

FY2017-2018 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Adopted Budget Adopted: June 13, 2017										
Budgeted Pupil Count: 930 K-12	Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	(26-29) Other Special Revenue	31 Bond Redemption	43 Capital Reserve Capital Projects	74 Pupil Activity Agency	TOTAL
Beginning Fund Balance (Includes All Reserves)		2,801,080	115,000	-	-	4,841	1,193,383	573,168	-	4,687,472
Revenues										
Local Sources	1000 - 1999	6,310,737	-	129,000	369,718	140,850	789,229	-	275,000	8,014,534
Intermediate Sources	2000 - 2999	15,000	-	-	-	-	-	145,000	-	160,000
State Sources	3000 - 3999	3,517,857	-	529,500	974,881	-	-	-	-	5,022,238
Federal Sources	4000 - 4999	247,184	-	40,000	25,000	554,996	-	-	-	867,180
Total Revenues		10,090,778	-	698,500	1,369,599	695,846	789,229	145,000	275,000	14,063,952
Total Beginning Fund Balance and Reserves		12,891,858	115,000	698,500	1,369,599	700,687	1,982,612	718,168	275,000	18,751,424
Total Allocations To/From Other Funds		5600,5700, 5800	(296,550)	296,550	-	-	-	-	-	-
Transfers To/From Other Funds		5200 - 5300	(50,000)	-	50,000	-	-	-	-	-
Other Sources		5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		12,545,308	411,550	748,500	1,369,599	700,687	1,982,612	718,168	275,000	18,751,424
Expenditures										
Instruction - Program 0010 to 2099										
Salaries	0100	3,403,958	156,000	-	238,041	3,174	-	-	-	3,801,173
Employee Benefits	0200	1,208,605	73,500	-	67,302	-	-	-	-	1,349,407
Purchased Services	0300,0400, 0500	729,236	500	-	141,000	-	-	-	-	870,736
Supplies and Materials	0600	182,836	22,000	-	59,028	-	-	-	-	263,864
Property	0700	1,000	-	-	10,575	-	-	-	-	11,575
Other	0800, 0900	13,400	-	-	-	-	-	-	275,000	288,400
Total Instruction		5,539,035	252,000	-	515,946	3,174	-	-	275,000	6,585,155
Supporting Services										
Students - Program 2100										
Salaries	0100	317,767	-	-	316,376	-	-	-	-	634,143
Employee Benefits	0200	131,232	-	-	120,633	-	-	-	-	251,865
Purchased Services	0300,0400, 0500	17,275	-	-	181,527	-	-	-	-	198,802
Supplies and Materials	0600	2,444	-	-	28,732	-	-	-	-	31,176
Property	0700	-	-	-	5,000	-	-	-	-	5,000
Other	0800, 0900	-	-	-	4,412	-	-	-	-	4,412
Total Students		468,718	-	-	656,680	-	-	-	-	1,125,398
Instructional Staff - Program 2200										
Salaries	0100	105,840	-	-	125,988	-	-	-	-	231,828
Employee Benefits	0200	27,819	-	-	46,328	-	-	-	-	74,147
Purchased Services	0300,0400, 0500	229,350	-	-	-	-	-	-	-	229,350
Supplies and Materials	0600	93,500	-	-	-	-	-	-	-	93,500
Property	0700	9,000	-	-	-	-	-	-	-	9,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Instructional Staff		465,509	-	-	172,316	-	-	-	-	637,825
General Administration - Program 2300, including Program 2303 and 2304										
Salaries	0100	223,510	-	-	-	-	-	-	-	223,510
Employee Benefits	0200	71,735	-	-	-	-	-	-	-	71,735
Purchased Services	0300,0400, 0500	26,500	-	-	-	-	-	-	-	26,500
Supplies and Materials	0600	7,800	-	-	-	-	-	-	-	7,800
Property	0700	500	-	-	-	-	-	-	-	500
Other	0800, 0900	12,200	-	-	-	-	-	-	-	12,200
Total School Administration		342,245	-	-	-	-	-	-	-	342,245
School Administration - Program 2400										
Salaries	0100	500,217	7,500	-	20,252	-	-	-	-	527,969
Employee Benefits	0200	168,650	1,726	-	4,405	-	-	-	-	174,781
Purchased Services	0300,0400, 0500	650	-	-	-	-	-	-	-	650
Supplies and Materials	0600	12,250	-	-	-	-	-	-	-	12,250
Property	0700	200	-	-	-	-	-	-	-	200
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total School Administration		681,967	9,226	-	24,657	-	-	-	-	715,850

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Business Services - Program 2500, including Program 2501										
Salaries	0100	110,721	-	-	-	-	-	-	-	110,721
Employee Benefits	0200	32,224	-	-	-	-	-	-	-	32,224
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	8,500	-	-	-	-	-	-	-	8,500
Property	0700	1,000	-	-	-	-	-	-	-	1,000
Other	0800,0900	400	-	-	-	-	-	-	-	400
		50	-	-	-	-	-	-	-	50
Total Business Services		152,895	-	-	-	-	-	-	-	152,895
Operations and Maintenance - Program 2600										
Salaries	0100	549,880	16,000	-	-	25,112	-	-	-	590,992
Employee Benefits	0200	200,675	7,950	-	-	11,535	-	-	-	220,160
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	179,500	8,000	-	-	-	-	-	-	187,500
Property	0700	324,000	-	-	-	-	-	-	-	324,000
Other	0800,0900	15,000	-	-	-	-	-	-	-	15,000
		-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		1,269,055	31,950	-	-	36,647	-	-	-	1,337,652
Student Transportation - Program 2700										
Salaries	0100	202,485	-	-	-	18,000	-	-	-	220,485
Employee Benefits	0200	101,522	-	-	-	8,119	-	-	-	109,641
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	30,500	-	-	-	-	-	-	-	30,500
Property	0700	19,700	-	-	-	-	-	-	-	19,700
Other	0800,0900	3,000	-	-	-	-	-	-	-	3,000
		-	-	-	-	-	-	-	-	-
Total Student Transportation		357,207	-	-	-	26,119	-	-	-	383,326
Central Support - Program 2800, including Program 2801										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	235,000	-	-	-	-	-	-	-	235,000
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Central Support		235,000	-	-	-	-	-	-	-	235,000
Other Support - Program 2900										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-	-	-
Food Service Operations - Program 3100										
Salaries	0100	-	-	262,365	-	-	-	-	-	262,365
Employee Benefits	0200	-	-	106,704	-	-	-	-	-	106,704
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	2,500	-	-	-	-	-	2,500
Property	0700	-	-	376,931	-	-	-	-	-	376,931
Other	0800,0900	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Food Service Operations		-	-	748,500	-	-	-	-	-	748,500
Enterprise Operations - Program 3200										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-	-
Community Services - Program 3300										
Salaries	0100	-	-	-	-	392,478	-	-	-	392,478
Employee Benefits	0200	-	-	-	-	176,382	-	-	-	176,382
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	23,579	-	-	-	23,579
Property	0700	-	-	-	-	35,912	-	-	-	35,912
Other	0800,0900	-	-	-	-	1,555	-	-	-	1,555
		-	-	-	-	-	-	-	-	-
Total Community Services		-	-	-	-	629,906	-	-	-	629,906
Education for Adults - Program 3400										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-
Total Supporting Services		3,972,596	41,176	748,500	853,653	692,672	-	-	-	6,308,597
Property - Program 4000										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	338,000	-	338,000
Other	0800,0900	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Property		-	-	-	-	-	758,994	338,000	-	758,994
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800,0900	-	-	-	-	-	-	758,994	-	758,994
		-	-	-	-	-	-	-	-	-
Total Other Uses		-	-	-	-	-	758,994	-	-	758,994

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Total Expenditures			9,511,631	293,176	748,500	1,369,599	695,846	758,994	338,000	275,000	13,377,746
APPROPRIATED RESERVES											
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-
Total Reserves			-	-	-	-	-	-	-	-	-
Total Expenditures and Reserves			9,511,631	293,176	748,500	1,369,599	695,846	-	338,000	275,000	13,231,752
BUDGETED ENDING FUND BALANCE											
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	356,000	-	-	-	-	-	-	-	-	356,000
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	1,223,618	-	-	1,223,618
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	1,223,618
Unassigned fund balance (9900)	6770	2,677,677	118,374	-	-	-	4,841	-	380,168	-	3,181,060
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance			3,033,677	118,374	-	-	4,841	1,223,618	380,168	-	4,760,678
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))											
								758,994			758,994
Use of a portion of beginning fund balance resolution required?			No	No	No	No	No	No	Yes	No	No