

FY2022-2023 UNIFORM BUDGET

Custer County School District C-1 District Code: 0860 Revised Budget Adopted: January 23, 2023		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Bond Construction Fund	TOTAL
Budgeted Pupil Count: 348.10										
Beginning Fund Balance (Includes All Reserves)			3,508,766	45,092	22,226	158,961	920,261	301,686	57,968	5,014,960
Revenues										
Local Sources	1000 - 1999	3,877,347	50	26,000	90,075	609,626	3,500	26,440		4,633,039
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-	-	-
State Sources	3000 - 3999	1,652,142	-	1,300	-	-	-	-	-	1,653,442
Federal Sources	4000 - 4999	579,429	-	78,500	-	-	-	-	-	657,929
Total Revenues			6,108,918	50	105,800	90,075	609,626	3,500	26,440	6,944,409
Total Beginning Fund Balance and Reserves			9,617,684	45,142	128,026	249,036	1,529,887	305,186	84,408	11,959,369
Total Allocations To/From Other Funds	5600,5700, 5800	(183,085)	(24,000)	65,000	-	-	-	-	142,085	-
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)			9,434,599	21,142	193,026	249,036	1,529,887	305,186	226,493	11,959,369
Expenditures										
Instruction - Program 0010 to 2099										
Salaries	0100	1,775,650	-	-	-	-	-	-	-	1,775,650
Employee Benefits, including object 0280	0200	748,992	-	-	-	-	-	-	-	748,992
Purchased Services	0300,0400, 0500	198,534	-	-	-	-	-	-	-	198,534
Supplies and Materials	0600	135,600	-	-	-	-	-	-	-	135,600
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	90,000	-	-	-	-	90,000
Total Instruction			2,858,777	-	-	90,000	-	-	-	2,948,777
Supporting Services										
Students - Program 2100										
Salaries	0100	153,647	-	-	-	-	-	-	-	153,647
Employee Benefits, including object 0280	0200	57,095	-	-	-	-	-	-	-	57,095
Purchased Services	0300,0400, 0500	72,175	-	-	-	-	-	-	-	72,175
Supplies and Materials	0600	35,192	-	-	-	-	-	-	-	35,192
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Students			318,109	-	-	-	-	-	-	318,109

FY2022-2023 UNIFORM BUDGET

Custer County School District C-1

District Code: 0860

Revised Budget

Adopted: January 23, 2023

Budgeted Pupil Count: 348.10

	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Bond Construction Fund	TOTAL
Instructional Staff - Program 2200									
Salaries	0100	107,439	-	-	-	-	-	-	107,439
Employee Benefits, including object 0280	0200	45,610	-	-	-	-	-	-	45,610
Purchased Services	0300,0400,								
	0500	23,100	-	-	-	-	-	-	23,100
Supplies and Materials	0600	7,500	-	-	-	-	-	-	7,500
Property	0700	50,000	-	-	-	-	-	-	50,000
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Instructional Staff		233,649	-	-	-	-	-	-	233,649
General Administration - Program 2300, including Program 2303 and 2304									
Salaries	0100	233,496	-	-	-	-	-	-	233,496
Employee Benefits, including object 0280	0200	252,727	-	-	-	-	-	-	252,727
Purchased Services	0300,0400,								
	0500	289,784	-	-	-	-	-	-	289,784
Supplies and Materials	0600	28,000	-	-	-	-	-	-	28,000
Property	0700	1,000	-	-	-	-	-	-	1,000
Other	0800, 0900	37,000	-	-	-	-	-	-	37,000
Total School Administration		842,008	-	-	-	-	-	-	842,008
School Administration - Program 2400									
Salaries	0100	155,085	-	-	-	-	-	-	155,085
Employee Benefits, including object 0280	0200	69,763	-	-	-	-	-	-	69,763
Purchased Services	0300,0400,								
	0500	1,500	-	-	-	-	-	-	1,500
Supplies and Materials	0600	1,500	-	-	-	-	-	-	1,500
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total School Administration		227,848	-	-	-	-	-	-	227,848
Business Services - Program 2500, including Program 2501									
Salaries	0100	89,746	-	-	-	-	-	-	89,746
Employee Benefits, including object 0280	0200	33,525	-	-	-	-	-	-	33,525
Purchased Services	0300,0400,								
	0500	11,000	-	-	-	-	-	-	11,000
Supplies and Materials	0600	1,000	-	-	-	-	-	-	1,000
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Business Services		135,272	-	-	-	-	-	-	135,272
Operations and Maintenance - Program 2600									
Salaries	0100	217,485	-	-	-	-	-	-	217,485
Employee Benefits, including object 0280	0200	95,721	-	-	-	-	-	-	95,721
Purchased Services	0300,0400,								
	0500	85,473	-	-	-	-	-	14,800	100,273
Supplies and Materials	0600	237,749	-	-	-	-	-	150	237,899

FY2022-2023 UNIFORM BUDGET

Custer County School District C-1

District Code: 0860

Revised Budget

Adopted: January 23, 2023

Budgeted Pupil Count: 348.10

	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Bond Construction Fund	TOTAL
Property	0700	-	-	-	-	-	-	1,500	1,500
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Operations and Maintenance		636,428	-	-	-	-	-	16,450	652,878
Student Transportation - Program 2700									
Salaries	0100	98,576	-	-	-	-	-	-	98,576
Employee Benefits, including object 0280	0200	63,875	-	-	-	-	-	-	63,875
Purchased Services	0300,0400, 0500	75,689	-	-	-	-	-	-	75,689
Supplies and Materials	0600	64,800	-	-	-	-	-	-	64,800
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Student Transportation		302,940	-	-	-	-	-	-	302,940
Central Support - Program 2800, including Program 2801									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Central Support		-	-	-	-	-	-	-	-
Other Support - Program 2900									
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	-	-	64,857	-	-	-	-	64,857
Employee Benefits, including object 0280	0200	-	-	35,766	-	-	-	-	35,766
Purchased Services	0300,0400, 0500	-	-	1,550	-	-	-	-	1,550
Supplies and Materials	0600	-	-	85,000	-	-	-	-	85,000
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Other Support		-	-	187,173	-	-	-	-	187,173
Enterprise Operations - Program 3200									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-

FY2022-2023 UNIFORM BUDGET

Custer County School District C-1
District Code: 0860
Revised Budget
Adopted: January 23, 2023

	Object Source	10 General Fund	18 Insurance Reserve / Risk-Management	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Bond Construction Fund	TOTAL
Budgeted Pupil Count: 348.10									
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Enterprise Operations									
Community Services - Program 3300									
Salaries	0100	131,605	-	-	-	-	-	-	131,605
Employee Benefits, including object 0280	0200	67,857	-	-	-	-	-	-	67,857
Purchased Services	0300,0400,0500	5,000	-	-	-	-	-	-	5,000
Supplies and Materials	0600	15,000	-	-	-	-	-	-	15,000
Property	0700	5,000	-	-	-	-	-	-	5,000
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Community Services									
		224,462	-	-	-	-	-	-	224,462
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									
		2,920,717	-	187,173	-	-	-	16,450	3,124,339

FY2022-2023 UNIFORM BUDGET

Custer County School District C-1
District Code: 0860
Revised Budget
Adopted: January 23, 2023

Budgeted Pupil Count: 348.10

	Object Source	10 General Fund	18 Insurance Reserve / Risk-Management	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Bond Construction Fund	TOTAL
Property - Program 4000									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	1,500	-	-	1,500
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	300,000	-	-	-	-	305,186	149,027	754,213
Other	0800, 0900	-	-	-	-	588,838	-	-	588,838
Total Property		300,000	-	-	-	590,338	305,186	149,027	1,344,550
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure									
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Other Uses		-	-	-	-	-	-	-	-
Total Expenditures		6,079,493	-	187,173	90,000	590,338	305,186	165,477	7,417,666
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		6,079,493	-	187,173	90,000	590,338	305,186	165,477	7,417,666

FY2022-2023 UNIFORM BUDGET

Custer County School District C-1
District Code: 0860
Revised Budget
Adopted: January 23, 2023

	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Bond Construction Fund	TOTAL
Budgeted Pupil Count: 348.10									
BUDGETED ENDING FUND BALANCE									
Non-spendable fund balance (9900)	6710	-	-	3,077	-	-	-	-	3,077
Restricted fund balance (9900)	6720	-	-	-	159,036	814,671	-	-	973,707
TABOR 3% emergency reserve (9321)	6721	146,000	-	-	-	-	-	-	146,000
TABOR multi year obligations (9322)	6722	245,700	-	-	-	-	-	-	245,700
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	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	2,963,405	21,142	2,776	-	124,878	-	61,016	3,173,219
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-
Total Ending Fund Balance		3,355,105	21,142	5,854	159,036	939,550	-	61,016	4,541,703
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(0)	-	(0)	-	-	-	(0)	(0)
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	No	No	Yes	No	Yes