

FY2025-2026 UNIFORM BUDGET SUMMARY

High Rockies Community School School Code: 3947 Adopted Adopted: April 2, 2025 Budgeted Pupil Count: 45				
	Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)		53,859	-	53,859
Revenues				
Local Sources	1000 - 1999	9,460	-	9,460
Intermediate Sources	2000 - 2999	-	-	-
State Sources	3000 - 3999	163,575	37,048	200,623
Federal Sources	4000 - 4999	-	14,554	14,554
Total Revenues		173,035	51,602	224,637
Total Beginning Fund Balance and Reserves		226,894	51,602	278,496
Total Allocations To/From Other Funds	5600,5700, 5800	-	-	-
Transfers To/From Other Funds	5200 - 5300	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	602,550	-	602,550
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		829,444	51,602	881,046
Expenditures				
Instruction - Program 0010 to 2099				
Salaries	0100	188,667	23,287	211,954
Employee Benefits, including object 0280	0200	66,358	-	66,358
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	64,000	-	64,000
Property	0700	25,900	-	25,900
Other	0800, 0900	-	-	-
Total Instruction		344,925	23,287	368,212
Supporting Services				
Students - Program 2100				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400, 0500	1,800	10,000	11,800
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
Total Students		1,800	10,000	11,800

FY2025-2026 UNIFORM BUDGET SUMMARY

High Rockies Community School School Code: 3947 Adopted Adopted: April 2, 2025 Budgeted Pupil Count: 45				
	Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	TOTAL
Instructional Staff - Program 2200				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
Total Instructional Staff		-	-	-
General Administration - Program 2300, including Program 2303 and 2304				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400, 0500	38,102	-	38,102
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
Total School Administration		38,102	-	38,102
School Administration - Program 2400				
Salaries	0100	156,337	-	156,337
Employee Benefits, including object 0280	0200	51,694	-	51,694
Purchased Services	0300,0400, 0500	8,975	-	8,975
Supplies and Materials	0600	2,620	-	2,620
Property	0700	5,250	-	5,250
Other	0800, 0900	-	-	-
Total School Administration		224,876	-	224,876
Business Services - Program 2500, including Program 2501				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400, 0500	36,959	-	36,959
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
Total Business Services		36,959	-	36,959
Operations and Maintenance - Program 2600				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400, 0500	-	18,315	18,315
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-

FY2025-2026 UNIFORM BUDGET SUMMARY

High Rockies Community School School Code: 3947 Adopted Adopted: April 2, 2025 Budgeted Pupil Count: 45					
	Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	TOTAL	
Total Operations and Maintenance		-	18,315	18,315	
Student Transportation - Program 2700					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	-	-	-	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
Total Student Transportation		-	-	-	
Central Support - Program 2800, including Program 2801					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	17,627	-	17,627	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
Total Central Support		17,627	-	17,627	
Total Supporting Services		319,364	28,315	347,679	

FY2025-2026 UNIFORM BUDGET SUMMARY

High Rockies Community School School Code: 3947 Adopted Adopted: April 2, 2025 Budgeted Pupil Count: 45					
	Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	TOTAL	
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	N/A	N/A	-	-
Employee Benefits, including object 0280	0200	N/A	N/A	-	-
Purchased Services	0300,0400, 0500	N/A	N/A	-	-
Supplies and Materials	0600	N/A	N/A	-	-
Property	0700	N/A	N/A	-	-
Other	0800, 0900	-	-	-	-
Total Other Uses		-	-	-	-
Total Expenditures		664,289	51,602	715,891	
APPROPRIATED RESERVES					
Other Reserved Fund Balance (9900)	0840	154,655	-	154,655	
Other Restricted Reserves (932X)	0840	-	-	-	
Reserved Fund Balance (9100)	0840	-	-	-	
District Emergency Reserve (9315)	0840	-	-	-	
Reserve for TABOR 3% (9321)	0840	10,500	-	10,500	
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	
Total Reserves		165,155	-	165,155	
Total Expenditures and Reserves		829,444	51,602	881,046	

FY2025-2026 UNIFORM BUDGET SUMMARY

High Rockies Community School School Code: 3947 Adopted Adopted: April 2, 2025 Budgeted Pupil Count: 45				
	Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	TOTAL
BUDGETED ENDING FUND BALANCE				
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	-	-	-
Total Ending Fund Balance		-	-	-
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

High Rockies Kids / High Rockies Community School -3947		32.25
<i>Estimated or FINAL student count</i>		50.50
<i>Estimated or FINAL Per Pupil Revenue</i>		\$ 13,390.00
	FY25 Supplemental Budget	FY26 Proposed Budget
% of year complete	HRCS Year 0	HRCS Year 1
Revenue		
1000 Local Sources		
1411-000 Transportation fees from Individuals for activities	\$ -	\$ -
1510-000 Earning on Investments	\$ -	\$ -
1740-000 Student Fees	\$ -	\$ 7,575
1750-000 Fundraising	\$ -	\$ 13,000
1920-000 Donations Private Sources	\$ -	\$ 211,000
1920-000 Donations Private Sources	\$ 230,000	\$ -
Total 1000 Local Sources	\$230,000	\$231,575
3000 State Revenue		
3954-xxx ST READ Act 3259	\$ -	\$ -
3954-xxx ST Capital Construction 3113	\$ -	\$ 17,460
3954-xxx ST Mill Levy Equalization, Match	\$ -	\$ 163,605
3954-xxx ST ECEA SPED 3130	\$ -	\$ 11,970
3954-xxx ST ELP 3140	\$ -	\$ -
State Library Grant		\$ -
Facilities Incentive Grant		\$ -
3010-000 State CCSP Grant 5282	\$ -	\$ 754,765
Total 3000 State Revenue	\$0	\$947,800
4000 Federal Revenue		
4954-xxx FED IDEA Part B 4027	\$ -	\$ 11,921
4954-xxx FED Title II 4367	\$ -	\$ 1,500
4954-xxx FED Title III 4365	\$ -	\$ -
Total 4000 Federal Revenue	\$0	\$13,421
5000 Other Sources		
5710-000 Per Pupil Revenue (PPR)	\$ -	\$ 710,828
Total 5000 Other Sources	\$0	\$710,828
Total Revenue	\$230,000	\$1,903,624
Expenditures		
0100 Salaries		
0110-100 Administration	\$ 90,000	\$ 150,446
0110-201 Teachers	\$ 25,000	\$ 183,268
0110-415 Teacher Assistant	\$ 22,782	\$ 32,302
Total 0100 Salaries	\$137,782	\$366,016
0200 Benefits		
0217-000 FAMILI All Staff	\$ 689	\$ 1,074
0220-000 Medicare all staff	\$ 976	\$ -
0220-000 Social Security All Staff		\$ -
0230-100 PERA All Staff	\$ -	\$ 91,946
0290-000 Other Employee Benefits Medical Insurance in lieu	\$ 15,750	\$ 46,667
0280-000 PERA on Behalf grant 3898	\$ -	\$ -

High Rockies Kids / High Rockies Community School -3947		32.25
<i>Estimated or FINAL student count</i>		50.50
<i>Estimated or FINAL Per Pupil Revenue</i>		\$ 13,390.00
% of year complete	FY25 Supplemental Budget	FY26 Proposed Budget
	HRCS	HRCS
	Year 0	Year 1
Revenue		
Total 0200 Benefits	\$17,415	\$139,686
0300 Purchased Prof & Tech Services		
0313-000 Banking Service Fees	\$ 455	\$ 956
0320-000 Profession-Educational Service	\$ -	\$ 261,661
0334-002 Consultant Nursing Services	\$ -	\$ -
0331-000 Legal Services	\$ 7,000	\$ 525
0332-000 Audit Services	\$ -	\$ 3,250
0334-001 Consultant - SpEd		\$ 38,500
0334-001 Consultant - Other	\$ 10,000	\$ -
0350-000 Employee Training & Development Svs	\$ 650	\$ 5,000
0339-000 Accounting PR HR Svs	\$ 31,454	\$ -
0339-001 Background Checks	\$ -	\$ 250
0390-000 Other Purch & Tech Svs - Board	\$ 3,000	\$ -
Total 0300 Purchased Prof & Tech Svs	\$52,559	\$310,142
0400 Purchased Property Services		
0410-000 Utility Svs	\$ -	\$ -
0420-000 Cleaning Svs	\$ -	\$ 19,800
0430-000 Repairs & Maintenance Svs	\$ -	\$ 11,000
0441-000 Building Lease	\$ -	\$ 10,530
Contribution towards Facility Build		\$ -
0443-000 Rental of Vehicles	\$ -	\$ -
Total 0400 Purchased Property Svs	\$ -	\$ 41,330
0500 Other Purchased Services		
0513-000 Contracted Field Trips, for transportation	\$ -	\$ -
0515-000 Student Transportation purchased from Contractors	\$ -	\$ 7,680
0520-000 Insurance Premiums	\$ 2,494	\$ 27,607
0525-000 Unemployment Comp. Ins	\$ 2,625	\$ 3,383
0526-000 Worker's Compensation Ins.	\$ 504	\$ 799
0530-000 Telephone/Fax / Postage	\$ 500	\$ 805
0540-000 Advertising	\$ -	\$ -
0570-000 Food Service Management	\$ -	\$ -
0580-000 Travel, Registration & Entrance	\$ 5,000	\$ 16,235
0594-000 District Admin Services	\$ -	\$ 24,102
Total 0500 Other Purchased Services	\$11,123	\$80,612
0600 Supplies		
0610-000 Supplies Instructional K-8	\$ 1,250	\$ 34,302
0610-001 Supplies Office	\$ 2,000	\$ 7,089
0613-000 Supplies Fundraising		\$ 525
0615-000 Supplies Food Other	\$ -	\$ 2,500
0620-000 Energy (electric, gas, oil)	\$ -	\$ -

High Rockies Kids / High Rockies Community School -3947		32.25
<i>Estimated or FINAL student count</i>		50.50
<i>Estimated or FINAL Per Pupil Revenue</i>		\$ 13,390.00
	FY25 Supplemental Budget	FY26 Proposed Budget
% of year complete	HRCS Year 0	HRCS Year 1
Revenue		
0640-000 Books & Periodicals	\$ 2,500	\$ -
0650-000 Supplies Electronic Media Materials	\$ -	\$ -
Total 0600 Supplies	\$5,750	\$44,416
0700 Property		
0720-000 Buildings	\$ -	\$ -
0730-000 Equipment, FF&E	\$ -	\$ 9,000
0732-000 Vehicles	\$ -	\$ 180,000
0734-000 Technology Equipment	\$ -	\$ -
0735-000 Non-Capital Equipment	\$ -	\$ 116,688
Total 0700 Property	\$0	\$305,688
0800 Other Objects		
0840-000 Contingency (BUDGET ONLY)	\$ -	\$ -
0810-000 Dues & Fees	\$ 610	\$ 2,700
Total 0800 Other	\$610	\$2,700
Total Expenditures	\$225,238	\$1,290,590
Net Income (Loss)	\$4,762	\$613,034
Beginnging Fund Balance	\$ -	\$ 34,689
<i>Tabor</i>	\$ 6,757	\$ 16,075
<i>CSI SPED Reserve (Y1 HRCS only)</i>	\$ -	\$ 5,050
<i>Restricted - Debt Service</i>	\$ -	
<i>Non-Spendable</i>	\$ -	
<i>Unassigned</i>	\$ -	\$ 626,598
<i>Unrestricted Net Assets</i>	\$ -	
Net Income (Loss) for year	\$ 4,762	\$ 613,034
Total Fund Balance at 6/30:	\$ 4,762	\$ 647,723
		\$3,535.86
Days Cash on Hand		183