FY2025-2026 SUMMARY BUDGET

FPC = 79

Kwiyagat Community Academy Colorado Charter School Institute District Code: 8001 Amended 01-15-2026 Amended Budget Pupil Count: 79	Object Source	11 Charter School Fund Approved Budget	11 Charter School Fund Amended Budget
Beginning Fund Balance		227,118	346,898
Revenues			
Local Sources	1000 - 1999	516,558	628,303
Intermediate Sources	2000 - 2999	-	-
State Sources	3000 - 3999	360,496	412,359
Federal Sources	4000 - 4999	356,324	321,176
Total Revenues		1,233,378	1,361,837
Total Beginning Fund Balance and Reserves		1,460,496	1,708,735
Total Allocations To/From Other Funds	5600,5700, 5800	823,480	926,235
Transfers To/From Other Funds	5200 - 5300	-	-
Other Sources	5100,5400, 5500,5900,	-	-
Available Beginning Fund Balance & Revenues		2,283,976	2,634,970
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100	581,218	655,875
Employee Benefits	0200	212,923	153,434
Purchased Services	0300,0400, 0500	141,792	226,611
Supplies and Materials	0600	71,003	82,791
Property	0700	19,100	11,704
Other	0800, 0900	25,000	25,000
Total Instruction		1,051,035	1,155,416
Supporting Services			
Students - Program 2100			
Salaries	0100	47,275	48,816
Employee Benefits	0200	16,546	16,386
Purchased Services	0300,0400, 0500	218,500	152,194
Supplies and Materials	0600	16,665	21,921
Property	0700	-	-
Other	0800, 0900	-	-
Total Students		298,986	239,317
Instructional Staff - Program 2200			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	122,100	184,482
Supplies and Materials	0600	7,980	15,557
Property	0700	-	-
Other	0800, 0900	-	-
Total Instructional Staff		130,080	200,039
School Administration - Program 2400			
Salaries	0100	61,800	71,200
Employee Benefits	0200	21,630	24,920
Purchased Services	0300,0400, 0500	119,676	136,023
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	5,000	3,400
Total School Administration		208,106	235,543
Business Services - Program 2500, including			
Salaries	0100	56,650	57,100

Employee Benefits	0200	19,828	19,635
Purchased Services	0300,0400, 0500	130,677	201,696
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Business Services		207,155	278,431
Operations and Maintenance - Program 2600			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	29,160	39,535
Supplies and Materials	0600	10,000	8,000
Property	0700	-	-
Other	0800, 0900	-	-
Total Operations and Maintenance		39,160	47,535
Student Transportation - Program 2700			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	5,000	500
Total Student Transportation		5,000	500
Food Service Operations - Program 3100			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	75,875	81,731
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Other Support		75,875	81,731
Total Supporting Services		964,362	1,083,096
Property - Program 4000			
Salaries	0100	-	-
Employee Benefits	0200	-	-
Purchased Services	0300,0400, 0500	-	-
Supplies and Materials	0600	-	-
Property	0700	39,000	47,143
Other	0800, 0900	-	-
Total Property		39,000	47,143
Total Expenditures		2,054,398	2,285,654
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		2,054,398	2,285,654
BUDGETED ENDING FUND BALANCE			
Non-spendable fund balance (9900)	**6710**		
Restricted fund balance (9990)	**6720**		
CSI SPED reserve	**6720**	7,000	7,900
TABOR 3% emergency reserve (9321)	**6721**	40,708	51,420
TABOR multi year obligations (9322)	**6722**		
District emergency reserve (letter of credit or real	**6723**		

Colorado Preschool Program (CPP) (9324)	**6724**		
Full day kindergarten reserve (9325)	**6725**		
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**		
Unassigned fund balance (9900)	**6770**	181,871	289,996
Net investment in capital assets (9900)	**6790**		
Restricted net position (9900)	**6791**		
Unrestricted net position (9900)	**6792**		
Total Ending Fund Balance		229,578	349,315
Total Available Beginning Fund Balance &		(0)	0
Use of a portion of beginning fund balance		No	No