

FY2024-2025 UNIFORM BUDGET

Liberty Common School School Code: 5120 Amended Budget Adopted: January 30, 2025		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
Funded Pupil Count: 1,494													
Beginning Fund Balance* Estimate (Includes All Reserves)			6,330,014	-	27,543	474,503	610,664	17,082	120,666	335,914	2,884,273	16,693	10,817,352
Revenues													
Local Sources	1000 - 1999	5,514,963			156,489	14,500	406,110	187,255		-	2,663,330	45,000	8,987,647
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-	-	-	-	-	-
State Sources	3000 - 3999	1,089,520			-	-	-	-	-	-	-	-	1,089,520
Federal Sources	4000 - 4999	184,783			-	-	-	-	-	-	-	-	184,783
Total Revenues			6,789,266	-	156,489	14,500	406,110	187,255	-	-	2,663,330	45,000	10,261,950
Total Beginning Fund Balance and Reserves			13,119,280	-	184,032	489,003	1,016,774	204,337	120,666	335,914	5,547,603	61,693	21,079,302
Total Allocations To/From Other Funds			5600,5700, 5800		-	-	-	-		-	-	-	16,036,596
Transfers To/From Other Funds	5200 - 5300	(545,000)			245,000	-	-	-	-	300,000	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-			-	-	-	-	-	-	69,283,303	-	69,283,303
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			28,610,876	-	429,032	489,003	1,016,774	204,337	120,666	635,914	74,830,906	61,693	106,399,201
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100	6,721,058	-		192,310	-	-	-	-	-	-	-	6,913,368
Employee Benefits, including object 0280	0200	2,237,104	-		47,236	-	-	-	-	-	-	-	2,284,340
Purchased Services	0300,0400, 0500	444,500	-		95,950	-	-	67,850	-	-	-	-	608,300
Supplies and Materials	0600	345,864	-		42,386	-	-	102,600	-	-	-	45,000	535,850
Property	0700	88,244	-		-	-	-	3,000	-	-	-	-	91,244
Other	0800, 0900	2,450	-		16,000	-	19,532	6,500	-	-	-	-	44,482
Total Instruction			9,839,219	-	393,882	-	19,532	179,950	-	-	-	45,000	10,477,583
Supporting Services													
Students - Program 2100													
Salaries	0100	1,128,714	-		-	-	-	-	-	-	-	-	1,128,714
Employee Benefits, including object 0280	0200	383,264	-		-	-	-	-	-	-	-	-	383,264
Purchased Services	0300,0400, 0500	3,650	-		-	-	-	-	-	-	-	-	3,650
Supplies and Materials	0600	26,365	-		-	-	-	-	-	-	-	-	26,365
Property	0700	-	-		-	-	-	-	-	-	-	-	-
Other	0800, 0900	3,000	-		-	-	40,000	-	-	-	-	-	43,000
Total Students			1,544,993	-	-	-	40,000	-	-	-	-	-	1,584,993
Instructional Staff - Program 2200													
Salaries	0100	420,340	-		-	-	-	-	-	-	-	-	420,340
Employee Benefits, including object 0280	0200	136,450	-		-	-	-	-	-	-	-	-	136,450
Purchased Services	0300,0400, 0500	280,340	-		-	-	-	-	-	-	-	-	280,340
Supplies and Materials	0600	68,500	-		-	-	-	-	-	-	-	-	68,500
Property	0700	85,000	-		-	-	-	-	-	-	-	-	85,000
Other	0800, 0900	-	-		-	-	-	-	-	-	-	-	-
Total Instructional Staff			990,630	-	-	-	-	-	-	-	-	-	990,630
General Administration - Program 2300, including Program 2303 and 2304													
Salaries	0100	-	-		-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-		-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	454,000	-		-	-	-	-	-	-	-	-	454,000
Supplies and Materials	0600	500	-		-	-	-	-	-	-	-	-	500
Property	0700	-	-		-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-		-	-	-	-	-	-	-	-	-
Total School Administration			454,500	-	-	-	-	-	-	-	-	-	454,500
School Administration - Program 2400													
Salaries	0100	1,365,260	-		-	-	-	-	-	-	-	-	1,365,260
Employee Benefits, including object 0280	0200	374,875	-		-	-	-	-	-	-	-	-	374,875
Purchased Services	0300,0400, 0500	48,150	-		-	-	-	-	-	-	-	-	48,150
Supplies and Materials	0600	39,750	-		-	-	-	-	-	-	-	-	39,750
Property	0700	-	-		-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-		-	-	-	-	-	-	-	-	-
Total School Administration			1,828,035	-	-	-	-	-	-	-	-	-	1,828,035
Business Services - Program 2500, including Program 2501													
Salaries	0100	-	-		-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-		-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	122,900	-		5,000	-	150	4,000	-	-	-	-	132,050
Supplies and Materials	0600	2,500	-		-	-	-	-	-	-	-	-	2,500
Property	0700	-	-		-	-	-	-	-	-	-	-	-
Other	0800, 0900	12,000	-		-	-	-	-	-	-	-	-	12,000
Total Business Services			137,400	-	5,000	-	150	4,000	-	-	-	-	146,550

FY2024-2025 UNIFORM BUDGET

Liberty Common School

School Code: 5120

Amended Budget

Adopted: January 30, 2025

Funded Pupil Count: 1,494

	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	440,822	-	-	-	-	-	-	-	-	-	440,822
Employee Benefits, including object 0280	0200	182,900	-	-	-	-	-	-	-	-	-	182,900
Purchased Services	0300,0400,											
	0500	613,180	-	-	-	-	-	84,600	-	-	-	697,780
Supplies and Materials	0600	301,350	-	-	-	-	-	-	-	-	-	301,350
Property	0700	132,501	-	-	-	-	-	137,000	-	-	-	269,501
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		1,670,753	-	-	-	-	-	221,600	-	-	-	1,892,353
Student Transportation - Program 2700												
Salaries	0100	216,000	-	-	-	-	-	-	-	-	-	216,000
Employee Benefits, including object 0280	0200	51,300	-	-	-	-	-	-	-	-	-	51,300
Purchased Services	0300,0400,											
	0500	30,700	-	-	-	-	-	-	-	-	-	30,700
Supplies and Materials	0600	97,000	-	-	-	-	-	-	-	-	-	97,000
Property	0700	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Student Transportation		395,000	-	-	-	-	-	-	-	-	-	395,000
Central Support - Program 2800, including Program 2801												
Salaries	0100	670,000	-	-	-	-	-	-	-	-	-	670,000
Employee Benefits, including object 0280	0200	276,350	-	-	-	-	-	-	-	-	-	276,350
Purchased Services	0300,0400,											
	0500	323,800	-	-	-	18,100	-	-	-	-	-	341,900
Supplies and Materials	0600	19,850	-	-	-	500	-	-	-	-	-	20,350
Property	0700	33,000	-	-	-	-	-	-	-	-	-	33,000
Other	0800, 0900	1,000	-	-	-	-	-	-	-	-	-	1,000
Total Central Support		1,324,000	-	-	-	18,600	-	-	-	-	-	1,342,600
Other Support - Program 2900												
Salaries	0100	106,340	-	-	-	-	-	-	-	-	-	106,340
Employee Benefits, including object 0280	0200	33,950	-	-	-	-	-	-	-	-	-	33,950
Purchased Services	0300,0400,											
	0500	6,100	-	-	120	-	-	-	-	240,153	-	246,373
Supplies and Materials	0600	15,000	-	-	-	2,000	-	-	-	-	-	17,000
Property	0700	-	-	-	-	-	-	-	-	33,130,000	-	33,130,000
Other	0800, 0900	-	-	-	1,000	58,845	-	-	-	-	-	59,845
Total Other Support		161,390	-	-	1,120	60,845	-	-	-	33,370,153	-	33,593,508
Food Service Operations - Program 3100												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,											
	0500	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	26,000	-	-	-	-	-	-	-	-	-	26,000
Property	0700	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Other Support		26,000	-	-	-	-	-	-	-	-	-	26,000
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		8,532,701	-	5,000	1,120	119,595	4,000	-	221,600	33,370,153	-	42,254,169
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	50,000	-	-	-	-		281,317	-	-	-	331,317
Other	0800, 0900	-	-	-	-	-		-	-	-	-	-
Total Property		50,000	-	-	-	-	-	281,317	-	-	-	331,317
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	2,320,730	-	-	-	-		-	-	2,005,324	-	4,326,054
Supplies and Materials	0600	-	-	-	-	-		-	-	-	-	-
Property	0700	-	-	-	-	-		-	-	-	-	-
Other	0800, 0900	390,000	-	-	-	-		-	-	16,720,646	-	17,110,646
Total Other Uses		2,710,730	-	-	-	-	-	-	-	18,725,970	-	21,436,700
Total Expenditures		21,132,650	-	398,882	1,120	139,127	183,950	-	502,917	52,096,123	45,000	74,499,769
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		21,132,650	-	398,882	1,120	139,127	183,950	-	502,917	52,096,123	45,000	74,499,769
BUDGETED ENDING FUND BALANCE												
Non-spendable fund balance (9900)	6710	111,992	-	-	-	-		-	-	71,614	-	183,606
Restricted fund balance (9900)	6720	-	-	-	-	-		-	-	22,663,169	16,693	22,679,862
TABOR 3% emergency reserve (9321)	6721	633,979	-	-	-	-		-	-	-	-	633,979
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	-	-	30,150	487,883	877,647	20,387	120,666	132,997	-	-	1,669,730
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-		-	-	-	-	-
Assigned fund balance (9900)	6760	6,732,254	-	-	-	-		-	-	-	-	6,732,254
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		7,478,225	-	30,150	487,883	877,647	20,387	120,666	132,997	22,734,783	16,693	31,899,431
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	Yes	No	No	No