

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

Approved 05-10-22

	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ESTIMATED</b>	<b>FY22-23 APPROVED</b>
<b>SUMMARY OF REVENUES</b>			
Local Sources	\$3,234,163.90	\$3,607,967.69	\$3,605,317.90
State Sources	\$1,218,156.43	\$1,024,844.02	\$1,363,003.59
Federal Sources	\$886,273.43	\$860,691.68	\$659,157.39
Other Sources Interfund Transfers	(\$50,699.19)	(\$103,000.00)	(\$93,000.00)
<b>Total Revenue</b>	<b>\$5,287,894.57</b>	<b>\$5,390,503.39</b>	<b>\$5,534,478.88</b>
<b>SUMMARY OF EXPENDITURES</b>			
Elementary	\$730,296.66	\$703,514.00	\$894,635.09
Middle School	\$255,616.79	\$265,425.00	\$283,472.82
High School	\$728,584.26	\$709,456.50	\$741,416.83
Preschool	\$100,553.14	\$98,225.00	\$108,786.40
Title	\$159,747.81	\$177,977.50	\$204,993.46
Special Education	\$246,924.53	\$253,770.00	\$326,523.83
Co-Curricular Program	\$139,309.64	\$181,285.90	\$232,348.73
Support Services	\$450,532.74	\$440,623.20	\$463,090.04
General Administration	\$234,442.38	\$295,150.28	\$302,114.00
School Administration	\$440,711.17	\$467,609.10	\$486,320.06
Business Office	\$90,384.82	\$95,758.90	\$127,615.36
Custodial/Maintenance	\$537,427.55	\$543,130.62	\$566,972.92
Transportation Services	\$208,583.91	\$245,710.00	\$242,758.93
Substance Abuse Prevention Grant	\$77,913.45	\$100,000.00	\$103,813.60
MTSS Grant	\$22,485.52	\$10,000.00	\$20,000.00
Childcare Center	\$0.00	\$482,280.46	\$221,888.04
Other General Fund	\$262,673.85	\$385,971.00	\$202,015.19
<b>Total Expenditures</b>	<b>\$4,686,188.22</b>	<b>\$5,455,887.46</b>	<b>\$5,528,765.28</b>
<b>Net Revenue over (Under) Expenditures</b>			
<b>Change in Fund Balance</b>	\$601,706.35	(\$65,384.07)	\$5,713.59
<b>Beginning Fund Balance</b>	<b>\$2,367,308.00</b>	<b>\$2,969,014.35</b>	<b>\$2,903,630.28</b>
<b>Ending Fund Balance</b>	<b>\$2,969,014.35</b>	<b>\$2,903,630.28</b>	<b>\$2,909,343.88</b>

**CUSTER COUNTY SCHOOL DISTRICT C-1  
CAPITAL FUND SUMMARY  
FY22-23 Approved Budget**

Approved 05-10-22

	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ESTIMATED</b>	<b>FY22-23 APPROVED</b>
<b>SUMMARY OF REVENUES</b>			
Interest Revenue	\$49.80	\$50.00	\$50.00
Rental Revenue	\$22,860.00	\$23,270.00	\$26,400.00
Other Sources Interfund Transfers	\$42,000.00	\$87,000.00	\$52,000.00
<b>Total Revenue</b>	<u>\$64,909.80</u>	<u>\$110,320.00</u>	<u>\$78,450.00</u>
<b>SUMMARY OF EXPENDITURES</b>			
Purch Professional & Technology Services	\$997.00	\$3,600.00	\$3,600.00
Purchased Property Services	\$3,654.74	\$7,434.39	\$7,623.40
Other Purchased Services	\$963.00	\$1,119.00	\$1,174.95
Supplies	\$520.00	\$104.40	\$114.84
Equipment	\$1,237.94	\$1,212.00	\$1,500.00
Interest Payments/Other	\$9,542.14	\$7,712.24	\$9,318.48
Principal Payments	\$46,793.09	\$98,445.84	\$53,466.51
<b>Total Expenditures</b>	<u>\$63,707.91</u>	<u>\$119,627.87</u>	<u>\$76,798.18</u>
<b>Net Revenue over (Under) Expenditures</b>			
<b>Change in Fund Balance</b>	\$1,201.89	(\$9,307.87)	\$1,651.82
<b>Beginning Fund Balance</b>	<u>\$59,553.05</u>	<u>\$60,754.94</u>	<u>\$51,447.07</u>
<b>Ending Fund Balance</b>	<u><u>\$60,754.94</u></u>	<u><u>\$51,447.07</u></u>	<u><u>\$53,098.89</u></u>

**CUSTER COUNTY SCHOOL DISTRICT C-1  
INSURANCE RESERVE FUND  
FY22-23 Approved Budget**

Approved 05-10-22

	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ESTIMATED</b>	<b>FY22-23 APPROVED</b>
<b>SUMMARY OF REVENUES</b>			
Transfer (to) from general fund	(\$21,173.02)	(\$24,000.00)	(\$24,000.00)
Earnings On Investments	\$168.67	\$127.00	\$100.00
<b>Total Revenue</b>	<b>(\$21,004.35)</b>	<b>(\$23,873.00)</b>	<b>(\$23,900.00)</b>
<b>SUMMARY OF EXPENDITURES</b>			
Claims Payments	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Revenue over (Under) Expenditures</b>			
<b>Change in Fund Balance</b>	<b>(\$21,004.35)</b>	<b>(\$23,873.00)</b>	<b>(\$23,900.00)</b>
<b>Beginning Fund Balance</b>	<b>\$89,981.31</b>	<b>\$68,976.96</b>	<b>\$45,103.96</b>
<b>Ending Fund Balance</b>	<b>\$68,976.96</b>	<b>\$45,103.96</b>	<b>\$21,203.96</b>

**CUSTER COUNTY SCHOOL DISTRICT C-1  
FOOD SERVICE FUND SUMMARY  
FY22-23 Approved Budget**

Approved 05-10-22

	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ESTIMATED</b>	<b>FY22-23 APPROVED</b>
<b>SUMMARY OF REVENUES</b>			
Local Sources	\$22,582.94	\$947.92	\$26,000.00
State Sources	\$1,257.59	\$1,500.00	\$1,300.00
Federal Sources	\$128,841.60	\$106,174.08	\$78,500.00
Other Sources Interfund Transfers	\$30,000.00	\$40,000.00	\$65,000.00
<b>Total Revenue</b>	<b>\$182,682.13</b>	<b>\$148,622.00</b>	<b>\$170,800.00</b>
<b>SUMMARY OF EXPENDITURES</b>			
Salaries	\$58,095.94	\$60,409.00	\$61,031.24
Benefits - PERA & Mcare	\$27,885.34	\$13,683.00	\$15,166.26
Benefits - Medical & Life	\$0.00	\$18,417.00	\$20,845.50
Purch Professional & Technology Services	\$17.46	\$350.00	\$350.00
Purchased Property Services	\$736.00	\$0.00	\$0.00
Other Purchased Services	\$0.00	\$700.00	\$700.00
Supplies	\$65,172.71	\$68,441.00	\$72,500.00
Equipment	\$12,060.00	\$5,000.00	\$0.00
Other	\$2.55	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$163,970.00</b>	<b>\$167,000.00</b>	<b>\$170,593.00</b>
<b>Net Revenue over (Under) Expenditures</b>			
<b>Change in Fund Balance</b>	<b>\$18,712.13</b>	<b>(\$18,378.00)</b>	<b>\$207.00</b>
<b>Beginning Fund Balance</b>	<b>\$756.00</b>	<b>\$19,468.13</b>	<b>\$1,090.13</b>
<b>Ending Fund Balance</b>	<b>\$19,468.13</b>	<b>\$1,090.13</b>	<b>\$1,297.13</b>

**CUSTER COUNTY SCHOOL DISTRICT C-1  
BOND REDEMPTION FUND  
FY22-23 Approved Budget**

Approved 05-10-22

	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ESTIMATED</b>	<b>FY22-23 APPROVED</b>
<b>SUMMARY OF REVENUES</b>			
Property Taxes	\$643,733.42	\$650,000.00	\$650,000.00
Del.penalties & Int. On Taxes	\$1,940.58	\$2,000.00	\$2,000.00
Earnings On Investments	\$57.96	\$500.00	\$500.00
<b>Total Revenue</b>	<u>\$645,731.96</u>	<u>\$652,500.00</u>	<u>\$652,500.00</u>
<b>SUMMARY OF EXPENDITURES</b>			
Debt Service-paying Agent Fee	\$1,200.00	\$1,500.00	\$1,500.00
Redemption Of Principal	\$345,000.00	\$375,000.00	\$380,000.00
Interest On Debt	\$233,662.50	\$224,438.00	\$208,837.50
<b>Total Expenditures</b>	<u>\$579,862.50</u>	<u>\$600,938.00</u>	<u>\$590,337.50</u>
<b>Net Revenue over (Under) Expenditures</b>			
<b>Change in Fund Balance</b>	\$65,869.46	\$51,562.00	\$62,162.50
<b>Beginning Fund Balance</b>	<u>\$729,513.23</u>	<u>\$795,382.69</u>	<u>\$846,944.69</u>
<b>Ending Fund Balance</b>	<u><u>\$795,382.69</u></u>	<u><u>\$846,944.69</u></u>	<u><u>\$909,107.19</u></u>

**CUSTER COUNTY SCHOOL DISTRICT C-1  
BOND CONSTRUCTION FUND  
FY22-23 Approved Budget**

Approved 05-10-22

	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ESTIMATED</b>	<b>FY22-23 APPROVED</b>
<b>SUMMARY OF REVENUES</b>			
Interest Revenue	\$593.44	\$650.00	\$513.12
Other Sources Interfund Transfers	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<u>\$593.44</u>	<u>\$650.00</u>	<u>\$513.12</u>
<b>SUMMARY OF EXPENDITURES</b>			
Bond Remodeling Building	\$0.00	\$0.00	\$320,000.00
Bond Remodeling Architect	\$0.00	\$0.00	\$39,900.00
Bond Remodeling Soil/engineer	\$0.00	\$0.00	\$0.00
Bond Remodeling Miscellaneous	\$0.00	\$0.00	\$27,500.00
Bond Remodeling Cons. Manager	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$387,400.00</u>
<b>Net Revenue over (Under) Expenditures Change in Fund Balance</b>	\$593.44	\$650.00	(\$386,886.88)
<b>Beginning Fund Balance</b>	<u>\$385,643.44</u>	<u>\$386,236.88</u>	<u>\$386,886.88</u>
<b>Ending Fund Balance</b>	<u><u>\$386,236.88</u></u>	<u><u>\$386,886.88</u></u>	<u><u>\$0.00</u></u>