

Lake County School District

Revised Budget

FY 2024/25



**LAKE COUNTY
PANTHERS**

**Lake County School District
328 West 5th Street
Leadville, CO 80461**

**Kate Bartlett
Superintendent**

**Jim Mulcey
Chief Financial Officer**

**1/27/2025
Date**

Lake County School District

Revised Budget

Table of Contents

FY 2024/25

I. Introductory Section

Table of Contents	i
Budget Assumptions	ii
Appropriation Resolution	iiia
Use of Beg Fund Balance Resolution	iiib
Interfund Borrowing Resolution	iiic
General Fund Graphs	iv
Pupil Count Data & Graphs	v

II. Financial Section

General Fund Summary	1
General Fund Revenue Detail	2
General Fund Expenditure Summary	3
General Fund Program Sheets	4-17
Other Fund Graphs	18-20
Insurance Reserve Fund	21
Preschool Fund	22
Food Service Fund	23
Designated Purpose Grants Fund	24
Pupil Activity Fund	25
The Center Fund	26
Headstart Fund	27
Bond Redemption Fund	28
Debt Summary	29
Capital Reserve Fund	30

III. Uniform Budget Summary 31

Lake County School District
Revised Budget
Budget Development Assumptions
FY 2024/25

	FY 2023/24	FY 2024/25
Revenue-Based Assumptions		
October FTE Pupil Count	874.0	862.5
5-Yr Averaging Funded Pupil Count	922.5	894.0
Post-Negative Factor Per-Pupil Funding	\$11,341	\$12,813
Total Program Funding	\$10,469,914	\$11,527,091
Budget Stabilization Factor	(\$163,752)	\$0
Net Assessed Valuation	\$365,774,300	\$368,817,901
Property Tax Mill Levy Components:		
General Fund	26.469	26.514
Abatement Levy	0.165	0.521
Bond Fund	5.206	4.339
Mill Levy Override Fund	1.826	5.064
Total Mill Levy	33.666	36.438

Expenditure-Based Assumptions		
District Contribution Family Insurance Premium		
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/24 & Estimated 1/1/25)	\$14.42	\$15.14

Debt-Based Assumptions		
Net Assessed Valuation	\$365,774,300	\$368,817,901
Gross Debt Capacity @ 20%	\$73,154,860	\$73,763,580
General Obligation Principal Outstanding as of Year-End	(\$17,661,944)	(\$16,492,492)
Remaining Debt Capacity	\$55,492,916.00	\$57,271,088.20
Additional Lease Certification of Participation Debt		

Lake County School District

Revised Budget

Appropriation Resolution

FY 2024/25

Appropriation Resolution

RESOLUTION 25-14

Be it resolved, by the Board of Education of the Lake County School District in Lake County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund (10)	17,850,476
PreSchool Fund (19)	466,222
Special Revenue Funds	
Food Service Fund (21)	914,924
Designated Purpose Grants Fund (22)	2,694,707
Pupil Activity Fund (23)	761,181
The Center (26)	774,090
Headstart (27)	954,525
Bond Redemption Fund	
Bond Redemption Fund (31)	4,853,974
Capital Projects Funds	
Capital Reserve Fund (43)	1,508,970
Trust/Custodian Funds	
Health Insurance (64)	2,293,816
Total Appropriation	<u>\$33,072,885</u>
Appropriation per Student Count	38,345

1/27/2025

PRESIDENT OF THE BOARD

DATE

1/27/2025

SECRETARY OF THE BOARD

DATE

Lake County School District
Revised Budget
Use of Beginning Fund Balance Resolution
FY 2024/25

Use of Beginning Fund Balance Resolution

RESOLUTION 25-16

A Resolution of the Board of Education of the Lake County School District
authorizing the Use of a Portion of
beginning Fund Balance as Authorized by Colorado Statutes

WHEREAS, C.R.S. 22-44-105 1.5 (a) & (c) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105 1.5 (a) & (c), the Board of Education authorizes the use of a portion of the fiscal year 2024-2025 Beginning Fund Balance for the following funds:

- * **PRESCHOOL FUND (19)**, in the amount **\$81,222** to spend down beginning fund balance.
- * **BOND REDEMPTION FUND (31)**, in the amount **\$76,628** to spend down beginning fund balance.

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth .

PRESIDENT OF THE BOARD

1/27/2025

DATE

SECRETARY OF THE BOARD

1/27/2025

DATE

Lake County School District

Revised Budget

Fund Balance Change

FY 2024/25

Fund Balance Change Calculation Worksheet			
General Fund Beginning Fund Balance	\$2,428,360		
General Fund Ending Fund Balance	<u>\$2,970,325</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$541,965</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
None			
None			
Total	<u>\$0</u>		
Insurance Reserve Fund Beginning Fund Balance	(\$87,533)		
Insurance Reserve Fund Ending Fund Balance	<u>\$0</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$87,533</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Preschool Fund Beginning Fund Balance	\$81,222		
Preschool Fund Ending Fund Balance	<u>(\$0)</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$81,222)</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
This is the last year to spend out remaining CPP funds			
Food Service Fund Beginning Fund Balance	\$606		
Food Service Fund Ending Fund Balance	<u>\$5,201</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$4,595</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
DPGF Fund Beginning Fund Balance	\$0		
DPGF Fund Ending Fund Balance	<u>\$0</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$0</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Activity Fund Beginning Fund Balance	\$380,591		
Activity Fund Ending Fund Balance	<u>\$380,591</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$0</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
The Center Fund Beginning Fund Balance	\$291,950		
The Center Fund Ending Fund Balance	<u>\$291,950</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$0</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Headstart Fund Beginning Fund Balance	\$0		
Headstart Fund Ending Fund Balance	<u>\$0</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$0</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Bond Redemption Fund Beginning Fund Balance	\$3,253,974		
Bond Redemption Fund Ending Fund Balance	<u>\$3,177,346</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$76,628)</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Reduced Mill Levy due to higher than needed fund balance			
Capital Reserve Fund Beginning Fund Balance	\$547,087		
Capital Reserve Fund Ending Fund Balance	<u>\$547,087</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$0</u>	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			

**Lake County School District
Revised Budget
Interfund Borrowing Resolution
FY 2024/25**

Interfund Borrowing Resolution

RESOLUTION 25-15

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

effective January 27, 2025, the Lake County School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	Borrowing Amount
10 General Fund	\$ (10,368,435.20)
19 Preschool Fund	\$ 466,221.81
21 Food Service Fund	\$ 914,924.00
22 Designated Purpose Grants Fund	\$ 2,694,707.00
23 Pupil Activity Fund	\$ 761,180.88
26 The Center Fund	\$ 774,090.28
27 Headstart Fund	\$ 954,525.00
43 Capital Projects Fund	\$ 1,508,970.23
64 Health Insurance Fund	\$ 2,293,816.00

PRESIDENT OF THE BOARD

1/27/2025

DATE

SECRETARY OF THE BOARD

1/27/2025

DATE

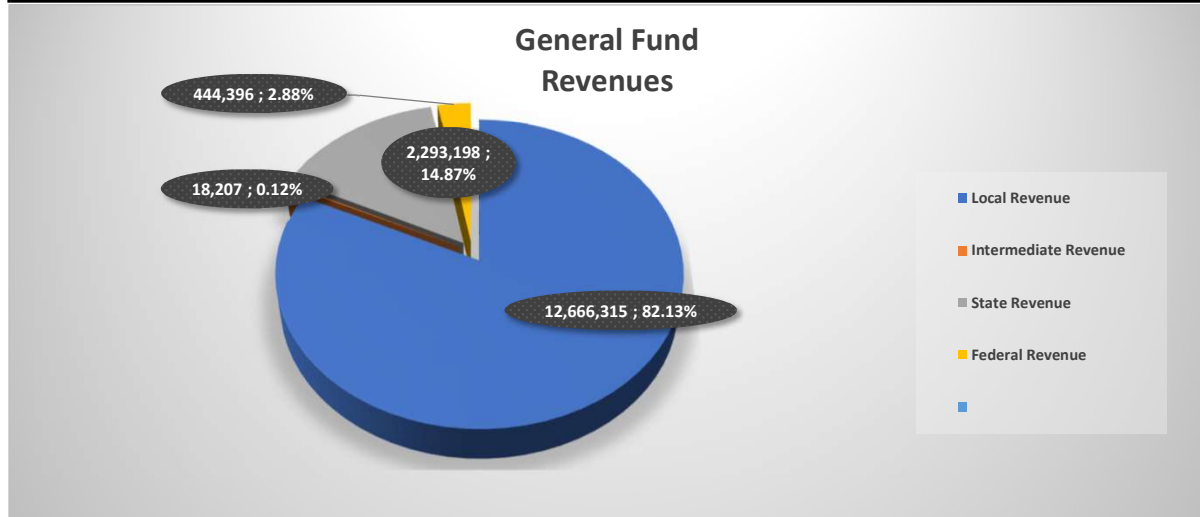
Lake County School District

Revised Budget

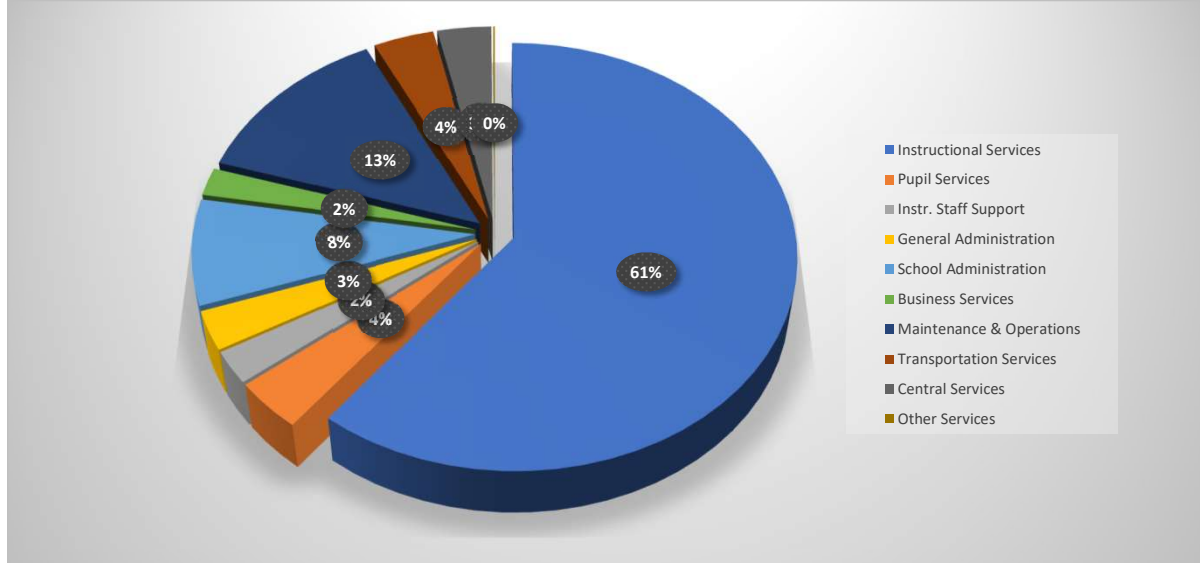
General Fund

FY 2024/25

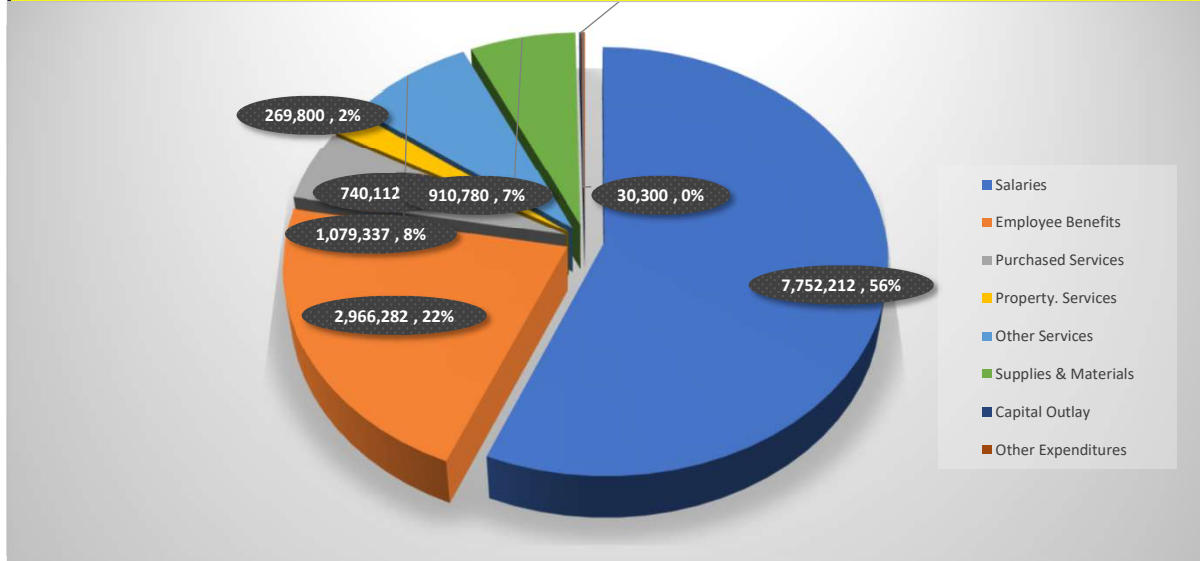
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)

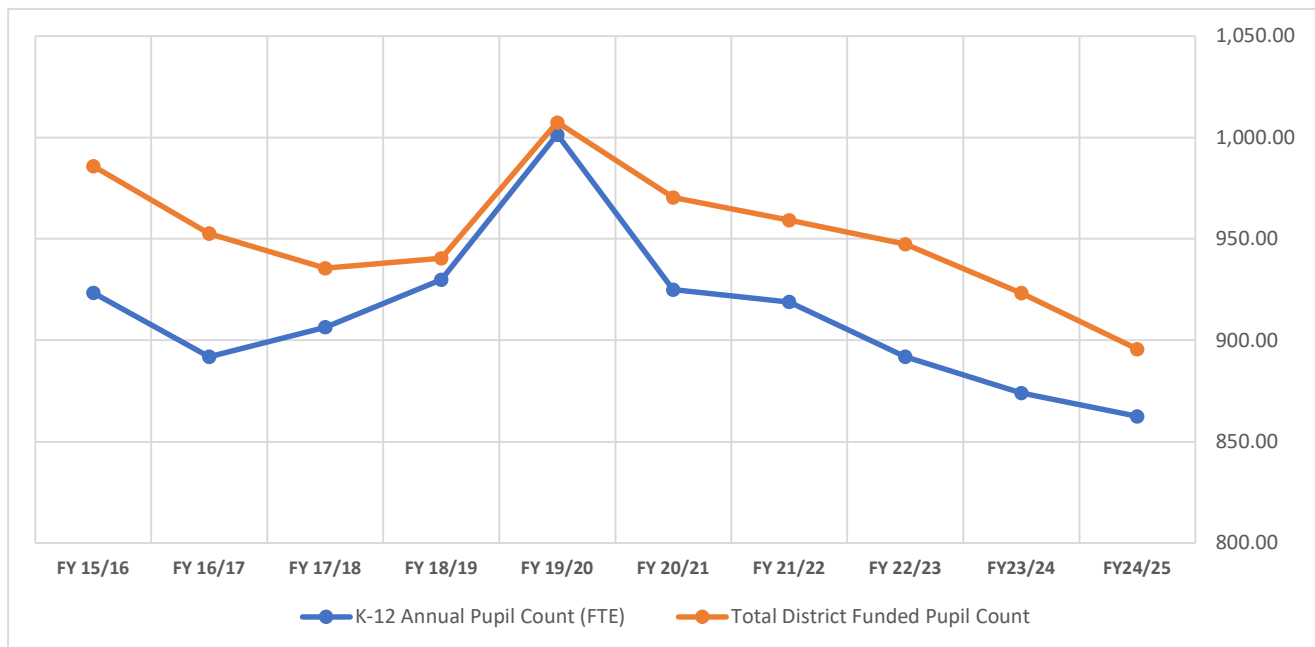


Lake County School District

Revised Budget Pupil Count History FY 2024/25

Fiscal Year	K-12 Annual Pupil Count (FTE)	Year over Year Pupil Count Change	Total District Funded Pupil Count
FY24/25	862.50	(29.5)	895.60
FY23/24	874.00	(18.0)	923.30
FY 22/23	892.00	(27.0)	947.40
FY 21/22	919.00	(6.0)	959.30
FY 20/21	925.00	(76.5)	970.50
FY 19/20	1,001.50	71.5	1,007.50
FY 18/19	930.00	23.5	940.50
FY 17/18	906.50	14.5	935.50
FY 16/17	892.00	(31.5)	952.70
FY 15/16	923.50	N/A	985.90

* From CDE Funding Worksheets



Lake County School District

Revised Budget

Individual Fund Statements

FY 2024/25

Individual Fund Statements



LAKE COUNTY
PANTHERS

Lake County School District

Revised Budget

General Fund

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Restricted - TABOR	443,000	800,000	450,000	505,000	373,000	(132,000)	373,000
All Other Fund Balance	2,565,639	2,619,463	3,386,247	2,023,397	2,440,978	31,963	2,055,360
Total Beginning Fund Balance	3,008,639	3,419,463	3,836,247	2,528,397	2,813,978	(100,037)	2,428,360
Revenues							
Local Revenue	6,921,076	6,634,501	9,175,561	11,146,418	10,887,398	1,519,897	12,666,315
Intermediate Revenue	7,222	10,532	19,849	33,100	33,098	(14,893)	18,207
State Revenue	3,975,850	4,883,878	3,397,096	1,873,143	1,623,764	420,055	2,293,198
Federal Revenue	336,393	336,168	322,201	470,674	496,499	(26,278)	444,396
Total Revenues	11,240,541	11,865,080	12,914,707	13,523,335	13,040,758	1,898,781	15,422,116
<i>Revenue Per Pupil</i>				15,473	14,921		17,881
Total Resources Available	14,249,180	15,284,543	16,750,954	16,051,732	15,854,736	1,798,744	17,850,476
<i>Revenue Per Pupil</i>				18,366	18,140		20,696
Expenditures							
Instructional Services	6,175,300	6,622,229	7,837,716	8,176,649	7,868,476	153,110	8,329,759
Pupil Services	541,978	194,511	363,359	515,266	326,924	1,033	516,299
Instr. Staff Support	305,513	310,381	328,834	350,284	362,590	(12,783)	337,501
General Administration	256,237	423,524	451,674	352,818	354,553	53,126	405,944
School Administration	731,490	881,963	1,194,076	1,172,475	1,121,844	(70,303)	1,102,172
Business Services	210,522	277,206	299,882	293,131	282,409	(1,839)	291,292
Maintenance & Operations	1,372,903	1,432,906	1,724,894	1,791,626	1,752,039	(9,911)	1,781,715
Transportation Services	408,441	426,633	447,310	492,534	432,162	29,688	522,222
Central Services	385,577	463,962	453,383	439,690	428,905	24,885	464,575
Other Services	0	12,243	33,513	12,243	2,719	0	12,243
Total Expenditures	10,387,961	11,045,560	13,134,641	13,596,716	12,932,620	167,006	13,763,722
<i>Expenditure Per Pupil</i>				15,557	14,797		15,958
Other Financing Uses							
Transfers Out	441,757	480,825	811,319	655,000	655,000	461,429	1,116,429
Total Other Financing Uses	441,757	480,825	811,319	655,000	655,000	461,429	1,116,429
Surplus/(Deficit)	410,824	338,695	(1,031,253)	(728,381)	(546,862)	1,270,346	541,965
Fund Balances							
Restricted - TABOR	800,000	800,000	450,000	505,000	373,000	(132,000)	373,000
All Other Fund Balance	2,619,463	2,958,158	2,354,994	1,295,016	1,894,116	1,302,309	2,597,325
Total Fund Balance	3,419,463	3,758,158	2,804,994	1,800,016	2,267,116	1,170,309	2,970,325
Total Expenditures & Fund Balance				16,051,732	15,199,736	1,337,315	17,850,476

Total Appropriation(Ending Fund Balance + Expense)

\$16,051,732

\$17,850,476

Appropriation Per Pupil

\$ 18,610.70

20696.20406

Lake County School District

Revised Budget

General Fund Revenue

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Local Revenues							
1110 Property Taxes	\$ 5,306,502	\$ 5,247,675	\$ 7,760,813	\$ 9,741,947	\$ 9,383,002	\$ 229,045	\$ 9,970,992
1110 Property Taxes - MLO	\$ 667,783	\$ 667,783	\$ 667,783	\$ 667,783	\$ 667,783	\$ 1,199,911	\$ 1,867,694
1120 Specific Ownership Taxes	\$ 572,420	\$ 441,584	\$ 392,192	\$ 438,729	\$ 522,872	\$ (25,072)	\$ 413,657
1140 Delinquent Taxes & Interest	\$ 38,459	\$ 17,224	\$ 5,280	\$ 23,000	\$ 20,292	\$ (9,500)	\$ 13,500
1300 Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1400 Transportation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500 Earnings on Investments	\$ 5,032	\$ 6,371	\$ 80,689	\$ 82,000	\$ 94,130	\$ (22,000)	\$ 60,000
1700 Pupil Activity Fees	\$ 8,293	\$ 10,970	\$ 10,752	\$ 9,750	\$ 12,124	\$ 3,250	\$ 13,000
1800 Community Services Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19XX Other Local Revenues	\$ 322,588	\$ 242,894	\$ 258,052	\$ 183,209	\$ 187,196	\$ 144,263	\$ 327,472
Total Local Revenues	\$ 6,921,076	\$ 6,634,501	\$ 9,175,561	\$ 11,146,418	\$ 10,887,398	\$ 1,519,897	\$ 12,666,315
Intermediate Revenue							
2010 Mineral Lease	\$ 7,222	\$ 10,532	\$ 19,849	\$ 33,100	\$ 33,098	\$ (14,893)	\$ 18,207
Other Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue	\$ 7,222	\$ 10,532	\$ 19,849	\$ 33,100	\$ 33,098	\$ (14,893)	\$ 18,207
State Revenue							
3110 State Equalization	\$ 2,945,889	\$ 3,539,388	\$ 1,757,118	\$ 536,860	\$ 492,393	\$ 797,736	\$ 1,334,596
3119 SB21-053 COVID-19 State Share Mitigation	\$ 121,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120 Career & Technical Education	\$ 36,728	\$ 47,106	\$ 39,640	\$ 46,786	\$ 46,786	\$ 11,829	\$ 58,615
3130 Special Education	\$ 257,677	\$ 335,272	\$ 392,413	\$ 406,737	\$ 407,102	\$ 39,066	\$ 445,803
3139 State ELPA: Professional Development and	\$ 65,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3140 English Language Proficiency	\$ 58,582	\$ 58,175	\$ 64,048	\$ 80,289	\$ 80,289	\$ 1,897	\$ 82,186
3150 Gifted & Talented	\$ 10,520	\$ 17,466	\$ 16,715	\$ 15,563	\$ 15,563	\$ 3,402	\$ 18,965
3160 Transportation	\$ 95,301	\$ 94,320	\$ 72,979	\$ 71,000	\$ 77,781	\$ -	\$ 71,000
3183 Expelled and At Risk Students	\$ 2,067	\$ 2,000	\$ 1,897	\$ -	\$ -	\$ 2,218	\$ 2,218
3210 Stipends for National Board Certified Ed	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3218 School Health Professional Grant	\$ -	\$ -	\$ -	\$ 2,256	\$ 2,256	\$ (2,256)	\$ -
3228 Gifted Education Universal Screening and	\$ 4,096	\$ 2,701	\$ 3,329	\$ 4,858	\$ 4,858	\$ 2,325	\$ 7,183
3230 Small & Large Rural	\$ 147,073	\$ 388,097	\$ 445,963	\$ 381,214	\$ 381,214	\$ (381,214)	\$ -
3235 At-Risk Funding	\$ 6,615	\$ 7,185	\$ 6,804	\$ 5,957	\$ 5,958	\$ -	\$ 5,957
3237 Career Success Pilot Program Incentives	\$ -	\$ -	\$ 4,030	\$ 19,617	\$ 2,650	\$ 54,105	\$ 73,722
3259 Read Act	\$ 28,843	\$ 9,509	\$ 70,459	\$ 33,314	\$ 33,315	\$ 12,665	\$ 45,979
3281 One-Time Mitigation At-Risk Funding	\$ -	\$ 189,048	\$ -	\$ -	\$ -	\$ -	\$ -
3291	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ (75,000)	\$ -
3898 On-Behalf Payment	\$ -	\$ 193,611	\$ 521,700	\$ 193,692	\$ 45,319	\$ -	\$ 193,692
3899 School to Work Alliance Program	\$ 193,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200 State Share Audit Finding	\$ -	\$ -	\$ -	\$ -	\$ (2,668)	\$ (2,668)	\$ (2,668)
3210 Transportation Audit Finding	\$ -	\$ -	\$ -	\$ -	\$ (44,050)	\$ (44,050)	\$ (44,050)
Total State Revenues	\$ 3,975,850	\$ 4,883,878	\$ 3,397,096	\$ 1,873,143	\$ 1,623,764	\$ 420,055	\$ 2,293,198
Federal Revenue							
4649 SNAP: P-EBT mini Grants	\$ -	\$ 614	\$ 628	\$ 653	\$ 653	\$ (653)	\$ -
9003 Medicaid Reimbursement	\$ 127,584	\$ 140,025	\$ 165,343	\$ 140,000	\$ 182,475	\$ -	\$ 140,000
6027 ARP: Special Education	\$ -	\$ 37,636	\$ -	\$ -	\$ -	\$ -	\$ -
4646 Summer EBT	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -
7665 National Forest Land Payments	\$ -	\$ -	\$ -	\$ 118,000	\$ 100,550	\$ (17,450)	\$ 100,550
4027 Title Vlb (Special Education)	\$ 159,305	\$ 157,893	\$ 156,231	\$ 212,021	\$ 212,021	\$ (8,175)	\$ 203,846
Other Federal	\$ 49,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Revenues	\$ 336,393	\$ 336,168	\$ 322,201	\$ 470,674	\$ 496,499	\$ (26,278)	\$ 444,396
Transfers/Allocations							
5819 Preschool	\$ (228,666)	\$ (267,744)	\$ (319,814)	\$ -	\$ -	\$ -	\$ -
5221 Food Service	\$ -	\$ (26,566)	\$ (48,484)	\$ (230,000)	\$ (230,000)	\$ -	\$ (230,000)
5222 Designated Purpose Grant	\$ (48,657)	\$ (1,015)	\$ (66,987)	\$ -	\$ -	\$ -	\$ -
5223 Pupil Activity Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5226 The Center	\$ (34,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5227 Headstart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5243 Capital Reserve	\$ (129,700)	\$ (185,500)	\$ (376,034)	\$ (59,000)	\$ (59,000)	\$ (354,570)	\$ (413,570)
5264 Insurance Reserve	\$ -	\$ -	\$ -	\$ (366,000)	\$ (366,000)	\$ (106,859)	\$ (472,859)
Total Transfers/Allocations	\$ (441,757)	\$ (480,825)	\$ (811,319)	\$ (655,000)	\$ (655,000)	\$ (461,429)	\$ (1,116,429)
Total Revenues	\$ 10,798,785	\$ 11,384,255	\$ 12,103,388	\$ 12,868,335	\$ 12,385,758	\$ 1,437,352	\$ 14,305,687

Lake County School District

Revised Budget

General Fund Expenditures

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Instruction (0000 - 1600)							
01XX Salaries	2,869,717	3,166,346	3,474,112	3,631,098	3,646,814	222,678	3,853,776
02XX Employee Benefits	998,785	1,228,423	1,522,191	1,426,603	1,283,302	(7,698)	1,418,905
03XX Professional Services	237,080	262,257	449,012	344,536	358,079	73,764	418,300
04XX Property Services	1,659	1,173	2,741	2,073	836	(273)	1,800
05XX Other Services	352,619	377,502	422,370	530,975	512,793	76,350	607,325
06XX Supplies & Materials	202,039	202,065	296,694	264,414	195,440	(41,528)	222,886
07XX Equipment	173	856	7,846	7,000	1,471	(3,000)	4,000
08XX Other Objects	2,193	2,685	3,448	4,200	1,977	(1,450)	2,750
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	4,664,265	5,241,307	6,178,414	6,210,899	6,000,713	318,843	6,529,742
Special Education (17)							
01XX Salaries	741,389	702,451	922,527	960,747	855,860	183	960,930
02XX Employee Benefits	324,508	277,916	342,568	368,096	309,863	(5,524)	362,572
03XX Professional Services	52,082	83,593	17,851	235,000	307,784	(175,000)	60,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	365	83	498	1,500	624	(1,000)	500
06XX Supplies & Materials	5,025	2,902	5,283	10,350	3,468	(4,775)	5,575
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	100,486	0	0	0	0	0	0
Total Special Education	1,223,854	1,066,945	1,288,727	1,575,693	1,477,599	(186,116)	1,389,577
Cocurricular Education (18, 19, 20)							
01XX Salaries	154,508	170,025	187,959	203,946	205,297	6,319	210,265
02XX Employee Benefits	38,009	38,110	42,332	46,406	45,785	10,389	56,795
03XX Professional Services	20,037	10,633	23,589	29,500	25,614	(3,820)	25,680
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	43,652	70,637	79,987	79,294	75,504	4,406	83,700
06XX Supplies & Materials	26,236	17,178	28,058	22,911	29,796	2,089	25,000
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	4,738	7,393	8,651	8,000	8,168	1,000	9,000
09XX Other Uses	0	0	0	0	0	0	0
Total Career & Technical Education	287,181	313,976	370,575	390,057	390,164	20,383	410,440

Lake County School District

Revised Budget

General Fund Expenditures

FY 2024/25

Student Support Svcs (21)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
01XX Salaries	379,411	108,629	205,111	326,194	202,029	4,376	330,570
02XX Employee Benefits	136,367	74,186	145,032	155,397	112,627	6,533	161,930
03XX Professional Services	7,930	8,395	5,731	2,800	3,184	700	3,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	2,598	484	5,648	10,125	2,387	(4,750)	5,375
06XX Supplies & Materials	10,171	2,817	1,838	20,750	6,697	(5,825)	14,925
07XX Equipment	5,501	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Student Support Svcs

Instr Staff Support Svcs (22)

01XX Salaries	152,725	165,916	166,186	166,807	165,857	(22,439)	144,368
02XX Employee Benefits	50,928	52,806	55,031	47,483	46,849	(2,312)	45,171
03XX Professional Services	41,226	30,310	40,408	49,500	49,287	1,718	51,218
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	1,500	0	(1,500)	0
06XX Supplies & Materials	59,086	57,138	69,927	80,494	98,937	14,750	95,244
07XX Equipment	1,549	4,211	(2,718)	4,500	1,660	(3,000)	1,500
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Staff Support Svcs

General Administration (23)

01XX Salaries	156,780	254,897	228,451	185,887	184,252	45,337	231,224
02XX Employee Benefits	49,072	100,961	140,223	78,314	61,162	17,706	96,020
03XX Professional Services	3,461	10,292	3,307	7,000	13,724	1,000	8,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	30,823	37,743	32,846	40,000	50,782	(10,500)	29,500
06XX Supplies & Materials	4,331	3,688	11,391	24,867	28,308	(417)	24,450
07XX Equipment	0	0	0	500	0	(500)	0
08XX Other Objects	11,770	15,943	35,456	16,250	16,325	500	16,750
09XX Other Uses	0	0	0	0	0	0	0

Total General Administration

School Administration (24)

01XX Salaries	531,714	647,222	892,925	848,504	824,253	(53,215)	795,289
02XX Employee Benefits	192,511	223,549	291,459	306,076	287,715	(12,830)	293,246
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	1,106	0	350	0	87	437
06XX Supplies & Materials	7,265	10,087	9,692	17,345	9,876	(4,345)	13,000
07XX Equipment	0	0	0	200	0	0	200
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total School Administration

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Student Support Svcs (21)	541,978	194,511	363,359	515,266	326,924	1,033	516,299
Instr Staff Support Svcs (22)	305,513	310,381	328,834	350,284	362,590	(12,783)	337,501
General Administration (23)	256,237	423,524	451,674	352,818	354,553	53,126	405,944
School Administration (24)	731,490	881,963	1,194,076	1,172,475	1,121,844	(70,303)	1,102,172

Lake County School District

Revised Budget

General Fund Expenditures

FY 2024/25

Business Services (25)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
01XX Salaries	139,242	178,234	184,796	182,383	181,125	3,323	185,706
02XX Employee Benefits	52,462	70,838	86,381	78,634	68,885	(11,162)	67,472
03XX Professional Services	13,278	13,142	18,808	21,414	25,141	12,000	33,414
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	4,743	14,267	9,033	8,000	6,039	(5,500)	2,500
06XX Supplies & Materials	466	181	622	1,000	0	(800)	200
07XX Equipment	0	0	0	200	0	0	200
08XX Other Objects	331	544	242	1,500	1,218	300	1,800
09XX Other Uses	0	0	0	0	0	0	0

Total Business Services

Maintenance & Operations (26)

01XX Salaries	625,631	527,580	660,728	782,978	793,535	(49,673)	733,305
02XX Employee Benefits	246,201	248,758	315,031	312,648	277,133	(24,238)	288,410
03XX Professional Services	70,881	120,176	112,518	110,000	122,439	10,000	120,000
04XX Property Services	113,610	119,039	114,295	120,500	126,343	27,500	148,000
05XX Other Services	221	561	0	1,500	0	(1,500)	0
06XX Supplies & Materials	307,687	407,872	506,794	452,000	431,490	31,500	483,500
07XX Equipment	8,672	8,920	15,528	12,000	1,099	(3,500)	8,500
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Maintenance & Operations

Student Transportation (27)

01XX Salaries	248,499	230,568	234,644	257,550	230,171	(32,277)	225,273
02XX Employee Benefits	114,898	128,058	147,947	150,784	122,169	(20,335)	130,449
03XX Professional Services	5,791	4,340	2,157	10,000	10,614	10,000	20,000
04XX Property Services	31,810	36,713	30,754	44,000	48,559	76,000	120,000
05XX Other Services	212	680	1,811	500	300	(500)	0
06XX Supplies & Materials	6,832	26,275	29,998	26,700	20,349	(700)	26,000
07XX Equipment	399	0	0	3,000	0	(2,500)	500
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Student Transportation

Central Services (28)

01XX Salaries	87,120	100,591	80,308	81,506	81,506	0	81,506
02XX Employee Benefits	28,123	31,436	29,892	33,184	32,240	(115)	33,069
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	270,334	331,935	343,184	325,000	315,159	25,000	350,000
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Central Services

Lake County School District

Revised Budget

General Fund Expenditures

FY 2024/25

Non-instructional Services (31)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	12,243	33,513	12,243	2,719	0	12,243
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Community Services	0	12,243	33,513	12,243	2,719	0	12,243
Property Services (4x)							
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Property Services	0	0	0	0	0	0	0
Total Expenditures	\$10,387,961	\$11,045,560	\$13,134,641	\$13,596,716	\$12,932,620	\$167,006	\$13,763,722

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 0100-1600 Instruction - General Education

Program Budget Manager:

Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

Instruction

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
011X Salaries	\$ 2,563,488	\$ 2,526,484	\$ 3,059,929	\$3,266,961	\$ 3,220,657	\$ (190,362)	\$ 3,076,599
01XX Supplemental Pay & Stipends	\$ 306,229	\$ 639,862	\$ 414,183	\$ 364,137	\$ 426,158	\$ 413,041	\$ 777,178
02XX Employee Benefits	\$ 998,785	\$ 1,228,423	\$ 1,522,191	\$1,426,603	\$ 1,283,302	\$ (7,698)	\$ 1,418,905
03XX Professional Services	\$ 237,080	\$ 262,257	\$ 449,012	\$ 344,536	\$ 358,079	\$ 73,764	\$ 418,300
04XX Property Services	\$ 1,659	\$ 1,173	\$ 2,741	\$ 2,073	\$ 836	\$ (273)	\$ 1,800
05XX Other Services	\$ 352,619	\$ 377,502	\$ 422,370	\$ 530,975	\$ 512,793	\$ 76,350	\$ 607,325
06XX Supplies & Materials	\$ 202,039	\$ 202,065	\$ 296,694	\$ 264,414	\$ 195,440	\$ (41,528)	\$ 222,886
07XX Equipment	\$ 173	\$ 856	\$ 7,846	\$ 7,000	\$ 1,471	\$ (3,000)	\$ 4,000
08XX Other Objects	\$ 2,193	\$ 2,685	\$ 3,448	\$ 4,200	\$ 1,977	\$ (1,450)	\$ 2,750
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction	\$ 4,664,265	\$ 5,241,307	\$ 6,178,414	\$6,210,899	\$ 6,000,713	\$ 318,843	\$ 6,529,742

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
1XX Administrators							0.00
2XX Teachers (Licensed)							52.47
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional							7.67
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							0.00
Total FTE	N/A	N/A	N/A	N/A	N/A	N/A	60.14

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 1700 Instruction - Special Education

Program Budget Manager:

Program Description:

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program are the salaries and benefits costs for special education staff. Special Education expenditures in the General Fund are eligible for a partial reimbursement from the State of Colorado Special Education categorical funding as dictated by the Colorado public school finance act of 1994.

Special Education

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 741,389	\$ 702,451	\$ 922,527
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 324,508	\$ 277,916	\$ 342,568
03XX Professional Services	\$ 52,082	\$ 83,593	\$ 17,851
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 365	\$ 83	\$ 498
06XX Supplies & Materials	\$ 5,025	\$ 2,902	\$ 5,283
07XX Equipment	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ 100,486	\$ -	\$ -
Total Special Education	\$1,223,854	\$ 1,066,945	\$ 1,288,727

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 960,747	\$ 855,860	\$ 183	\$ 960,930
\$ -	\$ -	\$ -	\$ -
\$ 368,096	\$ 309,863	\$ (5,524)	\$ 362,572
\$ 235,000	\$ 307,784	\$ (175,000)	\$ 60,000
\$ -	\$ -	\$ -	\$ -
\$ 1,500	\$ 624	\$ (1,000)	\$ 500
\$ 10,350	\$ 3,468	\$ (4,775)	\$ 5,575
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$1,575,693	\$ 1,477,599	\$ (186,116)	\$ 1,389,577

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
			0.00
			11.92
Data Not Available	Data Not Available	Data Not Available	0.00
			9.58
			0.00
			0.00
N/A	N/A	N/A	21.50

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 1800 , 1900, 2000 Co-Curricular Activities

Program Budget Manager:

Program Description:

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical and mental fitness. Expenditures of this program include salaries and benefits of staff, sports dues and fees, game officials, sports transportation and sports equipment.

Cocurricular Education (18, 19, 20)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 154,508	\$ 170,025	\$ 187,959
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 38,009	\$ 38,110	\$ 42,332
03XX Professional Services	\$ 20,037	\$ 10,633	\$ 23,589
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 43,652	\$ 70,637	\$ 79,987
06XX Supplies & Materials	\$ 26,236	\$ 17,178	\$ 28,058
07XX Equipment	\$ -	\$ -	\$ -
08XX Other Objects	\$ 4,738	\$ 7,393	\$ 8,651
09XX Other Uses	\$ -	\$ -	\$ -
Total Cocurricular Education	\$ 287,181	\$ 313,976	\$ 370,575

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 203,946	\$ 205,297	\$ 6,319	\$ 210,265
\$ -	\$ -	\$ -	\$ -
\$ 46,406	\$ 45,785	\$ 10,389	\$ 56,795
\$ 29,500	\$ 25,614	\$ (3,820)	\$ 25,680
\$ -	\$ -	\$ -	\$ -
\$ 79,294	\$ 75,504	\$ 4,406	\$ 83,700
\$ 22,911	\$ 29,796	\$ 2,089	\$ 25,000
\$ -	\$ -	\$ -	\$ -
\$ 8,000	\$ 8,168	\$ 1,000	\$ 9,000
\$ -	\$ -	\$ -	\$ -
\$ 390,057	\$ 390,164	\$ 20,383	\$ 410,440

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
			0.00
			1.00
Data Not Available	Data Not Available	Data Not Available	0.00
			0.00
			0.00
			0.00
N/A	N/A	N/A	1.00

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2100 Student Support Services

Program Budget Manager:

Program Description:

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists. The majority of expenditures are salaries and benefits of staff.

Student Support Services (21)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 379,411	\$ 108,554	\$ 205,111
01XX Supplemental Pay & Stipends	\$ -	\$ 75	\$ -
02XX Employee Benefits	\$ 136,367	\$ 74,186	\$ 145,032
03XX Professional Services	\$ 7,930	\$ 8,395	\$ 5,731
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 2,598	\$ 484	\$ 5,648
06XX Supplies & Materials	\$ 10,171	\$ 2,817	\$ 1,838
07XX Equipment	\$ 5,501	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -
Total Student Support Services	\$ 541,978	\$ 194,511	\$ 363,359

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 326,194	\$ 202,029	\$ 4,376	\$ 330,570
\$ -	\$ -	\$ -	\$ -
\$ 155,397	\$ 112,627	\$ 6,533	\$ 161,930
\$ 2,800	\$ 3,184	\$ 700	\$ 3,500
\$ -	\$ -	\$ -	\$ -
\$ 10,125	\$ 2,387	\$ (4,750)	\$ 5,375
\$ 20,750	\$ 6,697	\$ (5,825)	\$ 14,925
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 515,266	\$ 326,924	\$ 1,033	\$ 516,299

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
			0.00
			2.85
Data Not Available	Data Not Available	Data Not Available	1.98
			2.67
			0.00
			0.00
N/A	N/A	N/A	7.50

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2200 Instructional Staff Services

Program Budget Manager:

Program Description:

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.

Instruct Support Services (22)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 152,725	\$ 165,916	\$ 166,186
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 50,928	\$ 52,806	\$ 55,031
03XX Professional Services	\$ 41,226	\$ 30,310	\$ 40,408
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ 59,086	\$ 57,138	\$ 69,927
07XX Equipment	\$ 1,549	\$ 4,211	\$ (2,718)
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -
Total Student Support Services	\$ 305,513	\$ 310,381	\$ 328,834

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 159,307	\$ 159,307	\$ (22,439)	\$ 136,868
\$ 7,500	\$ 6,550	\$ -	\$ 7,500
\$ 47,483	\$ 46,849	\$ (2,312)	\$ 45,171
\$ 49,500	\$ 49,287	\$ 1,718	\$ 51,218
\$ -	\$ -	\$ -	\$ -
\$ 1,500	\$ -	\$ (1,500)	\$ -
\$ 80,494	\$ 98,937	\$ 14,750	\$ 95,244
\$ 4,500	\$ 1,660	\$ (3,000)	\$ 1,500
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 350,284	\$ 362,590	\$ (12,783)	\$ 337,501

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
			0.00
			0.00
Data Not Available	Data Not Available	Data Not Available	1.50
			1.00
			0.00
			0.00
N/A	N/A	N/A	2.50

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2300 General Administration
Program Budget Manager:

Program Description:

General administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

General Administration (23)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 156,780	\$ 254,897	\$ 228,451
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 49,072	\$ 100,961	\$ 140,223
03XX Professional Services	\$ 3,461	\$ 10,292	\$ 3,307
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 30,823	\$ 37,743	\$ 32,846
06XX Supplies & Materials	\$ 4,331	\$ 3,688	\$ 11,391
07XX Equipment	\$ -	\$ -	\$ -
08XX Other Objects	\$ 11,770	\$ 15,943	\$ 35,456
09XX Other Uses	\$ -	\$ -	\$ -
Total General Administration	\$ 256,237	\$ 423,524	\$ 451,674

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 185,887	\$ 184,252	\$ 45,337	\$ 231,224
\$ -	\$ -	\$ -	\$ -
\$ 78,314	\$ 61,162	\$ 17,706	\$ 96,020
\$ 7,000	\$ 13,724	\$ 1,000	\$ 8,000
\$ -	\$ -	\$ -	\$ -
\$ 40,000	\$ 50,782	\$ (10,500)	\$ 29,500
\$ 24,867	\$ 28,308	\$ (417)	\$ 24,450
\$ 500	\$ -	\$ (500)	\$ -
\$ 16,250	\$ 16,325	\$ 500	\$ 16,750
\$ -	\$ -	\$ -	\$ -
\$ 352,818	\$ 354,553	\$ 53,126	\$ 405,944

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
			1.08
			0.00
			0.88
			0.00
			0.00
			0.00
N/A	N/A	N/A	1.96

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2400

School Administration

Program Budget Manager:

Program Description:

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom. Non-salary and benefit accounts, with the exception of utilities and communications, are based a formula per student.

School Administration (24)

011X	Salaries
01XX	Supplemental Pay & Stipends
02XX	Employee Benefits
03XX	Professional Services
04XX	Property Services
05XX	Other Services
06XX	Supplies & Materials
07XX	Equipment
08XX	Other Objects
09XX	Other Uses

Total Instruction

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
\$ 531,714	\$ 647,222	\$ 892,925
\$ -	\$ -	\$ -
\$ 192,511	\$ 223,549	\$ 291,459
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,106	\$ -
\$ 7,265	\$ 10,087	\$ 9,692
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 731,490	\$ 881,963	\$ 1,194,076

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 848,504	\$ 824,253	\$ (53,215)	\$ 795,289
\$ -	\$ -	\$ -	\$ -
\$ 306,076	\$ 287,715	\$ (12,830)	\$ 293,246
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 350	\$ -	\$ 87	\$ 437
\$ 17,345	\$ 9,876	\$ (4,345)	\$ 13,000
\$ 200	\$ -	\$ -	\$ 200
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$1,172,475	\$ 1,121,844	\$ (70,303)	\$ 1,102,172

Staff FTE:

1XX	Administrators
2XX	Teachers (Licensed)
3XX	Non-Teaching Professionals
4XX	Classified - Instructional
5XX	Classified - School Admin
6XX	Classified - Maint, Oper & Trans
Total FTE	

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Data Not Available	Data Not Available	Data Not Available	6.51
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	7.50
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	14.01

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2500 Business Services
Program Budget Manager:

Program Description:

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

Business Services (25)

011X Salaries
 01XX Supplemental Pay & Stipends
 02XX Employee Benefits
 03XX Professional Services
 04XX Property Services
 05XX Other Services
 06XX Supplies & Materials
 07XX Equipment
 08XX Other Objects
 09XX Other Uses
Total Business Services

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
\$ 139,242	\$ 178,234	\$ 184,796
\$ -	\$ -	\$ -
\$ 52,462	\$ 70,838	\$ 86,381
\$ 13,278	\$ 13,142	\$ 18,808
\$ -	\$ -	\$ -
\$ 4,743	\$ 14,267	\$ 9,033
\$ 466	\$ 181	\$ 622
\$ -	\$ -	\$ -
\$ 331	\$ 544	\$ 242
\$ -	\$ -	\$ -
\$ 210,522	\$ 277,206	\$ 299,882

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 182,383	\$ 181,125	\$ 3,323	\$ 185,706
\$ -	\$ -	\$ -	\$ -
\$ 78,634	\$ 68,885	\$ (11,162)	\$ 67,472
\$ 21,414	\$ 25,141	\$ 12,000	\$ 33,414
\$ -	\$ -	\$ -	\$ -
\$ 8,000	\$ 6,039	\$ (5,500)	\$ 2,500
\$ 1,000	\$ -	\$ (800)	\$ 200
\$ 200	\$ -	\$ -	\$ 200
\$ 1,500	\$ 1,218	\$ 300	\$ 1,800
\$ -	\$ -	\$ -	\$ -
\$ 293,131	\$ 282,409	\$ (1,839)	\$ 291,292

Staff FTE:

1XX Administrators
 2XX Teachers (Licensed)
 3XX Non-Teaching Professionals
 4XX Classified - Instructional
 5XX Classified - School Admin
 6XX Classified - Maint, Oper & Trans
Total FTE

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Data Not Available	Data Not Available	Data Not Available	1.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	1.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.50
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	2.50

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2600 Maintenance & Operations
Program Budget Manager:

Program Description:

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

Maintenance & Operations (26)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 622,649	\$ 527,470	\$ 660,728
01XX Supplemental Pay & Stipends	\$ 2,982	\$ 111	\$ -
02XX Employee Benefits	\$ 246,201	\$ 248,758	\$ 315,031
03XX Professional Services	\$ 70,881	\$ 120,176	\$ 112,518
04XX Property Services	\$ 113,610	\$ 119,039	\$ 114,295
05XX Other Services	\$ 221	\$ 561	\$ -
06XX Supplies & Materials	\$ 307,687	\$ 407,872	\$ 506,794
07XX Equipment	\$ 8,672	\$ 8,920	\$ 15,528
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -
Total Maintenance & Operations	\$1,372,903	\$ 1,432,906	\$ 1,724,894

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 782,978	\$ 793,535	\$ (49,673)	\$ 733,305
\$ -	\$ -	\$ -	\$ -
\$ 312,648	\$ 277,133	\$ (24,238)	\$ 288,410
\$ 110,000	\$ 122,439	\$ 10,000	\$ 120,000
\$ 120,500	\$ 126,343	\$ 27,500	\$ 148,000
\$ 1,500	\$ -	\$ (1,500)	\$ -
\$ 452,000	\$ 431,490	\$ 31,500	\$ 483,500
\$ 12,000	\$ 1,099	\$ (3,500)	\$ 8,500
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,791,626	\$ 1,752,039	\$ (9,911)	\$ 1,781,715

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
			0.00
			0.00
Data Not Available	Data Not Available	Data Not Available	2.12
			0.00
			0.00
			12.92
N/A	N/A	N/A	15.04

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2700 Transportation
Program Budget Manager:

Program Description:

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

Transportation (27)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 248,499	\$ 230,568	\$ 234,644
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 114,898	\$ 128,058	\$ 147,947
03XX Professional Services	\$ 5,791	\$ 4,340	\$ 2,157
04XX Property Services	\$ 31,810	\$ 36,713	\$ 30,754
05XX Other Services	\$ 212	\$ 680	\$ 1,811
06XX Supplies & Materials	\$ 6,832	\$ 26,275	\$ 29,998
07XX Equipment	\$ 399	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -
Total Transportation	\$ 408,441	\$ 426,633	\$ 447,310

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 257,550	\$ 230,171	\$ (32,277)	\$ 225,273
\$ -	\$ -	\$ -	\$ -
\$ 150,784	\$ 122,169	\$ (20,335)	\$ 130,449
\$ 10,000	\$ 10,614	\$ 10,000	\$ 20,000
\$ 44,000	\$ 48,559	\$ 76,000	\$ 120,000
\$ 500	\$ 300	\$ (500)	\$ -
\$ 26,700	\$ 20,349	\$ (700)	\$ 26,000
\$ 3,000	\$ -	\$ (2,500)	\$ 500
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 492,534	\$ 432,162	\$ 29,688	\$ 522,222

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
			0.00
			0.00
Data Not Available	Data Not Available	Data Not Available	1.00
			0.00
			0.00
			7.93
N/A	N/A	N/A	8.93

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 2800

Central Services/Human Resources

Program Budget Manager:

Program Description:

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

Central Services (28)

011X	Salaries
01XX	Supplemental Pay & Stipends
02XX	Employee Benefits
03XX	Professional Services
04XX	Property Services
05XX	Other Services
06XX	Supplies & Materials
07XX	Equipment
08XX	Other Objects
09XX	Other Uses
Total Central Services	

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
\$ 87,120	\$ 100,591	\$ 80,308
\$ -	\$ -	\$ -
\$ 28,123	\$ 31,436	\$ 29,892
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 270,334	\$ 331,935	\$ 343,184
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 385,577	\$ 463,962	\$ 453,383

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ 81,506	\$ 81,506	\$ -	\$ 81,506
\$ -	\$ -	\$ -	\$ -
\$ 33,184	\$ 32,240	\$ (115)	\$ 33,069
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 325,000	\$ 315,159	\$ 25,000	\$ 350,000
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 439,690	\$ 428,905	\$ 24,885	\$ 464,575

Staff FTE:

1XX	Administrators
2XX	Teachers (Licensed)
3XX	Non-Teaching Professionals
4XX	Classified - Instructional
5XX	Classified - School Admin
6XX	Classified - Maint, Oper & Trans
Total FTE	

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	1.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	1.00

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 3000

Non-instructional Services

Program Budget Manager:

Program Description:

Activities concerned with providing non-instrucional services to students, staff, or the community.

Community Services (3000)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ 12,243	\$ 33,513	\$ 12,243	\$2,719	\$ -	\$ 12,243
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Services	\$ -	\$ 12,243	\$ 33,513	\$ 12,243	\$2,719	\$ -	\$ 12,243

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
1XX Administrators							0.00
2XX Teachers (Licensed)							0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional							0.00
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							0.00
Total FTE	N/A	N/A	N/A	N/A	N/A	N/A	0.00

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: 4000 & 5000

Property Services & Other Uses

Program Budget Manager:

Program Description:

The Property Services (4000) program accounts for all capital construction in the General Fund. Other Uses (5000) includes Debt

Property Services (40)

011X Salaries
01XX Supplemental Pay & Stipends
02XX Employee Benefits
03XX Professional Services
04XX Property Services
05XX Other Services
06XX Supplies & Materials
07XX Equipment
08XX Other Objects
09XX Other Uses

Total Property Services

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

Staff FTE:

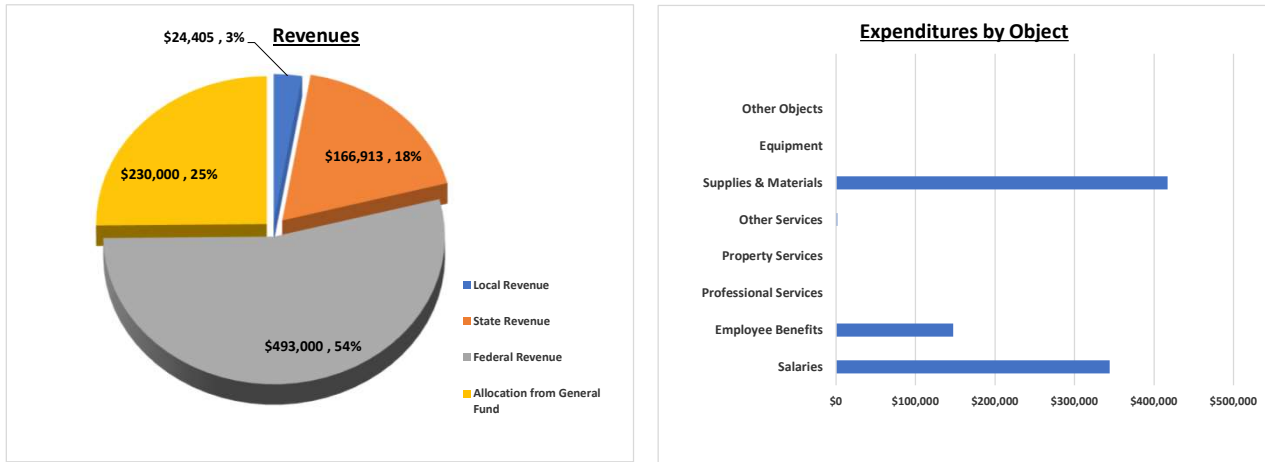
1XX Administrators
2XX Teachers (Licensed)
3XX Non-Teaching Professionals
4XX Classified - Instructional
5XX Classified - School Admin
6XX Classified - Maint, Oper & Trans
Total FTE

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

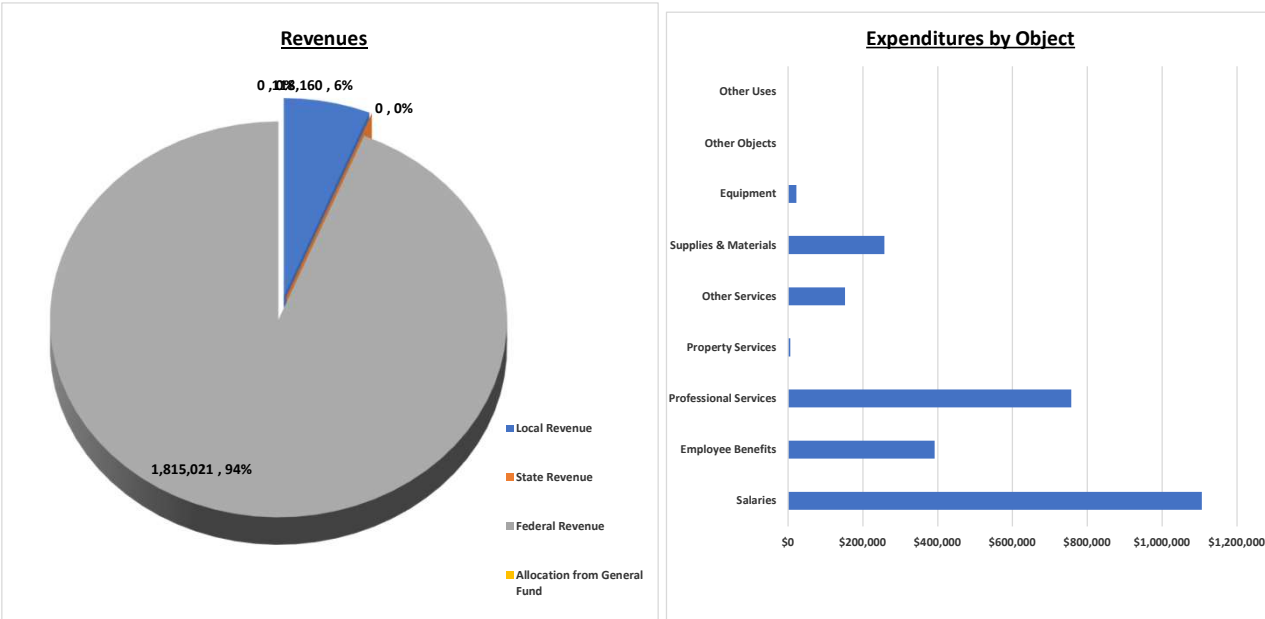
Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	0.00

Lake County School District
Revised Budget
Other Fund Graphs
FY 2024/25

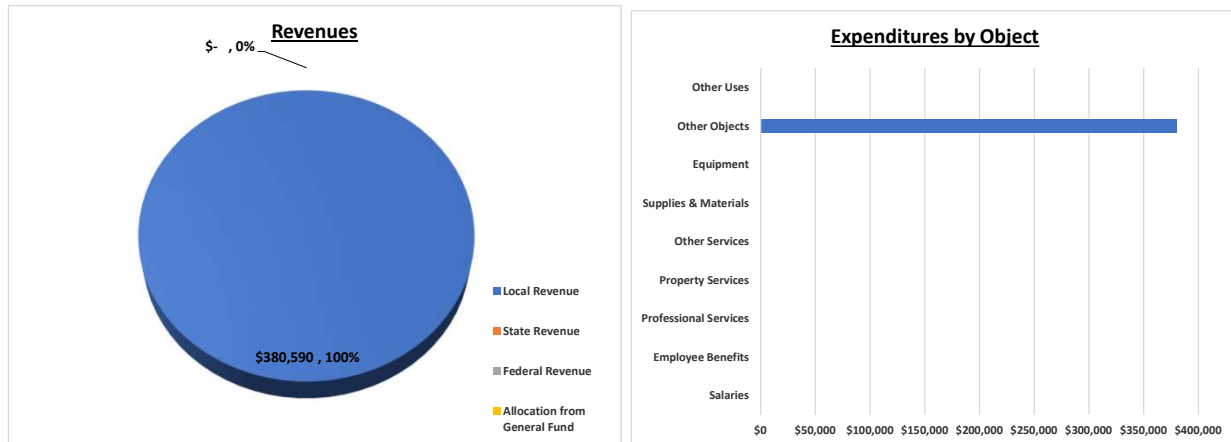
Food Services Fund



DPGF Grants Fund

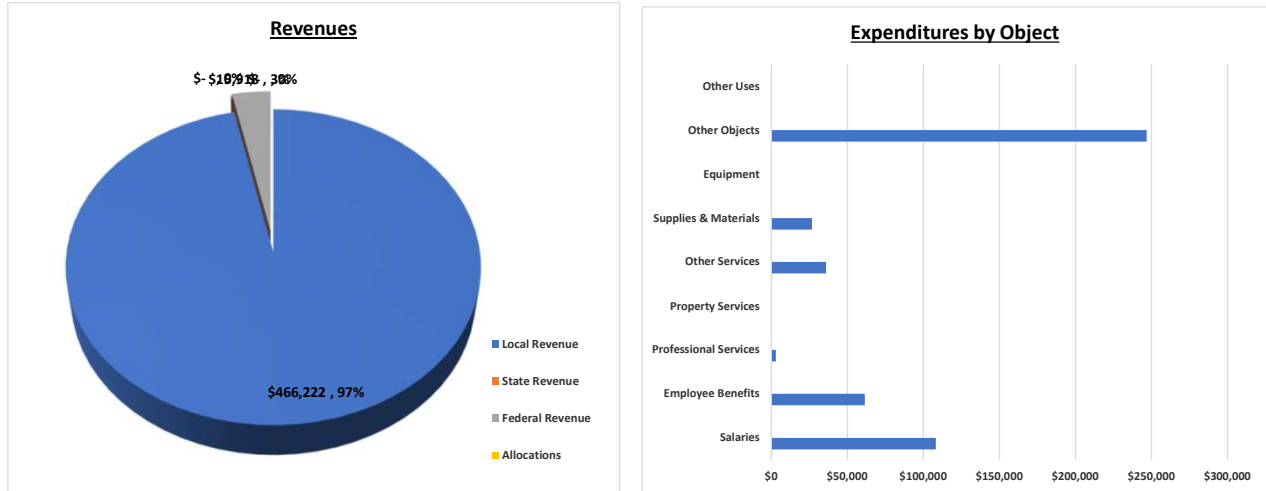


Student Activity Fund

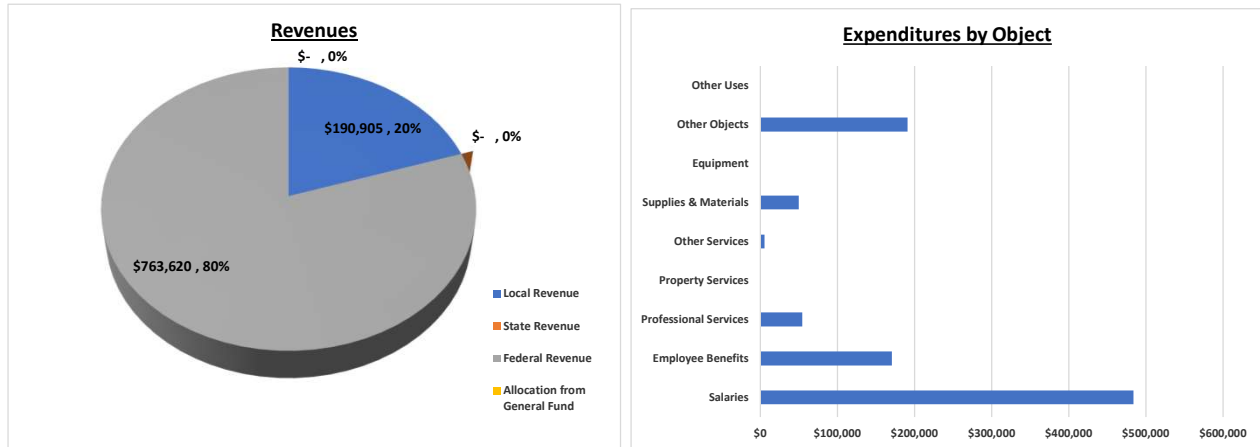


Lake County School District
Revised Budget
Other Fund Graphs
FY 2024/25

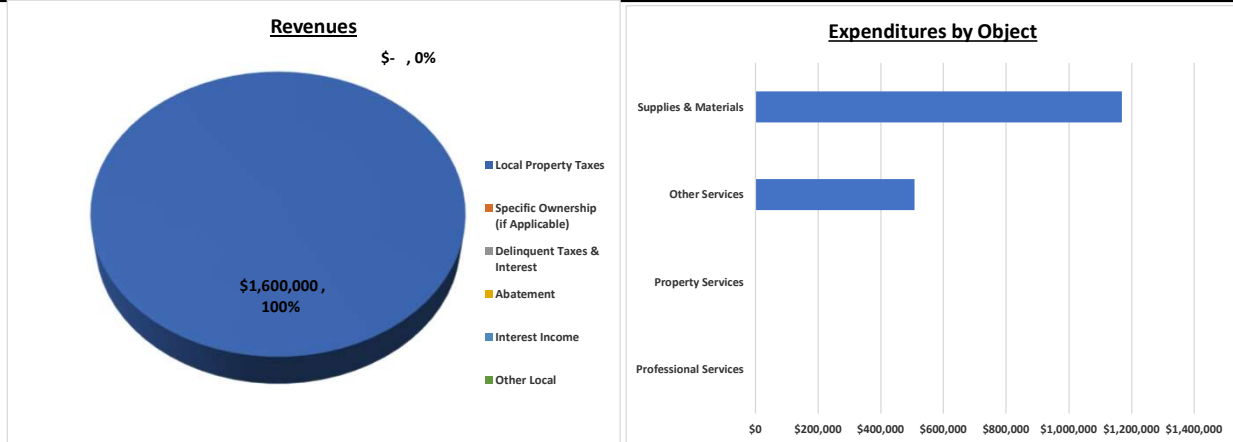
The Center Fund



Headstart Fund

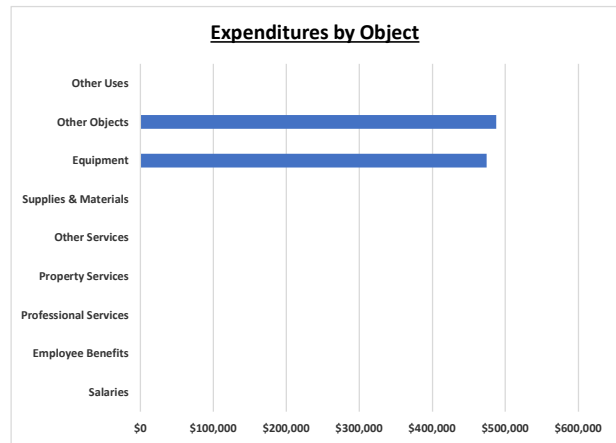
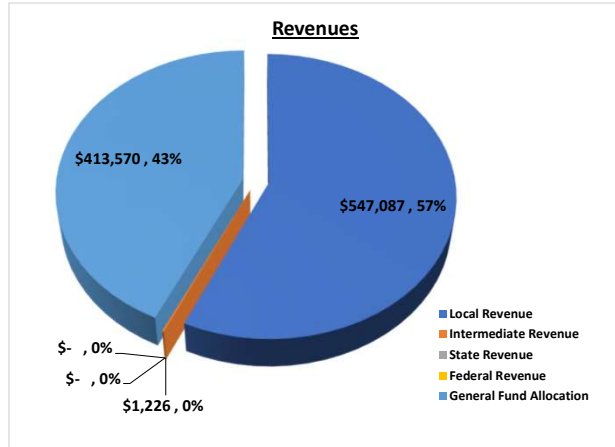


Bond Redemption Fund



Lake County School District
 Revised Budget
 Other Fund Graphs
 FY 2024/25

Capital Reserve Fund



Lake County School District

Revised Budget

Insurance Reserve Fund (64)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Fund Balance	\$ 333,607	\$ 202,076	\$ 132,582	\$ 98,959	\$ 98,959	\$ (186,492)	\$ (87,533)
Total Beginning Fund Balance	\$ 333,607	\$ 202,076	\$ 132,582	\$ 98,959	\$ 98,959	\$ (186,492)	\$ (87,533)
Revenues							
1973 Employee Premiums	\$1,711,128	\$1,722,821	\$ 1,775,689	\$ 2,000,000	\$ 1,742,775	\$ (281,510)	\$ 1,718,490
1990 Other Local Revenue	\$ 389,658	\$ 916,145	\$ 818,149	\$ 200,000	\$ 257,715	\$ (10,000)	\$ 190,000
5210 Allocations From General Fund	\$ -	\$ -	\$ -	\$ 366,000	\$ 366,000	\$ 106,859	\$ 472,859
Total Revenues	\$2,100,785	\$2,638,965	\$ 2,593,839	\$ 2,566,000	\$ 2,366,489	\$ (184,651)	\$ 2,381,349
Total Resources Available	\$2,434,392	\$2,841,041	\$ 2,726,421	\$ 2,664,959	\$ 2,465,448	\$ (371,143)	\$ 2,293,816
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services							
04XX Property Services							
05XX Other Services	\$2,232,317	\$2,708,459	\$ 2,627,462	\$ 2,574,158	\$ 2,552,981	\$ (280,342)	\$ 2,293,816
06XX Supplies & Materials							
07XX Equipment							
08XX Other Objects							
09XX Other Uses							
Total Expenditures	\$2,232,317	\$2,708,459	\$ 2,627,462	\$ 2,574,158	\$ 2,552,981	\$ (280,342)	\$ 2,293,816
Surplus/(Deficit)	\$ (131,531)	\$ (69,494)	\$ (33,623)	\$ (8,158)	\$ (186,492)	\$ 95,691	\$ 87,533
Fund Balances							
Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ 90,801	\$ (87,533)	\$ (90,801)	\$ -
Total Ending Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ 90,801	\$ (87,533)	\$ (90,801)	\$ -
Total Appropriation(Ending Fund Balance + Expense)				\$ 2,664,959			\$ 2,293,816

Lake County School District

Revised Budget

Preschool Fund (19)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
6724 CPP Reserve	\$ 16,397	\$ 59,528	\$ 46,720	\$ 100,401	\$ 100,401	\$ (19,179)	\$ 81,222
6725 UPK Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6760 Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6770 Unassigned Fund Balance	\$ -	\$ (55,468)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ 16,397	\$ 4,060	\$ 46,720	\$ 100,401	\$ 100,401	\$ (19,179)	\$ 81,222
Revenues							
1324 Tuition				\$ -	\$ -	\$ -	\$ -
1510 Interest Income				\$ -	\$ -	\$ -	\$ -
3010-3896 UPK 3Yr old IEP Revenue	\$ -	\$ -	\$ -	\$ -	\$ 30,043	\$ 51,000	\$ 51,000
3010-3897 UPK Revenue	\$ -	\$ -	\$ -	\$ 319,814	\$ 370,993	\$ 14,186	\$ 334,000
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
5810 Transfers From General Fund	\$ 228,666	\$ 267,744	\$ 319,814	\$ -	\$ -	\$ -	\$ -
1XXX Other Revenue				\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 228,666	\$ 267,744	\$ 319,814	\$ 319,814	\$ 401,036	\$ 65,186	\$ 385,000
Total Resources Available	\$ 245,063	\$ 271,804	\$ 366,534	\$ 420,215	\$ 501,437	\$ 46,007	\$ 466,222
Preschool Expenditures							
011X Salaries	\$ 167,503	\$ 135,234	\$ 163,077	\$ 90,146	\$ 265,433	\$ 175,454	\$ 265,600
01XX Temp Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 63,193	\$ 53,698	\$ 62,605	\$ 32,354	\$ 108,475	\$ 119,968	\$ 152,322
03XX Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 5,204	\$ 3,000	\$ 3,000
04XX Purch Property Services	\$ 4,421	\$ 19,119	\$ 18,639	\$ 2,136	\$ 12,851	\$ 4,364	\$ 6,500
05XX Other Purch Svcs	\$ 8	\$ 218	\$ 2,754	\$ 288,000	\$ 404	\$ (287,800)	\$ 200
06XX Supplies & Materials	\$ 5,879	\$ 16,815	\$ 19,058	\$ 7,579	\$ 27,848	\$ 31,021	\$ 38,600
07XX Equipment & Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other & Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses/Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 241,004	\$ 225,084	\$ 266,133	\$ 420,215	\$ 420,215	\$ 46,007	\$ 466,222
Surplus/(Deficit)	\$ (12,338)	\$ 42,661	\$ 53,681	\$ (100,401)	\$ (19,179)	\$ 19,179	\$ (81,222)
Fund Balances							
6724 CPP Reserve	\$ 16,397	\$ 59,528	\$ 46,720	\$ 100,401	\$ 100,401	\$ (100,401)	\$ -
6725 UPK Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6760 Assigned Fund Balance	\$ (12,338)	\$ (12,807)	\$ 53,681	\$ (100,401)	\$ (19,179)	\$ 100,401	\$ (0)
Total Ending Fund Balance	\$ 4,059	\$ 46,720	\$ 100,401	\$ (0)	\$ 81,222	\$ (0)	\$ (0)

Total Appropriation(Ending Fund Balance + Expense)

420,215

466,222

Staff FTE:

1XX Administrators	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
2XX Teachers (Licensed)							0.00
3XX Non-Teaching Professionals							0.00
4XX Classified - Instructional							5.17
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							0.25
Total FTE	N/A	N/A	N/A	N/A	N/A	N/A	5.42

Lake County School District

Revised Budget

Food Service Fund (21)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
6710 Unspendable (Inventory)	\$ 15,579	\$ 6,443	\$ 6,380	\$ 5,105	\$ 5,105	\$ 96	\$ 5,201
6760 Restricted Fund Balance	\$ 41,202	\$ 197,479	\$ 202,122	\$ (5,105)	\$ (5,105)	\$ 510	\$ (4,595)
Total Beginning Fund Balance	\$ 56,781	\$ 203,922	\$ 208,502	\$ (0)	\$ (0)	\$ 606	\$ 606
Revenues							
1XXX Local Revenue	\$ 67,133	\$ 20,730	\$ 136,909	\$ 31,000	\$ 41,860	\$ (6,595)	\$ 24,405
3XXX State Revenue	\$ 4,066	\$ 8,699	\$ 14,594	\$ 207,334	\$ 191,541	\$ (40,421)	\$ 166,913
4XXX Federal Revenue	\$ 1,225,801	\$ 803,514	\$ 500,323	\$ 543,275	\$ 532,473	\$ (50,275)	\$ 493,000
5210 Allocation from General Fund	\$ -	\$ 26,566	\$ 48,484	\$ 230,000	\$ 230,000	\$ -	\$ 230,000
Total Revenues	\$ 1,297,001	\$ 859,509	\$ 700,310	\$ 1,011,609	\$ 995,873	\$ (97,291)	\$ 914,318
Total Resources Available	\$ 1,353,782	\$ 1,063,431	\$ 908,812	\$ 1,011,609	\$ 995,873	\$ (96,685)	\$ 914,924
Expenditures							
011X Salaries	\$ 406,074	\$ 353,395	\$ 388,341	\$ 400,010	\$ 405,441	\$ (55,925)	\$ 344,085
02XX Employee Benefits	\$ 166,955	\$ 141,715	\$ 161,786	\$ 163,551	\$ 174,844	\$ (16,349)	\$ 147,202
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 4,139	\$ 2,424	\$ 1,783	\$ 1,500	\$ 1,646	\$ 200	\$ 1,700
06XX Supplies & Materials	\$ 563,915	\$ 356,695	\$ 356,833	\$ 446,548	\$ 418,538	\$ (29,812)	\$ 416,736
07XX Equipment	\$ 8,774	\$ 700	\$ 70	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,149,859	\$ 854,929	\$ 908,813	\$ 1,011,609	\$ 1,000,469	\$ (101,886)	\$ 909,723
Surplus/(Deficit)	\$ 147,142	\$ 4,580	\$ (208,503)	\$ -	\$ (4,596)	\$ 4,595	\$ 4,595
Fund Balances							
Unspendable (Inventory)	\$ 15,579	\$ 6,443	\$ 6,380	\$ 5,105	\$ 5,105	\$ 96	\$ 5,201
Restricted Fund Balance	\$ 188,344	\$ 202,059	\$ (6,380)	\$ (5,105)	\$ (9,701)	\$ 5,105	\$ (0)
Total Fund Balance	\$ 203,923	\$ 208,502	\$ (0)	\$ (0)	\$ (4,596)	\$ 5,201	\$ 5,201

Total Appropriation(Ending Fund Balance + Expense)

1,011,609

914,924

Staff FTE:

1XX Administrators	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
2XX Teachers (Licensed)							0.00
3XX Non-Teaching Professionals							1.00
4XX Classified - Instructional							0.00
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							9.19
Total FTE	N/A	N/A	N/A	N/A	N/A	N/A	10.19

Lake County School District
Revised Budget
Designated Purpose Grants Fund (22)
FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Other Fund Balance							
Total Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
1XXX Local Revenue	\$ 434,077	\$ 339,307	\$ 124,406	\$ 49,708	\$ 15,911	\$ 68,452	\$ 118,160
2XXX Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3XXX State Revenue	\$ 804,413	\$ 513,862	\$ 452,449	\$ 481,702	\$ 329,290	\$ 279,824	\$ 761,526
5210 Allocation from General Fund	\$ 48,657	\$ 1,015	\$ 66,987	\$ 240,206	\$ -	\$ (240,206)	\$ -
Federal Revenue							
4010 Title I	\$ 231,717	\$ 239,404	\$ 232,047	\$ 229,841	\$ 219,519	\$ 7,425	\$ 237,266
4367 Title IIA	\$ 40,080	\$ 43,267	\$ 37,150	\$ 36,714	\$ 36,714	\$ 3,019	\$ 39,733
4365 Title IIIA	\$ 25,589	\$ 24,312	\$ 26,696	\$ 27,152	\$ 27,152	\$ (2,697)	\$ 24,455
4424 Title IVA	\$ 17,098	\$ 17,116	\$ 17,910	\$ 17,514	\$ 17,514	\$ (691)	\$ 16,823
4048 Perkins	\$ 7,327	\$ 31,607	\$ 29,426	\$ 54,552	\$ 58,615	\$ 19,193	\$ 73,745
4012 COVID Relief	\$ 650,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4414 ESSER III	\$ -	\$ 593,460	\$ 581,564	\$ 560,482	\$ 499,484	\$ (499,484)	\$ 60,998
4420 ESSER II CRSSA	\$ 23,632	\$ 422,493	\$ 326,087	\$ -	\$ -	\$ -	\$ -
4425 ESSER I CARES	\$ 189,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4429 ESSER III Rural Coaction	\$ -	\$ -	\$ 493,797	\$ 935,892	\$ 654,394	\$ (654,394)	\$ 281,498
4449 ESSER III ARP ELO	\$ -	\$ -	\$ 68,937	\$ 116,919	\$ 116,644	\$ (116,644)	\$ 275
4451 Stronger Connections	\$ -	\$ -	\$ -	\$ 191,175	\$ -	\$ 1	\$ 191,176
4462 ESSER III Rapid Request	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -
4463 ESSER II Late Liquidation	\$ -	\$ -	\$ -	\$ -	\$ 36,015	\$ -	\$ -
5010 ESSA Title I Part A	\$ 165,347	\$ -	\$ -	\$ -	\$ -	\$ 14,760	\$ 14,760
5196 ESSA McKinney-Vento	\$ 24,630	\$ 33,807	\$ 54,594	\$ 59,058	\$ 57,264	\$ (438)	\$ 58,620
5287 ESSA 21st Century	\$ 117,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5371 CO Comp Literacy	\$ -	\$ 323,333	\$ 642,249	\$ 847,882	\$ 543,088	\$ (466,069)	\$ 381,813
5525 ESSER I CARES	\$ 297	\$ 11,510	\$ 132,761	\$ -	\$ -	\$ -	\$ -
5579 Nat Sch Lunch Eq Assistance	\$ 6,823	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
5625 ESSER I 12st Century	\$ 31	\$ 38,578	\$ 7,993	\$ -	\$ -	\$ -	\$ -
6012 CFR	\$ 70,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6287 ESSA 21st Century	\$ 152,828	\$ 130,969	\$ 139,202	\$ -	\$ -	\$ -	\$ -
6425 GEER	\$ 114,591	\$ 221,029	\$ 239,812	\$ 60,008	\$ 60,008	\$ (60,008)	\$ -
7287 ESSA 21st Century	\$ -	\$ 210,542	\$ 208,859	\$ 231,217	\$ 231,217	\$ (4,000)	\$ 227,217
7981 Nutrition Grant	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -	\$ -
8287 ESSA 21st Century	\$ -	\$ -	\$ -	\$ 168,672	\$ 168,672	\$ (2,000)	\$ 166,672
8425 ARP Homeless 1	\$ -	\$ -	\$ 5,119	\$ 8,119	\$ 3,000	\$ (8,119)	\$ -
8426 ARP Homeless 2	\$ -	\$ 229	\$ 6,421	\$ -	\$ -	\$ -	\$ -
7354 School Nurse Retention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
8710 School Violence Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,970	\$ 29,970
Other Federal Grants						\$ -	
Total Federal Funds	\$ 1,854,873	\$ 2,358,656	\$ 3,267,623	\$ 3,545,197	\$ 2,819,301	\$ (1,730,176)	\$ 1,815,021
5210 Allocation from General Fund	\$ 48,657	\$ 1,015	\$ 66,987	\$ 240,206	\$ -	\$ (240,206)	\$ -
Total Revenues	\$ 3,142,019	\$ 3,212,840	\$ 3,911,465	\$ 4,316,813	\$ 3,164,502	\$ (1,622,106)	\$ 2,694,707
Expenditures							
011X Salaries	\$ 1,406,000	\$ 1,677,219	\$ 1,652,084	\$ 1,852,209	\$ 1,522,938	\$ (745,777)	\$ 1,106,432
02XX Employee Benefits	\$ 482,855	\$ 553,958	\$ 537,574	\$ 655,351	\$ 483,849	\$ (263,143)	\$ 392,208
03XX Professional Services	\$ 480,120	\$ 670,815	\$ 1,012,096	\$ 1,013,597	\$ 710,911	\$ (256,337)	\$ 757,260
04XX Property Services	\$ -	\$ 15,000	\$ -	\$ 591	\$ 591	\$ 5,409	\$ 6,000
05XX Other Services	\$ 52,540	\$ 70,362	\$ 125,463	\$ 199,891	\$ 89,249	\$ (47,211)	\$ 152,680
06XX Supplies & Materials	\$ 387,577	\$ 184,247	\$ 409,054	\$ 554,479	\$ 313,225	\$ (296,752)	\$ 257,727
07XX Equipment	\$ 324,077	\$ 41,239	\$ 175,194	\$ 40,695	\$ 43,738	\$ (18,295)	\$ 22,400
08XX Other Objects	\$ 8,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,142,019	\$ 3,212,840	\$ 3,911,465	\$ 4,316,813	\$ 3,164,502	\$ (1,622,106)	\$ 2,694,707
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense) **4,316,813** **2,694,707**

Staff FTE:

1XX Administrators						0.00
2XX Teachers (Licensed)						6.33
3XX Non-Teaching Professionals						2.62
4XX Classified - Instructional						5.64
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.00
Total FTE	N/A	N/A	N/A	N/A	N/A	14.58

Lake County School District

Revised Budget

Pupil Activity Fund (23)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Fund Balance	\$ 280,287	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 48,537	\$ 380,591
Total Beginning Fund Balance	\$ 280,287	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 48,537	\$ 380,591
Revenues							
1XXX Local Revenue	\$ 80,289	\$ 166,459	\$ 207,052	\$ 332,054	\$ 235,195	\$ 48,536	\$ 380,590
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4XXX Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 80,289	\$ 166,459	\$ 207,052	\$ 332,054	\$ 235,195	\$ 48,536	\$ 380,590
Total Resources Available	\$ 360,576	\$ 460,666	\$ 515,140	\$ 664,108	\$ 567,249	\$ 97,073	\$ 761,181
Expenditures							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ -	\$ 633	\$ 654	\$ -	\$ 419	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 10,252	\$ 16,187	\$ 14,074	\$ -	\$ 16,191	\$ -	\$ -
06XX Supplies & Materials	\$ 56,116	\$ 133,074	\$ 165,739	\$ -	\$ 168,474	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ 2,684	\$ 2,619	\$ 332,054	\$ 1,575	\$ 48,536	\$ 380,590
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 66,368	\$ 152,577	\$ 183,086	\$ 332,054	\$ 186,659	\$ 48,536	\$ 380,590
Surplus/(Deficit)	\$ 13,921	\$ 13,881	\$ 23,966	\$ -	\$ 48,537	\$ -	\$ -
Fund Balances							
Fund Balance	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 380,591	\$ 48,537	\$ 380,591
Ending Fund Balances	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 380,591	\$ 48,537	\$ 380,591
Total Appropriation(Ending Fund Balance + Expense)				664,108			761,181

Lake County School District

Revised Budget

The Center

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Fund Balance	\$ 14,916	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 186,229	\$ 291,950
Total Beginning Fund Balance	\$ 14,916	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 186,229	\$ 291,950
Revenues							
1XXX Local Revenue	\$ 111,208	\$ 227,854	\$ 347,086	\$ 445,998	\$ 320,276	\$ 20,224	\$ 466,222
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 4,197	\$ 39,655	\$ 106,054	\$ 52,607	\$ 39,503	\$ (36,689)	\$ 15,918
5210 Allocation from General Fund	\$ 34,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 150,139	\$ 267,508	\$ 453,140	\$ 498,605	\$ 359,780	\$ (16,465)	\$ 482,140
Total Resources Available	\$ 165,055	\$ 295,655	\$ 547,585	\$ 604,326	\$ 465,501	\$ 169,764	\$ 774,090
Expenditures							
011X Salaries	\$ 95,028	\$ 122,082	\$ 244,623	\$ 224,746	\$ 91,898	\$ (116,574)	\$ 108,172
02XX Employee Benefits	\$ 33,526	\$ 45,122	\$ 86,415	\$ 108,259	\$ 22,332	\$ (46,849)	\$ 61,410
03XX Professional Services	\$ 1,405	\$ 3,442	\$ 3,801	\$ 4,757	\$ 757	\$ (1,757)	\$ 3,000
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 138	\$ 11,672	\$ 41,182	\$ 47,131	\$ 11,131	\$ (11,131)	\$ 36,000
06XX Supplies & Materials	\$ 1,935	\$ 10,382	\$ 63,149	\$ 108,912	\$ 43,658	\$ (82,203)	\$ 26,709
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 4,877	\$ 8,511	\$ 2,694	\$ 4,800	\$ 3,775	\$ 242,049	\$ 246,849
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 136,908	\$ 201,211	\$ 441,863	\$ 498,605	\$ 173,551	\$ (16,465)	\$ 482,140
Surplus/(Deficit)	\$ 13,231	\$ 66,298	\$ 11,277	\$ -	\$ 186,229	\$ -	\$ -
Fund Balances							
Fund Balance	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 291,950	\$ 186,229	\$ 291,950
Total Ending Fund Balance	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 291,950	\$ 186,229	\$ 291,950

Total Appropriation(Ending Fund Balance + Expense)

604,326

774,090

Staff FTE:

1XX Administrators						0.00
2XX Teachers (Licensed)						0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional						3.78
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.20
Total FTE	N/A	N/A	N/A	N/A	N/A	3.98

Lake County School District

Revised Budget

Headstart

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Fund Balance	\$ -					\$ -	
Total Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ 186,591	\$ -	\$ 4,314	\$ 190,905
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 974,118	\$ 739,120	\$ 633,386	\$ 746,360	\$ 801,266	\$ 17,260	\$ 763,620
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 974,118	\$ 739,120	\$ 633,386	\$ 932,951	\$ 801,266	\$ 21,574	\$ 954,525
Total Resources Available	\$ 974,118	\$ 739,120	\$ 633,386	\$ 932,951	\$ 801,266	\$ 21,574	\$ 954,525
Expenditures							
011X Salaries	\$ 488,493	\$ 467,275	\$ 391,278	\$ 461,775	\$ 466,391	\$ 21,825	\$ 483,600
02XX Employee Benefits	\$ 186,734	\$ 173,143	\$ 144,177	\$ 168,091	\$ 172,939	\$ 2,561	\$ 170,652
03XX Professional Services	\$ 14,060	\$ 16,021	\$ 14,641	\$ 47,853	\$ 64,771	\$ 6,358	\$ 54,211
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 3,555	\$ 3,744	\$ 11,930	\$ 5,267	\$ 11,712	\$ 27	\$ 5,294
06XX Supplies & Materials	\$ 47,416	\$ 77,895	\$ 70,645	\$ 62,489	\$ 84,110	\$ (12,626)	\$ 49,863
07XX Equipment	\$ 233,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 420	\$ 1,041	\$ 715	\$ 187,476	\$ 1,343	\$ 3,429	\$ 190,905
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 974,118	\$ 739,120	\$ 633,386	\$ 932,951	\$ 801,266	\$ 21,574	\$ 954,525
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense)

932,951

954,525

Staff FTE:

1XX Administrators						0.00
2XX Teachers (Licensed)						0.15
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional						10.14
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.95
Total FTE	N/A	N/A	N/A	N/A	N/A	11.24

Lake County School District

Revised Budget

Bond Redemption Fund (31)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Fund Balance	\$ 2,259,714	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 2,942,007	\$ 311,967	\$ 3,253,974
Total Beginning Fund Balance	\$ 2,259,714	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 2,942,007	\$ 311,967	\$ 3,253,974
Revenues							
1110 Local Property Taxes	\$ 1,902,655	\$ 1,839,370	\$ 1,905,384	\$ 1,904,148	\$ 1,859,314	\$ (304,148)	\$ 1,600,000
1120 Specific Ownership (if Applicable)							
1140 Delinquent Taxes & Interest							
1141 Abatement							
1510 Interest Income	\$ 3,563	\$ 2,702	\$ 67,348	\$ -	\$ 129,784	\$ -	\$ -
1900 Other Local					\$ -	\$ -	
Total Revenues	\$ 1,906,217	\$ 1,842,072	\$ 1,972,732	\$ 1,904,148	\$ 1,989,098	\$ (304,148)	\$ 1,600,000
Total Resources Available	\$ 4,165,931	\$ 4,324,961	\$ 4,619,598	\$ 4,846,155	\$ 4,931,105	\$ 7,819	\$ 4,853,974
Expenditures							
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100-0830 Debt Service/Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ 638,733	\$ 607,227	\$ 574,851	\$ 541,510	\$ 541,509	\$ (34,335)	\$ 507,175
5100-0910 Debt Service/Principal	\$ 1,044,310	\$ 1,070,868	\$ 1,102,740	\$ 1,135,622	\$ 1,135,622	\$ 33,831	\$ 1,169,453
Total Expenditures	\$ 1,683,042	\$ 1,678,096	\$ 1,677,591	\$ 1,677,132	\$ 1,677,131	\$ (504)	\$ 1,676,628
Surplus/(Deficit)	\$ 223,175	\$ 163,977	\$ 295,141	\$ 227,016	\$ 311,967	\$ (303,644)	\$ (76,628)
Fund Balances							
Fund Balance	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 3,169,023	\$ 3,253,974	\$ 8,323	\$ 3,177,346
Total Ending Fund Balance	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 3,169,023	\$ 3,253,974	\$ 8,323	\$ 3,177,346

Total Appropriation(Ending Fund Balance + Expense)

\$4,846,155

\$4,853,974

Lake County School District

Revised Budget

Debt Amortization Schedule

FY 2024/25

Payment Date	GO Bond Series 2012			GO Bond Series 2019		
	Principal	Interest	Balance	Principal	Interest	Balance
6/15/2025	\$ -	\$ 80,811.93	\$5,376,891.00	\$ -	\$ 164,065.81	\$ 11,115,569.81
12/15/2025	\$ 604,539.00	\$ 80,811.93	\$4,772,352.00	\$ 599,751.94	\$ 164,065.81	\$ 10,515,817.87
6/15/2026	\$ -	\$ 71,726.02	\$4,772,352.00	\$ -	\$ 155,213.47	\$ 10,515,817.87
12/15/2026	\$ 622,711.00	\$ 71,726.02	\$4,149,641.00	\$ 617,456.62	\$ 155,213.47	\$ 9,898,361.25
6/15/2027	\$ -	\$ 62,366.99	\$4,149,641.00	\$ -	\$ 146,099.81	\$ 9,898,361.25
12/15/2027	\$ 641,429.00	\$ 62,366.99	\$3,508,212.00	\$ 635,683.94	\$ 146,099.81	\$ 9,262,677.31
6/15/2028	\$ -	\$ 52,726.64	\$3,508,212.00	\$ -	\$ 136,717.12	\$ 9,262,677.31
12/15/2028	\$ 660,710.00	\$ 52,726.64	\$2,847,502.00	\$ 654,449.33	\$ 136,717.12	\$ 8,608,227.98
6/15/2029	\$ -	\$ 42,796.50	\$2,847,502.00	\$ -	\$ 127,057.44	\$ 8,608,227.98
12/15/2029	\$ 680,570.00	\$ 42,796.50	\$2,166,932.00	\$ 673,768.67	\$ 127,057.44	\$ 7,934,459.31
6/15/2030	\$ -	\$ 32,567.88	\$2,166,932.00	\$ -	\$ 117,112.62	\$ 7,934,459.31
12/15/2030	\$ 701,027.00	\$ 32,567.88	\$1,465,905.00	\$ 693,658.33	\$ 117,112.62	\$ 7,240,800.98
6/15/2031	\$ -	\$ 22,031.80	\$1,465,905.00	\$ -	\$ 106,874.22	\$ 7,240,800.98
12/15/2031	\$ 722,100.00	\$ 22,031.80	\$ 743,805.00	\$ 714,135.12	\$ 106,874.22	\$ 6,526,665.86
6/15/2032	\$ -	\$ 11,179.01	\$ 743,805.00	\$ -	\$ 96,333.59	\$ 6,526,665.86
12/15/2032	\$ 743,805.00	\$ 11,179.01	\$ -	\$ 735,216.39	\$ 96,333.59	\$ 5,791,449.47
6/15/2033				\$ -	\$ 85,481.79	\$ 5,791,449.47
12/15/2033				\$ 756,919.98	\$ 85,481.79	\$ 5,034,529.49
6/15/2034				\$ -	\$ 74,309.66	\$ 5,034,529.49
12/15/2034				\$ 779,264.25	\$ 74,309.66	\$ 4,255,265.24
6/15/2035				\$ -	\$ 62,807.71	\$ 4,255,265.24
12/15/2035				\$ 802,268.14	\$ 62,807.71	\$ 3,452,997.10
6/15/2036				\$ -	\$ 50,966.24	\$ 3,452,997.10
12/15/2036				\$ 825,951.09	\$ 50,966.24	\$ 2,627,046.01
6/15/2037				\$ -	\$ 38,775.20	\$ 2,627,046.01
12/15/2037				\$ 850,333.17	\$ 38,775.20	\$ 1,776,712.84
6/15/2038				\$ -	\$ 26,224.28	\$ 1,776,712.84
12/15/2038				\$ 875,435.00	\$ 26,224.28	\$ 901,277.84
6/15/2039				\$ -	\$ 13,302.86	\$ 901,277.84
12/15/2039				\$ 901,277.84	\$ 13,302.86	\$ -

Lake County School District

Revised Budget

Capital Reserve Fund (43)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
Beginning Fund Balance							
Fund Balance	\$ 319,215	\$ 473,786	\$ 410,104	\$ 589,732	\$ 589,732	\$ (42,644)	\$ 547,087
Total Beginning Fund Balance	\$ 319,215	\$ 473,786	\$ 410,104	\$ 589,732	\$ 589,732	\$ (42,644)	\$ 547,087
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547,087	\$ 547,087
2XXX Intermediate Revenue	\$ 130,012	\$ 157,613	\$ 13,421	\$ 26,854	\$ 26,780	\$ (25,628)	\$ 1,226
3XXX State Revenue	\$ 178,394	\$ 2,308	\$ 11,929	\$ 11,929	\$ 11,929	\$ (11,929)	\$ -
4XXX Federal Revenue	\$ -	\$ -	\$ 117,809	\$ -	\$ -	\$ -	\$ -
5210 General Fund Allocation	\$ 129,700	\$ 185,500	\$ 376,034	\$ 59,000	\$ 59,000	\$ 354,570	\$ 413,570
Total Revenues	\$ 438,106	\$ 345,421	\$ 519,192	\$ 97,783	\$ 97,708	\$ 864,100	\$ 961,883
Total Resources Available	\$ 757,321	\$ 819,206	\$ 929,296	\$ 687,515	\$ 687,440	\$ 821,456	\$ 1,508,970
Expenditures							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ 2,833	\$ 2,308	\$ 3,708	\$ 3,708	\$ 3,708	\$ (3,708)	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ 259,196	\$ 385,287	\$ 314,349	\$ 269,048	\$ 115,186	\$ 205,432	\$ 474,480
08XX Other Objects	\$ 2,381	\$ 1,812	\$ 1,226	\$ 395,633	\$ 573	\$ 91,770	\$ 487,403
09XX Other Uses	\$ 19,126	\$ 19,695	\$ 20,282	\$ 19,126	\$ 20,886	\$ (19,126)	\$ -
Total Expenditures	\$ 283,536	\$ 409,102	\$ 339,564	\$ 687,515	\$ 140,353	\$ 274,368	\$ 961,883
Surplus/(Deficit)	\$ 154,571	\$ (63,682)	\$ 179,628	\$ (589,732)	\$ (42,644)	\$ 589,732	\$ 0
Fund Balances							
Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ (0)	\$ 547,087	\$ 547,088	\$ 547,087
Total Ending Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ (0)	\$ 547,087	\$ 547,088	\$ 547,087

Total Appropriation(Ending Fund Balance + Expense)

\$687,515

\$1,508,970

Staff FTE:

1XX Administrators						0.00
2XX Teachers (Licensed)						0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional						0.00
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.00
Total FTE	N/A	N/A	N/A	N/A	N/A	0.00

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x										
	Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve Capital Projects	64 Insurance Reserve / Risk-Management	TOTAL
Beginning Fund Balance (Includes All Reserves)		2,428,360	81,222	606	-	380,591	3,253,974	547,087	(87,533)	#REF!
Revenues										
Local Sources	1000 - 1999	12,666,315	-	24,405	118,160	380,590	1,600,000	547,087	1,908,490	#REF!
Intermediate Sources	2000 - 2999	18,207								18,207
State Sources	3000 - 3999	2,293,198		166,913	761,526	-		-		#REF!
Federal Sources	4000 - 4999	444,396		493,000	3,630,042	-		413,570		#REF!
Total Revenues		15,422,116	-	684,318	4,509,728	380,590	1,600,000	960,657	1,908,490	#REF!
Total Beginning Fund Balance and Reserves		17,850,476	81,222	684,924	4,509,728	761,181	4,853,974	1,507,744	1,820,957	#REF!
Total Allocations To/From Other Funds	5600,5700,5800		-							-
Transfers To/From Other Funds	5200 - 5300	-	-	230,000		-		413,570	472,859	1,116,429
Other Sources	5100,5400,5500,5900,5990,5991									-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		17,850,476	81,222	914,924	4,509,728	761,181	4,853,974	1,921,314	2,293,816	#REF!
Expenditures										
Instruction - Program 0010 to 2099										
Salaries	0100	5,024,972	265,600		1,106,432	-				#REF!
Employee Benefits, including object 0280	0200	1,838,272	152,322		392,208	-				#REF!
Purchased Services	0300,0400,0500	1,197,305	9,700		915,940	-				#REF!
Supplies and Materials	0600	253,461	38,600		257,727	-				#REF!
Property	0700	4,000	-		22,400	-				#REF!
Other	0800, 0900	11,750	-		-	380,590				#REF!
Total Instruction		8,329,759	466,222	-	2,694,707	380,590	-	-	-	#REF!
Supporting Services										
Students - Program 2100										
Salaries	0100	330,570								330,570
Employee Benefits, including object 0280	0200	161,930								161,930
Purchased Services	0300,0400,0500	8,875								8,875
Supplies and Materials	0600	14,925								14,925
Property	0700	-								-
Other	0800, 0900	-								-
Total Students		516,299	-	-	-	-	-	-	-	516,299
Instructional Staff - Program 2200										
Salaries	0100	144,368								144,368
Employee Benefits, including object 0280	0200	45,171								45,171
Purchased Services	0300,0400,0500	51,218								51,218
Supplies and Materials	0600	95,244								95,244
Property	0700	1,500								1,500
Other	0800, 0900	-								-
Total Instructional Staff		337,501	-	-	-	-	-	-	-	337,501
General Administration - Program 2300, including Program 2303 and 2304										

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x											
	Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve Capital Projects	64 Insurance Reserve / Risk-Management	TOTAL	
Salaries	0100	231,224								231,224	
Employee Benefits, including object 0280	0200	96,020								96,020	
Purchased Services	0300,0400,0500	37,500								37,500	
Supplies and Materials	0600	24,450								24,450	
Property	0700	-								-	
Other	0800, 0900	16,750								16,750	
Total School Administration		405,944	-	-	-	-	-	-	-	405,944	
School Administration - Program 2400											
Salaries	0100	795,289								795,289	
Employee Benefits, including object 0280	0200	293,246								293,246	
Purchased Services	0300,0400,0500	437								437	
Supplies and Materials	0600	13,000								13,000	
Property	0700	200								200	
Other	0800, 0900	-								-	
Total School Administration		1,102,172	-	-	-	-	-	-	-	1,102,172	
Business Services - Program 2500, including Program 2501											
Salaries	0100	185,706								185,706	
Employee Benefits, including object 0280	0200	67,472								67,472	
Purchased Services	0300,0400,0500	35,914								35,914	
Supplies and Materials	0600	200								200	
Property	0700	200								200	
Other	0800, 0900	1,800								1,800	
Total Business Services		291,292	-	-	-	-	-	-	-	291,292	
Operations and Maintenance - Program 2600											
Salaries	0100	733,305								733,305	
Employee Benefits, including object 0280	0200	288,410								288,410	
Purchased Services	0300,0400,0500	268,000								268,000	
Supplies and Materials	0600	483,500								483,500	
Property	0700	8,500								8,500	
Other	0800, 0900	-								-	
Total Operations and Maintenance		1,781,715	-	-	-	-	-	-	-	1,781,715	
Student Transportation - Program 2700											
Salaries	0100	225,273								225,273	
Employee Benefits, including object 0280	0200	130,449								130,449	
Purchased Services	0300,0400,0500	140,000								140,000	
Supplies and Materials	0600	26,000								26,000	
Property	0700	500								500	
Other	0800, 0900	-								-	
Total Student Transportation		522,222	-	-	-	-	-	-	-	522,222	
Central Support - Program 2800, including Program 2801											
Salaries	0100	81,506							-	81,506	
Employee Benefits, including object 0280	0200	33,069							-	33,069	

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x										
	Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve Capital Projects	64 Insurance Reserve / Risk-Management	TOTAL
Purchased Services	0300,0400,0500	350,000							2,293,816	2,643,816
Supplies and Materials	0600	-							-	-
Property	0700	-							-	-
Other	0800, 0900	-							-	-
Total Central Support		464,575	-	-	-	-	-	-	2,293,816	2,758,391
Other Support - Program 2900										
Salaries	0100									-
Employee Benefits, including object 0280	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			344,085						344,085
Employee Benefits, including object 0280	0200			147,202						147,202
Purchased Services	0300,0400,0500			1,700						1,700
Supplies and Materials	0600			416,736						416,736
Property	0700			-						-
Other	0800, 0900			-						-
Total Other Support		-	-	909,723	-	-	-	-	-	909,723
Enterprise Operations - Program 3200										
Salaries	0100									-
Employee Benefits, including object 0280	0200									-
Purchased Services	0300,0400,0500									-
Supplies and Materials	0600									-
Property	0700									-
Other	0800, 0900									-
Total Enterprise Operations		-	-	-	-	-	-	-	-	-
Community Services - Program 3300										
Salaries	0100	-								-
Employee Benefits, including object 0280	0200	12,243								12,243
Purchased Services	0300,0400,0500	-								-
Supplies and Materials	0600	-								-
Property	0700	-								-
Other	0800, 0900	-								-
Total Community Services		12,243	-	-	-	-	-	-	-	12,243
Education for Adults - Program 3400										
Salaries	0100									-
Employee Benefits, including object 0280	0200									-
Purchased Services	0300,0400,0500									-
Supplies and Materials	0600									-
Property	0700									-

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x										
	Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve Capital Projects	64 Insurance Reserve / Risk-Management	TOTAL
Other	0800, 0900									-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-
Total Supporting Services		5,433,963	-	909,723	-	-	-	-	2,293,816	8,637,503
Property - Program 4000										
Salaries	0100	-						-		-
Employee Benefits, including object 0280	0200	-						-		-
Purchased Services	0300,0400,0500	-						-		-
Supplies and Materials	0600	-						-		-
Property	0700	-						474,480		474,480
Other	0800, 0900	-						487,403		487,403
Total Property		-	-	-	-	-	-	961,883	-	961,883
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
Salaries	0100									-
Employee Benefits, including object 0280	0200									-
Purchased Services	0300,0400,0500							-		-
Supplies and Materials	0600							-		-
Property	0700							-		-
Other	0800, 0900						1,169,453			1,169,453
Total Other Uses		-	-	-	-	-	1,169,453	-	-	1,169,453
Total Expenditures		13,763,722	466,222	909,723	2,694,707	380,590	1,169,453	961,883	2,293,816	#REF!
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)										
Other Reserved Fund Balance (9900)	0840	2,597,325	(0)			380,591		547,087	-	3,525,003
Other Restricted Reserves (932X)	0840		-	(0)	-		3,177,346			#REF!
Reserved Fund Balance (9100)	0840			5,201						5,201
District Emergency Reserve (9315)	0840									-
Reserve for TABOR 3% (9321)	0840	373,000								373,000
Reserve for TABOR - Multi-Year Obligations (9322)	0840									-
Total Reserves (Anticipated Ending Fund Balance)		2,970,325	(0)	5,201	-	380,591	3,177,346	547,087	-	#REF!
Total Expenditures and Reserves		16,734,047	466,222	914,924	2,694,707	761,181	4,346,799	1,508,970	2,293,816	#REF!
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		1,116,429	(385,000)	-	1,815,021	-	507,175	412,344	-	#REF!
Use of a portion of beginning fund balance resolution required?		No	Yes	No	No	No	Yes	No	No	#REF!