



# Trustees' Financial Summary

## FY2018-19

Submit ID: 0259-55485696

### 14 Fergus County

### 0259 Fergus H S

**Due Date:**

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

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

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

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

### Certification

**Business Manager/Clerk:**

Rebekah Rhoades

**Phone #:**

(406) 535-8777

(Signature)

(Date)

**Chair, Board of Trustees:**

Phil Koterba

(Signature)

(Date)

**County Superintendent**

Rhonda Long

(Signature)

(Date)

### Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY19 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**

### Facilities Condition Inventory Report Certification:

I certify, this district HAS updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Fergus High Donations	LOCAL	2009	
108	FHS Activities Major Donations	LOCAL		
109	FHS Memorial Donations	LOCAL		
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
221	Curriculum	LOCAL	Multi-District Agree	
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
281	Alweis Scholarship	LOCAL	281	
324	Graduation Matters Grant	STATE	LOCAL	
327	Advancing Agriculture Education Program	STATE	2012	NA
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
412	SRSA Grant	FEDERAL		
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
471	ACT Plus Writing Grant	FEDERAL		
472	Construction Academy	LOCAL		
509	Reimbursable from Student Activities	LOCAL		
542	FHS Library Coffee Shop	LOCAL		
566	Moodie Donation	LOCAL	2013	
612	Building Reserve - Voted	STATE		
632	Medicaid Pre-Employment Transition Services	FEDERAL		
633	District Reimbursements	LOCAL	2009	
824	EOCM	LOCAL	824	



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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)	306,487.83	85,638.15	304,025.89	
02	Taxes Receivable - Real and Personal (120-149)	33,419.78	5,500.10	8,369.98	
03	Taxes Receivable - Protested (150-159)	247.11	32.66	20.12	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	340,154.72	91,170.91	312,415.99	
<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)	33,666.89	5,532.76	8,390.10	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	306,487.83	85,638.15	304,025.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	306,487.83	85,638.15	304,025.89	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	340,154.72	91,170.91	312,415.99	



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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)	216.54	167,998.45	246,045.59	49,736.61
02	Taxes Receivable - Real and Personal (120-149)	1,214.50			327.62
03	Taxes Receivable - Protested (150-159)	12.17			21.76
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>	1,443.21	167,998.45	246,045.59	50,085.99
<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)	1,226.67			349.38
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	216.54	167,998.45	246,045.59	49,736.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	216.54	167,998.45	246,045.59	49,736.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,443.21	167,998.45	246,045.59	50,085.99



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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)	9,818.24		8,378.42	27,078.15
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)	2,869.56			
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>	12,687.80		8,378.42	27,078.15
<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	12,687.80		8,378.42	27,078.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12,687.80		8,378.42	27,078.15
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	12,687.80		8,378.42	27,078.15



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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)	174,900.91			
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>	174,900.91			
<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	174,900.91			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	174,900.91			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	174,900.91			



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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)	180,009.92	169,503.03		
02	Taxes Receivable - Real and Personal (120-149)	1,821.99			
03	Taxes Receivable - Protested (150-159)	14.16			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	181,846.07	169,503.03		
<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)	1,836.15			
<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	180,009.92	169,503.03		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	180,009.92	169,503.03		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	181,846.07	169,503.03		



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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)	73,980.81	491,014.22		
02	Taxes Receivable - Real and Personal (120-149)		3,266.38		
03	Taxes Receivable - Protested (150-159)		25.63		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	73,980.81	494,306.23		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
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)		3,292.01		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	73,980.81	491,014.22		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	73,980.81	491,014.22		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	73,980.81	494,306.23		





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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)	114,588.54	644,017.36	135,668.97	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	505.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	115,093.54	644,017.36	135,668.97	
<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	115,093.54	644,017.36	135,668.97	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	115,093.54	644,017.36	135,668.97	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	115,093.54	644,017.36	135,668.97	



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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)				
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

		Agency - A	Agency - B	Agency - C	Agency - 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

		Agency - 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		2018 Value	2019 Value
1111	District Levy - Real Property		989,936.08	960,123.96
1112	District Levy - Personal Property		27,707.35	20,798.58
1114	District Levy - Pers Prop/Mobile Homes		9,819.09	10,913.24
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes		3,418.93	2,458.41
1190	Penalties and Interest on Taxes		1,988.68	2,479.78
1510	Interest Earnings		3,933.69	5,092.95
3110	Direct State Aid		1,271,335.72	1,292,283.48
3111	Quality Educator		100,152.33	102,503.06
3112	At Risk Student		6,671.62	9,474.72
3113	Indian Education For All		7,839.12	7,964.16
3114	American Indian Achievement Gap		2,100.00	1,498.00
3115	State Spec Ed Allowable Cost Pymt to Districts		86,135.11	93,053.31
3117	State Tuition for State Placement		1,394.00	0.00
3120	State Guaranteed Tax Base Aid		708,960.69	764,043.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,221,392.41</b>	<b>3,272,687.40</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	856,987.54	879,053.75
			2XX Personal Services - Employee Benefits	154,338.91	152,922.45
			3XX Purchased Professional and Technical Services	2,425.00	7,255.93
			4XX Purchased Property Services	11,790.19	8,880.35
			5XX Other Purchased Services	5,518.06	10,064.68
			6XX Supplies and Materials	39,667.48	38,912.33
			7XX Property and Equipment Acquisition	0.00	1,946.67
			8XX Other Expenditures	55.84	459.04
		<b>21XX</b>	<b>Support Services - Students</b>		
			1XX Personal Services - Salaries	80,703.16	79,688.33
			2XX Personal Services - Employee Benefits	7,889.11	8,271.38
			3XX Purchased Professional and Technical Services	18,780.48	16,553.99
			5XX Other Purchased Services	3,996.18	4,126.49
			6XX Supplies and Materials	2,601.36	1,475.47
			8XX Other Expenditures	30.00	159.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			1XX Personal Services - Salaries	24,093.88	0.00
			2XX Personal Services - Employee Benefits	4,459.32	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value	
			3XX Purchased Professional and Technical Services	462.00	562.00	
			4XX Purchased Property Services	235.14	933.57	
			5XX Other Purchased Services	824.52	636.34	
			6XX Supplies and Materials	751.00	19.07	
			8XX Other Expenditures	199.32	0.00	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	67,450.17	62,681.54	
			2XX Personal Services - Employee Benefits	13,256.21	12,888.01	
			3XX Purchased Professional and Technical Services	0.00	288.75	
			5XX Other Purchased Services	2,380.00	2,507.03	
			6XX Supplies and Materials	7,614.70	8,716.30	
			8XX Other Expenditures	40.00	0.00	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	31,837.23	39,278.17	
			2XX Personal Services - Employee Benefits	7,284.33	9,318.48	
			3XX Purchased Professional and Technical Services	4,110.01	4,024.35	
			5XX Other Purchased Services	8,335.66	7,690.55	
			6XX Supplies and Materials	1,435.80	1,283.28	
			8XX Other Expenditures	2,802.69	2,840.31	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	274,184.42	247,866.18	
			2XX Personal Services - Employee Benefits	64,162.70	81,370.25	
			3XX Purchased Professional and Technical Services	0.00	78.10	
			4XX Purchased Property Services	0.00	152.24	
			5XX Other Purchased Services	5,836.96	5,006.19	
			6XX Supplies and Materials	2,984.01	6,592.05	
			8XX Other Expenditures	1,880.00	230.00	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	107,088.82	120,665.24	
			2XX Personal Services - Employee Benefits	28,036.36	32,554.47	
			3XX Purchased Professional and Technical Services	6,966.69	9,556.36	
			4XX Purchased Property Services	4,759.49	5,552.02	
			5XX Other Purchased Services	5,583.56	5,065.40	
			6XX Supplies and Materials	4,077.70	6,094.25	
			8XX Other Expenditures	891.47	911.38	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	197,926.95	202,852.77	
			2XX Personal Services - Employee Benefits	39,124.12	59,455.55	
			3XX Purchased Professional and Technical Services	785.88	940.00	
			4XX Purchased Property Services	279,446.81	270,888.26	
			5XX Other Purchased Services	35,928.89	40,929.96	
			6XX Supplies and Materials	32,328.36	51,966.44	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value	
			8XX Other Expenditures	224.99	488.00	
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	14,004.35	0.00	
<b>280</b>	<b>Special Education - Local and State</b>					
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	147,666.11	155,147.46	
			2XX Personal Services - Employee Benefits	17,173.02	17,965.43	
			5XX Other Purchased Services	275.00	57.75	
			6XX Supplies and Materials	5,029.96	8,797.59	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	11,055.77	10,972.01	
<b>316</b>	<b>Data For Achievement</b>					
		<b>25XX</b>	<b>Support Services - Business</b>			
			6XX Supplies and Materials	4,442.46	0.00	
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	4,487.52	4,684.30	
			2XX Personal Services - Employee Benefits	978.11	1,076.23	
			6XX Supplies and Materials	419.00	419.00	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	6,288.48	6,386.89	
			2XX Personal Services - Employee Benefits	1,119.42	1,221.89	
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	193,702.98	191,431.86	
			2XX Personal Services - Employee Benefits	27,513.25	29,151.07	
			4XX Purchased Property Services	1,366.42	1,784.34	
			5XX Other Purchased Services	1,307.93	1,126.98	
			6XX Supplies and Materials	20,432.64	26,709.73	
			8XX Other Expenditures	0.00	400.00	
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>					
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	40,648.80	37,300.65	
			2XX Personal Services - Employee Benefits	5,666.23	5,087.83	
			5XX Other Purchased Services	60.00	15.00	
<b>720</b>	<b>School Sponsored Athletics</b>					
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,047.60	2,077.05	
			2XX Personal Services - Employee Benefits	61.35	121.81	
			3XX Purchased Professional and Technical Services	1,853.00	244.40	
			4XX Purchased Property Services	3,844.48	468.00	
			5XX Other Purchased Services	2,533.00	2,533.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value	
			6XX Supplies and Materials	15,271.52	28,852.33	
			8XX Other Expenditures	22.10	0.00	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	126,724.49	125,264.26	
			2XX Personal Services - Employee Benefits	15,904.23	17,033.11	
			3XX Purchased Professional and Technical Services	1,921.52	3,757.50	
			4XX Purchased Property Services	5,122.33	5,229.89	
			5XX Other Purchased Services	1,059.82	1,121.21	
	<b>910</b>		<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries	23,483.91	20,305.69	
			2XX Personal Services - Employee Benefits	2,528.77	1,372.76	
			5XX Other Purchased Services	192.39	192.39	
	<b>999</b>		<b>Undistributed</b>			
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	87,498.98	52,630.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,247,280.41</u>	<u>3,273,592.13</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					307,392.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,272,687.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,273,592.13	(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)					306,487.83	(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		2018 Value	2019 Value
	1111 District Levy - Real Property		149,938.98	162,665.95
	1112 District Levy - Personal Property		4,151.70	3,492.53
	1114 District Levy - Pers Prop/Mobile Homes		1,397.92	1,748.34
	1190 Penalties and Interest on Taxes		279.49	389.11
	1510 Interest Earnings		950.60	1,325.56
	2220 County On-Schedule Trans Reimb		24,925.15	23,283.48
	3210 State On-Schedule Trans Reimb		21,188.60	20,346.38
	3444 State School Block Grant		17,052.97	0.00
	5200 Sale or Compensation for Loss of Assets		971.84	232.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>220,857.25</b>	<b>213,484.08</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2018 Value	2019 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	4,868.49	5,149.95
			2XX Personal Services - Employee Benefits	858.00	967.11
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	12,616.18	13,223.98
			2XX Personal Services - Employee Benefits	3,164.25	3,373.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	7,167.92	7,064.55
			5XX Other Purchased Services	2,013.37	2,084.28
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	98,982.24	109,473.97
			2XX Personal Services - Employee Benefits	27,014.81	36,574.11
			3XX Purchased Professional and Technical Services	1,506.25	2,009.42
			4XX Purchased Property Services	5,774.47	1,387.48
			5XX Other Purchased Services	5,681.84	4,711.68
			6XX Supplies and Materials	31,916.58	30,092.39
			7XX Property and Equipment Acquisition	0.00	6,105.00
			8XX Other Expenditures	0.00	21.89
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	13,796.29	1,375.77
			2XX Personal Services - Employee Benefits	3,651.16	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>219,011.85</b>	<b>223,615.08</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance						95,769.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						213,484.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						223,615.08 (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)						85,638.15 (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	2018 Value	2019 Value
1111	District Levy - Real Property	193,665.45	258,701.53
1112	District Levy - Personal Property	5,217.94	5,500.01
1114	District Levy - Pers Prop/Mobile Homes	1,400.73	2,503.72
1190	Penalties and Interest on Taxes	248.40	533.14
1510	Interest Earnings	1,391.35	2,670.69
5200	Sale or Compensation for Loss of Assets	23,625.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>225,548.87</b>	<b>269,909.09</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	282,712.08	46,175.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>282,712.08</b>	<b>46,175.75</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	80,292.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	269,909.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,175.75	(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)	304,025.89	(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	2018 Value	2019 Value
1111	District Levy - Real Property	32,151.21	35,741.07
1112	District Levy - Personal Property	924.72	765.66
1114	District Levy - Pers Prop/Mobile Homes	393.67	392.80
1190	Penalties and Interest on Taxes	81.46	86.10
1510	Interest Earnings	1.56	17.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>33,552.62</b>	<b>37,003.43</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries	20,800.11	25,587.99
		2XX	Personal Services - Employee Benefits	6,900.17	9,819.69
		5XX	Other Purchased Services	4,580.00	2,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>32,280.28</b>	<b>37,607.68</b>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	820.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,003.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,607.68	(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)	216.54	(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	2018 Value	2019 Value
	1510 Interest Earnings	1,102.95	2,401.11
	2240 County Retirement Distribution	472,014.67	455,820.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>473,117.62</b>	<b>458,222.04</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	147,407.85	151,019.45
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	14,076.63	14,495.90
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	3,864.26	0.00
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	10,683.87	9,978.19
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	5,991.49	7,213.12
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	42,786.70	38,587.28
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	35,753.66	40,133.56
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	31,654.86	32,942.35
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	14,796.40	16,397.06
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	33,900.64	28,910.02
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	2,175.55	240.91
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	719.10	745.89
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	998.46	1,020.60
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	31,845.79	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2018 Value	2019 Value	
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	0.00	10,093.24	
	<b>392 State Career &amp; Technical Ed Entitlement - Business</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	0.00	8,187.77	
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	0.00	9,221.70	
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	0.00	4,013.43	
	<b>610 Adult Continuing Education Programs</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	230.77	0.00	
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits	17,880.22	0.00	
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits	1,890.28	0.00	
	<b>650 Adult Basic Education/GED Programs</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	203.36	0.00	
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits	4,240.98	0.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	6,365.08	5,832.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	157.87	191.38	
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	17,629.96	17,853.80	
	<b>890 Other Community Services</b>					
		<b>33XX Community Services</b>				
			2XX Personal Services - Employee Benefits	0.00	210.25	
	<b>8XX Community Services Programs</b>					
		<b>33XX Community Services</b>				
			2XX Personal Services - Employee Benefits	4,914.80	0.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	2,662.59	3,233.79	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>432,831.17</u>	<u>400,521.69</u>	





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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance						110,298.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						458,222.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						400,521.69 (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)						167,998.45 (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	2019 Value
<b>106</b>	<b>Fergus High Donations</b>	
	1900 Other Revenue from Local Sources	1,640.98
	1920 Contributions/Donations from Private Sources	3,368.62
<b>108</b>	<b>FHS Activities Major Donations</b>	
	1920 Contributions/Donations from Private Sources	53,526.00
<b>110</b>	<b>Lincoln Donations</b>	
	1900 Other Revenue from Local Sources	41.81
<b>129</b>	<b>Flex Forfeitures</b>	
	1900 Other Revenue from Local Sources	497.69
<b>327</b>	<b>Advancing Agriculture Education Program</b>	
	3270 State - Advancing Agriculture Education	2,000.00
<b>390</b>	<b>Career and Technical Ed</b>	
	3290 State - Other State Grants	4,208.00
	3900 State Career & Technical Ed Entitlement	10,232.00
<b>412</b>	<b>SRSA Grant</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,303.00
<b>451</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	25,042.00
<b>456</b>	<b>IDEA Part B</b>	
	5700 Resources Transferred from Other School Districts or Cooperatives	58,500.00
<b>542</b>	<b>FHS Library Coffee Shop</b>	
	1900 Other Revenue from Local Sources	8,479.31
<b>566</b>	<b>Moodie Donation</b>	
	1920 Contributions/Donations from Private Sources	2,000.00
<b>632</b>	<b>Medicaid Pre-Employment Transition Services</b>	
	4740 Pre-Employment Transition Services (DPHHS)	35,625.00
<b>633</b>	<b>District Reimbursements</b>	
	1900 Other Revenue from Local Sources	267.04
	3357 Montana Administrative Claiming Reimbursement	31,250.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		260,982.38

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>106</b>	<b>Fergus High Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		3,290.04
			<b>106 Subtotal</b>		3,290.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2018 Value	2019 Value
108	FHS Activities Major Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		7XX	Property and Equipment Acquisition		15,526.00
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition		38,000.00
			<b>108 Subtotal</b>		<u>53,526.00</u>
252	Classified Council				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		209.73
			<b>252 Subtotal</b>		<u>209.73</u>
327	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
		6XX	Supplies and Materials		297.93
			<b>327 Subtotal</b>		<u>297.93</u>
365	Indian Ed for All				
	365 Indian Education for All - OTO & Ongoing				
	222X Educational Media Services				
		6XX	Supplies and Materials		333.27
			<b>365 Subtotal</b>		<u>333.27</u>
390	Career and Technical Ed				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		1XX	Personal Services - Salaries		47.00
		2XX	Personal Services - Employee Benefits		11.21
		5XX	Other Purchased Services		1,245.83
		6XX	Supplies and Materials		5,313.19
		7XX	Property and Equipment Acquisition		199.95
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		5XX	Other Purchased Services		240.31
		6XX	Supplies and Materials		46.98
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		4XX	Purchased Property Services		528.00
		5XX	Other Purchased Services		257.62
			<b>390 Subtotal</b>		<u>7,890.09</u>



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

PRC	Program	Function	Object	2018 Value	2019 Value
412	SRSA Grant				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,322.62
			2XX Personal Services - Employee Benefits		3,912.08
			6XX Supplies and Materials		12,068.30
			<b>412 Subtotal</b>		<b>24,303.00</b>
451	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		3,807.32
			6XX Supplies and Materials		20,984.68
			8XX Other Expenditures		250.00
			<b>451 Subtotal</b>		<b>25,042.00</b>
456	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		38,680.06
			2XX Personal Services - Employee Benefits		19,819.94
			<b>456 Subtotal</b>		<b>58,500.00</b>
542	FHS Library Coffee Shop				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		3,698.50
			<b>542 Subtotal</b>		<b>3,698.50</b>
632	Medicaid Pre-Employment Transition Services				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,072.37
			2XX Personal Services - Employee Benefits		4,238.50
			<b>632 Subtotal</b>		<b>15,310.87</b>
633	District Reimbursements				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		6.17
			5XX Other Purchased Services		1,655.50
			6XX Supplies and Materials		934.58
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		8,377.26
			2XX Personal Services - Employee Benefits		34.09



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

PRC	Program	Function	Object	2018 Value	2019 Value
	<b>25XX Support Services - Business</b>				
			3XX Purchased Professional and Technical Services		227.15
			<b>633 Subtotal</b>		<u>11,234.75</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>203,636.18</u>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					188,699.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					260,982.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					203,636.18 (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)					246,045.59 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	5,009.60	3,290.04	1,719.56
108 FHS Activities Major Donations	53,526.00	53,526.00	0.00
110 Lincoln Donations	41.81	0.00	41.81
129 Flex Forfeitures	497.69	0.00	497.69
252 Classified Council	0.00	209.73	-209.73
327 Advancing Agriculture Education Program	2,000.00	297.93	1,702.07
365 Indian Ed for All	0.00	333.27	-333.27
390 Career and Technical Ed	14,440.00	7,890.09	6,549.91
412 SRSA Grant	24,303.00	24,303.00	0.00
451 Vo Ed Carl Perkins Basic Grant	25,042.00	25,042.00	0.00
456 IDEA Part B	58,500.00	58,500.00	0.00
542 FHS Library Coffee Shop	8,479.31	3,698.50	4,780.81
566 Moodie Donation	2,000.00	0.00	2,000.00
632 Medicaid Pre-Employment Transition Services	35,625.00	15,310.87	20,314.13
633 District Reimbursements	31,517.97	11,234.75	20,283.22
<b>Total</b>	<u>260,982.38</u>	<u>203,636.18</u>	<u>57,346.20</u>



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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	2018 Value	2019 Value
1111	District Levy - Real Property	90,059.70	2,425.89
1112	District Levy - Personal Property	2,507.86	164.21
1114	District Levy - Pers Prop/Mobile Homes	876.41	436.84
1190	Penalties and Interest on Taxes	174.33	136.98
1340	Fees for Adult Education	18,568.00	0.00
1510	Interest Earnings	479.94	758.49
1900	Other Revenue from Local Sources	250.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>112,916.24</b>	<b>3,922.41</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries	1,572.77	0.00
		2XX	Personal Services - Employee Benefits	62.78	0.00
		3XX	Purchased Professional and Technical Services	5,537.50	0.00
		5XX	Other Purchased Services	436.17	0.00
		6XX	Supplies and Materials	4,074.44	0.00
<b>23XX Support Services - General Administration</b>					
		1XX	Personal Services - Salaries	49,523.82	0.00
		2XX	Personal Services - Employee Benefits	7,855.45	0.00
		4XX	Purchased Property Services	207.76	0.00
		5XX	Other Purchased Services	3,016.86	0.00
		6XX	Supplies and Materials	16.00	0.00
<b>25XX Support Services - Business</b>					
		1XX	Personal Services - Salaries	12,551.78	0.00
		2XX	Personal Services - Employee Benefits	3,562.23	0.00
<b>26XX Operation and Maintenance of Plant Services</b>					
		5XX	Other Purchased Services	80.10	238.94
<b>650 Adult Basic Education/GED Programs</b>					
<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries	1,277.37	0.00
		2XX	Personal Services - Employee Benefits	454.80	0.00
		3XX	Purchased Professional and Technical Services	0.00	171.00
		6XX	Supplies and Materials	0.00	119.55
<b>23XX Support Services - General Administration</b>					
		1XX	Personal Services - Salaries	11,425.22	0.00
		2XX	Personal Services - Employee Benefits	2,380.53	0.00



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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	104,035.58	529.49
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## Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance		46,343.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,922.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		529.49	(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)		49,736.61	(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	2018 Value	2019 Value
1311	Driver's Education Fees	19,258.00	16,590.00
1510	Interest Earnings	218.47	136.78
3260	State Driver's Education Reimbursement	6,210.00	2,869.56
6100	Material Prior Period Revenue Adjustments	292.81	1,423.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>25,979.28</b>	<b>21,020.00</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	20,826.72	14,107.50
			2XX Personal Services - Employee Benefits	2,807.29	79.58
			3XX Purchased Professional and Technical Services	172.65	205.83
			4XX Purchased Property Services	0.00	372.00
			5XX Other Purchased Services	577.46	502.50
			6XX Supplies and Materials	304.94	324.14
			7XX Property and Equipment Acquisition	0.00	13,451.25
			8XX Other Expenditures	0.00	44.25
<b>24XX Support Services - School Administration</b>					
			5XX Other Purchased Services	1,624.29	1,645.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>26,313.35</b>	<b>30,732.69</b>

#### Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	22,400.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,020.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,732.69	(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)	12,687.80	(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	2018 Value	2019 Value
	1510 Interest Earnings	115.11	157.42
	1910 Rentals	9,247.00	15,324.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>9,362.11</b>	<b>15,482.11</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	661.40
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	3,570.59	3,302.16
			2XX Personal Services - Employee Benefits	715.02	723.19
			3XX Purchased Professional and Technical Services	2,815.93	4,765.90
			4XX Purchased Property Services	75.99	252.88
			6XX Supplies and Materials	2,500.00	6,880.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>9,677.53</b>	<b>16,586.51</b>

#### Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	9,482.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,482.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,586.51	(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)	8,378.42	(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	2018 Value	2019 Value
	1510 Interest Earnings	299.13	425.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>299.13</u>	<u>425.48</u>

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

PRC	Program	Function	Object	2018 Value	2019 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					26,652.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					425.48	(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)					27,078.15	(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	2018 Value	2019 Value
	1510 Interest Earnings	1,932.05	2,748.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,932.05</b>	<b>2,748.17</b>

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

PRC	Program	Function	Object	2018 Value	2019 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 24

Beginning Fund Balance					172,152.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,748.17	(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)					174,900.91	(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	2018 Value	2019 Value
1111	District Levy - Real Property	51,668.31	52,583.79
1112	District Levy - Personal Property	1,449.68	1,132.65
1114	District Levy - Pers Prop/Mobile Homes	534.02	586.94
1190	Penalties and Interest on Taxes	108.15	131.33
1510	Interest Earnings	1,512.37	2,526.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>55,272.53</b>	<b>56,961.04</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>222X Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	6,889.37	5,218.50
			5XX Other Purchased Services	2,909.89	1,887.10
			6XX Supplies and Materials	10,811.34	7,500.84
			7XX Property and Equipment Acquisition	23,242.50	1,990.54
<b>25XX Support Services - Business</b>					
			3XX Purchased Professional and Technical Services	10,953.24	4,818.77
			4XX Purchased Property Services	11.20	4.63
			5XX Other Purchased Services	979.53	1,273.06
			6XX Supplies and Materials	1,106.96	366.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>56,904.03</b>	<b>23,059.54</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	146,108.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,961.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,059.54	(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)	180,009.92	(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		2018 Value	2019 Value
	1510 Interest Earnings		1,936.46	2,773.54
	1900 Other Revenue from Local Sources		1,472.64	2,568.30
	3445 State Combined Fund School Block Grant		18,002.07	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>21,411.17</b>	<b>5,341.84</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000.00	9,000.00
			2XX Personal Services - Employee Benefits	5,000.00	6,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,000.00</b>	<b>15,000.00</b>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						179,161.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,341.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,000.00	(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)						169,503.03	(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	2018 Value	2019 Value
	1510 Interest Earnings	817.23	1,162.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>817.23</u>	<u>1,162.44</u>

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

PRC	Program	Function	Object	2018 Value	2019 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 60

Beginning Fund Balance	72,818.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,162.44	(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)	73,980.81	(5)



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61**

PRC	Revenue	2018 Value	2019 Value
	1111 District Levy - Real Property	93,283.44	0.00
	1112 District Levy - Personal Property	2,619.91	0.00
	1114 District Levy - Pers Prop/Mobile Homes	960.93	0.00
	1190 Penalties and Interest on Taxes	181.02	0.00
	1510 Interest Earnings	6,136.19	0.00
	6100 Material Prior Period Revenue Adjustments	236.94	0.00
<b>612</b>	<b>Building Reserve - Voted</b>		
	1111 District Levy - Real Property	0.00	95,081.41
	1112 District Levy - Personal Property	0.00	2,048.18
	1114 District Levy - Pers Prop/Mobile Homes	0.00	1,045.25
	1190 Penalties and Interest on Taxes	0.00	233.52
	1510 Interest Earnings	0.00	7,851.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>103,418.43</u>	<u>106,259.77</u>

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

PRC	Program	Function	Object	2018 Value	2019 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	53,887.81	0.00
<b>612</b>	<b>Building Reserve - Voted</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			3XX Purchased Professional and Technical Services	0.00	23,399.64
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	0.00	113,652.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>53,887.81</u>	<u>137,051.93</u>



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					521,806.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					106,259.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					137,051.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					491,014.22	(5)





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

### 81 - Private Purpose Trust (spend interest only)

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

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	1,222.95	1,779.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,222.95</u>	<u>1,779.82</u>

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

PRC	Program	Function	Object	2018 Value	2019 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 81

Beginning Fund Balance	113,313.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,779.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	115,093.54	(5)



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

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		5,770.03	9,312.21
<b>128</b>	<b>County Schools Technology Services</b>			
	5700 Resources Transferred from Other School Districts or Cooperatives		152,461.53	186,357.85
<b>201</b>	<b>General Fund</b>			
	5300 Operating Transfers from Other Funds		38,449.40	40,311.53
	5700 Resources Transferred from Other School Districts or Cooperatives		6,449.80	0.00
<b>221</b>	<b>Curriculum</b>			
	5300 Operating Transfers from Other Funds		40,000.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives		85,000.00	0.00
<b>262</b>	<b>Maintenance</b>			
	1900 Other Revenue from Local Sources		0.00	20,780.00
	5300 Operating Transfers from Other Funds		9,049.58	12,318.47
	5700 Resources Transferred from Other School Districts or Cooperatives		44,075.77	20,104.04
<b>472</b>	<b>Construction Academy</b>			
	5200 Sale or Compensation for Loss of Assets		24,169.47	9,117.34
<b>824</b>	<b>EOCM</b>			
	1920 Contributions/Donations from Private Sources		30,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>435,425.58</b>	<b>298,301.44</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2018 Value	2019 Value
<b>128</b>	<b>County Schools Technology Services</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	113,209.96	126,391.89
			2XX Personal Services - Employee Benefits	35,636.62	39,246.60
			3XX Purchased Professional and Technical Services	7,541.80	0.00
			4XX Purchased Property Services	250.00	250.00
			5XX Other Purchased Services	5,055.46	5,586.38
			6XX Supplies and Materials	15,786.93	6,514.72
			8XX Other Expenditures	500.00	750.00
<b>201</b>	<b>General Fund</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			3XX Purchased Professional and Technical Services	1,050.00	525.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2018 Value	2019 Value
221	Curriculum					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials		35,267.64	51,482.02
262	Maintenance					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services		2,400.00	0.00
			4XX Purchased Property Services		17,184.94	5,615.00
			6XX Supplies and Materials		11,583.24	6,975.00
			7XX Property and Equipment Acquisition		39,440.97	28,925.03
472	Construction Academy					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries		22,214.42	9,379.69
			2XX Personal Services - Employee Benefits		4,320.46	2,238.67
			4XX Purchased Property Services		10,496.94	0.00
			5XX Other Purchased Services		1,135.52	1,616.76
			6XX Supplies and Materials		13,099.15	116.99
			8XX Other Expenditures		415.00	0.00
824	EOCM					
	8XX Community Services Programs					
	33XX Community Services					
			1XX Personal Services - Salaries		24,751.98	0.00
			2XX Personal Services - Employee Benefits		6,913.50	0.00
			5XX Other Purchased Services		94.34	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>368,348.87</b>	<b>285,613.75</b>

## Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						631,329.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						298,301.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						285,613.75 (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)						644,017.36 (5)



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	13.07	13.82
	1XXX Revenues from Student Activities	353,259.37	309,407.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>353,272.44</u>	<u>309,420.83</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	351,841.45	302,720.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>351,841.45</u>	<u>302,720.50</u>

#### Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					128,968.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					309,420.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					302,720.50	(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)					135,668.97	(5)



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## Detail Expenditure

Fund	Account	Description	2018 Value	2019 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	136,951.09	130,337.91
XX	39X 1XXX 112	Certified Teacher Staff Salaries	193,702.98	191,431.86
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	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,190,828.81	1,160,109.02
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	30,879.88	21,789.81
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	586.84	666.48
XX	XXX 26XX 41X	Energy Utility Services	173,579.95	165,809.50
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	6,752.46	38,000.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	61,139.70	55,403.72
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	58,248.57
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	6,446.79	12,794.56
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	4,580.00	2,200.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	23,330.37	60,659.91
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	54,054.63
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,054.63

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,018.21
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,838.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	230,547.92
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 FY2021 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	155,147.46	25,587.99	0.00	0.00	0.00
280	1XXX	2XX	17,965.43	9,819.69	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	57.75	2,200.00	0.00	0.00	0.00
280	1XXX	6XX	8,797.59	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	10,972.01	0.00	0.00	0.00	0.00
<b>Totals</b>			192,940.24	37,607.68	0.00	0.00	0.00

230,547.92

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 FY19 in TEAMS.



# Trustees' Financial Summary

**FY2018-19**

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

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	928,897.91	0.00	38,274.95	0.00	967,172.86
Buildings	7,338,662.21	0.00	142,302.37	0.00	7,480,964.58
Machinery and Equipment	2,015,339.07	0.00	92,394.77	11,725.00	2,096,008.84
Totals at Historical Cost	10,643,547.64	0.00	272,972.09	11,725.00	10,904,794.73
<b>Depreciation</b>					
Improvement Accum	693,081.37	0.00	23,571.76	0.00	716,653.13
Building Accum	4,516,138.46	12,471.57	172,457.09	0.00	4,701,067.12
Machinery and Equipment Accum	1,183,080.12	0.00	134,214.17	11,725.00	1,305,569.29
Total Accumulated Depreciation	6,392,299.95	12,471.57	330,243.02	11,725.00	6,723,289.54
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,251,247.69	-12,471.57	-57,270.93	0.00	4,181,505.19

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

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

\*\*\* Has comments.





# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2018	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2019) [a+b-c-d]	(f) Current Portion Due FY2020	(g) Long-Term Portion Due FY2021
<b>Governmental Activities *</b>							
Compensated Absences	204,542.11	207.53	0.00	0.00	204,749.64	0.00	204,749.64
Other Post Employment Benefits	1,342,919.82	0.00	0.00	0.00	1,342,919.82	0.00	0.00
Other	21,000.00	1,700.00	0.00	0.00	22,700.00	0.00	22,700.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,568,461.93	1,907.53	0.00	0.00	1,570,369.46	0.00	227,449.64

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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



# Trustees' Financial Summary

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## Net Pension Liability FY2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,058,982.40	26,487.05	0.00	1,085,469.45
Net Pension - TRS	2,616,675.95	0.00	186,960.35	2,429,715.60