



Trustees' Financial Summary

FY2020-21

Submit ID: 0259-44242495

14 Fergus County

0259 Fergus H S

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
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(Signature)

(Date)

Chair, Board of Trustees:	Jennifer Thompson
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(Signature)

(Date)

County Superintendent	Rhonda Long
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(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#
106	Fergus High Donations	LOCAL	2009	
108	FHS Activities Major Donations	LOCAL		
109	FHS Memorial Donations	LOCAL		
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
221	Curriculum	LOCAL	Multi-District Agree	
237	Sports Inc Donation	LOCAL		
238	Spika/Community 7-12 School Supply Donation	LOCAL		
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
327	Advancing Agriculture Education Program	STATE	2012	NA
356	Activity Bus Insurance	LOCAL		
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
412	SRSA Grant	FEDERAL		
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
472	Construction Academy	LOCAL		
509	Reimbursable from Student Activities	LOCAL		
542	FHS Library Coffee Shop	LOCAL		
566	Moodie Donation	LOCAL	2013	
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		
632	Medicaid Pre-Employment Transition Services	FEDERAL		
633	District Reimbursements	LOCAL	2009	
770	CRF - Governor's Coronavirus Relief Fund	FEDERAL		
771	CRF - Governor's Coronavirus Relief Fund - TRANSPORTATION	FEDERAL		
824	CMEC Building - Monthly Expenses	LOCAL	824	



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
825	CMEC Building - Major Expenses	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)	303,290.87	116,051.78	114,834.91	
02	Taxes Receivable - Real and Personal (120-149)	32,659.02	5,301.53	6,501.67	
03	Taxes Receivable - Protested (150-159)	247.11	32.66	20.12	
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	336,197.00	121,385.97	121,356.70	
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)	32,906.13	5,334.19	6,521.79	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	303,290.87	116,051.78	114,834.91	
52	TOTAL FUND BALANCE/EQUITY	303,290.87	116,051.78	114,834.91	
53	TOTAL LIABILITIES AND FUND BALANCE	336,197.00	121,385.97	121,356.70	



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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)	4,859.34	173,342.94	237,505.03	70,374.57
02	Taxes Receivable - Real and Personal (120-149)	733.58			768.70
03	Taxes Receivable - Protested (150-159)	12.17			21.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,553.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,605.09	173,342.94	239,058.03	71,165.03
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)	745.75			790.46
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,859.34	173,342.94	239,058.03	70,374.57
52	TOTAL FUND BALANCE/EQUITY	4,859.34	173,342.94	239,058.03	70,374.57
53	TOTAL LIABILITIES AND FUND BALANCE	5,605.09	173,342.94	239,058.03	71,165.03



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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)	18,254.83		3,980.74	26,906.85
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)	6,953.15			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,207.98		3,980.74	26,906.85
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)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	25,207.98		3,980.74	26,906.85
52	TOTAL FUND BALANCE/EQUITY	25,207.98		3,980.74	26,906.85
53	TOTAL LIABILITIES AND FUND BALANCE	25,207.98		3,980.74	26,906.85



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	179,720.77			
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	179,720.77			
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)				
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	179,720.77			
52	TOTAL FUND BALANCE/EQUITY	179,720.77			
53	TOTAL LIABILITIES AND FUND BALANCE	179,720.77			



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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)	209,290.86	163,015.39		
02	Taxes Receivable - Real and Personal (120-149)	1,663.57			
03	Taxes Receivable - Protested (150-159)	14.16			
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	210,968.59	163,015.39		
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)	1,677.73			
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	209,290.86	163,015.39		
52	TOTAL FUND BALANCE/EQUITY	209,290.86	163,015.39		
53	TOTAL LIABILITIES AND FUND BALANCE	210,968.59	163,015.39		



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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)	76,019.52	668,957.84		
02	Taxes Receivable - Real and Personal (120-149)		3,473.09		
03	Taxes Receivable - Protested (150-159)		25.63		
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	76,019.52	672,456.56		
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)		3,498.72		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		3,300.59		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	76,019.52	665,657.25		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	76,019.52	668,957.84		
53	TOTAL LIABILITIES AND FUND BALANCE	76,019.52	672,456.56		



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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)				
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)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
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		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)	118,258.54	1,008,629.51	101,260.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	118,263.54	1,008,629.51	101,260.64	
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)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	118,263.54	1,008,629.51	101,260.64	
52	TOTAL FUND BALANCE/EQUITY	118,263.54	1,008,629.51	101,260.64	
53	TOTAL LIABILITIES AND FUND BALANCE	118,263.54	1,008,629.51	101,260.64	



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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)				
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 - 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	1,003,803.29	1,039,277.58
1112	District Levy - Personal Property	32,909.78	29,107.12
1114	District Levy - Personal Property/Mobile Homes	9,570.87	8,541.76
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1,352.94	2,540.15
1190	Penalties and Interest on Taxes	1,821.55	2,382.53
1510	Interest Earnings	5,393.17	2,472.92
1900	Other Revenue from Local Sources	25.00	0.00
3110	Direct State Aid	1,272,806.57	1,251,593.07
3111	Quality Educator	97,522.95	101,484.05
3112	At Risk Student	9,908.83	9,880.95
3113	Indian Education For All	7,817.76	7,647.12
3114	American Indian Achievement Gap	2,160.00	1,540.00
3115	State Special Education Allowable Cost Payment to Districts	63,880.99	62,013.30
3116	Data For Achievement	7,486.68	7,322.22
3120	State - Guaranteed Tax Base Aid	745,195.52	743,178.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,261,655.90	3,268,981.57

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	1,064,396.44	822,866.32
			2XX Personal Services - Employee Benefits	210,991.10	170,934.30
			3XX Purchased Professional and Technical Services	8,463.46	7,734.00
			4XX Purchased Property Services	12,431.36	6,612.21
			5XX Other Purchased Services	11,535.37	3,912.25
			6XX Supplies and Materials	43,332.27	33,646.39
			8XX Other Expenditures	196.04	59.04
21XX Support Services - Students					
			1XX Personal Services - Salaries	80,279.33	70,785.70
			2XX Personal Services - Employee Benefits	8,994.08	9,502.94
			3XX Purchased Professional and Technical Services	2,522.01	3,225.40
			5XX Other Purchased Services	4,746.17	4,788.97
			6XX Supplies and Materials	1,318.33	2,255.19
			8XX Other Expenditures	174.00	102.42
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	34.00	0.00
			2XX Personal Services - Employee Benefits	6.56	0.00



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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	382.50	1,113.60	
			4XX Purchased Property Services	371.99	0.00	
			5XX Other Purchased Services	1,690.07	511.50	
			6XX Supplies and Materials	26.40	0.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	67,911.84	67,100.25	
			2XX Personal Services - Employee Benefits	14,613.88	15,256.58	
			5XX Other Purchased Services	2,378.34	2,478.70	
			6XX Supplies and Materials	8,078.59	7,827.11	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	39,716.63	40,770.68	
			2XX Personal Services - Employee Benefits	9,867.15	10,525.21	
			3XX Purchased Professional and Technical Services	8,281.15	7,475.17	
			5XX Other Purchased Services	8,143.46	8,622.59	
			6XX Supplies and Materials	2,439.50	1,035.52	
			8XX Other Expenditures	2,727.60	368.10	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	284,725.47	266,648.56	
			2XX Personal Services - Employee Benefits	89,380.47	93,559.02	
			4XX Purchased Property Services	343.75	10.65	
			5XX Other Purchased Services	2,585.33	2,882.95	
			6XX Supplies and Materials	9,697.58	5,901.19	
			8XX Other Expenditures	980.00	1,150.00	
		258X	Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	0.00	51,450.93	
			2XX Personal Services - Employee Benefits	0.00	17,469.61	
			3XX Purchased Professional and Technical Services	0.00	2,384.00	
			5XX Other Purchased Services	0.00	453.30	
			6XX Supplies and Materials	0.00	1,376.25	
			8XX Other Expenditures	0.00	150.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	130,029.55	73,898.54	
			2XX Personal Services - Employee Benefits	37,066.68	21,903.41	
			3XX Purchased Professional and Technical Services	8,668.08	7,354.41	
			4XX Purchased Property Services	6,549.77	7,973.80	
			5XX Other Purchased Services	3,407.28	1,958.73	
			6XX Supplies and Materials	6,895.06	5,835.85	
			7XX Property and Equipment Acquisition	5,721.30	0.00	
			8XX Other Expenditures	741.56	525.81	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	171,203.71	177,775.05	
			2XX Personal Services - Employee Benefits	62,562.24	67,378.33	



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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	900.00	2,484.84	
			4XX Purchased Property Services	246,933.82	243,949.10	
			5XX Other Purchased Services	29,071.20	28,693.24	
			6XX Supplies and Materials	38,509.75	25,394.85	
			8XX Other Expenditures	248.00	248.00	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	122,497.82	137,248.34	
			2XX Personal Services - Employee Benefits	17,941.30	13,867.69	
			4XX Purchased Property Services	0.00	100.00	
			5XX Other Purchased Services	1,488.76	185.44	
			6XX Supplies and Materials	3,419.69	4,280.39	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	10,672.57	13,327.32	
	365 Indian Education for All					
	1XXX Instruction					
			1XX Personal Services - Salaries	4,777.90	5,194.30	
			2XX Personal Services - Employee Benefits	1,177.90	1,348.22	
			6XX Supplies and Materials	419.00	427.00	
	222X Educational Media Services					
			1XX Personal Services - Salaries	6,577.90	6,643.66	
			2XX Personal Services - Employee Benefits	1,322.33	1,392.24	
	390 State Career & Technical Education Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	0.00	196,916.84	
			2XX Personal Services - Employee Benefits	0.00	44,854.53	
			4XX Purchased Property Services	0.00	794.72	
			5XX Other Purchased Services	0.00	497.96	
			6XX Supplies and Materials	0.00	21,167.35	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			5XX Other Purchased Services	2,533.00	2,533.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	37,486.24	34,450.89	
			2XX Personal Services - Employee Benefits	4,617.80	6,085.47	
			5XX Other Purchased Services	54.50	46.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	1,092.85	929.20	
			2XX Personal Services - Employee Benefits	60.47	38.20	
			3XX Purchased Professional and Technical Services	0.00	736.00	
			4XX Purchased Property Services	1,961.76	203.80	



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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
			5XX Other Purchased Services		0.00	277.02
			6XX Supplies and Materials		21,939.09	17,719.82
			8XX Other Expenditures		17.74	0.00
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		120,603.83	108,379.45
			2XX Personal Services - Employee Benefits		14,004.48	13,248.96
			3XX Purchased Professional and Technical Services		2,706.74	359.25
			4XX Purchased Property Services		5,355.41	5,451.81
			5XX Other Purchased Services		2,003.28	1,059.90
			6XX Supplies and Materials		0.00	340.38
	910		Food Services			
		31XX	Food Services			
			1XX Personal Services - Salaries		19,835.73	21,817.06
			2XX Personal Services - Employee Benefits		2,698.66	1,027.31
			5XX Other Purchased Services		174.90	174.90
	999		Undistributed			
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		103,934.53	198,743.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>3,263,646.40</u>	<u>3,270,188.03</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					304,497.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,268,981.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,270,188.03	(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)					303,290.87	(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		187,020.88	170,291.42
	1112 District Levy - Personal Property		5,983.74	4,789.45
	1114 District Levy - Personal Property/Mobile Homes		1,718.70	1,454.27
	1190 Penalties and Interest on Taxes		323.42	412.38
	1510 Interest Earnings		1,333.73	755.74
	2220 County On-Schedule Transportation Reimbursement		19,730.43	20,676.91
	3210 State - On-Schedule Transportation Reimbursement		19,730.45	20,676.91
	5200 Sale or Compensation for Loss of Assets		750.00	0.00
771	CRF - Governor's Coronavirus Relief Fund - TRANSPORTATION			
	7710 CARES - Governor's Coronavirus Relief Fund Transportation		0.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			236,591.35	222,057.08

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	5,201.52	5,253.59
			2XX Personal Services - Employee Benefits	1,023.39	1,094.71
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	14,978.92	13,310.50
			2XX Personal Services - Employee Benefits	3,935.00	4,432.59
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	9,479.04	7,000.15
			5XX Other Purchased Services	1,749.64	1,361.70
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	105,876.69	92,520.15
			2XX Personal Services - Employee Benefits	35,934.99	35,332.62
			3XX Purchased Professional and Technical Services	2,384.46	2,212.14
			4XX Purchased Property Services	2,485.79	939.68
			5XX Other Purchased Services	5,015.45	5,769.77
			6XX Supplies and Materials	20,161.54	26,164.55
			7XX Property and Equipment Acquisition	2,625.00	0.00
			8XX Other Expenditures	12.66	46.54
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	8,099.36	6,563.98
			2XX Personal Services - Employee Benefits	2,268.98	1,999.70



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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	2,986.60
			2XX Personal Services - Employee Benefits	0.00	13.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>221,232.43</u>	<u>207,002.37</u>

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance					100,997.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					222,057.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					207,002.37 (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)					116,051.78 (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		205,051.32	212,602.05
	1112 District Levy - Personal Property		7,273.90	5,937.78
	1114 District Levy - Personal Property/Mobile Homes		2,151.68	1,758.06
	1190 Penalties and Interest on Taxes		396.33	474.42
	1510 Interest Earnings		5,193.57	2,004.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			220,066.80	222,776.82

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	1,871.40
			7XX Property and Equipment Acquisition	55,418.33	97,387.85
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	244,480.22	232,876.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				299,898.55	332,136.05

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						224,194.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						222,776.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						332,136.05 (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)						114,834.91 (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	26,065.10	20,102.51
1112	District Levy - Personal Property	948.51	570.40
1114	District Levy - Personal Property/Mobile Homes	286.28	187.36
1190	Penalties and Interest on Taxes	54.23	52.63
1510	Interest Earnings	9.52	18.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,363.64	20,931.30

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	13,486.43	10,930.18
		2XX	Personal Services - Employee Benefits	5,464.62	5,310.91
		5XX	Other Purchased Services	4,900.00	3,560.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,851.05	19,801.09

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	3,729.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,931.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,801.09	(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)	4,859.34	(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	3,396.26	1,303.39
	2240 County Retirement Distribution	400,001.55	413,880.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		403,397.81	415,183.86

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	145,693.94	140,271.11
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	14,802.13	24,788.40
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2.53	0.00
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	10,866.13	10,573.25
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,300.37	7,588.66
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	70,169.67	42,126.59
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	27,063.70
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	40,273.91	13,546.96
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	27,735.26	28,857.51
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	15,837.74	14,307.22
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,039.37	25,113.30
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,236.88	997.42
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	766.02	832.41
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,053.42	1,043.16



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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
	391 State Career & Technical Education Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,776.20	11,415.90
	392 State Career & Technical Education Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,449.89	8,655.25
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,443.81	7,823.00
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,317.20	4,856.33
	610 Adult Continuing Education Programs				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	41.22	0.00
	650 Adult Education High School Equivalency Programs				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	125.71	634.69
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	6,022.26	6,064.06
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	176.30	151.77
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	17,559.81	15,477.60
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	133.60	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,453.37	2,772.15
				418,276.74	394,960.44
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						153,119.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						415,183.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						394,960.44 (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)						173,342.94 (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
106	Fergus High Donations	
1900	Other Revenue from Local Sources	1,390.69
1920	Contributions/Donations from Private Sources	200.00
5200	Sale or Compensation for Loss of Assets	42.00
109	FHS Memorial Donations	
1920	Contributions/Donations from Private Sources	3,945.00
110	Lincoln Donations	
1900	Other Revenue from Local Sources	145.38
237	Sports Inc Donation	
1920	Contributions/Donations from Private Sources	500.00
238	Spika/Community 7-12 School Supply Donation	
1920	Contributions/Donations from Private Sources	9,360.00
252	Classified Council	
1900	Other Revenue from Local Sources	531.00
327	Advancing Agriculture Education Program	
3270	State - Advancing Agriculture Education	9,500.00
356	Activity Bus Insurance	
5200	Sale or Compensation for Loss of Assets	4,050.90
390	Career and Technical Ed	
3900	State - Career & Technical Education	11,618.00
412	SRSA Grant	
4120	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	11,641.65
451	Vo Ed Carl Perkins Basic Grant	
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	23,257.00
456	IDEA Part B	
5700	Resources Transferred from Other School Districts or Cooperatives	58,500.00
542	FHS Library Coffee Shop	
1900	Other Revenue from Local Sources	3,334.05
566	Moodie Donation	
1920	Contributions/Donations from Private Sources	2,000.00
632	Medicaid Pre-Employment Transition Services	
4740	Pre-Employment Transition Services (DPHHS)	27,300.00
633	District Reimbursements	
1900	Other Revenue from Local Sources	1,600.03
3290	State - Other State Grants	2,925.00
3357	Medicaid - Montana Administrative Claiming Reimbursement	22,009.28
770	CRF - Governor's Coronavirus Relief Fund	
7700	CARES - Governor's Coronavirus Relief Fund Per-ANB	143,148.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		336,997.98



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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
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,263.87
			106 Subtotal		<u>1,263.87</u>
109	FHS Memorial Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		4,275.00
			109 Subtotal		<u>4,275.00</u>
110	Lincoln Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			6XX Supplies and Materials		175.33
			110 Subtotal		<u>175.33</u>
237	Sports Inc Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		449.67
			6XX Supplies and Materials		67.50
			237 Subtotal		<u>517.17</u>
238	Spika/Community 7-12 School Supply Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,725.96
			238 Subtotal		<u>1,725.96</u>
356	Activity Bus Insurance				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			4XX Purchased Property Services		4,624.80
			6XX Supplies and Materials		4,719.71
			356 Subtotal		<u>9,344.51</u>
390	Career and Technical Ed				
	391 State Career & Technical Education Entitlement - Agriculture				
	1XXX Instruction				
			5XX Other Purchased Services		2,160.48
			6XX Supplies and Materials		2,082.60
			8XX Other Expenditures		190.00
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			6XX Supplies and Materials		1,323.81



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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	
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts					
		1XXX Instruction				
			5XX Other Purchased Services		1,302.78	
			6XX Supplies and Materials		1,168.24	
			8XX Other Expenditures		190.00	
			390 Subtotal		8,417.91	
412	SRSA Grant					
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)					
		1XXX Instruction				
			1XX Personal Services - Salaries		7,340.92	
			2XX Personal Services - Employee Benefits		3,250.73	
			5XX Other Purchased Services		1,050.00	
			412 Subtotal		11,641.65	
451	Vo Ed Carl Perkins Basic Grant					
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant					
		1XXX Instruction				
			5XX Other Purchased Services		3,471.15	
			6XX Supplies and Materials		19,344.21	
			8XX Other Expenditures		441.64	
			451 Subtotal		23,257.00	
456	IDEA Part B					
	456 IDEA, Part B, Special Education					
		1XXX Instruction				
			1XX Personal Services - Salaries		37,674.41	
			2XX Personal Services - Employee Benefits		20,825.59	
			456 Subtotal		58,500.00	
542	FHS Library Coffee Shop					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials		505.64	
			542 Subtotal		505.64	
566	Moodie Donation					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials		2,712.15	
			566 Subtotal		2,712.15	
632	Medicaid Pre-Employment Transition Services					
	474 Pre-Employment Transition Services (DPHHS)					
		1XXX Instruction				
			1XX Personal Services - Salaries		34,698.00	



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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
			2XX Personal Services - Employee Benefits		15,211.40
			632 Subtotal		<u>49,909.40</u>
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		285.00
			2XX Personal Services - Employee Benefits		36.82
			6XX Supplies and Materials		30.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries		8,930.60
			2XX Personal Services - Employee Benefits		4,232.52
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		4,125.00
	25XX Support Services - Business				
			6XX Supplies and Materials		1,248.00
	27XX Student Transportation Services				
			6XX Supplies and Materials		212.37
			633 Subtotal		<u>19,100.31</u>
770	CRF - Governor's Coronavirus Relief Fund				
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,562.77
			2XX Personal Services - Employee Benefits		2,060.43
			4XX Purchased Property Services		925.65
			6XX Supplies and Materials		19,274.31
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		877.50
			2XX Personal Services - Employee Benefits		154.47
	222X Educational Media Services				
			6XX Supplies and Materials		58,801.44
	23XX Support Services - General Administration				
			5XX Other Purchased Services		40.00
			6XX Supplies and Materials		241.79
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries		1,360.20
			2XX Personal Services - Employee Benefits		512.76
	258X Admin. Tech. - Technology Coordinator				
			1XX Personal Services - Salaries		274.82
			2XX Personal Services - Employee Benefits		46.18
			3XX Purchased Professional and Technical Services		3,012.90
			6XX Supplies and Materials		879.60



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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
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries		264.00
		2XX	Personal Services - Employee Benefits		57.57
		6XX	Supplies and Materials		17.70
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries		2,490.55
		2XX	Personal Services - Employee Benefits		1,170.68
		6XX	Supplies and Materials		19,592.58
		7XX	Property and Equipment Acquisition		22,586.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		505.35
		2XX	Personal Services - Employee Benefits		109.65
		6XX	Supplies and Materials		977.84
		31XX	Food Services		
		6XX	Supplies and Materials		3,351.26
			770 Subtotal		<u>143,148.00</u>
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u><u>334,493.90</u></u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	236,553.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	336,997.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	334,493.90	(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)	239,058.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	1,632.69	1,263.87	368.82
109 FHS Memorial Donations	3,945.00	4,275.00	-330.00
110 Lincoln Donations	145.38	175.33	-29.95
237 Sports Inc Donation	500.00	517.17	-17.17
238 Spika/Community 7-12 School Supply Donation	9,360.00	1,725.96	7,634.04
252 Classified Council	531.00	0.00	531.00
327 Advancing Agriculture Education Program	9,500.00	0.00	9,500.00
356 Activity Bus Insurance	4,050.90	9,344.51	-5,293.61



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
390 Career and Technical Ed	11,618.00	8,417.91	3,200.09
412 SRSA Grant	11,641.65	11,641.65	0.00
451 Vo Ed Carl Perkins Basic Grant	23,257.00	23,257.00	0.00
456 IDEA Part B	58,500.00	58,500.00	0.00
542 FHS Library Coffee Shop	3,334.05	505.64	2,828.41
566 Moodie Donation	2,000.00	2,712.15	-712.15
632 Medicaid Pre-Employment Transition Services	27,300.00	49,909.40	-22,609.40
633 District Reimbursements	26,534.31	19,100.31	7,434.00
770 CRF - Governor's Coronavirus Relief Fund	143,148.00	143,148.00	0.00
Total	336,997.98	334,493.90	2,504.08



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	18,088.30	20,380.98
1112	District Levy - Personal Property	442.94	567.95
1114	District Levy - Personal Property/Mobile Homes	126.98	160.38
1190	Penalties and Interest on Taxes	32.23	50.11
1510	Interest Earnings	891.61	428.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,582.06	21,588.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2020 Value	2021 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	14,737.00	0.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	53.50	0.00
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	41.10	0.00
	650 Adult Education High School Equivalency Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	100.00	0.00
			5XX Other Purchased Services	401.38	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	900.00	3,560.00
			2XX Personal Services - Employee Benefits	4.46	11.95
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	693.90
			5XX Other Purchased Services	0.00	28.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,237.44	4,294.77



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					53,081.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,588.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,294.77	(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)					70,374.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2020 Value	2021 Value
1311	Driver's Education Fees	22,450.00	18,695.68
1510	Interest Earnings	147.56	143.98
3260	State - Driver's Education Reimbursement	12,671.76	6,953.15
5200	Sale or Compensation for Loss of Assets	0.00	1,458.83
6100	Material Prior Period Revenue Adjustments	0.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,269.39	27,251.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	1XX		Personal Services - Salaries	20,125.00	20,231.88
	2XX		Personal Services - Employee Benefits	93.58	79.71
	3XX		Purchased Professional and Technical Services	276.89	2,131.94
	4XX		Purchased Property Services	229.00	1,978.83
	5XX		Other Purchased Services	530.50	533.50
	6XX		Supplies and Materials	782.16	488.00
24XX Support Services - School Administration					
	5XX		Other Purchased Services	940.47	1,579.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,977.60	27,023.25

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	24,979.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,251.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,023.25	(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)	25,207.98	(5)



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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		139.43	50.72
	1910 Rentals		10,551.25	3,750.00
147	High School Band Rental			
	1910 Rentals		45.00	180.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			10,735.68	3,980.72

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			
			1XX	Personal Services - Salaries	3,626.04	0.00
			2XX	Personal Services - Employee Benefits	573.00	0.00
			3XX	Purchased Professional and Technical Services	2,262.71	3,029.28
			4XX	Purchased Property Services	625.93	0.00
			6XX	Supplies and Materials	4,704.31	1,597.31
147	High School Band Rental					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX	Purchased Property Services	1,157.50	1,538.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					12,949.49	6,164.59

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance					6,164.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,980.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,164.59	(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)					3,980.74	(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	524.63	221.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		524.63	221.60

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	0.00	561.96	
			2XX Personal Services - Employee Benefits	0.00	2.48	
	24XX Support Services - School Administration					
			1XX Personal Services - Salaries	0.00	351.55	
			2XX Personal Services - Employee Benefits	0.00	1.54	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	917.53	

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	27,602.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	221.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	917.53	(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)	26,906.85	(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	3,388.65	1,431.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,388.65	1,431.21

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:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					178,289.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,431.21	(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)					179,720.77	(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	51,856.74	52,206.20
1112	District Levy - Personal Property	1,723.87	1,460.38
1114	District Levy - Personal Property/Mobile Homes	504.12	433.39
1190	Penalties and Interest on Taxes	96.23	121.27
1510	Interest Earnings	3,072.07	1,427.05
3281	State - Technology Aid	2,622.11	2,512.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,875.14	58,160.73

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	6,032.83	4,655.98
			5XX Other Purchased Services	2,755.52	916.91
			6XX Supplies and Materials	24,427.35	5,465.06
			7XX Property and Equipment Acquisition	21,885.00	0.00
258X Admin. Tech. - Technology Coordinator					
			3XX Purchased Professional and Technical Services	0.00	5,686.63
			4XX Purchased Property Services	0.00	2.41
			5XX Other Purchased Services	0.00	377.44
			6XX Supplies and Materials	0.00	310.50
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	7,895.52	0.00
			4XX Purchased Property Services	3.73	0.00
			5XX Other Purchased Services	833.84	0.00
			6XX Supplies and Materials	7,506.21	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				71,340.00	17,414.93



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						168,545.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,160.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,414.93 (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)						209,290.86 (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	3,284.06	1,358.35
	1925 Innovative Education Payment	0.00	8.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,284.06</u>	<u>1,367.26</u>

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	1,375.00
			2XX Personal Services - Employee Benefits	0.00	2.18
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	250.00
			2XX Personal Services - Employee Benefits	0.00	0.39
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	500.00
			2XX Personal Services - Employee Benefits	0.00	0.79
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	2,000.00
			2XX Personal Services - Employee Benefits	0.00	3.17
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	2,000.00
			2XX Personal Services - Employee Benefits	0.00	38.44
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	2,375.00
			2XX Personal Services - Employee Benefits	0.00	45.61
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	2,500.00
			2XX Personal Services - Employee Benefits	0.00	48.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>11,138.96</u>



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						172,787.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,367.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,138.96 (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)						163,015.39 (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	1,433.33	605.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,433.33</u>	<u>605.38</u>

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

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 60

Beginning Fund Balance					75,414.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					605.38	(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)					76,019.52	(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	0.00	4,866.74
	3283 State - School Major Maintenance Aid (SMMA)	31,396.90	30,542.75
612	Building Reserve - Voted		
	1111 District Levy - Real Property	93,456.77	94,924.45
	1112 District Levy - Personal Property	3,106.30	2,656.60
	1114 District Levy - Personal Property/Mobile Homes	860.97	781.46
	1190 Penalties and Interest on Taxes	166.79	216.76
	1510 Interest Earnings	8,555.09	0.00
613	Building Reserve - Non Voted		
	1111 District Levy - Real Property	18,710.15	18,099.86
	1112 District Levy - Personal Property	459.80	506.05
	1114 District Levy - Personal Property/Mobile Homes	161.20	149.07
	1190 Penalties and Interest on Taxes	21.44	41.36
	1510 Interest Earnings	1,752.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>158,647.66</u>	<u>152,785.10</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	24,060.96	0.00	
		7XX	Property and Equipment Acquisition	10,930.00	0.00	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	0.00	12,550.00	
613	Building Reserve - Non Voted					
	190 School Safety Projects					
		21XX Support Services - Students				
		1XX	Personal Services - Salaries	0.00	20,142.12	
		2XX	Personal Services - Employee Benefits	0.00	106.65	
		3XX	Purchased Professional and Technical Services	34,500.00	0.00	
		1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services	0.00	34,500.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>69,490.96</u>	<u>67,298.77</u>	



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						586,216.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						152,785.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,298.77 (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	3,300.59	Less Last Year	6,045.40	(4b)		-2,744.81
						-2,744.81 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						668,957.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	2,228.25	941.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,228.25</u>	<u>941.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

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 81

Beginning Fund Balance					117,321.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					941.75	(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)					118,263.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		12,125.47	5,965.80
128	County Schools Technology Services			
	5700 Resources Transferred from Other School Districts or Cooperatives		159,512.30	194,948.51
201	General Fund			
	5300 Operating Transfers from Other Funds		43,723.12	50,743.05
	5700 Resources Transferred from Other School Districts or Cooperatives		87,234.90	116,866.30
221	Curriculum			
	5300 Operating Transfers from Other Funds		0.00	125,000.00
262	Maintenance			
	1900 Other Revenue from Local Sources		10,063.00	15,920.71
	5300 Operating Transfers from Other Funds		60,211.41	23,000.00
825	CMEC Building - Major Expenses			
	1900 Other Revenue from Local Sources		8,749.40	13,912.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			381,619.60	546,356.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2020 Value	2021 Value
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	112,866.76	117,147.80
			2XX Personal Services - Employee Benefits	29,707.17	32,743.61
			3XX Purchased Professional and Technical Services	525.00	0.00
			4XX Purchased Property Services	0.00	339.00
			5XX Other Purchased Services	5,887.90	5,481.76
			6XX Supplies and Materials	6,251.08	7,325.83
			7XX Property and Equipment Acquisition	0.00	14,595.00
			8XX Other Expenditures	750.00	750.00
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	2,250.00	0.00
			6XX Supplies and Materials	1,295.91	12,431.35
	222X Educational Media Services				
			3XX Purchased Professional and Technical Services	1,750.00	962.50
			6XX Supplies and Materials	1,362.26	0.00
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	12,700.00	3,706.45



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2020 Value	2021 Value
		26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services	0.00	300.00
		5XX	Other Purchased Services	181.61	209.36
		7XX	Property and Equipment Acquisition	0.00	33,004.66
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	27,500.00	0.00
221	Curriculum				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		3XX	Purchased Professional and Technical Services	9,000.00	4,500.00
		6XX	Supplies and Materials	10,797.62	4,195.77
262	Maintenance				
	1XX		Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services	2,208.15	0.00
		6XX	Supplies and Materials	48,663.50	32,762.00
		7XX	Property and Equipment Acquisition	8,600.00	20,500.00
		27XX	Student Transportation Services		
		4XX	Purchased Property Services	420.00	0.00
		6XX	Supplies and Materials	6,260.00	0.00
472	Construction Academy				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		4XX	Purchased Property Services	3,026.40	4,264.86
		5XX	Other Purchased Services	687.00	721.00
		6XX	Supplies and Materials	293.47	0.00
824	CMEC Building - Monthly Expenses				
	8XX		Community Services Programs		
		33XX	Community Services		
		4XX	Purchased Property Services	1,934.32	5,056.68
		5XX	Other Purchased Services	549.36	413.04
825	CMEC Building - Major Expenses				
	8XX		Community Services Programs		
		33XX	Community Services		
		4XX	Purchased Property Services	1,363.25	175.83
		6XX	Supplies and Materials	32.83	19.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				296,863.59	301,605.85



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						763,878.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						546,356.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						301,605.85 (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)						1,008,629.51 (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	265,001.62	158,925.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>265,001.62</u>	<u>158,925.85</u>

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	268,326.74	190,009.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>268,326.74</u>	<u>190,009.06</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	132,343.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	158,925.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	190,009.06	(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)	101,260.64	(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	120,950.19	120,685.21
XX	39X 1XXX 112	Certified Teacher Staff Salaries	200,613.92	196,916.84
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	1,177,907.86	1,140,720.31
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,323.26	11,977.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	725.98	666.03
XX	XXX 26XX 41X	Energy Utility Services	158,946.24	155,863.43
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	27,500.00	12,550.00
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	15,041.64	5,945.56
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	4,900.00	3,560.00
XX	XXX XXXX 682	Technology Supplies	35,162.19	63,795.58
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	48,462.96
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	48,462.96

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,154.32
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	69,786.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	188,810.27
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	137,248.34	10,930.18	0.00	0.00	0.00
280	1XXX	2XX	13,867.69	5,310.91	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	100.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	185.44	3,560.00	0.00	0.00	0.00
280	1XXX	6XX	4,280.39	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	13,327.32	0.00	0.00	0.00	0.00
Totals			169,009.18	19,801.09	0.00	0.00	0.00

188,810.27

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	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	967,172.86	0.00	0.00	0.00	967,172.86
Buildings	10,934,658.58	0.00	62,636.00	6,700.00	10,990,594.58
Machinery and Equipment	2,445,486.57	0.00	399,864.31	11,186.00	2,834,164.88
Construction in Progress	27,500.00	0.00	0.00	27,500.00	0.00
Totals at Historical Cost	14,735,466.46	0.00	462,500.31	45,386.00	15,152,580.77
Depreciation					
Improvement Accum	735,949.46	0.00	19,296.27	0.00	755,245.73
Building Accum	5,046,208.91	0.00	348,273.59	6,700.00	5,387,782.50
Machinery and Equipment Accum	1,448,143.31	0.00	181,193.11	11,186.00	1,618,150.42
Total Accumulated Depreciation	7,230,301.68	0.00	548,762.97	17,886.00	7,761,178.65
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	7,505,164.78	0.00	-86,262.66	27,500.00	7,391,402.12

* 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	201,601.34	0.00	0.00	3,542.88	198,058.46	0.00	198,058.46
Other Post Employment Benefits	1,839,975.39	268,482.06	0.00	0.00	2,108,457.45	0.00	2,108,457.45
Other	11,200.00	500.00	0.00	0.00	11,700.00	0.00	11,700.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,052,776.73	268,982.06	0.00	3,542.88	2,318,215.91	0.00	2,318,215.91

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	765,725.36	165,973.86	0.00	931,699.22
Net Pension - TRS	2,659,974.72	255,671.88	0.00	2,915,646.60