

FY2024-2025 UNIFORM BUDGET

Liberty Common School School Code: 5120 Adopted Budget Adopted: April 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: 1,480													
Beginning Fund Balance* Estimate (Includes All Reserves)			6,022,344	-	16,328	422,003	636,635	7,001	120,666	189,518	3,190,607	10,378	10,615,480
Revenues													
Local Sources	1000 - 1999		3,638,400	-	164,975	27,000	673,000	174,900	-	-	1,386,675	45,000	6,109,950
Intermediate Sources	2000 - 2999		-	-	-	-	-	-	-	-	-	-	-
State Sources	3000 - 3999		985,732	-	-	-	-	-	-	-	-	-	985,732
Federal Sources	4000 - 4999		200,000	-	-	-	-	-	-	-	-	-	200,000
Total Revenues			4,824,132	-	164,975	27,000	673,000	174,900	-	-	1,386,675	45,000	7,295,682
Total Beginning Fund Balance and Reserves			10,846,476	-	181,303	449,003	1,309,635	181,901	120,666	189,518	4,577,282	55,378	17,911,162
Total Allocations To/From Other Funds			5600,5700, 5800										15,951,899
Transfers To/From Other Funds	5200 - 5300		15,951,899	-	-	-	-	-	-	-	-	-	-
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)			26,563,375	-	416,303	449,003	1,309,635	181,901	120,666	189,518	4,577,282	55,378	33,863,061
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100		6,873,610	-	177,750	-	-	-	-	-	-	-	7,051,360
Employee Benefits, including object 0280	0200		2,239,773	-	45,725	-	-	-	-	-	-	-	2,285,498
Purchased Services	0300,0400, 0500		478,150	-	96,645	-	-	63,070	-	-	-	-	637,865
Supplies and Materials	0600		357,000	-	42,500	-	-	84,632	-	-	-	45,000	529,132
Property	0700		40,500	-	-	-	-	2,500	-	-	-	-	43,000
Other	0800, 0900		-	-	17,000	-	-	3,500	-	-	-	-	23,750
Total Instruction			9,992,283	-	379,620	-	-	153,702	-	-	-	45,000	10,570,605
Supporting Services													
Students - Program 2100													
Salaries	0100		1,097,740	-	-	-	-	-	-	-	-	-	1,097,740
Employee Benefits, including object 0280	0200		355,655	-	-	-	-	-	-	-	-	-	355,655
Purchased Services	0300,0400, 0500		4,500	-	-	-	-	-	-	-	-	-	4,500
Supplies and Materials	0600		21,500	-	-	-	-	-	-	-	-	-	21,500
Property	0700		-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900		3,000	-	-	-	43,000	-	-	-	-	-	46,000
Total Students			1,482,395	-	-	-	43,000	-	-	-	-	-	1,525,395
Instructional Staff - Program 2200													
Salaries	0100		414,840	-	-	-	-	-	-	-	-	-	414,840
Employee Benefits, including object 0280	0200		131,240	-	-	-	-	-	-	-	-	-	131,240
Purchased Services	0300,0400, 0500		259,380	-	-	-	-	-	-	-	-	-	259,380
Supplies and Materials	0600		61,500	-	-	-	-	-	-	-	-	-	61,500
Property	0700		81,100	-	-	-	-	-	-	-	-	-	81,100
Other	0800, 0900		-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff			948,060	-	-	-	-	-	-	-	-	-	948,060
General Administration - Program 2300, including Program 2303 and 2304													
Salaries	0100		-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200		-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500		428,000	-	-	-	-	-	-	-	-	-	428,000
Supplies and Materials	0600		2,000	-	-	-	-	-	-	-	-	-	2,000
Property	0700		-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900		-	-	-	-	-	-	-	-	-	-	-
Total School Administration			430,000	-	-	-	-	-	-	-	-	-	430,000
School Administration - Program 2400													
Salaries	0100		1,238,060	-	-	-	-	-	-	-	-	-	1,238,060
Employee Benefits, including object 0280	0200		366,284	-	-	-	-	-	-	-	-	-	366,284
Purchased Services	0300,0400, 0500		47,395	-	-	-	-	-	-	-	-	-	47,395
Supplies and Materials	0600		29,000	-	-	-	-	-	-	-	-	-	29,000
Property	0700		-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900		-	-	-	-	-	-	-	-	-	-	-
Total School Administration			1,680,739	-	-	-	-	-	-	-	-	-	1,680,739
Business Services - Program 2500, including Program 2501													
Salaries	0100		-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200		-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500		118,800	-	4,000	-	-	2,500	-	-	-	-	125,300
Supplies and Materials	0600		4,000	-	-	-	-	-	-	-	-	-	4,000
Property	0700		-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900		12,000	-	-	1,000	-	-	-	-	-	-	13,000
Total Business Services			134,800	-	4,000	1,000	-	2,500	-	-	-	-	142,300

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Liberty Common School
 School Code: 5120
 Adopted Budget
 Adopted: April 25, 2024

Budgeted Pupil Count: 1,480

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
Operations and Maintenance - Program 2600											
Salaries 0100	414,960	-	-	-	-	-	-	-	-	-	414,960
Employee Benefits, including object 0280 0200	160,630	-	-	-	-	-	-	-	-	-	160,630
Purchased Services 0300,0400, 0500	534,800	-	-	-	-	-	-	-	-	-	534,800
Supplies and Materials 0600	262,500	-	-	-	-	-	-	-	-	-	262,500
Property 0700	328,000	-	-	-	-	-	-	-	-	-	328,000
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance	1,700,890	-	-	-	-	-	-	-	-	-	1,700,890
Student Transportation - Program 2700											
Salaries 0100	209,600	-	-	-	-	-	-	-	-	-	209,600
Employee Benefits, including object 0280 0200	59,329	-	-	-	-	-	-	-	-	-	59,329
Purchased Services 0300,0400, 0500	22,115	-	-	-	-	-	-	-	-	-	22,115
Supplies and Materials 0600	48,500	-	-	-	-	-	-	-	-	-	48,500
Property 0700	-	-	-	-	-	-	-	-	-	-	-
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Student Transportation	339,544	-	-	-	-	-	-	-	-	-	339,544
Central Support - Program 2800, including Program 2801											
Salaries 0100	812,400	-	-	-	-	-	-	-	-	-	812,400
Employee Benefits, including object 0280 0200	313,323	-	-	-	-	-	-	-	-	-	313,323
Purchased Services 0300,0400, 0500	112,250	-	-	-	-	-	-	-	-	-	112,250
Supplies and Materials 0600	9,000	-	-	-	-	-	-	-	-	-	9,000
Property 0700	16,200	-	-	-	-	-	-	-	-	-	16,200
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Central Support	1,263,173	-	-	-	-	-	-	-	-	-	1,263,173
Other Support - Program 2900											
Salaries 0100	81,240	-	-	-	-	-	-	-	-	-	81,240
Employee Benefits, including object 0280 0200	37,819	-	-	-	-	-	-	-	-	-	37,819
Purchased Services 0300,0400, 0500	7,100	-	-	120	-	-	-	-	3,600	-	10,820
Supplies and Materials 0600	14,500	-	-	-	-	-	-	-	-	-	14,500
Property 0700	-	-	-	-	-	-	-	-	-	-	-
Other 0800, 0900	-	-	-	-	120,000	-	-	-	1,709	-	121,709
Total Other Support	140,659	-	-	120	120,000	-	-	-	5,309	-	266,088
Food Service Operations - Program 3100											
Salaries 0100	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280 0200	-	-	-	-	-	-	-	-	-	-	-
Purchased Services 0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials 0600	18,500	-	-	-	-	-	-	-	-	-	18,500
Property 0700	-	-	-	-	-	-	-	-	-	-	-
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Other Support	18,500	-	-	-	-	-	-	-	-	-	18,500
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	8,138,760	-	4,000	1,120	163,000	2,500	-	-	5,309	-	8,314,689
Property - Program 4000											
Salaries 0100	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280 0200	-	-	-	-	-	-	-	-	-	-	-

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Purchased Services 0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials 0600	-	-	-	-	-	-	-	-	-	-	-
Property 0700	100,000	-	-	-	-	-	-	-	-	-	100,000
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Property	100,000	-	-	-	-	-	-	-	-	-	100,000
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	1,299,728	-	-	-	-	-	-	-	-	-	1,299,728
Supplies and Materials 0600	-	-	-	-	-	-	-	-	-	-	-
Property 0700	-	-	-	-	-	-	-	-	-	-	-
Other 0800, 0900	740,500	-	-	-	-	-	-	1,253,856	-	-	1,994,356
Total Other Uses	2,040,228	-	-	-	-	-	-	1,253,856	-	-	3,294,084
Total Expenditures	20,271,271	-	383,620	1,120	163,000	156,202	-	-	1,259,165	45,000	22,279,378
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	20,271,271	-	383,620	1,120	163,000	156,202	-	-	1,259,165	45,000	22,279,378
BUDGETED ENDING FUND BALANCE											
Non-spendable fund balance (9900) 6710	111,992	-	-	-	-	-	-	-	71,614	-	183,606
Restricted fund balance (9900) 6720	-	-	-	-	-	-	-	3,246,503	-	10,378	3,256,881
TABOR 3% emergency reserve (9321) 6721	608,138	-	-	-	-	-	-	-	-	-	608,138
TABOR multi year obligations (9322) 6722	-	-	-	-	-	-	-	-	-	-	-
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	-	-	32,683	447,883	1,146,635	25,699	120,666	189,518	-	-	1,963,084
Committed fund balance (15% limit) (9200) 6750	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900) 6760	5,571,974	-	-	-	-	-	-	-	-	-	5,571,974
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	6,292,104	-	32,683	447,883	1,146,635	25,699	120,666	189,518	3,318,117	10,378	11,583,683
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))	(0)	-	-	-	-	-	-	-	-	-	(0)

Use of a portion of beginning fund balance resolution required?

No No No No No No No No No No No