

**Southwest Open School**  
**25-26 Proposed Budget**

Approved: *Eric Scherer*

Date: 4/11/2025

**General Fund**

Beginning Fund Balance (carryover 24/25)	1,045,613.00
Restricted Fund Balance MLO	74,274.20

**Income**

Based on 135 students @ 100% PPOR of 9000.00 July - June	
25-26 FY PPOR	\$ 1,542,190.00
110.930.00.0000.4954.000.4041	Impact Aid
110.930.00.0000.1954.000.2020	Forestry
110.930.00.0000.3954.000.3230	Rural Schools Funding
110.930.00.0000.1920.000.0000	Donations and Contributions
110.930.00.0000.3010.0000.3898	On Behalf of PERA
	18,156.92
	<b>Total Income</b>
	<b>1,560,346.92</b>
Total Income minus Cap Reserve & Insurance	
	<b>1,560,346.92</b>
Total Begin Fund Balance and Income (After Cap/Ins Res Allocation)	
	<b>2,680,234.12</b>

**Expenditures**

110.930.00.0030.0280.200.3898	On Behalf of PERA	12,670.89
110.930.00.0060.0110.201	Salaries	809,298.00
110.930.00.0060.0200.204.0000.0	Benefits	360,997.56
110.930.00.0060.0500	Instructional Purch Services (including \$2075 Maps)	8,000.00
110.930.00.0060.0569	Other Tuition Con Current Enrollment	7,500.00
110.930.00.0030.0594.000	Tuition Paid to RE-1	750.00
110.930.00.0060.0580	Instructional Travel	25,000.00
110.930.00.0060.0851.000.0000.	Instructional Travel Fuel Cost (RE-1)	5,000.00
110.930.00.0060.0600	Instructional Supplies	23,750.00
110.930.00.0060.0735	Equipment	8,000.00
110.930.00.2700.0594.	RE-1 Transportation (\$363.10 x 18)	6,535.80
110.930.00.2250.0500	Technology Services \$105.62x130+10.42*130 ALMA 7.93*130 Illi	19,784.70
110.930.00.2300.0594.400	SWOS RE-1 Admin charges (5% x PPOR x 130)	72,632.56
110.930.00.2250.0500.000	ISCorp Fee	3,000.00
110.930.00.1700.0594.000.0000	BOCES Services 92.91 X130	12,078.30
110.930.00.2317.0332	SWOS Audit Services	7,000.00
110.930.00.2318.0600.000.00.00	SWOS Celebrations Expense	2,000.00
110.930.00.2500.0280.200.3898	On Behalf of PERA	3,734.45
110.930.00.2600.0280.200.3898	On Behalf of PERA	1,706.33
110.930.00.2600.0280.200.3898	On Behalf of PERA	45.25
110.930.00.2500.0313.	Bank Fees	500.00
110.930.00.2600.0600	Operating & Maintenance supplies	12,000.00
110.930.00.2620.0500	O&M Purchase Service (maintenance+Repairs)	15,000.00
110.930.00.2400.0500	Admin Purch Service (Copier, Asbestos, Risk Mngmt, Visions)	30,000.00
110.930.00.2400.0600.	Admin Supplies	6,000.00
110.930.00.2400.0580	Admin Travel/Professional Development	2,000.00
110.930.00.2400.0810	Admin dues	1,300.00
110.930.00.2620.0620	Utilities	45,000.00
110.930.00.2850.0525	Unemployment & Workers Comp.	15,000.00
110.930.00.2850.0527.000.0000	Property & Liability Insurance	27,000.00
110.930.11.0060.0110.201	MLO -Teacher & ESS	55,602.71
110.930.11.1700.0110.202.	MLO -Teacher & ESS Burdening	18,671.49
	Subtotal	1,617,558.04
	Contingency 25/26 carryover	1,017,676.08
110.930.00.9310.0900	Unappropriated Reserves (3% of PPOR, TABOR)	45,000.00
	<b>Total Expenditures and Reserves</b>	
		<b>2,680,234.12</b>
	Revenue Less Expenses	<b>(57,211.12)</b>
	Acural GF Budget Change	<b>17,063.08</b>
	MLO Restricted FB	<b>(74,274.20)</b>

<b>Capital Reserve 431 account</b>				
Beginning Fund Balance				209098.66
Income				
431.930.00.0000.6760	Allocation from GF			
431.930.00.0000.1900.000	Other Income			
431.930.00.0000.3954.000.3113	Charter Capital Construction		48322.16	
				0.00
Total Beginning Fund		Balance & Income		257,420.82
Expenditures				
431.930.00.5000.0800.000.3113	Charter Capital Construction		48,322.16	
431.930.00.5000.0800.000.0000	SWOS Cap Project Carryover Allocation		209,098.66	
Total Expenditures and Reserves				257,420.82
Ending Fund Balance				0

**Southwest Open School Grants**

<b>Title 1A</b>				
Beginning Fund Balance				
Income				
		July 1, 2025 - June 30, 2026		
220.930.00.0000.4954.0004010.0	Title 1A Revenue		\$	44,782.40
Balance & Income				\$ 44,782.40
Expenditures				
220.930.00.0030.0110.408.4010.0	Title 1A Salary	\$	35,955.00	
220.930.00.0030.0200.408.4010.0	Title 1A Benefits	\$	8,627.40	
220.930.00.0030.0600.000.4010.0	Writing Supplies		\$200.00	
<b>Total Expenditures</b>				\$ 44,782.40
Ending Fund Balance				\$ -

<b>Title 1A Parent Activities</b>				
Beginning Fund Balance				
Income				
		July 1, 2025 - June 30, 2026		
220.930.00.0000.4954.000.9211.0	Title 1A Parent Activities Revenue		\$	756.92
Balance & Income				\$ 756.92
Expenditures				
220.930.00.0000.4954.000.9211.0	Title 1A Parental Activities Supplies	\$	756.92	
<b>Total Expenditures</b>				\$ 756.92
Ending Fund Balance				\$ -

<b>Title II</b>				
Beginning Fund Balance				
Income				
		July 1, 2025 - June 30, 2026		
220.930.00.0000.4954.000.4367	Title II Revenue		\$	9,728.00
Balance & Income				\$ 9,728.00
Expenditures				
220.930.00.0060.0110.408.4367	Title II Salary Expense	\$	5,425.00	
220.930.00.0060.0200.000.4367	Title II Benefits	\$	1,303.00	
220.930.00.0030.0580.000.4367	Title II Professional Development	\$	3,000.00	
220.930.00.0060.0600.000.4367	Title II Supplies	\$	-	
<b>Total Expenditures</b>				\$ 9,728.00
Ending Fund Balance				0

<b>Title IV</b>				
Beginning Fund Balance				
Income				
		July 1, 2025 - June 30, 2026		
220.930.00.0000.4954.000.4424	Title IV Revenue		\$	5,326.09
Balance & Income				\$ 5,326.09
Expenditures				
220.930.00.0060.0600.000.4424	Title IV PD Concurrent Enrollment	\$	2,676.09	
220.930.00.0060.0600.569.4424	Service Supplies	\$	2,650.00	
<b>Total Expenditures</b>				\$ 5,326.09
Ending Fund Balance				0

<b>Title VI</b>				
Beginning Fund Balance				
Income				
		July 1 2025 - June 30, 2026		
220.930.00.0000.4954.000.4060	Title VI Revenue		\$	10,844.00
Balance & Income				\$ 10,844.00
Expenditures				
220.930.00.0030.0110.201.4060	Title VI Salaries	\$	10,844.00	
<b>Total Expenditures</b>				\$ 10,844.00
Ending Fund Balance				0

<b>Student Needs Fund</b>			
Beginning Fund Balance			\$ 7,528.27
Income	July 1 2025 - June 30, 2026		
220.930.00.0000.1920.000.1925	Student Needs Fund Revenue		\$ 7,528.27
	Balance & Income		\$ 7,528.27
Expenditures	Student Needs Funds Supplies	\$ 7,528.27	
220.930.00.0060.0600.000.1925			
	<b>Total Expenditures</b>	\$ 7,528.27	
	Ending Fund Balance		\$ -
<b>Dragonware</b>			
Beginning Fund Balance			\$ 2,854.00
Income	July 1 2025- June 30, 2026		
220.930.00.0000.1920.000.1922	Dragonware Revenue		\$ -
	Balance & Income		\$ 2,854.00
Expenditures	Dragonware Supplies	\$ 2,854.00	
220.930.00.0060.0600.000.1922			
	<b>Total Expenditures</b>	\$ 2,854.00	
	Ending Fund Balance		0
<b>Bike Program</b>			
Beginning Fund Balance			\$ 33,025.12
Income	July 1 2025 - June 30, 2026		
220.930.00.0000.1920.000.1931	Balance & Income		\$ 33,025.12
Expenditures	After School Bike Salary	\$ 10,000.00	
220.930.00.0000.0100.201.1931.0			
220.930.00.0000.0200.201.1931.0	After School Bike Benefits	\$ 2,400.00	
220.930.00.0060.0500.000.1931.0	Bike Program Purch. Services	\$ 3,125.12	
220.930.00.0060.0580.000.1931.0	Bike Prgram Travel	\$ 2,500.00	
220.930.00.0060.0600.1931.00.00	Bike Program Supplies	\$ 15,000.00	
	<b>Total Expenditures</b>	\$ 33,025.12	
	Ending Fund Balance		0
<b>School Counselor Corps Grant</b>			
Beginning Fund Balance			\$ 90,000.00
Income	July 1, 2025 - June 30, 2026		
220.930.00.0000.3000.000.3192.0	Balance & Income		\$ 90,000.00
Expenditures	SCCG Lead Salaries	\$ 48,800.00	
220.930.00.0030.0100.201.3192.0			
220.930.00.0030.0110.000.3192.0	SCCG Stipends	\$ 5,600.00	
220.930.00.0030.0200.201.3192.0	SCCG Lead Benefits	\$ 23,702.00	
220.930.00.0030.0200.000.3192.0	SCCG Stipend Benefits	\$ 1,344.00	
220.930.00.0030.0580.000.3192.0	SCCG Travel	\$ 693.00	
220.930.00.0030.0600.000.3192.0	SCCG Supplies	\$ 200.00	
220.930.00.0030.0500.000.3192.0	SCCG Purch Services	\$ 9,661.00	
	<b>Total Expenditures</b>	\$ 90,000.00	
	Ending Fund Balance		0
<b>DDL Grant</b>			
Beginning Fund Balance			\$ 80,000.00
Income	July 1, 2025- June 30, 2026		
220.930.00.0000.4954.000.5010.0	Balance & Income		\$ 80,000.00
Expenditures	DDL Salaries	\$ 45,837.99	
220.930.00.0030.0110.206.5010.0			
220.930.00.0030.0110.207.5010.0	DDL Observation Salary	\$ 1,385.77	
220.930.00.2100.0200.201.5010.0	DDL Benefits	\$ 24,680.24	
220.930.00.0030.0200.207.5010.0	DDL Observation Benefits	\$ 698.00	
220.930.00.0030.0300.000.5010.0	DDL Purchased Prof. Service	\$ 7,400.00	
220.930.00.2100.0600.000.5010.0	DDL Supplies	\$ -	
	<b>Total Expenditures</b>	\$ 80,000.00	
	Ending Fund Balance		0

School Health Professionals Grant			
Beginning Fund Balance		\$	75,000.00
Income	July 1, 2025 - June 30, 2026		
220.930.00.0000.3000.000.3218.0	Balance & Income	\$	75,000.00
<b>Expenditures</b>			
220.930.00.2130.0100.211.3218.0	School Professionals Counselor Salaries	\$	43,360.02
220.930.00.2130.0100.201.3218.0	Staff Stipends	\$	1,000.00
220.930.00.2130.0200.211.3218.0	School Professionals Counselor Benefits	\$	19,998.41
220.930.00.2130.0200.201.3218.0	Stipend Benefits	\$	240.00
220.930.00.2130.0300.000.3218.0	School Professionals Purch. Prof. Service	\$	3,300.00
220.930.00.2130.0500.000.3218.0	School Purchase Service	\$	982.00
220.930.00.2130.0580.000.3218.0	School Professionals Travel	\$	2,000.00
220.930.00.2130.0600.000.3218.0	SHP Supplies	\$	4,119.57
220.930.00.2130.0600.0003218.0	SHP Student Supplies		
	<b>Total Expenditures</b>	\$	75,000.00
	Ending Fund Balance		0

Re Engagement Grant			
Beginning Fund Balance		\$	-
Income	July 1 2025 - June 30, 2026		
220.930.00.0000.3954.000.	Re Engagement Grant Revenue	\$	100,000.00
	Balance & Income	\$	100,000.00
<b>Expenditures</b>			
220.930.00.0030.0110.211.3231.0	Re Engagement Salary		\$65,840.00
220.930.00.0030.0200.211.3231.0	Re Engagement Benefits		\$30,189.60
220.930.00.0030.0580.000.3231.0	Re engagement Travel/PD		\$2,780.40
220.930.00.0030.0600.000.3231.0	Re engagement Supplies		\$400.00
220.930.00.2400.0600.000.3231.0	Re Engagement Support Supplies		\$790.00
	<b>Total Expenditures</b>		\$100,000.00
	Ending Fund Balance		

COSI Grant			
Beginning Fund Balance			
Income	July 1 2025 - June 30, 2026		
220.930.00.0000.1920.000.1929	COSI Revenue	\$	7,500.00
	Balance & Income	\$	7,500.00
<b>Expenditures</b>			
220.930.00.0030.0110.408.1929.0	COSI Grant Salary	\$	4,900.00
220.930.00.0030.0200.408.1929.0	COSI Grant Benefits	\$	1,100.00
220.930.00.0030.0580.000.1929.0	COSI Travel		
220930.00.0060.0600.000.1929.0	COSI Supplies		
	<b>Total Expenditures</b>	\$	6,000.00
	Ending Fund Balance		0

EASI Supplemental Grant			
Beginning Fund Balance			
Income	July 1 2025- June 30, 2026		
220.930.00.0000.4954.000.5010.0	EASI Supplemental Grant Revenue	\$	35,500.00
	Balance & Income	\$	35,500.00
220.930.00.0030.0110.000.5010.0	EASI SUPPLEMENTAL IP Stipends		\$3,700.00
220.930.00.0030.0110.000.5010.0	EASI Supplemental Orientation Stipend		\$2,368.00
220.930.00.0030.0110.000.5010.0	EASI Supplemental Staff IP Stipend		\$5,624.00
220.930.00.0030.0110.000.5010.0	EASI Supplemental STEM IP Stipend		\$1,110.00
220.930.00.0030.0200.000.5010.0	EASI Supplemental Stipend Benefits		\$925.00
220.930.00.0030.0200.000.5010.0	EASI Supplemental Orientation Benefits		\$592.00
220.930.00.0030.0200.000.5010.0	EASI Supplemental Staff IP Benefits		\$1,406.00
220.930.00.0030.0200.000.5010.0	EASI Supplemental STEM IP Benefits		\$277.50
220.930.00.0030.0580.000.5010.0	EASI Supplemental PD		\$1,786.50
220.930.00.2130.0300.000.5010.0	EASI Supplemental Data Collections		\$17,711.00
	<b>Total Expenditures</b>		\$35,500.00
	Ending Fund Balance		

ELPA Grant			
Beginning Fund Balance			
Income	July 1, 2025-June 30, 2026	\$	876.26
220.930.00.0000.3954.000.3140.00.0	ELPA Grant Revenue		
	Balance & Income	\$	876.26
220.930.00.0060.0110.201.3140.00.0	ELPA Salaries	\$	700.33
220.930.00.0060.0200.201.3140.00.0	ELPA Benefits	\$	175.93
	<b>Total Expenditures</b>	\$	876.26
	Ending Fund Balance		

<b>LOR 26 Grant</b>			
Beginning Fund Balance			
Income	July 1, 2025 - June 30, 2026	\$	2,680.00
220.930.00.0000.1920.000.1930.00.00	LOR 26 Grant Revenue		
	Balance & Income	\$	2,680.00
220.930.00.0060.0580.000.1930.00.00	LOR 26 Travel	\$	240.00
220.930.00.0060.0600.000.1930.00.00	Supplies	\$	2,400.00
220.930.00.0060.0600.000.1930.00.01	Marketing Supplies	\$	40.00
	<b>Total Expenditures</b>	\$	2,680.00
	Ending Fund Balance	\$	-
<b>Empire Grant</b>			
Beginning Fund Balance			
Income	July 1, 2025-June 30,2026	\$	2,000.00
220.930.00.0030.1920.000.1937.00.00	Empire Grant Revenue		
	Balance & Income	\$	2,000.00
220.930.00.0060.0500.000.1937.00.00	Purchase Service	\$	1,500.00
220.930.00.0060.0600.000.1937.00.00	Student Supplies	\$	500.00
	<b>Total Expenditures</b>	\$	2,000.00
	Ending Fund Balance	\$	-
<b>Student Meal Project Grant</b>			
Beginning Fund Balance			
Income	July 1, 2025-June 30, 2026	\$	250.00
220.930.00.0000.3950.000.3695.00.00	Student Meal Project Grant Revenue		
	Balance & Income	\$	250.00
220.930.00.0060.0600.000.3695.00.00	Student Meal Supplies	\$	250.00
	<b>Total Expenditures</b>	\$	-
	Ending Fund Balance	\$	-
<b>CO. League Grant</b>			
Beginning Fund Balance			
Income	July 1, 2025 - June 30, 2026	\$	543.46
220.930.00.0000.1920.000.1923.0	CO. League Grant Revenue		
	Balance & Income	\$	543.46
220.930.00.0060.0500.000.1923.0	CO. League Grant Purch. Service		
220.930.00.0060.0600.000.1923.0	CO. League Grant Supplies	\$	543.46
	<b>Total Expenditures</b>	\$	-
	Ending Fund Balance	\$	-
<b>Student Council</b>			
Beginning Fund Balance			
Income	July 1, 2025-June 30, 2026	\$	1,639.77
220.930.00.0000.1920.000.1938.00.00	Student Council Revenue		
	Balance & Income	\$	1,639.77
220.930.00.0060.0500.000.1938.00.00	Student Council Purchased Service	\$	300.00
220.930.00.0060.0580.000.1938.00.00	Student Council Travel		
220.930.00.0060.0600.000.1938.00.00	Student Council Supplies	\$	1,339.77
	<b>Total Expenditures</b>	\$	-
	Ending Fund Balance	\$	-
<b>Give Butter Fundraiser</b>			
Beginning Fund Balance			
Income	July 1, 2025 - June 31, 2026	\$	1,904.00
220.930.00.0000.1920.000.1941	Givebutter Fundraiser Revenue		
	Balance & Income	\$	1,904.00
220.930.00.0060.0580.000.1941	Givebutter Travel	\$	1,904.00
220.930.00.0060.0600.000.1941	Givebutter Supplies		
	<b>Total Expenditures</b>	\$	-
	Ending Fund Balance	\$	-
<b>Local Accountability System Grant</b>			
Beginning Fund Balance			
Income	July 1, 2025 - June 30, 2026	\$	39,982.70
220.930.00.0000.4954.000.3257.00.00	LAS Grant Revenue		
	Balance & Income	\$	39,982.70
220.930.00.0030.0300.000.3257.00.00	Prof. Purchase Service-Momentum	\$	12,150.00
220.930.00.0060.0300.000.3257.00.01	Purchased Service -Resonant	\$	5,000.00
220.930.00.0060.0300.000.3257.00.00	Purchase Service -Resonant Fee	\$	19,500.00
220.930.00.0060.0500.000.3257.00.00	Purchase service		
220.930.00.2400.0600.000.3257.00.00	LAS Indirect Cost	\$	3,200.00
220.930.00.2500.0110.320.3257.00.00	LAS Salary	\$	100.86
220.930.00.2500.0110.320.3257.02.00	LAS Salary Benefits	\$	31.84
	<b>Total Expenditures</b>	\$	-
	Ending Fund Balance	\$	-