

FY2022-2023 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Revised Budget Adopted: June 27, 2022 Estimated Funded Pupil FTE: 980		Object Source	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)			3,438,462	30,000	160,000			25,000	2,482,714	0	432,306	125,000	6,693,482
Revenues													
Local Sources	1000 - 1999	6,796,619	0.00	161,000	282,464	294,208	485,796	1,904,148	-	0.00	2,200,000	0.00	12,124,235
Intermediate Sources	2000 - 2999	15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000	0.00	0.00	125,000
State Sources	3000 - 3999	5,052,236	0.00	16000.00	496277.00	0.00	0.00	0.00	1183276.00	0.00	0.00	0.00	6,747,789
Federal Sources	4000 - 4999	237,484	0.00	605700.00	4178668.00	0.00	819591.00	0.00	0.00	0.00	0.00	0.00	5,841,443
Total Revenues		12,101,339	-	782,700	4,957,409	294,208	1,305,387	1,904,148	1,183,276	110,000	2,200,000		24,838,467
Total Beginning Fund Balance and Reserves		15,539,801	30,000	942,700	4,957,409	294,208	1,330,387	4,386,862	1,183,276	542,306	2,325,000		31,531,949
Total Allocations To/From Other Funds		5600,5700, 5800	(284,314)	284,314									-
Transfers To/From Other Funds		5200 - 5300	(646,336)		75,000	302,336		85,000			184,000		-
Other Sources		5100,5400, 5500,5900, 5990, 5991								788,856			788,856
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		14,609,151	314,314	1,017,700	5,259,745	294,208	1,415,387	4,386,862	1,972,132	726,306	2,325,000		32,320,805
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100	4,393,126	165,000		979,177		4,916						5,542,219
Employee Benefits	0200	1,732,857	62,500		335,573								2,130,930
Purchased Services	0300,0400, 0500	889,161	1,000		249,649								1,139,810
Supplies and Materials	0600	313,023	14,000		413,559								740,582
Property	0700	1,500	-		-								1,500
Other	0800, 0900	16,700	-		-	294,208							310,908
Total Instruction		7,346,367	242,500	-	1,977,958	294,208	4,916	-	-	-	-	-	9,571,741
Supporting Services													
Students - Program 2100													
Salaries	0100	289,108			942,807								1,231,915
Employee Benefits	0200	118,451			384,690								503,141
Purchased Services	0300,0400, 0500	14,417			832,859								847,276
Supplies and Materials	0600	16,013			220,748								236,761
Property	0700	-			177,128								177,128
Other	0800, 0900	-			-								-
Total Students		437,989	-	-	2,558,232	-	-	-	-	-	-	-	2,996,221
Instructional Staff - Program 2200													
Salaries	0100	177,470			211,651								389,121
Employee Benefits	0200	59,760			70,176								129,936
Purchased Services	0300,0400, 0500	49,500			5,584								55,084
Supplies and Materials	0600	81,350			-								81,350
Property	0700	5,000			-								5,000
Other	0800, 0900	-			-								-
Total Instructional Staff		373,080	-	-	287,411	-	-	-	-	-	-	-	660,491
General Administration - Program 2300, including Program 2303 and 2304													
Salaries	0100	269,419	-	-	-								269,419
Employee Benefits	0200	95,334	-	-	-								95,334
Purchased Services	0300,0400, 0500	45,000	-	-	-								45,000
Supplies and Materials	0600	8,800	-	-	-								8,800
Property	0700	500	-	-	-								500
Other	0800, 0900	14,700	-	-	-								14,700
Total School Administration		433,753	-	-	-	-	-	-	-	-	-	-	433,753

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School Administration - Program 2400													
Salaries	0100	870,275	8,200			120,000		-	-				998,475
Employee Benefits	0200	339,553	3,300			31,200		-	-				374,053
Purchased Services	0300,0400,												
	0500	350				2,600		-	-				2,950
Supplies and Materials	0600	15,345						1,000	-				16,345
Property	0700	200						-	-				200
Other	0800, 0900	-						-	-				-
Total School Administration		1,225,723	11,500	-	-	153,800	-	1,000	-	-	-	-	1,392,023
Business Services - Program 2500, including Program 2501													
Salaries	0100	179,073	-	-		18,250		-	-				197,323
Employee Benefits	0200	74,859				6,134		-	-				80,993
Purchased Services	0300,0400,												
	0500	18,000						-	-				18,000
Supplies and Materials	0600	1,000						-	-				1,000
Property	0700	400						-	-				400
Other	0800, 0900	515						-	-				515
Total Business Services		273,847	-	-	-	24,384	-	-	-	-	-	-	298,231
Operations and Maintenance - Program 2600													
Salaries	0100	707,328	11,025	-		103,185		28,200	-				849,738
Employee Benefits	0200	288,661	2,640	-		25,208		6,084	-				322,593
Purchased Services	0300,0400,												
	0500	254,500	19,000	-				-	-				273,500
Supplies and Materials	0600	422,000		-				500	-				422,500
Property	0700	15,000		-				-	-				15,000
Other	0800, 0900	-		-				-	-				-
Total Operations and Maintenance		1,687,489	32,665	-	-	128,393	-	34,784	-	-	-	-	1,883,331
Student Transportation - Program 2700													
Salaries	0100	272,323	-	-		9,450		21,500	-				303,273
Employee Benefits	0200	141,393		-		2,112		8,727	-				152,232
Purchased Services	0300,0400,												
	0500	38,500		-		5,000		-	-				43,500
Supplies and Materials	0600	24,200		-				-	-				24,200
Property	0700	3,000		-		54,500		-	-				57,500
Other	0800, 0900	-		-				-	-				-
Total Student Transportation		479,416	-	-	-	71,062	-	30,227	-	-	-	-	580,705
Central Support - Program 2800, including Program 2801													
Salaries	0100	78,750	-	-				-	-				78,750
Employee Benefits	0200	32,293		-				-	-				32,293
Purchased Services	0300,0400,												
	0500	360,000		-				-	-		2,119,200		2,479,200
Supplies and Materials	0600			-				-	-				
Property	0700			-				-	-				
Other	0800, 0900			-				-	-				
Total Central Support		471,043	-	-	-	-	-	-	-	-	2,119,200	-	2,590,243
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	-	-	411,024	-	-	-	-	-	-	-	411,024
Employee Benefits	0200	-	-	169,795	-	-	-	-	-	-	-	169,795
Purchased Services	0300,0400, 0500	-	-	2,500	-	-	-	-	-	-	-	2,500
Supplies and Materials	0600	-	-	433,881	-	-	-	-	-	-	-	433,881
Property	0700	-	-	500	-	-	-	-	-	-	-	500
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Other Support		-	-	1,017,700	-	-	-	-	-	-	-	1,017,700
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	-	-	-	-	-	722,815	-	-	-	-	722,815
Employee Benefits	0200	-	-	-	-	-	303,898	-	-	-	-	303,898
Purchased Services	0300,0400, 0500	-	-	-	-	-	72,777	-	-	-	-	72,777
Supplies and Materials	0600	-	-	-	-	-	64,174	-	-	-	-	64,174
Property	0700	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	180,796	-	-	-	-	180,796
Total Community Services		-	-	-	-	-	1,344,460	-	-	-	-	1,344,460
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		5,382,340	44,165	1,017,700	3,223,282	-	1,410,471	-	-	-	2,119,200	13,197,158
Property - Program 4000												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	1,972,132.00	243,540	-	-	2,215,672
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Property		-	-	-	-	-	-	1,972,132	243,540	-	-	2,215,672
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	-
Employee Benefits	0200	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	-
Supplies and Materials	0600	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	-
Other	0800, 0900	-	-	-	58,505	-	-	1,677,621	-	21,508	-	1,757,634
Total Other Uses		-	-	-	58,505	-	-	1,677,621	-	21,508	-	1,757,634
Total Expenditures		12,728,707	286,665	1,017,700	5,259,745	294,208	1,415,387	1,677,621	1,972,132	265,048	2,119,200	27,036,413

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Lake County School District R-1												
District Code: 1510												
Revised Budget												
Adopted: June 27, 2022												
Estimated Funded Pupil FTE: 980												
Object Source	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	
APPROPRIATED RESERVES												
Other Reserved Fund Balance (9900)	0840	1,382,583	27,649	-	-	-	2,709,241	-	461,258	205,800	4,786,531	
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-	
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-	
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	
Reserve for TABOR 3% (9321)	0840	497,861	-	-	-	-	-	-	-	-	497,861	
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	
Total Reserves		1,880,444	27,649	-	-	-	2,709,241	-	461,258	205,800	5,284,392	
Total Expenditures and Reserves		14,609,151	314,314	1,017,700	5,259,745	294,208	1,415,387	4,386,862	1,972,132	726,306	2,325,000	32,320,805
BUDGETED ENDING FUND BALANCE												
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-	-	-	-	
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	
Total Ending Fund Balance		-	-	-	-	-	-	-	-	-	-	
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	Yes	No	Yes	No	Yes	Yes	No	