

FY2019-2020 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Revised Budget Adopted: March 24, 2020 Final Funded Pupil FTE: 935 K-12		10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Athletic & Activity Fund	(26-29) Other Special Revenue	31 Bond Redemption	41 Capital Project Fund	43 Capital Reserve Capital Projects	64 Health Insurance Reserve Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)		3,290,624	5,280	11,944			28,207	1,312,916	0	323,866	52,317	5,025,154
Revenues												
Local Sources	1000 - 1999	7,013,241	0.00	155,000	1,174,478	275,000	266,017	1,346,685	13,870,446	0.00	1,871,757	25,972,624
Intermediate Sources	2000 - 2999	15,000	0.00	0.00	0.00		-	0.00	0.00	170,000	0.00	185,000
State Sources	3000 - 3999	3,951,920	1,363	14,500	644,876				20,805,668	532,306		25,950,633
Federal Sources	4000 - 4999	255,909	0	484,448	819,015	0.00	616,780	0.00			0.00	2,176,152
Total Revenues		11,236,070	1,363	653,948	2,638,369	275,000	882,797	1,346,685	34,676,114	702,306	1,871,757	54,284,409
Total Beginning Fund Balance and Reserves		14,526,694	6,643	665,892	2,638,369	275,000	911,004	2,659,601	34,676,114	1,026,172	1,924,074	59,309,563
Total Allocations To/From Other Funds	5600,5700, 5800	(327,686) (985,000)	327,686									
Transfers To/From Other Funds	5200 - 5300			60,000	400,000		75,000			450,000		
Other Sources	5100,5400, 5500,5900, 5990, 5991											
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		13,214,008	334,329	725,892	3,038,369	275,000	986,004	2,659,601	34,676,114	1,476,172	1,924,074	59,309,563
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	0100	3,743,509	193,000		224,549		4,712					4,165,770
Employee Benefits	0200	1,389,435	80,800		56,429							1,526,664
Purchased Services	0300,0400, 0500		1,000		154,493							962,588
Supplies and Materials	0600	336,073	20,000		57,341							413,414
Property	0700	1,000	-		-							1,000
Other	0800, 0900	13,400	-		1,500	275,000						289,900
Total Instruction		6,290,512	294,800	-	494,312	275,000	4,712	-	-	-	-	7,084,336
Supporting Services												
Students - Program 2100												
Salaries	0100	337,845			899,017							1,236,862
Employee Benefits	0200	162,179			328,738							490,917
Purchased Services	0300,0400, 0500	13,725			478,387							492,112
Supplies and Materials	0600	12,697			39,003							51,700
Property	0700	-			-							-
Other	0800, 0900	-			10,533							10,533
Total Students		526,446	-	-	1,755,678	-	-	-	-	-	-	2,282,124
Instructional Staff - Program 2200												
Salaries	0100	134,646			322,230							456,876
Employee Benefits	0200	54,214			112,693							166,907
Purchased Services	0300,0400, 0500	141,350										141,350
Supplies and Materials	0600	83,500										83,500
Property	0700	9,000										9,000
Other	0800, 0900	-			-							-
Total Instructional Staff		422,710	-	-	434,923	-	-	-	-	-	-	857,633
General Administration - Program 2300, including Program 2303 and 2304												
Salaries	0100	156,401										156,401
Employee Benefits	0200	51,525										51,525
Purchased Services	0300,0400, 0500	43,000										43,000
Supplies and Materials	0600	8,800										8,800
Property	0700	500										500
Other	0800, 0900	14,700										14,700
Total School Administration		274,926	-	-	-	-	-	-	-	-	-	274,926

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School Administration - Program 2400													-
Salaries	0100	535,371	8,000					-	-				543,371
Employee Benefits	0200	227,579	2,820										230,399
Purchased Services	0300,0400,												
	0500	650											650
Supplies and Materials	0600	11,350											11,350
Property	0700	200											200
Other	0800, 0900	-											-
Total School Administration		775,150	10,820										785,970
Business Services - Program 2500, including Program 2501													-
Salaries	0100	133,961			2,000								135,961
Employee Benefits	0200	55,861			440								56,301
Purchased Services	0300,0400,												
	0500	16,000											16,000
Supplies and Materials	0600	1,000											1,000
Property	0700	400											400
Other	0800, 0900	50											50
Total Business Services		207,272			2,440								209,712
Operations and Maintenance - Program 2600													-
Salaries	0100	631,110	11,500				18,400						661,010
Employee Benefits	0200	269,737	4,670				8,339						282,746
Purchased Services	0300,0400,												
	0500	159,500	6,500										166,000
Supplies and Materials	0600	300,682											300,682
Property	0700	15,000											15,000
Other	0800, 0900	-											-
Total Operations and Maintenance		1,376,029	22,670				26,739						1,425,438
Student Transportation - Program 2700													-
Salaries	0100	252,304					15,000						267,304
Employee Benefits	0200	130,529					6,218						136,747
Purchased Services	0300,0400,												
	0500	38,500											38,500
Supplies and Materials	0600	21,600											21,600
Property	0700	3,000											3,000
Other	0800, 0900	-											-
Total Student Transportation		445,933					21,218						467,151
Central Support - Program 2800, including Program 2801													-
Salaries	0100	80,000											80,000
Employee Benefits	0200	26,156											26,156
Purchased Services	0300,0400,												
	0500	255,000									1,871,757		2,126,757
Supplies and Materials	0600												
Property	0700												
Other	0800, 0900												
Total Central Support		361,156									1,871,757		2,232,913
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													

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Food Service Operations - Program 3100													
Salaries	0100	-	-	299,925	-	-	-	-	-	-	-	-	299,925
Employee Benefits	0200	-	-	116,967	-	-	-	-	-	-	-	-	116,967
Purchased Services	0300,0400,0500	-	-	2,500	-	-	-	-	-	-	-	-	2,500
Supplies and Materials	0600	-	-	306,500	-	-	-	-	-	-	-	-	306,500
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support			-	-	725,892	-	-	-	-	-	-	-	725,892
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	-	-	-	-	-	463,617	-	-	-	-	-	463,617
Employee Benefits	0200	-	-	-	-	-	192,020	-	-	-	-	-	192,020
Purchased Services	0300,0400,0500	-	-	-	-	-	35,526	-	-	-	-	-	35,526
Supplies and Materials	0600	-	-	-	-	-	38,839	-	-	-	-	-	38,839
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	158,011	-	-	-	-	-	158,011
Total Community Services			-	-	-	-	888,013	-	-	-	-	-	888,013
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			4,389,622	33,490	725,892	2,193,041	-	935,970	-	-	-	1,871,757	10,149,772
Property - Program 4000													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	4,674,998.00	739,770	-	5,414,768
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	30,001,116.00	482,036	-	30,483,152
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Property			-	-	-	-	-	-	-	34,676,114	1,221,806	-	35,897,920
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	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	N/A	N/A	-
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Supplies and Materials	0600	N/A	N/A	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	N/A	N/A	-
Other	0800, 0900	-	-	-	-	-	-	958,735	-	-	-	-	958,735
Total Other Uses			-	-	-	-	-	958,735	-	-	-	-	958,735
Total Expenditures			10,680,134	328,290	725,892	2,687,353	275,000	940,682	958,735	34,676,114	1,221,806	1,871,757	54,365,763

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APPROPRIATED RESERVES												
Other Reserved Fund Balance (9900)	0840	-	6,039	-	-	-	45,322	1,700,866	-	254,366	-	2,006,593
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	225,000	-	-	351,016	-	-	-	-	-	52,317	628,333
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		225,000	6,039	-	351,016	-	45,322	1,700,866	-	254,366	52,317	2,634,926
Total Expenditures and Reserves		10,905,134	334,329	725,892	3,038,369	275,000	986,004	2,659,601	34,676,114	1,476,172	1,924,074	57,000,689
BUDGETED ENDING FUND BALANCE												
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	358,453.00	-	-	-	-	-	-	-	-	-	358,453
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	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	1,950,421.00	-	-	-	-	-	-	-	-	-	1,950,421
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		2,308,874	-	-	-	-	-	-	-	-	-	2,308,874
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	Yes	Yes