



# Trustees' Financial Summary

## FY2019-20

Submit ID: 0258-90773422

### 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

<b>Business Manager/Clerk:</b>	Rebekah Rhoades	<b>Phone #:</b>	(406) 535-8777
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>Chair, Board of Trustees:</b>	Phil Koterba
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>County Superintendent</b>	Rhonda Long
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY20 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.**

### Facilities Condition Inventory Report Certification:

I certify, the FCI has been updated this fiscal year: Date of FCI Certification 06/14/2020



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**0258 Lewistown Elem**

## 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	
113	No Kid Hungry	STATE		
116	Phillips 66 Grant	FEDERAL		
117	Garfield Ski Trips	LOCAL		
128	Chromebook Fees - Online Learning	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	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		
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
329	Broadband MT Grant	STATE		
355	Activity Bus Insurance Claims	LOCAL		
365	Indian Ed For All	STATE		
367	Full-Time Kindergarten OTO	STATE	2009	
447	GIS Grant	LOCAL	2009	
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	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	534,394.15	214,512.09	381,032.37	4,214.74
02	Taxes Receivable - Real and Personal (120-149)	59,899.62	12,516.73	3,372.91	
03	Taxes Receivable - Protested (150-159)	489.18	96.33	2.54	
04	Receivables from Other Funds (160-179)		7,572.33		
05	Due From Other Governments (180)				691.53
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				47,357.08
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	594,782.95	234,697.48	384,407.82	52,263.35
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	60,388.80	12,613.06	3,375.45	4,712.35
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				47,357.08
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	534,394.15	222,084.42	381,032.37	193.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	534,394.15	222,084.42	381,032.37	47,551.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	594,782.95	234,697.48	384,407.82	52,263.35



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,530.56	225,060.83	599,250.37	
02	Taxes Receivable - Real and Personal (120-149)	4,005.87			
03	Taxes Receivable - Protested (150-159)	12.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			74,008.35	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	19,548.63	225,060.83	673,258.72	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,018.07			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15,530.56	225,060.83	673,258.72	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,530.56	225,060.83	673,258.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	19,548.63	225,060.83	673,258.72	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,853.29	47,703.02
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,853.29	47,703.02
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				7,572.33
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				7,572.33
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,853.29	40,130.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,853.29	40,130.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,853.29	47,703.02



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	96,089.23			
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	96,089.23			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	96,089.23			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	96,089.23			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	96,089.23			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,318.96	113,019.42		74.62
02	Taxes Receivable - Real and Personal (120-149)	1,983.59			286.07
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	69,319.91	113,019.42		409.62
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,000.95			335.00
<b>FUND BALANCE/EQUITY</b>					
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	67,318.96	113,019.42		74.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	67,318.96	113,019.42		74.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	69,319.91	113,019.42		409.62



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,608.04	713,572.78		
02	Taxes Receivable - Real and Personal (120-149)		4,156.75		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,608.04	717,757.20		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		4,184.42		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		13,708.22		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	11,608.04	699,864.56		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,608.04	713,572.78		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,608.04	717,757.20		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			109,765.51	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			109,765.51	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			109,765.51	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			109,765.51	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			109,765.51	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			81,886.02	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			81,886.02	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			81,886.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			81,886.02	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			81,886.02	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	372,971.11	165,061.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	372,971.11	165,061.03		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	372,971.11	165,061.03		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	372,971.11	165,061.03		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	372,971.11	165,061.03		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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		2019 Value	2020 Value
1111	District Levy - Real Property		1,755,580.46	1,795,855.39
1112	District Levy - Personal Property		39,999.02	61,629.20
1114	District Levy - Pers Prop/Mobile Homes		18,949.11	0.00
1114	District Levy - Personal Property/Mobile Homes		0.00	16,349.18
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes		4,823.95	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		0.00	2,661.80
1190	Penalties and Interest on Taxes		4,658.18	3,106.18
1510	Interest Earnings		11,124.07	12,146.04
3110	Direct State Aid		2,326,593.20	2,394,977.41
3111	Quality Educator		227,532.91	215,914.20
3112	At Risk Student		29,781.44	29,259.58
3113	Indian Education For All		18,757.12	19,171.08
3114	American Indian Achievement Gap		4,922.00	7,128.00
3115	State Spec Ed Allowable Cost Pymt to Districts		367,083.37	0.00
3115	State Special Education Allowable Cost Payment to Districts		0.00	412,662.08
3116	Data For Achievement		0.00	18,359.19
3120	State - Guaranteed Tax Base Aid		1,466,938.16	1,522,396.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,276,742.99</b>	<b>6,511,615.41</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	2,232,115.18	2,261,993.58
			2XX Personal Services - Employee Benefits	409,476.19	466,957.43
			3XX Purchased Professional and Technical Services	7,464.50	9,450.90
			4XX Purchased Property Services	18,522.83	18,409.66
			5XX Other Purchased Services	9,228.74	14,150.78
			6XX Supplies and Materials	94,446.88	97,734.68
			7XX Property and Equipment Acquisition	3,952.33	0.00
			8XX Other Expenditures	305.16	156.16
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	137,320.82	137,824.40
			2XX Personal Services - Employee Benefits	18,325.20	18,592.96
			3XX Purchased Professional and Technical Services	32,836.90	187.50
			5XX Other Purchased Services	6,838.98	3,459.23
			6XX Supplies and Materials	451.77	994.75
			8XX Other Expenditures	442.50	472.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
		1XX	Personal Services - Salaries	105.00	0.00	
		2XX	Personal Services - Employee Benefits	0.61	0.00	
		3XX	Purchased Professional and Technical Services	1,038.00	892.50	
		4XX	Purchased Property Services	1,895.43	867.98	
		5XX	Other Purchased Services	0.00	1,418.29	
		6XX	Supplies and Materials	38.74	671.87	
		<b>222X</b>	<b>Educational Media Services</b>			
		1XX	Personal Services - Salaries	106,332.79	104,574.24	
		2XX	Personal Services - Employee Benefits	11,914.93	22,416.66	
		3XX	Purchased Professional and Technical Services	1,327.95	0.00	
		5XX	Other Purchased Services	12,631.82	13,157.26	
		6XX	Supplies and Materials	5,485.71	10,916.65	
		8XX	Other Expenditures	45.00	0.00	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	86,145.24	87,099.28	
		2XX	Personal Services - Employee Benefits	20,121.26	21,305.10	
		3XX	Purchased Professional and Technical Services	8,170.65	19,118.76	
		5XX	Other Purchased Services	15,932.17	18,999.28	
		6XX	Supplies and Materials	2,416.47	5,239.50	
		8XX	Other Expenditures	5,766.69	6,352.40	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	443,500.44	485,691.60	
		2XX	Personal Services - Employee Benefits	121,074.84	128,270.58	
		5XX	Other Purchased Services	5,989.69	10,922.94	
		6XX	Supplies and Materials	5,140.26	4,427.05	
		8XX	Other Expenditures	1,869.00	1,864.00	
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>			
		1XX	Personal Services - Salaries	0.00	71,912.33	
		2XX	Personal Services - Employee Benefits	0.00	21,447.34	
		3XX	Purchased Professional and Technical Services	0.00	3,148.60	
		5XX	Other Purchased Services	0.00	1,057.70	
		6XX	Supplies and Materials	0.00	3,236.45	
		8XX	Other Expenditures	0.00	350.00	
		<b>25XX</b>	<b>Support Services - Business</b>			
		1XX	Personal Services - Salaries	176,841.17	123,530.71	
		2XX	Personal Services - Employee Benefits	48,143.41	32,455.26	
		3XX	Purchased Professional and Technical Services	17,487.13	14,564.33	
		4XX	Purchased Property Services	11,302.18	15,789.76	
		5XX	Other Purchased Services	9,748.54	6,698.62	
		6XX	Supplies and Materials	12,748.97	12,494.88	
		7XX	Property and Equipment Acquisition	0.00	13,349.70	





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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

PRC	Program	Function	Object	2019 Value	2020 Value
			8XX Other Expenditures	1,586.54	1,365.03
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			1XX Personal Services - Salaries	273,011.77	293,578.09
			2XX Personal Services - Employee Benefits	100,566.95	104,888.23
			3XX Purchased Professional and Technical Services	7,435.00	3,200.00
			4XX Purchased Property Services	231,571.60	241,166.13
			5XX Other Purchased Services	51,009.96	64,504.57
			6XX Supplies and Materials	58,072.74	68,981.50
			8XX Other Expenditures	410.00	569.00
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	850,200.65	849,315.93
			2XX Personal Services - Employee Benefits	204,531.13	214,803.35
			5XX Other Purchased Services	649.11	556.12
			6XX Supplies and Materials	2,177.94	4,943.14
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			1XX Personal Services - Salaries	12.00	0.00
			2XX Personal Services - Employee Benefits	2.57	0.00
			5XX Other Purchased Services	192.76	2,003.55
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	70,847.30	57,754.93
	<b>365</b>		<b>Indian Education for All</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	13,782.10	13,920.64
			2XX Personal Services - Employee Benefits	2,988.32	2,543.85
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	7,845.61	8,182.95
			2XX Personal Services - Employee Benefits	1,160.70	1,429.51
			5XX Other Purchased Services	15.00	0.00
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>27XX</b>	<b>Student Transportation Services</b>		
			3XX Purchased Professional and Technical Services	61.10	0.00
			4XX Purchased Property Services	117.00	467.42
			6XX Supplies and Materials	3,163.50	1,559.10
			8XX Other Expenditures	0.00	4.44
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	48,065.88	50,016.02
			2XX Personal Services - Employee Benefits	5,249.40	5,754.57
			3XX Purchased Professional and Technical Services	120.13	105.88
			5XX Other Purchased Services	318.04	321.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2019 Value	2020 Value
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries		116,384.09	116,017.15
			2XX Personal Services - Employee Benefits		20,402.00	24,978.97
			5XX Other Purchased Services		390.61	408.10
	<b>999</b>	<b>Undistributed</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives		20,104.04	87,234.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>6,197,387.61</u>	<u>6,515,200.34</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					537,979.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,511,615.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,515,200.34	(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)					534,394.15	(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	2019 Value	2020 Value
1111	District Levy - Real Property	387,929.56	378,964.82
1112	District Levy - Personal Property	8,790.31	13,056.34
1114	District Levy - Pers Prop/Mobile Homes	4,040.96	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	3,525.68
1190	Penalties and Interest on Taxes	978.52	713.59
1510	Interest Earnings	3,141.59	3,951.08
1900	Other Revenue from Local Sources	25.00	0.00
2220	County On-Schedule Trans Reimb	53,532.17	0.00
2220	County On-Schedule Transportation Reimbursement	0.00	47,296.45
3210	State - On-Schedule Transportation Reimbursement	0.00	47,296.46
3210	State On-Schedule Trans Reimb	46,308.23	0.00
5200	Sale or Compensation for Loss of Assets	698.19	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>505,444.53</b>	<b>495,054.42</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10**

PRC	Program	Function	Object	2019 Value	2020 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	10,300.05	10,403.05	
			2XX Personal Services - Employee Benefits	1,934.39	2,046.61	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	27,152.27	28,809.35	
			2XX Personal Services - Employee Benefits	6,982.95	8,128.78	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	11,937.84	18,763.76	
			5XX Other Purchased Services	2,913.93	3,774.70	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	225,309.83	212,122.53	
			2XX Personal Services - Employee Benefits	48,258.89	38,992.14	
			3XX Purchased Professional and Technical Services	4,045.48	3,335.42	
			4XX Purchased Property Services	2,817.04	6,202.30	
			5XX Other Purchased Services	9,913.48	11,770.12	
			6XX Supplies and Materials	61,870.60	47,441.43	
			7XX Property and Equipment Acquisition	12,395.00	6,125.00	
			8XX Other Expenditures	44.46	29.53	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	30,825.41	40,200.97	



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<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>Fund Code 10</b>	
<b>PRC</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>	<b>2019 Value</b>	<b>2020 Value</b>
			2XX Personal Services - Employee Benefits	11,394.03	15,096.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>468,095.65</u>	<u>453,242.57</u>

<b>Schedule Of Changes Worksheet</b>				<b>Fund Code 10</b>	
Beginning Fund Balance				180,272.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				495,054.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				453,242.57	(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)				222,084.42	(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		2019 Value	2020 Value
	1111 District Levy - Real Property		70,086.92	114,210.27
	1112 District Levy - Personal Property		1,583.20	3,521.28
	1114 District Levy - Pers Prop/Mobile Homes		672.47	0.00
	1114 District Levy - Personal Property/Mobile Homes		0.00	903.95
	1190 Penalties and Interest on Taxes		159.84	161.90
	1510 Interest Earnings		9,618.84	8,622.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>82,121.27</b>	<b>127,419.99</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object		2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary					
		27XX Student Transportation Services				
			7XX Property and Equipment Acquisition		93,750.77	124,668.41
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			7XX Property and Equipment Acquisition		0.00	62,259.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>93,750.77</b>	<b>186,927.72</b>

Schedule Of Changes Worksheet					Fund Code 11	
Beginning Fund Balance					440,540.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					127,419.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,927.72	(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)					381,032.37	(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		2019 Value	2020 Value
	1510 Interest Earnings		61.35	22.29
	1611 National School Lunch Program		238,408.40	195,166.99
	1630 Catering Sales		13,438.28	10,188.23
	1920 Contributions/Donations from Private Sources		1,800.00	0.00
	3220 State - School Nutrition Match		0.00	691.53
	3220 State Food Services Match		903.28	0.00
	4550 Federal Child Nutrition		273,930.18	0.00
	4550 Federal School Nutrition Reimbursement		0.00	201,231.14
	4555 School Foods Summer Program - 10.559		0.00	0.00
	4555 School Nutrition Summer Food Service Program		0.00	61,775.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>528,541.49</b>	<b>469,075.28</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2019 Value	2020 Value
	<b>910 Food Services</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	12,199.03	9,118.07
			2XX Personal Services - Employee Benefits	814.01	707.60
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	145,199.08	131,298.28
			2XX Personal Services - Employee Benefits	31,365.98	32,570.32
			3XX Purchased Professional and Technical Services	5,437.32	5,207.08
			4XX Purchased Property Services	3,070.69	2,004.85
			5XX Other Purchased Services	2,154.53	2,329.57
			6XX Supplies and Materials	337,384.30	269,504.82
			8XX Other Expenditures	2,843.80	2,683.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>540,468.74</b>	<b>455,423.79</b>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						35,352.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						469,075.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						455,423.79 (3)
Increase/Decrease of Reserve for Inventories						
This Year	47,357.08	Less Last Year	48,810.22	(4a)		-1,453.14
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						-1,453.14 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						47,551.00 (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	2019 Value	2020 Value
	1111 District Levy - Real Property	138,537.31	125,945.29
	1112 District Levy - Personal Property	3,075.33	4,437.05
	1114 District Levy - Pers Prop/Mobile Homes	1,192.61	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	1,198.16
	1190 Penalties and Interest on Taxes	264.33	230.03
	1510 Interest Earnings	191.98	274.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>143,261.56</b>	<b>132,084.80</b>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	100,030.72	98,029.04
			2XX Personal Services - Employee Benefits	26,908.14	30,195.92
			5XX Other Purchased Services	1,660.00	1,640.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>128,598.86</b>	<b>129,864.96</b>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					13,310.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					132,084.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					129,864.96	(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)					15,530.56	(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		2019 Value	2020 Value
	1510 Interest Earnings		5,479.46	6,133.80
	2240 County Retirement Distribution		801,281.24	872,128.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>806,760.70</b>	<b>878,262.58</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2019 Value	2020 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	379,164.33	367,405.69
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	25,510.49	25,434.57
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	17.09	0.00
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	17,550.15	17,198.36
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	15,687.55	15,879.60
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	70,212.65	108,361.34
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			2XX Personal Services - Employee Benefits	0.00	11,537.59
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	31,729.45	23,788.52
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	42,636.42	46,680.77
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	33,993.20	32,675.49
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	150,063.26	151,697.93
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	0.93	0.00
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	4,568.59	5,970.95
	<b>329 State - Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	67.60	0.00



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Submit ID: 0258-90773422

14 Fergus County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2019 Value	2020 Value
	<b>365 Indian Education for All</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		2,194.18	2,177.09
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits		1,253.96	1,341.49
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits		7,302.83	7,805.14
	<b>910 Food Services</b>					
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		1,877.97	1,861.79
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits		35,679.14	36,234.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>819,509.79</u>	<u>856,051.15</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					202,849.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					878,262.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					856,051.15	(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)					225,060.83	(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	2020 Value
<b>102</b>	<b>Garfield Donations</b>	
1900	Other Revenue from Local Sources	924.50
<b>103</b>	<b>Highland Park Donations</b>	
1900	Other Revenue from Local Sources	1,448.11
1920	Contributions/Donations from Private Sources	500.00
<b>104</b>	<b>Lewis &amp; Clark Donations</b>	
1900	Other Revenue from Local Sources	354.00
1920	Contributions/Donations from Private Sources	0.00
<b>105</b>	<b>LJHS Donations</b>	
1900	Other Revenue from Local Sources	1,165.00
1920	Contributions/Donations from Private Sources	0.00
<b>113</b>	<b>No Kid Hungry</b>	
1920	Contributions/Donations from Private Sources	10,000.00
<b>116</b>	<b>Phillips 66 Grant</b>	
1920	Contributions/Donations from Private Sources	0.00
<b>117</b>	<b>Garfield Ski Trips</b>	
1900	Other Revenue from Local Sources	12,188.00
1920	Contributions/Donations from Private Sources	0.00
<b>128</b>	<b>Chromebook Fees - Online Learning</b>	
1900	Other Revenue from Local Sources	45.00
<b>129</b>	<b>Flex Forfeitures</b>	
1900	Other Revenue from Local Sources	232.35
<b>231</b>	<b>PTO - Billable</b>	
1920	Contributions/Donations from Private Sources	6,430.61
<b>232</b>	<b>Garfield PTO Donations</b>	
1920	Contributions/Donations from Private Sources	3,535.03
<b>233</b>	<b>Highland Park PTO Donations</b>	
1920	Contributions/Donations from Private Sources	4,050.36
<b>234</b>	<b>Lewis &amp; Clark PTO Donations</b>	
1920	Contributions/Donations from Private Sources	2,465.10
<b>235</b>	<b>LJHS PTO Donations</b>	
1920	Contributions/Donations from Private Sources	2,363.82
<b>237</b>	<b>Sports Inc Donation</b>	
1920	Contributions/Donations from Private Sources	2,000.00
<b>287</b>	<b>Aggregate Reim/Indirects</b>	
1950	Services Provided Other School Districts or Coops	234.42
1960	Services Provided Other Local Governmental Units	4,289.88
<b>329</b>	<b>Broadband MT Grant</b>	
3290	State - Other State Grants	1,805.90



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<b>355 Activity Bus Insurance Claims</b>		
5200 Sale or Compensation for Loss of Assets		4,164.32
<b>494 Title I - Schoolwide</b>		
4940 Schoolwide Program		0.00
4940 Title I, ESEA, Schoolwide Program		429,191.00
<b>542 Elementary Book Fair</b>		
1900 Other Revenue from Local Sources		7,848.87
<b>566 Moodie Donation</b>		
1920 Contributions/Donations from Private Sources		8,000.00
<b>633 District Reimbursements</b>		
1320 Tuition from Schl Dists Within State		0.00
1320 Tuition from School Districts Within State		15,330.00
1900 Other Revenue from Local Sources		1,840.57
1920 Contributions/Donations from Private Sources		2,642.11
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)		0.00
3357 Medicaid - Montana Administrative Claiming Reimbursement		51,031.96
3357 Montana Administrative Claiming Reimbursement		0.00
5200 Sale or Compensation for Loss of Assets		211.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>574,291.91</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
<b>102</b>	<b>Garfield Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		2,939.59
			<b>102 Subtotal</b>		<u>2,939.59</u>
<b>103</b>	<b>Highland Park Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,830.37
			<b>103 Subtotal</b>		<u>1,830.37</u>
<b>104</b>	<b>Lewis &amp; Clark Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		0.81
			6XX Supplies and Materials		1,056.07
			<b>104 Subtotal</b>		<u>1,056.88</u>
<b>105</b>	<b>LJHS Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		366.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2019 Value	2020 Value
		21XX	Support Services - Students			
			5XX Other Purchased Services			500.00
			<b>105 Subtotal</b>			<u>866.05</u>
113	No Kid Hungry					
	910 Food Services					
		31XX	Food Services			
			1XX Personal Services - Salaries			6,000.00
			6XX Supplies and Materials			4,000.00
			<b>113 Subtotal</b>			<u>10,000.00</u>
117	Garfield Ski Trips					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			5XX Other Purchased Services			12,380.00
			<b>117 Subtotal</b>			<u>12,380.00</u>
231	PTO - Billable					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services			800.00
			5XX Other Purchased Services			2,421.88
			6XX Supplies and Materials			1,611.82
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries			1,535.25
			2XX Personal Services - Employee Benefits			61.66
			<b>231 Subtotal</b>			<u>6,430.61</u>
232	Garfield PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			6XX Supplies and Materials			3,704.08
			<b>232 Subtotal</b>			<u>3,704.08</u>
233	Highland Park PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			5XX Other Purchased Services			22.35
			6XX Supplies and Materials			4,571.22
			<b>233 Subtotal</b>			<u>4,593.57</u>
234	Lewis & Clark PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			5XX Other Purchased Services			180.00
			6XX Supplies and Materials			2,368.14
			<b>234 Subtotal</b>			<u>2,548.14</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2019 Value	2020 Value
235	LJHS PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,131.85
			<b>235 Subtotal</b>		<u>2,131.85</u>
287	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			7XX Property and Equipment Acquisition		14,000.00
	27XX Student Transportation Services				
			4XX Purchased Property Services		7,391.46
			6XX Supplies and Materials		3,898.00
	810 Community Recreation				
	33XX Community Services				
			6XX Supplies and Materials		1,421.79
			<b>287 Subtotal</b>		<u>26,711.25</u>
329	Broadband MT Grant				
	329 State - Miscellaneous Grants				
	222X Educational Media Services				
			5XX Other Purchased Services		1,805.90
			<b>329 Subtotal</b>		<u>1,805.90</u>
355	Activity Bus Insurance Claims				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			6XX Supplies and Materials		1,990.21
			<b>355 Subtotal</b>		<u>1,990.21</u>
365	Indian Ed For All				
	365 Indian Education for All				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,750.00
			<b>365 Subtotal</b>		<u>1,750.00</u>
367	Full-Time Kindergarten OTO				
	367 OTO Full-time Kindergarten Start-up				
	1XXX Instruction				
			6XX Supplies and Materials		6,425.28
			<b>367 Subtotal</b>		<u>6,425.28</u>
494	Title I - Schoolwide				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		296,043.66



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
			2XX Personal Services - Employee Benefits		106,829.72
			5XX Other Purchased Services		20,793.39
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			3XX Purchased Professional and Technical Services		2,450.00
			5XX Other Purchased Services		3,074.23
			<b>494 Subtotal</b>		<b>429,191.00</b>
<b>542</b>	<b>Elementary Book Fair</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X</b>	<b>Educational Media Services</b>		
			6XX Supplies and Materials		8,025.36
			8XX Other Expenditures		50.00
			<b>542 Subtotal</b>		<b>8,075.36</b>
<b>566</b>	<b>Moodie Donation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		162.43
			6XX Supplies and Materials		12,695.87
			<b>566 Subtotal</b>		<b>12,858.30</b>
<b>633</b>	<b>District Reimbursements</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		0.13
			6XX Supplies and Materials		556.63
		<b>21XX</b>	<b>Support Services - Students</b>		
			1XX Personal Services - Salaries		18,503.02
			2XX Personal Services - Employee Benefits		128.69
			6XX Supplies and Materials		62.47
		<b>25XX</b>	<b>Support Services - Business</b>		
			3XX Purchased Professional and Technical Services		1,605.10
			5XX Other Purchased Services		3,496.50
			6XX Supplies and Materials		4,767.70
			8XX Other Expenditures		186.20
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			5XX Other Purchased Services		359.60
			7XX Property and Equipment Acquisition		13,400.00
		<b>27XX</b>	<b>Student Transportation Services</b>		
			6XX Supplies and Materials		32.05
	<b>280 Special Education - Local and State</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives		15,330.00



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

PRC	Program	Function	Object	2019 Value	2020 Value
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			4XX Purchased Property Services		599.00
			6XX Supplies and Materials		170.64
			<b>633 Subtotal</b>		<u>59,197.73</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>596,486.17</u></u>

**Schedule Of Changes Worksheet Fund Code 15**

Beginning Fund Balance		695,452.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		574,291.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		596,486.17	(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)		673,258.72	(5)

**Project Reporter Summaries**

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	924.50	2,939.59	-2,015.09
103 Highland Park Donations	1,948.11	1,830.37	117.74
104 Lewis & Clark Donations	354.00	1,056.88	-702.88
105 LJHS Donations	1,165.00	866.05	298.95
113 No Kid Hungry	10,000.00	10,000.00	0.00
117 Garfield Ski Trips	12,188.00	12,380.00	-192.00
128 Chromebook Fees - Online Learning	45.00	0.00	45.00
129 Flex Forfeitures	232.35	0.00	232.35
231 PTO - Billable	6,430.61	6,430.61	0.00
232 Garfield PTO Donations	3,535.03	3,704.08	-169.05
233 Highland Park PTO Donations	4,050.36	4,593.57	-543.21
234 Lewis & Clark PTO Donations	2,465.10	2,548.14	-83.04
235 LJHS PTO Donations	2,363.82	2,131.85	231.97
237 Sports Inc Donation	2,000.00	0.00	2,000.00
287 Aggregate Reim/Indirects	4,524.30	26,711.25	-22,186.95
329 Broadband MT Grant	1,805.90	1,805.90	0.00
355 Activity Bus Insurance Claims	4,164.32	1,990.21	2,174.11
365 Indian Ed For All	0.00	1,750.00	-1,750.00
367 Full-Time Kindergarten OTO	0.00	6,425.28	-6,425.28





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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
494 Title I - Schoolwide	429,191.00	429,191.00	0.00
542 Elementary Book Fair	7,848.87	8,075.36	-226.49
566 Moodie Donation	8,000.00	12,858.30	-4,858.30
633 District Reimbursements	71,055.64	59,197.73	11,857.91
<b>Total</b>	<b>574,291.91</b>	<b>596,486.17</b>	<b>-22,194.26</b>



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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		2019 Value	2020 Value
	1510 Interest Earnings		323.55	333.13
	1910 Rentals		5,026.66	4,900.00
<b>147</b>	<b>Junior High Band Rental</b>			
	1910 Rentals		858.90	1,560.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,209.11</b>	<b>6,793.13</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2019 Value	2020 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	7,245.39	3,695.00
<b>147</b>	<b>Junior High Band Rental</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	2,055.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,245.39</b>	<b>5,750.00</b>

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						8,810.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,793.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,750.00 (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)						9,853.29 (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	2019 Value	2020 Value
	1510 Interest Earnings	1,005.87	1,244.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		1,005.87	1,244.11

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

PRC	Program	Function	Object	2019 Value	2020 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	1,873.88
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	0.00	1,893.90
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	3,804.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				0.00	7,572.33

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	46,458.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,244.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,572.33	(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)	40,130.69	(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	2019 Value	2020 Value
	1510 Interest Earnings	2,026.18	2,505.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,026.18</u>	<u>2,505.99</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					93,583.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,505.99	(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)					96,089.23	(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	2019 Value	2020 Value
1111	District Levy - Real Property	59,611.77	58,762.43
1112	District Levy - Personal Property	1,351.49	2,019.51
1114	District Levy - Pers Prop/Mobile Homes	635.70	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	547.44
1190	Penalties and Interest on Taxes	154.66	111.36
1510	Interest Earnings	1,402.51	1,815.47
3281	State - Technology Aid	0.00	5,425.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>63,156.13</b>	<b>68,681.80</b>

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

PRC	Program	Function	Object	2019 Value	2020 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>222X Educational Media Services</b>					
		3XX	Purchased Professional and Technical Services	9,182.73	13,746.19
		5XX	Other Purchased Services	2,094.50	4,681.47
		6XX	Supplies and Materials	10,394.96	45,571.45
		7XX	Property and Equipment Acquisition	0.00	5,995.00
<b>258X Admin. Tech. - Technology Coordinator</b>					
		3XX	Purchased Professional and Technical Services	0.00	14,311.63
		4XX	Purchased Property Services	0.00	8.86
		5XX	Other Purchased Services	0.00	1,915.23
		6XX	Supplies and Materials	0.00	745.93
<b>25XX Support Services - Business</b>					
		3XX	Purchased Professional and Technical Services	6,962.07	0.00
		4XX	Purchased Property Services	9.38	0.00
		5XX	Other Purchased Services	2,548.65	0.00
		6XX	Supplies and Materials	716.65	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>31,908.94</b>	<b>86,975.76</b>



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**14 Fergus County**

**0258 Lewistown Elem**

## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance						85,612.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,681.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,975.76 (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)						67,318.96 (5)



# Trustees' Financial Summary

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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		2019 Value	2020 Value
	1510 Interest Earnings		2,397.44	2,926.99
	1900 Other Revenue from Local Sources		688.50	900.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,085.94</b>	<b>3,827.82</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	7,000.00	0.00
			2XX Personal Services - Employee Benefits	3,916.48	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>10,916.48</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						109,191.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,827.82	(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)						113,019.42	(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	2019 Value	2020 Value
	1111 District Levy - Real Property	45.48	19.85
	1114 District Levy - Pers Prop/Mobile Homes	144.60	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	16.17
	1190 Penalties and Interest on Taxes	36.41	17.92
	1510 Interest Earnings	94.21	1.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>320.70</u>	<u>54.95</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	4,466.46	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,466.46</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	19.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54.95	(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)
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)	74.62	(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	2019 Value	2020 Value
	1510 Interest Earnings	387.98	479.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		387.98	479.49

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

PRC	Program	Function	Object	2019 Value	2020 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	2,830.00
			8XX Other Expenditures	0.00	181.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	3,780.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				0.00	6,791.20

#### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance	17,919.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	479.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,791.20	(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)	11,608.04	(5)



# Trustees' Financial Summary

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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		2019 Value	2020 Value
	1510 Interest Earnings		0.00	15,974.77
	3283 State - School Major Maintenance Aid (SMMA)		0.00	59,179.47
<b>612</b>	<b>Building Reserve - Voted</b>			
	1111 District Levy - Real Property		95,044.91	94,416.01
	1112 District Levy - Personal Property		2,154.97	3,231.01
	1114 District Levy - Pers Prop/Mobile Homes		996.46	0.00
	1114 District Levy - Personal Property/Mobile Homes		0.00	801.99
	1190 Penalties and Interest on Taxes		241.77	167.51
	1510 Interest Earnings		11,900.50	0.00
	9710 Residual Equity Transfers In		4,466.46	0.00
<b>613</b>	<b>Building Reserve - Non Voted</b>			
	1111 District Levy - Real Property		0.00	37,599.32
	1112 District Levy - Personal Property		0.00	961.87
	1114 District Levy - Pers Prop/Mobile Homes		0.00	0.00
	1114 District Levy - Personal Property/Mobile Homes		0.00	295.04
	1190 Penalties and Interest on Taxes		0.00	41.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			114,805.07	212,668.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2019 Value	2020 Value
<b>612</b>	<b>Building Reserve - Voted</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
		3XX	Purchased Professional and Technical Services	190,033.44	55,961.04
	<b>4XXX Facilities Acquisition and Construction Services</b>				
		7XX	Property and Equipment Acquisition	0.00	13,343.00
<b>613</b>	<b>Building Reserve - Non Voted</b>				
	<b>190 School Safety Projects</b>				
	<b>21XX Support Services - Students</b>				
		3XX	Purchased Professional and Technical Services	0.00	11,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				190,033.44	80,804.04



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						567,999.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						212,668.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,804.04 (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	13,708.22	Less Last Year	0.00	(4b)		13,708.22
						13,708.22 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						713,572.78 (5)



# Trustees' Financial Summary

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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	2019 Value	2020 Value
	1970 Services Provided Other Funds	150,918.36	174,828.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>150,918.36</u>	<u>174,828.09</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	143,254.32	126,556.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>143,254.32</u>	<u>126,556.83</u>

#### Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	61,494.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,828.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,556.83	(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)	109,765.51	(5)



# Trustees' Financial Summary

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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		2019 Value	2020 Value
	1510 Interest Earnings		24.50	0.00
	1XXX Revenues from Student Activities		39,440.17	35,400.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>39,464.67</u>	<u>35,400.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2019 Value	2020 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	44,212.99	31,591.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>44,212.99</u>	<u>31,591.27</u>

Schedule Of Changes Worksheet							Fund Code 84	
Beginning Fund Balance							78,076.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							35,400.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							31,591.27	(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)							81,886.02	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2019 Value	2020 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	428,127.52	455,471.44
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	2,708,261.74	2,809,561.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,838.52	5,809.22
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,343.35	3,050.28
XX	XXX 26XX 41X	Energy Utility Services	155,179.08	153,859.87
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	13,343.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	3,780.20
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	28,700.91	48,762.10
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	1,660.00	1,640.00
XX	XXX XXXX 682	Technology Supplies	40,391.00	43,967.59
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	132,285.69
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	132,285.69

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	44,095.23
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	190,491.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,259,241.98
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 FY2022 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	849,315.93	98,029.04	0.00	0.00	0.00
280	1XXX	2XX	214,803.35	30,195.92	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	556.12	1,640.00	0.00	0.00	0.00
280	1XXX	6XX	4,943.14	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	2,003.55	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	57,754.93	0.00	0.00	0.00	0.00
<b>Totals</b>			1,129,377.02	129,864.96	0.00	0.00	0.00

1,259,241.98

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 FY20 in TEAMS.





# Trustees' Financial Summary

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	482,504.46	0.00	13,343.00	0.00	495,847.46
Buildings	5,591,800.75	0.00	3,780.20	0.00	5,595,580.95
Machinery and Equipment	1,944,588.91	0.00	244,697.42	167,007.45	2,022,278.88
Totals at Historical Cost	8,248,776.26	0.00	261,820.62	167,007.45	8,343,589.43
<b>Depreciation</b>					
Improvement Accum	293,701.85	0.00	21,305.87	0.00	315,007.72
Building Accum	3,035,077.48	0.00	177,084.44	0.00	3,212,161.92
Machinery and Equipment Accum	1,530,304.22	0.00	128,494.04	167,007.45	1,491,790.81
Total Accumulated Depreciation	4,859,083.55	0.00	326,884.35	167,007.45	5,018,960.45
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,389,692.71	0.00	-65,063.73	0.00	3,324,628.98

\* 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.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
<b>Governmental Activities *</b>							
Compensated Absences	274,005.10	0.00	0.00	21,327.71	252,677.39	0.00	252,677.39
Other Post Employment Benefits	3,149,718.24	585,989.37	0.00	0.00	3,735,707.61	0.00	3,735,707.61
Other	65,100.00	0.00	31,500.00	0.00	33,600.00	0.00	33,600.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,488,823.34	585,989.37	31,500.00	21,327.71	4,021,985.00	0.00	4,021,985.00

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.



# Trustees' Financial Summary

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## Net Pension Liability FY2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,287,826.51	15,976.13	0.00	1,303,802.64
Net Pension - TRS	5,669,336.40	0.00	16,890.12	5,652,446.28