## COLORADO CHARTER SCHOOL INSTITUTE

2023-24 Proposed Budget All Funds (18A, D, F)

		2022-23 *Amended Budget	2023-24 Proposed Budget		2023-2024 Proposed v. 2022-23 Amended		2023-2024 Proposed v. 2022-23 Amended	
Beginning Fund Balance		\$ 1,441,058		\$	1,139,296	\$	\$ (301,762)	<b>%</b> -21%
Revenue	Per pupil revenue - CSI schools Federal grants - CSI schools	189,882,631 17,039,670		2	219,885,374 17,861,566	\$	30,002,743 821,896	16% 5%
	State grants - CSI schools 3% of Per Pupil Revenue (PPR) Federal grants - CSI administration State grants - CSI administration	21,747,750 5,696,479 2,127,688 634,950			21,484,900 6,596,561 1,305,792 962,500	\$ \$ \$	(262,850) 900,082 (821,896) 327,550	-1% 16% -39% 52%
Total Day	Miscellaneaous income Interest income	46,000 82,201		Ĺ.,	46,000 87,133	\$ \$ \$	4,932	0% 6%
Total Rev	enue	237,257,368			268,229,826	۶	30,972,458	13%
Expenses	Salaries Salaries - hourly employees Leave payout Benefits Subtotal Personnel	2,874,129 439,934 20,000 1,383,636 <b>4,717,699</b>			3,010,922 348,023 30,000 1,462,800 <b>4,851,745</b>	\$ \$ \$ \$	136,793 (91,910) 10,000 79,164 134,046	5% -21% 50% 6% 3%
	Professional and Purchased services Subtotal Contracted Services	1,099,320 <b>1,099,320</b>			887,120 <b>887,120</b>	\$ \$	(212,200) (212,200)	-19% -19%
	Building & other rental Software licenses Telephone Printing and Copying Postage	170,873 167,175 24,360 7,600 3,000			47,315 173,925 24,360 8,300 3,000	\$ \$ \$ \$	(123,558) 6,750 - 700	-72% 4% 0% 9% 0%
	Non-capital equipment Dues & memberships Workshops and Official Functions Registration fees	43,850 55,530 141,660 156,410			42,600 61,546 179,360 134,533	\$ \$ \$ \$	(1,250) 6,016 37,700 (21,878)	-3% 11% 27% -14%
	Other Subtotal Operating	280,162 <b>1,050,620</b>			167,681 <b>842,619</b>	\$	(112,481) (208,001)	-40% -20%
	Travel Subtotal Travel	233,130 <b>233,130</b>			197,745 <b>197,745</b>	\$	(35,385) (35,385)	-15% -15%
Total Expenses		7,100,769			6,779,229	\$	(321,540)	-5%
Transfers li	n/(Out) Transfers to CSI schools Transfer to the Assistance Fund	(228,670,051)		(2	259,231,840)	\$	(30,561,789)	13%
	Assistance Fund Interest Transfer of CSI Reserve to Schools Potential Transfer to Schools Committed Reserve - CSI Student Res	(8,400) (356,973) (1,422,937)			(2,030,341)	\$ \$ \$ \$	- 356,973 (607,404) -	0% -100% 43%
Net Transfers		(230,458,361)		(2	261,270,581)	\$	(30,812,220)	13%
Reserves	Contingency Reserve Compensated Absences Reserve	1,099,296 40,000			1,279,312 40,000	\$	180,016	16% 0%
Total Reserves		1,139,296 \$ -		ć	1,319,312	\$	180,016	16%
Unassigned Ending Fund Balance  Potential Per Pupil Transfer to Schools  CSI Operating % (total 18A expenditures, not including contingency Funded Pupil Count		\$ 88		\$ \$	95 2.1% 21,653	\$	-0.2% 1,391	0% 7% -10% 7%
Funded Pupil Count  18A CSI Staff Full Time Equivalents (FTE)  18D & F CSI Staff Full Time Equivalents (FTE)  All CSI Staff Full Time Equivalents (FTE)		20,202 20.2 10.2 30.4			21.2 9.4 30.6		1,331 1.1 (0.8) 0.2	5% -8% 1%

## COLORADO CHARTER SCHOOL INSTITUTE

2023-24 Working Budget (Appropriations 18A)

Revenue   3% of Per Pupil Revenue (PPR)   5,696,479   6,596,561   900,082   19		2022-23 *Amended Budget	2023-24 Proposed Budget	2023-2024 Proposed v. 2022-23 Amended	2023-2024 Proposed v. 2022-23 Amended
3% of Per Pupil Revenue (PPR)   5,696,479   6,596,561   900,082   1	Beginning Fund Balance	\$ 1,441,058	\$ 1,139,296	\$ (301,762)	-21%
Miscellaneaous income Service Revenue Interest income         46,000 32,201         46,000 37,133         -           Interest income         82,201         87,133         4,932           Total Revenue         5,824,680         6,739,694         915,014           Expenses         1,949,773         2,264,323         314,550         1           Salaries Salaries - hourly employees         113,455         124,971         11,516         1           Leave payout         20,000         30,000         10,000         5           Benefits         864,539         1,051,183         186,644         2           Subtotal Personnel         2,947,767         3,470,477         522,710         1           Professional and Purchased services         538,320         359,120         (179,200)         -3           Subtotal Contracted Services         538,320         359,120         (179,200)         -3           Building & other rental         170,873         47,315         (123,558)         -7           Software licenses         156,425         157,276         851         -7           Telephone         21,360         21,360         -7         -7           Portage         3,000         3,000         -7	Revenue				
Service Revenue   10,000   87,133   4,932     Total Revenue   5,824,680   6,739,694   915,014   12     Expenses   1,949,773   2,264,323   314,550   13     Salaries   1,949,773   2,264,323   314,550   13     Salaries   113,455   124,971   11,516   13     Leave payout   20,000   30,000   10	3% of Per Pupil Revenue (PPR)	5,696,479	6,596,561	900,082	16%
Interest income   82,201   87,133   4,932   915,014   5,824,680   6,739,694   915,014   5,824,680   6,739,694   915,014   5,824,680   6,739,694   915,014   5,824,680   6,739,694   915,014   5,824,680   6,739,694   915,014   5,824,680   6,739,694   915,014   5,824,680   6,739,694   915,014   5,945,014	Miscellaneaous income	46,000	46,000	-	0%
Total Revenue         5,824,680         6,739,694         915,014           Expenses         1,949,773         2,264,323         314,550         1           Salaries         1,949,773         2,264,323         314,550         1           Leave payout         20,000         30,000         10,000         5           Benefits         864,539         1,051,183         186,644         2           Subtotal Personnel         2,947,767         3,470,477         522,710         1           Professional and Purchased services         538,320         359,120         (179,200)         -3           Subtotal Contracted Services         538,320         359,120         (179,200)         -3           Building & other rental         170,873         47,315         (123,558)         -7           Software licenses         156,425         157,276         851         -7           Telephone         21,360         21,360         -         -           Printing and Copying         7,600         8,300         700         -           Non-capital equipment         43,850         42,600         (1,250)         -           Dues & memberships         29,930         35,946         6,016         -	Service Revenue	-	10,000	-	0%
Salaries   1,949,773   2,264,323   314,550   12,4971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   124,971   11,516   13,455   1,051,183   186,644   24,455   1,051,183   186,644   24,455   1,051,183   186,644   24,455   1,051,183   186,644   24,455   1,051,183	Interest income			1	6%
Salaries         1,949,773         2,264,323         314,550         12,3455         124,971         11,516         13,3455         124,971         11,516         13,3455         124,971         11,516         13,3456         124,971         11,516         13,3456         124,971         11,516         13,3470,477         12,947,767         30,000         10,	Total Revenue	5,824,680	6,739,694	915,014	16%
Salaries         1,949,773         2,264,323         314,550         12,3455         124,971         11,516         13,3455         124,971         11,516         13,3455         124,971         11,516         13,3456         124,971         11,516         13,3456         124,971         11,516         13,3470,477         12,947,767         30,000         10,	Firmanian				
Salaries - hourly employees       113,455       124,971       11,516       12,000         Benefits       864,539       1,051,183       186,644       2         Subtotal Personnel       2,947,767       3,470,477       522,710       1         Professional and Purchased services       538,320       359,120       (179,200)       -3         Subtotal Contracted Services       538,320       359,120       (179,200)       -3         Building & other rental       170,873       47,315       (123,558)       -7         Software licenses       156,425       157,276       851       -1         Telephone       21,360       21,360       -       -         Printing and Copying       7,600       8,300       700       -         Postage       3,000       3,000       -       -         Non-capital equipment       43,850       42,600       (1,250)       -         Dues & memberships       29,930       35,946       6,016       2         Workshops and Official Functions       90,300       90,700       400       -         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161	-	1 0/10 772	2 264 222	214 550	16%
Leave payout   20,000   30,000   10,0				1	10%
Benefits				1	50%
Subtotal Personnel         2,947,767         3,470,477         522,710         1           Professional and Purchased services         538,320         359,120         (179,200)         -3           Subtotal Contracted Services         538,320         359,120         (179,200)         -3           Building & other rental         170,873         47,315         (123,558)         -7           Software licenses         156,425         157,276         851         -7           Telephone         21,360         21,360         -           Printing and Copying         7,600         8,300         700           Postage         3,000         3,000         -           Non-capital equipment         43,850         42,600         (1,250)           Dues & memberships         29,930         35,946         6,016         2           Workshops and Official Functions         90,300         90,700         400         400           Registration fees         85,110         109,533         24,423         2           Other         139,562         63,161         (76,401)         -           Subtotal Operating         748,010         579,190         (168,820)           Travel         104,035			1		22%
Professional and Purchased services  Subtotal Contracted Services  538,320  Building & other rental  170,873  Software licenses  156,425  Telephone  21,360  Printing and Copying  Postage  Non-capital equipment  Workshops and Official Functions  Registration fees  Other  139,562  Cher  Subtotal Operating  Travel  Subtotal Travel  Total Expenses  14,388,320  359,120  (179,200)  123,558  170,276  851  157,276  851  15,260  17,280  17,2	Subtotal Personnel				18%
Subtotal Contracted Services         538,320         359,120         (179,200)         -3           Building & other rental         170,873         47,315         (123,558)         -7           Software licenses         156,425         157,276         851         -7           Telephone         21,360         21,360         -         -           Printing and Copying         7,600         8,300         700         -           Postage         3,000         3,000         - <t< th=""><td></td><td>, ,</td><td></td><td>·  </td><td></td></t<>		, ,		·	
Building & other rental 170,873 47,315 (123,558) 50ftware licenses 156,425 157,276 851 157	Professional and Purchased services	538,320	359,120	(179,200)	-33%
Software licenses       156,425       157,276       851         Telephone       21,360       21,360       -         Printing and Copying       7,600       8,300       700         Postage       3,000       3,000       -         Non-capital equipment       43,850       42,600       (1,250)         Dues & memberships       29,930       35,946       6,016         Workshops and Official Functions       90,300       90,700       400         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)	Subtotal Contracted Services	538,320	359,120	(179,200)	-33%
Software licenses       156,425       157,276       851         Telephone       21,360       21,360       -         Printing and Copying       7,600       8,300       700         Postage       3,000       3,000       -         Non-capital equipment       43,850       42,600       (1,250)         Dues & memberships       29,930       35,946       6,016         Workshops and Official Functions       90,300       90,700       400         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)					
Telephone 21,360 21,360 - Printing and Copying 7,600 8,300 700	_	*			-72%
Printing and Copying       7,600       8,300       700         Postage       3,000       3,000       -         Non-capital equipment       43,850       42,600       (1,250)         Dues & memberships       29,930       35,946       6,016       2         Workshops and Official Functions       90,300       90,700       400         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)       -2         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)		,		851	1%
Postage       3,000       3,000       -         Non-capital equipment       43,850       42,600       (1,250)         Dues & memberships       29,930       35,946       6,016         Workshops and Official Functions       90,300       90,700       400         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)       -2         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)	•			700	0%
Non-capital equipment       43,850       42,600       (1,250)         Dues & memberships       29,930       35,946       6,016         Workshops and Official Functions       90,300       90,700       400         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)       -2         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)		*	1	700	9% 0%
Dues & memberships       29,930       35,946       6,016       2         Workshops and Official Functions       90,300       90,700       400         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)       -2         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)	5			(1 250)	-3%
Workshops and Official Functions       90,300       90,700       400         Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)       -2         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)		*	1	1 1	20%
Registration fees       85,110       109,533       24,423       2         Other       139,562       63,161       (76,401)       -5         Subtotal Operating       748,010       579,190       (168,820)       -2         Travel       104,035       102,150       (1,885)         Subtotal Travel       104,035       102,150       (1,885)         Total Expenses       4,338,132       4,510,937       172,805         Transfers In/(Out)       (8,400)       (8,400)       (2,900)	•	*			0%
Other         139,562         63,161         (76,401)         -5           Subtotal Operating         748,010         579,190         (168,820)         -2           Travel         104,035         102,150         (1,885)           Subtotal Travel         104,035         102,150         (1,885)           Total Expenses         4,338,132         4,510,937         172,805           Transfers In/(Out)         (8,400)         (8,400)         (2,900)					29%
Subtotal Operating         748,010         579,190         (168,820)         -2           Travel         104,035         102,150         (1,885)           Subtotal Travel         104,035         102,150         (1,885)           Total Expenses         4,338,132         4,510,937         172,805           Transfers In/(Out)         (8,400)         (8,400)         (2,900)		*			-55%
Subtotal Travel         104,035         102,150         (1,885)           Total Expenses         4,338,132         4,510,937         172,805           Transfers In/(Out)             Assistance Fund Interest         (8,400)         (8,400)         (2,900)	Subtotal Operating			(168,820)	-23%
Subtotal Travel         104,035         102,150         (1,885)           Total Expenses         4,338,132         4,510,937         172,805           Transfers In/(Out)             Assistance Fund Interest         (8,400)         (8,400)         (2,900)	Travel	104.035	102.150	(1.885)	-2%
Transfers In/(Out) Assistance Fund Interest (8,400) (8,400) (2,900)	Subtotal Travel				-2%
Transfers In/(Out) Assistance Fund Interest (8,400) (8,400) (2,900)	Total Evnenses	A 338 132	4 510 937	172 805	4%
Assistance Fund Interest (8,400) (8,400) (2,900)	Total Expenses	4,530,132	4,310,337	172,003	4,0
Assistance Fund Interest (8,400) (8,400) (2,900)	Transfers In/(Out)				
Transfer of CSI Reserve to Schools (356,973) - 356,973 -10	Assistance Fund Interest	(8,400)	(8,400)	(2,900)	0%
	Transfer of CSI Reserve to Schools	(356,973)	-	356,973	-100%
		(1,422,937)	(2,040,341)	(912,646)	43%
Committed Reserve - CSI Student Reser   -   -     -	l-	(1,788,310)	(2,048,741)	(201,600)	15%
Reserves		4 000 000		100.100	
	· .	* *		182,190	16%
Compensated Absences Reserve         40,000         40,000         -           Total Reserves         1,139,296         1,319,312         182,190	· • • • • • • • • • • • • • • • • • • •			182 190	16%
Unassigned Ending Fund Balance \$ - \$ - \$ -	Unassigned Ending Fund Balance	\$ -	\$ -	\$ -	0%
Potential Per Pupil Transfer to Schools \$ 88 \$ 95 \$ 39 7	Potential Per Pupil Transfer to Schools	\$ 88	\$ 95	\$ 39	70%
	-				-9%
	•		•		7%
					10%
					3% 8%

## COLORADO CHARTER SCHOOL INSTITUTE

2023-24 Proposed Budget (Appropriations 18D&F)

	2022-23 *Amended Budget	2023-24 Proposed Budget	2023-2024 Proposed v. 2022-23 Amended	2023-2024 Proposed v. 2022-23 Amended
Beginning Fund Balance	\$ -	\$ -	\$ -	-
Revenue				
Per pupil revenue - CSI schools	189,882,631	219,885,374	30,002,743	16%
Federal grants - CSI schools	17,039,670	17,861,566	821,896	5%
State grants - CSI schools	21,747,750	21,484,900	(262,850)	-1%
Federal grants - CSI administration	2,127,688	1,305,792	(821,896)	-39%
State grants - CSI administration	634,950	962,500	327,550	52%
Total Revenue	231,432,689	261,500,132	30,365,071	13%
Expenses				
Salaries	924,357	746,599	(128,977)	-14%
Salaries - hourly employees	326,479	223,052	(103,427)	-32%
Benefits	519,097	411,617	(87,236)	-17%
Subtotal Personnel	1,769,932	1,381,268	(319,640)	-18%
Professional and Purchased services	561,000	528,000	(20,873)	-4%
Subtotal Contracted Services	561,000	528,000	(20,873)	-4%
Software licenses	10,750	16,649	1,511	14%
Telephone	3,000	3,000		0%
Dues & memberships	25,600	25,600	150	1%
Workshops	51,360	88,660	43,300	84%
Registration fees	71,300	25,000	-	0%
Other	140,600	104,520	40,320	29%
Subtotal Operating	302,610	263,429	85,281	28%
Travel	129,095	95,595	4,437	3%
Subtotal Travel	129,095	95,595	4,437	3%
Total Expenses	2,762,637	2,268,292	(250,795)	-9%
Transfers In/(Out)				
Transfers to CSI schools	(228,670,051)	(259,231,840)	(30,615,866)	13%
Excess Revenue over Expenses and Transfers	(228,670,051)	(259,231,840)	(30,615,866)	13%
Unassigned Ending Fund Balance	\$ -	\$ -	\$ -	0%
Funded Pupil Count	20,262	21,653	1,421	7%
18A CSI Staff Full Time Equivalents (FTE)	20.2	21.2	2	9%
18D & F CSI Staff Full Time Equivalents (FTE)	10.2	9.4	0	3%
All CSI Staff Full Time Equivalents (FTE)	30.4	30.6	2	7%