

FY2018-2019 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Revised Budget Adopted: January 22, 2019										
Final Funded Pupil FTE: 935 K-12	Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	(26-29) Other Special Revenue	31 Bond Redemption	43 Capital Reserve Capital Projects	74 Pupil Activity Agency	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>		3,023,529	59,528	6,345	-	20,221	1,266,198	432,834	-	4,808,655
<b>Revenues</b>										
Local Sources	1000 - 1999	5,976,910	-	155,000	1,403,970	143,000	758,779	-	275,000	8,712,659
Intermediate Sources	2000 - 2999	15,000	-	-	-	-	-	170,000	-	185,000
State Sources	3000 - 3999	4,364,382	-	14,500	373,001	-	-	-	-	4,751,883
Federal Sources	4000 - 4999	232,105	-	486,500	974,737	624,488	-	-	-	2,317,830
<b>Total Revenues</b>		<b>10,588,397</b>	<b>-</b>	<b>656,000</b>	<b>2,751,708</b>	<b>767,488</b>	<b>758,779</b>	<b>170,000</b>	<b>275,000</b>	<b>15,967,372</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>13,611,926</b>	<b>59,528</b>	<b>662,345</b>	<b>2,751,708</b>	<b>787,709</b>	<b>2,024,977</b>	<b>602,834</b>	<b>275,000</b>	<b>20,776,027</b>
Total Allocations To/From Other Funds	5600,5700, 5800	(319,104)	319,104	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(175,000)	-	75,000	-	-	-	100,000	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		<b>13,117,822</b>	<b>378,632</b>	<b>737,345</b>	<b>2,751,708</b>	<b>787,709</b>	<b>2,024,977</b>	<b>702,834</b>	<b>275,000</b>	<b>20,776,027</b>
<b>Expenditures</b>										
<b>Instruction - Program 0010 to 2099</b>										
Salaries	0100	3,445,942	161,500	-	428,542	3,460	-	-	-	4,039,444
Employee Benefits	0200	1,344,949	79,600	-	143,234	-	-	-	-	1,567,783
Purchased Services	0300,0400, 0500	814,709	2,229	-	288,688	-	-	-	-	1,105,626
Supplies and Materials	0600	280,270	49,169	-	145,145	-	-	-	-	474,584
Property	0700	1,000	-	-	-	-	-	-	-	1,000
Other	0800, 0900	13,400	-	-	-	-	-	-	275,000	288,400
<b>Total Instruction</b>		<b>5,900,270</b>	<b>292,498</b>	<b>-</b>	<b>1,005,609</b>	<b>3,460</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>7,476,837</b>
<b>Supporting Services</b>										
<b>Students - Program 2100</b>										
Salaries	0100	307,315	-	-	704,845	-	-	-	-	1,012,160
Employee Benefits	0200	138,429	-	-	289,098	-	-	-	-	427,527
Purchased Services	0300,0400, 0500	14,475	-	-	394,708	-	-	-	-	409,183
Supplies and Materials	0600	10,694	-	-	23,723	-	-	-	-	34,417
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	4,283	-	-	-	-	4,283
<b>Total Students</b>		<b>470,913</b>	<b>-</b>	<b>-</b>	<b>1,416,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,887,570</b>
<b>Instructional Staff - Program 2200</b>										
Salaries	0100	116,846	-	-	232,111	-	-	-	-	348,957
Employee Benefits	0200	49,412	-	-	89,951	-	-	-	-	139,363
Purchased Services	0300,0400, 0500	217,998	-	-	-	-	-	-	-	217,998
Supplies and Materials	0600	73,500	-	-	-	-	-	-	-	73,500
Property	0700	9,000	-	-	-	-	-	-	-	9,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Instructional Staff</b>		<b>466,756</b>	<b>-</b>	<b>-</b>	<b>322,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>788,818</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>										
Salaries	0100	167,902	-	-	-	-	-	-	-	167,902
Employee Benefits	0200	60,198	-	-	-	-	-	-	-	60,198
Purchased Services	0300,0400, 0500	29,000	-	-	-	-	-	-	-	29,000
Supplies and Materials	0600	5,800	-	-	-	-	-	-	-	5,800
Property	0700	500	-	-	-	-	-	-	-	500
Other	0800, 0900	14,700	-	-	-	-	-	-	-	14,700
<b>Total School Administration</b>		<b>278,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>278,100</b>

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<b>School Administration - Program 2400</b>										
Salaries	0100	487,256	14,250	-	6,000	-	-	-	-	507,506
Employee Benefits	0200	194,065	4,025	-	1,380	-	-	-	-	199,470
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	650	-	-	-	-	-	-	-	650
Supplies and Materials	0600	11,000	-	-	-	-	-	-	-	11,000
Property	0700	200	-	-	-	-	-	-	-	200
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total School Administration</b>		<b>693,171</b>	<b>18,275</b>	<b>-</b>	<b>7,380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>718,826</b>
<b>Business Services - Program 2500, including Program 2501</b>										
Salaries	0100	122,984	-	-	-	-	-	-	-	122,984
Employee Benefits	0200	38,866	-	-	-	-	-	-	-	38,866
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	8,500	-	-	-	-	-	-	-	8,500
Supplies and Materials	0600	1,000	-	-	-	-	-	-	-	1,000
Property	0700	400	-	-	-	-	-	-	-	400
Other	0800, 0900	50	-	-	-	-	-	-	-	50
<b>Total Business Services</b>		<b>171,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,800</b>
<b>Operations and Maintenance - Program 2600</b>										
Salaries	0100	575,927	10,000	-	-	19,153	-	-	-	605,080
Employee Benefits	0200	240,351	6,745	-	-	10,008	-	-	-	257,104
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	179,500	6,000	-	-	-	-	-	-	185,500
Supplies and Materials	0600	287,000	-	-	-	-	-	-	-	287,000
Property	0700	15,000	-	-	-	-	-	-	-	15,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Operations and Maintenance</b>		<b>1,297,778</b>	<b>22,745</b>	<b>-</b>	<b>-</b>	<b>29,161</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,349,684</b>
<b>Student Transportation - Program 2700</b>										
Salaries	0100	224,985	-	-	-	19,102	-	-	-	244,087
Employee Benefits	0200	113,716	-	-	-	8,622	-	-	-	122,338
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	31,029	-	-	-	-	-	-	-	31,029
Supplies and Materials	0600	19,694	-	-	-	-	-	-	-	19,694
Property	0700	3,000	-	-	-	-	-	-	-	3,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Student Transportation</b>		<b>392,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>420,148</b>
<b>Central Support - Program 2800, including Program 2801</b>										
Salaries	0100	65,446	-	-	-	-	-	-	-	65,446
Employee Benefits	0200	22,635	-	-	-	-	-	-	-	22,635
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	210,000	-	-	-	-	-	-	-	210,000
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Central Support</b>		<b>298,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>298,081</b>
<b>Other Support - Program 2900</b>										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Other Support</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<b>Food Service Operations - Program 3100</b>											
Salaries	0100	-	-	291,200	-	-	-	-	-	291,200	
Employee Benefits	0200	-	-	114,145	-	-	-	-	-	114,145	
Purchased Services	0300,0400,0500	-	-	2,500	-	-	-	-	-	2,500	
Supplies and Materials	0600	-	-	329,500	-	-	-	-	-	329,500	
Property	0700	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	
<b>Total Other Support</b>		-	-	737,345	-	-	-	-	-	737,345	
<b>Enterprise Operations - Program 3200</b>											
Salaries	0100	-	-	-	-	-	-	-	-	-	
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	
<b>Total Enterprise Operations</b>		-	-	-	-	-	-	-	-	-	
<b>Community Services - Program 3300</b>											
Salaries	0100	-	-	-	-	454,290	-	-	-	454,290	
Employee Benefits	0200	-	-	-	-	163,892	-	-	-	163,892	
Purchased Services	0300,0400,0500	-	-	-	-	35,305	-	-	-	35,305	
Supplies and Materials	0600	-	-	-	-	31,423	-	-	-	31,423	
Property	0700	-	-	-	-	20,000	-	-	-	20,000	
Other	0800, 0900	-	-	-	-	2,233	-	-	-	2,233	
<b>Total Community Services</b>		-	-	-	-	707,143	-	-	-	707,143	
<b>Education for Adults - Program 3400</b>											
Salaries	0100	-	-	-	-	-	-	-	-	-	
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	
<b>Total Education for Adults Services</b>		-	-	-	-	-	-	-	-	-	
<b>Total Supporting Services</b>		4,069,023	41,020	737,345	1,746,099	764,028	-	-	-	7,357,515	
<b>Property - Program 4000</b>											
Salaries	0100	-	-	-	-	-	-	-	-	-	
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	379,500	-	379,500	
Other	0800, 0900	-	-	-	-	-	-	-	-	758,779	
<b>Total Property</b>		-	-	-	-	-	-	379,500	-	379,500	
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>											
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Purchased Services	0300,0400,0500	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	
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Other	0800, 0900	-	-	-	-	-	758,779	-	-	758,779	
<b>Total Other Uses</b>		-	-	-	-	-	758,779	-	-	758,779	
<b>Total Expenditures</b>		9,969,293	333,518	737,345	2,751,708	767,488	758,779	379,500	275,000	15,972,631	

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<b>APPROPRIATED RESERVES</b>										
Other Reserved Fund Balance (9900)	0840	225,000	-	-	-	-	-	-	-	225,000
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>		225,000	-	-	-	-	-	-	-	225,000
<b>Total Expenditures and Reserves</b>		10,194,293	333,518	737,345	2,751,708	767,488	758,779	379,500	275,000	16,197,631
<b>BUDGETED ENDING FUND BALANCE</b>										
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	356,000	-	-	-	-	-	-	-	356,000
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	1,266,198	-	-	1,266,198
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	1,266,198
Unassigned fund balance (9900)	6770	2,567,529	45,114	-	-	20,221	-	323,334	-	2,956,198
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		2,923,529	45,114	-	-	20,221	1,266,198	323,334	-	4,578,396
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	No	No	No	Yes	No	Yes