



**District
Mission:**

**To ignite a
passion for
learning.**

**Board
Priorities:**

Ensure all students stay on or above grade level each year and graduate prepared to successfully implement a plan for college or career.

Every day, we are college or career ready.

Provide all students with engaging learning opportunities.

Rigor and engagement are everywhere.

Create a space that is safe, inclusive and welcoming for all.

Diversity and culture make us better.

Plan and execute the capital and human capital investments that will make our district better.

We plan for the future.

Lake County School District Board of Education
June 12, 2018 7:00pm Regular Meeting
Location: District office

1. 7:00 Call to order
2. 7:01 Pledge of Allegiance
3. 7:02 Roll Call
4. 7:03 Preview Agenda
5. 7:04 Reading/Energize item-Jeff Fiedler
6. 7:05 Public Participation
Members of the public who wish to address the board on non-agenda items are welcome to do so at this time. Please sign up on the clipboard at the front. We ask you to please observe the following guidelines:
 - Confine your comments to matters that are germane to the business of the School District.
 - Recognize that students often attend or view our meetings. Speaker's remarks, therefore, should be suitable for an audience that includes kindergarten through twelfth grade students.
 - Understand that the board cannot discuss specific personnel matters or specific students in a public forum.
7. 7:10 Approve Consent Agenda:
 - a. Regular Meeting Minutes May 8, 2018
 - b. Special Meeting Minutes May 22, 2018
 - c. Personnel recommendations
 - d. Official Graduation list for 2017-2018 school year
 - e. Head Start: COLA Narrative and Budget Justification, 2017-2018 Self-Assessment Results, ERSEA Attendance Policy, Head Start Program Option
8. 7:12 Discussion Item
 - a. 7:12 Tobacco use prevention-John Nelson
 - b. 7:30 Family Engagement Specialist check in-Brenda Caraveo
 - c. 7:50 Attendance work plan
9. 8:05 Action Items
 - a. Student Representative
 - b. LCSD 2017-2018 Audit-Corrected
 - c. LCSD 2018-2019 Final Budget and Resolution NO. 19-01
 - d. Resolution NO. 19-02 Interest Free Loan Program
 - e. School Nursing Services Agreement-MOU with LCSD & Public Health Agency
 - f. Supplement, Not Supplant, ESSA Grant-Demonstration of Compliance
10. 8:30 Student Report
11. 8:35 Oversight Calendar
 - a. Master Plan update
 - b. Policy review(Staff Superintendent Guidelines) SSG-1 through SSG-9
12. 9:00 Superintendent's Update
 - a. Student Achievement
 - b. Culture Update
 - c. Celebrations
13. 9:15 Board Reports
14. 9:25 Agenda Planning
 - a. Reading/Energize item for next meeting in August
 - b. Work Shop planning- Next Meetings:
 - i. June 23, 2018 Board Retreat @ LCIS Library 9:00am-12:00

A few welcoming notes:

The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Each person is asked to focus comments to five minutes. The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.



15. Informational Items
 - a. Head Start Reports
16. Meeting Debrief
 - c. How did we do on time?
 - d. Did we do our most important work first?
17. Adjournment

Estimated duration of meeting is 2.5 to 3 hours **Updated 6/5/2018

A few welcoming notes:

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SCHOOL BOARD MINUTES

Regular Meeting

May 8, 2018

Pledge of Allegiance –Director Frykholm led the pledge of allegiance.

Roll Call of Members - The regular meeting of the Board of Directors for Lake County School District R-1 was called to order on May 8, 2018 at 7:01 p.m. and was held at the District Office. Directors Contreras, Frykholm, McBride, Solomon and Superintendent Wyman were present. Director Fiedler was absent and excused. Student representatives Bryce Allen and Emma Dallas were present.

Preview Agenda –No changes were needed.

Reading or Energize item- Stephanie McBride provided an energizing item.

Public Participation- N/A

Approval of consent agenda items- It was moved by Director Solomon to approve consent agenda. Director McBride seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X		X	X	X
Nay					
Absent		X			

motion carried 4-0.

Discussion Item: Danna Green, a board member of Greater Heights spoke to the board in regards to them not operating for the 2018-19 school year.

Action Items- It was moved by Director Solomon to approve the letter of termination for the Greater Heights MOU. Director Contreras seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X		X	X	X
Nay					
Absent		X			

motion carried 4-0.

It was moved by Director McBride to approve the Strategic Plan. Director Solomon seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X		X	X	X
Nay					
Absent		X			

motion carried 4-0.

Student Representative Report: Student representative Dallas spoke of the student elections being May 16th at the high school and elections being held online and all students and staff being able to vote. Student representative Allen spoke of graduation and the student elections.

Oversight Calendar-Wendy Wyman spoke of highlights from the year.

The board thanked student representative Bryce Allen for his time and contributions to the board and shared some cake in recognition.

Superintendent update- Superintendent Wyman spoke of doing principal interviews for LCIS for next year, gave an update on The Bookworms at West Park and setting goals with the schools on their work plan.

Student representatives were excused and the meeting continued.

Board Reports- Director Contreras gave a CASB update and presenting to the Colorado Trust in Denver. Director Frykholm spoke of attending the Top 10% dinner with the Masons and attending the Art Show. Director McBride spoke of the URA, going to

Family Fun night at West Park and the walk through for families at West Park. Director Solomon spoke of attending a meeting at The Center and attending the Art Show.

Agenda Planning- Jeff Fiedler will do the energizer for next regular meeting. We will have a Special Meeting & Work Session on the 22nd of May. There was a discussion about questions for the CFO and HR departments for the work shop reports for the work session.

Meeting was debriefed and it was moved by Director McBride to adjourn the meeting.

Director Contreras seconded the motion; motion carried.

Meeting adjourned at 9:02pm.

ATTEST:

Jeff Fiedler, Secretary

Amy Frykholm, President

SCHOOL BOARD MINUTES

Special Meeting

May 22, 2018

Pledge of Allegiance –Director Frykholm led the pledge of allegiance.

Roll Call of Members - The special meeting of the Board of Directors for Lake County School District R-1 was called to order on May 22, 2018 at 6:33 p.m. and was held at the District Office. Directors Contreras, Fiedler, Frykholm, McBride and Solomon were present. Superintendent Wyman was present. Student representative Emma Dallas was absent and excused.

Preview Agenda –NA

Public Participation-N/A

Action Items- It was moved by Director Solomon to approve the auditor-Chadwick, Steinkirchner, Davis and CO., P.C. Director McBride seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X	X	X	X	X
Nay					
Absent					

motion carried 5-0.

It was moved by Director Fiedler to approve the LCSD & LCEA Master agreement with the 2018-2019 salary scale. Director McBride seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X	X	X	X	X
Nay					
Absent					

motion carried 5-0.

It was moved by Director McBride to approve the LCSD & AFSCME with the 2018-

2019 salary changes. Director Fiedler seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X	X	X	X	X
Nay					
Absent					

motion carried 5-0.

It was moved by Director Solomon to approve the Superintendents contract. Director

Contreras seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X	X	X	X	X
Nay					
Absent					

motion carried 5-0.

It was moved by Director McBride to approve Resolution NO 18-20 Transfer for Food

service Budget. Director Contreras seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X	X	X	X	X
Nay					
Absent					

motion carried 5-0.

It was moved by Director Solomon to approve Resolution NO 18-21 Funding for The

Center playground. Director Contreras seconded the motion;

	Contreras	Fiedler	Frykholm	McBride	Solomon
Aye	X	X	X	X	X
Nay					
Absent					

motion carried 5-0.

It was moved by Director McBride to adjourn the meeting. Director Fiedler seconded the motion; motion carried.

Meeting adjourned at 7:20 p.m.

ATTEST:

Jeff Fiedler, Secretary

Amy Frykholm, President

Lake County School District R-1
Employee Status Report
June 12, 2018

6/8/2018

Certified Staff

Recommended for Hire

<u>Name</u>	<u>Assignment</u>	<u>Degree</u>	<u>License</u>	<u>Experience</u>
Fleming, Aidan	Principal - LCIS	BS - Social Work	CO Alternative - Applied	0 Years

Transfers

<u>Name</u>	<u>Current Assignment</u>	<u>Transfer Assignment</u>	<u>Location</u>	<u>Effective</u>
Beery, Aly	Social Emotional Dean	6th Grade Math Teacher	LCIS	2018-2019 School Year
Weigel, Andi	3rd Grade Teacher	4th Grade Expeditionary Teacher	LCIS	2018-2019 School Year

Resignations/Terminations

Fraze, Rene	Secondary Spanish Teacher	LCHS	End of 2018 School Year
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Amy Frykholm, President

Jeff Fiedler, Secretary

Lake County School District R-1
Employee Status Report
June 12, 2018

6/8/2018

Support Staff/Classified

Recommended for Hire

Coffin, Zachary

Bus Driver

Transportation

Transfers

Bailey, Karen

ASL Paraprofessional to 1:1 SPED Paraprofessional - HS

2018-2019 School Year

Trujillo, Jeanne

SPED Paraprofessional - WP to SPED Paraprofessional - LCIS

2018-2019 School Year

Resignations/Terminations

Cobb, Amanda

Special Education Paraprofessional - WP

End of 2018 School Year

Crane, Lauren

Special Education Paraprofessional - LCIS

End of 2018 School Year

Sifuentes, Beatriz

PreK Substitute - Center

End of 2018 School Year

Zoller, James

Substitute Bus Driver - District

End of 2018 School Year

Lake County School District R-1
Employee Status Report
June 12, 2018

6/8/2018

Certified/Staff

School Psychologist or Psychologist Intern
Special Education Teacher (2018-2019)
Spanish Teacher (2018-2019)
.5 SPED Teacher/.5 Interventionist (2018-2019)
Interim District After-School Program Director

District
West Park
High School
LCIS
District

Classified/Support Staff

Special Education/Intervention Paraprofessional (2018-2019)
Assistant PreK Teacher

West Park
Center Program

Coaches/Athletics

HS Assistant Volleyball
HS Boys Soccer
HS Football Assistant Volunteer
MS Soccer
MS Volleyball

CLASS OF 2018 Graduation date: May 26, 2018

Skyler Kinsey Acre
 German Blanco Aguirre *
 Bryce Christopher Allen ■+*
 Jessica Anguiano
 Marissa Armas Rosales
 Caitlyn Elizabeth Ayers
 Emma Rose Azeltine
 Caroline Elizabeth Benney +*
 Angel Bujanda Gutierrez +☺*
 Linda Jeanette Cayetano
 Zachary Thomas Coffin *
 Raquel Contreras
 Stacy Elizabeth Diaz Escobar

Richard Alexandro Fierro
 Jose Luis Garcia
 Julio Cesar Gonzales
 Arizona Jack P Hager ■+☺*
 Trenton Logan Hall
 Eduardo Jimenez ■☺+*
 Travis James Kerrigan *
 Joseph Henry Koch +*
 Georgia Lynn Leibseit *
 Molly Nicole Lenhard +*
 Abigail Nikki Marek
 Jesus Manuel Martinez

Leroy Frank Medina
 Pedro Pablo Miramontes
 Federico Montes Rodriguez
 Luis Angel Pillado Gonzalez
 Raul Ricardo Pizana Aparicio
 Sierra Nicole Pizana
 Carlos Ivan Quezada Rodriguez
 Karen Jazmin Quezada Rodriguez
 Jonathan Armando Reyes Garcia
 Crystal Jaiel Reyes
 Verania Rodriguez Chavez +*~

Christopher Daniel Romero
 Breanna Renee Sandoval V ■ ☺ +*
 Matthew Paul Seibel
 Zayden Kain Tufte *
 Oziel Isaias Valdez
 William Tyler Vasilakos
 Miah Kristi Velasquez
 Patrick Wayne Zunich

■ - 4.0 GPA + - 3.5 GPA
 * - National Honor Society Members —White Stoles
 ☺- Graduating with Honors—Blue and Yellow
 Cords
 ~ - Seal of Biliteracy—Red and Gold Cords
 S - Salutatorian
 V - Valedictorian

Early College students continuing with LCSD/CMC

Karla Jahel Bojorquez Ramirez ~
 Domonique Rayann Cooke *
 Jazibi Ivonne Delgado Mota
 Annemarie Dionne Duel
 Mariah Aimee Espinoza *
 Maria Guadalupe Garcia Rosales
 Carmen Yamileth Gonzalez *
 Alexis Guzman

Christian Luna-Leal
 Jesus Manuel Martine
 Zayda Zayuri Mendoza
 Hunter Jacob Nelson +*
 Natalia Ramirez Contreras
 Jasmin Yamile Rea Perez *
 Brayhan Fernando Reveles Olivás +*~
 Verania Rodriguez Chavez +*~
 Jarrett Dilan Rongstad *

Ella Marie Sunday S ■ +*
 Hara Kristel Tufte
 Alberto Villalobos
 Jacklyn Michelle Williams *

ASCENT 2018 Graduates
 Luis Irvin Guaderrama
 Roberto Carlos Mejia
 David Ruiz

Other 2018 Graduates /Date of Graduation Dec. 21, 2017

Carlos Fabian Aguilera Ruben Jesus Aguilera
 Joseph Ray Frausto Sara Lizeth Gutierrez Orozco
 Samantha Montes Jennifer Esmerelda Moreno
 Jaime
 Shaine David Packard Francisco Javier Perez-Aguilera
 Luz Estrella Rosales Fernandez



The Center
Early Childhood Programs
Lake County School District R-1

315 West 6th Street
Leadville, CO 80461

Phone 719 486-6928
Fax 719 486-9992

Head Start, Colorado Preschool Program, Tuition-Based Preschool and School Age Programs, Services for Children with Special Needs

Head Start Approval Items for Governing Board

Contents:

Approval Items:

- Head Start COLA Narrative and Budget Justification – June 2018
- 2017-2018 Self-Assessment Results

Overall Highlights of Strengths:

- ❖ Strong reputation in the community, high quality services noted by community, staff, families
- ❖ Families feel comfortable, positive comfortable classrooms, strong focus on routines, behavior management etc.
- ❖ Smoothly operating systems including classroom, health, transportation, etc.
- ❖ Dinosaur school and Pyramid structures implemented and supporting social emotional development
- ❖ Blood Lead and dental exams high percentage of completion
- ❖ Families attending Explore your Community activities and Family Fun Nights

Overall Highlights of Improvements and Areas of Focus:

- ❖ Curriculum needs, revisiting training, implementation, and fidelity
- ❖ Recruitment and enrollment – continue to expand and explore, also into EHS
- ❖ Streamline beginning of the year processes and family goal setting, structure for mid-year processes
- ❖ Dental and mental health focuses
- ❖ New roles, new programming, and current structures
- ERSEA Attendance Policy

The only recommended changes are additions to step number 4 which allows us to be more specific with how we are supporting families as we see concerns with attendance arise.

We also decreased the number of days in 4d to reflect 15 days, previously it was 30. This reflects a more appropriate timeline to support families, while also being conscious of families on our wait list.

- Head Start Program Option

There are no recommended changes only updates to the offered hours to reflect the increase in hours that we have done for all Head Start children and the updated number of days based on the 2018-2019 District Calendar.



The Center
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Head Start, Colorado Preschool & Kindergarten Program, Tuition-Based Preschool and School Age Programs, Services for Children with Special Needs

Ms. Dolly Hull
Program Specialist, Office of Head Start, Region VIII
Department of Health and Human Services
Administration for Children and Families
999 18th Street
South Terrace, Suite 499
Denver, CO 80202

June 13, 2018

Dear Ms. Hull,

The following is a narrative and justification for a Cost-Of-Living Adjustment (COLA) of 2.6% to increase the permanent base funding for our Head Start grant. The requested award amount is \$14,994.

Our program serves all of Lake County, Colorado. The Center, a comprehensive family center, was developed through the collaboration of community agencies by the Lake County School District in 1988. Head Start is an integral part of the many Early Childhood Programs that operate within The Center. The Center is licensed for 132 children ages 3 to 5 years of age. The building is open 10 hours a day during the school year, providing preschool services to the majority of the county's three and four year olds. The program allows parents to commute long distances to work knowing that their children are well cared for. The Early Childhood programs and funding sources used to operate the building include Head Start, Colorado Preschool Program, Special Education, Colorado Child Care Assistance program (CCCAP), program tuition and private foundation monies. The Center has been able to offer affordable childcare rates through its system of braided funding. Each program collaborates with the others allowing for the best possible services for all children and families.

Previously the Lake County Head Start program was funded for 68 children. We have experienced some recent challenges with enrollment due to a change in the demographics in our community. Given this change we submitted a Change in Scope application to reduce our Head Start enrollment to 40 children and convert to be able to provide Early Head Start services to 12 families through a home visiting model. Our Head Start operates 9:00-2:30 pm Monday through Thursday, but many children stay longer through a combination of funding options. We also have an option that allows children to participate in a Monday-Friday option; families not enrolled in one of many funded programs pay a sliding scale fee for childcare services.

Mission Statement:

Our mission is to serve and respect children and families by providing research-based early childhood services that promote the development of knowledge, life skills and self-esteem.

Program & Budget Narrative

COLA Allocations & Justification

We propose allocating the \$14,944 permanent COLA funding increase to staff salaries and fringe benefits. Being able to offer a cost of living increase to our staff has allowed us to keep and retain experienced teachers and management staff, we have seen an average staff retention rate of 88% over the past 2 years. This is a significant increase from the average 67% retention rate from previous years. We will also be allocating some of the COLA funding to help cover the large cost increase in health insurance premiums. This year, our district is fortunate enough to be able to cover the cost of the insurance increase without passing the burden onto employees. This COLA funding will help us to maintain our staffing pattern and follow suit with being able to absorb the cost of the health insurance increase. Therefore, we propose using these COLA funds to give our current managers, teachers, and support staff a 2.6% increase, to fund a 2.6% increase to our base salary schedule, and to fund the associated fringe benefit increases.

Budget Justification

Budget Category	Description	Amount
Personnel	COLA funds to be used for a 2.6% wage increase for managers, teachers, support staff, and custodial staff.	\$8,140
Fringe Benefits	COLA funds for increased fringe benefits related to above wage increases (PERA, Medicare, Health).	\$6,804
TOTAL COLA FUNDS		\$14,944

In Kind

For the in-kind match, we anticipate using the allocation of additional CPP funds. Currently our CPP funding is used to offset the cost of our program in total. We will use more of these funds to help offset the cost of salary and fringe benefits of our staff. This will help us to keep staff fully funded and give us the ability to continue to offer longer program days.

TOTAL ANTICIPATED IN KIND FUNDS

\$2,989

Please consider our funding proposal to cover the increased cost of employee wages and fringe benefits.

Sincerely,

Tanya Lenhard, *Director of Early Childhood Programs*

The Center

Early Childhood Programs

Lake County School District R-1

PROGRAM SELF-ASSESSMENT RESULTS

Program Year 2017-2018

Lake County School District Head Start program conducts an ongoing self-assessment of its program. This self-assessment is a process by which the program can annually review their own management systems and program operations in order to assure that quality services are delivered to children and families each year. The process also provides an opportunity to involve parents and the community and to make staff more aware of how the program operates.

The primary purpose of the self-assessment is to implement a method of measuring accomplishments, strengths, and weaknesses. This process allows for continuous improvements in the quality of the program. Information from the following sources were used in this report.

- Parent Survey and Input (PS)
- Staff Survey and Input (SS)
- Social Emotional, Pyramid, Dinosaur School Data, Reflection, and Surveys (SE)
- GOLD Child Outcomes, School Readiness, and ELOF Data (GOLD)
- Transportation Checklist
- Male Involvement Survey (MIS)
- Program Option Survey (PS)
- Training Plan Results (TPR)
- Health Committees and Tracking Data (H)
- Program Goal Updates and Program Improvement Plan Results (PIP)
- School Readiness Goal Results
- CLASS Observation Results (CLASS)
- Site Visits - Program Specialist, Lake County School Board of Education, Blue Print, and Early Childhood Council (SV)

The self-assessment process is not an isolated event but an ongoing system of monitoring and an integral part of program planning at The Center. Results of the self-assessment are analyzed and a plan for program improvement designed. This information is included in the program planning process.

The following information resulted from our on-going self-assessment process; where appropriate, the source of the data is listed in parentheses. This information is reviewed during our strategic planning session. The information is divided into four areas listed below.

Program Design and Management

Program Strengths

- The Center continues to maintain a reputation in the community as a high quality program. (PS)
- Fathers report feeling comfortable and welcome in the program and we have had high participation with fathers in attendance at events throughout the year. (PS) (FCPM)
- Transportation systems are running smooth on a day to day basis.
- In collaboration with the Lake County School District, bus times were modified to accommodate for a longer preschool day for Head Start children.

- During our Head Start Focus Area 2 Monitoring Review the lead reviewer commented that the program was very welcoming and that it is evident that there is focus on kids and families. (SV)
- Program Wide routines, expectations, and procedures are fully implemented in all preschool classrooms allowing for consistency and has supported overall behavior. (SS) (SV)
- CPP District Advisory Council noted that preschool classrooms were well organized, comfortable, happy environments and children were fully engaged (SV)
- Head Start Monitoring Review CLASS scores reflected a 6.517 score in the area of Emotional Support with all sub-domains also receiving a score higher than a 6. (CLASS)
- Staff survey indicates an overall satisfaction with the quality of service that we provide. (SS)
- Head Start Monitoring Review CLASS scores reflected a 6.4722 in Classroom Organization with all sub-domains receiving a score higher than a 6. (CLASS)
- Implemented full day professional development days throughout the year. A weekly PLC meeting was also implemented mid-year to response to feedback from teachers. (SS)
- 100% (53) of the parents responding to the survey would recommend the program to friends (PS)

Parent Input:

"I like how open and helpful the school is, and willing to help." (PS)

"I like all the information that goes home for kids in writing." (PS)

Teacher Input:

"We have caring teachers who work so hard to provide children with love, growth in all areas of their lives, protection, and safety. They work to help each child growth in their self-worth, independence, and love for learning."

"Loving staff at a great center. Educational."

Areas for Improvement & Future Focus

- The limitations we have to provide bus transportation for preschool services can be challenging for families. (PS)
- Develop systems for supporting sub bus drivers with knowing routes prior to filling in on that route (SS) (PS)
- Consider additional ways to structure Camp Friday to best meet the needs of staff and children. (SS)
- Consider innovative ways to further minimize transitions for teachers and staff for services beyond preschool hours. (SS) (PS)
- Continue to build on supporting collaboration, teamwork, and sense of feeling valued with staff. (SS)
- Continue planning and initial work for Early Head Start including recruitment and enrollment of families and hiring and training of necessary staff. (PIP)
- Revise program management structures to include the Assistant Director of Education role to clearly define this role and develop a plan for successful transition for beginning of the year. (SV)
- Revise locations and program structure to best use building space for education, staff, and families. (PIP)

Child Development and Health Services

Child Development Services:

- Dinosaur School was expanded to support two complete groups and data reflected progress and growth with these skills across the year. (GOLD)

- Appropriate, positive redirections and guidance were noted during several site visits, this was also reflected in our CLASS score in the area of Behavior Management which was a 6.58. (SV) (CLASS)
- Fine and gross Motor skills are a strength for the program. (GOLD)
- Approaches to learning is also another area of strength with high levels of growth and children are demonstrating skills related to attending, engaging, and persistence with appropriate age level tasks. (GOLD)
- Teachers have incorporated social emotional instruction into the preschool classroom focus on feelings, friendships, self-regulation skills, and problem solving. (PIP) (SV) (GOLD)
- Families report seeing much improvement with their child's ability to use new words, show interest in books, get along with other children, progress with fine motor skills. (PS)
- Social Emotional data reflects large amounts of growth with following routines and expectations, peer interactions, and balancing these interactions with own needs and desires (GOLD)

Parent Input:

"My son is beginning to write his name. He is talking more using both languages." (PS)
 "My child is talking better, playing with friends more, and counts better." (PS)

Teacher Input:

"It is a great atmosphere for learning and helping young children learn problem solving skills, prepare them for beginning reading and writing and math and many other necessary skills for being successful in life." (SS)

Ideas and Follow up for improvement and future focus:

- Revisit program implementation of Creative Curriculum and develop a structure for necessary training, guidelines, and measures for fidelity, including use of coaching supports for staff with this work. (SS) (SV)
- Support more refined data practice and use of small group to support individual children, consider other innovative ways to support four year olds with developing skills as they approach kindergarten. (GOLD) (SS) (SV)
- Additional training needs and next steps for Pyramid include labeling of emotions and de-escalation strategies, problem solving instruction and use of the solution tool kit, and planned approaches for specifically teaching skills. (SS)
- CLASS scores in the Instructional Support domain reflect a 2.5822 with a Concept Development score of 1.92. (CLASS)
- Build on work with oral language development and language modeling from this year and continue with focus for early literacy development including Phonological awareness skills, letter and sound recognition, and emergent reading and writing skills. (SV) (CLASS) (GOLD)

Heath Services:

Program Strengths

- 97% of Head Start children are up to date with blood lead exams for the year; 95% of all children in program have up to date blood lead exams (PIP)
- Lake County Public Health has provided in-house blood lead exams in connection with parent orientation and parent teacher conferences (PIP)
- Follow up exams occurred with children noted either in the moderate or high result range for blood lead, all children in the high range decreased their lead levels at the next exam (PIP)
- 85% of Head Start children are up to date with dental exams for the year; 84% of all children enrolled in the program have up to date dental exams (PIP)

- Cavity Free at Three Screening were provided at Family Fun Night, this included free fluoride applications
- Strengthened partnerships with Solvista to best support health services at the Center including weekly attendance at Child Action Team Meetings (CAT) and coordinating on-site services for identified children.
- Child Screening Tools have all been updated, revised system gets all screenings completed in June before program year including hearing and vision screening. (H)
- Strong systems support consistent maintenance of the classrooms, only minor items were noted during monthly classroom checklists (H)
- Families rated our menu average-excellent on the Parent Nutrition Survey (PS)
- Head Start Monitoring Review commented on the fact that muffins were being made from scratch and the offering of fresh veggies for snack. (SV)

Areas for Improvement & Future Focus

- Consider how to best leverage local dental partners including School Based Health Center and explore additional options for dental services including Teledental and additional fluoride applications.
- Dental restorative care is often needed, this may be attributed to possible misconceptions regarding oral health importance for preschool age and lack of fluoride in water. (H) (CA)
- Explore how to streamline systems for receiving completed information from families, several families reported getting exams completed but challenges occur with receiving paperwork. (H)
- Nutrition surveys reflect families wanting information and training regarding specific topics versus resource information, consider ways to support this as a program.
- Noted barriers to dental care included time, transportation, and language. (H)
- Mid-year child screening systems are not as refined as initial screening process. (H)
- Currently there is not a defined system to inform parents of screening results (H)
- Consider how to best support follow through with families for health services and Solvista referrals (H)

Family and Community Partnerships

Strengths:

- Parent Surveys indicate that home visits, parent teacher conferences, and beginning of the year orientations go well and are helpful. (PS)
- Enrollment and wait lists were consistent throughout the year. (FCPM)
- Additional recruitment events were put in to place this spring including a successful open house event and opportunities for enrollment at community locations. (PIP)
- Several families reported that they participated in the Explore Your Community Activities that were offered through the year. (FCPM)
- Successful family fun nights occurred throughout the year with the help of our community partners including our first winter outdoor event. (FCPM)

Areas for Improvement & Future Focus

- Challenges have occurred with goal setting completion and follow up, consider how to streamline this structure and how to revise the process to better support success with families.(FCPM)
- Explore further data related to children enrolling as four year olds and develop a system to understand trends related to this in the community.
- Consider current structures and community partnerships and potential ways to expand these to best support program and community initiatives and effectively connect families with these resources (MIS) (PS) (FCPM)
- Transportation is also noted as a barrier for attendance at sponsored program events.

- Continue to revisit recruitment practices, expand on enrollment events provided this year in the future to help draw more families to the program.

School Readiness

Program Wide Goal that fewer than 15% of children would end the year below widely held expectations in all domains.

The data below demonstrates we achieved this goal for the following domains: Physical, Language, Cognitive and Literacy.

The data also reflects that we did not achieve this goal for Social Emotional and Math.

SPRING CHECKPOINT DATA-May 2018

Area of Development	Below Widely Held Expectations	Meets Widely Held Expectations	Exceeds Widely Held Expectations
Social Emotional	16% Winter – 24% Fall - 65%	78% Winter- 74% Fall –35%	6% Winter - 2% Fall – NA
Physical	9% Winter – 29% Fall – 57%	87% Winter – 69% Fall – 43%	3% Winter – 2% Fall – NA
Language	14% Winter – 32% Fall – 58%	79% Winter – 64% Fall – 42%	7% Winter – 2% Fall – NA
Cognitive	14% Winter – 21% Fall – 56%	79% Winter - 79% Fall – 44%	7% Winter – NA Fall – NA
Literacy	14% Winter – 26% Fall –69%	79% Winter – 74% Fall – 31%	7% Winter – NA Fall – NA
Math	29% Winter – 42% Fall – 74%	60% Winter – 56% Fall – 26%	11% Winter – 2% Fall – NA

Improvements made during the 2017-2018 program year

- Received A.V. Hunter Trust funds (\$30,000)
- Received Temple Hoyne Buell Funds (\$35,000)
- Maintained a Colorado Shines Level 4 Rating
- Partnered with Lake County Public Library to provide monthly story hour field trips
- Utilized QI dollars to purchase updated science and math materials
- Learn to Ski Program was expanded to 2 offered sessions serving 30 Kinder-Ready Children with provided funding from local organizations (Pumpkin Patch, Get Outdoors Leadville and our partnership with Ski Cooper)
- Continued support by the Trail 100 organization (\$3,000)
- All children showed gains in GOLD data
- 2 Camp Friday classrooms operating on Friday with bus service on Fridays
- Successful Family Fun Nights, including Head, Shoulders, Knees, and Toes-All About Me, Winter Festival, Celebration of Learning, and Winter Olympics Center Style
- 1 Staff Members maintained CLASS scoring certification (Director of Early Childhood)
- Several teachers made increases in their staff qualifications including 1 AA degree, 2 Level II Colorado Credential Level, and 1 Assistant Early Childhood Teacher certification
- Preschool art work was showcased in the District Art show
- 2 teachers are enrolled in CMC classes to expand their early childhood education, knowledge, and background
- All teachers and support staff have updated Colorado Credential Levels in the PDIS system
- Successful Head Start Monitoring review event occurred in March 2018

Lake County School District
Head Start Program

Attendance Policy

Performance Standard: 1302.16

POLICY: The Head Start program will document absences of enrolled children, analyze causes of absenteeism, and note drop in average daily attendance below 85%

1. Families will be advised of our Attendance Policy at orientation and it will be printed in our Parent Handbook. We will also provide this information as needed throughout the program year.
 2. Parents will be urged to provide information concerning absences and provided information about the benefits of regular attendance
 3. Attendance will be taken by the teaching staff on sign in sheets and registered in our electronic database by the Family and Community Partnerships Manager.
 4. Parents whose child has a pattern of inconsistent attendance will receive additional and appropriate family support in accordance with 1302.16.
4. The following steps will be taken:
- a. If a child is unexpectedly absent and a parent has not contacted the program within one hour of program start time, the FCPM **or another member of the management team** will attempt to contact the parent to ensure the child's well-being.
 - b. Upon multiple unexplained absences or consecutive absences, staff will make attempts for direct contact with the family including a home visit as necessary. **Part of this step will include identifying barriers to attendance or family needs in order to improve/maintain attendance.**
 - c. If no improvement in attendance is seen following these steps, **the family in partnership with the program will complete an agreement to support success with regular attendance.** he family may be asked if they would like to make their child's Head Start slot available to a child on the waiting list.
 - d. Following **15** consecutive calendar days of absence with or without notice and communication from the family and no improvement to overall attendance, the selection committee may consult on enrollment of another child from the wait list, to meet the needs of families and the program.
5. Deviation from this policy may occur under special circumstances, to be approved by the Director, the Child Care Collaboration team (consisting of the Family & Community Partnerships Manager, and the Child Care Director), and Policy Council on an as-needed basis in accordance with 1302.16.
7. Attendance data will be reported at least monthly by the FCPM to the Head Start Director. If attendance levels fall below 85%, reasons for this drop will be described and analyzed.

8. Special considerations and supports will be provided to families experiencing homelessness in accordance with provisions in 1302.16.

Policy Council Approval: June 4, 2018

Governing Board Approval:

Lake County School District R-1
Head Start Program

Program Option

Policy: Lake County School District Head Start will choose and implement the center-based program option.

Purpose: To meet the needs of children and families as indicated by the community needs assessment.

Performance Standards met : [1302.20](#) ~~[1306.31](#)~~ Choosing a Head Start program option
[1302.21](#) ~~[1306.32](#)~~ Center-based program option

Procedure:

1. Classes will be staffed by a lead teacher and assistant teacher, with additional assistance if needed.
2. Classes will consist of children ages 35 months to 5 years old.
3. Classes will have no more than 16 children in attendance on any given day.
4. Classes will regularly operate for ~~5.5~~four hours per day, four days per week, for at least a total of ~~1298~~ program days through the program year. Two classes will operate for a 6.5 hour day 5 days per week for a total of 162 days.
5. Staff will be employed additional days and/or times for planning and training purposes.
6. Parents will be actively encouraged to participate in at least 2 home visits and 2 parent-teacher conferences throughout the program year.
7. A maximum of 15 slots may be provided as Full Day spots, with additional school hours up to 40 hours per week at no cost to families who qualify based on eligibility criteria, or for other special needs as determined by program staff.



Date approved by Policy Council: 5.11.16
Date approved by Governing Board : 5.24.16

**Lake County School District R-1
Programa de Head Start**

Opción de Programa

Política: Head Start Distrito Escolar de Condado Lake selecciona e implementa la opción de programa de The Center.

Propósito: Para satisfacer las necesidades de niños y familias como lo indica la comunidad de evaluación necesidades.

Desempeño de Normas satisface: 1306.31 Elegir un Opción de Programa de Head Start
1306.32 Opción del programa de The Center

Procedimiento:

1. Clases serán atendidas por una maestra principal y maestra asistente, con ayuda adicional si es necesario.
2. Clases consistirá de niños de 35 meses a 5 años de edad.
3. Las clases tendrán no más de 16 niños presentes en cualquier día.
4. Clases regularmente funcionará durante cuatro horas al día, cuatro días por semana, durante al menos un total de 128 días del programa hasta el año de programa.
5. Personal se emplearán días adicionales o tiempos para la planificación y capacitación.
6. Los padres serán activamente animados a participar en al menos de 2 visitas domiciliarias y 2 conferencias de padres y maestras durante todo el año del programa.
7. Un máximo de 15 ranuras puede suministrarse como ranuras de todo el día, con horario adicional hasta 40 horas semanales sin costo a las familias que califican basado en criterios de elegibilidad, o para otras necesidades especiales según determinado por el personal del programa.

Aprobado por el Consejo de Política de fecha: 5.11.16
Aprobado por la Junta de Gobierno : 5.24.16



Family Engagement Specialist End of Year Report

1. TOTAL STAFF / FAMILY CONNECTIONS:

- 7 Health
- 8 Unresolved Concern / Complaint
- 13 Student Support
- 8 Parent Involvement
- 10 Family Support / Community Resource Connection
- 12 Communication Barrier

2. COMMUNITY CONNECTIONS:

Full Circle

- Women's Empowerment Group
- Mentoring Program
- Folkloric Dance Group

Build a Generation

- Lideres Latinos
- Interpreter Master list
- Safe Routes to Schools (add notes taken from meeting)

Wraparound

- IOG

School Based Health Center

- Medical Visits for students and their family members
- Mental health support, therapy
- Referrals to additional clinics that provide specialized services the SBHC does not

Get Outdoors Leadville

- Familias Juntas
- Rockies Rock Summer Camp
- After School Programs

3. BILINGUAL ACTIVITIES AND EVENTS:

Lake County High School:

- Mike Vagher, Athletic Director Spring sports information session night at Mountain View Village
- Mike Vagher, Athletic Director Spring sports information session night at LCHS Cafeteria
- Coffee Chat with Ben Cairns, LCHS Principal offered on different dates in English and Spanish
- Fall and Spring Parent/Teacher Conferences

West Park Elementary:

- Celebration of Learning
- Graduation Ceremonies
- Kindergarten Transition night led by The Center
- Fall and Spring Parent / Teacher Conferences

Lake County Intermediate School:

- Celebrations of Learning
- Veterans Day celebration / Recognition in the gym
- Fall and Spring Parent / Teacher Conferences
- Principal Question and Answer tour
- Spring Art Show Communication

Get Outdoors Leadville:

- Family Information night offering summer jobs for students
- Bike to school day
- Take a kid / family mountain biking day
- Walk safe to Schools route

4. SUCCESS STORIES:

- Parent / Principal communication bridged
- Creating bicultural parent partnership (Panther Pride Group)
- Connections to community services
- Increasing connections to staff and their functions

Total family / Staff Connections

Subject	Quantity	Comments
Health	7	Health concerns brought to me included: <ul style="list-style-type: none"> • Mental health referrals for counseling/therapy • Dentist offices where families can take their kids • Medical clinics for personal health care • Physically active and healthy meals programs
Unresolved Concern / Complaint	8	These included: <ul style="list-style-type: none"> • Communication barriers • Parent concerns from conversations occurring at home with their student
Student Support	10	The following include: <ul style="list-style-type: none"> • Conflicts with other students • Building the student/staff relationship • Social/Emotional Support • More involvement in the school environment
Parent Involvement	9	Include: <ul style="list-style-type: none"> • Participating more in events • Gaining more knowledge about their child's education • Connecting them to community resources • Staff/Parent connection
Family Support	10	Include the following: <ul style="list-style-type: none"> • Connections to Sol Vista • Connections to SBHC • Interpretation provided • School Terminology understanding/Clarification

June 12, 2018

BOE Regular Meeting

Kerri Quinlan, Erin Dillon, Mike Vagher, Brenda Caraveo, and Bunny Taylor have been working with the CASH (Colorado Alliance for School Health Partnership). The CASH grant is a grant Kerri applied for to help us with attendance and the needs surrounding students who have a high number of absences.

We have looked into and are working on the following:

- Our current procedures around attendance
 - How/where/what we track
 - Best practices
 - Who is in charge per building
- Partners whom we will use as supports in this work
- Family support and what that looks/will look like

We will continue to work on a plan this summer for next school year.

June 12, 2018

The Lake County High School held their student elections in May. After finalizing the elections, they have elected Michael Sanchez to serve on the Lake County School District School board.

Corrected FY17 Financial Audit

Attached you will find an updated and corrected version of the audit. The audit has been updated to address the feedback below from CDE. I will be happy to explain these items in further detail on June 12th.

Action Required

The Schedule of Findings and Questioned Costs identified the auditee as a low-risk auditee in error. Given that the FY15-16 data collection form was provided to the Federal Audit Clearinghouse after the nine month deadline, this District did not qualify as a low-risk auditee. Therefore, the level of audit coverage was not meet for FY16-17. The District and the auditor must provide for the appropriate single audit coverage (40%) for FY16-17. The updated Single Audit Report Section of the audit and data collection form submission must be completed and provided to CDE on or before May 21, 2018. If you disagree with these comments, a detailed response must be provided to Aaron Oberg, Director of School Finance within 10 days of receipt of these comments.

It was also noted on the Schedule of Expenditures of Federal Awards (SEFA), and the Notes to the SEFA that the following information was not completed:

- Notes to SEFA did not include basis of accounting under the Summary of Significant Accounting Policies which is required by §200.510 (6).
- Notes to the SEFA did not include disclosure on whether or not the district elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs, CFR 200.510(6). As the 10% de minimus cost rate is not available to CDE funded entities, this should always be noted as not being used, but the approved rate provided by CDE may have been used instead.
- The SEFA nor the Notes to the SEFA identified the total amount provided to sub recipients per §200.510 (b)(4). We will accept if noted in the notes to the SEFA that no sub recipients were funded.
- Notes to the SEFA did not include the method of valuation for commodities. Valuation should be based on fair market value or the assessed value provided by the Federal Agency per §200.502(g).
- The SEFA did not separately identify the cluster of programs by providing the cluster name, list of the individual Federal programs within the cluster of programs, and provide the applicable Federal agency name, per §200.510(b)(1). In addition, a total for the cluster is required under §200.510(b)(3).
- The SEFA reported the Special Education Cluster (84.027 & 84.173) in error. The Special Education Cluster funding was provided to the BOCES. As the BOCES is not allowed to sub-grant these funds to the District, this grant must not be reported on the District's SEFA
- The Financial Statements continued to include references to the old "OMB Circular A-133" guidance instead of the current Uniform Guidance.

Additional Corrective Action: The District should ensure all the appropriate Single Audit Report Section, SEFA, and the Notes to the SEFA are included on the FY17-18 Single Audit Report required under the Uniform Guidance.

**LAKE COUNTY SCHOOL DISTRICT R-1
LEADVILLE, COLORADO
FINANCIAL STATEMENTS
JUNE 30, 2017**

LAKE COUNTY SCHOOL DISTRICT R-1

**ROSTER OF SCHOOL OFFICIALS
JUNE 30, 2017**

BOARD OF EDUCATION

Amy Frykholm – President

Katie Baldassar – Vice President

Harmony Jump – Secretary

Ellie Solomon – Treasurer

Stephanie McBride – Director

ADMINISTRATION

Wendy Wyman – Superintendent

Kate Bartlett – Chief Financial Officer

Rena Sanchez – Accounting Manager

Noreen Flores – Human Resources

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LAKE COUNTY SCHOOL DISTRICT R-1

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LAKE COUNTY SCHOOL DISTRICT R-1

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Lake County School District R-1
Leadville, Colorado

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Lake County School District R-1 (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating

the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 4 – 14, the budgetary comparison information on pages 48–52, the Schedule of the Proportionate Share of the Net Pension Liability on page 53 and the Schedule of Employer Contributions on page 54 be presented to supplement the basic financial statements be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise District’s basic financial statements. The combining and individual fund financial statements and schedules and the Colorado Department of Education Auditor’s Integrity Report, as listed in the table of contents, are presented for purposes of legal compliance and additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, the Colorado Department of Education Auditor's Integrity Report and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, the schedule of expenditures of federal awards and the auditor's integrity report are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Plutt Hanson, P.C.

December 12, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

LAKE COUNTY SCHOOL DISTRICT R-1

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2017

The discussion and analysis of Lake County School District R-1's (the "District") financial performance provides an overall review of the district's financial activities for the fiscal year ended June 30, 2017. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the basic financial statements, notes to the financial statements, budgetary comparison schedules and additional supplementary information to broaden their understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

The District's budget continues to remain fairly constant. Any increases in revenue are used to offset the additional cost of salary and benefits for staff. The District continues to maintain a healthy fund balance in the General Fund. The District budgets sufficient contingencies to cover any unanticipated operational needs.

For the year ended June 30, 2017 the District's total net position decreased by \$22,129,695 to \$(11,723,700). As a result of recording the increase in pension liabilities.

Of the governmental activities net asset total of \$(11,723,700), \$(39,160,382) is unrestricted.

The total cost of the District's programs increased \$18,431,875, or 108.19%, compared to 2016.

Total revenues decreased \$2,144,903 or 13.9%, compared to 2016.

The General Fund reported a fund balance of \$2,943,255 as of June 30, 2017, an increase of \$26,033. Of this amount, \$2,472,417, or 84.0% is unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's discussion and analysis is intended to serve as an introduction to Lake County School District's basic financial statements. The basic financial statements presented are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Additional information consists of supplementary information and single audit information.

Government-wide Financial Statements

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of changes in the financial position of the District. Current and previous year information is presented for comparison.

LAKE COUNTY SCHOOL DISTRICT R-1

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2017

The *statement of activities* presents information reporting how the District's net position changed during fiscal year 2017. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows for future fiscal periods. Earned but unused vacation leave and uncollected taxes are examples of these types of items.

Both government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District include instruction, pupil activities, instructional support, general and school administration, business and central services, and transportation.

The Government-wide financial statements can be found on pages 15-16 of this report.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All District funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

LAKE COUNTY SCHOOL DISTRICT R-1

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2017

The District uses seven Governmental Funds. The General Fund is the largest Governmental Fund and encompasses most of the District's revenues and expenditures. The other funds consist of the Designated Grants Fund, the Food Service Fund, the Center Fund, the Head Start Program Fund, the Bond Redemption Fund, the Capital Reserve Fund. An annual appropriated budget for the District is adopted for each fund. A budgetary comparison statement has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements can be found on pages 17 through 22 of this report.

Fiduciary Fund

The District acts as the agent for assets that belong to others, such as memorials, scholarships and student activity funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purpose. These activities are not included in the district-wide financial statements because it cannot use these assets to finance its operations. The basic fiduciary fund financial statements can be found on page 23 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is useful to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-47 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (RSI) concerning the District. The District adopts an annual appropriated budget for all funds, except Agency funds. A budgetary comparison schedule has been provided for the General Fund and the Designated Grants Fund to demonstrate compliance with this budget.

Supplementary Information

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Additionally, budget to actual schedules are presented for all other funds not presented as part of the required supplementary information.

LAKE COUNTY SCHOOL DISTRICT R-1

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. Assets exceeded liabilities by \$(11,777,761) at June 30, 2017.

By far the largest portion of the District's net assets reflects its \$25,729,473 investment in capital assets net of accumulated depreciation and related debt. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position represents resources that are subject to external restriction on how they may be used. At June 30, 2017, net position totaling \$1,707,209 were restricted, with \$1,236,371 restricted for debt service, \$114,838 restricted for pre-school and \$356,000 for TABOR emergencies.

For fiscal year 2017, the District's net position decreased by \$11,129,695 resulting from excess expenses over revenues. The decrease is mainly the result of increases in pension costs and the depreciation expense on the capital assets.

LAKE COUNTY SCHOOL DISTRICT R-1

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

**Government-wide Financial Analysis
Table 1 -Condensed Statement of Net Position**

	Governmental Activities		
	2017	2016	Change
Current Assets	\$ 4,523,458	\$ 4,934,257	\$ (410,799)
Restricted Assets	1,162,826	1,131,022	31,804
Capital Assets - Net	35,348,988	36,234,080	(885,092)
Total Assets	41,035,272	42,299,359	(1,264,087)
Deferred Outflows of Resources	2,087,811	2,552,231	(464,420)
Current Liabilities	1,103,599	1,354,961	(251,362)
Long-term Liabilities	9,695,202	10,225,066	(529,864)
Net Pension Liability	43,717,274	22,337,081	21,380,193
Total Liabilities	54,516,075	33,917,108	20,598,967
Deferred Inflows of Resources	330,708	528,487	(197,779)
Net Position:			
Net Investment in			
Capital Assets	25,729,473	26,151,475	(422,002)
Restricted	1,707,209	1,749,525	(42,316)
Unrestricted	(39,160,382)	(17,495,005)	(21,665,377)
Total Net Position	\$ (11,723,700)	\$ 10,405,995	\$ (22,129,695)

Governmental Activities. For fiscal year 2017, governmental activities decreased the District's net position by \$20,576,778 from \$10,405,995 to \$911,777,761).

- The cost of all governmental activities for the current fiscal year was \$35,467,703.
- Users of some of the District's governmental programs paid \$228,744 for services.
- The federal and state governments subsidized certain programs with capital/operating grants and contributions totaling \$3,665,642.
- Most District governmental activities were funded by district and state taxpayers. For fiscal year 2017 this portion of governmental activities was funded with \$5,682,807 in property tax, \$340,492 in specific ownership taxes, \$18,624 of payment in lieu of taxes, \$2,527,840 of

LAKE COUNTY SCHOOL DISTRICT R-1

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

unrestricted state equalization based on the statewide education aid formula and investment earnings of \$17,607.

**Government-wide Financial Analysis
Table 2 -Condensed Statement of Activities**

	Governmental Activities		
	2017	2016	Change
Program Revenues:			
Charges for Services	\$ 228,744	\$ 236,232	\$ (7,488)
Operating Grants	3,570,138	4,147,284	(577,146)
Capital Grants	95,504	452,390	(356,886)
Total Program Revenues	3,894,386	4,835,906	(941,520)
General Revenues:			
Taxes	6,818,231	8,254,310	(1,436,079)
State Equalization	2,527,840	2,153,656	374,184
Investment Income	24,866	8,112	16,754
Other	18,624	176,866	(158,242)
Total General Revenues	9,389,561	10,592,944	(1,203,383)
Total Revenues	13,283,947	15,428,850	(2,144,903)
Expenses			
Instruction	17,486,150	8,269,431	9,216,719
Supporting Services	13,470,372	5,504,129	7,966,243
Community Services	2,717,504	1,769,602	947,902
Debt Service Interest	296,113	309,830	(13,717)
Unallocated Depreciation	1,204,037	1,182,836	21,201
Total Expenses	35,467,703	17,035,828	18,431,875
Change in Net Position	(22,183,756)	(1,606,978)	(20,576,778)
Net Position - Beginning	10,405,995	12,012,973	(1,606,978)
Net Position - Ending	\$ (11,777,761)	\$ 10,405,995	\$ (22,183,756)

LAKE COUNTY SCHOOL DISTRICT R-1
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

General Fund

The General Fund is the major operating fund of the District, providing the majority of the resources for the educational and support programs. Revenues for the General Fund totaled \$9,718,382 in fiscal year 2017 compared to \$10,915,327 in fiscal year 2016, a decrease of \$1,196,945 or 11.0%. Expenditures totaled \$9,639,643 compared to \$9,858,539, a decrease of \$218,896 or 2.2%.

Revenues

Property Taxes. General Fund property tax revenues decreased \$1,337,000 to \$5,682,807 or 19.0% due to collection of delinquent taxes. Property taxes accounted for 58.5% of the District's General Fund revenue.

Specific Ownership Taxes. Specific ownership tax is applied to the fair value of vehicles registered in Colorado. Specific ownership tax increased \$10,342, or 3.1% to \$340,492.

State Equalization. State equalization revenue increased \$374,184 or 17.4% to \$2,527,840 in fiscal year 2017 and accounted for 26.0% of the District's General Fund revenue.

State and Federal Grants. State and federal grants revenue decreased \$255,423 or 21.4% to \$935,794 from \$1,191,217 in fiscal year 2017 and accounted for 9.7% of the District's General Fund revenue.

Miscellaneous Income. Miscellaneous and other income remained consistent with the prior year.

LAKE COUNTY SCHOOL DISTRICT R-1

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Revenues	2017	2016	Amount of Change	Percentage Change
Property Taxes	\$ 5,682,807	\$ 7,019,807	\$ (1,337,000)	-19.0%
Specific Ownership Tax	340,492	330,150	10,342	3.1%
State Equalization	2,527,840	2,153,656	374,184	17.4%
State Grants	624,347	936,789	(312,442)	-33.4%
Federal	311,447	254,428	57,019	22.4%
Investment Income	17,607	5,783	11,824	204.5%
Miscellaneous	213,842	214,714	(872)	-0.4%
Total	\$ 9,718,382	\$ 10,915,327	\$ (1,196,945)	-11.0%

Expenditures

Overall expenditures for the General Fund decreased just 2.2% from the previous year.

Expenditures	2017	2016	Amount of Change	Percentage Change
Instruction	\$ 5,535,265	\$ 5,850,436	\$ (315,171)	-5.4%
Students	411,784	363,172	48,612	13.4%
Instructional Staff	605,479	464,025	141,454	30.5%
General Administration	349,213	463,639	(114,426)	-24.7%
School Administration	752,312	698,158	54,154	7.8%
Business	167,449	160,775	6,674	4.2%
Operations and Maintenance	1,278,538	1,278,950	(412)	0.0%
Student Transportation	326,162	359,284	(33,122)	-9.2%
Risk Management	213,441	220,100	(6,659)	-3.0%
Total	\$ 9,639,643	\$ 9,858,539	\$ (218,896)	-2.2%

Other Major Funds

The Designated Grants Fund is used to maintain separate accounting for federal, state and local grant funded programs, which normally have a different fiscal period than that of the District. Total revenues for the Designated Grants fund were \$1,235,635, which equaled expenditures.

The Bond Redemption Debt Service Fund is used to account for the requirements of the series 2012 general obligation bonds. The primary revenue source for the Bond Redemption Debt Service Fund is a voter approved floating mill levy of 3.369 mills which generated \$794,932. The Bond Redemption Debt Service Fund expenditures primarily reflect principal and interest costs of \$759,203 on the District's general obligation debt.

The Capital Reserve Fund is used to acquire land and improvements, new facilities, additions, repairs and renovations to existing facilities, equipment and safety upgrades. Total revenues for the Capital Reserve Fund were \$114,128, while expenditures totaled \$327,597. The most

LAKE COUNTY SCHOOL DISTRICT R-1

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

significant revenue source was provided grants of \$95,504 and by payment in lieu of taxes of \$18,624. The revenues were used to fund renovations to schools of \$225,556, upgrades to equipment of \$78,734 and a vehicle for \$23,307.

GENERAL FUND BUDGETARY HIGHLIGHTS

Total budgeted appropriations for the General Fund adopted by the Board of Education for fiscal year 2017 were \$9,647,910.

In fiscal year 2017, property tax revenues received in the General Fund was \$5,682,807 compared to last year's amount of \$7,019,807.

State Equalization funds amounted to \$2,527,840 compared to last year's amount of \$2,153,656. This was \$1,467 less than the budget of \$2,529,307.

In fiscal year 2017, final budgeted expenditures for the General Fund totaled \$12,495,132 while actual expenditures totaled \$9,639,643.

LAKE COUNTY SCHOOL DISTRICT R-1

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets - As of June 30, 2017 total capital asset was \$35,348,988. This is a net decrease of \$885,092 from June 30, 2016. The District's primary expenditures were from improvements to Schools. The following is a summary of the of the District's capital asset balances.

	<u>Balance 6/30/2016</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance 6/30/2017</u>
Governmental activities				
Capital assets not being depreciated				
Land and sites	\$ 186,526	\$ -	\$ -	\$ 186,526
Total Capital assets not being depreciated	<u>186,526</u>	<u>-</u>	<u>-</u>	<u>186,526</u>
Capital assets being depreciated				
Buildings	45,725,643	264,049	-	45,989,692
Transportation equipment	1,701,899	23,307	-	1,725,206
Other equipment	475,647	31,589	-	507,236
Total capital assets being depreciated	<u>47,903,189</u>	<u>318,945</u>	<u>-</u>	<u>48,222,134</u>
Less accumulated depreciation				
Buildings	10,497,609	1,036,380	-	11,533,989
Transportation equipment	1,172,157	131,466	-	1,303,623
Other equipment	185,869	36,191	-	222,060
Total accumulated depreciation	<u>11,855,635</u>	<u>1,204,037</u>	<u>-</u>	<u>13,059,672</u>
Governmental activities capital assets, net	<u>\$ 36,234,080</u>	<u>\$ (885,092)</u>	<u>\$ -</u>	<u>\$ 35,348,988</u>

Additional information on the District's capital assets may be found in Note 4 in the Notes to the Financial Statements section.

LAKE COUNTY SCHOOL DISTRICT R-1

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Long-term Debt - The long-term debt as of June 30, 2017 is \$9,761,976. The following is a summary of the District's long-term debt balances.

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
General Obligation Bonds, Series 2012	\$ 10,082,605	\$ -	\$ 463,090	\$ 9,619,515
Early Retirement Obligations	215,129	-	72,668	142,461
Total Long -Term Obligations	<u>\$ 10,297,734</u>	<u>\$ -</u>	<u>\$ 535,758</u>	<u>\$ 9,761,976</u>

Additional information on the District's long-term debt may be found in Note 5 in the Notes to the Financial Statements section.

FACTORS BEARING ON DISTRICT'S FUTURE

Over the past few years, the District was able to continue to maintain our fund balance. The District enrollment for 2018 decreased 18.4 FTE and will have a significant impact on our fund balance in the future. The state averaging will continue to have an impact on future years if the declining enrollment trend continues. The District will have continued financial challenges with the maintenance of effort in staffing and operational costs if the decline continues.

Increased salaries will need to be maintained for retention purposes, but the decrease in enrollment will affect our staffing. Our District continues to rely on grant dollars for many programs. The acquisition of grants will need to continue in order to maintain the current programs for our students. Our capital project needs exceed the amount we are able to set aside for capital projects. The District continues to need support from the state capital construction grant dollars.

Requests for Information

This financial report is designed to provide a general overview of the Lake County School District R 1's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the:

Chief Financial Officer
107 Spruce Street
Leadville, Colorado 80461

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BASIC FINANCIAL STATEMENTS

LAKE COUNTY SCHOOL DISTRICT R-1

STATEMENT OF NET POSITION

JUNE 30, 2017

	Governmental Activities
ASSETS	
Cash and Investments	\$ 3,962,270
Restricted Cash and Investments	1,162,826
Cash with County Treasurer	101,069
Property Taxes	158,661
Grants Receivable	299,988
Inventory	1,470
Capital Assets Not Being Depreciated	186,526
Capital Assets, Net of Accumulated Depreciation	35,162,462
TOTAL ASSETS	41,035,272
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources Related to Pensions	2,087,811
LIABILITIES	
Accounts Payable	72,853
Accrued Salaries and Benefits	964,388
Unearned Revenue	66,358
Noncurrent Liabilities:	
Due Within One Year	477,010
Due in More Than One Year	9,218,192
Net Pension Liability	43,717,274
TOTAL LIABILITIES	54,516,075
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of Resources Related to Pensions	330,708
NET POSITION	
Net Investment in Capital Assets	25,729,473
Restricted for:	
Labor Emergency	356,000
Debt Service	1,236,371
Colorado Preschool Program	114,838
Unrestricted	(39,160,382)
TOTAL NET POSITION	\$ (11,723,700)

The accompanying notes are an integral part of the financial statements.

LAKE COUNTY SCHOOL DISTRICT R-1

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS	GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES:					
Current:					
Instruction	\$ 17,486,150	\$ -	\$ 1,481,772	\$ -	\$ (16,004,378)
Supporting Services	13,470,372	-	886,091	-	(12,584,281)
Community Services	2,717,504	228,744	1,202,275	-	(1,286,485)
Property	293,527	-	-	95,504	(198,023)
Interest on Long-Term Debt	296,113	-	-	-	(296,113)
Unallocated Depreciation	1,204,037	-	-	-	(1,204,037)
TOTAL GOVERNMENT ACTIVITIES	35,467,703	228,744	3,570,138	95,504	(31,573,317)
GENERAL REVENUES:					
Taxes:					
					5,682,807
					794,932
					340,492
					18,624
					2,527,840
					54,061
					24,866
					<u>9,443,622</u>
					TOTAL GENERAL REVENUES
					(22,129,695)
					CHANGE IN NET POSITION
					10,405,995
					NET POSITION - Beginning
					<u>\$ (11,723,700)</u>
					NET POSITION - Ending

The accompanying notes are an integral part of the financial statements.

LAKE COUNTY SCHOOL DISTRICT R-1

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2017

(With Comparative Totals for June 30, 2016)

	<u>GENERAL</u>	<u>DESIGNATED GRANTS</u>	<u>BOND REDEMPTION</u>
ASSETS			
Cash and Investments	\$ 3,431,021	\$ 160,811	\$ -
Restricted Cash and Investments	-	-	1,162,826
Cash with County Treasurer	47,051	-	54,018
Property Taxes	139,134	-	19,527
Accounts Receivable	-	-	-
Grants Receivable	53,556	154,929	-
Due from Other Funds	150,423	-	-
Inventory	-	-	-
TOTAL ASSETS	<u><u>\$ 3,821,185</u></u>	<u><u>\$ 315,740</u></u>	<u><u>\$ 1,236,371</u></u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 68,936	\$ 432	\$ -
Accrued Salaries and Benefits	774,178	57,526	-
Unearned Revenue	34,816	24,059	-
Due to Other Funds	-	233,723	-
TOTAL LIABILITIES	<u><u>877,930</u></u>	<u><u>315,740</u></u>	<u><u>-</u></u>
FUND BALANCES			
Restricted For:			
Tabor Emergency	356,000	-	-
Debt Service	-	-	1,236,371
Colorado Preschool Program	114,838	-	-
Capital Projects	-	-	-
Assigned:			
Other Purposes	-	-	-
Unassigned	2,472,417	-	-
TOTAL FUND BALANCES	<u><u>2,943,255</u></u>	<u><u>-</u></u>	<u><u>1,236,371</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 3,821,185</u></u>	<u><u>\$ 315,740</u></u>	<u><u>\$ 1,236,371</u></u>

The accompanying notes are an integral part of the financial statements.

CAPITAL RESERVE	TOTAL NONMAJOR FUNDS	TOTAL	
		2017	2016
\$ 346,961	\$ 23,477	\$ 3,962,270	\$ 4,238,504
-	-	1,162,826	1,131,022
-	-	101,069	99,623
-	-	158,661	122,847
-	-	-	1,258
-	91,503	299,988	472,025
107,110	24,971	282,504	126,138
-	1,470	1,470	-
<u>\$ 454,071</u>	<u>\$ 141,421</u>	<u>\$ 5,968,788</u>	<u>\$ 6,191,417</u>
\$ -	\$ 3,485	\$ 72,853	\$ 92,489
-	65,910	897,614	993,615
-	7,483	66,358	196,189
-	48,781	282,504	126,138
<u>-</u>	<u>125,659</u>	<u>1,319,329</u>	<u>1,408,431</u>
-	-	356,000	356,000
-	-	1,236,371	1,193,383
-	-	114,838	116,142
-	-	-	84,000
454,071	15,762	469,833	588,381
-	-	2,472,417	2,445,080
<u>454,071</u>	<u>15,762</u>	<u>4,649,459</u>	<u>4,782,986</u>
<u>\$ 454,071</u>	<u>\$ 141,421</u>	<u>\$ 5,968,788</u>	<u>\$ 6,191,417</u>

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LAKE COUNTY SCHOOL DISTRICT R-1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2017

Total Fund Balance - Governmental Funds		\$ 4,649,459
Total net Position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital Assets Cost	\$ 48,408,660	
Accumulated Depreciation	<u>(13,059,672)</u>	35,348,988
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.		
Balances at year end are:		
Bonds Payable	(9,619,515)	
Net Pension Liability	(43,717,274)	
Early Retirement Liability	<u>(142,461)</u>	(53,479,250)
Deferred outflows and inflows or resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Pension contributions from the measurement date to June 30, 2017	625,997	
Deferred outflows of resources related to pensions	1,461,814	
Deferred inflows of resources related to pensions	(330,708)	<u>1,757,103</u>
Net Position - Governmental Activities		<u><u>\$ (11,723,700)</u></u>

The accompanying notes are an integral part of the financial statements.

LAKE COUNTY SCHOOL DISTRICT R-1

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS**

YEAR ENDED JUNE 30, 2017

(With Comparative Totals for the Year Ended June 30, 2016)

	<u>GENERAL</u>	<u>DESIGNATED GRANTS</u>	<u>BOND REDEMPTION</u>
REVENUES			
Local Sources	\$ 6,254,748	\$ 278,316	\$ 802,191
State Sources	3,152,187	173,466	-
Federal Sources	311,447	781,147	-
TOTAL REVENUES	<u>9,718,382</u>	<u>1,232,929</u>	<u>802,191</u>
EXPENDITURES			
Current:			
Instruction	5,535,265	410,911	-
Supporting Services	4,104,378	578,573	-
Community Support	-	-	-
Capital Outlay	-	246,151	-
Debt Service	-	-	759,203
TOTAL EXPENDITURES	<u>9,639,643</u>	<u>1,235,635</u>	<u>759,203</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>78,739</u>	<u>(2,706)</u>	<u>42,988</u>
OTHER FINANCING SOURCES			
Transfers In (Out)	(52,706)	2,706	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(52,706)</u>	<u>2,706</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>26,033</u>	<u>-</u>	<u>42,988</u>
FUND BALANCES, Beginning	<u>2,917,222</u>	<u>-</u>	<u>1,193,383</u>
FUND BALANCES, Ending	<u>\$ 2,943,255</u>	<u>\$ -</u>	<u>\$ 1,236,371</u>

The accompanying notes are an integral part of the financial statements.

CAPITAL RESERVE	TOTAL NONMAJOR FUNDS	TOTAL	
		2017	2016
\$ 18,624	\$ 414,213	\$ 7,768,092	\$ 9,151,990
95,504	13,922	3,435,079	3,929,574
-	1,042,243	2,134,837	2,347,286
<u>114,128</u>	<u>1,470,378</u>	<u>13,338,008</u>	<u>15,428,850</u>
-	-	5,946,176	6,296,164
-	69,217	4,752,168	5,041,177
-	1,440,240	1,440,240	1,542,670
327,597	-	573,748	795,064
-	-	759,203	759,407
<u>327,597</u>	<u>1,509,457</u>	<u>13,471,535</u>	<u>14,434,482</u>
<u>(213,469)</u>	<u>(39,079)</u>	<u>(133,527)</u>	<u>994,368</u>
-	50,000	-	-
-	50,000	-	-
<u>(213,469)</u>	<u>10,921</u>	<u>(133,527)</u>	<u>994,368</u>
<u>667,540</u>	<u>4,841</u>	<u>4,782,986</u>	<u>3,788,618</u>
<u>\$ 454,071</u>	<u>\$ 15,762</u>	<u>\$ 4,649,459</u>	<u>\$ 4,782,986</u>

LAKE COUNTY SCHOOL DISTRICT R-1

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017**

Net change in fund balances - governmental funds \$ (133,527)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capitalized Expenses	318,945	
Depreciation Expense	<u>(1,204,037)</u>	(885,092)

Governmental funds report District pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. This is the amount by which costs of benefits earned net of employee contributions exceeded pension contributions from the measurement date (12/31/16) to June 30, 2017.

(21,646,834)

The issuance of long-term debt (e.g., bonds, notes) provides current financial resources to the governmental funds. However, issuing debt increases long-term liabilities on the statement of net assets, so this transaction has no effect on net position.

Repayments of principal:

General Obligation Refunding Bonds	463,090
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Accrued compensated absences are recorded on the cash basis in the funds:

Accrued Compensated Absences Paid (Accrued) - net	<u>72,668</u>
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Change in net position of governmental activities \$ (22,129,695)

The accompanying notes are an integral part of the financial statements.

LAKE COUNTY SCHOOL DISTRICT R-1
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2017
(With Comparative Totals for June 30, 2016)

	PUPIL ACTIVITY AGENCY FUND	
	2017	2016
ASSETS		
Cash	\$ 228,099	\$ 233,871
LIABILITIES		
Accounts Payable	\$ 228,099	\$ 233,871

The accompanying notes are an integral part of the financial statements.

LAKE COUNTY SCHOOL DISTRICT R-1

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Lake County School District R - 1 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (US GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles. Following is a summary of the more significant policies:

Reporting Entity

The financial reporting entity consists of the District and organizations for which the District is financially accountable. All funds, organizations, institutions, agencies, departments and offices that are not legally separate are part of the District. In addition, any legally separate organizations for which the District is financially accountable are considered part of the reporting entity. Financial accountability exists if the District appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if the organization provides benefits to, or imposes financial burdens on, the District.

Based upon the application of these criteria, no additional organizations are included within the District's reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information of the District as a whole. The reporting information includes all of the non-fiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to students or other customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Internally dedicated resources are reported as general revenues rather than as program revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the District's government-wide financial statements. Major

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NOTES TO THE FINANCIAL STATEMENTS
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individual governmental funds are reported in separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as non-major funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Agency funds, however, are custodial in nature and do not present results of operations or have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. On an accrual basis, property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue in the fiscal year in which all eligibility requirements imposed by the provider have been met.

Governmental Funds are used to account for the District's general government activities. Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the period or soon enough thereafter to pay liabilities of the current fiscal period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and capital leases are reported as other financing sources.

Those revenues subject to accrual are property taxes, interest revenue and charges for services. Specific ownership taxes collected and held by the county at year end, on behalf of the District, are also recognized as revenue. Other revenues, such as transportation, vocational and special education, are not subject to accrual because, generally, they are not measurable until received in cash. Entitlements and shared revenues are recorded at the time of receipt, or earlier if the accrual criteria are met.

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal accounting entity, with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained by the District is consistent with legal and managerial requirements.

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NOTES TO THE FINANCIAL STATEMENTS
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The District reports the following major funds:

Major Governmental Funds

The ***General Fund*** is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The ***Designated Grants Fund*** accounts for federal, state and local grant revenues and the related expenditures.

The ***Bond Redemption Fund*** accounts for property taxes restricted for the payment of general obligation debt issued by the District.

The ***Capital Reserve Fund*** accounts for resources to be used for ongoing capital needs, such as site acquisition, building additions and equipment purchases.

The District reports the Food Service, Center and Head Start Program Special Revenue Funds as non-major governmental funds.

Additionally, the District reports the following fund types:

Fiduciary Funds account for assets held by the government in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the District under the terms of a formal trust agreement.

The ***Pupil Activity Agency Fund*** is used to account for resources used to support each school's student and fundraising activities.

Assets, Liabilities and Fund Balance/Net Position

1. Deposits and Investments

The District utilizes the pooled cash concept whereby cash balances of each of the District's funds are pooled and invested by the District.

Cash and investments are presented on the balance sheet in the basic financial statements at fair value.

2. Restricted Cash and Investments

Certain assets and their related liabilities whose use is restricted under grant requirements, construction, bonded debt service and other purposes by contractual agreement and/or debt

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NOTES TO THE FINANCIAL STATEMENTS
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indentures are segregated on the government-wide statement of net position and the fund balance sheets.

3. Accounts Receivable

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Property taxes levied in the current year but not received at year end are identified as property taxes receivable and are presented net of an allowance for uncollectible taxes.

4. Interfund Receivables/Payables

Receivables and payables between individual funds are classified in the fund financial statements as interfund receivables and interfund payables. Any residual balances outstanding between governmental and business-type activities are reported in the government-wide financial statements as internal balances.

5. Property Taxes

Property taxes are recognized as revenue in the year in which they are intended to finance operating expenses, pursuant to the Colorado school district funding formula. As 2016 property taxes were both measurable and available at June 30, 2017, the District has recognized a receivable (net of uncollectible portion) for property taxes levied January 1, 2017 but not collected by June 30, 2017.

Property Tax Revenues – Property taxes are levied on December 15 based on the assessed value of property as certified by the County Assessor by December 10. Assessed values are an approximation of market value. The property tax may be paid in total by April 30 or one-half payment by February 28 and the second half by June 15. The billings are considered due on these dates. The bill becomes delinquent and penalties and interest may be assessed by the County Treasurer on the post mark day following these dates. The tax sale date is the first Thursday of November.

6. Capital Assets

Capital assets, which include buildings, site improvements, vehicles and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary fund in the fund financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Depreciation has been provided over the estimated useful lives of the asset in the government-wide presentation. Depreciation is calculated using the straight-line method over the following useful lives:

Buildings and Sites	30 - 50 years
Transportation Equipment	10 years
Equipment and Furniture	5 - 15 years

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Accrued Salaries and Benefits

Salaries and benefits of certain contractually employed personnel are paid over a twelve-month period from August to July, but are earned during a school year of approximately nine to ten months. The salaries and benefits earned, but unpaid, are reflected as a liability in the financial statements.

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9. Unearned Revenues

Unearned revenues include grants that have been collected but the corresponding expenditures have not been incurred.

10. Compensated Absences

District employees are entitled to certain compensated absences based upon their length of employment. Except for vacation time, compensated absences do not vest or accumulate and are not recorded as expenditures when they are paid. Compensated absences (accrued vacation) are not reflected in the General Fund as the current amount due is determined to be insignificant. For those employees contracted to work a set number of days during a year, no vacation accrual accumulates.

Early Retirement - The District has periodically paid early retirement benefits to employees. The amount of this benefit varies depending on length of service. A long-term liability is reported in the government-wide financial statements for the benefits approved by the Board of Education and earned and accepted by the employees.

11. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. In the fund, financial statements, governmental fund types the face amount of debt issued is reported as other financing sources. Issuance costs, even if withheld from the actual new proceeds received, are reported as debt service expenditures in both the government-wide and fund financial statements.

In the fund, financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Issuance costs, even if withheld from the actual new proceeds received, are reported as debt service expenditures in both the government-wide and fund financial statements

12. Pensions

The District participates in the School Division Trust Fund (SCHDTF), a cost-sharing multiple-employer defined benefit pension fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SCHDTF have been determined using the economic resources measurement focus and the accrual basis of

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accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

13. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. An example of such an estimate that has been made by management is depreciation expense.

14. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Net Position

Net position represents the difference between the assets and liabilities in the proprietary and District-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The District reports the following restricted net positions:

Restricted for Emergencies – Emergency reserves have been provided for as required by Article X, Section 20 of the Constitution of the State of Colorado (see Note 10).

Restricted for Debt Service – represents the portion of net position that is legally restricted to payment of principal and interest on long-term debt maturing in future years.

Restricted for Colorado Preschool Program – Represents the portion of net position that are legally restricted to the Colorado Preschool Program as defined by the School Finance Act of 1994, as amended.

Unrestricted net position represents assets that do not have any third-party limitations on their use.

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NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Unrestricted net position represents assets that do not have any third-party limitations on their use.

Fund Balance

Generally, fund balance represents the difference between the current assets and current liabilities. In the fund, financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Fund balances are classified as follows:

- *Nonspendable* - Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- *Restricted* - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- *Committed* - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education through the adoption of a resolution. The Board of Education also may modify or rescind the commitment.
- *Assigned* - Fund balances are reported as assigned when the Board of Education intends to use resources for a specific action but without a formal action.
- *Unassigned* - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The District reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the District's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the District's policy to

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NOTES TO THE FINANCIAL STATEMENTS
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use fund balance in the following order:

- Committed
- Assigned
- Unassigned

15. Revenues and Expenditures/Expenses

Revenues and Expenditures/Expenses – Revenues for governmental funds are recorded when they are determined to be both measurable and available. Generally, fees and non-tax revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Expenditures for governmental funds are recorded when the related liability is incurred.

Revenues and expenses of proprietary funds are recognized in essentially the same manner as in commercial accounting.

NOTE 2: CASH AND INVESTMENTS

The District holds the following cash and investments as of June 30, 2017:

Deposits	\$ 2,187,163
Investments	<u>3,166,032</u>
Total Cash and Investments	<u>\$ 5,353,195</u>

The cash and investments are allocated in the financial statements as follows:

Governmental Activities - Unrestricted	\$ 3,962,270
Governmental Activities - Restricted for Debt Service	1,162,826
Fiduciary Activities	<u>228,099</u>
Total Cash and Investments	<u>\$ 5,353,195</u>

Deposits

Custodial Credit Risk

In the case of deposits, this is the risk that in the event of bank failure, the government's deposits may not be returned to it. The District's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs the investment of public funds.

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PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amount on deposit in excess of federal insurance levels (\$250,000) must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

At June 30, 2017, all the District's deposits as shown below were either insured by federal depository insurance or collateralized under PDPA and are therefore not deemed to be exposed to custodial credit risk.

	<u>BANK BALANCE</u>	<u>CARRYING BALANCE</u>
FDIC Insurance	\$ 500,000	\$ 500,000
PDPA Collateralized	<u>1,244,938</u>	<u>1,687,163</u>
Total Deposits	<u>\$ 1,744,938</u>	<u>\$ 2,187,163</u>

Investments

Under Colorado statutes, the District may lawfully invest eligible funds in the following securities:

- Obligations of the United States and certain U.S. government agencies securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptance of certain banks
- Commercial paper holding the highest credit rating category and with a maturity within 180 days;
- Written repurchase agreements collateralized by certain authorized securities;
- Certain money market funds;
- Guaranteed investment contracts.
- Local government investment pools

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NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

As of June 30, 2017, the District's investments consisted of the following:

	Fair Value	Weighted Maturity in Days
Colotrust	\$ 3,166,032	1
Total Investments	\$ 3,166,032	

As of June 30, 2017, the District has invested \$3,166,032 in the Colorado Government Liquid Asset Trust (COLOTRUST), an investment vehicle established for local government entities in Colorado pursuant to Part 7 of Article 75 of Title 24 of the Colorado Revised Statutes, to pool surplus funds for investment purposes. COLOTRUST operates similarly to a money market fund and each share is equal in value to \$1.00. The fair value of the position in the pool is the same as the value of the pool shares. The designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned by the pool are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the pool. Investments of the pool consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury Notes. COLOTRUST is rated AAAM by Standard and Poor's.

Interest Rate Risk

The District manages its interest rate risk by setting a maximum maturity date no more than five years from the date of purchase unless otherwise authorized by the Board of Education.

NOTE 3: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2017, is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 150,423	\$ -
Designated Grants Fund	-	233,723
Capital Reserve Fund	107,110	-
Nonmajor Governmental Funds	24,971	48,781
	\$ 282,504	\$ 282,504

Transfers are used to 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, 2) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and, 3) provide additional resources for current

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**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017**

operations or debt service.

During the year ended June 30, 2017 transfers were as follows.

	Transfers In	Transfers Out
General Fund	\$ -	\$ 52,706
Designated Grants Fund	2,706	-
Nonmajor Governmental Funds	50,000	-
	\$ 52,706	\$ 52,706

NOTE 4: CAPITAL ASSETS

Capital Asset Activity for the year ended June 30, 2017 was as follows:

	Balance 6/30/2016	Additions	Dispositions	Balance 6/30/2017
Governmental activities				
Capital assets not being depreciated				
Land and sites	\$ 186,526	\$ -	\$ -	\$ 186,526
Total Capital assets not being depreciated	186,526	-	-	186,526
Capital assets being depreciated				
Buildings	45,725,643	264,049	-	45,989,692
Transportation equipment	1,701,899	23,307	-	1,725,206
Other equipment	475,647	31,589	-	507,236
Total capital assets being depreciated	47,903,189	318,945	-	48,222,134
Less accumulated depreciation				
Buildings	10,497,609	1,036,380	-	11,533,989
Transportation equipment	1,172,157	131,466	-	1,303,623
Other equipment	185,869	36,191	-	222,060
Total accumulated depreciation	11,855,635	1,204,037	-	13,059,672
Governmental activities capital assets, net	\$ 36,234,080	\$ (885,092)	\$ -	\$ 35,348,988

The District does not allocate its depreciation expense against its governmental activity program.

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**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 5: LONG-TERM DEBT

The following is an analysis of changes in long-term debt for the year ended June 30, 2017:

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2017</u>	<u>Current Portion</u>
General Obligation Bonds, Series 2012	\$ 10,082,605	\$ -	\$ 463,090	\$ 9,619,515	\$ 477,010
Early Retirement Obligations	215,129	-	72,668	142,461	66,774
Total Long -Term Obligations	<u>\$ 10,297,734</u>	<u>\$ -</u>	<u>\$ 535,758</u>	<u>\$ 9,761,976</u>	<u>\$ 543,784</u>

General Obligation Bonds, Series 2012

\$11,396,379 General Obligation Bonds, Series 2012 were issued to finance improvements to the Lake County High School. Principal payments are due annually on December 1, beginning December 1, 2013 through 2032. Interest payments are due semi-annually on June 1 and December 1. Interest accrues at the rate of 3.005898%. The Bonds are subject to redemption prior to maturity at the option of the District, in whole but not in part, on December 1, 2022 and on any date, thereafter, at a redemption price equal to the principal amount thereof and a redemption premium of 3% of the principal amount so redeemed, plus accrued interest to the redemption date.

The District's general obligation bonds will mature as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 477,010	\$ 281,984	\$ 758,994
2019	491,349	267,430	758,779
2020	506,118	252,438	758,556
2021	521,332	236,996	758,328
2022	537,002	221,090	758,092
2023-2027	2,937,063	849,610	3,786,673
2028-2032	3,405,836	373,791	3,779,627
2033	743,805	11,179	754,984
Total	<u>\$ 9,619,515</u>	<u>\$ 2,494,518</u>	<u>\$ 12,114,033</u>

Early Retirement Obligations

The District has offered early retirement incentives to staff that are payable over a five-year period subsequent to retirement in the form of a monthly benefit. The current portion of the early

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NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

retirement incentive has been included in the District's accrued salaries and benefits in the General Fund. Required payments related to the early retirement obligation are as follows:

<u>Fiscal Year</u>	<u>Early Retirement Obligations</u>
2018	\$ 66,774
2019	65,233
2020	<u>10,454</u>
Total	<u>\$ 142,461</u>

NOTE 6: EMPLOYEE PENSION PLAN

Defined Benefit Pension Plan

Plan description - Eligible employees of the District are provided with pensions through the School Division Trust Fund (SCHDTF)—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided - PERA provides retirement, disability and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA Benefit Structure is the greater of the:

- Highest average salary multiplied by 2.5% and then multiplied by years of service credit
- The value of the retiring employee's member contribution account plus a 100% match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100% of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

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**NOTES TO THE FINANCIAL STATEMENTS
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Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50% or 100% on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

Benefit recipients who elect to receive a lifetime retirement benefit are generally eligible to receive post-retirement cost-of-living adjustments (COLAs), referred to as annual increases in the C.R.S. Benefit recipients under the PERA benefit structure who began eligible employment before January 1, 2007 receive an annual increase of 2%, unless PERA has a negative investment year, in which case the annual increase for the next three years is the lesser of 2% or the average of the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the prior calendar year. Benefit recipients under the PERA benefit structure who began eligible employment after January 1, 2007 receive an annual increase of the lesser of 2% or the average CPI-W for the prior calendar year, not to exceed 10% of PERA’s Annual Increase Reserve for the SCHDTF.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the retirement benefit formula shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained and the qualified survivor(s) who will receive the benefits.

Contributions Eligible employees and the District are required to contribute to the SCHDTF at a rate set by Colorado statute. The contribution requirements are established under C.R.S. § 24-51-401, et seq. Eligible employees are required to contribute 8% of their PERA-includable salary. The employer contribution requirements are summarized in the table below:

	For the Year Ended December 31, 2016	For the Year Ended December 31, 2017
Employer Contribution Rate ¹	10.15%	10.15%
Amount of Employer Contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f) ¹	(1.02)%	(1.02)%
Amount Apportioned to the SCHDTF ₁	9.13%	9.13%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411 ¹	4.50%	4.50%
Supplemental Amortization Equalization	4.50%	5.00%

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NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

Disbursement (SAED) as specified in C.R.S. § 24-51-411 ¹		
Total Employer Contribution Rate to the SCHDTF ¹	18.13%	18.63%

¹Rates are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

Employer contributions are recognized by the SCHDTF in the period in which the compensation becomes payable to the member and the District is statutorily committed to pay the contributions to the SCHDTF. Employer contributions recognized by the SCHDTF from the District were \$1,235,169 for the year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability of \$43,717,274 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015. Standard update procedures were used to roll forward the total pension liability to December 31, 2016. The District's proportion of the net pension liability was based on the District's contributions to the SCHDTF for the calendar year 2016 relative to the total contributions of participating employers to the SCHDTF.

At December 31, 2016, the District's proportion was 0.1468310249%, which was an increase of 0.0007825615% from its proportion measured as of December 31, 2015 of 0.1460484634%.

For the year ended June 30, 2017, the District recognized pension expense of \$1,235,169. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 197,528
Net difference between projected and actual earnings on pension plan investments	1,461,814	-
Changes in proportion and differences between contributions recognized and proportionate share of contributions	-	133,180
Contributions subsequent to the measurement date	625,997	N/A
Total	\$ 2,087,811	\$ 330,708

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NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

\$2,087,811 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2018	\$ 251,937
2019	251,937
2020	345,927
2021	429,278
2022	-

Actuarial assumptions - The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions and other inputs:

Price inflation	2.80%
Real wage growth	1.10%
Wage inflation	3.90%
Salary increases, including wage inflation	3.90 – 10.10%
Long-term investment Rate of Return, net of pension plan investment expenses, including price inflation	7.50%
Discount rate	7.50%
Future post-retirement benefit increases:	
PERA Benefit Structure hired prior to 1/1/07; (automatic)	2.00%
PERA Benefit Structure hired after 12/31/06 (ad hoc, substantively automatic)	Financed by the Annual Increase Reserve

Mortality rates used in the December 31, 2015 valuation were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on a projection of Scale AA to 2020 with Males set back 1 year, and Females set back 2 years. Active member mortality was based upon the same mortality rates but adjusted to 55 percent of the base rate for males and 40 percent of the base rate for females. For disabled retirees, the RP-2000 Disabled Mortality Table (set back 2 years for males and set back 2 years for females) was assumed.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 through December 31, 2011, adopted by PERA's Board on November 13, 2012, and an economic assumption study, adopted by PERA's Board on November 15, 2013 and January 17, 2014.

LAKE COUNTY SCHOOL DISTRICT R-1

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As a result of the 2016 experience analysis and the October 28, 2016 actuarial assumptions workshop, revised economic and demographic actuarial assumptions including withdrawal rates, retirement rates for early reduced and unreduced retirement, disability rates, administrative expense load, and pre- and post-retirement and disability mortality rates were adopted by PERA's Board on November 18, 2016 to more closely reflect PERA's actual experience. As the revised economic and demographic assumptions are effective as of the measurement date, December 31, 2016, these revised assumptions were reflected in the total pension liability roll-forward procedures.

Healthy mortality assumptions for active members reflect the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Healthy, post-retirement mortality assumptions reflect the RP-2014 White Collar Healthy Annuitant Mortality Table, adjusted as follows:

- **Males:** Mortality improvement projected to 2018 using the MP-2015 projection scale, a 93 percent factor applied to rates for ages less than 80, a 113 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- **Females:** Mortality improvement projected to 2020 using the MP-2015 projection scale, a 68 percent factor applied to rates for ages less than 80, a 106 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

For disabled retirees, the mortality assumption was changed to reflect 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four or five years for PERA. Recently, this assumption has been reviewed more frequently. The most recent analyses were outlined in presentations to PERA's Board on October 28, 2016. As a result of the October 28, 2016 actuarial assumptions workshop and the November 18, 2016 PERA Board meeting, the economic assumptions changed, effective December 31, 2016, as follows:

- Investment rate of return assumption decreased from 7.50 percent per year, compounded annually, net of investment expenses to 7.25 percent per year, compounded annually, net of investment expenses.
- Price inflation assumption decreased from 2.80 percent per year to 2.40 percent per year.

LAKE COUNTY SCHOOL DISTRICT R-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017**

- Real rate of investment return assumption increased from 4.70 percent per year, net of investment expenses, to 4.85 percent per year, net of investment expenses.
- Wage inflation assumption decreased from 3.90 percent per year to 3.50 percent per year.

Several factors were considered in evaluating the long-term rate of return assumption for the SCHDTF, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation.

As of the November 18, 2016 adoption of the current long-term expected rate of return by the PERA Board, the target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
U.S. Equity – Large Cap	21.20%	4.30%
U.S. Equity – Small Cap	7.42%	4.80%
Non U.S. Equity – Developed	18.55%	5.20%
Non U.S. Equity – Emerging	5.83%	5.40%
Core Fixed Income	19.32%	1.20%
High Yield	1.38%	4.30%
Non U.S. Fixed Income – Developed	1.84%	0.60%
Emerging Market Debt	0.46%	3.90%
Core Real Estate	8.50%	4.90%
Opportunity Fund	6.00%	3.80%
Private Equity	8.50%	6.60%
Cash	1.00%	0.20%
Total	100.00%	

* In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected rate of return assumption of 7.25%.

Discount rate. The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

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NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

- Updated economic and demographic actuarial assumptions adopted by PERA's Board on November 18, 2016.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.50%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date, including current and estimated future AED and SAED, until the Actuarial Value Funding Ratio reaches 103%, at which point, the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions included reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- Employer contributions and the amount of total service costs for future plan members were based upon a process used by the plan to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial fiduciary net position, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. As the ad hoc post-retirement benefit increases financed by the AIR are defined to have a present value at the long-term expected rate of return on plan investments equal to the amount transferred for their future payment, AIR transfers to the fiduciary net position and the subsequent AIR benefit payments have no impact on the Single Equivalent Interest Rate (SEIR) determination process when the timing of AIR cash flows is not a factor (i.e., the plan's fiduciary net position is not projected to be depleted). When AIR cash flow timing is a factor in the SEIR determination process (i.e., the plan's fiduciary net position is projected to be depleted), AIR transfers to the fiduciary net position and the subsequent AIR benefit payments were estimated and included in the projections.
- Benefit payments and contributions were assumed to be made at the end of the month.

Based on the above assumptions and methods, the projection test indicates the SCHDTF's fiduciary

LAKE COUNTY SCHOOL DISTRICT R-1

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

net position was projected to be depleted in 2041 and, as a result, the municipal bond index rate was used in the determination of the discount rate. The long-term expected rate of return of 7.25 percent on pension plan investments was applied to periods through 2041 and the municipal bond index rate, the December average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by the Board of Governors of the Federal Reserve System, was applied to periods on and after 2041 to develop the discount rate. For the measurement date, the municipal bond index rate was 3.86 percent, resulting in a discount rate of 5.26 percent.

As of the prior measurement date, the projection test indicated the SCHDTF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments of 7.50 percent was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate determination did not use a municipal bond index rate and the discount rate was 7.50 percent, 2.24 percent higher compared to the current measurement date.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 5.26%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.26%) or 1-percentage-point higher (6.26%) than the current rate:

	1% Decrease (4.26%)	Current Discount Rate (5.26%)	1% Increase (6.26%)
Proportionate share of the net pension liability	\$54,973,067	\$43,717,274	\$34,549,838

Pension plan fiduciary net position. Detailed information about the SCHDTF's fiduciary net position is available in PERA's comprehensive annual financial report which can be obtained at www.copera.org/investments/pera-financial-reports.

NOTE 7: POSTEMPLOYMENT HEALTHCARE BENEFITS

Plan Description.

The District contributes to the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer postemployment healthcare plan administered by the PERA. The HCTF provides a health care premium subsidy to PERA participating benefit recipients and their eligible beneficiaries. Title 24, Article 51, Part 12 of the CRS, as amended, assigns the authority to establish the HCTF benefit provisions to the State Legislature. PERA issues a publicly available annual financial report that includes financial statements and required supplementary information for the HCTF. That report

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NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

may be obtained as described previously.

Funding Policy.

The District was required to contribute at the rate of 1.02% of covered salaries for all PERA members as set by statute. No member contributions are required. The contribution requirements for the District are established under Title 24, Article 51, Part 4 of the CRS, as amended. The apportionment of the contributions of the HCTF is established under Title 24, Article 51, Section 208 of the CRS, as amended. The District's apportionment to the HCTF for the years ended June 30, 2017, 2016 and 2015 were \$64,929, \$66,969 and \$63,718, respectively, equal to their required contribution for each year.

NOTE 8: JOINTLY GOVERNED ORGANIZATION

The District is a participant among nine other districts and the Colorado Mountain College in a jointly governed organization to operate the Mountain Board of Cooperative Educational Services (BOCES). The BOCES was formed for the purpose of administrative functions among member districts for special education and federal grants. The BOCES is governed by a board of directors consisting of a member of the board of education and the superintendent from each of the participating members. The District does not have an ongoing financial interest in or ongoing financial responsibility for the BOCES. For the year ended June 30, 2017 the District paid assessments totaling \$98,953 to the BOCES. Financial statements for the BOCES can be obtained from the BOCES administrative offices at: 1713 Mount Lincoln Drive West, Leadville, CO 80461.

NOTE 9: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The District accounts for its risk activities in the General Fund.

The District purchases commercial insurance for its worker's compensation risks. For its risk of property loss or damage and general liability, the District participates in the Colorado School Districts Self-Insurance Pool (CSDSIP).

The CSDSIP is sponsored by the Colorado Association of School Boards, and operates as a self-insurance pool comprised of various school districts and other related public educational entities within the State of Colorado. The CSDSIP is administered by a board which is comprised of eight members. The eight members include the president, vice president and executive director of the Colorado Association of School Boards (CASB), with the remaining five members being appointed

LAKE COUNTY SCHOOL DISTRICT R-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017**

by the Board of Directors of CASB. The District pays an annual premium to the CSDSIP for various types of property and liability insurance coverage. The pool agreement provides that the CSDSIP will be self-sustaining through member premiums and will reinsure through a duly authorized insurer. The reinsurance covers claims against the CSDSIP in excess of specific claim amounts and in the aggregate in an amount and at limits determined by the CSDSIP to be adequate to protect the solvency of the CSDSIP. Settled claims have not exceeded this coverage in any of the past three years.

NOTE 10: COMMITMENTS AND CONTINGENCIES

Claims and Judgments

The District participates in a number of federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2017, significant amounts of grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

Litigation

The District is involved in various litigations. District management estimates that the potential claims against the District not covered by insurance resulting from such litigation would be insignificant.

Significant Taxpayer

The assessed properties within the boundaries of Lake County include one taxpayer that represents approximately 30% of the total taxable assessed valuation of the County. Non-payment of taxes by this taxpayer would materially affect the revenues of the District.

Tabor Amendment

In November 1992, Colorado voters passed the Tabor Amendment (Amendment 1) to the State Constitution which limits state and local government tax powers and imposes spending limitations. The District is subject to the Tabor Amendment.

Fiscal year 1993 provides the basis for limits in future years to which may be applied allowable

LAKE COUNTY SCHOOL DISTRICT R-1

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017**

increases for inflation and student enrollment. Revenue received in excess of the limitations may be required to be refunded unless the District's electorate votes to retain the revenue. The Tabor Amendment is subject to many interpretations, but the District believes it is in substantial compliance with the Amendment.

In November 1996, voters within the District approved the following ballot question:

“WITHOUT INCREASING ANY TAX RATE OR IMPOSING ANY NEW TAX SHALL LAKE COUNTY SCHOOL DISTRICT R-1 BE AUTHORIZED TO COLLECT, KEEP AND EXPEND ALL GRANTS FROM STATE OR LOCAL GOVERNMENTS OR PRIVATE SOURCES RECEIVED IN THE YEARS 1996 TO AND INCLUDING 2001 WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING, OR OTHER LIMITATION IN ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR OTHER LAWS OR OTHER LAWS OF THE STATE?”

The Tabor Amendment requires the District to establish a reserve for emergencies. At June 30, 2017, the District reserved \$356,000 in the General Fund for that purpose.

REQUIRED SUPPLEMENTARY INFORMATION

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

YEAR ENDED JUNE 30, 2017

(With Comparative Totals for the Year Ended June 30, 2016)

	2017				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POS (NEG)	2016 ACTUAL
REVENUES					
Local Sources					
Property Taxes	\$ 6,077,917	\$ 5,618,795	\$ 5,609,516	\$ (9,279)	\$ 6,753,501
Specific Ownership Taxes	262,688	260,984	340,492	79,508	330,150
Delinquent Taxes	26,000	26,000	73,291	47,291	266,306
Interest	2,500	2,500	17,607	15,107	5,783
Pupil Activity Revenue	20,000	20,000	17,368	(2,632)	15,782
Rent Revenue	5,415	5,415	4,640	(775)	6,915
Donations	156,138	134,259	57,018	(77,241)	167,778
Insurance Proceeds	-	-	54,061	54,061	-
Other Local	30,000	170,000	80,755	(89,245)	24,239
Total Local Sources	6,580,658	6,237,953	6,254,748	16,795	7,570,454
Intermediate Sources					
Forest Service	15,000	15,000	-	(15,000)	-
State Sources					
State Equalization	2,181,037	2,529,307	2,527,840	(1,467)	2,153,656
Vocational Education	12,251	12,251	18,845	6,594	14,327
ELPA	54,659	54,659	54,659	-	56,515
Transportation	76,560	82,716	83,486	770	89,299
BOCES Passthrough	215,517	207,180	208,998	1,818	217,088
Other State	278,600	250,758	258,359	7,601	559,560
Total State Sources	2,818,624	3,136,871	3,152,187	15,316	3,090,445
Federal Sources					
Other	101,789	105,926	159,287	53,361	101,511
Federal BOCES Passthrough	145,282	152,160	152,160	-	152,917
Total Federal Sources	247,071	258,086	311,447	53,361	254,428
TOTAL REVENUES	9,661,353	9,647,910	9,718,382	70,472	10,915,327
EXPENDITURES					
Instruction					
Salaries	3,424,986	3,423,877	3,439,608	(15,731)	3,728,334
Benefits	1,300,658	1,303,568	1,235,407	68,161	1,353,889
Purchased Services - Professional	321,389	376,089	349,520	26,569	323,379
Purchased Services - Property	1,000	100	81	19	100
Purchased Services - Other	298,685	291,100	313,203	(22,103)	244,577
Supplies	185,766	192,931	187,400	5,531	189,310
Property	1,000	1,000	500	500	2,877
Other	13,400	13,400	9,546	3,854	7,970
Total Instruction	5,546,884	5,602,065	5,535,265	66,800	5,850,436

(Continued)

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

YEAR ENDED JUNE 30, 2017

(With Comparative Totals for the Year Ended June 30, 2016)

(Continued)

	2017			VARIANCE WITH FINAL BUDGET POS (NEG)	2016 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
EXPENDITURES (Continued)					
Students					
Salaries	\$ 293,293	\$ 277,503	\$ 286,016	\$ (8,513)	\$ 249,239
Benefits	129,723	123,842	117,297	6,545	107,274
Purchased Services - Professional	3,000	3,000	2,490	510	4,842
Purchased Services - Other	11,143	13,143	4,617	8,526	439
Supplies	3,300	3,444	1,364	2,080	1,378
Total Student Support	440,459	420,932	411,784	9,148	363,172
Instructional Staff					
Salaries	139,622	161,762	161,449	313	151,442
Benefits	46,963	57,887	54,410	3,477	50,528
Purchased Services - Professional	223,000	223,000	282,760	(59,760)	188,848
Purchased Services - Property	700	700	-	700	-
Purchased Services - Other	1,650	1,650	905	745	714
Supplies	98,500	98,500	91,314	7,186	51,264
Property	26,200	26,200	14,641	11,559	21,229
Total Instructional Staff	536,635	569,699	605,479	(35,780)	464,025
General Administration					
Salaries	242,871	226,942	232,374	(5,432)	298,938
Benefits	90,227	81,126	75,852	5,274	102,201
Purchased Services - Professional	9,000	9,000	3,050	5,950	24,226
Purchased Services - Other	20,257	17,500	17,821	(321)	17,056
Supplies	5,500	5,500	3,856	1,644	6,310
Property	500	500	-	500	-
Other	12,200	12,200	16,260	(4,060)	14,908
Total General Administration	380,555	352,768	349,213	3,555	463,639
School Administration					
Salaries	519,088	522,788	546,027	(23,239)	502,182
Benefits	198,730	199,456	195,823	3,633	191,200
Purchased Services - Other	650	650	59	591	424
Supplies	10,260	12,250	10,275	1,975	4,072
Property	200	200	128	72	280
Total School Administration	728,928	735,344	752,312	(16,968)	698,158
Business					
Salaries	115,535	115,535	114,048	1,487	96,137
Benefits	35,214	35,214	32,238	2,976	42,475
Purchased Services - Professional	5,000	5,000	13,881	(8,881)	15,755
Purchased Services - Other	3,500	3,500	6,331	(2,831)	5,876
Supplies	1,000	1,000	477	523	307
Property	400	400	-	400	-
Other	50	50	474	(424)	225
Total Business	160,699	160,699	167,449	(6,750)	160,775

(Continued)

LAKE COUNTY SCHOOL DISTRICT R-1
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2017
(With Comparative Totals for the Year Ended June 30, 2016)

(Continued)

	2017				2016 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POS (NEG)	
EXPENDITURES (Continued)					
Supporting Services (Continued)					
Operations and Maintenance					
Salaries	\$ 515,288	\$ 517,288	\$ 520,445	\$ (3,157)	\$ 529,368
Benefits	213,074	216,174	192,409	23,765	223,513
Purchased Services - Professional	60,000	60,000	75,623	(15,623)	52,892
Purchased Services - Property	119,500	118,000	129,372	(11,372)	125,538
Purchased Services - Other	1,500	1,500	57	1,443	2,393
Supplies	324,000	324,000	344,348	(20,348)	328,788
Property	15,000	15,000	8,587	6,413	9,570
Other	6,500	6,500	7,697	(1,197)	6,888
Total Operations and Maintenance	<u>1,254,862</u>	<u>1,258,462</u>	<u>1,278,538</u>	<u>(20,076)</u>	<u>1,278,950</u>
Student Transportation					
Salaries	207,121	190,021	177,125	12,896	192,078
Benefits	108,905	103,905	113,981	(10,076)	122,106
Purchased Services - Professional	5,000	5,000	1,250	3,750	4,665
Purchased Services - Property	20,000	20,000	19,683	317	25,334
Purchased Services - Other	5,500	5,500	287	5,213	1,718
Supplies	19,700	19,700	13,836	5,864	13,383
Property	2,984	2,984	-	2,984	-
Total Student Transportation	<u>369,210</u>	<u>347,110</u>	<u>326,162</u>	<u>20,948</u>	<u>359,284</u>
Risk Management					
Purchased Services - Other	240,000	240,000	213,441	26,559	220,100
Total Supporting Services	<u>4,111,348</u>	<u>4,085,014</u>	<u>4,104,378</u>	<u>(19,364)</u>	<u>4,008,103</u>
Reserves					
Reserves for Contingencies	1,936,004	2,808,053	-	2,808,053	-
TOTAL EXPENDITURES	<u>11,594,236</u>	<u>12,495,132</u>	<u>9,639,643</u>	<u>2,855,489</u>	<u>9,858,539</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,932,883)	(2,847,222)	78,739	2,925,961	1,056,788
OTHER FINANCING USES					
Transfers In (Out)	(70,000)	(70,000)	(52,706)	(17,294)	(168,269)
NET CHANGE IN FUND BALANCE	<u>(2,002,883)</u>	<u>(2,917,222)</u>	<u>26,033</u>	<u>2,908,667</u>	<u>888,519</u>
FUND BALANCE, Beginning	<u>2,002,883</u>	<u>2,917,222</u>	<u>2,917,222</u>	<u>-</u>	<u>2,028,703</u>
FUND BALANCE, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,943,255</u>	<u>\$ 2,908,667</u>	<u>\$ 2,917,222</u>

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND - DESIGNATED GRANTS FUND
 YEAR ENDED JUNE 30, 2017
 (With Comparative Totals for the Year Ended June 30, 2016)

	2017			VARIANCE WITH FINAL BUDGET POS (NEG)	2016 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
REVENUES					
Local					
Donations	\$ 445,559	\$ 336,687	\$ 278,316	\$ (58,371)	\$ 118,229
State					
School Counselor Grant	-	-	-	-	119,113
Student Wellness	50,000	50,000	50,000	-	50,000
Other State	218,830	123,466	123,466	-	201,719
Total State	268,830	173,466	173,466	-	370,832
Federal					
Title I, A - Improving Basic Programs	94,735	303,030	263,570	(39,460)	262,831
NCLB Title I Part A	164,171	164,171	164,171	-	181,192
21st Century Community Learning Centers	258,501	241,707	226,350	(15,357)	245,180
Title VI - Rural and Low Income Schools	23,877	21,110	14,958	(6,152)	23,735
Title III Set Aside Immigrant NCLB ELA	930	1,663	1,663	-	-
Title III, Part A	28,407	23,971	23,971	-	31,019
Title II , Part A - Teacher Quality	42,546	42,370	42,370	-	86,878
Carl Perkins Vocational Education	30,587	25,000	26,539	1,539	34,196
Race to the Top	2,556	2,556	2,555	(1)	-
Other	-	15,000	15,000	-	99,014
Total Federal	646,310	840,578	781,147	(59,431)	964,045
TOTAL REVENUES	1,360,699	1,350,731	1,232,929	(117,802)	1,453,106
EXPENDITURES					
Instruction					
Salaries	187,135	187,135	174,864	12,271	139,849
Benefits	56,834	56,834	51,156	5,678	38,286
Purchased Services - Professional	125,255	125,255	127,718	(2,463)	164,989
Purchased Services - Other	26,324	26,324	16,178	10,146	31,116
Supplies	52,662	52,662	26,127	26,535	43,748
Property	13,131	13,131	14,868	(1,737)	27,740
Total Instruction	461,341	461,341	410,911	50,430	445,728
Pupil Support					
Salaries	\$ 284,156	\$ 284,156	\$ 228,463	\$ 55,693	\$ 345,408
Benefits	98,180	98,180	74,602	23,578	105,181
Purchased Services - Professional	54,395	54,395	39,132	15,263	89,799
Purchased Services - Other	31,368	31,368	16,497	14,871	103,410
Supplies	18,456	18,456	11,399	7,057	10,796
Other	2,936	2,936	2,936	-	-
Total Pupil Support	489,491	489,491	373,029	116,462	654,594

(Continued)

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND - DESIGNATED GRANTS FUND
 YEAR ENDED JUNE 30, 2017
 (With Comparative Totals for the Year Ended June 30, 2016)

(Continued)

	2017			VARIANCE WITH FINAL BUDGET POS (NEG)	2016 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
EXPENDITURES (Continued)					
Staff Support					
Salaries	125,988	125,988	157,926	(31,938)	215,646
Benefits	46,328	46,328	46,195	133	67,581
Total Staff Support	172,316	172,316	204,121	(31,805)	283,227
School Administration					
Salaries	1,192	1,192	-	1,192	18,637
Benefits	238	238	-	238	-
Total School Administration	1,430	1,430	-	1,430	18,637
Business Services					
Salaries	-	-	1,192	(1,192)	-
Benefits	-	-	231	(231)	-
Total Business Services	-	-	1,423	(1,423)	-
Site Improvement Services					
Purchased Services - Professional	209,207	199,239	200,420	(1,181)	67,815
Property	46,914	46,914	45,731	1,183	3,105
Total Site Improvement Services	256,121	246,153	246,151	2	70,920
TOTAL EXPENDITURES	1,380,699	1,370,731	1,235,635	135,096	1,473,106
EXCESS OF REVENUES OVER EXPENDITURES	(20,000)	(20,000)	(2,706)	17,294	(20,000)
OTHER FINANCING USES					
Transfers In (Out)	20,000	20,000	2,706	(17,294)	20,000
TOTAL OTHER FINANCING USES	20,000	20,000	2,706	(17,294)	20,000
NET CHANGE IN FUND BALANCE	-	-	-	-	-
FUND BALANCE, Beginning	-	-	-	-	-
FUND BALANCE, Ending	\$ -	\$ -	\$ -	\$ -	\$ -

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

PERA PENSION PLAN - SCHOOL DIVISION TRUST FUND

LAST TEN YEARS *

	2016	2015	2014	2013
District Proportion of the Net Pension Liability (Asset)	0.1468310249%	0.1460484634%	0.1443874344%	0.1435390193%
District Proportionate Share of the Net Pension Liability (Asset)	\$ 43,717,274	\$ 22,387,081	\$ 19,569,347	\$ 18,308,363
District Covered Employee Payroll	\$ 6,590,004	\$ 6,363,878	\$ 6,049,167	\$ 5,786,362
Proportionate Share of Net Pension Liability as a Percentage of its Covered Employee Payroll	663.388%	351.784%	323.505%	316.405%
Total Pension Liability	\$ 52,354,913,000	\$ 37,447,062,000	\$ 36,473,966,000	\$ 35,494,976,000
Plan Fiduciary Net Position	22,581,046,000	22,152,768,000	22,920,607,000	22,740,003,000
Net Pension Liability	<u>\$ 29,773,867,000</u>	<u>\$ 15,294,294,000</u>	<u>\$ 13,553,359,000</u>	<u>\$ 12,754,973,000</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.1%	59.2%	62.8%	64.1%

* The amounts presented for each fiscal year were determined as of 12/31.

NOTE: Information for the prior six years was not available to report.

LAKE COUNTY SCHOOL DISTRICT R-1

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
PERA PENSION PLAN - SCHOOL DIVISION TRUST FUND
LAST TEN FISCAL YEARS**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 1,235,169	\$ 1,233,696	\$ 1,120,600	\$ 990,535	\$ 926,219
Contributions in Relation to the Contractually Required Contribution	<u>(1,235,169)</u>	<u>(1,233,696)</u>	<u>(1,120,600)</u>	<u>(990,535)</u>	<u>(926,219)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 6,366,791	\$ 6,571,617	\$ 6,256,642	\$ 5,822,274	\$ 5,748,203
Contributions as a Percentage of Covered Employee Payroll	19.41%	18.78%	17.92%	17.00%	16.11%

NOTE: Information for the prior five years was not available to report.

LAKE COUNTY SCHOOL DISTRICT R-1

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2017**

NOTE 1: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles, except for the enterprise fund which budgets on a non-GAAP basis. Annual appropriated budgets are adopted for all funds. All annual appropriations lapse at fiscal year-end. The District adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

- Budgets are required by state law for all funds. By May 31, the Superintendent of Schools submits to the Board of Education a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. All appropriations lapse at year end.
- Public hearings are conducted by the Board of Education to obtain taxpayer comments.
- Prior to June 30, the budget is adopted by formal resolution.
- Expenditures may not legally exceed appropriations at the fund level.
- Revisions that alter the total expenditures of any fund must be approved by the Board of Education.
- Budgeted amounts reported in the accompanying financial statements are as originally adopted or as revised by the Board of Education.
- Budget amendments increasing total fund appropriations must be approved by the Board of Education. During the year, supplemental appropriation resolutions were approved by the Board of Education.
- During the year ended June 30, 2017, supplementary appropriations approved by the District as follows:

	Original Appropriation	Modified Appropriation
General Fund	\$ 11,664,236	\$ 12,565,132
Designated Grants Fund	1,380,699	1,370,731
Food Service Fund	655,717	899,500
Center Fund	150,515	150,515
Head Start Fund	694,299	694,299
Bond Redemption Fund	1,982,612	1,982,612
Capital Reserve Fund	1,070,330	1,070,330
Pupil Activity	275,000	275,000
	\$ 17,873,408	\$ 19,008,119

SUPPLEMENTARY INFORMATION

LAKE COUNTY SCHOOL DISTRICT R-1
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017
(With Comparative Totals for June 30, 2016)

	SPECIAL REVENUE FUNDS				
	FOOD SERVICE FUND	CENTER FUND	HEAD START FUND	TOTAL 2017	TOTAL 2016
ASSETS					
Cash and Investments	\$ 5,669	\$ 17,808	\$ -	\$ 23,477	\$ 19,897
Grants Receivable	10,752	1,270	79,481	91,503	58,867
Due from Other Funds	13,426	11,545	-	24,971	-
Inventory	1,470	-	-	1,470	-
TOTAL ASSETS	\$ 31,317	\$ 30,623	\$ 79,481	\$ 141,421	\$ 78,764
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 3,477	\$ 8	\$ -	\$ 3,485	\$ 860
Accrued Salaries and Benefits	27,840	7,370	30,700	65,910	56,209
Deferred Revenue	-	7,483	-	7,483	7,483
Due to Other Funds	-	-	48,781	48,781	9,371
TOTAL LIABILITIES	31,317	14,861	79,481	125,659	73,923
FUND BALANCES					
Assigned	-	15,762	-	15,762	4,841
TOTAL FUND BALANCES	-	15,762	-	15,762	4,841
TOTAL LIABILITIES AND FUND BALANCES	\$ 31,317	\$ 30,623	\$ 79,481	\$ 141,421	\$ 78,764

See the accompanying Independent Auditors' Report.

LAKE COUNTY SCHOOL DISTRICT R-1

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2017
 (With Comparative Totals for the Year Ended June 30, 2016)

	SPECIAL REVENUE FUNDS			TOTAL 2017	TOTAL 2016
	FOOD SERVICE FUND	CENTER FUND	HEAD START FUND		
REVENUES					
Local Sources	\$ 118,505	\$ 153,231	\$ 142,477	\$ 414,213	\$ 379,759
State Sources	13,922	-	-	13,922	15,907
Federal Sources	498,060	3,174	541,009	1,042,243	1,128,813
TOTAL REVENUES	630,487	156,405	683,486	1,470,378	1,524,479
EXPENDITURES					
Supporting Services	-	7,850	61,367	69,217	76,616
Community Support	680,487	137,634	622,119	1,440,240	1,542,670
TOTAL EXPENDITURES	680,487	145,484	683,486	1,509,457	1,619,286
EXCESS REVENUES OVER (UNDER)					
EXPENDITURES	(50,000)	10,921	-	(39,079)	(94,807)
OTHER FINANCING SOURCES (USES)					
Transfers In (Out)	50,000	-	-	50,000	64,269
TOTAL OTHER FINANCING SOURCES	50,000	-	-	50,000	64,269
NET CHANGE IN FUND BALANCE	-	10,921	-	10,921	(30,538)
FUND BALANCES, Beginning	-	4,841	-	4,841	35,379
FUND BALANCES, Ending	\$ -	\$ 15,762	\$ -	\$ 15,762	\$ 4,841

See the accompanying Independent Auditors' Report.

LAKE COUNTY SCHOOL DISTRICT R-1
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND - FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2017
(With Comparative Totals for the Year Ended June 30, 2016)

	2017			VARIANCE WITH FINAL BUDGET POS (NEG)	2016 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
REVENUES					
Lunch Sales	\$ 80,000	\$ 80,000	\$ 78,040	\$ (1,960)	\$ 73,724
Ala Carte Sales	15,000	30,000	25,425	(4,575)	18,207
Special Function Sales	15,000	18,000	15,040	(2,960)	27,104
Donations	14,000	14,000	-	(14,000)	-
SMCN	6,000	6,000	4,275	(1,725)	4,485
Start Smart	3,000	3,000	5,466	2,466	6,294
Other State	3,500	3,500	4,181	681	5,128
Commodity Distribution	40,000	40,000	37,933	(2,067)	31,958
National School Lunch Program	300,000	350,000	225,139	(124,861)	266,474
National School Breakfast Program	110,217	250,000	146,548	(103,452)	176,565
Summer Food Program	-	-	8,279	8,279	4,855
CACFP Snack Grant	10,000	35,000	55,421	20,421	39,836
Other Federal	9,000	20,000	24,740	4,740	28,024
TOTAL REVENUES	605,717	849,500	630,487	(219,013)	682,654
EXPENDITURES					
Salaries	229,619	319,231	253,688	65,543	275,056
Benefits	108,800	137,100	111,765	25,335	134,713
Purchased Services - Other	1,600	2,500	343	2,157	1,368
Supplies	4,000	12,000	951	11,049	1,299
Food	201,698	303,669	215,773	87,896	236,088
Milk	70,000	85,000	59,948	25,052	66,441
Commodities	40,000	40,000	38,019	1,981	31,958
TOTAL EXPENDITURES	655,717	899,500	680,487	219,013	746,923
REVENUES OVER (UNDER) EXPENDITURES	(50,000)	(50,000)	(50,000)	-	(64,269)
OTHER FINANCING USES					
Transfers In	50,000	50,000	50,000	-	64,269
TOTAL OTHER FINANCING USES	50,000	50,000	50,000	-	64,269
NET CHANGE IN FUND BALANCE	-	-	-	-	-
FUND BALANCE, Beginning	-	-	-	-	-
FUND BALANCE, Ending	\$ -	\$ -	\$ -	\$ -	\$ -

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND - CENTER FUND
YEAR ENDED JUNE 30, 2017
(With Comparative Totals for the Year Ended June 30, 2016)

	2017			2016 ACTUAL
	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POS (NEG)	
REVENUES				
Tuition	\$ 75,000	\$ 88,231	\$ 13,231	\$ 94,500
Donations	67,500	65,000	(2,500)	30,000
IDEA Preschool	3,174	3,174	-	3,675
TOTAL REVENUES	145,674	156,405	10,731	128,175
EXPENDITURES				
Operations and Maintenance				
Salaries	8,000	5,631	2,369	7,532
Benefits	4,150	2,219	1,931	3,396
Total Operations and Maintenance	12,150	7,850	4,300	10,928
Community Support			-	
Salaries	81,174	81,782	(608)	87,750
Benefits	30,775	33,063	(2,288)	36,855
Purchased Services - Professional	4,000	440	3,560	2,166
Supplies	15,575	20,445	(4,870)	19,094
Other	2,000	1,904	96	1,920
Contingency	4,841	-	4,841	-
Total Community Support	138,365	137,634	731	147,785
TOTAL EXPENDITURES	150,515	145,484	5,031	158,713
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(4,841)	10,921	15,762	(30,538)
FUND BALANCE, Beginning	4,841	4,841	-	35,379
FUND BALANCE, Ending	\$ -	\$ 15,762	\$ 15,762	\$ 4,841

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND - HEAD START PROGRAM FUND
YEAR ENDED JUNE 30, 2017
(With Comparative Totals for the Year Ended June 30, 2016)

	2017				2016 ACTUAL
	ORIGINAL BUDGET	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POS (NEG)	
REVENUES					
In-kind Donations	\$ 142,477	\$ 142,477	\$ 142,477	\$ -	\$ 136,224
Head Start Grant	551,822	551,822	541,009	(10,813)	577,426
TOTAL REVENUES	<u>694,299</u>	<u>694,299</u>	<u>683,486</u>	<u>(10,813)</u>	<u>713,650</u>
EXPENDITURES					
Operations and Maintenance					
Salaries	20,912	20,912	24,500	(3,588)	25,237
Benefits	9,448	9,448	9,809	(361)	11,362
Total Operations and Maintenance	<u>30,360</u>	<u>30,360</u>	<u>34,309</u>	<u>(3,949)</u>	<u>36,599</u>
Transportation					
Salaries	18,000	18,000	18,857	(857)	20,327
Benefits	8,119	8,119	8,201	(82)	8,762
Total Transportation	<u>26,119</u>	<u>26,119</u>	<u>27,058</u>	<u>(939)</u>	<u>29,089</u>
Community Support					
Salaries	310,978	310,978	319,277	(8,299)	307,448
Benefits	146,377	146,377	122,027	24,350	137,945
Purchased Services - Professional	15,831	15,831	19,606	(3,775)	18,946
Purchased Services - Other	5,745	5,745	3,385	2,360	4,087
Supplies	15,912	15,912	13,788	2,124	43,267
Other	142,977	142,977	144,036	(1,059)	136,269
Total Community Support	<u>637,820</u>	<u>637,820</u>	<u>622,119</u>	<u>15,701</u>	<u>647,962</u>
TOTAL EXPENDITURES	<u>694,299</u>	<u>694,299</u>	<u>683,486</u>	<u>10,813</u>	<u>713,650</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
FUND BALANCE, Beginning	-	-	-	-	-
FUND BALANCE, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1
 BUDGETARY COMPARISON SCHEDULE
 BOND REDEMPTION FUND
 YEAR ENDED JUNE 30, 2017
 (With Comparative Totals for the Year Ended June 30, 2016)

	2017			2016 ACTUAL
	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POS (NEG)	
REVENUES				
Property Taxes	\$ 789,229	\$ 794,932	\$ 5,703	\$ 904,353
Interest Income	-	7,259	7,259	2,329
TOTAL REVENUES	<u>789,229</u>	<u>802,191</u>	<u>12,962</u>	<u>906,682</u>
EXPENDITURES				
Debt Service				
Principal	463,090	463,090	-	449,577
Interest	296,113	296,113	-	309,830
Other	1,223,409	-	1,223,409	-
TOTAL EXPENDITURES	<u>1,982,612</u>	<u>759,203</u>	<u>1,223,409</u>	<u>759,407</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(1,193,383)	42,988	1,236,371	147,275
FUND BALANCE, Beginning	<u>1,193,383</u>	<u>1,193,383</u>	-	<u>1,046,108</u>
FUND BALANCE, Ending	<u>\$ -</u>	<u>\$ 1,236,371</u>	<u>\$ 1,236,371</u>	<u>\$ 1,193,383</u>

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CAPITAL PROJECTS CAPITAL RESERVE FUND

YEAR ENDED JUNE 30, 2017

(With Comparative Totals for the Year Ended June 30, 2016)

	2017			2016 ACTUAL
	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POS (NEG)	
REVENUES				
Payment In Lieu of Taxes	\$ 145,000	\$ 18,624	\$ (126,376)	\$ 176,866
Capital Construction Grants	257,790	95,504	(162,286)	452,390
TOTAL REVENUES	<u>402,790</u>	<u>114,128</u>	<u>(288,662)</u>	<u>629,256</u>
EXPENDITURES				
Facilities/Property				
Buildings	770,900	225,556	545,344	355,855
Equipment	227,430	78,734	148,696	352,751
Vehicles	72,000	23,307	48,693	15,538
TOTAL EXPENDITURES	<u>1,070,330</u>	<u>327,597</u>	<u>742,733</u>	<u>724,144</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(667,540)	(213,469)	454,071	(94,888)
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	-	84,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,000</u>
NET CHANGE IN FUND BALANCE	(667,540)	(213,469)	454,071	(10,888)
FUND BALANCE, Beginning	<u>667,540</u>	<u>667,540</u>	<u>-</u>	<u>678,428</u>
FUND BALANCE, Ending	<u>\$ -</u>	<u>\$ 454,071</u>	<u>\$ 454,071</u>	<u>\$ 667,540</u>

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1
 BUDGETARY COMPARISON SCHEDULE
 PUPIL ACTIVITY FUND
 YEAR ENDED JUNE 30, 2017
 (With Comparative Totals for the Year Ended June 30, 2016)

	2017			2016 ACTUAL
	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POS (NEG)	
Receipts	\$ 275,000	\$ 214,909	\$ (60,091)	\$ 253,822
Disbursements	<u>275,000</u>	<u>220,681</u>	<u>54,319</u>	<u>232,490</u>
Net Receipts (Disbursements)	<u>\$ -</u>	<u>(5,772)</u>	<u>\$ (5,772)</u>	21,332
CASH IN BANK, Beginning		<u>233,871</u>		<u>212,539</u>
CASH IN BANK, Ending		<u>\$ 228,099</u>		<u>\$ 233,871</u>

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
PUPIL ACTIVITY AGENCY FUND
YEAR ENDED JUNE 30, 2017

	<u>BALANCE</u> <u>June 30, 2016</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>June 30, 2017</u>
ASSETS				
Cash	\$ 233,871	\$ 214,909	\$ 220,681	\$ 228,099
LIABILITIES				
Accounts Payable	\$ 233,871	\$ 214,909	\$ 220,681	\$ 228,099

See the Accompanying Independent Auditor's Report.

SINGLE AUDIT

The Single Audit Act Amendments of 1996 mandate independent financial and compliance audits of federal award programs. In addition to the required independent auditor's reports, the schedules of expenditures of federal awards and summary of findings and questioned costs are provided to support the requirements for compliance with the OMB Uniform Guidance.

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>District's Program Number</u>	<u>Federal CFDA Number</u>	<u>Beginning Balance Accrued (Deferred)</u>	<u>Total Receipts</u>	<u>Total Expenditures</u>	<u>Ending Balance Accrued (Deferred)</u>
<u>U.S. Department of Agriculture</u>						
Child Nutrition Cluster						
Passed Through State Department of Human Services						
Food Distribution	4555	10.555	\$ -	37,933	\$ 37,933	\$ -
Passed Through State Department of Education						
School Breakfast Program	4553	10.553	-	145,928	146,548	620
National School Lunch Program	4555	10.555	-	224,138	225,139	1,001
Summer Food Service Program	4559	10.559	-	5,412	8,279	2,867
Subtotal Child Nutrition Cluster			-	413,411	417,899	4,488
CDE Fresh Fruit & Vegetable	4582	10.582	3,248	21,742	24,740	6,246
Child Nutrition Discretionary Grants	5579	10.579	18,275	20,830	2,555	-
Passed Through State Department of Public Health and Environment:						
Child & Adult Care Food Program	4558	10.558	-	55,421	55,421	-
Total U.S. Department of Agriculture			21,523	511,404	500,615	10,734
<u>U.S. Department of Education</u>						
Passed Through State Department of Education						
Adult Education & Family Literacy Act	5002	84.002	5,958	32,397	34,671	8,232
Title I	4010	84.010	55,244	236,855	262,052	80,441
Title I	5010	84.010	26,623	176,000	164,171	14,794
21st Century Learning Centers	5287	84.287	72,776	266,455	226,350	32,671
Title VI Part B Rural and Low Income Schools	7358	84.358	9,579	24,537	14,958	-
Title III Part A English Language Acquisition	4365	84.365	13,042	37,013	23,971	-
Title III Part A English Language Acquisition	5365	84.365	22,073	37,073	15,000	-
Title III Part A English Language Acquisition	7365	84.365	-	1,663	1,663	-
Title II Part A Improving Teacher Quality	4367	84.367	4,799	47,169	42,370	-
Title II Part A Improving Teacher Quality	5367	84.367	8,310	8,310	-	-
Passed Through Colorado Mountain College						
Carl Perkins Vocational & Applied Training	4048	84.048	21,986	43,376	26,539	5,149
Total U.S. Department of Education			240,390	910,848	811,745	141,287
<u>U.S. Department of Health and Human Services</u>						
Direct Program:						
Head Start	8600	93.600	45,220	506,748	541,009	79,481
Total Federal Assistance			\$ 307,133	\$ 1,929,000	\$ 1,853,369	\$ 231,502

See the Accompanying Independent Auditor's Report.

LAKE COUNTY SCHOOL DISTRICT R-1

NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2017

Note 1: Basis of Presentation

In the accompanying schedule of expenditures of federal awards, award revenues and expenditures have been prepared on the modified accrual basis of accounting, except for the U.S. Department of Agriculture grants, which have been prepared on the full accrual basis of accounting. The basis of accounting used for the schedule of expenditures of federal awards is consistent with the basis of accounting used for the annual financial report presentation.

Note 2: Noncash Federal Awards

The District receives food commodities from the U. S. Department of Agriculture for use in its food service program. Commodities are recorded under CFDA # 10.555 on the Schedule of Federal Awards. Commodities are valued at the valuation provided by the USDA. The commodities, in the amount of \$37,933, are recognized as revenue when received. The commodities are recognized as expenditures when used by the schools. The District has determined that the title to the commodities passes to the District upon receipt of the commodities. Since the District has received title to the commodities, the unused commodities are not reflected as unearned revenue.

Note 3: De Minimis Indirect Cost Rate

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4: Sub Recipients

The District has not funded any sub recipients.



Board of Education
Lake County School District R-1
Leadville, Colorado

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities each major fund and the aggregate remaining fund information of Lake County School District R-1 (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 12, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plutt Hanson, P.C.

December 12, 2017



Board of Education
Lake County School District R-1
Leadville, Colorado

**Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control Over Compliance Required by the Uniform Guidance**

Report on Compliance for Each Major Federal Program

We have audited Lake County School District R-1' (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plutt Hanson, P.C.

December 12, 2017

LAKE COUNTY SCHOOL DISTRICT R-1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017

I. Summary of the Independent Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Type of auditor’s report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? Yes No

Identification of major programs:

84.010	Title I Grants to Local Education Agencies
93.600	Head Start

Dollar threshold used to distinguish between type A and type B programs: \$750,000

- Auditee qualified as low-risk auditee? Yes No

II. Findings relating to the financial statement audit as required to be reported in accordance with generally accepted government auditing standards

There were no findings required to be reported under *Government Auditing Standards*.

III. Findings and questioned costs for federal awards

There were no findings or questioned costs to be reported in accordance with 2 CFR 200.516(a).

LAKE COUNTY SCHOOL DISTRICT R-1

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017**

Findings 2016:

There were no prior audit findings and questioned costs.

STATE COMPLIANCE



Board of Education
Lake County School District R-1
Leadville, Colorado

INDEPENDENT AUDITORS' REPORT ON AUDITOR'S INTEGRITY REPORT

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lake County School District R-1 as of and for the year ended June 30, 2017, which collectively comprise the basic financial statements of the Lake County School District R-1, and have issued our report thereon dated November 1, 2016. These financial statements are the responsibility of the Lake County School District R-1's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lake County School District R-1's basic financial statements. The accompanying auditor's integrity report is presented for purposes of additional analysis as required by State of Colorado statutes and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plutt Hanson, P.C.

December 12, 2017



Colorado Department of Education
Auditors Integrity Report
 District: 1510 - LAKE COUNTY R-1
 Fiscal Year 2016-17
 Colorado School District/BOCES

Revenues, Expenditures, & Fund Balance by Fund

Fund Type & Number	Beg Fund Balance & Prior Per Adj (6880*)	1000 - 5999 Total Revenues & Other Sources	0001-0999 Total Expenditures & Other Uses	6700-6799 & Prior Per Adj (6880*) Ending Fund Balance
Governmental	+		-	=
10 General Fund	2,801,080	9,372,499	9,345,162	2,828,417
18 Risk Mgmt Sub-Fund of General Fund	0	0	0	0
19 Colorado Preschool Program Fund	116,142	293,177	294,481	114,838
Sub- Total	2,917,222	9,665,676	9,639,643	2,943,255
11 Charter School Fund	0	0	0	0
20,26-29 Special Revenue Fund	4,842	839,892	828,970	15,764
06 Supplemental Cap Const, Tech, Main, Fund	0	0	0	0
21 Food Service Spec Revenue Fund	0	680,487	680,487	0
22 Govt Designated-Purpose Grants Fund	0	1,235,634	1,235,634	0
23 Pupil Activity Special Revenue Fund	0	0	0	0
24 Full Day Kindergarten Mill Levy Override	0	0	0	0
25 Transportation Fund	0	0	0	0
31 Bond Redemption Fund	1,193,383	802,191	759,203	1,236,371
39 Certificate of Participation (COP) Debt Service Fund	0	0	0	0
41 Building Fund	0	0	0	0
42 Special Building Fund	0	0	0	0
43 Capital Reserve Capital Projects Fund	667,540	114,128	327,598	454,071
46 Supplemental Cap Const, Tech, Main Fund	0	0	0	0
Totals	4,782,988	13,338,008	13,471,535	4,649,461
Proprietary				
50 Other Enterprise Funds	0	0	0	0
64 (63) Risk-Related Activity Fund	0	0	0	0
60,65-69 Other Internal Service Funds	0	0	0	0
Totals	0	0	0	0
Fiduciary				
70 Other Trust and Agency Funds	0	0	0	0
72 Private Purpose Trust Fund	0	0	0	0
73 Agency Fund	0	0	0	0
74 Pupil Activity Agency Fund	233,872	214,908	220,681	228,099
79 GASB 34:Permanent Fund	0	0	0	0
85 Foundations	0	0	0	0
Totals	233,872	214,908	220,681	228,099

FINAL



Colorado Department of Education

Bolded Balance Sheet Report

District: 1510 - LAKE COUNTY R-1

Fiscal Year 2016-17

Colorado School District/BOCES

ASSETS	Governmental							Proprietary					Fiduciary		
	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45,47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	Totals
Cash and Investments (8100-8104,8111)	3,291,194	0	139,827	178,619	0	5,669	1,162,826	346,961	0	0	0	228,099	0	5,353,194	
Cash with Fiscal Agent (8105)	47,051	0	0	0	0	0	54,018	0	0	0	0	0	0	101,069	
Taxes Receivable (8121,8122)	139,134	0	0	0	0	0	19,527	0	0	0	0	0	0	158,662	
Interfund Loans Receivable (8131,8132)	160,163	0	-9,740	11,545	0	13,426	0	107,110	0	0	0	0	0	282,504	
Grants Accounts Receivable (8142)	53,306	0	250	235,680	0	10,752	0	0	0	0	0	0	0	299,989	
Other Receivables (8151-8154,8161)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inventories (8171,8172,8173)	0	0	0	0	0	1,470	0	0	0	0	0	0	0	1,470	
Machinery and Equipment (8241,8242,8251)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Assets	3,690,849	0	130,336	425,845	0	31,316	1,236,371	454,071	0	0	0	228,099	0	6,196,887	

Governmental Proprietary Fiduciary

LIABILITIES & FUND EQUITY	Governmental										Proprietary			Fiduciary	
	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	Totals
Interfund Payables (7401,7402)	0	0	0	282,504	0	0	0	0	0	0	0	0	0	0	282,504
Other Payables (7421-7423)	68,129	0	807	440	0	3,476	0	0	0	0	0	0	0	0	72,852
Accrued Expenses (7461)	759,486	0	14,692	95,596	0	27,840	0	0	0	0	0	0	0	0	897,614
Unearned Revenue (7481)	0	0	0	7,483	0	0	0	0	0	0	0	0	0	0	7,483
Grants Deferred Revenue (7482)	34,816	0	0	24,058	0	0	0	0	0	0	0	0	0	0	58,875
Total Liabilities	862,432	0	15,499	410,081	0	31,316	0	0	0	0	0	0	0	0	1,319,327

Governmental

Proprietary

Fiduciary

FUND EQUITY	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	Totals
Non-spendable Fund Balance 6710	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance 6720	0	0	0	0	0	0	1,236,371	0	0	0	0	0	0	0	1,236,371
TABOR 3% Emergency Reserve 6721	356,000	0	0	0	0	0	0	0	0	0	0	0	0	0	356,000
TABOR Multi-Year 6722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Emergency Reserve (letter of credit or real estate) 6723	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Colorado Preschool Program (CPP) Reserve 6724	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-Day Kindergarten Reserve 6725	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Risk-Related / Restricted Capital Reserve 6726	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BEST Capital Reserve 6727	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Committed Fund Balance 6750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance 6760	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance 6770	2,472,417	0	114,838	15,764	0	0	0	454,071	0	0	0	0	228,099	0	3,285,188
Invested in Capital Assets, Net of Related Debt 6790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Net Assets 6791	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Net Assets 6792	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Period Adjustment 6880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Fund Equity	2,828,417	0	114,838	15,764	0	0	1,236,371	454,071	0	0	0	0	228,099	0	4,877,560

	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	Totals
Total Liabilities & Fund Equity	3,690,849	0	130,336	425,845	0	31,316	1,236,371	454,071	0	0	0	0	228,099	0	6,196,887
Do Assets=Liability+Fund Equity	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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Lake County School District FY19 (2018-19) Budget: Executive Summary

ORIGINAL BUDGET - FINAL - JUNE 2018

The 2018-19 budget is presented to align with the Board’s four goals to support the realization of the Board’s mission to “ignite a passion for learning:”

- 1) Ensuring all students stay on or above grade level each year and graduate prepared to successfully implement a plan for college or career (“Every day, we are college and career-ready”)
- 2) Providing all students with engaging learning opportunities (“Rigor and engagement are everywhere”)
- 3) Creating a space that is safe, inclusive, and welcoming for all (“Diversity and culture make us better”)
- 4) Planning and executing the capital and human capital investments that will make our district better (“We plan for the future.”)

Examples of budget supports for each of these goals, which are described in more detail below, include:

Board Goal	FY19 Budget Supports
<p>Goal 1: Ensuring all students stay on or above grade level each year and graduate prepared to successfully implement a plan for college or career.</p>	<ul style="list-style-type: none"> • Partnership with Achievement Network to support data-driven instruction and the effective use of interim assessment (Fund 22, est \$70K) • Tiered Intervention Grant activities to improve literacy instruction and outcomes at West Park (Fund 22, \$200K) • Software budget to support purchase of intervention, differentiation tools (General Fund, \$75K) • Turnaround line to support the purchase of classroom materials and curriculum modules (General Fund, \$15K) • Continued funding for Pre-Collegiate Program Coordinator (General Fund Grants, \$63K) • 21st Century Community Learning Centers extended learning opportunities (Fund 22, \$127K with grant request for K-2 outstanding) • Attendance improvement work through CASH and EARSS grants (Fund 22, \$160K)
<p>Goal 2: Providing all students with engaging learning opportunities.</p>	<ul style="list-style-type: none"> • Get Outdoors Leadville! program and partnership (Fund 22, \$285K) • EL Cooperation Agreements - on and off site professional development to fund implementation of EL with fidelity in grades K-6 (General Fund, est \$90K) • Turnaround line to support the purchase of classroom materials and curriculum modules (General Fund, \$15K) • Continued funding of GT/RTI Coordinator Position (General Fund and Fund 22, \$65K)

	<ul style="list-style-type: none"> • Significant investment in maintaining district’s technology infrastructure, including tech labs, classroom iPads, classroom Chromebooks and LCHS one-to-one Chromebook initiative (General Fund and Fund 43, \$105K)
<p>Goal 3: Creating a space that is safe, inclusive and welcoming to all.</p>	<ul style="list-style-type: none"> • Diversity & inclusivity work, including continued funding for Family Engagement Specialist (Fund 22, \$50K) and training for all staff in 2018-19 • Addition of a full-time School Psychologist position (Fund 10, \$85K) • EARSS grant activities to continue RJ implementation and improve attendance (Fund 22, \$150K) • School Based Health Center program (funding via Summit Community Care Clinic) • School-Based Health Professional program (Fund 22, \$150K) • 21st Century Community Learning Centers extended learning opportunities (Fund 22, \$127K with grant request for K-2 outstanding)
<p>Goal 4: Planning and executing the capital and human capital investments that will make our district better.</p>	<ul style="list-style-type: none"> • Salary increases for all staff (General Fund, Fund 22, Fund 19, Fund 21, Fund 26, Fund 27) • \$2,055 salary increase for returning teachers; \$3,455 increase in teacher base salary since 2014 (General Fund) • \$1 per hour raise for Custodians, Bus Drivers and Cooks (AFSCME employees) to drive toward minimum wage increase (\$12.00 by 2020) (General Fund, Fund 21) • 4% salary increase for all other employees • Salary Lane Advancement for all teachers that includes credit for district-provided professional development hours (General Fund) • Stipends for teacher service on Instructional and Operational Leadership Teams, rather than making these volunteer (General Fund and Fund 22, \$30K) • Teacher Retention work, including New Teacher Boot Camp (Fund 22, \$5K) • Long-term capital projects plan (Fund 43)

General Fund (Fund 10)

Budgeted Revenue

In total, we expect revenue to increase by approximately 3.3% from 2017-18 to 2018-19. This increase in revenue stems from an increase in per pupil revenue and a slight increase in our one-time small rural funding. The 2018-19 budget includes the following revenue projections:

- **State School Finance Formula Funding:** The budget is built on an October Count funded pupil count of 966.7. For 2017-18, this figure was 973.2. We continue to project some attrition in student enrollment. Our per pupil revenue for next year is projected to be \$8,509—a welcome 6.19% increase from the previous year.

We will continue to have a significant portion of our formula funding come from property taxes, necessitating our continued participation in the interest-free cash flow loan program offered by the state.

- **Small Rural Schools funding:** For the second year, we anticipate receiving additional funding for Small Rural Schools of approximately \$350K. These funds must be spent on one-time expenditures, and we have budgeted to spend them as follows:
 - **Employee Training & Development** to support school turnaround/improvement - \$120K
 - **Employee Training & Development supplies** to support school turnaround/improvement - \$15K
 - **Insurance Reserve fund** to support insurance expenditures and one-time increases - \$225K

Budgeted Expenditures

Personnel

Salaries and benefits remain our largest expenditures. The budget includes the following compensation increases. At the Board meeting, we will also provide some additional background on compensation in LCSD over time:

Certified staff – Per an agreement with LCEA, we will add \$915 to the base salary for teachers, as well as giving teachers two \$570 steps and PD lane increases as attained. (Total increase without PD lanes = \$2,055) Teachers received an initial contract in March showing a \$570 step; now that we have our final funding from the legislature, we are able to add an additional \$1,485 to each returning teacher contract. The district continues to drive toward salary equity with our six like and neighboring districts, and the increase to the base again this year has again helped us make great strides in terms of comparability for a starting teacher salary:

District	2014-15 Base	2015-16 Base	2016-17 Base	2017-18 Base	2018-19 Base	Total Change
Lake	\$31,150	\$31,350	\$32,550	\$33,690	\$34,605	\$3,455
Buena Vista	\$32,100	\$32,100	\$32,100	\$32,100	TBD	TBD
Salida	\$32,455	\$32,455	\$32,455	\$33,683	TBD	TBD
Summit	\$38,781	\$39,391	\$40,000	\$40,800	TBD	TBD
Eagle	\$37,624	\$38,376	\$41,000	Not posted	TBD	TBD
Cortez	\$29,250	\$29,250	\$29,250	\$29,250	TBD	TBD

Sheridan 2	\$35,029	\$35,029	\$35,029	\$35,029	\$36,529	\$1,500
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Classified & Support staff – We will be offering a 4% increase for paraprofessionals, secretaries, district office staff and school administrative staff. We will offer a \$1 per hour increase for cooks, custodians and bus drivers. Colorado Law will raise the minimum wage to \$12.00 in 2020. The starting wage for cooks and custodians is currently \$11.38. All other LCSD classified employees (with the exception of some Center employees) already earn more than \$12.00 per hour.

Bus drivers currently have a starting wage of \$16, but many are only guaranteed 20 hours per week of work. The county has recently raised its starting wage to \$17 for commercial drivers, and we are having a very hard time recruiting and retaining bus drivers. Therefore, we will propose increasing the starting wage to \$16.75 per hour. The exact details of this agreement are pending our negotiation session with AFSCME.

Staffing Changes: Total FTEs across the district are currently budgeted to go up by 1.75, or to remain essentially flat. Please reference the “Positions Added and Subtracted” chart. The two additional positions are:

- An attendance specialist position, to focus on reducing chronic absenteeism, funded by 4-year EARSS grant
- .5 of a School Resource Officer position, with the remainder to be paid by other local law enforcement and government entities, TBD
- .25 of a Special Education Coordinator, with the remainder to be paid by other BOCES member districts

We are also restructuring social emotional supports for students slightly going into next year. We will have one counselor across grades K-6, instead of a counselor and social-emotional dean, however we will be adding a full-time school psychologist role. There are some other minor position restructuring moves described in the chart, as well.

Health Insurance

As you will recall, this was the first year of our restructured health insurance plan. We went from a fully funded plan with CEBT to a partially self-funded plan with Benefit Health Advisor. The plan itself, in terms of benefits offered and the transition for our employees, went very well and BHA has been a great partner. We also saved significantly from what we were paying with CEBT.

Unfortunately, completely unrelated to our plan restructuring, 2017-18 was a very high claims year for LCSD. Compared to utilizing 60-80% of our paid premiums for claims in past years, this year as of mid-May we were tracking to use 110%. We are protected in not having to pay more than our premiums (100%), but going over that threshold meant that we were not an attractive renewal prospect. BHA worked incredibly hard to secure a renewal that was as low as possible. After encountering several insurers who would not even quote our group, we received a renewal with a 28% increase—very high, but not close to the 60% increase we were looking at from a few carriers. BHA relinquished their commission to keep our business, and we are grateful.

There will be a \$330K increase in our health insurance costs for FY18-19. We have opted to absorb this increased expense on the district side and not pass any of it along to our employees. Therefore, in addition to the salary increases above, employees taking single health insurance will have an additional approximately \$2,000 paid toward their premium from district funds, and employees taking family health insurance will have an additional approximately \$3,000 paid. For teachers, therefore, as one example, employees will be receiving over \$4,000 (single) or over \$5,000 (family) in additional total compensation. We have also set aside \$225K in the budget to start building an insurance reserve which will give us more flexibility in funding our plan going forward. Both of these investments are made possible because of increased school finance funding and the continuation of the Small Rural Schools funding.

Other Expenditure Highlights

- **Turnaround lines:** We are allocating a total of \$135K in General Fund dollars, from our Small Rural Schools funding, toward our turnaround efforts. We typically spend these dollars on the portion of our partnerships with EL and ANET that are not grant-funded, PD and curriculum/instruction supplies.

Operating Reserve

The only funds we anticipate spending out of our General Fund Operating Reserve this year are a \$100K transfer to the Capital Projects fund. After this transfer, our Operating Reserve will be at 24-25% of our anticipated operating expenses for the year, which is a healthy level that we hope will allow us to continue to maintain our facilities and cover unanticipated expenses in the coming years.

Grant Fund (Fund 22)

The district receives many grants that are administered via Fund 22. For 2018-19, these include:

- Healthy Schools / Student Wellness Grant
- State Library Grant
- Title I, Title II, Title III and Title IV funds
- Cohort VII 21st Century Community Learning Center Grant (grades 5-12)
- Cohort VII 21st Century Community Learning Center Grant (grades K-2) - **NEW 5-year Grant**
- West Park Tiered Intervention Grant
- Get Outdoors Leadville! Grants
- Gates Family Foundation & James Walton Fund Grants - **NEW**
- Colorado Health Foundation After-School Grant - **NEW**
- USDA Food Equipment Grant - **NEW**
- EARSS Grant - **NEW 4-Year Grant**

Title funds

Our federal funds are administered via Fund 22. These are federal dollars that flow through the state. **The following funds are budgeted for FY19:**

	Allocation	Est Carryover	Total
Title I	\$ 255,621	\$ 28,000	\$ 283,621
Title IIA	\$ 40,403	\$ -	\$ 40,403
Title III	\$ 25,206	\$ -	\$ 25,206
Title III Set Aside	\$ -	\$ 1,525	\$ 1,525
Title IV	\$ 18,524	\$ -	\$ 18,524
Title V	TBD	\$ -	TBD
TOTALS	\$ 321,230	\$ 29,525	\$ 369,279

We are budgeting these funds for the following activities in 2018-19:

- English Language Development Teacher salary & benefits
- Teacher on Special Assignment – Operations & Culture, West Park salary & benefits
- Academic Dean salary & benefits (2)
- Homeless Student Services
- Family Engagement Specialist position & supplies
- Principal stipend
- Instructional Leadership Team stipends
- New Teacher Boot Camp stipends
- Grants fiscal stipend

Food Service Fund (Fund 21)

We continue to be challenged to balance revenue and expenditure in our Food Service Fund, although we have made progress this year through careful monitoring and cost saving measures. We are working hard to reduce expenditures on food and staff time, in particular. We are budgeting for a \$75K transfer from the General Fund to the Food Service Fund in FY19.

Capital Projects Fund (Fund 43)

In 2011, the Board moved \$1M from the General Fund into the Capital Projects Fund. The only other revenue that comes into this fund is our annual Secure Rural Schools dollars, approximately \$150-170K, and any transfers we make from the general fund. SRS funding was eliminated for one year due to a failure to reauthorize in Congress, but now this funding has for the moment been reauthorized. We are spending down the beginning fund balance in Fund 43 because our annual expenses exceed our annual revenue and we are taking on major projects. Even with help from BEST, these projects are depleting our reserve, requiring us to replenish it.

The district budgeted funds from Fund 43 and engaged in the following projects in FY18:

CAPITAL PROJECTS	FY18 Orig Budget	FY18 Planned Projects		FY18 REV Budget	
BUDGETED REVENUE					
BEGINNING FUND BALANCE	\$ (573,168)			\$ (454,071)	
PILT/SRS REVENUE	\$ (170,000)			\$ (170,000)	
TRANSFER FROM GENERAL FUND to replenish cap	\$ -			\$ (160,000)	
BEST CAPITAL PER PUPIL - TRANSFER FROM GENERAL FUND	\$ -			\$ -	
TOTAL	\$ (170,000)			\$ (330,000)	
BUDGETED EXPENSE					
MASTER PLAN		ORIGINAL BUDGET		REV BUDGET	FORECAST
DISTRICT BUILDINGS	\$ 127,000	Master Plan update		\$ 90,000	\$ 20,000
		District Buildings Projects:			
		Admin roof repair	\$ 27,000	\$ -	\$ -
		WP roof repair	\$ -	\$ -	\$ -
		Asphalt	\$ 10,000	\$ 10,000	\$ 10,000
		Energy savings	\$ 10,000	\$ 10,000	\$ 10,000
		WP bathroom repair	\$ -	\$ -	\$ -
		Hardware & Security WPE	\$ 25,000	\$ 24,800	\$ 24,781
		Move WP driveway	\$ 10,000	\$ -	\$ -
		Refinish LCHS Gym Floor	\$ 2,000	\$ 2,000	\$ -
		Emergent projects	\$ 70,000	\$ 70,000	\$ 35,000
			\$ 127,000	\$ 116,800	\$99,781
DISTRICT EQUIPMENT	\$ 18,000	District Equipment Projects:			
		Kitchen Equip	\$ 8,000	\$ 5,000	\$ 4,400
		Emergent projects	\$ 10,000	\$ 10,000	\$ 6,500
			\$ 18,000	\$ 15,000	\$ 10,900
VEHICLES	\$ 110,000	Short bus, loader, lease		\$ 148,000	\$ 110,000
TECHNOLOGY EQUIPMENT	\$ 60,000	Technology Projects:			
		Chromebook replacement LCHS	\$ 25,000		
		Chromebook management console	\$ 2,500	\$ 24,700	\$ 24,700
		Student labs or Chromebooks LCIS	\$ 17,500		
		Teacher laptop refresh	\$ 15,000	\$ 19,000	\$ 19,000
		Switches	\$ -	\$ 30,000	\$ 31,000
			\$ 60,000	\$ 73,700	\$ 74,700
TOTAL EXPENSE	\$ 315,000			\$ 443,500	\$ 295,381

The following projects are included in the FY19 capital projects budget:

FY19 Capital Projects Budget			
CAPITAL PROJECTS	FY19 Budget	FY19 Planned Projects	
BUDGETED REVENUE			
BEGINNING FUND BALANCE	\$ (488,690)		
PILT/SRS REVENUE	\$ (170,000)		
TRANSFER FROM GENERAL FUND to replenish cap	\$ (100,000)		
BEST CAPITAL PER PUPIL - TRANSFER FROM GENERAL FUND	\$ -		
TOTAL	\$ (270,000)		
BUDGETED EXPENSE			
DISTRICT BUILDINGS	\$ 231,000	District Buildings Projects:	ORIG BUDGET
		MASTER PLAN	\$70,000
		Bus Barn overhead doors	\$21,000
		Asphalt	\$10,000
		Energy savings	\$10,000
		Furniture	\$20,000
		Pitts Redesign and Refurbish	\$30,000
		Emergent projects	\$70,000
			\$231,000
DISTRICT EQUIPMENT	\$ 18,000	District Equipment Projects:	
		Kitchen Equip	\$ 8,000
		Emergent projects	\$ 10,000
			\$ 18,000
VEHICLES	\$ 22,000	Bus lease	
TECHNOLOGY EQUIPMENT	\$ 105,500	Technology Projects:	
		Chromebook replacement LCHS	\$ 25,000
		Chromebook management console	\$ 2,500
		Chromebooks LCIS	\$ 10,000
		iPad replacement	\$ 48,000
		Emergent projects	\$ 20,000
			\$ 105,500
TOTAL EXPENSE	\$ 376,500		

**2018-19 FTE Positions Added and Subtracted
Salary Impacts - General & Grant Funds**

AS OF 06/2018

2018-19 Additions from 2017-18			2018-19 Subtractions from 2017-18		
Add	General Fund	Grants	Subtract	General Fund	Grants
ADMIN					
.25 SPED Coordinatator (BOCES Employee)			.5 Assistant Principal LCHS		
TOTAL	\$25,000	\$0		\$35,000	\$0
NET	-\$10,000	\$0			
TOTAL NET - GENERAL & GRANTS	-\$10,000				
CERTIFIED					
DOOR TOSA			DOOR Teacher		
TOTAL	\$45,000	\$0		\$60,000	\$0
NET	-\$15,000	\$0			
TOTAL NET - GENERAL & GRANTS	-\$15,000				
CLASSIFIED - IN SCHOOLS					
Entry Level Maintenance Worker	\$30,000		Senior Maintenance Worker		
TOTAL	\$30,000	\$0		\$60,000	\$0
NET	-\$30,000	\$0			
TOTAL NET - GENERAL & GRANTS	-\$30,000				
OTHER SUPPORT					
District Psychologist			Social-Emotional Dean, LCIS		
Attendance Specialist, LCHS					
.5 School Resource Officer (LPD Employee)					
.5 District Safety Coordinator					
TOTAL	\$125,000	\$30,000		\$50,000	\$0
NET	\$75,000	\$30,000			
TOTAL NET - GENERAL & GRANTS	\$105,000				
OVERALL TOTAL	\$225,000	\$30,000		\$205,000	\$0
Total FTEs added			Total FTEs subtracted	NET	
5.25			3.5	1.75	

NET IMPACT, GENERAL/FOOD SERVICE FUNDS =	\$ 20,000.00
NET IMPACT, GRANTS =	\$ 30,000.00
TOTAL NET	\$ 50,000.00

LCSD FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
FUND 10: GENERAL FUND - REVENUE							
9-10-600-00-0000-1110-000-000000	PROPERTY TAX REVENUE	\$ 5,316,597	\$ 5,239,438			-1.5%	
9-10-600-00-0000-1120-000-000000	SPECIFIC OWNERSHIP TAX	\$ 268,814	\$ 271,034			0.8%	
9-10-600-00-0000-1140-000-000000	DELINQUENT TAX REVENUE	\$ 20,000	\$ 20,000		\$ -	0.0%	
9-10-600-00-0000-1143-000-000000	PENALTIES & INTEREST/TAX	\$ 13,000	\$ 13,000		\$ -	0.0%	
9-10-600-00-0000-1144-000-000000	BEGINNING FUND BALANCE	\$ 2,828,417	\$ 2,909,677		\$ 81,260	2.9%	
9-10-600-00-0000-1510-000-000000	INTEREST ON INVESTMENTS	\$ 2,500	\$ 2,500		\$ -	0.0%	
9-10-600-00-0000-1740-000-000000	LCHS ATHLETIC/ACTIVITY FEES	\$ 14,000	\$ 14,000		\$ -	0.0%	
9-10-600-00-0000-1790-000-000000	LCMS ATHLETIC/ACTIVITY FEES	\$ 6,000	\$ 6,000		\$ -	0.0%	
9-10-600-00-0000-1910-000-000000	RENTAL/LEASES INCOME	\$ 5,415	\$ 5,415		\$ -	0.0%	
9-10-600-00-0000-1920-000-000000	MISC DONATIONS	\$ 25,000	\$ 25,000		\$ -	0.0%	
9-10-600-00-0000-1920-000-001202	PRE-COLLEGIATE REVENUE	\$ 18,000	\$ 62,893		\$ 44,893	249.4%	COSI & CMC
9-10-600-00-0000-1920-000-001210	PROJECT DREAM	\$ 62,500	\$ 40,000		\$ (22,500)	-36.0%	
9-10-600-00-0000-1920-000-001215	ANNIE'S GARDEN	\$ 2,768	\$ -		\$ (2,768)	-100.0%	
9-10-600-00-0000-1920-000-001216	COLO ALLIANCE FOR SCHOOL HEALTH	\$ -	\$ 3,125		\$ 3,125		
9-10-600-00-0000-1920-000-001225	ENGINEERING PATHWAYS REVENUE	\$ 1,749	\$ -		\$ (1,749)	-100.0%	
9-10-600-00-0000-1920-000-003230	SMALL RURAL SCHOOLS FUNDING	\$ 357,520	\$ 360,648	\$ (360,648)	\$ 3,128	0.9%	
9-10-600-00-0000-1990-000-000000	MISC. LOCAL REVENUE	\$ 190,000	\$ 75,000		\$ (115,000)	-60.5%	
9-10-600-00-0000-2010-000-000000	MINERAL LEASE REVENUE	\$ 15,000	\$ 15,000		\$ -	0.0%	
9-10-600-00-0000-3000-000-003139	ELPA PD SUPPORT	\$ 60,061	\$ 60,061		\$ -	0.0%	
9-10-600-00-0000-3000-000-003140	ELPA	\$ 44,940	\$ 44,940		\$ -	0.0%	
9-10-600-00-0000-3000-000-003160	TRANSPORTATION REVENUE	\$ 82,716	\$ 82,716		\$ -	0.0%	
9-10-600-00-0000-3000-000-003206	READ ACT REVENUE	\$ 51,281	\$ 51,281		\$ -	0.0%	
9-10-600-00-0000-3000-000-003235	AT RISK FUNDING	\$ -	\$ 6,000		\$ 6,000		
9-10-600-00-0000-3010-000-003120	CVA	\$ 25,917	\$ 24,780		\$ (1,137)	-4.4%	
9-10-600-00-0000-3110-000-000000	STATE EQUALIZATION	\$ 2,865,330	\$ 3,380,253		\$ 514,923	18.0%	
9-10-600-00-0000-3111-000-000000	HOLD HARMLESS-FDK	\$ 98,506	\$ 98,506		\$ -	0.0%	
9-10-600-00-0000-3200-000-003160	TRANSPORTATION ADJUSTMENT	\$ -	\$ -		\$ -		
9-10-600-00-0000-3210-000-000000	STATE AIDE REDUCTION	\$ -	\$ -		\$ -		
9-10-600-00-0000-3951-000-003130	BOCES - ECEA REVENUE	\$ 192,703	\$ 192,703		\$ -	0.0%	
9-10-600-00-0000-3951-000-003150	GIFTED/TALENTED	\$ 9,992	\$ 9,992		\$ -	0.0%	
9-10-600-00-0000-3951-000-003183	BOCES GRANT WRITER	\$ 6,039	\$ 6,039		\$ -	0.0%	
9-10-600-00-0000-4010-000-009003	MEDICAID REVENUE	\$ 100,000	\$ 100,000		\$ -	0.0%	
9-10-600-00-0000-4951-000-003228	GIFTED ED SCREENING GRANT	\$ 2,443	\$ 2,443		\$ -	0.0%	
9-10-600-00-0000-4951-000-004027	BOCES-IDEA REV	\$ 143,680	\$ 143,680		\$ -	0.0%	
9-10-600-00-0000-5819-000-003141	CPP ALLOCATION	\$ (300,516)	\$ (319,104)		\$ (18,588)	6.2%	
Totals:		\$ 12,530,372	\$ 12,947,020		\$ 416,648	3.33%	
FUND 10: GENERAL FUND - EXPENSE							
WEST PARK							
9-10-100-10-0010-0110-201-000000	ELEMENTARY TEACHER SAL.	\$ 337,980	\$ 356,475		\$ 18,495	5.5%	
9-10-100-10-0010-0110-400-000000	SUPPORT STAFF SALARY	\$ 17,900	\$ 18,616		\$ 716	4.0%	
9-10-100-10-0010-0110-414-000000	DUTY MONITOR	\$ -	\$ 2,000		\$ 2,000		
9-10-100-10-0010-0120-204-000000	SUBSTITUTE TEACHER SALARY	\$ 37,000	\$ 37,000		\$ -	0.0%	
9-10-100-10-0010-0120-239-000000	TRANSLATING SALARIES	\$ -	\$ -		\$ -		
9-10-100-10-0010-0120-400-000000	SUPPORT STAFF SUBS	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-100-10-0010-0150-407-001215	ANNIE'S GARDEN STIPEND	\$ 1,000	\$ -		\$ (1,000)	-100.0%	
9-10-100-10-0010-0221-201-000000	ELEMENTARY TEACHER-MEDI	\$ 4,900	\$ 4,900		\$ -	0.0%	
9-10-100-10-0010-0221-204-000000	SUB TEACHER-MEDICARE	\$ 537	\$ 537		\$ -	0.0%	
9-10-100-10-0010-0221-239-000000	TRANSLATING-MEDICARE	\$ -	\$ -		\$ -		
9-10-100-10-0010-0221-400-000000	SUPPORT STAFF-MEDICARE	\$ 260	\$ 260		\$ -	0.0%	
9-10-100-10-0010-0221-407-001215	ANNIE'S GARDEN MEDICARE	\$ 15	\$ -		\$ (15)	-100.0%	
9-10-100-10-0010-0221-414-000000	DUTY MONITOR MEDICARE	\$ -	\$ -		\$ -		
9-10-100-10-0010-0230-201-000000	ELEMENTARY TEACHER-PERA	\$ 67,258	\$ 71,830		\$ 4,572	6.8%	
9-10-100-10-0010-0230-204-000000	SUB TEACHER-PERA	\$ 7,363	\$ 7,363		\$ -	0.0%	
9-10-100-10-0010-0230-239-000000	TRANSLATING-PERA	\$ -	\$ -		\$ -		
9-10-100-10-0010-0230-400-000000	SUPPORT STAFF-PERA	\$ 3,562	\$ 3,751		\$ 189	5.3%	
9-10-100-10-0010-0230-407-001215	ANNIE'S GARDEN PERA	\$ 197	\$ -		\$ (197)	-100.0%	
9-10-100-10-0010-0230-414-000000	DUTY MONITOR PERA	\$ -	\$ -		\$ -		
9-10-100-10-0010-0250-201-000000	ELEMENTARY TEACHER-HEALTH	\$ 47,610	\$ 62,960		\$ 15,350	32.2%	
9-10-100-10-0010-0250-204-000000	HEALTH INSURANCE	\$ -	\$ -		\$ -		
9-10-100-10-0010-0250-400-000000	SUPPORT STAFF-HEALTH INS.	\$ -	\$ 8,499		\$ 8,499		
9-10-100-10-0010-0250-407-001215	ANNIE'S GARDEN HEALTH	\$ -	\$ -		\$ -		
9-10-100-10-0010-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-100-10-0010-0533-000-000000	POSTAGE	\$ 700	\$ 700		\$ -	0.0%	
9-10-100-10-0010-0550-000-000000	PRINTING & BINDING	\$ 800	\$ 800		\$ -	0.0%	

LCSO FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-100-10-0010-0610-000-000000	SUPPLY	\$ 6,000	\$ 6,000		\$ -	0.0%	
9-10-100-10-0010-0610-000-001215	ANNIE'S GARDEN SUPPLIES	\$ 1,556	\$ -		\$ (1,556)	-100.0%	
9-10-100-10-0010-0611-000-000000	PAPER	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-100-10-0010-0616-000-000000	STUDENT SUPPLIES	\$ -	\$ -		\$ -		
9-10-100-10-0200-0110-201-000000	ART	\$ 38,250	\$ 40,305		\$ 2,055	5.4%	
9-10-100-10-0200-0110-415-000000	ART PARA SALARY	\$ -	\$ -		\$ -		
9-10-100-10-0200-0221-201-000000	ART-MEDICARE	\$ 555	\$ 584		\$ 29	5.2%	
9-10-100-10-0200-0221-415-000000	ART PARA MEDICARE	\$ -	\$ -		\$ -		
9-10-100-10-0200-0230-201-000000	ART-PERA	\$ 7,612	\$ 8,121		\$ 509	6.7%	
9-10-100-10-0200-0230-415-000000	ART PARA PERA	\$ -	\$ -		\$ -		
9-10-100-10-0200-0250-201-000000	ART-HEALTH	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-100-10-0200-0250-415-000000	ART PARA HEALTH	\$ -	\$ -		\$ -		
9-10-100-10-0200-0610-000-000000	ART SUPPLIES	\$ 750	\$ 750		\$ -	0.0%	
9-10-100-10-0500-0610-000-000000	GENERAL SUPPLIES	\$ 300	\$ 300		\$ -	0.0%	
9-10-100-10-0620-0110-201-000000	ESL SALARY	\$ 18,940	\$ 19,968		\$ 1,028	5.4%	
9-10-100-10-0620-0221-201-000000	ESL - MEDICARE	\$ 275	\$ 290		\$ 15	5.5%	
9-10-100-10-0620-0230-201-000000	ESL - PERA	\$ 3,769	\$ 4,024		\$ 255	6.8%	
9-10-100-10-0620-0250-201-000000	ESL - HEALTH INS.	\$ 3,237	\$ 4,250		\$ 1,013	31.3%	
9-10-100-10-0800-0110-415-000000	P.E PARA SALARY	\$ 26,277	\$ 27,328		\$ 1,051	4.0%	
9-10-100-10-0800-0221-415-000000	P.E PARA MEDICARE	\$ 381	\$ 396		\$ 15	3.9%	
9-10-100-10-0800-0230-415-000000	P.E PARA PERA	\$ 5,229	\$ 5,507		\$ 278	5.3%	
9-10-100-10-0800-0250-415-000000	P.E PARA HEALTH	\$ -	\$ -		\$ -		
9-10-100-10-0800-0610-000-000000	PE GENERAL SUPPLIES	\$ 350	\$ 350		\$ -	0.0%	
9-10-100-10-1100-0610-000-000000	MATH GENERAL SUPPLIES	\$ 350	\$ 350		\$ -	0.0%	
9-10-100-10-1200-0110-415-000000	MUSIC PARA SALARY	\$ 28,028	\$ 29,149		\$ 1,121	4.0%	
9-10-100-10-1200-0221-415-000000	MUSIC PARA MEDICARE	\$ 406	\$ 423		\$ 17	4.2%	
9-10-100-10-1200-0230-415-000000	MUSIC PARA PERA	\$ 5,578	\$ 5,874		\$ 296	5.3%	
9-10-100-10-1200-0250-415-000000	MUSIC PARA HEALTH	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-100-10-1200-0610-000-000000	MUSIC GENERAL SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-100-10-1310-0610-000-000000	SCIENCE SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-100-10-1500-0610-000-000000	S.S GENERAL SUPPLIES	\$ 300	\$ 300		\$ -	0.0%	
9-10-100-12-1700-0110-202-003130	SPECIAL ED. SALARY	\$ 102,465	\$ 107,603		\$ 5,138	5.0%	
9-10-100-12-1700-0110-400-003130	SPECIAL ED. PARA SALARY	\$ 57,700	\$ 35,800		\$ (21,900)	-38.0%	
9-10-100-12-1700-0221-202-003130	SPECIAL ED.-MEDICARE	\$ 1,486	\$ 1,560		\$ 74	5.0%	
9-10-100-12-1700-0221-400-003130	SPECIAL ED. PARA-MEDICARE	\$ 838	\$ 520		\$ (318)	-37.9%	
9-10-100-12-1700-0230-202-003130	SPECIAL ED.-PERA	\$ 20,390	\$ 21,682		\$ 1,292	6.3%	
9-10-100-12-1700-0230-400-003130	SPECIAL ED. PARA-PERA	\$ 11,482	\$ 7,214		\$ (4,268)	-37.2%	
9-10-100-12-1700-0250-202-003130	SPECIAL ED.-HEALTH INS.	\$ 16,183	\$ 21,248		\$ 5,065	31.3%	
9-10-100-12-1700-0250-400-003130	SPECIAL ED.-HEALTH INS.	\$ 22,656	\$ 16,998		\$ (5,658)	-25.0%	
9-10-100-12-1700-0610-000-003130	GENERAL SUPPLIES	\$ 400	\$ 400		\$ -	0.0%	
9-10-100-12-1771-0610-000-003130	SPEECH PATH - SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-100-20-2122-0110-211-000000	COUNSELING SERVICES	\$ 44,520	\$ 46,575		\$ 2,055	4.6%	
9-10-100-20-2122-0221-211-000000	COUNSELOR-MEDICARE	\$ 646	\$ 675		\$ 29	4.5%	
9-10-100-20-2122-0230-211-000000	COUNSELOR-PERA	\$ 8,859	\$ 9,385		\$ 526	5.9%	
9-10-100-20-2122-0250-211-000000	COUNSELOR-HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-100-20-2122-0610-000-000000	GENERAL SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-100-20-2222-0110-411-000000	LIBRARY PARAPRO SALARY	\$ -	\$ -		\$ -		
9-10-100-20-2222-0221-411-000000	MEDICARE	\$ -	\$ -		\$ -		
9-10-100-20-2222-0230-411-000000	LIBRARY PERA	\$ -	\$ -		\$ -		
9-10-100-20-2222-0250-411-000000	LIBRARY-HEALTH INS.	\$ -	\$ -		\$ -		
9-10-100-24-2410-0110-105-000000	PRINCIPAL SALARY	\$ 70,000	\$ 72,800		\$ 2,800	4.0%	
9-10-100-24-2410-0110-513-000000	OFFICE SECRETARY SALARY	\$ 33,816	\$ 35,169		\$ 1,353	4.0%	
9-10-100-24-2410-0221-105-000000	PRINCIPAL-MEDICARE	\$ 1,015	\$ 1,056		\$ 41	4.0%	
9-10-100-24-2410-0221-513-000000	OFFICE SEC.-MEDICARE	\$ 490	\$ 510		\$ 20	4.1%	
9-10-100-24-2410-0230-105-000000	PRINCIPAL-PERA	\$ 13,930	\$ 14,669		\$ 739	5.3%	
9-10-100-24-2410-0230-513-000000	OFFICE SEC.-PERA	\$ 6,729	\$ 7,086		\$ 357	5.3%	
9-10-100-24-2410-0250-105-000000	PRINCIPAL-HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-100-24-2410-0250-513-000000	OFFICE SEC.-HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-100-24-2410-0580-000-000000	TRAVEL/REGISTRATION	\$ 300	\$ 300		\$ -	0.0%	
9-10-100-24-2410-0610-000-000000	OFFICE SUPPLIES	\$ 1,000	\$ 2,000		\$ 1,000	100.0%	
9-10-100-26-2600-0110-608-000000	CUSTODIAL SALARY	\$ 73,369	\$ 77,529		\$ 4,160	5.7%	
9-10-100-26-2600-0120-608-000000	SUBSTITUTE CUSTODIAN	\$ -	\$ -		\$ -		
9-10-100-26-2600-0221-608-000000	MEDICARE	\$ 1,064	\$ 1,125		\$ 61	5.7%	
9-10-100-26-2600-0230-608-000000	PERA	\$ 14,601	\$ 15,622		\$ 1,021	7.0%	
9-10-100-26-2600-0250-608-000000	HEALTH INS.	\$ 12,946	\$ 16,998		\$ 4,052	31.3%	
		\$ -	\$ 1,240,172	\$ 1,306,179	\$ 66,007		
LCIS							

LCSD FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-101-10-0010-0110-201-000000	ELEMENTARY TEACHER SAL.	\$ 468,320	\$ 480,155		\$ 11,835	2.5%	
9-10-101-10-0010-0110-400-000000	SUPPORT STAFF SALARY	\$ -	\$ -		\$ -		
9-10-101-10-0010-0110-414-000000	DUTY MONITOR	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-101-10-0010-0120-204-000000	SUBSTITUTE TEACHER SALARY	\$ 36,000	\$ 36,000		\$ -	0.0%	
9-10-101-10-0010-0120-239-000000	TRANSLATING SALARIES	\$ -	\$ -		\$ -		
9-10-101-10-0010-0120-400-000000	SUPPORT STAFF SUBS	\$ -	\$ -		\$ -		
9-10-101-10-0010-0221-201-000000	ELEMENTARY TEACHER-MEDI	\$ 6,791	\$ 6,963		\$ 172	2.5%	
9-10-101-10-0010-0221-204-000000	SUB TEACHER-MEDICARE	\$ 522	\$ 522		\$ -	0.0%	
9-10-101-10-0010-0221-239-000000	TRANSLATING-MEDICARE	\$ -	\$ -		\$ -		
9-10-101-10-0010-0221-400-000000	SUPPORT STAFF-MEDICARE	\$ -	\$ -		\$ -		
9-10-101-10-0010-0221-414-000000	DUTY MONITOR MEDICARE	\$ 29	\$ 29		\$ -	0.0%	
9-10-101-10-0010-0230-201-000000	ELEMENTARY TEACHER-PERA	\$ 93,194	\$ 96,752		\$ 3,558	3.8%	
9-10-101-10-0010-0230-204-000000	SUB TEACHER-PERA	\$ 7,164	\$ 7,164		\$ -	0.0%	
9-10-101-10-0010-0230-239-000000	TRANSLATING-PERA	\$ -	\$ -		\$ -		
9-10-101-10-0010-0230-400-000000	SUPPORT STAFF-PERA	\$ -	\$ -		\$ -		
9-10-101-10-0010-0230-414-000000	DUTY MONITOR PERA	\$ 398	\$ 398		\$ -	0.0%	
9-10-101-10-0010-0250-201-000000	ELEMENTARY TEACHER-HEALTH	\$ 75,801	\$ 100,423		\$ 24,622	32.5%	
9-10-101-10-0010-0250-204-000000	HEALTH INSURANCE	\$ -	\$ -		\$ -		
9-10-101-10-0010-0250-239-000000	TRANSLATING-HEALTH	\$ -	\$ -		\$ -		
9-10-101-10-0010-0250-414-000000	DUTY HEALTH	\$ -	\$ -		\$ -		
9-10-101-10-0010-0510-000-000000	STUDENT TRANSPORTATION	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-101-10-0010-0533-000-000000	POSTAGE	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-101-10-0010-0550-000-000000	PRINTING & BINDING	\$ 500	\$ 500		\$ -	0.0%	
9-10-101-10-0010-0610-000-000000	SUPPLY	\$ 3,430	\$ 3,430		\$ -	0.0%	
9-10-101-10-0010-0611-000-000000	PAPER	\$ 3,500	\$ 3,500		\$ -	0.0%	
9-10-101-10-0010-0616-000-000000	STUDENT SUPPLIES	\$ -	\$ -		\$ -		
9-10-101-10-0010-0640-000-000000	BOOKS/PERIODICALS	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-101-10-0200-0110-201-000000	ART	\$ 37,110	\$ 39,165		\$ 2,055	5.5%	
9-10-101-10-0200-0221-201-000000	ART-MEDICARE	\$ 538	\$ 568		\$ 30	5.6%	
9-10-101-10-0200-0230-201-000000	ART-PERA	\$ 7,385	\$ 7,892		\$ 507	6.9%	
9-10-101-10-0200-0250-201-000000	ART-HEALTH	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-101-10-0200-0610-000-000000	ART SUPPLIES	\$ 1,300	\$ 1,300		\$ -	0.0%	
9-10-101-10-0500-0610-000-000000	GENERAL SUPPLIES	\$ 800	\$ 800		\$ -	0.0%	
9-10-101-10-0620-0110-201-000000	ESL SALARY	\$ 18,940	\$ 19,968		\$ 1,028	5.4%	
9-10-101-10-0620-0110-400-000000	ESL PARAPRO SALARY	\$ -	\$ -		\$ -		
9-10-101-10-0620-0221-201-000000	ESL - MEDICARE	\$ 275	\$ 290		\$ 15	5.5%	
9-10-101-10-0620-0221-400-000000	ESL MEDICARE SALARY	\$ -	\$ -		\$ -		
9-10-101-10-0620-0230-201-000000	ESL - PERA	\$ 3,769	\$ 4,024		\$ 255	6.8%	
9-10-101-10-0620-0230-400-000000	ESL PARAPRO PARA	\$ -	\$ -		\$ -		
9-10-101-10-0620-0250-201-000000	ESL - HEALTH INS.	\$ 3,237	\$ 4,250		\$ 1,013	31.3%	
9-10-101-10-0620-0610-000-000000	GENERAL SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-101-10-0800-0110-201-000000	P.E. SALARY	\$ 42,810	\$ 44,865		\$ 2,055	4.8%	
9-10-101-10-0800-0221-201-000000	P.E.-MEDICARE	\$ 621	\$ 651		\$ 30	4.8%	
9-10-101-10-0800-0230-201-000000	P.E.-PERA	\$ 8,519	\$ 9,040		\$ 521	6.1%	
9-10-101-10-0800-0250-201-000000	P.E.-HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-101-10-0800-0610-000-000000	GENERAL SUPPLIES	\$ 300	\$ 300		\$ -	0.0%	
9-10-101-10-1100-0610-000-000000	GENERAL SUPPLIES	\$ 800	\$ 800		\$ -	0.0%	
9-10-101-10-1200-0110-201-000000	MUSIC	\$ 45,660	\$ 47,715		\$ 2,055	4.5%	
9-10-101-10-1200-0221-201-000000	MUSIC-MEDICARE	\$ 662	\$ 692		\$ 30	4.5%	
9-10-101-10-1200-0230-201-000000	MUSIC-PERA	\$ 9,086	\$ 9,615		\$ 529	5.8%	
9-10-101-10-1200-0250-201-000000	MUSIC-HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-101-10-1200-0610-000-000000	GENERAL SUPPLIES	\$ 300	\$ 1,000		\$ 700	233.3%	
9-10-101-10-1250-0430-000-000000	REPAIR/MAINT.	\$ -	\$ 800		\$ 800		
9-10-101-10-1310-0610-000-000000	GENERAL SUPPLIES	\$ 800	\$ 800		\$ -	0.0%	
9-10-101-10-1600-0610-000-000000	TECH SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-101-12-1700-0110-202-003130	SPECIAL ED. SALARY	\$ 135,560	\$ 137,218		\$ 1,658	1.2%	
9-10-101-12-1700-0110-202-004027	IDEA SALARY	\$ -	\$ -		\$ -		
9-10-101-12-1700-0110-400-003130	SPECIAL ED. PARA SALARY	\$ 36,337	\$ 41,109		\$ 4,772	13.1%	
9-10-101-12-1700-0221-202-003130	SPECIAL ED.-MEDICARE	\$ 1,967	\$ 1,989		\$ 22	1.1%	
9-10-101-12-1700-0221-202-004027	IDEA MEDICARE	\$ -	\$ -		\$ -		
9-10-101-12-1700-0221-400-003130	SPECIAL ED. PARA-MEDICARE	\$ 527	\$ 596		\$ 69	13.1%	
9-10-101-12-1700-0230-202-003130	SPECIAL ED.-PERA	\$ 26,976	\$ 27,650		\$ 674	2.5%	
9-10-101-12-1700-0230-202-004027	IDEA PERA	\$ -	\$ -		\$ -		
9-10-101-12-1700-0230-400-003130	SPECIAL ED. PARA-PERA	\$ 7,231	\$ 8,283		\$ 1,052	14.5%	
9-10-101-12-1700-0250-202-003130	SPECIAL ED.-HEALTH INS.	\$ 21,718	\$ 28,964		\$ 7,246	33.4%	
9-10-101-12-1700-0250-202-004027	IDEA HEALTH	\$ -	\$ -		\$ -		
9-10-101-12-1700-0250-400-003130	SPECIAL ED.-HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	

LCSO FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-101-12-1700-0610-000-003130	GENERAL SUPPLIES	\$ 375	\$ 375		\$ -	0.0%	
9-10-101-12-1771-0610-000-003130	SPEECH PATH - SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-101-20-2122-0110-211-000000	COUNSELING SERVICES	\$ 50,618	\$ -		\$ (50,618)	-100.0%	Eliminated position; added School Psych
9-10-101-20-2122-0221-211-000000	COUNSELOR-MEDICARE	\$ 734	\$ -		\$ (734)	-100.0%	
9-10-101-20-2122-0230-211-000000	COUNSELOR-PERA	\$ 10,073	\$ -		\$ (10,073)	-100.0%	
9-10-101-20-2122-0250-211-000000	COUNSELOR-HEALTH INS.	\$ 8,772	\$ -		\$ (8,772)	-100.0%	
9-10-101-20-2122-0610-000-000000	COUNSELOR SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-101-20-2222-0110-411-000000	LIBRARY PARAPRO SALARY	\$ 19,338	\$ 20,112		\$ 774	4.0%	
9-10-101-20-2222-0221-411-000000	MEDICARE	\$ 280	\$ 292		\$ 12	4.3%	
9-10-101-20-2222-0230-411-000000	LIBRARY PERA	\$ 3,848	\$ 4,053		\$ 205	5.3%	
9-10-101-20-2222-0250-411-000000	LIBRARY-HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-101-24-2410-0110-105-000000	PRINCIPAL SALARY	\$ 78,900	\$ 67,000		\$ (11,900)	-15.1%	
9-10-101-24-2410-0110-513-000000	OFFICE SECRETARY SALARY	\$ 59,786	\$ 62,178		\$ 2,392	4.0%	
9-10-101-24-2410-0221-105-000000	PRINCIPAL-MEDICARE	\$ 1,144	\$ 972		\$ (172)	-15.0%	
9-10-101-24-2410-0221-513-000000	OFFICE SEC.-MEDICARE	\$ 867	\$ 901		\$ 34	3.9%	
9-10-101-24-2410-0230-105-000000	PRINCIPAL-PERA	\$ 15,701	\$ 13,501		\$ (2,200)	-14.0%	
9-10-101-24-2410-0230-513-000000	OFFICE SEC.-PERA	\$ 11,898	\$ 12,529		\$ 631	5.3%	
9-10-101-24-2410-0250-105-000000	PRINCIPAL-HEALTH INS.	\$ -	\$ -		\$ -		
9-10-101-24-2410-0250-513-000000	OFFICE SEC.-HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-101-24-2410-0580-000-000000	TRAVEL/REGISTRATION	\$ 150	\$ 150		\$ -	0.0%	
9-10-101-24-2410-0610-000-000000	OFFICE SUPPLIES	\$ 8,000	\$ 3,000		\$ (5,000)	-62.5%	
9-10-101-26-2600-0110-608-000000	CUSTODIAL SALARY	\$ 88,345	\$ 95,625		\$ 7,280	8.2%	
9-10-101-26-2600-0120-608-000000	SUBSTITUTE CUSTODIAN	\$ -	\$ -		\$ -		
9-10-101-26-2600-0221-608-000000	MEDICARE	\$ 1,281	\$ 1,386		\$ 105	8.2%	
9-10-101-26-2600-0230-608-000000	PERA	\$ 17,580	\$ 19,269		\$ 1,689	9.6%	
9-10-101-26-2600-0250-608-000000	HEALTH INS.	\$ 16,183	\$ 21,248		\$ 5,065	31.3%	
		\$ 1,555,485	\$ 1,567,165		\$ 11,680		
JR HIGH SCHOOL							
9-10-201-10-0020-0110-201-000000	ELEMENTARY TEACHER SALARY	\$ -	\$ -		\$ -		
9-10-201-10-0020-0110-414-000000	ISS SALARY	\$ -	\$ -		\$ -		
9-10-201-10-0020-0120-204-000000	SUBSTITUTE TEACHER SALARY	\$ 7,000	\$ 7,000		\$ -	0.0%	
9-10-201-10-0020-0120-239-000000	TRANSLATING SALARIES	\$ -	\$ -		\$ -		
9-10-201-10-0020-0120-400-000000	SUPPORT STAFF SUBS	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-201-10-0020-0120-414-000000	DETENTION/DUTY SALARIES	\$ -	\$ -		\$ -		
9-10-201-10-0020-0221-201-000000	ELEM TEACHER - MEDICARE	\$ -	\$ -		\$ -		
9-10-201-10-0020-0221-204-000000	SUB TEACHER-MEDICARE	\$ 102	\$ 102		\$ -	0.0%	
9-10-201-10-0020-0221-239-000000	TRANSLATING-MEDICARE	\$ -	\$ -		\$ -		
9-10-201-10-0020-0221-400-000000	SUPPORT STAFF-MEDICARE	\$ 44	\$ 44		\$ -	0.0%	
9-10-201-10-0020-0221-414-000000	ISS-MEDICARE	\$ -	\$ -		\$ -		
9-10-201-10-0020-0230-201-000000	ELEM TEACHER - PERA	\$ -	\$ -		\$ -		
9-10-201-10-0020-0230-204-000000	SUB TEACHER-PERA	\$ 1,359	\$ 1,359		\$ -	0.0%	
9-10-201-10-0020-0230-239-000000	TRANSLATING-PERA	\$ -	\$ -		\$ -		
9-10-201-10-0020-0230-400-000000	SUPPORT STAFF-PERA	\$ 582	\$ 582		\$ -	0.0%	
9-10-201-10-0020-0230-414-000000	ISS-PERA	\$ -	\$ -		\$ -		
9-10-201-10-0020-0250-201-000000	ELEM TEACHER - HEALTH INS	\$ -	\$ -		\$ -		
9-10-201-10-0020-0250-204-000000	HEALTH INSURANCE	\$ -	\$ -		\$ -		
9-10-201-10-0020-0320-000-000000	PROFESSIONAL EDUCATION	\$ 150	\$ 150		\$ -	0.0%	
9-10-201-10-0020-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,250	\$ 1,250		\$ -	0.0%	
9-10-201-10-0020-0533-000-000000	POSTAGE	\$ 500	\$ 500		\$ -	0.0%	
9-10-201-10-0020-0550-000-000000	PRINTING & BINDING	\$ 500	\$ 500		\$ -	0.0%	
9-10-201-10-0020-0580-000-000000	TRAVEL/REGISTRATION	\$ 300	\$ 300		\$ -	0.0%	
9-10-201-10-0020-0610-000-000000	GENERAL SUPPLIES	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-201-10-0020-0611-000-000000	PAPER	\$ 1,025	\$ 1,025		\$ -	0.0%	
9-10-201-10-0020-0614-000-000000	CSAP SUPPLIES	\$ -	\$ -		\$ -		
9-10-201-10-0020-0615-000-000000	LITERACY SUPPLIES	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-201-10-0020-0640-000-000000	BOOKS/PERIODICALS	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-201-10-0200-0110-201-000000	ART	\$ 13,563	\$ 14,241		\$ 678	5.0%	
9-10-201-10-0200-0221-201-000000	ART-MEDICARE	\$ 197	\$ 504		\$ 307	155.8%	
9-10-201-10-0200-0230-201-000000	ART-PERA	\$ 2,699	\$ 2,870		\$ 171	6.3%	
9-10-201-10-0200-0250-201-000000	ART-HEALTH INS.	\$ 2,136	\$ 2,805		\$ 669	31.3%	
9-10-201-10-0200-0610-000-000000	ART SUPPLIES	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-201-10-0500-0110-201-000000	LANGUAGE ARTS	\$ 51,438	\$ 41,445		\$ (9,993)	-19.4%	
9-10-201-10-0500-0221-201-000000	LANGUAGE ARTS-MEDICARE	\$ 746	\$ 504		\$ (242)	-32.4%	
9-10-201-10-0500-0230-201-000000	LANGUAGE ARTS-PERA	\$ 10,236	\$ 8,351		\$ (1,885)	-18.4%	
9-10-201-10-0500-0250-201-000000	LANGUAGE ARTS-HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-201-10-0500-0610-000-000000	GENERAL SUPPLIES	\$ 250	\$ 250		\$ -	0.0%	
9-10-201-10-0511-0110-201-000000	READING TEACHER SALARY	\$ -	\$ -		\$ -		

LCSO FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-201-10-0511-0221-201-000000	READING TEACHER MEDICARE	\$ -	\$ -		\$ -		
9-10-201-10-0511-0230-201-000000	READING TEACHER PERA	\$ -	\$ -		\$ -		
9-10-201-10-0511-0250-201-000000	READING TEACHER HEALTH	\$ -	\$ -		\$ -		
9-10-201-10-0620-0110-201-000000	ESL SALARY	\$ 21,405	\$ 22,433		\$ 1,028	4.8%	
9-10-201-10-0620-0221-201-000000	ESL - MEDICARE	\$ 310	\$ 504		\$ 194	62.6%	
9-10-201-10-0620-0230-201-000000	ESL - PERA	\$ 4,260	\$ 4,520		\$ 260	6.1%	
9-10-201-10-0620-0250-201-000000	ESL - HEALTH INS.	\$ 3,237	\$ 4,250		\$ 1,013	31.3%	
9-10-201-10-0620-0610-000-000000	GENERAL SUPPLIES	\$ 150	\$ 150		\$ -	0.0%	
9-10-201-10-0800-0110-201-000000	P.E. SALARY	\$ 19,125	\$ 20,153		\$ 1,028	5.4%	
9-10-201-10-0800-0221-201-000000	P.E.-MEDICARE	\$ 277	\$ 504		\$ 227	81.9%	
9-10-201-10-0800-0230-201-000000	P.E.-PERA	\$ 3,806	\$ 4,061		\$ 255	6.7%	
9-10-201-10-0800-0250-201-000000	P.E.-HEALTH INS.	\$ 3,237	\$ 4,250		\$ 1,013	31.3%	
9-10-201-10-0800-0610-000-000000	GENERAL SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-201-10-1100-0110-201-000000	MATHEMATICS	\$ 72,710	\$ 76,820		\$ 4,110	5.7%	
9-10-201-10-1100-0221-201-000000	MATHEMATICS-MEDICARE	\$ 1,054	\$ 1,008		\$ (46)	-4.4%	
9-10-201-10-1100-0230-201-000000	MATHEMATICS-PERA	\$ 14,470	\$ 15,479		\$ 1,009	7.0%	
9-10-201-10-1100-0250-201-000000	MATHEMATICS-HEALTH INS.	\$ 12,946	\$ 16,998		\$ 4,052	31.3%	
9-10-201-10-1100-0610-000-000000	GENERAL SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-201-10-1200-0110-201-000000	MUSIC	\$ 27,833	\$ 29,374		\$ 1,541	5.5%	
9-10-201-10-1200-0221-201-000000	MUSIC-MEDICARE	\$ 403	\$ 1,008		\$ 605	150.1%	
9-10-201-10-1200-0230-201-000000	MUSIC-PERA	\$ 5,539	\$ 5,919		\$ 380	6.9%	
9-10-201-10-1200-0250-201-000000	MUSIC-HEALTH INS.	\$ 4,855	\$ 6,374		\$ 1,519	31.3%	
9-10-201-10-1240-0610-000-000000	GENERAL SUPPLIES	\$ 205	\$ 205		\$ -	0.0%	
9-10-201-10-1250-0430-000-000000	REPAIR/MAINT.	\$ 100	\$ 100		\$ -	0.0%	
9-10-201-10-1250-0610-000-000000	GENERAL SUPPLIES	\$ 500	\$ 500		\$ -	0.0%	
9-10-201-10-1310-0110-201-000000	SCIENCE	\$ 38,820	\$ 40,875		\$ 2,055	5.3%	
9-10-201-10-1310-0221-201-000000	SCIENCE-MEDICARE	\$ 563	\$ 504		\$ (59)	-10.5%	
9-10-201-10-1310-0230-201-000000	SCIENCE-PERA	\$ 7,725	\$ 8,236		\$ 511	6.6%	
9-10-201-10-1310-0250-201-000000	SCIENCE-HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-201-10-1310-0610-000-000000	GENERAL SUPPLIES	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-201-10-1500-0110-201-000000	SOCIAL STUDIES-SALARY	\$ 39,390	\$ 41,445		\$ 2,055	5.2%	
9-10-201-10-1500-0221-201-000000	SOCIAL STUDIES-MEDICARE	\$ 571	\$ 504		\$ (67)	-11.7%	
9-10-201-10-1500-0230-201-000000	SOCIAL STUDIES-PERA	\$ 7,839	\$ 8,351		\$ 512	6.5%	
9-10-201-10-1500-0250-201-000000	SOCIAL STUDIES-HEALTH INS	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-201-10-1500-0610-000-000000	GENERAL SUPPLIES	\$ 250	\$ 250		\$ -	0.0%	
9-10-201-10-1600-0110-201-000000	TECHNOLOGY-SALARY	\$ 31,829	\$ 33,206		\$ 1,377	4.3%	
9-10-201-10-1600-0221-201-000000	TECHNOLOGY-MEDICARE	\$ 462	\$ 504		\$ 42	9.1%	
9-10-201-10-1600-0230-201-000000	TECHNOLOGY-PERA	\$ 6,334	\$ 6,691		\$ 357	5.6%	
9-10-201-10-1600-0250-201-000000	TECHNOLOGY-HEALTH INS.	\$ 5,877	\$ 5,694		\$ (183)	-3.1%	
9-10-201-10-1600-0610-000-000000	SUPPLIES	\$ 250	\$ 250		\$ -	0.0%	
9-10-201-12-1700-0110-202-003130	SPECIAL ED. SALARY	\$ 84,480	\$ 88,590		\$ 4,110	4.9%	
9-10-201-12-1700-0110-400-003130	SPECIAL ED. PARA SALARY	\$ 19,912	\$ 20,708		\$ 796	4.0%	
9-10-201-12-1700-0221-202-003130	SPECIAL ED.-MEDICARE	\$ 1,225	\$ 1,008		\$ (217)	-17.7%	
9-10-201-12-1700-0221-400-003130	SPECIAL ED. PARA-MEDICARE	\$ 289	\$ 300		\$ 11	3.9%	
9-10-201-12-1700-0230-202-003130	SPECIAL ED.-PERA	\$ 16,811	\$ 17,851		\$ 1,040	6.2%	
9-10-201-12-1700-0230-400-003130	SPECIAL ED. PARA-PERA	\$ 3,962	\$ 4,173		\$ 211	5.3%	
9-10-201-12-1700-0250-202-003130	SPECIAL ED.-HEALTH INS.	\$ 13,121	\$ 16,998		\$ 3,877	29.5%	
9-10-201-12-1700-0250-400-003130	SPECIAL ED.-HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-201-12-1700-0610-000-003130	GENERAL SUPPLIES	\$ 275	\$ 275		\$ -	0.0%	
9-10-201-12-1771-0610-000-003130	SPEECH PATH - SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-201-12-1780-0610-000-003130	GENERAL SUPPLIES	\$ -	\$ -		\$ -		
9-10-201-14-1800-0110-210-000000	ACTIVITIES DIR. SALARY	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-201-14-1800-0221-210-000000	ACTIVITIES DIR.-MEDICARE	\$ 44	\$ 44		\$ -	0.0%	
9-10-201-14-1800-0230-210-000000	ACTIVITIES DIR.-PERA	\$ 537	\$ 537		\$ -	0.0%	
9-10-201-14-1800-0250-210-000000	HEALTH INSURANCE	\$ -	\$ -		\$ -		
9-10-201-14-1800-0584-000-000000	ENTRY FEES	\$ 1,200	\$ 1,700		\$ 500	41.7%	
9-10-201-14-1815-0110-210-000000	B-BALL GIRLS SALARY	\$ 5,800	\$ 6,000		\$ 200	3.4%	
9-10-201-14-1815-0221-210-000000	B-BALL GIRLS-MEDICARE	\$ 84	\$ 84		\$ -	0.0%	
9-10-201-14-1815-0230-210-000000	B-BALL GIRLS-PERA	\$ 1,088	\$ 1,088		\$ -	0.0%	
9-10-201-14-1815-0391-000-000000	OFFICIALS	\$ 850	\$ 1,300		\$ 450	52.9%	
9-10-201-14-1815-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,300	\$ 1,200		\$ (100)	-7.7%	
9-10-201-14-1815-0610-000-000000	GENERAL SUPPLIES	\$ 100	\$ 100		\$ -	0.0%	
9-10-201-14-1826-0110-210-000000	7-8 GIRLS SOCCER SALARY	\$ 1,600	\$ 1,800		\$ 200	12.5%	
9-10-201-14-1826-0221-210-000000	GIRLS SOCCER MEDICARE	\$ 23	\$ 23		\$ -	0.0%	
9-10-201-14-1826-0230-210-000000	7-8 GIRLS SOCCER PERA	\$ 311	\$ 311		\$ -	0.0%	
9-10-201-14-1826-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-201-14-1826-0610-000-000000	GENERAL SUPPLIES	\$ 600	\$ 600		\$ -	0.0%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-201-14-1832-0110-210-000000	VOLLEYBALL SALARY	\$ 4,600	\$ 4,800		\$ 200	4.3%	
9-10-201-14-1832-0221-210-000000	VOLLEYBALL-MEDICARE	\$ 67	\$ 67		\$ -	0.0%	
9-10-201-14-1832-0230-210-000000	VOLLEYBALL-PERA	\$ 863	\$ 863		\$ -	0.0%	
9-10-201-14-1832-0391-000-000000	OFFICIALS	\$ 1,300	\$ 1,300		\$ -	0.0%	
9-10-201-14-1832-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,600	\$ 1,600		\$ -	0.0%	
9-10-201-14-1832-0610-000-000000	GENERAL SUPPLIES	\$ 100	\$ 100		\$ -	0.0%	
9-10-201-14-1845-0110-210-000000	B-BALL BOYS SALARY	\$ 4,500	\$ 4,700		\$ 200	4.4%	
9-10-201-14-1845-0221-210-000000	B-BALL BOYS-MEDICARE	\$ 65	\$ 65		\$ -	0.0%	
9-10-201-14-1845-0230-210-000000	B-BALL BOYS-PERA	\$ 844	\$ 844		\$ -	0.0%	
9-10-201-14-1845-0391-000-000000	OFFICIALS	\$ 1,300	\$ 1,300		\$ -	0.0%	
9-10-201-14-1845-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-201-14-1845-0610-000-000000	GENERAL SUPPLIES	\$ 100	\$ 100		\$ -	0.0%	
9-10-201-14-1850-0110-210-000000	FOOTBALL SALARY	\$ 4,500	\$ 4,700		\$ 200	4.4%	
9-10-201-14-1850-0221-210-000000	FOOTBALL-MEDICARE	\$ 65	\$ 65		\$ -	0.0%	
9-10-201-14-1850-0230-210-000000	FOOTBALL-PERA	\$ 844	\$ 844		\$ -	0.0%	
9-10-201-14-1850-0250-210-000000	FOOTBALL HEALTH INS.	\$ -	\$ -		\$ -		
9-10-201-14-1850-0391-000-000000	OFFICIALS	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-201-14-1850-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,700	\$ 1,700		\$ -	0.0%	
9-10-201-14-1850-0610-000-000000	GENERAL SUPPLIES	\$ 1,000	\$ 1,800		\$ 800	80.0%	
9-10-201-14-1863-0110-210-000000	WRESTLING SALARY	\$ 1,700	\$ -		\$ (1,700)	-100.0%	Low participation
9-10-201-14-1863-0221-210-000000	WRESTLING-MEDICARE	\$ 25	\$ -		\$ (25)	-100.0%	
9-10-201-14-1863-0230-210-000000	WRESTLING-PERA	\$ 304	\$ -		\$ (304)	-100.0%	
9-10-201-14-1863-0510-000-000000	STUDENT TRANSPORTATION	\$ 600	\$ -		\$ (600)	-100.0%	
9-10-201-14-1863-0610-000-000000	GENERAL SUPPLIES	\$ 100	\$ -		\$ (100)	-100.0%	
9-10-201-14-1878-0110-210-000000	X-C SALARY	\$ 1,700	\$ 1,700		\$ -	0.0%	
9-10-201-14-1878-0221-210-000000	X-C MEDICARE	\$ 25	\$ 25		\$ -	0.0%	
9-10-201-14-1878-0230-210-000000	X-C PERA	\$ 330	\$ 330		\$ -	0.0%	
9-10-201-14-1878-0510-000-000000	STUDENT TRANSPORTATION	\$ 300	\$ 300		\$ -	0.0%	
9-10-201-14-1885-0110-210-000000	SKIING SALARY	\$ 3,300	\$ 3,700		\$ 400	12.1%	
9-10-201-14-1885-0221-210-000000	SKIING-MEDICARE	\$ 48	\$ 48		\$ -	0.0%	
9-10-201-14-1885-0230-210-000000	SKIING-PERA	\$ 641	\$ 641		\$ -	0.0%	
9-10-201-14-1886-0110-210-000000	7-8 BOYS SOCCER SALARY	\$ 1,500	\$ 1,700		\$ 200	13.3%	
9-10-201-14-1886-0221-210-000000	7-8 BOYS SOCCER MEDICARE	\$ 22	\$ 22		\$ -	0.0%	
9-10-201-14-1886-0230-210-000000	7-8 BOYS SOCCER PERA	\$ 291	\$ 291		\$ -	0.0%	
9-10-201-14-1886-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-201-14-1886-0610-000-000000	GENERAL SUPPLIES	\$ 1,000	\$ 200		\$ (800)	-80.0%	
9-10-201-14-1890-0110-210-000000	TRACK SALARY	\$ 3,100	\$ 3,300		\$ 200	6.5%	
9-10-201-14-1890-0221-210-000000	TRACK-MEDICARE	\$ 20	\$ 20		\$ -	0.0%	
9-10-201-14-1890-0230-210-000000	TRACK-PERA	\$ 331	\$ 331		\$ -	0.0%	
9-10-201-14-1890-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-201-14-1890-0610-000-000000	GENERAL SUPPLIES	\$ 75	\$ 75		\$ -	0.0%	
9-10-201-14-1951-0110-210-000000	YEARBOOK SALARY	\$ 1,300	\$ 1,300		\$ -	0.0%	
9-10-201-14-1951-0221-210-000000	YEARBOOK-MEDICARE	\$ 19	\$ 19		\$ -	0.0%	
9-10-201-14-1951-0230-210-000000	YEARBOOK-PERA	\$ 233	\$ 233		\$ -	0.0%	
9-10-201-14-2010-0110-210-000000	MUSIC SALARY	\$ 3,500	\$ 3,500		\$ -	0.0%	
9-10-201-14-2010-0221-210-000000	MUSIC-MEDICARE	\$ 44	\$ 44		\$ -	0.0%	
9-10-201-14-2010-0230-210-000000	MUSIC-PERA	\$ 627	\$ 627		\$ -	0.0%	
9-10-201-14-2041-0110-210-000000	STUDENT COUNCIL SALARY	\$ 725	\$ 725		\$ -	0.0%	
9-10-201-14-2041-0221-210-000000	STUDENT COUNCIL MEDICARE	\$ 11	\$ 11		\$ -	0.0%	
9-10-201-14-2041-0230-210-000000	STUDENT COUNCIL PERA	\$ 141	\$ 141		\$ -	0.0%	
9-10-201-20-2122-0110-211-000000	COUNSELING SERVICES	\$ -	\$ -		\$ -		
9-10-201-20-2122-0110-213-000000	DEAN SALARY	\$ 56,710	\$ 59,010		\$ 2,300	4.1%	
9-10-201-20-2122-0221-211-000000	COUNSELOR-MEDICARE	\$ -	\$ -		\$ -		
9-10-201-20-2122-0221-213-000000	DEAN MEDICARE	\$ 822	\$ 856		\$ 34	4.1%	
9-10-201-20-2122-0230-211-000000	COUNSELOR-PERA	\$ -	\$ -		\$ -		
9-10-201-20-2122-0230-213-000000	DEAN PERA	\$ 11,285	\$ 11,890		\$ 605	5.4%	
9-10-201-20-2122-0250-213-000000	DEAN HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-201-20-2122-0610-000-000000	GENERAL SUPPLIES	\$ 500	\$ 500		\$ -	0.0%	
9-10-201-24-2410-0580-000-000000	TRAVEL/REGISTRATION	\$ 200	\$ 200		\$ -	0.0%	
9-10-201-24-2410-0610-000-000000	OFFICE SUPPLIES	\$ 750	\$ 1,000		\$ 250	33.3%	
9-10-201-26-2600-0110-608-000000	CUSTODIAL SALARY	\$ 23,670	\$ 25,750		\$ 2,080	8.8%	
9-10-201-26-2600-0221-608-000000	MEDICARE	\$ 343	\$ 373		\$ 30	8.9%	
9-10-201-26-2600-0230-608-000000	PERA	\$ 4,710	\$ 5,189		\$ 479	10.2%	
9-10-201-26-2600-0250-608-000000	HEALTH INS.	\$ -	\$ 8,499		\$ 8,499		
		\$ 783,135	\$ 832,950		\$ 49,815		
HIGH SCHOOL							
9-10-301-10-0030-0110-414-000000	STUDENT MONITOR SALARY	\$ 4,000	\$ 4,000		\$ -	0.0%	

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9-10-301-10-0030-0110-418-000000	TUTOR SALARY	\$ -	\$ -		\$ -		
9-10-301-10-0030-0120-204-000000	SUBSTITUTE TEACHER SALARY	\$ 37,000	\$ 37,000		\$ -	0.0%	
9-10-301-10-0030-0120-239-000000	TRANSLATING SALARIES	\$ -	\$ -		\$ -		
9-10-301-10-0030-0120-400-000000	SUPPORT STAFF SUBS	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-301-10-0030-0120-414-000000	DETENTION SALARIES	\$ -	\$ -		\$ -		
9-10-301-10-0030-0221-204-000000	SUB TEACHER-MEDICARE	\$ 435	\$ 435		\$ -	0.0%	
9-10-301-10-0030-0221-239-000000	TRANSLATING-MEDICARE	\$ -	\$ -		\$ -		
9-10-301-10-0030-0221-400-000000	MEDICARE	\$ -	\$ -		\$ -		
9-10-301-10-0030-0221-414-000000	MONITOR/DETEN. MEDICARE	\$ 59	\$ 59		\$ -	0.0%	
9-10-301-10-0030-0221-418-000000	TUTOR MEDICARE	\$ -	\$ -		\$ -		
9-10-301-10-0030-0230-204-000000	SUB TEACHER-PERA	\$ 5,823	\$ 5,823		\$ -	0.0%	
9-10-301-10-0030-0230-239-000000	TRANSLATING-PERA	\$ -	\$ -		\$ -		
9-10-301-10-0030-0230-400-000000	PERA	\$ -	\$ -		\$ -		
9-10-301-10-0030-0230-414-000000	MONITOR/DETEN. PERA	\$ 779	\$ 779		\$ -	0.0%	
9-10-301-10-0030-0230-418-000000	TUTOR PERA	\$ -	\$ -		\$ -		
9-10-301-10-0030-0250-204-000000	SUB HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-10-0030-0250-418-000000	TUTOR HEALTH	\$ -	\$ -		\$ -		
9-10-301-10-0030-0320-000-000000	PROFESSIONAL EDUCATION	\$ 300	\$ 300		\$ -	0.0%	
9-10-301-10-0030-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-301-10-0030-0533-000-000000	POSTAGE	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-301-10-0030-0550-000-000000	PRINTING & BINDING	\$ 500	\$ 500		\$ -	0.0%	
9-10-301-10-0030-0580-000-000000	TRAVEL/REGISTRATION	\$ 600	\$ 600		\$ -	0.0%	
9-10-301-10-0030-0610-000-000000	GENERAL SUPPLIES	\$ 4,750	\$ 4,750		\$ -	0.0%	
9-10-301-10-0030-0611-000-000000	PAPER	\$ 2,800	\$ 2,800		\$ -	0.0%	
9-10-301-10-0030-0640-000-000000	BOOKS/PERIODICALS	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-301-10-0030-0730-000-000000	EQUIPMENT	\$ 500	\$ 500		\$ -	0.0%	
9-10-301-10-0030-0810-000-000000	DUES & FEES	\$ 400	\$ 400		\$ -	0.0%	
9-10-301-10-0050-0560-000-000000	TUITION	\$ 80,000	\$ 70,000		\$ (10,000)	-12.5%	
9-10-301-10-0060-0110-201-000000	SALARY	\$ 106,221	\$ 93,915		\$ (12,306)	-11.6%	
9-10-301-10-0060-0110-400-000000	DOOR PARA SALARY	\$ -	\$ -		\$ -		
9-10-301-10-0060-0221-201-000000	MEDICARE	\$ 1,540	\$ 1,009		\$ (531)	-34.5%	
9-10-301-10-0060-0221-400-000000	PARA MEDICARE	\$ -	\$ -		\$ -		
9-10-301-10-0060-0230-201-000000	PERA	\$ 21,138	\$ 18,924		\$ (2,214)	-10.5%	
9-10-301-10-0060-0230-400-000000	PARA PERA	\$ -	\$ -		\$ -		
9-10-301-10-0060-0250-201-000000	HEALTH INS.	\$ 12,946	\$ 16,998		\$ 4,052	31.3%	
9-10-301-10-0060-0250-400-000000	PARA HEALTH	\$ -	\$ -		\$ -		
9-10-301-10-0060-0510-000-000000	STUDENT TRANSPORTATION	\$ 400	\$ 400		\$ -	0.0%	
9-10-301-10-0060-0610-000-000000	SUPPLIES	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-301-10-0200-0110-201-000000	ART	\$ 27,537	\$ 28,914		\$ 1,377	5.0%	
9-10-301-10-0200-0221-201-000000	ART-MEDICARE	\$ 399	\$ 504		\$ 105	26.3%	
9-10-301-10-0200-0230-201-000000	ART-PERA	\$ 5,480	\$ 5,826		\$ 346	6.3%	
9-10-301-10-0200-0250-201-000000	ART-HEALTH INS.	\$ 4,337	\$ 5,694		\$ 1,357	31.3%	
9-10-301-10-0200-0610-000-000000	ART SUPPLIES	\$ 1,900	\$ 1,900		\$ -	0.0%	
9-10-301-10-0300-0110-201-000000	BUSINESS-VOCATIONAL	\$ 26,250	\$ 27,278		\$ 1,028	3.9%	
9-10-301-10-0300-0110-201-003120	BUSINESS CVA SALARIES	\$ 9,000	\$ 8,470		\$ (530)	-5.9%	
9-10-301-10-0300-0221-201-000000	BUSINESS-MEDICARE	\$ 381	\$ 504		\$ 123	32.3%	
9-10-301-10-0300-0221-201-003120	CVA MEDICARE	\$ 80	\$ 123		\$ 43	53.8%	
9-10-301-10-0300-0230-201-000000	BUSINESS-PERA	\$ 5,224	\$ 5,496		\$ 272	5.2%	
9-10-301-10-0300-0230-201-003120	CVA PERA	\$ 800	\$ 1,715		\$ 915	114.4%	
9-10-301-10-0300-0250-201-000000	BUSINESS-HEALTH INS.	\$ 4,386	\$ 5,983		\$ 1,597	36.4%	
9-10-301-10-0300-0250-201-003120	CVA HEALTH INS	\$ 1,300	\$ 872		\$ (428)	-32.9%	
9-10-301-10-0300-0610-000-000000	GENERAL SUPPLIES	\$ 750	\$ 750		\$ -	0.0%	
9-10-301-10-0500-0110-201-000000	LANGUAGE ARTS	\$ 79,920	\$ 77,640		\$ (2,280)	-2.9%	
9-10-301-10-0500-0221-201-000000	LANGUAGE ARTS-MEDICARE	\$ 1,159	\$ 1,126		\$ (33)	-2.8%	
9-10-301-10-0500-0230-201-000000	LANGUAGE ARTS-PERA	\$ 15,904	\$ 15,450		\$ (454)	-2.9%	
9-10-301-10-0500-0250-201-000000	LANGUAGE ARTS-HEALTH INS.	\$ 15,245	\$ 16,007		\$ 762	5.0%	
9-10-301-10-0500-0610-000-000000	GENERAL SUPPLIES	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-301-10-0600-0110-201-000000	FOREIGN LANGUAGE	\$ 37,680	\$ 36,315		\$ (1,365)	-3.6%	
9-10-301-10-0600-0221-201-000000	FOREIGN LANG.-MEDICARE	\$ 546	\$ 504		\$ (42)	-7.7%	
9-10-301-10-0600-0230-201-000000	FOREIGN LANG.-PERA	\$ 7,498	\$ 7,317		\$ (181)	-2.4%	
9-10-301-10-0600-0250-201-000000	FOREIGN LANG.-HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-301-10-0600-0610-000-000000	GENERAL SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-301-10-0620-0110-201-000000	ESL SALARY	\$ 21,405	\$ 22,433		\$ 1,028	4.8%	
9-10-301-10-0620-0221-201-000000	ESL - MEDICARE	\$ 310	\$ 504		\$ 194	62.6%	
9-10-301-10-0620-0230-201-000000	ESL - PERA	\$ 4,260	\$ 4,520		\$ 260	6.1%	
9-10-301-10-0620-0250-201-000000	ESL - HEALTH INS.	\$ 3,237	\$ 4,250		\$ 1,013	31.3%	
9-10-301-10-0620-0610-000-000000	GENERAL SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-301-10-0800-0110-201-000000	P.E. SALARY	\$ 19,125	\$ 20,153		\$ 1,028	5.4%	
9-10-301-10-0800-0221-201-000000	P.E.-MEDICARE	\$ 277	\$ 504		\$ 227	81.9%	
9-10-301-10-0800-0230-201-000000	P.E.-PERA	\$ 3,806	\$ 4,061		\$ 255	6.7%	
9-10-301-10-0800-0250-201-000000	P.E.-HEALTH INS.	\$ 3,237	\$ 4,250		\$ 1,013	31.3%	
9-10-301-10-0800-0610-000-000000	GENERAL SUPPLIES	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-301-10-1000-0110-201-000000	CT SALARIES	\$ 42,810	\$ 44,067		\$ 1,257	2.9%	
9-10-301-10-1000-0221-201-000000	CT MEDICARE	\$ 621	\$ 1,008		\$ 387	62.3%	
9-10-301-10-1000-0230-201-000000	CT PERA	\$ 8,519	\$ 8,879		\$ 360	4.2%	
9-10-301-10-1000-0250-201-000000	CT HEALTH	\$ 8,772	\$ 8,788		\$ 16	0.2%	
9-10-301-10-1000-0610-000-000000	GENERAL SUPPLIES	\$ 2,160	\$ 2,160		\$ -	0.0%	
9-10-301-10-1100-0110-201-000000	MATHEMATICS	\$ 139,905	\$ 146,070		\$ 6,165	4.4%	
9-10-301-10-1100-0221-201-000000	MATHEMATICS	\$ 2,029	\$ 1,629		\$ (400)	-19.7%	
9-10-301-10-1100-0230-201-000000	MATHEMATICS	\$ 27,841	\$ 29,413		\$ 1,572	5.6%	
9-10-301-10-1100-0250-201-000000	MATHEMATICS	\$ 15,245	\$ 20,465		\$ 5,220	34.2%	
9-10-301-10-1100-0610-000-000000	GENERAL SUPPLIES	\$ 800	\$ 800		\$ -	0.0%	
9-10-301-10-1200-0110-201-000000	MUSIC	\$ 44,678	\$ 47,246		\$ 2,568	5.7%	
9-10-301-10-1200-0221-201-000000	MUSIC-MEDICARE	\$ 647	\$ 1,008		\$ 361	55.8%	
9-10-301-10-1200-0230-201-000000	MUSIC-PERA	\$ 8,891	\$ 9,520		\$ 629	7.1%	
9-10-301-10-1200-0250-201-000000	MUSIC-HEALTH INS.	\$ 8,092	\$ 10,624		\$ 2,532	31.3%	
9-10-301-10-1240-0510-000-000000	STUDENT TRANSPORTATION	\$ 500	\$ 500		\$ -	0.0%	
9-10-301-10-1240-0610-000-000000	GENERAL SUPPLIES	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-301-10-1250-0510-000-000000	STUDENT TRANSPORTATION	\$ 873	\$ 873		\$ -	0.0%	
9-10-301-10-1250-0610-000-000000	GENERAL SUPPLIES	\$ 2,200	\$ 2,200		\$ -	0.0%	
9-10-301-10-1310-0110-201-000000	SCIENCE	\$ 89,040	\$ 85,170		\$ (3,870)	-4.3%	
9-10-301-10-1310-0221-201-000000	SCIENCE-MEDICARE	\$ 1,291	\$ 1,008		\$ (283)	-21.9%	
9-10-301-10-1310-0230-201-000000	SCIENCE-PERA	\$ 17,719	\$ 17,162		\$ (557)	-3.1%	
9-10-301-10-1310-0250-201-000000	SCIENCE-HEALTH INS.	\$ 12,946	\$ 16,998		\$ 4,052	31.3%	
9-10-301-10-1310-0610-000-000000	GENERAL SUPPLIES	\$ 1,750	\$ 1,750		\$ -	0.0%	
9-10-301-10-1500-0110-201-000000	SOCIAL STUDIES-SALARY	\$ 84,480	\$ 88,590		\$ 4,110	4.9%	
9-10-301-10-1500-0221-201-000000	SOCIAL STUDIES-MEDICARE	\$ 1,225	\$ 1,008		\$ (217)	-17.7%	
9-10-301-10-1500-0230-201-000000	SOCIAL STUDIES-PERA	\$ 16,811	\$ 17,851		\$ 1,040	6.2%	
9-10-301-10-1500-0250-201-000000	SOCIAL STUDIES-HEALTH INS	\$ 15,245	\$ 20,465		\$ 5,220	34.2%	
9-10-301-10-1500-0610-000-000000	GENERAL SUPPLIES	\$ 500	\$ 500		\$ -	0.0%	
9-10-301-10-1600-0110-201-000000	TECHNOLOGY-SALARY	\$ 42,361	\$ 44,067		\$ 1,706	4.0%	
9-10-301-10-1600-0221-201-000000	TECHNOLOGY-MEDICARE	\$ 615	\$ 1,008		\$ 393	63.9%	
9-10-301-10-1600-0230-201-000000	TECHNOLOGY-PERA	\$ 8,430	\$ 8,879		\$ 449	5.3%	
9-10-301-10-1600-0250-201-000000	TECHNOLOGY-HEALTH INS.	\$ 7,281	\$ 8,788		\$ 1,507	20.7%	
9-10-301-10-1600-0300-000-003120	CVA PROF/TECH	\$ 1,200	\$ 2,200		\$ 1,000	83.3%	
9-10-301-10-1600-0580-000-003120	CVA TRAVEL/REGISTRATION	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-301-10-1600-0610-000-003120	SUPPLIES - CVA	\$ 10,537	\$ 8,400		\$ (2,137)	-20.3%	
9-10-301-10-2100-0110-354-001202	PC COOR SALARY	\$ 24,821	\$ 41,722		\$ 16,901	68.1%	Projected to be grant-funded, COSI
9-10-301-10-2100-0221-354-001202	PC COORDINATOR MEDICARE	\$ 360	\$ 605		\$ 245	68.0%	Paid by CMC
9-10-301-10-2100-0230-354-001202	PC COORDINATOR PERA	\$ 5,212	\$ 8,407		\$ 3,195	61.3%	Paid by CMC
9-10-301-10-2100-0250-354-001202	PC COORDINATOR HEALTH	\$ 8,097	\$ 11,966		\$ 3,869	47.8%	Paid by CMC
9-10-301-10-2100-0510-000-001202	PC STUDENT TRANSPORTATION	\$ -	\$ -		\$ -		
9-10-301-10-2100-0531-000-001202	PC TELEPHONE	\$ -	\$ -		\$ -		
9-10-301-10-2100-0580-000-001202	TRAVEL/REG	\$ -	\$ -		\$ -		
9-10-301-10-2100-0610-000-001202	SUPPLIES	\$ 200	\$ 200		\$ -	0.0%	
9-10-301-12-1700-0110-202-003130	SPECIAL ED. SALARY	\$ 81,140	\$ 85,250		\$ 4,110	5.1%	
9-10-301-12-1700-0110-202-004027	IDEA SALARY	\$ -	\$ -		\$ -		
9-10-301-12-1700-0110-400-003130	SPECIAL ED. PARA SALARY	\$ 37,795	\$ 39,307		\$ 1,512	4.0%	
9-10-301-12-1700-0110-400-004027	IDEA PARA SALARY	\$ -	\$ -		\$ -		
9-10-301-12-1700-0221-202-003130	SPECIAL ED.-MEDICARE	\$ 1,225	\$ 1,512		\$ 287	23.4%	
9-10-301-12-1700-0221-202-004027	IDEA MEDICARE	\$ -	\$ -		\$ -		
9-10-301-12-1700-0221-400-003130	SPECIAL ED. PARA-MEDICARE	\$ 548	\$ 570		\$ 22	4.0%	
9-10-301-12-1700-0221-400-004027	IDEA PARA MEDICARE	\$ -	\$ -		\$ -		
9-10-301-12-1700-0230-202-003130	SPECIAL ED.-PERA	\$ 16,811	\$ 17,178		\$ 367	2.2%	
9-10-301-12-1700-0230-202-004027	IDEA PERA	\$ -	\$ -		\$ -		
9-10-301-12-1700-0230-400-003130	SPECIAL ED. PARA-PERA	\$ 7,521	\$ 7,920		\$ 399	5.3%	
9-10-301-12-1700-0230-400-004027	IDEA PARA PERA	\$ -	\$ -		\$ -		
9-10-301-12-1700-0250-202-003130	SPECIAL ED.-HEALTH INS.	\$ 13,121	\$ 16,998		\$ 3,877	29.5%	
9-10-301-12-1700-0250-202-004027	IDEA HEALTH	\$ -	\$ -		\$ -		
9-10-301-12-1700-0250-400-003130	SPECIAL ED.-HEALTH INS.	\$ 15,245	\$ 16,998		\$ 1,753	11.5%	
9-10-301-12-1700-0250-400-004027	IDEA PERA HEALTH	\$ -	\$ -		\$ -		
9-10-301-12-1700-0610-000-003130	GENERAL SUPPLIES	\$ 750	\$ 750		\$ -	0.0%	
9-10-301-14-1800-0110-210-000000	ACTIVITIES DIR. SALARY	\$ 33,639	\$ 34,985		\$ 1,346	4.0%	
9-10-301-14-1800-0110-407-000000	ATHLETIC WORKER SALARY	\$ 6,500	\$ 6,500		\$ -	0.0%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-301-14-1800-0221-210-000000	ACTIVITIES DIR.-MEDICARE	\$ 488	\$ 507		\$ 19	4.0%	
9-10-301-14-1800-0221-407-000000	WORKER MEDICARE	\$ 94	\$ 94		\$ -	0.0%	
9-10-301-14-1800-0230-210-000000	ACTIVITIES DIR.-PERA	\$ 6,694	\$ 7,049		\$ 355	5.3%	
9-10-301-14-1800-0230-407-000000	WORKER PERA	\$ 1,262	\$ 1,262		\$ -	0.0%	
9-10-301-14-1800-0250-210-000000	ACTIVITIES DIR.-HEALTH	\$ 3,237	\$ 4,250		\$ 1,013	31.3%	
9-10-301-14-1800-0250-407-000000	HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-14-1800-0392-000-000000	WORKER NON-EMPLOYEE	\$ 2,200	\$ 2,200		\$ -	0.0%	
9-10-301-14-1800-0580-000-000000	TRAVEL/REGISTRATION	\$ 3,100	\$ 4,500		\$ 1,400	45.2%	
9-10-301-14-1800-0584-000-000000	ENTRY FEES	\$ 8,500	\$ 8,500		\$ -	0.0%	
9-10-301-14-1800-0610-000-000000	GENERAL SUPPLIES	\$ 4,000	\$ 5,000		\$ 1,000	25.0%	
9-10-301-14-1800-0613-000-000000	ATHLETIC AWARDS	\$ 2,250	\$ 2,250		\$ -	0.0%	
9-10-301-14-1800-0810-000-000000	DUES AND FEES	\$ 4,500	\$ 4,500		\$ -	0.0%	
9-10-301-10-1800-0320-000-000000	PROFESSIONAL EDUCATION	\$ -	\$ 4,000		\$ 4,000		NEW - Prof/Tech for Athletics
9-10-301-14-1815-0110-210-000000	B-BALL GIRLS SALARY	\$ 4,300	\$ 4,300		\$ -	0.0%	
9-10-301-14-1815-0221-210-000000	B-BALL GIRLS-MEDICARE	\$ 62	\$ 62		\$ -	0.0%	
9-10-301-14-1815-0230-210-000000	B-BALL GIRLS-PERA	\$ 806	\$ 806		\$ -	0.0%	
9-10-301-14-1815-0391-000-000000	OFFICIALS	\$ 2,700	\$ 2,700		\$ -	0.0%	
9-10-301-14-1815-0510-000-000000	STUDENT TRANSPORTATION	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-301-14-1815-0610-000-000000	GENERAL SUPPLIES	\$ 700	\$ 700		\$ -	0.0%	
9-10-301-14-1817-0110-210-000000	CHEERLEADING SALARY	\$ 2,500	\$ 2,500		\$ -	0.0%	
9-10-301-14-1817-0221-210-000000	CHEERLEADING-MEDICARE	\$ 36	\$ 36		\$ -	0.0%	
9-10-301-14-1817-0230-210-000000	CHEERLEADING-PERA	\$ 469	\$ 469		\$ -	0.0%	
9-10-301-14-1826-0110-210-000000	GIRLS SOCCER SALARIES	\$ 4,407	\$ 4,407		\$ -	0.0%	
9-10-301-14-1826-0221-210-000000	GIRLS SOCCER-MEDICARE	\$ 64	\$ 64		\$ -	0.0%	
9-10-301-14-1826-0230-210-000000	GIRLS SOCCER-PERA	\$ 826	\$ 826		\$ -	0.0%	
9-10-301-14-1826-0391-000-000000	OFFICIALS	\$ 1,450	\$ 3,000		\$ 1,550	106.9%	
9-10-301-14-1826-0510-000-000000	STUDENT TRANSPORTATION	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-301-14-1826-0610-000-000000	SUPPLIES	\$ 500	\$ 500		\$ -	0.0%	
9-10-301-14-1832-0110-210-000000	VOLLEYBALL SALARY	\$ 6,200	\$ 6,200		\$ -	0.0%	
9-10-301-14-1832-0221-210-000000	VOLLEYBALL-MEDICARE	\$ 90	\$ 90		\$ -	0.0%	
9-10-301-14-1832-0230-210-000000	VOLLEYBALL-PERA	\$ 1,163	\$ 1,163		\$ -	0.0%	
9-10-301-14-1832-0391-000-000000	OFFICIALS	\$ 2,400	\$ 2,400		\$ -	0.0%	
9-10-301-14-1832-0510-000-000000	STUDENT TRANSPORTATION	\$ 3,500	\$ 3,500		\$ -	0.0%	
9-10-301-14-1832-0610-000-000000	GENERAL SUPPLIES	\$ 700	\$ 700		\$ -	0.0%	
9-10-301-14-1845-0110-210-000000	B-BALL BOYS SALARY	\$ 4,200	\$ 4,200		\$ -	0.0%	
9-10-301-14-1845-0221-210-000000	B-BALL BOYS-MEDICARE	\$ 61	\$ 61		\$ -	0.0%	
9-10-301-14-1845-0230-210-000000	B-BALL BOYS-PERA	\$ 788	\$ 788		\$ -	0.0%	
9-10-301-14-1845-0391-000-000000	OFFICIALS	\$ 2,430	\$ 2,430		\$ -	0.0%	
9-10-301-14-1845-0510-000-000000	STUDENT TRANSPORTATION	\$ 2,500	\$ 2,500		\$ -	0.0%	
9-10-301-14-1845-0610-000-000000	GENERAL SUPPLIES	\$ 700	\$ 700		\$ -	0.0%	
9-10-301-14-1850-0110-210-000000	FOOTBALL SALARY	\$ 5,200	\$ 5,200		\$ -	0.0%	
9-10-301-14-1850-0221-210-000000	FOOTBALL-MEDICARE	\$ 75	\$ 75		\$ -	0.0%	
9-10-301-14-1850-0230-210-000000	FOOTBALL-PERA	\$ 975	\$ 975		\$ -	0.0%	
9-10-301-14-1850-0391-000-000000	OFFICIALS	\$ 2,400	\$ 2,400		\$ -	0.0%	
9-10-301-14-1850-0510-000-000000	STUDENT TRANSPORTATION	\$ 2,500	\$ 2,500		\$ -	0.0%	
9-10-301-14-1850-0610-000-000000	GENERAL SUPPLIES	\$ 4,500	\$ 4,500		\$ -	0.0%	
9-10-301-14-1863-0110-210-000000	WRESTLING SALARY	\$ 2,450	\$ -		\$ (2,450)	-100.0%	Low participation
9-10-301-14-1863-0221-210-000000	WRESTLING-MEDICARE	\$ 36	\$ -		\$ (36)	-100.0%	
9-10-301-14-1863-0230-210-000000	WRESTLING-PERA	\$ 459	\$ -		\$ (459)	-100.0%	
9-10-301-14-1863-0391-000-000000	OFFICIALS	\$ 500	\$ -		\$ (500)	-100.0%	
9-10-301-14-1863-0510-000-000000	STUDENT TRANSPORTATION	\$ 500	\$ -		\$ (500)	-100.0%	
9-10-301-14-1863-0610-000-000000	GENERAL SUPPLIES	\$ 300	\$ -		\$ (300)	-100.0%	
9-10-301-14-1878-0110-210-000000	X-C SALARY	\$ 3,400	\$ 3,400		\$ -	0.0%	
9-10-301-14-1878-0221-210-000000	X-C MEDICARE	\$ 49	\$ 49		\$ -	0.0%	
9-10-301-14-1878-0230-210-000000	X-C PERA	\$ 638	\$ 638		\$ -	0.0%	
9-10-301-14-1878-0391-000-000000	X-C OFFICIALS	\$ 200	\$ 200		\$ -	0.0%	
9-10-301-14-1878-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,800	\$ 1,800		\$ -	0.0%	
9-10-301-14-1878-0610-000-000000	GENERAL SUPPLIES	\$ 300	\$ 300		\$ -	0.0%	
9-10-301-14-1881-0110-210-000000	GOLF SALARIES	\$ 2,450	\$ -		\$ (2,450)	-100.0%	Low participation
9-10-301-14-1881-0221-210-000000	MEDICARE - GOLF	\$ 36	\$ -		\$ (36)	-100.0%	
9-10-301-14-1881-0230-210-000000	PERA - GOLF	\$ 459	\$ -		\$ (459)	-100.0%	
9-10-301-14-1881-0510-000-000000	STUDENT TRANSPORTATION	\$ 450	\$ -		\$ (450)	-100.0%	
9-10-301-14-1881-0610-000-000000	SUPPLIES	\$ 250	\$ -		\$ (250)	-100.0%	
9-10-301-14-1885-0110-210-000000	SKIING SALARY	\$ 6,110	\$ 6,110		\$ -	0.0%	
9-10-301-14-1885-0221-210-000000	SKIING-MEDICARE	\$ 89	\$ 89		\$ -	0.0%	
9-10-301-14-1885-0230-210-000000	SKIING-PERA	\$ 1,146	\$ 1,146		\$ -	0.0%	
9-10-301-14-1885-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,750	\$ 1,750		\$ -	0.0%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-301-14-1885-0610-000-000000	GENERAL SUPPLIES	\$ 700	\$ 700		\$ -	0.0%	
9-10-301-14-1886-0110-210-000000	SOCCER SALARY	\$ 4,407	\$ 4,407		\$ -	0.0%	
9-10-301-14-1886-0221-210-000000	SOCCER-MEDICARE	\$ 89	\$ 89		\$ -	0.0%	
9-10-301-14-1886-0230-210-000000	SOCCER-PERA	\$ 1,094	\$ 1,094		\$ -	0.0%	
9-10-301-14-1886-0391-000-000000	OFFICIALS	\$ 3,500	\$ 3,500		\$ -	0.0%	
9-10-301-14-1886-0510-000-000000	STUDENT TRANSPORTATION	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-301-14-1886-0610-000-000000	GENERAL SUPPLIES	\$ 700	\$ 700		\$ -	0.0%	
9-10-301-14-1890-0110-210-000000	TRACK SALARY	\$ 5,100	\$ 5,100		\$ -	0.0%	
9-10-301-14-1890-0221-210-000000	TRACK-MEDICARE	\$ 74	\$ 74		\$ -	0.0%	
9-10-301-14-1890-0230-210-000000	TRACK-PERA	\$ 956	\$ 956		\$ -	0.0%	
9-10-301-14-1890-0250-210-000000	TRACK HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-14-1890-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-301-14-1890-0610-000-000000	GENERAL SUPPLIES	\$ 700	\$ 700		\$ -	0.0%	
9-10-301-14-1899-0110-407-000000	STRENGTH SALARY	\$ 2,250	\$ 2,250		\$ -	0.0%	
9-10-301-14-1899-0221-407-000000	STRENGTH MEDICARE	\$ 33	\$ 33		\$ -	0.0%	
9-10-301-14-1899-0230-407-000000	STRENGTH PERA	\$ 437	\$ 437		\$ -	0.0%	
9-10-301-14-1911-0110-210-000000	KNOWLEDGE BOWL SALARY	\$ 2,575	\$ 2,575		\$ -	0.0%	
9-10-301-14-1911-0221-210-000000	KNOWLEDGE BOWL-MEDICARE	\$ 37	\$ 37		\$ -	0.0%	
9-10-301-14-1911-0230-210-000000	KNOWLEDGE BOWL-PERA	\$ 483	\$ 483		\$ -	0.0%	
9-10-301-14-1911-0250-210-000000	HEALTH INSURANCE	\$ -	\$ -		\$ -		
9-10-301-14-1911-0510-000-000000	KNOWLEDGE BOWL STUDENT TRANSPORTATION	\$ 300	\$ 300		\$ -	0.0%	
9-10-301-14-1918-0110-210-000000	DRAMA SALARY	\$ 3,600	\$ 3,600		\$ -	0.0%	
9-10-301-14-1918-0221-210-000000	DRAMA-MEDICARE	\$ 52	\$ 52		\$ -	0.0%	
9-10-301-14-1918-0230-210-000000	DRAMA-PERA	\$ 675	\$ 675		\$ -	0.0%	
9-10-301-14-1923-0110-210-000000	FBLA SALARY	\$ 2,476	\$ 2,476		\$ -	0.0%	
9-10-301-14-1923-0221-210-000000	FBLA MEDICARE	\$ 36	\$ 36		\$ -	0.0%	
9-10-301-14-1923-0230-210-000000	FBLA PERA	\$ 464	\$ 464		\$ -	0.0%	
9-10-301-14-1923-0250-210-000000	HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-14-1934-0110-210-000000	LINK CREW SALARY	\$ 1,881	\$ -		\$ (1,881)	-100.0%	Shifted this work into CREW
9-10-301-14-1934-0221-210-000000	LINK CREW MEDICARE	\$ 27	\$ -		\$ (27)	-100.0%	
9-10-301-14-1934-0230-210-000000	LINK CREW PERA	\$ 353	\$ -		\$ (353)	-100.0%	
9-10-301-14-1934-0250-210-000000	LINK CREW HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-14-2000-0110-210-000000	GSA SALARY	\$ 2,250	\$ 2,250		\$ -	0.0%	
9-10-301-14-2000-0221-210-000000	GSA MEDICARE	\$ 33	\$ 33		\$ -	0.0%	
9-10-301-14-2000-0230-210-000000	GSA PERA	\$ 437	\$ 437		\$ -	0.0%	
9-10-301-14-1939-0110-210-000000	HONOR SOCIETY SALARY	\$ 1,900	\$ 1,900		\$ -	0.0%	
9-10-301-14-1939-0221-210-000000	HONOR SOCIETY MEDICARE	\$ 28	\$ 28		\$ -	0.0%	
9-10-301-14-1939-0230-210-000000	HONOR SOCIETY PERA	\$ 356	\$ 356		\$ -	0.0%	
9-10-301-14-1939-0250-210-000000	NHS HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-14-1939-0610-000-000000	SUPPLIES	\$ 450	\$ 450		\$ -	0.0%	
9-10-301-14-1951-0610-000-000000	GENERAL SUPPLIES	\$ 600	\$ 600		\$ -	0.0%	
9-10-301-14-2010-0110-210-000000	MUSIC SALARY	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-301-14-2010-0221-210-000000	MUSIC-MEDICARE	\$ 73	\$ 73		\$ -	0.0%	
9-10-301-14-2010-0230-210-000000	MUSIC-PERA	\$ 895	\$ 895		\$ -	0.0%	
9-10-301-14-2010-0250-210-000000	MUSIC HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-14-2041-0110-210-000000	STUDENT COUNCIL SALARY	\$ 2,265	\$ 2,265		\$ -	0.0%	
9-10-301-14-2041-0221-210-000000	STUDENT COUNCIL MEDICARE	\$ 33	\$ 33		\$ -	0.0%	
9-10-301-14-2041-0230-210-000000	STUDENT COUNCIL PERA	\$ 434	\$ 434		\$ -	0.0%	
9-10-301-20-2122-0110-211-000000	COUNSELING SERVICES	\$ 84,385	\$ 88,495		\$ 4,110	4.9%	
9-10-301-20-2122-0110-213-000000	DEAN SALARY	\$ -	\$ -		\$ -		
9-10-301-20-2122-0110-406-000000	COUNSELING SERVICES	\$ -	\$ -		\$ -		
9-10-301-20-2122-0221-211-000000	COUNSELOR-MEDICARE	\$ 1,223	\$ 1,008		\$ (215)	-17.6%	
9-10-301-20-2122-0221-213-000000	DEAN MEDICARE	\$ -	\$ -		\$ -		
9-10-301-20-2122-0221-406-000000	COUNSELOR SEC.-MEDICARE	\$ -	\$ -		\$ -		
9-10-301-20-2122-0230-211-000000	COUNSELOR-PERA	\$ 16,793	\$ 17,832		\$ 1,039	6.2%	
9-10-301-20-2122-0230-213-000000	DEAN PERA	\$ -	\$ -		\$ -		
9-10-301-20-2122-0230-406-000000	COUNSELOR SEC.-PERA	\$ -	\$ -		\$ -		
9-10-301-20-2122-0250-211-000000	COUNSELOR-HEALTH INS.	\$ 17,544	\$ 23,932		\$ 6,388	36.4%	
9-10-301-20-2122-0250-213-000000	DEAN HEALTH INS.	\$ -	\$ -		\$ -		
9-10-301-20-2122-0250-406-000000	COUNSELOR SEC.-HEALTH INS	\$ -	\$ -		\$ -		
9-10-301-20-2122-0510-000-000000	STUDENT TRANSPORTATION	\$ 1,375	\$ 1,375		\$ -	0.0%	
9-10-301-20-2122-0610-000-000000	GENERAL SUPPLIES	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-301-20-2222-0110-216-000000	LIBRARY SALARY	\$ -	\$ -		\$ -		
9-10-301-20-2222-0221-216-000000	MEDICARE	\$ -	\$ -		\$ -		
9-10-301-20-2222-0230-216-000000	LIBRARY PERA	\$ -	\$ -		\$ -		
9-10-301-20-2222-0250-216-000000	LIBRARY HEALTH INS	\$ -	\$ -		\$ -		
9-10-301-24-2410-0110-105-000000	PRINCIPAL SALARY	\$ 82,550	\$ 86,052		\$ 3,502	4.2%	

LCSO FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-301-24-2410-0110-106-000000	ASST. PRINCIPAL SALARY	\$ 98,639	\$ 67,600		\$ (31,039)	-31.5%	Shifted role from .5 AP to .5 District Safety Coordinator
9-10-301-24-2410-0110-106-001216	ASST. PRINCIPAL SALARY CASH SALARY	\$ -	\$ 2,550		\$ 2,550		
9-10-301-24-2410-0110-513-000000	OFFICE SECRETARY SALARY	\$ 86,795	\$ 93,907		\$ 7,112	8.2%	
9-10-301-24-2410-0221-105-000000	PRINCIPAL-MEDICARE	\$ 1,197	\$ 1,248		\$ 51	4.2%	
9-10-301-24-2410-0221-106-000000	ASST. PRIN.-MEDICARE	\$ 943	\$ 980		\$ 37	3.9%	
9-10-301-24-2410-0221-106-001216	ASST. PRINCIPAL SALARY CASH MEDICARE	\$ -	\$ 37		\$ 37		
9-10-301-24-2410-0221-513-000000	OFFICE SEC.-MEDICARE	\$ 1,259	\$ 1,362		\$ 103	8.2%	
9-10-301-24-2410-0230-105-000000	PRINCIPAL-PERA	\$ 16,427	\$ 17,339		\$ 912	5.6%	
9-10-301-24-2410-0230-106-000000	ASST. PRIN.-PERA	\$ 19,629	\$ 13,621		\$ (6,008)	-30.6%	
9-10-301-24-2410-0230-106-001216	ASST. PRINCIPAL SALARY CASH PERA	\$ -	\$ 538		\$ 538		
9-10-301-24-2410-0230-513-000000	OFFICE SEC.-PERA	\$ 17,272	\$ 18,922		\$ 1,650	9.6%	
9-10-301-24-2410-0250-105-000000	PRINCIPAL-HEALTH INS.	\$ 8,640	\$ 11,966		\$ 3,326	38.5%	
9-10-301-24-2410-0250-106-000000	ASST. PRIN.-HEALTH INS.	\$ 12,009	\$ 11,966		\$ (43)	-0.4%	
9-10-301-24-2410-0250-106-001216	ASST. PRINCIPAL SALARY CASH HEALTH	\$ -	\$ -		\$ -		
9-10-301-24-2410-0250-513-000000	OFFICE SEC.-HEALTH INS.	\$ 15,245	\$ 20,465		\$ 5,220	34.2%	
9-10-301-24-2410-0580-000-000000	TRAVEL/REGISTRATION	\$ -	\$ -		\$ -		
9-10-301-24-2410-0610-000-000000	OFFICE SUPPLIES	\$ 2,500	\$ 5,000		\$ 2,500	100.0%	Prom costs
9-10-301-24-2410-0730-000-000000	EQUIPMENT	\$ 200	\$ 200		\$ -	0.0%	
9-10-301-26-2600-0110-608-000000	CUSTODIAL SALARY	\$ 82,209	\$ 88,449		\$ 6,240	7.6%	
9-10-301-26-2600-0120-608-000000	SUBSTITUTE CUSTODIAN	\$ -	\$ -		\$ -		
9-10-301-26-2600-0221-608-000000	MEDICARE	\$ 1,192	\$ 1,283		\$ 91	7.6%	
9-10-301-26-2600-0230-608-000000	PERA	\$ 16,360	\$ 17,810		\$ 1,450	8.9%	
9-10-301-26-2600-0250-608-000000	HEALTH INS.	\$ 21,718	\$ 28,964		\$ 7,246	33.4%	
		\$ 2,266,052	\$ 2,341,653		\$ 75,601		
CENTRAL ADMIN							
9-10-600-00-0000-5243-000-000000	CAPITAL RESERVE ALLOCATION	\$ 160,000	\$ 100,000		\$ (60,000)	-37.5%	
9-10-601-23-2310-0300-000-000000	PROFESSIONAL/TECH SERV	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-601-23-2310-0580-000-000000	TRAVEL/REGISTRATION	\$ 3,500	\$ 3,500		\$ -	0.0%	
9-10-601-23-2310-0610-000-000000	GENERAL SUPPLIES	\$ 4,000	\$ 2,000		\$ (2,000)	-50.0%	Retirement gifts only--moved staff appreciation to District General Supplies
9-10-601-23-2310-0810-000-000000	DUES & FEES	\$ 9,000	\$ 9,000		\$ -	0.0%	
9-10-601-23-2321-0110-101-000000	SUPERINTENDENT SALARY	\$ 118,207	\$ 121,753		\$ 3,546	3.0%	
9-10-601-23-2321-0110-322-000000	ADMIN. ASST. SALARY	\$ 44,374	\$ 46,149		\$ 1,775	4.0%	
9-10-601-23-2321-0221-101-000000	MEDICARE	\$ 1,714	\$ 1,765		\$ 51	3.0%	
9-10-601-23-2321-0221-322-000000	MEDICARE	\$ 643	\$ 669		\$ 26	4.1%	
9-10-601-23-2321-0230-101-000000	PERA	\$ 23,523	\$ 24,533		\$ 1,010	4.3%	
9-10-601-23-2321-0230-322-000000	PERA	\$ 8,830	\$ 9,299		\$ 469	5.3%	
9-10-601-23-2321-0250-101-000000	HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-601-23-2321-0250-322-000000	HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-601-23-2321-0300-000-000000	PROF/TECH	\$ -	\$ -		\$ -		
9-10-601-23-2321-0580-000-000000	TRAVEL/REGISTRATION	\$ 3,500	\$ 3,500		\$ -	0.0%	
9-10-601-23-2321-0610-000-000000	GENERAL SUPPLIES	\$ 400	\$ 400		\$ -	0.0%	
9-10-601-23-2321-0640-000-000000	BOOKS/PERIODICALS	\$ 400	\$ 400		\$ -	0.0%	
9-10-601-23-2321-0810-000-000000	DUES & FEES	\$ 2,700	\$ 2,700		\$ -	0.0%	
9-10-601-28-2800-0110-344-000000	HR SALARY	\$ 62,929	\$ 65,446		\$ 2,517	4.0%	
9-10-601-28-2800-0221-344-000001	MEDICARE	\$ 912	\$ 949		\$ 37	4.1%	
9-10-601-28-2800-0230-344-000002	PERA	\$ 12,523	\$ 13,187		\$ 664	5.3%	
9-10-601-28-2800-0250-344-000003	HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-601-23-2391-0300-000-000000	PROF/TECH (FINGERPRINTS)	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-601-23-2391-0540-000-000000	ADVERTISING	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-601-23-2391-0580-000-000000	TRAVEL/REGISTRATION	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-601-23-2391-0585-000-000000	H/R RECRUITING	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-601-23-2391-0610-000-000000	GENERAL SUPPLIES	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-601-23-2391-0730-000-000000	EQUIPMENT	\$ 500	\$ 500		\$ -	0.0%	
9-10-601-23-2391-0810-000-000000	DUES & FEES	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-601-25-2510-0110-103-000000	BUSINESS MANAGER SALARY	\$ 58,292	\$ 67,961		\$ 9,669	16.6%	Shifted some costs from Title back to General Fund, plus shift in job duties
9-10-601-25-2510-0110-320-000000	ACCOUNTANT SALARY	\$ 52,907	\$ 55,023		\$ 2,116	4.0%	
9-10-601-25-2510-0221-103-000000	BUSINESS MANAGER MEDICARE	\$ 845	\$ 985		\$ 140	16.6%	
9-10-601-25-2510-0221-320-000000	MEDICARE	\$ 767	\$ 798		\$ 31	4.0%	
9-10-601-25-2510-0230-103-000000	BUSINESS MANAGER PERA	\$ 11,658	\$ 13,694		\$ 2,036	17.5%	
9-10-601-25-2510-0230-320-000000	PERA	\$ 10,528	\$ 11,087		\$ 559	5.3%	
9-10-601-25-2510-0250-103-000000	BUSINESS MANAGER HEALTH INS	\$ 336	\$ 336		\$ -	0.0%	
9-10-601-25-2510-0250-320-000000	HEALTH INS.	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-601-25-2510-0311-000-000000	TREASURERS FEE	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-601-25-2510-0550-000-000000	PRINTING & BINDING	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-601-25-2510-0580-000-000000	TRAVEL/REGISTRATION	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-10-601-25-2510-0610-000-000000	GENERAL SUPPLY	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-601-25-2510-0730-000-000000	EQUIPMENT	\$ 400	\$ 400		\$ -	0.0%	

LCSO FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-601-25-2510-0810-000-000000	DUES & FEES	\$ 50	\$ 50		\$ -	0.0%	
		\$ 663,727	\$ 637,983		\$ (25,744)		
DISTRICT							
9-10-602-00-0000-5221-000-000000	TRANSFER TO FOOD SERVICE	\$ 75,000	\$ 75,000		\$ -	0.0%	
9-10-602-00-0000-5222-000-001202	TRANSFER OUT PRE-COLLEGIATE	\$ -	\$ -		\$ -		
9-10-602-00-0090-0110-407-001210	PROJECT DREAM SALARY	\$ 30,000	\$ 20,000		\$ (10,000)	-33.3%	
9-10-602-00-0090-0221-407-001210	PROJECT DREAM MEDICARE	\$ 435	\$ 290		\$ (145)	-33.3%	
9-10-602-00-0090-0230-407-001210	PROJECT DREAM PERA	\$ 5,820	\$ 4,200		\$ (1,620)	-27.8%	
9-10-602-00-0090-0250-407-001210	PROJECT DREAM HEALTH	\$ -	\$ -		\$ -		
9-10-602-00-0090-0300-000-001210	PROJECT DREAM PROF/TECH	\$ 2,000	\$ -		\$ (2,000)	-100.0%	
9-10-602-00-0090-0510-000-001225	ENGINEERING PATHWAY STU TRANSPORTATION	\$ 83	\$ -		\$ (83)	-100.0%	
9-10-602-00-0090-0510-000-003150	GT STUDENT TRAVEL	\$ 700	\$ 700		\$ -	0.0%	
9-10-602-00-0090-0580-000-001225	ENGINEERING PATHWAY TRAVEL/REGISTRATION	\$ 454	\$ -		\$ (454)	-100.0%	
9-10-602-00-0090-0610-000-001210	PROJECT DREAM SUPPLIES	\$ 12,245	\$ 10,510		\$ (1,735)	-14.2%	
9-10-602-00-0090-0610-000-001225	ENGINEERING PATHWAY SUPPLY	\$ 1,212	\$ -		\$ (1,212)	-100.0%	
9-10-602-00-0090-0610-000-003150	INSTRUCTIONAL SUPPLIES	\$ 1,398	\$ 1,398		\$ -	0.0%	
9-10-602-00-0090-0610-000-003228	SUPPLIES	\$ 2,443	\$ 2,443		\$ -	0.0%	
9-10-602-00-2100-0110-201-003150	GIFTED/TAL. SALARIES	\$ 4,800	\$ 4,800		\$ -	0.0%	
9-10-602-00-2100-0221-201-003150	GIFTED/TAL. MEDICARE	\$ 60	\$ 60		\$ -	0.0%	
9-10-602-00-2100-0230-201-003150	GIFTED/TAL. PERA	\$ 790	\$ 790		\$ -	0.0%	
9-10-602-00-2100-0250-201-003150	GIFTED/TAL. HEALTH	\$ -	\$ -		\$ -		
9-10-602-00-2100-0300-000-001216	COLO ASH PROF/TECH	\$ -	\$ -		\$ -		
9-10-602-00-2100-0300-000-003150	G&T PROF/TECH	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-602-00-2100-0510-000-001210	STUDENT TRANSPORTATION	\$ 12,000	\$ 5,000		\$ (7,000)	-58.3%	
9-10-602-00-2100-0580-000-003150	GIFTED/TAL. TRAVEL	\$ 600	\$ 600		\$ -	0.0%	
9-10-602-00-2100-0610-000-003150	GIFTED/TAL. SUPP.	\$ 144	\$ 144		\$ -	0.0%	
9-10-602-00-2390-0110-346-000000	SPECIAL PROJECTS SALARY	\$ -	\$ -		\$ -		
9-10-602-00-2390-0221-346-000000	SPECIAL PROJECTS MEDICARE	\$ -	\$ -		\$ -		
9-10-602-00-2390-0230-346-000000	SPECIAL PROJECTS PERA	\$ -	\$ -		\$ -		
9-10-602-00-2390-0250-346-000000	SPECIAL PROJECTS HEALTH	\$ -	\$ -		\$ -		
9-10-602-10-0090-0110-239-000000	DISTRICT TRANSLATOR SAL	\$ -	\$ -		\$ -		
9-10-602-10-0090-0120-204-000000	DISTRICT SUBSTITUTES	\$ 6,000	\$ 6,000		\$ -	0.0%	
9-10-602-10-0090-0120-400-000000	DIST. SUPPORT SUBS	\$ 6,000	\$ 6,000		\$ -	0.0%	
9-10-602-10-0090-0150-201-000000	STIPEND	\$ 36,000	\$ 46,956		\$ 10,956	30.4%	More stipend positions planned
9-10-602-10-0090-0150-201-001229	GOL STIPEND	\$ 990	\$ 990		\$ -	0.0%	
9-10-602-10-0090-0152-201-000000	PERSONAL LEAVE PAY	\$ 5,500	\$ 5,500		\$ -	0.0%	
9-10-602-10-0090-0160-201-000000	EARLY OUT PROGRAM SALARY	\$ 66,774	\$ 65,233		\$ (1,541)	-2.3%	
9-10-602-10-0090-0190-201-000000	BONUS SALARIES	\$ -	\$ -		\$ -		
9-10-602-10-0090-0221-201-000000	STIPEND - MEDICARE	\$ 522	\$ 522		\$ -	0.0%	
9-10-602-10-0090-0221-201-001229	GOL STIPEND - MEDICARE	\$ 14	\$ 14		\$ -	0.0%	
9-10-602-10-0090-0221-204-000000	MEDICARE-DISTRICT SUBS	\$ 87	\$ 87		\$ -	0.0%	
9-10-602-10-0090-0221-239-000000	TRANSLATOR MEDICARE	\$ -	\$ -		\$ -		
9-10-602-10-0090-0221-400-000000	SUPPORT SUBS. - MEDICARE	\$ 87	\$ 87		\$ -	0.0%	
9-10-602-10-0090-0230-201-000000	STIPEND - PERA	\$ 7,560	\$ 7,560		\$ -	0.0%	
9-10-602-10-0090-0230-201-001229	GOL STIPEND - PERA	\$ 196	\$ 196		\$ -	0.0%	
9-10-602-10-0090-0230-204-000000	PERA-DISTRICT SUBS	\$ 932	\$ 932		\$ -	0.0%	
9-10-602-10-0090-0230-239-000000	TRANSLATOR PERA	\$ -	\$ -		\$ -		
9-10-602-10-0090-0230-400-000000	SUPPORT SUBS. - PERA	\$ 1,165	\$ 1,165		\$ -	0.0%	
9-10-602-10-0090-0250-201-000000	STIPEND - HEALTH INS.	\$ -	\$ -		\$ -		
9-10-602-10-0090-0250-201-001229	GOL STIPEND - HEALTH	\$ -	\$ -		\$ -		
9-10-602-10-0090-0250-204-000000	SUBSTITUTE HEALTH	\$ -	\$ -		\$ -		
9-10-602-10-0090-0250-239-000000	TRANSLATOR HEALTH	\$ -	\$ -		\$ -		
9-10-602-10-0090-0300-000-000000	DISTRICT PROF/TECH	\$ 126,270	\$ 155,722		\$ 29,452	23.3%	.5 School Resource Officer added, plus some expenses decreasing
9-10-602-10-0090-0330-000-000000	DIST. COPIER MAINT.	\$ 120,000	\$ 120,000		\$ -	0.0%	
9-10-602-10-0090-0339-000-000000	DIST. DATA PROCESSING	\$ 15,000	\$ 15,000		\$ -	0.0%	
9-10-602-10-0090-0340-000-000000	ASSESSMENTS	\$ 20,000	\$ 18,000		\$ (2,000)	-10.0%	
9-10-602-10-0090-0531-000-000000	TELEPHONE	\$ 68,000	\$ 45,000		\$ (23,000)	-33.8%	
9-10-602-10-0090-0533-000-000000	POSTAGE	\$ 6,000	\$ 6,000		\$ -	0.0%	
9-10-602-10-0090-0565-000-000000	TUITION OUT OF DISTRICT	\$ 7,409	\$ 7,409		\$ -	0.0%	
9-10-602-10-0090-0580-000-000000	TRAVEL/REGISTRATION	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-602-10-0090-0583-000-000000	DISTRICT MILEAGE REIMB	\$ 500	\$ 500		\$ -	0.0%	
9-10-602-10-0090-0591-000-000000	BOCES ASSESSMENTS	\$ 125,773	\$ 152,499		\$ 26,726	21.2%	.25 SPED Asst Coordinator added
9-10-602-10-0090-0599-000-000000	CHILD DAYCARE EXPENSE	\$ 200	\$ 200		\$ -	0.0%	
9-10-602-10-0090-0610-000-000000	DISTRICT GENERAL SUPPLIES	\$ 11,700	\$ 15,000		\$ 3,300	28.2%	Increase for staff appreciation activities
9-10-602-10-0090-0611-000-000000	PAPER	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-602-10-0090-0612-000-000000	DISTRICT SOFTWARE	\$ 65,000	\$ 75,000		\$ 10,000	15.4%	

LCSD FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-602-10-0090-0640-000-000000	TEXTBOOKS	\$ 25,000	\$ 25,000		\$ -	0.0%	
9-10-602-10-0090-0730-000-000000	DISTRICT EQUIPMENT	\$ 500	\$ 500		\$ -	0.0%	
9-10-602-10-0090-0810-000-000000	DISTRICT DUES & FEES	\$ 8,500	\$ 8,500		\$ -	0.0%	
9-10-602-10-2100-0150-107-001229	GOL DIRECTOR SALARY	\$ -	\$ -		\$ -		
9-10-602-10-2100-0221-107-001229	GOL DIRECTOR MEDICARE	\$ -	\$ -		\$ -		
9-10-602-10-2100-0230-107-001229	GOL DIRECTOR PERA	\$ -	\$ -		\$ -		
9-10-602-10-2100-0250-107-001229	GOL DIRECTOR HEALTH	\$ 6,758	\$ 6,758		\$ -	0.0%	
9-10-602-20-2670-0110-335-000000	SAFETY COORDINATOR SALARY	\$ -	\$ 34,985		\$ 34,985		Shift role from half AP at LCHS to District Safety Coordinator
9-10-602-20-2670-0221-335-000000	SAFETY COORDINATOR MEDICARE	\$ -	\$ 507		\$ 507		
9-10-602-20-2670-0230-335-000000	SAFETY COORDINATOR PERA	\$ -	\$ 7,049		\$ 7,049		
9-10-602-20-2670-0250-335-000000	SAFETY COORDINATOR HEALTH	\$ -	\$ 4,250		\$ 4,250		
9-10-602-12-1700-0110-215-003130	ESS COORDINATOR SALARY	\$ 37,224	\$ 38,905		\$ 1,681	4.5%	
9-10-602-12-1700-0110-234-003130	SPED OT SALARY	\$ 31,468	\$ 32,496		\$ 1,028	3.3%	
9-10-602-12-1700-0110-235-003130	SPED PT SALARY	\$ -	\$ -		\$ -		
9-10-602-12-1700-0110-236-003130	SPED PSYCH SALARY	\$ -	\$ 65,000		\$ 65,000		
9-10-602-12-1700-0110-238-003130	SPED SPEECH SALARY	\$ 102,114	\$ 106,224		\$ 4,110	4.0%	
9-10-602-12-1700-0110-515-003130	ASST. COORDINATOR SALARY	\$ -	\$ -		\$ -		
9-10-602-12-1700-0221-215-003130	ESS COORDINATOR MEDICARE	\$ 540	\$ 564		\$ 24	4.5%	
9-10-602-12-1700-0221-234-003130	SPED OT MEDICARE	\$ 456	\$ 471		\$ 15	3.3%	
9-10-602-12-1700-0221-236-003130	SPED PSYCH MEDICARE	\$ -	\$ 943		\$ 943		
9-10-602-12-1700-0221-238-003130	SPED SPEECH MEDICARE	\$ 1,480	\$ 1,540		\$ 60	4.1%	
9-10-602-12-1700-0221-515-003130	ASST. COORDINATOR MEDICARE	\$ -	\$ -		\$ -		
9-10-602-12-1700-0230-215-003130	ESS COORDINATOR PERA	\$ 7,408	\$ 7,839		\$ 431	5.8%	
9-10-602-12-1700-0230-234-003130	SPED OT PERA	\$ 6,262	\$ 6,548		\$ 286	4.6%	
9-10-602-12-1700-0230-236-003130	SPED PSYCH PERA	\$ -	\$ 13,098		\$ 13,098		
9-10-602-12-1700-0230-238-003130	SPED SPEECH PERA	\$ 20,321	\$ 21,404		\$ 1,083	5.3%	
9-10-602-12-1700-0230-515-003130	ASST. COORDINATOR PERA	\$ -	\$ -		\$ -		
9-10-602-12-1700-0250-215-003130	ESS COORDINATOR HEALTH	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-602-12-1700-0250-236-003130	SPED PSYCH HEALTH	\$ -	\$ 8,499		\$ 8,499		
9-10-602-12-1700-0250-238-003130	SPED SPEECH HEALTH	\$ 12,946	\$ 16,998		\$ 4,052	31.3%	
9-10-602-12-1700-0250-515-003130	ASST. COORDINATOR HEALTH	\$ -	\$ -		\$ -		
9-10-602-12-1700-0300-000-003130	SPED PROF/TECH	\$ 35,000	\$ 12,000		\$ (23,000)	-65.7%	Hiring District Psychologist--won't need as much contracted service
9-10-602-12-1700-0580-000-003130	TRAVEL/REGISTRATION	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-602-12-1700-0610-000-003130	GENERAL SUPPLIES	\$ 8,000	\$ 8,000		\$ -	0.0%	
9-10-602-20-2130-0110-233-009003	NURSE SALARY	\$ 30,471	\$ 30,000		\$ (471)	-1.5%	
9-10-602-20-2130-0221-233-009003	NURSE MEDICARE	\$ 442	\$ 435		\$ (7)	-1.6%	
9-10-602-20-2130-0230-233-009003	NURSE PERA	\$ 6,064	\$ 6,045		\$ (19)	-0.3%	
9-10-602-20-2130-0250-233-009003	NURSE HEALTH INS.	\$ 6,473	\$ -		\$ (6,473)	-100.0%	
9-10-602-20-2130-0300-000-009003	PROF/TECH	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-602-20-2130-0580-000-000000	NURSE TRAVEL/REGISTRATION	\$ 300	\$ 300		\$ -	0.0%	
9-10-602-20-2130-0610-000-000000	GENERAL SUPPLIES	\$ 400	\$ 400		\$ -	0.0%	
9-10-602-20-2210-0110-212-003183	BOCES GRANT WRITER SALARY	\$ 6,039	\$ 6,039		\$ -	0.0%	
9-10-602-20-2210-0110-337-000000	SALARY	\$ -	\$ -		\$ -		
9-10-602-20-2210-0221-212-003183	GRANT WRITER MEDICARE	\$ -	\$ -		\$ -		
9-10-602-20-2210-0221-337-000000	MEDICARE	\$ -	\$ -		\$ -		
9-10-602-20-2210-0230-212-003183	GRANT WRITER PERA	\$ -	\$ -		\$ -		
9-10-602-20-2210-0230-337-000000	PERA	\$ -	\$ -		\$ -		
9-10-602-20-2210-0250-212-003183	GRANT WRITER HEALTH	\$ -	\$ -		\$ -		
9-10-602-20-2210-0250-337-000000	HEALTH INSURANCE	\$ -	\$ -		\$ -		
9-10-602-20-2210-0580-000-000000	TRAVEL/REGISTRATION	\$ 500	\$ 500		\$ -	0.0%	
9-10-602-20-2210-0610-000-000000	SUPPLIES	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-602-20-2213-0320-000-000000	DIST. STAFF DEVELOPMENT	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-602-20-2213-0350-000-000000	EMPLOYEE TRAINING/DEV	\$ 132,000	\$ 120,648	\$ 120,648	\$ (11,352)	-8.6%	
9-10-602-20-2213-0390-000-000000	STAFF DEV (SUPPORT STAFF)	\$ -	\$ -		\$ -		
9-10-602-20-2213-0610-000-000000	EMPLOYEE TRAINING SUPPLIES	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
9-10-602-20-2222-0300-000-000000	PROF/TECH	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-602-20-2222-0430-000-000000	REPAIR/MAINT	\$ 700	\$ 700		\$ -	0.0%	
9-10-602-20-2222-0533-000-000000	POSTAGE	\$ 50	\$ 50		\$ -	0.0%	
9-10-602-20-2222-0580-000-000000	TRAVEL/REGISTRATION	\$ 100	\$ 100		\$ -	0.0%	
9-10-602-20-2222-0610-000-000000	GENERAL SUPPLIES	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-602-20-2222-0640-000-000000	BOOKS/PERIODICALS	\$ 11,000	\$ 11,000		\$ -	0.0%	
9-10-602-20-2222-0730-000-000000	EQUIPMENT	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-602-20-2290-0110-382-000000	SALARIES	\$ 86,245	\$ 90,695		\$ 4,450	5.2%	
9-10-602-20-2290-0110-404-000000	SALARIES	\$ -	\$ -		\$ -		
9-10-602-20-2290-0221-382-000000	MEDICARE	\$ 1,250	\$ 1,295		\$ 45	3.6%	
9-10-602-20-2290-0221-404-000000	MEDICARE	\$ -	\$ -		\$ -		
9-10-602-20-2290-0230-382-000000	PERA	\$ 17,162	\$ 18,275		\$ 1,113	6.5%	

LCSO FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-10-602-20-2290-0230-404-000000	PERA	\$ -	\$ -		\$ -		
9-10-602-20-2290-0250-382-000000	HEALTH INS.	\$ 12,946	\$ 16,998		\$ 4,052	31.3%	
9-10-602-20-2290-0250-404-000000	HEALTH INS.	\$ -	\$ -		\$ -		
9-10-602-20-2290-0300-000-000000	PROF./TECH.	\$ 87,000	\$ 87,000		\$ -	0.0%	
9-10-602-20-2290-0580-000-000000	TRAVEL/REGISTRATION	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-10-602-20-2290-0610-000-000000	GENERAL SUPPLIES	\$ 20,000	\$ 20,000		\$ -	0.0%	
9-10-602-20-2290-0612-000-000000	SOFTWARE	\$ 30,000	\$ 35,000		\$ 5,000	16.7%	
9-10-602-20-2290-0730-000-000000	EQUIPMENT	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-602-28-2850-0521-000-000000	INSURANCE PAYMENTS	\$ 225,000	\$ 210,000		\$ (15,000)	-6.7%	
9-10-602-90-9000-0520-000-000000	INSURANCE RESERVE	\$ -	\$ 225,000	\$ 225,000	\$ 225,000		
9-10-602-92-9200-0841-000-000000	UNRESTRICTED OPER. RESERV	\$ 2,553,677	\$ 2,453,677		\$ (100,000)	-3.9%	
9-10-602-93-9310-0840-000-000000	TABOR EMERGENCY RESERVE	\$ 356,000	\$ 356,000		\$ -	0.0%	
		\$ 4,790,132	\$ 5,052,240		\$ 262,108		
MAINTENANCE							
9-10-710-26-2600-0110-103-000000	O/M DIRECTOR SALARY	\$ 54,192	\$ 56,360		\$ 2,168	4.0%	
9-10-710-26-2600-0110-357-000000	MANAGER SALARY	\$ 46,426	\$ 48,283		\$ 1,857	4.0%	
9-10-710-26-2600-0110-608-000000	CUSTODIAL SALARY	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-710-26-2600-0110-623-000000	MAINTENANCE SALARY	\$ 169,186	\$ 143,946		\$ (25,240)	-14.9%	Replaced senior position with entry level position
9-10-710-26-2600-0120-623-000000	MAINTENANCE SUB SALARY	\$ -	\$ -		\$ -		
9-10-710-26-2600-0221-103-000000	MEDICARE	\$ 786	\$ 817		\$ 31	4.0%	
9-10-710-26-2600-0221-357-000000	MEDICARE	\$ 673	\$ 700		\$ 27	4.0%	
9-10-710-26-2600-0221-608-000000	MEDICARE	\$ 73	\$ 73		\$ (1)	-0.7%	
9-10-710-26-2600-0221-623-000000	MEDICARE	\$ 2,454	\$ 2,087		\$ (367)	-14.9%	
9-10-710-26-2600-0230-103-000000	PERA	\$ 10,784	\$ 11,356		\$ 572	5.3%	
9-10-710-26-2600-0230-357-000000	PERA	\$ 9,239	\$ 9,729		\$ 490	5.3%	
9-10-710-26-2600-0230-608-000000	PERA	\$ 971	\$ 1,008		\$ 37	3.8%	
9-10-710-26-2600-0230-623-000000	PERA	\$ 33,668	\$ 29,005		\$ (4,663)	-13.8%	
9-10-710-26-2600-0250-103-000000	HEALTH INS.	\$ 7,456	\$ 10,171		\$ 2,715	36.4%	
9-10-710-26-2600-0250-357-000000	HEALTH INS.	\$ 6,473	\$ 8,499		\$ 2,026	31.3%	
9-10-710-26-2600-0250-608-000000	HEALTH INS.	\$ -	\$ -		\$ -		
9-10-710-26-2600-0250-623-000000	HEALTH INS.	\$ 15,581	\$ 17,334		\$ 1,753	11.3%	
9-10-710-26-2600-0300-000-000000	PROFESSIONAL/TECH	\$ 60,000	\$ 60,000		\$ -	0.0%	
9-10-710-26-2600-0411-000-000000	WATER & SEWER	\$ 70,000	\$ 70,000		\$ -	0.0%	
9-10-710-26-2600-0421-000-000000	DISPOSAL SERVICES	\$ 18,000	\$ 18,000		\$ -	0.0%	
9-10-710-26-2600-0430-000-000000	REPAIRS/MAINT	\$ 30,000	\$ 30,000		\$ -	0.0%	
9-10-710-26-2600-0580-000-000000	TRAVEL/REGISTRATION	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-10-710-26-2600-0610-000-000000	GENERAL SUPPLIES	\$ 68,000	\$ 68,000		\$ -	0.0%	
9-10-710-26-2600-0620-000-000000	ENERGY/UTILITIES	\$ 235,000	\$ 215,000		\$ (20,000)	-8.5%	
9-10-710-26-2600-0626-000-000000	MOTOR VEHICLE FUEL	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-10-710-26-2600-0730-000-000000	EQUIPMENT	\$ 15,000	\$ 15,000		\$ -	0.0%	
		\$ 864,462	\$ 825,868		\$ (38,594)		
TRANSPORTATION							
9-10-720-27-2700-0110-103-000000	TRANS. DIR. SALARY	\$ 9,564	\$ 9,947		\$ 383	4.0%	
9-10-720-27-2700-0110-357-000000	TRANSPORTATION MGR SALARIES	\$ 35,717	\$ 37,146		\$ 1,429	4.0%	
9-10-720-27-2700-0110-602-000000	BUS DRIVER SALARY	\$ 150,000	\$ 160,000		\$ 10,000	6.7%	
9-10-720-27-2700-0110-629-000000	TRANS. MECHANIC SALARY	\$ 17,204	\$ 17,892		\$ 688	4.0%	
9-10-720-27-2700-0221-103-000000	MEDICARE	\$ 139	\$ 144		\$ 5	3.8%	
9-10-720-27-2700-0221-357-000000	TRANSPORTATION MGR MEDICARE	\$ 518	\$ 539		\$ 21	4.0%	
9-10-720-27-2700-0221-602-000000	MEDICARE	\$ 2,248	\$ 1,813		\$ (436)	-19.4%	
9-10-720-27-2700-0221-629-000000	MEDICARE	\$ 249	\$ 259		\$ 10	4.2%	
9-10-720-27-2700-0230-103-000000	PERA	\$ 1,903	\$ 2,004		\$ 101	5.3%	
9-10-720-27-2700-0230-357-000000	TRANSPORTATION MGR PERA	\$ 7,108	\$ 7,485		\$ 377	5.3%	
9-10-720-27-2700-0230-602-000000	PERA	\$ 30,845	\$ 25,188		\$ (5,658)	-18.3%	
9-10-720-27-2700-0230-629-000000	PERA	\$ 3,424	\$ 3,605		\$ 181	5.3%	
9-10-720-27-2700-0250-103-000000	HEALTH INS.	\$ 1,316	\$ 1,795		\$ 479	36.4%	
9-10-720-27-2700-0250-357-000000	TRANSPORTATION MGR HEALTH INS	\$ 8,772	\$ 11,966		\$ 3,194	36.4%	
9-10-720-27-2700-0250-602-000000	HEALTH INS.	\$ 45,000	\$ 50,000		\$ 5,000	11.1%	
9-10-720-27-2700-0250-629-000000	HEALTH INS.	\$ -	\$ -		\$ -		
9-10-720-27-2700-0300-000-000000	PROFESSIONAL/TECH.	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-720-27-2700-0430-000-000000	REPAIR/MAINT.	\$ 17,000	\$ 17,000		\$ -	0.0%	
9-10-720-27-2700-0431-000-000000	REPAIRS & MAINT./SUPPORT	\$ 3,000	\$ 3,000		\$ -	0.0%	
9-10-720-27-2700-0580-000-000000	TRAVEL/REG	\$ 5,500	\$ 5,500		\$ -	0.0%	
9-10-720-27-2700-0610-000-000000	GENERAL SUPPLIES	\$ 5,000	\$ 5,000		\$ -	0.0%	
9-10-720-27-2700-0626-000-000000	MOTOR VEHICLE FUEL	\$ 13,500	\$ 13,500		\$ -	0.0%	
9-10-720-27-2700-0690-000-000000	FOOD	\$ 1,200	\$ 1,200		\$ -	0.0%	
9-10-720-27-2700-0730-000-000000	EQUIPMENT	\$ 3,000	\$ 3,000		\$ -	0.0%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG		Small Rural Schools	Delta \$	Delta %	REVISION Notes for BOE
					Funding			
			\$ 367,207	\$ 382,982		\$ 15,775		
			\$ 12,530,372	\$ 12,947,020	\$ -	\$ 416,648		
FUND 19: CPP FUND								
9-19-971-00-0000-1144-000-003141	BEGINNING FUND BALANCE	\$ (114,838)	\$ (114,838)			\$ -	0.0%	
9-19-971-00-0000-5810-000-003141	TRANSFER FROM GEN FUND	\$ (300,516)	\$ (319,104)			\$ (18,588)	6.2%	
9-19-971-00-0040-0110-403-003141	CPP SALARIES	\$ 156,000	\$ 161,500			\$ 5,500	3.5%	
9-19-971-00-0040-0221-403-003141	CPP MEDICARE	\$ 2,500	\$ 2,600			\$ 100	4.0%	
9-19-971-00-0040-0230-403-003141	CPP PERA	\$ 30,000	\$ 36,000			\$ 6,000	20.0%	
9-19-971-00-0040-0250-201-003141	TEACHER HEALTH INSURANCE		\$ -			\$ -		
9-19-971-00-0040-0250-403-003141	CPP HEALTH INSURANCE	\$ 41,000	\$ 41,000			\$ -	0.0%	
9-19-971-00-0040-0580-000-003141	TRAVEL EXPENSES	\$ 500	\$ 2,229			\$ 1,729	345.8%	
9-19-971-00-0040-0610-000-003141	SUPPLIES	\$ 31,304	\$ 79,724			\$ 48,420	154.7%	Playground resurfacing and new play structure
9-19-971-00-2400-0110-509-003141	MANAGER SALARY	\$ 7,500	\$ 14,250			\$ 6,750	90.0%	
9-19-971-00-2400-0221-509-003141	MANAGER MEDICARE	\$ 200	\$ 300			\$ 100	50.0%	
9-19-971-00-2400-0230-509-003141	MANAGER PERA	\$ 1,500	\$ 1,725			\$ 225	15.0%	
9-19-971-00-2400-0250-509-003141	MANAGER HEALTH INS.	\$ 26	\$ 2,000			\$ 1,974	7592.3%	
9-19-971-00-2600-0110-608-003141	CUSTODIAL SALARY	\$ 16,000	\$ 16,500			\$ 500	3.1%	
9-19-971-00-2600-0221-608-003141	CUSTODIAL MEDICARE	\$ 250	\$ 300			\$ 50	20.0%	
9-19-971-00-2600-0230-608-003141	CUSTODIAL PERA	\$ 3,200	\$ 3,200			\$ -	0.0%	
9-19-971-00-2600-0250-608-003141	CUSTODIAL HEALTH INS.	\$ 4,500	\$ 4,500			\$ -	0.0%	
9-19-971-00-2600-0410-000-003141	UTILITIES	\$ 8,000	\$ 8,000			\$ -	0.0%	
9-19-971-00-2600-0869-000-003141	DISTRICT INDIRECT COSTS					\$ -		
9-19-971-00-9200-0841-000-003141	UNRESTRICTED OPER. RESERV	\$ 112,874	\$ 60,114			\$ (52,760)	-46.7%	
			\$ -	\$ -				
			\$ 415,354	\$ 433,942				
FUND 21: FOOD SERVICE FUND								
9-21-600-00-0000-1610-000-000000	Sales to Pupils	\$ (80,000)	\$ (80,000)			\$ -	0.0%	
9-21-600-00-0000-1620-000-000000	Ala Carte/Adult Sales	\$ (30,000)	\$ (30,000)			\$ -	0.0%	
9-21-600-00-0000-1632-000-000000	Catered-Special Events	\$ (18,000)	\$ (18,000)			\$ -	0.0%	
9-21-600-00-0000-1920-000-000000	MISC LOCAL REVENUE	\$ -	\$ -			\$ -		
9-21-600-00-0000-1990-000-000000	COFFEE CART REVENUE	\$ (1,000)	\$ (1,000)			\$ -	0.0%	
9-21-600-00-0000-3000-000-003161	SMCN	\$ (4,500)	\$ (4,500)			\$ -	0.0%	
9-21-600-00-0000-3000-000-003164	START SMART	\$ (5,000)	\$ (5,000)			\$ -	0.0%	
9-21-600-00-0000-3000-000-003169	K-2 REDUCED LUNCH REIM	\$ (5,000)	\$ (5,000)			\$ -	0.0%	
9-21-600-00-0000-4000-000-004558	CACFP SNACK GRANT	\$ -	\$ -			\$ -		
9-21-600-00-0000-4000-000-004582	FRESH FRUIT AND VEGETABLE REIM	\$ (20,000)	\$ (20,000)			\$ -	0.0%	
9-21-600-00-0000-4010-000-004555	COMMODITY REVENUE	\$ (40,000)	\$ (40,000)			\$ -	0.0%	
9-21-600-00-0000-4000-000-004553	NSBP BREAKFAST REIM	\$ (175,000)	\$ (175,000)			\$ -	0.0%	
9-21-600-00-0000-4000-000-004555	NSLP LUNCH REIM	\$ (280,000)	\$ (280,000)			\$ -	0.0%	
9-21-600-00-0000-4000-000-004558	CACFP SNACK GRANT	\$ (35,000)	\$ (35,000)			\$ -	0.0%	
9-21-600-00-0000-4000-000-004559	SUMMER FOOD SERVICE PROGRAM	\$ (5,000)	\$ (5,000)			\$ -	0.0%	
9-21-600-00-0000-5210-000-000000	FUND TRANSFER	\$ (75,000)	\$ (75,000)			\$ -	0.0%	
9-21-740-31-3100-0110-331-000000	FOOD SERVICE ADMIN SALARY	\$ 40,865	\$ 42,500			\$ 1,635	4.0%	
9-21-740-31-3100-0110-506-000000	FOOD SERVICE SECRETARY SALARY	\$ -	\$ -			\$ -		
9-21-740-31-3100-0110-607-000000	FOOD SERVICE SALARY	\$ 214,000	\$ 220,000			\$ 6,000	2.8%	
9-21-740-31-3100-0120-607-000000	FOOD SERVICE SUB SALARY	\$ 12,000	\$ 12,000			\$ -	0.0%	
9-21-740-31-3100-0190-607-000000	CATERING SALARIES	\$ 15,000	\$ 15,000			\$ -	0.0%	
9-21-740-31-3100-0221-331-000000	FOOD SERVICE ADMIN MEDICARE	\$ 593	\$ 616			\$ 24	4.0%	
9-21-740-31-3100-0221-506-000000	FOOD SERVICE SECRETARY MEDICARE	\$ -	\$ -			\$ -		
9-21-740-31-3100-0221-607-000000	FOOD SERVICE MEDICARE	\$ 3,103	\$ 3,103			\$ -	0.0%	
9-21-740-31-3100-0230-331-000000	FOOD SERVICE ADMIN PERA	\$ 8,582	\$ 8,564			\$ (18)	-0.2%	
9-21-740-31-3100-0230-506-000000	FOOD SERVICE SECRETARY PERA	\$ -	\$ -			\$ -		
9-21-740-31-3100-0230-607-000000	FOOD SERVICE PERA	\$ 42,800	\$ 44,330			\$ 1,530	3.6%	
9-21-740-31-3100-0250-331-000000	FOOD SERVICE ADMIN HEALTH INS.	\$ 8,772	\$ 8,772			\$ -	0.0%	
9-21-740-31-3100-0250-506-000000	FOOD SERVICE SECRETARY HEALTH	\$ -	\$ -			\$ -		
9-21-740-31-3100-0250-607-000000	FOOD SERVICE HEALTH INS.	\$ 45,000	\$ 50,000			\$ 5,000	11.1%	
9-21-740-31-3100-0580-000-000000	FOOD SERVICE TRAVEL	\$ 2,500	\$ 2,500			\$ -	0.0%	
9-21-740-31-3100-0610-000-000000	FOOD SERVICE SUPPLIES	\$ 12,000	\$ 12,000			\$ -	0.0%	
9-21-740-31-3100-0630-000-000000	FOOD	\$ 261,504	\$ 254,115			\$ (7,389)	-2.8%	
9-21-740-31-3100-0631-000-000000	MILK	\$ 66,782	\$ 60,000			\$ (6,782)	-10.2%	
9-21-740-31-3100-0633-000-000000	COMMODITIES EXPENSE	\$ -	\$ 40,000			\$ 40,000		
9-21-740-31-3100-0633-000-004555	COMMODITIES EXPENSE	\$ 40,000	\$ -			\$ (40,000)	-100.0%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG		Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
			\$ 0	\$ (0)				
			\$ 773,500	\$ 773,500				
FUND 22: GRANTS FUND								
9-22-600-00-0000-1920-000-001208	CHF HEALTHY SCHOOLS COMPREHENSIVE	\$ (61,967)		\$ (36,068)		\$ 25,899	-41.8%	
9-22-600-00-0000-1920-000-001213	THE CONSORTIUM GRANT REV	\$ (7,021)		\$ -		\$ 7,021	-100.0%	We will not have this grant.
9-22-600-00-0000-1920-000-001214	COLORADO EDUCATION INITIATIVE	\$ (9,968)		\$ (8,990)		\$ 978	-9.8%	
9-22-600-00-0000-1920-000-001229	GET OUTDOOR LEADVILLE (GOL)	\$ (233,536)		\$ (285,061)		\$ (51,525)	22.1%	
9-22-600-00-0000-1920-000-001230	WALTON GRANT	\$ (250,000)		\$ (188,391)		\$ 61,609	-24.6%	
9-22-600-00-0000-1920-000-001231	GATES PHASE II DONATION	\$ (100,000)		\$ (100,000)		\$ -	0.0%	
9-22-600-00-0000-3000-000-003202	STUDENT WELLNESS	\$ (50,000)		\$ (36,800)		\$ 13,200	-26.4%	
9-22-600-00-0000-3000-000-003207	STATE LIBRARY GRANT	\$ (4,000)		\$ (4,000)		\$ -	0.0%	
9-22-600-00-0000-3000-000-003218	SCHOOL HEALTH CARE PROFESSIONAL GRANT	\$ (152,419)		\$ (178,677)		\$ (26,258)	17.2%	
9-22-600-00-0000-3000-000-003183	EXPULSED AT RISK	\$ (103,168)		\$ (154,625)		\$ (51,457)	49.9%	New EARRS grant
9-22-600-00-0000-4000-000-004010	TITLE I - PART A	\$ (307,072)		\$ (283,621)		\$ 23,451	-7.6%	
9-22-600-00-0000-4000-000-004365	TITLE III - ELL	\$ (24,309)		\$ (25,206)		\$ (897)	3.7%	
9-22-600-00-0000-4000-000-004367	TITLE II A TCHR QLTY	\$ (44,380)		\$ (40,403)		\$ 3,977	-9.0%	
9-22-600-00-0000-4000-000-004424	TITLE IV STU SUPPORT & ACADEMIC ENRICH	\$ (10,000)		\$ (18,524)		\$ (8,524)	85.2%	
9-22-600-00-0000-4000-000-005287	21ST CENTURY	\$ (230,453)		\$ (127,182)		\$ 103,271	-44.8%	
9-22-600-00-0000-4000-000-005412	RTTT EARLY CHILDHOOD READINESS	\$ (657)		\$ -		\$ 657	-100.0%	We will not have this grant.
9-22-600-00-0000-4000-000-005579	USDA FOOD EQUIPMENT GRANT	\$ -		\$ (5,438)		\$ (5,438)		
9-22-600-00-0000-4000-000-006358	TITLE V ESSA RURAL AND LOW INCOME	\$ (15,713)		\$ -		\$ 15,713	-100.0%	We will not have this grant.
9-22-600-00-0000-4000-000-007358	TITLE VI RURAL AND LOW INCOME	\$ (6,152)		\$ -		\$ 6,152	-100.0%	We will not have this grant.
9-22-600-00-0000-4000-000-007365	TITLE III - ELL SET ASIDE	\$ -		\$ (1,525)		\$ (1,525)		
9-22-600-00-0000-4000-000-007377	TIERED INTERVENTION GRANT	\$ (214,285)		\$ (205,906)		\$ 8,379	-3.9%	
9-22-600-00-0000-4010-000-004048	CTE/PERKINS	\$ (28,256)		\$ (31,525)		\$ (3,269)	11.6%	
9-22-600-01-0000-1920-000-001208	CHF AFTERNOON WP	\$ -		\$ (33,942)		\$ (33,942)		
9-22-600-01-0000-1920-000-001229	GET OUTDOOR LEADVILLE (GOL)-ROCKIES ROCK	\$ (55,000)		\$ (93,960)		\$ (38,960)	70.8%	
9-22-600-00-0000-4000-000-005287	21ST CENTURY-WP	\$ -		\$ (123,820)		\$ (123,820)		NEW WP 21st Century
9-22-600-02-0000-1920-000-001229	GET OUTDOOR LEADVILLE (GOL)-AFTERNOON	\$ (56,893)		\$ (26,284)		\$ 30,609	-53.8%	
9-22-600-06-0000-4000-000-005010	7-8 TURNAROUND	\$ (53,676)		\$ -		\$ 53,676	-100.0%	We will not have this grant.
9-22-600-09-0000-4000-000-005010	LCSO TURNAROUND	\$ (10,736)		\$ -		\$ 10,736	-100.0%	We will not have this grant.
9-22-100-00-2100-0110-237-003218	SOCIAL WORKER SALARY	\$ 21,200		\$ 21,750		\$ 550	2.6%	
9-22-100-00-2100-0221-237-003218	SOCIAL WORKER MEDICARE	\$ 307		\$ 314		\$ 7	2.3%	
9-22-100-00-2100-0230-237-003218	SOCIAL WORKER PERA	\$ 4,219		\$ 4,568		\$ 349	8.3%	
9-22-100-00-2100-0250-237-003218	SOCIAL WORKER HEALTH	\$ 3,509		\$ 6,742		\$ 3,233	92.1%	
9-22-100-00-2100-0300-000-003218	HEALTH PRO PROF/TECH	\$ 2,009		\$ 1,049		\$ (960)	-47.8%	
9-22-100-00-2100-0610-000-003218	HEALTH PRO SUPPLIES	\$ -		\$ 250		\$ 250		
9-22-100-01-0010-0110-407-005287	WP ACTIVITY LEADER	\$ -		\$ 68,416		\$ 68,416		
9-22-100-01-0010-0221-407-005287	WP ACTIVITY LEADER MEDICARE	\$ -		\$ 992		\$ 992		
9-22-100-01-0010-0230-407-005287	WP ACTIVITY LEADER-PERA	\$ -		\$ 14,463		\$ 14,463		
9-22-100-01-0010-0250-407-005287	WP ACTIVITY LEADER-HEALTH	\$ -		\$ 7,280		\$ 7,280		
9-22-100-01-0090-0110-407-001208	CHF ACTIVITY LEADER SALARY	\$ -		\$ 23,477		\$ 23,477		
9-22-100-01-0090-0221-407-001208	CHF ACTIVITY LEADER MEDICARE	\$ -		\$ 341		\$ 341		
9-22-100-01-0090-0230-407-001208	CHF ACTIVITY LEADER PERA	\$ -		\$ 3,706		\$ 3,706		
9-22-100-01-0090-0250-407-001208	CHF ACTIVITY LEADER HEALTH	\$ -		\$ 500		\$ 500		
9-22-100-01-0010-0300-000-005287	WP PROF/TECH	\$ -		\$ 7,000		\$ 7,000		
9-22-100-01-0010-0510-000-005287	WP STUDENT TRANSPORTATION	\$ -		\$ 11,825		\$ 11,825		
9-22-100-01-0010-0610-000-005287	WP STUDENT INSTRUCTIONAL SUPPLIES	\$ -		\$ 3,500		\$ 3,500		
9-22-100-01-0090-0580-000-001208	CHF WP STUDENT TRANSPORTATION	\$ -		\$ 624		\$ 624		
9-22-100-01-0090-0610-000-001208	CHF WP SUPPLIES	\$ -		\$ 5,294		\$ 5,294		
9-22-100-01-2100-0110-107-005287	WP 21ST ADMIN SALARY	\$ -		\$ 7,800		\$ 7,800		
9-22-100-01-2100-0221-107-005287	WP 21ST ADMIN MEDICARE	\$ -		\$ 26		\$ 26		
9-22-100-01-2100-0230-107-005287	WP 21ST ADMIN PERA	\$ -		\$ 369		\$ 369		
9-22-100-01-2100-0250-107-005287	WP 21ST ADMIN HEALTH	\$ -		\$ 1,399		\$ 1,399		
9-22-100-01-2100-0580-000-005287	SUPPORT TRAVEL/REG	\$ -		\$ 750		\$ 750		
9-22-100-10-0010-0300-000-005412	RTTT EARLY CHILDHOOD PROF/TECH	\$ 657		\$ -		\$ (657)	-100.0%	
9-22-100-10-0010-0110-218-007377	EARLY LEARNING SPECIALIST SALARY	\$ 51,000		\$ 52,025		\$ 1,025	2.0%	
9-22-100-10-0010-0221-218-007377	ELS MEDICARE	\$ 740		\$ 754		\$ 14	1.9%	
9-22-100-10-0010-0230-218-007377	ELS PERA	\$ 10,652		\$ 10,483		\$ (169)	-1.6%	
9-22-100-10-0010-0250-218-007377	ELS HEALTH INS	\$ 28		\$ 8,499		\$ 8,471	30253.6%	
9-22-100-10-0010-0110-415-007377	LITERACY INTERVENTION PARA SALARY	\$ 23,000		\$ 24,177		\$ 1,177	5.1%	
9-22-100-10-0010-0221-415-007377	LITERACY INTERVENTION PARA MEDICARE	\$ 335		\$ 351		\$ 16	4.8%	
9-22-100-10-0010-0230-415-007377	LITERACY INTERVENTION PARA PERA	\$ 4,602		\$ 4,871		\$ 269	5.8%	
9-22-100-10-0010-0250-415-007377	LITERACY INTERVENTION PARA HEALTH	\$ 6,596		\$ 8,499		\$ 1,903	28.9%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-22-100-10-0010-0150-201-007377	TIG STAFF STIPENDS	\$ 13,199	\$ 10,800		\$ (2,399)	-18.2%	
9-22-100-10-0010-0221-201-007377	TIG STAFF MEDICARE	\$ 191	\$ 157		\$ (34)	-17.8%	
9-22-100-10-0010-0230-201-007377	TIG STAFF PERA	\$ 2,713	\$ 2,219		\$ (494)	-18.2%	
9-22-100-10-0010-0250-201-007377	TIG STAFF HEALTH	\$ -	\$ -		\$ -		
9-22-100-10-0010-0300-000-007377	TIG PROF/TECH	\$ 27,664	\$ 43,000		\$ 15,336	55.4%	
9-22-100-10-0010-0610-000-007377	TIG SUPPLIES	\$ 55,045	\$ 27,771		\$ (27,274)	-49.5%	
9-22-100-10-2100-0150-201-007377	TIG ILT STIPENDS	\$ 10,000	\$ 10,000		\$ -	0.0%	
9-22-100-10-2100-0221-201-007377	TIG ILT STIPENDS	\$ 145	\$ 145		\$ -	0.0%	
9-22-100-10-2100-0230-201-007377	TIG ILT STIPENDS	\$ 2,155	\$ 2,155		\$ -	0.0%	
9-22-100-10-2100-0250-201-007377	TIG ILT STIPENDS	\$ -	\$ -		\$ -		
9-22-100-10-2100-0510-000-007377	STUDENT TRANSPORTATION	\$ -	\$ -		\$ -		
9-22-100-24-2400-0150-105-007377	PRINCIPAL STIPEND	\$ 5,000	\$ -		\$ (5,000)	-100.0%	
9-22-100-24-2400-0221-105-007377	PRINCIPAL STIPEND MEDICARE	\$ 67	\$ -		\$ (67)	-100.0%	
9-22-100-24-2400-0230-105-007377	PRINCIPAL PERA	\$ 911	\$ -		\$ (911)	-100.0%	
9-22-100-24-2400-0250-105-007377	PRINCIPAL STIPEND HEALTH	\$ 342	\$ -		\$ (342)	-100.0%	
9-22-101-00-2100-0110-237-003218	SOCIAL WORKER SALARY	\$ 31,800	\$ 32,500		\$ 700	2.2%	
9-22-101-00-2100-0221-237-003218	SOCIAL WORKER SALARY	\$ 461	\$ 472		\$ 11	2.4%	
9-22-101-00-2100-0230-237-003218	SOCIAL WORKER SALARY	\$ 6,328	\$ 6,853		\$ 525	8.3%	
9-22-101-00-2100-0250-237-003218	SOCIAL WORKER SALARY	\$ 5,263	\$ 10,112		\$ 4,849	92.1%	
9-22-101-00-2100-0300-000-003218	HEALTH PRO PROF/TECH	\$ 2,676	\$ 1,573		\$ (1,103)	-41.2%	
9-22-101-00-2100-0110-213-003183	LCIS RESTORATIVE JUSTICE SALARY	\$ 30,265	\$ 35,000		\$ 4,735	15.6%	
9-22-101-00-2100-0221-213-003183	LCIS RESTORATIVE JUSTICE MEDICARE	\$ 381	\$ 508		\$ 127	33.3%	
9-22-101-00-2100-0230-213-003183	LCIS RESTORATIVE JUSTICE PERA	\$ 7,427	\$ 7,123		\$ (304)	-4.1%	
9-22-101-00-2100-0250-213-003183	LCIS RESTORATIVE JUSTICE HEALTH	\$ 6,478	\$ 9,419		\$ 2,941	45.4%	
9-22-101-00-2100-0610-000-003218	HEALTH PRO SUPPLIES	\$ -	\$ 250		\$ 250		
9-22-201-00-2100-0110-237-003218	SOCIAL WORKER SALARY	\$ 15,900	\$ 19,050		\$ 3,150	19.8%	
9-22-201-00-2100-0221-237-003218	SOCIAL WORKER SALARY	\$ 230	\$ 281		\$ 51	22.2%	
9-22-201-00-2100-0230-237-003218	SOCIAL WORKER SALARY	\$ 3,164	\$ 4,053		\$ 889	28.1%	
9-22-201-00-2100-0250-237-003218	SOCIAL WORKER SALARY	\$ 2,632	\$ 3,316		\$ 684	26.0%	
9-22-201-00-2100-0300-000-003218	HEALTH PRO PROF/TECH	\$ 469	\$ 859		\$ 390	83.2%	
9-22-201-00-2100-0610-000-003218	HEALTH PRO SUPPLIES	\$ -	\$ 250		\$ 250		
9-22-201-06-0020-0300-000-005010	7-8 TURNAROUND PROF/TECH	\$ 50,000	\$ -		\$ (50,000)	-100.0%	
9-22-201-06-2100-0869-000-005010	7-8 TURNAROUND INDIRECT COST	\$ 3,676	\$ -		\$ (3,676)	-100.0%	
9-22-301-00-2100-0110-237-003218	SOCIAL WORKER SALARY	\$ 37,100	\$ 44,500		\$ 7,400	19.9%	
9-22-301-00-2100-0221-237-003218	SOCIAL WORKER SALARY	\$ 538	\$ 658		\$ 120	22.3%	
9-22-301-00-2100-0230-237-003218	SOCIAL WORKER SALARY	\$ 7,383	\$ 9,456		\$ 2,073	28.1%	
9-22-301-00-2100-0250-237-003218	SOCIAL WORKER SALARY	\$ 6,140	\$ 7,736		\$ 1,596	26.0%	
9-22-301-00-2100-0110-354-004424	TITLE IV PRE COLL COORD SALARY	\$ 4,500	\$ -		\$ (4,500)	-100.0%	
9-22-301-00-2100-0221-354-004424	TITLE IV PRE COLL COORD MEDICARE	\$ 65	\$ -		\$ (65)	-100.0%	
9-22-301-00-2100-0230-354-004424	TITLE IV PRE COLL COORD PERA	\$ 945	\$ -		\$ (945)	-100.0%	
9-22-301-00-2100-0250-354-004424	TITLE IV PRE COLL COORD HEALTH	\$ 675	\$ -		\$ (675)	-100.0%	
9-22-301-00-2100-0110-405-004424	TITLE IV FAMILY LIAISON SALARY	\$ -	\$ 13,000		\$ 13,000		
9-22-301-00-2100-0221-405-004424	TITLE IV FAMILY LIAISON MEDICARE	\$ -	\$ 208		\$ 208		
9-22-301-00-2100-0230-405-004424	TITLE IV FAMILY LIAISON PERA	\$ -	\$ 2,892		\$ 2,892		
9-22-301-00-2100-0250-405-004424	TITLE IV FAMILY LIAISON HEALTH	\$ -	\$ 2,424		\$ 2,424		
9-22-301-00-2100-0110-354-006358	TITLE V ESSA PRE COLL COORD SALARY	\$ 12,000	\$ -		\$ (12,000)	-100.0%	
9-22-301-00-2100-0221-354-006358	TITLE V ESSA PRE COLL COORD MEDICARE	\$ 174	\$ -		\$ (174)	-100.0%	
9-22-301-00-2100-0230-354-006358	TITLE V ESSA PRE COLL COORD PERA	\$ 2,388	\$ -		\$ (2,388)	-100.0%	
9-22-301-00-2100-0250-354-006358	TITLE V ESSA PRE COLL COORD HEALTH	\$ 1,151	\$ -		\$ (1,151)	-100.0%	
9-22-301-00-2100-0110-419-003183	LCHS RESTORATIVE JUSTICE SALARY	\$ 26,265	\$ 27,053		\$ 788	3.0%	
9-22-301-00-2100-0221-419-003183	LCHS RESTORATIVE JUSTICE MEDICARE	\$ 381	\$ 392		\$ 11	2.9%	
9-22-301-00-2100-0230-419-003183	LCHS RESTORATIVE JUSTICE PERA	\$ 5,227	\$ 5,505		\$ 278	5.3%	
9-22-301-00-2100-0250-419-003183	LCHS RESTORATIVE JUSTICE HEALTH	\$ 8,942	\$ 9,325		\$ 383	4.3%	
9-22-301-00-2100-0150-105-003183	PRINCIPAL STIPEND	\$ 3,000	\$ -		\$ (3,000)	-100.0%	
9-22-301-00-2100-0221-105-003183	PRINCIPAL STIPEND MEDICARE	\$ 44	\$ -		\$ (44)	-100.0%	
9-22-301-00-2100-0230-105-003183	PRINCIPAL STIPEND PERA	\$ 586	\$ -		\$ (586)	-100.0%	
9-22-301-00-2100-0250-105-003183	PRINCIPAL STIPEND HEALTH	\$ -	\$ -		\$ -		
9-22-301-00-2100-0300-000-003218	HEALTH PRO PROF/TECH	\$ 1,091	\$ 1,835		\$ 744	68.2%	
9-22-301-00-2100-0610-000-003218	HEALTH PRO SUPPLIES	\$ -	\$ 250		\$ 250		
9-22-602-00-0090-0110-201-004365	ESL SALARY	\$ 20,000	\$ 20,000		\$ -	0.0%	
9-22-602-00-0090-0221-201-004365	ESL MEDICARE	\$ 290	\$ 313		\$ 23	7.9%	
9-22-602-00-0090-0230-201-004365	ESL PERA	\$ 4,019	\$ 4,348		\$ 329	8.2%	
9-22-602-00-0090-0250-201-004365	ESL HEALTH	\$ -	\$ 545		\$ 545		
9-22-602-00-0090-0110-206-004010	INSTRUCTIONAL SALARY	\$ 21,100	\$ 23,155		\$ 2,055	9.7%	
9-22-602-00-0090-0221-206-004010	INSTRUCTIONAL MEDICARE	\$ 306	\$ 313		\$ 7	2.3%	
9-22-602-00-0090-0230-206-004010	INSTRUCTIONAL PERA	\$ 4,201	\$ 4,348		\$ 147	3.5%	
9-22-602-00-0090-0250-206-004010	INSTRUCTIONAL HEALTH	\$ 6,473	\$ 7,953		\$ 1,480	22.9%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-22-602-00-0090-0110-400-003202	SALARY	\$ 1,600	\$ -		\$ (1,600)	-100.0%	
9-22-602-00-0090-0110-407-005287	ACTIVITY LEADER SALARY	\$ 94,400	\$ 31,326		\$ (63,074)	-66.8%	
9-22-602-00-0090-0110-416-004048	SALARIES	\$ 1,594	\$ 1,594		\$ -	0.0%	
9-22-602-00-0090-0120-204-001229	GOL SUBSTITUTE SALARY	\$ 5,758	\$ 7,100		\$ 1,342	23.3%	
9-22-602-00-0090-0221-204-001229	GOL SUBSTITUTE MEDICARE	\$ 83	\$ 103		\$ 20	24.1%	
9-22-602-00-0090-0230-204-001229	GOL SUBSTITUTE PERA	\$ 1,148	\$ 1,445		\$ 297	25.9%	
9-22-602-00-0090-0250-204-001229	GOL SUBSTITUTE HEALTH	\$ -	\$ -		\$ -		
9-22-602-00-0090-0150-201-001229	GOL STIPEND SALARY	\$ 1,998	\$ 9,000		\$ 7,002	350.5%	
9-22-602-00-0090-0221-201-001229	GOL STIPEND MEDICARE	\$ 29	\$ 131		\$ 102	351.7%	
9-22-602-00-0090-0221-400-003202	MEDICARE	\$ 23	\$ -		\$ (23)	-100.0%	
9-22-602-00-0090-0221-407-005287	ACTIVITY LEADER MEDICARE	\$ 1,370	\$ 455		\$ (915)	-66.8%	
9-22-602-00-0090-0221-416-004048	MEDICARE	\$ 28	\$ 28		\$ -	0.0%	
9-22-602-00-0090-0230-201-001229	GOL STIPEND PERA	\$ 399	\$ 1,832		\$ 1,433	359.1%	
9-22-602-00-0090-0230-400-003202	PERA	\$ 288	\$ -		\$ (288)	-100.0%	
9-22-602-00-0090-0230-407-005287	ACTIVITY LEADER PERA	\$ 18,786	\$ 6,340		\$ (12,446)	-66.3%	
9-22-602-00-0090-0230-416-004048	PERA	\$ 378	\$ 378		\$ -	0.0%	
9-22-602-00-0090-0250-201-001229	GOL STIPEND HEALTH	\$ -	\$ -		\$ -		
9-22-602-00-0090-0250-400-003202	HEALTH INS	\$ -	\$ -		\$ -		
9-22-602-00-0090-0250-407-005287	HEALTH INS	\$ 26	\$ -		\$ (26)	-100.0%	
9-22-602-00-0090-0300-000-001229	PERKINS PROF/TECH	\$ 105,034	\$ 77,500		\$ (27,534)	-26.2%	
9-22-602-00-0090-0300-000-004048	PERKINS PROF/TECH	\$ 300	\$ 350		\$ 50	16.7%	
9-22-602-00-0090-0510-000-001229	GOL STUDENT TRANSPORTATION	\$ 5,161	\$ 6,000		\$ 839	16.3%	
9-22-602-00-0090-0510-000-004010	STUDENT TRANSPORTATION	\$ -	\$ -		\$ -		
9-22-602-00-0090-0510-000-004048	TRAVEL-PERKINS	\$ 1,500	\$ 1,500		\$ -	0.0%	
9-22-602-00-0090-0510-000-005287	STUDENT TRANSPORTATION	\$ 5,800	\$ 3,000		\$ (2,800)	-48.3%	
9-22-602-00-0090-0560-000-001229	GOL TUITION	\$ 9,873	\$ 20,000		\$ 10,127	102.6%	
9-22-602-00-0090-0580-000-004048	CARL PERKINS TRAV.	\$ 2,840	\$ 1,800		\$ (1,040)	-36.6%	
9-22-602-00-0090-0610-000-001229	GOL INSTRUCTIONAL SUPPLIES	\$ 9,340	\$ 84,500		\$ 75,160	804.7%	
9-22-602-00-0090-0610-000-003207	LIBRARY GRANT SUPPLIES	\$ 4,000	\$ 4,000		\$ -	0.0%	
9-22-602-00-0090-0610-000-004010	TITLE I SUPPLIES	\$ -	\$ -		\$ -		
9-22-602-00-0090-0610-000-004048	PERKINS SUPPLY	\$ 21,616	\$ 17,800		\$ (3,816)	-17.7%	
9-22-602-00-0090-0610-000-004365	INSTRUCTIONAL SUPPLIES	\$ -	\$ -		\$ -		
9-22-602-00-0090-0610-000-005287	INSTRUCTIONAL SUPPLIES	\$ 9,067	\$ 1,000		\$ (8,067)	-89.0%	
9-22-602-00-0090-0610-000-007365	INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,525		\$ 1,525		
9-22-602-00-0090-0730-000-004048	EQUIPMENT	\$ -	\$ 8,075		\$ 8,075		
9-22-602-00-0090-0730-000-005579	USDA FS GRANT EQUIPMENT	\$ -	\$ 5,438		\$ 5,438		
9-22-602-00-2100-0110-107-001229	GOL DIRECTOR SALARY	\$ 49,460	\$ 49,980		\$ 520	1.1%	
9-22-602-00-2100-0110-107-004424	TITLE IV COORDINATOR SALARY	\$ 2,857	\$ -		\$ (2,857)	-100.0%	
9-22-602-00-2100-0110-107-005287	PROJECT DIRECTOR SALARY	\$ 54,110	\$ 51,479		\$ (2,631)	-4.9%	
9-22-602-00-2100-0110-218-003202	SALARY	\$ 1,800	\$ 6,000		\$ 4,200	233.3%	
9-22-602-00-2100-0110-324-001230	WALTON DIRECTOR SALARY	\$ 80,000	\$ 40,000		\$ (40,000)	-50.0%	
9-22-602-00-2100-0221-324-001230	WALTON DIRECTOR MEDICARE	\$ 1,160	\$ 580		\$ (580)	-50.0%	
9-22-602-00-2100-0230-324-001230	WALTON DIRECTOR PERA	\$ 16,800	\$ 8,740		\$ (8,060)	-48.0%	
9-22-602-00-2100-0250-324-001230	WALTON DIRECTOR HEALTH	\$ 8,772	\$ 5,989		\$ (2,783)	-31.7%	
9-22-602-00-2100-0110-335-001208	CHF COORDINATOR SALARY	\$ 27,251	\$ 16,000		\$ (11,251)	-41.3%	
9-22-602-00-2100-0110-335-003202	COORDINATOR SALARY	\$ 25,331	\$ 20,700		\$ (4,631)	-18.3%	
9-22-602-00-2100-0110-370-001213	SHS PROGRAM COOR SALARY	\$ 4,408	\$ -		\$ (4,408)	-100.0%	
9-22-602-00-2100-0110-405-004010	LIASON SALARY	\$ 34,500	\$ 22,880		\$ (11,620)	-33.7%	
9-22-602-00-2100-0110-405-004365	LIASON SALARY	\$ -	\$ -		\$ -		
9-22-602-00-2100-0110-405-007358	FAMILY LIASON SALARY	\$ -	\$ -		\$ -		
9-22-602-00-2100-0110-407-001208	STIPEND SALARY	\$ 8,000	\$ 2,000		\$ (6,000)	-75.0%	
9-22-602-00-2100-0221-107-001229	GOL DIRECTOR MEDICARE	\$ 717	\$ 725		\$ 8	1.1%	
9-22-602-00-2100-0221-107-004424	TITLE IV COORDINATOR MEDICARE	\$ 41	\$ -		\$ (41)	-100.0%	
9-22-602-00-2100-0230-107-001229	GOL DIRECTOR PERA	\$ 9,841	\$ 10,171		\$ 330	3.4%	
9-22-602-00-2100-0230-107-004424	TITLE IV COORDINATOR PERA	\$ 569	\$ -		\$ (569)	-100.0%	
9-22-602-00-2100-0250-107-001229	GOL DIRECTOR HEALTH	\$ 532	\$ -		\$ (532)	-100.0%	
9-22-602-00-2100-0250-107-004424	TITLE IV COORDINATOR PERA	\$ 348	\$ -		\$ (348)	-100.0%	
9-22-301-00-2100-0150-201-003183	TEACHER STIPENDS	\$ 6,000	\$ 4,000		\$ (2,000)	-33.3%	
9-22-301-00-2100-0221-201-003183	TEACHER STIPEND MEDICARE	\$ 88	\$ 58		\$ (30)	-34.1%	
9-22-301-00-2100-0230-201-003183	TEACHER STIPEND PERA	\$ 1,509	\$ 862		\$ (647)	-42.9%	
9-22-301-00-2100-0250-201-003183	TEACHER STIPEND HEALTH	\$ -	\$ -		\$ -		
9-22-602-00-2100-0150-320-004010	FISCAL STIPEND	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-22-602-00-2100-0150-403-004010	DAYCARE STIPENDS	\$ 156	\$ 808		\$ 652	417.9%	
9-22-602-00-2100-0150-405-005287	SUPPORT SALARY	\$ 6,960	\$ -		\$ (6,960)	-100.0%	
9-22-602-00-2100-0221-107-005287	PROJECT DIRECT MEDICARE	\$ 785	\$ 746		\$ (39)	-5.0%	
9-22-602-00-2100-0221-218-003202	MEDICARE	\$ 26	\$ 87		\$ 61	234.6%	
9-22-602-00-2100-0221-320-004010	FISCAL STIPEND MEDICARE	\$ 20	\$ 29		\$ 9	45.0%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-22-602-00-2100-0221-335-001208	CHF COORDINATOR MEDICARE	\$ 392	\$ 232		\$ (160)	-40.8%	
9-22-602-00-2100-0221-335-003202	COORDINATOR MEDICARE	\$ 367	\$ 300		\$ (67)	-18.3%	
9-22-602-00-2100-0221-370-001213	SHS COOR MEDICARE	\$ 64	\$ -		\$ (64)	-100.0%	
9-22-602-00-2100-0221-403-004010	DAYCARE MEDICARE	\$ -	\$ -		\$ -		
9-22-602-00-2100-0221-405-004010	LIASON MEDICARE	\$ 500	\$ 312		\$ (188)	-37.6%	
9-22-602-00-2100-0221-405-004365	LIASON MEDICARE	\$ -	\$ -		\$ -		
9-22-602-00-2100-0221-405-005287	SUPPORT MEDICARE	\$ 100	\$ -		\$ (100)	-100.0%	
9-22-602-00-2100-0221-405-007358	LIASON MEDICARE	\$ -	\$ -		\$ -		
9-22-602-00-2100-0221-407-001208	STIPEND MEDICARE	\$ 116	\$ 29		\$ (87)	-75.0%	
9-22-602-00-2100-0230-107-005287	PROJECT DIRECTOR PERA	\$ 9,149	\$ 10,476		\$ 1,327	14.5%	
9-22-602-00-2100-0230-218-003202	PERA	\$ 368	\$ 1,233		\$ 865	235.1%	
9-22-602-00-2100-0230-320-004010	FISCAL STIPEND PERA	\$ 420	\$ 411		\$ (9)	-2.1%	
9-22-602-00-2100-0230-335-001208	CHF COORDINATOR PERA	\$ 4,643	\$ 3,384		\$ (1,259)	-27.1%	
9-22-602-00-2100-0230-335-003202	COORDINATOR PERA	\$ 4,686	\$ 4,254		\$ (432)	-9.2%	
9-22-602-00-2100-0230-370-001213	SHS COOR PERA	\$ 877	\$ -		\$ (877)	-100.0%	
9-22-602-00-2100-0230-403-004010	PERA	\$ -	\$ -		\$ -		
9-22-602-00-2100-0230-405-004010	LIASON PERA	\$ 6,866	\$ 4,338		\$ (2,528)	-36.8%	
9-22-602-00-2100-0230-405-004365	LIASON PERA	\$ -	\$ -		\$ -		
9-22-602-00-2100-0230-405-005287	SUPPORT PERA	\$ 1,365	\$ -		\$ (1,365)	-100.0%	
9-22-602-00-2100-0230-407-001208	STIPEND PERA	\$ 1,708	\$ 423		\$ (1,285)	-75.2%	
9-22-602-00-2100-0230-405-007358	LIASON PERA	\$ -	\$ -		\$ -		
9-22-602-00-2100-0250-107-005287	PROJECT DIRECTOR HEALTH INS	\$ 6,473	\$ 6,360		\$ (113)	-1.7%	
9-22-602-00-2100-0250-218-003202	HEALTH	\$ -	\$ -		\$ -		
9-22-602-00-2100-0250-320-004010	FISCAL STIPEND HEALTH	\$ -	\$ -		\$ -		
9-22-602-00-2100-0250-335-001208	CHF COORDINATOR HEALTH	\$ 4,537	\$ 3,000		\$ (1,537)	-33.9%	
9-22-602-00-2100-0250-335-003202	COORDINATOR HEALTH	\$ 4,567	\$ 1,656		\$ (2,911)	-63.7%	
9-22-602-00-2100-0250-370-001213	SHS COOR HEALTH	\$ 772	\$ -		\$ (772)	-100.0%	
9-22-602-00-2100-0250-403-004010	HEALTH INS.	\$ -	\$ -		\$ -		
9-22-602-00-2100-0250-405-004010	LIASON HEALTH	\$ 6,924	\$ 6,075		\$ (849)	-12.3%	
9-22-602-00-2100-0250-405-004365	LIASON HEALTH	\$ -	\$ -		\$ -		
9-22-602-00-2100-0250-405-007358	LIASON HEALTH INS	\$ -	\$ -		\$ -		
9-22-602-00-2100-0250-407-001208	STIPEND HEALTH	\$ -	\$ -		\$ -		
9-22-602-00-2100-0300-000-001208	CHF PROF/TECH	\$ 2,400	\$ 1,000		\$ (1,400)	-58.3%	
9-22-602-00-2100-0300-000-001214	CEI PROF/TECH	\$ 5,000	\$ 4,495		\$ (505)	-10.1%	
9-22-602-00-2100-0300-000-001229	GOL SUPPORT PROF/TECH	\$ 28,623	\$ 11,000		\$ (17,623)	-61.6%	
9-22-602-00-2100-0300-000-001230	SUPPORT PROF/TECH	\$ 48,268	\$ 46,537		\$ (1,731)	-3.6%	
9-22-602-00-2100-0300-000-001231	SUPPORT PROF/TECH	\$ 100,000	\$ 100,000		\$ -	0.0%	
9-22-602-00-2100-0300-000-003202	PROF/TECH	\$ 2,407	\$ -		\$ (2,407)	-100.0%	
9-22-602-00-2100-0300-000-003183	PROF/TECH	\$ -	\$ 45,000		\$ 45,000		
9-22-602-00-2100-0300-000-004010	PROF/TECH	\$ 5,000	\$ -		\$ (5,000)	-100.0%	
9-22-602-00-2100-0300-000-005287	SUPPORT PROF/TECH	\$ 16,620	\$ 15,000		\$ (1,620)	-9.7%	
9-22-602-00-2100-0531-000-001229	GOL TELEPHONE	\$ 755	\$ 840		\$ 85	11.3%	
9-22-602-00-2100-0580-000-001213	SHS TRAVEL/REG	\$ 900	\$ -		\$ (900)	-100.0%	
9-22-602-00-2100-0580-000-001214	CEI TRAVEL/REG	\$ 2,000	\$ 1,667		\$ (333)	-16.7%	
9-22-602-00-2100-0580-000-001229	GOL TRAVEL/REG	\$ 1,376	\$ 2,334		\$ 958	69.6%	
9-22-602-00-2100-0580-000-001230	SUPPORT TRAVEL/REG	\$ 95,000	\$ 86,545		\$ (8,455)	-8.9%	
9-22-602-00-2100-0580-000-003183	EARRS TRAVEL/REG	\$ -	\$ 3,000		\$ 3,000		
9-22-602-00-2100-0580-000-003202	TRAVEL/REG	\$ 2,435	\$ 1,570		\$ (865)	-35.5%	
9-22-602-00-2100-0580-000-004010	TRAVEL/REGISTRATION	\$ -	\$ -		\$ -		
9-22-602-00-2100-0580-000-005287	TRAVEL/REG	\$ 5,442	\$ 1,000		\$ (4,442)	-81.6%	
9-22-602-00-2100-0610-000-001208	CHF SUPPLIES	\$ 12,920	\$ 10,000		\$ (2,920)	-22.6%	
9-22-602-00-2100-0610-000-001214	CEI SUPPLIES	\$ 2,968	\$ 2,828		\$ (140)	-4.7%	
9-22-602-00-2100-0610-000-001229	GOL SUPPLIES	\$ 3,409	\$ 2,400		\$ (1,009)	-29.6%	
9-22-602-00-2100-0610-000-003202	SUPPLIES	\$ 6,102	\$ 1,000		\$ (5,102)	-83.6%	
9-22-602-00-2100-0610-000-003183	SUPPLIES	\$ 2,000	\$ -		\$ (2,000)	-100.0%	
9-22-602-00-2100-0610-000-004010	SUPPLIES	\$ 1,000	\$ 4,340		\$ 3,340	334.0%	
9-22-602-00-2100-0610-000-007358	SUPPLIES	\$ 6,152	\$ -		\$ (6,152)	-100.0%	
9-22-602-00-2100-0730-000-001229	GOL EQUIPMENT	\$ -	\$ -		\$ -		
9-22-602-00-2210-0110-218-004010	INSTRUCTIONAL COACH SALARY	\$ 125,699	\$ 117,611		\$ (8,088)	-6.4%	
9-22-602-00-2210-0110-218-004365	INSTRUCTIONAL COACH SALARY	\$ -	\$ -		\$ -		
9-22-602-00-2210-0110-218-004367	INSTR. COACH SALARY	\$ 32,000	\$ 35,000		\$ 3,000	9.4%	
9-22-602-00-2210-0150-201-004010	TEACHER STIPENDS	\$ 24,500	\$ 24,500		\$ -	0.0%	
9-22-602-00-2210-0150-105-004010	PRINCIPAL STIPEND	\$ 8,500	\$ 5,000		\$ (3,500)	-41.2%	
9-22-602-00-2210-0221-105-004010	PRINCIPAL STIPEND MEDICARE	\$ 85	\$ 73		\$ (12)	-14.1%	
9-22-602-00-2210-0221-201-004010	TEACHER STIPEND MEDICARE	\$ 356	\$ 356		\$ -	0.0%	
9-22-602-00-2210-0221-218-004010	INSTR. COACH MEDICARE	\$ 1,880	\$ 1,745		\$ (135)	-7.2%	
9-22-602-00-2210-0221-218-004365	INSTRUCTIONAL COACH MEDICARE	\$ -	\$ -		\$ -		

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-22-602-00-2210-0221-218-004367	INSTR. COACH MEDICARE	\$ 464	\$ 469		\$ 5	1.1%	
9-22-602-00-2210-0230-105-004010	PRINCIPAL STIPEND PERA	\$ 1,785	\$ 1,027		\$ (758)	-42.5%	
9-22-602-00-2210-0230-201-004010	TEACHER STIPEND PERA	\$ 5,034	\$ 5,034		\$ -	0.0%	
9-22-602-00-2210-0230-218-004010	INSTR. COACH PERA	\$ 24,868	\$ 25,816		\$ 948	3.8%	
9-22-602-00-2210-0230-218-004365	INSTRUCTIONAL COACH PERA	\$ -	\$ -		\$ -	-	
9-22-602-00-2210-0230-218-004367	INSTR. COACH PERA	\$ 6,653	\$ 4,934		\$ (1,719)	-25.8%	
9-22-602-00-2210-0250-105-004010	PRINCIPAL STIPEND HEALTH	\$ -	\$ -		\$ -	-	
9-22-602-00-2210-0250-201-004010	TEACHER STIPEND HEALTH	\$ -	\$ -		\$ -	-	
9-22-602-00-2210-0250-218-004010	INSTR. COACH HEALTH	\$ 16,455	\$ 25,497		\$ 9,042	54.9%	
9-22-602-00-2210-0250-218-004365	INSTRUCTIONAL COACH HEALTH INS	\$ -	\$ -		\$ -	-	
9-22-602-00-2210-0250-218-004367	INSTR. COACH HEALTH INS	\$ 5,263	\$ -		\$ (5,263)	-100.0%	
9-22-602-00-2400-0110-107-003183	EARSS ADMIN SALARY	\$ 3,750	\$ 6,000		\$ 2,250	60.0%	
9-22-602-00-2400-0110-107-004010	ADMIN SALARY	\$ 6,500	\$ -		\$ (6,500)	-100.0%	
9-22-602-00-2400-0110-107-007358	ADMIN SALARY	\$ -	\$ -		\$ -	-	
9-22-602-00-2400-0221-107-003183	EARSS ADMIN MEDICARE	\$ 54	\$ 87		\$ 33	61.1%	
9-22-602-00-2400-0221-107-004010	ADMIN MEDICARE	\$ 65	\$ -		\$ (65)	-100.0%	
9-22-602-00-2400-0221-107-007358	ADMIN MEDICARE	\$ -	\$ -		\$ -	-	
9-22-602-00-2400-0230-107-003183	EARSS ADMIN PERA	\$ 771	\$ 1,293		\$ 522	67.7%	
9-22-602-00-2400-0230-107-004010	ADMIN PERA	\$ 1,879	\$ -		\$ (1,879)	-100.0%	
9-22-602-00-2400-0230-107-007358	ADMIN PERA	\$ -	\$ -		\$ -	-	
9-22-602-00-2400-0250-107-003183	EARSS ADMIN HEALTH	\$ -	\$ -		\$ -	-	
9-22-602-00-2400-0250-107-004010	ADMIN HEALTH	\$ -	\$ -		\$ -	-	
9-22-602-00-2400-0250-107-007358	ADMIN HEALTH	\$ -	\$ -		\$ -	-	
9-22-602-01-0090-0110-407-001229	GOL-ROCKIES ROCK SALARY	\$ 42,000	\$ 68,000		\$ 26,000	61.9%	
9-22-602-01-0090-0221-407-001229	GOL-ROCKIES ROCK MEDICARE	\$ 609	\$ 986		\$ 377	61.9%	
9-22-602-01-0090-0230-407-001229	GOL-ROCKIES ROCK PERA	\$ 8,358	\$ 13,974		\$ 5,616	67.2%	
9-22-602-01-0090-0250-407-001229	GOL-ROCKIES ROCK HEALTH INS	\$ -	\$ -		\$ -	-	
9-22-602-01-0090-0510-000-001229	GOL-ROCKIES ROCK STUDENT TRANSPORTATION	\$ 4,033	\$ 10,000		\$ 5,967	148.0%	
9-22-602-01-0090-0610-000-001229	GOL-ROCKIES ROCK SUPPLIES	\$ -	\$ 1,000	NEW	\$ 1,000	-	
9-22-602-02-0090-0110-407-001229	GOL-AFTERNOON SALARY	\$ 22,250	\$ 13,000		\$ (9,250)	-41.6%	
9-22-602-02-0090-0221-407-001229	GOL-AFTERNOON MEDICARE	\$ 323	\$ 190		\$ (133)	-41.2%	
9-22-602-02-0090-0230-407-001229	GOL-AFTERNOON PERA	\$ 4,380	\$ 2,675		\$ (1,705)	-38.9%	
9-22-602-02-0090-0250-407-001229	GOL-AFTERNOON HEALTH	\$ -	\$ 4,419		\$ 4,419	-	
9-22-602-02-0090-0300-000-001229	GOL-AFTERNOON PROF/TECH	\$ 2,160	\$ -		\$ (2,160)	-100.0%	
9-22-602-02-0090-0510-000-001229	GOL-AFTERNOON STU TRANSPORTATION	\$ 11,780	\$ 5,000		\$ (6,780)	-57.6%	
9-22-602-02-0090-0610-000-001229	GOL-AFTERNOON SUPPLIES	\$ 1,000	\$ 1,000		\$ -	0.0%	
9-22-602-02-2100-0110-107-001229	GOL-AFTERNOON PROJ DIR SAL	\$ 12,400	\$ -		\$ (12,400)	-100.0%	
9-22-602-02-2100-0221-107-001229	GOL-AFTERNOON PROJ DIR MEDICARE	\$ 180	\$ -		\$ (180)	-100.0%	
9-22-602-02-2100-0230-107-001229	GOL-AFTERNOON PROJ DIR PERA	\$ 2,420	\$ -		\$ (2,420)	-100.0%	
9-22-602-02-2100-0250-107-001229	GOL-AFTERNOON PROJ DIR HEALTH	\$ -	\$ -		\$ -	-	
9-22-602-09-2100-0300-000-005010	LCSD TURNAROUND PROF/TECH	\$ 10,000	\$ -		\$ (10,000)	-100.0%	
9-22-602-09-2100-0869-000-005010	LCSD TURNAROUND INDIRECT COST	\$ 736	\$ -		\$ (736)	-100.0%	
		\$ -	\$ -				
		\$ 2,029,761	\$ 2,009,948				
FUND 26: THE CENTER FUND							
		Kayla					
9-26-971-00-0000-1144-000-000000	BEGINNING FUND BALANCE	\$ (4,841)	\$ (4,841)		\$ -	0.0%	
9-26-971-00-0000-1920-000-001000	T. BUELL TUITION ASSIST.	\$ (35,000)	\$ (35,000)		\$ -	0.0%	
9-26-971-00-0000-1310-000-000000	CHILD CARE TUITION/FEES	\$ (72,350)	\$ (75,000)		\$ (2,650)	3.7%	
9-26-971-00-0000-1314-000-000000	B/A SCHOOL TUITION/FEES	\$ -	\$ -		\$ -	-	
9-26-971-00-0000-1920-000-000000	MISC DONATIONS	\$ (3,500)	\$ (3,000)		\$ 500	-14.3%	
9-26-971-00-0000-4951-000-004173	IDEA PRESCHOOL	\$ (3,460)	\$ (3,460)		\$ -	0.0%	
9-26-971-00-0000-1925-000-000000	DONATIONS	\$ (30,000)	\$ (30,000)		\$ -	0.0%	
9-26-971-26-2610-0110-608-000000	CUSTODIAL SALARY	\$ 4,200	\$ 4,400		\$ 200	4.8%	
9-26-971-26-2610-0221-608-000000	MEDICARE	\$ 62	\$ 62		\$ -	0.0%	
9-26-971-26-2610-0230-608-000000	PERA	\$ 825	\$ 975		\$ 150	18.2%	
9-26-971-26-2610-0250-608-000000	HEALTH INS.	\$ 1,200	\$ 1,500		\$ 300	25.0%	
9-26-971-33-0035-0110-238-004173	IDEA PRESCHOOL SALARIES	\$ 3,460	\$ 3,460		\$ -	0.0%	
9-26-971-33-3310-0110-403-000000	CHILD CARE SALARY	\$ 77,055	\$ 80,550		\$ 3,495	4.5%	
9-26-971-33-3310-0110-509-000000	MANAGER SALARY	\$ 3,000	\$ 5,750		\$ 2,750	91.7%	
9-26-971-33-3310-0110-513-000000	SECRETARY SALARIES	\$ -	\$ -		\$ -	-	
9-26-971-33-3310-0221-403-000000	CHILD CARE MEDICARE	\$ 1,350	\$ 1,410		\$ 60	4.4%	
9-26-971-33-3310-0221-509-000000	MANAGER MEDICARE	\$ 50	\$ 110		\$ 60	120.0%	
9-26-971-33-3310-0221-513-000000	SECRETARY MEDICARE	\$ -	\$ -		\$ -	-	
9-26-971-33-3310-0230-403-000000	CHILD CARE PERA	\$ 13,200	\$ 15,500		\$ 2,300	17.4%	

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Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-26-971-33-3310-0230-509-000000	MANAGER PERA	\$ 600	\$ 1,200		\$ 600	100.0%	
9-26-971-33-3310-0230-513-000000	SECRETARY PERA	\$ -	\$ -		\$ -		
9-26-971-33-3310-0250-403-000000	CHILD CARE HEALTH INS.	\$ 10,500	\$ 12,500		\$ 2,000	19.0%	
9-26-971-33-3310-0250-509-000000	MANAGER HEALTH INS.	\$ 5	\$ 5		\$ -	0.0%	
9-26-971-33-3310-0250-513-000000	SECRETARY HEALTH INS.	\$ -	\$ -		\$ -		
9-26-971-33-3310-0330-000-000000	COPIER	\$ 6,303	\$ 2,500		\$ (3,803)	-60.3%	
9-26-971-33-3310-0610-000-000000	GENERAL SUPPLIES	\$ 2,000	\$ 2,000		\$ -	0.0%	
9-26-971-33-3310-0620-000-000000	UTILITIES	\$ -	\$ -		\$ -		
9-26-971-33-3310-0633-000-000000	LUNCH EXPENSE	\$ 18,000	\$ 17,379		\$ (621)	-3.5%	
9-26-971-33-3310-0810-000-000000	DUES & FEES	\$ 2,500	\$ 2,000		\$ (500)	-20.0%	
9-26-971-92-9200-0841-000-000000	UNRESTRICTED OPER. RESERV	\$ 4,841	\$ -		\$ (4,841)	-100.0%	
		\$ -	\$ -				
		\$ 149,151.00	\$ 151,301.00				
FUND 27: HEAD START FUND		RENA					
9-27-971-18-0000-4020-000-008600	HEADSTART REVENUE	\$ (294,237)	\$ (257,585)		\$ 36,652	-12.5%	
9-27-971-19-0000-4020-000-008600	HEADSTART REVENUE	\$ (257,585)	\$ (294,237)		\$ (36,652)	14.2%	
9-27-971-00-3330-0890-000-008600	IN KIND EXPENSE	\$ -	\$ -		\$ -		
9-27-971-18-2600-0110-608-008600	CUSTODIAN SALARY	\$ 10,265	\$ 10,647		\$ 382	3.7%	
9-27-971-18-2600-0221-608-008600	CUSTODIAN MEDICARE	\$ 346	\$ 154		\$ (192)	-55.5%	
9-27-971-18-2600-0230-608-008600	CUSTODIAN PERA	\$ 1,772	\$ 2,076		\$ 304	17.2%	
9-27-971-18-2600-0250-608-008600	CUSTODIAN HEALTH	\$ 3,124	\$ 1,976		\$ (1,148)	-36.7%	
9-27-971-18-2700-0110-602-008600	BUS DRIVER SALARY	\$ 9,076	\$ 8,924		\$ (152)	-1.7%	
9-27-971-18-2700-0221-602-008600	BUS DRIVER MEDICARE	\$ 304	\$ 66		\$ (238)	-78.3%	
9-27-971-18-2700-0230-602-008600	BUS DRIVER PERA	\$ 1,635	\$ 1,614		\$ (21)	-1.3%	
9-27-971-18-2700-0250-602-008600	BUS DRIVER HEALTH	\$ 2,349	\$ 2,151		\$ (198)	-8.4%	
9-27-971-18-3330-0110-108-008600	ADM SALARIES	\$ 24,280	\$ 24,279		\$ (1)	0.0%	
9-27-971-18-3330-0110-403-008600	CC SALARY	\$ 130,089	\$ 132,330		\$ 2,241	1.7%	
9-27-971-18-3330-0221-108-008600	ADM MEDICARE	\$ 360	\$ 344		\$ (16)	-4.4%	
9-27-971-18-3330-0221-403-008600	CC MEDICARE	\$ 2,035	\$ 1,798		\$ (237)	-11.6%	
9-27-971-18-3330-0230-108-008600	ADM PERA	\$ 4,539	\$ 4,665		\$ 126	2.8%	
9-27-971-18-3330-0230-403-008600	CC PERA	\$ 25,800	\$ 24,358		\$ (1,442)	-5.6%	
9-27-971-18-3330-0250-108-008600	ADM HEALTH	\$ 10,485	\$ 15		\$ (10,470)	-99.9%	
9-27-971-18-3330-0250-403-008600	CC HEALTH	\$ 44,747	\$ 27,231		\$ (17,516)	-39.1%	
9-27-971-18-3330-0300-000-008600	PROF/TECH	\$ 25	\$ 25		\$ -	0.0%	
9-27-971-18-3330-0320-000-008600	EDUCATION	\$ 6,922	\$ 5,009		\$ (1,913)	-27.6%	
9-27-971-18-3330-0330-000-008600	COPY MACHINE	\$ 168	\$ 2,932		\$ 2,764	1645.2%	
9-27-971-18-3330-0335-000-008600	MED/DENTAL	\$ 375	\$ 375		\$ -	0.0%	
9-27-971-18-3330-0500-000-008600	PARENT FUND	\$ 1,140	\$ 360		\$ (780)	-68.4%	
9-27-971-18-3330-0510-000-008600	STUDENT TRANSPORTATION	\$ 400	\$ 400		\$ -	0.0%	
9-27-971-18-3330-0520-000-008600	INS/AUDIT	\$ 200	\$ 200		\$ -	0.0%	
9-27-971-18-3330-0531-000-008600	TELEPHONE	\$ 1,524	\$ 326		\$ (1,198)	-78.6%	
9-27-971-18-3330-0533-000-008600	POSTAGE	\$ 145	\$ 50		\$ (95)	-65.5%	
9-27-971-18-3330-0580-000-008600	TRAVEL/REG	\$ 687	\$ 313		\$ (374)	-54.4%	
9-27-971-18-3330-0610-000-008600	SUPPLIES	\$ 4,963	\$ 1,749		\$ (3,214)	-64.8%	
9-27-971-18-3330-0620-000-008600	UTILITIES	\$ 6,232	\$ 2,968		\$ (3,264)	-52.4%	
9-27-971-18-3330-0810-000-008600	DUES/FEES	\$ 250	\$ 250		\$ -	0.0%	
9-27-971-19-2600-0110-608-008600	CUSTODIAN SALARY	\$ 10,647	\$ 10,265		\$ (382)	-3.6%	
9-27-971-19-2600-0221-608-008600	CUSTODIAN MEDICARE	\$ 154	\$ 346		\$ 192	124.7%	
9-27-971-19-2600-0230-608-008600	CUSTODIAN PERA	\$ 2,076	\$ 1,772		\$ (304)	-14.6%	
9-27-971-19-2600-0250-608-008600	CUSTODIAN HEALTH	\$ 1,976	\$ 3,124		\$ 1,148	58.1%	
9-27-971-19-2700-0110-602-008600	BUS DRIVER SALARY	\$ 8,924	\$ 9,076		\$ 152	1.7%	
9-27-971-19-2700-0221-602-008600	BUS DRIVER MEDICARE	\$ 66	\$ 304		\$ 238	360.6%	
9-27-971-19-2700-0230-602-008600	BUS DRIVER PERA	\$ 1,614	\$ 1,635		\$ 21	1.3%	
9-27-971-19-2700-0250-602-008600	BUS DRIVER HEALTH	\$ 2,151	\$ 2,349		\$ 198	9.2%	
9-27-971-19-3330-0110-108-008600	ADM SALARIES	\$ 24,279	\$ 24,280		\$ 1	0.0%	
9-27-971-19-3330-0110-403-008600	CC SALARY	\$ 132,330	\$ 130,089		\$ (2,241)	-1.7%	
9-27-971-19-3330-0221-108-008600	ADM MEDICARE	\$ 344	\$ 360		\$ 16	4.7%	
9-27-971-19-3330-0221-403-008600	CC MEDICARE	\$ 1,798	\$ 2,035		\$ 237	13.2%	
9-27-971-19-3330-0230-108-008600	ADM PERA	\$ 4,665	\$ 4,539		\$ (126)	-2.7%	
9-27-971-19-3330-0230-403-008600	CC PERA	\$ 24,358	\$ 25,800		\$ 1,442	5.9%	
9-27-971-19-3330-0250-108-008600	ADM HEALTH	\$ 15	\$ 10,485		\$ 10,470	69800.0%	
9-27-971-19-3330-0250-403-008600	CC HEALTH	\$ 27,231	\$ 44,747		\$ 17,516	64.3%	
9-27-971-19-3330-0300-000-008600	PROF/TECH	\$ 25	\$ 25		\$ -	0.0%	
9-27-971-19-3330-0320-000-008600	EDUCATION	\$ 5,009	\$ 6,922		\$ 1,913	38.2%	

LCSD FY19 ORIGINAL BUDGET - 6-12-2018



Account Number	Account Description	FY18 Budget REV	FY19 Budget ORIG	Small Rural Schools Funding	Delta \$	Delta %	REVISION Notes for BOE
9-27-971-19-3330-0330-000-008600	COPY MACHINE	\$ 2,932	\$ 168		\$ (2,764)	-94.3%	
9-27-971-19-3330-0335-000-008600	MED/DENTAL	\$ 375	\$ 375		\$ -	0.0%	
9-27-971-19-3330-0500-000-008600	PARENT FUND	\$ 360	\$ 1,140		\$ 780	216.7%	
9-27-971-19-3330-0510-000-008600	STUDENT TRANSPORTATION	\$ 400	\$ 400		\$ -	0.0%	
9-27-971-19-3330-0520-000-008600	INS/AUDIT	\$ 200	\$ 200		\$ -	0.0%	
9-27-971-19-3330-0531-000-008600	TELEPHONE	\$ 326	\$ 1,524		\$ 1,198	367.5%	
9-27-971-19-3330-0533-000-008600	POSTAGE	\$ 50	\$ 145		\$ 95	190.0%	
9-27-971-19-3330-0580-000-008600	TRAVEL/REG	\$ 313	\$ 687		\$ 374	119.5%	
9-27-971-19-3330-0610-000-008600	SUPPLIES	\$ 1,749	\$ 4,963		\$ 3,214	183.8%	
9-27-971-19-3330-0620-000-008600	UTILITIES	\$ 2,968	\$ 6,232		\$ 3,264	110.0%	
9-27-971-19-3330-0810-000-008600	DUE/FEES	\$ 250	\$ 250		\$ -	0.0%	
		\$ -	\$ -				
		\$ 551,822	\$ 551,822				
FUND 31: BOND REDEMPTION FUND							
9-31-600-00-0000-1144-000-000000	BEGINNING FUND BALANCE	\$ (1,236,371)	\$ (1,236,371)		\$ -	0.0%	
9-31-800-99-0000-1110-000-000000	REVENUE	\$ (789,229)	\$ (758,994)		\$ 30,235	-3.8%	
		\$ -					
9-31-800-99-5100-0830-000-000000	INTEREST-DEBT SERVICE	\$ 281,984	\$ 267,430		\$ (14,554)	-5.2%	
9-31-800-99-5100-0919-000-000000	PRINCIPLE-DEBT SERVICE	\$ 477,010	\$ 491,349		\$ 14,339	3.0%	
9-31-800-99-9200-0841-000-000000	UNRESTRICTED OPER. RESERV	\$ 1,266,606	\$ 1,236,586		\$ (30,020)	-2.4%	
		\$ -	\$ -				
		\$ 2,025,600	\$ 1,995,365				
FUND 43: CAPITAL PROJECTS FUND							
9-43-600-00-0000-1144-000-000000	BEGINNING FUND BALANCE	\$ (454,071)	\$ (488,690)		\$ (34,619)	7.6%	
9-43-600-00-0000-2050-000-000000	PILT/SRS REVENUE	\$ (15,000)	\$ (170,000)		\$ (155,000)	1033.3%	
9-43-600-00-0000-3010-000-003974	DOLA LCIS GYM REPLACEMENT	\$ -			\$ -		
9-43-600-00-0000-5210-000-000000	CAPITAL PROJECT TRANSFER FR GF REV	\$ (160,000)	\$ (100,000)		\$ 60,000	-37.5%	
9-43-600-01-0000-3000-000-003189	LCIS ROOF BEST GRANT	\$ -			\$ -		
9-43-600-03-0000-3000-000-003189	BEST REVENUE LCIS GYM FLOOR	\$ -			\$ -		
					\$ -		
9-43-602-00-4000-0720-000-000000	DISTRICT BUILDINGS	\$ 206,800	\$ 231,000		\$ 24,200	11.7%	
9-43-602-00-4000-0720-000-003974	DOLA LCIS GYM REPLACEMENT EXP	\$ -	\$ -		\$ -		
9-43-602-00-4000-0730-000-000000	DISTRICT EQUIPMENT	\$ 18,000	\$ 18,000		\$ -	0.0%	
9-43-602-00-4000-0732-000-000000	VEHICLES	\$ 148,000	\$ 22,000		\$ (126,000)	-85.1%	
9-43-602-00-4000-0734-000-000000	TECHNOLOGY EQUIPMENT	\$ 73,700	\$ 105,500		\$ 31,800	43.1%	
9-43-602-01-4000-0720-000-003189	LCIS ROOF BEST PROJECT EXP	\$ -			\$ -		
9-43-602-03-4000-0720-000-003189	BEST LCIS GYM FLOOR EXPENDITURES	\$ -			\$ -		
9-43-602-92-9200-0841-000-000000	UNRESTRICTED OPER. RESERV	\$ 182,571	\$ 382,190		\$ 199,619	109.3%	
		\$ -	\$ -				
		\$ 629,071	\$ 758,690				
		\$ 446,500	\$ 376,500				
FUND 74: ACTIVITY FUND							
9-74-600-00-0000-1990-000-000000	PUPIL ACTIVITY REVENUE	\$ (275,000)	\$ (275,000)		\$ -	0.0%	
9-74-602-00-0090-0890-000-000000	DISTRICT MISC. EXPENSE	\$ 275,000	\$ 275,000		\$ -	0.0%	

RESOLUTION NO. 19-01

Be it resolved by the Board of Education of
Lake County School District R-1 in Lake County
that the amounts shown in the following schedule be appropriated to each fund
as specified in the "Original Budget" for the ensuing fiscal year beginning
July 1, 2018 and ending June 30, 2019.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 13,266,124	13,266,124
1a. Pre-School Fund	1a. 319,104	319,104
Special Revenue Funds:		
2. Capital Projects Fund	2 758,690	758,690
3. Governmental Designated-Purpose Grants Fund	3 2,009,948	2,009,948
4. HeadStart Fund	4 551,822	551,822
5. Center Fund	5 151,301	151,301
6. Food Service Fund	8 773,500	773,500
Bond Redemption Fund:		
7. Debt Service Fund	6 1,995,365	1,995,365
8. Building Fund	7 0	0
Trust/Agency Funds:		
9. Pupil Activity Agency Fund	9 275,000	275,000
TOTAL APPROPRIATION	10 20,100,854	20,100,854

Amy Frykholm, President of the Board in accordance with 22-44-110(4).

Jeff Fiedler, Secretary of the Board

June 12, 2018

CERTIFIED RECORD

OF

PROCEEDINGS OF

THE BOARD OF EDUCATION OF

Lake County School District R-1

RELATING TO A RESOLUTION

AUTHORIZING THE DISTRICT'S PARTICIPATION IN THE

STATE TREASURER'S

INTEREST-FREE LOAN PROGRAM

FOR COLORADO SCHOOL DISTRICTS

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(For convenience of reference only)

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**State of Colorado
Interest-Free Loan Program
School District Local Proceedings Certificate**

Lake County School District R-1

As the Secretary or Assistant Secretary of the Board of Education of the above-referenced School District (the "District"), I do hereby certify that:

1. Attached is a true and correct copy of a resolution (the "Resolution") adopted by the Board of Education (the "Board") of the District at a regular or special meeting held on the date indicated on the signature page to the Resolution. The Resolution authorizes the participation by the District in the Colorado State Treasurer's Interest-Free Loan Program for the District's fiscal year 2018-19.
2. Such meeting was duly noticed and all proceedings relating to the adoption of the Resolution were conducted in accordance with all applicable bylaws, rules and resolutions of the District, in accordance with the normal procedures of the District relating to such matters, and in accordance with applicable constitutional provisions and statutes of the State of Colorado.
3. The Resolution was duly moved, seconded and adopted at such meeting by the affirmative vote of a majority of the members of the Board as follows:

<u>Board Member</u>	<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstaining</u>
[Insert name of Board Member below.]	[Check action taken by Board Member.]			
Amy Frykholm	_____	_____	_____	_____
Ellie Solomon	_____	_____	_____	_____
Jeff Fiedler	_____	_____	_____	_____
Stephanie McBride	_____	_____	_____	_____
Eudelia Contreras	_____	_____	_____	_____

4. The Resolution was duly approved by the Board, signed by the President or Vice President of the Board, sealed with the District's seal, attested by the Secretary or Assistant Secretary of the Board and recorded in the minutes of the Board.

5. The above certifications are being made by me in my official capacity as the Secretary or Assistant Secretary of the District, as evidenced by my signature this ____ day of _____ 2018.

By _____
[sign above] as Secretary or Assistant Secretary

Printed Name _____
[print the name of the person signing above]

RESOLUTION NO. 19-02

A RESOLUTION AUTHORIZING THE PARTICIPATION BY THE DISTRICT IN THE STATE TREASURER'S INTEREST-FREE LOAN PROGRAM FOR COLORADO SCHOOL DISTRICTS AND BORROWING UNDER SUCH PROGRAM IN AN AGGREGATE PRINCIPAL AMOUNT UP TO \$3,000,000.00; ESTABLISHING THE TERMS AND PROVISIONS OF LOANS TO THE DISTRICT PURSUANT TO SUCH PROGRAM; PROVIDING FOR THE PAYMENT OF AND SECURITY FOR SUCH LOANS; AND AUTHORIZING THE EXECUTION, DELIVERY AND ACCEPTANCE OF DOCUMENTS IN CONNECTION WITH THE LOANS.

WHEREAS, this District is a school district, political subdivision and body corporate, duly organized and existing under the laws of the State (capitalized terms in these preambles shall have the meanings set forth in Section 1.02 of this Resolution, except as otherwise indicated); and

WHEREAS, the District expects to receive Taxes and other revenues for Fiscal Year 2018-19 that are to be credited to the General Fund of the District; and

WHEREAS, the District has estimated the anticipated Taxes and other revenues to be credited to the General Fund and the budgeted expenditures to be made from the General Fund in Fiscal Year 2018-19 and has concluded that cash flow management problems will occur during such period because the Taxes will not be received in time to pay the District's projected budgeted expenses; and

WHEREAS, pursuant to the Loan Program Statutes and upon approval of an application to participate, the State Treasurer is to make available to State school districts in any month of the budget year interest-free loans from the proceeds of Loan Program Notes to alleviate cash flow deficits; and

WHEREAS, no Loan can be made to the District unless the District has demonstrated, through the submission of actual or projected financial or budgetary statements required by the State Treasurer, that a General Fund cash deficit will exist for the month in which the Loan is to be made and that the District has the ability to repay the Loan by June 25, 2019; and

WHEREAS, in order to receive an interest-free Loan, the Chief Financial Officer of the District and the District Superintendent must present a request to the Board of Education to participate in the Loan Program and to have Loan Program Notes issued on its behalf, and the Board must approve or disapprove, by majority vote, the participation of the District in the Loan Program; and

WHEREAS, upon approval by the Board, the Authorized Officers must certify to the State Treasurer the aggregate amount of Loan Program Notes which are to be issued by the State Treasurer on behalf of the District and thereafter, the Board is not required to give approval for an interest-free Loan made from proceeds of the Loan Program Notes up to the Maximum Principal Amount; and

WHEREAS, the Board has found and determined that participating in the Loan Program is in the best interests of the District and its residents to alleviate its cash flow deficits, and that the District should become a Participant under the Loan Program;

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF EDUCATION, AS FOLLOWS:

ARTICLE I

DEFINITIONS

Section 1.01. Incorporation of Preambles. The preambles hereto are incorporated herein for all purposes.

Section 1.02. Definitions. The following terms shall have the following meanings unless the text expressly or by necessary implication requires otherwise:

“*Authorized Officers*” means the Superintendent of the District and the Chief Financial Officer of the District.

“*Board*” means the Board of Education of the District.

“*Business Day*” means any day on which financial institutions are open for business in the State.

“*Closing Date*” means the first date on which there is issued a series of Loan Program Notes, a portion of the proceeds of which are to be used to fund the Loans, or such later date as may be agreed to by the State Treasurer.

“*Code*” means the Internal Revenue Code of 1986, as amended from time to time, including all applicable regulations (final, temporary and proposed), rulings and decisions.

“*County Treasurer*” means the treasurer of each county of the State in which the District imposes Taxes.

“*Default*” means an event, act or occurrence which with notice or lapse of time, or both, would become an Event of Default hereunder.

“*Default Rate*” means the interest rate, or the weighted average interest rate, paid by the State Treasurer on the Loan Program Notes.

“*Default Taxes*” means ad valorem taxes on real and personal property received or to be received by the District after the Maturity Date that are required to be credited to the General Fund and that are available for payment of the Defaulted Note pursuant to Section 22-54-110(2)(c) of the Colorado Revised Statutes.

“*Defaulted Note*” means the District Note to the extent any of the Principal Amount remains unpaid on the Maturity Date.

“*District*” means the school district of the State of Colorado identified as such on the signature page hereof and its successors by operation of law.

“*District Disclosure Document*” means a document or set of documents, including any attachments, exhibits, addenda, supplements or amendments thereto, setting forth, among other matters, financial information regarding the District and information relating to this Resolution and the District’s obligations hereunder, but, for the purposes of this Resolution, does not include financial information regarding any other Participant or information relating to any other Participant’s obligations.

“*District Note*” means the note issued by the District under this Resolution to evidence the obligation of the District to repay the Loans, which note shall not exceed the Maximum Principal Amount. References herein to the District Note shall include the Defaulted Note unless the context expressly or by necessary implication indicates otherwise.

“*Draw Down Dates*” means, for each month, the seventh, seventeenth, and twenty-seventh day of such month, or such other day as may be mutually agreed to in writing by one of the Authorized Officers and the State Treasurer. If any of such days are not a Business Day, the Draw Down Date for such day shall be the next succeeding day which is a Business Day.

“*Event of Default*” means any occurrence or event specified in Section 6.01 hereof.

“*Fiscal Year*” means the fiscal year of the District currently commencing July 1 of each year.

“*Fiscal Year 2018-19*” means the District’s fiscal year beginning July 1, 2018 and ending June 30, 2019.

“*General Fund*” means the General Fund of the District established and maintained as required under State law.

“*Loan*” means the aggregate amount of moneys loaned by the State Treasurer to the District from time to time from the proceeds of the Loan Program Notes.

“*Loan Program*” means the State Treasurer’s Interest-Free Loan Program for Colorado School Districts authorized pursuant to the Loan Program Statutes.

“*Loan Program Notes*” means the tax and revenue anticipation notes issued from time to time during Fiscal Year 2018-19 by the State Treasurer on behalf of the Participants.

“*Loan Program Statutes*” means, collectively, Sections 29-15-112 and 22-54-110 of the Colorado Revised Statutes.

“*Maturity Date*” means the maturity date of the District Note, being June 25, 2019.

“*Maximum Principal Amount*” means the maximum aggregate principal amount evidenced by the District Note, which shall be the amount set forth in the title to this Resolution or such lesser amount as may be established in accordance with Section 2.02(a) hereof.

“*Participants*” means the various Colorado school districts that are participating in the Loan Program during Fiscal Year 2018-19, including the District.

“*Payment Obligation*” means the Principal Amount of the District Note and, if the District Note is a Defaulted Note interest thereon at the Default Rate, until such amounts are paid in full.

“*Principal Amount*” means, as of any time, the outstanding principal amount of the District Note, which amount shall equal the aggregate amount of the Loans made to the District which have not been repaid.

“*Resolution*” means this resolution, as amended and supplemented from time to time.

“*State*” means the State of Colorado.

“*State Treasurer*” means the Treasurer of the State of Colorado.

“*Taxes*” means ad valorem taxes on real and personal property received by the District on and after March 1, 2019, to and including June 30, 2019, that are required to be credited to the General Fund.

Section 1.03. Rules of Construction. Words of the masculine gender shall be deemed and construed to include correlative words of the feminine and neuter genders. Unless the context otherwise indicates, words importing the singular number shall include the plural number and vice versa, and words importing persons shall include corporations and associations, including public bodies as well as natural persons.

The use of the terms “hereby,” “hereof,” “hereto,” “herein,” “hereunder,” and any similar terms refer to this Resolution.

References to numbered Sections or to lettered Exhibits refer to the Sections of and Exhibits attached to this Resolution that bear those numbers or letters, respectively.

All the terms and provisions hereof shall be liberally construed to effectuate the purposes set forth herein, and to sustain the validity hereof.

ARTICLE II

AUTHORIZATION TO ISSUE DISTRICT NOTE AND PARTICIPATE IN LOAN PROGRAM, GENERAL TERMS AND PROVISIONS OF THE DISTRICT NOTE AND FORM OF DISTRICT NOTE

Section 2.01. Authorization. The District is hereby authorized to participate in the Loan Program for Fiscal Year 2018-19. The District hereby authorizes the issuance and delivery of the District Note to the State Treasurer, in the Maximum Principal Amount, for the purpose of enabling the payment of Fiscal Year 2018-19 expenses of the District when cash flow deficits occur.

Section 2.02. Maturity, Principal Amount and Interest on Defaulted Note.

(a) The District Note shall be issued in the form of a single note payable to the State Treasurer, the outstanding Principal Amount of which shall be equal to the Loans made by the State Treasurer to the District. The aggregate, outstanding Principal Amount

evidenced by the District Note shall not exceed the Maximum Principal Amount. The Maximum Principal Amount of the District Note shall, prior to the issuance thereof, be reduced from the amount set forth in the title to this Resolution to the maximum amount which qualifies for Loans under the Loan Program in the event that the amount set forth in the title is greater than the maximum qualifying amount under the Loan Program Statutes.

(b) The District Note shall be dated the date of its execution in accordance with Section 2.03 hereof, shall mature on the Maturity Date, and shall bear no interest on the outstanding Principal Amount through the Maturity Date. The State Treasurer is hereby authorized to maintain records on behalf of the District which reflect the outstanding Principal Amount due under the District Note; such records shall reflect the date(s) and amount(s) of Loans to, and repayments of Loans by, the District. If the Principal Amount of the District Note is not paid in full to the State Treasurer on or prior to the Maturity Date, the District Note shall become a Defaulted Note and the unpaid portion thereof shall bear interest thereafter at the Default Rate until all amounts due under the Defaulted Note are paid in full.

(c) Both the Principal Amount of and interest (if any) on the District Note shall be payable in lawful money of the United States of America. Upon the Maturity Date of the District Note, if the Payment Obligation on the District Note has been paid in full, or upon such later date as all of the Payment Obligation has been paid in full, the State Treasurer shall mark the District Note as paid in full and shall return the District Note to the District.

Section 2.03. Execution and Delivery.

(a) The President of the Board is hereby authorized to have control of the District Note, and all necessary records and proceedings pertaining thereto, prior to the issuance and delivery of the District Note.

(b) The District Note shall be executed on behalf of the District by the President or Vice President of the Board and attested by the Secretary or Assistant Secretary of the Board, by their manual signatures, and the official seal of the District (if any) shall be impressed or placed in facsimile thereon. Such facsimile seal (if any) on the District Note shall have the same effect as if the official seal of the District had been manually impressed upon the District Note.

(c) Subject to Section 3.01 hereof, the officers referenced in this Section shall, on or before the Closing Date, issue and deliver or cause to be delivered the District Note to the State Treasurer in exchange for the right, during Fiscal Year 2018-19, to borrow from the State Treasurer an aggregate amount not to exceed the Maximum Principal Amount. In case any officer whose signature shall appear on the District Note shall cease to be such officer before the delivery of the District Note, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

Section 2.04. Early Repayment. The Principal Amount of the District Note may be prepaid in whole or in part at any time prior to the Maturity Date.

Section 2.05. Form of District Note. The form of the District Note shall be substantially as set forth in Exhibit A to this Resolution, which is incorporated herein for all purposes, and the blanks in such form shall be filled in with appropriate amounts and information.

Section 2.06. District Disclosure.

(a) The purpose of this Section is to provide compliance with applicable securities laws relating to disclosure of information regarding the District in connection with the execution and delivery by the State Treasurer of the Loan Program Notes and the participation in the Loan Program by the District.

(b) The District agrees to provide to the State Treasurer demographic and financial information concerning the District relevant to the District's obligations under this Resolution, and authorizes the State Treasurer to provide such information, on behalf of the District, to such other parties as the State Treasurer deems necessary and in the best interests of the District in order to consummate the transactions contemplated herein and under the Loan Program. The District covenants that, with respect to the District's operations or description as of the Closing Date and as of the date provided, whether prior to or following the Closing Date, the information so provided will not contain any untrue statement of a material fact, and will not omit any material fact necessary to prevent such statements or information so provided, in light of the circumstances under which they are made, from being misleading.

(c) The Authorized Officers of the District are hereby authorized and directed to certify as to the accuracy and completeness of each District Disclosure Document in the form set forth in the District's covenant in paragraph (b) of this Section.

Section 2.07. No Transfer of District Note. The District Note shall be payable to and registered in the name of the State Treasurer. The District Note is not subject to transfer.

Section 2.08. No Joint Obligation. The Loan Program will include the issuance of notes of other Participants in addition to the District. The obligation of the District to make payments on or in respect to its District Note does not represent a joint obligation with any other Participant and is strictly limited to the Payment Obligation under this Resolution.

ARTICLE III

ISSUANCE CONDITION, LOANS AND CASH FLOW REPORTING

Section 3.01. Condition to Issuance of District Note. Following the adoption of this Resolution and prior to any Loans being requested or made, in the event that the District is notified by the State Treasurer that the District has failed to comply with the Loan Program Statutes or any administrative rules applicable to or regarding the Loan Program, no Loans shall be made and the District Note shall have no legal effect.

Section 3.02. Loans. An aggregate amount up to but not exceeding the Maximum Principal Amount may be drawn upon and expended by the District from time to time to fund a General Fund cash flow deficit occurring during Fiscal Year 2018-19. The Authorized Officers

are hereby authorized to certify to the State Treasurer the amount of the actual General Fund cash flow deficit with respect to each periodic request for a Loan draw. The District hereby acknowledges that the State Treasurer will disburse funds only on each Draw Down Date upon submittal, not later than the tenth Business Day of each month, of a requisition for the following three draws in the form and in the manner prescribed by the State Treasurer pursuant to the Loan Program. The Authorized Officers are hereby authorized and directed to provide the State Treasurer with payment instructions describing how such Loan draw disbursements will be paid to the District.

Section 3.03. Projected Cash Flows and Ongoing Reporting.

(a) In completing the General Fund cash flow projections attached as Exhibit B hereto, the beginning amount and the anticipated cash inflows during Fiscal Year 2018-19 include all amounts that are “available for the payment” of General Fund expenditures of the District during Fiscal Year 2018-19. Amounts held in any District funds and accounts are considered to be “available for the payment” of General Fund expenditures of the District to the extent that such amounts may be expended or used to pay such expenditure and such funds and accounts need not be reimbursed under any legislative, judicial, Board or contractual requirement. Exhibit B hereto also contains a list of funds and accounts of the District which are not “available for payment” because such funds and accounts must be reimbursed under legislative, judicial, Board or contractual requirements. In addition, expenditures from such unavailable funds and accounts are not included in the General Fund cash flow projections. The District hereby certifies that (i) in preparing the General Fund cash flow projections, the District has reviewed its General Fund cash flows for Fiscal Year 2017-18 and (ii) the District believes that the General Fund cash flow projections for Fiscal Year 2018-19 are best available estimates and are based upon reasonable assumptions.

(b) The Authorized Officers are hereby authorized and directed to notify the State Treasurer if any information comes to the attention of either individual during Fiscal Year 2018-19 which would cause the General Fund cash flow projections to be inaccurate. Updated cash flow projections shall be provided by the District to the State Treasurer as directed by the State Treasurer.

(c) If the Authorized Officers reasonably determine that, following the Closing Date, the Maximum Principal Amount will be greater than the amount the District reasonably expects that it will need to fund its cash flow deficits, the Authorized Officers shall promptly advise the State Treasurer of the amount by which the Maximum Principal Amount exceeds the amount the District reasonably expects that it will need from the Loan Program to fund cash flow deficits during Fiscal Year 2018-19.

ARTICLE IV

SECURITY FOR AND PAYMENT UNDER THE DISTRICT NOTE

Section 4.01. Security for and Payment of the District Note. The District Note shall be payable from and secured by a lien in the amount of the Payment Obligation on Taxes and such lien shall have priority over all other expenditures from such Taxes until the Payment Obligation shall have been paid in full. As security for the payment of the Payment Obligation,

all Taxes received by the District shall be paid to the State Treasurer within one Business Day of receipt thereof until the Payment Obligation has been paid in full.

Section 4.02. Authority to Pledge and Assign Note Payments. The District authorizes the State Treasurer to pledge and assign the District Note and all or any part of the District's obligations hereunder and under the District Note to secure the payment of the Loan Program Notes. No assignment or pledge under the preceding sentence shall ever be made or given in such manner as would cause the amount of the Payment Obligation to be greater, or to be payable at times that are different, than as expressly stated and agreed to herein.

Section 4.03. No Parity or Superior Cash Flow Obligations. Notwithstanding any other provision hereof, the District shall not issue notes or other obligations for cash flow purposes that are payable from the Taxes or Default Taxes or that are secured by a lien on the Taxes or Default Taxes that is superior to or on a parity with the lien of the District Note.

ARTICLE V

REPRESENTATIONS AND COVENANTS

Except as otherwise disclosed by one of the Authorized Officers to the State Treasurer as set forth in paragraph (j) of this Article, the District hereby represents and covenants as follows:

(a) The District is a political subdivision duly organized and existing under and by virtue of the laws of the State of Colorado and has all necessary power and authority to (i) adopt the Resolution, (ii) participate in the Loan Program and (iii) issue the District Note.

(b) Upon the issuance of the District Note, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the District Note and the performance of its obligations thereunder, and the District has full legal right, power and authority to issue and deliver the District Note.

(c) The District will faithfully perform at all times any and all covenants, undertakings, stipulations, and provisions contained in this Resolution and in the District Note. The District will promptly pay or cause to be paid the Principal Amount of and interest (if any) on the District Note when due and at the place and manner prescribed herein.

(d) The District is duly authorized under the laws of the State of Colorado to issue the District Note; all action prerequisite to the lawful issuance and delivery of the District Note has been duly and effectively taken; and the District Note and this Resolution are and will be legal, valid and enforceable obligations of the District, enforceable against the District in accordance with their respective terms. The District elects to apply the provisions of the Supplemental Public Securities Act, Part 2 of Article 57 of Title 11, Colorado Revised Statutes, to the issuance of the District Note.

(e) Proper officers of the District charged with the responsibility of issuing the District Note are hereby directed to make, execute and deliver certifications as to facts, estimates and circumstances in existence as of the Closing Date and stating whether there

are any facts, estimates or circumstances that would materially change the District's current expectations.

(f) After the discovery by the District of any Event of Default or Default hereunder, the District will, as soon as possible and in any event within two Business Days after such discovery by the District, furnish to the State Treasurer a certificate of one of the Authorized Officers of the District setting forth the details of such Event of Default or Default and the action which the District proposes to take with respect thereto.

(g) The District will deliver to the State Treasurer: (i) such financial data as the State Treasurer may reasonably request (including, without limitation, any information relating to Taxes, expenses, other revenues, available funds, tax rolls, financial statements, budget and cash flow), and (ii) if requested, copies of the District's audited year-end financial statements, budgets, official statements and similar information issued by it to the public. The District will permit the State Treasurer, or any person designated by the State Treasurer in writing, at the expense of the State Treasurer or such designated person, to examine the books and financial records of the District and make copies thereof or extracts therefrom, and to discuss the affairs, finances and accounts of the District with any officer or employee of the District, all at such reasonable times and as often as the State Treasurer or such designated person may reasonably request.

(h) The District will not make, or permit to be made, any use of the proceeds of the Loan, or of any moneys treated as proceeds of the Loan within the meaning of the Code, or take, permit to be taken, or fail to take any action, which would adversely affect the exclusion from gross income of the interest on the Loan Program Notes by the holders or owners thereof under Section 103 of the Code.

(i) Except as otherwise provided pursuant to paragraph (j) of this Article, all representations and recitals contained in this Resolution are true and correct, and that the District and its appropriate officials have duly taken, or will take, all actions necessary to be taken by them (if any) for the levy, receipt, collection and enforcement of the Taxes available for the payment of its District Note in accordance with law for the purpose of carrying out the provisions of this Resolution and the District Note.

(j) The following representations are true and correct unless, prior to the Closing Date, one of the Authorized Officers of the District notify the State Treasurer in writing to the contrary:

(i) Neither the issuance of the District Note, nor the fulfillment of or compliance with the terms and conditions hereof, nor the consummation of the transactions contemplated hereby, conflicts with, results in a breach of or violates any of the terms, conditions, or provisions of any law, regulation, court decree, resolution, agreement or instrument to which the District is subject or by which the District is bound, or constitutes a default under any of the foregoing.

(ii) The District has experienced an ad valorem property tax collection rate of not less than 90% of the aggregate amount of ad valorem property taxes levied within the District in each of the most recent three Fiscal Years, and the District, as of the date of adoption of this Resolution and on the date of issuance

of the District Note, reasonably expects to collect at least 90% of such amount for Fiscal Year 2018-19.

(iii) The District has not defaulted within the past five years, and is not currently in default, on any debt or material financial obligation.

(iv) The District's most recent audited financial statements present fairly the financial condition of the District as of the date thereof and the results of operation for the period covered thereby. Except as has been disclosed to the State Treasurer, there has been no change in the financial condition of the District since the date of such audited financial statements that will in the reasonable opinion of the Authorized Officers materially impair its ability to perform its obligations under this Resolution and the District Note.

(v) The District Disclosure Documents, other disclosures by the District pursuant to Section 2.06 hereof, and cash flow projections and ongoing reports pursuant to Section 3.03 hereof, have been and will be prepared consistent with generally accepted accounting principles as applicable to governmental entities. Further, the District's budget and financial accounting policies and procedures are in compliance with State law, including but not limited to, Title 22, Articles 44 and 45, of the Colorado Revised Statutes.

(vi) There is no action, suit, proceeding, inquiry or investigation at law or in equity, before or by any court, arbitrator, governmental or other board, body or official, pending or, to the best knowledge of the District, threatened against or affecting the District questioning the validity of any proceeding taken or to be taken by the District in connection with the District Note or this Resolution, or seeking to prohibit, restrain or enjoin the execution, delivery or performance by the District of any of the foregoing, or where an unfavorable decision, ruling or finding would have a materially adverse effect on the District's financial condition or results of operations or on the ability of the District to conduct its activities as presently conducted or as proposed or contemplated to be conducted, or would materially adversely affect the validity or enforceability of, or the authority or ability of the District to perform its obligations under, the District Note or this Resolution.

ARTICLE VI

DEFAULTS AND REMEDIES

Section 6.01. Defaults and Remedies.

(a) The occurrence of any of the following shall be an "Event of Default" with respect to the District Note and this Resolution:

(i) a failure by the District to pay the Principal Amount in full under the District Note on or before the Maturity Date;

(ii) the default by the District in the performance or observance of any covenant, agreement or obligation of the District under this Resolution (other than subparagraph (a)(i) of this Section) and the failure to cure such default within 10 days after the earlier of the date that (A) the District furnishes notice of a default to the State Treasurer or (B) the District receives written notice of default from the State Treasurer;

(iii) Other than as provided in paragraph (j) of Article V herein, any warranty, representation or other statement by or on behalf of the District contained in this Resolution or in any certificate, requisition, report or any other instrument furnished in compliance with or in reference to this Resolution or the District Note is false or misleading in any material respect; or

(iv) the District shall (A) apply for or consent to the appointment of a receiver, trustee, liquidator or custodian or the like of itself or of its property, (B) admit in writing its inability to pay its debts generally as they become due, (C) make a general assignment for the benefit of creditors, or (D) be adjudicated as bankrupt or insolvent.

(b) If an Event of Default has occurred and is continuing pursuant to subparagraph 6.01(a)(i), the statutory remedy of the State Treasurer is to notify the County Treasurer that the District is in default on its obligation to pay its Payment Obligation and the amount of the Payment Obligation. Pursuant to the Loan Program Statutes, the County Treasurer thereafter shall withhold any Default Taxes to be received by the District and in the possession of the County Treasurer in the amount of such unpaid Payment Obligation, and transmit such moneys to the State Treasurer. If the amount of Default Taxes to be received by the District and in the possession of the County Treasurer at the time such notice is given is less than the amount of the Payment Obligation, the County Treasurer shall withhold additional Default Taxes to be received by the District and in the possession of the County Treasurer until such time as the Payment Obligation has been paid to the State Treasurer in full.

(c) Upon the occurrence of any Event of Default, the State Treasurer may take any action at law or in equity to enforce the performance or observance of any other obligation, agreement or covenant of the District, and to enforce the levy, liens, pledges and security interests granted or created under this Resolution. No remedy herein conferred upon or reserved to the State Treasurer is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and in addition to every other remedy given hereunder or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power occurring upon any Event of Default shall impair any such right or power or be construed to be a waiver thereof, and all such rights and powers may be exercised as often as may be deemed expedient.

Section 6.02. Limitation on Waivers. If this Resolution is breached by the District and such breach is waived, such waiver shall be limited to the particular breach so waived and shall not be deemed a waiver of any other breach hereunder.

ARTICLE VII

AUTHORIZATION OF ADDITIONAL ACTIONS

The Superintendent of the District and the Chief Financial Officer of the District are hereby designated as Authorized Officers under this Resolution, and they, each of the officers of the Board or any of them are authorized to take any and all action necessary to carry out and consummate the transactions described in or contemplated by the instruments approved hereby or otherwise to give effect to the actions authorized hereby and the intent hereof. Such authority shall include the authority to submit an executed copy of this Resolution to the State Treasurer and to certify to the accuracy and completeness of any materials and information regarding this District that may be used or useful in enabling the State Treasurer to obtain a credit rating on the Loan Program Notes or in the marketing of the Loan Program Notes. If any officer, official or employee of the District whose signature shall appear on any certificate, document or other instrument shall cease to be such officer following the execution of, but prior to the delivery of, such certificate, document or other instrument, such signature shall nevertheless be valid and sufficient for all purposes as if such officer had remained in such office.

ARTICLE VIII

PROVISIONS OF GENERAL APPLICATION

Section 8.01. Amendments. This Resolution may be amended only with the written consent of the State Treasurer.

Section 8.02. Preservation and Inspection of Documents. All documents received by the District under the provisions of this Resolution shall be retained in its possession and shall be subject at all reasonable times to the inspection of the State Treasurer and the State Treasurer's assigns, agents and representatives, each of whom shall be entitled to make copies of such documents.

Section 8.03. Parties in Interest. Nothing in this Resolution, expressed or implied, is intended to or shall be construed to confer upon or to give to any person or party, other than the State Treasurer as the sole owner of the District Note, any rights, remedies or claims under or by reason of this Resolution or any covenant, condition or stipulation hereof, and all covenants, stipulations, promises and agreements in this Resolution shall be for the sole and exclusive benefit of the State Treasurer.

Section 8.04. No Recourse Against Officers. All covenants, stipulations, promises, agreements and obligations contained in this Resolution shall be deemed to be the covenants, stipulations, promises, agreements and obligations of the District, and not of any member of the board of education, officer, employee or agent of the District in an individual capacity, and no recourse shall be had for the payment of the District's Payment Obligation or for any claim based thereon or under this Resolution against any member, officer, employee or agent of the District, provided such individual is acting within the scope of their employment or trusteeship and without gross negligence, willful misconduct or malfeasance of office.

Section 8.05. Proceedings Constitute Contract. The provisions of the District Note and of this Resolution shall constitute a contract between the District and the State Treasurer, and

such provisions shall be enforceable by mandamus or any other appropriate suit, action or proceeding at law or in equity in any court of competent jurisdiction, and shall be irrevocable until the Payment Obligation is paid in full.

Section 8.06. Limited Liability. Notwithstanding anything to the contrary contained herein, in the District Note or in any other document mentioned herein or related to the District Note, the District shall not have any liability hereunder or by reason hereof or in connection with the transactions contemplated hereby except to the extent of its Payment Obligation with respect to the District Note and to the extent of any liability incurred by the State, including without limitation rebate requirements attributable to the Loan Program Notes, as a direct consequence of the District's fraud or gross negligence in preparing or presenting its financial statements or District Disclosure Documents.

Section 8.07. Severability. If any one or more of the covenants, stipulations, promises, agreements or obligations provided in this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such covenant, stipulation, promise, agreement or obligation shall be deemed and construed to be severable from the remaining covenants, stipulations, promises, agreements and obligations herein contained and shall in no way affect the validity of the other provisions of this Resolution.

Section 8.08. Headings. Any headings preceding the text of the several articles and sections hereof, and any table of contents or marginal note appended to copies hereof, shall be solely for convenience of reference and shall not constitute a part of this Resolution, nor shall they affect its meaning, construction or effect.

Section 8.09. Authorized Officers. Whenever under the provisions of this Resolution the approval of the District is required or the District is required to take some action, such approval or such request may be given for the District by the Authorized Officers of the District, and the State Treasurer shall be authorized to rely upon any such approval or request.

Section 8.10. Effective Date. This Resolution shall be in force and effect from and after its passage on the date shown below.

APPROVED AND ADOPTED this ____ day of _____, 2018.

[Insert name of School District above]

[DISTRICT SEAL]

By _____
President, Board of Education

Attest:

By _____
Secretary, Board of Education

**EXHIBIT A
FORM OF DISTRICT NOTE**

Name of School District: Lake County School District R-1

Maximum Principal Amount: 3,000,000.00

FOR VALUE RECEIVED, the above-referenced school district (the "District"), a political subdivision and body corporate of the State of Colorado (the "State"), hereby promises to pay to the Treasurer of the State (the "State Treasurer") from Taxes, no later than June 25, 2019, the Principal Amount, which shall not exceed the Maximum Principal Amount stated above, with no interest accruing thereon; provided however, that in the event the Principal Amount is not paid in full on June 25, 2019, interest shall accrue on the unpaid Principal Amount at the Default Rate (as each such capitalized term and other capitalized terms used but not defined herein are otherwise defined in the Resolution referenced in the following paragraph).

This Note is issued by the Board of Education of the District, on behalf of the District, in accordance with a Resolution (the "Resolution") of the Board of Education of the District duly adopted prior to the issuance hereof. The above recital shall be conclusive evidence of the validity and the regularity of the issuance of this Note after its delivery for value.

Principal of this Note is payable in immediately available funds only to the State Treasurer. This Note is subject to prior prepayment by the District in whole or in part at any time prior to the Maturity Date. This Note is nontransferable but may be assigned and pledged by the State Treasurer to secure the Loan Program Notes of the State Treasurer issued on behalf of the District. All of the terms, conditions and provisions of the Resolution are, by this reference thereto, incorporated herein as part of this Note.

It is hereby certified, recited and warranted that all acts, conditions and things required to be done, occur or be performed precedent to and in the issuance of this Note have been done, have occurred and have been performed in due form and manner as required by law, including the Loan Program Statutes, and that the obligations represented by this Note do not contravene any constitutional or statutory debt limitation of the District.

IN TESTIMONY WHEREOF the Board of Education of the District has caused this Note to be executed on the date indicated below, with the manual signature of its President or Vice President, attested with the manual signature of its Secretary or Assistant Secretary, and sealed with a facsimile or manual seal of the District.

[DISTRICT SEAL] _____

Dated: _____

By: _____
President, Board of Education

Attest:

By _____
Secretary, Board of Education

END OF FORM OF DISTRICT NOTE

EXHIBIT B
PROJECTED CASH FLOW FOR DISTRICT FOR FISCAL YEAR 2018-19

[By statute, the Board of Education is to be presented with an explanation of the District's anticipated cash flow deficit. A copy of the 2018-19 cash flow summary should be attached to this Resolution at the time of consideration of its adoption by the Board of Education.]

FY 18/19		Leadville - Pro Forma 1				
Annual Total		July	July	July	July	July
		Day 1 - 9	Day 10 - 20	Day 21 - end	Check	
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0						
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)	\$2,700,000				
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)	\$2,800,000				
	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)	\$0				
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)	\$0				
\$0	(less) TABOR Reserve (see note 1 below)	-\$360,000				
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$2,440,000	\$2,440,000	\$2,260,000	\$1,667,944	
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$2,440,000	\$2,440,000	\$2,260,000	\$1,667,944	
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)					
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948		\$281,948		OK
87%	\$4,571,655 (plus) Current Month Property Taxes (School Finance Act Portion Only)	\$13,715		\$13,715		OK
13%	\$667,783 (plus) Current Month Hold Harmless, and Override Property Taxes	\$2,003		\$2,003		OK
76%	\$271,034 (plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$18,972		\$18,972		OK
24%	\$85,737 (plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$6,002		\$6,002		OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$125,000	\$0	\$125,000	\$0	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$447,640	\$0	\$165,692	\$281,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$553,609	\$0	\$553,609	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$204,139	\$0	\$204,139	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$180,000	\$180,000	\$0	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account					
\$0	(less) Charter School Transfer (Net)					OK
\$11,841,496	Current Month Expenses	\$937,748	\$180,000	\$757,748	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$1,949,892	\$2,260,000	\$1,667,944	\$1,949,892	OK
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$1,949,892	\$2,260,000	\$1,667,944	\$1,949,892	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
\$2,076,366	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$0	\$0	\$0	\$0	
\$0	CASH FLOW LOAN RESOLUTION AMOUNT	\$0	\$0	\$0	\$0	
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3	100.0%	0.3%				
	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates	0.3%				
	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates	0.3%				
	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	0.3%				
3	100.0%	7.0%				
	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)	7.0%				
	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)	7.0%				
	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)	7.0%				
\$0	Additional Override From November 2018 Election (if successful)					
\$4,825,524	March, May, and June Total Property Taxes					
\$2,076,366	Maximum Actual Cash Flow Loan					
43.0%	Cash Flow Loan % Of March, May, June Property Tax					
23.6%	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0		August	August Day 1 - 9	August Day 10 - 20	August Day 21 - end	August Check
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
Update Resolution	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$1,949,892	\$1,949,892	\$1,769,892	\$1,335,444	
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$1,949,892	\$1,949,892	\$1,769,892	\$1,335,444	
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)					
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948		\$281,948		OK
87% \$4,571,655	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$64,003		\$64,003		OK
13% \$667,783	(plus) Current Month Hold Harmless, and Override Property Taxes	\$9,349		\$9,349		OK
76% \$271,034	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$37,945		\$37,945		OK
24% \$85,737	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$12,003		\$12,003		OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$200,000	\$0	\$200,000	\$0	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$605,248	\$0	\$323,300	\$281,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$553,609	\$0	\$553,609	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$204,139	\$0	\$204,139	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$180,000	\$180,000	\$0	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account					
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$937,748	\$180,000	\$757,748	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$1,617,392	\$1,769,892	\$1,335,444	\$1,617,392	OK
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$1,617,392	\$1,769,892	\$1,335,444	\$1,617,392	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
Update Resolution	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$0	\$0	\$0	\$0	
\$2,076,366	CASH FLOW LOAN RESOLUTION AMOUNT	\$0	\$0	\$0	\$0	
\$0						
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3 100.0%	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates	1.4%				
100.0%	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates	1.4%				
100.0%	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	1.4%				
3 100.0%	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	14.0%				
100.0%	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)	14.0%				
100.0%	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)	14.0%				
100.0%	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)	14.0%				
\$0	Additional Override From November 2018 Election (if successful)					
\$4,825,524	March, May, and June Total Property Taxes					
\$2,076,366	Maximum Actual Cash Flow Loan					
43.0%	Cash Flow Loan % Of March, May, June Property Tax					
23.6%	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0						
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)	September	September Day 1 - 9	September Day 10 - 20	September Day 21 - end	September Check
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
Update Resolution	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$1,617,392	\$1,617,392	\$1,467,392	\$882,469	
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$1,617,392	\$1,617,392	\$1,467,392	\$882,469	
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)					
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948			\$281,948	OK
87% \$4,571,655	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$45,717		\$45,717		OK
13% \$667,783	(plus) Current Month Hold Harmless, and Override Property Taxes	\$6,678		\$6,678		OK
76% \$271,034	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$23,309		\$23,309		OK
24% \$85,737	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$7,373		\$7,373		OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$225,000	\$0	\$225,000	\$0	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$590,025	\$0	\$308,077	\$281,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$583,000	\$0	\$583,000	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$250,000	\$150,000	\$100,000	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account	\$0	\$0	\$0	\$0	OK
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$1,043,000	\$150,000	\$893,000	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$1,164,417	\$1,467,392	\$882,469	\$1,164,417	OK
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$1,164,417	\$1,467,392	\$882,469	\$1,164,417	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
Update Resolution	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$0	\$0	\$0	\$0	
\$0	CASH FLOW LOAN RESOLUTION AMOUNT	\$0	\$0	\$0	\$0	
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3	100.0%	1.0%				
	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates	1.0%				
	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates	1.0%				
	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	1.0%				
3	100.0%	8.6%				
	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)	8.6%				
	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)	8.6%				
	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)	8.6%				
\$0	Additional Override From November 2018 Election (if successful)					
\$4,825,524	March, May, and June Total Property Taxes					
\$2,076,366	Maximum Actual Cash Flow Loan					
43.0%	Cash Flow Loan % Of March, May, June Property Tax					
23.6%	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0		October	October Day 1 - 9	October Day 10 - 20	October Day 21 - end	October Check
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
Update Resolution	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$1,164,417	\$1,164,417	\$914,417	\$270,917	
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$1,164,417	\$1,164,417	\$914,417	\$270,917	
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)					
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
	(plus) Current Month State Equalization Payment	\$281,948		\$281,948		OK
87%	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$18,287		\$18,287		OK
13%	(plus) Current Month Hold Harmless, and Override Property Taxes	\$2,671		\$2,671		OK
76%	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$21,683		\$21,683		OK
24%	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$6,859		\$6,859		OK
	(plus) Current Month Other General Fund Revenue	\$100,000	\$0	\$100,000	\$0	OK
	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
	Current Month Revenue	\$431,448	\$0	\$149,500	\$281,948	
	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$583,000	\$0	\$583,000	\$0	OK
	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
	(less) Current Month Other General Fund Expenses	\$400,000	\$250,000	\$0	\$150,000	OK
	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
	(less) Current Month Deposit To Note Repayment Account					
	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
	Current Month Expenses	\$1,193,000	\$250,000	\$793,000	\$150,000	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$402,865	\$914,417	\$270,917	\$402,865	OK
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$402,865	\$914,417	\$270,917	\$402,865	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0	OK
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
Update Resolution	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$0	\$0	\$0	\$0	
\$2,076,366	CASH FLOW LOAN RESOLUTION AMOUNT	\$0	\$0	\$0	\$0	
\$0						
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3	100.0%	0.4%				
	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates	0.4%				
	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates	0.4%				
	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	0.4%				
3	100.0%	8.0%				
	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)	8.0%				
	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)	8.0%				
	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)	8.0%				
	Additional Override From November 2018 Election (if successful)					
	March, May, and June Total Property Taxes					
	Maximum Actual Cash Flow Loan					
	Cash Flow Loan % Of March, May, June Property Tax	43.0%				
	Beginning Cash Balances As A % Of Cash Revenue	23.6%				
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0						
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)	November	November Day 1 - 9	November Day 10 - 20	November Day 21 - end	November Check
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$402,865	\$402,865	\$402,865		(\$462,068)
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$402,865	\$402,865	\$402,865		\$0
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)					
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948				\$281,948
87%	\$4,571,655 (plus) Current Month Property Taxes (School Finance Act Portion Only)	\$18,287		\$18,287		
13%	\$667,783 (plus) Current Month Hold Harmless, and Override Property Taxes	\$2,671		\$2,671		
76%	\$271,034 (plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$24,393		\$24,393		
24%	\$85,737 (plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$7,716		\$7,716		
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$198,000	\$0	\$198,000	\$0	
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	
\$11,842,590	Current Month Revenue	\$533,015	\$0	\$251,067	\$281,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$606,000	\$0	\$606,000	\$0	
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	
\$2,290,000	(less) Current Month Other General Fund Expenses	\$300,000	\$0	\$300,000	\$0	
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	
\$0	(less) Current Month Deposit To Note Repayment Account					
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	
\$11,841,496	Current Month Expenses	\$1,116,000	\$0	\$1,116,000	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	(\$180,120)	\$402,865	(\$462,068)	(\$180,120)	OK
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$281,948	\$402,865	\$0	\$281,948	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$462,068	\$0	\$462,068	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$462,068	\$0	\$462,068	\$462,068	OK
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)	\$0	\$0	\$0	\$0	
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$462,068	\$0	\$462,068	\$462,068	
	CASH FLOW LOAN RESOLUTION AMOUNT					
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3	100.0%	0.4%				
	100.0%	0.4%				
	100.0%	0.4%				
	100.0%	0.4%				
3	100.0%	9.0%				
	100.0%	9.0%				
	100.0%	9.0%				
	100.0%	9.0%				
	Additional Override From November 2018 Election (if successful)	\$0				
	March, May, and June Total Property Taxes	\$4,825,524				
	Maximum Actual Cash Flow Loan	\$2,076,366				
	Cash Flow Loan % Of March, May, June Property Tax	43.0%				
	Beginning Cash Balances As A % Of Cash Revenue	23.5%				
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
	\$12,000,000					
	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0		December	December Day 1 - 9	December Day 10 - 20	December Day 21 - end	December Check
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
Update Resolution	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	(\$180,120)	(\$180,120)	(\$380,120)	(\$855,302)	
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$281,948	\$281,948	\$81,948	\$0	
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)					
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948			\$281,948	OK
87% \$4,571,655	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$36,573		\$36,573		OK
13% \$667,783	(plus) Current Month Hold Harmless, and Override Property Taxes	\$5,342		\$5,342		OK
76% \$271,034	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$18,159		\$18,159		OK
24% \$85,737	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$5,744		\$5,744		OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$475,000	\$0	\$275,000	\$200,000	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$822,766	\$0	\$340,818	\$481,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$606,000	\$0	\$606,000	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$200,000	\$200,000	\$0	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account	\$0	\$0	\$0	\$0	OK
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$1,016,000	\$200,000	\$816,000	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	(\$373,354)	(\$380,120)	(\$855,302)	(\$373,354)	OK
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$481,948	\$81,948	\$0	\$481,948	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$393,234	\$0	\$393,234	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$855,302	\$462,068	\$855,302	\$855,302	OK
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)	\$0	\$0	\$0	\$0	
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	
Update Resolution	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$855,302	\$462,068	\$855,302	\$855,302	
\$2,076,366	CASH FLOW LOAN RESOLUTION AMOUNT					
\$0	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3 100.0%	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates	0.8%				
3 100.0%	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates	0.8%				
3 100.0%	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	0.8%				
3 100.0%	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	6.7%				
3 100.0%	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)	6.7%				
3 100.0%	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)	6.7%				
3 100.0%	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)	6.7%				
\$0	Additional Override From November 2018 Election (if successful)					
\$4,825,524	March, May, and June Total Property Taxes					
\$2,076,366	Maximum Actual Cash Flow Loan					
43.0%	Cash Flow Loan % Of March, May, June Property Tax					
23.6%	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total			January	January	January	January
			Day 1 - 9	Day 10 - 20	Day 21 - end	Check
23.469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0						
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23.469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	(\$373,354)	(\$373,354)	(\$373,354)		
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$481,948	\$481,948	\$481,948		
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)			\$481,948	(\$1,225,070)	
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)			\$481,948	\$0	
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948		\$281,948		OK
87%	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$4,572		\$4,572		OK
13%	(plus) Current Month Hold Harmless, and Override Property Taxes	\$668		\$668		OK
76%	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$19,785		\$19,785		OK
24%	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$6,259		\$6,259		OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$475,000	\$0	\$0	\$475,000	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$788,232	\$0	\$31,284	\$756,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$583,000	\$0	\$583,000	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$90,000	\$0	\$90,000	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account	\$0	\$0	\$0	\$0	OK
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$883,000	\$0	\$883,000	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	(\$373,354)	(\$373,354)	(\$1,225,070)		OK
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$481,948	\$481,948	\$0		OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$369,768		OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$855,302	\$855,302	\$1,225,070	\$1,225,070	OK
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)			\$756,948		
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)			\$756,948		
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$855,302	\$855,302	\$1,225,070	\$1,225,070	
	CASH FLOW LOAN RESOLUTION AMOUNT					
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3	100.0%	0.1%				
	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates	0.1%				
	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates	0.1%				
	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	0.1%				
3	100.0%	7.3%				
	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)	7.3%				
	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)	7.3%				
	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)	7.3%				
	Additional Override From November 2018 Election (if successful)					
	March, May, and June Total Property Taxes					
	Maximum Actual Cash Flow Loan					
	Cash Flow Loan % Of March, May, June Property Tax					
	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

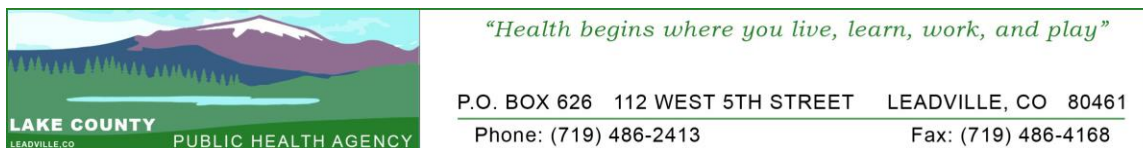
FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0		February	February Day 1 - 9	February Day 10 - 20	February Day 21 - end	February Check
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)	\$756,948	\$756,948	\$566,948	(\$184,139)	
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)	\$756,948	\$756,948	\$566,948	\$0	
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948				OK
\$4,571,655	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$132,578		\$132,578	\$281,948	OK
\$667,783	(plus) Current Month Hold Harmless, and Override Property Taxes	\$19,366		\$19,366		OK
\$271,034	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$22,767		\$22,767		OK
\$85,737	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$7,202		\$7,202		OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$155,000	\$0	\$0	\$155,000	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$618,861	\$0	\$181,913	\$436,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$623,000	\$0	\$623,000	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$190,000	\$190,000	\$100,000	\$0	ERROR
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account					
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$1,023,000	\$190,000	\$933,000	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary					
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$855,302	\$1,225,070	\$1,225,070	\$1,225,070	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)	\$352,809	\$566,948	(\$184,139)	\$252,809	ERROR
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary					
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$184,139	\$0	\$184,139	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$184,139	\$0	\$184,139	\$184,139	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$1,039,441	\$1,225,070	\$1,409,209	\$1,409,209	
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary					
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary					
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS					
	CASH FLOW LOAN BALANCE					
	Memo:					
	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0			\$0	OK
3	100.0%	2.9%				
	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates	2.9%				
	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates	2.9%				
	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates	2.9%				
3	100.0%	8.4%				
	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)	8.4%				
	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)	8.4%				
	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)	8.4%				
	Additional Override From November 2018 Election (if successful)					
	March, May, and June Total Property Taxes					
	Maximum Actual Cash Flow Loan					
	Cash Flow Loan % Of March, May, June Property Tax					
	Beginning Cash Balances As A % Of Cash Revenue					
43.0%						
23.6%						
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0		March	March Day 1 - 9	March Day 10 - 20	March Day 21 - end	March Check
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
Update Resolution	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)	\$352,809	\$352,809	\$352,809	(\$436,644)	
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)	\$536,948	\$536,948	\$536,948	\$0	
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0	\$0	
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0	\$0	
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948			\$281,948	OK
87% \$4,571,655	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$534,884		\$457,166	\$77,718	OK
13% \$667,783	(plus) Current Month Hold Harmless, and Override Property Taxes	\$78,131		\$66,778	\$11,353	OK
76% \$271,034	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$17,888		\$17,888	\$0	OK
24% \$85,737	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$5,659		\$5,659	\$0	OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$240,000	\$0	\$0	\$240,000	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$1,158,510	\$0	\$547,491	\$611,019	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$603,000	\$0	\$603,000	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account	\$613,015	\$0	\$523,944	\$89,071	
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$1,426,015	\$0	\$1,336,944	\$89,071	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary					
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$855,302	\$1,225,070	\$1,225,070	\$1,225,070	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)	\$85,304	\$352,809	(\$436,644)	\$85,304	OK
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)	\$521,948	\$536,948	\$0	\$521,948	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$252,505	\$0	\$252,505	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$436,644	\$184,139	\$436,644	\$436,644	OK
Update Resolution	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$1,291,946	\$1,409,209	\$1,661,714	\$1,661,714	
\$2,076,366	CASH FLOW LOAN RESOLUTION AMOUNT					
\$0	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary	\$0	\$523,944	\$523,944	\$613,015	
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary	\$0	\$523,944	\$523,944	\$613,015	
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary	\$0	\$0	\$0	\$0	
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary	\$0	\$0	\$0	\$0	
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS	\$0	\$523,944	\$523,944	\$89,071	
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS	\$0	\$523,944	\$523,944	\$613,015	
	CASH FLOW LOAN BALANCE		\$1,409,209	\$1,137,770	\$1,048,699	
	Memo:					
	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0			\$0	OK
3	100.0%			10.0%	1.7%	
	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates			10.0%	1.7%	
	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates			10.0%	1.7%	
	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates			10.0%	1.7%	
3	100.0%			10.0%	1.7%	
	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)			6.6%		
	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)			6.6%		
	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)			6.6%		
\$0	Additional Override From November 2018 Election (if successful)					
\$4,825,524	March, May, and June Total Property Taxes	\$613,015				
\$2,076,366	Maximum Actual Cash Flow Loan					
43.0%	Cash Flow Loan % Of March, May, June Property Tax					
23.6%	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total						
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0		April	April Day 1 - 9	April Day 10 - 20	April Day 21 - end	April Check
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
Update Resolution	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)	\$85,304	\$85,304	(\$24,696)	(\$851,296)	
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)	\$521,948	\$521,948	\$411,948	\$0	
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0		
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0		
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948			\$281,948	OK
87%	\$4,571,655 (plus) Current Month Property Taxes (School Finance Act Portion Only)	\$27,430		\$27,430		OK
13%	\$667,783 (plus) Current Month Hold Harmless, and Override Property Taxes	\$4,007		\$4,007		OK
76%	\$271,034 (plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$26,561		\$26,561		OK
24%	\$85,737 (plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$8,402		\$8,402		OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$320,000	\$0	\$0	\$320,000	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$668,348	\$0	\$66,400	\$601,948	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$583,000	\$0	\$583,000	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$210,000	\$110,000	\$100,000	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account	\$0	\$0	\$0	\$0	OK
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$1,003,000	\$110,000	\$893,000	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary					
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$855,302	\$1,225,070	\$1,225,070	\$1,225,070	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)	(\$249,348)	(\$24,696)	(\$851,296)	(\$249,348)	OK
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)	\$601,948	\$411,948	\$0	\$601,948	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$414,652	\$0	\$414,652	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$851,296	\$436,644	\$851,296	\$851,296	OK
Update Resolution	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$1,706,598	\$1,661,714	\$2,076,366	\$2,076,366	
\$2,076,366	CASH FLOW LOAN RESOLUTION AMOUNT					
\$0	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary	\$613,015	\$613,015	\$613,015	\$613,015	
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary	\$0	\$0	\$0	\$0	
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary	\$613,015	\$613,015	\$613,015	\$613,015	
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary	\$0	\$0	\$0	\$0	
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS	\$0	\$0	\$0	\$0	
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS	\$613,015	\$613,015	\$613,015	\$613,015	
	CASH FLOW LOAN BALANCE	\$1,048,699	\$1,463,351	\$1,463,351	\$1,463,351	
	Memo:					
\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0		OK
3	100.0%	0.6%				
71	100.0%	0.6%				
72	100.0%	0.6%				
73	100.0%	0.6%				
74	3	100.0%	9.8%			
75	100.0%	9.8%				
76	100.0%	9.8%				
77	100.0%	9.8%				
\$0	Additional Override From November 2018 Election (if successful)					
\$4,825,524	March, May, and June Total Property Taxes					
\$2,076,366	Maximum Actual Cash Flow Loan					
43.0%	Cash Flow Loan % Of March, May, June Property Tax					
23.6%	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1				
Annual Total			May	May	May	May
			Day 1 - 9	Day 10 - 20	Day 21 - end	May Check
23,469	FY 17/18 School Finance Act Levy					
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)					
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)					
-0.74%	Assessed Value Growth					
973.2	FY 17/18 Funded Pupil Count					
966.7	FY 18/19 projected Funded Pupil Count					
-0.67%	Pupil Growth					
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding					
\$8,226,070	FY 18/19 projected Total Program Funding					
0						
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)					
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)					
	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)					
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)					
\$0	(less) TABOR Reserve (see note 1 below)					
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)					
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)					
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0	\$0	
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0	\$0	
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948		\$281,948		OK
87%	\$4,571,655 (plus) Current Month Property Taxes (School Finance Act Portion Only)	\$3,378,453		\$2,742,993	\$635,460	OK
13%	\$667,783 (plus) Current Month Hold Harmless, and Override Property Taxes	\$493,492		\$400,670	\$92,822	OK
76%	\$271,034 (plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$23,851		\$23,851	\$0	OK
24%	\$85,737 (plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$7,545		\$7,545	\$0	OK
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$250,000	\$0	\$0	\$250,000	OK
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0	OK
\$11,842,590	Current Month Revenue	\$4,435,289	\$0	\$3,175,059	\$1,260,230	
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$583,000	\$0	\$583,000	\$0	OK
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0	OK
\$2,290,000	(less) Current Month Other General Fund Expenses	\$180,000	\$100,000	\$80,000	\$0	OK
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0	OK
\$0	(less) Current Month Deposit To Note Repayment Account	\$1,463,351	\$0	\$1,463,351	\$0	
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0	OK
\$11,841,496	Current Month Expenses	\$2,436,351	\$100,000	\$2,336,351	\$0	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)					
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)					
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary					
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$855,302	\$1,225,070	\$1,225,070	\$1,225,070	
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)	\$1,749,590	(\$349,348)	\$489,360	\$1,749,590	OK
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)	\$2,600,886	\$501,948	\$1,340,656	\$2,600,886	OK
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$851,296	\$851,296	\$851,296	\$851,296	OK
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$1,706,598	\$2,076,366	\$2,076,366	\$2,076,366	
	CASH FLOW LOAN RESOLUTION AMOUNT					
	CUMULATIVE NOTE PAYMENT ACCOUNT					
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary	\$613,015	\$2,076,366	\$2,076,366	\$2,076,366	
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary	\$0	\$612,055	\$0	\$0	
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary	\$613,015	\$1,225,070	\$1,225,070	\$1,225,070	
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary	\$0	\$851,296	\$0	\$0	
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS	\$0	\$3,143,663	\$728,282	\$0	
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS	\$613,015	\$3,756,678	\$4,484,960	\$0	
	CASH FLOW LOAN BALANCE	\$1,463,351	\$0	\$0	\$0	
	Memo:					
	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0	\$0	OK
3	100.0%			60.0%	13.9%	
	Monthly Property Tax Collections - FY16/17 (sum to 100%) Mar, May, June = 2 Collection Dates			60.0%	13.9%	
	Monthly Property Tax Collections - FY15/16 (sum to 100%) Mar, May, June = 2 Collection Dates			60.0%	13.9%	
	Monthly Property Tax Collections - FY14/15 (sum to 100%) Mar, May, June = 2 Collection Dates			60.0%	13.9%	
3	100.0%			60.0%	13.9%	
	Monthly Specific Ownership Tax Collections - FY16/17 (sum to 100%)			8.8%		
	Monthly Specific Ownership Tax Collections - FY15/16 (sum to 100%)			8.8%		
	Monthly Specific Ownership Tax Collections - FY14/15 (sum to 100%)			8.8%		
\$0	Additional Override From November 2018 Election (if successful)					
\$4,825,524	March, May, and June Total Property Taxes	\$3,871,945				
\$2,076,366	Maximum Actual Cash Flow Loan					
43.0%	Cash Flow Loan % Of March, May, June Property Tax					
23.6%	Beginning Cash Balances As A % Of Cash Revenue					
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0	OK
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0	OK
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000	OK
	Notes:					
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)					
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.					

FY 18/19		Leadville - Pro Forma 1			
Annual Total					
23,469	FY 17/18 School Finance Act Levy				
\$196,256,504	FY 17/18 Assessed Value (exclude Tax Increment District AV)				
\$194,795,482	FY 18/19 projected Assessed Value (exclude Tax Increment District AV)				
-0.74%	Assessed Value Growth				
973.2	FY 17/18 Funded Pupil Count				
966.7	FY 18/19 projected Funded Pupil Count				
-0.67%	Pupil Growth				
\$8,509.43	FY 18/19 projected Per Pupil Total Program Funding				
\$8,226,070	FY 18/19 projected Total Program Funding				
0		June	June Day 1 - 9	June Day 10 - 20	June Day 21 - end
1	Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2017 - PRIOR YEAR)				
23,469	Beginning General Fund Cash Balance (JULY 1, 2018 - CURRENT YEAR)				
Update Resolution	(plus) Beginning Other Funds Cash Balance (JULY 1, 2018 - CURRENT YEAR) (see note 2 below)				
\$2,076,366	(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2018 - CURRENT YEAR)				
\$0	(less) TABOR Reserve (see note 1 below)				
	Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)				
	Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)				
	Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)	\$1,749,590	\$1,749,590	\$1,639,590	\$1,029,705
	Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)	\$2,600,886	\$2,600,886	\$2,490,886	\$1,881,001
	Monthly Property Tax Total (Net Cash Received)	\$0		\$0	\$0
	Monthly Specific Ownership Tax Total (Net Cash Received)	\$0		\$0	\$0
\$3,383,381	(plus) Current Month State Equalization Payment	\$281,948			\$281,948
87% \$4,571,655	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$297,158		\$141,721	\$155,437
13% \$667,783	(plus) Current Month Hold Harmless, and Override Property Taxes	\$43,406		\$20,701	\$22,705
76% \$271,034	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$15,720		\$15,720	\$0
24% \$85,737	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$4,973		\$4,973	\$0
\$2,863,000	(plus) Current Month Other General Fund Revenue	\$100,000	\$0	\$0	\$100,000
\$0	(plus) Current Month Other Funds Revenue (see note 2 below)	\$0	\$0	\$0	\$0
\$0	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$0	\$0	\$0	\$0
\$11,842,590	Current Month Revenue	\$743,205	\$0	\$183,115	\$560,090
\$7,043,218	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$583,000	\$0	\$583,000	\$0
\$2,508,278	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$210,000	\$0	\$210,000	\$0
\$2,290,000	(less) Current Month Other General Fund Expenses	\$110,000	\$110,000	\$0	\$0
\$0	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$0	\$0	\$0	\$0
\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0
\$0	(less) Current Month Other Funds Expense (see note 2 below)	\$0	\$0	\$0	\$0
\$0	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$0	\$0	\$0	\$0
\$0	(less) Current Month Deposit to Note Repayment Account	\$0	\$0	\$0	\$0
\$0	(less) Charter School Transfer (Net)	\$0	\$0	\$0	\$0
\$11,841,496	Current Month Expenses	\$903,000	\$110,000	\$793,000	\$0
	ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)				
	ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)				
	CURRENT MONTH CASH FLOW LOAN BORROWING - Primary				
	CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$855,302	\$1,225,070	\$1,225,070	\$1,225,070
	ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)	\$1,589,795	\$1,639,590	\$1,029,705	\$1,589,795
	ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)	\$2,441,091	\$2,490,886	\$1,881,001	\$2,441,091
	CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0
	CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$851,296	\$851,296	\$851,296	\$851,296
Update Resolution	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$1,706,598	\$2,076,366	\$2,076,366	\$2,076,366
\$2,076,366	CASH FLOW LOAN RESOLUTION AMOUNT				
\$0	CUMULATIVE NOTE PAYMENT ACCOUNT				
	NOTE PAYMENT ACCOUNT REQUIREMENT - Primary		\$2,076,366	\$2,076,366	\$2,076,366
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary		\$0	\$0	\$0
	NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary		\$1,225,070	\$1,225,070	\$1,225,070
	CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary		\$0	\$0	\$0
	MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS		\$851,296	\$851,296	\$851,296
	CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS		\$0	\$162,422	\$178,142
			\$4,484,960	\$4,647,382	\$4,825,524
	CASH FLOW LOAN BALANCE		\$0	\$0	\$0
	Memo:				
	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0			\$0
3	100.0%			3.1%	3.4%
	100.0%			3.1%	3.4%
	100.0%			3.1%	3.4%
	100.0%			3.1%	3.4%
3	100.0%			3.1%	3.4%
	100.0%			3.1%	3.4%
	100.0%			3.1%	3.4%
	100.0%			3.1%	3.4%
	Additional Override From November 2018 Election (if successful)				
\$4,825,524	March, May, and June Total Property Taxes	\$340,564			
\$2,076,366	Maximum Actual Cash Flow Loan				
43.0%	Cash Flow Loan % Of March, May, June Property Tax				
23.6%	Beginning Cash Balances As A % Of Cash Revenue				
	Ending Other Funds Balance (see note 2 below)	\$0	\$0	\$0	\$0
	Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$0	\$0	\$0	\$0
	TABOR Reserve	\$360,000	\$360,000	\$360,000	\$360,000
	Notes:				
\$12,000,000	1. Prior Year (FY 17/18) TABOR District Spending (enter amount)				
	2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending), Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.				



SCHOOL NURSING SERVICES AGREEMENT

This agreement is between Lake County School District RE-1, a public corporation, herein called "School District," and Lake County, Colorado, a body politic, herein called "Lake County."

The School District has a need for community health nursing services to help provide for the well-being and safety of its students and Lake County has community health services which it can offer to fill that need.

In consideration of the mutual promise contained herein, the parties agree as follows:

1. DUTIES of Lake COUNTY

Lake County shall provide nursing services for School District RE-1 consisting of twenty hours per week including travel time by a registered nurse over a 52 week period (July 1, 2018 through June 30, 2019) totaling 1040 hours. It should be noted that there may be times when said nurse accumulates more than 20 hours per week at either the School District and/or Lake County. Both the School District and Lake County will be flexible during those weeks to ensure nurse does not exceed 40 hours per week.

The scope of services which Lake County will provide for the 1040 hours listed are as follows:

- a. In accordance with applicable state and federal rules and regulations, delegate medication administration and other appropriate nursing procedures to unlicensed assistive personnel and provide appropriate training to the unlicensed personnel.
- b. Coordinating screening programs and necessary follow-up for vision, hearing and scoliosis
- c. Reviewing immunizations to determine compliance with the law
- d. Initiating health promotion and health education programs as requested
- e. Completion and maintenance of health records for school children seen – records to be kept at the school
- f. Participation in IEP and 504 processes as needed
- g. Involvement in the referral, assessment, and staffing process of special education students when significant health problems are identified by the registered nurse
- h. Communicable disease and nuisance disease control as determined by the registered nurse
- i. Coordination and training of emergency injury protocols
- j. Following of children absent from school excessively for health reasons
- k. Determining availability of community and state resources for health problems
- l. Complete and submit school nursing reports to state as mandated

2. DUTIES of the SCHOOL DISTRICT

The School District shall pay half the cost for school nurse which includes salary and benefits not to exceed \$37,655. The School District will be invoiced quarterly with actual expenses incurred. Quarterly payments to Lake County will be due on October 1, 2018, January 1, 2019, April 1, 2019 and July 1, 2019. Lake County shall responsible for all state and federal withholding and social security contributions for its registered nurse including workman's compensation insurance.

If enrollment increases significantly, the 20 hours/week schedule may be inadequate to perform all the services mentioned above.

The School District shall also reimburse Lake County for actual expenses Lake County incurs for medical and nursing supplies, travel and workshops attended by its personnel actually related to school public health nursing services. These expenses shall be due within 30 days of billing, but shall not exceed a total of \$1025 for the term of the Agreement.

3. HIRING AND SUPERVISION

LCPHA and the School District will jointly conduct a hiring process for the School Nurse. LCPHA will only hire a candidate that both parties have agreed to appoint. LCPHA, in its sole discretion, will have the power and authority to discharge, and discipline the School Nurse. However, the LCPHA agrees to solicit and consider input from the School District before any decision to discharge or discipline the School Nurse. Both parties recognize that there may be confidential personnel information that LCPHA is not permitted to share with the School District.

4. TERMINATION

This agreement may be terminated by either party upon 60 days written notice to the other party. The School District shall only be responsible for its share of the costs for services performed as of such termination date.

5. TERM

The term of this Interim Agreement shall be from July 1, 2018 until June 30, 2019.

Lake County School District
RE-1

The Board of County Commissioners
of Lake County, Colorado

By: _____
President

By: _____
Chairman

Attest: _____
Secretary

Attest: _____
County Clerk



Supplement, Not Supplant Under the Every Student Succeeds Act: Demonstration of Compliance

LEA Name: Lake County R-1

LEA Code: 1510

I. Purpose

The purpose of this form is to collect the required information necessary for CDE to verify that each local education agency (LEA) is in compliance with the demonstration requirements regarding SNS under the Elementary and Secondary Education Act (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA). To ensure all LEAs in Colorado meet these requirements, each LEA must submit the following:

- (a) An assurance stating the LEA is in compliance with the provisions of section 1118(b) of the Elementary and Secondary Education Act (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA);
- (b) An indication of the type of methodology the LEA has adopted and is implementing in regard to the allocation of State and local (non-Federal) funds to all schools; and,
- (c) A narrative description of the methodology or a reference to the LEA's Financial Transparency document in which the methodology is described.

Note: The LEA is required to provide the demonstration requirements to CDE one time for the duration of the Title I, Part A program under the ESSA, unless the LEA adopts or implements a revised methodology for allocating State and local (non-Federal) resources. Upon adoption or implementation of a revised methodology, it is incumbent upon the LEA to provide an updated demonstration of compliance form to the Office of ESEA Programs within the Colorado Department of Education.

II. Instructions

Every LEA must submit an executed Supplement, Not Supplant Demonstration of Compliance before the grant recipient will be granted substantial approval. LEAs may submit the materials required for demonstration between February 1, 2018 and May 30, 2018. **The LEA must submit the executed form no later than May 30, 2018.**

A copy of this form must be duly executed by the President of the School Board or Board of Directors and submitted to: consolidatedapplications@cde.state.co.us. Upon submitting the required materials, CDE will verify the information provided to ensure the LEA is in compliance with the ESSA requirements.

If the LEA is unable to provide the narrative description or reference in section (c) during the demonstration timeframe, the LEA must alternatively submit a plan to CDE detailing how the LEA intends to come into compliance and will then be required to resubmit the demonstration requirements. The LEA's plan to come into compliance is due no later than May 30, 2018, with resubmission of the demonstration to occur no later than June 30, 2018. Upon resubmission, CDE will then verify that the LEA is in compliance with the demonstration requirements.

The LEA will not receive final approval of the 2018-19 Consolidated Application until CDE has verified that the LEA is in compliance with the demonstration requirements.

III. Demonstration

In consideration of participating in a Title I, Part A program(s) for which Federal funds are made available and of receiving Federal funds to carry out any such program(s), the board of directors of Lake County R-1 (LEA), by action at its meeting on June 12, 2018, provides the following to the Colorado Department of Education:

The LEA need only complete section a. or b. below, as applicable.

a. For LEAs with a single school code (i.e. Elementary, Middle and High School levels all have the same school code):

- The LEA assures that it is in compliance with the supplement, not supplant provisions within section 1118(b) of, and referenced throughout, the Every Student Succeeds Act.

No further action is required beyond the assurance.



b. For LEAs with more than one school code (i.e. the LEA has multiple schools with different school codes):

- The LEA assures that it is in compliance with the supplement, not supplant provisions within section 1118(b) of, and referenced throughout, the Every Student Succeeds Act.
- The LEA assures that it has adopted and implemented the following methodology to allocate State and local (non-Federal) funds to all schools in the LEA, regardless of Title I status (select only one):
 - Distribution of State and local (non-Federal) resources based on the characteristics of the students
 - Distribution of State and local (non-Federal) resources based on staffing and supplies
 - Distribution of State and local (non-Federal) resources based on a combination of the characteristics of the students and staffing and supplies
 - Other, as adopted and implemented by the LEA
- The LEA has provided a narrative description of either the:
 - LEA's methodology or a reference to the LEA's Financial Transparency document in which the methodology is described; or,
 - Plan to come into compliance with the provisions within section 1118(b) no later than September 30, 2018.

Note: The LEA may provide the narrative description, as selected, in the text box below or may attach an addendum hereto.

Please see attached.

This form shall remain in effect for the duration of Title I, Part A as authorized under the Every Student Succeeds Act, unless the LEA adopts or implements a new or revised methodology for allocating State and local (non-Federal) funds during such time. Upon adoption or implementation of a revised methodology, it is incumbent upon the LEA to provide an updated demonstration of compliance form to the Office of ESEA Programs within the Colorado Department of Education.

Compliance with the provisions of these assurances and descriptions, including any addenda or external documents referenced herein, constitutes a condition of continued receipt of Federal financial assistance and is binding upon the LEA, its successors, transferees and assignees for the duration of the program.

In the event of failure to comply with these conditions, it is understood that funds can be terminated and the right to receive further assistance may be denied.

Name of Board President (LEA)

Signature of Board President (LEA)

Date

Description of our methodology for allocating state and local funds within the “Other, as Adopted by the LEA” distribution model:

In Lake County School District, we have fewer than 1,000 students and only one school per grade level. All three of our schools receive Title I, Part A funds. The only exception is that, at our grade 7-12 high school, Title I, Part A funds are only used in the junior high (grades 7-8) and not the senior high (grades 9-12). We allocate our state and local funds to schools based on the needs of each school for staffing and student services. Staffing can vary, for example, based on the number of Special Education students in a school and their needs. In such a small system, the use of a formula is less helpful than working collaboratively with our leadership team (which includes all of our principals) to determine needs and resource allocation. As a test of the fairness of this system, the following are the amounts of state/local funds per student budgeted at each school for FY19 for all activities that are instructional (not including athletics and activities):

West Park ES	\$	6,531
Lake County IS	\$	5,224
Lake County Jr High	\$	5,469
Lake County Sr High	\$	7,479

Some variation can be expected between schools due to student needs; we would also expect costs to be higher for the high school given the need for additional academic programming at this level. Despite these caveats, funding is fairly consistent between schools, demonstrating that schools receiving Title I, Part A funds are not receiving fewer state / local funds than others.

LCSD Board Meeting – Master Plan Update

The Master Plan Visioning Team is gearing up for their 3rd meeting. The Team is working very well together and making progress. Kate Bartlett and Wendy Wyman will share information about the team's work and where we are in the process.

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Policy Type: Staff/Superintendent Guidelines

Global Staff and Superintendent Guideline

The Superintendent shall not cause or allow any practice, activity, decision or organizational circumstance which is unlawful, unethical, unsafe or imprudent.

Policy Type: Staff/Superintendent Guidelines

Treatment of Students, Parents and Community

With respect to staff interactions with students, parents and the community, the Superintendent shall not cause or allow conditions, procedures, actions or decisions that are or have the potential of being disrespectful or disruptive.

Accordingly, the Superintendent shall:

1. Use methods of collecting, reviewing, transmitting and storing information that reasonably protect confidential information.
2. Provide for effective handling of grievances and complaints.
3. Adequately inform students, parents and the community of district policies, procedures and school choices within the district.
4. Respond meaningfully and in a timely manner to concerns raised by students, parents and community members and report, in a timely manner, on any serious or repeated concerns and responses to the Board.

Policy Type: Staff/Superintendent Guidelines

Staff Treatment

The Superintendent shall not cause or allow disruptive, inconsistent or unfair treatment of paid or volunteer staff.

Accordingly, the Superintendent shall:

1. Make all inquiries required by law prior to hiring any personnel.
2. Recommend candidates to the Board for staff positions.
3. Operate with written personnel policies which:
 - a. Clarify personnel rules and procedures for staff.
 - b. Provide for effective handling of grievances.
 - c. Protect against wrongful conditions.
 - d. Include adequate job descriptions for all district positions.
 - e. Include adequate salary and compensation plans.
 - f. Include a personnel performance evaluation system.
4. Not prevent staff from grieving to the Board when internal grievance procedures have been exhausted and the employee alleges that Board policy has been violated.
5. Not discriminate against any staff member for alleging a violation of Board policy, law, or civil rights.
6. Protect confidential information.
7. Honor the terms of negotiated agreements with staff, recognizing that the evidence related to resolution of a staff grievance is not necessarily evidence of failure to honor the terms of such an agreement.
8. Provide staff with an opportunity to become familiar with their rights under this policy.

[Adopted January 2016]

LAKE COUNTY SCHOOL DISTRICT R-1, LEADVILLE, COLORADO

Policy Type: Staff/Superintendent Guidelines

Staff Compensation

The Superintendent shall not cause or allow jeopardy to the fiscal integrity or public image of the district with respect to employment compensation and benefits for employees.

Accordingly, the Superintendent shall:

1. Not change his or her own compensation and benefits.
2. Not promise or imply permanent or guaranteed employment.
3. Not create obligations over a longer term than revenues can be safely projected, in no event longer than one year.
4. Develop and implement salary schedules and pay plans for licensed/ certificated personnel that:
 - a. Compensate the district's regular teaching personnel commensurate with at least the teacher's education and prior experience.
 - b. Condition salary increments upon evidence of the continued professional growth of the teacher.
 - c. Recognize that, within the framework of state statutes, employees who do not comply with the requirements of the district and state may not be granted salary increases or they may not be retained on the staff.
5. Develop and implement compensation plans to attract and maintain top quality staff.
6. Develop and implement salary schedules and/or pay plans for classified personnel.
7. Develop and implement salary schedules and/or pay plans for administrative personnel.
8. Provide incentives for high performance.

Policy Type: Staff/Superintendent Guidelines

Emergency Superintendent Succession

In order to protect the district in the event of sudden loss of Superintendent services, the Superintendent shall assure that no fewer than one other executive staff member is familiar with Board and Superintendent issues and processes and is capable of assuming Superintendent responsibilities on an interim basis, should the unexpected need arise.

Policy Type: Staff/Superintendent Guidelines

Budgeting

Financial planning for any fiscal year shall not deviate materially from the Board’s *District Priorities* policies, risk fiscal jeopardy or fail to be derived from a multi-year plan.

Accordingly, the Superintendent will present to the Board a recommended budget which:

1. Is in a summary format understandable by a lay person.
2. Itemizes district expenditures by fund and by student.
3. Adequately describes expenditures.
4. Shows the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year including personnel allocation and a projection of expenses, projected capital expenditures and financing proposals.
5. Complies with spending limitations in the state constitution.
6. Considers the recommendations made by each school-level accountability committee relative to priorities for expenditures of district funds.
7. Contains information which enables credible projection of revenue and expenses.
8. Discloses budget planning assumptions.
9. Does not provide for the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period unless otherwise approved by the Board.
10. Does not reduce, without approval of the Board, the current cash reserves at any time to less than the minimum amount required by the spending limitations set forth in the state constitution.
11. Provides adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audit, Board and committee meetings, Board memberships and district legal fees.
12. Takes into consideration fiscal soundness in future years and provides for the building of organizational capabilities sufficient to achieve *District Priorities* in future years.
13. Reflects anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits.

Policy Type: Staff/Superintendent Guidelines

Financial Administration

The Superintendent shall not cause or allow any fiscal condition that is inconsistent with achieving the Board's *District Priorities* policies, disregards the Board's ultimate authority to determine financial matters of the district, places the long-term financial health of the district in jeopardy or causes a material deviation in spending from the annual budget or budget policy adopted by the Board with respect to the actual, ongoing condition of the district's financial health.

Accordingly, the Superintendent shall:

1. Not expend more funds than have been received in the fiscal year to date unless authorized by the Board through use of reserves or unless revenues are made available through other legal means.
2. Not expend funds beyond amounts set forth in the budget without the Board's approval.
3. Settle payroll and debts in a timely manner.
4. Not allow reports or filings required by any state or federal agency to be overdue or inaccurately filed.
5. Arrange for the annual audit of all district funds and accounts following the close of the fiscal year in accordance with state law.
6. Aggressively pursue receivables after a reasonable grace period.
7. Keep complete and accurate financial records by funds and accounts in accordance with generally recognized principles of governmental accounting.
8. Seek all federal and state funds to which the district is or may be entitled.
9. Seek any loan only with approval of the Board.

Policy Type: Staff/Superintendent Guidelines

Asset Protection

The Superintendent shall ensure assets are protected, adequately maintained, appropriately used and not unnecessarily risked.

Accordingly, the Superintendent shall:

1. Obtain insurance coverage against theft and casualty losses to 100% of replacement value and against liability losses to Board members, staff or the district itself in an amount that is reasonable for school districts of like size.
2. Not allow unbonded or uninsured personnel access to funds in excess of \$50.
3. Ensure that the facilities and equipment are not subject to improper wear and tear or insufficient maintenance.
4. Limit exposure of the district, its Board and staff to legal liability.
5. Request approval of the Board for any single, non-budgeted purchase or expenditure of greater than \$5,000.
6. Not make any purchase:
 - a. Wherein normally prudent protection has been given against conflict of interest.
 - b. Without having obtained comparative prices based on similar quality.
 - c. Without considering a balance between long-term quality and cost.
 - d. Without reasonable consideration of local vendors.
7. Use a competitive bidding procedure for all contracted services, except professional services, and purchases of supplies, materials and equipment in the amount of \$10,000 or more.
8. Protect intellectual property, information and files from loss or significant damage.
9. Not receive, process or disburse funds under controls which are insufficient under generally accepted accounting procedures.
10. Not acquire, encumber or dispose of real property.

11. Protect the district's public image and credibility, and ensure district's ability to accomplish its mission.
12. Not allow the district to enter into a contract in which an employee of the district has an interest unless one or more of the following apply:
 - a. The contract is awarded to the lowest responsible bidder based on competitive bidding procedures that have previously been set forth in district administrative policies.
 - b. The merchandise is sold to the highest bidder at a public auction.
 - c. The transaction involves investing or depositing money in a financial institution which is in the business of loaning money or receiving money.
 - d. If, because of geographic restrictions, the district could not otherwise reasonably afford the contract because the additional cost to the district would be greater than 10 percent of the contract with the interested member or if the contract is for services that must be performed within a limited time period and no other contractor can perform the services.
 - e. If the contract is one in which the Board member has disclosed a personal interest and is one on which the member has not voted or has voted as allowed in state law following disclosure to the secretary of state and to the Board.

Policy Type: Staff/Superintendent Guidelines

Communication and Counsel to the Board

The Superintendent shall give the Board as much information as necessary to allow Board members to be adequately informed and supported in their work.

Accordingly, the Superintendent shall:

1. Submit monitoring data required by the Board in a timely, accurate and understandable fashion, directly addressing provisions of the Board policies being monitored.
2. Submit to the Board monitoring data required by the State Board of Education regarding accreditation and accountability.
3. Advise the Board in a timely manner of relevant trends, facts and information, including personnel trends.
4. Advise the Board of significant transfers of moneys within funds or other changes substantially affecting the district's financial condition.
5. Advise the Board of changes in assumptions upon which budgets or Board policy have been established.
6. Provide for the Board as many staff and external points of view and opinions as needed for fully informed Board choices.
7. Advise the Board of anticipated significant media coverage.
8. Advise the Board if, in the Superintendent's opinion, the Board is not in compliance with its own policies.
9. Not present information in unnecessarily complex or lengthy form.
10. Provide a mechanism for official Board, officer or committee communications.
11. Work with the Board as a whole on Board policy issues except when:
 - a. Fulfilling individual requests for information as long as such requests do not require a material amount of staff time or resources or are not disruptive.
 - b. Working with officers or committees duly charged by the Board.

- c. Communicating with the Board president.
12. Report in a timely manner any actual or anticipated noncompliance with any Board *District Priorities* or *Staff/Superintendent Guidelines* policies.
 13. Supply for the consent agenda all items delegated to the Superintendent that are required by law or contract to be Board-approved, along with the minimum amount of supporting data necessary to keep the Board informed.

LCSD Board Meeting – Superintendent’s Update

Celebrations

Another terrific year is “in the bag.” We are incredibly proud of the work we continue to do in our schools. The district office is busy working with our principals, deans and other key employees to plan for next year. This year we are well ahead of where we have been in years past in terms of planning calendars and creating school work plans.

Student Achievement and Culture

Last year we had an EL work plan at each school that guided the schools internal work. Then we had Turnaround Network Performance Management tool that we used to guide and measure the progress of the school in weekly check in meetings with the principal, deans, English language development teacher and the superintendent. For the coming year, thanks to the capacity that the James Walton Fund is providing us we are combining those two tools into one. A sample draft page from West Park’s new work plan is attached. The Board will also be sent links to each of the school’s work plans.

WPE Annual Priorities & Goals 2018-19

SMART: Specific, Measurable, Attainable, Relevant, and Timely

Goal #1	Multi-Year Goal	Goals	Implementation/Action Steps: Structures to help achieve this goal	Performance Benchmarks: %
Mastery of Knowledge and Skills: Student Growth in ELA and Math	West Park Elementary scholars will demonstrate the skills of competent, passionate readers / writers/ mathematicians and apply those skills to engage in content and the world around them as evidenced by 80% of scholars meeting or exceeding performance benchmarks.	<ol style="list-style-type: none"> 1. Teachers collaboratively backwards plan, align to standards, and create exemplars using national examples of grade level standards. 2. Teachers strategically use learning targets to articulate specific learning outcomes, student ownership, using throughout lesson 3. Teachers use data to participate in work sorts, using end-of-unit assessments, to determine high-leverage action steps for classroom instruction, including differentiation. 4. Teachers ensure the Learning Environment Expectations and Content Expectations are used to increase student proficiency. 	<ol style="list-style-type: none"> 1. PD Days will include collaboration with SpEd, Specials, vertical teaming, and MTSS. 2. Use Core Practice 28, part B (page 68 in Purple book) for reference to using learning targets. PLC time is used to model and practice the explicit use of LTs through a lesson. 3. Core Practice 30 and 33 for cultivating a culture of continuous improvement using data. 4. Weekly PLC and feedback meetings. 	<ol style="list-style-type: none"> 1. 65-79% of scholars will meet or exceed grade level benchmarks on DIBELS 2. 80% of scholars will meet expectations on weekly CR Success assessments 3. 80% of scholars will earn a 3 or higher on a 4-point rubric for EL Module writing assessments 4. 80% of scholars will score 80% or higher on the end-of-module engageNY assessments 5. ELL median growth on ACCESS is between ___ - ___%ile <i>In general, we strive to meet or beat state averages for all sub-groups of students.</i>
Goal #2	Multi Year Goal	Implementation/Action Steps	Implementation/Action Steps: Structures to help achieve this goal	Performance Benchmarks: %
Character: Culture	West Park Elementary scholars will show their best selves by using the Habits of a Learner to view challenges as opportunities, build relationships, and make a difference within the school, the community and the world. This will be evidenced by self-reflections by scholars on which Habits they feel are strengths and those they want to improve upon.	<ol style="list-style-type: none"> 1. Schoolwide Norms, Habits of a Learner, and social/emotional curriculum are explicitly taught and practiced during Crew lessons and reinforced throughout the day. 2. Define and implement a PBIS behavior system that is complementary to Crew, and includes school wide systems for procedures in common areas. 3. Deepen Restorative Justice practices and philosophies through staff PD. 	Administer the Panorama survey with parent engagement and participation incentives. Staff PD on PBIS systems and Social Emotional Curriculum - revisit these through the year	<ol style="list-style-type: none"> 1. Students will demonstrate the Norms and Habits of a Learner. 2. Daily attendance rate is 90% schoolwide. 3. Community Participation: Community Meetings, Thanksgiving Meal, Celebration of Learning (Dec. & April), WPE Music Program 4. 25% of WPE parents participate in the Panorama survey and 85% of staff participate in the Panorama survey. 5. In general, parent and staff responses on the Panorama survey increase by 5% on certain items, in terms of favorability.
Goal #3		Implementation/Action Steps	Implementation/Action Steps: Structures to help achieve this goal	Performance Benchmarks: %
High Quality Work	West Park Elementary scholars take pride in their learning by consistently demonstrating complexity, authenticity, and craftsmanship in their thinking, speaking, writing and created work for authentic audiences.	<ol style="list-style-type: none"> 1. Students choose one piece of work in math, reading, writing, or the Habits of a Learner to reflect upon, and set goals for (stars/steps), to share with parents at conferences. 2. Staff participates in the High Quality Work protocol. 	<ol style="list-style-type: none"> 1. Classroom teacher helps facilitate stars and steps reflection on days between modules. 2. EL helps facilitate High Quality Work Protocol during a PD for whole staff. 	<ol style="list-style-type: none"> 1. Each student has a "mini-portfolio" of work to share with families at conferences and can speak to stars and steps. 2. Evidence of multiple drafts of writing at Celebrations of Learning. 3. Evidence of varied products.