



# Trustees' Financial Summary

## FY2021-22

Submit ID: 0258-14400561

### 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>	Doreen Heintz
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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 FY22 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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**14 Fergus County**

**0258 Lewistown Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
021	Elementary Bond 2022	LOCAL		
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
116	Phillips 66 Grant	FEDERAL		
117	Garfield Ski Trips	LOCAL		
118	JHS Reader Board Donations	LOCAL		
128	Chromebook Fees - Online Learning	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
177	Warehouse Residual Equity	LOCAL		
231	PTO - Billable	LOCAL		
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
237	Sports Inc Donation	LOCAL		
238	Spika/Community 7-12 School Supply Donation	LOCAL		
261	Retiree Health Insurance	LOCAL		
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
355	Activity Bus Insurance Claims	LOCAL		
365	Indian Ed For All	STATE		
377	Advanced Opportunity Aid	STATE		
447	GIS	LOCAL		
451	Carl Perkins - JHS	FEDERAL		
458	MTSS	FEDERAL		
493	Indirect Costs	LOCAL		
494	Title I - Schoolwide	FEDERAL	2012	Federal
509	Reimbursable from Student Activities	LOCAL		
542	Elementary Book Fair	LOCAL	2009	



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
566	Moodie Donation	LOCAL	2012	
567	Instrument Repair Donations	LOCAL		
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		
633	District Reimbursements	LOCAL	2008	
772	Summer School Residual Equity	LOCAL		
775	ESSER II - ARPA	FEDERAL		
785	ESSER III - ARPA	FEDERAL		
787	ESSER III - ARPA LEARNING LOSS	FEDERAL		
865	Tolerance Grant	LOCAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve 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)	634,660.44	189,524.31	354,592.03	222,717.95
02	Taxes Receivable - Real and Personal (120-149)	48,111.37	9,070.91	5,519.98	
03	Taxes Receivable - Protested (150-159)	489.18	96.33	2.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,514.04
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				36,465.84
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	683,260.99	198,691.55	360,114.55	260,697.83
<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)	48,600.55	9,167.24	5,522.52	19,453.34
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				36,465.84
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	634,660.44	189,524.31	354,592.03	204,778.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	634,660.44	189,524.31	354,592.03	241,244.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	683,260.99	198,691.55	360,114.55	260,697.83



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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)	66,787.96	247,480.13	42,107.17	
02	Taxes Receivable - Real and Personal (120-149)	4,567.95			
03	Taxes Receivable - Protested (150-159)	12.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			681,670.64	
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>	71,368.11	247,480.13	723,777.81	
<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)	4,580.15			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	66,787.96	247,480.13	723,777.81	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	66,787.96	247,480.13	723,777.81	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	71,368.11	247,480.13	723,777.81	



# Trustees' Financial Summary

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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)			9,383.83	29,018.18
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>			9,383.83	29,018.18
<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			9,383.83	29,018.18
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,383.83	29,018.18
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,383.83	29,018.18



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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)	97,500.84			
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>	97,500.84			
<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	97,500.84			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	97,500.84			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	97,500.84			



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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)	103,733.31	112,828.30		
02	Taxes Receivable - Real and Personal (120-149)	1,699.27			194.64
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>	105,449.94	112,828.30		243.57
<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)	1,716.63			243.57
<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	103,733.31	112,828.30		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	103,733.31	112,828.30		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	105,449.94	112,828.30		243.57





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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)	23,479,498.82	994,396.68		
02	Taxes Receivable - Real and Personal (120-149)		3,614.38		
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>	23,479,498.82	998,038.73		
<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)		3,642.05		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,416,188.25			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,063,310.57	994,396.68		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	23,479,498.82	994,396.68		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23,479,498.82	998,038.73		



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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)			104,030.48	
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>			104,030.48	
<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)			104,030.48	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			104,030.48	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			104,030.48	



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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)			79,675.97	
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>			79,675.97	
<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			79,675.97	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			79,675.97	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			79,675.97	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	672,434.76	213,102.26		
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>	672,434.76	213,102.26		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	672,434.76	213,102.26		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	672,434.76	213,102.26		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	672,434.76	213,102.26		



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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		2021 Value	2022 Value
1111	District Levy - Real Property		1,823,010.49	1,795,645.38
1112	District Levy - Personal Property		50,911.67	38,567.37
1114	District Levy - Personal Property/Mobile Homes		14,450.23	13,133.95
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		4,969.19	11,706.51
1190	Penalties and Interest on Taxes		4,294.14	5,435.23
1510	Interest Earnings		4,981.02	3,002.74
3110	Direct State Aid		2,457,239.15	2,468,226.86
3111	Quality Educator		232,079.32	237,806.41
3112	At Risk Student		29,210.37	29,756.01
3113	Indian Education For All		19,654.44	19,771.70
3114	American Indian Achievement Gap		5,500.00	5,575.00
3115	State Special Education Allowable Cost Payment to Districts		448,373.62	431,664.47
3116	Data For Achievement		18,819.39	18,926.83
3120	State - Guaranteed Tax Base Aid		1,625,907.84	1,668,204.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,739,400.87</b>	<b>6,747,423.18</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	2,318,500.67	2,387,068.15
		2XX	Personal Services - Employee Benefits	475,777.95	474,796.90
		3XX	Purchased Professional and Technical Services	6,900.00	800.00
		4XX	Purchased Property Services	15,314.29	15,862.83
		5XX	Other Purchased Services	13,277.15	9,781.86
		6XX	Supplies and Materials	105,853.21	71,567.61
		7XX	Property and Equipment Acquisition	11,055.80	9,448.27
		8XX	Other Expenditures	156.16	76.16
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries	145,086.22	120,903.46
		2XX	Personal Services - Employee Benefits	20,984.25	29,917.35
		3XX	Purchased Professional and Technical Services	187.50	562.50
		5XX	Other Purchased Services	3,105.86	3,954.31
		6XX	Supplies and Materials	269.80	1,556.14
		8XX	Other Expenditures	464.58	219.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries	196.87	11,418.77
		2XX	Personal Services - Employee Benefits	2.86	50.89





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
			3XX Purchased Professional and Technical Services	2,598.40	3,483.40	
			5XX Other Purchased Services	1,193.50	1,443.50	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	106,792.44	110,971.34	
			2XX Personal Services - Employee Benefits	21,836.59	23,568.83	
			5XX Other Purchased Services	13,469.13	11,079.61	
			6XX Supplies and Materials	6,958.18	7,864.02	
			8XX Other Expenditures	50.00	0.00	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	89,303.85	93,446.51	
			2XX Personal Services - Employee Benefits	22,824.44	25,421.40	
			3XX Purchased Professional and Technical Services	17,112.24	18,923.99	
			5XX Other Purchased Services	20,105.78	26,833.53	
			6XX Supplies and Materials	2,180.35	2,810.89	
			8XX Other Expenditures	8,538.90	8,698.76	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	451,698.52	464,497.31	
			2XX Personal Services - Employee Benefits	145,820.93	141,496.91	
			4XX Purchased Property Services	195.00	0.00	
			5XX Other Purchased Services	4,907.93	19,010.14	
			6XX Supplies and Materials	5,387.08	3,940.82	
			8XX Other Expenditures	1,755.00	2,217.50	
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>			
			1XX Personal Services - Salaries	74,571.29	80,173.53	
			2XX Personal Services - Employee Benefits	24,326.09	36,748.65	
			3XX Purchased Professional and Technical Services	3,556.00	3,140.20	
			5XX Other Purchased Services	1,057.70	1,057.70	
			6XX Supplies and Materials	3,211.25	3,230.15	
			8XX Other Expenditures	350.00	525.00	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	111,631.00	123,007.48	
			2XX Personal Services - Employee Benefits	35,367.20	36,830.63	
			3XX Purchased Professional and Technical Services	16,518.84	23,504.99	
			4XX Purchased Property Services	18,099.58	13,379.48	
			5XX Other Purchased Services	4,486.35	7,516.12	
			6XX Supplies and Materials	13,231.06	10,522.19	
			8XX Other Expenditures	1,183.84	1,160.80	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	301,346.45	317,607.13	
			2XX Personal Services - Employee Benefits	116,985.14	125,824.80	
			3XX Purchased Professional and Technical Services	8,837.98	18,136.83	
			4XX Purchased Property Services	262,921.35	183,962.51	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
			5XX Other Purchased Services	68,086.06	45,341.99	
			6XX Supplies and Materials	44,107.64	47,065.83	
			8XX Other Expenditures	610.30	338.14	
			<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	6,567.25	0.00	
	<b>280</b>	<b>Special Education - Local and State</b>				
			<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	867,820.25	766,422.44	
			2XX Personal Services - Employee Benefits	195,456.74	185,403.99	
			4XX Purchased Property Services	61.95	0.00	
			5XX Other Purchased Services	2,332.46	758.43	
			6XX Supplies and Materials	17,922.68	6,719.58	
			<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	59,754.92	68,172.35	
	<b>365</b>	<b>Indian Education for All</b>				
			<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	14,366.52	16,089.36	
			2XX Personal Services - Employee Benefits	2,720.16	2,908.78	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
			<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	7,748.80	7,988.17	
			2XX Personal Services - Employee Benefits	1,457.10	996.24	
	<b>720</b>	<b>School Sponsored Athletics</b>				
			<b>27XX Student Transportation Services</b>			
			3XX Purchased Professional and Technical Services	184.00	0.00	
			4XX Purchased Property Services	50.95	0.00	
			5XX Other Purchased Services	625.85	129.38	
			6XX Supplies and Materials	4,413.50	4,630.78	
			8XX Other Expenditures	0.00	9.15	
			<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	53,442.32	54,494.62	
			2XX Personal Services - Employee Benefits	7,586.40	6,318.10	
			3XX Purchased Professional and Technical Services	240.31	0.00	
			5XX Other Purchased Services	52.88	0.00	
	<b>910</b>	<b>Food Services</b>				
			<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	115,273.69	112,590.57	
			2XX Personal Services - Employee Benefits	14,070.29	15,656.97	
			5XX Other Purchased Services	408.09	408.09	
	<b>999</b>	<b>Undistributed</b>				
			<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	116,866.30	314,323.99	



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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,639,769.96	6,746,787.80
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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance		634,025.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,747,423.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,746,787.80 (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)		634,660.44 (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		2021 Value	2022 Value
	1111 District Levy - Real Property		343,119.69	302,609.83
	1112 District Levy - Personal Property		9,618.04	6,484.70
	1114 District Levy - Personal Property/Mobile Homes		2,824.68	2,275.34
	1190 Penalties and Interest on Taxes		860.34	1,006.31
	1510 Interest Earnings		2,235.02	906.87
	1900 Other Revenue from Local Sources		0.00	25.00
	2220 County On-Schedule Transportation Reimbursement		49,399.69	49,056.31
	3210 State - On-Schedule Transportation Reimbursement		49,399.70	49,056.33
	5200 Sale or Compensation for Loss of Assets		0.00	10,417.26
<b>771</b>				
	7710 CARES - Governor's Coronavirus Relief Fund Transportation		7,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>464,457.16</b>	<b>421,837.95</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	10,506.95	11,130.00
			2XX Personal Services - Employee Benefits	2,189.25	2,543.08
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	27,372.22	29,313.29
			2XX Personal Services - Employee Benefits	9,137.38	9,452.20
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	12,981.18	14,837.14
			5XX Other Purchased Services	3,048.25	1,004.41
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	183,400.71	213,810.17
			2XX Personal Services - Employee Benefits	34,993.93	41,386.66
			3XX Purchased Professional and Technical Services	5,137.70	3,801.04
			4XX Purchased Property Services	2,505.61	15,019.86
			5XX Other Purchased Services	13,387.21	16,442.04
			6XX Supplies and Materials	55,596.42	87,453.37
			8XX Other Expenditures	104.33	107.23
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	33,501.71	40,515.69
			2XX Personal Services - Employee Benefits	14,460.16	16,716.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10		
PRC	Program	Function	Object		2021 Value	2022 Value	
771	<b>771 CARES - Governor's Coronavirus Relief Fund Transportation</b>						
	<b>27XX Student Transportation Services</b>						
			1XX Personal Services - Salaries		6,963.76	0.00	
			2XX Personal Services - Employee Benefits		36.24	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>415,323.01</u>	<u>503,532.21</u>	

Schedule Of Changes Worksheet							Fund Code 10	
Beginning Fund Balance							271,218.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							421,837.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							503,532.21	(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)							189,524.31	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2021 Value	2022 Value
	1111 District Levy - Real Property		172,576.26	241,019.62
	1112 District Levy - Personal Property		4,724.76	5,090.90
	1114 District Levy - Personal Property/Mobile Homes		1,201.32	1,605.81
	1190 Penalties and Interest on Taxes		321.15	493.95
	1510 Interest Earnings		3,917.30	1,351.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>182,740.79</b>	<b>249,561.71</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	4,366.60	0.00
			7XX Property and Equipment Acquisition	226,552.05	117,934.93
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	58,219.20	51,670.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>289,137.85</b>	<b>169,604.99</b>

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						274,635.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						249,561.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						169,604.99 (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)						354,592.03 (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	2021 Value	2022 Value
	1510 Interest Earnings	57.89	487.90
	1611 National School Lunch Program	34,659.27	31,013.36
	1630 Catering Sales	5,252.25	9,651.19
	3220 State - School Nutrition Match	0.00	1,514.04
	4550 Federal School Nutrition Reimbursement	32,480.24	379,201.80
	4555 School Nutrition Summer Food Service Program	536,685.12	373,289.69
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	5,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>609,134.77</u>	<u>800,157.98</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)</b>				
		<b>31XX Food Services</b>			
			7XX Property and Equipment Acquisition	0.00	6,500.00
	<b>910 Food Services</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	11,285.45	11,909.33
			2XX Personal Services - Employee Benefits	522.09	685.99
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	150,987.29	179,775.05
			2XX Personal Services - Employee Benefits	28,829.92	29,192.00
			3XX Purchased Professional and Technical Services	1,972.08	534.80
			4XX Purchased Property Services	877.50	1,833.14
			5XX Other Purchased Services	1,375.15	1,283.50
			6XX Supplies and Materials	324,861.31	446,276.22
			8XX Other Expenditures	2,589.60	3,417.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>523,300.39</u>	<u>681,407.63</u>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						126,600.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						800,157.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						681,407.63 (3)
Increase/Decrease of Reserve for Inventories						
This Year	36,465.84	Less Last Year	40,571.75	(4a)		-4,105.91
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						-4,105.91 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						241,244.49 (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	2021 Value	2022 Value
1111	District Levy - Real Property	130,786.23	186,496.94
1112	District Levy - Personal Property	3,638.04	3,932.23
1114	District Levy - Personal Property/Mobile Homes	1,028.96	1,240.27
1190	Penalties and Interest on Taxes	293.38	431.91
1510	Interest Earnings	195.16	212.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>135,941.77</b>	<b>192,313.46</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries	92,477.79	133,139.65
		2XX	Personal Services - Employee Benefits	31,733.67	15,174.93
		3XX	Purchased Professional and Technical Services	0.00	3,811.79
		5XX	Other Purchased Services	660.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>124,871.46</b>	<b>152,126.37</b>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	26,600.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192,313.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,126.37	(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)	66,787.96	(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	2021 Value	2022 Value
	1510 Interest Earnings	2,462.74	1,112.23
	2240 County Retirement Distribution	849,439.17	892,012.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>851,901.91</b>	<b>893,125.08</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	405,777.88	399,332.38
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	23,683.00	20,248.86
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	31.99	1,889.33
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	17,800.18	18,471.21
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	16,457.89	17,465.08
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	73,611.58	76,601.90
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			2XX Personal Services - Employee Benefits	12,164.13	13,032.06
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	21,628.87	23,937.43
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	48,426.53	50,938.94
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	28,214.64	32,391.56
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	156,311.35	147,378.82
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	5,000.65	5,929.82
	<b>365 Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	2,283.91	2,809.93
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	24.42



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2021 Value	2022 Value	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX	Personal Services - Employee Benefits	1,230.68	1,358.48
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX	Personal Services - Employee Benefits	7,413.61	8,157.66
	<b>910</b>	<b>Food Services</b>				
		<b>25XX</b>	<b>Support Services - Business</b>			
			2XX	Personal Services - Employee Benefits	1,764.97	1,894.63
		<b>31XX</b>	<b>Food Services</b>			
			2XX	Personal Services - Employee Benefits	38,673.73	40,269.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>860,475.59</b>	<b>862,132.10</b>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					216,487.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					893,125.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					862,132.10	(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)					247,480.13	(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	2022 Value
<b>102</b>	<b>Garfield Donations</b>	
	1900 Other Revenue from Local Sources	1,038.65
	1920 Contributions/Donations from Private Sources	600.00
<b>103</b>	<b>Highland Park Donations</b>	
	1900 Other Revenue from Local Sources	3,058.75
<b>104</b>	<b>Lewis &amp; Clark Donations</b>	
	1900 Other Revenue from Local Sources	143.91
<b>105</b>	<b>LJHS Donations</b>	
	1900 Other Revenue from Local Sources	3,027.98
<b>117</b>	<b>Garfield Ski Trips</b>	
	1900 Other Revenue from Local Sources	12,682.00
<b>128</b>	<b>Chromebook Fees - Online Learning</b>	
	1900 Other Revenue from Local Sources	140.00
<b>231</b>	<b>PTO - Billable</b>	
	1920 Contributions/Donations from Private Sources	9,201.52
<b>232</b>	<b>Garfield PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	1,800.65
<b>233</b>	<b>Highland Park PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	2,613.39
<b>234</b>	<b>Lewis &amp; Clark PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	923.14
<b>235</b>	<b>LJHS PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	6.85
<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>	
	1920 Contributions/Donations from Private Sources	1,422.41
	1950 Services Provided Other School Districts or Coops	1,516.20
	1960 Services Provided Other Local Governmental Units	3,155.49
<b>355</b>	<b>Activity Bus Insurance Claims</b>	
	5200 Sale or Compensation for Loss of Assets	313.26
<b>451</b>	<b>Carl Perkins - JHS</b>	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	2,000.00
<b>458</b>	<b>MTSS</b>	
	4580 IDEA, Special Education State Personnel Development	2,506.64
<b>493</b>	<b>Indirect Costs</b>	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	49,176.00
<b>494</b>	<b>Title I - Schoolwide</b>	
	4940 Title I, ESEA, Schoolwide Program	453,597.00



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<b>542 Elementary Book Fair</b>		
1900 Other Revenue from Local Sources		4,396.45
<b>566 Moodie Donation</b>		
1920 Contributions/Donations from Private Sources		8,000.00
<b>567 Instrument Repair Donations</b>		
1920 Contributions/Donations from Private Sources		4,674.00
<b>633 District Reimbursements</b>		
1900 Other Revenue from Local Sources		1,683.28
1920 Contributions/Donations from Private Sources		175.00
3290 State - Other State Grants		3,675.00
3357 Medicaid - Montana Administrative Claiming Reimbursement		32,725.58
5200 Sale or Compensation for Loss of Assets		50.00
<b>775 ESSER II - ARPA</b>		
6100 Material Prior Period Revenue Adjustments		-149.00
7750 CRRSA - State School Emergency Relief Fund		805,402.00
<b>787 ESSER III - ARPA LEARNING LOSS</b>		
6100 Material Prior Period Revenue Adjustments		-16.00
7850 ARP - State School Emergency Relief Fund		451,027.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,862,567.15</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>102</b>	<b>Garfield Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
	6XX Supplies and Materials				182.17
			<b>102 Subtotal</b>		<u>182.17</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				471.76
			<b>103 Subtotal</b>		<u>471.76</u>
<b>104</b>	<b>Lewis &amp; Clark Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
	6XX Supplies and Materials				348.25
			<b>104 Subtotal</b>		<u>348.25</u>
<b>105</b>	<b>LJHS Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
	6XX Supplies and Materials				2,649.50
			<b>105 Subtotal</b>		<u>2,649.50</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 Value
117	Garfield Ski Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		12,429.00
			<b>117 Subtotal</b>		<u>12,429.00</u>
231	PTO - Billable				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		17.00
			2XX Personal Services - Employee Benefits		4.24
			3XX Purchased Professional and Technical Services		800.00
			5XX Other Purchased Services		3,056.93
			6XX Supplies and Materials		3,723.35
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		1,446.24
			2XX Personal Services - Employee Benefits		153.76
			<b>231 Subtotal</b>		<u>9,201.52</u>
232	Garfield PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,634.60
			<b>232 Subtotal</b>		<u>1,634.60</u>
233	Highland Park PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		5.00
			6XX Supplies and Materials		2,309.62
			<b>233 Subtotal</b>		<u>2,314.62</u>
234	Lewis & Clark PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,392.09
			<b>234 Subtotal</b>		<u>1,392.09</u>
235	LJHS PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,186.04
			<b>235 Subtotal</b>		<u>1,186.04</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2021 Value	2022 Value
237	Sports Inc Donation					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			1,135.35
			<b>237 Subtotal</b>			<u>1,135.35</u>
261	Retiree Health Insurance					
	1XX Regular Education Programs - Elementary/Secondary					
	25XX Support Services - Business					
			2XX Personal Services - Employee Benefits			635.24
			<b>261 Subtotal</b>			<u>635.24</u>
287	Aggregate Reim/Indirects					
	890 Other Community Services					
	33XX Community Services					
			6XX Supplies and Materials			2,120.77
			<b>287 Subtotal</b>			<u>2,120.77</u>
365	Indian Ed For All					
	365 Indian Education for All					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries			236.21
			2XX Personal Services - Employee Benefits			43.77
			<b>365 Subtotal</b>			<u>279.98</u>
458	MTSS					
	458 IDEA, Special Education State Personnel Development					
	221X Improvement of Instruction Services					
			5XX Other Purchased Services			2,155.10
	23XX Support Services - General Administration					
			5XX Other Purchased Services			351.54
			<b>458 Subtotal</b>			<u>2,506.64</u>
494	Title I - Schoolwide					
	494 Title I, ESEA, Schoolwide Program					
	1XXX Instruction					
			1XX Personal Services - Salaries			328,641.18
			2XX Personal Services - Employee Benefits			123,111.33
			6XX Supplies and Materials			1,844.49
			<b>494 Subtotal</b>			<u>453,597.00</u>
542	Elementary Book Fair					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			3,946.93
			8XX Other Expenditures			55.00
			<b>542 Subtotal</b>			<u>4,001.93</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2021 Value	2022 Value
566	Moodie Donation					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		211.93
			2XX	Personal Services - Employee Benefits		12.21
			5XX	Other Purchased Services		118.00
			6XX	Supplies and Materials		875.58
				<b>566 Subtotal</b>		<u>1,217.72</u>
567	Instrument Repair Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX	Purchased Property Services		4,674.00
				<b>567 Subtotal</b>		<u>4,674.00</u>
633	District Reimbursements					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		250.00
			2XX	Personal Services - Employee Benefits		40.93
			3XX	Purchased Professional and Technical Services		927.14
			5XX	Other Purchased Services		4,268.00
			6XX	Supplies and Materials		840.28
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries		19,161.71
			2XX	Personal Services - Employee Benefits		9,055.74
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services		2,325.00
		25XX	Support Services - Business			
			6XX	Supplies and Materials		2,031.40
		27XX	Student Transportation Services			
			6XX	Supplies and Materials		355.05
			7XX	Property and Equipment Acquisition		29,960.39
	280	Special Education - Local and State				
		1XXX	Instruction			
			6XX	Supplies and Materials		3,135.60
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials		90.00
				<b>633 Subtotal</b>		<u>72,441.24</u>





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

PRC	Program	Function	Object	2021 Value	2022 Value
775	ESSER II - ARPA				
		775	CRRSA - State School Emergency Relief Fund - Basic		
		1XXX	Instruction		
			1XX Personal Services - Salaries		28,071.39
			2XX Personal Services - Employee Benefits		10,197.00
			5XX Other Purchased Services		26,976.05
			6XX Supplies and Materials		86,702.70
			7XX Property and Equipment Acquisition		34,635.78
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		46,548.25
			2XX Personal Services - Employee Benefits		19,413.55
			6XX Supplies and Materials		357.95
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		4,975.00
		222X	Educational Media Services		
			4XX Purchased Property Services		10,812.00
			6XX Supplies and Materials		90,863.91
		258X	Admin. Tech. - Technology Coordinator		
			1XX Personal Services - Salaries		34,272.64
			2XX Personal Services - Employee Benefits		15,626.89
			3XX Purchased Professional and Technical Services		10,043.00
			6XX Supplies and Materials		2,324.00
		25XX	Support Services - Business		
			810 Dues and Fees		1,100.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		145,233.51
			6XX Supplies and Materials		76,640.69
			7XX Property and Equipment Acquisition		43,737.83
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		85.13
			2XX Personal Services - Employee Benefits		18.88
			3XX Purchased Professional and Technical Services		1,999.00
			6XX Supplies and Materials		719.95
			7XX Property and Equipment Acquisition		53,996.94
		31XX	Food Services		
			6XX Supplies and Materials		3,387.18
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		31,700.42
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		30,971.00
			<b>775 Subtotal</b>		<b>811,410.64</b>



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

PRC	Program	Function	Object	2021 Value	2022 Value
787	ESSER III - ARPA LEARNING LOSS				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
		1XX	Personal Services - Salaries		36,554.82
		2XX	Personal Services - Employee Benefits		6,721.71
		3XX	Purchased Professional and Technical Services		16,275.00
		5XX	Other Purchased Services		783.28
		6XX	Supplies and Materials		366,663.20
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		3,781.14
		2XX	Personal Services - Employee Benefits		653.06
	222X Educational Media Services				
		5XX	Other Purchased Services		1,050.00
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries		800.00
		2XX	Personal Services - Employee Benefits		189.79
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		18,205.00
			<b>787 Subtotal</b>		<u>451,677.00</u>
865	Tolerance Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		300.00
			<b>865 Subtotal</b>		<u>300.00</u>
					<u>1,837,807.06</u>

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 1,837,807.06**

**Schedule Of Changes Worksheet Fund Code 15**

Beginning Fund Balance	699,017.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,862,567.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,837,807.06	(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)	723,777.81	(5)



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	1,638.65	182.17	1,456.48
103 Highland Park Donations	3,058.75	471.76	2,586.99
104 Lewis & Clark Donations	143.91	348.25	-204.34
105 LJHS Donations	3,027.98	2,649.50	378.48
117 Garfield Ski Trips	12,682.00	12,429.00	253.00
128 Chromebook Fees - Online Learning	140.00	0.00	140.00
231 PTO - Billable	9,201.52	9,201.52	0.00
232 Garfield PTO Donations	1,800.65	1,634.60	166.05
233 Highland Park PTO Donations	2,613.39	2,314.62	298.77
234 Lewis & Clark PTO Donations	923.14	1,392.09	-468.95
235 LJHS PTO Donations	6.85	1,186.04	-1,179.19
237 Sports Inc Donation	2,000.00	1,135.35	864.65
261 Retiree Health Insurance	0.00	635.24	-635.24
287 Aggregate Reim/Indirects	6,094.10	2,120.77	3,973.33
355 Activity Bus Insurance Claims	313.26	0.00	313.26
365 Indian Ed For All	0.00	279.98	-279.98
451 Carl Perkins - JHS	2,000.00	0.00	2,000.00
458 MTSS	2,506.64	2,506.64	0.00
493 Indirect Costs	49,176.00	0.00	49,176.00
494 Title I - Schoolwide	453,597.00	453,597.00	0.00
542 Elementary Book Fair	4,396.45	4,001.93	394.52
566 Moodie Donation	8,000.00	1,217.72	6,782.28
567 Instrument Repair Donations	4,674.00	4,674.00	0.00
633 District Reimbursements	38,308.86	72,441.24	-34,132.38
775 ESSER II - ARPA	805,253.00	811,410.64	-6,157.64
787 ESSER III - ARPA LEARNING LOSS	451,011.00	451,677.00	-666.00
865 Tolerance Grant	0.00	300.00	-300.00
<b>Total</b>	<b>1,862,567.15</b>	<b>1,837,807.06</b>	<b>24,760.09</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			2021 Value	2022 Value
	1510 Interest Earnings			155.74	56.72
	1910 Rentals			4,900.00	3,500.00
<b>147</b>	<b>Junior High Band Rental</b>				
	1910 Rentals			1,350.00	1,740.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<b>6,405.74</b>	<b>5,296.72</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	5,800.00	4,207.46
<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	2,196.00	711.00
			6XX Supplies and Materials	0.00	355.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,996.00</b>	<b>5,273.92</b>

Schedule Of Changes Worksheet				Fund Code 20	
Beginning Fund Balance				9,361.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,296.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,273.92	(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)				9,383.83	(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	2021 Value	2022 Value
	1510 Interest Earnings	449.78	114.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		449.78	114.65

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

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	10,411.75	0.00
			2XX Personal Services - Employee Benefits	45.89	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	1,156.72	0.00
			2XX Personal Services - Employee Benefits	62.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				11,676.94	0.00

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	28,903.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114.65	(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)	29,018.18	(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	2021 Value	2022 Value
	1510 Interest Earnings	1,026.41	385.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,026.41</u>	<u>385.20</u>

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

PRC	Program	Function	Object	2021 Value	2022 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					97,115.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					385.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					97,500.84	(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	2021 Value	2022 Value
1111	District Levy - Real Property	59,304.84	59,727.61
1112	District Levy - Personal Property	1,652.21	1,273.37
1114	District Levy - Personal Property/Mobile Homes	470.71	431.89
1190	Penalties and Interest on Taxes	140.89	180.77
1510	Interest Earnings	763.39	363.74
3281	State - Technology Aid	5,460.12	4,064.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>67,792.16</b>	<b>66,041.82</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>222X Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	10,554.05	21,292.82
			5XX Other Purchased Services	2,183.77	2,956.12
			6XX Supplies and Materials	13,408.85	25,064.54
<b>258X Admin. Tech. - Technology Coordinator</b>					
			3XX Purchased Professional and Technical Services	9,157.66	3,601.90
			4XX Purchased Property Services	5.62	5.17
			5XX Other Purchased Services	863.16	1,231.50
			6XX Supplies and Materials	724.50	6,369.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>36,897.61</b>	<b>60,522.02</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	98,213.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,041.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,522.02	(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)	103,733.31	(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		2021 Value	2022 Value
	1510 Interest Earnings		1,177.01	430.66
	1900 Other Revenue from Local Sources		0.00	3,143.02
	1925 Innovative Education Payment		20.38	0.00
	3770 State - Advanced Opportunity Aid		0.00	6,962.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,197.39</b>	<b>10,536.06</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		7,875.00	0.00
			2XX Personal Services - Employee Benefits		12.44	0.00
		<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries		250.00	0.00
			2XX Personal Services - Employee Benefits		0.40	0.00
		<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries		1,000.00	0.00
			2XX Personal Services - Employee Benefits		1.56	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries		1,000.00	0.00
			2XX Personal Services - Employee Benefits		18.97	0.00
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries		1,250.00	0.00
			2XX Personal Services - Employee Benefits		24.20	0.00
<b>377</b>	<b>Advanced Opportunity Aid</b>					
	<b>377 State - Advanced Opportunity Aid</b>					
		<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		0.00	492.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>11,432.57</b>	<b>492.00</b>





# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 29**

Beginning Fund Balance						102,784.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,536.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						492.00 (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)						112,828.30 (5)



# Trustees' Financial Summary

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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	2021 Value	2022 Value
1111	District Levy - Real Property	19.33	54.92
1114	District Levy - Personal Property/Mobile Homes	4.62	0.00
1190	Penalties and Interest on Taxes	16.61	34.94
1510	Interest Earnings	0.86	0.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>41.42</b>	<b>90.51</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	206.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>206.55</b>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					116.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					206.55	(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)					0.00	(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	2021 Value	2022 Value
	1510 Interest Earnings	36.69	939.74
<b>021</b>	<b>Elementary Bond 2022</b>		
	1510 Interest Earnings	0.00	31,266.39
	5110 Sale of Bonds	0.00	23,891,208.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>36.69</u>	<u>23,923,414.23</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	9,243.24	0.00
<b>021</b>	<b>Elementary Bond 2022</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	0.00	1,862,505.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>9,243.24</u>	<u>1,862,505.15</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	2,401.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,923,414.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,862,505.15	(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	1,416,188.25	
Less Last Year	0.00	(4b)
	1,416,188.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,479,498.82	(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	2021 Value	2022 Value
	1111 District Levy - Real Property	0.00	133,221.33
	1112 District Levy - Personal Property	0.00	2,842.54
	1114 District Levy - Personal Property/Mobile Homes	0.00	963.18
	1190 Penalties and Interest on Taxes	0.00	374.25
	1510 Interest Earnings	7,772.04	3,503.14
	3283 State - School Major Maintenance Aid (SMMA)	60,906.24	63,603.65
	6100 Material Prior Period Revenue Adjustments	0.00	2,544.79
	9710 Residual Equity Transfers In	0.00	206.55
<b>612</b>	<b>Building Reserve - Voted</b>		
	1111 District Levy - Real Property	94,393.85	0.00
	1112 District Levy - Personal Property	2,631.39	0.00
	1114 District Levy - Personal Property/Mobile Homes	739.03	0.00
	1190 Penalties and Interest on Taxes	216.98	0.00
<b>613</b>	<b>Building Reserve - Non Voted</b>		
	1111 District Levy - Real Property	38,555.22	0.00
	1112 District Levy - Personal Property	1,074.80	0.00
	1114 District Levy - Personal Property/Mobile Homes	301.84	0.00
	1190 Penalties and Interest on Taxes	88.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		206,680.01	207,259.43

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

PRC	Program	Function	Object	2021 Value	2022 Value	
<b>612</b>	<b>Building Reserve - Voted</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	0.00	27,860.00	
<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	12,577.81	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>26XX Operation and Maintenance of Plant Services</b>				
			3XX Purchased Professional and Technical Services	12,512.63	0.00	
			7XX Property and Equipment Acquisition	66,456.88	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				78,969.51	40,437.81	



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## Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					835,147.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					207,259.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,437.81	(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	7,572.33	(4b)	-7,572.33	
					-7,572.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					994,396.68	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 78 - Self Insurance Fund - Health

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

PRC	Revenue	2021 Value	2022 Value
	1970 Services Provided Other Funds	120,574.92	146,271.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>120,574.92</u>	<u>146,271.50</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	142,575.20	130,006.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>142,575.20</u>	<u>130,006.25</u>

#### Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	87,765.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146,271.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,006.25	(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	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	104,030.48	(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	2021 Value	2022 Value
	1XXX Revenues from Student Activities	27,163.01	42,534.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>27,163.01</u>	<u>42,534.94</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	26,215.41	45,692.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>26,215.41</u>	<u>45,692.59</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	82,833.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,534.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,692.59	(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)	79,675.97	(5)



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## Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	481,634.44	384,658.85
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,925,400.90	2,917,421.47
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,676.58	400,056.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,446.79	3,325.47
XX	XXX 26XX 41X	Energy Utility Services	165,684.22	183,962.51
XX	XXX 4XXX 725	Major Construction Services	15,810.49	1,922,065.57
XX	XXX XXXX 355	Technology Contracted Services	0.00	27,172.53
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	22,733.66
XX	XXX XXXX 535	Technology Communication Services	38,933.99	46,995.98
XX	XXX XXXX 682	Technology Supplies	312,996.71	147,679.66
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	660.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00





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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	134,077.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	134,077.65

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	44,692.55
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	193,071.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,179,603.16
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 FY2024 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	766,422.44	133,139.65	0.00	0.00	0.00
280	1XXX	2XX	185,403.99	15,174.93	0.00	0.00	0.00
280	1XXX	3XX	0.00	3,811.79	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	758.43	0.00	0.00	0.00	0.00
280	1XXX	6XX	6,719.58	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	68,172.35	0.00	0.00	0.00	0.00
<b>Totals</b>			1,027,476.79	152,126.37	0.00	0.00	0.00

1,179,603.16

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 FY22 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	495,847.46	0.00	49,620.00	0.00	545,467.46
*** Buildings	5,689,211.44	0.00	61,317.20	0.00	5,750,528.64
Machinery and Equipment	2,155,335.81	0.00	260,901.16	87,533.93	2,328,703.04
*** Construction in Progress	0.00	0.00	446,316.90	0.00	446,316.90
Totals at Historical Cost	8,570,276.85	0.00	818,155.26	87,533.93	9,300,898.18
<b>Depreciation</b>					
Improvement Accum	335,558.39	0.00	21,788.89	0.00	357,347.28
*** Building Accum	3,393,927.88	0.00	184,831.82	0.00	3,578,759.70
Machinery and Equipment Accum	1,398,098.69	0.00	174,118.31	87,533.93	1,484,683.07
Total Accumulated Depreciation	5,127,584.96	0.00	380,739.02	87,533.93	5,420,790.05
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,442,691.89	0.00	437,416.24	0.00	3,880,108.13

\* 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

FY2021-22

Submit ID: 0258-14400561

14 Fergus County

0258 Lewistown Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
<b>Governmental Activities *</b>							
Compensated Absences	252,551.65	8,977.34	0.00	0.00	261,528.99	0.00	261,528.99
Other Post Employment Benefits	4,280,807.55	0.00	0.00	2,623,039.95	1,657,767.60	0.00	1,657,767.60
Other	23,400.00	0.00	0.00	13,000.00	10,400.00	0.00	10,400.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	4,556,759.20	8,977.34	0.00	2,636,039.95	1,929,696.59	0.00	1,929,696.59
<b>Bond(s)</b>							
02/03/2022	0.00	20,400,000.00	0.00	0.00	20,400,000.00	370,000.00	20,030,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	20,400,000.00	0.00	0.00	20,400,000.00	370,000.00	20,030,000.00

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# Trustees' Financial Summary

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## Net Pension Liability FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,586,406.78	0.00	548,930.30	1,037,476.48
Net Pension - TRS	6,803,175.40	0.00	2,005,147.76	4,798,027.64