

FY2022-2023 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Revised Budget Adopted: January 23, 2023 Funded Pupil FTE: 978.9		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)			3,836,247	46,720	208,503			68,052	2,646,866	0	410,104	132,582	7,349,074
Revenues													
Local Sources	1000 - 1999		9,556,311	0.00	163,050	163,571	308,088	493,796	1,904,148	-	0.00	2,200,000	14,788,964
Intermediate Sources	2000 - 2999		19,849	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000	0.00	129,849
State Sources	3000 - 3999		3,232,510	0.00	14940.00	497192.00	0.00	0.00	0.00	1108784.00	0.00	0.00	4,853,426
Federal Sources	4000 - 4999		296,231	0.00	425129.00	5454299.00	0.00	860013.00	0.00	0.00	0.00	0.00	7,035,672
Total Revenues			13,104,901	-	603,119	6,115,062	308,088	1,353,809	1,904,148	1,108,784	110,000	2,200,000	26,807,911
Total Beginning Fund Balance and Reserves			16,941,148	46,720	811,622	6,115,062	308,088	1,421,861	4,551,014	1,108,784	520,104	2,332,582	34,156,985
Total Allocations To/From Other Funds	5600,5700, 5800		(319,814)	319,814									-
Transfers To/From Other Funds	5200 - 5300		(783,227)		100,000	307,193					376,034		-
Other Sources	5100,5400, 5500,5900, 5990, 5991									739,190			739,190
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			15,838,107	366,534	911,622	6,422,255	308,088	1,421,861	4,551,014	1,847,974	896,138	2,332,582	34,896,175
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100		4,484,079	165,000		1,572,471		4,805					6,226,355
Employee Benefits	0200		1,989,831	63,700		498,436							2,551,967
Purchased Services	0300,0400, 0500		944,035	1,000		463,949							1,408,984
Supplies and Materials	0600		355,214	14,000		680,921							1,050,135
Property	0700		7,400	-		7,371							14,771
Other	0800, 0900		14,250	-			308,088						322,338
Total Instruction			7,794,809	243,700	-	3,223,148	308,088	4,805	-	-	-	-	11,266,462
Supporting Services													
Students - Program 2100													
Salaries	0100		297,482			883,152							1,180,634
Employee Benefits	0200		204,339			312,780							517,119
Purchased Services	0300,0400, 0500		14,695			1,106,299							1,120,994
Supplies and Materials	0600		15,539			221,316							236,855
Property	0700		-			206,850							206,850
Other	0800, 0900		-			-							-
Total Students			532,055	-	-	2,730,397	-	-	-	-	-	-	3,262,452
Instructional Staff - Program 2200													
Salaries	0100		164,289			72,530							236,819
Employee Benefits	0200		57,179			27,470							84,649
Purchased Services	0300,0400, 0500		49,500			3,865							53,365
Supplies and Materials	0600		81,350			-							81,350
Property	0700		5,000			-							5,000
Other	0800, 0900		-			-							-
Total Instructional Staff			357,318	-	-	103,865	-	-	-	-	-	-	461,183
General Administration - Program 2300, including Program 2303 and 2304													
Salaries	0100		232,024	-	-	-							232,024
Employee Benefits	0200		139,964	-	-	-							139,964
Purchased Services	0300,0400, 0500		56,000	-	-	-							56,000
Supplies and Materials	0600		6,800	-	-	-							6,800
Property	0700		500	-	-	-							500
Other	0800, 0900		32,200	-	-	-							32,200
Total School Administration			467,488	-	-	-	-	-	-	-	-	-	467,488

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School Administration - Program 2400													-
Salaries	0100	870,952	8,500		108,400			-	-				987,852
Employee Benefits	0200	316,082	4,700		32,900			-	-				353,682
Purchased Services	0300,0400,0500	350						-	-				350
Supplies and Materials	0600	15,345					88	-	-				15,433
Property	0700	200						-	-				200
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total School Administration		1,202,929	13,200	-	141,300	-	88	-	-	-	-	-	1,357,517
Business Services - Program 2500, including Program 2501													-
Salaries	0100	183,993	-	-	32,987			-	-				216,980
Employee Benefits	0200	91,654	-	-	11,562			-	-				103,216
Purchased Services	0300,0400,0500	34,414	-	-				-	-				34,414
Supplies and Materials	0600	1,000	-	-				-	-				1,000
Property	0700	400	-	-				-	-				400
Other	0800, 0900	515	-	-				-	-				515
Total Business Services		311,976	-	-	44,549	-	-	-	-	-	-	-	356,525
Operations and Maintenance - Program 2600													-
Salaries	0100	742,886	11,400	-	98,080		20,000	-	-				872,366
Employee Benefits	0200	357,292	2,734	-	21,920		4,851	-	-				386,797
Purchased Services	0300,0400,0500	257,000	54,500	-				-	-				311,500
Supplies and Materials	0600	527,000		-				-	-				527,000
Property	0700	27,500		-				-	-				27,500
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		1,911,678	68,634	-	120,000	-	24,851	-	-	-	-	-	2,125,163
Student Transportation - Program 2700													-
Salaries	0100	262,136	-	-	9,450		20,000	-	-				291,586
Employee Benefits	0200	156,127	-	-	2,128		15,000	-	-				173,255
Purchased Services	0300,0400,0500	53,500	-	-				-	-				53,500
Supplies and Materials	0600	31,950	-	-				-	-				31,950
Property	0700	3,000	-	-	47,418			-	-				50,418
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Student Transportation		506,713	-	-	58,996	-	35,000	-	-	-	-	-	600,709
Central Support - Program 2800, including Program 2801													-
Salaries	0100	78,750	-	-				-	-				78,750
Employee Benefits	0200	32,555	-	-				-	-				32,555
Purchased Services	0300,0400,0500	315,000	-	-				-	-		2,119,200		2,434,200
Supplies and Materials	0600		-	-				-	-				
Property	0700		-	-				-	-				
Other	0800, 0900		-	-				-	-				
Total Central Support		426,305	-	-	-	-	-	-	-	-	2,119,200	-	2,545,505
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	-	-	417,129	-	-	-	-	-	-	-	417,129	
Employee Benefits 0200	33,668	-	150,063	-	-	-	-	-	-	-	183,731	
Purchased Services 0300,0400,												
0500	-	-	1,500	-	-	-	-	-	-	-	1,500	
Supplies and Materials 0600	-	-	342,930	-	-	-	-	-	-	-	342,930	
Property 0700	-	-	-	-	-	-	-	-	-	-	-	
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Other Support	33,668	-	911,622	-	-	-	-	-	-	-	945,290	
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	-	-	-	-	-	702,373	-	-	-	-	702,373	
Employee Benefits 0200	-	-	-	-	-	276,267	-	-	-	-	276,267	
Purchased Services 0300,0400,												
0500	-	-	-	-	-	76,555	-	-	-	-	76,555	
Supplies and Materials 0600	-	-	-	-	-	119,626	-	-	-	-	119,626	
Property 0700	-	-	-	-	-	-	-	-	-	-	-	
Other 0800, 0900	-	-	-	-	-	182,296	-	-	-	-	182,296	
Total Community Services	-	-	-	-	-	1,357,117	-	-	-	-	1,357,117	
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	5,750,130	81,834	911,622	3,199,107	-	1,417,056	-	-	-	2,119,200	13,478,949	
Property - Program 4000												
Salaries 0100	-	-	-	-	-	-	-	-	-	-	-	
Employee Benefits 0200	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services 0300,0400,												
0500	-	-	-	-	-	-	-	-	-	-	-	
Supplies and Materials 0600	-	-	-	-	-	-	-	-	-	-	-	
Property 0700	-	-	-	-	-	-	-	1,847,974.00	453,660	-	2,301,634	
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Property	-	-	-	-	-	-	-	1,847,974	453,660	-	2,301,634	
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	-	
Employee Benefits 0200	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	-	
Supplies and Materials 0600	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	-	
Other 0800, 0900	-	-	-	-	-	-	-	1,657,621	21,508	-	1,679,129	
Total Other Uses	-	-	-	-	-	-	-	1,657,621	21,508	-	1,679,129	
Total Expenditures	13,544,939	325,534	911,622	6,422,255	308,088	1,421,861	1,657,621	1,847,974	475,168	2,119,200	29,034,262	

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APPROPRIATED RESERVES											-	
Other Reserved Fund Balance (9900)	0840	1,843,168	41,000	-	-	-	2,893,393	-	151,920	213,382	5,142,863	
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	269,050	-	269,050	
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-	
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	
Reserve for TABOR 3% (9321)	0840	450,000	-	-	-	-	-	-	-	-	450,000	
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	
Total Reserves		2,293,168	41,000	-	-	-	2,893,393	-	420,970	213,382	5,861,913	
Total Expenditures and Reserves		15,838,107	366,534	911,622	6,422,255	1,421,861	4,551,014	1,847,974	896,138	2,332,582	34,896,175	
BUDGETED ENDING FUND BALANCE												
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	
Restricted fund balance (9900)	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	