

Mountain Sage Community School**Adopted - Fund 11****2023/2024**

	PPR Rate	\$	9,564.85
	FTE		305.00
Per Pupil Revenue (PPR)		\$	2,917,279.72
Use of Unrestricted Funds allocated from Reserves		\$	-
Interest Income		\$	2,400
Field Trip Revenue		\$	8,160
Student fees/supplies revenue		\$	54,320
Building Fund 41 (Bond \$60,256)			
Mill Levy Overrides		\$	647,053
	Local Source - 1000-1999		
Charter School Capital Construction		\$	103,099.15
ECEA SPED Funding		\$	57,745.65
READ Act Revenue		\$	24,061
* Lunch Program Revenue		\$	120,000
PERA State Contribution estimate		\$	-
	State Source - 3000-3999		
IDEA Grant		\$	22,582.85
	Federal Source - 4000-4999		
Revenue Totals		\$	3,956,701

Salaries - Teachers Class (0010)
 Salaries - Teachers Subject (0010)
 Teacher - Teacher Substitute (0010)
 Salaries - Teacher Support (0010)
 Salaries - Teacher SPED (1700)
 Salaries - Teacher READ (1700)
 Salaries - Teacher Prof Support Services (2100)
 Salaries - Administrative Director / Manager (2400)
 Salaries - Administrative Support (2400)
 Salaries - Custodian (2600)

Salaries **\$ 2,130,104**

SUTA Expense Employer \$ 6,390
 Medicare Expense Employer Port \$ 30,887
 PERA Employer Contr \$ 465,472
 PERA on behalf of State payment estimate \$ -
 Health Insurance Expense \$ 137,860
 PTO Payout Expense (Estimated) \$ 15,000
 Salary Schedule Loyalty Bonus Structure \$ 30,000

Employee Benefits - 0200 **\$ 685,609**

Tech Support	\$	13,668
SDS - Software	\$	4,444
Licenses	\$	25,000
MSCS Board Expenses	\$	3,000
Bank fees/charges	\$	510
Legal Consulting	\$	4,000
Background Check - Staff	\$	600
Background Check - Volunteers	\$	2,000
Accounting / Payroll	\$	3,000
Annual Audit	\$	20,000
Consultant Services	\$	7,000
Services Contracted - Ed Support	\$	5,000
Prof Development/Staff Travel	\$	35,700
Purchased Professional & Tech Services - 0300	\$	123,922
Storage Rental Fee	\$	5,220
Cleaning Service	\$	55,200
Facilities Improvement (Non-Capital)	\$	6,000
Electricity	\$	19,380
Gas	\$	9,486
Water/Sewage	\$	5,141
Trash Services	\$	4,500
* Modular Lease	\$	12,300
Facilities Grounds Repair & Maintenance	\$	30,000
Building Rent	\$	278,000
Land Lease	\$	30,135
Playground Expense & Maintenance	\$	20,000
Facilities Improvement & Remodel (Capital)	\$	-
Purchased Property Services - 0400	\$	475,362
Nurse Consultant	\$	3,570
Copy Machine Rental	\$	10,000
Oper Insurance Liab/Property	\$	28,500
Workers Comp Insurance	\$	13,778
Field Trip Expenses	\$	18,360
Postage and Shipping	\$	1,530
Marketing Expenses	\$	10,200
Internet	\$	7,200
Telephone	\$	8,874
Other Purchased Services - 0500	\$	102,012
Services PSD SPED - Administration	\$	32,025.00
Services PSD SPED - OT Specialist	\$	9,084.77
Services PSD SPED - Psychologist	\$	9,034.83
Services PSD SPED - Speech Language Pathologist	\$	23,190.11
Services PSD - District Admin Expense	\$	58,345.59
Services PSD - Info & Data Reporting - Synergy	\$	1,555.50
Services PSD - Online Registration - Synergy	\$	484.95
Services PSD - ADA 504 Enrich RTI & EMP	\$	1,525.00
PSD Purchased Services - 0594	\$	135,245.76

Consumable Instructional Materials	\$	34,320
Class Budgets Consumables	\$	20,000
General Office Supplies	\$	6,000
Custodial Supplies	\$	9,690
Supplies - 0600	\$	70,010

Festival Expenses	\$	2,040
Food (snacks) - Kinder, Students, Staff	\$	12,000
Curriculum	\$	40,000
Health Office Supplies	\$	3,060
Lunch Program Expense	\$	125,000
Other Supplies - 0600	\$	182,100

Equip - Tech	\$	5,000
Equip / Furniture	\$	5,610
* Equip - Lunch Program	\$	3,000
Property / Equipment - 0700	\$	13,610

Dues/Memberships	\$	7,500
Other Object - 0800	\$	7,500

Expense Totals	\$	3,925,475
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Net Surplus/ <Deficit>	\$	31,226
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Beginning Fund Balance	\$	651,194
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Fund Balance Allocation Detail:

Restricted FB: Tabor (3% of Fiscal Year Spending /Exp)	\$	117,764
Assigned FB: Reserved (40 days Cash On-Hand)	\$	430,189
Committed FB: Destination Exploration	\$	22,343

Unrestricted	\$	80,898
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Reserved transferred to budget	\$	-
projected increase	\$	31,226

Projected Ending Fund Balance	\$	682,420
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Key Ratios:

Salary to PPR+Mill (Goal 50-55%)	59.4%
Salary+Benefits to PPR+Mill (Goal 65% - 70%)	75.9%
Building Lease Expense to PPR (Goal < or=12%)	10.6%

Bond Ratios:

Net Revenue (net surplus plus bond exp)	\$	309,226
Coverage Ratio (Goal Above 1.10)		1.11
Days Cash On-Hand (40 days, same as Reserves)		61

Mountain Sage Community School

Adopted - Fund 41

2023/2024

Beginning Bond Balance (Current Asset)	5,241,998
Rental Income	277,250
Interest Income (.19%)	110,000
Total Revenue	387,250
Principal	-
Interest & Fiscal Charges	277,250
Project Draw Exp	-
Total Expense	277,250
Ending Bond Balance	5,351,998
Net Surplus / <Deficit>	110,000

MSCS Fund 11 and Fund 41 Adopted Budget

for fiscal year **July 1, 2023 - June 30, 2024**



Ashley Haas, Board President

4/24/2023

Date Adopted Budget Approved