



Trustees' Financial Summary

FY2020-21

Submit ID: 0258-85770516

14 Fergus County

0258 Lewistown Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:

Rebekah Rhoades

Phone #:

(406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees:

Jennifer Thompson

(Signature)

(Date)

County Superintendent

Rhonda Long

(Signature)

(Date)

Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY21 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
116	Phillips 66 Grant	FEDERAL		
117	Garfield Ski Trips	LOCAL		
118	JHS Reader Board Donations	LOCAL		
128	Chromebook Fees - Online Learning	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
177	Warehouse Residual Equity	LOCAL		
231	PTO - Billable	LOCAL		
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
237	Sports Inc Donation	LOCAL		
238	Spika/Community 7-12 School Supply Donation	LOCAL		
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
355	Activity Bus Insurance Claims	LOCAL		
365	Indian Ed For All	STATE		
494	Title I - Schoolwide	FEDERAL	2012	Federal
509	Reimbursable from Student Activities	LOCAL		
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		
633	District Reimbursements	LOCAL	2008	
765	ESSER 1 - CARES	FEDERAL		
770	CRF - Governor's Coronavirus Relief Fund	FEDERAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
771	CRF - Governor's Coronavirus Relief Fund - TRANSPORTATION	FEDERAL		
775	ESSER II - ARPA	FEDERAL		
785	ESSER III - ARPA	FEDERAL		
787	ESSER III - ARPA LEARNING LOSS	FEDERAL		
865	Tolerance Grant	LOCAL		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	634,025.06	271,218.57	274,635.31	108,201.65
02	Taxes Receivable - Real and Personal (120-149)	59,137.94	11,420.32	4,648.94	
03	Taxes Receivable - Protested (150-159)	489.18	96.33	2.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				40,571.75
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	693,652.18	282,735.22	279,286.79	148,773.40
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	59,627.12	11,516.65	4,651.48	22,173.35
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				40,571.75
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	634,025.06	271,218.57	274,635.31	86,028.30
52	TOTAL FUND BALANCE/EQUITY	634,025.06	271,218.57	274,635.31	126,600.05
53	TOTAL LIABILITIES AND FUND BALANCE	693,652.18	282,735.22	279,286.79	148,773.40



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,600.87	216,487.15	425,110.84	
02	Taxes Receivable - Real and Personal (120-149)	4,031.59			
03	Taxes Receivable - Protested (150-159)	12.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			274,008.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,644.66	216,487.15	699,119.48	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			101.76	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			101.76	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,043.79			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	26,600.87	216,487.15	699,017.72	
52	TOTAL FUND BALANCE/EQUITY	26,600.87	216,487.15	699,017.72	
53	TOTAL LIABILITIES AND FUND BALANCE	30,644.66	216,487.15	699,119.48	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,361.03	28,903.53
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,361.03	28,903.53
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,361.03	28,903.53
52	TOTAL FUND BALANCE/EQUITY			9,361.03	28,903.53
53	TOTAL LIABILITIES AND FUND BALANCE			9,361.03	28,903.53



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,115.64			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	97,115.64			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	97,115.64			
52	TOTAL FUND BALANCE/EQUITY	97,115.64			
53	TOTAL LIABILITIES AND FUND BALANCE	97,115.64			



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	98,213.51	102,784.24		116.04
02	Taxes Receivable - Real and Personal (120-149)	1,949.87			259.88
03	Taxes Receivable - Protested (150-159)	17.36			48.93
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,180.74	102,784.24		424.85
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,967.23			308.81
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	98,213.51	102,784.24		116.04
52	TOTAL FUND BALANCE/EQUITY	98,213.51	102,784.24		116.04
53	TOTAL LIABILITIES AND FUND BALANCE	100,180.74	102,784.24		424.85



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,401.49	835,147.39		
02	Taxes Receivable - Real and Personal (120-149)		4,105.71		
03	Taxes Receivable - Protested (150-159)		27.67		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,401.49	839,280.77		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,133.38		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		7,572.33		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,401.49	827,575.06		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,401.49	835,147.39		
53	TOTAL LIABILITIES AND FUND BALANCE	2,401.49	839,280.77		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			87,765.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			87,765.23	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			87,765.23	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			87,765.23	
53	TOTAL LIABILITIES AND FUND BALANCE			87,765.23	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			82,833.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			82,833.62	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			82,833.62	
52	TOTAL FUND BALANCE/EQUITY			82,833.62	
53	TOTAL LIABILITIES AND FUND BALANCE			82,833.62	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	722,083.50	202,712.58		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	722,083.50	202,712.58		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	722,083.50	202,712.58		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	722,083.50	202,712.58		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	722,083.50	202,712.58		



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2020 Value	2021 Value
1111	District Levy - Real Property		1,795,855.39	1,823,010.49
1112	District Levy - Personal Property		61,629.20	50,911.67
1114	District Levy - Personal Property/Mobile Homes		16,349.18	14,450.23
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		2,661.80	4,969.19
1190	Penalties and Interest on Taxes		3,106.18	4,294.14
1510	Interest Earnings		12,146.04	4,981.02
3110	Direct State Aid		2,394,977.41	2,457,239.15
3111	Quality Educator		215,914.20	232,079.32
3112	At Risk Student		29,259.58	29,210.37
3113	Indian Education For All		19,171.08	19,654.44
3114	American Indian Achievement Gap		7,128.00	5,500.00
3115	State Special Education Allowable Cost Payment to Districts		412,662.08	448,373.62
3116	Data For Achievement		18,359.19	18,819.39
3120	State - Guaranteed Tax Base Aid		1,522,396.08	1,625,907.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6,511,615.41	6,739,400.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		1XX	Personal Services - Salaries	2,261,993.58	2,318,500.67
		2XX	Personal Services - Employee Benefits	466,957.43	475,777.95
		3XX	Purchased Professional and Technical Services	9,450.90	6,900.00
		4XX	Purchased Property Services	18,409.66	15,314.29
		5XX	Other Purchased Services	14,150.78	13,277.15
		6XX	Supplies and Materials	97,734.68	105,853.21
		7XX	Property and Equipment Acquisition	0.00	11,055.80
		8XX	Other Expenditures	156.16	156.16
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	137,824.40	145,086.22
		2XX	Personal Services - Employee Benefits	18,592.96	20,984.25
		3XX	Purchased Professional and Technical Services	187.50	187.50
		5XX	Other Purchased Services	3,459.23	3,105.86
		6XX	Supplies and Materials	994.75	269.80
		8XX	Other Expenditures	472.50	464.58
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	0.00	196.87
		2XX	Personal Services - Employee Benefits	0.00	2.86



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			3XX Purchased Professional and Technical Services	892.50	2,598.40	
			4XX Purchased Property Services	867.98	0.00	
			5XX Other Purchased Services	1,418.29	1,193.50	
			6XX Supplies and Materials	671.87	0.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	104,574.24	106,792.44	
			2XX Personal Services - Employee Benefits	22,416.66	21,836.59	
			5XX Other Purchased Services	13,157.26	13,469.13	
			6XX Supplies and Materials	10,916.65	6,958.18	
			8XX Other Expenditures	0.00	50.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	87,099.28	89,303.85	
			2XX Personal Services - Employee Benefits	21,305.10	22,824.44	
			3XX Purchased Professional and Technical Services	19,118.76	17,112.24	
			5XX Other Purchased Services	18,999.28	20,105.78	
			6XX Supplies and Materials	5,239.50	2,180.35	
			8XX Other Expenditures	6,352.40	8,538.90	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	485,691.60	451,698.52	
			2XX Personal Services - Employee Benefits	128,270.58	145,820.93	
			4XX Purchased Property Services	0.00	195.00	
			5XX Other Purchased Services	10,922.94	4,907.93	
			6XX Supplies and Materials	4,427.05	5,387.08	
			8XX Other Expenditures	1,864.00	1,755.00	
		258X	Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	71,912.33	74,571.29	
			2XX Personal Services - Employee Benefits	21,447.34	24,326.09	
			3XX Purchased Professional and Technical Services	3,148.60	3,556.00	
			5XX Other Purchased Services	1,057.70	1,057.70	
			6XX Supplies and Materials	3,236.45	3,211.25	
			8XX Other Expenditures	350.00	350.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	123,530.71	111,631.00	
			2XX Personal Services - Employee Benefits	32,455.26	35,367.20	
			3XX Purchased Professional and Technical Services	14,564.33	16,518.84	
			4XX Purchased Property Services	15,789.76	18,099.58	
			5XX Other Purchased Services	6,698.62	4,486.35	
			6XX Supplies and Materials	12,494.88	13,231.06	
			7XX Property and Equipment Acquisition	13,349.70	0.00	
			8XX Other Expenditures	1,365.03	1,183.84	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	293,578.09	301,346.45	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2020 Value	2021 Value
			2XX Personal Services - Employee Benefits	104,888.23	116,985.14
			3XX Purchased Professional and Technical Services	3,200.00	8,837.98
			4XX Purchased Property Services	241,166.13	262,921.35
			5XX Other Purchased Services	64,504.57	68,086.06
			6XX Supplies and Materials	68,981.50	44,107.64
			8XX Other Expenditures	569.00	610.30
			4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	6,567.25
280	Special Education - Local and State				
			1XXX Instruction		
			1XX Personal Services - Salaries	849,315.93	867,820.25
			2XX Personal Services - Employee Benefits	214,803.35	195,456.74
			4XX Purchased Property Services	0.00	61.95
			5XX Other Purchased Services	556.12	2,332.46
			6XX Supplies and Materials	4,943.14	17,922.68
			221X Improvement of Instruction Services		
			5XX Other Purchased Services	2,003.55	0.00
			62XX Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	57,754.93	59,754.92
365	Indian Education for All				
			1XXX Instruction		
			1XX Personal Services - Salaries	13,920.64	14,366.52
			2XX Personal Services - Employee Benefits	2,543.85	2,720.16
710	School Sponsored Extracurricular Activities				
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	8,182.95	7,748.80
			2XX Personal Services - Employee Benefits	1,429.51	1,457.10
720	School Sponsored Athletics				
			27XX Student Transportation Services		
			3XX Purchased Professional and Technical Services	0.00	184.00
			4XX Purchased Property Services	467.42	50.95
			5XX Other Purchased Services	0.00	625.85
			6XX Supplies and Materials	1,559.10	4,413.50
			8XX Other Expenditures	4.44	0.00
			35XX Extracurricular - Athletics		
			1XX Personal Services - Salaries	50,016.02	53,442.32
			2XX Personal Services - Employee Benefits	5,754.57	7,586.40
			3XX Purchased Professional and Technical Services	105.88	240.31
			5XX Other Purchased Services	321.12	52.88
910	Food Services				
			31XX Food Services		
			1XX Personal Services - Salaries	116,017.15	115,273.69



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			2XX Personal Services - Employee Benefits	24,978.97	14,070.29	
			5XX Other Purchased Services	408.10	408.09	
999 Undistributed						
62XX Resources Transferred to Other School Districts or Cooperatives						
			920 Resources Transferred to Other School Districts or Cooperatives	87,234.90	116,866.30	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,515,200.34</u>	<u>6,639,769.96</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					534,394.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,739,400.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,639,769.96	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					634,025.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2020 Value	2021 Value
	1111 District Levy - Real Property		378,964.82	343,119.69
	1112 District Levy - Personal Property		13,056.34	9,618.04
	1114 District Levy - Personal Property/Mobile Homes		3,525.68	2,824.68
	1190 Penalties and Interest on Taxes		713.59	860.34
	1510 Interest Earnings		3,951.08	2,235.02
	2220 County On-Schedule Transportation Reimbursement		47,296.45	49,399.69
	3210 State - On-Schedule Transportation Reimbursement		47,296.46	49,399.70
	5200 Sale or Compensation for Loss of Assets		250.00	0.00
771	CRF - Governor's Coronavirus Relief Fund - TRANSPORTATION			
	7710 CARES - Governor's Coronavirus Relief Fund Transportation		0.00	7,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			495,054.42	464,457.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	10,403.05	10,506.95
			2XX Personal Services - Employee Benefits	2,046.61	2,189.25
		25XX Support Services - Business			
			1XX Personal Services - Salaries	28,809.35	27,372.22
			2XX Personal Services - Employee Benefits	8,128.78	9,137.38
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	18,763.76	12,981.18
			5XX Other Purchased Services	3,774.70	3,048.25
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	212,122.53	183,400.71
			2XX Personal Services - Employee Benefits	38,992.14	34,993.93
			3XX Purchased Professional and Technical Services	3,335.42	5,137.70
			4XX Purchased Property Services	6,202.30	2,505.61
			5XX Other Purchased Services	11,770.12	13,387.21
			6XX Supplies and Materials	47,441.43	55,596.42
			7XX Property and Equipment Acquisition	6,125.00	0.00
			8XX Other Expenditures	29.53	104.33
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	40,200.97	33,501.71
			2XX Personal Services - Employee Benefits	15,096.88	14,460.16



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2020 Value	2021 Value
771	CRF - Governor's Coronavirus Relief Fund - TRANSPORTATION					
	771 CARES - Governor's Coronavirus Relief Fund Transportation					
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries		0.00	6,963.76
			2XX Personal Services - Employee Benefits		0.00	36.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>453,242.57</u>	<u>415,323.01</u>

Schedule Of Changes Worksheet							Fund Code 10
Beginning Fund Balance							222,084.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							464,457.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							415,323.01 (3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							271,218.57 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	114,210.27	172,576.26
1112	District Levy - Personal Property	3,521.28	4,724.76
1114	District Levy - Personal Property/Mobile Homes	903.95	1,201.32
1190	Penalties and Interest on Taxes	161.90	321.15
1510	Interest Earnings	8,622.59	3,917.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		127,419.99	182,740.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			6XX Supplies and Materials	0.00	4,366.60
			7XX Property and Equipment Acquisition	124,668.41	226,552.05
720 School Sponsored Athletics					
27XX Student Transportation Services					
			7XX Property and Equipment Acquisition	62,259.31	58,219.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				186,927.72	289,137.85

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	381,032.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	182,740.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	289,137.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	274,635.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2020 Value	2021 Value
1510	Interest Earnings	22.29	57.89
1611	National School Lunch Program	195,166.99	34,659.27
1630	Catering Sales	10,188.23	5,252.25
3220	State - School Nutrition Match	691.53	0.00
4550	Federal School Nutrition Reimbursement	201,231.14	32,480.24
4555	School Nutrition Summer Food Service Program	61,775.10	536,685.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		469,075.28	609,134.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2020 Value	2021 Value
910 Food Services					
25XX Support Services - Business					
			1XX Personal Services - Salaries	9,118.07	11,285.45
			2XX Personal Services - Employee Benefits	707.60	522.09
31XX Food Services					
			1XX Personal Services - Salaries	131,298.28	150,987.29
			2XX Personal Services - Employee Benefits	32,570.32	28,829.92
			3XX Purchased Professional and Technical Services	5,207.08	1,972.08
			4XX Purchased Property Services	2,004.85	877.50
			5XX Other Purchased Services	2,329.57	1,375.15
			6XX Supplies and Materials	269,504.82	324,861.31
			8XX Other Expenditures	2,683.20	2,589.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				455,423.79	523,300.39

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	47,551.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	609,134.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	523,300.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year	40,571.75	
Less Last Year	47,357.08	(4a)
	-6,785.33	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	-6,785.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	126,600.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	125,945.29	130,786.23
1112	District Levy - Personal Property	4,437.05	3,638.04
1114	District Levy - Personal Property/Mobile Homes	1,198.16	1,028.96
1190	Penalties and Interest on Taxes	230.03	293.38
1510	Interest Earnings	274.27	195.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		132,084.80	135,941.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2020 Value	2021 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	98,029.04	92,477.79
			2XX Personal Services - Employee Benefits	30,195.92	31,733.67
			5XX Other Purchased Services	1,640.00	660.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				129,864.96	124,871.46

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	15,530.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,941.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,871.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,600.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		6,133.80	2,462.74
	2240 County Retirement Distribution		872,128.78	849,439.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			878,262.58	851,901.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	367,405.69	405,777.88
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	25,434.57	23,683.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	31.99
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	17,198.36	17,800.18
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,879.60	16,457.89
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	108,361.34	73,611.58
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	11,537.59	12,164.13
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	23,788.52	21,628.87
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	46,680.77	48,426.53
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	32,675.49	28,214.64
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	151,697.93	156,311.35
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,970.95	5,000.65
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,177.09	2,283.91
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,341.49	1,230.68



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2020 Value	2021 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,805.14	7,413.61
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,861.79	1,764.97
		31XX Food Services			
			2XX Personal Services - Employee Benefits	36,234.83	38,673.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>856,051.15</u>	<u>860,475.59</u>

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	225,060.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	851,901.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	860,475.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	216,487.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2021 Value
102	Garfield Donations	
1900	Other Revenue from Local Sources	845.06
1920	Contributions/Donations from Private Sources	456.00
103	Highland Park Donations	
1900	Other Revenue from Local Sources	670.43
1920	Contributions/Donations from Private Sources	553.25
104	Lewis & Clark Donations	
1900	Other Revenue from Local Sources	277.63
1920	Contributions/Donations from Private Sources	840.75
105	LJHS Donations	
1900	Other Revenue from Local Sources	224.50
1920	Contributions/Donations from Private Sources	200.00
117	Garfield Ski Trips	
1900	Other Revenue from Local Sources	4,701.00
1920	Contributions/Donations from Private Sources	116.00
118	JHS Reader Board Donations	
1920	Contributions/Donations from Private Sources	385.00
128	Chromebook Fees - Online Learning	
1900	Other Revenue from Local Sources	2,285.00
231	PTO - Billable	
1920	Contributions/Donations from Private Sources	4,167.93
237	Sports Inc Donation	
1920	Contributions/Donations from Private Sources	2,000.00
238	Spika/Community 7-12 School Supply Donation	
1920	Contributions/Donations from Private Sources	4,680.00
287	Aggregate Reim/Indirects	
1920	Contributions/Donations from Private Sources	356.54
1950	Services Provided Other School Districts or Coops	2,325.23
1960	Services Provided Other Local Governmental Units	4,569.44
355	Activity Bus Insurance Claims	
5200	Sale or Compensation for Loss of Assets	1,012.73
494	Title I - Schoolwide	
4940	Title I, ESEA, Schoolwide Program	419,522.00
542	Elementary Book Fair	
1900	Other Revenue from Local Sources	928.00
566	Moodie Donation	
1920	Contributions/Donations from Private Sources	8,500.00
633	District Reimbursements	
1320	Tuition from School Districts Within State	8,778.50



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1900 Other Revenue from Local Sources	2,179.72
3290 State - Other State Grants	6,825.00
3357 Medicaid - Montana Administrative Claiming Reimbursement	51,299.41
765 ESSER I - CARES	
7650 CARES - State School Emergency Relief Fund	256,986.00
770 CRF - Governor's Coronavirus Relief Fund	
7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	367,915.00
775 ESSER II - ARPA	
7750 CRRSA - State School Emergency Relief Fund	154,511.00
787 ESSER III - ARPA LEARNING LOSS	
7850 ARP - State School Emergency Relief Fund	16,708.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>1,324,819.12</u></u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2020 Value	2021 Value
102	Garfield Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,205.27
			102 Subtotal		<u>1,205.27</u>
103	Highland Park Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		976.05
			103 Subtotal		<u>976.05</u>
104	Lewis & Clark Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,601.46
	222X Educational Media Services				
			6XX Supplies and Materials		400.00
			104 Subtotal		<u>2,001.46</u>
117	Garfield Ski Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		4,686.00
			117 Subtotal		<u>4,686.00</u>
177	Warehouse Residual Equity				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,508.27
			177 Subtotal		<u>1,508.27</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2020 Value	2021 Value
231	PTO - Billable					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		807.51
			6XX	Supplies and Materials		3,235.94
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries		121.61
			2XX	Personal Services - Employee Benefits		2.87
				231 Subtotal		<u>4,167.93</u>
232	Garfield PTO Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		221.57
				232 Subtotal		<u>221.57</u>
233	Highland Park PTO Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		269.82
				233 Subtotal		<u>269.82</u>
237	Sports Inc Donation					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		684.33
				237 Subtotal		<u>684.33</u>
287	Aggregate Reim/Indirects					
	890	Other Community Services				
		33XX	Community Services			
			4XX	Purchased Property Services		1,836.00
			6XX	Supplies and Materials		9,893.19
				287 Subtotal		<u>11,729.19</u>
355	Activity Bus Insurance Claims					
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			4XX	Purchased Property Services		1,156.20
			6XX	Supplies and Materials		1,179.93
				355 Subtotal		<u>2,336.13</u>
494	Title I - Schoolwide					
	494	Title I, ESEA, Schoolwide Program				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		301,326.71



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2020 Value	2021 Value
			2XX Personal Services - Employee Benefits		108,347.77
			5XX Other Purchased Services		8,677.00
			6XX Supplies and Materials		1,170.52
			494 Subtotal		<u>419,522.00</u>
542	Elementary Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		2,608.15
			542 Subtotal		<u>2,608.15</u>
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		8.50
			2XX Personal Services - Employee Benefits		10.33
			5XX Other Purchased Services		427.89
			6XX Supplies and Materials		1,469.04
			8XX Other Expenditures		50.00
			566 Subtotal		<u>1,965.76</u>
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		70.23
	21XX Support Services - Students				
			1XX Personal Services - Salaries		18,131.83
			2XX Personal Services - Employee Benefits		8,593.45
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		8,025.00
	25XX Support Services - Business				
			6XX Supplies and Materials		2,762.02
	27XX Student Transportation Services				
			6XX Supplies and Materials		323.22
280	Special Education - Local and State				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		17,557.00
910	Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries		31.48
			2XX Personal Services - Employee Benefits		6.90
			6XX Supplies and Materials		80.00
			633 Subtotal		<u>55,581.13</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2020 Value	2021 Value
765	ESSER 1 - CARES				
	765	CARES - State School Emergency Relief Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		62,242.70
			2XX Personal Services - Employee Benefits		13,923.71
			3XX Purchased Professional and Technical Services		11,335.00
			5XX Other Purchased Services		177.00
			6XX Supplies and Materials		29,300.84
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		50.93
			2XX Personal Services - Employee Benefits		6.73
		222X	Educational Media Services		
			6XX Supplies and Materials		55,356.91
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		85.79
			6XX Supplies and Materials		178.47
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		267.12
			2XX Personal Services - Employee Benefits		141.10
		258X	Admin. Tech. - Technology Coordinator		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		81.90
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		1,661.76
			2XX Personal Services - Employee Benefits		632.05
			6XX Supplies and Materials		305.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		922.48
			2XX Personal Services - Employee Benefits		180.84
			4XX Purchased Property Services		724.50
			6XX Supplies and Materials		5,800.29
			7XX Property and Equipment Acquisition		7,830.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		2,107.22
			2XX Personal Services - Employee Benefits		869.60
			3XX Purchased Professional and Technical Services		9,963.20
			6XX Supplies and Materials		23,104.28
		31XX	Food Services		
			1XX Personal Services - Salaries		2,977.12
			2XX Personal Services - Employee Benefits		526.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2020 Value	2021 Value
			6XX Supplies and Materials		25,233.10
			765 Subtotal		256,986.00
770	CRF - Governor's Coronavirus Relief Fund				
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB				
		1XXX Instruction			
			1XX Personal Services - Salaries		8,347.68
			2XX Personal Services - Employee Benefits		2,835.91
			5XX Other Purchased Services		787.50
			6XX Supplies and Materials		19,148.63
		21XX Support Services - Students			
			1XX Personal Services - Salaries		203.70
			2XX Personal Services - Employee Benefits		24.37
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		3,982.52
			2XX Personal Services - Employee Benefits		669.17
			5XX Other Purchased Services		279.00
		222X Educational Media Services			
			6XX Supplies and Materials		185,434.53
			7XX Property and Equipment Acquisition		7,360.00
		23XX Support Services - General Administration			
			5XX Other Purchased Services		85.00
			6XX Supplies and Materials		564.20
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		183.00
			2XX Personal Services - Employee Benefits		21.86
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries		557.98
			2XX Personal Services - Employee Benefits		212.32
			3XX Purchased Professional and Technical Services		7,030.10
			6XX Supplies and Materials		2,052.40
		25XX Support Services - Business			
			1XX Personal Services - Salaries		264.00
			2XX Personal Services - Employee Benefits		59.65
			6XX Supplies and Materials		41.30
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		3,541.24
			2XX Personal Services - Employee Benefits		1,212.41
			4XX Purchased Property Services		448.00
			6XX Supplies and Materials		31,061.99
			7XX Property and Equipment Acquisition		77,820.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2020 Value	2021 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		1,026.00
		2XX	Personal Services - Employee Benefits		458.14
		6XX	Supplies and Materials		2,198.17
		31XX	Food Services		
		1XX	Personal Services - Salaries		1,085.08
		2XX	Personal Services - Employee Benefits		636.07
		6XX	Supplies and Materials		8,283.07
			770 Subtotal		<u>367,914.99</u>
775	ESSER II - ARPA				
	775 CRRSA - State School Emergency Relief Fund - Basic				
	1XXX Instruction				
		1XX	Personal Services - Salaries		40,097.08
		2XX	Personal Services - Employee Benefits		4,152.13
	222X Educational Media Services				
		6XX	Supplies and Materials		44,400.00
	25XX Support Services - Business				
		1XX	Personal Services - Salaries		4,977.11
		2XX	Personal Services - Employee Benefits		820.72
		6XX	Supplies and Materials		1,424.95
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		256.78
		6XX	Supplies and Materials		35,451.36
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries		2,342.20
		2XX	Personal Services - Employee Benefits		266.53
		6XX	Supplies and Materials		4,059.60
	31XX Food Services				
		1XX	Personal Services - Salaries		5,384.79
		2XX	Personal Services - Employee Benefits		443.97
		6XX	Supplies and Materials		4,276.50
			775 Subtotal		<u>148,353.72</u>
787	ESSER III - ARPA LEARNING LOSS				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
		1XX	Personal Services - Salaries		10,272.10
		2XX	Personal Services - Employee Benefits		1,793.18
		5XX	Other Purchased Services		3,060.21
		6XX	Supplies and Materials		398.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2020 Value	2021 Value
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries		425.00
		2XX	Personal Services - Employee Benefits		93.09
		787 Subtotal			<u>16,042.35</u>
865	Tolerance Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		300.00
		865 Subtotal			<u>300.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>1,299,060.12</u></u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance		673,258.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,324,819.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,299,060.12	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		699,017.72	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	1,301.06	1,205.27	95.79
103 Highland Park Donations	1,223.68	976.05	247.63
104 Lewis & Clark Donations	1,118.38	2,001.46	-883.08
105 LJHS Donations	424.50	0.00	424.50
117 Garfield Ski Trips	4,817.00	4,686.00	131.00
118 JHS Reader Board Donations	385.00	0.00	385.00
128 Chromebook Fees - Online Learning	2,285.00	0.00	2,285.00
177 Warehouse Residual Equity	0.00	1,508.27	-1,508.27
231 PTO - Billable	4,167.93	4,167.93	0.00
232 Garfield PTO Donations	0.00	221.57	-221.57
233 Highland Park PTO Donations	0.00	269.82	-269.82
237 Sports Inc Donation	2,000.00	684.33	1,315.67
238 Spika/Community 7-12 School Supply Donation	4,680.00	0.00	4,680.00
287 Aggregate Reim/Indirects	7,251.21	11,729.19	-4,477.98
355 Activity Bus Insurance Claims	1,012.73	2,336.13	-1,323.40



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
494 Title I - Schoolwide	419,522.00	419,522.00	0.00
542 Elementary Book Fair	928.00	2,608.15	-1,680.15
566 Moodie Donation	8,500.00	1,965.76	6,534.24
633 District Reimbursements	69,082.63	55,581.13	13,501.50
765 ESSER 1 - CARES	256,986.00	256,986.00	0.00
770 CRF - Governor's Coronavirus Relief Fund	367,915.00	367,914.99	0.01
775 ESSER II - ARPA	154,511.00	148,353.72	6,157.28
787 ESSER III - ARPA LEARNING LOSS	16,708.00	16,042.35	665.65
865 Tolerance Grant	0.00	300.00	-300.00
Total	1,324,819.12	1,299,060.12	25,759.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20	
PRC	Revenue			2020 Value	2021 Value
	1510 Interest Earnings			333.13	155.74
	1910 Rentals			4,900.00	4,900.00
147	Junior High Band Rental				
	1910 Rentals			1,560.00	1,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				<u>6,793.13</u>	<u>6,405.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials	3,695.00	5,800.00
147	Junior High Band Rental				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX	Purchased Property Services	2,055.00	1,098.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,750.00</u>	<u>6,898.00</u>

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						9,853.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,405.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,898.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,361.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	1,244.11	449.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,244.11	449.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,873.88	10,411.75
			2XX Personal Services - Employee Benefits	0.00	45.89
		25XX Support Services - Business			
			1XX Personal Services - Salaries	1,893.90	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,804.55	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	1,156.72
			2XX Personal Services - Employee Benefits	0.00	62.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,572.33	11,676.94

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	40,130.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	449.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,676.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,903.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	2,505.99	1,026.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,505.99</u>	<u>1,026.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					96,089.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,026.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					97,115.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	58,762.43	59,304.84
1112	District Levy - Personal Property	2,019.51	1,652.21
1114	District Levy - Personal Property/Mobile Homes	547.44	470.71
1190	Penalties and Interest on Taxes	111.36	140.89
1510	Interest Earnings	1,815.47	763.39
3281	State - Technology Aid	5,425.59	5,460.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,681.80	67,792.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	13,746.19	10,554.05
			5XX Other Purchased Services	4,681.47	2,183.77
			6XX Supplies and Materials	45,571.45	13,408.85
			7XX Property and Equipment Acquisition	5,995.00	0.00
258X Admin. Tech. - Technology Coordinator					
			3XX Purchased Professional and Technical Services	14,311.63	9,157.66
			4XX Purchased Property Services	8.86	5.62
			5XX Other Purchased Services	1,915.23	863.16
			6XX Supplies and Materials	745.93	724.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				86,975.76	36,897.61

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	67,318.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,792.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,897.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	98,213.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		2,926.99	1,177.01
	1900 Other Revenue from Local Sources		900.83	0.00
	1925 Innovative Education Payment		0.00	20.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,827.82	1,197.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	7,875.00
			2XX Personal Services - Employee Benefits	0.00	12.44
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	250.00
			2XX Personal Services - Employee Benefits	0.00	0.40
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,000.00
			2XX Personal Services - Employee Benefits	0.00	1.56
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	1,000.00
			2XX Personal Services - Employee Benefits	0.00	18.97
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	1,250.00
			2XX Personal Services - Employee Benefits	0.00	24.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	11,432.57



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						113,019.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,197.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,432.57 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,784.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	19.85	19.33
1114	District Levy - Personal Property/Mobile Homes	16.17	4.62
1190	Penalties and Interest on Taxes	17.92	16.61
1510	Interest Earnings	1.01	0.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54.95	41.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					74.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					116.04 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	479.49	36.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		479.49	36.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	2,830.00	0.00
		8XX	Other Expenditures	181.00	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	3,780.20	9,243.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,791.20	9,243.24

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	11,608.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,243.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,401.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	15,974.77	7,772.04
	3283 State - School Major Maintenance Aid (SMMA)	59,179.47	60,906.24
612	Building Reserve - Voted		
	1111 District Levy - Real Property	94,416.01	94,393.85
	1112 District Levy - Personal Property	3,231.01	2,631.39
	1114 District Levy - Personal Property/Mobile Homes	801.99	739.03
	1190 Penalties and Interest on Taxes	167.51	216.98
613	Building Reserve - Non Voted		
	1111 District Levy - Real Property	37,599.32	38,555.22
	1112 District Levy - Personal Property	961.87	1,074.80
	1114 District Levy - Personal Property/Mobile Homes	295.04	301.84
	1190 Penalties and Interest on Taxes	41.85	88.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>212,668.84</u>	<u>206,680.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2020 Value	2021 Value
612	Building Reserve - Voted				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services	55,961.04	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	13,343.00	0.00
613	Building Reserve - Non Voted				
	190 School Safety Projects				
	21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services	11,500.00	0.00
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services	0.00	12,512.63
		7XX	Property and Equipment Acquisition	0.00	66,456.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>80,804.04</u>	<u>78,969.51</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						713,572.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						206,680.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,969.51 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	7,572.33	Less Last Year	13,708.22	(4b)		-6,135.89 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						835,147.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2020 Value	2021 Value
	1970 Services Provided Other Funds	174,828.09	120,574.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>174,828.09</u>	<u>120,574.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2020 Value	2021 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	126,556.83	142,575.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>126,556.83</u>	<u>142,575.20</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	109,765.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,574.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	142,575.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,765.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2020 Value	2021 Value
	1XXX Revenues from Student Activities	35,400.60	27,163.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,400.60	27,163.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2020 Value	2021 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	31,591.27	26,215.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,591.27	26,215.41

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	81,886.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,163.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,215.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	82,833.62	(5)



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Detail Expenditure

Fund	Account	Description	2020 Value	2021 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	455,471.44	481,634.44
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,809,561.16	2,925,400.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,809.22	9,676.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,050.28	3,446.79
XX	XXX 26XX 41X	Energy Utility Services	153,859.87	165,684.22
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	13,343.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	3,780.20	15,810.49
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	48,762.10	38,933.99
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,640.00	660.00
XX	XXX XXXX 682	Technology Supplies	43,967.59	312,996.71
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	134,381.52
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	134,381.52

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	44,793.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	193,509.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,268,220.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2023 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	867,820.25	92,477.79	0.00	0.00	0.00
280	1XXX	2XX	195,456.74	31,733.67	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	61.95	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,332.46	660.00	0.00	0.00	0.00
280	1XXX	6XX	17,922.68	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	59,754.92	0.00	0.00	0.00	0.00
Totals			1,143,349.00	124,871.46	0.00	0.00	0.00

1,268,220.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY21 in TEAMS.*



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	495,847.46	0.00	0.00	0.00	495,847.46
Buildings	5,595,580.95	0.00	93,630.49	0.00	5,689,211.44
Machinery and Equipment	2,022,278.88	0.00	380,973.93	247,917.00	2,155,335.81
Totals at Historical Cost	8,343,589.43	0.00	474,604.42	247,917.00	8,570,276.85
Depreciation					
Improvement Accum	315,007.72	0.00	20,550.67	0.00	335,558.39
Building Accum	3,212,161.92	0.00	181,765.96	0.00	3,393,927.88
Machinery and Equipment Accum	1,491,790.81	0.00	154,224.88	247,917.00	1,398,098.69
Total Accumulated Depreciation	5,018,960.45	0.00	356,541.51	247,917.00	5,127,584.96
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,324,628.98	0.00	118,062.91	0.00	3,442,691.89

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Governmental Activities *							
Compensated Absences	252,677.39	0.00	0.00	125.74	252,551.65	0.00	252,551.65
Other Post Employment Benefits	3,735,707.61	545,099.94	0.00	0.00	4,280,807.55	0.00	4,280,807.55
Other	33,600.00	0.00	0.00	10,200.00	23,400.00	0.00	23,400.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	4,021,985.00	545,099.94	0.00	10,325.74	4,556,759.20	0.00	4,556,759.20

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,303,802.64	282,604.14	0.00	1,586,406.78
Net Pension - TRS	5,652,446.28	1,150,729.12	0.00	6,803,175.40