

11/27/24

UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS

COM01001920124

COMPLIANCE REPORT

DATA AS OF 11/27/24

AUDITED UFARS DATA SUBMITTED

DISTRICT: 0192-01 FARMINGTON PUBLIC SCHOOL DISTRICT06/30/24

01 GENERAL FUND

TOTAL REVENUE	97,871,299
TOTAL EXPENDITURES	93,573,776
460 NON SPENDABLE FUND BALANCE	1,002,188

RESTRICTED/RESERVE:

401 STUDENT ACTIVITIES	154,415
402 SCHOLARSHIPS	
403 STAFF DEVELOPMENT	416,349
407 CAPITAL PROJECTS LEVY	
408 COOPERATIVE REVENUE	
412 LITERACY INCENTIVE AID	185,277
414 OPERATING DEBT	
416 LEVY REDUCTION	
417 TACONITE BUILDING MAINT	
420 AMERICAN INDIAN ED AID	18,213
424 OPERATING CAPITAL	3,733,531
426 \$25 TACONITE	
427 DISABLED ACCESSIBILITY	
428 LEARNING & DEVELOPMENT	
434 AREA LEARNING CENTER	
435 CONTRACTED ALT. PROGRAMS	
436 ST. APPROVED ALT. PROGRAM	
438 GIFTED & TALENT	
439 ENGLISH LEARNER	
440 TEACHER DEVELOPMENT & EVAL	
441 BASIC SKILLS PROGRAMS	149,736
443 SCHOOL LIBRARY AID	
448 ACHIEVEMENT & INTEGRATION	
449 SAFE SCHOOLS LEVY	609,318
451 QZAB PAYMENTS	
452 OPEB LIAB NOT IN TRUST	
453 UNFNDED SEV & RETIREMT LEVY	
459 BASIC SKILLS EXT TIME	
467 LTFM	761,483
471 STUDENT SUPPORT PERSONNEL	
472 MEDICAL ASSISTANCE	1,109,006

RESTRICTED:

464 RESTRICTED FUND BALANCE	
475 TITLE VII - IMPACT AID	
476 PILT	

COMMITTED:

418 COMMITTED FOR SEPARATION	
461 COMMITTED FUND BALANCE	

ASSIGNED:

462 ASSIGNED FUND BALANCE	8,049,666
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UNASSIGNED:

422 UNASSIGNED FUND BALANCE	11,012,671
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02 FOOD SERVICE

TOTAL REVENUE	4,475,006
TOTAL EXPENDITURES	3,803,436
460 NON SPENDABLE FUND BALANCE	93,863

RESTRICTED/RESERVE:

452 OPEB LIAB NOT IN TRUST	
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RESERVE:

464 RESTRICTED FUND BALANCE	2,552,895
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UNASSIGNED:

463 UNASSIGNED FUND BALANCE	
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04 COMMUNITY SERVICE

TOTAL REVENUE	5,527,565
TOTAL EXPENDITURES	5,167,849
460 NON SPENDABLE FUND BALANCE	26,477

RESTRICTED/RESERVE:

426 \$25 TACONITE	
431 COMMUNITY EDUCATION	1,079,860
432 E.C.F.E	216,330
440 TEACHER DEVELOPMENT & EVAL	
444 SCHOOL READINESS	263,791
447 ADULT BASIC EDUCATION	
452 OPEB LIAB NOT IN TRUST	

RESTRICTED:

464 RESTRICTED FUND BALANCE	19,380
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UNASSIGNED:

463 UNASSIGNED FUND BALANCE	
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06 BUILDING CONSTRUCTION

TOTAL REVENUE	18,753
TOTAL EXPENDITURES	126,807

RESTRICTED/RESERVE:

407 CAPITAL PROJECTS LEVY	
413 FUNDED BY COP/FP	
467 LTFM	

RESTRICTED:

464 RESTRICTED FUND BALANCE	35,232
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UNASSIGNED:

463 UNASSIGNED FUND BALANCE	
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07 DEBT SERVICE

TOTAL REVENUE	22,092,668
TOTAL EXPENDITURES	21,748,308

RESTRICTED/RESERVE:

425 BOND REFUNDINGS	
433 MAX EFFORT LOAN	
451 QZAB PAYMENTS	
467 LTFM	

RESTRICTED:

464 RESTRICTED FUND BALANCE	5,598,915
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UNASSIGNED:

463 UNASSIGNED FUND BALANCE	
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08 TRUST

TOTAL REVENUE	
TOTAL EXPENDITURES	
401 STUDENT ACTIVITIES	
402 SCHOLARSHIPS	
422 NET ASSETS	

18 CUSTODIAL FUND

TOTAL REVENUE	
TOTAL EXPENDITURES	
401 STUDENT ACTIVITIES	
402 SCHOLARSHIPS	
448 ACHIEVEMENT & INTEGRATION	
464 RESTRICTED FUND BALANCE	

20 INTERNAL SERVICE

TOTAL REVENUE	10,384,165
TOTAL EXPENDITURES	9,448,287
422 NET ASSETS	5,395,084

25 OPEB REVOCABLE TRUST FUND

TOTAL REVENUE	
TOTAL EXPENDITURES	
422 NET ASSETS	

45 OPEB IRREVOCABLE TRUST FUND

TOTAL REVENUE	105,036
TOTAL EXPENDITURES	250
422 NET ASSETS	2,829,098

47 OPEB DEBT SERVICE FUND

TOTAL REVENUE	1,772
TOTAL EXPENDITURES	
460 NON SPENDABLE FUND BALANCE	

RESTRICTED:

425 BOND REFUNDINGS	
464 RESTRICTED FUND BALANCE	185,359

UNASSIGNED:

463 UNASSIGNED FUND BALANCE	
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1) FUND BALANCE	20,064,525
2) EXPENDITURES	84,464,246
3) SOD CALCULATION (1 / 2)	23.76 %