

**AVERY SCHOOL DISTRICT NO. 394**  
Avery, Idaho

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
For the Year Ended June 30, 2020

	<u>General</u>	<u>Other Local</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Local	185,584	4,377	-	-	189,961
State	368,787	-	-	27,542	396,329
Federal	-	-	-	18,242	18,242
Total revenues	<u>554,371</u>	<u>4,377</u>	<u>-</u>	<u>45,784</u>	<u>604,532</u>
<b>EXPENDITURES</b>					
Instruction	241,348	-	-	42,703	284,051
Support	208,369	-	-	-	208,369
Total expenditures	<u>449,717</u>	<u>-</u>	<u>-</u>	<u>42,703</u>	<u>492,420</u>
Excess (deficiency) of revenue over (under) expenditures	<u>104,654</u>	<u>4,377</u>	<u>-</u>	<u>3,081</u>	<u>112,112</u>
Other financing sources (uses)					
Proceeds from sale of capital assets	542	145,000	-	-	145,542
Transfer in	-	-	9,881	-	9,881
Transfer out	(9,881)	-	-	-	(9,881)
Total other financing sources (uses)	<u>(9,339)</u>	<u>145,000</u>	<u>9,881</u>	<u>-</u>	<u>145,542</u>
Net change in fund balance	95,315	149,377	9,881	3,081	257,654
Fund balance-beginning of year	<u>389,256</u>	<u>87,908</u>	<u>42,463</u>	<u>22,379</u>	<u>542,006</u>
Fund balance-end of year	<u>\$ 484,571</u>	<u>\$ 237,285</u>	<u>\$ 52,344</u>	<u>\$ 25,460</u>	<u>\$ 799,660</u>