

COLORADO CHARTER SCHOOL INSTITUTE
 2014-2015 18A Amended Budget with Adopted Budget comparison
 presented January 6, 2015

	2013-2014 Year-End Actuals	2014-2015 Adopted Budget	2014-2015 Amended Budget	2014-2015 Adopted v. Amended
Beginning Fund Balance	867,849	388,874	389,003	129
Revenue				
3% of Per Pupil Revenue (PPR)	1,945,013	2,549,345	2,774,713	225,368 ^a
Interest income	17,562	12,870	7,200	(5,670) ^b
Total Revenue	1,962,575	2,562,215	2,781,913	219,698
Expenditures				
Salaries	705,499	958,537	939,334	(19,203) ^c
Salaries - temporary employees	34,198	28,000	28,000	-
Leave payout	21,059	-	4,141	4,141 ^d
Benefits	205,333	287,561	281,727	(5,834)
Subtotal Personnel	966,090	1,274,098	1,253,202	(20,896)
Professional services	71,113	220,148	200,947	(19,201) ^e
Information technology services	25,800	43,800	72,867	29,067 ^f
Subtotal Contracted Services	96,913	263,948	273,814	9,866
Building & other rental	72,408	73,599	73,599	-
Software licenses	152,559	213,548	191,563	(21,985) ^g
Legal	57,179	54,090	59,090	5,000 ^h
Telephone	20,383	22,480	22,480	-
Copying	257	1,000	1,000	-
Postage	7,350	9,000	9,000	-
Non-capital equipment	13,303	15,120	15,120	-
Dues & memberships	19,283	20,000	21,000	1,000 ⁱ
Official functions	12,553	15,000	15,000	-
Professional development	-	14,200	14,200	-
Registration fees	10,164	16,500	16,500	-
Other	34,503	48,500	52,000	3,500 ^j
Subtotal Operating	399,941	503,037	490,552	(12,485)
Travel	15,156	20,000	25,000	5,000 ^k
Subtotal Travel	15,156	20,000	25,000	5,000
Total Expenditures	1,478,099	2,061,083	2,042,567	(18,516)
Excess Revenue over Expenditures	484,476	501,132	739,346	238,214
<i>Fund Balance Adjustment</i>	8,689	-	-	-
Other Sources				
Transfer to the Assistance Fund	290,324	-	-	-
Transfer to CSI Schools (via the Assistance Fund)	681,688	380,137	573,407	193,269
Total Other Sources	972,012	380,137	573,407	193,269
Reserves				
Contingency Reserve	389,003	479,869	524,943	45,074
Compensated Absences Reserve	-	30,000	30,000	-
Total Reserves	389,003	509,869	554,943	45,074
Unreserved Ending Fund Balance	-	-	-	-
<i>Per Funded Pupil Assistance Fund/Redistribution</i>	\$ 96.95	\$ 29.51	\$ 42.59	(36.89)
<i>CSI Operating % (total expenditures, not including contingency)</i>	2.28%	2.43%	2.20%	-0.30%
<i>Funded Pupil Count</i>	10,025.8	12,879.5	13,464.5	585.0
<i>18A CSI Staff Full Time Equivalents (FTE)</i>	10.7	13.1	13.1	2.4
<i>All CSI Staff Full Time Equivalents (FTE)</i>	17.8	19.8	19.5	2.0

COLORADO CHARTER SCHOOL INSTITUTE
 2014-2015 18D & F Amended Budget with Adopted Budget comparison
 presented January 6, 2015

	2013-2014 Year-End Activity	2014-2015 Adopted Budget	2014-2015 Amended Budget	2014-2015 Adopted v. Amended
Beginning Fund Balance	11,328	-	-	(11,328)
Revenue				
Per pupil revenue - CSI schools	56,914,079	-	80,786,170	80,786,170 ^a
Federal grants - CSI schools	5,205,777	-	6,307,239	6,307,239
State grants - CSI schools	3,795,245	-	6,569,963	6,569,963
State grants - CSI administration	33,202	90,234	128,371	38,137 ^b
Federal grants - CSI administration	628,809	623,276	575,639	(47,638) ^c
Total Revenue	66,577,112	713,510	94,367,382	(65,863,602)
Expenditures				
Salaries	423,643	458,235	412,260	(45,976) ^d
Salaries - temporary employees	56,197	-	52,111	52,111 ^e
Leave payout	-	-	-	-
Benefits	125,535	129,741	131,478	1,737
Subtotal Personnel	605,374	587,977	595,849	7,872
Professional services	15,857	19,932	21,516	1,584 ^f
Information technology services	6,380	-	22,808	22,808 ^g
Subtotal Contracted Services	22,237	19,932	44,324	24,392
Building & other rental	-	-	5,643	5,643 ^h
Software licenses	3,300	66,050	18,565	(47,485) ⁱ
Legal	-	-	-	-
Telephone	1,246	1,109	1,109	-
Copying	1,449	-	77	77 ^j
Postage	44	2,340	2,340	-
Non-capital equipment	-	-	-	-
Dues & memberships	-	-	-	-
Official functions	99	133	133	-
Professional development	-	4,000	4,000	-
Registration fees	5,600	6,080	6,080	-
Other	2,342	4,353	4,353	-
Subtotal Operating	14,080	84,064	42,298	(41,766)
Travel	21,540	21,538	21,538	-
Subtotal Travel	21,540	21,538	21,538	-
Total Expenditures	663,230	713,510	704,009	(9,501)
Transfers				
Transfers to CSI schools	65,926,429	-	93,663,373	93,663,373 ^k
Excess Revenue over Expenditures and Transfers	(12,547)	-	-	-
<i>Fund Balance Adjustment</i>	1,219	-	-	-
Reserves				
Contingency Reserve	-	-	-	-
Compensated Absences Reserve	-	-	-	-
Total Reserves	-	-	-	-
Unreserved Ending Fund Balance	-	-	-	-
Funded Pupil Count	10,025.8	12,879.5	13,464.5	585.0
18D & F CSI Staff Full Time Equivalents (FTE)	7.1	6.7	6.4	(0.3)
All CSI Staff Full Time Equivalents (FTE)	17.8	19.8	19.5	(0.3)