

FY2019-2020 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Revised Budget Adopted: January 22, 2020 Final Funded Pupil FTE: 935 K-12		Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Athletic & Activity Fund	(26-29) Other Special Revenue	31 Bond Redemption	41 Capital Project Fund	43 Capital Reserve Capital Projects	64 Health Insurance Reserve Fund	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			3,290,624	5,280	11,944			28,207	1,312,916	0	323,334	52,317	5,024,622
<b>Revenues</b>													
Local Sources	1000 - 1999	7,013,241	0.00	0.00	155,000	1,174,478	275,000	266,017	1,346,685	13,870,446	0.00	1,871,757	25,972,624
Intermediate Sources	2000 - 2999	15,000	0.00	0.00				-	0.00	0.00	170,000	0.00	185,000
State Sources	3000 - 3999	3,951,920	1,363		14,500	644,876				20,805,668	532,306		25,950,633
Federal Sources	4000 - 4999	255,909	0		484,448	819,015	0.00	616,780	0.00			0.00	2,176,152
<b>Total Revenues</b>			11,236,070	1,363	653,948	2,638,369	275,000	882,797	1,346,685	34,676,114	702,306	1,871,757	54,284,409
<b>Total Beginning Fund Balance and Reserves</b>			14,526,694	6,643	665,892	2,638,369	275,000	911,004	2,659,601	34,676,114	1,025,640	1,924,074	59,309,031
Total Allocations To/From Other Funds		5600,5700, 5800	(327,686)	327,686									-
Transfers To/From Other Funds		5200 - 5300	(735,000)		60,000	400,000		75,000			200,000		-
Other Sources		5100,5400, 5500,5900, 5990, 5991											-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>			13,464,008	334,329	725,892	3,038,369	275,000	986,004	2,659,601	34,676,114	1,225,640	1,924,074	59,309,031
<b>Expenditures</b>													
<b>Instruction - Program 0010 to 2099</b>													
Salaries	0100	3,743,509	193,000			224,549		4,712					4,165,770
Employee Benefits	0200	1,389,435	80,800			56,429							1,526,664
Purchased Services	0300,0400, 0500	807,095	1,000			154,493							962,588
Supplies and Materials	0600	336,073	20,000			57,341							413,414
Property	0700	1,000	-			-							1,000
Other	0800, 0900	13,400	-			1,500	275,000						289,900
<b>Total Instruction</b>			6,290,512	294,800	-	494,312	275,000	4,712	-	-	-	-	7,084,336
<b>Supporting Services</b>													-
<b>Students - Program 2100</b>													-
Salaries	0100	337,845				899,017							1,236,862
Employee Benefits	0200	162,179				328,738							490,917
Purchased Services	0300,0400, 0500	13,725				478,387							492,112
Supplies and Materials	0600	12,697				39,003							51,700
Property	0700	-				-							-
Other	0800, 0900	-				10,533							10,533
<b>Total Students</b>			526,446	-	-	1,755,678	-	-	-	-	-	-	2,282,124
<b>Instructional Staff - Program 2200</b>													-
Salaries	0100	134,646				322,230							456,876
Employee Benefits	0200	54,214				112,693							166,907
Purchased Services	0300,0400, 0500	141,350											141,350
Supplies and Materials	0600	83,500											83,500
Property	0700	9,000											9,000
Other	0800, 0900	-											-
<b>Total Instructional Staff</b>			422,710	-	-	434,923	-	-	-	-	-	-	857,633
<b>General Administration - Program 2300, including Program 2303 and 2304</b>													-
Salaries	0100	156,401	-	-	-	-	-	-	-	-	-	-	156,401
Employee Benefits	0200	51,525	-	-	-	-	-	-	-	-	-	-	51,525
Purchased Services	0300,0400, 0500	43,000	-	-	-	-	-	-	-	-	-	-	43,000
Supplies and Materials	0600	8,800	-	-	-	-	-	-	-	-	-	-	8,800
Property	0700	500	-	-	-	-	-	-	-	-	-	-	500
Other	0800, 0900	14,700	-	-	-	-	-	-	-	-	-	-	14,700
<b>Total School Administration</b>			274,926	-	-	-	-	-	-	-	-	-	274,926

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

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<b>Food Service Operations - Program 3100</b>													
Salaries	0100	-	-	299,925	-	-	-	-	-	-	-	-	299,925
Employee Benefits	0200	-	-	116,967	-	-	-	-	-	-	-	-	116,967
Purchased Services	0300,0400,0500	-	-	2,500	-	-	-	-	-	-	-	-	2,500
Supplies and Materials	0600	-	-	306,500	-	-	-	-	-	-	-	-	306,500
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Support</b>			-	-	725,892	-	-	-	-	-	-	-	725,892
<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	-	-	-	-	-	463,617	-	-	-	-	-	463,617
Employee Benefits	0200	-	-	-	-	-	192,020	-	-	-	-	-	192,020
Purchased Services	0300,0400,0500	-	-	-	-	-	35,526	-	-	-	-	-	35,526
Supplies and Materials	0600	-	-	-	-	-	38,839	-	-	-	-	-	38,839
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	158,011	-	-	-	-	-	158,011
<b>Total Community Services</b>			-	-	-	-	888,013	-	-	-	-	-	888,013
<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>			4,389,622	33,490	725,892	2,193,041	-	935,970	-	-	-	1,871,757	10,149,772
<b>Property - Program 4000</b>													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	4,674,998.00	489,770	-	5,164,768
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	30,001,116.00	482,036	-	30,483,152
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Property</b>			-	-	-	-	-	-	-	34,676,114	971,806	-	35,647,920
<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	N/A	N/A	-
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	-	-	-	-	-	-	958,735	-	-	-	-	958,735
<b>Total Other Uses</b>			-	-	-	-	-	958,735	-	-	-	-	958,735
<b>Total Expenditures</b>			10,680,134	328,290	725,892	2,687,353	275,000	940,682	958,735	34,676,114	971,806	1,871,757	54,115,763

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<b>APPROPRIATED RESERVES</b>												
Other Reserved Fund Balance (9900)	0840	-	6,039	-	-	-	45,322	1,700,866	-	253,834	-	2,006,061
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	225,000	-	-	351,016	-	-	-	-	-	52,317	628,333
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>		225,000	6,039	-	351,016	-	45,322	1,700,866	-	253,834	52,317	2,634,394
<b>Total Expenditures and Reserves</b>		10,905,134	334,329	725,892	3,038,369	275,000	986,004	2,659,601	34,676,114	1,225,640	1,924,074	56,750,157
<b>BUDGETED ENDING FUND BALANCE</b>												
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	358,453.00	-	-	-	-	-	-	-	-	-	358,453
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	2,200,421.00	-	-	-	-	-	-	-	-	-	2,200,421
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		2,558,874	-	-	-	-	-	-	-	-	-	2,558,874
<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	Yes	Yes	Yes	No	Yes	Yes