

FY2023-2024 UNIFORM BUDGET

Liberty Common School School Code: 1520 Adopted Budget Adopted: January 25, 2024		Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	23 Pupil Activity	26 Core Knowledge Charter School Foundation	27 Charitable Giving	28 Student Activities	41 Building Fund	43 Capital Reserve Capital Projects	52 Building Corp	74 Pupil Activity Custodial	TOTAL
Budgeted Pupil Count: 1,445													
Beginning Fund Balance* Estimate (Includes All Reserves)			4,976,501	-	18,128	387,005	176,635	21,001	120,666	401,542	3,047,916	10,378	9,159,772
Revenues													
Local Sources	1000 - 1999		3,337,987	-	149,929	27,737	204,915	164,482	-	-	1,386,675	48,580	5,320,305
Intermediate Sources	2000 - 2999		-	-	-	-	-	-	-	-	-	-	-
State Sources	3000 - 3999		986,648	-	-	-	-	-	-	-	-	-	986,648
Federal Sources	4000 - 4999		508,781	-	-	-	-	-	-	-	-	-	508,781
Total Revenues			4,833,416	-	149,929	27,737	204,915	164,482	-	-	1,386,675	48,580	6,815,734
Total Beginning Fund Balance and Reserves			9,809,917	-	168,057	414,742	381,550	185,483	120,666	401,542	4,434,591	58,958	15,975,506
Total Allocations To/From Other Funds			5600,5700, 5800										14,597,679
Transfers To/From Other Funds	5200 - 5300		14,597,679	-	-	-	-	-	-	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991		(235,000)	-	235,000	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			24,172,596	-	403,057	414,742	381,550	185,483	120,666	401,542	4,434,591	58,958	30,573,185
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100		6,098,840	-	175,816	-	-	-	-	-	-	-	6,274,656
Employee Benefits, including object 0280	0200		1,922,601	-	44,379	-	-	-	-	-	-	-	1,966,980
Purchased Services	0300,0400, 0500		485,150	-	92,042	-	-	-	-	-	-	-	641,703
Supplies and Materials	0600		337,251	-	48,491	-	-	64,511	-	-	-	47,600	528,005
Property	0700		124,597	-	250	-	-	94,663	-	-	-	-	126,847
Other	0800, 0900		3,050	-	20,000	-	-	2,000	-	-	-	-	29,900
Total Instruction			8,971,489	-	380,978	-	-	168,024	-	-	-	47,600	9,568,091
Supporting Services													
Students - Program 2100													
Salaries	0100		1,011,090	-	-	-	-	-	-	-	-	-	1,011,090
Employee Benefits, including object 0280	0200		317,555	-	-	-	-	-	-	-	-	-	317,555
Purchased Services	0300,0400, 0500		5,850	-	-	-	-	-	-	-	-	-	5,850
Supplies and Materials	0600		29,600	-	-	-	-	-	-	-	-	-	29,600
Property	0700		-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900		3,000	-	-	-	65,000	-	-	-	-	-	68,000
Total Students			1,367,095	-	-	-	65,000	-	-	-	-	-	1,432,095

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Instructional Staff - Program 2200												
Salaries	0100	377,675	-	-	-	-	-	-	-	-	377,675	
Employee Benefits, including object 0280	0200	119,450	-	-	-	-	-	-	-	-	119,450	
Purchased Services	0300,0400,0500	230,560	-	-	-	-	-	-	-	-	230,560	
Supplies and Materials	0600	84,500	-	-	-	-	-	-	-	-	84,500	
Property	0700	210,792	-	-	-	-	-	-	-	-	210,792	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	
Total Instructional Staff		1,022,977	-	-	-	-	-	-	-	-	1,022,977	
General Administration - Program 2300, including Program 2303 and 2304												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	329,000	-	-	-	-	-	-	-	-	329,000	
Supplies and Materials	0600	2,000	-	-	-	-	-	-	-	-	2,000	
Property	0700	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	
Total School Administration		331,000	-	-	-	-	-	-	-	-	331,000	
School Administration - Program 2400												
Salaries	0100	1,096,060	-	-	-	-	-	-	-	-	1,096,060	
Employee Benefits, including object 0280	0200	314,800	-	-	-	-	-	-	-	-	314,800	
Purchased Services	0300,0400,0500	50,300	-	-	-	-	-	-	-	-	50,300	
Supplies and Materials	0600	27,500	-	-	-	-	-	-	-	-	27,500	
Property	0700	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	
Total School Administration		1,488,660	-	-	-	-	-	-	-	-	1,488,660	
Business Services - Program 2500, including Program 2501												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	109,941	4,000	-	-	2,000	-	-	-	-	115,941	
Supplies and Materials	0600	4,000	-	-	-	-	-	-	-	-	4,000	
Property	0700	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	12,000	-	-	-	-	-	-	-	-	12,000	
Total Business Services		125,941	4,000	-	-	2,000	-	-	-	-	131,941	
Operations and Maintenance - Program 2600												
Salaries	0100	404,400	-	-	-	-	-	-	-	-	404,400	
Employee Benefits, including object 0280	0200	156,800	-	-	-	-	-	-	-	-	156,800	
Purchased Services	0300,0400,0500	608,407	-	-	-	-	-	-	-	-	608,407	
Supplies and Materials	0600	262,500	-	-	-	-	-	-	-	-	262,500	
Property	0700	305,542	-	-	-	-	-	-	-	-	305,542	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	
Total Operations and Maintenance		1,737,649	-	-	-	-	-	-	-	-	1,737,649	
Student Transportation - Program 2700												
Salaries	0100	168,500	-	-	-	-	-	-	-	-	168,500	
Employee Benefits, including object 0280	0200	43,370	-	-	-	-	-	-	-	-	43,370	
Purchased Services	0300,0400,0500	19,900	-	-	-	-	-	-	-	-	19,900	
Supplies and Materials	0600	52,000	-	-	-	-	-	-	-	-	52,000	
Property	0700	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	
Total Student Transportation		283,770	-	-	-	-	-	-	-	-	283,770	
Central Support - Program 2800, including Program 2801												
Salaries	0100	671,573	-	-	-	-	-	-	-	-	671,573	
Employee Benefits, including object 0280	0200	258,930	-	-	-	-	-	-	-	-	258,930	
Purchased Services	0300,0400,0500	144,950	-	-	-	-	-	-	-	-	144,950	
Supplies and Materials	0600	12,550	-	-	-	-	-	-	-	-	12,550	
Property	0700	17,950	-	-	-	-	-	-	-	-	17,950	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	
Total Central Support		1,105,953	-	-	-	-	-	-	-	-	1,105,953	
Other Support - Program 2900												
Salaries	0100	74,000	-	-	-	-	-	-	-	-	74,000	
Employee Benefits, including object 0280	0200	25,910	-	-	-	-	-	-	-	-	25,910	
Purchased Services	0300,0400,0500	16,600	-	-	120	-	-	-	3,600	-	20,320	
Supplies and Materials	0600	14,750	-	-	-	-	-	-	-	-	14,750	
Property	0700	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	33,000	-	-	1,709	-	34,709	
Total Other Support		131,260	-	-	120	33,000	-	-	5,309	-	169,689	
Food Service Operations - Program 3100												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	

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 Adopted: January 25, 2024

Budgeted Pupil Count: 1,445

Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	23 Pupil Activity	26 Core Knowledge Charter School Foundation	27 Charitable Giving	28 Student Activities	41 Building Fund	43 Capital Reserve Capital Projects	52 Building Corp	74 Pupil Activity Custodial	TOTAL
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	16,400	-	-	-	-	-	-	-	-	16,400
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Other Support		16,400	-	-	-	-	-	-	-	-	16,400
Enterprise Operations - Program 3200											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-	-	-
Community Services - Program 3300											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Community Services		-	-	-	-	-	-	-	-	-	-
Education for Adults - Program 3400											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-	-
Total Supporting Services		7,610,704	-	4,000	120	98,000	2,000	-	-	5,309	7,720,133

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Property - Program 4000												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	
Property	0700	150,000	-	-	-	-	-	232,095	-	-	382,095	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	
Total Property		150,000	-	-	-	-	-	232,095	-	-	382,095	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	1,300,728	-	-	-	-	-	-	-	-	1,300,728	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	728,500	-	-	-	-	-	-	1,250,675	-	1,979,175	
Total Other Uses		2,029,228	-	-	-	-	-	-	1,250,675	-	3,279,903	
Total Expenditures		18,761,421	-	384,978	120	98,000	170,024	-	232,095	1,255,984	47,600	20,950,222
APPROPRIATED RESERVES												
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
Total Reserves		-	-	-	-	-	-	-	-	-	-	
Total Expenditures and Reserves		18,761,421	-	384,978	120	98,000	170,024	-	232,095	1,255,984	47,600	20,950,222

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BUDGETED ENDING FUND BALANCE	6710	111,992	-	-	-	-	-	-	71,614	-	183,606	
Non-spendable fund balance (9900)	6720	-	-	-	-	-	-	-	3,090,993	11,358	3,102,351	
Restricted fund balance (9900)	6721	517,000	-	-	-	-	-	-	-	-	517,000	
TABOR 3% emergency reserve (9321)	6722	-	-	-	-	-	-	-	-	-	-	
TABOR multi year obligations (9322)												
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-	
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-	
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-	
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-	
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-	-	
Committed fund balance (9900)	6750	-	13,513	399,622	278,635	11,631	120,666	-	-	-	824,067	
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-	
Assigned fund balance (9900)	6760	-	-	-	-	-	-	169,447	-	-	169,447	
Unassigned fund balance (9900)	6770	4,694,147	-	-	-	-	-	-	-	-	4,694,147	
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	
Total Ending Fund Balance		5,323,139	-	13,513	399,622	278,635	11,631	120,666	169,447	3,162,607	11,358	9,490,618
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		88,036	-	4,566	15,000	4,915	3,828	-	-	16,000	-	132,345

Use of a portion of beginning fund balance resolution required?

No No Yes No No No No Yes No No No