900	-	-
			710.010	4 400 000
Property - Program 4000			/13,018	1,162,669
	Property - Program 4000			

Salaries	0100		
Employee Benefits	0200	_	_
Purchased Services	0300,0400,		
T diolidodd Colvidod	0500	_	_
Supplies and Materials	0600	_	_
Property	0700	20,000	80,300
Other	0800, 0900	20,000	-
Total Property	0000, 0000	20,000	80,300
Other Uses - Program 5000s - including			33,000
Transfers Out and/or Allocations Out as an			
expenditure			
Salaries	0100	N/A	N/A
Employee Benefits	0200	N/A	N/A
Purchased Services	0300,0400,	IN//A	14/74
i dicilased Services	0500,0400,	N/A	N/A
Supplies and Materials	0600	N/A	N/A
Property	0700	N/A	N/A N/A
Other	0800, 0900	IN/A	IN/A
Total Other Uses	0800, 0900	•	-
		1 002 506	2 425 700
Total Expenditures		1,902,506	2,425,790
APPROPRIATED RESERVES	0040		
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)	20.40		
7 / 15	0840	•	-
Total Reserves		4 000 500	
		1,902,506	2,425,790
Total Expenditures and Reserves		1,002,000	2, 120,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE		1,002,000	2, 120,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900)	6710	-	-
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990)	6720	-	-
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve	6720 6720	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321)	6720 6720 6721	-	-
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322)	6720 6720	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real	6720 6720 6721 6722	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323)	6720 6720 6721 6722	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324)	6720 6720 6721 6722 6723 6724	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325)	6720 6720 6721 6722	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324)	6720 6720 6721 6722 6723 6724 6725	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326)	6720 6720 6721 6722 6723 6724 6725	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327)	6720 6720 6721 6722 6723 6724 6725	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900)	6720 6720 6721 6722 6723 6724 6725 6726 6727 6750	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200)	6720 6720 6721 6722 6723 6724 6725 6726 6727 6750 6750	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900)	6720 6720 6721 6722 6723 6724 6725 6726 6727 6750 6750 6760	- 6,500 34,256 - - - - - - -	- 6,100 35,809 - - - - - - -
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900)	6720 6720 6721 6722 6723 6724 6725 6726 6727 6750 6750 6760 6770	- - 6,500	- - 6,100
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900)	6720 6720 6721 6722 6723 6724 6725 6726 6727 6750 6750 6760 6770 6790	- 6,500 34,256 - - - - - - -	- 6,100 35,809 - - - - - - -
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900)	6720 6720 6721 6722 6723 6724 6725 6726 6727 6750 6750 6760 6770 6790 6791	- 6,500 34,256 - - - - - - -	- 6,100 35,809 - - - - - - -
Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) CSI SPED reserve TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900)	6720 6720 6721 6722 6723 6724 6725 6726 6727 6750 6750 6760 6770 6790	- 6,500 34,256 - - - - - - -	- 6,100 35,809 - - - - - - -

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 resolution required?

No No