



# Trustees' Financial Summary

## FY2019-20

Submit ID: 0331-14366422

### 15 Flathead County

### 0331 Bigfork H S

**Due Date:**

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

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

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

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

### Certification

**Business Manager/Clerk:**

Lacey Porrovecchio

**Phone #:**

(406) 837-7400

(Signature)

(Date)

**Chair, Board of Trustees:**

Paul Sandry

(Signature)

(Date)

**County Superintendent**

Jack Eggensperger

(Signature)

(Date)

### Software

Accounting Package:

Black Mountain

For FY20 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**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 08/19/2019



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Agg of Reidm/indirect	LOCAL	none	local
003	Maintenance Permissive Levy	LOCAL		
009	MONTANA MASONIC FOUNDATION	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
098	Swimming	LOCAL		
099	Wrestling	LOCAL		
100	Soccer	LOCAL		
102	HS AUTO SHOP	LOCAL		
104	Cross Country	LOCAL		
106	CSCT Medicaid	LOCAL		
109	Activity Bus	LOCAL	local	
111	Golf	LOCAL		
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
117	Health Occupations Education	STATE		
120	Welding Class Fee	LOCAL		
122	High School Bricks	LOCAL		
127	Bodenhamer Donations	LOCAL		
129	HS Culinary Fees	LOCAL		
130	Special Ed Donation	LOCAL		
131	School Garden	LOCAL		
134	HS Science Lab Fees	LOCAL		
136	Spirit Fund	LOCAL		
779	IDEA, Part B, Children with Disabilities	FEDERAL	01503307719	84.027
780	IDEA, Part B, Special Education	FEDERAL	0150330772020	84.027
820	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	01503318120	84.048A
829	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL	01503318119	84.048
910	Budget Amendment			
911	Budget Amendment			



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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)	360,967.78	106,427.42	229,500.58	57,250.41
02	Taxes Receivable - Real and Personal (120-149)	30,843.22	7,999.78	64.98	
03	Taxes Receivable - Protested (150-159)	1,407.10	347.13	15.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	21,616.30	7,916.31		414.76
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>	414,834.40	122,690.64	229,581.02	57,665.17
<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)	51,404.83	7,406.65		8,860.75
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	51,404.83	7,406.65		8,860.75
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	32,250.32	8,346.91	80.44	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	51,627.50	247.77		24.90
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	279,551.75	106,689.31	229,500.58	48,779.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	331,179.25	106,937.08	229,500.58	48,804.42
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	414,834.40	122,690.64	229,581.02	57,665.17



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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)	2,156.70	120,415.33	209,374.28	14,202.40
02	Taxes Receivable - Real and Personal (120-149)	335.80			421.03
03	Taxes Receivable - Protested (150-159)	24.48			14.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	220.50	2,839.73	20,618.79	307.09
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>	<b>2,737.48</b>	<b>123,255.06</b>	<b>229,993.07</b>	<b>14,945.43</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)		9,662.14	962.79	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		<b>9,662.14</b>	<b>962.79</b>	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	360.28			435.94
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,470.31	
48	Fund Balance for Budget	2,377.20	113,592.92	227,559.97	14,509.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,377.20</b>	<b>113,592.92</b>	<b>229,030.28</b>	<b>14,509.49</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,737.48</b>	<b>123,255.06</b>	<b>229,993.07</b>	<b>14,945.43</b>



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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)	69,256.54		3,173.84	6,956.43
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)	4,345.00			
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>	73,601.54		3,173.84	6,956.43
<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)	1,230.84			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	1,230.84			
<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	72,370.70		3,173.84	6,956.43
52	<b>TOTAL FUND BALANCE/EQUITY</b>	72,370.70		3,173.84	6,956.43
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	73,601.54		3,173.84	6,956.43



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



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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)	161,034.04	68,661.40		(21,826.05)
02	Taxes Receivable - Real and Personal (120-149)	2,912.27			29,466.49
03	Taxes Receivable - Protested (150-159)	99.78			1,311.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,055.33			20,718.60
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>	166,101.42	68,661.40		29,670.24
<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)	3,012.05			30,777.69
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	2,755.15			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	160,334.22	68,661.40		(1,107.45)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	163,089.37	68,661.40		(1,107.45)
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	166,101.42	68,661.40		29,670.24



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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)	302.10	67,104.45		
02	Taxes Receivable - Real and Personal (120-149)		1,180.29		
03	Taxes Receivable - Protested (150-159)		51.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		826.90		
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>	302.10	69,163.52		
<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)		1,232.17		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		8,564.78		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	302.10	59,366.57		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	302.10	67,931.35		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	302.10	69,163.52		





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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)				
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)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<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		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)	1.20		182,135.49	
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>	1.20		182,135.49	
<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	1.20		182,135.49	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.20		182,135.49	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.20		182,135.49	



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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)	123,788.96	11,258.01		
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>	123,788.96	11,258.01		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	42,410.40	11,258.01		
25	Other Current Liabilities (621-679)	81,378.56			
35	<b>TOTAL LIABILITIES</b>	123,788.96	11,258.01		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	123,788.96	11,258.01		



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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
1110	District Tax Levy	1,146,299.39	1,047,654.59
1190	Penalties and Interest on Taxes	2,664.36	2,659.93
1510	Interest Earnings	6,934.87	6,634.47
1900	Other Revenue from Local Sources	1,497.24	1,513.20
3110	Direct State Aid	1,149,074.29	1,209,974.02
3111	Quality Educator	80,995.20	76,242.00
3112	At Risk Student	7,671.68	6,889.24
3113	Indian Education For All	6,963.20	7,158.96
3114	American Indian Achievement Gap	856.00	864.00
3115	State Spec Ed Allowable Cost Pymt to Districts	64,243.20	0.00
3115	State Special Education Allowable Cost Payment to Districts	0.00	65,865.04
3116	Data For Achievement	0.00	6,855.78
3120	State - Guaranteed Tax Base Aid	145,019.34	193,058.80
6100	Material Prior Period Revenue Adjustments	5,946.38	4,115.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,618,165.15</b>	<b>2,629,485.97</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	899,961.56	886,923.83
			2XX Personal Services - Employee Benefits	98,993.90	100,940.06
			3XX Purchased Professional and Technical Services	381.25	105.00
			4XX Purchased Property Services	9,475.45	6,894.12
			5XX Other Purchased Services	7,398.71	7,059.86
			6XX Supplies and Materials	64,017.28	148,723.31
			810 Dues and Fees	130.00	0.00
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	52,884.49	58,720.91
			2XX Personal Services - Employee Benefits	6,414.90	6,687.83
			3XX Purchased Professional and Technical Services	320.00	301.00
			5XX Other Purchased Services	114.99	0.00
			6XX Supplies and Materials	777.50	2,513.00
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	36,904.00	35,396.52
			2XX Personal Services - Employee Benefits	3,628.09	2,978.42
			5XX Other Purchased Services	24,714.05	17,223.26
			6XX Supplies and Materials	0.00	249.76



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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>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	60,860.70	62,448.92
		2XX	Personal Services - Employee Benefits	6,818.08	7,072.32
		6XX	Supplies and Materials	8,023.97	8,248.00
		810	Dues and Fees	60.00	0.00
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	76,610.91	66,264.49
		2XX	Personal Services - Employee Benefits	12,164.02	11,152.06
		3XX	Purchased Professional and Technical Services	16,662.17	5,930.83
		4XX	Purchased Property Services	764.67	1,663.28
		5XX	Other Purchased Services	2,523.41	4,460.57
		6XX	Supplies and Materials	4,501.71	4,935.53
		810	Dues and Fees	1,536.80	4,620.79
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	115,060.34	112,009.33
		2XX	Personal Services - Employee Benefits	17,658.72	20,336.08
		3XX	Purchased Professional and Technical Services	1,431.14	0.00
		5XX	Other Purchased Services	8,751.00	11,479.21
		6XX	Supplies and Materials	3,655.29	4,730.50
		810	Dues and Fees	425.00	425.00
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	61,303.10	60,333.60
		2XX	Personal Services - Employee Benefits	3,627.45	3,539.17
		3XX	Purchased Professional and Technical Services	12,307.85	14,567.25
		5XX	Other Purchased Services	2,194.45	1,710.07
		6XX	Supplies and Materials	1,925.51	1,243.43
		810	Dues and Fees	0.00	1,771.34
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	120,474.71	123,144.32
		2XX	Personal Services - Employee Benefits	23,185.48	25,454.32
		3XX	Purchased Professional and Technical Services	14,149.60	8,301.85
		4XX	Purchased Property Services	105,301.40	126,225.38
		5XX	Other Purchased Services	21,194.22	21,756.88
		6XX	Supplies and Materials	20,743.95	35,545.00
		7XX	Property and Equipment Acquisition	0.00	4,195.75
		810	Dues and Fees	17.50	0.00
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	468.74	975.87
		2XX	Personal Services - Employee Benefits	64.77	58.91
		5XX	Other Purchased Services	451.01	11.30
		6XX	Supplies and Materials	870.79	552.76





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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>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	105,107.23	99,037.96	
			2XX Personal Services - Employee Benefits	21,303.27	18,289.62	
			5XX Other Purchased Services	0.00	594.47	
			6XX Supplies and Materials	1,516.60	4,259.70	
			810 Dues and Fees	150.50	0.00	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	1,335.74	1,314.19	
			2XX Personal Services - Employee Benefits	137.01	142.52	
			3XX Purchased Professional and Technical Services	11,413.08	23,031.35	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	15,069.12	15,521.76	
			2XX Personal Services - Employee Benefits	3,515.13	3,636.82	
			5XX Other Purchased Services	37.04	411.82	
			810 Dues and Fees	328.71	125.00	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			5XX Other Purchased Services	0.00	12.00	
	<b>365</b>	<b>Indian Education for All</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			5XX Other Purchased Services	626.16	0.00	
			6XX Supplies and Materials	5,869.32	7,158.96	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	792.45	0.00	
			2XX Personal Services - Employee Benefits	23.43	0.00	
	<b>390</b>	<b>State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	151,063.70	152,121.54	
			2XX Personal Services - Employee Benefits	16,771.87	21,113.29	
			4XX Purchased Property Services	1,000.00	0.00	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	7,112.09	3,400.51	
			2XX Personal Services - Employee Benefits	401.73	183.64	
			4XX Purchased Property Services	0.00	808.96	
			5XX Other Purchased Services	285.25	402.54	
			6XX Supplies and Materials	1,951.48	1,505.85	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	19,077.67	20,555.66	
			2XX Personal Services - Employee Benefits	90.01	93.95	
			5XX Other Purchased Services	10,851.52	4,540.07	
			6XX Supplies and Materials	676.69	697.84	



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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	
			810 Dues and Fees	3,785.00	1,900.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	18,331.28	11,410.56	
			2XX Personal Services - Employee Benefits	1,025.64	627.96	
			4XX Purchased Property Services	0.00	808.95	
			5XX Other Purchased Services	301.45	702.84	
			6XX Supplies and Materials	7,032.34	3,979.26	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	104,733.94	89,989.92	
			2XX Personal Services - Employee Benefits	9,210.87	9,381.55	
			4XX Purchased Property Services	1,415.74	2,753.35	
			5XX Other Purchased Services	22,686.24	13,689.87	
			6XX Supplies and Materials	21,746.74	21,172.48	
			810 Dues and Fees	2,885.00	2,955.00	
	<b>999 Undistributed</b>					
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	49,225.00	67,000.00	
<b>910 Budget Amendment</b>						
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	20,169.60	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,550,790.67</u>	<u>2,655,382.35</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					376,864.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,629,485.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,655,382.35	(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	51,627.50	Less Last Year	71,416.29	(4b)	-19,788.79
					-19,788.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					331,179.25	(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
	1110 District Tax Levy		267,768.28	272,045.39
	1190 Penalties and Interest on Taxes		646.24	655.65
	1510 Interest Earnings		1,955.14	1,505.98
	2220 County On-Schedule Trans Reimb		28,374.17	0.00
	2220 County On-Schedule Transportation Reimbursement		0.00	27,586.37
	3210 State - On-Schedule Transportation Reimbursement		0.00	27,585.78
	3210 State On-Schedule Trans Reimb		24,939.49	0.00
	6100 Material Prior Period Revenue Adjustments		712.20	330.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>324,395.52</b>	<b>329,709.99</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10		
PRC	Program	Function	Object	2019 Value	2020 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	4,737.58	4,434.08	
			2XX Personal Services - Employee Benefits	788.08	812.69	
			810 Dues and Fees	2,336.60	0.00	
	<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	8,107.28	8,373.97	
			2XX Personal Services - Employee Benefits	1,552.13	1,486.45	
	<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	4,625.65	5,011.49	
			2XX Personal Services - Employee Benefits	50.07	50.26	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	342.38	130.48	
	<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	96,966.95	84,349.17	
			2XX Personal Services - Employee Benefits	12,766.53	14,934.04	
			3XX Purchased Professional and Technical Services	55.00	536.10	
			4XX Purchased Property Services	19,986.19	14,273.24	
			5XX Other Purchased Services	126,167.63	115,611.30	
			6XX Supplies and Materials	14,361.35	24,444.68	
			7XX Property and Equipment Acquisition	0.00	25,526.00	
	<b>280 Special Education - Local and State</b>					
	<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	293.53	0.00	
			2XX Personal Services - Employee Benefits	3.94	0.00	
			5XX Other Purchased Services	259.84	197.40	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2019 Value	2020 Value
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		35,000.00	33,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>328,400.73</u>	<u>333,171.35</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					110,670.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					329,709.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					333,171.35	(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	247.77	Less Last Year	520.00	(4b)	-272.23
					-272.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					106,937.08	(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
	1110 District Tax Levy		63,367.97	1,761.71
	1190 Penalties and Interest on Taxes		145.70	73.51
	1510 Interest Earnings		2,849.70	3,156.26
	4100 Federal Miscellaneous Grants - Direct from Feds		10,350.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>76,713.37</b>	<b>4,991.48</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2019 Value	2020 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						224,509.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,991.48	(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)						229,500.58	(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	1,410.97	1,037.29
1621	Lunch Sales	136,016.86	92,510.31
1630	Catering Sales	2,482.90	2,901.28
1632	Daily Adult Sales	372.50	0.00
1900	Other Revenue from Local Sources	0.00	5,206.72
1920	Contributions/Donations from Private Sources	2,101.00	0.00
3220	State - School Nutrition Match	0.00	414.76
3220	State Food Services Match	559.67	0.00
4550	Federal Child Nutrition	149,446.94	0.00
4550	Federal School Nutrition Reimbursement	0.00	155,434.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>292,390.84</b>	<b>257,504.49</b>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	<b>910</b>		<b>Food Services</b>		
		<b>25XX</b>	<b>Support Services - Business</b>		
			1XX Personal Services - Salaries	3,700.51	4,009.25
			2XX Personal Services - Employee Benefits	40.10	40.26
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	133,381.15	139,867.15
			2XX Personal Services - Employee Benefits	26,084.29	29,092.50
			4XX Purchased Property Services	4,441.29	3,210.90
			5XX Other Purchased Services	0.00	116.96
			6XX Supplies and Materials	129,410.62	117,297.66
			810 Dues and Fees	330.00	896.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>297,387.96</b>	<b>294,530.78</b>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						86,973.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						257,504.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						294,530.78 (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	24.90	Less Last Year	1,167.32	(4b)		-1,142.42
						-1,142.42 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						48,804.42 (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
	1110 District Tax Levy		30,473.77	11,202.47
	1190 Penalties and Interest on Taxes		92.97	48.76
	1510 Interest Earnings		63.72	71.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>30,630.46</b>	<b>11,322.24</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	520.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,582.06	13,279.40
			2XX Personal Services - Employee Benefits	139.85	68.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>25,721.91</b>	<b>13,868.18</b>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						4,923.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,322.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,868.18	(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)						2,377.20	(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	1,202.13	1,057.42
	2240 County Retirement Distribution	354,297.49	373,657.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>355,499.62</b>	<b>374,715.28</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	158,818.24	153,998.32
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	8,705.30	9,653.35
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	6,094.42	5,777.78
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	9,337.70	9,509.83
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	12,961.07	11,701.22
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	20,391.66	20,060.10
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	10,391.16	10,365.81
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	18,792.52	19,325.94
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	15,098.34	12,292.29
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	21,182.00	18,361.65
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	201.20	205.51
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	2,475.92	2,606.95
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	47.53	0.00
	<b>365 Indian Education for All</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	63.20	0.00



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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>390 State Career &amp; Technical Education Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		33,111.24	25,687.28
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		851.59	515.12
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits		2,766.40	3,195.95
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		4,051.22	2,228.47
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits		17,658.09	14,300.00
	<b>910 Food Services</b>					
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		584.12	641.48
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits		20,492.78	21,572.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>364,075.70</u>	<u>341,999.74</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					80,877.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					374,715.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					341,999.74	(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)					113,592.92	(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>001</b>	<b>Agg of Reidm/indirect</b>	
	1510 Interest Earnings	3,016.20
<b>009</b>	<b>MONTANA MASONIC FOUNDATION</b>	
	1920 Contributions/Donations from Private Sources	5,250.00
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>	
	1920 Contributions/Donations from Private Sources	9,227.19
<b>098</b>	<b>Swimming</b>	
	1920 Contributions/Donations from Private Sources	11,828.75
<b>099</b>	<b>Wrestling</b>	
	1920 Contributions/Donations from Private Sources	11,600.03
<b>100</b>	<b>Soccer</b>	
	1920 Contributions/Donations from Private Sources	13,144.50
<b>102</b>	<b>HS AUTO SHOP</b>	
	1920 Contributions/Donations from Private Sources	23,478.52
<b>103</b>		
	1920 Contributions/Donations from Private Sources	0.00
<b>104</b>	<b>Cross Country</b>	
	1920 Contributions/Donations from Private Sources	4,514.93
<b>106</b>	<b>CSCT Medicaid</b>	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	207,187.36
<b>109</b>	<b>Activity Bus</b>	
	1920 Contributions/Donations from Private Sources	4,155.00
<b>111</b>	<b>Golf</b>	
	1920 Contributions/Donations from Private Sources	9,597.23
<b>112</b>	<b>Vo Ed Business/Marketing</b>	
	3290 State - Other State Grants	0.00
	3900 State - Career & Technical Education	2,267.00
<b>113</b>	<b>Vo Ed Family &amp; Consumer Science</b>	
	3290 State - Other State Grants	0.00
	3900 State - Career & Technical Education	2,437.00
<b>115</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>	
	3290 State - Other State Grants	0.00
	3900 State - Career & Technical Education	1,530.00
<b>116</b>	<b>misc donations</b>	
	1920 Contributions/Donations from Private Sources	19.35
<b>117</b>	<b>Health Occupations Education</b>	
	3290 State - Other State Grants	0.00
	3900 State - Career & Technical Education	1,275.00



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<b>120 Welding Class Fee</b>		
1920 Contributions/Donations from Private Sources		146.38
<b>121</b>		
1920 Contributions/Donations from Private Sources		0.00
<b>122 High School Bricks</b>		
1920 Contributions/Donations from Private Sources		276.00
<b>127 Bodenhamer Donations</b>		
1920 Contributions/Donations from Private Sources		5,753.71
<b>129 HS Culinary Fees</b>		
1920 Contributions/Donations from Private Sources		810.00
<b>131 School Garden</b>		
1920 Contributions/Donations from Private Sources		890.00
6100 Material Prior Period Revenue Adjustments		238.97
<b>134 HS Science Lab Fees</b>		
1920 Contributions/Donations from Private Sources		432.00
<b>136 Spirit Fund</b>		
1920 Contributions/Donations from Private Sources		85.89
6100 Material Prior Period Revenue Adjustments		0.00
<b>330</b>		
1920 Contributions/Donations from Private Sources		0.00
<b>779 IDEA, Part B, Children with Disabilities</b>		
4560 IDEA, Part B, Children with Disabilities		0.00
4560 IDEA, Part B, Special Education		0.00
<b>780 IDEA, Part B, Special Education</b>		
4560 IDEA, Part B, Children with Disabilities		0.00
4560 IDEA, Part B, Special Education		56,478.00
<b>820 Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		15,147.00
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		0.00
<b>828</b>		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		0.00
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		0.00
<b>829 Carl Perkins (Federal Vo-Ed)-Basic Grant</b>		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		382.00
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>391,168.01</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
<b>098</b>	<b>Swimming</b>				
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries		3,396.99



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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		42.35
			5XX Other Purchased Services		1,034.64
			6XX Supplies and Materials		1,076.08
			810 Dues and Fees		349.50
			<b>098 Subtotal</b>		<b>5,899.56</b>
<b>099</b>	<b>Wrestling</b>				
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries		2,191.73
			2XX Personal Services - Employee Benefits		9.73
			3XX Purchased Professional and Technical Services		155.20
			5XX Other Purchased Services		1,642.44
			6XX Supplies and Materials		1,663.11
			810 Dues and Fees		775.00
			<b>099 Subtotal</b>		<b>6,437.21</b>
<b>100</b>	<b>Soccer</b>				
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries		8,422.02
			2XX Personal Services - Employee Benefits		98.90
			3XX Purchased Professional and Technical Services		1,984.92
			5XX Other Purchased Services		1,603.31
			6XX Supplies and Materials		2,381.06
			810 Dues and Fees		500.00
			<b>100 Subtotal</b>		<b>14,990.21</b>
<b>102</b>	<b>HS AUTO SHOP</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		24,507.56
			<b>102 Subtotal</b>		<b>24,507.56</b>
<b>104</b>	<b>Cross Country</b>				
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries		6,740.76
			2XX Personal Services - Employee Benefits		122.08
			5XX Other Purchased Services		1,072.49
			6XX Supplies and Materials		1,052.37
			810 Dues and Fees		1,021.00
			<b>104 Subtotal</b>		<b>10,008.70</b>



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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
106	CSCT Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		207,187.46
			<b>106 Subtotal</b>		<u>207,187.46</u>
109	Activity Bus				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		5,239.50
	27XX Student Transportation Services				
			4XX Purchased Property Services		4,645.73
			5XX Other Purchased Services		625.00
			6XX Supplies and Materials		613.81
			<b>109 Subtotal</b>		<u>11,124.04</u>
111	Golf				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries		629.82
			2XX Personal Services - Employee Benefits		2.79
			6XX Supplies and Materials		2,588.80
			810 Dues and Fees		500.00
			<b>111 Subtotal</b>		<u>3,721.41</u>
113	Vo Ed Family & Consumer Science				
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			6XX Supplies and Materials		1,601.18
			<b>113 Subtotal</b>		<u>1,601.18</u>
115	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			6XX Supplies and Materials		74.50
			<b>115 Subtotal</b>		<u>74.50</u>
116	misc donations				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			6XX Supplies and Materials		1,105.89
			<b>116 Subtotal</b>		<u>1,105.89</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
117	Health Occupations Education				
	393 State Career & Technical Education Entitlement - Health Occupations				
	1XXX Instruction				
			6XX Supplies and Materials		59.34
			<b>117 Subtotal</b>		59.34
127	Bodenhamer Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,147.23
			6XX Supplies and Materials		706.33
			<b>127 Subtotal</b>		1,853.56
129	HS Culinary Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		537.42
			<b>129 Subtotal</b>		537.42
130	Special Ed Donation				
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials		600.00
			<b>130 Subtotal</b>		600.00
131	School Garden				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		769.86
			<b>131 Subtotal</b>		769.86
134	HS Science Lab Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		156.12
			<b>134 Subtotal</b>		156.12
136	Spirit Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials		209.98
			<b>136 Subtotal</b>		209.98
780	IDEA, Part B, Special Education				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		43,754.36



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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		12,723.64
			<b>780 Subtotal</b>		<b>56,478.00</b>
<b>820</b>	<b>Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>				
	<b>451 Carl Perkins (Federal Career &amp; Technical Education) - Basic Grant</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		570.00
			6XX Supplies and Materials		14,751.17
			810 Dues and Fees		295.00
			<b>820 Subtotal</b>		<b>15,616.17</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>362,938.17</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	200,474.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	391,168.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	362,938.17	(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	1,470.31	
Less Last Year	1,143.98	(4b)
	326.33	
	326.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	229,030.28	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	3,016.20	0.00	3,016.20
009 MONTANA MASONIC FOUNDATION	5,250.00	0.00	5,250.00
063 VERIZON LEASE AGREEMENT FUNDS	9,227.19	0.00	9,227.19
098 Swimming	11,828.75	5,899.56	5,929.19
099 Wrestling	11,600.03	6,437.21	5,162.82
100 Soccer	13,144.50	14,990.21	-1,845.71
102 HS AUTO SHOP	23,478.52	24,507.56	-1,029.04
104 Cross Country	4,514.93	10,008.70	-5,493.77
106 CSCT Medicaid	207,187.36	207,187.46	-0.10
109 Activity Bus	4,155.00	11,124.04	-6,969.04
111 Golf	9,597.23	3,721.41	5,875.82
112 Vo Ed Business/Marketing	2,267.00	0.00	2,267.00
113 Vo Ed Family & Consumer Science	2,437.00	1,601.18	835.82
115 Vo Ed Tech Ed/Industrial Arts	1,530.00	74.50	1,455.50
116 misc donations	19.35	1,105.89	-1,086.54





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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
117 Health Occupations Education	1,275.00	59.34	1,215.66
120 Welding Class Fee	146.38	0.00	146.38
122 High School Bricks	276.00	0.00	276.00
127 Bodenhamer Donations	5,753.71	1,853.56	3,900.15
129 HS Culinary Fees	810.00	537.42	272.58
130 Special Ed Donation	0.00	600.00	-600.00
131 School Garden	1,128.97	769.86	359.11
134 HS Science Lab Fees	432.00	156.12	275.88
136 Spirit Fund	85.89	209.98	-124.09
780 IDEA, Part B, Special Education	56,478.00	56,478.00	0.00
820 Federal Carl Perkins (Career & Technical Education (CTE))	15,147.00	15,616.17	-469.17
829 Carl Perkins (Federal Vo-Ed)-Basic Grant	382.00	0.00	382.00
<b>Total</b>	<b>391,168.01</b>	<b>362,938.17</b>	<b>28,229.84</b>



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2019 Value	2020 Value
	1110 District Tax Levy		0.00	14,432.85
	1190 Penalties and Interest on Taxes		0.00	18.63
	1510 Interest Earnings		0.00	58.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>0.00</b>	<b>14,509.49</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
PRC	Program	Function	Object	2019 Value	2020 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,509.49	(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)						14,509.49	(5)



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

### 18 - Traffic Education Fund

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

PRC	Revenue	2019 Value	2020 Value
	1311 Driver's Education Fees	18,634.38	16,843.89
	1510 Interest Earnings	913.11	874.21
	3260 State - Driver's Education Reimbursement	9,120.79	4,345.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>28,668.28</b>	<b>22,063.29</b>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	22,049.28	11,790.24
			2XX Personal Services - Employee Benefits	108.89	53.37
			4XX Purchased Property Services	0.00	133.00
			5XX Other Purchased Services	625.00	625.00
			6XX Supplies and Materials	1,505.29	1,367.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>24,288.46</b>	<b>13,968.81</b>

#### Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	64,276.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,063.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,968.81	(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	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	72,370.70	(5)



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

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	45.64	42.79
	1910 Rentals	116.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>161.64</b>	<b>142.79</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

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

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					3,031.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					142.79 (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)					3,173.84 (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	106.24	95.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>106.24</u>	<u>95.87</u>

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

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 21

Beginning Fund Balance					6,860.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					95.87 (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)					6,956.43 (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
	1110 District Tax Levy	97,181.40	99,318.95
	1190 Penalties and Interest on Taxes	128.46	234.98
	1510 Interest Earnings	626.15	886.94
	3281 State - Technology Aid	0.00	2,412.41
	5200 Sale or Compensation for Loss of Assets	2,275.00	8,687.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>100,211.01</b>	<b>111,541.08</b>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	2,635.21
			6XX Supplies and Materials	56,687.36	3,886.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>56,687.36</b>	<b>6,521.80</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	77,224.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,541.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,521.80	(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	2,755.15	
Less Last Year	21,909.07	(4b)
	-19,153.92	
	-19,153.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	163,089.37	(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		2019 Value	2020 Value
	1510 Interest Earnings		470.76	560.08
	1925 Innovative Education Payment		5.63	5.21
	3760 State - Transformational Learning Aid		0.00	37,771.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>476.39</b>	<b>38,337.09</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2019 Value	2020 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						30,324.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,337.09	(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)						68,661.40	(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
	1110 District Tax Levy		1,011,306.21	1,001,658.18
	1190 Penalties and Interest on Taxes		2,519.93	2,399.63
	1510 Interest Earnings		4,358.04	3,026.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,018,184.18</b>	<b>1,007,084.51</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2019 Value	2020 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>51XX General Obligation Bonds, Special Assessments and Interest</b>				
		830	Special Assessments	183.49	185.98
		840	Principal On Debt	550,000.00	560,000.00
		850	Interest on Debt	464,600.00	451,608.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,014,783.49</b>	<b>1,011,794.31</b>

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						3,602.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,007,084.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,011,794.31	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1,107.45	(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	655.35	10.30
	6100 Material Prior Period Revenue Adjustments	1,441.40	267.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,096.75</u>	<u>277.35</u>

#### 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>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	86,809.91	1,250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>86,809.91</u>	<u>1,250.00</u>

#### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,631.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					277.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,250.00	(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	357.01	(4b)	-357.01	
					-357.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					302.10	(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	2019 Value	2020 Value
	1110 District Tax Levy	0.00	40,121.91
	1190 Penalties and Interest on Taxes	0.00	101.24
	1510 Interest Earnings	0.00	308.10
	3283 State - School Major Maintenance Aid (SMMA)	0.00	6,705.21
	6100 Material Prior Period Revenue Adjustments	0.00	177.32
<b>003</b>	<b>Maintenance Permissive Levy</b>		
	1110 District Tax Levy	45,622.12	0.00
	1190 Penalties and Interest on Taxes	106.27	0.00
	1510 Interest Earnings	192.79	0.00
	1900 Other Revenue from Local Sources	535.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>46,456.53</b>	<b>47,413.78</b>

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

PRC	Program	Function	Object	2019 Value	2020 Value
<b>003</b>	<b>Maintenance Permissive Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services	18,674.66	9,590.45
			6XX Supplies and Materials	8,515.76	1,130.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>27,190.42</b>	<b>10,721.29</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					28,533.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47,413.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,721.29	(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	8,564.78	Less Last Year	5,859.48	(4b)	2,705.30	
					2,705.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,931.35	(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		2019 Value	2020 Value
	1XXX Revenues from Student Activities		108,435.76	120,444.73
	6100 Material Prior Period Revenue Adjustments		-3,437.14	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>104,998.62</u>	<u>120,444.73</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	95,700.12	78,928.72
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	1,609.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>95,700.12</u>	<u>80,538.44</u>

Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						142,229.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						120,444.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,538.44	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						182,135.49	(5)



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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	34,410.73	52,090.88
XX	39X 1XXX 112	Certified Teacher Staff Salaries	151,063.70	152,121.54
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	41,420.72	43,754.36
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	871,063.14	864,365.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,211.65	11,547.09
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	57,542.23	50,107.15
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	86,809.91	1,250.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	2,868.62
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	520.00
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	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	3,884.03
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	49,398.78
b. Related Services Block Grant Entitlement	16,466.26
c. Total Entitlements Subject to Reversion	65,865.04

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	87,600.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	179,588.39
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	99,037.96	13,279.40	0.00	0.00	0.00
280	1XXX	2XX	18,289.62	68.78	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	594.47	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,259.70	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,314.19	0.00	0.00	0.00	0.00
280	21XX	2XX	142.52	0.00	0.00	0.00	0.00
280	21XX	3XX	23,031.35	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	15,521.76	0.00	0.00	0.00	0.00
280	24XX	2XX	3,636.82	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	411.82	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	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			166,240.21	13,348.18	0.00	0.00	0.00

179,588.39

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	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	17,632,863.08	0.00	9,520.00	0.00	17,642,383.08
Machinery and Equipment	1,355,910.14	-8,109.00	39,876.75	0.00	1,387,677.89
Totals at Historical Cost	19,003,551.72	-8,109.00	49,396.75	0.00	19,044,839.47
<b>Depreciation</b>					
Building Accum	2,210,197.72	-311,268.87	350,220.32	0.00	2,249,149.17
Machinery and Equipment Accum	974,622.46	-8,109.00	50,939.12	0.00	1,017,452.58
Total Accumulated Depreciation	3,184,820.18	-319,377.87	401,159.44	0.00	3,266,601.75
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,818,731.54	311,268.87	-351,762.69	0.00	15,778,237.72

\* 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.

<b>Depreciation by Function for FY2020</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	681.13	0.00	0.00
Operations and Maintenance (26XX)	2,205.83	0.00	0.00
Transportation (27XX)	15,587.18	0.00	0.00
Extracurricular (34XX, 35XX)	2,018.75	0.00	0.00
Total Depreciation for FY2020	20,492.89	0.00	0.00

\*\*\* Has comment.



# 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	203,857.00	6,249.00	0.00	0.00	210,106.00	0.00	210,106.00
Other Post Employment Benefits	469,863.00	388,360.00	0.00	0.00	858,223.00	0.00	858,223.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	673,720.00	394,609.00	0.00	0.00	1,068,329.00	0.00	1,068,329.00
<b>Bond(s)</b>							
06/14/2016	4,385,000.00	0.00	195,000.00	0.00	4,190,000.00	200,000.00	3,990,000.00
12/29/2015	8,020,000.00	0.00	365,000.00	0.00	7,655,000.00	370,000.00	7,285,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	12,405,000.00	0.00	560,000.00	0.00	11,845,000.00	570,000.00	11,275,000.00

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

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





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## Net Pension Liability FY2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	570,330.00	0.00	123,143.00	447,187.00
Net Pension - TRS	2,030,250.25	118,866.75	0.00	2,149,117.00