



Trustees' Financial Summary

FY2021-22

Submit ID:

15 Flathead County

0330 Bigfork Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk:

Lacey Porrovecchio

Phone #:

(406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees:

Paul Sandry

(Signature)

(Date)

County Superintendent

Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY22 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Aggregate Reim/Indirects	LOCAL		Local
003	Maintenance Permissive Levy	LOCAL		
004	Middle School	LOCAL		
011	2019 Insurance Claim Payment	LOCAL		
025	HB 630 ADDITIONAL FINANCIAL SUPPORT	LOCAL		
032	HB 601 SCHOOL SAFETY PD GRANT	LOCAL		
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	LOCAL		
056	GAP FILLERS DONATION	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
094	ENRICHMENT CLUSTERS	LOCAL		
095	Medicaid Billing	LOCAL		
101	Healthy Cooking Class Fee	LOCAL		
107	Little Hoopsters	LOCAL	local	local
119	CloseUp/Washington DC	LOCAL		
123	MAINTENANCE - RECYCLE PROJECT	LOCAL		
150	FLATHEAD LAKE LODGE LIBRARY DONATION	LOCAL		
157	LoGAN HEALTH ON-SITE CLINIC	LOCAL		
159	ROUND UP FOR SAFETY	LOCAL		
246	SMALL RURAL SCHOOLS EL 21-22	FEDERAL	S35A212138	84.358A
247	SMALL RURAL SCHOOLS HS 21-22	FEDERAL	S358A212139	84.358A
320	Title I, Part A, Improving Basic Programs	FEDERAL	01503303120	84.010
321	Title 1A, PART A 2020-21	FEDERAL		
322	Title 1, PART A 2021-22	FEDERAL	0150330312022	84.010A
367	OTO KINDERGARTEN	STATE		
378	State-BASE LIMIT INCREASE PAYMENT HB 630	STATE		
756	IDEA PART B ARP	FEDERAL	0150330702022	84.027X
765	ESSER I RELATED SERVICES	FEDERAL	0150330912020	S425D20
782	IDEA PART B 21-22	FEDERAL		
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)	FEDERAL		84.425U



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	710,271.26	200,786.29	162,571.73	
02	Taxes Receivable - Real and Personal (120-149)	54,876.32	7,439.19	1,986.03	
03	Taxes Receivable - Protested (150-159)	3,049.40	547.01	13.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	34,165.49	4,614.63	1,247.77	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	802,362.47	213,387.12	165,818.76	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	86,102.33	10,506.01		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	86,102.33	10,506.01		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	57,925.72	7,986.20	1,999.26	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	162,788.67	527.54		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	495,545.75	194,367.37	163,819.50	
52	TOTAL FUND BALANCE/EQUITY	658,334.42	194,894.91	163,819.50	
53	TOTAL LIABILITIES AND FUND BALANCE	802,362.47	213,387.12	165,818.76	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,259.17	235,010.79	(5,019.52)	
02	Taxes Receivable - Real and Personal (120-149)	4,815.60			
03	Taxes Receivable - Protested (150-159)	284.11			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,001.28	5,711.92	296,107.89	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	101,360.16	240,722.71	291,088.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		14,406.68	7,277.66	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		14,406.68	7,277.66	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,099.71			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	96,260.45	226,316.03	283,810.71	
52	TOTAL FUND BALANCE/EQUITY	96,260.45	226,316.03	283,810.71	
53	TOTAL LIABILITIES AND FUND BALANCE	101,360.16	240,722.71	291,088.37	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,823.07	8,594.86
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	TOTAL ASSETS AND OTHER DEBITS			9,823.07	8,594.86
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,823.07	8,594.86
52	TOTAL FUND BALANCE/EQUITY			9,823.07	8,594.86
53	TOTAL LIABILITIES AND FUND BALANCE			9,823.07	8,594.86



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	294,319.18	190,384.12		(9,028.03)
02	Taxes Receivable - Real and Personal (120-149)	4,336.05			13,955.03
03	Taxes Receivable - Protested (150-159)	222.84			828.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,700.20			8,691.02
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	301,578.27	190,384.12		14,446.97
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,558.89			14,783.98
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	382.77	3,601.28		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	296,636.61	186,782.84		(337.01)
52	TOTAL FUND BALANCE/EQUITY	297,019.38	190,384.12		(337.01)
53	TOTAL LIABILITIES AND FUND BALANCE	301,578.27	190,384.12		14,446.97



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,522.62	56,870.67		
02	Taxes Receivable - Real and Personal (120-149)		1,886.53		
03	Taxes Receivable - Protested (150-159)		112.19		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,174.84		
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	TOTAL ASSETS AND OTHER DEBITS	1,522.62	60,044.23		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,998.72		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		12,648.91		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,522.62	45,396.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,522.62	58,045.51		
53	TOTAL LIABILITIES AND FUND BALANCE	1,522.62	60,044.23		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	1,297,147.18	51,865.06	
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	TOTAL ASSETS AND OTHER DEBITS	0.71	1,297,147.18	51,865.06	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	0.71	1,297,147.18	51,865.06	
52	TOTAL FUND BALANCE/EQUITY	0.71	1,297,147.18	51,865.06	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	1,297,147.18	51,865.06	



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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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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	1,990,228.45	1,888,249.98
1190	Penalties and Interest on Taxes	4,647.72	5,396.96
1510	Interest Earnings	3,044.69	3,038.21
1900	Other Revenue from Local Sources	3,040.41	11,618.26
3110	Direct State Aid	1,752,367.57	1,742,263.77
3111	Quality Educator	152,542.90	158,282.60
3112	At Risk Student	19,074.32	16,989.65
3113	Indian Education For All	13,840.84	13,710.80
3114	American Indian Achievement Gap	2,860.00	2,230.00
3115	State Special Education Allowable Cost Payment to Districts	129,582.94	133,944.63
3116	Data For Achievement	13,252.79	13,124.92
3120	State - Guaranteed Tax Base Aid	291,367.27	379,329.65
6100	Material Prior Period Revenue Adjustments	2,965.60	12,979.80
004	Middle School		
6100	Material Prior Period Revenue Adjustments	260.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,379,076.48	4,381,159.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	2,033,495.50	1,807,518.30
			2XX Personal Services - Employee Benefits	222,428.07	179,591.90
			3XX Purchased Professional and Technical Services	375.00	0.00
			4XX Purchased Property Services	11,231.19	11,673.23
			5XX Other Purchased Services	26,519.76	25,928.60
			6XX Supplies and Materials	159,958.28	152,568.95
21XX Support Services - Students					
			1XX Personal Services - Salaries	204,841.04	200,409.01
			2XX Personal Services - Employee Benefits	20,140.79	21,240.73
			3XX Purchased Professional and Technical Services	367.25	478.00
			5XX Other Purchased Services	199.99	126.96
			6XX Supplies and Materials	1,912.45	1,656.15
			810 Dues and Fees	0.00	80.93
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	34,743.31	6,238.45
			2XX Personal Services - Employee Benefits	2,932.68	1,145.27
			5XX Other Purchased Services	56,555.77	43,458.97



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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
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	67,041.00	66,807.94
		2XX	Personal Services - Employee Benefits	7,564.39	7,520.76
		6XX	Supplies and Materials	9,070.38	6,944.36
		810	Dues and Fees	25.00	0.00
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	104,501.48	76,557.76
		2XX	Personal Services - Employee Benefits	13,723.40	12,752.94
		3XX	Purchased Professional and Technical Services	9,554.50	6,298.50
		4XX	Purchased Property Services	1,673.61	1,733.60
		5XX	Other Purchased Services	3,575.32	4,398.70
		6XX	Supplies and Materials	5,376.51	7,202.64
		810	Dues and Fees	8,084.31	7,031.40
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	189,867.11	214,598.38
		2XX	Personal Services - Employee Benefits	43,307.70	46,898.36
		5XX	Other Purchased Services	11,935.19	15,860.46
		6XX	Supplies and Materials	10,704.39	10,741.51
		810	Dues and Fees	856.11	938.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	82,304.01	86,184.27
		2XX	Personal Services - Employee Benefits	4,588.64	4,710.80
		3XX	Purchased Professional and Technical Services	24,092.22	33,155.05
		4XX	Purchased Property Services	2,015.00	0.00
		5XX	Other Purchased Services	1,393.53	4,003.47
		6XX	Supplies and Materials	1,108.29	1,869.19
		810	Dues and Fees	526.50	391.62
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	199,782.08	203,980.32
		2XX	Personal Services - Employee Benefits	31,226.83	37,790.18
		3XX	Purchased Professional and Technical Services	0.00	3,377.38
		4XX	Purchased Property Services	151,365.77	162,722.22
		5XX	Other Purchased Services	23,454.33	26,741.39
		6XX	Supplies and Materials	24,394.66	24,785.85
		7XX	Property and Equipment Acquisition	7,807.00	0.00
		810	Dues and Fees	57.26	12.25
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	996.56	5,947.11
		2XX	Personal Services - Employee Benefits	54.48	463.55
		5XX	Other Purchased Services	36.00	2,526.95
		6XX	Supplies and Materials	1,033.63	1,496.86



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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
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	46,756.95
280	Special Education - Local and State				
		1XXX	Instruction		
			1XX Personal Services - Salaries	161,597.64	181,456.03
			2XX Personal Services - Employee Benefits	37,562.88	35,540.73
			3XX Purchased Professional and Technical Services	1,000.00	1,200.00
			4XX Purchased Property Services	0.00	270.00
			5XX Other Purchased Services	23.52	224.00
			6XX Supplies and Materials	2,630.28	3,011.31
			810 Dues and Fees	481.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	65,541.09	67,447.47
			2XX Personal Services - Employee Benefits	7,268.90	7,379.22
			3XX Purchased Professional and Technical Services	56,350.84	51,398.72
			6XX Supplies and Materials	1,070.00	864.16
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	29,886.42	33,765.18
			2XX Personal Services - Employee Benefits	6,386.09	7,090.33
			5XX Other Purchased Services	173.69	471.25
			810 Dues and Fees	300.00	325.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	0.00	46.72
			2XX Personal Services - Employee Benefits	0.00	3.62
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	0.00	15.58
365	Indian Education for All				
		1XXX	Instruction		
			5XX Other Purchased Services	0.00	2,847.90
			6XX Supplies and Materials	2,565.57	2,389.45
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	1,721.29	0.00
			2XX Personal Services - Employee Benefits	76.66	0.00
			5XX Other Purchased Services	48.00	48.47
			6XX Supplies and Materials	0.00	385.80
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	2,355.93	3,961.48
			2XX Personal Services - Employee Benefits	9.38	17.75
			810 Dues and Fees	0.00	179.50



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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
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	2,952.18	2,257.14
			2XX	Personal Services - Employee Benefits	125.32	119.67
			5XX	Other Purchased Services	86.95	0.00
			6XX	Supplies and Materials	594.23	1,365.53
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	30,170.48	30,348.34
			2XX	Personal Services - Employee Benefits	3,171.28	3,110.11
			3XX	Purchased Professional and Technical Services	7,000.00	4,960.00
			6XX	Supplies and Materials	11,344.33	9,401.00
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	22,000.00	0.00
			7XX	Property and Equipment Acquisition	0.00	30,906.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	30,000.00	264,001.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>4,303,292.22</u>	<u>4,332,124.63</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					566,394.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,381,159.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,332,124.63	(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	162,788.67	Less Last Year	119,883.79	(4b)	42,904.88
					42,904.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					658,334.42	(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	369,528.87	257,555.17
1190	Penalties and Interest on Taxes	864.00	875.70
1510	Interest Earnings	919.89	777.61
2220	County On-Schedule Transportation Reimbursement	40,396.07	29,782.88
3210	State - On-Schedule Transportation Reimbursement	40,397.76	29,782.55
6100	Material Prior Period Revenue Adjustments	110.40	30.61
7710	CARES - Governor's Coronavirus Relief Fund Transportation	1,141.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		453,358.97	318,804.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	8,882.92	14,833.33
			2XX Personal Services - Employee Benefits	1,126.35	2,706.89
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	17,248.20	18,507.39
			2XX Personal Services - Employee Benefits	3,990.43	4,053.76
25XX Support Services - Business					
			1XX Personal Services - Salaries	5,759.86	6,034.76
			2XX Personal Services - Employee Benefits	50.76	64.35
			810 Dues and Fees	0.00	15.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	109,927.60	92,131.15
			2XX Personal Services - Employee Benefits	16,763.51	14,533.51
			3XX Purchased Professional and Technical Services	936.67	499.29
			4XX Purchased Property Services	13,391.20	9,793.90
			5XX Other Purchased Services	108,107.20	121,683.79
			6XX Supplies and Materials	17,400.84	30,038.51
			810 Dues and Fees	0.00	2.86
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	26,801.46	32,298.89
			2XX Personal Services - Employee Benefits	1,645.12	4,587.78
			5XX Other Purchased Services	1,145.13	796.95
			6XX Supplies and Materials	2,289.16	1,777.83



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2021 Value	2022 Value
	771 CARES - Governor's Coronavirus Relief Fund Transportation					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries		1,088.11	0.00
			2XX Personal Services - Employee Benefits		52.99	0.00
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>356,607.51</u>	<u>354,359.94</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					230,275.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					318,804.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					354,359.94	(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	527.54	Less Last Year	352.71	(4b)	174.83
					174.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					194,894.91	(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		31.03	67,181.34
	1190 Penalties and Interest on Taxes		3.25	110.16
	1510 Interest Earnings		614.42	458.33
	4800 Federal Revenue in Lieu of Taxes		0.00	11,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			648.70	78,999.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	58,461.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				58,461.50	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						84,819.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,999.83	(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)						163,819.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2021 Value	2022 Value
	1110 District Tax Levy		153,437.79	165,334.71
	1190 Penalties and Interest on Taxes		388.65	451.30
	1510 Interest Earnings		137.81	215.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			153,964.25	166,001.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2021 Value	2022 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	51,421.91	35,140.47
			2XX Personal Services - Employee Benefits	4,793.12	169.49
			5XX Other Purchased Services	97,728.41	54,235.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				153,943.44	89,545.09

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						19,803.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						166,001.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,545.09	(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)						96,260.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	576.75	685.00
	2240 County Retirement Distribution	637,129.25	611,028.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		637,706.00	611,713.73

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	348,496.38	327,437.94
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	43,182.84	33,106.63
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,718.79	1,050.95
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	10,669.10	10,673.78
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	17,525.91	15,403.20
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	35,334.93	39,585.41
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	14,148.74	14,435.27
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	32,524.14	33,369.05
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	15,731.39	15,244.22
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	34,997.39	35,843.07
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	10,431.82	10,797.81
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,092.18	5,766.18
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,565.37	5,135.01
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	244.38	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
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		404.50	683.38
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		474.54	310.68
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		4,502.60	4,607.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>584,045.00</u>	<u>553,450.19</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance						168,052.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						611,713.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						553,450.19 (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)						226,316.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2022 Value
001	Aggregate Reim/Indirects	
	1510 Interest Earnings	811.41
011	2019 Insurance Claim Payment	
	5200 Sale or Compensation for Loss of Assets	562.50
025	HB 630 ADDITIONAL FINANCIAL SUPPORT	
	7850 ARP - State School Emergency Relief Fund	130,614.00
032	HB 601 SCHOOL SAFETY PD GRANT	
	3290 State - Other State Grants	9,522.00
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	
	1920 Contributions/Donations from Private Sources	2,258.21
056	GAP FILLERS DONATION	
	1920 Contributions/Donations from Private Sources	3,290.00
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	18,000.99
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	6100 Material Prior Period Revenue Adjustments	91.06
	7750 CRRSA - State School Emergency Relief Fund	156,104.00
095	Medicaid Billing	
	3355 Medicaid - Miscellaneous	4,567.96
101	Healthy Cooking Class Fee	
	1920 Contributions/Donations from Private Sources	484.00
107	Little Hoopsters	
	1920 Contributions/Donations from Private Sources	6,940.00
119	CloseUp/Washington DC	
	1920 Contributions/Donations from Private Sources	525.80
150	FLATHEAD LAKE LODGE LIBRARY DONATION	
	6100 Material Prior Period Revenue Adjustments	54.74
157	LoGAN HEALTH ON-SITE CLINIC	
	1910 Rentals	4,340.00
159	ROUND UP FOR SAFETY	
	1920 Contributions/Donations from Private Sources	2,444.75
246	SMALL RURAL SCHOOLS EL 21-22	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	21,548.00
247	SMALL RURAL SCHOOLS HS 21-22	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	25,322.00
320	Title I, Part A, Improving Basic Programs	
	6100 Material Prior Period Revenue Adjustments	-52,360.00
321	Title 1A, PART A 2020-21	
	4200 Title I, Part A, Improving Basic Programs	26,714.00



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322 Title 1, PART A 2021-22

4200 Title I, Part A, Improving Basic Programs	205,762.00
4340 Title IV, Part B, 21st Century Community Learning Centers	12,500.00

378 State-BASE LIMIT INCREASE PAYMENT HB 630

3780 State - BASE Limit Increase Payment	17,697.00
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756 IDEA PART B ARP

7560 ARP - IDEA, Part B, Special Education	1,042.00
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765 ESSER I RELATED SERVICES

7650 CARES - State School Emergency Relief Fund	5,150.00
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782 IDEA PART B 21-22

4560 IDEA, Part B, Special Education	93,119.00
4570 IDEA, Special Education Preschool	4,842.00

785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)

7850 ARP - State School Emergency Relief Fund	196,898.00
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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

898,845.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2021 Value	2022 Value	
025	HB 630	ADDITIONAL FINANCIAL SUPPORT				
	785	ARP - State School Emergency Relief Fund - Basic				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	101,879.00	
			2XX	Personal Services - Employee Benefits	28,735.00	
			025 Subtotal		<u>130,614.00</u>	
056	GAP FILLERS DONATION					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	3,290.00	
			056 Subtotal		<u>3,290.00</u>	
075	CRRSA - State School Emergency Relief Fund II (ESSER II)					
	775	CRRSA - State School Emergency Relief Fund - Basic				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,204.22	
			2XX	Personal Services - Employee Benefits	595.44	
			6XX	Supplies and Materials	111,526.80	
		23XX	Support Services - General Administration			
			6XX	Supplies and Materials	571.35	
		24XX	Support Services - School Administration			
			6XX	Supplies and Materials	839.00	
		25XX	Support Services - Business			
			6XX	Supplies and Materials	1,740.05	
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	17,938.04	
			2XX	Personal Services - Employee Benefits	3,257.65	



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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
			6XX Supplies and Materials		7,712.59
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		3,354.36
			2XX Personal Services - Employee Benefits		1,335.94
	778 CRRSA - State School Emergency Relief Fund - Targeted Support				
		1XXX Instruction			
			6XX Supplies and Materials		4,028.00
			075 Subtotal		156,103.44
094	ENRICHMENT CLUSTERS				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		0.02
			094 Subtotal		0.02
095	Medicaid Billing				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		828.75
			095 Subtotal		828.75
101	Healthy Cooking Class Fee				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		591.00
			101 Subtotal		591.00
107	Little Hoopsters				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		7,490.08
			107 Subtotal		7,490.08
119	CloseUp/Washington DC				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		1,908.15
			119 Subtotal		1,908.15
123	MAINTENANCE - RECYCLE PROJECT				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		406.37
			123 Subtotal		406.37



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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
159	ROUND UP FOR SAFETY				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		2,444.46
			159 Subtotal		<u>2,444.46</u>
246	SMALL RURAL SCHOOLS EL 21-22				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		21,548.00
			246 Subtotal		<u>21,548.00</u>
247	SMALL RURAL SCHOOLS HS 21-22				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		19,150.00
			2XX Personal Services - Employee Benefits		6,172.00
			247 Subtotal		<u>25,322.00</u>
321	Title 1A, PART A 2020-21				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		25,085.53
			2XX Personal Services - Employee Benefits		221.19
			6XX Supplies and Materials		1,406.90
			321 Subtotal		<u>26,713.62</u>
322	Title 1, PART A 2021-22				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		143,252.36
			2XX Personal Services - Employee Benefits		52,345.42
			3XX Purchased Professional and Technical Services		12,500.00
			6XX Supplies and Materials		293.22
	62XX Resources Transferred to Other School Districts or Cooperatives				
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		9,871.00
			322 Subtotal		<u>218,262.00</u>
367	OTO KINDERGARTEN				
	367 OTO Full-time Kindergarten Start-up				
	1XXX Instruction				
			6XX Supplies and Materials		1,020.93
			367 Subtotal		<u>1,020.93</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
378	State-BASE LIMIT INCREASE PAYMENT HB 630				
	378 State - BASE Limit Increase Payment				
	1XXX Instruction				
			1XX Personal Services - Salaries		17,697.00
			378 Subtotal		<u>17,697.00</u>
756	IDEA PART B ARP				
	756 ARP - IDEA, Part B, Special Education				
	1XXX Instruction				
			6XX Supplies and Materials		1,041.01
			756 Subtotal		<u>1,041.01</u>
765	ESSER I RELATED SERVICES				
	765 CARES - State School Emergency Relief Fund				
	1XXX Instruction				
			6XX Supplies and Materials		5,150.00
			765 Subtotal		<u>5,150.00</u>
782	IDEA PART B 21-22				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		96,657.66
			2XX Personal Services - Employee Benefits		30,873.34
			5XX Other Purchased Services		4,842.00
			782 Subtotal		<u>132,373.00</u>
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)				
	785 ARP - State School Emergency Relief Fund - Basic				
	1XXX Instruction				
			1XX Personal Services - Salaries		128,195.34
			2XX Personal Services - Employee Benefits		29,426.50
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		1,340.98
	27XX Student Transportation Services				
			6XX Supplies and Materials		3,838.25
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
			1XX Personal Services - Salaries		20,972.04
			2XX Personal Services - Employee Benefits		3,830.69
			6XX Supplies and Materials		25,302.88
	31XX Food Services				
			1XX Personal Services - Salaries		308.89
			2XX Personal Services - Employee Benefits		69.83
			785 Subtotal		<u>213,285.40</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>966,089.23</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					352,576.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					898,845.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					966,089.23	(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	1,521.60	(4b)	-1,521.60	
					-1,521.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					283,810.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	811.41	0.00	811.41
011 2019 Insurance Claim Payment	562.50	0.00	562.50
025 HB 630 ADDITIONAL FINANCIAL SUPPORT	130,614.00	130,614.00	0.00
032 HB 601 SCHOOL SAFETY PD GRANT	9,522.00	0.00	9,522.00
038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	2,258.21	0.00	2,258.21
056 GAP FILLERS DONATION	3,290.00	3,290.00	0.00
063 VERIZON LEASE AGREEMENT FUNDS	18,000.99	0.00	18,000.99
075 CRRSA - State School Emergency Relief Fund II (ESSER II)	156,195.06	156,103.44	91.62
094 ENRICHMENT CLUSTERS	0.00	0.02	-0.02
095 Medicaid Billing	4,567.96	828.75	3,739.21
101 Healthy Cooking Class Fee	484.00	591.00	-107.00
107 Little Hoopsters	6,940.00	7,490.08	-550.08
119 CloseUp/Washington DC	525.80	1,908.15	-1,382.35
123 MAINTENANCE - RECYCLE PROJECT	0.00	406.37	-406.37
150 FLATHEAD LAKE LODGE LIBRARY DONATION	54.74	0.00	54.74
157 LoGAN HEALTH ON-SITE CLINIC	4,340.00	0.00	4,340.00
159 ROUND UP FOR SAFETY	2,444.75	2,444.46	0.29
246 SMALL RURAL SCHOOLS EL 21-22	21,548.00	21,548.00	0.00
247 SMALL RURAL SCHOOLS HS 21-22	25,322.00	25,322.00	0.00
320 Title I, Part A, Improving Basic Programs	-52,360.00	0.00	-52,360.00
321 Title 1A, PART A 2020-21	26,714.00	26,713.62	0.38
322 Title 1, PART A 2021-22	218,262.00	218,262.00	0.00
367 OTO KINDERGARTEN	0.00	1,020.93	-1,020.93
378 State-BASE LIMIT INCREASE PAYMENT HB 630	17,697.00	17,697.00	0.00
756 IDEA PART B ARP	1,042.00	1,041.01	0.99
765 ESSER I RELATED SERVICES	5,150.00	5,150.00	0.00
782 IDEA PART B 21-22	97,961.00	132,373.00	-34,412.00
785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)	196,898.00	213,285.40	-16,387.40



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Total

<u>898,845.42</u>	<u>966,089.23</u>	<u>-67,243.81</u>
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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	40.00	32.84
	1910 Rentals	350.00	800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		390.00	832.84

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

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance					8,990.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					832.84	(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)					9,823.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	39.64	30.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39.64</u>	<u>30.96</u>

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

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

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					8,563.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30.96 (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)					8,594.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	150,227.21	149,058.16
1190	Penalties and Interest on Taxes	372.75	426.16
1510	Interest Earnings	659.36	907.03
1900	Other Revenue from Local Sources	4,265.95	0.00
3281	State - Technology Aid	3,592.56	2,665.86
5200	Sale or Compensation for Loss of Assets	1,116.24	2,681.00
6100	Material Prior Period Revenue Adjustments	123.99	10.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		160,358.06	155,748.52

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					
			4XX Purchased Property Services	3,325.20	1,007.66
			6XX Supplies and Materials	56,337.23	64,821.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				59,662.43	65,829.63

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					207,191.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					155,748.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,829.63	(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	382.77	Less Last Year	473.29	(4b)	-90.52	
					-90.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					297,019.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2021 Value	2022 Value
	1510 Interest Earnings		689.75	746.11
	1925 Innovative Education Payment		10.06	0.00
	3760 State - Transformational Learning Aid		67,465.00	68,701.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			68,164.81	69,447.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2021 Value	2022 Value
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	47,214.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	47,214.29

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						164,550.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,447.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,214.29	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	3,601.28	Less Last Year	0.00	(4b)	3,601.28	
						3,601.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						190,384.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2021 Value	2022 Value
	1110 District Tax Levy		480,093.02	479,680.67
	1190 Penalties and Interest on Taxes		1,200.45	1,364.17
	1510 Interest Earnings		607.03	819.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			481,900.50	481,864.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	185.98	183.48
			840 Principal On Debt	450,000.00	465,000.00
			850 Interest on Debt	29,295.00	19,845.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				479,480.98	485,028.48

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						2,827.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						481,864.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						485,028.48	(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)						-337.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	5.44	5.17
	5200 Sale or Compensation for Loss of Assets	0.00	340.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.44</u>	<u>345.17</u>

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					1,177.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					345.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,522.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2021 Value	2022 Value
	1110 District Tax Levy	64,003.13	64,827.69
	1190 Penalties and Interest on Taxes	160.90	186.29
	1510 Interest Earnings	33.06	110.46
	3283 State - School Major Maintenance Aid (SMMA)	10,281.40	11,600.00
	6100 Material Prior Period Revenue Adjustments	0.00	248.46
003	Maintenance Permissive Levy		
	6100 Material Prior Period Revenue Adjustments	91.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,570.48</u>	<u>76,972.90</u>

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

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	0.00	40,372.13	
			6XX Supplies and Materials	0.00	19,408.79	
003	Maintenance Permissive Levy					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	46,166.36	0.00	
			6XX Supplies and Materials	21,372.60	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>67,538.96</u>	<u>59,780.92</u>	

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	31,737.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,972.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,780.92	(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	12,648.91	
Less Last Year	3,533.04	(4b)
	9,115.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,045.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2021 Value	2022 Value
1510	Interest Earnings	3,846.99	3,131.83
1900	Other Revenue from Local Sources	5,655.00	0.00
5300	Operating Transfers from Other Funds	50,000.00	264,001.00
5700	Resources Transferred from Other School Districts or Cooperatives	123,000.00	192,619.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,501.99	459,751.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	104,329.85	0.00
			2XX Personal Services - Employee Benefits	871.41	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	5,127.86
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			7XX Property and Equipment Acquisition	0.00	104,504.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,201.26	109,631.86

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	947,027.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	459,751.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,631.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,297,147.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2021 Value	2022 Value
	1XXX Revenues from Student Activities	12,089.01	20,520.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,089.01	20,520.76

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	5,633.52	19,647.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,633.52	19,647.05

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	50,991.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,520.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,647.05	(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	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,865.06	(5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	35,713.58	36,270.27
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	86,943.74	93,261.86
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,182,124.56	2,049,320.83
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,035.59	31,378.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	63,532.72	60,468.08
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	46,756.95
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	4,287.84	1,007.66
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	102,412.41	59,077.13
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	1,698.00	2,636.50
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2021-22

Submit ID:

15 Flathead County

0330 Bigfork Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	94,026.45
b. Related Services Block Grant Entitlement	31,342.15
c. Total Entitlements Subject to Reversion	125,368.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	166,740.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	479,663.49
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2024 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	181,456.03	35,140.47	0.00	0.00	0.00
280	1XXX	2XX	35,540.73	169.49	0.00	0.00	0.00
280	1XXX	3XX	1,200.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	270.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	224.00	54,235.13	0.00	0.00	0.00
280	1XXX	6XX	3,011.31	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	67,447.47	0.00	0.00	0.00	0.00
280	21XX	2XX	7,379.22	0.00	0.00	0.00	0.00
280	21XX	3XX	51,398.72	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	864.16	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	33,765.18	0.00	0.00	0.00	0.00
280	24XX	2XX	7,090.33	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	471.25	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			390,118.40	89,545.09	0.00	0.00	0.00

479,663.49

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

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	8,107,288.00	0.00	2,444.46	0.00	8,109,732.46
Machinery and Equipment	1,440,012.30	0.00	7,806.55	4,707.50	1,443,111.35
Construction in Progress	0.00	0.00	16,776.00	0.00	16,776.00
Totals at Historical Cost	9,571,657.80	0.00	27,027.01	4,707.50	9,593,977.31
Depreciation					
Improvement Accum	6,058.25	0.00	513.75	0.00	6,572.00
Building Accum	3,644,315.89	0.00	167,569.17	0.00	3,811,885.06
Machinery and Equipment Accum	892,251.09	0.00	70,605.07	833.25	962,022.91
Total Accumulated Depreciation	4,542,625.23	0.00	238,687.99	833.25	4,780,479.97
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,029,032.57	0.00	-211,660.98	3,874.25	4,813,497.34

* 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.

Depreciation by Function for FY2022	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	435.43	0.00	0.00
Operations and Maintenance (26XX)	4,299.64	0.00	0.00
Transportation (27XX)	16,023.52	0.00	0.00
Total Depreciation for FY2022	20,758.59	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
Governmental Activities *							
Compensated Absences	332,203.00	0.00	0.00	61,897.00	270,306.00	0.00	270,306.00
Other Post Employment Benefits	1,206,988.00	0.00	0.00	354,948.00	852,040.00	0.00	852,040.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,539,191.00	0.00	0.00	416,845.00	1,122,346.00	0.00	1,122,346.00
Bond(s)							
10/20/2015	945,000.00	0.00	465,000.00	0.00	480,000.00	480,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	945,000.00	0.00	465,000.00	0.00	480,000.00	480,000.00	0.00

* 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

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Net Pension Liability FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	767,330.00	0.00	197,065.00	570,265.00
Net Pension - TRS	4,718,994.00	0.00	834,184.00	3,884,810.00