

**CUSTER COUNTY SCHOOL DISTRICT C-1
GENERAL FUND BUDGET - SUMMARY
FY22-23 Approved Amended Budget**

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | FY22-23 Amend Change |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| SUMMARY OF REVENUES | | | | | |
| Local Sources | \$3,234,163.90 | \$3,701,247.80 | \$3,605,317.90 | \$3,877,347.47 | 272,029.57 |
| State Sources | \$1,218,156.43 | \$1,192,423.76 | \$1,363,003.59 | \$1,652,141.73 | 289,138.14 |
| Federal Sources | \$886,273.43 | \$984,485.67 | \$659,157.39 | \$579,428.79 | (79,728.60) |
| Other Sources Interfund Transfers | (\$50,699.19) | (\$75,346.89) | (\$93,000.00) | (\$183,085.33) | (90,085.33) |
| Total Revenue | \$5,287,894.57 | \$5,802,810.34 | \$5,534,478.88 | \$5,925,832.66 | 391,353.78 |

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | FY22-23 Amend Change |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | |
| Elementary | \$730,296.66 | \$610,881.01 | \$894,635.09 | \$865,409.22 | (29,225.87) |
| Middle School | \$255,616.79 | \$247,805.18 | \$283,472.82 | \$230,764.59 | (52,708.23) |
| High School | \$728,584.26 | \$774,112.68 | \$741,416.83 | \$742,095.84 | 679.01 |
| Preschool | \$100,553.14 | \$64,790.14 | \$108,786.40 | \$208,533.51 | 99,747.11 |
| Title | \$159,747.81 | \$206,877.26 | \$204,993.46 | \$226,202.86 | 21,209.40 |
| Special Education | \$246,924.53 | \$277,518.57 | \$326,523.83 | \$342,207.62 | 15,683.79 |
| Co-Curricular Program | \$139,309.64 | \$171,378.44 | \$232,348.73 | \$247,586.78 | 15,238.05 |
| Support Services | \$450,532.74 | \$334,547.37 | \$463,090.04 | \$449,543.61 | (13,546.43) |
| General Administration | \$234,442.38 | \$316,726.92 | \$302,114.00 | \$227,847.92 | (74,266.08) |
| School Administration | \$440,711.17 | \$435,916.48 | \$486,320.06 | \$451,217.51 | (35,102.55) |
| Business Office | \$90,384.82 | \$99,908.24 | \$127,615.36 | \$135,271.78 | 7,656.42 |
| Custodial/Maintenance | \$537,427.55 | \$570,715.31 | \$566,972.92 | \$636,428.18 | 69,455.26 |
| Transportation Services | \$208,583.91 | \$236,252.38 | \$242,758.93 | \$278,945.63 | 36,186.70 |
| Substance Abuse Prevention Grant | \$77,913.45 | \$96,554.36 | \$103,813.60 | \$102,214.90 | (1,598.70) |
| MTSS Grant | \$22,485.52 | \$10,029.00 | \$20,000.00 | \$19,971.00 | (29.00) |
| Childcare Center | \$0.00 | \$451,460.03 | \$221,888.04 | \$524,462.10 | 302,574.06 |
| Other General Fund | \$262,673.85 | \$357,585.34 | \$202,015.19 | \$390,790.12 | 188,774.93 |
| Total Expenditures | \$4,686,188.22 | \$5,263,058.71 | \$5,528,765.28 | \$6,079,493.16 | 550,727.87 |

| | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|
| Net Revenue over (Under) Expenditures | | | | | |
| Change in Fund Balance | \$601,706.35 | \$539,751.63 | \$5,713.59 | (\$153,660.50) | (159,374.09) |
| Beginning Fund Balance | \$2,367,308.00 | \$2,969,014.35 | \$2,903,620.28 | \$3,508,765.98 | 605,145.70 |
| Ending Fund Balance | \$2,969,014.35 | \$3,508,765.98 | \$2,909,333.87 | \$3,355,105.48 | 445,771.61 |

| | | | | | |
|---|-------------|-------------|-------------|-------------|--|
| <i>Number of Pupils - Per CDE Funding</i> | 358.6 | 354.6 | 354.6 | 348.10 | |
| <i>Revenue Per Pupil</i> | \$14,745.94 | \$16,364.38 | \$15,607.67 | \$17,023.36 | |
| <i>Expenditure Per Pupil Amount</i> | \$13,068.01 | \$14,842.24 | \$15,591.55 | \$17,464.79 | |

**CUSTER COUNTY SCHOOL DISTRICT C-1
INSURANCE RESERVE FUND
FY22-23 Amended Budget
Fund 18**

Approved January 23, 2023

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | FY22-23 DIFFERENCE |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|-------------------------------|
| SUMMARY OF REVENUES | | | | | |
| Transfer (to) from general fund | (\$21,173.02) | (\$24,000.00) | (\$24,000.00) | (\$24,000.00) | \$0.00 |
| Earnings On Investments | \$168.67 | \$115.41 | \$100.00 | \$50.00 | (\$50.00) |
| Total Revenue | <u>(\$21,004.35)</u> | <u>(\$23,884.59)</u> | <u>(\$23,900.00)</u> | <u>(\$23,950.00)</u> | <u>(\$50.00)</u> |
| SUMMARY OF EXPENDITURES | | | | | |
| Claims Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Net Revenue over (Under) Expenditures Change in Fund Balance | (\$21,004.35) | (\$23,884.59) | (\$23,900.00) | (\$23,950.00) | (\$50.00) |
| Beginning Fund Balance | \$89,981.31 | \$68,976.96 | \$45,103.96 | \$45,092.37 | (\$11.59) |
| Ending Fund Balance | <u>\$68,976.96</u> | <u>\$45,092.37</u> | <u>\$21,203.96</u> | <u>\$21,142.37</u> | <u>(\$61.59)</u> |

**CUSTER COUNTY SCHOOL DISTRICT C-1
FOOD SERVICE FUND
SUMMARY**

**FY22-23 Amended Budget
Fund 21**

Approved January 23, 2023

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | FY22-23 DIFFERENCE |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| SUMMARY OF REVENUES | | | | | |
| Local Sources | \$22,582.94 | \$2,309.09 | \$26,000.00 | \$26,000.00 | \$0.00 |
| State Sources | \$1,257.59 | \$3,105.72 | \$1,300.00 | \$1,300.00 | \$0.00 |
| Federal Sources | \$128,841.60 | \$155,200.61 | \$78,500.00 | \$78,500.00 | \$0.00 |
| Other Sources Interfund Transfers | \$30,000.00 | \$5,881.99 | \$65,000.00 | \$65,000.00 | \$0.00 |
| Total Revenue | <u>\$182,682.13</u> | <u>\$166,497.41</u> | <u>\$170,800.00</u> | <u>\$170,800.00</u> | <u>\$0.00</u> |

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| SUMMARY OF EXPENDITURES | | | | | |
| Salaries | | \$56,713.51 | \$61,031.24 | \$64,856.84 | \$3,825.60 |
| Benefits - PERA & Mcare | \$27,885.34 | \$14,732.90 | \$14,067.70 | \$14,920.32 | \$852.62 |
| Benefits - Medical & Life | \$0.00 | \$15,840.04 | \$20,845.50 | \$20,845.50 | \$0.00 |
| Purch Professional & Technology Services | \$17.46 | \$0.00 | \$350.00 | \$350.00 | \$0.00 |
| Purchased Property Services | \$736.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Purchased Services | \$0.00 | \$1,014.03 | \$700.00 | \$1,200.00 | \$500.00 |
| Supplies | \$65,172.71 | \$75,438.72 | \$72,500.00 | \$85,000.00 | \$12,500.00 |
| Equipment | \$12,060.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$2.55 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | <u>\$163,970.00</u> | <u>\$163,739.20</u> | <u>\$169,494.44</u> | <u>\$187,172.66</u> | <u>\$17,678.22</u> |

Net Revenue over (Under) Expenditures

| | | | | | |
|-------------------------------|--------------------|-------------------|-------------------|----------------------|----------------------|
| Change in Fund Balance | \$18,712.13 | \$2,758.21 | \$1,305.56 | (\$16,372.66) | (\$17,678.22) |
|-------------------------------|--------------------|-------------------|-------------------|----------------------|----------------------|

Beginning Fund Balance

| | | | | | |
|--|-----------------|--------------------|-------------------|--------------------|--------------------|
| | <u>\$756.00</u> | <u>\$19,468.13</u> | <u>\$1,090.13</u> | <u>\$22,226.34</u> | <u>\$21,136.21</u> |
|--|-----------------|--------------------|-------------------|--------------------|--------------------|

Ending Fund Balance

| | | | | | |
|--|--------------------|--------------------|-------------------|-------------------|-------------------|
| | <u>\$19,468.13</u> | <u>\$22,226.34</u> | <u>\$2,395.69</u> | <u>\$5,853.68</u> | <u>\$3,457.99</u> |
|--|--------------------|--------------------|-------------------|-------------------|-------------------|

**CUSTER COUNTY SCHOOL DISTRICT C-1
STUDENT ACTIVITY FUND
FY22-23 Amended Budget
Fund 23**

Approved January 23, 2023

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | FY22-23 DIFFERENCE |
|--|---------------------------|---------------------------|-----------------------------|----------------------------|-------------------------------|
| SUMMARY OF REVENUES | | | | | |
| Earnings On Investments | \$65.26 | \$65.26 | \$0.00 | \$75.00 | \$75.00 |
| Other Revenue from Local Sources | \$56,045.86 | \$90,425.77 | \$0.00 | \$90,000.00 | \$90,000.00 |
| Total Revenue | <u>\$56,111.12</u> | <u>\$90,491.03</u> | <u>\$0.00</u> | <u>\$90,075.00</u> | <u>\$90,075.00</u> |
| SUMMARY OF EXPENDITURES | | | | | |
| Activity Payments | \$59,245.60 | \$77,415.03 | \$0.00 | \$90,000.00 | \$90,000.00 |
| Total Expenditures | <u>\$59,245.60</u> | <u>\$77,415.03</u> | <u>\$0.00</u> | <u>\$90,000.00</u> | <u>\$90,000.00</u> |
| Net Revenue over (Under) Expenditures | | | | | |
| Change in Fund Balance | (\$3,134.48) | \$13,076.00 | \$0.00 | \$75.00 | \$75.00 |
| Beginning Fund Balance | <u>\$149,019.24</u> | <u>\$145,884.76</u> | <u>\$0.00</u> | <u>\$158,960.76</u> | <u>\$158,960.76</u> |
| Ending Fund Balance | <u>\$145,884.76</u> | <u>\$158,960.76</u> | <u>\$0.00</u> | <u>\$159,035.76</u> | <u>\$159,035.76</u> |

**CUSTER COUNTY SCHOOL DISTRICT C-1
BOND REDEMPTION FUND
FY22-23 Amended Budget
Fund 31**

Approved January 23, 2023

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | FY22-23 DIFFERENCE |
|--|---------------------------|---------------------------|-----------------------------|----------------------------|-------------------------------|
| SUMMARY OF REVENUES | | | | | |
| Property Taxes | \$643,733.42 | \$723,256.70 | \$650,000.00 | \$609,626.16 | (\$49,373.84) |
| Del. penalties & Int. On Taxes | \$1,940.58 | \$2,016.07 | \$2,000.00 | \$1,500.00 | (\$500.00) |
| Earnings On Investments | \$57.96 | \$143.06 | \$500.00 | \$7,500.00 | \$7,000.00 |
| Total Revenue | \$645,731.96 | \$725,415.83 | \$652,500.00 | \$609,626.16 | (\$42,873.84) |
| SUMMARY OF EXPENDITURES | | | | | |
| Debt Service-paying Agent Fee | \$1,200.00 | \$1,100.00 | \$1,500.00 | \$1,500.00 | \$0.00 |
| Redemption Of Principal | \$345,000.00 | \$375,000.00 | \$380,000.00 | \$380,000.00 | \$0.00 |
| Interest On Debt | \$233,662.50 | \$224,437.50 | \$208,837.50 | \$208,837.50 | \$0.00 |
| Total Expenditures | \$579,862.50 | \$600,537.50 | \$590,337.50 | \$590,337.50 | \$0.00 |
| Net Revenue over (Under) Expenditures | | | | | |
| Change in Fund Balance | \$65,869.46 | \$124,878.33 | \$62,162.50 | \$19,288.66 | (\$42,873.84) |
| Beginning Fund Balance | \$729,513.23 | \$795,382.69 | \$846,944.69 | \$920,261.02 | \$73,316.33 |
| Ending Fund Balance | \$795,382.69 | \$920,261.02 | \$909,107.19 | \$939,549.68 | \$30,442.49 |

**CUSTER COUNTY SCHOOL DISTRICT C-1
 BOND CONSTRUCTION FUND
 FY22-23 Amended Budget
 Fund 41**

Approved January 23, 2023

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | FY22-23 DIFFERENCE |
|-----------------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|-------------------------------|
| SUMMARY OF REVENUES | | | | | |
| Interest Revenue | \$593.44 | \$900.62 | \$513.12 | \$3,500.00 | \$2,986.88 |
| Other Sources Interfund Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$593.44 | \$900.62 | \$513.12 | \$3,500.00 | \$2,986.88 |

| | | | | | |
|--------------------------------|---------------|--------------------|---------------------|---------------------|----------------------|
| SUMMARY OF EXPENDITURES | | | | | |
| Bond Remodeling Building | \$0.00 | \$84,858.20 | \$320,000.00 | \$305,185.86 | (\$14,814.14) |
| Bond Remodeling Architect | \$0.00 | \$0.00 | \$39,900.00 | \$0.00 | (\$39,900.00) |
| Bond Remodeling Soil/engineer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Bond Remodeling Miscellaneous | \$0.00 | \$0.00 | \$27,500.00 | \$0.00 | (\$27,500.00) |
| Bond Remodeling Cons. Manager | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$84,858.20 | \$387,400.00 | \$305,185.86 | (\$82,214.14) |

**Net Revenue over (Under) Expenditures
 Change in Fund Balance**

| | | | | | |
|-------------------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| | \$593.44 | (\$83,957.58) | (\$386,886.88) | (\$301,685.86) | \$85,201.02 |
| Beginning Fund Balance | \$385,050.00 | \$385,643.44 | \$385,886.88 | \$301,685.86 | (\$85,201.02) |
| Ending Fund Balance | \$385,643.44 | \$301,685.86 | \$0.00 | \$0.00 | \$0.00 |

**CUSTER COUNTY SCHOOL DISTRICT C-1
CAPITAL FUND SUMMARY
FY22-23 Amended Budget
Fund 43**

Approved January 23, 2023

| | FY20-21 ACTUAL | FY21-22 ACTUAL | FY22-23 APPROVED | FY22-23 AMENDED | DIFFERENCE |
|--|---------------------------|---------------------------|-----------------------------|----------------------------|--------------------|
| SUMMARY OF REVENUES | | | | | |
| Interest Revenue | \$49.80 | \$49.36 | \$50.00 | \$40.00 | (\$10.00) |
| Rental Revenue | \$22,860.00 | \$22,596.25 | \$26,400.00 | \$26,400.00 | \$0.00 |
| Other Sources Interfund Transfers | \$42,000.00 | \$94,964.90 | \$52,000.00 | \$142,085.33 | \$90,085.33 |
| Total Revenue | \$64,909.80 | \$117,610.51 | \$78,450.00 | \$168,525.33 | \$90,075.33 |
| SUMMARY OF EXPENDITURES | | | | | |
| Purch Professional & Technology Services | \$997.00 | \$3,600.00 | \$3,600.00 | \$3,600.00 | \$0.00 |
| Purchased Property Services | \$3,654.74 | \$6,681.39 | \$7,623.40 | \$10,000.00 | \$2,376.60 |
| Other Purchased Services | \$963.00 | \$1,119.00 | \$1,174.95 | \$1,200.00 | \$25.05 |
| Supplies | \$520.00 | \$162.15 | \$114.84 | \$150.00 | \$35.16 |
| Equipment | \$1,237.94 | \$1,212.00 | \$1,500.00 | \$1,500.00 | \$0.00 |
| Interest Payments/Other | \$9,542.14 | \$29,054.08 | \$9,318.48 | \$6,561.03 | (\$2,757.45) |
| Principal Payments | \$46,793.09 | \$78,568.90 | \$53,466.51 | \$142,465.78 | \$88,999.27 |
| Total Expenditures | \$63,707.91 | \$120,397.52 | \$76,798.18 | \$165,476.81 | \$88,678.63 |
| Net Revenue over (Under) Expenditures | \$1,201.89 | (\$2,787.01) | \$1,651.82 | \$3,048.52 | \$1,396.70 |
| Change in Fund Balance | | | | | |
| Beginning Fund Balance | \$59,553.05 | \$60,754.94 | \$51,447.07 | \$57,967.93 | \$61,016.45 |
| Ending Fund Balance | \$60,754.94 | \$57,967.93 | \$53,098.89 | \$61,016.45 | \$62,413.15 |