

Lewis-Palmer School District No. 38



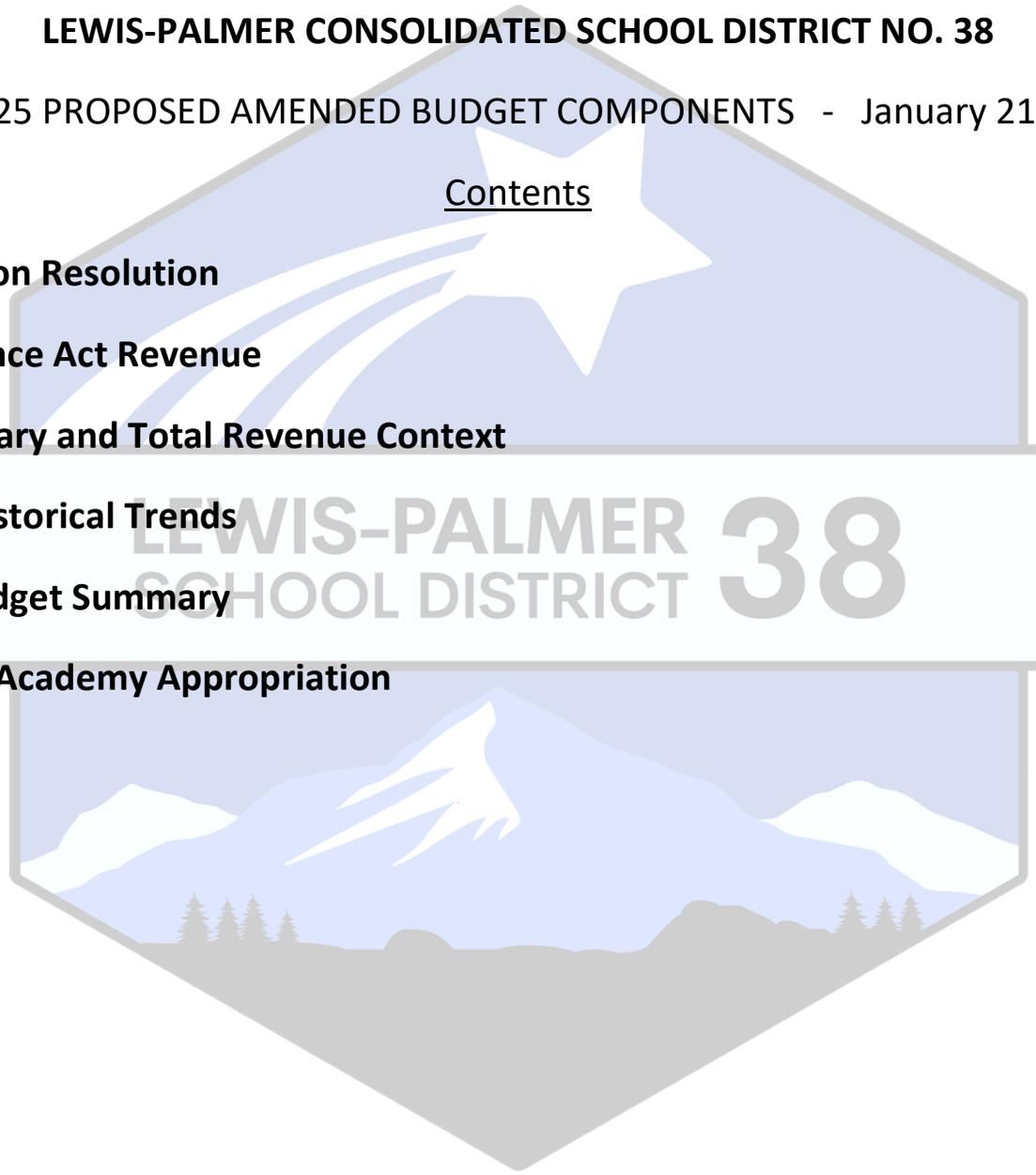
2024-25 PROPOSED AMENDED BUDGET

LEWIS-PALMER CONSOLIDATED SCHOOL DISTRICT NO. 38

2024-25 PROPOSED AMENDED BUDGET COMPONENTS - January 21, 2025

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APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Lewis-Palmer Consolidated School District No. 38 in El Paso County, Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the fund as specified in the Amended Budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025

Fund Category	Individual Fund Descriptions		Adopted Budget Appropriation	Amended Budget Appropriation	Change In Appropriation	
General Funds	District Operated General Fund #10	1	\$54,839,619.41	\$54,916,619.41	\$77,000.00	true up
	Charter School General Fund #11 (as approved by MA Board)	2	25,754,788.00	25,878,039.00	123,251.00	
	MLO Operations Fund #14	3	4,000,000.00	3,999,998.10	(1.90)	true up
	Capital Maintenance Fund #15	4	491,927.54	1,184,723.97	692,796.43	true up
	Insurance Reserve Fund #18	5	1,108,497.73	1,130,424.30	21,926.57	incl BoY FB
	Colorado Pre-School Program (CPP) Fund #19	6	833,294.00	833,294.00	-	
Special Revenue Funds:						
	Food Service Fund #21	7	3,502,713.00	3,502,713.00	-	
	Governmental Designated-Purpose Grants Fund #22	8	5,000,000.00	5,000,000.00	-	
	Supplemental Capital Construction, Technology, and Maint Fund	9				
	Pupil Activity Fund #23	10	3,220,340.00	-	(3,220,340.00)	true up
	Pupil Activity Fund #23 - 78	10		1,126,810.60	1,126,810.60	true up
	Pupil Activity Fund #23 - 79	10		2,933,056.82	2,933,056.82	true up
	Transportation Fund #25	11	3,063,536.00	3,350,606.03	287,070.03	incl BoY FB
	Other Special Revenue Funds	12				
Financial Instrument Service Funds:						
	Bond Redemption Fund #31	13	6,353,700.00	6,353,700.00	-	
	Non-Voter Approved Instrument Service Fund	14			-	
Capital Projects Funds:						
	Building Fund	15		-	-	
	Special Building and Technology Fund	16		-	-	
	Capital Reserve - Capital Projects Fund #43	17	3,181,529.92	3,308,223.13	126,693.21	incl BoY FB
	Capital Reserve - Capacity Projects Fund #44	18	10,600,000.01	9,393,853.67	(1,206,146.34)	true up
Enterprise Funds:						
	D38 Enterprise	19	-	-	-	
Internal Service Funds:						
	D38 Enterprise	20	-	66,150.00	66,150.00	true up
	Other Internal Service Funds	21	-	-	-	
Trust/Custodial Funds:						
	Pupil Activity Custodial Fund	22	-	-	-	
	Trust and Other Custodial Funds	23	-	-	-	
	Foundation Fund	24	-	-	-	

TOTAL APPROPRIATION			\$121,949,945.61	\$122,978,212.03	\$1,028,266.42	
	<u>January 21, 2025</u>		06/17/24	01/21/25	01/21/25	
	<i>(Date of the adoption of the budget)</i>					

Source of Change

435,689.81	incl BoY FB
469,325.61	true up
123,251.00	Revenue based

Tiffany Upchurch, President of the Board of Lewis-Palmer Consolidated School District No. 38
[in accordance with CRS 22-44-110(4)]

Operated	96,195,157.61	97,100,173.03	905,015.42
Charter	25,754,788.00	25,878,039.00	123,251.00

Patti Shank, Secretary of the Board of Lewis-Palmer Consolidated School District No. 38
[attesting to the Board President signature]

LEWIS-PALMER SCHOOL DISTRICT 38

General Fund - School Finance Act Funding



	2024/25 Adopted Budget			Walkforward to 24/25 Amended	2024/25 Projected Amended LPSD Total	2024/25 Projected Amended Budget	
	Operated Schools	Monument Academy	LPSD Total			Operated Schools	Monument Academy
LOCAL PROPERTY TAX REVENUES	22,196,538.59	4,647,207.07	26,843,745.66	(1,692,383.55) -6.3%	25,151,362.11 37%	20,736,064.43	4,415,297.68
SPECIFIC OWNERSHIP TAX	1,597,981.87	334,563.55	1,932,545.42	8,893.45 0.5%	1,941,438.87 3%	1,600,621.12	340,817.75
DISTRICT'S ADJUSTED STATE SHARE	32,194,484.04	6,740,439.88	38,934,923.92	1,760,742.03 4.5%	40,695,665.95 60%	33,551,580.52	7,144,085.43
DISTRICT'S ADJUSTED TOTAL PROGRAM	55,989,004.50	11,722,210.50	67,711,215.00	77,251.93 0.1%	67,788,466.93 0.1%	55,888,266.07	11,900,200.86
DISTRICT FUNDED PUPIL COUNT	5,220.4 82.7%	1,093.0 17.3%	6,313.4	(29.8) -0.5%	6,283.6	5,180.5 82.4%	1,103.1 17.6%
PER PUPIL FUNDING	10,725.00	10,725.00	10,725.00	63.16 0.6%	10,788.16	10,788.16	10,788.16
			per-pupil revenue Rate variance	398,739.03 63.16 0.59%		329,709.06	69,029.96
			student count Volume variance	(188,139.32) (29.8) -0.28%		(296,461.82)	108,322.50
			Mix variance	(133,347.78) -0.20%		(133,985.67)	637.89
			Total	77,251.93 0.11%		(100,738.43) -0.2%	177,990.36 1.5%
						2024/25 State Budget	Variance to State Budget
			LOCAL PROPERTY TAX REVENUES			28,038,761.34	2,887,399.23
			SPECIFIC OWNERSHIP TAX			1,877,850.74	(63,588.13)
			DISTRICT'S ADJUSTED STATE SHARE			38,093,314.56	(2,602,351.39)
			DISTRICT'S ADJUSTED TOTAL PROGRAM			68,009,926.64	221,459.71
						0.44%	(100,738.43) D38
							177,990.36 MA
			DISTRICT FUNDED PUPIL COUNT			6,303.3	19.70
			PER PUPIL FUNDING			10,789.57	1.42

LEWIS-PALMER CONSOLIDATED SCHOOL DISTRICT NO. 38
FUND FINANCIAL SUMMARY
December 31, 2024

These pages answer all of the statutory requirements to know revenue, expense, and fund balance actuals compared to budget and alongside prior year results.



(12,754,040) (11,005,574) 83,893,987 81,969,243 95,725,025 92,974,816 80,680,941 80,083,024 83,505,752 (11,005,574) 22,495,178

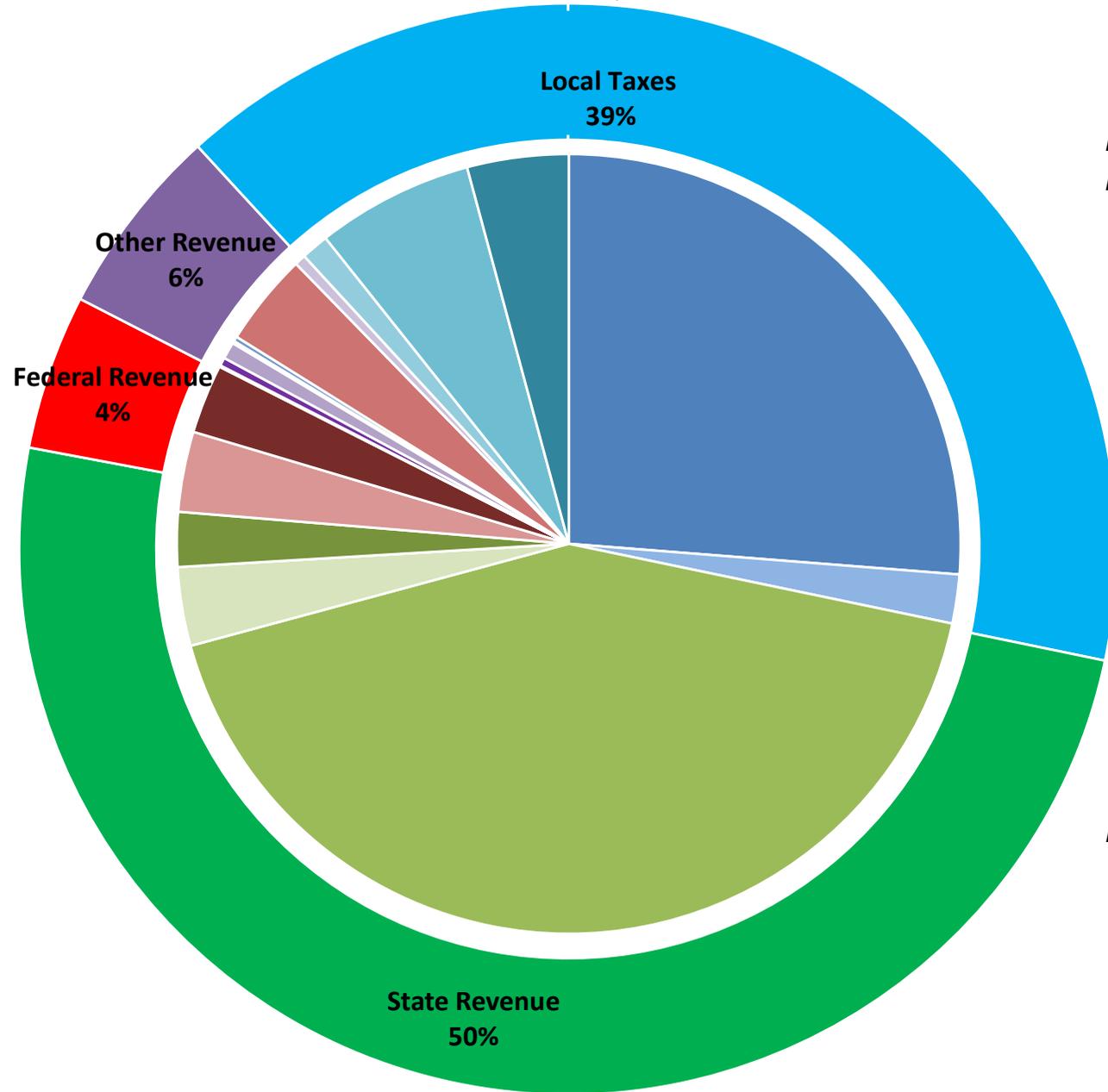
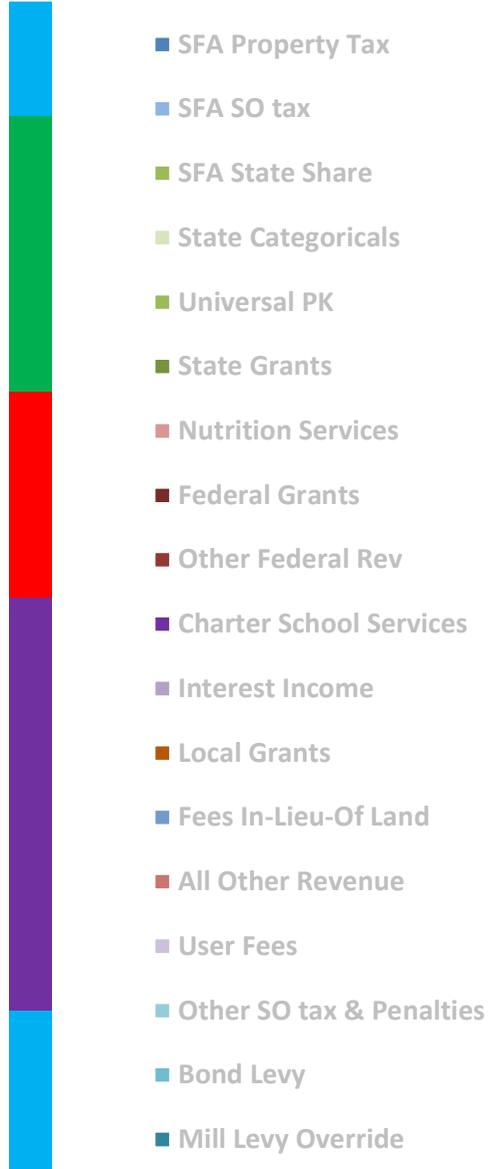
Fund	Description	Chg. FundBal ->	Income Statement Comparisons				Fund Balance Walkforward						
			24-25 cBud FY	24-25 oBud YTD	Difference B/-W	23-24 cBud FY	23-24 cAct FY	Difference B/-W	BoY	Period Result	EoP		
THE GENERAL FUND (10)			(7,596,481)	-	7,596,481	(265,000)	377,977	642,977				General Funds (plural)	
10	Revenue		\$47,320,139	\$54,839,619	\$7,519,481	\$52,207,451	\$52,205,975	-\$1,476	24-25 cBud FY	\$13,691,989	-\$7,596,481		\$6,095,508
	Expenditures		\$54,916,619	\$54,839,619	\$77,000	\$52,472,451	\$51,827,999	\$644,453	24-25 oBud YTD	\$13,691,989	\$0	\$13,691,989	
PROP / LIAB INSURANCE (18)			(8,498)	(8,498)	0	-	21,927	21,927					General Funds (plural)
18	Revenue		\$1,100,000	\$1,100,000	\$0	\$1,457,876	\$1,427,876	-\$30,000	24-25 cBud FY	\$30,424	-\$8,498	\$21,927	
	Expenditures		\$1,108,498	\$1,108,498	\$0	\$1,457,876	\$1,405,949	\$51,927	24-25 oBud YTD	\$30,424	-\$8,498	\$21,927	
MLO OPERATIONS (14)			-	-	0	-	-	0					Local Discretionary Funding
14	Revenue		\$3,999,998	\$4,000,000	\$2	\$4,165,276	\$4,204,970	\$39,694	24-25 cBud FY	\$0	\$0	\$0	
	Expenditures		\$3,999,998	\$4,000,000	-\$2	\$4,165,276	\$4,204,970	-\$39,694	24-25 oBud YTD	\$0	\$0	\$0	
BOND REDEMPTIONS (31)			-	-	0	293,295	268,000	(25,295)					Local Discretionary Funding
31	Revenue		\$6,353,700	\$6,353,700	\$0	\$6,653,915	\$6,628,406	-\$25,509	24-25 cBud FY	\$7,596,896	\$0	\$7,596,896	
	Expenditures		\$6,353,700	\$6,353,700	\$0	\$6,360,620	\$6,360,406	\$214	24-25 oBud YTD	\$7,596,896	\$0	\$7,596,896	
CAPITAL MAINTENANCE (15)			(139,778)	-	139,778	(1,291,264)	(1,151,486)	139,778					Capital Program Funds
15	Revenue		\$1,044,946	\$491,928	-\$553,018	\$555,000	\$524,645	-\$30,355	24-25 cBud FY	\$139,778	-\$139,778	\$0	
	Expenditures		\$1,184,724	\$491,928	\$692,796	\$1,846,264	\$1,676,131	\$170,133	24-25 oBud YTD	\$139,778	\$0	\$139,778	
CAPITAL PROJECTS (43)			(308,223)	(181,530)	126,693	(1,003,705)	(877,011)	126,693					Capital Program Funds
43	Revenue		\$3,000,000	\$3,000,000	\$0	\$3,007,350	\$3,036,578	\$29,228	24-25 cBud FY	\$308,223	-\$308,223	\$0	
	Expenditures		\$3,308,223	\$3,181,530	\$126,693	\$4,011,055	\$3,913,589	\$97,466	24-25 oBud YTD	\$308,223	-\$181,530	\$126,693	
CAPACITY PROJECTS (44)			(2,177,391)	(10,465,000)	(8,287,609)	-	183,774	183,774					Capital Program Funds
44	Revenue		\$7,216,462	\$135,000	-\$7,081,462	\$150,000	\$239,107	\$89,107	24-25 cBud FY	\$2,177,391	-\$2,177,391	\$0	
	Expenditures		\$9,393,854	\$10,600,000	-\$1,206,146	\$150,000	\$55,333	\$94,667	24-25 oBud YTD	\$10,493,617	-\$10,465,000	28,617	

Fund	Description	Chg. FundBal ->	Income Statement Comparisons				Fund Balance Walkforward				
			24-25 cBud FY	24-25 oBud YTD	Difference B/-W	23-24 cBud FY	23-24 cAct FY	Difference B/-W	BoY		Period Result
19	UNIVERSAL PRESCHOOL (19)	-	-	0	-	-	0				State Program(s)
	Revenue	\$833,294	\$833,294	\$0	\$681,776	\$587,462	-\$94,314	24-25 cBud FY	\$0	\$0	
	Expenditures	\$833,294	\$833,294	\$0	\$681,776	\$587,462	\$94,314	24-25 oBud YTD	\$0	\$0	\$0
22	Local, State & Federal Grants (22)	-	-	0	-	-	0				Grant Programs
	Revenue	\$5,000,000	\$5,000,000	\$0	\$6,112,896	\$3,873,433	-\$2,239,463	24-25 cBud FY	\$0	\$0	
	Expenditures	\$5,000,000	\$5,000,000	\$0	\$6,112,896	\$3,873,433	\$2,239,463	24-25 oBud YTD	\$0	\$0	\$0
25	FFS TRANSPORTATION (25)	(62,833)	(62,833)	0	(805,000)	(517,930)	287,070				Special Revenue Funds
	Revenue	\$3,000,703	\$3,000,703	\$0	\$2,520,000	\$2,311,060	-\$208,940	24-25 cBud FY	\$349,904	-\$62,833	
	Expenditures	\$3,063,536	\$3,063,536	\$0	\$3,325,000	\$2,828,990	\$496,010	24-25 oBud YTD	\$349,904	-\$62,833	\$287,070
21	NUTRITION SERVICES (21)	(287,713)	(287,713)	0	(317,078)	(36,913)	280,165				Special Revenue Funds
	Revenue	\$3,215,000	\$3,215,000	\$0	\$3,169,400	\$2,448,140	-\$721,260	24-25 cBud FY	\$1,170,087	-\$287,713	
	Expenditures	\$3,502,713	\$3,502,713	\$0	\$3,486,478	\$2,485,053	\$1,001,425	24-25 oBud YTD	\$889,922	-\$287,713	\$602,209
78	PARTICIPATION FEES (78)	(715,538)	-	715,538	-	-	0				Special Revenue Funds
	Revenue	\$411,273	\$0	-\$411,273	\$0	\$863,709	\$863,709	24-25 cBud FY	\$715,538	-\$715,538	
	Expenditures	\$1,126,811	\$0	\$1,126,811	\$0	\$863,709	-\$863,709	24-25 oBud YTD	\$0	\$0	\$0
79	FUNDRAISING & CLUBS (28)	(1,457,584)	-	1,457,584	-	-	0				Special Revenue Funds
	Revenue	\$1,475,472	\$0	-\$1,475,472	\$0	\$0	\$0	24-25 cBud FY	\$1,457,584	-\$1,457,584	
	Expenditures	\$2,933,057	\$0	\$2,933,057	\$0	\$0	\$0	24-25 oBud YTD	\$0	\$0	\$0
55	D38 Enterprise - External	-	-	0	-	-	0				Enterprise & Internal Service Funds
	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	24-25 cBud FY	\$0	\$0	
	Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	24-25 oBud YTD	\$0	\$0	\$0
65	D38 Enterprise - Internal	-	-	0	-	-	0				Enterprise & Internal Service Funds
	Revenue	\$66,150	\$0	-\$66,150	\$0	\$0	\$0	24-25 cBud FY	\$0	\$0	
	Expenditures	\$66,150	\$0	\$66,150	\$0	\$0	\$0	24-25 oBud YTD	\$0	\$0	\$0



LEWIS-PALMER CONSOLIDATED SCHOOL DISTRICT NO. 38
REVENUE SOURCE GRAPHS
December 31, 2024

Pie Chart Revenue Sources



The outer ring categorizes the 18 revenue sources of the inner pie into four contributors of revenue.
95,787,252

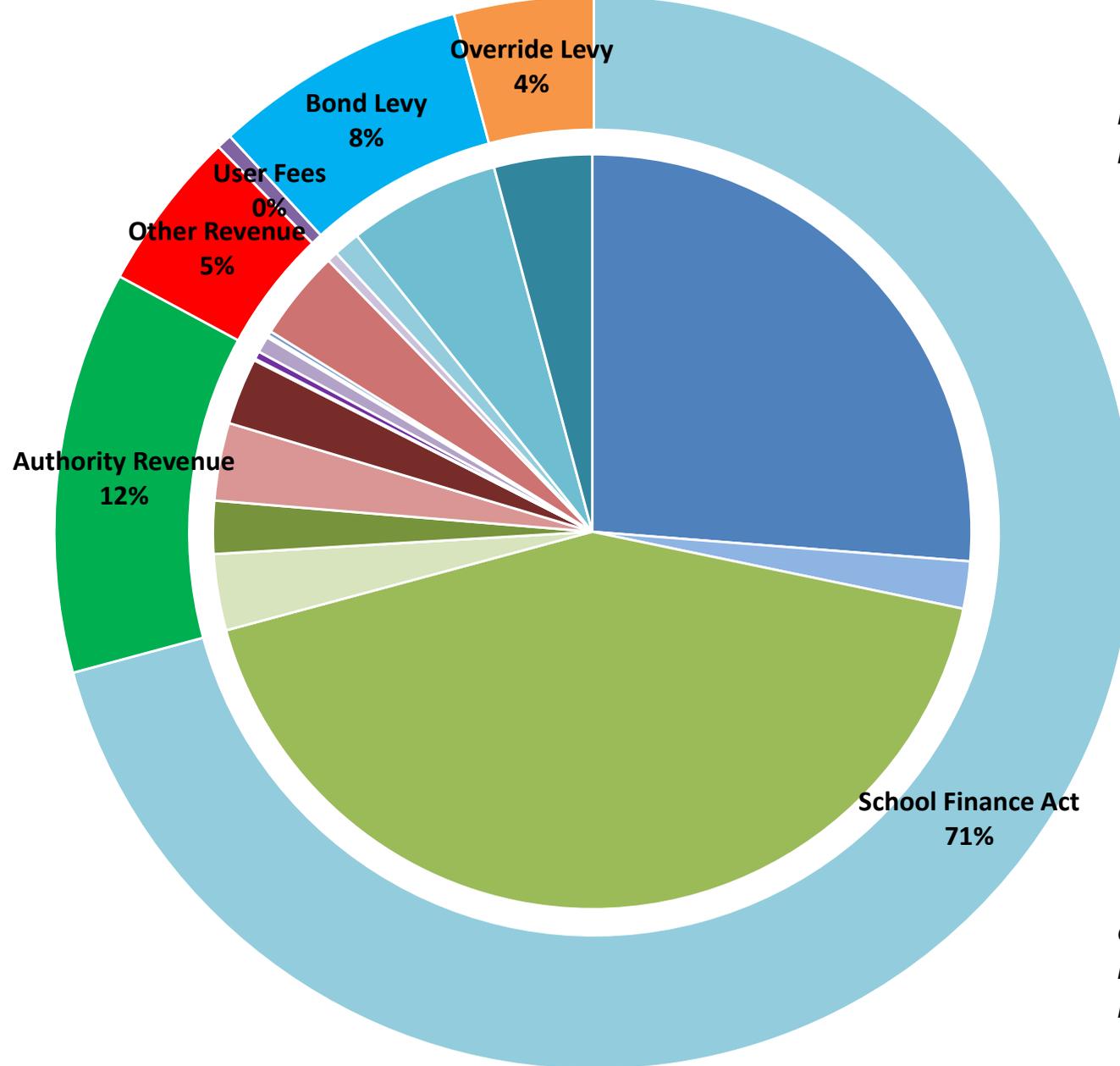
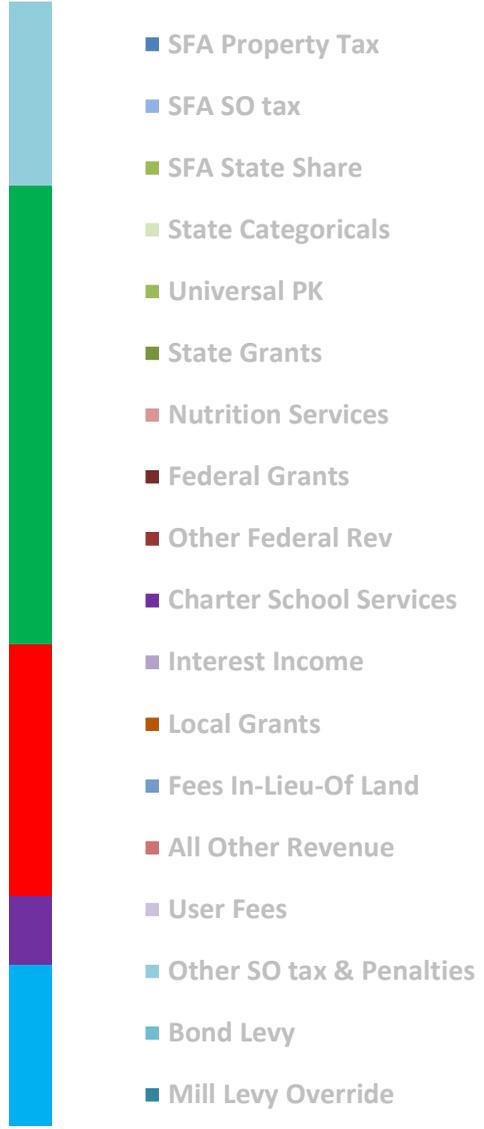
- Outer Ring Revenue Contributors**
- Local Taxes
 - State Revenue
 - Federal Revenue
 - Other Revenue

Local Taxes are in three pieces:
66% 1) SFA Levy
10% 2) Mill Levy Override
16% 3) Bond Levy
8% 4) Specific Ownership



LEWIS-PALMER CONSOLIDATED SCHOOL DISTRICT NO. 38
REVENUE SOURCE GRAPHS
December 31, 2024

Pie Chart Revenue Sources



The outer ring categorizes the 18 revenue sources of the inner pie into five types of revenue.

95,787,252

Outer Ring Revenue Types

- School Finance Act
- Authority Revenue
- Other Revenue
- User Fees
- Bond Levy
- Override Levy

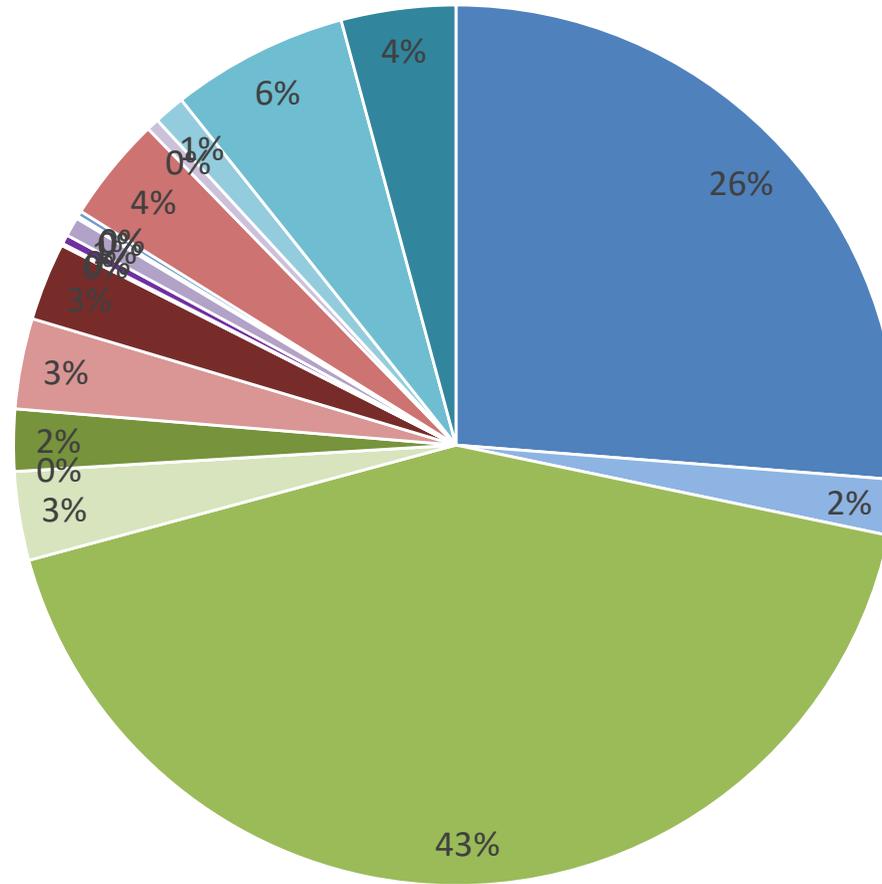
The state share of the SFA is determined after the local share is quantified (i.e. the local share has the primary responsibility)

LEWIS-PALMER CONSOLIDATED SCHOOL DISTRICT NO. 38
REVENUE SOURCE GRAPHS
 December 31, 2024



Pie Chart Revenue Sources

■ SFA Property Tax	25,151,362
■ SFA SO tax	1,941,439
■ SFA State Share	40,716,136
■ State Categoricals	3,119,640
■ Universal PK	-
■ State Grants	2,174,034
■ Nutrition Services	3,185,000
■ Federal Grants	2,736,769
■ Other Federal Rev	70,000
■ Charter School Services	324,581
■ Interest Income	669,650
■ Local Grants	90,930
■ Fees In-Lieu-Of Land	190,000
■ All Other Revenue	3,687,813
■ User Fees	440,000
■ Other SO tax & Penalties	1,087,200
■ Bond Levy	6,202,700
■ Mill Levy Override	3,999,998
	<u>95,787,252</u>



This chart depicts 18 distinct sources of revenue that are distributed across all 15 individual fund numbers.

This chart includes flow through revenue that is remitted to Monument Academy

11,972,058	of SFA
702,196	of MLO
<u>12,674,254</u>	

Total Revenue by Fund Number

(1) THE GENERAL FUND (10)	47,320,139
+ Monument Academy SFA	11,972,058
(2) PROP / LIAB INSURANCE (18)	1,100,000
(3) UNIVERSAL PRESCHOOL (19)	833,294
(4) Local, State & Federal Grants (22)	5,000,000
(5) MLO OPERATIONS (14)	3,999,998
(6) BOND REDEMPTIONS (31)	6,353,700
(7) CAPITAL MAINTENANCE (15)	1,044,946
(8) CAPITAL PROJECTS (43)	3,000,000
(9) CAPACITY PROJECTS (44)	7,216,462
(10) FFS TRANSPORTATION (25)	3,000,703
(11) NUTRITION SERVICES (21)	3,215,000
(12) PARTICIPATION FEES (78)	411,273
(13) FUNDRAISING & CLUBS (28)	1,475,472
Total	<u>95,943,045</u>



The High Level View (almost too high) of the District 38 Budget

24-25 cBud FY

	Total District	Monument Academy pass thru	Operated Schools
School Finance Act Funding	67,833,937	(11,972,058) 18%	55,861,879
Local Discretionary Funding			
Mill Levy Override	3,999,998	(702,196)	3,297,802
Bond Financing	6,202,700	18%	6,202,700
Non-SFA Specific Own Tax	1,087,200		1,087,200
Program Subsidies	5,839,721		5,839,721
Grants	5,000,000	-	5,000,000
Fees & Fundraising (Transport, School Fees)	400,000		400,000
Interest Income	669,650		669,650
All Other	561,000		4,832,839
Total	91,594,207	(12,674,254)	83,919,791 16,058.64 PPR

Operated Revenue is Accounted for in 15 funds w/ ~11,000 accounts
 702,196 add back MA MLO
 83,893,987 Adj Total Revenue

Operated Schools' Basics vs. Extras

Considered to be 'The Basics'	Considered to be 'Extras'
55,861,879	
6,202,700	3,297,802
1,087,200	
5,839,721	
5,000,000	
(11,273) <small>(Lunch Program + Transportation)</small>	411,273 <small>(School Fees)</small>
	669,650
	4,832,839
73,980,227 89%	9,211,564 11%

% of Operated Schools' Revenue

Operated Schools' 'No-Strings' Money

mostly from General Funds
55,861,879
-
-
1,087,200
-
-
-
425,000
57,374,079 69%

82% from 'The' General Fund

Operated Schools' Revenue Sources

Direct, Local Source	State Source	Federal Source
22,331,762 40%	33,530,118 60% of SFA revenue	
3,297,802		
6,202,700		
1,087,200		
	5,407,221	432,500
90,930	1,115,794	3,793,276
400,000		
669,650		
4,832,839		
38,912,882 47%	40,053,133 48%	4,225,776 5%

Expenditure Profile

Gross Pay	41,835,265
Employee Benefits	12,565,130
Personnel Costs	54,400,395 23%
Implementation Costs	
Purch Professional Services	2,312,960
Purch Property Services	4,474,833
Utilities - Water	385,000
Purch Services - Other	2,993,919
Supplies	13,703,731
Utilities - Gas	256,600
Utilities - Electricity	803,700
Equipment	7,220,738
Other	6,534,132
Implementation Costs	38,685,612
D38 Operated Portfolio Expenses	93,086,007
Net Revenue / (Expense)	(9,894,216)
BoY Fund Balances	33,500,752
EoP Fund Balances	23,606,536

39,100,767	2,734,498
11,943,732	621,398
51,044,499	3,355,896
2,159,201	153,759
4,474,833	-
385,000	-
2,964,057	29,862
12,823,235	880,496
256,600	-
803,700	-
7,220,738	-
6,533,299	832
37,620,662	1,064,950
88,665,161	4,420,846
(14,684,933)	4,790,717
33,500,752	-
18,815,819	4,790,717

38,294,755
11,564,466
49,859,222
1,364,333
963,914
381,750
2,820,220
3,158,674
240,750
793,550
791,446
963,312
11,477,949
61,337,171
(3,963,092)
13,862,191
9,899,099

62% of N/S Expenses
23% of Personnel Costs

90% from 'The' General Fund

- 30,233,471 Operated Schools' share of property taxes
- 2,685,993 Total Specific Ownership Taxes
- 4,438,981 Monument Academy share of SFA property taxes
- 702,196 Monument Academy share of MLO property taxes
- 38,060,641 Total Property & Specific Ownership Taxes ###
- 6,283.6 Total District Funded Student Count
- 6,057.16 Total District PPR from Local Taxes

- 35% of Total PPR from Local Taxes (→ Local Control)
24% from Program Levy; 4% from MLO; 7% from Bond Levy
- 44% of Total PPR from State Share of SFA
- 13% of Total PPR from Grants & Program Subsidies
- 0% of Total PPR from User Fees
- 7% of Total PPR from Other Sources

Actual 'No-Strings' Revenue

53,410,987	64% of Total Operated Revenue
(11,477,949)	less implementation costs
(7,868,139)	less average benefit costs
34,064,899	41% of Rev availed for 'compensation decisions'

Lewis-Palmer School District No. 38
 24-25 cAct Proposed Budget with Historical Trends
 December 31, 2024



Fund # : 14 1999 Mill Levy Override Collections & Related Spend

		13	12	11	10	8	9	6	7	4			
		historical trend					last 'completed' fiscal year		current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	Variance	23-24 cBud	24-25 oBud	Change	24-25 cBud	YTD Variance	24-25 cAct
	Actual	Actual	Actual	Actual	Actual		Budget	Ad Budget		Am Budget		YTD Actual	
B.o.Y. Fund Balance	14.6	-	-	-	-	-	-	-	-	-	-	-	
MLO Revenue	30-0000-1111-0	-	-	-	4,012,869	3,998,133	(376)	3,997,757	4,000,000	(2)	3,999,998	3,882,419	117,579
All Other Revenue		-	-	-	4,245	206,837	(39,318)	167,519	-	-	-	-	-
Total Revenue	14.08	-	-	-	4,017,113	4,204,970	(39,694)	4,165,276	4,000,000	(2)	3,999,998	3,882,419	117,579
Spend by Location													
LPES	14-110-91	-	-	-	345,886	330,316	661	330,977	343,406	(1,782)	341,625	170,812	170,812
BCES	14-112-91	-	-	-	514,769	595,643	1,192	596,835	601,442	(3,120)	598,321	299,161	299,161
PWES	14-114-91	-	-	-	290,824	279,311	559	279,870	250,100	(1,297)	248,802	124,401	124,401
PLES	14-115-91	-	-	-	206,632	262,222	525	262,746	240,693	(1,249)	239,444	119,722	119,722
RKES	14-117-91	-	-	-	215,304	229,703	460	230,162	242,044	(1,256)	240,788	120,394	120,394
LPMS	14-201-91	-	-	-	430,172	534,697	1,070	535,767	399,552	(2,073)	397,479	198,739	198,739
LPHS	14-301-91	-	-	-	642,300	589,656	1,180	590,836	598,195	(3,103)	595,092	297,546	297,546
PRHS	14-302-91	-	-	-	668,290	638,601	1,278	639,879	639,569	(3,318)	636,251	318,126	318,126
MA	14-919-91	-	-	-	692,891	734,940	(42,437)	692,502	685,000	17,196	702,196	-	352,615
All Other Expense - EPCo Treas Fees		-	-	-	10,045	9,883	(4,182)	5,702	-	-	-	-	-
Total Expense	14.09	-	-	-	4,017,113	4,204,970	(39,694)	4,165,276	4,000,000	(2)	3,999,998	1,998,482	2,001,516
Net Revenue / (Expense)		-	-	-	-	-	0	-	-	0	-	1,883,937	(1,883,937)
E.o.P. Fund Balance	14.6	-	-	-	-	-	-	-	-	-	-	1,883,937	(1,883,937)
Assessed Value		\$ 513,571,210	\$ 589,828,870	\$ 596,529,100	\$ 696,101,810	\$ 701,201,010	-	-	-	-	-	\$ 916,053,740	\$ 916,053,740
Mill Levy Override Mills		7.789	6.782	6.705	5.746	5.704	-	-	-	-	-	4.366	4.366
		4,000,206	4,000,219	3,999,728	3,999,801	3,999,651	-	-	-	-	-	3,999,491	3,999,491

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Fund # : 15 Capital Maintenance & Improvements

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud		24-25 cAct		
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	15.6	-	-	-	-	1,291,264	-	1,291,264	-	139,778	139,778	-	139,778
Revenue Allocation	30-0000-5210-0	-	-	-	1,527,421	479,928	28,614	508,542	491,928	553,018	1,044,946	798,982	245,964
All Other Revenue		-	-	-	1,816	44,718	1,740	46,458	-	-	-	(4,111)	4,111
Total Revenue	15.08	-	-	-	1,529,237	524,645	30,355	555,000	491,928	553,018	1,044,946	794,872	250,074
Spend by Location													
LPES	15-110-91	-	-	-	226,468	329,570	134,244	463,814	-	29,000	29,000	-	29,000
BCES	15-112-91	-	-	-	-	-	-	-	-	84,250	84,250	84,250	-
PWES	15-114-91	-	-	-	-	-	-	-	-	12,620	12,620	12,620	-
PLES	15-115-91	-	-	-	-	267,765	220	267,985	-	39,500	39,500	39,500	-
RKES	15-117-91	-	-	-	-	-	-	-	-	23,400	23,400	23,400	-
LPMS	15-201-91	-	-	-	-	239,047	301	239,348	-	41,130	41,130	39,508	1,622
LPHS	15-301-91	-	-	-	-	354,417	(15,701)	338,716	-	89,056	89,056	58,931	30,126
PRHS	15-302-91	-	-	-	-	-	-	-	-	34,003	34,003	28,103	5,900
Contingency		-	-	-	-	-	-	-	-	-	-	-	-
All Other Expense		-	-	-	11,505	485,333	51,069	536,401	491,928	339,837	831,764	-	505,614
Total Expense	15.09	-	-	-	237,973	1,676,131	170,133	1,846,264	491,928	692,796	1,184,724	612,463	572,261
Net Revenue / (Expense)		-	-	-	1,291,264	(1,151,486)	(139,778)	(1,291,264)	-	(139,778)	(139,778)	182,408	(322,186)
E.o.Y. Fund Balance	15.6	-	-	-	1,291,264	139,778	(139,778)	-	-	-	-	182,408	(182,408)

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Fund # : 18 General Property & Liability Insurance

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	18.6	318,230	310,654	110,270	605,244	8,498	-	8,498	8,498	21,927	30,424	30,424	-
Revenue Allocation	30-0000-5210-0	864,000	764,437	1,169,718	174,742	935,000	30,000	965,000	1,100,000	-	1,100,000	550,000	550,000
Interest Income	30-0000-1510-0	5,953	488	900	-	-	-	-	-	-	-	-	-
All Other Revenue		(139,577)	(13,607)	(192,029)	(123,408)	(492,876)	-	(492,876)	-	-	-	33,433	(33,433)
Total Revenue	18.08	1,009,529	778,532	1,362,647	298,151	1,427,876	30,000	1,457,876	1,100,000	-	1,100,000	516,567	583,433
Insurance Premium	18-818-70	422,974	487,655	505,937	530,024	557,785	-	557,785	668,780	-	668,780	-	668,780
Workers Compensation	18-818-70	327,057	241,979	227,791	222,707	178,380	78,350	256,730	235,000	-	235,000	101,238	133,762
All Other Expense		267,074	249,282	133,945	142,166	669,785	30,000	643,361	204,718	-	204,718		198,119
Total Expense	18.09	1,017,105	978,916	867,673	894,897	1,405,949	51,927	1,457,876	1,108,498	-	1,108,498	107,837	1,000,661
Net Revenue / (Expense)		(7,576)	(200,384)	494,974	(596,747)	21,927	(21,927)	-	(8,498)	-	(8,498)	408,730	(417,228)
E.o.Y. Fund Balance	18.6	310,654	110,270	605,244	8,498	30,424	(21,927)	8,498	0	21,927	21,927	408,730	(386,804)
		-	-	-	-	(0)	0	-	-	-	-		

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Fund # : 19 Universal Preschool (UPK) (formerly Colorado Preschool Program (CPP))

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	19.6	-	17,493	(29,971)	31,252	-	-	-	-	-	-	-	-
Local Revenue	19.1	2,035	-	-	8,498	(3,619)	685,395	681,776	-	-	-	(7,785)	7,785
Local Revenue	19.2	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	19.3	-	-	-	-	591,080	(591,080)	-	833,294	-	833,294	455,050	378,244
Federal Revenue	19.4	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Allocation	19.5	153,083	113,166	114,550	321,085	-	-	-	-	-	-	-	-
All Other Revenue		155,118	113,166	114,550	329,582	583,087	98,689	681,776	-	-	-	377,994	(377,994)
Total Revenue	19.08	155,118	113,166	114,550	329,582	587,462	94,314	681,776	833,294	-	833,294	447,266	386,028
Gross Pay	19.01	41,194	86,787	6,997	228,401	400,462	5,038	405,500	587,559	-	587,559	290,496	297,063
Benefits	19.02	9,001	28,600	2,138	76,867	170,852	(43,352)	127,500	204,501	-	204,501	103,243	101,258
Purchased Prof Svcs	19.03	-	-	-	-	2,064	(64)	2,000	2,500	-	2,500	725	1,775
Purchased Prop Svcs	19.04	-	-	-	-	-	-	-	-	-	-	-	-
Oth Purchased Svcs	19.05	77,279	31,052	41,819	53,990	8,039	646	8,685	11,363	-	11,363	6,045	5,318
Supplies	19.06	3,512	6,193	2,373	1,577	6,044	24,537	30,581	(80,139)	-	(80,139)	(82,584)	2,445
Equipment	19.07	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	19.08	6,639	7,998	-	-	-	107,510	107,510	107,510	-	107,510	107,510	-
Other Expense	19.09	-	-	-	-	-	-	-	-	-	-	-	-
All Other Expense		137,625	160,630	53,327	55,566	110,116	138,155	248,271	130,039	-	130,039	-	58,668
Total Expense	19.09	137,625	160,630	53,327	360,834	587,462	94,314	681,776	833,294	-	833,294	425,436	407,858
Net Revenue / (Expense)		17,493	(47,464)	61,223	(31,252)	-	(0)	-	-	-	-	21,830	(21,830)
E.o.Y. Fund Balance	19.6	17,493	(29,971)	31,252	-	-	-	-	-	-	-	21,830	(21,830)
		-	-	-	-	-	-	-	-	-	-	-	-

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Fund # : 22 Local, State & Federal Grant Programs

Grant Programs do not have fund balance because the money is never really 'ours' until we spend it according to the rules of that grant. We receive grant funding in advance, or in arrears. Grants funded in arrears mean that we spend the money first, create a receivable for what's owed to us, and submit a request for reimbursement. Grants funded in advance have the money coded to Deferred Revenue until we spend the funds appropriately, and then follow up with reporting to the granting authority as required or requested.

Local/Private Grants		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
Total of All Local / Privately Run Grants	22.1	35,457	743,350	30,361	47,444	77,532	105,563	183,094	80,930	10,000	90,930	71,332	19,597
State Grants													
READ Act	3259	-	175,997	94,186	94,754	77,934	16,099	94,033	87,207	-	87,207	56,425	30,782
CDIP-Career Devel Incent Prog	3237	-	-	28,519	61,892	56,442	57,503	113,945	342,444	-	342,444	299,454	42,990
School Counselor Corps	3192	-	-	-	43,065	276,935	0	276,935	270,000	-	270,000	144,965	125,036
DEH&S Recycling Incentive	3965	-	-	-	-	12,393	173,439	185,832	130,079	43,360	173,439	119,090	54,349
BEST Grants	3189	614,678	417,782	-	442,306	-	-	-	-	-	-	-	-
All Other State Grants		30,120	35,547	105,487	198,202	585,236	732,983	1,318,220	1,354,304	(53,360)	1,300,944	1,155,581	145,363
Total of All State Managed Grants	22.3	644,797	629,326	228,192	840,220	1,008,940	980,024	1,988,964	2,184,034	(10,000)	2,174,034	1,775,515	398,519
Federal Grants													
TITLE I	4010	271,868	348,984	415,688	186,386	198,103	-	198,103	204,704	-	204,704	133,255	71,449
TITLE II	4367	67,253	86,740	118,834	139,378	84,033	15,659	99,692	120,115	-	120,115	93,656	26,459
TITLE III	4365	10,458	5,067	25,720	25,370	11,781	2,534	14,315	17,585	-	17,585	12,136	5,449
TITLE IV	4424	20,793	28,321	33,611	20,967	11,215	3,440	14,655	17,711	-	17,711	11,192	6,519
Title VI IDEA PART B	4027	1,026,590	1,006,284	982,044	1,271,628	614,340	303,933	918,273	1,010,486	-	1,010,486	642,977	367,509
Title VI IDEA Preschool	4173	15,153	15,332	19,691	31,584	26,366	-	26,366	19,799	-	19,799	10,913	8,886
CLSD - Comp Literacy Stat	5371	-	-	89,588	392,096	628,293	171,223	799,515	315,000	-	315,000	124,615	190,385
SRTS	7205	1,080	45,901	25,070	4,990	10,050	655,727	665,777	655,727	-	655,727	645,332	10,395
Medicaid	9003	135,828	143,785	123,239	341,552	194,411	3,621	198,032	177,652	-	177,652	90,107	87,545
CDHS	7575	-	-	77,905	62,009	60,370	-	60,370	-	-	-	-	-
CRF - ESSER		376,410	2,200,079	1,649,129	1,925,642	441,382	3,612	444,995	-	-	-	-	-
All Other Federal Grants		32,998	358,833	257,445	330,940	623,175	(122,430)	500,745	197,990	-	197,990	108,230	89,760
Total of All Federally Managed Grants	22.4	1,958,432	4,239,325	3,817,963	4,732,541	2,903,518	1,037,320	3,940,837	2,736,769	-	2,736,769	1,872,414	864,355
Total of All Grant Programs	22.4	2,638,687	5,612,002	4,076,516	5,620,205	3,989,990	2,122,907	6,112,896	5,001,732	-	5,001,732	3,719,261	1,282,472

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Fund # : 21 Food Service Fund

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	21.6	872,427	615,878	649,048	1,236,633	1,207,000	-	1,207,000	889,922	280,165	1,170,087	-	1,170,087
Local Revenue	21.1	1,108,244	222,804	703,982	1,420,031	921,605	34,236	955,841	889,500	-	889,500	211,196	678,304
Local Revenue	21.2	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	21.3	10,745	8,127	7,925	13,234	990,600	835,092	1,825,692	1,963,000	-	1,963,000	1,543,669	419,331
Federal Lunch Revenue	21-000-00-0000-4000-000-4555	184,061	53,682	-	204,229	314,657	(66,155)	248,502	235,000	-	235,000	111,096	123,904
Commodities	21-000-00-0000-4010-000-4555	54,821	60,695	78,993	57,922	73,118	(73,118)	-	-	-	-	-	-
All Other Federal Revenue	21.4	19,575	902,485	1,469,476	246,739	148,160	(8,795)	139,365	127,500	-	127,500	95,295	32,205
Revenue Allocation	21.5	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	21.08	1,377,445	1,247,793	2,260,376	1,942,156	2,448,140	721,260	3,169,400	3,215,000	-	3,215,000	1,961,256	1,253,744
Gross Pay	21.01	503,100	426,333	529,959	582,017	846,128	68,166	914,294	1,246,175	-	1,246,175	771,273	474,902
Benefits	21.02	152,449	134,791	160,701	184,345	266,162	19,407	285,569	267,922	-	267,922	116,605	151,317
Purchased Prof Svcs	21.03	27,695	118	181	311	148	152	300	300	-	300	3	297
Purchased Prop Svcs	21.04	105,524	67,852	2,883	7,622	14,612	10,388	25,000	25,000	-	25,000	17,071	7,929
Oth Purchased Svcs	21.05	1,290	908	552	2,058	3,547	(47)	3,500	3,811	-	3,811	2,366	1,445
Food Supplies & Delivery	21-751-31-3100-0630-000-0000	632,635	460,937	799,338	726,065	722,516	189,807	912,323	950,000	-	950,000	546,432	403,568
Commodities	21-751-31-3100-0633-000-0000	54,821	60,695	78,993	57,922	73,118	6,882	80,000	80,000	-	80,000	80,060	(60)
Other Supplies	21.06	62,766	52,313	79,772	70,947	414,536	548,956	963,492	626,210	-	626,210	408,142	218,068
Equipment	21.07	93,215	9,175	18,911	63,300	30,518	69,482	100,000	100,000	-	100,000	85,860	14,140
Other Expense	21.08	500	1,500	1,500	277,202	113,769	88,232	202,000	203,295	-	203,295	203,244	51
Other Expense	21.09	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	21.09	1,633,994	1,214,623	1,672,791	1,971,789	2,485,053	1,001,425	3,486,478	3,502,713	-	3,502,713	2,231,057	1,271,656
Net Revenue / (Expense)		(256,549)	33,170	587,585	(29,633)	(36,913)	(280,165)	(317,078)	(287,713)	-	(287,713)	(269,801)	(17,912)
E.o.Y. Fund Balance	21.6	615,878	649,048	1,236,633	1,207,000	1,170,087	(280,165)	889,922	602,209	280,165	882,374	(269,801)	1,152,175

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Fund # : 23-78 Pupil Activity Special Revenue - Student Fees

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year		current fiscal year					
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. FB / DR	23.6									715,538	715,538	715,538	-
Revenue by Location													
LPES	23-110-81									(28,041)	(28,041)	(43,487)	15,446
BCES	23-112-81									(3,200)	(3,200)	(28,075)	24,875
PWES	23-114-81									(5,141)	(5,141)	(13,406)	8,266
PLES	23-115-81									(1,972)	(1,972)	(7,447)	5,475
RKES	23-117-81									(17,003)	(17,003)	(19,458)	2,455
LPMS	23-201-81									13,185	13,185	(24,581)	37,766
LPHS	23-301-81									131,167	131,167	(107,063)	238,229
PRHS	23-302-81									340,148	340,148	74,166	265,982
All Other Revenue										17,870	(17,870)	(16,670)	(1,200)
Total Revenue	23.08									411,273	411,273	(188,421)	599,694
Spend by Location													
LPES	23-110-91									15,077	15,077	-	15,077
BCES	23-112-91									30,723	30,723	6,695	24,028
PWES	23-114-91									17,121	17,121	8,142	8,979
PLES	23-115-91									9,761	9,761	4,855	4,906
RKES	23-117-91									9,529	9,529	7,646	1,882
LPMS	23-201-91									100,614	100,614	58,880	41,734
LPHS	23-301-91									416,263	416,263	192,594	223,669
PRHS	23-302-91									526,523	526,523	308,887	217,637
All Other Expense										1,200	1,200		1,045
Total Expense	23.09									1,126,811	1,126,811	587,854	538,957
Net Revenue / (Expense)										(715,538)	(715,538)	(776,275)	60,737
E.o.Y. Fund Balance	23.6									-	-	(60,737)	60,737

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Fund # : 23-78 Pupil Activity Special Revenue - Student Fees (cont.)

	13	12	11	10	8	9	6	7	4	
	historical trend				last 'completed' fiscal year			current fiscal year		
	19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct	
Net Rev/(Exp) by Location										
LPES	-	-	-	-	-	-	-	(43,118)	(43,487)	369
BCES	-	-	-	-	-	-	-	(33,923)	(34,771)	847
PWES	-	-	-	-	-	-	-	(22,262)	(21,548)	(714)
PLES	-	-	-	-	-	-	-	(11,733)	(12,302)	569
RKES	-	-	-	-	-	-	-	(26,532)	(27,105)	573
LPMS	-	-	-	-	-	-	-	(87,429)	(83,461)	(3,968)
LPHS	-	-	-	-	-	-	-	(285,096)	(299,657)	14,561
PRHS	-	-	-	-	-	-	-	(186,375)	(234,721)	48,346
Central	-	-	-	-	-	-	-	(19,070)	(16,825)	(2,245)

E.o.Y. Fund Balance by Location

LPES	-	-	-	-	-	-	-	-	(369)	369
BCES	-	-	-	-	-	-	-	-	(847)	847
PWES	-	-	-	-	-	-	-	-	714	(714)
PLES	-	-	-	-	-	-	-	-	(569)	569
RKES	-	-	-	-	-	-	-	-	(573)	573
LPMS	-	-	-	-	-	-	-	-	3,968	(3,968)
LPHS	-	-	-	-	-	-	-	-	(14,561)	14,561
PRHS	-	-	-	-	-	-	-	-	(48,346)	48,346
Central	-	-	-	-	-	-	-	-	(155)	155

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Fund # : 23-79 Pupil Activity Special Revenue - Clubs & Fundraising

This page contains the historical information from fund 23 which, going forward, is broken into funds 23-78 and 23-79

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cBud	YTD Variance	24-25 cAct	
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Actual	
B.o.Y. Fund Balance	23.6	1,979,000	2,188,607	2,129,252	2,578,620	2,154,328	-	2,154,328	-	1,457,584	1,457,584	(531,612)	1,989,197
Revenue by Location													
LPES	23-110-81	74,896	52,770	130,246	108,699	89,293	(89,293)	-	114,130	(102,205)	11,925	(28,113)	40,038
BCES	23-112-81	212,749	129,131	397,796	260,259	177,072	(177,072)	-	273,270	(146,914)	126,356	81,640	44,716
PWES	23-114-81	116,148	37,110	93,587	53,714	77,129	(77,129)	-	56,400	(16,340)	40,060	12,282	27,778
PLES	23-115-81	53,512	35,111	90,230	64,731	70,334	(70,334)	-	67,970	(78,941)	(10,971)	(43,726)	32,755
RKES	23-117-81	56,819	36,405	80,916	42,063	45,371	(45,371)	-	44,170	(56,019)	(11,849)	(23,561)	11,711
LPMS	23-201-81	249,898	124,499	217,491	285,870	336,668	(336,668)	-	300,160	(191,840)	108,320	(37,533)	145,853
LPHS	23-301-81	911,323	639,512	1,272,752	1,249,158	1,343,503	(1,343,503)	-	1,311,620	(889,024)	422,596	(68,828)	491,424
PRHS	23-302-81	933,520	551,356	1,039,366	1,002,252	1,334,076	(1,334,076)	-	1,052,360	(253,733)	798,627	485,145	313,482
All Other Revenue		1,200	18,794	2,373	250	43,159	3,761,461	3,804,620	260	9,851	(9,591)	(308)	(9,283)
Total Revenue	23.08	2,610,065	1,624,688	3,324,759	3,066,997	3,516,604	288,016	3,804,620	3,220,340	(1,744,868)	1,475,472	358,432	1,117,040
Spend by Location													
LPES	23-110-91	40,815	38,209	103,174	129,881	77,144	20,313	97,458	114,130	(35,717)	78,413	36,981	41,432
BCES	23-112-91	130,850	191,064	289,383	428,031	208,425	(70,109)	138,316	273,270	(73,874)	199,396	148,288	51,107
PWES	23-114-91	103,619	31,051	90,761	76,333	74,372	(15,154)	59,218	56,400	23,734	80,134	52,263	27,871
PLES	23-115-91	42,848	34,138	75,032	78,432	64,526	22,590	87,115	67,970	1,887	69,857	35,164	34,694
RKES	23-117-91	22,974	34,357	44,237	108,359	65,424	53,180	118,604	44,170	16,000	60,170	49,789	10,381
LPMS	23-201-91	183,193	140,676	219,633	256,932	314,887	(83,177)	231,710	300,160	(25,777)	274,383	151,758	122,625
LPHS	23-301-91	983,164	605,803	1,067,855	1,347,157	1,346,922	(493,051)	853,871	1,311,620	(309,158)	1,002,462	586,644	415,818
PRHS	23-302-91	892,682	578,222	927,727	1,049,244	1,486,224	(815,491)	670,733	1,052,360	101,384	1,153,744	840,869	312,875
All Other Expense		314	28,376	57,589	16,920	-	3,701,923	3,701,923	260	14,237	14,497		14,899
Total Expense	23.09	2,400,458	1,681,896	2,875,391	3,491,289	3,637,924	2,321,024	5,958,948	3,220,340	(287,283)	2,933,057	1,901,354	1,031,703
Net Revenue / (Expense)		209,606	(57,208)	449,368	(424,292)	(121,319)	(2,033,008)	(2,154,328)	-	(1,457,584)	(1,457,584)	(1,542,922)	85,338
E.o.Y. Fund Balance	23.6	2,188,607	2,129,252	2,578,620	2,154,328	1,989,197	(1,989,197)	-	-	-	-	(85,338)	85,338
		-	(2,147)	-	-	(43,812)	43,812	-	-	-	-	1,989,197	(1,989,197)

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Fund # : 23-79 Pupil Activity Special Revenue - Clubs & Fundraising (cont.)

This page contains the historical information from fund 23 which, going forward, is broken into funds 23-78 and 23-79

Net Rev/(Exp) by Location	13	12	11	10	8	9	6	7	4			
	historical trend				last 'completed' fiscal year			current fiscal year				
	19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
LPES	34,080	14,561	27,073	(21,182)	12,149	(109,606)	(97,458)	-	(66,488)	(66,488)	(65,093)	(1,395)
BCES	81,899	(61,933)	108,413	(167,772)	(31,353)	(106,963)	(138,316)	-	(73,040)	(73,040)	(66,649)	(6,391)
PWES	12,529	6,059	2,827	(22,619)	2,757	(61,974)	(59,218)	-	(40,074)	(40,074)	(39,981)	(94)
PLES	10,665	973	15,198	(13,701)	5,808	(92,923)	(87,115)	-	(80,828)	(80,828)	(78,890)	(1,939)
RKES	33,845	2,049	36,680	(66,296)	(20,052)	(98,551)	(118,604)	-	(72,020)	(72,020)	(73,349)	1,330
LPMS	66,705	(16,177)	(2,142)	28,938	21,781	(253,491)	(231,710)	-	(166,063)	(166,063)	(189,291)	23,228
LPHS	(71,840)	33,709	204,897	(97,999)	(3,419)	(850,452)	(853,871)	-	(579,866)	(579,866)	(655,472)	75,606
PRHS	40,838	(26,866)	111,638	(46,992)	(152,148)	(518,585)	(670,733)	-	(355,117)	(355,117)	(355,724)	607
Central	886	(9,582)	(55,216)	(16,670)	43,159	59,538	102,697	-	(24,089)	(24,089)	94	(24,182)

E.o.Y. Fund Balance by Location

LPES	34,080	48,642	75,714	54,532	66,681	(109,606)	(42,925)	(42,925)	42,925	-	(65,286)	65,286
BCES	81,899	19,967	128,380	(39,392)	(70,745)	(106,963)	(177,708)	(177,708)	177,708	-	77,136	(77,136)
PWES	12,529	18,588	21,415	(1,204)	1,553	(61,974)	(60,422)	(60,422)	60,422	-	(1,459)	1,459
PLES	10,665	11,638	26,836	13,135	18,943	(92,923)	(73,980)	(73,980)	73,980	-	(17,004)	17,004
RKES	33,845	35,893	72,573	6,277	(13,775)	(98,551)	(112,327)	(112,327)	112,327	-	12,446	(12,446)
LPMS	66,705	50,528	48,386	77,324	99,104	(253,491)	(154,387)	(154,387)	154,387	-	(122,332)	122,332
LPHS	(71,840)	(38,132)	166,765	68,766	65,347	(850,452)	(785,105)	(785,105)	785,105	-	(140,953)	140,953
PRHS	40,838	13,971	125,610	78,618	(73,530)	(518,585)	(592,115)	(592,115)	592,115	-	72,923	(72,923)
Central	1,979,886	1,968,157	1,912,942	1,896,272	1,895,619	103,350	1,998,969	1,998,969	(1,998,969)	-	99,193	(99,193)

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Fund # : 25 Fee-for-Service Transportation

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	25.6	121,038	288,648	651,441	874,375	867,833	-	867,833	62,833	287,070	349,904	-	349,904
Revenue Allocation	30-0000-5210-0	1,680,000	1,840,963	1,847,340	1,720,912	1,400,000	220,000	1,620,000	2,000,703	-	2,000,703	1,000,351	1,000,351
State Funding	25-720-00	567,405	584,833	530,439	525,358	604,146	(79,146)	525,000	600,000	-	600,000	66,802	533,198
Customer Fees	25-720-00	238,279	109,785	305,503	340,387	306,914	68,086	375,000	400,000	-	400,000	95,171	304,829
All Other Revenue		44,269	1,560	32,276	22,249	-	-	-	-	-	-	10,317	(10,317)
Total Revenue	25.08	2,529,952	2,537,140	2,715,557	2,608,906	2,311,060	208,940	2,520,000	3,000,703	-	3,000,703	1,152,007	1,848,695
Gross Pay	25.01	1,383,165	1,249,954	1,355,297	1,407,527	1,622,177	66,823	1,689,000	1,695,868	-	1,695,868	856,355	839,513
Benefits	25.02	518,105	493,720	536,851	541,457	594,533	58,467	653,000	618,918	-	618,918	325,325	293,593
Purchased Prof Svcs	25.03	37,046	55,447	52,675	56,597	41,095	13,905	55,000	55,000	-	55,000	40,913	14,087
Purchased Prop Svcs	25.04	80,327	73,567	63,298	77,088	67,618	17,382	85,000	87,250	-	87,250	59,927	27,324
Oth Purchased Svcs	25.05	958	1,551	699	1,726	(222)	(84,211)	(84,433)	2,000	-	2,000	(1,061)	3,061
Supplies	25.06	342,742	300,109	448,803	531,053	510,499	171,935	682,433	639,500	-	639,500	425,541	213,959
Equipment	25.07	-	-	34,999	-	40,558	204,442	245,000	15,000	-	15,000	(143,617)	158,617
Other Expense	25.08	-	-	-	-	(47,268)	47,268	-	(50,000)	-	(50,000)	(37,357)	(12,643)
Other Expense	25.09	-	-	-	-	-	-	-	-	-	-	-	-
All Other Expense		-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	25.09	2,362,343	2,174,348	2,492,623	2,615,448	2,828,990	496,010	3,325,000	3,063,536	-	3,063,536	1,526,024	1,537,512
Net Revenue / (Expense)		167,609	362,793	222,935	(6,542)	(517,930)	(287,070)	(805,000)	(62,833)	-	(62,833)	(374,017)	311,184
E.o.Y. Fund Balance	25.6	288,648	651,441	874,375	867,833	349,904	(287,070)	62,833	0	287,070	287,070	(374,017)	661,087

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Fund # : 31 Bond Redemption Fund

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	31.6	6,422,104	6,465,702	6,701,476	6,879,737	7,328,896	-	7,328,896	7,622,191	(25,295)	7,596,896	-	7,596,896
Current Property Taxes	30-0000-1110-0	6,667,139	6,579,665	6,536,322	6,632,912	6,365,156	188,759	6,553,915	6,202,700	-	6,202,700	6,015,928	186,772
Interest Income	30-0000-1510-0	-	2,708	11,050	164,749	257,378	(157,378)	100,000	150,000	-	150,000	(13,172)	163,172
All Other Revenue		(4,955)	91,845	(5,746)	(6,996)	(5,872)	5,872	-	(1,000)	-	(1,000)	704	(1,704)
Total Revenue	31.08	6,672,094	6,490,528	6,553,119	6,804,657	6,628,406	25,509	6,653,915	6,353,700	-	6,353,700	6,002,052	351,648
Interest Payments	31.08	2,276,996	1,850,071	1,385,939	1,130,360	860,620	(0)	860,620	575,699	-	575,699	322,674	253,025
Principal Payments	31.09	4,345,000	4,266,460	4,985,000	5,215,000	5,490,000	-	5,490,000	5,765,000	-	5,765,000	(36,000)	5,801,000
All Other Expense		6,500	138,223	3,919	10,138	9,786	-	10,000	13,001	-	13,001	(104,729)	117,730
Total Expense	31.09	6,628,496	6,254,754	6,374,858	6,355,498	6,360,406	214	6,360,620	6,353,700	-	6,353,700	181,945	6,171,755
Net Revenue / (Expense)		43,598	235,774	178,261	449,159	268,000	25,295	293,295	-	-	-	5,820,106	(5,820,106)
E.o.Y. Fund Balance	31.6	6,465,702	6,701,476	6,879,737	7,328,896	7,596,896	25,295	7,622,191	7,622,191	(25,295)	7,596,896	5,820,106	1,776,789
Assessed Value		\$ 513,571,210	\$ 589,828,870	\$ 596,529,100	\$ 696,101,810	\$ 701,201,010					\$ 916,053,740		\$ 916,053,740
Bond Levy Mills		13.032	11.345	11.020	9.434	9.429					6.948		6.948
		6,692,860	6,691,609	6,573,751	6,567,024	6,611,624					6,364,741		6,364,741

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Fund # : 43 Capital Projects - Self-Funded & Financed

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	43.6	1,087,219	1,418,402	8,536,301	8,130,559	1,185,234	-	1,185,234	181,530	126,693	308,223	-	308,223
Revenue Allocation	30-0000-5210-0	884,000	838,337	4,700,719	2,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	1,500,000	1,500,000
All Other Revenue		11,927	7,960,765	5,331	30,479	36,578	(29,228)	7,350	-	-	-	715	(715)
Total Revenue	43.08	895,927	8,799,102	4,706,050	2,030,479	3,036,578	(29,228)	3,007,350	3,000,000	-	3,000,000	1,499,285	1,500,715
Spend by Location													
LPES	43-110-91	-	-	-	-	-	-	-	-	-	-	-	-
BCES	43-112-91	-	-	-	-	-	-	-	-	-	-	-	-
PWES	43-114-91	-	-	-	-	-	-	-	-	-	-	-	-
PLES	43-115-91	-	-	-	-	-	-	-	-	-	-	-	-
RKES	43-117-91	-	-	-	-	-	-	-	-	-	-	-	-
LPMS	43-201-91	-	-	-	-	-	-	-	-	-	-	-	-
LPHS	43-301-91	-	-	-	-	-	-	-	-	-	-	-	-
PRHS	43-302-91	-	-	-	-	-	-	-	-	-	-	-	-
Contingency									-	(143,680)	(143,680)		
All Other Expense		564,744	1,681,202	5,111,792	8,975,804	3,913,589	-	4,011,055	3,181,530	-	3,451,904		2,174,363
Total Expense	43.09	564,744	1,681,202	5,111,792	8,975,804	3,913,589	97,466	4,011,055	3,181,530	126,693	3,308,223	1,133,860	2,174,363
Net Revenue / (Expense)		331,183	7,117,900	(405,742)	(6,945,325)	(877,011)	(126,693)	(1,003,705)	(181,530)	(126,693)	(308,223)	365,425	(673,648)
E.o.Y. Fund Balance	43.6	1,418,402	8,536,301	8,130,559	1,185,234	308,223	(126,693)	181,530	-	(0)	(0)	365,425	(365,425)

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Fund # : 44 Capacity Projects - Fee in Lieu of Land & Other

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	44.6	1,195,558	2,612,365	2,969,219	1,790,707	1,993,617	-	1,993,617	1,993,617	183,774	2,177,391	-	2,177,391
Revenue Allocation	30-0000-5210-0	-	-	(1,226,169)	-	-	-	-	-	-	-	-	-
Fees In-lieu-of Land	30-0000-2040-0	141,372	281,385	41,515	143,785	157,051	(72,051)	85,000	85,000	105,000	190,000	47,424	142,576
Interest Income	32-0000-1510-0	-	-	-	73,259	23,850	41,150	65,000	-	-	-	-	-
All Other Revenue		1,275,435	75,469	6,142	4,257	58,207	(58,207)	-	50,000	(6,976,462)	7,026,462	7,086,273	(59,811)
Total Revenue	44.08	1,416,807	356,854	(1,178,512)	221,301	239,107	(89,107)	150,000	135,000	7,081,462	7,216,462	7,014,076	202,387
Spend by Location													
LPES	44-110-91	-	-	-	-	-	-	-	-	-	-	-	-
BCES	44-112-91	-	-	-	-	-	-	-	-	-	-	-	-
PWES	44-114-91	-	-	-	-	-	-	-	-	-	-	-	-
PLES	44-115-91	-	-	-	-	-	-	-	-	-	-	-	-
RKES	44-117-91	-	-	-	-	-	-	-	-	-	-	-	-
LPMS	44-201-91	-	-	-	-	-	-	-	-	-	-	-	-
LPHS	44-301-91	-	-	-	-	-	-	-	-	-	-	-	-
PRHS	44-302-91	-	-	-	-	-	-	-	-	-	-	-	-
Contingency													
All Other Expense		-	-	-	18,391	55,333	94,667	150,000	10,600,000	(1,206,146)	9,393,854		54,799
Total Expense	44.09	-	-	-	18,391	55,333	94,667	150,000	10,600,000	(1,206,146)	9,393,854	9,339,055	54,799
Net Revenue / (Expense)		1,416,807	356,854	(1,178,512)	202,910	183,774	(183,774)	-	(10,465,000)	8,287,609	(2,177,391)	(2,324,979)	147,588
E.o.Y. Fund Balance	44.6	2,612,365	2,969,219	1,790,707	1,993,617	2,177,391	(183,774)	1,993,617	(8,471,383)	8,471,383	-	(2,324,979)	2,324,979

Lewis-Palmer School District No. 38
 24-25 cAct Proposed Budget with Historical Trends
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Fund # : 65 D38 Enterprise

		13	12	11	10	8	9	6	7	4			
		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
B.o.Y. Fund Balance	65.6	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	30-0000-1510-0	-	-	-	-	-	-	-	-	150	150	89	61
All Other Revenue		-	-	-	-	-	-	-	-	(66,000)	(66,000)	(33,413)	(32,587)
Total Revenue	65.08	-	-	-	-	-	-	-	-	66,150	66,150	33,501	32,649
Insurance Premium	18-818-70	422,974	487,655	505,937	530,024	557,785	-	557,785	668,780	-	668,780	-	668,780
Workers Compensation	18-818-70	327,057	241,979	227,791	222,707	178,380	78,350	256,730	235,000	-	235,000	101,238	133,762
All Other Expense		(750,031)	(729,634)	(733,728)	(752,731)	(736,165)	-	(814,515)	(903,780)	-	(837,630)		(768,588)
Total Expense	65.09	-	-	-	-	-	-	-	-	66,150	66,150	32,196	33,954
Net Revenue / (Expense)		-	-	-	-	-	-	-	-	-	-	1,305	(1,305)
E.o.Y. Fund Balance	65.6	-	-	-	-	-	-	-	-	-	-	1,305	(1,305)

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All Funds Revenue		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
Fund Name	#												
The General Fund	10	49,739,162	45,797,077	47,225,552	48,908,187	52,205,975	1,476	52,207,451	54,839,619	(7,519,481)	47,320,139	24,732,288	22,587,851
1999 Mill Levy Override Cc	14	-	-	-	4,017,113	4,204,970	(39,694)	4,165,276	4,000,000	(2)	3,999,998	3,882,419	117,579
Capital Maintenance & Im	15	-	-	-	1,529,237	524,645	30,355	555,000	491,928	553,018	1,044,946	794,872	250,074
General Property & Liabilit	18	1,009,529	778,532	1,362,647	298,151	1,427,876	30,000	1,457,876	1,100,000	-	1,100,000	516,567	583,433
Universal Preschool (UPK)	19	155,118	113,166	114,550	329,582	587,462	94,314	681,776	833,294	-	833,294	447,266	386,028
Total General Funds		50,903,809	46,688,775	48,702,749	55,082,270	58,950,928	116,451	59,067,379	61,264,841	(6,966,464)	54,298,377	30,373,410	23,924,966
Food Service Fund	21	1,377,445	1,247,793	2,260,376	1,942,156	2,448,140	721,260	3,169,400	3,215,000	-	3,215,000	1,961,256	1,253,744
Local, State & Federal Grai	22	2,638,687	5,612,002	4,076,516	5,620,205	3,989,990	2,122,907	6,112,896	5,001,732	-	5,001,732	3,719,261	1,282,472
ial Revenue - Student Fees	23-78	-	-	-	-	-	-	-	-	411,273	411,273	(188,421)	599,694
Revenue - Clubs & Fundraising	23-79	2,610,065	1,624,688	3,324,759	3,066,997	3,516,604	288,016	3,804,620	3,220,340	(1,744,868)	1,475,472	358,432	1,117,040
Fee-for-Service Transporta	25	2,529,952	2,537,140	2,715,557	2,608,906	2,311,060	208,940	2,520,000	3,000,703	-	3,000,703	1,152,007	1,848,695
Bond Redemption Fund	31	6,672,094	6,490,528	6,553,119	6,804,657	6,628,406	25,509	6,653,915	6,353,700	-	6,353,700	6,002,052	351,648
Capital Projects - Self-Func	43	895,927	8,799,102	4,706,050	2,030,479	3,036,578	(29,228)	3,007,350	3,000,000	-	3,000,000	1,499,285	1,500,715
Capacity Projects - Fee in l	44	1,416,807	356,854	(1,178,512)	221,301	239,107	(89,107)	150,000	135,000	7,081,462	7,216,462	7,014,076	202,387
D38 Enterprise	65	-	-	-	-	-	-	-	-	66,150	66,150	33,501	32,649
Total All Funds		69,044,785	73,356,882	71,160,615	77,376,970	81,120,813	3,364,748	84,485,561	85,191,316	(1,152,447)	84,038,869	51,924,859	32,114,010
Subtotal Capital Funds	15+43+44	895,927	8,799,102	4,706,050	3,559,716	3,561,223	1,127	3,562,350	3,491,928	553,018	4,044,946	2,294,157	1,750,789
Local Discretionary	14+31	6,672,094	6,490,528	6,553,119	10,821,770	10,833,376	(14,185)	10,819,192	10,353,700	(2)	10,353,698	9,884,470	469,228

Lewis-Palmer School District No. 38
 24-25 cAct Proposed Budget with Historical Trends
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All Funds Expense		historical trend				last 'completed' fiscal year			current fiscal year				
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct			
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual
Fund Name	#												
The General Fund	10	48,163,900	45,387,667	46,677,078	49,920,507	51,827,999	644,453	52,472,451	54,839,619	77,000	54,916,619	27,250,310	27,666,309
1999 Mill Levy Override Cc	14	-	-	-	4,017,113	4,204,970	(39,694)	4,165,276	4,000,000	(2)	3,999,998	1,998,482	2,001,516
Capital Maintenance & Im	15	-	-	-	237,973	1,676,131	170,133	1,846,264	491,928	692,796	1,184,724	612,463	572,261
General Property & Liabilit	18	1,017,105	978,916	867,673	894,897	1,405,949	51,927	1,457,876	1,108,498	-	1,108,498	107,837	1,000,661
Universal Preschool (UPK)	19	137,625	160,630	53,327	360,834	587,462	94,314	681,776	833,294	-	833,294	425,436	407,858
Total General Funds		49,318,630	46,527,213	47,598,078	55,431,325	59,702,511	921,132	60,623,643	61,273,339	769,795	62,043,133	30,394,528	31,648,605
Food Service Fund	21	1,633,994	1,214,623	1,672,791	1,971,789	2,485,053	1,001,425	3,486,478	3,502,713	-	3,502,713	2,231,057	1,271,656
Local, State & Federal Grai	22	2,638,687	5,612,002	4,076,516	5,620,205	3,989,990	2,122,907	6,112,896	5,001,732	-	5,001,732	3,719,261	1,282,472
ial Revenue - Student Fees	23-78	-	-	-	-	-	-	-	-	1,126,811	1,126,811	587,854	538,957
Revenue - Clubs & Fundraising	23-79	2,400,458	1,681,896	2,875,391	3,491,289	3,637,924	2,321,024	5,958,948	3,220,340	(287,283)	2,933,057	1,901,354	1,031,703
Fee-for-Service Transporta	25	2,362,343	2,174,348	2,492,623	2,615,448	2,828,990	496,010	3,325,000	3,063,536	-	3,063,536	1,526,024	1,537,512
Bond Redemption Fund	31	6,628,496	6,254,754	6,374,858	6,355,498	6,360,406	214	6,360,620	6,353,700	-	6,353,700	181,945	6,171,755
Capital Projects - Self-Func	43	564,744	1,681,202	5,111,792	8,975,804	3,913,589	97,466	4,011,055	3,181,530	126,693	3,308,223	1,133,860	2,174,363
Capacity Projects - Fee in l	44	-	-	-	18,391	55,333	94,667	150,000	10,600,000	(1,206,146)	9,393,854	9,339,055	54,799
D38 Enterprise	65	-	-	-	-	-	-	-	-	66,150	66,150	32,196	33,954
Total All Funds		65,547,351	65,146,038	70,202,047	84,479,748	82,973,795	7,054,845	90,028,640	96,196,890	596,019	96,792,909	51,047,134	45,745,774
Subtotal Capital Funds	15+43+44	564,744	1,681,202	5,111,792	9,213,777	5,589,720	267,598	5,857,318	3,673,457	819,490	4,492,947	1,746,323	2,746,624
Local Discretionary	14+31	6,628,496	6,254,754	6,374,858	10,372,611	10,565,376	(39,480)	10,525,896	10,353,700	(2)	10,353,698	2,180,427	8,173,271

Lewis-Palmer School District No. 38
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All Funds Fund Balance		historical trend				last 'completed' fiscal year			current fiscal year					
		19-20 yAct	20-21 cAct	21-22 cAct	22-23 cAct	23-24 cAct	23-24 cBud	24-25 oBud	24-25 cBud	24-25 cAct				
		Actual	Actual	Actual	Actual	Actual	Variance	Budget	Ad Budget	Change	Am Budget	YTD Variance	YTD Actual	
Fund Name	#													
The General Fund	10	13,368,449	13,777,858	14,326,332	13,314,012	13,691,989	(642,977)	13,049,012	13,049,012	(6,953,504)	6,095,508	(2,518,023)	8,613,531	
1999 Mill Levy Override Cc	14	-	-	-	-	-	-	-	-	-	-	1,883,937	(1,883,937)	
Capital Maintenance & Im	15	-	-	-	1,291,264	139,778	(139,778)	-	-	-	-	182,408	(182,408)	
General Property & Liabilit	18	310,654	110,270	605,244	8,498	30,424	(21,927)	8,498	0	21,927	21,927	408,730	(386,804)	
Universal Preschool (UPK)	19	17,493	(29,971)	31,252	-	-	-	-	-	-	-	21,830	(21,830)	
Total General Funds		13,696,597	13,858,157	14,962,828	14,613,774	13,862,191	(804,681)	13,057,510	13,049,012	(6,931,577)	6,117,434	(21,118)	6,138,552	
Food Service Fund	21	615,878	649,048	1,236,633	1,207,000	1,170,087	(280,165)	889,922	602,209	280,165	882,374	(269,801)	1,152,175	
Local, State & Federal Grai	22	-	-	-	-	-	-	-	-	-	-	-	-	
Pupil Activity Special Reve	23-78	-	-	-	-	-	-	-	-	-	-	(60,737)	60,737	
Revenue - Clubs & Fundraising	23-79	2,188,607	2,129,252	2,578,620	2,154,328	1,989,197	(1,989,197)	-	-	-	-	(85,338)	85,338	
Fee-for-Service Transporta	25	288,648	651,441	874,375	867,833	349,904	(287,070)	62,833	0	287,070	287,070	(374,017)	661,087	
Bond Redemption Fund	31	6,465,702	6,701,476	6,879,737	7,328,896	7,596,896	25,295	7,622,191	7,622,191	(25,295)	7,596,896	5,820,106	1,776,789	
Capital Projects - Self-Func	43	1,418,402	8,536,301	8,130,559	1,185,234	308,223	(126,693)	181,530	-	(0)	(0)	365,425	(365,425)	
Capacity Projects - Fee in l	44	2,612,365	2,969,219	1,790,707	1,993,617	2,177,391	(183,774)	1,993,617	(8,471,383)	8,471,383	-	(2,324,979)	2,324,979	
D38 Enterprise	65	-	-	-	-	-	-	-	-	-	-	1,305	(1,305)	
Total All Funds		27,286,197	35,494,893	36,453,460	29,350,682	27,453,889	(3,646,285)	23,807,604	12,802,030	2,081,745	14,883,774	3,050,847	11,832,927	
Subtotal Capital Funds	15+43+44	1,418,402	8,536,301	8,130,559	2,476,498	448,001	(266,471)	181,530	-	(0)	(0)	547,834	(547,834)	
Local Discretionary	14+31	6,465,702	6,701,476	6,879,737	7,328,896	7,596,896	25,295	7,622,191	7,622,191	(25,295)	7,596,896	7,704,043	(107,147)	

Lewis-Palmer School District No. 38 District Code: 1080 Amended Budget Adopted: January 22, 2024 Budgeted Pupil Count: 6,317.7		Object Source	10 General Fund	11 Charter School Fund	14 MLO Operations	15 Capital Maintenance	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	25 Transportation	31 Bond Redemption	43 Capital Reserve Capital Projects	44 Supplemental Capital Construction, Technology, and Maintenance Fund.	TOTAL
Beginning Fund Balance (Includes All Reserves)			13,691,989	-	-	139,778	30,424	-	1,170,087	-	1,989,197	349,904	7,596,896	308,223	2,177,391	27,453,889
Revenues																
Local Sources	1000 - 1999		30,133,532	-	3,999,998	-	-	-	889,500	90,930	-	400,000	6,353,700	-	60,000	41,927,659
Intermediate Sources	2000 - 2999		-	-	-	-	-	-	-	-	-	-	-	-	190,000	190,000
State Sources	3000 - 3999		43,235,776	-	-	-	-	833,294	1,963,000	2,174,034	-	600,000	-	-	-	48,806,104
Federal Sources	4000 - 4999		35,000	-	-	-	-	-	362,500	2,736,769	-	-	-	-	-	3,134,269
Total Revenues			73,404,308	-	3,999,998	-	-	833,294	3,215,000	5,001,732	-	1,000,000	6,353,700	-	250,000	94,058,032
Total Beginning Fund Balance and Reserves			87,096,296	-	3,999,998	139,778	30,424	833,294	4,385,087	5,001,732	1,989,197	1,349,904	13,950,596	308,223	2,427,391	121,511,921
Total Allocations To/From Other Funds	5600,5700,5800	(26,084,169)		(11,750,115)	-	1,044,946	1,100,000	-	-	(1,732)	-	2,000,703	-	3,000,000	6,966,462	(23,723,906)
Transfers To/From Other Funds	5200 - 5300	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	5100,5400,5500,5900,5990,5991	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			61,012,127	(11,750,115)	3,999,998	1,184,724	1,130,424	833,294	4,385,087	5,000,000	1,989,197	3,350,606	13,950,596	3,308,223	9,393,854	97,788,015
Expenditures																
Instruction - Program 0010 to 2099																
Salaries	0100	19,746,789	-	3,258,472	-	-	516,582	-	329,544	-	-	-	-	-	-	23,851,387
Employee Benefits, including object 0280	0200	6,323,580	-	741,526	-	183	182,673	-	56,590	-	-	-	-	-	-	7,304,553
Purchased Services	0300,0400,0500	1,736,784	-	-	-	-	9,613	-	31,733	-	-	-	-	-	-	1,778,130
Supplies and Materials	0600	1,347,246	-	-	-	-	4,000	-	403,445	-	-	-	-	-	-	1,754,692
Property	0700	12,000	-	-	325,413	-	-	-	29,916	-	-	-	-	-	-	367,328
Other	0800, 0900	-	-	-	-	-	107,510	-	(3,941,760)	-	-	-	-	-	-	(3,834,250)
Total Instruction			29,166,399	-	3,999,998	325,413	183	820,378	-	(3,090,532)	-	-	-	-	-	31,221,839
Supporting Services																
Students - Program 2100																
Salaries	0100	3,238,097	-	-	-	-	-	-	-	-	-	-	-	-	-	3,238,097
Employee Benefits, including object 0280	0200	882,944	-	-	-	-	-	-	-	-	-	-	-	-	-	882,944
Purchased Services	0300,0400,0500	3,165	-	-	-	-	-	-	-	-	-	-	-	-	-	3,165
Supplies and Materials	0600	17,935	-	-	-	-	-	-	179,652	-	-	-	-	-	-	197,587
Property	0700	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Students			4,142,141	-	-	-	-	-	179,653	-	-	-	-	-	-	4,321,794

Lewis-Palmer School District No. 38 District Code: 1080 Amended Budget Adopted: January 22, 2024 Budgeted Pupil Count: 6,317.7		Object Source	10 General Fund	11 Charter School Fund	14 MLO Operations	15 Capital Maintenance	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	25 Transportation	31 Bond Redemption	43 Capital Reserve Capital Projects	44 Supplemental Capital Construction, Technology, and Maintenance Fund.	TOTAL
		Instructional Staff - Program 2200														
Salaries	0100	2,448,332	-	-	-	-	-	-	-	217,806	-	-	-	-	-	2,666,138
Employee Benefits, including object 0280	0200	665,381	-	-	-	-	-	-	-	46,490	-	-	-	-	-	711,871
Purchased Services	0300,0400,0500	317,931	-	-	-	-	-	-	-	46,796	-	-	-	-	-	364,727
Supplies and Materials	0600	308,959	-	-	-	-	-	-	-	343,667	-	-	-	-	-	652,627
Property	0700	-	-	-	-	-	-	-	-	6	-	-	-	-	-	6
Other	0800, 0900	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500
Total Instructional Staff		3,742,103								654,766						4,396,869
General Administration - Program 2300																
Salaries	0100	739,345	-	-	-	-	-	-	-	-	-	-	-	-	-	739,345
Employee Benefits, including object 0280	0200	182,391	-	-	-	-	-	-	-	-	-	-	-	-	-	182,391
Purchased Services	0300,0400,0500	376,525	-	-	-	-	2,500	-	-	-	-	-	-	-	-	379,025
Supplies and Materials	0600	51,225	-	-	-	-	-	-	-	-	-	-	-	-	-	51,225
Property	0700	160	-	-	-	-	-	-	-	-	-	-	-	-	-	160
Other	0800, 0900	57,458	-	-	-	-	-	-	-	-	-	-	-	218,555	-	276,013
Total School Administration		1,407,103					2,500							218,555		1,628,158
School Administration - Program 2400																
Salaries	0100	3,188,673	-	-	-	-	70,977	-	-	-	-	-	-	-	-	3,259,650
Employee Benefits, including object 0280	0200	931,331	-	-	-	-	21,828	-	-	-	-	-	-	-	-	953,159
Purchased Services	0300,0400,0500	32,000	-	-	-	-	1,750	-	-	-	-	-	-	-	-	33,750
Supplies and Materials	0600	10,125	-	-	-	-	(84,139)	-	-	-	-	-	-	-	-	(74,014)
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	15,915	-	-	-	-	-	-	-	-	-	-	-	-	-	15,915
Total School Administration		4,178,044					10,416									4,188,460
Business Services - Program 2500																
Salaries	0100	753,000	-	-	-	-	-	-	-	-	-	-	-	-	-	753,000
Employee Benefits, including object 0280	0200	206,833	-	-	-	-	-	-	-	-	-	-	-	-	-	206,833
Purchased Services	0300,0400,0500	108,572	-	-	-	43,315	-	-	-	117,094	-	-	-	-	-	268,981
Supplies and Materials	0600	(29,027)	-	-	-	-	-	-	-	5,000,000	-	-	-	-	-	4,970,973
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	1,680	-	-	-	-	-	-	-	1,274,913	-	-	-	-	-	1,276,593
Total Business Services		1,041,058				43,315				6,392,008						7,476,381
Operations and Maintenance - Program 2600																
Salaries	0100	3,439,969	-	-	-	-	-	-	-	-	-	2,000	-	-	-	3,441,969
Employee Benefits, including object 0280	0200	1,134,477	-	-	-	-	-	-	-	-	-	93	-	-	-	1,134,570
Purchased Services	0300,0400,0500	1,642,507	-	-	30,126	691,050	-	-	-	-	-	3,250	-	-	-	2,366,933
Supplies and Materials	0600	1,925,882	-	-	37,348	10,130	-	-	-	134,503	-	26,000	-	-	-	2,133,863
Property	0700	72,200	-	-	6,012	-	-	-	-	70,290	-	-	-	-	-	148,502
Other	0800, 0900	-	-	-	663,987	-	-	-	-	-	-	-	-	-	-	663,987
Total Operations and Maintenance		8,215,035			737,473	701,180				204,793		31,343				9,889,824
Student Transportation - Program 2700																
Salaries	0100	11,783	-	-	-	-	-	-	-	-	-	1,693,868	-	-	-	1,705,651
Employee Benefits, including object 0280	0200	1,359	-	-	-	-	-	-	-	-	-	618,825	-	-	-	620,184
Purchased Services	0300,0400,0500	48,712	-	-	-	58,317	-	-	-	-	-	141,000	-	-	-	248,029
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	613,500	-	-	-	613,500
Property	0700	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Other	0800, 0900	-	-	-	114,317	-	-	-	-	-	-	(50,000)	-	-	-	64,317
Total Student Transportation		61,854				114,317						3,032,193				3,266,681
Central Support - Program 2800																

Lewis-Palmer School District No. 38 District Code: 1080 Amended Budget Adopted: January 22, 2024 Budgeted Pupil Count: 6,317.7		Object Source	10 General Fund	11 Charter School Fund	14 MLO Operations	15 Capital Maintenance	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	25 Transportation	31 Bond Redemption	43 Capital Reserve Capital Projects	44 Supplemental Capital Construction, Technology, and Maintenance Fund.	TOTAL
Salaries	0100	1,457,827	-	-	-	-	-	-	-	-	-	-	-	-	-	1,457,827
Employee Benefits, including object 0280	0200	420,832	-	-	-	-	-	-	-	-	-	-	-	-	-	420,832
Purchased Services	0300,0400,0500	114,327	-	-	-	305,503	-	-	-	-	-	-	-	-	-	419,830
Supplies and Materials	0600	593,288	-	-	-	-	-	-	-	-	-	-	-	-	-	593,288
Property	0700	375,662	-	-	-	-	-	-	-	-	-	-	-	-	-	375,662
Other	0800, 0900	945	-	-	-	-	-	-	-	-	-	-	-	-	-	945
Total Central Support		2,962,882	-	-	-	305,503	-	-	-	-	-	-	-	-	-	3,268,385
Other Support - Program 3000																
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service Operations - Program 3100																
Salaries	0100	-	-	-	-	-	-	1,246,175	-	-	-	-	-	-	-	1,246,175
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	267,922	-	-	-	-	-	-	-	267,922
Purchased Services	0300,0400,0500	-	-	-	-	-	-	29,111	-	-	-	-	-	-	-	29,111
Supplies and Materials	0600	-	-	-	-	-	-	1,656,210	2,585	-	-	-	-	-	-	1,658,795
Property	0700	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	100,000
Other	0800, 0900	-	-	-	-	-	-	203,295	1,000	-	-	-	-	-	-	204,295
Total Other Support		-	-	-	-	-	-	3,502,713	3,585	-	-	-	-	-	-	3,506,298
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		25,750,220	-	-	851,790	1,108,315	12,916	3,502,713	7,434,805	-	3,063,536	-	218,555	-	41,942,849	

Lewis-Palmer School District No. 38 District Code: 1080 Amended Budget Adopted: January 22, 2024 Budgeted Pupil Count: 6,317.7		Object Source	10 General Fund	11 Charter School Fund	14 MLO Operations	15 Capital Maintenance	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	25 Transportation	31 Bond Redemption	43 Capital Reserve Capital Projects	44 Supplemental Capital Construction, Technology, and Maintenance Fund.	TOTAL
Property - Program 4000																
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	7,522	-	-	-	655,727	-	-	-	2,694,717	720,443	4,078,408	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	1,330,999	1,330,999	
Property	0700	-	-	-	-	-	-	-	-	-	-	-	394,951	5,819,127	6,214,078	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	1,523,285	1,523,285	
Total Property		-	-	-	7,522	-	-	-	655,727	-	-	-	3,089,668	9,393,854	13,146,770	
Other Uses - Program 5000																
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-	-	13,001	-	13,001	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	6,340,699	-	6,340,699	
Total Other Uses		-	-	-	-	-	-	-	-	-	-	-	6,353,700	-	6,353,700	
Total Expenditures		54,916,619	-	3,999,998	1,184,724	1,108,498	833,294	3,502,713	5,000,000	-	3,063,536	6,353,700	3,308,223	9,393,854	92,665,159	
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		54,916,619	-	3,999,998	1,184,724	1,108,498	833,294	3,502,713	5,000,000	-	3,063,536	6,353,700	3,308,223	9,393,854	92,665,159	

Lewis-Palmer School District No. 38 District Code: 1080 Amended Budget Adopted: January 22, 2024 Budgeted Pupil Count: 6,317.7	Object Source	10 General Fund	11 Charter School Fund	14 MLO Operations	15 Capital Maintenance	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	25 Transportation	31 Bond Redemption	43 Capital Reserve Capital Projects	44 Supplemental Capital Construction, Technology, and Maintenance Fund.	TOTAL
BUDGETED ENDING FUND BALANCE															
Non-spendable fund balance (9900)	6710	195,109	-	-	-	-	-	49,486	-	-	-	-	-	-	244,595
Restricted fund balance (9900)	6720	675,000	-	-	-	-	-	832,888	-	-	-	7,596,896	-	-	9,104,784
TABOR 3% emergency reserve (9321)	6721	2,325,000	-	-	-	-	-	-	-	-	-	-	-	-	2,325,000
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	51,036	-	-	-	-	-	-	-	(2,139,683)	(53,508)	-	-	-	(2,142,155)
Committed fund balance (15% limit) (9200)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	35,000	-	0	(1,291,264)	(224,555)	-	-	-	-	-	-	(851,654)	(1,341,082)	(3,673,554)
Unassigned fund balance (9900)	6770	2,814,363	-	(0)	1,291,264	246,482	-	-	-	-	340,578	-	851,654	1,341,082	6,885,421
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Ending Fund Balance		6,095,508	-	-	-	21,927	-	882,374	-	1,989,197	287,070	7,596,896	-	-	5,122,856
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Monument Academy
Mid-Yr Budget
Appropriation Resolution
FY 2024/25

Appropriation Resolution

Be it resolved, by the Board of Directors of Monument Academy in El Paso County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Mid-Year Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	19,355,255
PreSchool Fund	511,446
Special Revenue Funds	
Facilities Corporation	2,626,338
Foundation Fund	2,975,000
Pupil Activity Fund	<u>410,000</u>
Total Appropriation	<u><u>\$25,878,039</u></u>

Monument Academy
Board of Directors

Ryan Graham

Ryan Graham, President

Attest:

Jilinda Dygert

Jilinda Dygert, Secretary

17-Dec-24

Date