



C.S. LEWIS
ACADEMY

FISCAL YEAR 2015-2016 BUDGET

Proposed Budget Revision #1

November 17, 2015

CS Lewis Academy
Proposed Budget Revision #1

Budget by Function	2015-2016 Approved Budget		2015-2016 Proposed Budget Revision	
SOURCES OF FUNDS				
Non-current sources	\$ 295,555	13%	\$ 378,522	18%
Local	42,000	2%	45,100	2%
State	1,725,469	75%	1,423,943	67%
Federal	230,091	10%	266,838	13%
Other Financing Sources	-	0%	-	0%
Total Income	<u>2,293,115</u>	100%	<u>2,114,403</u>	100%
USES OF FUNDS				
10 Instruction	1,052,968	46%	895,989	42%
21 Student Support	85,589	4%	65,054	3%
22 Staff Support	37,301	2%	30,271	1%
23 Charter School Admin	47,625	2%	47,625	2%
24 School Admin	275,222	12%	295,979	14%
25 Central	51,622	2%	56,518	3%
26 Facilities	105,497	5%	100,497	5%
27 Student Transport	53,061	2%	40,975	2%
31 Food	118,776	5%	119,013	6%
33 Community Involvement	3,000	0%	7,000	0%
45 Building Acquisition & Construction	-	0%	-	0%
51 Debt Service	450,482	20%	450,482	21%
TOTAL USES OF FUNDS	<u>2,281,142</u>	100%	<u>2,109,403</u>	100%
NET SOURCES (USES) OF FUNDS	<u>\$ 11,973</u>	1%	<u>\$ (0)</u>	0%

Budget by Object	2015-2016 Approved Budget		2015-2016 Proposed Budget Revision	
SOURCES OF FUNDS				
Non-current sources	\$ 295,555	13%	\$ 378,522	18%
Local	42,000	2%	45,100	2%
State	1,725,469	75%	1,423,943	67%
Federal	230,091	10%	266,838	13%
Other Financing Sources	-	0%	-	0%
Total Income	<u>2,293,115</u>	100%	<u>2,114,403</u>	100%
USES OF FUNDS				
100 Salaries	984,717	43%	951,095	45%
200 Employee Benefits	314,541	14%	243,712	12%
300 Professional and Technical	136,034	6%	130,299	6%
400 Purchased Property Services	65,610	3%	65,410	3%
500 Other Purchased Services	57,720	3%	56,633	3%
600 Supplies and Materials	234,778	10%	159,747	8%
700 Property	29,185	1%	43,950	2%
800 Other	458,557	20%	458,557	22%
TOTAL USES OF FUNDS	<u>2,281,142</u>	100%	<u>2,109,403</u>	100%
NET SOURCES (USES) OF FUNDS	<u>\$ 11,973</u>	1%	<u>\$ (0)</u>	0%

CS Lewis Academy

FISCAL YEAR 2015-2016 BUDGET DETAIL

Proposed Budget Revision #1

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
SOURCES OF FUNDS			
NON-CURRENT SOURCES			
Prior Year unrestricted fund balance	295,555	34,488	330,043
Prior Year restricted fund balance		43,479	43,479
Repair & replacement reserve		-	
Total Non-Current Sources	295,555	82,967	378,522
LOCAL			
1320 · From other LEAs (Inspirations)	2,500	-	2,500
1410 · Bus Fees	3,000	-	3,000
1500 - Interest on investments	300	-	300
1610 · Student Lunch Purchases	25,000	-	25,000
1620 · Adult Lunch Purchases		-	
1720 · School Store Sales	300	-	300
1740 · Fees		-	
1970 · Fundraising - Student Activities	2,600	4,400	7,000
1800 - Community Service	3,500	-	3,500
1900 · Other		-	
1910 · Property Rental	4,800	(1,300)	3,500
1920 - Donations from private sources		-	
Total Local	42,000	3,100	45,100

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
STATE			
3010 · Regular School Program K-12	725,909	(161,743)	564,166
3020 · Professional Staff	30,712	-	30,712
Special Ed--Add-on	160,030	-	160,030
Spec. Ed. Self-Contained	3,179	-	3,179
Special Ed Pre-School	2,864	-	2,864
Special Ed-State Programs	3,258	-	3,258
3155 - CTE Add On	-	-	-
3230 · Class Size Reduction - K-8	73,580	(12,511)	61,069
3410 - Flexible Allocation	9,169	(3,752)	5,417
3270 - Early Interventions	60,300	-	60,300
3215 · Enhancement for At-Risk Students	13,757	-	13,757
3211 - EHS - Gifted & Talented (UCA)	1,098	(1,098)	-
3520 - School Trust Land	27,820	(8,163)	19,657
3719 · Charter School Local Replace	485,388	(99,522)	385,866
3862 · Charter School Admin	27,800	(5,700)	22,100
3805 - Reading Achievement - K-3	11,078	-	11,078
3876 · Educator Salary Adjustments	76,411	(8,616)	67,795
3810 · Library Books & Electr resorces	1,256	-	1,256
3868 - Teacher Supplies & Materials	3,158	(421)	2,737
3770 - School Lunch (Liquor Control)	8,000	-	8,000
3799 - UPASS	702	-	702
3470 - Adaptive Testing		-	
Total State	1,725,469	(301,526)	1,423,943

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
FEDERAL			
4522 IDEA Preschool	817	-	817
4524 IDEA School Age	47,843	-	47,843
4801 Title I-A School Improvement	45,000	49,997	94,997
4801 Title I-A	60,755	(12,250)	48,505
4860 Title II-A	6,076	-	6,076
4526 UMTSS Grant	1,000	(1,000)	-
4560 Federal Child Nutrition	68,600	-	68,600
4940 REAP	-	-	-
Total Federal	230,091	36,747	266,838
OTHER FINANCING SOURCES			
	-	-	-
Total Other Financing Sources	-	-	-
TOTAL SOURCES OF FUNDS	2,293,115	(178,712)	2,114,403
USES OF FUNDS			
10. Instruction			
10 131 Teachers	557,754	(39,041)	518,713
10 132 Substitute Teachers	9,600	(450)	9,150
10 161 Teacher Aides & Paraprofessionals	114,818	1,880	116,698
10 220 Social Security	84,357	(35,048)	49,309
10 230 Local Retirement	7,291	(1,699)	5,592
10 240 Insurance (H/D/L)	120,640	(28,548)	92,091
10 270 Workers Comp	9,209	(508)	8,702
10 280 SUTA	12,961	(715)	12,247
10 300 Purchased Prof & Tech	11,150	550	11,700
10 300 Purchased Prof & Tech	-	-	-
10 500 Other Purchased Services - Other	1,000	(250)	750
10 580 Travel/Per Diem	-	-	-
10 594 Field Trip Expense	600	-	600
10 610 Supplies & Materials	23,608	(3,171)	20,437
10 641 Curriculum	81,000	(71,500)	9,500
10 700 Instructional Equipment	15,680	21,520	37,200
10 800 Other Objects	3,300	-	3,300
Total 10 - Instruction	1,052,968	(156,979)	895,989

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
21 · Student Support			
21 142 Guidance	-	-	-
21 143 Health Services	-	-	-
21 220 Social Security	-	-	-
21 230 Local Retirement	-	-	-
21 240 Insurance (H/D/L)	-	-	-
21 270 Workers Comp	-	-	-
21 280 SUTA	-	-	-
21 300 Purchased Prof & Tech	72,204	(12,553)	59,651
21 500 Other Purchased Services	-	-	-
21 580 Travel/Per Diem	520	(417)	103
21 600 Supplies	9,210	(3,910)	5,300
21 700 Property	3,655	(3,655)	-
21 800 Other Objects	-	-	-
Total 21 · Student Support	85,589	(20,535)	65,054
22 · Staff Support			
22 100 Salaries	2,500	-	2,500
22 162 Media - Noncertificated	7,280	-	7,280
22 220 Social Security	748	-	748
22 230 Local Retirement	-	-	-
22 240 Insurance (H/D/L)	-	-	-
22 270 Workers Comp	132	-	132
22 280 SUTA	186	-	186
22 300 Purchased Prof & Tech	-	-	-
22 330 Employee Training & Development	10,030	(9,030)	1,000
22 500 Other Purchased Svcs	-	-	-
22 540 Advertising	-	-	-
22 550 Printing & Binding	9,900	-	9,900
22 600 Supplies	1,975	-	1,975
22 644 Library Books	2,000	2,000	4,000
22 700 Property	2,550	-	2,550
22 800 Other Objects	-	-	-
Total 22 · Staff Support	37,301	(7,030)	30,271

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
23 · Charter School Admin			
23 100 Salaries		-	
23 220 Social Security	-	-	-
23 230 Local Retirement	-	-	-
23 240 Insurance (H/D/L)	-	-	-
23 270 Workers Comp	-	-	-
23 280 SUTA	-	-	-
23 341 Audit Fees	7,100	-	7,100
23 342 Legal Fees	-	-	-
23 330 Board/Professional Development	250	-	250
23 500 Other Purchased Svcs	-	-	-
23 520 Liability Insurance	23,000	-	23,000
23 540 Advertising	12,150	-	12,150
23 600 Supplies	5,125	-	5,125
23 700 Property	-	-	-
23 800 Other Objects	-	-	-
Total 23 · Charter School Admin	47,625	-	47,625
24 · School Admin			
24 121 Principals & Assistants	137,595	2,752	140,347
24 152 Secretarial & Clerical	56,998	564	57,562
24 220 Social Security	14,886	254	15,140
24 230 Local Retirement	2,354	800	3,154
24 240 Insurance (H/D/L)	20,115	5,683	25,797
24 270 Workers Comp	2,627	45	2,672
24 280 SUTA	3,697	63	3,760
24 300 Purchased Services	27,100	11,348	38,448
24 500 Other Purchased Services	500	-	500
24 540 Advertising	500	-	500
24 580 Travel/Per Diem	500	-	500
24 600 Supplies and Materials	5,600	(750)	4,850
24 700 Property	-	-	-
24 800 Bank Fees/Other	2,750	-	2,750
Total 24 · School Admin	275,222	20,757	295,979

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
25 · Central			
25 100 Salaries	33,645	673	34,318
25 220 Social Security	2,574	51	2,625
25 230 Local Retirement	1,009	-	1,009
25 240 Insurance (H/D/L)	-	-	-
25 270 Workers Comp	454	9	463
25 280 SUTA	639	13	652
25 300 Purchased Prof & Tech	8,200	2,250	10,450
25 300 Admin Services	-	-	-
25 500 Other Purchased Svcs	-	-	-
25 531 Telephone	4,500	-	4,500
25 600 Supplies	600	-	600
25 700 Property	-	1,900	1,900
25 800 Other Objects	-	-	-
Total 25 · Central	51,622	4,896	56,518
26 · Facilities			
26 182 Salaries	3,234	-	3,234
26 220 Social Security	247	-	247
26 230 Local Retirement	-	-	-
26 240 Insurance (H/D/L)	-	-	-
26 270 Workers Comp	44	-	44
26 280 SUTA	61	-	61
26 300 Purchased Prof & Tech	-	-	-
26 400 Purchased Prop Svcs	33,600	-	33,600
26 410 Utility Svcs	3,150	-	3,150
26 430 Repairs & Maintenance	6,500	-	6,500
26 437 Grounds Maintenance	12,800	-	12,800
26 441 Rent	-	-	-
26 490 Other Property Services	360	-	360
26 500 Other Purchased Svcs	-	-	-
26 521 Insurance	-	-	-
26 600 Supplies & Materials	6,500	-	6,500
26 621 Natural Gas	8,500	-	8,500
26 622 Electricity	25,500	-	25,500
26 710 Improvements	5,000	(5,000)	-
26 730 Equipment	-	-	-
26 800 Other Objects	-	-	-
Total 26 · Facilities	105,497	-	100,497

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
27 · Student Transport			
27 172 Bus Drivers	21,713	-	21,713
27 220 Social Security	1,661	-	1,661
27 230 Local Retirement	85	(85)	-
27 240 Insurance (H/D/L)	11,397	(11,381)	16
27 270 Workers Comp	293	-	293
27 280 SUTA	413	-	413
27 300 Purchased Prof & Tech	-	-	-
27 430 Repairs & Maintenance	4,200	(200)	4,000
27 522 Liability Insurance	2,200	-	2,200
27 531 Telephone	850	(420)	430
27 624 Motor Fuel	8,500	-	8,500
27 680 Maintenance Supplies	250	-	250
27 700 Equipment	-	-	-
27 800 Other Objects	1,500	-	1,500
Total 27 · Student Transport	53,061	(12,085)	40,975
31 · Food			
31 191 Salaries	39,580	-	39,580
31 220 Social Security	3,028	-	3,028
31 230 Local Retirement	750	-	750
31 240 Insurance (H/D/L)	11,397	237	11,634
31 270 Workers Comp	534	-	534
31 280 SUTA	752	-	752
31 300 Purchased Prof & Tech	-	-	-
31 430 Repairs & Maintenance	5,000	-	5,000
31 540 Marketing	-	-	-
31 570 Purchased Svc Management	-	-	-
31 580 Travel	1,500	-	1,500
31 500 Employee Motivation	-	-	-
31 600 Food Supplies	48,000	-	48,000
31 600 Non Food Supplies	5,410	-	5,410
31 700 Equipment/Property	2,300	-	2,300
31 800 Dues & Fees	525	-	525
Total 31 · Food	118,776	237	119,013

CS Lewis Academy

Proposed Budget Revision #1

	2015-2016 Approved Budget	Revision Increase (Decrease)	2015-2016 Proposed Budget Revision
33 · Community Involvement			
33 131 Teacher Stipends	-	-	-
33 220 Social Security	-	-	-
33 230 Local Retirement	-	-	-
33 240 Insurance (H/D/L)	-	-	-
33 270 Workers Comp	-	-	-
33 280 SUTA	-	-	-
33 300 Purchased Technical Services	-	1,700	1,700
33 500 Other Purchased Services	-	-	-
33 501 Officials/Refs	-	-	-
33 580 Travel	-	-	-
33 594 Admission Charges	-	-	-
33 600 Supplies	3,000	2,300	5,300
33 700 Equipment	-	-	-
33 800 Fees/Other	-	-	-
Total 33 · Community Involvement	3,000	4,000	7,000
45 · Building Acquisition & Construc			
45 310 Purchased Professional Services			
45 800 Principal/Interest Payments	-	-	-
Total 45 · Building Acquisition & Construc	-	-	-
51 · Debt Service			
51 830 Interest	347,086	-	347,086
51 840 Principal Payments	103,397	-	103,397
Total 51 · Debt Service	450,482	-	450,482
TOTAL USES OF FUNDS	2,281,142	(171,739)	2,109,403
NET SOURCES (USES) OF FUNDS	\$ 11,973	\$ (11,973)	\$ (0)

CS Lewis Academy
RESTRICTED FUNDS (PROGRAM) SUMMARY
Proposed Budget Revision #1

Program	Total Sources of Funds	Total Uses of Funds	Net Sources (Uses) of Funds
UNRESTRICTED FUNDS			
General	\$ 620,395	\$ 933,026	\$ (312,631)
Charter Local Replacement**	385,866	385,866	0
Unrestricted Fund Reserve	330,043		330,043
Total Unrestricted Funds	1,336,304	1,318,892	17,412
RESTRICTED FUNDS			
Special Education Fund Reserve	\$ 43,479	\$ -	43,479
Special Education	169,331	212,810	(43,479)
Class Size Reduction	61,069	61,069	-
Gifted & Talented	-	-	-
At-Risk	13,757	13,757	0
School Nurse	-	-	-
Land Trust	19,657	19,657	-
Charter Admin	22,100	22,100	0
Early Intervention	60,300	60,300	-
UPASS	702	702	-
Reading Achievement	11,078	11,078	-
Library Books	1,256	1,256	-
Classroom Supplies	2,737	2,737	-
Educator Salary Adjustment	67,795	67,795	-
IDEA Pre-School & School-Age	48,660	48,660	(0)
Title IA	48,505	48,505	0
Title IA - School Improvement	94,997	94,997	0
Title IIA	6,076	6,076	0
Utah Multi Tiered System of Support Grant	-	-	-
REAP	-	-	-
School Lunch	101,600	119,013	(17,413)
Total Restricted Funds	729,620	790,512	(60,892)
TOTALS	\$ 2,109,403	\$ 2,109,403	\$ (0)

**Charter Local Replacement Funds are restricted only in that 10% must be spent on facilities expenses

**CS Lewis Academy
DEPARTMENT SUMMARY
Proposed Budget Revision #1**

DEPARTMENT BUDGETS	Total Proposed		Total Proposed Uses of Funds
	Total Approved Uses of Funds	Change in Uses of Funds	
Administration	23,200	(525)	22,675
UMTSS Grant	1,000	(1,000)	-
Assessments	2,250	-	2,250
Awards	250	-	250
Governing Board	12,125	-	12,125
Classroom Supplies	3,158	(421)	2,737
Curriculum	81,500	(76,500)	5,000
Electives	4,000	(1,000)	3,000
English Language Learners	250	-	250
Field Trips	600	-	600
Inspirations	2,000	-	2,000
Kindergarten Preview	600	-	600
Kindergarten - All Day (Early Intervention)	60,300	-	60,300
Library	14,225	-	14,225
Literacy Enhancement Program	40,327	237	40,564
Multi Age Program (excluding salaries/benefits)	5,000	(2,500)	2,500
Music Program (excluding salaries/benefits)	2,000	(750)	1,250
Professional Development	35,500	(33,600)	1,900
Parent Teacher Organization	2,750	6,500	9,250
School Improvement Grant	-	94,997	94,997
Spanish Program (excluding salaries/benefits)	2,500	(500)	2,000
Special Education Department (excluding salaries/benefits)	84,999	(21,570)	63,429
Technology	28,900	(15,550)	13,350
	-	-	-
	-	-	-
Total Department Expenditures	<u>\$ 407,433</u>	<u>\$ (52,182)</u>	<u>\$ 355,252</u>