

FY2025-2026 UNIFORM BUDGET

Liberty Common School School Code: 5120 Preliminary Budget Adopted: n/a		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: 1,610													
Beginning Fund Balance* Estimate (Includes All Reserves)			7,490,659	-	38,328	445,003	1,289,635	8,001	120,666	512,873	23,190,607	14,378	33,110,150
Revenues													
Local Sources	1000 - 1999		6,730,900		161,500	12,500	441,450	195,925			4,018,414	60,000	11,620,689
Intermediate Sources	2000 - 2999		-		-	-	-	-			-	-	-
State Sources	3000 - 3999		1,308,250		-	-	-	-			-	-	1,308,250
Federal Sources	4000 - 4999		-		-	-	-	-			-	-	-
Total Revenues			8,039,150		161,500	12,500	441,450	195,925			4,018,414	60,000	12,928,939
Total Beginning Fund Balance and Reserves			15,529,809		199,828	457,503	1,731,085	203,926	120,666	512,873	27,209,021	74,378	46,039,089
Total Allocations To/From Other Funds	5600,5700, 5800		18,266,883		-	-	-	-			-	-	18,266,883
Transfers To/From Other Funds	5200 - 5300		(245,000)		255,000	-	(310,000)	-		300,000	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991		-		-	-	-	-		-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			33,551,692		454,828	457,503	1,421,085	203,926	120,666	812,873	27,209,021	74,378	64,305,972
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100		7,642,940		200,238	-	-	-					7,843,178
Employee Benefits, including object 0280	0200		2,789,240		43,589	-	-	-					2,832,829
Purchased Services	0300,0400, 0500		502,600		93,750	-	-	-					666,400
Supplies and Materials	0600		349,000		45,200	-	-	70,050				60,000	555,950
Property	0700		50,500		-	-	-	3,000					53,500
Other	0800, 0900		2,250		20,000	-	-	16,500					38,750
Total Instruction			11,336,530		402,778			191,300				60,000	11,990,608
Supporting Services													
Students - Program 2100													
Salaries	0100		1,423,770		-	-	-	-					1,423,770
Employee Benefits, including object 0280	0200		576,620		-	-	-	-					576,620
Purchased Services	0300,0400, 0500		5,200		-	-	-	-					5,200
Supplies and Materials	0600		27,000		-	-	-	-					27,000
Property	0700		-		-	-	-	-					-
Other	0800, 0900		3,000		-	-	40,000	-					43,000
Total Students			2,035,590		-	-	40,000	-					2,075,590
Instructional Staff - Program 2200													
Salaries	0100		509,980		-	-	-	-					509,980
Employee Benefits, including object 0280	0200		178,250		-	-	-	-					178,250
Purchased Services	0300,0400, 0500		295,550		-	-	-	-					295,550
Supplies and Materials	0600		91,500		-	-	-	-					91,500
Property	0700		90,000		-	-	-	-					90,000
Other	0800, 0900		-		-	-	-	-					-
Total Instructional Staff			1,165,280		-	-	-	-					1,165,280
General Administration - Program 2300, including Program 2303 and 2304													
Salaries	0100		-		-	-	-	-					-
Employee Benefits, including object 0280	0200		-		-	-	-	-					-
Purchased Services	0300,0400, 0500		497,337		-	-	-	-					497,337
Supplies and Materials	0600		500		-	-	-	-					500
Property	0700		-		-	-	-	-					-
Other	0800, 0900		-		-	-	-	-					-
Total School Administration			497,837		-	-	-	-					497,837
School Administration - Program 2400													
Salaries	0100		1,735,840		-	-	-	-					1,735,840
Employee Benefits, including object 0280	0200		535,690		-	-	-	-					535,690
Purchased Services	0300,0400, 0500		50,150		-	-	-	-					50,150
Supplies and Materials	0600		42,000		-	-	-	-					42,000
Property	0700		-		-	-	-	-					-
Other	0800, 0900		-		-	-	-	-					-
Total School Administration			2,363,680		-	-	-	-					2,363,680
Business Services - Program 2500, including Program 2501													
Salaries	0100		-		-	-	-	-					-
Employee Benefits, including object 0280	0200		-		-	-	-	-					-
Purchased Services	0300,0400, 0500		134,300		5,500	-	500	4,000					144,300
Supplies and Materials	0600		2,500		-	-	-	-					2,500
Property	0700		-		-	-	-	-					-
Other	0800, 0900		12,000		-	-	-	-					12,000
Total Business Services			148,800		5,500		500	4,000					158,800

FY2025-2026 UNIFORM BUDGET

Liberty Common School
 School Code: 5120
 Preliminary Budget
 Adopted: n/a

Budgeted Pupil Count: 1,610

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	565,390	-	-	-	-	-	-	-	-	-	565,390
Employee Benefits, including object 0280 0200	232,190	-	-	-	-	-	-	-	-	-	232,190
Purchased Services 0300,0400, 0500	833,940	-	-	-	-	-	-	104,200	75,000	-	1,013,140
Supplies and Materials 0600	347,428	-	-	-	-	-	-	-	-	-	347,428
Property 0700	25,000	-	-	-	-	-	-	125,000	-	-	150,000
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance	2,003,948	-	-	-	-	-	-	229,200	75,000	-	2,308,148
Student Transportation - Program 2700											
Salaries 0100	195,600	-	-	-	-	-	-	-	-	-	195,600
Employee Benefits, including object 0280 0200	45,270	-	-	-	-	-	-	-	-	-	45,270
Purchased Services 0300,0400, 0500	37,700	-	-	-	-	-	-	-	-	-	37,700
Supplies and Materials 0600	100,000	-	-	-	-	-	-	-	-	-	100,000
Property 0700	-	-	-	-	-	-	-	-	-	-	-
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Student Transportation	378,570	-	-	-	-	-	-	-	-	-	378,570
Central Support - Program 2800, including Program 2801											
Salaries 0100	809,450	-	-	-	-	-	-	-	-	-	809,450
Employee Benefits, including object 0280 0200	341,610	-	-	-	-	-	-	-	-	-	341,610
Purchased Services 0300,0400, 0500	352,300	-	-	-	20,100	-	-	-	-	-	372,400
Supplies and Materials 0600	21,200	-	-	-	500	-	-	-	-	-	21,700
Property 0700	590,000	-	-	-	-	-	-	-	-	-	590,000
Other 0800, 0900	1,000	-	-	-	-	-	-	-	-	-	1,000
Total Central Support	2,115,560	-	-	-	20,600	-	-	-	-	-	2,136,160
Other Support - Program 2900											
Salaries 0100	156,290	-	-	-	-	-	-	-	-	-	156,290
Employee Benefits, including object 0280 0200	48,240	-	-	-	-	-	-	-	-	-	48,240
Purchased Services 0300,0400, 0500	1,100	-	-	120	-	-	-	-	202,000	-	203,220
Supplies and Materials 0600	15,000	-	-	-	2,000	-	-	-	-	-	17,000
Property 0700	-	-	-	-	-	-	-	-	18,000,000	-	18,000,000
Other 0800, 0900	-	-	-	2,000	23,500	-	-	-	2,000	-	27,500
Total Other Support	220,630	-	-	2,120	25,500	-	-	-	18,204,000	-	18,452,250
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	10,955,895	-	5,500	2,120	86,600	4,000	-	229,200	18,279,000	-	29,562,315
Property - Program 4000											
Salaries 0100	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280 0200	-	-	-	-	-	-	-	-	-	-	-

FY2025-2026 UNIFORM BUDGET

Liberty Common School School Code: 5120 Preliminary Budget Adopted: n/a												
Budgeted Pupil Count: 1,610												
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	-	-	-	-	-	-	-	-	-	-	-	
Property 0700	50,000	-	-	-	-	-	-	310,000	-	-	360,000	
Other 0800, 0900	-	-	-	-	-	-	-	-	-	-	-	
Total Property	50,000	-	-	-	-	-	-	310,000	-	-	360,000	
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	3,626,473	-	-	-	-	-	-	-	-	-	3,626,473	
Supplies and Materials 0600	-	-	-	-	-	-	-	-	-	-	-	
Property 0700	-	-	-	-	-	-	-	-	-	-	-	
Other 0800, 0900	35,000	-	-	-	-	-	-	-	3,430,149	-	3,465,149	
Total Other Uses	3,661,473	-	-	-	-	-	-	-	3,430,149	-	7,091,622	
Total Expenditures	26,003,898	-	408,278	2,120	86,600	195,300	-	539,200	21,709,149	60,000	49,004,545	
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	26,003,898	-	408,278	2,120	86,600	195,300	-	539,200	21,709,149	60,000	49,004,545	
BUDGETED ENDING FUND BALANCE												
Non-spendable fund balance (9900) 6710	111,992	-	-	-	-	-	-	-	71,614	-	183,606	
Restricted fund balance (9900) 6720	-	-	-	-	-	-	-	-	5,428,258	14,378	5,442,636	
TABOR 3% emergency reserve (9321) 6721	780,117	-	-	-	-	-	-	-	-	-	780,117	
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	-	-	-	455,383	-	-	-	-	-	-	455,383	
Committed fund balance (9900) 6750	-	-	46,550	-	1,334,485	8,626	120,666	273,673	-	-	1,784,000	
Committed fund balance (15% limit) (9200) 6750	-	-	-	-	-	-	-	-	-	-	-	
Assigned fund balance (9900) 6760	6,655,685	-	-	-	-	-	-	-	-	-	6,655,685	
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	7,547,794	-	46,550	455,383	1,334,485	8,626	120,666	273,673	5,499,872	14,378	15,301,427	
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))	(0)	-	0	-	-	-	-	-	(0)	-	0	