

HIGH POINT
A C A D E M Y



2013 - 2014
Revised Budget

Updated: January 14, 2014

High Point Academy
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High Point Academy -General Fund Revised Budget 2013-2014 (Last Update 1/14/2014)

Description	Adopted 2013-2014 Budget	FTE	Amended 2013- 2014 Budget	FTE	Positive / (Negative) Change from Adopted	Projected 2014-15 Budget	FTE	Projected 2015-16 Budget	FTE	Projected 2016-17 Budget	FTE
BEGINNING FUND BALANCE											
Beginning Fund Balance	\$ 1,247,163		\$ 1,370,032		\$ 122,869	\$ 1,269,448		\$ 934,676		\$ 482,098	
REVENUES											
Student Increase (Decrease)	2.61%	22				2.0%	(73)	2.0%	(12)	2.0%	(6)
PPR	6,384.18	162.11	6,346.42			6,511.86	127.68	6,642.10	130.24	6,774.94	132.84
School Finance Funding	4,524,341	709	4,414,570	695.60	(109,771)	4,139,982	636	4,143,077	624	4,185,289	618
Colorado Preschool Program - CPP Slots	57,458	9	57,118	9	(340)	39,071	6	39,853	6	40,650	6
School Finance Funding - ECARE Slots	0		279,242	44	279,242	195,356	30	199,263	30	203,248	30
School Finance Funding -At-Risk Adjustment	28,842		18,113		(10,729)	28,842		28,842		28,842	
Total PPR Funding	4,610,641		4,769,043		158,402	4,403,251		4,411,035		4,458,029	
CCAP / DPP	32,000		22,000		(10,000)	20,000		20,400		20,808	
Full-Day Kindergarten Tuition	79,050	56	21,625	56	(57,425)	99,000	72	100,980	72	103,000	72
Full-Day Kindergarten Tuition (Write-off)	(1,000)		(500)		500	(2,000)		(2,000)		(2,000)	
Preschool Revenue	204,000		107,695		(96,305)	168,000		171,360		174,787	
Preschool Revenue (Write-off)	(5,000)		(2,500)		2,500	(5,000)		(5,000)		(5,000)	
Fundraising & Misc.	5,000		5,000		0	5,000		5,000		5,000	
Interest income	1,200		1,800		600	1,836		1,873		1,910	
Yearbook Sales / Merchandise	1,000		5,000		4,000	1,000		1,000		1,000	
Pupil Activities	24,815		19,725		(5,090)	15,894		15,594		15,444	
Pupil Activities (Write-off)	(2,000)		(1,000)		1,000	(1,000)		(1,000)		(1,000)	
Gift & Donations	5,000		5,000		0	5,000		5,000		5,000	
Project You	0		4,650		4,650	0		0		0	
Before & After School Program / Husky PACK	100,000		90,908		(9,092)	82,526		84,177		85,860	
Before & After School (Write-off)	(2,000)		(2,000)		0	(3,000)		(3,000)		(3,000)	
Donations from Foundation	10,000		10,000		0	0		0		0	
Rental Income	4,106		4,105		(1)	4,214		4,326		4,440	
After School Activity	17,449		10,600		(6,849)	13,702		14,064		14,435	
Color Guard	0		5,000		5,000						
Summer School			0		0						
E-rate Rebate	18,000		19,810		1,810	19,810		19,810		19,810	
Xcel Rebate / Health Ins Rebate	0		3,907		3,907	0		0		0	
State Capital Construction (Grant Fund)	63,781		63,578		(203)	59,812		57,510		55,817	
ECEA -Spec. Ed. - State	60,000		79,547		19,547	69,715		71,555		73,444	
IDEA - Special Ed - Federal	58,349		114,895		56,546	100,694		103,351		106,079	
Total Revenues	5,284,390		5,357,888		73,498	5,058,454		5,076,034		5,133,864	
Beginning Fund Balance & Revenues	\$ 6,531,553		\$ 6,727,920		\$ 196,367	\$ 6,327,902		\$ 6,010,709		\$ 5,615,962	

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EXPENDITURES											
Salaries:											
Administration	312,174	4.00	310,153	4.00	2,021	273,130	4.00	270,991	4.00	276,411	4.00
Student Services	76,067	2.20	90,383	2.00	(14,316)	70,006	1.50	73,319	1.50	74,785	1.50
Counselor	-	0		0	0	-	0	51,000	1.00	52,020	1.00
Teachers	1,029,580	27.00	1,052,278	27.50	(22,698)	1,060,319	27.00	1,081,525	27.00	1,103,156	27.00
Teachers - ESL	75,325	2.00	78,336	2.00	(3,011)	79,903	2.00	81,501	2.00	83,131	2.00
Teachers and School Therapist - Title 1 - General Fund	84,843		0		84,843	-		-		-	
Teachers - Specials (PE, Wellness, Tech, Spanish)	231,143	5.75	216,880	6.00	14,263	221,840	6.00	226,277	6.00	230,802	6.00
Instructional Coach	28,000	0.50	28,000	0.50	0	24,000	0.50	20,000	0.50	-	0
Preschool	181,738	7.70	161,707	7.00	20,031	169,055	7.00	172,436	7.00	175,885	7.00
Special Education											
Special Ed Teachers	-	1.00	8,950		(8,950)	10,000		10,200	0	10,404	0
Special Ed IA	30,000	0	19,000	1.00	11,000	19,380	1.00	19,768	1.00	20,163	1.00
Special Ed Teachers - IDEA	43,285	1.00	74,195	2.00	(30,910)	75,679	2.00	77,193	2.00	78,736	2.00
Special Ed Teachers - ECEA	35,195	1.00	33,932	1.00	1,263	35,899	1.00	36,617	1.00	37,349	1.00
Total Special Education	108,480	3.00	136,077	4.00	(27,597)	140,958	4.00	143,777	4.00	146,653	4.00
Substitutes - Teachers	20,400		18,000		2,400	18,360		18,727		19,102	
Extra Duty Pay	13,500		13,000		500	13,260		13,525		13,796	
Instructional Aides	174,240	7.20	146,009	7.10	28,231	164,213	7.10	167,497	7.10	170,847	7.10
Office Staff/Business Operations	121,088	4.50	126,308	4.50	(5,220)	126,794	4.50	129,330	4.50	131,917	4.50
Office Staff Overtime	4,000		3,000		1,000	2,000		2,040		2,081	
Tech Coordinator	45,000	1.00	30,000	1.00	15,000	30,600	1.00	31,212	1.00	31,836	1.00
Financial Advisor	25,000	0.30	4,166	0	20,834	-	0	-	0	-	0
Husky Pack	63,816	2.30	54,725	2.35	9,091	66,461	2.35	67,790	2.35	69,146	2.35
Building Engineer	48,450	1.25	10,364	0.25	38,086	8,874	0.25	9,051	0.25	9,233	0.25
Performance Pay	50,000		78,700		(28,700)	72,935		74,394		75,882	
Coaches	12,300		9,200		3,100	9,200		9,384		9,572	
After School Act. Stipend	8,250		4,560		3,690	4,651		4,744		4,839	
Professional Development Stipends	-		2,400		(2,400)	-		-		-	
Project You Stipends	-		3,380		(3,380)	-		-		-	
PTO Not Used Bonus	39,240		39,240		0	20,400		20,808		21,224	
Summer Office Help	2,550		5,920		(3,370)	2,601		2,653		2,706	
Total Salaries	2,755,184	68.70	2,622,786	68.20	132,398	2,579,561	67.20	2,671,983	68.20	2,705,023	67.70
Percentage of Revenue	52%		49%			51%		53%		53%	
Benefits:											
Benefits-Medical, Dental, Vision,	308,672		325,434		(16,762)	296,649		307,278		311,078	
IDEA / ECEA Benefits	23,544		32,608		(9,064)	33,473		34,143		34,826	
Medicare	39,950		37,810		2,140	37,404		38,744		39,223	
PERA	444,837		385,466		59,371	428,268		466,854		489,949	
Total Benefits	817,003		781,318		35,685	795,794		847,019		875,075	
Percentage of Salaries	30%		30%		27%	31%		32%		32%	
Total Salaries & Benefits	3,572,187		3,404,104		168,083	3,375,355		3,519,002		3,580,098	
Percentage of Revenue	68%		64%			67%		69%		70%	

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INSTRUCTIONAL:											
Special Education											
Special Education Services	23,460		32,077		(8,617)	29,511		30,101		30,703	
Special Education Services - IDEA	2,078		18,960		(16,882)	17,443		17,792		18,148	
Special Education Services - ECEA	14,246		34,747		(20,501)	31,967		32,607		33,259	
Nursing Services - General Fund Sped	10,200		10,200		0	9,384		9,572		9,763	
Total Special Education	49,984		95,984		(46,000)	88,305		90,071		91,873	
Purchased Services											
Postage	1,000		1,000		0	1,020		1,040		1,061	
Travel, Registration and Entrance/Meals	20,000		14,000		6,000	12,240		12,485		12,734	
Staff Development Consultant	5,100		3,253		1,847	5,202		5,306		5,412	
Educators for Social Responsibility	10,000		0		10,000	1,176		1,200		1,224	
Teach For America (TFA) Support	10,500		10,500		0	0		0		0	
Contracted Field Trips	17,340		17,340		0	15,953		16,272		16,597	
Other Purchased Services	0		0		0	0		0		0	
Total Purchased Services	63,940		46,093		17,847	35,591		36,303		37,029	
Supplies and Materials											
Text Books	40,000		60,000		(20,000)	55,200		56,304		57,430	
Supplies & Materials - Instructional	35,000		25,000		10,000	23,000		23,460		23,929	
Supplies & Materials - Preschool	2,040		3,000		(960)	1,877		1,914		1,953	
Assessments	20,400		20,400		0	18,768		19,143		19,526	
Annual Subscriptions	20,400		20,400		0	18,768		19,143		19,526	
Year Books / Merchandise	0		5,000		(5,000)	1,000		1,000		1,000	
After School Activities	2,000		900		1,100	828		845		861	
Sports Activities	3,060		3,300		(240)	3,036		3,097		3,159	
Color Guard	0		5,000		(5,000)	0		0		0	
Activity Accounts	5,000		1,385		3,615	1,274		1,300		1,326	
Total Supplies & Materials	127,900		144,385		(16,485)	123,751		126,206		128,710	
Furniture & Equipment											
Computer/Tech Services-Install/Training	15,300		15,300		0	14,076		14,358		14,645	
Equipment Lease - Copy Charge	15,500		15,500		0	14,260		14,260		14,260	
Equipment Lease	15,300		15,300		0	14,076		14,358		14,645	
Classroom FF&E (Non-Capitalized)	17,100		24,000		(6,900)	15,000		15,300		15,606	
Equipment - Technology / Software	35,700		35,700		0	32,844		33,501		34,171	
Total Furniture & Equipment	98,900		105,800		(6,900)	90,256		91,776		93,326	
ADMINISTRATION											
Property Related Services											
Water / Sewer	30,600		30,600		0	31,212		31,836		32,473	
Disposal Service	12,000		12,000		0	12,240		12,485		12,734	
Snow Removal	8,000		2,000		6,000	4,080		4,162		4,245	
Contracted Cleaning	55,500		117,750		(62,250)	134,640		137,333		140,079	
Lawn Care	9,359		11,500		(2,142)	10,200		10,404		10,612	
Repairs & Maintenance Facility	10,200		13,000		(2,800)	15,300		15,606		15,918	
HVAC Contract	9,098		16,440		(7,342)	10,088		10,290		10,495	
Facility Lease (General Fund)	758,169		758,698		(529)	761,368		763,670		765,363	
Facility Lease (State Cap Const. Grant)	63,781		63,578		203	59,812		57,510		55,817	
Bond Reserve Proceeds	-		-		0	-		-		-	
Liability Insurance - Property	30,600		26,110		4,490	26,632		27,165		27,708	
Telephone	20,400		20,400		0	20,808		21,224		21,649	
Heat / Electricity	99,960		99,960		0	101,959		103,998		106,078	
Total Property Related Services	1,107,667	17%	1,172,036	17%	(64,369)	1,188,339	19%	1,195,682	20%	1,203,172	21%

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Operations Purchased Services											
Technology Repair/Maint.	3,060		3,060		0	3,121		3,184		3,247	
Marketing	12,000		6,000		6,000	10,200		10,404		10,612	
Board Conference Travel & Meals	3,060		3,060		0	3,121		3,184		3,247	
Support Staff Development Fees & Travel	5,100		6,500		(1,400)	5,202		5,306		5,412	
Mileage - E-470	1,020		2,100		(1,080)	520		530		541	
Business Services											
Banking	7,140		7,140		0	7,283		7,428		7,577	
Payroll Services	4,100		4,700		(600)	4,794		4,890		4,988	
Bond Fees / Trustee & CECFA	5,000		5,000		0	5,000		5,000		5,000	
Audit Services	6,000		5,500		500	6,000		6,120		6,242	
Business Services	66,300		85,833		(19,533)	90,000		90,000		90,000	
Erate Consultant	1,200		1,000		200	1,224		1,248		1,273	
Background Checks/Permits	2,000		2,000		0	2,040		2,081		2,122	
Preschool Licensing / Rating	200		3,177		(2,977)	200		1,000		200	
Safety / Security	9,425		9,425		(0)	9,614		9,806		10,002	
Legal Services	5,000		5,000		0	5,000		5,000		5,000	
Human Resources											
Unemployment Insurance	8,266		7,868		398	8,053		8,016		8,115	
Workers Comp Insurance	16,752		17,460		(708)	17,809		16,368		16,248	
Advertising / Recruiting	1,000		1,000		0	1,020		1,040		1,061	
Purchased Services Contracts											
Charter School Institute (3% of PPR)	137,454		143,071		(5,617)	132,098		125,488		126,778	
Colorado Dept. of Education (.33% of PPR)	15,120		16,040		(920)	14,531		14,556		14,711	
Nursing Services	10,390		10,390		0	10,598		11,011		11,441	
Total Purchased Services	319,586		345,324		(25,738)	337,428		331,661		333,819	
Supplies and Materials:											
Staff Appreciation	8,500		10,000		(1,500)	7,820		7,976		8,136	
Supplies & Materials - Office	7,140		8,140		(1,000)	6,569		6,700		6,834	
Husky Pack Supplies	5,100		5,100		0	5,202		5,306		5,412	
Nursing Supplies	4,080		4,080		0	3,754		3,829		3,905	
Community Events - Supplies	2,550		2,550		0	2,346		2,393		2,441	
Custodial Supplies	13,260		950		12,310	847		864		881	
Food Service Promotional Supplies	0		2,500		(2,500)	2,300		2,346		2,393	
Memberships	4,590		4,590		0	4,223		4,307		4,393	
Total Supplies & Materials	45,220		37,910		7,310	33,060		33,721		34,395	
Transfer to Food Service Fund	67,774		63,484		4,290	95,642		104,190		113,331	
TOTAL EXPENDITURES GENERAL	5,453,159		5,415,120		38,038	5,367,726		5,528,611		5,615,752	

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Grants											
Title 1											
REVENUES	58,349		103,267		44,918	89,842		91,639		93,472	
Salaries & Benefits:											
Title 1 Teacher	59,763	1.00	44,125	1.00	15,638	45,008	1.00	45,908	1.00	46,826	1.00
Title 1 IA	-				0			-		-	
Stipend - Assistant Principal	-		830		(830)	830		-		-	
School Therapist	50,000	0.50	25,000	0.50	25,000	25,500	0.50	26,010	0.50	26,530	0.50
Benefits	32,929		17,624		15,305	17,627		17,979		18,339	
Other Purchased Services											
Other Purchased Services	-		14,800		(14,800)	25,472		1,242		1,277	
Supplies and Materials											
Supplies / Parent Involvement	500		888		(388)	906		500		500	
General Fund	(84,843)		0		(84,843)	-		-		-	
TOTAL EXPENDITURES	58,349	1.50	103,267	1.50	(44,918)	115,342	1.50	91,639	1.50	93,472	1.50
Title III A - ELL											
REVENUES	10,183		10,847		664	11,064		11,285		11,511	
Salaries & Benefits:											
Teacher Salary	-					-		-		-	
Teacher Benefits	-					-		-		-	
Purchased Services:											
Staff Development	9,183		9,347		(164)	10,064		10,285		10,511	
Translations	1,000				1,000	1,000		1,000		1,000	
Property Related Services											
Equipment / Supplies	-		1,500		(1,500)	-		-		-	
TOTAL EXPENDITURES	10,183		10,847		(664)	11,064		11,285		11,511	
Gifted and Talented											
REVENUES	2,000		8,538		6,538	2,040		2,081		2,122	
Salaries & Benefits:											
Teacher Salary	1,000		2,000		(1,000)	1,500		1,500		1,500	
Supplies and Materials											
Text Books & Periodicals	-				0	-		-		-	
Supplies and Materials	500		6,114		(5,614)	540		581		622	
Purchased Services:											
Professional Development	500		424		76	-		-		-	
TOTAL EXPENDITURES	2,000		8,538		(6,538)	2,040		2,081		2,122	

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Other Grants											
Grant Revenues:											
Federal Grant Revenue											
Title IIA - Teacher & Principal Training	-		0		0	-		-		-	
Education Jobs	-		0		0	-		-		-	
Race to the Top	-		7,240		7,240	-		-		-	
State Grant Revenue											
School Counselor Corp	86,487		82,665		(3,822)	68,162		-		-	
READ Act	-		30,883		30,883	31,501		32,131		32,773	
ELPA	5,000		5,000		0	5,000		5,000		5,000	
Other Local Grant Revenue											
Action for Healthy Kids	-		1,500		1,500	-		-		-	
Hunger Free Colorado	-		0		0	-		-		-	
Buell Foundation - Qualistar	21,207		21,000		(207)	-		-		-	
TOTAL REVENUES	<u>112,694</u>		<u>148,288</u>		<u>35,594</u>	<u>104,663</u>		<u>37,131</u>		<u>37,773</u>	
EXPENDITURES											
Federal Grant Expenditures											
Title IIA - Teacher & Principal Training	-		0		0	-		-		-	
Education Jobs	-		0		0	-		-		-	
Race to the Top	-		7,240		(7,240)	-		-		-	
State Grant Expenditures											
School Counselor Corp	86,487	1.00	82,665	1.00	3,822	68,162	1.00	-		-	
READ Act	-		30,883		(30,883)	31,501		32,131		32,773	
ELPA	5,000		5,000		0	5,000		5,000		5,000	
Other Local Grant Expenditures											
Action for Healthy Kids	-		1,500		(1,500)	-		-		-	
Hunger Free Colorado	-		0		0	-		-		-	
Buell Foundation - Qualistar	21,207		21,000		207	-		-		-	
TOTAL EXPENDITURES	<u>112,694</u>		<u>148,288</u>		<u>(35,594)</u>	<u>104,663</u>		<u>37,131</u>		<u>37,773</u>	
BEGINNING FUND BALANCE	1,247,163		1,370,032		122,869	1,269,448		934,676		482,098	
TOTAL REVENUES WITH GRANTS	5,467,616		5,628,828		161,212	5,266,063		5,218,169		5,278,742	
BEGINNING FUND BALANCE & REVENUES	<u>\$ 6,714,779</u>		<u>\$ 6,998,860</u>		<u>\$ 284,081</u>	<u>\$ 6,535,511</u>		<u>\$ 6,152,845</u>		<u>\$ 5,760,840</u>	
TOTAL EXPENDITURES WITH GRANTS	5,636,385		5,686,060		49,676	5,600,835		5,670,747		5,760,631	
ENDING FUND BALANCE											
Unrestricted = Over (Under) Target of 8%	496,916		741,635		244,719	326,794		(183,052)		(714,106)	
Operating Reserve 8% Target	360,629		351,472		(9,157)	349,691		362,202		368,804	
Revenue Stabilization Bond Requirement	0		0		-	0		0		0	
Repair and Replacement Reserve	80,000		80,000		-	120,000		160,000		200,000	
Tabor Reserve 3%	140,850		139,693		(1,157)	138,191		142,948		145,512	
Ending Fund Balance	<u>1,078,394</u>		<u>1,312,800</u>		<u>234,405</u>	<u>934,676</u>		<u>482,098</u>		<u>209</u>	
Total Expenditures & Ending Fund Balance	<u>\$ 6,714,779</u>		<u>\$ 6,998,860</u>		<u>\$ 284,081</u>	<u>\$ 6,535,511</u>		<u>\$ 6,152,845</u>		<u>\$ 5,760,840</u>	
Change In Ending Fund Balance	<u>\$ (168,769)</u>		<u>\$ (57,232)</u>		<u>\$ 111,536</u>	<u>\$ (334,772)</u>		<u>\$ (452,577)</u>		<u>\$ (481,889)</u>	
Change from previous year						\$ (234,187)		\$ (117,806)		\$ (29,311)	

High Point Academy -General Fund Revised Budget 2013-2014 (Last Update 1/14/2014)

Description	Adopted 2013-2014 Budget	FTE	Amended 2013- 2014 Budget	FTE	Positive / (Negative) Change from Adopted	Projected 2014-15 Budget	FTE	Projected 2015-16 Budget	FTE	Projected 2016-17 Budget	FTE
Food Service Fund											
BEGINNING FUND BALANCE											
Beginning Fund Balance	\$ 0		\$ -		\$ -	\$ 0		\$ 0		\$ 0	
REVENUES											
Food Sales	55,422		69,158		13,736	49,353		48,334		47,814	
State Matching Child Nutrition	3,213		3,213		-	2,947		2,903		2,880	
Smart Meal Breakfast	7,735		7,735		-	(6,186)		(8,523)		(9,715)	
Federal Nutrition Breakfast Reimbursement	49,612		49,612		-	49,612		49,612		49,612	
Federal Nutrition Lunch Reimbursement	131,256		194,409		63,153	117,335		114,998		113,806	
Transfer from General Fund	67,774		63,484		(4,290)	95,642		104,190		113,331	
Total Revenues	315,012		387,611		72,599	308,702		311,513		317,728	
Beginning Fund Balance & Revenues	\$ 315,012		\$ 387,611		\$ 72,599	\$ 308,702		\$ 311,513		\$ 317,728	
EXPENSES											
Salaries & Benefits:											
Food Coordinator	20,318	0.80	28,500	1.00	(8,183)	29,070	1.00	29,651	1.00	30,244	1.00
Lunch Aide	24,200	1.05	25,138	1.45	(938)	25,641	1.45	26,154	1.45	26,677	1.45
Benefits	11,129		16,091		(4,962)	16,413		13,393		13,661	
		<u>1.85</u>		<u>2.45</u>			<u>2.45</u>		<u>2.45</u>		<u>2.45</u>
Purchase Services:											
Repair & Maintenance	1,000		1,500		(500)	750		750		750	
Supplies and Materials:											
Food Purchases	257,865		313,152		(55,287)	235,328		240,035		244,836	
Supplies & Materials	500		1,000		(500)	1,000		1,020		1,040	
Commodity Fee	-		-		-	-		-		-	
Capital Outlay:											
Equipment - Kitchen	0		2,230		(2,230)	500		510		520	
Total Expenses	315,012		387,611		(72,599)	308,702		311,513		317,728	
ENDING FUND BALANCE											
Reserves	\$ 0		\$ 0		\$ 0	\$ 0		\$ 0		\$ 0	
Total Expenditures & Ending Fund Balance	\$ 315,012		\$ 387,611		\$ (72,599)	\$ 308,702		\$ 311,513		\$ 317,728	