

FY2020-2021 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Revised Budget Adopted: February 9, 2021		Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Athletic & Activity Fund	(26-29) Other Special Revenue	31 Bond Redemption	41 Capital Project Fund	43 Capital Reserve Capital Projects	64 Health Insurance Reserve Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)			3,008,639	16,397	56,781			14,916	2,294,685	0	319,215	333,607	6,044,240
Revenues													
Local Sources	1000 - 1999	6,607,228	0.00	99,300	573,972	275,000	260,668	1,995,744	-	0.00	1,871,757		11,683,669
Intermediate Sources	2000 - 2999	15,000	0.00	0.00	0.00	0.00	-	0.00	0.00	110,000	0.00		125,000
State Sources	3000 - 3999	3,694,007	-	4,067	844,429				19,431,537	180,703			24,154,743
Federal Sources	4000 - 4999	272,916	0	1,462,633	2,375,178	0.00	947,590	0.00	0	0	0.00		5,058,317
Total Revenues		10,589,151	-	1,566,000	3,793,579	275,000	1,208,258	1,995,744	19,431,537	290,703	1,871,757		41,021,729
Total Beginning Fund Balance and Reserves		13,597,790	16,397	1,622,781	3,793,579	275,000	1,223,174	4,290,429	19,431,537	609,918	2,205,364		47,065,969
Total Allocations To/From Other Funds	5600,5700, 5800	(228,773)	228,773										-
Transfers To/From Other Funds	5200 - 5300	(530,274)			365,840		34,734			129,700			-
Other Sources	5100,5400, 5500,5900, 5990, 5991								12,954,362				12,954,362
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		12,838,743	245,170	1,622,781	4,159,419	275,000	1,257,908	4,290,429	32,385,899	739,618	2,205,364		60,020,331
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100	3,770,624	164,000		401,046		4,712						4,340,382
Employee Benefits	0200	1,386,144	63,500		96,345								1,545,989
Purchased Services	0300,0400, 0500	857,486	100		143,826								1,001,412
Supplies and Materials	0600	282,255	2,500		212,069								496,824
Property	0700	1,000	-		6,823								7,823
Other	0800, 0900	13,400	-			275,000							288,400
Total Instruction		6,310,909	230,100	-	860,109	275,000	4,712	-	-	-	-	-	7,405,830
Supporting Services													
Students - Program 2100													
Salaries	0100	335,735			935,339								1,271,074
Employee Benefits	0200	140,709			373,955								514,664
Purchased Services	0300,0400, 0500	35,161			526,038								561,199
Supplies and Materials	0600	33,694			251,004								284,698
Property	0700	3,000			277,011								280,011
Other	0800, 0900	-			8,850								8,850
Total Students		548,299	-	-	2,372,197	-	-	-	-	-	-	-	2,920,496
Instructional Staff - Program 2200													
Salaries	0100	151,780			323,149								474,929
Employee Benefits	0200	51,003			114,860								165,863
Purchased Services	0300,0400, 0500	68,350			5,709								74,059
Supplies and Materials	0600	77,500			91,624								169,124
Property	0700	9,000			12,834								21,834
Other	0800, 0900	-			-								-
Total Instructional Staff		357,633	-	-	548,176	-	-	-	-	-	-	-	905,809
General Administration - Program 2300, including Program 2303 and 2304													
Salaries	0100	156,780	-	-	-	-	-	-	-	-	-	-	156,780
Employee Benefits	0200	56,404	-	-	-	-	-	-	-	-	-	-	56,404
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
Total School Administration		280,184	-	-	-	-	-	-	-	-	-	-	280,184

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Revised Funded Pupil FTE: 997.5 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	
School Administration - Program 2400													-
Salaries	0100	609,066	2,000		-		-	-		-	-	611,066	
Employee Benefits	0200	240,873	1,354		-		-	-		-	-	242,227	
Purchased Services	0300,0400,0500	350										350	
Supplies and Materials	0600	10,850										10,850	
Property	0700	200										200	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total School Administration		861,339	3,354	-	-	-	-	-	-	-	-	864,693	
Business Services - Program 2500, including Program 2501													-
Salaries	0100	140,299	-	-	2,000		-	-		-	-	142,299	
Employee Benefits	0200	57,178	-	-	440		-	-		-	-	57,618	
Purchased Services	0300,0400,0500	16,000	-	-	-		-	-		-	-	16,000	
Supplies and Materials	0600	1,000	-	-	-		-	-		-	-	1,000	
Property	0700	400	-	-	-		-	-		-	-	400	
Other	0800, 0900	515	-	-	-		-	-		-	-	515	
Total Business Services		215,392	-	-	2,440	-	-	-	-	-	-	217,832	
Operations and Maintenance - Program 2600													-
Salaries	0100	600,890	4,900	-	40,860		14,000	-		-	-	660,650	
Employee Benefits	0200	245,768	865	-	18,781		5,802	-		-	-	271,216	
Purchased Services	0300,0400,0500	197,986	2,000	-	-		-	-		-	-	199,986	
Supplies and Materials	0600	288,510	-	-	-		-	-		-	-	288,510	
Property	0700	15,000	-	-	-		-	-		-	-	15,000	
Other	0800, 0900	-	-	-	-		-	-		-	-	-	
Total Operations and Maintenance		1,348,154	7,765	-	59,641	-	19,802	-	-	-	-	1,435,362	
Student Transportation - Program 2700													-
Salaries	0100	254,102	-	-	-		15,000	-		-	-	269,102	
Employee Benefits	0200	133,999	-	-	-		6,217	-		-	-	140,216	
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	-	-	-	-		-	-		-	-	-	
Total Student Transportation		451,201	-	-	-	-	21,217	-	-	-	-	472,418	
Central Support - Program 2800, including Program 2801													-
Salaries	0100	80,000	-	-	-		-	-		-	-	80,000	
Employee Benefits	0200	26,556	-	-	-		-	-		-	-	26,556	
Purchased Services	0300,0400,0500	490,000	-	-	-		-	-		-	1,871,757	2,361,757	
Supplies and Materials	0600	-	-	-	-		-	-		-	-	-	
Property	0700	-	-	-	-		-	-		-	-	-	
Other	0800, 0900	-	-	-	-		-	-		-	-	-	
Total Central Support		596,556	-	-	-	-	-	-	-	-	1,871,757	2,468,313	
Other Support - Program 2900													-
Salaries	0100	-	-	-	-		-	-		-	-	-	
Employee Benefits	0200	-	-	-	-		-	-		-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-		-	-		-	-	-	
Supplies and Materials	0600	-	-	-	-		-	-		-	-	-	
Property	0700	-	-	-	-		-	-		-	-	-	
Other	0800, 0900	-	-	-	-		-	-		-	-	-	
Total Other Support		-	-	-	-	-	-	-	-	-	-	-	

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Food Service Operations - Program 3100													
Salaries	0100	-	-	504,925	-	-	-	-	-	-	-	504,925	
Employee Benefits	0200	-	-	195,221	-	-	-	-	-	-	-	195,221	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	2,500	-	-	-	-	-	-	-	2,500	
Supplies and Materials	0600	-	-	920,135	-	-	-	-	-	-	-	920,135	
Property	0700	-	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Other Support		-	-	1,622,781	-	-	-	-	-	-	-	1,622,781	
Enterprise Operations - Program 3200													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	-	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Enterprise Operations		-	-	-	-	-	-	-	-	-	-	-	
Community Services - Program 3300													
Salaries	0100	-	-	-	-	-	518,660	-	-	-	-	518,660	
Employee Benefits	0200	-	-	-	-	-	208,913	-	-	-	-	208,913	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	-	-	-	29,726	-	-	-	-	29,726	
Supplies and Materials	0600	-	-	-	-	-	48,307	-	-	-	-	48,307	
Property	0700	-	-	-	-	-	238,109	-	-	-	-	238,109	
Other	0800, 0900	-	-	-	-	-	168,462	-	-	-	-	168,462	
Total Community Services		-	-	-	-	-	1,212,177	-	-	-	-	1,212,177	
Education for Adults - Program 3400													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	-	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Education for Adults Services		-	-	-	-	-	-	-	-	-	-	-	
Total Supporting Services		4,658,758	11,119	1,622,781	2,982,454	-	1,253,196	-	-	-	1,871,757	12,400,065	
Property - Program 4000													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	-	-	-	-	-	3,674,838.00	42,520	-	3,717,358	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	28,711,061.00	506,875	-	29,217,936	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Property		-	-	-	-	-	-	-	32,385,899	549,395	-	32,935,294	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure													
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Other	0800, 0900	-	-	-	-	-	-	1,683,043	-	21,508	-	1,704,551	
Total Other Uses		-	-	-	-	-	-	1,683,043	-	21,508	-	1,704,551	
Total Expenditures		10,969,667	241,219	1,622,781	3,842,563	275,000	1,257,908	1,683,043	32,385,899	570,903	1,871,757	54,720,740	

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APPROPRIATED RESERVES													-
Other Reserved Fund Balance (9900)	0840	-	3,951	-	-	-	-	2,607,386	-	168,715	-	-	2,780,052
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	316,856	-	-	-	-	-	333,607	-	650,463
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		-	3,951	-	316,856	-	-	2,607,386	-	168,715	333,607	-	3,430,515
Total Expenditures and Reserves		10,969,667	245,170	1,622,781	4,159,419	275,000	1,257,908	4,290,429	32,385,899	739,618	2,205,364	-	58,151,255
BUDGETED ENDING FUND BALANCE													-
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	443,000.00	-	-	-	-	-	-	-	-	-	-	443,000
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	-	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	1,426,076.00	-	-	-	-	-	-	-	-	-	-	1,426,076
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		1,869,076	-	-	-	-	-	-	-	-	-	-	1,869,076
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))													-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	No	No	No	Yes	No	Yes	Yes	No		