



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

**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.

| <b>Certification</b>                          |                                |
|---|--------------------------------|
| <b>Business Manager/Clerk:</b> Kristi Sangray | <b>Phone #:</b> (406) 441-3471 |
| _____<br>(Signature)                          | _____<br>(Date)                |
| <b>Chair, Board of Trustees:</b> Jason Noyes  |                                |
| _____<br>(Signature)                          | _____<br>(Date)                |
| <b>County Superintendent</b> Melissa Franks   |                                |
| _____<br>(Signature)                          | _____<br>(Date)                |

**Software**

Accounting Package: Black Mountain

For FY22 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

| PRC | Title   | Program Type | Project Number | CFDA#   |
|-----|---|--------------|----------------|---------|
| 113 | Tuition Student A   | LOCAL        |                |         |
| 114 | Tuition Student B   | LOCAL        |                |         |
| 116 | Tuition Student D   | LOCAL        |                |         |
| 127 | Scoreboards   | LOCAL        |                |         |
| 199 | State Career & Technical Education - Agriculture          | STATE        |                | State   |
| 200 | School To Work Local                                      | LOCAL        |                |         |
| 213 | Advancing Ag Ed in Montana                                | STATE        |                |         |
| 224 | Broadwater Educational Foundation                         | LOCAL        |                |         |
| 226 | Press Box Construction                                    | LOCAL        |                |         |
| 230 | Federal Carl Perkins (Career & Technical Education (CTE)) | FEDERAL      |                | 84.048A |
| 245 | State Career & Technical Education - All Programs         | STATE        |                | State   |
| 252 | Meals For Backpacks                                       | LOCAL        |                |         |
| 254 | PAX Program   | STATE        |                |         |
| 255 | Title I, ESEA Schoolwide Program                          | FEDERAL      | 0040055322021  | Federal |
| 257 | Coronavirus Relief Fund                                   | FEDERAL      | 0040055912020  | 84.425D |
| 261 | Rehap and Blind Services                                  | FEDERAL      |                | 84.126  |
| 263 | Title I, ESEA Schoolwide Program                          | FEDERAL      |                | Federal |
| 264 | Football Sound System                                     | LOCAL        |                |         |
| 293 | 2020 Bond (High School Portion)                           | LOCAL        |                |         |
| 294 | Bond (Elementary Portion)                                 | LOCAL        |                |         |
| 295 | 2007 HS Bond Refunding                                    | LOCAL        |                |         |
| 296 | hail Damage Insurance                                     | LOCAL        |                |         |
| 297 | Temporary Building Project                                | LOCAL        |                |         |
| 298 | Valley Lodge Elementary Grant                             | LOCAL        |                |         |
| 299 | Radio   | LOCAL        |                |         |
| 301 | Bond Sale Premium   | LOCAL        |                |         |
| 399 | Flex Fund Administration                                  | LOCAL        |                |         |
| 499 | Miscellaneous Local                                       | LOCAL        |                |         |
| 500 | Ag Day  | LOCAL        |                |         |
| 522 | Cotter Scholarship  | LOCAL        |                |         |
| 667 | Library Summer Reading Program                            | LOCAL        |                |         |



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## Project Reporter Codes

| PRC | Title  | Program Type | Project Number | CFDA#   |
|-----|--|--------------|----------------|---------|
| 697 | Pepsi Harrington Scholarship                             | LOCAL        |                |         |
| 698 | McCarthy Scholarship                                     | LOCAL        |                |         |
| 699 | Fred & Joye Meyer Scholarship                            | LOCAL        |                |         |
| 700 | Medicaid   | STATE        |                | State   |
| 737 | Federal Grants from Other State Agency                   | FEDERAL      |                | unknown |
| 738 | ARP - Homeless Children and Youth                        | FEDERAL      |                | 84.425W |
| 765 | CARES - State School Emergency Relief Fund               | FEDERAL      |                | 84.425D |
| 775 | CRRSA - State School Emergency Relief Fund II (ESSER II) | FEDERAL      |                | 84.425D |
| 785 | ARP - State School Emergency Relief Fund (ESSER III)     | FEDERAL      |                | 84.425U |
| 789 | ARP - State School Emergency Relief Fund (ESSER III)     | FEDERAL      |                | 84.425U |
| 894 | Permissive Building Reserve                              | LOCAL        |                |         |
| 898 | School Year/Summer Academic Camp                         | LOCAL        |                |         |
| 899 | Indirect Cost Recovery                                   | LOCAL        |                |         |



# Trustees' Financial Summary

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## Balance Sheet

|                                       |  | General Fund | Transportation Fund | Bus Depreciation Reserve Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-------------------------------|---------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (01)         | (10)                | (11)                          | (12)                      |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |                     |                               |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 610,810.88   | 84,981.62           | 227,992.75                    | 68,675.30                 |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 65,923.00    | 11,912.17           | 3,827.05                      |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   |              |                     | 1,436.82                      |                           |
| 04                                    | Receivables from Other Funds (160-179)                   | 18,411.31    |                     |                               |                           |
| 05                                    | Due From Other Governments (180)                         |              |                     |                               |                           |
| 06                                    | Other Current Assets (190-210)                           |              |                     |                               |                           |
| 07                                    | Inventories (220 & 230)                                  |              |                     |                               | 16,889.56                 |
| 08                                    | Prepaid Expenses (240)                                   |              |                     |                               |                           |
| 09                                    | Deposits (250)   |              |                     |                               |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 695,145.19   | 96,893.79           | 233,256.62                    | 85,564.86                 |
| <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)                                   | 65,923.00    | 11,912.17           | 5,263.87                      |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |              |                     |                               |                           |
| 37                                    | Reserve for Inventories (951)                            |              |                     |                               | 16,889.56                 |
| 38                                    | Reserve for Encumbrances (953)                           | 92,020.84    |                     |                               | 1,284.21                  |
| 46                                    | Non-Materialized ANB - Excess Levy                       |              |                     |                               |                           |
| 47                                    | TIF Fund Balance For Budget                              |              |                     |                               |                           |
| 48                                    | Fund Balance for Budget                                  | 537,201.35   | 84,981.62           | 227,992.75                    | 67,391.09                 |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 629,222.19   | 84,981.62           | 227,992.75                    | 85,564.86                 |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 695,145.19   | 96,893.79           | 233,256.62                    | 85,564.86                 |



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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) | 667.85       | 220,466.91      | 531,629.30                  | 48,118.63            |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 2,182.86     |                 |                             | 485.42               |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 28.63        |                 |                             | 347.22               |
| 04                                    | Receivables from Other Funds (160-179)                   |              |                 |                             |                      |
| 05                                    | Due From Other Governments (180)                         |              |                 | 160,946.00                  |                      |
| 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>                     | 2,879.34     | 220,466.91      | 692,575.30                  | 48,951.27            |
| <b>DEFERRED OUTFLOWS</b>              |  |              |                 |                             |                      |
| 21                                    | Deferred Outflows (501)                                  |              |                 |                             |                      |
| <b>LIABILITIES</b>                    |  |              |                 |                             |                      |
| 22                                    | Payable to Other Funds (601-606)                         |              |                 |                             |                      |
| 23                                    | Due to Other Governments (611)                           |              |                 |                             |                      |
| 25                                    | Other Current Liabilities (621-679)                      |              |                 |                             |                      |
| 27                                    | Other Liabilities (690 - 699)                            |              |                 |                             |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |              |                 |                             |                      |
| <b>DEFERRED INFLOWS</b>               |  |              |                 |                             |                      |
| 36                                    | Deferred Inflows (680)                                   | 2,211.49     |                 |                             | 832.64               |
| <b>FUND BALANCE/EQUITY</b>            |  |              |                 |                             |                      |
| 37                                    | Reserve for Inventories (951)                            |              |                 |                             |                      |
| 38                                    | Reserve for Encumbrances (953)                           |              |                 | 287,099.92                  | 868.40               |
| 48                                    | Fund Balance for Budget                                  | 667.85       | 220,466.91      | 405,475.38                  | 47,250.23            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 667.85       | 220,466.91      | 692,575.30                  | 48,118.63            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 2,879.34     | 220,466.91      | 692,575.30                  | 48,951.27            |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
|                                       |  | (18)                   | (19)               | (20)              | (21)                     |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                        |                    |                   |                          |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 6,959.80               |                    | 20,000.00         | 37,845.90                |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                        |                    |                   |                          |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                        |                    |                   |                          |
| 04                                    | Receivables from Other Funds (160-179)                   |                        |                    |                   |                          |
| 05                                    | Due From Other Governments (180)                         |                        |                    |                   |                          |
| 06                                    | Other Current Assets (190-210)                           |                        |                    |                   |                          |
| 07                                    | Inventories (220 & 230)                                  |                        |                    |                   |                          |
| 08                                    | Prepaid Expenses (240)                                   |                        |                    |                   |                          |
| 09                                    | Deposits (250)   |                        |                    |                   |                          |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 6,959.80               |                    | 20,000.00         | 37,845.90                |
| <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)                           |                        |                    | 1,699.00          |                          |
| 48                                    | Fund Balance for Budget                                  | 6,959.80               |                    | 18,301.00         | 37,845.90                |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 6,959.80               |                    | 20,000.00         | 37,845.90                |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 6,959.80               |                    | 20,000.00         | 37,845.90                |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Metal Mines Tax Reserve Fund<br>(24) | State Mining Impact Fund<br>(25) | Impact Aid Fund<br>(26) | Litigation Reserve Fund<br>(27) |
|---------------------------------------|--|--------------------------------------|----------------------------------|-------------------------|---------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                      |                                  |                         |                                 |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 170,494.05                           |                                  |                         |                                 |
| 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>                     | 170,494.05                           |                                  |                         |                                 |
| <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                                  | 170,494.05                           |                                  |                         |                                 |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 170,494.05                           |                                  |                         |                                 |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 170,494.05                           |                                  |                         |                                 |



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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) | 97,725.23       | 256,777.62       |                          | (18,411.31)       |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 2,691.21        |                  |                          | 56,657.27         |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 466.39          |                  |                          |                   |
| 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>                     | 100,882.83      | 256,777.62       |                          | 38,245.96         |
| <b>DEFERRED OUTFLOWS</b>              |  |                 |                  |                          |                   |
| 21                                    | Deferred Outflows (501)                                  |                 |                  |                          |                   |
| <b>LIABILITIES</b>                    |  |                 |                  |                          |                   |
| 22                                    | Payable to Other Funds (601-606)                         |                 |                  |                          | 18,411.31         |
| 23                                    | Due to Other Governments (611)                           |                 |                  |                          |                   |
| 25                                    | Other Current Liabilities (621-679)                      |                 |                  |                          |                   |
| 27                                    | Other Liabilities (690 - 699)                            |                 |                  |                          |                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                 |                  |                          | 18,411.31         |
| <b>DEFERRED INFLOWS</b>               |  |                 |                  |                          |                   |
| 36                                    | Deferred Inflows (680)                                   | 3,157.60        |                  |                          | 38,245.96         |
| <b>FUND BALANCE/EQUITY</b>            |  |                 |                  |                          |                   |
| 37                                    | Reserve for Inventories (951)                            |                 |                  |                          |                   |
| 38                                    | Reserve for Encumbrances (953)                           | 20,786.86       |                  |                          |                   |
| 39                                    | Reserve for Endowments (954)                             |                 |                  |                          |                   |
| 47                                    | TIF Fund Balance For Budget                              |                 |                  |                          |                   |
| 48                                    | Fund Balance for Budget                                  | 76,938.37       | 256,777.62       |                          | (18,411.31)       |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 97,725.23       | 256,777.62       |                          | (18,411.31)       |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 100,882.83      | 256,777.62       |                          | 38,245.96         |





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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) | 8,040,832.23  | 102,848.14            |                          |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |               | 323.69                |                          |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |               |                       |                          |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |               |                       |                          |                      |
| 05                                    | Due From Other Governments (180)                         |               |                       |                          |                      |
| 06                                    | Other Current Assets (190-210)                           |               |                       |                          |                      |
| 07                                    | Inventories (220 & 230)                                  |               |                       |                          |                      |
| 08                                    | Prepaid Expenses (240)                                   |               |                       |                          |                      |
| 09                                    | Deposits (250)   |               |                       |                          |                      |
| 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>                     | 8,040,832.23  | 103,171.83            |                          |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |               |                       |                          |                      |
| 21                                    | Deferred Outflows (501)                                  |               |                       |                          |                      |
| <b>LIABILITIES</b>                    |  |               |                       |                          |                      |
| 22                                    | Payable to Other Funds (601-606)                         |               |                       |                          |                      |
| 23                                    | Due to Other Governments (611)                           |               |                       |                          |                      |
| 25                                    | Other Current Liabilities (621-679)                      |               |                       |                          |                      |
| 27                                    | Other Liabilities (690 - 699)                            |               |                       |                          |                      |
| 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)                                   |               | 323.69                |                          |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |               |                       |                          |                      |
| 37                                    | Reserve for Inventories (951)                            |               |                       |                          |                      |
| 38                                    | Reserve for Encumbrances (953)                           | 24,594.22     | 1,339.18              |                          |                      |
| 41                                    | Unrestricted Net Assets (940)                            |               |                       |                          |                      |
| 47                                    | TIF Fund Balance For Budget                              |               |                       |                          |                      |
| 48                                    | Fund Balance for Budget                                  | 8,016,238.01  | 101,508.96            |                          |                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |               |                       |                          |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 8,040,832.23  | 102,848.14            |                          |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 8,040,832.23  | 103,171.83            |                          |                      |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## 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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| ASSETS, LIABILITIES, AND FUND BALANCE |  | Instructional<br>Materials Ctr<br>Internal Service<br>Fund<br>(76) | Miscellaneous<br>Internal Service<br>Fund<br>(77) | Self Insurance<br>Fund - Health<br>(78) | Self Insurance Fund -<br>Liability<br>(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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0055 Townsend K-12 Schools

## 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) | 456,024.68                                  | 270,677.63                | 105,117.16                              |  |
| 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>                     | 456,024.68                                  | 270,677.63                | 105,117.16                              |  |
| <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)                           |   | 2,386.23                  |   |  |
| 39                                    | Reserve for Endowments (954)                             |   |                           |   |  |
| 45                                    | Assets Held in Trusts                                    | 456,024.68                                  | 268,291.40                | 105,117.16                              |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 456,024.68                                  | 270,677.63                | 105,117.16                              |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 456,024.68                                  | 270,677.63                | 105,117.16                              |  |



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## Balance Sheet

|                                       |  | Payroll Clearing Fund | Claims Clearing 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) | 164,144.80            | 145,553.18           |                                   |                                 |
| 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>                     | 164,144.80            | 145,553.18           |                                   |                                 |
| <b>LIABILITIES</b>                    |  |                       |                      |                                   |                                 |
| 22                                    | Payable to Other Funds (601-606)                         |                       |                      |                                   |                                 |
| 23                                    | Due to Other Governments (611)                           |                       |                      |                                   |                                 |
| 24                                    | Warrants Payable (620)                                   | 164,144.80            | 145,553.18           |                                   |                                 |
| 25                                    | Other Current Liabilities (621-679)                      |                       |                      |                                   |                                 |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 164,144.80            | 145,553.18           |                                   |                                 |
| <b>FUND BALANCE/EQUITY</b>            |  |                       |                      |                                   |                                 |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                       |                      |                                   |                                 |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 164,144.80            | 145,553.18           |                                   |                                 |



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0055 Townsend K-12 Schools

## 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>                |                    |                          |  |  |



# Trustees' Financial Summary

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

### 01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |  | Fund Code 01        |                     |
|--|---|--|---------------------|---------------------|
| PRC  | Revenue   |  | 2021 Value          | 2022 Value          |
| 1110   | District Tax Levy   |  | 1,775,425.82        | 1,717,819.38        |
| 1190   | Penalties and Interest on Taxes                             |  | 5,728.76            | 4,191.32            |
| 1510   | Interest Earnings   |  | 3,844.68            | 91.33               |
| 1900   | Other Revenue from Local Sources                            |  | 2,711.98            | 2,368.56            |
| 3110   | Direct State Aid  |  | 2,184,932.64        | 2,195,028.14        |
| 3111   | Quality Educator  |  | 193,906.91          | 193,429.06          |
| 3112   | At Risk Student   |  | 17,552.05           | 17,334.85           |
| 3113   | Indian Education For All                                    |  | 15,249.52           | 15,322.50           |
| 3114   | American Indian Achievement Gap                             |  | 6,820.00            | 9,143.00            |
| 3115   | State Special Education Allowable Cost Payment to Districts |  | 102,276.72          | 104,508.60          |
| 3116   | Data For Achievement  |  | 14,601.62           | 14,667.75           |
| 3120   | State - Guaranteed Tax Base Aid                             |  | 909,642.20          | 962,058.75          |
| 5200   | Sale or Compensation for Loss of Assets                     |  | 0.00                | 11,435.01           |
| 5300   | Operating Transfers from Other Funds                        |  | 12,719.88           | 12,119.06           |
| 6100   | Material Prior Period Revenue Adjustments                   |  | 1,621.26            | 0.00                |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   |  | <b>5,247,034.04</b> | <b>5,259,517.31</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |          |   | Fund Code 01 |              |
|---|---------|----------|---|--------------|--------------|
| PRC   | Program | Function | Object  | 2021 Value   | 2022 Value   |
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                  |         |          |   |              |              |
| <b>1XXX Instruction</b>   |         |          |   |              |              |
|   |         |          | 1XX Personal Services - Salaries                  | 2,272,361.08 | 2,399,343.64 |
|   |         |          | 2XX Personal Services - Employee Benefits         | 335,491.16   | 337,500.55   |
|   |         |          | 3XX Purchased Professional and Technical Services | 22,627.89    | 38,524.52    |
|   |         |          | 4XX Purchased Property Services                   | 216.42       | 0.00         |
|   |         |          | 5XX Other Purchased Services                      | 1,151.37     | 671.01       |
|   |         |          | 6XX Supplies and Materials                        | 161,283.16   | 96,912.32    |
| <b>21XX Support Services - Students</b>                                       |         |          |   |              |              |
|   |         |          | 1XX Personal Services - Salaries                  | 108,837.00   | 140,304.41   |
|   |         |          | 2XX Personal Services - Employee Benefits         | 10,844.94    | 13,154.74    |
|   |         |          | 3XX Purchased Professional and Technical Services | 250.00       | 250.00       |
|   |         |          | 6XX Supplies and Materials                        | 871.51       | 1,586.16     |
| <b>222X Educational Media Services</b>  |         |          |   |              |              |
|   |         |          | 1XX Personal Services - Salaries                  | 100,129.31   | 84,051.09    |
|   |         |          | 2XX Personal Services - Employee Benefits         | 13,188.62    | 13,561.36    |
|   |         |          | 6XX Supplies and Materials                        | 9,023.11     | 9,097.06     |
| <b>23XX Support Services - General Administration</b>                         |         |          |   |              |              |
|   |         |          | 1XX Personal Services - Salaries                  | 125,753.39   | 119,244.69   |





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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |          |   |            | Fund Code 01 |  |
|---|---------|----------|---|------------|--------------|--|
| PRC   | Program | Function | Object  | 2021 Value | 2022 Value   |  |
|   |         |          | 2XX Personal Services - Employee Benefits                                     | 24,171.98  | 15,349.01    |  |
|   |         |          | 3XX Purchased Professional and Technical Services                             | 8,619.73   | 9,726.80     |  |
|   |         |          | 4XX Purchased Property Services   | 104.50     | 0.00         |  |
|   |         |          | 5XX Other Purchased Services  | 99,728.83  | 111,953.33   |  |
|   |         |          | 6XX Supplies and Materials  | 2,999.58   | 6,655.00     |  |
|   |         |          | 810 Dues and Fees   | 13,823.10  | 18,300.70    |  |
|   |         |          | <b>24XX Support Services - School Administration</b>                          |            |              |  |
|   |         |          | 1XX Personal Services - Salaries  | 285,916.24 | 286,391.00   |  |
|   |         |          | 2XX Personal Services - Employee Benefits                                     | 82,157.98  | 74,481.71    |  |
|   |         |          | 3XX Purchased Professional and Technical Services                             | 975.00     | 0.00         |  |
|   |         |          | 5XX Other Purchased Services  | 500.00     | 2,030.55     |  |
|   |         |          | 6XX Supplies and Materials  | 2,772.85   | 3,562.37     |  |
|   |         |          | 810 Dues and Fees   | 1,330.00   | 1,438.00     |  |
|   |         |          | <b>25XX Support Services - Business</b>                                       |            |              |  |
|   |         |          | 1XX Personal Services - Salaries  | 149,078.76 | 135,851.81   |  |
|   |         |          | 2XX Personal Services - Employee Benefits                                     | 43,439.01  | 43,008.48    |  |
|   |         |          | 3XX Purchased Professional and Technical Services                             | 29,267.50  | 16,439.50    |  |
|   |         |          | 5XX Other Purchased Services  | 37,751.53  | 30,615.00    |  |
|   |         |          | 6XX Supplies and Materials  | 60,648.49  | 14,227.61    |  |
|   |         |          | 810 Dues and Fees   | 318.00     | 1,658.75     |  |
|   |         |          | <b>26XX Operation and Maintenance of Plant Services</b>                       |            |              |  |
|   |         |          | 1XX Personal Services - Salaries  | 198,871.83 | 230,861.21   |  |
|   |         |          | 2XX Personal Services - Employee Benefits                                     | 36,685.40  | 39,169.40    |  |
|   |         |          | 3XX Purchased Professional and Technical Services                             | 26,335.56  | 24,604.83    |  |
|   |         |          | 4XX Purchased Property Services   | 167,670.41 | 184,663.74   |  |
|   |         |          | 6XX Supplies and Materials  | 26,039.18  | 22,584.78    |  |
|   |         |          | 7XX Property and Equipment Acquisition  | 13,634.00  | 2.00         |  |
|   |         |          | <b>52XX Leases or Long Term Notes with Board of Investments</b>               |            |              |  |
|   |         |          | 840 Principal On Debt   | 18,256.80  | 21,646.80    |  |
|   |         |          | <b>280 Special Education - Local and State</b>                                |            |              |  |
|   |         |          | <b>1XXX Instruction</b>   |            |              |  |
|   |         |          | 1XX Personal Services - Salaries  | 200,134.53 | 197,594.05   |  |
|   |         |          | <b>62XX Resources Transferred to Other School Districts or Cooperatives</b>   |            |              |  |
|   |         |          | 920 Resources Transferred to Other School Districts or Cooperatives           | 11,250.44  | 11,495.95    |  |
|   |         |          | <b>365 Indian Education for All</b>   |            |              |  |
|   |         |          | <b>1XXX Instruction</b>   |            |              |  |
|   |         |          | 3XX Purchased Professional and Technical Services                             | 0.00       | 1,007.50     |  |
|   |         |          | 6XX Supplies and Materials  | 0.00       | 1,022.28     |  |
|   |         |          | <b>390 State Career &amp; Technical Education Entitlement - Undistributed</b> |            |              |  |
|   |         |          | <b>1XXX Instruction</b>   |            |              |  |
|   |         |          | 1XX Personal Services - Salaries  | 175,912.01 | 189,406.56   |  |
|   |         |          | 2XX Personal Services - Employee Benefits                                     | 31,819.65  | 38,977.16    |  |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |            |  |   |                     | Fund Code 01        |  |
|--|------------|--|---|---------------------|---------------------|--|
| PRC  | Program    | Function   | Object  | 2021 Value          | 2022 Value          |  |
|  |            |  | 3XX Purchased Professional and Technical Services | 0.00                | 475.00              |  |
|  |            |  | 4XX Purchased Property Services                   | 116.25              | 0.00                |  |
|  |            |  | 6XX Supplies and Materials                        | 7,364.26            | 14,966.87           |  |
|  | <b>710</b> | <b>School Sponsored Extracurricular Activities</b> |   |                     |                     |  |
|  |            | <b>27XX</b>  | <b>Student Transportation Services</b>            |                     |                     |  |
|  |            |  | 1XX Personal Services - Salaries                  | 1,329.05            | 4,645.62            |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 66.66               | 165.09              |  |
|  |            |  | 4XX Purchased Property Services                   | 10,867.03           | 7,854.33            |  |
|  |            |  | 6XX Supplies and Materials                        | 847.21              | 5,893.09            |  |
|  |            | <b>34XX</b>  | <b>Extracurricular - Activities</b>               |                     |                     |  |
|  |            |  | 1XX Personal Services - Salaries                  | 32,071.00           | 37,519.00           |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 105.14              | 128.46              |  |
|  |            |  | 5XX Other Purchased Services                      | 1,601.11            | 2,606.51            |  |
|  |            |  | 6XX Supplies and Materials                        | 896.02              | 1,061.71            |  |
|  | <b>720</b> | <b>School Sponsored Athletics</b>                  |   |                     |                     |  |
|  |            | <b>27XX</b>  | <b>Student Transportation Services</b>            |                     |                     |  |
|  |            |  | 1XX Personal Services - Salaries                  | 13,555.73           | 14,450.32           |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 402.19              | 564.74              |  |
|  |            |  | 4XX Purchased Property Services                   | 5,294.81            | 4,825.60            |  |
|  |            |  | 6XX Supplies and Materials                        | 6,889.31            | 10,765.42           |  |
|  |            | <b>35XX</b>  | <b>Extracurricular - Athletics</b>                |                     |                     |  |
|  |            |  | 1XX Personal Services - Salaries                  | 126,328.00          | 117,223.50          |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 520.42              | 641.73              |  |
|  |            |  | 4XX Purchased Property Services                   | 0.00                | 306.78              |  |
|  |            |  | 5XX Other Purchased Services                      | 2,405.09            | 3,849.45            |  |
|  |            |  | 6XX Supplies and Materials                        | 32,957.36           | 42,546.59           |  |
|  |            |  | 810 Dues and Fees                                 | 4,502.00            | 4,641.00            |  |
|  | <b>910</b> | <b>Food Services</b>                               |   |                     |                     |  |
|  |            | <b>31XX</b>  | <b>Food Services</b>                              |                     |                     |  |
|  |            |  | 1XX Personal Services - Salaries                  | 21,024.56           | 0.00                |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 1,087.27            | 6,486.05            |  |
|  |            |  | 5XX Other Purchased Services                      | 0.00                | 7.84                |  |
|  |            |  | 6XX Supplies and Materials                        | 37,142.09           | 385.00              |  |
|  | <b>999</b> | <b>Undistributed</b>                               |   |                     |                     |  |
|  |            | <b>61XX</b>  | <b>Operating Transfers to Other Funds</b>         |                     |                     |  |
|  |            |  | 910 Operating Transfers to Other Funds            | 27,000.00           | 0.00                |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |            |  |   | <u>5,246,614.41</u> | <u>5,270,937.13</u> |  |



# Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

## Schedule Of Changes Worksheet

Fund Code 01

|  |           |                |            |      |              |     |
|--|-----------|----------------|------------|------|--------------|-----|
| Beginning Fund Balance   |           |                |            |      | 747,275.17   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |                |            |      | 5,259,517.31 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |                |            |      | 5,270,937.13 | (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  | 92,020.84 | Less Last Year | 198,654.00 | (4b) | -106,633.16  |     |
|  |           |                |            |      | -106,633.16  | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |                |            |      | 629,222.19   | (5) |



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

### 10 - Transportation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |  | Fund Code 10      |                   |
|--|---|--|-------------------|-------------------|
| PRC  | Revenue   |  | 2021 Value        | 2022 Value        |
|  | 1110 District Tax Levy                                |  | 176,165.83        | 232,464.92        |
|  | 1190 Penalties and Interest on Taxes                  |  | 729.25            | 494.06            |
|  | 1510 Interest Earnings                                |  | 907.71            | 249.96            |
|  | 2220 County On-Schedule Transportation Reimbursement  |  | 63,441.73         | 69,209.12         |
|  | 3210 State - On-Schedule Transportation Reimbursement |  | 62,778.78         | 63,738.58         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   |  | <b>304,023.30</b> | <b>366,156.64</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |          |   |  | Fund Code 10      |                   |  |
|--|--|----------|---|--|-------------------|-------------------|--|
| PRC  | Program  | Function | Object                                    |  | 2021 Value        | 2022 Value        |  |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |          |   |  |                   |                   |  |
|  | <b>23XX Support Services - General Administration</b>        |          |   |  |                   |                   |  |
|  |  |          | 1XX Personal Services - Salaries          |  | 19,169.69         | 16,872.14         |  |
|  |  |          | 2XX Personal Services - Employee Benefits |  | 58.75             | 56.93             |  |
|  |  |          | 6XX Supplies and Materials                |  | 0.00              | 16.32             |  |
|  | <b>27XX Student Transportation Services</b>                  |          |   |  |                   |                   |  |
|  |  |          | 5XX Other Purchased Services              |  | 335,189.24        | 361,823.09        |  |
|  | <b>280 Special Education - Local and State</b>               |          |   |  |                   |                   |  |
|  | <b>27XX Student Transportation Services</b>                  |          |   |  |                   |                   |  |
|  |  |          | 5XX Other Purchased Services              |  | 2,712.78          | 2,889.18          |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |          |   |  | <b>357,130.46</b> | <b>381,657.66</b> |  |

### Schedule Of Changes Worksheet

|  |           |      |                |      |      | Fund Code 10   |
|--|-----------|------|----------------|------|------|----------------|
| Beginning Fund Balance   |           |      |                |      |      | 100,482.64 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 366,156.64 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 381,657.66 (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)  |           |      |                |      |      | 84,981.62 (5)  |



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

### 11 - Bus Depreciation Reserve Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                      |  | Fund Code 11     |                  |
|--|--------------------------------------|--|------------------|------------------|
| PRC  | Revenue                              |  | 2021 Value       | 2022 Value       |
|  | 1110 District Tax Levy               |  | 80,177.61        | 79,568.00        |
|  | 1190 Penalties and Interest on Taxes |  | 181.00           | 175.64           |
|  | 1510 Interest Earnings               |  | 561.70           | 1,564.73         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                      |  | <b>80,920.31</b> | <b>81,308.37</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |         |          |        | Fund Code 11 |             |
|--|---------|----------|--------|--------------|-------------|
| PRC  | Program | Function | Object | 2021 Value   | 2022 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   |           |      |                |      |      | 146,684.38   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 81,308.37    | (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)  |           |      |                |      |      | 227,992.75   | (5) |



# Trustees' Financial Summary

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

### 12 - School Food Services Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |  | Fund Code 12      |                   |
|--|---|--|-------------------|-------------------|
| PRC  | Revenue   |  | 2021 Value        | 2022 Value        |
|  | 1510 Interest Earnings                            |  | 12.26             | 0.00              |
|  | 1611 National School Lunch Program                |  | 58,871.56         | 4,910.88          |
|  | 1612 School Breakfast Program                     |  | 8,379.30          | 0.00              |
|  | 1632 Daily Adult Sales                            |  | 15,941.71         | 17,063.39         |
|  | 4550 Federal School Nutrition Reimbursement       |  | 84,801.60         | 343,771.42        |
|  | 4555 School Nutrition Summer Food Service Program |  | 4,825.21          | 0.00              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   |  | <b>172,831.64</b> | <b>365,745.69</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |         |               |   | Fund Code 12      |                   |
|--|---------|---------------|---|-------------------|-------------------|
| PRC  | Program | Function      | Object                                    | 2021 Value        | 2022 Value        |
|  | 910     | Food Services |   |                   |                   |
|  |         | 31XX          | Food Services                             |                   |                   |
|  |         |               | 1XX Personal Services - Salaries          | 84,182.80         | 115,315.96        |
|  |         |               | 2XX Personal Services - Employee Benefits | 3,093.47          | 6,355.03          |
|  |         |               | 4XX Purchased Property Services           | 0.00              | 194.00            |
|  |         |               | 5XX Other Purchased Services              | 6.90              | 3.92              |
|  |         |               | 6XX Supplies and Materials                | 74,377.26         | 187,776.23        |
|  |         |               | 810 Dues and Fees                         | 717.20            | 421.55            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |               |   | <b>162,377.63</b> | <b>310,066.69</b> |

| Schedule Of Changes Worksheet  |           |           |                |                |  | Fund Code 12   |
|--|-----------|-----------|----------------|----------------|--|----------------|
| Beginning Fund Balance   |           |           |                |                |  | 30,463.76 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |           |                |                |  | 365,745.69 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |           |                |                |  | 310,066.69 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |           |                |                |  |                |
|  | This Year | 16,889.56 | Less Last Year | 18,723.62 (4a) |  | -1,834.06      |
| Increase/Decrease of Reserve for Encumbrances                                      |           |           |                |                |  |                |
|  | This Year | 1,284.21  | Less Last Year | 28.05 (4b)     |  | 1,256.16       |
|  |           |           |                |                |  | -577.90 (4)    |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |           |                |                |  | 85,564.86 (5)  |



# Trustees' Financial Summary

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

### 13 - Tuition Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                      |  | Fund Code 13    |                  |
|--|--------------------------------------|--|-----------------|------------------|
| PRC  | Revenue                              |  | 2021 Value      | 2022 Value       |
|  | 1110 District Tax Levy               |  | 9,212.64        | 48,079.09        |
|  | 1190 Penalties and Interest on Taxes |  | 112.58          | 67.42            |
|  | 1510 Interest Earnings               |  | 129.69          | 32.87            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                      |  | <b>9,454.91</b> | <b>48,179.38</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |                         |   |  | Fund Code 13 |            |
|---|--|-------------------------|---|--|--------------|------------|
| PRC   | Program  | Function                | Object                                    |  | 2021 Value   | 2022 Value |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b> |                         |   |  |              |            |
|   |  | <b>1XXX Instruction</b> |   |  |              |            |
|   |  |                         | 5XX Other Purchased Services              |  | 0.00         | 2,060.00   |
|   | <b>280 Special Education - Local and State</b>               |                         |   |  |              |            |
|   |  | <b>1XXX Instruction</b> |   |  |              |            |
|   |  |                         | 1XX Personal Services - Salaries          |  | 0.00         | 28,758.54  |
|   |  |                         | 2XX Personal Services - Employee Benefits |  | 0.00         | 72.06      |
| <b>113 Tuition Student A</b>  |  |                         |   |  |              |            |
|   | <b>280 Special Education - Local and State</b>               |                         |   |  |              |            |
|   |  | <b>1XXX Instruction</b> |   |  |              |            |
|   |  |                         | 1XX Personal Services - Salaries          |  | 886.50       | 1,358.57   |
|   |  |                         | 2XX Personal Services - Employee Benefits |  | 3.63         | 2.51       |
| <b>114 Tuition Student B</b>  |  |                         |   |  |              |            |
|   | <b>280 Special Education - Local and State</b>               |                         |   |  |              |            |
|   |  | <b>1XXX Instruction</b> |   |  |              |            |
|   |  |                         | 1XX Personal Services - Salaries          |  | 4,794.97     | 1,946.70   |
|   |  |                         | 2XX Personal Services - Employee Benefits |  | 19.62        | 8.26       |
| <b>115</b>  |  |                         |   |  |              |            |
|   | <b>280 Special Education - Local and State</b>               |                         |   |  |              |            |
|   |  | <b>1XXX Instruction</b> |   |  |              |            |
|   |  |                         | 1XX Personal Services - Salaries          |  | 4,234.49     | 0.00       |
|   |  |                         | 2XX Personal Services - Employee Benefits |  | 14.47        | 0.00       |
| <b>116 Tuition Student D</b>  |  |                         |   |  |              |            |
|   | <b>280 Special Education - Local and State</b>               |                         |   |  |              |            |
|   |  | <b>1XXX Instruction</b> |   |  |              |            |
|   |  |                         | 1XX Personal Services - Salaries          |  | 10,776.00    | 18,257.79  |
|   |  |                         | 2XX Personal Services - Employee Benefits |  | 43.57        | 37.83      |
| <b>117</b>  |  |                         |   |  |              |            |
|   | <b>280 Special Education - Local and State</b>               |                         |   |  |              |            |
|   |  | <b>1XXX Instruction</b> |   |  |              |            |
|   |  |                         | 1XX Personal Services - Salaries          |  | 886.62       | 0.00       |



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

| PRC  | Program | Function                                   | Object                                    | 2021 Value       | 2022 Value       |
|--|---------|--|---|------------------|------------------|
|  |         |  | 2XX Personal Services - Employee Benefits | 3.63             | 0.00             |
| 118  | 280     | <b>Special Education - Local and State</b> |   |                  |                  |
|  |         | <b>1XXX Instruction</b>                    |   |                  |                  |
|  |         |  | 1XX Personal Services - Salaries          | 7,206.51         | 0.00             |
|  |         |  | 2XX Personal Services - Employee Benefits | 10.34            | 0.00             |
| 119  | 280     | <b>Special Education - Local and State</b> |   |                  |                  |
|  |         | <b>1XXX Instruction</b>                    |   |                  |                  |
|  |         |  | 1XX Personal Services - Salaries          | 6,701.21         | 0.00             |
|  |         |  | 2XX Personal Services - Employee Benefits | 23.30            | 0.00             |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |  |   | <u>35,604.86</u> | <u>52,502.26</u> |

**Schedule Of Changes Worksheet Fund Code 13**

|  |      |                |      |      |               |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance   |      |                |      |      | 4,990.73 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 48,179.38 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 52,502.26 (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)  |      |                |      |      | 667.85 (5)    |





# Trustees' Financial Summary

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

### 14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                     |  | Fund Code 14      |                   |
|--|-------------------------------------|--|-------------------|-------------------|
| PRC  | Revenue                             |  | 2021 Value        | 2022 Value        |
|  | 1510 Interest Earnings              |  | 1,830.67          | 1,277.29          |
|  | 2240 County Retirement Distribution |  | 596,740.65        | 721,229.21        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                     |  | <u>598,571.32</u> | <u>722,506.50</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |   | Fund Code 14 |            |
|---|--|---|---|--------------|------------|
| PRC   | Program  | Function  | Object                                    | 2021 Value   | 2022 Value |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b>                                   |   |   |              |            |
|   |  | <b>1XXX Instruction</b>                                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 390,808.58   | 400,112.16 |
|   |  | <b>21XX Support Services - Students</b>                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 17,711.64    | 46,728.03  |
|   |  | <b>222X Educational Media Services</b>                  |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 21,254.48    | 22,014.53  |
|   |  | <b>23XX Support Services - General Administration</b>   |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 47,542.41    | 22,773.33  |
|   |  | <b>24XX Support Services - School Administration</b>    |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 48,003.99    | 48,749.89  |
|   |  | <b>25XX Support Services - Business</b>                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 30,571.94    | 22,512.83  |
|   |  | <b>26XX Operation and Maintenance of Plant Services</b> |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 30,977.83    | 36,054.16  |
|   | <b>280 Special Education - Local and State</b>   |   |   |              |            |
|   |  | <b>1XXX Instruction</b>                                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 32,024.97    | 37,641.96  |
|   | <b>391 State Career &amp; Technical Education Entitlement - Agriculture</b>                    |   |   |              |            |
|   |  | <b>1XXX Instruction</b>                                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 5,723.13     | 6,604.75   |
|   | <b>392 State Career &amp; Technical Education Entitlement - Business</b>                       |   |   |              |            |
|   |  | <b>1XXX Instruction</b>                                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 6,324.08     | 6,568.70   |
|   | <b>394 State Career &amp; Technical Education Entitlement - Family &amp; Consumer Sciences</b> |   |   |              |            |
|   |  | <b>1XXX Instruction</b>                                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 5,604.54     | 6,180.77   |
|   | <b>395 State Career &amp; Technical Education Entitlement - Technology Ed/Industrial Arts</b>  |   |   |              |            |
|   |  | <b>1XXX Instruction</b>                                 |   |              |            |
|   |  |   | 2XX Personal Services - Employee Benefits | 10,583.82    | 10,393.59  |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |   |            | Fund Code 14 |  |
|---|--|---|---|------------|--------------|--|
| PRC   | Program  | Function                                    | Object                                    | 2021 Value | 2022 Value   |  |
|   | <b>610 Adult Continuing Education Programs</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>                     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 43.02      | 423.06       |  |
|   | <b>710 School Sponsored Extracurricular Activities</b> |   |   |            |              |  |
|   |  | <b>27XX Student Transportation Services</b> |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 105.93     | 429.55       |  |
|   |  | <b>34XX Extracurricular - Activities</b>    |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 5,217.49   | 6,145.33     |  |
|   | <b>720 School Sponsored Athletics</b>                  |   |   |            |              |  |
|   |  | <b>27XX Student Transportation Services</b> |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 1,632.01   | 1,745.58     |  |
|   |  | <b>35XX Extracurricular - Athletics</b>     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 18,730.15  | 17,142.95    |  |
|   | <b>910 Food Services</b>                               |   |   |            |              |  |
|   |  | <b>31XX Food Services</b>                   |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 17,262.17  | 18,520.80    |  |
| <b>113 Tuition Student A</b>  |  |   |   |            |              |  |
|   | <b>280 Special Education - Local and State</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>                     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 151.95     | 234.22       |  |
| <b>114 Tuition Student B</b>  |  |   |   |            |              |  |
|   | <b>280 Special Education - Local and State</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>                     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 817.54     | 326.49       |  |
| <b>115</b>  |  |   |   |            |              |  |
|   | <b>280 Special Education - Local and State</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>                     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 722.68     | 0.00         |  |
| <b>116 Tuition Student D</b>  |  |   |   |            |              |  |
|   | <b>280 Special Education - Local and State</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>                     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 2,637.27   | 3,107.70     |  |
| <b>117</b>  |  |   |   |            |              |  |
|   | <b>280 Special Education - Local and State</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>                     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 147.42     | 0.00         |  |
| <b>118</b>  |  |   |   |            |              |  |
|   | <b>280 Special Education - Local and State</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>                     |   |            |              |  |
|   |  |   | 2XX Personal Services - Employee Benefits | 1,167.39   | 0.00         |  |



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

| PRC  | Program | Function                            | Object      | 2021 Value                            | 2022 Value        |
|--|---------|-------------------------------------|-------------|---------------------------------------|-------------------|
| 119  |         |                                     |             |                                       |                   |
|  | 280     | Special Education - Local and State |             |                                       |                   |
|  |         | 1XXX                                | Instruction |                                       |                   |
|  |         |                                     | 2XX         | Personal Services - Employee Benefits |                   |
|  |         |                                     |             | 1,097.14                              | 0.00              |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |                                     |             | <u>696,863.57</u>                     | <u>714,410.38</u> |

**Schedule Of Changes Worksheet Fund Code 14**

|  |      |                |      |      |                |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance   |      |                |      |      | 212,370.79 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 722,506.50 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 714,410.38 (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)  |      |                |      |      | 220,466.91 (5) |



# Trustees' Financial Summary

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0055 Townsend K-12 Schools

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

### 15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: |  | Fund Code 15 |
|---|--|--------------|
| PRC   | Revenue  | 2022 Value   |
| <b>127</b>  | <b>Scoreboards</b>   |              |
|   | 1900 Other Revenue from Local Sources                                  | 10,000.00    |
| <b>199</b>  | <b>State Career &amp; Technical Education - Agriculture</b>            |              |
|   | 4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant | 1,786.00     |
| <b>213</b>  | <b>Advancing Ag Ed in Montana</b>                                      |              |
|   | 3270 State - Advancing Agriculture Education                           | 3,000.00     |
| <b>224</b>  | <b>Broadwater Educational Foundation</b>                               |              |
|   | 1900 Other Revenue from Local Sources                                  | 1,366.48     |
| <b>230</b>  | <b>Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>   |              |
|   | 4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant | 12,508.00    |
| <b>245</b>  | <b>State Career &amp; Technical Education - All Programs</b>           |              |
|   | 3900 State - Career & Technical Education                              | 10,775.00    |
| <b>252</b>  | <b>Meals For Backpacks</b>   |              |
|   | 1900 Other Revenue from Local Sources                                  | 5,000.00     |
| <b>261</b>  | <b>Rehap and Blind Services</b>  |              |
|   | 4700 Federal Miscellaneous Grants from other State Agencies            | 7,100.00     |
| <b>263</b>  | <b>Title I, ESEA Schoolwide Program</b>                                |              |
|   | 4940 Title I, ESEA, Schoolwide Program                                 | 192,001.00   |
| <b>264</b>  | <b>Football Sound System</b>   |              |
|   | 1900 Other Revenue from Local Sources                                  | 950.00       |
| <b>298</b>  | <b>Valley Lodge Elementary Grant</b>                                   |              |
|   | 1510 Interest Earnings   | 29.43        |
| <b>299</b>  | <b>Radio</b>   |              |
|   | 1900 Other Revenue from Local Sources                                  | 1,800.00     |
| <b>399</b>  | <b>Flex Fund Administration</b>  |              |
|   | 1900 Other Revenue from Local Sources                                  | 3,812.32     |
| <b>499</b>  | <b>Miscellaneous Local</b>   |              |
|   | 1900 Other Revenue from Local Sources                                  | 2,543.23     |
|   | 6100 Material Prior Period Revenue Adjustments                         | -8,443.46    |
| <b>500</b>  | <b>Ag Day</b>  |              |
|   | 1900 Other Revenue from Local Sources                                  | 1,955.00     |
| <b>522</b>  | <b>Cotter Scholarship</b>  |              |
|   | 1900 Other Revenue from Local Sources                                  | 30,000.00    |
| <b>697</b>  | <b>Pepsi Harrington Scholarship</b>                                    |              |
|   | 1900 Other Revenue from Local Sources                                  | 500.00       |
| <b>700</b>  | <b>Medicaid</b>  |              |
|   | 1510 Interest Earnings   | 248.10       |
| <b>737</b>  | <b>Federal Grants from Other State Agency</b>                          |              |
|   | 4700 Federal Miscellaneous Grants from other State Agencies            | 95,000.00    |



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|  |              |
|--|--------------|
| <b>738 ARP - Homeless Children and Youth</b>   |              |
| 7380 ARP - Homeless Children and Youth   | 6,587.00     |
| <b>765 CARES - State School Emergency Relief Fund</b>                                    |              |
| 7650 CARES - State School Emergency Relief Fund  | 30,618.00    |
| <b>775 CRRSA - State School Emergency Relief Fund II (ESSER II)</b>                      |              |
| 7750 CRRSA - State School Emergency Relief Fund  | 451,942.00   |
| <b>785 ARP - State School Emergency Relief Fund (ESSER III)</b>                          |              |
| 7850 ARP - State School Emergency Relief Fund  | 151,221.00   |
| <b>789 ARP - State School Emergency Relief Fund (ESSER III)</b>                          |              |
| 7850 ARP - State School Emergency Relief Fund  | 24,653.00    |
| <b>898 School Year/Summer Academic Camp</b>  |              |
| 1510 Interest Earnings   | 32.66        |
| 1900 Other Revenue from Local Sources  | 21,282.00    |
| <b>899 Indirect Cost Recovery</b>  |              |
| 7650 CARES - State School Emergency Relief Fund  | 686.00       |
| 7750 CRRSA - State School Emergency Relief Fund  | 5,753.00     |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 1,064,705.76 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |                         |  | Fund Code 15 |            |
|---|--|-------------------------|--|--------------|------------|
| PRC   | Program  | Function                | Object                                 | 2021 Value   | 2022 Value |
| <b>199</b>  | <b>State Career &amp; Technical Education - Agriculture</b>                      |                         |  |              |            |
|   | <b>451 Carl Perkins (Federal Career &amp; Technical Education) - Basic Grant</b> |                         |  |              |            |
|   |  | <b>1XXX Instruction</b> |  |              |            |
|   |  |                         | 6XX Supplies and Materials             |              | 1,543.47   |
|   |  | <b>199 Subtotal</b>     |  |              | 1,543.47   |
| <b>213</b>  | <b>Advancing Ag Ed in Montana</b>  |                         |  |              |            |
|   | <b>327 State Advancing Agriculture Education</b>                                 |                         |  |              |            |
|   |  | <b>1XXX Instruction</b> |  |              |            |
|   |  |                         | 6XX Supplies and Materials             |              | 3,000.00   |
|   |  | <b>213 Subtotal</b>     |  |              | 3,000.00   |
| <b>224</b>  | <b>Broadwater Educational Foundation</b>   |                         |  |              |            |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b>                     |                         |  |              |            |
|   |  | <b>1XXX Instruction</b> |  |              |            |
|   |  |                         | 6XX Supplies and Materials             |              | 1,335.49   |
|   |  | <b>224 Subtotal</b>     |  |              | 1,335.49   |
| <b>226</b>  | <b>Press Box Construction</b>  |                         |  |              |            |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b>                     |                         |  |              |            |
|   |  | <b>1XXX Instruction</b> |  |              |            |
|   |  |                         | 7XX Property and Equipment Acquisition |              | 65,300.00  |
|   |  | <b>226 Subtotal</b>     |  |              | 65,300.00  |



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

| PRC | Program  | Function                | Object  | 2021 Value | 2022 Value        |
|-----|--|-------------------------|---|------------|-------------------|
| 230 | Federal Carl Perkins (Career & Technical Education (CTE))                          |                         |   |            |                   |
|     | 451 Carl Perkins (Federal Career & Technical Education) - Basic Grant              |                         |   |            |                   |
|     |  | 1XXX Instruction        |   |            |                   |
|     |  |                         | 3XX Purchased Professional and Technical Services |            | 315.00            |
|     |  |                         | 5XX Other Purchased Services                      |            | 2,648.61          |
|     |  |                         | 6XX Supplies and Materials                        |            | 7,234.08          |
|     |  |                         | 810 Dues and Fees                                 |            | 123.60            |
|     |  |                         | <b>230 Subtotal</b>                               |            | <u>10,321.29</u>  |
| 245 | State Career & Technical Education - All Programs                                  |                         |   |            |                   |
|     | 391 State Career & Technical Education Entitlement - Agriculture                   |                         |   |            |                   |
|     |  | 1XXX Instruction        |   |            |                   |
|     |  |                         | 6XX Supplies and Materials                        |            | 3,598.17          |
|     | 392 State Career & Technical Education Entitlement - Business                      |                         |   |            |                   |
|     |  | 1XXX Instruction        |   |            |                   |
|     |  |                         | 6XX Supplies and Materials                        |            | 1,908.66          |
|     | 394 State Career & Technical Education Entitlement - Family & Consumer Sciences    |                         |   |            |                   |
|     |  | 1XXX Instruction        |   |            |                   |
|     |  |                         | 6XX Supplies and Materials                        |            | 119.91            |
|     | 395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts |                         |   |            |                   |
|     |  | 1XXX Instruction        |   |            |                   |
|     |  |                         | 6XX Supplies and Materials                        |            | 2,947.44          |
|     |  |                         | <b>245 Subtotal</b>                               |            | <u>8,574.18</u>   |
| 252 | Meals For Backpacks  |                         |   |            |                   |
|     | 8XX Community Services Programs  |                         |   |            |                   |
|     |  | 33XX Community Services |   |            |                   |
|     |  |                         | 6XX Supplies and Materials                        |            | 2,993.16          |
|     |  |                         | <b>252 Subtotal</b>                               |            | <u>2,993.16</u>   |
| 263 | Title I, ESEA Schoolwide Program   |                         |   |            |                   |
|     | 494 Title I, ESEA, Schoolwide Program  |                         |   |            |                   |
|     |  | 1XXX Instruction        |   |            |                   |
|     |  |                         | 1XX Personal Services - Salaries                  |            | 164,096.77        |
|     |  |                         | 2XX Personal Services - Employee Benefits         |            | 27,661.58         |
|     |  |                         | 6XX Supplies and Materials                        |            | 242.65            |
|     |  |                         | <b>263 Subtotal</b>                               |            | <u>192,001.00</u> |
| 399 | Flex Fund Administration   |                         |   |            |                   |
|     | 1XX Regular Education Programs - Elementary/Secondary                              |                         |   |            |                   |
|     |  | 1XXX Instruction        |   |            |                   |
|     |  |                         | 2XX Personal Services - Employee Benefits         |            | 1,359.00          |
|     |  |                         | <b>399 Subtotal</b>                               |            | <u>1,359.00</u>   |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |   | Fund Code 15 |                  |
|---|--|---|---|--------------|------------------|
| PRC   | Program                                | Function  | Object  | 2021 Value   | 2022 Value       |
| 499   | Miscellaneous Local                    |   |   |              |                  |
|   | 1XX                                    | Regular Education Programs - Elementary/Secondary |   |              |                  |
|   |  | 1XXX  | Instruction                                       |              |                  |
|   |  |   | 3XX Purchased Professional and Technical Services |              | 500.00           |
|   |  |   | 6XX Supplies and Materials                        |              | 1,463.20         |
|   |  | 23XX  | Support Services - General Administration         |              |                  |
|   |  |   | 6XX Supplies and Materials                        |              | 45.00            |
|   |  |   | <b>499 Subtotal</b>                               |              | <u>2,008.20</u>  |
| 500   | Ag Day                                 |   |   |              |                  |
|   | 1XX                                    | Regular Education Programs - Elementary/Secondary |   |              |                  |
|   |  | 1XXX  | Instruction                                       |              |                  |
|   |  |   | 5XX Other Purchased Services                      |              | 60.00            |
|   |  |   | 6XX Supplies and Materials                        |              | 1,062.86         |
|   |  |   | <b>500 Subtotal</b>                               |              | <u>1,122.86</u>  |
| 522   | Cotter Scholarship                     |   |   |              |                  |
|   | 8XX                                    | Community Services Programs                       |   |              |                  |
|   |  | 33XX  | Community Services                                |              |                  |
|   |  |   | 8XX Other Expenditures                            |              | 32,000.00        |
|   |  |   | <b>522 Subtotal</b>                               |              | <u>32,000.00</u> |
| 737   | Federal Grants from Other State Agency |   |   |              |                  |
|   | 1XX                                    | Regular Education Programs - Elementary/Secondary |   |              |                  |
|   |  | 1XXX  | Instruction                                       |              |                  |
|   |  |   | 6XX Supplies and Materials                        |              | 27,570.84        |
|   |  | 21XX  | Support Services - Students                       |              |                  |
|   |  |   | 1XX Personal Services - Salaries                  |              | 32,557.28        |
|   |  |   | 2XX Personal Services - Employee Benefits         |              | 2,649.94         |
|   |  | 26XX  | Operation and Maintenance of Plant Services       |              |                  |
|   |  |   | 6XX Supplies and Materials                        |              | 21,554.72        |
|   |  |   | <b>737 Subtotal</b>                               |              | <u>84,332.78</u> |
| 738   | ARP - Homeless Children and Youth      |   |   |              |                  |
|   | 1XX                                    | Regular Education Programs - Elementary/Secondary |   |              |                  |
|   |  | 1XXX  | Instruction                                       |              |                  |
|   |  |   | 6XX Supplies and Materials                        |              | 2,386.26         |
|   |  | 24XX  | Support Services - School Administration          |              |                  |
|   |  |   | 1XX Personal Services - Salaries                  |              | 3,000.00         |
|   |  |   | 2XX Personal Services - Employee Benefits         |              | 980.00           |
|   |  |   | <b>738 Subtotal</b>                               |              | <u>6,366.26</u>  |



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

| PRC | Program  | Function | Object  | 2021 Value | 2022 Value        |
|-----|--|----------|---|------------|-------------------|
| 765 | CARES - State School Emergency Relief Fund               |          |   |            |                   |
|     | 765 CARES - State School Emergency Relief Fund           |          |   |            |                   |
|     |  | 1XXX     | Instruction                                       |            |                   |
|     |  |          | 1XX Personal Services - Salaries                  |            | 8,863.27          |
|     |  |          | 2XX Personal Services - Employee Benefits         |            | 1,576.00          |
|     |  |          | 6XX Supplies and Materials                        |            | 19,530.79         |
|     |  | 23XX     | Support Services - General Administration         |            |                   |
|     |  |          | 5XX Other Purchased Services                      |            | 647.94            |
|     |  |          | <b>765 Subtotal</b>                               |            | <b>30,618.00</b>  |
| 775 | CRRSA - State School Emergency Relief Fund II (ESSER II) |          |   |            |                   |
|     | 775 CRRSA - State School Emergency Relief Fund - Basic   |          |   |            |                   |
|     |  | 1XXX     | Instruction                                       |            |                   |
|     |  |          | 1XX Personal Services - Salaries                  |            | 81,325.16         |
|     |  |          | 2XX Personal Services - Employee Benefits         |            | 10,924.96         |
|     |  |          | 3XX Purchased Professional and Technical Services |            | 109,546.14        |
|     |  |          | 5XX Other Purchased Services                      |            | 6,037.69          |
|     |  |          | 6XX Supplies and Materials                        |            | 207,602.57        |
|     |  | 258X     | Admin. Tech. - Technology Coordinator             |            |                   |
|     |  |          | 6XX Supplies and Materials                        |            | 230.00            |
|     |  | 26XX     | Operation and Maintenance of Plant Services       |            |                   |
|     |  |          | 4XX Purchased Property Services                   |            | 34,304.17         |
|     |  | 27XX     | Student Transportation Services                   |            |                   |
|     |  |          | 1XX Personal Services - Salaries                  |            | 6,770.00          |
|     |  |          | 2XX Personal Services - Employee Benefits         |            | 953.93            |
|     |  |          | <b>775 Subtotal</b>                               |            | <b>457,694.62</b> |
| 785 | ARP - State School Emergency Relief Fund (ESSER III)     |          |   |            |                   |
|     | 785 ARP - State School Emergency Relief Fund - Basic     |          |   |            |                   |
|     |  | 1XXX     | Instruction                                       |            |                   |
|     |  |          | 6XX Supplies and Materials                        |            | 24,383.52         |
|     |  | 26XX     | Operation and Maintenance of Plant Services       |            |                   |
|     |  |          | 4XX Purchased Property Services                   |            | 51,181.34         |
|     |  |          | 7XX Property and Equipment Acquisition            |            | 1,880.10          |
|     |  |          | <b>785 Subtotal</b>                               |            | <b>77,444.96</b>  |
| 789 | ARP - State School Emergency Relief Fund (ESSER III)     |          |   |            |                   |
|     | 785 ARP - State School Emergency Relief Fund - Basic     |          |   |            |                   |
|     |  | 1XXX     | Instruction                                       |            |                   |
|     |  |          | 1XX Personal Services - Salaries                  |            | 7,431.75          |
|     |  |          | 2XX Personal Services - Employee Benefits         |            | 1,319.67          |
|     |  |          | 6XX Supplies and Materials                        |            | 5,101.00          |
|     |  | 24XX     | Support Services - School Administration          |            |                   |
|     |  |          | 1XX Personal Services - Salaries                  |            | 5,306.08          |





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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |   |   |            | Fund Code 15               |
|--|---|---|---|------------|----------------------------|
| PRC  | Program   | Function                                    | Object                                    | 2021 Value | 2022 Value                 |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 936.60                     |
|  |   | <b>27XX Student Transportation Services</b> |   |            |                            |
|  |   |   | 1XX Personal Services - Salaries          |            | 258.56                     |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 34.35                      |
|  | <b>8XX Community Services Programs</b>                                  |   |   |            |                            |
|  |   | <b>33XX Community Services</b>              |   |            |                            |
|  |   |   | 1XX Personal Services - Salaries          |            | 3,777.50                   |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 487.24                     |
|  |   |   | <b>789 Subtotal</b>                       |            | <u>24,652.75</u>           |
| <b>898</b>   | <b>School Year/Summer Academic Camp</b>                                 |   |   |            |                            |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b>            |   |   |            |                            |
|  |   | <b>1XXX Instruction</b>                     |   |            |                            |
|  |   |   | 1XX Personal Services - Salaries          |            | 2,772.00                   |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 369.93                     |
|  |   | <b>27XX Student Transportation Services</b> |   |            |                            |
|  |   |   | 1XX Personal Services - Salaries          |            | 130.60                     |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 10.95                      |
|  | <b>8XX Community Services Programs</b>                                  |   |   |            |                            |
|  |   | <b>33XX Community Services</b>              |   |            |                            |
|  |   |   | 1XX Personal Services - Salaries          |            | 3,421.00                   |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 439.79                     |
|  |   |   | 6XX Supplies and Materials                |            | 634.95                     |
|  |   |   | <b>898 Subtotal</b>                       |            | <u>7,779.22</u>            |
| <b>899</b>   | <b>Indirect Cost Recovery</b>   |   |   |            |                            |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b>            |   |   |            |                            |
|  |   | <b>1XXX Instruction</b>                     |   |            |                            |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 98.33                      |
|  | <b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b> |   |   |            |                            |
|  |   | <b>25XX Support Services - Business</b>     |   |            |                            |
|  |   |   | 1XX Personal Services - Salaries          |            | 4,466.18                   |
|  |   |   | 2XX Personal Services - Employee Benefits |            | 34.37                      |
|  |   |   | <b>899 Subtotal</b>                       |            | <u>4,598.88</u>            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |   |   |            | <u><u>1,015,046.12</u></u> |



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## Schedule Of Changes Worksheet

Fund Code 15

|  |            |                |        |      |              |     |
|--|------------|----------------|--------|------|--------------|-----|
| Beginning Fund Balance   |            |                |        |      | 356,074.24   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |            |                |        |      | 1,064,705.76 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |            |                |        |      | 1,015,046.12 | (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  | 287,099.92 | Less Last Year | 258.50 | (4b) | 286,841.42   |     |
|  |            |                |        |      | 286,841.42   | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |            |                |        |      | 692,575.30   | (5) |

## Project Reporter Summaries

| Project Reporter  | Revenues   | Expenditures | Difference |
|---|------------|--------------|------------|
| 127 Scoreboards   | 10,000.00  | 0.00         | 10,000.00  |
| 199 State Career & Technical Education - Agriculture          | 1,786.00   | 1,543.47     | 242.53     |
| 213 Advancing Ag Ed in Montana                                | 3,000.00   | 3,000.00     | 0.00       |
| 224 Broadwater Educational Foundation                         | 1,366.48   | 1,335.49     | 30.99      |
| 226 Press Box Construction                                    | 0.00       | 65,300.00    | -65,300.00 |
| 230 Federal Carl Perkins (Career & Technical Education (CTE)) | 12,508.00  | 10,321.29    | 2,186.71   |
| 245 State Career & Technical Education - All Programs         | 10,775.00  | 8,574.18     | 2,200.82   |
| 252 Meals For Backpacks                                       | 5,000.00   | 2,993.16     | 2,006.84   |
| 261 Rehap and Blind Services                                  | 7,100.00   | 0.00         | 7,100.00   |
| 263 Title I, ESEA Schoolwide Program                          | 192,001.00 | 192,001.00   | 0.00       |
| 264 Football Sound System                                     | 950.00     | 0.00         | 950.00     |
| 298 Valley Lodge Elementary Grant                             | 29.43      | 0.00         | 29.43      |
| 299 Radio   | 1,800.00   | 0.00         | 1,800.00   |
| 399 Flex Fund Administration                                  | 3,812.32   | 1,359.00     | 2,453.32   |
| 499 Miscellaneous Local                                       | -5,900.23  | 2,008.20     | -7,908.43  |
| 500 Ag Day  | 1,955.00   | 1,122.86     | 832.14     |
| 522 Cotter Scholarship  | 30,000.00  | 32,000.00    | -2,000.00  |
| 697 Pepsi Harrington Scholarship                              | 500.00     | 0.00         | 500.00     |
| 700 Medicaid  | 248.10     | 0.00         | 248.10     |
| 737 Federal Grants from Other State Agency                    | 95,000.00  | 84,332.78    | 10,667.22  |
| 738 ARP - Homeless Children and Youth                         | 6,587.00   | 6,366.26     | 220.74     |
| 765 CARES - State School Emergency Relief Fund                | 30,618.00  | 30,618.00    | 0.00       |
| 775 CRRSA - State School Emergency Relief Fund II (ESSER II)  | 451,942.00 | 457,694.62   | -5,752.62  |
| 785 ARP - State School Emergency Relief Fund (ESSER III)      | 151,221.00 | 77,444.96    | 73,776.04  |
| 789 ARP - State School Emergency Relief Fund (ESSER III)      | 24,653.00  | 24,652.75    | 0.25       |
| 898 School Year/Summer Academic Camp                          | 21,314.66  | 7,779.22     | 13,535.44  |
| 899 Indirect Cost Recovery                                    | 6,439.00   | 4,598.88     | 1,840.12   |



# Trustees' Financial Summary

**FY2021-22**

Submit ID: 0055-01756473

**04 Broadwater County**

**0055 Townsend K-12 Schools**

**Total**

1,064,705.76

1,015,046.12

49,659.64



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## 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                              |  | 2021 Value      | 2022 Value    |
|  | 1110 District Tax Levy               |  | 8,120.25        | 258.68        |
|  | 1190 Penalties and Interest on Taxes |  | 34.19           | 15.09         |
|  | 1340 Fees for Adult Education        |  | 0.00            | 70.00         |
|  | 1510 Interest Earnings               |  | 295.04          | 416.03        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                      |  | <b>8,449.48</b> | <b>759.80</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |                  |   | Fund Code 17  |                 |
|--|---|------------------|---|---------------|-----------------|
| PRC  | Program                                 | Function         | Object                                    | 2021 Value    | 2022 Value      |
|  | 610 Adult Continuing Education Programs |                  |   |               |                 |
|  |   | 1XXX Instruction |   |               |                 |
|  |   |                  | 1XX Personal Services - Salaries          | 540.00        | 3,447.83        |
|  |   |                  | 2XX Personal Services - Employee Benefits | 1.29          | 11.75           |
|  |   |                  | 6XX Supplies and Materials                | 199.22        | 1,272.81        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                  |   | <b>740.51</b> | <b>4,732.39</b> |

### Schedule Of Changes Worksheet

|  |           |        |                |      |      | Fund Code 17  |
|--|-----------|--------|----------------|------|------|---------------|
| Beginning Fund Balance   |           |        |                |      |      | 51,222.82 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |        |                |      |      | 759.80 (2)    |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |        |                |      |      | 4,732.39 (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 | 868.40 | Less Last Year | 0.00 | (4b) | 868.40        |
|  |           |        |                |      |      | 868.40 (4)    |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |        |                |      |      | 48,118.63 (5) |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## 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                                       |  | 2021 Value      | 2022 Value       |
|  | 1311 Driver's Education Fees                  |  | 3,900.00        | 4,100.00         |
|  | 1510 Interest Earnings                        |  | 48.82           | 78.18            |
|  | 1982 Summer Session - Driver's Education Fees |  | 1,400.00        | 1,500.00         |
|  | 3260 State - Driver's Education Reimbursement |  | 0.00            | 7,660.33         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   |  | <b>5,348.82</b> | <b>13,338.51</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |          |   | Fund Code 18     |                  |
|--|---|----------|---|------------------|------------------|
| PRC  | Program   | Function | Object                                    | 2021 Value       | 2022 Value       |
|  | 1XX Regular Education Programs - Elementary/Secondary |          |   |                  |                  |
|  | 1XXX Instruction                                      |          |   |                  |                  |
|  |   |          | 1XX Personal Services - Salaries          | 8,190.00         | 8,285.00         |
|  |   |          | 2XX Personal Services - Employee Benefits | 26.90            | 26.89            |
|  |   |          | 4XX Purchased Property Services           | 1,214.00         | 0.00             |
|  |   |          | 6XX Supplies and Materials                | 1,138.73         | 1,985.34         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |          |   | <b>10,569.63</b> | <b>10,297.23</b> |

### Schedule Of Changes Worksheet

|  |           |      |                |      |      | Fund Code 18  |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance   |           |      |                |      |      | 3,918.52 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 13,338.51 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 10,297.23 (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)  |           |      |                |      |      | 6,959.80 (5)  |



# Trustees' Financial Summary

FY2021-22

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04 Broadwater County

0055 Townsend K-12 Schools

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

### 20 - Lease-Rental Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                        |  | Fund Code 20     |                  |
|--|------------------------|--|------------------|------------------|
| PRC  | Revenue                |  | 2021 Value       | 2022 Value       |
|  | 1510 Interest Earnings |  | 155.42           | 274.62           |
|  | 1910 Rentals           |  | 13,380.00        | 13,204.35        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        |  | <u>13,535.42</u> | <u>13,478.97</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |  |  | Fund Code 20     |                  |
|--|---|--|--|------------------|------------------|
| PRC  | Program   | Function   | Object                                 | 2021 Value       | 2022 Value       |
|  | 1XX Regular Education Programs - Elementary/Secondary |  |  |                  |                  |
|  |   | 26XX Operation and Maintenance of Plant Services |  |                  |                  |
|  |   |  | 4XX Purchased Property Services        | 104.24           | 2,287.46         |
|  |   |  | 6XX Supplies and Materials             | 381.00           | 381.00           |
|  |   |  | 8XX Other Expenditures                 | 330.30           | 390.45           |
|  | 999 Undistributed                                     |  |  |                  |                  |
|  |   | 61XX Operating Transfers to Other Funds          |  |                  |                  |
|  |   |  | 910 Operating Transfers to Other Funds | 12,719.88        | 12,119.06        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |  |  | <u>13,535.42</u> | <u>15,177.97</u> |

| Schedule Of Changes Worksheet  |           |          |                |      |      | Fund Code 20  |
|--|-----------|----------|----------------|------|------|---------------|
| Beginning Fund Balance   |           |          |                |      |      | 20,000.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |          |                |      |      | 13,478.97 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |          |                |      |      | 15,177.97 (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 | 1,699.00 | Less Last Year | 0.00 | (4b) | 1,699.00      |
|  |           |          |                |      |      | 1,699.00 (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |          |                |      |      | 20,000.00 (5) |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

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

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC  | Revenue                                   | 2021 Value       | 2022 Value   |
|--|---|------------------|--------------|
|  | 1510 Interest Earnings                    | 343.80           | 91.92        |
|  | 5300 Operating Transfers from Other Funds | 27,000.00        | 0.00         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>27,343.80</u> | <u>91.92</u> |

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

| PRC  | Program | Function | Object                                    | 2021 Value       | 2022 Value      |
|--|---------|----------|---|------------------|-----------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                               |         |          |   |                  |                 |
| <b>1XXX Instruction</b>  |         |          |   |                  |                 |
|  |         |          | 1XX Personal Services - Salaries          | 1,461.19         | 2,164.72        |
|  |         |          | 2XX Personal Services - Employee Benefits | 5.98             | 9.14            |
| <b>23XX Support Services - General Administration</b>                                      |         |          |   |                  |                 |
|  |         |          | 1XX Personal Services - Salaries          | 10,355.20        | 0.00            |
|  |         |          | 2XX Personal Services - Employee Benefits | 42.42            | 0.00            |
| <b>24XX Support Services - School Administration</b>                                       |         |          |   |                  |                 |
|  |         |          | 1XX Personal Services - Salaries          | 0.00             | 1,987.30        |
|  |         |          | 2XX Personal Services - Employee Benefits | 0.00             | 8.06            |
| <b>25XX Support Services - Business</b>  |         |          |   |                  |                 |
|  |         |          | 1XX Personal Services - Salaries          | 26,788.77        | 0.00            |
| <b>910 Food Services</b>   |         |          |   |                  |                 |
| <b>31XX Food Services</b>  |         |          |   |                  |                 |
|  |         |          | 1XX Personal Services - Salaries          | 3,881.31         | 0.00            |
|  |         |          | 2XX Personal Services - Employee Benefits | 194.74           | 0.00            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |   | <u>42,729.61</u> | <u>4,169.22</u> |

#### Schedule Of Changes Worksheet Fund Code 21

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 41,923.20 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 91.92     | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,169.22  | (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)  | 37,845.90 | (5)  |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

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

### 24 - Metal Mines Tax Reserve Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24**

| PRC  | Revenue                | 2021 Value      | 2022 Value      |
|--|------------------------|-----------------|-----------------|
|  | 1510 Interest Earnings | 1,090.48        | 1,428.71        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>1,090.48</u> | <u>1,428.71</u> |

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

| PRC  | Program | Function | Object | 2021 Value  | 2022 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <u>0.00</u> | <u>0.00</u> |

### Schedule Of Changes Worksheet

Fund Code 24

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 169,065.34 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 1,428.71   | (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)  |      |                |      |      | 170,494.05 | (5) |





# Trustees' Financial Summary

FY2021-22

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04 Broadwater County

0055 Townsend K-12 Schools

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

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC  | Revenue                              | 2021 Value       | 2022 Value       |
|--|--------------------------------------|------------------|------------------|
|  | 1110 District Tax Levy               | 50,239.65        | 49,280.20        |
|  | 1190 Penalties and Interest on Taxes | 161.55           | 119.05           |
|  | 1510 Interest Earnings               | 884.69           | 563.83           |
|  | 3281 State - Technology Aid          | 4,405.29         | 3,295.18         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                      | <b>55,691.18</b> | <b>53,258.26</b> |

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

| PRC  | Program   | Function                        | Object  | 2021 Value       | 2022 Value       |
|--|---|---------------------------------|---|------------------|------------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |                                 |   |                  |                  |
|  |   | 1XXX Instruction                |   |                  |                  |
|  |   |                                 | 3XX Purchased Professional and Technical Services | 0.00             | 957.05           |
|  |   |                                 | 5XX Other Purchased Services                      | 2,880.00         | 3,040.68         |
|  |   |                                 | 6XX Supplies and Materials                        | 75,130.76        | 68,211.18        |
|  |   | 222X Educational Media Services |   |                  |                  |
|  |   |                                 | 6XX Supplies and Materials                        | 0.00             | 118.12           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                                 |   | <b>78,010.76</b> | <b>72,327.03</b> |

#### Schedule Of Changes Worksheet Fund Code 28

|  |           |                |           |      |            |     |
|--|-----------|----------------|-----------|------|------------|-----|
| Beginning Fund Balance   |           |                |           |      | 144,680.15 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |                |           |      | 53,258.26  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |                |           |      | 72,327.03  | (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  | 20,786.86 | Less Last Year | 48,673.01 | (4b) | -27,886.15 |     |
|  |           |                |           |      | -27,886.15 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |                |           |      | 97,725.23  | (5) |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

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

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

| PRC  | Revenue                               | 2021 Value      | 2022 Value      |
|--|---------------------------------------|-----------------|-----------------|
|  | 1510 Interest Earnings                | 1,749.11        | 2,295.00        |
|  | 1900 Other Revenue from Local Sources | 0.00            | 500.00          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <u>1,749.11</u> | <u>2,795.00</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

| PRC  | Program   | Function                        | Object                           | 2021 Value  | 2022 Value       |
|--|---|---------------------------------|----------------------------------|-------------|------------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |                                 |                                  |             |                  |
|  |   | 222X Educational Media Services |                                  |             |                  |
|  |   |                                 | 1XX Personal Services - Salaries | 0.00        | 17,196.95        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                                 |                                  | <u>0.00</u> | <u>17,196.95</u> |

#### Schedule Of Changes Worksheet Fund Code 29

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 271,179.57 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 2,795.00   | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 17,196.95  | (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)  |      |                |      |      | 256,777.62 | (5) |



# Trustees' Financial Summary

FY2021-22

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

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

| PRC  | Revenue                              | 2021 Value          | 2022 Value          |
|--|--------------------------------------|---------------------|---------------------|
|  | 1110 District Tax Levy               | 1,285,270.69        | 1,294,437.67        |
|  | 1190 Penalties and Interest on Taxes | 1,702.22            | 2,590.62            |
|  | 1510 Interest Earnings               | 1,688.39            | 5,341.37            |
|  | 3120 State - Guaranteed Tax Base Aid | 4,532.86            | 13,046.72           |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                      | <b>1,293,194.16</b> | <b>1,315,416.38</b> |

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

| PRC  | Program  | Function   | Object                        | 2021 Value          | 2022 Value          |  |
|--|--|--|-------------------------------|---------------------|---------------------|--|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |                               |                     |                     |  |
|  |  | <b>51XX General Obligation Bonds, Special Assessments and Interest</b> |                               |                     |                     |  |
|  |  |  | 830 Special Assessments       | 7,340.54            | 8,677.60            |  |
|  |  |  | 860 Agent Fees/Issuance Costs | 0.00                | 450.00              |  |
| <b>293</b>   | <b>2020 Bond (High School Portion)</b>                       |  |                               |                     |                     |  |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |                               |                     |                     |  |
|  |  | <b>51XX General Obligation Bonds, Special Assessments and Interest</b> |                               |                     |                     |  |
|  |  |  | 840 Principal On Debt         | 20,650.00           | 34,750.00           |  |
|  |  |  | 850 Interest on Debt          | 27,058.73           | 30,702.50           |  |
| <b>294</b>   | <b>Bond (Elementary Portion)</b>                             |  |                               |                     |                     |  |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |                               |                     |                     |  |
|  |  | <b>51XX General Obligation Bonds, Special Assessments and Interest</b> |                               |                     |                     |  |
|  |  |  | 840 Principal On Debt         | 392,350.00          | 660,250.00          |  |
|  |  |  | 850 Interest on Debt          | 514,115.82          | 583,347.50          |  |
| <b>295</b>   | <b>2007 HS Bond Refunding</b>                                |  |                               |                     |                     |  |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |                               |                     |                     |  |
|  |  | <b>51XX General Obligation Bonds, Special Assessments and Interest</b> |                               |                     |                     |  |
|  |  |  | 840 Principal On Debt         | 340,000.00          | 0.00                |  |
|  |  |  | 850 Interest on Debt          | 13,600.00           | 0.00                |  |
|  |  |  | 860 Agent Fees/Issuance Costs | 350.00              | 0.00                |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |                               | <b>1,315,465.09</b> | <b>1,318,177.60</b> |  |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## Schedule Of Changes Worksheet

Fund Code 50

|  |      |                |      |      |  |                  |
|--|------|----------------|------|------|--|------------------|
| Beginning Fund Balance   |      |                |      |      |  | -15,650.09 (1)   |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 1,315,416.38 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 1,318,177.60 (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)  |      |                |      |      |  | -18,411.31 (5)   |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  | Fund Code 60         |                   |
|--|--|----------------------|-------------------|
| PRC  | Revenue                                      | 2021 Value           | 2022 Value        |
|  | 1510 Interest Earnings                       | 4,742.25             | 8,724.35          |
|  | 1900 Other Revenue from Local Sources        | 312.00               | 2,168.00          |
|  | 1910 Rentals                                 | 95.00                | 1,580.00          |
|  | 5200 Sale or Compensation for Loss of Assets | 0.00                 | 48,404.13         |
| <b>296</b>   | <b>hail Damage Insurance</b>                 |                      |                   |
|  | 1510 Interest Earnings                       | 8,446.74             | 77.94             |
| <b>297</b>   | <b>Temporary Building Project</b>            |                      |                   |
|  | 1510 Interest Earnings                       | 65,863.14            | 75,165.79         |
|  | 5110 Sale of Bonds                           | 18,838,000.00        | 0.00              |
| <b>301</b>   | <b>Bond Sale Premium</b>                     |                      |                   |
|  | 1510 Interest Earnings                       | 9,920.42             | 16,248.60         |
|  | 5110 Sale of Bonds                           | 2,799,138.29         | 0.00              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>21,726,517.84</b> | <b>152,368.81</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |                                   |  |   | Fund Code 60        |                      |
|--|-----------------------------------|--|---|---------------------|----------------------|
| PRC  | Program                           | Function   | Object  | 2021 Value          | 2022 Value           |
|  | <b>1XX</b>                        | <b>Regular Education Programs - Elementary/Secondary</b> |   |                     |                      |
|  |                                   | <b>26XX</b>  | <b>Operation and Maintenance of Plant Services</b>      |                     |                      |
|  |                                   |  | 4XX Purchased Property Services                         | 0.00                | 216,847.95           |
|  |                                   | <b>4XXX</b>  | <b>Facilities Acquisition and Construction Services</b> |                     |                      |
|  |                                   |  | 3XX Purchased Professional and Technical Services       | 0.00                | 24,536.15            |
|  | <b>720</b>                        | <b>School Sponsored Athletics</b>                        |   |                     |                      |
|  |                                   | <b>4XXX</b>  | <b>Facilities Acquisition and Construction Services</b> |                     |                      |
|  |                                   |  | 7XX Property and Equipment Acquisition                  | 0.00                | 32,718.00            |
| <b>297</b>   | <b>Temporary Building Project</b> |  |   |                     |                      |
|  | <b>1XX</b>                        | <b>Regular Education Programs - Elementary/Secondary</b> |   |                     |                      |
|  |                                   | <b>4XXX</b>  | <b>Facilities Acquisition and Construction Services</b> |                     |                      |
|  |                                   |  | 7XX Property and Equipment Acquisition                  | 4,584,999.36        | 10,021,861.55        |
|  | <b>999</b>                        | <b>Undistributed</b>                                     |   |                     |                      |
|  |                                   | <b>9999</b>  | <b>Undistributed</b>                                    |                     |                      |
|  |                                   |  | 892 Material Prior Period Expenditure Adjustments       | 154,930.00          | 0.00                 |
| <b>301</b>   | <b>Bond Sale Premium</b>          |  |   |                     |                      |
|  | <b>1XX</b>                        | <b>Regular Education Programs - Elementary/Secondary</b> |   |                     |                      |
|  |                                   | <b>4XXX</b>  | <b>Facilities Acquisition and Construction Services</b> |                     |                      |
|  |                                   |  | 5XX Other Purchased Services                            | 41,770.00           | 0.00                 |
|  |                                   |  | 7XX Property and Equipment Acquisition                  | 150,704.00          | 5,695.00             |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                                   |  |   | <b>4,932,403.36</b> | <b>10,301,658.65</b> |



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## Schedule Of Changes Worksheet

Fund Code 60

|  |           |                |            |      |               |     |
|--|-----------|----------------|------------|------|---------------|-----|
| Beginning Fund Balance   |           |                |            |      | 18,852,284.30 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |                |            |      | 152,368.81    | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |                |            |      | 10,301,658.65 | (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  | 24,594.22 | Less Last Year | 686,756.45 | (4b) | -662,162.23   |     |
|  |           |                |            |      | -662,162.23   | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |                |            |      | 8,040,832.23  | (5) |



# Trustees' Financial Summary

FY2021-22

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04 Broadwater County

0055 Townsend K-12 Schools

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

### 61 - Building Reserve Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  |  | Fund Code 61    |                 |
|--|--|--|-----------------|-----------------|
| PRC  | Revenue  |  | 2021 Value      | 2022 Value      |
|  | 1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes |  | 2,284.10        | 199.88          |
|  | 1190 Penalties and Interest on Taxes                                       |  | 177.77          | 39.03           |
|  | 1510 Interest Earnings   |  | 1,306.82        | 861.13          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  |  | <u>3,768.69</u> | <u>1,100.04</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |          |   | Fund Code 61      |             |
|--|---|----------|---|-------------------|-------------|
| PRC  | Program   | Function | Object  | 2021 Value        | 2022 Value  |
| 894  | Permissive Building Reserve                           |          |   |                   |             |
|  | 1XX Regular Education Programs - Elementary/Secondary |          |   |                   |             |
|  | 26XX Operation and Maintenance of Plant Services      |          |   |                   |             |
|  |   |          | 3XX Purchased Professional and Technical Services | 4,954.52          | 0.00        |
|  | 4XXX Facilities Acquisition and Construction Services |          |   |                   |             |
|  |   |          | 7XX Property and Equipment Acquisition            | 135,190.22        | 0.00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |          |   | <u>140,144.74</u> | <u>0.00</u> |

### Schedule Of Changes Worksheet

Fund Code 61

|  |          |                |          |      |            |     |
|--|----------|----------------|----------|------|------------|-----|
| Beginning Fund Balance   |          |                |          |      | 101,748.10 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |          |                |          |      | 1,100.04   | (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  | 1,339.18 | Less Last Year | 1,339.18 | (4b) | 0.00       |     |
|  |          |                |          |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |          |                |          |      | 102,848.14 | (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                       |  | 2021 Value      | 2022 Value      |
| 698  | McCarthy Scholarship          |  |                 |                 |
|  | 1510 Interest Earnings        |  | 1,598.57        | 531.03          |
| 699  | Fred & Joye Meyer Scholarship |  |                 |                 |
|  | 1510 Interest Earnings        |  | 1,388.84        | 3,255.44        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                               |  | <b>2,987.41</b> | <b>3,786.47</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |                                 |                         |                          | Fund Code 81    |                 |
|--|---------------------------------|-------------------------|--------------------------|-----------------|-----------------|
| PRC  | Program                         | Function                | Object                   | 2021 Value      | 2022 Value      |
| 698  | McCarthy Scholarship            |                         |                          |                 |                 |
|  | 8XX Community Services Programs |                         |                          |                 |                 |
|  |                                 | 33XX Community Services |                          |                 |                 |
|  |                                 |                         | 870 Student Scholarships | 4,500.00        | 4,500.00        |
| 699  | Fred & Joye Meyer Scholarship   |                         |                          |                 |                 |
|  | 8XX Community Services Programs |                         |                          |                 |                 |
|  |                                 | 33XX Community Services |                          |                 |                 |
|  |                                 |                         | 870 Student Scholarships | 3,000.00        | 4,000.00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                                 |                         |                          | <b>7,500.00</b> | <b>8,500.00</b> |

### Schedule Of Changes Worksheet

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 81   |
|--|-----------|------|----------------|------|------|----------------|
| Beginning Fund Balance   |           |      |                |      |      | 460,738.21 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 3,786.47 (2)   |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 8,500.00 (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)  |           |      |                |      |      | 456,024.68 (5) |





# Trustees' Financial Summary

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0055 Townsend K-12 Schools

## 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   |  | 2021 Value       | 2022 Value       |
|  | 1510 Interest Earnings                            |  | 7,240.62         | 2,088.08         |
|  | 1800 Revenue from Community Services Activities   |  | 63,607.93        | 64,821.84        |
|  | 1900 Other Revenue from Local Sources             |  | 3,383.15         | 2,803.70         |
|  | 3290 State - Other State Grants                   |  | 4,469.63         | 4,903.18         |
| <b>599</b>   |   |  |                  |                  |
|  | 1900 Other Revenue from Local Sources             |  | 2,926.51         | 0.00             |
| <b>667</b>   | <b>Library Summer Reading Program</b>             |  |                  |                  |
|  | 1920 Contributions/Donations from Private Sources |  | 1,000.00         | 1,000.00         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   |  | <u>82,627.84</u> | <u>75,616.80</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |                                       |  |  | Fund Code 82     |                  |
|--|---------------------------------------|--|--|------------------|------------------|
| PRC  | Program                               | Function   | Object   | 2021 Value       | 2022 Value       |
|  | <b>1XX</b>                            | <b>Regular Education Programs - Elementary/Secondary</b> |  |                  |                  |
|  |                                       | <b>222X</b>  | <b>Educational Media Services</b>                          |                  |                  |
|  |                                       |  | 1XX Personal Services - Salaries                           | 37,869.99        | 40,069.29        |
|  |                                       |  | 2XX Personal Services - Employee Benefits                  | 114.79           | 136.69           |
|  |                                       |  | 5XX Other Purchased Services                               | 0.00             | 1,625.60         |
|  |                                       |  | 6XX Supplies and Materials                                 | 14,011.12        | 9,999.77         |
|  |                                       | <b>52XX</b>  | <b>Leases or Long Term Notes with Board of Investments</b> |                  |                  |
|  |                                       |  | 840 Principal On Debt                                      | 3,390.00         | 0.00             |
| <b>667</b>   | <b>Library Summer Reading Program</b> |  |  |                  |                  |
|  | <b>1XX</b>                            | <b>Regular Education Programs - Elementary/Secondary</b> |  |                  |                  |
|  |                                       | <b>222X</b>  | <b>Educational Media Services</b>                          |                  |                  |
|  |                                       |  | 6XX Supplies and Materials                                 | 264.00           | 0.00             |
|  | <b>8XX</b>                            | <b>Community Services Programs</b>                       |  |                  |                  |
|  |                                       | <b>33XX</b>  | <b>Community Services</b>                                  |                  |                  |
|  |                                       |  | 6XX Supplies and Materials                                 | 0.00             | 1,827.70         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                                       |  |  | <u>55,649.90</u> | <u>53,659.05</u> |



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

Fund Code 82

|  |          |                |          |      |            |     |
|--|----------|----------------|----------|------|------------|-----|
| Beginning Fund Balance   |          |                |          |      | 248,740.53 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |          |                |          |      | 75,616.80  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |          |                |          |      | 53,659.05  | (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  | 2,386.23 | Less Last Year | 2,406.88 | (4b) | -20.65     |     |
|  |          |                |          |      | -20.65     | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |          |                |          |      | 270,677.63 | (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  | 2021 Value        | 2022 Value        |
|--|--|-------------------|-------------------|
|  | 1700 Student Extracurricular Activity Receipts | 105,506.28        | 0.00              |
|  | 1XXX Revenues from Student Activities          | 0.00              | 172,410.78        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <u>105,506.28</u> | <u>172,410.78</u> |

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

| PRC  | Program                                      | Function                                   | Object                      | 2021 Value       | 2022 Value        |
|--|--|--|-----------------------------|------------------|-------------------|
|  | 7XX Extracurricular Athletics and Activities |  |                             |                  |                   |
|  |  | 3XXX Operation of Non-Educational Services |                             |                  |                   |
|  |  |  | XXX Student Extracurricular | 98,527.16        | 177,597.32        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |                             | <u>98,527.16</u> | <u>177,597.32</u> |

**Schedule Of Changes Worksheet Fund Code 84**

|  |      |                |      |      |                |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance   |      |                |      |      | 110,303.70 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 172,410.78 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 177,597.32 (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)  |      |                |      |      | 105,117.16 (5) |



# Trustees' Financial Summary

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0055 Townsend K-12 Schools

## Detail Expenditure

| Fund | Account      | Description   | 2021 Value   | 2022 Value    |
|------|--------------|---|--------------|---------------|
| XX   | 280 1XXX 112 | Certified Teacher Staff Salaries                            | 137,429.91   | 188,195.49    |
| XX   | 39X 1XXX 112 | Certified Teacher Staff Salaries                            | 175,912.01   | 189,406.56    |
| XX   | XXX 1XXX 112 | Certified Teacher Staff Salaries                            | 2,303,141.97 | 2,292,517.41  |
| XX   | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 14,804.87    | 6,457.28      |
| XX   | XXX 26XX 41X | Energy Utility Services                                     | 140,301.89   | 159,265.63    |
| XX   | XXX 4XXX 725 | Major Construction Services                                 | 4,870,965.58 | 10,060,274.55 |
| XX   | XXX XXXX 355 | Technology Contracted Services                              | 0.00         | 957.05        |
| XX   | XXX XXXX 535 | Technology Communication Services                           | 40,631.53    | 33,445.68     |
| XX   | XXX XXXX 563 | Educational Fees to Detention Facilities                    | 0.00         | 2,060.00      |
| XX   | XXX XXXX 682 | Technology Supplies   | 143,156.75   | 227,605.26    |
| XX   | XXX XXXX 561 | Tuition to Other School Districts Within the State          | 0.00         | 0.00          |
| XX   | XXX 4XXX 715 | Land Improvements   | 0.00         | 0.00          |
| XX   | 451 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | 457 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | 427 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | XXX 4XXX 720 | Purchase of Existing Buildings                              | 0.00         | 0.00          |
| XX   | 432 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | XXX 4XXX 710 | Land  | 0.00         | 0.00          |
| XX   | 458 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | XXX 4XXX 74X | Major Equipment-Replacement                                 | 0.00         | 0.00          |
| XX   | 456 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | XXX XXXX 562 | Tuition to Other School Districts Outside the State         | 0.00         | 0.00          |
| XX   | XXX XXXX 735 | Technology Equipment and Software                           | 0.00         | 0.00          |
| XX   | XXX XXXX 455 | Technology Repairs and Rental                               | 0.00         | 0.00          |
| XX   | 210 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | XXX 4XXX 73X | Major Equipment-New   | 0.00         | 0.00          |
| XX   | 260 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00         | 0.00          |
| XX   | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions                     | 0.00         | 0.00          |



# Trustees' Financial Summary

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Special Education Reversion

### Special Education Allowable Cost Payments:

|   |            |
|---|------------|
| a. Instructional Block Grant Entitlement    | 104,508.60 |
| b. Related Services Block Grant Entitlement | 0.00       |
| c. Total Entitlements Subject to Reversion  | 104,508.60 |

### Prorated Cooperative Cost Payments:

|   |            |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 34,836.20  |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 150,492.39 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 259,532.26 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00       |

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2024 Maximum Budget: 100%



# Trustees' Financial Summary

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Submit ID: 0055-01756473

## 04 Broadwater County

### 0055 Townsend K-12 Schools

#### Special Education Reversion

| Program       | Function | Object | Fund 01    | Fund 13   | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|-----------|---------|---------|---------|
| 280           | 1XXX     | 1XX    | 197,594.05 | 50,321.60 | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 2XX    | 0.00       | 120.66    | 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    | 0.00       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 6XX    | 0.00       | 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    | 11,495.95  | 0.00      | 0.00    | 0.00    | 0.00    |
| <b>Totals</b> |          |        | 209,090.00 | 50,442.26 | 0.00    | 0.00    | 0.00    |

259,532.26

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY22 in TEAMS.



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

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

| <b>Governmental</b>   | <b>Beginning<br/>Balance</b> | <b>Adjust-<br/>ments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land  | 274,107.00                   | 0.00                     | 0.00             | 0.00            | 274,107.00                |
| Land Improvements   | 36,967.94                    | 0.00                     | 0.00             | 0.00            | 36,967.94                 |
| Buildings   | 8,299,813.60                 | 0.00                     | 0.00             | 0.00            | 8,299,813.60              |
| Machinery and Equipment   | 1,791,266.61                 | 0.00                     | 0.00             | 0.00            | 1,791,266.61              |
| Construction in Progress  | 97,519.60                    | 0.00                     | 0.00             | 0.00            | 97,519.60                 |
| Totals at Historical Cost   | 10,499,674.75                | 0.00                     | 0.00             | 0.00            | 10,499,674.75             |
| <b>Depreciation</b>   |                              |                          |                  |                 |                           |
| Improvement Accum   | 2,129.00                     | 0.00                     | 0.00             | 0.00            | 2,129.00                  |
| Building Accum  | 3,913,427.50                 | 0.00                     | 0.00             | 0.00            | 3,913,427.50              |
| Machinery and Equipment Accum   | 737,129.05                   | 0.00                     | 0.00             | 0.00            | 737,129.05                |
| Total Accumulated Depreciation  | 4,652,685.55                 | 0.00                     | 0.00             | 0.00            | 4,652,685.55              |
| Governmental Activities, Capital Assets,<br>Net of Accumulated Depreciation | 5,846,989.20                 | 0.00                     | 0.00             | 0.00            | 5,846,989.20              |

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

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

\*\*\* Has comments.



# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## Schedule of Changes in Long-Term Liabilities

|                                  | (a)<br>Beginning<br>Balance<br>7/1/2021 | (b)<br>New Debt<br>& Other<br>Additions | (c)<br>Principal<br>Payments | (d)<br>Refunding<br>& Other<br>Reduction | (e)<br>Ending<br>Balance<br>(6/30/2022)<br>[a+b-c-d] | (f)<br>Current<br>Portion<br>Due<br>FY2023 | (g)<br>Long-Term<br>Portion<br>Due<br>FY2024 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| <b>Governmental Activities *</b> |   |   |                              |  |  |  |  |
| Leases                           | 20,345.61                               | 0.00                                    | 0.00                         | 0.00                                     | 20,345.61  | 0.00                                       | 0.00   |
| Compensated Absences             | 506,996.75                              | 0.00                                    | 0.00                         | 0.00                                     | 506,996.75   | 0.00                                       | 0.00   |
| Special Improvements (SIDs)      | 44,735.13                               | 0.00                                    | 0.00                         | 0.00                                     | 44,735.13  | 0.00                                       | 0.00   |
| Other Post Employment Benefits   | 146,284.00                              | 0.00                                    | 0.00                         | 0.00                                     | 146,284.00   | 0.00                                       | 0.00   |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Non-bond Long-Term Liabilities   | 718,361.49                              | 0.00                                    | 0.00                         | 0.00                                     | 718,361.49   | 0.00                                       | 0.00   |
| <b>Bond(s)</b>                   |   |   |                              |  |  |  |  |
| 08/20/2020                       | 17,503,750.00                           | 0.00                                    | 660,250.00                   | 0.00                                     | 16,843,500.00  | 684,000.00                                 | 16,159,500.00                                |
| 08/20/2020                       | 921,250.00                              | 0.00                                    | 34,750.00                    | 0.00                                     | 886,500.00   | 36,000.00                                  | 850,500.00                                   |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Bond Long-Term Liabilities       | 18,425,000.00                           | 0.00                                    | 695,000.00                   | 0.00                                     | 17,730,000.00  | 720,000.00                                 | 17,010,000.00                                |

\* 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.





# Trustees' Financial Summary

FY2021-22

Submit ID: 0055-01756473

04 Broadwater County

0055 Townsend K-12 Schools

## Net Pension Liability FY2022

|                     | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental</b> |                              |                  |                   |                       |
| Net Pension - PERS  | 882,099.00                   | 0.00             | 271,969.00        | 610,130.00            |
| Net Pension - TRS   | 5,584,558.00                 | 0.00             | 1,475,216.00      | 4,109,342.00          |