

CUSTER COUNTY SCHOOL DISTRICT C-1					Fund 10
2021-2022 PROPOSED AMENDED Budget General Fund Budget					
Presented: 02/08/2022	373.5 Student Count	358.6 Student Count	360 PROJECTED	354.6 Student Count	
	10545.77 Per Student	10191.24 Per Student		11256.22 Per Student	
			Adopted	Amended	Difference from Adopted Budget
REVENUES	2019-20	2020-21	2021-22	2021-22	
Beginning Fund Balance (BFB)	\$ 1,784,928	\$ 2,367,308	\$ 2,049,641	\$ 2,969,014	\$ 919,373
Property Taxes	\$ 2,432,131	\$ 2,511,874	\$ 2,713,779	\$ 2,800,000	\$ 86,221
Specific Ownership Tax	\$ 447,968	\$ 488,907	\$ 456,000	\$ 456,000	\$ -
Delinquent Taxes	\$ 7,235	\$ 7,463	\$ 8,300	\$ 7,500	\$ (800)
Earnings on Investment	\$ 5,552	\$ 4,574	\$ 4,000	\$ 4,200	\$ 200
Other Local Revenue	\$ 206,816	\$ 122,150	\$ 35,000	\$ 35,000	\$ -
Community Donation	\$ 20,177	\$ 5,709	\$ 5,000	\$ 138,000	\$ 133,000
State Equalization	\$ 1,156,733	\$ 798,927	\$ 770,000	\$ 602,535	\$ (167,465)
Vocational Education/Other State	\$ 2,545	\$ 54,722	\$ 7,182	\$ 2,500	\$ (4,682)
Funds From BOCES (Gifted/Talented)	\$ 4,763	\$ 5,294	\$ 4,500	\$ 4,500	\$ -
READ Act	\$ 13,423	\$ 13,460	\$ 13,000	\$ 13,421	\$ 421
State Libraries Grant	\$ 4,500	\$ 3,499	\$ 3,000	\$ 4,500	\$ 1,500
Transportation	\$ 42,507	\$ 43,541	\$ 40,000	\$ 40,000	\$ -
Federal REAP Money		\$ 30,392	\$ 20,000	\$ 34,190	\$ 14,190
Federal Revenues (Prior Year REAP)	\$ 58,435		\$ -	\$ -	\$ -
CARES	\$ 24,961	\$ 468,783	\$ -	\$ -	\$ -
ESSER I, II, III	\$ -	\$ 233,282	\$ 482,945	\$ 840,099	\$ 357,154
Title Funds	\$ 152,428	\$ 159,748	\$ 164,000	\$ 231,493	\$ 67,493
E-rate Funds	\$ -	\$ 41,104	\$ 31,000	\$ 37,104	\$ 6,104
Forest Service Land Money	\$ 88,653	\$ 81,311	\$ 20,000	\$ 20,000	\$ -
Rural SB20-247 Revenue-Prop EE	\$ 94,040	\$ 121,085	\$ 50,000	\$ 139,521	\$ 89,521
Substance Abuse Grant	\$ -	\$ 77,913	\$ 100,000	\$ 100,000	\$ -
MTSS State Grant	\$ 15,730	\$ 22,486	\$ -	\$ -	\$ -
KDG Equipment Grant & Safety Grant	\$ -	\$ 32,445	\$ 15,285	\$ 15,285	\$ -
Additional At-Risk Student Funding	\$ 2,812	\$ 2,353	\$ -	\$ -	\$ -
Transfer from Insurance Reserve	\$ -	\$ 21,173	\$ 24,000	\$ 24,000	\$ -
Enrollment Expansion Grant		\$ 11,299		\$ 38,701	\$ 38,701
Counselor Grant				\$ 60,000	\$ 60,000
Total GF Revenues	\$ 4,781,410	\$ 5,363,494	\$ 4,966,991	\$ 5,648,548	\$ 681,557
Total GF Revenue Including BFB	\$ 6,566,338	\$ 7,730,801	\$ 7,016,632	\$ 8,617,562	\$ 1,600,930
			Adopted	Amended	
EXPENDITURES	2019-20	2020-21	2021-22	2021-22	
General Elementary	\$ 600,968	\$ 665,572	\$ 640,093	\$ 640,093	\$ -
General Middle School	\$ 320,462	\$ 257,271	\$ 285,424	\$ 285,424	\$ -
General Education	\$ 3,200	\$ 27,525	\$ 38,334	\$ 38,334	\$ -
General Pre-School	\$ 115,820	\$ 97,568	\$ 98,226	\$ 98,226	\$ -
Other Gen Ed (Title Funds)	\$ 152,428	\$ 159,748	\$ 111,222	\$ 164,000	\$ 52,778
Subject Level High School	\$ 744,367	\$ 529,189	\$ 692,606	\$ 692,606	\$ -
Special Education	\$ 244,440	\$ 246,925	\$ 282,600	\$ 282,600	\$ -
Co-Curricular Programs	\$ 159,199	\$ 137,863	\$ 180,036	\$ 180,036	\$ -
Student Support	\$ 319,082	\$ 289,511	\$ 309,131	\$ 309,131	\$ -
Instructional Staff (Library)	\$ 46,416	\$ 8,004	\$ -	\$ 45,000	\$ 45,000
Gen Admin (Supt & District)	\$ 350,353	\$ 376,641	\$ 383,750	\$ 383,750	\$ -
School Admin (Principals)	\$ 227,054	\$ 234,442	\$ 231,705	\$ 231,705	\$ -
Business Services	\$ 90,365	\$ 90,385	\$ 119,618	\$ 119,618	\$ -
Operation/Maintenance	\$ 424,205	\$ 475,510	\$ 507,169	\$ 507,169	\$ -
Student Transportation	\$ 206,118	\$ 246,019	\$ 245,710	\$ 245,710	\$ -
Food Service Transfer	\$ 42,000	\$ 30,000	\$ 65,000	\$ 50,000	\$ (15,000)
Substance Abuse Grant	\$ -	\$ 77,913	\$ 100,000	\$ 100,000	\$ -
Read Act	\$ 13,423	\$ 13,460	\$ 13,000	\$ 13,421	\$ 421
CARES	\$ 24,961	\$ 401,783	\$ -	\$ -	\$ -
ESSER I, II, III (Childcare/Lib Remove)	\$ -	\$ 233,282	\$ 482,945	\$ 474,899	\$ (8,046)
MTSS State Grant	\$ 15,430	\$ 22,486	\$ -	\$ -	\$ -
KDG Equipment Grant & Safety Grant	\$ -	\$ 32,445	\$ 15,285	\$ 15,285	\$ -
Allocation to Cap Projects	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
Amount Due to BOCES	\$ 56,739	\$ 54,948	\$ 60,000	\$ 60,000	\$ -
Counselor Grant	\$ -	\$ -		\$ 60,000	\$ 60,000
Childcare Center	\$ -	\$ -		\$ 458,200	\$ 458,200
Districtwide Bonus	\$ -	\$ -		\$ 95,551	\$ 95,551
Enrollment Expansion Grant		\$ 11,299		\$ 38,701	\$ 38,701
Total GF Expenditures	\$ 4,199,030	\$ 4,761,788	\$ 4,903,853	\$ 5,631,458	\$ 727,605
Projected Ending Fund Balance	\$ 2,367,308	\$ 2,969,014	\$ 2,112,779	\$ 2,986,104	\$ 873,325
EXP. PLUS RES.(Expenses + BFB)	\$ 6,350,666	\$ 6,999,676	\$ 6,953,494	\$ 8,600,472	\$ 1,646,978
Increase(Decrease)to Projected GF	\$ 582,380	\$ 601,706	\$ 63,138	\$ 17,090	\$ (46,048)

CUSTER COUNTY SCHOOL DISTRICT C-1					Fund 21
2021-2022 Approved Budget Food Service Fund Budget					
Presented: 02/08/2022	Actual	Actual	Adopted	Amended	Difference from Adopted Budget
	2019-20	2020-21	2021-22	2021-22	
Beginning Fund Balance (BFB)	\$ 3,269	\$ 756	\$ 756	\$ 19,468	\$ 18,712
Meals/Local Sources	\$ 22,841	\$ 22,583	\$ 37,000	\$ 622	\$ (36,379)
State Sources	\$ 8,645	\$ 1,258	\$ 1,500	\$ 1,500	\$ -
Federal Aid	\$ 68,706	\$ 122,562	\$ 65,500	\$ 100,000	\$ 34,500
Donated Commodities Received	\$ -	\$ 6,280	\$ 15,000	\$ 6,500	\$ (8,500)
Transfers In From General Fund	\$ 42,000	\$ 30,000	\$ 65,000	\$ 50,000	\$ (15,000)
Total Food Revenues	\$ 142,192	\$ 182,682	\$ 184,000	\$ 158,622	\$ (25,379)

Total Food Revenue Including BFB	\$ 145,461	\$ 183,438	\$ 184,756	\$ 178,090	\$ (6,666)
EXPENDITURES					
Food Salaries & Benefits	\$ 81,549	\$ 85,981	\$ 92,509	\$ 97,000	\$ 4,491
Other Expenses	\$ 63,156	\$ 65,929	\$ 91,050	\$ 70,000	\$ (21,050)
Capital Expenses		\$ 12,060			
Total Food Expenditures	\$ 144,705	\$ 163,970	\$ 183,559	\$ 167,000	\$ (16,559)
Projected Ending Fund Balance	\$ 756	\$ 19,468	\$ 1,197	\$ 11,090	\$ 9,892
EXP. PLUS RES.(Expenses + BFB)	\$ 4,025	\$ 20,224	\$ 1,953	\$ 30,558	\$ 28,604
Increase(Decrease)to Projected Fo	\$ (2,513)	\$ 18,712	\$ 441	\$ (8,379)	\$ (8,820)

CUSTER COUNTY SCHOOL DISTRICT C-1					Fund 31
2021-2022 Approved Budget Bond Redemption Fund Budget					
Presented: 02/08/2022	Actual	Actual	Adopted	Amended	Difference
	2019-20	2020-21	2021-22	2021-22	from Adopted Budget
Beginning Fund Balance (BFB)	\$ 670,820	\$ 729,513	\$ 730,850	\$ 795,382	\$ 64,532
Property Tax Revenue	\$ 634,446	\$ 643,733	\$ 590,000	\$ 650,000	\$ 60,000
Interest Revenues	\$ 6,459	\$ 1,999	\$ 10,000	\$ 2,500	\$ (7,500)
Transfers In From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bond Redempt Revenues	\$ 640,905	\$ 645,732	\$ 600,000	\$ 652,500	\$ 52,500
Total Bond Redempt Rev Including	\$ 1,311,725	\$ 1,375,244	\$ 1,330,850	\$ 1,447,882	\$ 117,032
EXPENDITURES					
Principle	\$ 340,000	\$ 345,000	\$ 375,000	\$ 375,000	\$ -
Interest	\$ 240,813	\$ 233,663	\$ 224,438	\$ 224,438	\$ -
Agency Fees	\$ 1,400	\$ 1,200	\$ 10,000	\$ 1,500	\$ (8,500)
Total Bond Redempt Expenditures	\$ 582,213	\$ 579,863	\$ 599,438	\$ 599,438	\$ -
Projected Ending Fund Balance	\$ 729,513	\$ 795,382	\$ 731,413	\$ 848,444	\$ 117,032
EXP. PLUS RES.(Expenses + BFB)	\$ 1,400,333	\$ 1,524,894	\$ 1,462,263	\$ 1,643,826	\$ 181,564
Incr(Decr)to Projected Bond Redem	\$ 58,693	\$ 65,869	\$ 563	\$ 53,063	\$ 52,500

CUSTER COUNTY SCHOOL DISTRICT C-1					Fund 18
2021-2022 Approved Budget Insurance Reserve Fund Budget					
Presented: 02/08/2022	Actual	Actual	Adopted	Amended	Difference
	2019-20	2020-21	2021-22	2021-22	from Adopted Budget
Beginning Fund Balance (BFB)	\$ 69,703	\$ 89,981	\$ 45,703	\$ 68,977	\$ 23,274
Insurance Premiums	\$ 39,591	\$ -	\$ -	\$ -	\$ -
Interest	\$ 243	\$ 169	\$ -	\$ 127	\$ 127
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Insur Reserve Revenues	\$ 39,834	\$ 169	\$ -	\$ 127	\$ 127
Total Insur Reserve Revenue Includ	\$ 109,537	\$ 90,150	\$ 45,703	\$ 69,104	\$ 23,401
EXPENDITURES					
Transfer to General Fund	\$ -	\$ 21,173	\$ 24,000	\$ 24,000	\$ -
Claims Payments	\$ 19,556	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Insur Reserve Expenditures	\$ 19,556	\$ 21,173	\$ 24,000	\$ 24,000	\$ -
Projected Ending Fund Balance	\$ 89,981	\$ 68,977	\$ 21,703	\$ 45,104	\$ 23,401
EXP. PLUS RES.(Expenses + BFB)	\$ 159,684	\$ 111,154	\$ 67,406	\$ 114,081	\$ 46,675
Incr(Decr)to Projected Ins Reserve	\$ 20,278	\$ (21,004)	\$ (24,000)	\$ (23,873)	\$ 127

CUSTER COUNTY SCHOOL DISTRICT C-1					Fund 12
2021-2022 Approved Budget Capital Fund Budget					
Presented: 02/08/2022	Actual	Actual	Adopted	Amended	Difference
	2019-20	2020-21	2021-22	2021-22	from Adopted Budget
Beginning Fund Balance (BFB)	\$ 83,619	\$ 59,553	\$ 90,080	\$ 60,755	\$ (29,325)
Quad Rent (FY20 Net of Exp)	\$ 10,199	\$ 22,860	\$ 24,000	\$ 24,000	\$ -
Transfers In From General Fund	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
Other	\$ 11,166	\$ 50	\$ -	\$ 50	\$ 50
Total Capital Revenues	\$ 63,366	\$ 64,910	\$ 66,000	\$ 66,050	\$ 50
Total Capital Revenue Including BF	\$ 146,984	\$ 124,463	\$ 156,080	\$ 126,805	\$ (29,275)
EXPENDITURES					
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Quad Expenses (FY20 in Rev)	\$ -	\$ 7,373	\$ 7,000	\$ 12,000	\$ 5,000
Principal Payments	\$ 74,628	\$ 46,793	\$ 46,175	\$ 46,175	\$ -
Interest Payments	\$ 12,803	\$ 9,542	\$ 6,723	\$ 6,723	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expenditures	\$ 87,431	\$ 63,708	\$ 59,899	\$ 64,899	\$ 5,000
Projected Ending Fund Balance	\$ 59,553	\$ 60,755	\$ 96,181	\$ 61,906	\$ (34,275)
EXP. PLUS RES.(Expenses + BFB)	\$ 143,172	\$ 123,261	\$ 186,261	\$ 122,661	\$ (63,600)
Increase(Decrease)to Projected Ca	\$ (24,066)	\$ 1,202	\$ 6,101	\$ 1,151	\$ (4,950)