



Trustees' Financial Summary

FY2020-21

Submit ID: 0330-91577544

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)

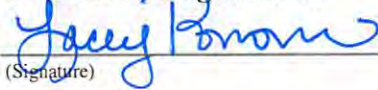
This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- 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



8-19-21

(Signature)

(Date)

Chair, Board of Trustees: Paul Sandry



8-19-21

(Signature)

(Date)

County Superintendent Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY21 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		
042	Roots Replication Project	LOCAL		
053	James Patterson Library Grant	LOCAL		
062	E-Rate Funds	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
076	CARES - State School Emergency Relief Fund	FEDERAL	0150330912020	84.425D
077	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
095	Medicaid Billing	LOCAL		
101	Healthy Cooking Class Fee	LOCAL		
107	Little Hoopsters	LOCAL	local	local
119	CloseUp/Washington DC	LOCAL		
150	FLATHEAD LAKE LODGE LIBRARY DONATION	LOCAL		
244	Small Rural Schools - Elem	FEDERAL	S358A200592	84.358A
245	Small Rural Schools - HS	FEDERAL	S358A200593	84.358A
320	Title I, Part A, Improving Basic Programs	FEDERAL	01503303120	84.010
321	Title I, Part A, Improving Basic Programs	FEDERAL		84.010
337	Misc donations	LOCAL	local	
780	IDEA, Part B, Special Education	FEDERAL	0150330772020	84.027
781	IDEA, Part B, Special Education	FEDERAL		84.027



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	622,084.01	241,025.27	84,819.67	
02	Taxes Receivable - Real and Personal (120-149)	51,898.58	9,648.37	58.94	
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)	33,377.58	6,196.33		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	710,409.57	257,416.98	84,891.84	
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)	89,066.65	16,946.10		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	89,066.65	16,946.10		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	54,947.98	10,195.38	72.17	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	119,883.79	352.71		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	446,511.15	229,922.79	84,819.67	
52	TOTAL FUND BALANCE/EQUITY	566,394.94	230,275.50	84,819.67	
53	TOTAL LIABILITIES AND FUND BALANCE	710,409.57	257,416.98	84,891.84	



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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)	23,427.78	177,298.21	218,390.12	
02 Taxes Receivable - Real and Personal (120-149)	4,023.38			
03 Taxes Receivable - Protested (150-159)	284.11			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)	2,561.18	5,401.62	143,808.49	
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	30,296.45	182,699.83	362,198.61	
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)	6,185.26	14,647.34	9,622.49	
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	6,185.26	14,647.34	9,622.49	
DEFERRED INFLOWS				
36 Deferred Inflows (680)	4,307.49			
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)			1,521.60	
48 Fund Balance for Budget	19,803.70	168,052.49	351,054.52	
52 TOTAL FUND BALANCE/EQUITY	19,803.70	168,052.49	352,576.12	
53 TOTAL LIABILITIES AND FUND BALANCE	30,296.45	182,699.83	362,198.61	



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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)			8,990.23	8,563.90
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	TOTAL ASSETS AND OTHER DEBITS			8,990.23	8,563.90
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			8,990.23	8,563.90
52	TOTAL FUND BALANCE/EQUITY			8,990.23	8,563.90
53	TOTAL LIABILITIES AND FUND BALANCE			8,990.23	8,563.90



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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)	204,681.48	164,550.02		(5,191.66)
02	Taxes Receivable - Real and Personal (120-149)	3,948.28			12,607.41
03	Taxes Receivable - Protested (150-159)	222.84			828.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,509.53			8,019.11
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	211,362.13	164,550.02		16,263.81
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)	4,171.12			13,436.36
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	473.29			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	206,717.72	164,550.02		2,827.45
52	TOTAL FUND BALANCE/EQUITY	207,191.01	164,550.02		2,827.45
53	TOTAL LIABILITIES AND FUND BALANCE	211,362.13	164,550.02		16,263.81



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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)	1,177.45	30,668.86		
02	Taxes Receivable - Real and Personal (120-149)		1,692.28		
03	Taxes Receivable - Protested (150-159)		112.19		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,068.80		
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	1,177.45	33,542.13		
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)		1,804.47		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		3,533.04		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,177.45	28,204.62		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,177.45	31,737.66		
53	TOTAL LIABILITIES AND FUND BALANCE	1,177.45	33,542.13		



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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	947,027.21	50,991.35	
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	947,027.21	50,991.35	
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	947,027.21	50,991.35	
52	TOTAL FUND BALANCE/EQUITY	0.71	947,027.21	50,991.35	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	947,027.21	50,991.35	



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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)				(348.00)
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				348.00
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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Balance Sheet

		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		2020 Value	2021 Value
	1110 District Tax Levy		1,669,152.57	1,990,228.45
	1190 Penalties and Interest on Taxes		4,014.05	4,647.72
	1510 Interest Earnings		9,950.02	3,044.69
	1900 Other Revenue from Local Sources		1,513.20	3,040.41
	3110 Direct State Aid		1,669,356.59	1,752,367.57
	3111 Quality Educator		145,344.50	152,542.90
	3112 At Risk Student		20,920.79	19,074.32
	3113 Indian Education For All		13,110.12	13,840.84
	3114 American Indian Achievement Gap		2,808.00	2,860.00
	3115 State Special Education Allowable Cost Payment to Districts		156,444.24	129,582.94
	3116 Data For Achievement		12,554.91	13,252.79
	3120 State - Guaranteed Tax Base Aid		218,229.29	291,367.27
	6100 Material Prior Period Revenue Adjustments		2,458.81	2,965.60
004	Middle School			
	6100 Material Prior Period Revenue Adjustments		0.00	260.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,925,857.09	4,379,076.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,894,946.03	2,033,495.50
			2XX Personal Services - Employee Benefits	203,150.23	222,428.07
			3XX Purchased Professional and Technical Services	1,695.00	375.00
			4XX Purchased Property Services	11,585.62	11,231.19
			5XX Other Purchased Services	17,465.38	26,519.76
			6XX Supplies and Materials	100,913.73	159,958.28
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	174,850.34	204,841.04
			2XX Personal Services - Employee Benefits	17,863.74	20,140.79
			3XX Purchased Professional and Technical Services	559.00	367.25
			5XX Other Purchased Services	0.00	199.99
			6XX Supplies and Materials	6,614.51	1,912.45
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	43,262.44	34,743.31
			2XX Personal Services - Employee Benefits	4,166.47	2,932.68
			5XX Other Purchased Services	29,113.29	56,555.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2020 Value	2021 Value
		22XX	Educational Media Services		
		1XX	Personal Services - Salaries	60,819.00	67,041.00
		2XX	Personal Services - Employee Benefits	7,103.49	7,564.39
		3XX	Purchased Professional and Technical Services	2,231.77	0.00
		6XX	Supplies and Materials	5,955.95	9,070.38
		810	Dues and Fees	0.00	25.00
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	84,710.87	104,501.48
		2XX	Personal Services - Employee Benefits	14,179.61	13,723.40
		3XX	Purchased Professional and Technical Services	7,959.32	9,554.50
		4XX	Purchased Property Services	2,350.73	1,673.61
		5XX	Other Purchased Services	5,406.94	3,575.32
		6XX	Supplies and Materials	8,297.05	5,376.51
		810	Dues and Fees	8,580.84	8,084.31
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	178,986.75	189,867.11
		2XX	Personal Services - Employee Benefits	44,056.64	43,307.70
		5XX	Other Purchased Services	11,479.15	11,935.19
		6XX	Supplies and Materials	9,867.16	10,704.39
		810	Dues and Fees	425.00	856.11
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	70,623.37	82,304.01
		2XX	Personal Services - Employee Benefits	4,320.06	4,588.64
		3XX	Purchased Professional and Technical Services	27,050.75	24,092.22
		4XX	Purchased Property Services	0.00	2,015.00
		5XX	Other Purchased Services	2,933.81	1,393.53
		6XX	Supplies and Materials	2,308.93	1,108.29
		810	Dues and Fees	137.58	526.50
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	182,548.16	199,782.08
		2XX	Personal Services - Employee Benefits	30,391.98	31,226.83
		3XX	Purchased Professional and Technical Services	59.15	0.00
		4XX	Purchased Property Services	114,209.17	151,365.77
		5XX	Other Purchased Services	22,651.11	23,454.33
		6XX	Supplies and Materials	34,559.63	24,394.66
		7XX	Property and Equipment Acquisition	7,793.25	7,807.00
		810	Dues and Fees	0.00	57.26
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	1,588.21	996.56
		2XX	Personal Services - Employee Benefits	93.31	54.48
		5XX	Other Purchased Services	0.00	36.00
		6XX	Supplies and Materials	665.17	1,033.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
	280	Special Education - Local and State				
		1XXX Instruction				
			1XX Personal Services - Salaries	112,609.06	161,597.64	
			2XX Personal Services - Employee Benefits	34,049.89	37,562.88	
			3XX Purchased Professional and Technical Services	400.00	1,000.00	
			5XX Other Purchased Services	794.80	23.52	
			6XX Supplies and Materials	6,676.64	2,630.28	
			810 Dues and Fees	0.00	481.00	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	64,395.77	65,541.09	
			2XX Personal Services - Employee Benefits	6,983.20	7,268.90	
			3XX Purchased Professional and Technical Services	46,230.14	56,350.84	
			6XX Supplies and Materials	0.00	1,070.00	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	15,521.65	29,886.42	
			2XX Personal Services - Employee Benefits	3,636.78	6,386.09	
			5XX Other Purchased Services	566.96	173.69	
			810 Dues and Fees	375.00	300.00	
		27XX Student Transportation Services				
			5XX Other Purchased Services	6.00	0.00	
	365	Indian Education for All				
		1XXX Instruction				
			5XX Other Purchased Services	2,140.00	0.00	
			6XX Supplies and Materials	7,477.19	2,565.57	
	710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,405.40	1,721.29	
			2XX Personal Services - Employee Benefits	78.54	76.66	
			5XX Other Purchased Services	29.75	48.00	
			6XX Supplies and Materials	201.04	0.00	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	4,067.99	2,355.93	
			2XX Personal Services - Employee Benefits	18.40	9.38	
			810 Dues and Fees	510.53	0.00	
	720	School Sponsored Athletics				
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	4,271.76	2,952.18	
			2XX Personal Services - Employee Benefits	245.01	125.32	
			5XX Other Purchased Services	168.05	86.95	
			6XX Supplies and Materials	1,178.38	594.23	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	28,063.13	30,170.48	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			2XX Personal Services - Employee Benefits	3,956.77	3,171.28	
			3XX Purchased Professional and Technical Services	5,000.00	7,000.00	
			4XX Purchased Property Services	460.62	0.00	
			6XX Supplies and Materials	5,043.97	11,344.33	
	910	Food Services				
		31XX	Food Services			
			6XX Supplies and Materials	0.00	22,000.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	68,000.00	30,000.00	
004	Middle School					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX Purchased Property Services	105.03	0.00	
			6XX Supplies and Materials	26,227.08	0.00	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services	10,082.64	0.00	
		24XX	Support Services - School Administration			
			5XX Other Purchased Services	1,568.92	0.00	
			6XX Supplies and Materials	3,273.24	0.00	
			810 Dues and Fees	425.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,926,774.02</u>	<u>4,303,292.22</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					443,132.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,379,076.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,303,292.22	(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	119,883.79	Less Last Year	72,405.93	(4b)	47,477.86	
					47,477.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					566,394.94	(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		2020 Value	2021 Value
	1110 District Tax Levy		312,544.77	369,528.87
	1190 Penalties and Interest on Taxes		757.46	864.00
	1510 Interest Earnings		2,216.51	919.89
	2220 County On-Schedule Transportation Reimbursement		29,741.70	40,396.07
	3210 State - On-Schedule Transportation Reimbursement		29,742.24	40,397.76
	6100 Material Prior Period Revenue Adjustments		330.83	110.40
	7710 CARES - Governor's Coronavirus Relief Fund Transportation		0.00	1,141.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			375,333.51	453,358.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			1XX Personal Services - Salaries		6,651.12	8,882.92
			2XX Personal Services - Employee Benefits		1,219.02	1,126.35
	24XX Support Services - School Administration					
			1XX Personal Services - Salaries		15,966.68	17,248.20
			2XX Personal Services - Employee Benefits		4,122.94	3,990.43
	25XX Support Services - Business					
			1XX Personal Services - Salaries		5,011.50	5,759.86
			2XX Personal Services - Employee Benefits		50.26	50.76
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services		166.47	0.00
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		84,349.31	109,927.60
			2XX Personal Services - Employee Benefits		14,933.79	16,763.51
			3XX Purchased Professional and Technical Services		536.10	936.67
			4XX Purchased Property Services		14,198.34	13,391.20
			5XX Other Purchased Services		115,590.39	108,107.20
			6XX Supplies and Materials		24,496.64	17,400.84
			7XX Property and Equipment Acquisition		25,526.00	0.00
	280 Special Education - Local and State					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		9,084.19	26,801.46
			2XX Personal Services - Employee Benefits		115.55	1,645.12
			5XX Other Purchased Services		595.35	1,145.13
			6XX Supplies and Materials		1,028.37	2,289.16



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2020 Value	2021 Value	
	771 CARES - Governor's Coronavirus Relief Fund Transportation					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	1,088.11	
			2XX Personal Services - Employee Benefits	0.00	52.99	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	45,000.00	20,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>368,642.02</u>	<u>356,607.51</u>	

Schedule Of Changes Worksheet							Fund Code 10	
Beginning Fund Balance							133,419.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							453,358.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							356,607.51	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	352.71	Less Last Year	247.76	(4b)	104.95		
							104.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							230,275.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2020 Value	2021 Value
	1110 District Tax Levy	1,761.48	31.03
	1190 Penalties and Interest on Taxes	83.76	3.25
	1510 Interest Earnings	2,389.09	614.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,234.33	648.70

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	58,461.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	58,461.50

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	142,632.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	648.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,461.50	(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)	84,819.67	(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		2020 Value	2021 Value
	1110 District Tax Levy		155,315.12	153,437.79
	1190 Penalties and Interest on Taxes		352.32	388.65
	1510 Interest Earnings		541.80	137.81
	3110 Direct State Aid		8,172.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			164,381.29	153,964.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2020 Value	2021 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	60,187.10	51,421.91
			2XX Personal Services - Employee Benefits	7,014.02	4,793.12
			5XX Other Purchased Services	91,950.21	97,728.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				159,151.33	153,943.44

Schedule Of Changes Worksheet							Fund Code 13
Beginning Fund Balance							19,782.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							153,964.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							153,943.44 (3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							19,803.70 (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	2020 Value	2021 Value
	1510 Interest Earnings	2,283.17	576.75
	2240 County Retirement Distribution	503,863.68	637,129.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		506,146.85	637,706.00

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	350,510.85	348,496.38
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	28,604.67	43,182.84
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,061.70	5,718.79
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	9,340.58	10,669.10
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,139.11	17,525.91
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	32,873.66	35,334.93
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	12,011.29	14,148.74
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	28,513.34	32,524.14
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	12,396.90	15,731.39
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	28,477.12	34,997.39
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	10,068.45	10,431.82
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,606.80	5,092.18
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,514.91	4,565.37
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	203.66	244.38



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2020 Value	2021 Value
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		690.37	404.50
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		583.66	474.54
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		4,358.01	4,502.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>544,955.08</u>	<u>584,045.00</u>

Schedule Of Changes Worksheet							Fund Code 14	
Beginning Fund Balance							114,391.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							637,706.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							584,045.00	(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)							168,052.49	(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	2021 Value
001	Aggregate Reim/Indirects	
	1510 Interest Earnings	1,461.15
042	Roots Replication Project	
	1920 Contributions/Donations from Private Sources	1,000.00
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	17,561.90
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	7750 CRRSA - State School Emergency Relief Fund	83,262.89
076	CARES - State School Emergency Relief Fund	
	7650 CARES - State School Emergency Relief Fund	125,648.00
077	CARES - Governor's Coronavirus Relief Fund, Per-ANB	
	7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	290,330.53
095	Medicaid Billing	
	3355 Medicaid - Miscellaneous	18,956.22
101	Healthy Cooking Class Fee	
	1920 Contributions/Donations from Private Sources	290.00
119	CloseUp/Washington DC	
	1920 Contributions/Donations from Private Sources	1,000.00
150	FLATHEAD LAKE LODGE LIBRARY DONATION	
	1920 Contributions/Donations from Private Sources	600.00
244	Small Rural Schools - Elem	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	21,507.00
245	Small Rural Schools - HS	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	23,807.00
320	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	64,605.00
321	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	218,517.00
	4340 Title IV, Part B, 21st Century Community Learning Centers	12,500.00
337	Misc donations	
	1900 Other Revenue from Local Sources	200.00
781	IDEA, Part B, Special Education	
	4560 IDEA, Part B, Special Education	116,344.00
	4570 IDEA, Special Education Preschool	4,684.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,002,274.69



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

PRC	Program	Function	Object	2020 Value	2021 Value
053	James Patterson Library Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	65.82
			053 Subtotal		65.82
062	E-Rate Funds				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX	Purchased Professional and Technical Services	1,363.38
			062 Subtotal		1,363.38
075	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775	CRRSA - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	25,504.96
			2XX	Personal Services - Employee Benefits	5,955.05
			5XX	Other Purchased Services	4,385.93
			6XX	Supplies and Materials	17,377.50
		25XX	Support Services - Business		
			6XX	Supplies and Materials	126.75
		26XX	Operation and Maintenance of Plant Services		
			1XX	Personal Services - Salaries	6,556.80
			2XX	Personal Services - Employee Benefits	1,001.01
			6XX	Supplies and Materials	3,343.52
		27XX	Student Transportation Services		
			1XX	Personal Services - Salaries	209.05
			2XX	Personal Services - Employee Benefits	33.70
		31XX	Food Services		
			1XX	Personal Services - Salaries	4,449.83
			2XX	Personal Services - Employee Benefits	961.79
			6XX	Supplies and Materials	13,357.00
			075 Subtotal		83,262.89
076	CARES - State School Emergency Relief Fund				
	765	CARES - State School Emergency Relief Fund			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	55,501.68
			2XX	Personal Services - Employee Benefits	9,884.44
			6XX	Supplies and Materials	33,990.33
		26XX	Operation and Maintenance of Plant Services		
			1XX	Personal Services - Salaries	7,968.24
			2XX	Personal Services - Employee Benefits	1,191.74
			6XX	Supplies and Materials	7,140.62



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PRC	Program	Function	Object	2020 Value	2021 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		209.17
		2XX	Personal Services - Employee Benefits		31.74
		31XX	Food Services		
		1XX	Personal Services - Salaries		5,643.84
		2XX	Personal Services - Employee Benefits		1,204.71
		6XX	Supplies and Materials		2,857.70
			076 Subtotal		<u>125,624.21</u>
077	CARES - Governor's Coronavirus Relief Fund, Per-ANB				
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		135,331.26
		2XX	Personal Services - Employee Benefits		28,115.50
		5XX	Other Purchased Services		384.87
		6XX	Supplies and Materials		32,508.29
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		3,379.46
		2XX	Personal Services - Employee Benefits		892.36
		6XX	Supplies and Materials		166.37
		23XX	Support Services - General Administration		
		3XX	Purchased Professional and Technical Services		2,876.32
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		9,311.13
		2XX	Personal Services - Employee Benefits		2,076.30
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries		15,699.96
		2XX	Personal Services - Employee Benefits		2,773.85
		6XX	Supplies and Materials		26,287.59
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		471.88
		2XX	Personal Services - Employee Benefits		166.54
		4XX	Purchased Property Services		611.66
		6XX	Supplies and Materials		1,978.67
		31XX	Food Services		
		1XX	Personal Services - Salaries		7,847.51
		2XX	Personal Services - Employee Benefits		1,779.91
		6XX	Supplies and Materials		16,349.37
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries		768.80
		2XX	Personal Services - Employee Benefits		247.96



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2020 Value	2021 Value
			6XX Supplies and Materials		304.97
			077 Subtotal		<u>290,330.53</u>
095	Medicaid Billing				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,315.62
			095 Subtotal		<u>1,315.62</u>
101	Healthy Cooking Class Fee				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		193.58
			101 Subtotal		<u>193.58</u>
107	Little Hoopsters				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		591.00
			107 Subtotal		<u>591.00</u>
150	FLATHEAD LAKE LODGE LIBRARY DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		695.42
			150 Subtotal		<u>695.42</u>
244	Small Rural Schools - Elem				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		21,507.00
			244 Subtotal		<u>21,507.00</u>
245	Small Rural Schools - HS				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		23,807.00
			245 Subtotal		<u>23,807.00</u>
320	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		8,493.56
			320 Subtotal		<u>8,493.56</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2020 Value	2021 Value	
321	Title I, Part A, Improving Basic Programs						
	420 Title I, Part A, Improving Basic Programs						
	1XXX Instruction						
			1XX	Personal Services - Salaries		155,412.36	
			2XX	Personal Services - Employee Benefits		63,105.02	
			3XX	Purchased Professional and Technical Services		12,500.00	
			321 Subtotal			<u>231,017.38</u>	
337	Misc donations						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials		200.00	
			337 Subtotal			<u>200.00</u>	
781	IDEA, Part B, Special Education						
	456 IDEA, Part B, Special Education						
	1XXX Instruction						
			1XX	Personal Services - Salaries		86,943.74	
			2XX	Personal Services - Employee Benefits		29,400.26	
			5XX	Other Purchased Services		4,684.00	
			781 Subtotal			<u>121,028.00</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u>909,495.39</u>	

Schedule Of Changes Worksheet							Fund Code 15
Beginning Fund Balance						262,025.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,002,274.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						909,495.39	(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	1,521.60	Less Last Year	3,750.64	(4b)	-2,229.04	
						-2,229.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						352,576.12	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	1,461.15	0.00	1,461.15
042 Roots Replication Project	1,000.00	0.00	1,000.00
053 James Patterson Library Grant	0.00	65.82	-65.82
062 E-Rate Funds	0.00	1,363.38	-1,363.38
063 VERIZON LEASE AGREEMENT FUNDS	17,561.90	0.00	17,561.90



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
075 CRRSA - State School Emergency Relief Fund II (ESSER II)	83,262.89	83,262.89	0.00
076 CARES - State School Emergency Relief Fund	125,648.00	125,624.21	23.79
077 CARES - Governor's Coronavirus Relief Fund, Per-ANB	290,330.53	290,330.53	0.00
095 Medicaid Billing	18,956.22	1,315.62	17,640.60
101 Healthy Cooking Class Fee	290.00	193.58	96.42
107 Little Hoopsters	0.00	591.00	-591.00
119 CloseUp/Washington DC	1,000.00	0.00	1,000.00
150 FLATHEAD LAKE LODGE LIBRARY DONATION	600.00	695.42	-95.42
244 Small Rural Schools - Elem	21,507.00	21,507.00	0.00
245 Small Rural Schools - HS	23,807.00	23,807.00	0.00
320 Title I, Part A, Improving Basic Programs	64,605.00	8,493.56	56,111.44
321 Title I, Part A, Improving Basic Programs	231,017.00	231,017.38	-0.38
337 Misc donations	200.00	200.00	0.00
781 IDEA, Part B, Special Education	121,028.00	121,028.00	0.00
Total	1,002,274.69	909,495.39	92,779.30



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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		2020 Value	2021 Value
	1510 Interest Earnings		141.02	40.00
	1910 Rentals		250.00	350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>391.02</u>	<u>390.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2020 Value	2021 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 20
Beginning Fund Balance						8,600.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						390.00 (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)						8,990.23 (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		2020 Value	2021 Value
	1510 Interest Earnings		143.17	39.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>143.17</u>	<u>39.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2020 Value	2021 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						8,524.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39.64	(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)						8,563.90	(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		2020 Value	2021 Value
	1110 District Tax Levy		148,932.91	150,227.21
	1190 Penalties and Interest on Taxes		347.93	372.75
	1510 Interest Earnings		1,666.59	659.36
	1900 Other Revenue from Local Sources		0.00	4,265.95
	3281 State - Technology Aid		3,568.54	3,592.56
	5200 Sale or Compensation for Loss of Assets		9,387.80	1,116.24
	6100 Material Prior Period Revenue Adjustments		0.00	123.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>163,903.77</u>	<u>160,358.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			4XX Purchased Property Services		4,896.27	3,325.20
			6XX Supplies and Materials		137,489.67	56,337.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>142,385.94</u>	<u>59,662.43</u>

Schedule Of Changes Worksheet							Fund Code 28	
Beginning Fund Balance							144,364.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							160,358.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							59,662.43	(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	473.29	Less Last Year	38,342.21	(4b)	-37,868.92		
							-37,868.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							207,191.01	(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		2020 Value	2021 Value
	1510 Interest Earnings		789.45	689.75
	1925 Innovative Education Payment		9.93	10.06
	3760 State - Transformational Learning Aid		66,847.00	67,465.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			67,646.38	68,164.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						96,385.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,164.81	(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)						164,550.02	(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		2020 Value	2021 Value
	1110 District Tax Levy		473,692.07	480,093.02
	1190 Penalties and Interest on Taxes		1,141.30	1,200.45
	1510 Interest Earnings		2,350.93	607.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			477,184.30	481,900.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object		2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments		185.99	185.98
			840 Principal On Debt		440,000.00	450,000.00
			850 Interest on Debt		38,535.00	29,295.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					478,720.99	479,480.98

Schedule Of Changes Worksheet							Fund Code 50	
Beginning Fund Balance							407.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							481,900.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							479,480.98	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							2,827.45	(5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		19.72	5.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			19.72	5.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60	
PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 60	
Beginning Fund Balance						1,172.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	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)						1,177.45	(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		2020 Value	2021 Value
	1110 District Tax Levy		63,978.05	64,003.13
	1190 Penalties and Interest on Taxes		161.46	160.90
	1510 Interest Earnings		331.21	33.06
	1900 Other Revenue from Local Sources		3,391.00	0.00
	3283 State - School Major Maintenance Aid (SMMA)		10,452.50	10,281.40
003	Maintenance Permissive Levy			
	6100 Material Prior Period Revenue Adjustments		2,388.29	91.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			80,702.51	74,570.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2020 Value	2021 Value
003	Maintenance Permissive Levy				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	123,955.16	46,166.36
			6XX Supplies and Materials	40,847.48	21,372.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				164,802.64	67,538.96

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						23,960.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,570.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,538.96 (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	3,533.04	Less Last Year	2,787.47	(4b)	745.57
						745.57 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,737.66 (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		2020 Value	2021 Value
	1510 Interest Earnings		11,629.91	3,846.99
	1900 Other Revenue from Local Sources		40,063.00	5,655.00
	5300 Operating Transfers from Other Funds		113,000.00	50,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives		100,000.00	123,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			264,692.91	182,501.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82		
PRC	Program	Function	Object	2020 Value	2021 Value	
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries	71,215.60	104,329.85	
			2XX Personal Services - Employee Benefits	578.91	871.41	
		23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	5,000.00	0.00	
			6XX Supplies and Materials	53,063.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				129,857.51	105,201.26	

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						869,726.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						182,501.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,201.26 (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)						947,027.21 (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	2020 Value	2021 Value
	IXXX Revenues from Student Activities	16,074.41	12,089.01
	6100 Material Prior Period Revenue Adjustments	1,609.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,684.13</u>	<u>12,089.01</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	14,484.71	5,633.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,484.71</u>	<u>5,633.52</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	44,535.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,089.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,633.52	(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)	50,991.35	(5)



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Detail Expenditure

Fund	Account	Description	2020 Value	2021 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	32,907.81	35,713.58
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	74,081.46	86,943.74
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,899,466.59	2,182,124.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	20,730.73	6,035.59
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	49,889.02	63,532.72
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	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	5,199.81	4,287.84
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	96,527.21	102,412.41
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	556.95	1,698.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	94,632.72
b. Related Services Block Grant Entitlement	31,544.24
c. Total Entitlements Subject to Reversion	126,176.96

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)]	167,815.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	523,434.79
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 FY2023 Maximum Budget: 100%



Trustees' Financial Summary

FY2020-21

Submit ID: 0330-91577544

15 Flathead County

0330 Bigfork Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	161,597.64	51,421.91	0.00	0.00	0.00
280	1XXX	2XX	37,562.88	4,793.12	0.00	0.00	0.00
280	1XXX	3XX	1,000.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	23.52	97,728.41	0.00	0.00	0.00
280	1XXX	6XX	2,630.28	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	65,541.09	0.00	0.00	0.00	0.00
280	21XX	2XX	7,268.90	0.00	0.00	0.00	0.00
280	21XX	3XX	56,350.84	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	1,070.00	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	29,886.42	0.00	0.00	0.00	0.00
280	24XX	2XX	6,386.09	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	173.69	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			369,491.35	153,943.44	0.00	0.00	0.00

523,434.79

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 FY21 in TEAMS.*



Trustees' Financial Summary

FY2020-21

Submit ID: 0330-91577544

15 Flathead County

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

Governmental	Beginning Balance	Adjustments	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	0.00	0.00	8,107,288.00
Machinery and Equipment	1,413,050.80	0.00	58,461.50	31,500.00	1,440,012.30
Totals at Historical Cost	9,544,696.30	0.00	58,461.50	31,500.00	9,571,657.80
Depreciation					
Improvement Accum	5,544.50	0.00	513.75	0.00	6,058.25
Building Accum	3,476,755.87	0.00	167,560.02	0.00	3,644,315.89
Machinery and Equipment Accum	856,955.92	0.00	66,795.17	31,500.00	892,251.09
Total Accumulated Depreciation	4,339,256.29	0.00	234,868.94	31,500.00	4,542,625.23
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,205,440.01	0.00	-176,407.44	0.00	5,029,032.57

* 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 FY2021	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	435.43	0.00	0.00
Operations and Maintenance (26XX)	4,434.14	0.00	0.00
Transportation (27XX)	16,178.02	0.00	0.00
Total Depreciation for FY2021	21,047.59	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2020-21

Submit ID: 0330-91577544

15 Flathead County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Governmental Activities *							
Compensated Absences	275,335.00		0.00	0.00	332,203.00	0.00	332,203.00
Other Post Employment Benefits	1,013,230.00		0.00	0.00	1,206,988.00	0.00	1,206,988.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,288,565.00		0.00	0.00	1,539,191.00	0.00	1,539,191.00
Bond(s)							
10/20/2015	1,395,000.00		450,000.00	0.00	945,000.00	465,000.00	480,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,395,000.00		450,000.00	0.00	945,000.00	465,000.00	480,000.00

* 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

FY2020-21

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Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	546,561.00	220,769.00	0.00	767,330.00
Net Pension - TRS	3,991,216.00	727,778.00	0.00	4,718,994.00