

FY2021-2022 SUMMARY BUDGET

Lake County School District R-1 District Code: 1510 Revised Budget Adopted: January 24, 2022		10	19	21	22	23	(26-29)	31	41	43	64	TOTAL
Revised Funded Pupil FTE: 987.3	Object Source	General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Athletic & Activity Fund	Other Special Revenue	Bond Redemption	Capital Project Fund	Capital Reserve Capital Projects	Health Insurance Reserve Fund	
Beginning Fund Balance (Includes All Reserves)		3,423,523	0	202,076			28,147	2,482,714	0	473,785	202,076	6,812,321
Revenues												
Local Sources	1000 - 1999	6,565,020	0.00	32,500	434,188	294,208	336,742	1,904,148	3,817,157	0.00	1,871,757	15,255,720
Intermediate Sources	2000 - 2999	15,000	0.00	0.00	0.00			0.00	0.00	110,000	0.00	125,000
State Sources	3000 - 3999	4,443,473	-	8,718	605,872				5,725,728	2,308		10,786,099
Federal Sources	4000 - 4999	294,082	0	1,048,000	4,482,794	0.00	740,004	0.00	0		0.00	6,564,880
Total Revenues		11,317,575	-	1,089,218	5,522,854	294,208	1,076,746	1,904,148	9,542,885	112,308	1,871,757	32,731,699
Total Beginning Fund Balance and Reserves		14,741,098	-	1,291,294	5,522,854	294,208	1,104,893	4,386,862	9,542,885	586,093	2,073,833	39,544,020
Total Allocations To/From Other Funds	5600,5700, 5800	(265,242)	265,242									-
Transfers To/From Other Funds	5200 - 5300	(493,708)			308,208					185,500		-
Other Sources	5100,5400, 5500,5900, 5990, 5991											-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		13,982,148	265,242	1,291,294	5,831,062	294,208	1,104,893	4,386,862	9,542,885	771,593	2,073,833	39,544,020
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	0100	4,366,171	149,940		989,542		8,616					5,514,269
Employee Benefits	0200	1,617,508	63,575		317,462							1,998,545
Purchased Services	0300,0400, 0500	823,349	1,000		43,095							867,444
Supplies and Materials	0600	300,083	13,977		206,201							520,261
Property	0700	1,500	-		12,000							13,500
Other	0800, 0900	13,900	-			294,208						308,108
Total Instruction		7,122,511	228,492	-	1,568,300	294,208	8,616	-	-	-	-	8,927,919
Supporting Services												
Students - Program 2100												
Salaries	0100	142,280			1,339,792							1,482,072
Employee Benefits	0200	59,454			590,814							650,268
Purchased Services	0300,0400, 0500	13,912			955,791							969,703
Supplies and Materials	0600	16,013			335,876							351,889
Property	0700	-			198,500							198,500
Other	0800, 0900	-			-							-
Total Students		231,659	-	-	3,420,773	-	-	-	-	-	-	3,652,432
Instructional Staff - Program 2200												
Salaries	0100	165,205			369,736							534,941
Employee Benefits	0200	58,019			104,077							162,096
Purchased Services	0300,0400, 0500	51,350			7,731							59,081
Supplies and Materials	0600	75,500			-							75,500
Property	0700	9,000			-							9,000
Other	0800, 0900	-			-							-
Total Instructional Staff		359,074	-	-	481,544	-	-	-	-	-	-	840,618
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	628,531	8,000	-	-	-	-	-	-	-	-	636,531
Employee Benefits	0200	238,998	3,250	-	-	-	-	-	-	-	-	242,248
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		879,429	11,250	-	-	-	-	-	-	-	-	890,679
Business Services - Program 2500, including Program 2501												
Salaries	0100	174,801	-	-	2,000	-	-	-	-	-	-	176,801
Employee Benefits	0200	69,261	-	-	440	-	-	-	-	-	-	69,701
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		263,977	-	-	2,440	-	-	-	-	-	-	266,417
Operations and Maintenance - Program 2600												
Salaries	0100	588,705	5,200	-	196,160	-	15,500	-	-	-	-	805,565
Employee Benefits	0200	257,670	1,300	-	43,840	-	3,676	-	-	-	-	306,486
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-
	0500	214,500	19,000	-	-	-	-	-	-	-	-	233,500
Supplies and Materials	0600	298,090	-	-	-	-	-	-	-	-	-	298,090
Property	0700	57,000	-	-	-	-	-	-	-	-	-	57,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		1,415,965	25,500	-	240,000	-	19,176	-	-	-	-	1,700,641
Student Transportation - Program 2700												
Salaries	0100	251,138	-	-	-	-	20,000	-	-	-	-	271,138
Employee Benefits	0200	133,335	-	-	-	-	15,000	-	-	-	-	148,335
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-
	0500	38,500	-	-	5,000	-	-	-	-	-	-	43,500
Supplies and Materials	0600	21,600	-	-	-	-	-	-	-	-	-	21,600
Property	0700	3,000	-	-	54,500	-	-	-	-	-	-	57,500
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Student Transportation		447,573	-	-	59,500	-	35,000	-	-	-	-	542,073
Central Support - Program 2800, including Program 2801												
Salaries	0100	95,000	-	-	-	-	-	-	-	-	-	95,000
Employee Benefits	0200	33,921	-	-	-	-	-	-	-	-	-	33,921
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-
	0500	285,000	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	1,871,757	-	2,156,757
Property	0700	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Central Support		413,921	-	-	-	-	-	-	-	1,871,757	-	2,285,678
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	-	-	416,584	-	-	-	-	-	-	-	-	416,584
Employee Benefits	0200	-	-	154,823	-	-	-	-	-	-	-	-	154,823
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	2,500	-	-	-	-	-	-	-	-	2,500
Supplies and Materials	0600	-	-	712,387	-	-	-	-	-	-	-	-	712,387
Property	0700	-	-	5,000	-	-	-	-	-	-	-	-	5,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support				1,291,294									1,291,294
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	-	-	-	-	-	557,873	-	-	-	-	-	557,873
Employee Benefits	0200	-	-	-	-	-	226,790	-	-	-	-	-	226,790
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	28,276	-	-	-	-	-	28,276
Supplies and Materials	0600	-	-	-	-	-	55,920	-	-	-	-	-	55,920
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	173,242	-	-	-	-	-	173,242
Total Community Services							1,042,101						1,042,101
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		4,422,504	36,750	1,291,294	4,204,257	-	1,096,277	-	-	-	-	1,871,757	12,922,839
Property - Program 4000													
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	2,308	-	-	2,308
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	9,542,885.00	389,000	-	-	9,931,885
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-
Total Property									9,542,885	391,308			9,934,193
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	-	-	-	58,505	-	-	1,792,677	-	21,508	-	-	1,872,690
Total Other Uses					58,505			1,792,677		21,508			1,872,690
Total Expenditures		11,545,015	265,242	1,291,294	5,831,062	294,208	1,104,893	1,792,677	9,542,885	412,816	1,871,757		33,951,849

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APPROPRIATED RESERVES												
Other Reserved Fund Balance (9900)	0840	1,637,133	-	-	-	-	-	2,594,185	-	358,777	77,076	4,667,171
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	125,000	125,000
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	800,000	-	-	-	-	-	-	-	-	-	800,000
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		2,437,133	-	-	-	-	-	2,594,185	-	358,777	202,076	5,592,171
Total Expenditures and Reserves		13,982,148	265,242	1,291,294	5,831,062	294,208	1,104,893	4,386,862	9,542,885	771,593	2,073,833	39,544,020
BUDGETED ENDING FUND BALANCE												
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-	-	-	-	-	-	-
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	Yes	No	Yes	Yes	No	