

FY2021-2022 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Original Budget Adopted: June 8, 2021												
Original Funded Pupil FTE: 1020 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
Beginning Fund Balance (Includes All Reserves)		2,610,932	0	198,500			-	2,294,685	0	388,860	333,607	5,826,584
Revenues												
Local Sources	1000 - 1999	6,428,861	0.00	32,500	172,291	275,000	336,742	1,904,148	-	0.00	1,871,757	11,021,299
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	4,825,331	-	4,067	521,149	-	-	-	7,148,202	-	-	12,498,749
Federal Sources	4000 - 4999	267,747	0	1,048,000	3,627,593	0.00	687,328	0.00	0	-	0.00	5,630,668
Total Revenues		11,536,939	-	1,084,567	4,321,033	275,000	1,024,070	1,904,148	7,148,202	110,000	1,871,757	29,275,716
Total Beginning Fund Balance and Reserves		14,147,871	-	1,283,067	4,321,033	275,000	1,024,070	4,198,833	7,148,202	498,860	2,205,364	35,102,300
Total Allocations To/From Other Funds	5600,5700, 5800	(345,605)	345,605									-
Transfers To/From Other Funds	5200 - 5300	(516,856)			316,856					200,000		-
Other Sources	5100,5400, 5500,5900, 5990, 5991								4,775,472			4,775,472
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		13,285,410	345,605	1,283,067	4,637,889	275,000	1,024,070	4,198,833	11,923,674	698,860	2,205,364	39,877,772
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	0100	4,001,663	210,000		536,610		4,712					4,752,985
Employee Benefits	0200	1,515,939	83,500		184,840							1,784,279
Purchased Services	0300,0400, 0500	920,911	1,000		40,348							962,259
Supplies and Materials	0600	329,632	14,455		64,321							408,408
Property	0700	1,500	-		-							1,500
Other	0800, 0900	13,900	-		-	275,000						288,900
Total Instruction		6,783,545	308,955	-	826,119	275,000	4,712	-	-	-	-	7,923,331
Supporting Services												
Students - Program 2100												
Salaries	0100	236,428			1,167,322							1,403,750
Employee Benefits	0200	96,534			479,787							576,321
Purchased Services	0300,0400, 0500	14,651			211,355							226,006
Supplies and Materials	0600	16,013			291,615							307,628
Property	0700	-			123,500							123,500
Other	0800, 0900	-			-							-
Total Students		363,626	-	-	2,273,579	-	-	-	-	-	-	2,637,205
Instructional Staff - Program 2200												
Salaries	0100	178,739			338,189							516,928
Employee Benefits	0200	52,174			81,241							133,415
Purchased Services	0300,0400, 0500	56,350			-							56,350
Supplies and Materials	0600	77,500			-							77,500
Property	0700	9,000			-							9,000
Other	0800, 0900	-			-							-
Total Instructional Staff		373,763	-	-	419,430	-	-	-	-	-	-	793,193
General Administration - Program 2300, including Program 2303 and 2304												
Salaries	0100	254,897	-	-	-							254,897
Employee Benefits	0200	87,009	-	-	-							87,009
Purchased Services	0300,0400, 0500	45,000	-	-	-							45,000
Supplies and Materials	0600	8,800	-	-	-							8,800
Property	0700	500	-	-	-							500
Other	0800, 0900	14,700	-	-	-							14,700
Total School Administration		410,906	-	-	-	-	-	-	-	-	-	410,906

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School Administration - Program 2400												
Salaries	0100	639,556	10,000		-		-	-		-	-	649,556
Employee Benefits	0200	249,739	3,400		-		-	-		-	-	253,139
Purchased Services	0300,0400,											
	0500	350										350
Supplies and Materials	0600	11,350										11,350
Property	0700	200										200
Other	0800, 0900	-										-
Total School Administration		901,195	13,400									914,595
Business Services - Program 2500, including Program 2501												
Salaries	0100	174,347			2,000							176,347
Employee Benefits	0200	69,334			440							69,774
Purchased Services	0300,0400,											
	0500	18,000										18,000
Supplies and Materials	0600	1,000										1,000
Property	0700	400										400
Other	0800, 0900	515										515
Total Business Services		263,596			2,440							266,036
Operations and Maintenance - Program 2600												
Salaries	0100	540,267	12,000		109,523		15,500					677,290
Employee Benefits	0200	245,310	4,750		24,478		3,675					278,213
Purchased Services	0300,0400,											
	0500	171,500	6,500									178,000
Supplies and Materials	0600	269,461										269,461
Property	0700	15,000										15,000
Other	0800, 0900	-										-
Total Operations and Maintenance		1,241,538	23,250		134,001		19,175					1,417,964
Student Transportation - Program 2700												
Salaries	0100	244,045					20,000					264,045
Employee Benefits	0200	131,569					15,000					146,569
Purchased Services	0300,0400,											
	0500	38,500										38,500
Supplies and Materials	0600	21,600										21,600
Property	0700	3,000			25,000							28,000
Other	0800, 0900	-										-
Total Student Transportation		438,714			25,000		35,000					498,714
Central Support - Program 2800, including Program 2801												
Salaries	0100	75,000										75,000
Employee Benefits	0200	29,451										29,451
Purchased Services	0300,0400,											
	0500	310,000									1,871,757	2,181,757
Supplies and Materials	0600											
Property	0700											
Other	0800, 0900											
Total Central Support		414,451									1,871,757	2,286,208
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	-	-	413,008	-	-	-	-	-	-	-	413,008	
Employee Benefits	0200	-	-	154,823	-	-	-	-	-	-	-	154,823	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	2,500	-	-	-	-	-	-	-	2,500	
Supplies and Materials	0600	-	-	707,736	-	-	-	-	-	-	-	707,736	
Property	0700	-	-	5,000	-	-	-	-	-	-	-	5,000	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Other Support												1,283,067	
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	-	-	-	-	-	512,350	-	-	-	-	512,350	
Employee Benefits	0200	-	-	-	-	-	206,315	-	-	-	-	206,315	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	-	-	-	28,876	-	-	-	-	28,876	
Supplies and Materials	0600	-	-	-	-	-	46,901	-	-	-	-	46,901	
Property	0700	-	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	170,741	-	-	-	-	170,741	
Total Community Services												965,183	
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												4,407,789	
Property - Program 4000													-
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	
	0500	-	-	-	-	-	-	-	3,674,838.00	-	-	3,674,838	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	8,248,836.00	339,000	-	8,587,836	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Property												11,923,674	
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	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	-	-	-	-	-	-	1,792,677	-	21,508	-	1,814,185	
Total Other Uses												1,792,677	
Total Expenditures												11,191,334	
												345,605	
												1,283,067	
												3,680,569	
												275,000	
												1,024,070	
												1,792,677	
												11,923,674	
												360,508	
												1,871,757	
												33,748,261	

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APPROPRIATED RESERVES												
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	2,406,156	-	338,352	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-	2,744,508
Reserved Fund Balance (9100)	0840	-	-	-	957,320	-	-	-	-	-	333,607	1,290,927
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	957,320	-	-	2,406,156	-	338,352	333,607	4,035,435
Total Expenditures and Reserves		11,191,334	345,605	1,283,067	4,637,889	275,000	1,024,070	4,198,833	11,923,674	698,860	2,205,364	37,783,696
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	1,651,076.00	-	-	-	-	-	-	-	-	-	1,651,076
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		2,094,076	-	-	-	-	-	-	-	-	-	2,094,076
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?		No	No	No	No	No	No	No	Yes	Yes	No	